



2025 Draft Budget

Public
Presentation
November 4, 2024



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2025

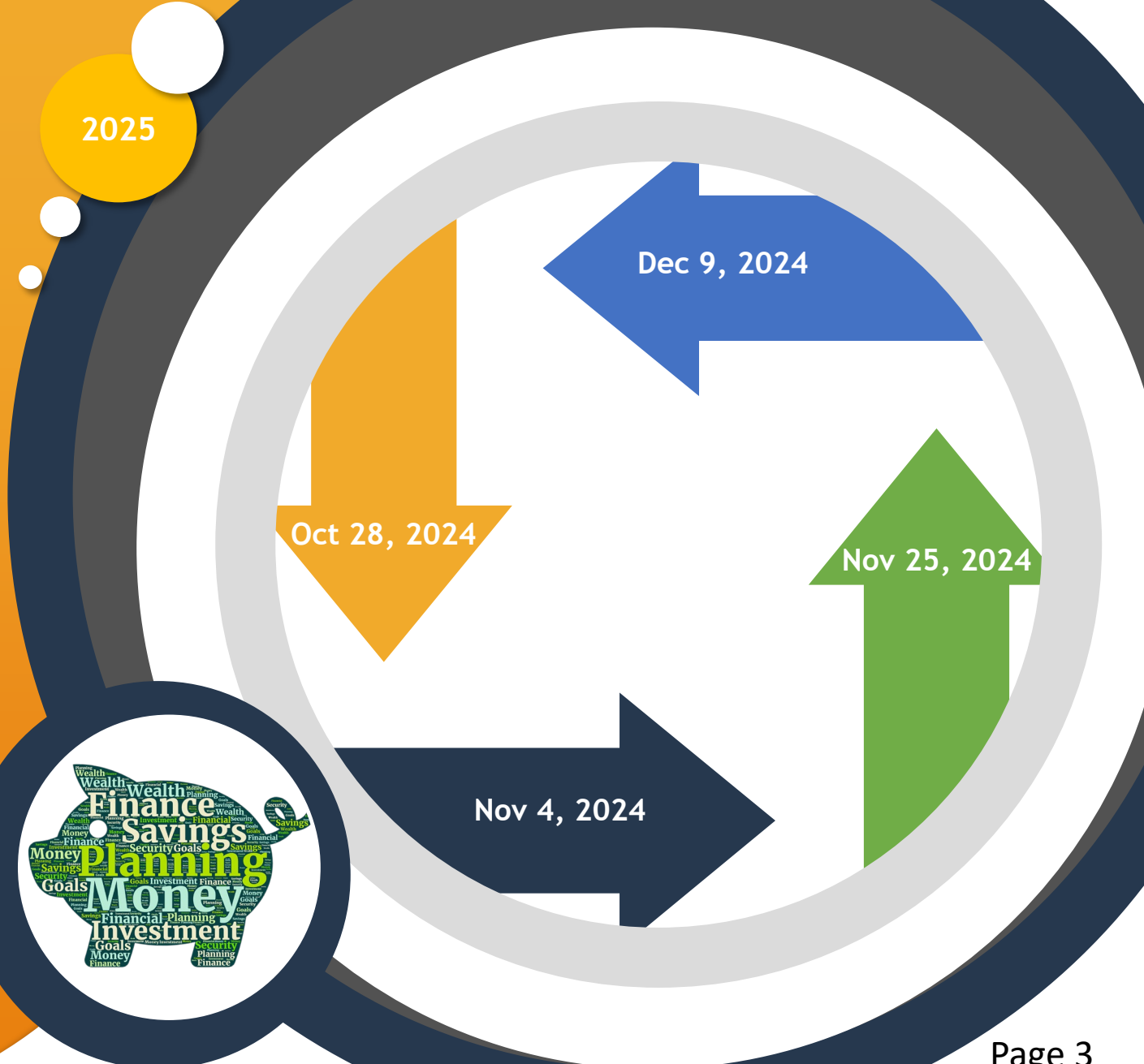




Budget Timeline

- Council Presentation of Draft Budget & Working Discussion
October 28, 2024
- Public Presentation of Draft Budget
November 4, 2024
- Adoption by Motion
November 25, 2024
- Adoption by By-Law
December 9, 2024

2025





Amount to be Raised by Taxation



Expenses

Revenues

Difference

Amount to be raised by taxation in 2025

In this budget \$108,910 represents 1% of the Levy

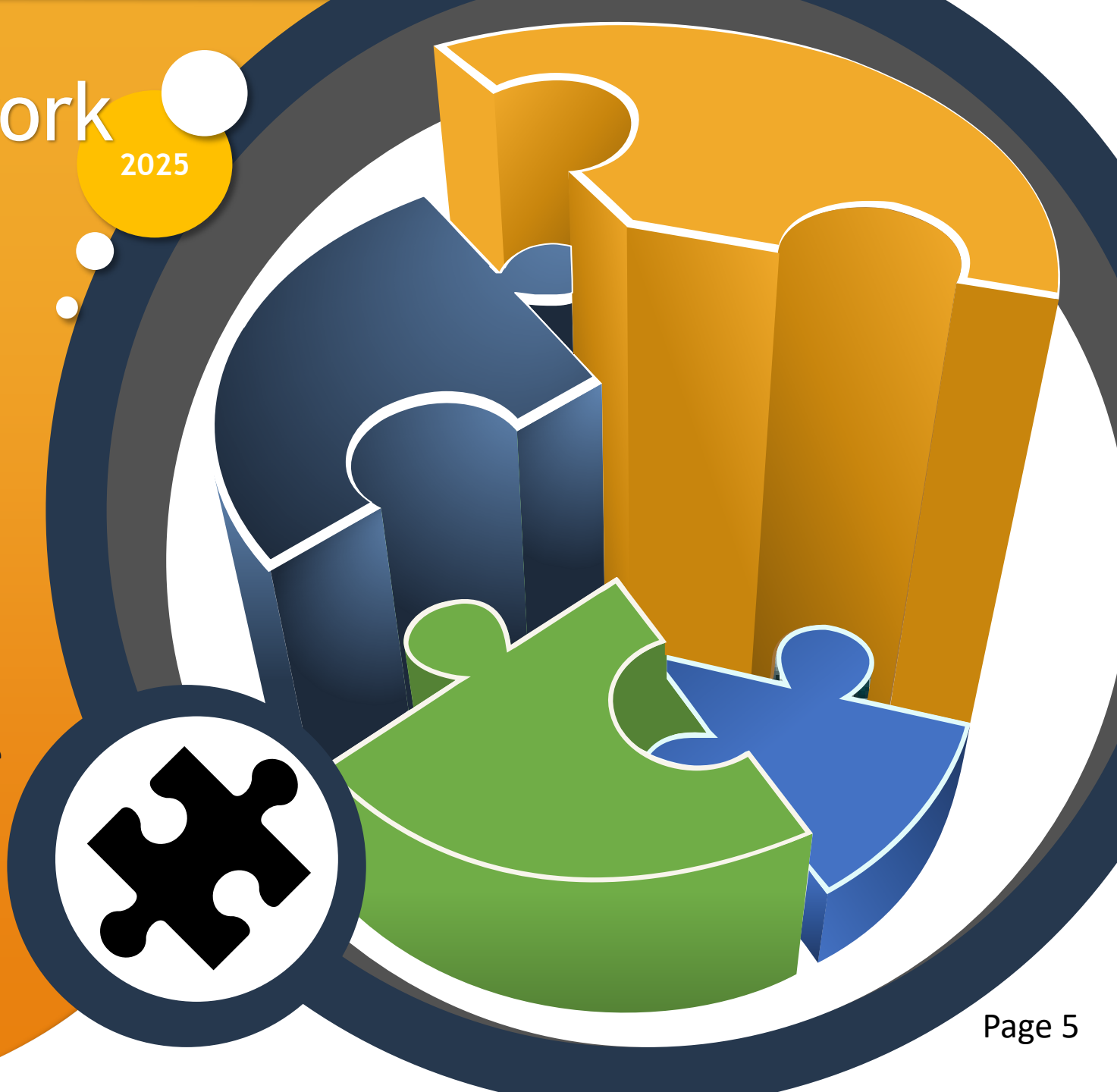
2025



Budget Framework

2025

- Overall Tax Rate Increase not to Exceed 5%
- Identified 3 Positions:
 - PT By-Law Officer moving to FT,
By-Law Administrative Assistant,
Garden Maintenance & Landscaper (PT)
- Include Automated Speed Enforcement (ASE) based on revenue neutral structure
- Allocate a portion (if necessary) of the 2025 OPP Contract savings to maintain a 5% tax rate and allocate balance to an unrestricted reserve



2025 OPP Billing Statement

As outlined in the report from the consultant during the OPP Costing in 2021, it was estimated that the town would experience significant savings in the year 2025 once the town transitioned to the cost-recovery methodology applied to Municipalities using the OPP Billing Model



The 2024 OPP
Billing total

\$3,174,658



The 2025 OPP
Billing total

\$1,616,204



Year over Year
Savings

\$1,558,454



Projected savings
as per costing

\$1,511,967

figures exclude any prior year reconciliation



Cost of OPP Policing based on Property Counts and Billing Model change effective 2025

2025

3,222 Total Properties for 2024 (*estimate)

3,387 Total Properties for 2025 (*actual)

Cost per Property in 2024 was \$985

Cost per Property in 2025 is \$477



*Note: Property Count Data is provided to the OPP by MPAC and includes Household, Commercial and Industrial properties from the previous year Assessment Roll



OPP Reconciliations

2025
Summary

2 Year Lag

The 2025 Billing Statement includes adjustments for 2023 Year End & The 2026 Billing Statement will include adjustments for the 2024 Year End

2025 OPP Savings is:	\$1,558,454
2023 Reconciliation credit is:	<u>+\$ 666,072</u>
Total Savings recognized in 2025:	\$2,224,526
*Less amount required to maintain 5% tax rate:	<u>-\$ 359,013</u>
Total savings to be transferred to Unrestricted Reserve for future:	\$1,865,513



Revenue Comparison

Operating Revenues	2024	2025	Difference	Percentage	Explanation
General Government & Town Hall	\$ 2,108,150	\$ 1,897,655	\$ (210,495)	-10%	Decrease in Bank Interest and POA Revenue
Planning & Development	\$ 474,933	\$ 403,435	\$ (71,498)	-15%	Less Transfers from DC's for Studies
Protection Services	\$ 102,889	\$ 253,632	\$ 150,743	147%	ASE and AMPS revenues recognized
Operations, Wste Mgmt, Storm	\$ 79,000	\$ 97,500	\$ 18,500	23%	Transfer from ASE reserves for traffic calming measures
Cemetery	\$ 45,100	\$ 49,100	\$ 4,000	9%	Increase in Columbarium Sales
Recreation & Culture	\$ 181,800	\$ 62,900	\$ (118,900)	-65%	No Transfer from Reserves, No Fiddle Park Rentals
To be Raised by Taxation	\$ 9,952,382	\$ 10,891,003	\$ 938,621	9%	Levy Increase
TOTAL Revenues	\$ 12,944,254	\$ 13,655,224	\$ 710,970	5%	Page 9

2025



Expenditure Comparison

Operating Expenditures	2024	2025	Difference	Percentage	Explanation
General Government & Town Hall	\$ 2,749,044	\$ 3,050,951	\$ 301,907	11%	IT Contract, Fibre Costs, Insurance, Audit ARO
Council & Committees	\$ 195,720	\$ 185,303	\$ (10,418)	-5%	Council Chamber costs removed for 2025
Planning & Development	\$ 1,326,687	\$ 1,410,142	\$ 83,455	6%	No planning position, CIP implementation
Other Protective Services	\$ 467,078	\$ 679,515	\$ 212,437	45%	NVCA Increase, More Crossing Guards, AMPS
Police Protection	\$ 3,281,670	\$ 1,129,409	\$ (2,152,261)	-66%	OPP Billing Model savings, ASE associated costs
Fire Protection	\$ 726,969	\$ 880,622	\$ 153,653	21%	Increase in SDFD Budget
Operations, Wste Mgmt, Storm	\$ 2,585,571	\$ 2,690,316	\$ 104,745	4%	Rain Barrell Program; Traffic Calming measures
Cemetery	\$ 147,327	\$ 167,134	\$ 19,807	13%	Opening new section, corner markers
Recreation & Culture	\$ 1,464,186	\$ 1,596,317	\$ 132,131	9%	Programming, CDRC, New Amenities, Insurance
One Time Transfer to Reserves	\$ -	\$ 1,865,513	\$ 1,865,513	100%	As per Budget Framework - Net OPP savings
TOTAL Expenditures	\$ 12,944,253	\$ 13,655,223	\$ 710,970	5%	Page 10

2025

Homeowner Tax Impact

MPAC Assessment figures remain unchanged for 2025 and reflect 2016 market values; this should not be confused with current home sale prices since phased in assessment has not taken place for 5 years; the Town experienced approximately 4.5% growth in “new” assessment during 2024.



\$138 annually

On an average home assessment of 335,366



\$11.54 per month

On an average home assessment of 335,366



5% increase in the Tax Rate



9% increase in the Tax Levy



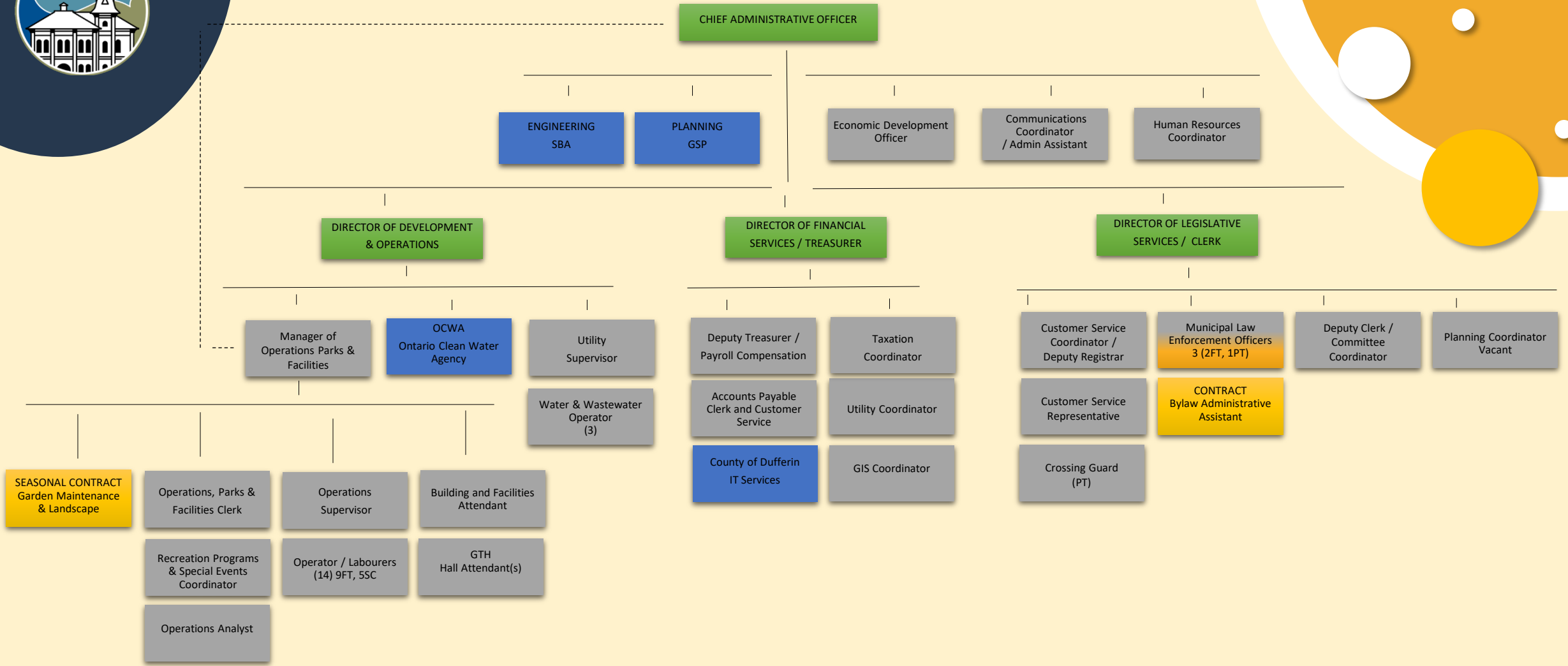


Assessment Comparisons

	2024 Assessment	2025 Assessment	2024 Taxes	2025 Taxes	Annual Increase	Monthly Increase	Percent Increase
Average Residential	335,366	335,366	\$ 2,769.82	\$ 2,908.31	\$ 138.49	\$ 11.54	5.00%
William Street - TownHouse	158,000	158,000	\$ 1,304.94	\$ 1,370.18	\$ 65.25	\$ 5.44	5.00%
Hyland Village - TownHouse	274,000	274,000	\$ 2,262.99	\$ 2,376.14	\$ 113.15	\$ 9.43	5.00%
Summerhill - TownHouse	280,000	280,000	\$ 2,312.55	\$ 2,428.17	\$ 115.63	\$ 9.64	5.00%
Greenbrook - Single Family	470,000	470,000	\$ 3,881.77	\$ 4,075.86	\$ 194.09	\$ 16.17	5.00%
Summerhill - Single Family	459,000	459,000	\$ 3,790.92	\$ 3,980.47	\$ 189.54	\$ 15.80	5.00%
Hyland Village - Single Family	493,000	493,000	\$ 4,071.73	\$ 4,275.32	\$ 203.58	\$ 16.97	5.00%
Mature Subdivision (2001)	290,700	290,700	\$ 2,400.92	\$ 2,520.96	\$ 120.04	\$ 10.00	5.00%
Mature Subdivision (2007)	306,000	306,000	\$ 2,527.28	\$ 2,653.64	\$ 126.36	\$ 10.53	5.00%
Mature Neighbourhood (1963)	224,000	224,000	\$ 1,850.04	\$ 1,942.54	\$ 92.50	\$ 7.71	5.00%
Fieldgate - Single Family	473,000	473,000	\$ 3,906.55	\$ 4,101.87	\$ 195.33	\$ 16.28	5.00%
Fieldgate - TownHouse	292,000	292,000	\$ 2,411.65	\$ 2,532.24	\$ 120.58	\$ 10.05	5.00%



TOWN OF SHELBURNE –DRAFT Organizational CHART 2025



REPORTING RELATIONSHIP

SENIOR MANAGEMENT TEAM

REGULAR POSITION

CONTRACTS

NEW 2025

OTHER SERVICES PROVIDED BY County of Dufferin - Building Dept.

2025



Where does your Tax Dollar Go?



Council & Committees
\$0.02

Recreation & Culture
\$0.14

Operations
\$0.25

General Government & Townhall
\$0.11

Other Protective Services
\$0.05

One Time Transfer to Reserves
\$0.17

Fire Protection
\$0.08

Planning & Development
\$0.09

Police Protection
\$0.09

\$1,865,513

In 2024 Police Protection was \$0.33 – the combined 2025 Police Protection and One Time Transfer to Reserves totals \$0.26

2025 General Capital Projects

\$8,186,211

\$4,880,726

Parks & Recreation

Projects identified
in the
Parks and Recreation
Master Plan

\$2,398,072

Operations

New Equipment &
Replacements
Workshop
Expansion & Cold
Storage

\$782,412

Infrastructure

Paving, Roads
Needs, Drainage
Cleanout, Cemetery
Needs

\$125,000

Townhall & By-law

Lighting & HVAC
Additional Vehicle
for By-Law



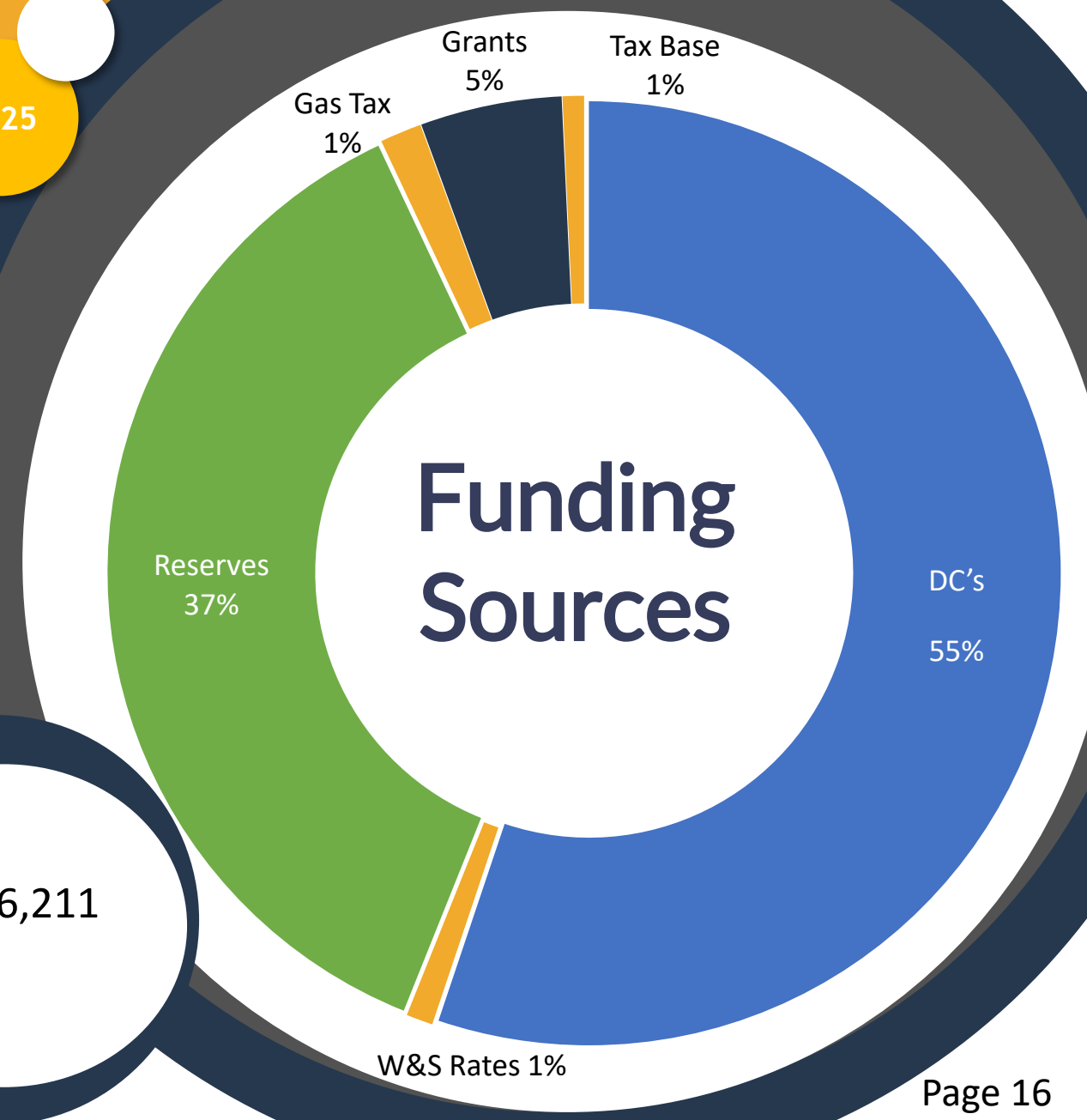


General Capital Funding

2025

- Water & Sewer Rates
- Tax Base and Gas Tax
- All @ approx 1% each
- Potential Grants
- \$396,786
- Reserves
- \$3,022,040
- Development Charges
- \$4,515,758

\$8,286,211





Estimated General Reserve Summary

2025	Beginning	IN	OUT	Ending
Restricted Reserves (including Police & OCIF)	\$ 2,254,931.41	\$ 146,786.00	\$ (448,760.19)	\$ 1,952,957.22
Admin/Townhall/HR/Election	\$ 254,080.23	\$ 156,500.00	\$ (111,000.00)	\$ 299,580.23
By-Law Enforcement	\$ 28,500.00	\$ 7,500.00	\$ -	\$ 36,000.00
Rec & Culture	\$ 168,994.09	\$ -	\$ (6,874.00)	\$ 162,120.09
Committees	\$ 36,478.26	\$ -	\$ (33,000.00)	\$ 3,478.26
General Capital	\$ 1,962,363.61	\$ -	\$ (1,356,500.00)	\$ 605,863.61
Works/Roads/Cemetery	\$ 715,781.89	\$ 165,000.00	\$ (504,300.00)	\$ 376,481.89
Planning & Dev Res	\$ 429,080.97	\$ -	\$ (429,080.97)	\$ -
EDC/Façade/Grace Tipling	\$ 107,530.94	\$ -	\$ (29,643.00)	\$ 77,887.94
Tax Stabilization	\$ 528,284.47	\$ -	\$ (300,000.00)	\$ 228,284.47
Parks & Rec'n Levy	\$ 226,526.70	\$ -	\$ (226,526.70)	\$ -
Emergency Accomm Levy	\$ 464,204.75	\$ 200,562.00	\$ (59,532.00)	\$ 605,234.75
Emergency Mgmt Res	\$ 25,000.00	\$ 5,000.00	\$ -	\$ 30,000.00
Fire Marque Recoverable (new)	\$ 9,221.96	\$ -	\$ -	\$ 9,221.96
Natural Assets/ 150 Anniversary Event (new)	\$ -	\$ 9,000.00	\$ -	\$ 9,000.00
	\$ 7,210,979.28	\$ 690,348.00	\$ (3,505,216.86)	\$ 4,396,110.42

2025

Water & Sewer - Operating

Water	2024	2025	%
Base Rate	\$27.82	\$28.77	3.4%
Metered Rate	\$0.99	\$1.08	9.1%

Sewer	2024	2025	%
Base Rate	\$37.43	\$38.46	2.8%
Metered Rate	\$1.37	\$1.49	8.8%



Water Rate Study 2023

Rates are in accordance with the adopted Water Rate Study and includes alternative rate structure with increasing block consumptive rates to promote conservation

OCWA Contract
Tied to September's CPI
for Ontario
1.9% increase



Water & Sewer – Capital

\$2,551,532 Combined



Water Capital - \$2,030,250

Continuation of Well #1 & Well #9 Projects
Cargo Van – Replace 2008 Water Truck
Repainting Exterior of Old Water Tower



Sewer Capital - \$521,282

Last quarter of Waste Pollution Control
Plant Engineering Design
Replacement Sewer Camera Equipment Purchase



Water & Sewer Capital Funding

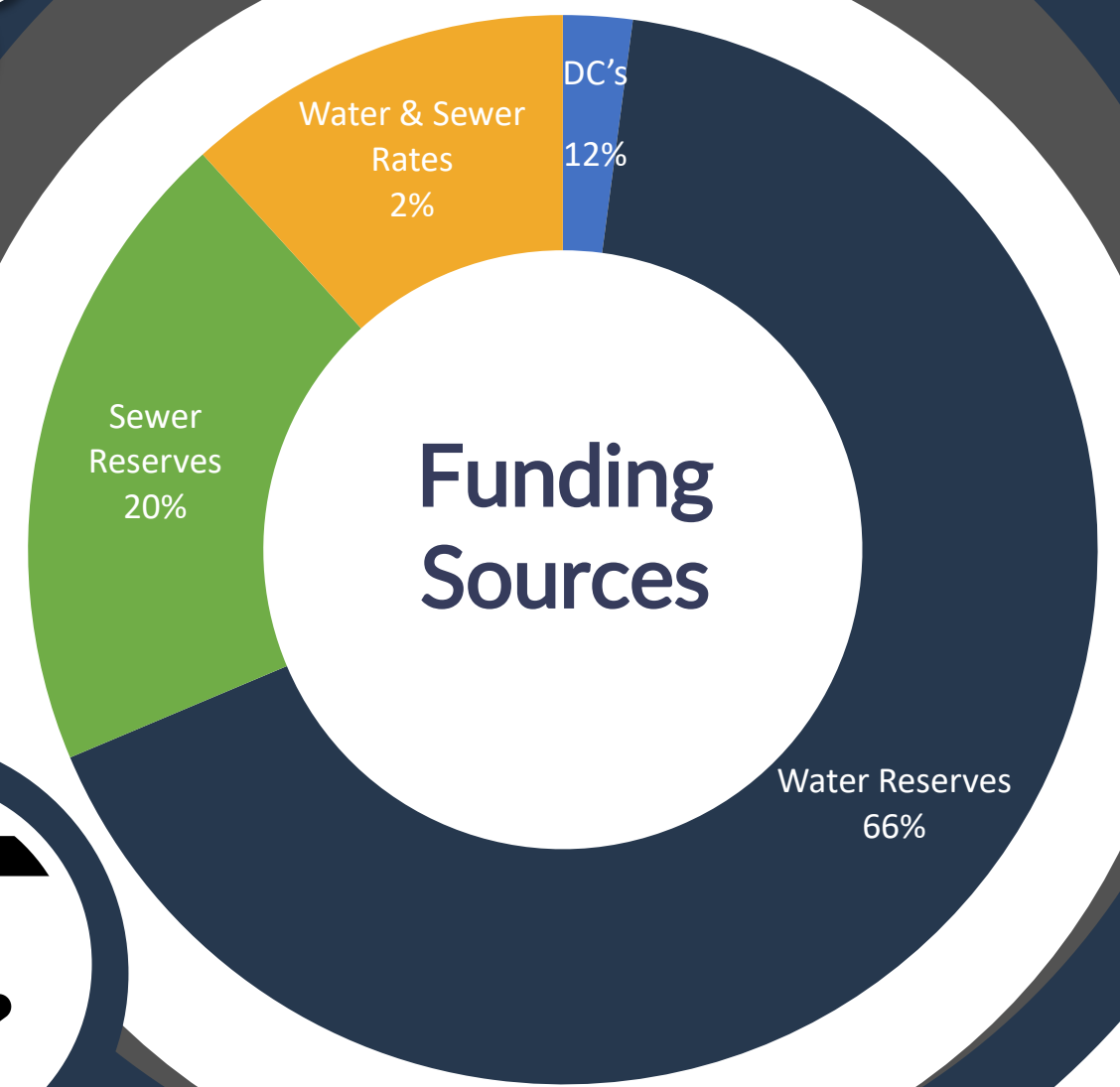
2025

○ Water & Sewer Rates
\$53,454

● Water Reserves
\$1,698,078

● Sewer Reserves
\$500,000

● Water Development
Charges
\$300,000





Water and Sewer Reserve Summary

Started a new Sewer Lining Reserve In 2025 @ \$35,000 per year. All will come out in 2027 - \$105,000

2025	Beginning	IN	OUT	Ending
Water	\$ 3,199,914.06	\$ 892,217.00	\$ (1,698,077.78)	\$ 2,394,053.28
Sewer	\$ 6,786,802.07	\$ 1,457,499.00	\$ (500,000.00)	\$ 7,709,301.07
Total Reserves	\$ 9,986,716.13	\$ 2,349,716.00	\$ (2,198,077.78)	\$ 10,103,354.35
2026	Beginning	IN	OUT	Ending
Water	\$ 2,394,053.28	\$ 1,001,726.00	\$ (467,939.00)	\$ 2,927,840.28
Sewer	\$ 7,709,301.07	\$ 1,708,774.00	\$ -	\$ 9,418,075.07
Total Reserves	\$ 10,103,354.35	\$ 2,710,500.00	\$ (467,939.00)	\$ 12,345,915.35
2027	Beginning	IN	OUT	Ending
Water	\$ 2,927,840.28	\$ 1,221,437.00	\$ (517,939.00)	\$ 3,631,338.28
Sewer	\$ 9,418,075.07	\$ 1,943,468.00	\$ (105,000.00)	\$ 11,256,543.07
Total Reserves	\$ 12,345,915.35	\$ 3,164,905.00	\$ (622,939.00)	\$ 14,887,881.35
2028	Beginning	IN	OUT	Ending
Water	\$ 3,631,338.28	\$ 1,470,767.00	\$ (467,939.00)	\$ 4,634,166.28
Sewer	\$ 11,256,543.07	\$ 2,184,826.00	\$ -	\$ 13,441,369.07
Total Reserves	\$ 14,887,881.35	\$ 3,655,593.00	\$ (467,939.00)	\$ 18,075,535.35



Waste Pollution Control Plant

- The Town applied for \$35 Million dollars in funding under the Provinces grant called the “Housing Enabling Water Systems Fund” (HEWSF) Intake I – and were denied in August of 2024.
- Due to overwhelming interest from Municipalities, another round of funding under the same grant (Intake II) was launched by the Province
- The Town will again be applying for Intake II which closes November 1, 2024. It is not expected that awards will be provided before February / March of 2025.

If this project is to proceed, funding for the future Wastewater Pollution Control Plant (WPCP) will consist of a combination of revenues from the following sources:

- Development Charges
- Long Term Debt
- Reserves
- Grant Revenue (if available & successful)
- Front Ending Agreements with interested Developers





Infrastructure Ontario Debt Summary

Project	Debenture	Term	2025 Opening	2025 Payment	Principal	Interest	2025 Ending	Matures	Years
Sewage Treatment Plant Phase II	\$ 1,750,000	20	\$ 219,623.66	\$ 113,501.16	\$ 108,355.68	\$ 5,145.48	\$ 111,267.98	2026	1
Sewage Treatment Plant Phase III	\$ 1,549,625	20	\$ 606,239.24	\$ 115,392.04	\$ 90,815.24	\$ 24,576.80	\$ 515,424.00	2030	5
Water Meter Loan	\$ 1,071,948	20	\$ 545,332.56	\$ 74,507.80	\$ 56,281.41	\$ 18,226.39	\$ 489,051.15	2033	8
Well #7	\$ 1,229,396	20	\$ 797,211.34	\$ 82,942.42	\$ 58,680.14	\$ 24,262.28	\$ 738,531.20	2036	11
Sister Streets	\$ 1,760,000	10	\$ 388,112.05	\$ 200,207.10	\$ 191,626.37	\$ 8,580.73	\$ 196,485.68	2026	1
Water Storage Tower	\$ 5,000,000	15	\$ 4,500,576.86	\$ 467,938.56	\$ 257,975.69	\$ 209,962.87	\$ 4,242,601.17	2037	12
Grand Total	\$ 12,360,970		\$ 7,057,095.71	\$1,054,489.08	\$ 763,734.53	\$ 290,754.55	\$ 6,293,361.18		Page 23

2025



Carey Holmes
Director of Financial
Services / Treasurer
cholmes@shelburne.ca
519-925-2600 ext 228

2025

THANK YOU!
QUESTIONS?





Fiddle Park Redevelopment

October 28, 2024

Presented as part of the 2025 Draft Budget



Fiddle Park Redevelopment

Fiddle Park Background 2006-2023

Fiddle Park is the largest park property in Shelburne, with a total property area of 114.5 acres, of which 83.5 acres are protected natural heritage features and 31 acres is open space containing the existing park facilities in the central area of the park.

[2006 Fiddle Park Management Plan](#)

- The Fiddle Park Management Plan was created to guide the development of the park primarily to support tourism and recreational activities in addition to the annual Fiddle Fest event.

[2009 Parks Master Plan](#)

- In 2009, the Town created the first Town-wide Parks Master Plan for Shelburne.

[2019 Community Improvement Plan](#)

- Planning for the continued evolution of Fiddle Park as a community destination park was also identified through the Town's Community Improvement Plan (CIP) completed in 2019.

2021-2022 Parks and Recreation Master Plan [Parks & Recreation Master Plan](#)

- As part of the Town-wide Parks and Recreation Master Plan project, a site master plan for Fiddle Park was created to reimagine the park as a community destination.

2023 Parks and Recreation Paster Plan & Fiddle Park Plan [Fiddle Park Plan](#)

- Council received the presentations for information on June 26, 2023.

Fiddle Park Redevelopment

Fiddle Park Vision and Guiding Principles - November 22, 2021

Following review and discussion of the survey results, the project team of Town staff and consultants (GSP) prepared a draft vision statement and guiding principles, as follows:

Vision:

Fiddle Park will be reimagined to benefit the entire community, creating spaces where people can connect with one another, share experiences, and enjoy the natural environment of the park.

Guiding Principles:

1. Design park for **community** level usage.
 - Provide park elements that draw people from the whole community and beyond
 - Maintain adequate space for community level events
 - Re-establish the park area with new amenities that are primarily for community use and may also draw visitors and support local tourism objectives (phase-out camping)
 - Primarily free access for day-to-day use available to the public, with some programming and rental use
2. Provide **flexibility** in the design of the spaces.
 - Spaces and elements can be used for more than one activity
 - Design for multi-use and avoid facilities that may dominate the use of the park for a specialized/singular or limited range of activities

Read the full report [Fiddle Park Plan – Online Survey Results and Draft Vision & Guiding Principles](#)

Fiddle Park Redevelopment

Fiddle Park Vision and Guiding Principles

Guiding Principals Continued:

3. Maintain the **natural setting** of the park and provide strong connections to surrounding natural environments.

- New park elements to be predominately passive* outdoor facilities and amenities
- Use current topography to enhance new park elements, reduce the amount of on-site grading

** passive recreation generally refers to activities that do not require significant built infrastructure or other major alterations to the landscape, are typically low-impact and unstructured, and may be more informal and spontaneous in nature*

4. Design for **four seasons** of use.

- Provide park elements and programming that draw people to the park all times of the year, especially winter.

5. Provide for universal **accessibility**.

- All park elements should be barrier free, except where this is not possible to maintain natural settings
- Washrooms/facilities need to be accessible and open
- Design for all age groups

The Vision and Guiding Principals are intended for Council consideration at this stage, to guide the next steps of the process and overall direction for the Fiddle Park concept plan and may be refined or expanded through further consultation.

Read the full report [Fiddle Park Plan – Online Survey Results and Draft Vision & Guiding Principles](#)

Fiddle Park Redevelopment

Fiddle Park Plan – Council Motion from November 22, 2021

Motion # 3

Moved By Councillor Fegan

Seconded By Councillor Wegener

BE IT RESOLVED THAT Council receives report P2021-48 as information;

AND THAT Council supports, in principle, the draft vision and guiding principles as a framework for further review, direction, consultation and development of a park concept plan for Fiddle Park.

Carried, W. Mills

Link to Council Minutes [Town of Shelburne Council Motion from November 22, 2021](#)

Link to Staff Report [P2021-48 from the Town Planner regarding the Fiddle Park Plan - online survey results, draft vision & guiding principles](#)

Visit the Town of Shelburne [Town Projects](#) webpage for more details

Fiddle Park Redevelopment

Fiddle Park – Council Motion September 25, 2023

Motion # 3

Moved By Councillor Fegan

Seconded By Councillor Wegener

BE IT RESOLVED THAT the presentation of the Parks and Recreation Master Plan by GSP be received;

AND THAT the Parks and Recreation Master Plan is an actionable, working document that can be readily adapted and is a blueprint for the Town of Shelburne to guide strategic investments over the next 10 years to contribute to a healthy and active community and improve the quality of life of residents;

AND THAT Council adopts the Parks and Recreation Master Plan as presented on September 25, 2024, as a ten (10) year guiding document and as the Town's Parks Plan under the Planning Act;

AND THAT Council directs Staff to include the recommended projects and other general recommendations with associated costs within the Parks and Recreation Master Plan for the consideration of Council during the annual budget process starting with the draft 2024 operating and capital budgets;

AND THAT Council directs Staff to explore all infrastructure and grant funding opportunities, as well as other partnerships that could also support the capital costs of projects recommended in the Parks and Recreation Master Plan.

Carried, W. Mills

Link to Council Minutes [Town of Shelburne Council Motion from September 25, 2023](#)

Link to the presentation from September 25, 2024, [Presentation of the Parks and Recreation Master Plan by GSP](#)

Fiddle Park Redevelopment

Fiddle Park Community Engagement 2021-2023

Engagement Sessions

Community engagement was a key part of the process. To initiate community engagement, the Town had in person and virtual engagement sessions hosted by our consultants (MGA) which were held:

- In person on September 14, 2022
- Virtual on September 21, 2022

During these sessions community input was gathered and the communities' vision for the Town's Parks and Recreation was discussed, including what indoor and outdoor programs and recreational facilities the community would like provided.

Surveys and Feedback

The Town launched two community surveys:

- Feedback and Comment form – Completed September 2023
- Parks and Recreation Master Plan – Survey closed October 2022
- Fiddle Park Plan – Survey closed October 2021

Visit the Town of Shelburne [Town Projects](#) webpage for more details

Fiddle Park Redevelopment

Fiddle Park Phase 1 – October 2024

Phase 1 Priority Improvement Projects

Figure 1: Conceptual Design of Fiddle Park Phase 1 Improvements. Design and rendered plan prepared by GSP Group.



PARK IMPROVEMENTS

- 1** WALKING/RUNNING LOOP
- 2** PAVILION IMPROVEMENTS
 - PAVED SURFACE (COMPLETE)
 - VEHICULAR ACCESS
 - COLUMN REDUCTION
 - ELECTRICAL & WATER CONNECTIONS
- 3** AMPHITHEATRE / OUTDOOR CLASSROOM
 - PAVED LOWER BOWL SEATING
 - ACCESSIBLE ACCESS
 - TIERED SEATING
- 4** NEW & IMPROVED PATHWAY NETWORK
- 5** DUMP STATION TO BE RELOCATED TO WASTE TREATMENT PLANT SPRING/SUMMER 2025
- 6** PLAZA & ACCESSIBILITY IMPROVEMENTS AT CONCESSION BUILDING
- 7** OPEN LAWN FOR PARKING
- 8** PLAYGROUND
- 9** BASKETBALL COURT
- 10** SHADE STRUCTURE
- 11** MINI PUTT
- 12** PLANTED SWALE

Fiddle Park Redevelopment

2025 Capital Project

Phase 1 construction timeline is mid May 2025 to mid November 2025. The area of Fiddle Park under construction will be closed to public.

Description	Estimated Expenditure	Funding Score	Resource
Site Preparations & Servicing	\$844,464	DC Eligible	PRMP
Professional Fees (GSP & SBA)	\$336,000	DC Eligible	PRMP
Basic Grass Parking Lot	\$50,080	DC Eligible	PRMP
Pedestrian Circulation & Accessibility Improvements	\$104,450	DC Eligible	PRMP
Amphitheatre/Outdoor Classroom & Pavilion Improvements (Potential Offsetting Grant)	\$420,480	DC Eligible	PRMP
Multi-functional Trail	\$268,450	DC Eligible - Reserves	PRMP
Overall Site Furnishings	\$89,500	DC Eligible - Reserves	PRMP
Overall Tree Planting (Potential Offsetting Grant)	\$95,400	DC Eligible - Reserves	PRMP
* Playground	\$422,630	DC Eligible - Reserves	PRMP
* Basketball Court	\$249,620	DC Eligible - Reserves	PRMP
Mini-Putt (not identified in original phase 1 concept park plan Nov 2023)	\$250,000	DC Eligible - Reserves	NEW FEATURE
20% Contingency	\$559,015	DC Eligible	PRMP

Total \$3,690,089

* Item moved up from 2027

Fiddle Park Redevelopment

New Addition - Mini Putt

Mini Putt: Fun for Everyone

- 1. Suitable for All Ages and Skill Levels** Mini Putt is designed to be accessible to everyone, from young children to seniors. The simplicity of the game means that even those with no prior experience can quickly learn and have fun.
- 2. No Specialized Equipment Needed** One of the great things about Mini Putt is that it doesn't require any special gear. Players are usually provided with a putter and a ball at the course. This eliminates the need for expensive equipment, making it an affordable option for a fun outing.
- 3. Simple Rules** The rules of Mini Putt are simple: hit the ball into the hole in as few strokes as possible. This simplicity makes it easy for anyone to understand and play, regardless of their familiarity with the sport. The lack of complicated rules ensures that the focus remains on having fun.
- 4. Encourages Physical Activity and Outdoor Time** Mini Putt is a fantastic way to get some light exercise. Walking between holes and swinging the putter provides a gentle workout. Additionally, many Mini Putt courses are located outdoors, offering a chance to enjoy fresh air and sunshine. This combination of physical activity and outdoor time is beneficial for both physical and mental health.
- 5. A Great Social Activity** Mini Putt is social. It's perfect for families, friends, and coworkers to enjoy together. The relaxed pace of the game allows for conversation making it an excellent choice for social gatherings. Whether it's a family outing, a date, or a team-building event, Mini Putt provides a fun and engaging way to connect with others.
- 6. Affordable Entertainment** At a time when the cost of sports and recreational activities can be prohibitive, Mini Putt is a low-cost form of entertainment. This affordability makes it accessible to a wide range of people from varying demographics.

Fiddle Park Redevelopment

Fiddle Park Plan - 2026 – Estimated Operating Expenses and Revenue

Mini Putt revenue is a sustainable revenue stream and can contribute towards funding future capital Fiddle Park projects.

	\$6 Per Person**	\$7 Per Person**
Est. Revenue*		
July and August	\$ 176,774	\$ 206,236
Other Months	\$ 37,325	\$ 43,546
Total	\$ 214,099	\$ 249,782
Est. Operational Expenses		
Staffing	\$ 54,007	\$ 54,007
Other (Marketing, Equipment etc.)	\$ 15,992	\$ 15,992
Total	\$ 70,000	\$ 70,000
Est. Net Revenue	\$ 144,099	\$ 179,782

The estimated budget for the Mini Putt is based on:

- Operating hours July & August 9:00am – 8:00pm daily
- Operating hours May, June, September and October) 9:00am – 6:00pm weekends
- Most groups will have 4 players
- Two (2) members of staff per shift

*Weather can impact and reduce revenues.

**Plus HST

Mini Putt would be directly managed and operated by Operations Parks and Facilities Staff with the Development & Operations Department.

Fiddle Park Redevelopment

2026 – 2028 Capital Project

2026 - Unfunded

Description	Estimated Expenditure	Funding Score	Resource
Permanent Gravel Parking	\$523,850	DC Eligible	PRMP
Total \$523,850			

2027 - Unfunded

Description	Estimated Expenditure	Funding Score	Resource
Site Preparations & Servicing	\$314,736	DC Eligible	PRMP
Overall Site Furnishings	\$39,000	DC Eligible	PRMP
Trail Connections	\$396,091	DC Eligible	PRMP
Total \$749,827			

2028 - Unfunded

Description	Estimated Expenditure	Funding Score	Resource
Fiddle Plaza - Water Feature/Fountain	\$500,000		PRMP
** Refrigerated Skate Trailer Supports	\$1,879,400	DC Eligible	PRMP
Total \$2,379,400			

** Item moved from 2026

Mini Putt revenue can contribute towards funding future capital Fiddle Park projects.

Fiddle Park Redevelopment

Fiddle Park Capital Project – Phase 1 & 2 Summary

2025, 2026, 2027 and 2028

Description	Estimated Expenditure
2025 Phase 1	\$3,690,089
2026 Phase 2	\$523,850
2027 Phase 2	\$749,827
2028 Phase 2	\$2,379,400
Total \$7,343,166	

Fiddle Park Redevelopment

Fiddle Park – Reports and Documents

Reports and Documents

[Draft Parks & Recreation Master Plan](#)

[Draft Fiddle Park Plan](#)

[Parks & Recreation Master Plan Draft - Council Meeting June 26, 2023](#)

[Fiddle Park Plan Draft - Council Meeting June 26, 2023](#)

[Town of Shelburne Parks and Recreation Master Plan Survey Results](#)

[Planning Report P2021-38 - Parks and Recreation Master Plan](#)

[Planning Report P2021-48 - Fiddle Park November 22, 2021](#)

[Presentation for Engagement Session September 14, 2022](#)

[Park Management Plan 2006](#)

[Parks Master Plan 2009](#)

[CAO 2021-04 regarding Jack Downing Park Project](#)

[Planning P2021-38 Parks and Recreation Master Plan – Work Plan Overview](#)

Visit the Town of Shelburne [Town Projects](#) webpage for more details

**TOWN OF SHELBURNE
2025 DRAFT OPERATING BUDGET**

EXPENDITURE SUMMARY

Budget Page	DEPARTMENT EXPENDITURES	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
	GENERAL GOVERNMENT SERVICE										
4	TAXATION WRITE-OFFS	40,000	56,736	40,000	25,497	40,000	0	0	50,000	50,500	51,005
7	COUNCIL	158,690	152,492	175,220	158,229	164,803	(10,418)	(6)	164,576	167,555	172,563
8	ADMINISTRATION	1,680,975	2,157,954	1,797,409	1,992,361	1,909,993	112,585	6	3,204,936	3,256,131	3,227,008
10	COMMUNICATIONS	124,436	109,714	135,111	133,467	166,856	31,745	23	178,193	181,757	185,392
12	HUMAN RESOURCES	145,590	123,732	148,659	124,863	158,583	9,923	7	161,643	166,365	169,853
15	TOWN HALL	502,312	469,841	627,865	618,533	775,519	147,654	24	731,802	680,427	821,160
16	COMMITTEES	20,500	8,091	20,500	9,870	20,500	0	0	20,500	20,500	20,500
		2,672,503	3,078,558	2,944,764	3,062,821	3,236,254	291,489	10	4,511,649	4,523,235	4,647,481
	PLANNING & DEVELOPMENT										
17	BIA	10,500	10,500	10,500	10,500	10,500	0	0	10,500	10,500	10,500
19	PLANNING / ENGINEERING	1,190,791	911,941	1,146,097	753,685	1,121,318	(24,779)	(2)	929,316	810,999	827,119
22	EcDev	175,009	142,810	170,090	174,391	278,325	108,234	64	234,210	237,895	241,653
		1,376,301	1,065,251	1,326,687	938,576	1,410,142	83,455	6	1,174,027	1,059,394	1,079,271
	PROTECTION PERSONS PROPERTY										
24	NVCA	61,429	61,429	71,258	71,258	82,430	11,173	16	84,491	86,603	88,768
25	FIRE PROTECTION	660,009	646,543	726,969	743,620	880,622	153,653	21	924,179	969,913	1,018,933
27	POLICE PROTECTION	3,138,862	3,154,148	3,281,670	3,285,178	2,994,922	(286,748)	-9	1,873,185	1,981,125	2,073,614
29	CROSSING GUARDS	142,313	113,278	175,453	150,383	164,505	(10,948)	(6)	164,828	168,124	171,487
31	PROPERTY STANDARDS/BYLAW	184,377	163,880	220,368	210,562	432,580	212,212	96	404,183	412,606	421,211
		4,186,989	4,139,278	4,475,718	4,461,001	4,555,060	79,342	2	3,450,866	3,618,371	3,774,013
	ROADS/PUBLIC WORKS/TRANSPORT.										
33	WORKS ROAD ADMINISTRATION	2,156,686	2,086,997	2,484,071	2,550,195	2,576,816	92,745	4	2,589,793	2,518,501	2,564,671
35	TRANSIT CONVENTIONAL	67,500	54,516	0	0	0	0	0	0	0	0
		2,224,186	2,141,513	2,484,071	2,550,195	2,576,816	92,745	4	2,589,793	2,518,501	2,564,671
	STORM SEWER										
36	STORM SEWER	37,500	23,305	34,500	44,129	46,500	12,000	35	34,790	35,486	36,196
		37,500	23,305	34,500	44,129	46,500	12,000	35	34,790	35,486	36,196
	ENVIRONMENTAL SERVICE										
37	WASTE MANAGEMENT	67,000	79,090	67,000	62,000	67,000	0	0	87,740	71,495	72,265
		67,000	79,090	67,000	62,000	67,000	0	0	87,740	71,495	72,265
	HEALTH & SOCIAL SERVICES										
39	CEMETERY	128,627	130,272	147,327	125,705	167,134	19,807	13	163,496	150,119	153,753
		128,627	130,272	147,327	125,705	167,134	19,807	13	163,496	150,119	153,753
	RECREATION & CULTURAL SERVICES										
40	ARTS CULTURE & HERITAGE	26,100	98	18,000	5,791	18,000	0	0	10,000	10,000	10,000
41	SHARE OF LIBRARY	218,228	223,440	230,143	220,590	233,633	3,490	2	238,306	243,072	247,933
42	LOCAL CULTURAL GRANTS	41,300	32,100	28,000	28,105	52,500	24,500	88	53,550	54,621	55,713
44	PARKS & RECREATION	886,721	734,519	1,079,783	1,056,712	1,157,926	78,143	7	1,280,545	1,304,156	1,328,239
46	FIDDLE PARK	15,000	18,632	20,000	12,050	17,000	(3,000)	(15)	22,240	22,685	23,138
47	TOWN EVENTS	38,512	28,510	88,260	76,253	117,259	28,998	33	120,190	123,195	126,275
		1,225,861	1,037,299	1,464,186	1,399,502	1,596,317	132,131	9	1,724,831	1,757,728	1,791,299
	TOTAL GENERAL EXPENDITURES	11,918,968	11,694,567	12,944,253	12,643,929	13,655,223	710,970	5	13,737,191	13,734,328	14,118,947

REVENUE SUMMARY

Budget Page	DEPARTMENT REVENUES	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
	GENERAL GOVERNMENT SERVICE										
4	TAXATION	9,505,476	9,467,514	10,290,394	10,364,553	11,113,099	822,705	8	11,706,795	12,048,482	12,516,744
5	GENERAL REVENUES	1,319,563	1,631,865	1,748,538	1,581,434	1,595,959	(152,579)	(9)	1,378,315	1,149,865	1,047,240
12	HUMAN RESOURCES REVENUES	49,213	36,765	0	0	0	0	0	0	0	0
14	TOWN HALL REVENUES	5,250	11,500	6,600	6,725	64,600	58,000	879	9,132	9,315	9,501
16	COMMITTEE REVENUES	15,000	3,091	15,000	4,733	15,000	0	0	0	0	0
		10,894,502	11,150,734	12,060,532	11,957,445	12,788,658	728,126	6	13,094,242	13,207,662	13,573,485
	PLANNING & DEVELOPMENT										
17	BIA LEVY	10,500	10,500	10,500	10,500	10,500	0	0	10,500	10,500	10,500
18	PLANNING REVENUES	600,180	189,679	443,433	212,867	337,250	(106,183)	(24)	246,020	123,080	140,182
21	EcDev REVENUES	10,000	2,763	21,000	16,779	55,685	34,685	165	15,530	15,561	9,292
		620,680	202,942	474,933	240,146	403,435	(71,498)	-15	272,050	149,141	159,974
	PROTECTION SERVICE										
25	FIRE REVENUES	19,000	6,655	9,500	18,722	9,500	0	0	9,500	9,500	10,500
26	POLICE REVENUES	41,589	41,589	41,589	41,489	108,800	67,211	162	110,700	112,540	114,621
30	BY-LAW REVENUES	55,500	61,589	51,800	66,500	135,332	83,532	161	77,316	78,862	80,440
		116,089	109,832	102,889	126,711	253,632	150,743	147	197,516	200,902	205,560
	ROADS/PUBLIC WORKS										
32	WORKS ADMIN FEES & CHARGES	33,584	60,452	42,000	48,031	60,500	18,500	44	34,672	35,365	36,073
35	TRANSIT CONVENTIONAL	0	0	0	0	0	0	0	0	0	0
		33,584	60,452	42,000	48,031	60,500	18,500	44	34,672	35,365	36,073
	STORM SEWER REVENUES										
36	STORM SEWER REVENUES	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
	ENVIRONMENTAL SERVICE										
37	WASTE MANAGEMENT REVENUE	37,000	55,796	37,000	39,297	37,000	0	0	42,040	42,881	43,738
		37,000	55,796	37,000	39,297	37,000	0	0	42,040	42,881	43,738
	HEALTH & SOCIAL SERVICES										
38	CEMETERY REVENUES	44,100	74,244	45,100	66,050	49,100	4,000	9	50,082	51,084	52,105
		44,100	74,244	45,100	66,050	49,100	4,000	9	50,082	51,084	52,105
	RECREATION & CULTURAL SERVICES										
40	ARTS CULTURE & HERITAGE	14,960	98	18,000	5,791	18,000	0	0	0	0	0
43	PARKS & RECREATION REVENUE	135,052	24,488	140,400	140,410	20,400	(120,000)	(85)	20,800	21,208	21,624
46	FIDDLE PARK REVENUE	1,000	1,099	1,000	500	0	(1,000)	(100)	1,000	1,000	1,000
47	TOWN EVENTS REVENUE	22,000	14,881	22,400	19,547	24,500	2,100	9	24,790	25,086	25,388
		173,012	40,566	181,800	166,248	62,900	(118,900)	-65	46,590	47,294	48,012
	TOTAL GENERAL REVENUE	11,918,967	11,694,567	12,944,254	12,643,929	13,655,223	710,970	5	13,737,192	13,734,329	14,118,948

OPERATING

TOWN OF SHELBURNE

GENERAL GOVERNMENT

OPERATING

2024 ADOPTED OPERATING BUDGET

BALANCED CASH BUDGET SUMMARY

Budget Page	DEPARTMENT REVENUES	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
3	TOTAL GENERAL EXPENDITURES	11,918,968	11,694,567	12,944,253	12,643,929	13,655,223	710,970	5	13,737,191	13,734,328	14,118,947
3	LESS TOTAL GENERAL REVENUES	11,918,967	11,694,567	12,944,253	12,643,929	13,655,223	710,970	5	13,737,192	13,734,329	14,118,948
	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	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
4010	RESIDENTIAL & FARM TAX	7,645,058	7,645,055	8,267,106	8,293,964	9,133,035	865,929	10	9,681,017	10,068,258	10,470,988
4011	COMMERCIAL & INDUSTRIAL TX	1,454,418	1,454,418	1,626,279	1,658,418	1,757,968	131,689	8	1,863,446	1,937,983	2,015,503
4013	SUPPLEMENTAL TAXATION	406,000	368,042	397,009	412,171	222,096	(174,913)	-44	162,332	42,240	30,253
	TOTAL TAX REVENUE	9,505,476	9,467,514	10,290,394	10,364,553	11,113,099	822,705	8	11,706,795	12,048,482	12,516,744
4017	TAXES WRITTEN OFF RESIDENTIAL	15,000	27,773	15,000	22,080	15,000	0	0	20,000	20,200	20,402
4018	TAXES WRITTEN OFF COMM	25,000	28,963	25,000	3,417	25,000	0	0	30,000	30,300	30,603
	TOTAL TAX WRITEOFFS	40,000	56,736	40,000	25,497	40,000	0	0	50,000	50,500	51,005
	NET GOVERNMENT TAXATION	9,465,476	9,410,778	10,250,394	10,339,056	11,073,099	822,705	8	11,656,795	11,997,982	12,465,739

Note:

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

In this budget represents 1% levy increase/decrease \$ 108,910.03

1% levy increase	2020	\$	74,793
	2021	\$	78,338
	2022	\$	86,387
	2023	\$	90,995
	2024	\$	98,934

INCREASE IN TAX RATE OF 5%	2024	2025
Average Single Home Assessment	335,366	335,366
Town Portion of Taxes - NO PHASE IN ASSESSMENT INCREASE	\$2,769.82	\$2,908.31
Annual Increase - Town Portion increase on average assessed home	\$138.49	
Monthly Increase - Town Portion	\$11.54	

2025 SUMMARY WITH THIS BUDGET	
Taxable Assessment Increase	4.5%
- of which Growth increase was	4.5%
Tax Rate Increase	5.0%
Levy (\$\$) Increase	9.4%
Average Home Increase	5.0%

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

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
4601	CANADA POST PIL	8,400	8,407	8,500	8,626	8,800	300	4	8,976	9,156	9,339
4602	BOARD OF MANAGEMENT PIL	8,600	8,675	8,700	9,109	9,200	500	6	9,384	9,572	9,763
4622	LCBO PIL	4,878	1,429	0	0	0	0	0	0	0	0
4625	ONTARIO HYDRO PIL	3,350	4,723	3,400	4,257	4,300	900	26	4,386	4,474	4,563
4811	OMPF GRANT	445,600	445,600	457,100	457,100	457,100	0	0	426,700	425,000	425,000
6200	TAX CERTIFICATES	8,000	7,700	8,000	8,000	8,000	0	0	8,160	8,323	8,490
6201	GENERAL ADMIN FEES & CHARG	4,000	6,903	4,000	4,000	4,000	0	0	4,080	4,162	4,245
6202	TRADE LICENSES, SIGN PERMITS	4,500	2,592	4,500	3,400	4,500	0	0	4,590	4,682	4,775
6203	PROVINCIAL OFFENCES ACT	70,000	107,175	70,000	70,000	65,000	(5,000)	-7	62,000	56,000	48,000
6205	MARRIAGE PERMITS	8,000	10,620	9,000	12,000	9,000	0	0	9,180	9,364	9,551
6206	LOTTERY LICENSES	500	4,226	500	2,334	500	0	0	510	520	531
6208	MARRIAGE CEREMONY	10,000	16,400	10,000	22,000	10,000	0	0	10,200	10,404	10,612
6300	PENALTIES/INTEREST ON TAXES	135,000	200,997	155,300	244,479	200,000	44,700	29	204,000	208,080	212,242
6375	HST REBATE - ALLOWANCES	130	295	130	130	130	0	0	130	130	130
6421	BANK INTEREST EARNED	393,500	791,016	700,000	700,000	500,000	(200,000)	-29	500,000	400,000	300,000
6425	5 YR GIC INTEREST EARNED	12,225	12,225	9,408	9,408	6,549	(2,859)	-30	3,647	0	0
6603	TSF FROM ADMIN RESERVE	0	0	0	0	0	0	0	0	0	0
6603	TSF FROM ELECTION RESERVE	0	0	0	0	6,000	6,000	100	20,000	0	0
6603	TSF FROM TAX STAB. RESERVE	200,000	0	300,000	0	300,000	0	0	102,372	0	0
6700	HOME HARDWARE LEASE PAYMENT	2,880	2,880	0	2,880	2,880	2,880	100	0	0	0
6704	TSF FROM DEV CHARGES	0	0	0	23,710	0	0	0	0	0	0
	GENERAL REVENUES	1,319,563	1,631,865	1,748,538	1,581,434	1,595,959	(152,579)	-9	1,378,315	1,149,865	1,047,240

FUNCTION: GENERAL GOVERNMENT SERVICE

SERVICE: GENERAL GOVERNMENT REVENUES

REVENUES: 01-0401

ACCOUNT DESCRIPTIONS

- 4811 OMPF Actual - Received allocation notice Oct XX, 2024
- 6201 Commissioner Fees, NSF Fees, Pins, Photocopies, Faxing, Other Miscellaneous Fees
- 6207 No longer collecting Taxi Licenses - Using Vehicle for Hire
- 6421 RBC Interest Rate - Prime less 1.85%
- 6425 5 year GIC ends in 2026
- 6603 Tsf from Tax Stabilization Reserve
- 6700 Lease Agreement ends 2023 - reviewing annually and will not be renewing due to STP expansion likely past 2025

FUNCTION: GENERAL GOVERNMENT SERVICE

SERVICE: MEMBERS OF COUNCIL

EXPENDITURES 01-1010

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7106	COUNCIL SALARIES	122,884	123,164	126,571	126,751	130,368	3,797	3	132,975	135,635	138,348
7150	COUNCIL BENEFITS (CPP)	5,159	5,218	5,351	5,351	5,549	198	4	5,660	5,774	5,889
7151	COUNCIL EHT	2,396	2,453	2,468	2,468	2,542	74	3	2,593	2,645	2,698
7367	COUNCIL CONFERENCES/EDUCATION	14,000	10,935	12,000	7,326	12,000	0	0	12,000	12,000	14,000
7369	COUNCIL NEWSLETTERS	2,800	0	0	0	0	0	0	0	0	0
7370	COUNCIL MATERIALS/SUPPLIES	6,000	7,831	23,380	10,943	9,000	(14,380)	-62	6,000	6,150	6,273
7371	CDRC PUBLIC BOARD MEMBERS	1,000	850	1,000	1,000	1,000	0	0	1,000	1,000	1,000
7372	LIBRARY PUBLIC BOARD MEMBERS	2,000	1,250	2,000	2,000	2,000	0	0	2,000	2,000	2,000
7374	POLICE SERVICE BRD WAGE	2,150	550	2,150	2,150	2,150	0	0	2,150	2,150	2,150
7401	COUNCIL CELL PHONE MAYOR	300	240	300	240	193	(107)	-36	197	202	206
	COUNCIL EXPENDITURES	158,690	152,492	175,220	158,229	164,803	(10,418)	-6	164,576	167,555	172,563

- 7106 In accordance with By-Law 37-2018 setting Council Annual Remuneration
- 7367 In accordance with Council Conference Policy adopted in 2018 - \$2,000/councillor
(Mayor & Deputy Mayor picked up at County Level) & Education Sessions/ Strategic Priorities (2027)
- 7369 Line item added to Communications Budget
- 7370 Includes Staff Appreciation BBQ new in 2025 for \$1,000

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: ADMINISTRATION

EXPENDITURES 01-1020

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	ADMIN SALARIES	934,564	850,496	944,154	944,154	967,741	23,587	2	987,096	1,006,838	1,026,975
7150	ADMIN BENEFITS	215,697	221,593	249,955	249,955	266,723	16,769	7	272,058	277,499	283,049
7151	ADMIN EHT	16,570	17,111	19,236	19,236	19,722	487	3	21,617	22,049	22,490
7152	ADMIN WSIB	23,978	23,866	32,923	32,923	33,519	596	2	35,689	36,403	37,131
7302	ADMIN OFFICE SUPPLIES & MAT.	10,000	10,106	10,000	10,000	10,000	0	0	10,200	10,404	10,612
7303	ADMIN COPYING & PRINTING	15,000	18,928	15,000	20,000	18,000	3,000	20	18,360	18,727	19,102
7305	ADMIN LEASED EQUIPMENT	13,000	9,377	15,000	15,000	15,000	0	0	13,000	13,000	13,000
7306	ADMIN EDUCATIONAL COURSE	5,000	4,030	5,000	6,000	5,000	0	0	5,100	5,202	5,306
7314	ADMIN OTHER	16,700	13,488	16,700	16,700	16,700	0	0	17,034	17,375	17,722
7315	ADMIN COMPUTER / SUPPORT	138,563	133,695	184,669	184,669	221,845	37,176	20	226,281	230,807	235,423
7317	ADMIN ASSET MGMT (CITYWIDE)	22,631	22,852	15,000	14,225	19,243	4,243	28	29,829	23,974	23,598
7351	ADMIN CONFERENCE EXPENSES	9,500	13,293	12,000	12,000	12,000	0	0	12,240	12,485	12,734
7352	ADMIN MEMBERSHIP FEES	10,000	9,163	10,000	10,000	10,000	0	0	10,200	10,404	10,612
7353	ADMIN AUDIT FEES	35,000	31,536	35,000	31,204	39,300	4,300	12	40,086	40,888	41,705
7361	ADMIN INSURANCE	135,000	136,014	135,000	118,437	135,000	0	0	137,700	140,454	143,263
7362	ADMIN LEGAL FEES	18,000	17,291	18,000	2,000	18,000	0	0	18,360	18,727	19,102
7364	ADMIN POSTAGE & COURIER	15,000	10,168	15,000	15,000	15,000	0	0	15,300	15,606	15,918
7370	COMMUNITY RISK ASSESSMENT	0	0	10,000	23,710	10,000	0	0	0	0	0
7401	ADMIN TELEPHONE/CELL/FIBRE	25,772	28,534	25,772	25,772	29,200	3,428	13	29,784	30,380	30,987
7403	ADMIN BANK SERVICE CHARGE	10,000	10,438	10,000	10,000	10,000	0	0	10,200	10,404	10,612
7405	ADMIN ADVERTISING	2,500	786	2,500	0	2,500	0	0	2,550	2,601	2,653
7406	ADMIN BIRD CONTROL PROG	2,000	1,695	0	0	0	0	0	0	0	0
7408	ADMIN ELECTIONS	0	0	0	0	0	0	0	6,000	20,000	0
7409	TSF TO ELECTION RESERVE	6,500	6,500	6,500	6,500	6,500	0	0	6,500	6,500	6,500
7510	ADMIN TSF TO ADMIN CAPITAL	0	0	0	0	0	0	0	0	0	0
7600	TSF TO ADMIN RESERVE	0	29,934	10,000	10,000	25,000	15,000	150	25,000	25,000	25,000
7600	TSF TO ADMIN RESERVE - 150TH	0	0	0	0	4,000	4,000	100	4,000	4,000	4,000
7600	TSF TO HR RESERVE	0	0	0	0	0	0	0	0	0	0
7601	TSF TO CONTINGENCY RESERVE	0	0	0	0	0	0	0	0	0	0
7607	TRANSFER TO RESERVES	0	537,061	0	214,876	0	0	0	1,250,751	1,256,405	1,209,513
	ADMIN EXPENDITURES	1,680,975	2,157,954	1,797,409	1,992,361	1,909,993	112,585	6	3,204,936	3,256,131	3,227,008

ACCOUNT DESCRIPTIONS

- 7101 Includes grid moves & staff reallocations to cemetery, planning, police
- 7150 Includes CPP, EI, OMERS, Canada Life Premium (New in 2024 CPP 2 Tier Rates)
- 7305 Pitney Bowes Lease & Excel Business Systems Lease (\$1,105.11x4 - Mailroom Copier; \$649.36x4; \$1,025.19 SLA- Post Mtr;\$134.32x12 - TH Copier; SLA - \$1,999.58 for folding mach
- 7314 Includes current CRA mileage rates; cell phone accessories; miscellaneous supplies

7315	Keystone Annual Licensing Fee	\$	14,477	
	Escribe Annual Licensing Fee	\$	17,500	To add license for SMT - additional \$500.00
	Laserfiche Annual License Fee	\$	3,900	(Sept to Sept) (Upgrade to Version 11 on new server)
	Adobe Subscription License Fees (new)	\$	5,000	
	County of Dufferin IT Services	\$	137,164	
	Software and Email Services	\$	18,265	(includes MFA)
	Networking & Security	\$	7,800	
	Desktops & & Laptops	\$	13,801	
	Domain Registration	\$	100	
	Total of Account 7315	\$	221,845	(incl. 1.76% HST)

7317 CityWide Annual License Fee & Updates \$ 19,243 (Citywide Mte Mgr Annual Fees & Citywide Route Patrol)

7352 Memberships and Subscriptions for Admin staff

7353 Includes annual building inspections for asbestos in accordance with Asset Retirement Obligation Policy and Legislation

7361 Intact premium plus allowance for settlement of O/S claims & Cyber Insurance Policy Premium

7362 Includes retainer for Integrity Commissioner \$2,000

7401 Includes Rogers Fibre Lines Contract; cell phone voice and data lines EP2 - Improve Technology, 3 new replacement phones - BYOD plan

7403 Includes Uploading online pymts (increased use due to covid) - EP2 - Improve Technology

7405 MTO Corridor LED signs now required to pay 5 years upfront (\$300x5=\$1,500 in 2020) next pymt will be 2025

7406 Bird Control Program moved to Town Hall other services starting 2024

7409 Setting aside \$6,500/yr to help offset election year expenses

7600 Increase in Transfer to reserve to save for Cloud Storage with next server replacement (2029)

7607	Recommended Distribution of 2024 Surplus	\$	214,876
	General Capital Reserve	\$	214,876
	Operations Equipment Capital Reserve	\$	-
	Tax Stabilization Reserve	\$	-
		\$	214,876

FUNCTION: GENERAL GOVERNMENT SERVICE

SERVICE: COMMUNICATIONS

REVENUES 01-1026

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	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	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	COMMUNICATIONS LABOUR	64,763	57,868	68,516	68,516	70,571	2,055	3	71,983	73,422	74,891
7150	COMMUNICATIONS BENEFITS	19,746	19,471	21,589	21,589	23,167	1,578	7	23,630	24,103	24,585
7151	COMMUNICATIONS EHT	1,279	1,138	1,345	1,345	1,386	41	3	1,414	1,442	1,471
7152	COMMUNICATIONS WSIB	2,034	1,809	2,751	2,751	2,822	71	3	2,879	2,936	2,995
7302	COMMUNICATIONS SUPPLIES	1,500	133	1,000	100	500	(500)	-50	510	520	531
7306	COMMUNICATIONS EDUCATION	600	111	600	0	1,800	1,200	200	1,836	1,873	1,910
7315	COMMUNICATIONS WEBSITE	21,694	19,262	20,218	20,000	37,886	17,668	87	46,644	47,577	48,528
7351	COMMUNICATIONS CONFERENCE	1,000	0	200	274	800	600	300	816	832	849
7352	COMMUNICATIONS MEMBERSHIPS	400	458	555	555	407	(148)	-27	415	423	432
7405	COMMUNICATIONS ADVERTISING	11,420	9,464	18,337	18,337	27,516	9,179	50	28,066	28,628	29,200
	COMMUNICATIONS EXPENSES	124,436	109,714	135,111	133,467	166,856	31,745	23	178,193	181,757	185,392

NET FUNDS TO BE RAISED (124,436) (109,714) (135,111) (133,467) (166,856) (31,745) (23) (178,193) (181,757) (185,392)

COMMUNICATIONS

ACCOUNT DESCRIPTIONS

7315	Bang the Table Engagement (50%)	\$	4,078	Signed 3yr Contract - 2024 - \$7,490; 2025 \$8,014 - shared with EcDev)
	Website Licensing & Hosting	\$	24,894	(GHD Digital - formerly Esolutions Group) (\$24,892.50 signed quote for 2025- incl. \$6,330 annual fee)
	Cludo - Essential Search Site Package	\$	5,043	(annual)
	Cludo - website cleanup	\$	-	(every 5 years - again in 2028)
	Hootsuite	\$	1,747	(social media service) May to May
	I Stock	\$	1,400	(subscription - \$100/mth)
	Photo Editor	\$	70	
	Total Including Net Tax	\$	37,886	
7405	Billboard LED sign Hosting Fees	\$	1,000	(\$20/mth data storage plus maintenance)
	105 Radio Ads	\$	1,800	4 weeks Mon-Fri 3x30 sec per day
	Facebook Boosts	\$	1,000	Able to boost important campaigns
	Billing Inserts	\$	5,600	material to be included in tax and water billings
	Monthly Page in Shelburne & Dundalk	\$	17,640	(\$735/mth x24)
	Total Including Net Tax	\$	27,516	
7352	Municipal World	\$	150	
	Zoom	\$	250	
	Total Including Net Tax	\$	407	

EP2 - Improve Technology
 EP3 - Consolation & Collaboration with Community
 EP4 - Support Effective Communication

4 Yrs - will have to replace existing signs - only good for 10 years (\$90,000-\$100,000)	light pollution, driver safety will be decommissioned once done
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FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: HUMAN RESOURCES

REVENUES 01-1027

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	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	49,213	36,765	0	0	0	0	0	0	0	0
	HUMAN RESOURCE REVENUES	49,213	36,765	0	0	0	0	0	0	0	0

5402 Municipal Modernization Grant (received in 2021 & 2022)

EXPENDITURES 01-1027

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	HUMAN RESOURCES LABOUR	70,788	65,561	76,116	76,116	76,948	832	1	78,487	80,056	81,657
7150	HUMAN RESOURCES BENEFITS	20,859	20,216	22,884	22,884	24,657	1,772	8	25,150	25,653	26,166
7151	HUMAN RESOURCES EHT	1,398	1,286	1,494	1,494	1,511	18	1	1,542	1,572	1,604
7152	HUMAN RESOURCES WSIB	2,132	2,044	2,925	2,925	3,077	152	5	3,139	3,201	3,265
7302	HUMAN RESOURCES SUPPLIES	2,000	847	1,000	550	1,000	0	0	1,020	1,040	1,061
7306	HUMAN RESOURCES EDUCATION	2,000	2	1,000	0	1,000	0	0	1,020	1,040	1,061
7315	HUMAN RESOURCES GENERAL	19,213	8,446	17,477	3,205	12,000	(5,477)	-31	12,240	12,485	12,734
7320	HR - STAFF ENGAGEMENT	2,000	315	2,000	2,000	2,000	0	0	2,040	2,081	2,122
7330	HR - LONG SERVICE AWARDS	2,700	2,700	500	500	600	100	20	500	2,000	2,200
7340	HR - TOWNWIDE STAFF TRAINING	3,000	3,562	3,000	3,000	8,000	5,000	167	8,160	8,323	8,490
7351	HUMAN RESOURCES CONFERENCE	1,000	503	1,000	51	1,000	0	0	1,020	1,040	1,061
7352	HUMAN RESOURCES MEMBERSHIPS	6,500	6,046	8,264	7,493	9,790	1,526	18	9,986	10,186	10,390
7405	HUMAN RESOURCES ADVERTISING	2,000	0	1,000	590	1,000	0	0	1,020	1,040	1,061
7440	HEALTH & SAFETY	10,000	12,204	10,000	4,055	16,000	6,000	60	16,320	16,646	16,979
	HUMAN RESOURCE EXPENSES	145,590	123,732	148,659	124,863	158,583	9,923	7	161,643	166,365	169,853

NET FUNDS TO BE RAISED (96,377) (86,967) (148,659) (124,863) (158,583) (9,923) (7) (161,643) (166,365) (169,853)

HUMAN RESOURCES
ACCOUNT DESCRIPTIONS

7315	Contracted HR Services as needed		
7352	CCDI (DEI) Membership	3,000	
	Citation - HR Fundamentals	5,500	online staff training
	OMHRA	150	
	HRPA	671	
	Proprops	300	
		<u>9,790</u>	includes net HST

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

SP5 - Build Responsive Organizational Capacity

FUNCTION: GENERAL GOVERNMENT SERVICE

SERVICE: TOWN HALL

REVENUES 01-1035

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5409	CONCERT HALL RENT	5,000	10,766	5,000	5,500	8,000	3,000	60	7,500	7,650	7,803
5410	CTY - ELECTRIC VEHICLE CHARGING	250	734	250	250	250	0	0	255	260	265
5420	ART GALLERY RENTAL FEES	0	0	1,350	975	1,350	0	0	1,377	1,405	1,433
5411	TOWN HALL TSF FROM RESERVES	0	0	0	0	55,000	55,000	100	0	0	0
	TOWN HALL REVENUE	5,250	11,500	6,600	6,725	64,600	58,000	879	9,132	9,315	9,501

5409 Grace Tipling Hall Rental Revenues

5410 Reimbursement from County of Dufferin for Hydro Costs for Electric Vehicle Charging Stations MOU ends Nov 30, 2024

5411 Tsf from Admin Reserve \$30,000; and Tsf from Townhall Reserve \$25,000

5420 Monthly rental fee of \$150/month for art exhibitors

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: TOWN HALL

EXPENDITURES 01-1035

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	TOWN HALL LABOUR	98,253	102,945	106,252	106,252	111,161	4,909	5	113,385	115,652	117,965
7150	TOWN HALL BENEFITS	31,307	27,448	33,914	33,914	36,819	2,905	9	37,555	38,306	39,072
7151	TOWN HALL EHT	2,123	2,018	2,174	2,174	2,274	100	5	2,320	2,366	2,413
7152	TOWN HALL WSIB	3,468	3,210	4,613	4,613	4,800	187	4	4,896	4,994	5,094
new	TOWN HALL TRAINING & EDUCAT'N	0	0	0	0	2,000	2,000	100	2,040	2,081	2,122
7369	TOWN HALL CELL PHONE	1,600	1,479	550	736	800	250	45	600	612	1,600
7395	TOWN HALL ELEVATOR	13,000	14,278	15,000	14,370	15,583	583	4	15,895	16,213	16,537
7403	TOWN HALL MAINT/MATERIALS	55,000	33,254	60,000	35,000	50,000	(10,000)	-17	51,000	52,020	53,060
7405	TOWN HALL HYDRO & WATER	42,000	40,378	42,000	40,000	42,000	0	0	42,840	43,697	44,571
7408	TOWN HALL GAS EXPENSE	15,000	8,085	15,000	13,000	15,000	0	0	15,300	15,606	15,918
7418	MECHANICAL SYSTEM & HVAC	15,000	12,231	15,000	11,000	17,000	2,000	13	17,340	17,687	18,041
7419	TOWN HALL OTHER SERVICES	15,000	13,551	17,000	17,412	20,000	3,000	18	20,400	20,808	21,224
7425	TOWN HALL ART GALLERY	0	402	3,200	2,500	4,920	1,720	54	5,018	5,119	5,221
7430	FUEL & VEHICLE MAINTENANCE	0	0	2,600	2,000	2,600	0	0	2,652	2,705	2,759
7510	TOWN HALL TSF TO CAPITAL	0	0	10,000	10,000	0	(10,000)	-100	75,000	17,000	150,000
7600	TSF TO TOWN HALL RESERVE (CAP)	10,000	10,000	100,000	125,000	125,000	25,000	25	125,000	125,000	125,000
7600	EMERGENCY SERVICES ACCOM RES	200,562	200,562	200,562	200,562	200,562	0	0	200,562	200,562	200,562
7700	OFFICE SERVICE ENHANCEMENTS	0	0	0	0	125,000	125,000	100	0	0	0
	TOWN HALL EXPENDITURES	502,312	469,841	627,865	618,533	775,519	147,654	24	731,802	680,427	821,160

NET FUNDS TO BE RAISED **(497,062)** **(458,341)** **(621,265)** **(611,808)** **(710,919)** **(89,654)** **855** **(722,670)** **(671,112)** **(811,659)**

ACCOUNT DESCRIPTIONS

- 7101 Includes cost of Mgr of Operations, Parks & Facilities (35 hrs), Cleaning Personnel (40 hrs) 50% of Mgr salary to Operations & Parks/Recreation Salary
- 7403 Bldg Maintenance includes extra cleaning supplies & PPE; general maintenance materials and services
- 7419 Includes Pest Control / Bird Control & Equipment Rental - Security Monitoring; Fire Inspections under the Bldg Code; service generator annually
- 7425 Shelburne Townhall Art Gallery Expenses; Decals, Facebook Ads, Radio, Printed Material, Supplies; 40% of Constant Contact
- 7510 See Townhall Capital Budget for Capital Projects
- 7600 Transfers to Reserve for future Townhall expenditures over and above maintenance (New in 2019) **SP2 - Invest in Critical Infrastructure & Services for Future**
- 7600 Transfer to Emergency Services Accommodation Reserve - **2021 Budget Framework Report - SP1 - Responsible Financial Management through Long Term Planning**
- 7700 Office Service Enhancements - Carpet Tile, Workstations, AODA Front Counter, Engineering/GIS Working Room

FUNCTION: GENERAL GOVERNMENT SERVICE
SERVICE: COMMITTEES

REVENUES 01-1060

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5411	DEI TSF FROM RESERVES	15,000	3,091	15,000	4,733	15,000	0	0	0	0	0
	COMMITTEE REVENUES	15,000	3,091	15,000	4,733	15,000	0	0	0	0	0

5411 From DEI Reserve to offset 2024

EXPENDITURES 01-1060

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7110	EMERGENCY MANAGEMENT	500	0	500	137	500	0	0	500	500	500
7109	EMERGENCY MGMT TSF TO RESERVE	5,000	5,000	5,000	5,000	5,000	0	0	5,000	5,000	5,000
7115	DEI COMMITTEE / ACCESSIBILITY	15,000	3,091	15,000	4,733	15,000	0	0	15,000	15,000	15,000
	COMMITTEE EXPENDITURES	20,500	8,091	20,500	9,870	20,500	0	0	20,500	20,500	20,500

NET FUNDS TO BE RAISED (5,500) (5,000) (5,500) (5,137) (5,500) 0 0 (20,500) (20,500) (20,500)

7109 Emergency Management Reserve set up starting in 2020 as per [2020 Budget Framework Report](#)

7110 Includes Insurance Costs for Emergency Road Closure Barricades bought in 2024 with County Grant

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

Oct 17, 2024 motion from the DEI committee to put \$15,000 in 2025 budget - [L1 - Promote Diversity, Equity and Inclusion](#)

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: BIA

REVENUES 01-1080

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5400	BIA SPECIAL LEVY	10,500	10,500	10,500	10,500	10,500	0	0	10,500	10,500	10,500
	BIA REVENUES	10,500	10,500	10,500	10,500	10,500	0	0	10,500	10,500	10,500

EXPENDITURES 01-1080

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7900	BIA EXPENDITURE	10,500	10,500	10,500	10,500	10,500	0	0	10,500	10,500	10,500
	BIA EXPENDITURES	10,500	10,500	10,500	10,500	10,500	0	0	10,500	10,500	10,500

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

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: PLANNING & DEVELOPMENT

REVENUES 01-1090

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5400	PLANNING APPLICATION FEES	70,000	100,704	70,000	107,000	70,000	0	0	71,400	72,828	74,285
5401	ZONING CERTIFICATES	1,000	790	1,000	1,535	1,000	0	0	1,020	1,040	1,061
5403	MUNICIPAL APPROVALS	30,000	14,940	30,000	16,000	30,000	0	0	30,600	31,212	31,836
5406	SEWER SHARE OF DEVELOPMENT	9,000	9,000	9,000	9,000	9,000	0	0	9,000	9,000	9,000
5407	DC SHARE OF GROWTH STUDIES	294,000	37,770	178,433	44,058	218,250	39,817	22	125,000	0	0
5408	DEVELOPER LOT FEES	41,180	2,940	0	3,775	0	0	0	0	0	15,000
5409	WATER SHARE OF DEVELOPMENT	9,000	9,000	9,000	9,000	9,000	0	0	9,000	9,000	9,000
5411	RECOVERABLE FROM DEVELOPERS	0	851	0	15,957	0	0	0	0	0	0
5413	CASH IN LIEU OF PARKLAND REV	0	13,685	0	6,542	0	0	0	0	0	0
5420	TSF FROM PLANNING RESERVE	146,000	0	146,000	0	0	(146,000)	-100	0	0	0
	PLANNING REVENUES	600,180	189,679	443,433	212,867	337,250	(106,183)	-24	246,020	123,080	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

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: PLANNING & DEVELOPMENT

EXPENDITURES 01-1090

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	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	234,227	178,519	255,058	190,630	196,350	(58,708)	-23	200,277	204,282	208,368
7102	PLANNER CONTRACT LABOUR (GSP)	260,000	283,280	260,000	230,000	260,000	0	0	265,200	270,504	275,914
7103	ENGINEER CONTRACT LABOUR (SBA)	200,000	295,751	200,000	200,000	200,000	0	0	204,000	208,080	212,242
7104	GIS & ESRI LICENSE & PSD Member	12,000	7,472	10,000	8,000	13,129	3,129	31	11,923	12,704	12,958
7105	COMMITTEE OF ADJUSTMENT	5,400	0	5,400	0	5,400	0	0	5,508	5,618	5,731
7107	PLANNING ADVERTISING	4,000	802	4,000	2,000	4,000	0	0	4,080	4,162	4,245
7108	PLANNING SUPPLIES/POSTAGE/ETC	4,000	716	4,000	1,000	1,000	(3,000)	-75	1,020	1,395	1,423
7110	PLANNING & DEV LEGAL	30,000	19,681	20,000	2,500	20,000	0	0	20,400	20,808	21,224
7150	PLANNING & DEV - BENEFITS	68,282	47,536	70,202	49,670	53,286	(16,916)	-24	54,351	55,438	56,547
7151	PLANNING & DEV - EHT	4,936	3,504	4,974	3,710	3,824	(1,150)	-23	3,901	3,979	4,058
7152	PLANNING & DEV - WSIB	7,446	5,024	9,162	6,575	6,729	(2,433)	-27	6,864	7,001	7,141
7153	GROWTH STUDIES - DC/OP/ZONING	100,000	8,540	100,000	11,234	100,000	0	0	60,000	0	0
7153	MASTER SERVICING STUDY et al	29,000	13,225	0	31,654	50,000	50,000	100	75,000	0	0
7153	PARK & RECREATION MASTER PLAN	30,000	28,478	0	0	0	0	0	0	0	0
7153	TMP/HAMP/BY-PASS STUDY	191,000	0	191,000	1,170	191,000	0	0	0	0	0
7160	TRANSFER TO RESERVES	0	0	0	0	5,000	5,000	100	5,000	5,000	5,000
7401	PLANNING & DEV - CELL PHONES	1,500	472	3,300	3,000	2,000	(1,300)	-39	2,000	2,040	2,081
7451	PLANNING & DEV - EDUCATION	1,000	257	1,000	1,000	1,600	600	60	1,632	1,665	1,698
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	13,685	0	6,542	0	0	0	0	0	0
	PLANNING EXPENDITURES	1,190,791	911,941	1,146,097	753,685	1,121,318	(24,779)	-2	929,316	810,999	827,119

NET FUNDS TO BE RAISED (590,611) (722,262) (702,664) (540,818) (784,068) (81,404) 12 (683,296) (687,918) (686,937)

FUNCTION: PLANNING & DEVELOPMENT

SERVICE: PLANNING & DEVELOPMENT

7101	Share of Clerk's Dept Labour & Director of Development & Operations & GIS Technician			
7102	Includes Contract Planning services			
7103	Engineering Contract Labour - General Services			
7104	Includes ESRI License; ArcGIS online			
7108	Includes Supplies, Postage, Mileage, Maps, etc			
7110	Planning Legal Costs (lowered, no DC appeal for 2024)			
7153	Official Plan, Zoning Review & Urban Design	\$	100,000	SP3 - Promote Balanced Growth; SP4 - Support Environmental Sustainability
7153	Traffic Master Plan	\$	191,000	SP2 - Invest in Critical Infrastructure & Services for the Future
7153	Source Water Management Master Plan	\$	50,000	started in 2024, unbudgeted for
7160	Natural Assets - new reserve			
7452	Includes OGRA for Director of Dev & Operations; Public Sector Digest for GIS Coordinator			

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: ECONOMIC DEVELOPMENT

REVENUES 01-1095

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5405	EcDEV FUNCTION REVENUE	3,000	65	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	29,643	29,643	100	0	0	0
5409	EcDEV GRANTS	0	0	0	11,100	10,542	10,542	100	0	0	0
5411	EcDEV PROJECT CONTRIBUTORS	3,000	1,500	13,000	4,000	7,000	(6,000)	-46	7,000	7,000	700
5412	EcDEV JOB FAIR REVENUE	0	1,198	1,000	1,679	1,500	500	50	1,530	1,561	1,592
	EDC REVENUES	10,000	2,763	21,000	16,779	55,685	34,685	165	15,530	15,561	9,292

5408 Closing out of the Façade Grant to utilize for CIP

5409 RED Grant -to offset the cost of a Committee Action Plan + Community Futures South Georgian Bay Grant

5411 BIA Contribution to "Music in the Park" Jack Downing Park - Down Town Activation - \$3,000; Other anticipated sponsors - \$4,000

FUNCTION: PLANNING & DEVELOPMENT
SERVICE: ECONOMIC DEVELOPMENT

EXPENDITURES 01-1095

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	EcDEV OFFICER LABOUR	71,931	68,954	74,706	74,706	76,948	2,241	3	78,487	80,056	81,657
7150	EcDEV BENEFITS	20,695	20,621	22,955	22,955	24,657	1,702	7	25,150	25,653	26,166
7151	EcDEV EHT	1,420	1,354	1,476	1,476	1,511	36	2	1,542	1,572	1,604
7152	EcDEV WSIB	2,140	2,153	2,309	2,309	3,077	768	33	3,139	3,201	3,265
7256	EcDEV - TRAIL IMPROVEMENTS	10,000	0	0	0	0	0	0	0	0	0
7257	EcDEV - COMMITTEE ACTION PLAN	0	0	0	0	18,083	18,083	100	0	0	0
7301	EcDEV MEMBERSHIP/SUBSCRIPTIONS	2,054	1,820	2,120	2,100	3,120	1,000	47	3,183	3,247	3,311
7302	EcDEV MARKETING/ADVERTISING	14,000	4,677	10,000	5,000	12,000	2,000	20	12,240	12,485	12,734
7303	CONFERENCE/TRAINING/MILEAGE	2,150	581	2,400	2,666	5,353	2,953	123	5,460	5,569	5,681
7305	EcDEV WEBSITE ENGAGEMENT TOOL	3,920	3,611	3,745	3,811	4,078	333	9	4,159	4,242	4,327
7306	EDC COMMITTEE EXPENSES	1,500	71	1,000	500	1,000	0	0	1,020	1,040	1,061
7307	SMALL BUSINESS ENTERPRISE	2,900	2,900	2,900	2,900	2,900	0	0	2,958	3,017	3,078
7308	EcDEV PUBLIC RELATIONS	8,300	800	6,800	2,800	6,800	0	0	6,936	7,075	7,216
7309	EcDEV TSF TO RESERVES	10,000	10,000	10,000	10,000	0	(10,000)	-100	0	0	0
7314	EcDEV MATERIALS & SUPPLIES	1,000	887	500	616	500	0	0	510	520	531
7316	JOB FAIR & SKILLED TRADES HUB	3,000	2,374	3,000	1,946	3,000	0	0	3,060	3,121	3,184
7325	DOWNTOWN ACTIVATION	20,000	22,007	26,180	40,607	35,655	9,475	36	36,368	37,095	37,837
new	COMMUNITY IMPROVEMENT PLAN	0	0	0	0	79,643	79,643	100	0	0	0
new	TSF TO CIP RESERVE	0	0	0	0	0	0	0	50,000	50,000	50,000
7510	EcDEV TRANSFER TO CAPITAL	0	0	0	0	0	0	0	0	0	0
	EDC EXPENDITURES	175,009	142,810	170,090	174,391	278,325	108,234	64	234,210	237,895	241,653

NET FUNDS TO BE RAISED (165,009) (140,047) (149,090) (157,612) (222,640) (73,550) 49 (218,680) (222,334) (232,361)

EDC ACCOUNT DESCRIPTION

7257	EcDEV Committee Action Plan Development	\$ 18,083	EP1 Promote Effective Partnerships - offset by RED Grant
7301	Memberships & Subscriptions		
	EDCO	\$ 350	Membership
	EDAC	\$ 550	Membership (paid annually in July)
	TIAO - (Tourism Assoc) new 2025	\$ 940	Membership
	OBIAA	\$ 350	Membership
	PIC Monkey	\$ 120	Graphic Design (paid annually in November)
	Canva	\$ 150	Graphic Design
	Constant Contact	\$ 570	Email Service (Actual \$900 shared with Communications & Art Gallery)
	Befunky	\$ 90	Graphic Design
		<u>\$ 3,120</u>	
7302	EcDEV Marketing & Advertising		
	Marketing	\$ 8,000	EP4 - Support Effective Communication
	General Advertising	\$ 2,000	
	Research & Development Environics	\$ 2,000	
		<u>\$ 12,000</u>	
7303	Cell / Mileage/Workshops/Education/ Conferences	\$ 4,000	
	Cell Tablet & Service Plan - New BYOD	\$ 1,353	
		<u>\$ 5,353</u>	
7305	Bang the Table Online Engagement (50%)	\$ 4,078	Signed 3yr Contract - 2024 - \$7,490; 2025 \$8,014) - 50% Communication EP3 - Consultation and Collaboration with Community
7306	EDC Committee Members Expenses	\$ 1,000	
7308	Public Relations / EcDev Events		
	EcDev Breakfast	\$ 4,000	L3 - Promote Strong Local Economy
	EcDev Golf	\$ 800	
	Speakers, Subject Matter Experts, Education	\$ 2,000	
		<u>\$ 6,800</u>	Functions costs partially offset by Revenue Line 5405
7316	Job Fair	\$ 3,000	Collaboration with UGDSB - EP3 - Consultation and Collaboration with Community
7325	Downtown Activation (5 Events @ JD Park)	\$ 35,655	(asking BIA for \$3,000) L4 - Support and Celebrate Arts & Culture

FUNCTION: PROTECTION SERVICES

SERVICE: NVCA

EXPENDITURES 01-1050

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7700	NVCA REQUISITION	61,429	61,429	71,258	71,258	82,430	11,173	16	84,491	86,603	88,768
	NVCA EXPENDITURES	61,429	61,429	71,258	71,258	82,430	11,173	16	84,491	86,603	88,768

Budget Provided by NVCA October 1,2024

7700	NVCA Operating Costs	\$	77,951
7700	NVCA Capital Costs	\$	4,479
		\$	82,430

SP4 - Support Environmental Sustainability

FUNCTION: PROTECTION SERVICES
SERVICE: FIRE PROTECTION

REVENUES 01-2010

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5403	FIRE - BELL TOWER LEASE PYMT	19,000	6,655	9,500	9,500	9,500	0	0	9,500	9,500	10,500
5404	FIRE - MARQUE RECOVERABLES	0	0	0	9,222	0	0	0	0	0	0
	FIRE REVENUES	19,000	6,655	9,500	18,722	9,500	0	0	9,500	9,500	10,500

EXPENDITURES 01-2010

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7151	FIRE - REQUISITION TO SDFD	641,009	639,889	717,469	724,898	871,122	153,653	21	914,679	960,413	1,008,433
7153	FIRE - TSF TO FIRE RESERVE	0	0	0	9,222	0	0	0	0	0	0
7365	FIRE - BELL LEASE OWED TO FIRE	19,000	6,655	9,500	9,500	9,500	0	0	9,500	9,500	10,500
	FIRE EXPENDITURES	660,009	646,543	726,969	743,620	880,622	153,653	21	924,179	969,913	1,018,933

NET FUNDS TO BE RAISED **(641,009)** **(639,889)** **(717,469)** **(724,898)** **(871,122)** **(153,653)** **(21)** **(914,679)** **(960,413)** **(1,008,433)**

- 5403 Revenue is reimbursed to the fire dept on line 7365 - \$9,500 annually - starting 2028 - \$10,500 annually
- 5404 Fire Marque Recoverables - as per contract signed October 2023 - Report CAO 2023-18
- 7151 Draft Budget provided by SDFD - Operating increase 12%; Capital increase 35% - estimated using 2024 cost sharing formula roundup up to 57%
- 7153 Tsf to Fire Reserve any funds collected through the Fire Marque Recoverables

2024 Cost Sharing Breakdown

Amaranth Township	13.49%
Melancthon Township	13.48%
Mono	9.25%
Mulmur Township	7.35%
Shelburne	56.43%
	100.00%

FUNCTION: PROTECTION SERVICES

SERVICE: POLICE

REVENUES 01-2020

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5407	POLICE RIDE GRANT	8,800	8,800	8,800	8,700	8,800	0	0	8,700	8,500	8,500
new	ASE - AUTOMATED SPEED ENFORCMENT	0	0	0	0	100,000	100,000	100	102,000	104,040	106,121
5439	COMMUNITY SAFETY & POLICING GR	32,789	32,789	32,789	32,789	0	(32,789)	-100	0	0	0
	POLICE (SPSB) REVENUES	41,589	41,589	41,589	41,489	108,800	67,211	162	110,700	112,540	114,621

ACCOUNT DESCRIPTION

5407 RIDE Grant - pending 2025 approval

new Gross Revenue from Speed Enforcement - offset by expense line. Proceeds to support local public safety (traffic calming) and educational initiatives

5439 CSP Grant done in 2024 under the old police act - and future public safety grant cycles will fall under the new Community Safety and Policing Act

FUNCTION: PROTECTION SERVICES - DUFFERIN OPP DETACHMENT 2 BOARD

SERVICE: POLICE

EXPENDITURES 01-2020

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7151	POLICE EHT	89	11	89	89	89	0	0	91	93	94
7152	POLICE WSIB	62	17	80	80	80	0	0	81	83	85
7201	POLICE SERVICE BRD EXPENSE	2,565	250	2,565	2,565	2,000	(565)	-22	2,040	2,081	2,122
7202	POLICE SERVICE BRD SECRETARY	2,000	540	2,000	2,000	2,000	0	0	2,040	2,081	2,122
7203	POLICE SERVICE BRD TRAINING	1,000	0	1,000	1,000	5,000	4,000	400	5,100	5,202	5,306
7352	COMMUNITY SERVICE INITIATIVE	400	1,000	1,000	1,000	5,000	4,000	400	1,000	1,000	1,000
7361	POLICE BOARD INSURANCE	0	0	0	1,014	5,000	5,000	100	5,100	5,202	5,306
	POLICE BOARD EXPENDITURES	6,116	1,817	6,734	7,748	19,169	12,435	185	15,452	15,741	16,036

ACCOUNT DESCRIPTION

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

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

7361 Liability Insurance only for Board under new Act

FUNCTION: PROTECTION SERVICES - SHELBURNE POLICE DEPARTMENT

SERVICE: POLICE ADMINISTRATION & OPP CONTRACT

EXPENDITURES 01-2020

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7150	POLICE BENEFITS	30,317	33,397	36,940	36,940	35,309	(1,632)	-4	36,015	36,735	37,470
7603	TSF TO POST EMPLOYMENT BENEF.	0	0	0	0	0	0	0	0	0	0
7705	ADMINISTRATION SALARIES	2,000	2,000	2,000	2,544	2,000	0	0	2,000	2,000	2,040
7715	OPP CONTRACT POLICING AGR.	3,076,629	3,076,623	3,174,658	3,174,658	1,616,204	(1,558,454)	-49	1,697,014	1,781,865	1,870,958
7715	OPP PRIOR YEAR RECONCILIATION	0	6,225	37,538	37,538	(666,072)	(703,610)	-1874	-300,000	20,000	20,000
7717	OPP RIDE PROGRAM COSTS	8,800	9,959	8,800	9,500	8,800	0	0	8,700	8,500	8,500
7361	OPP LIABILITY INSURANCE	15,000	24,126	15,000	16,250	14,000	(1,000)	-7	14,000	14,280	14,565
new	TSF TO RESERVE FOR FUTURE	0	0	0	0	1,865,513	1,865,513	100	300,000	0	0
new	ASE - AUTOMATED SPEED ENFORCMENT	0	0	0	0	74,000	74,000	100	74,002	75,482	76,992
new	ASE TSF TO RESERVES	0	0	0	0	26,000	26,000	100	26,002	26,522	27,052
	POLICE DEPT EXPENDITURES	3,132,746	3,152,331	3,274,936	3,277,430	2,975,754	(299,183)	-9	1,857,733	1,965,384	2,057,577

NET FUNDS TO BE RAISED 3,097,273 3,112,560 3,240,081 3,243,689 2,886,122 (353,959) (9) 1,762,485 1,868,585 1,958,993

- 7603 Updated Actuary Report completed in 2024 for next 5 years (at this point - no need to increase the tsf to reserve, remaining amount unfunded liability)
- 7705 Administration of Treasury/Benefits Management/Payables
- 7715 OPP Annual Billing Statement for 2025 Received Oct 4, 2024
- new ASE - Automated Speed Enforcement - Q4 2025 (after 90 days notice) Fees paid to MAG for ARIS
- new ASE Transfer to Reserves, offset by pulling from same reserve under Operations for Traffic Calming initiatives - see revenue 01-2501

FUNCTION: PROTECTION SERVICES

SERVICE: CROSSING GUARDS

EXPENDITURES 01-2030

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	CROSSING GUARD LABOUR	122,506	100,366	150,070	125,000	138,168	(11,901)	-8	141,997	144,837	147,734
7150	CROSSING GUARD BENEFITS	9,620	5,843	11,969	11,969	13,557	1,588	13	10,968	11,187	11,411
7151	CROSSING GUARD EHT	2,389	1,957	2,926	2,926	2,694	(232)	-8	2,769	2,824	2,881
7152	CROSSING GUARD WSIB	3,798	3,109	5,988	5,988	5,485	(503)	-8	4,402	4,490	4,580
7153	CROSSING GUARD MISCELLANEOUS	4,000	2,002	4,500	4,500	4,600	100	2	4,692	4,786	4,882
	CROSSING GUARD EXPEND	142,313	113,278	175,453	150,383	164,505	(10,948)	-6	164,828	168,124	171,487

ACCOUNT DESCRIPTION

- 7101 Six additional crossing guards added for Fieldgate Subdivision Fall 2025 (still being bused from Fieldgate) was to start in 2023
- 7150 Includes OMERS employer costs starting 2023 (for those that enrolled)
- 7153 Flashing Crossing Signs for all locations/Replacements as needed, Ontario Traffic Council membership (\$450); Reflective Clothing; PPE's, Annual Training

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

REVENUES 01-2040

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
6222	PARKING FINE REVENUE	25,000	24,041	18,000	38,000	42,000	24,000	133	42,840	43,697	44,571
6223	BY-LAW FINES	0	2,850	0	0	0	0	0	0	0	0
6230	RE-INSPECTION FEES	1,700	9,234	5,000	5,000	5,000	0	0	5,100	5,202	5,306
6235	RECOVERABLE COSTS	0	0	0	0	0	0	0	0	0	0
6240	DOG TAG FEE REVENUE	25,000	22,309	25,000	20,000	25,000	0	0	25,500	26,010	26,530
6245	PARKING PERMIT REVENUE	3,800	3,155	3,800	3,500	3,800	0	0	3,876	3,954	4,033
new	TSF FROM ACCOMM. RESERVE	0	0	0	0	59,532	59,532	100	0	0	0
	PARKING FINES	55,500	61,589	51,800	66,500	135,332	83,532	161	77,316	78,862	80,440

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

6230 New account for Property Standards Reinspection Fees

6240 Dog Tag Collections - using Docupet starting in 2024 - Revenues unknown until full year of program is recognized

6245 Parking Permit Fees (Approx 45 lots @ \$150/yr or \$35/month)

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

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

EXPENDITURES 01-2040

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	BY-LAW LABOUR	109,123	95,092	142,398	142,398	221,727	79,329	56	226,161	230,684	235,298
7103	BY-LAW CONTRACTED SERVICES	15,000	13,249	0	0	42,000	42,000	100	42,840	43,697	44,571
7150	BY-LAW BENEFITS	24,816	21,632	29,399	29,399	55,776	26,377	90	56,892	58,030	59,190
7151	BY-LAW EHT	2,155	1,861	2,785	2,785	4,343	1,558	56	4,430	4,518	4,609
7152	BY-LAW WSIB	3,383	2,958	5,682	5,682	8,803	3,121	55	8,979	9,158	9,341
7349	BY-LAW OFFICER VEHICLE	1,500	2,262	1,500	500	1,500	0	0	1,530	1,561	1,592
7350	BY-LAW CONVICTIONS / LEGAL	2,500	5,229	4,000	4,794	4,000	0	0	4,080	4,162	4,245
7351	BY-LAW MATERIALS/SUPPLIES	2,500	3,584	4,000	1,500	4,000	0	0	4,080	4,162	4,245
7355	BY-LAW DOG & FERAL CAT CONTROL	4,000	2,800	9,704	9,704	8,500	(1,204)	-12	8,500	8,670	8,843
7360	BY-LAW TRAINING/CONFERENCES	3,000	2,065	3,000	2,000	3,000	0	0	3,060	3,121	3,184
7365	BY-LAW CLOTHING/UNIFORM	2,000	2,926	2,500	1,000	2,500	0	0	2,550	2,601	2,653
7370	BY-LAW MEMBERSHIP & MILEAGE	1,000	166	1,000	700	1,000	0	0	1,020	1,040	1,061
7375	BY-LAW - PROPERTY STANDARDS	1,800	2,630	1,800	0	1,800	0	0	1,836	1,873	1,910
7380	BY-LAW FUEL EXPENSE	2,600	1,912	2,600	1,600	2,600	0	0	2,652	2,705	2,759
7401	BY-LAW CELL PHONE	1,000	516	1,000	1,000	4,000	3,000	300	4,080	4,162	4,245
7410	BY-LAW VEHICLE FOR HIRE - O'VILLE	1,500	0	1,500	0	0	(1,500)	-100	0	0	0
7420	BY-LAW TOWING	1,500	0	0	0	0	0	0	0	0	0
new	BY-LAW AMPS (AUTO TICKETING)	0	0	0	0	59,532	59,532	100	31,494	32,463	33,465
7510	BY-LAW TSF TO CAPITAL	0	0	0	0	0	0	0	0	0	0
7600	TSF TO BYLAW VEHICLE RESERVE	5,000	5,000	7,500	7,500	7,500	0	0	7,500	7,500	7,500
	PROPERTY STANDARDS EXPEN	184,377	163,880	220,368	210,562	432,580	212,212	96	404,183	412,606	421,211

NET FUNDS TO BE RAISED (128,877) (102,292) (168,568) (144,062) (297,248) (128,680) 76 (326,867) (333,744) (340,771)

ACCOUNT DESCRIPTION

- 7101 Reflects 2 Full Time By-Law Officer @ 35 hrs/wk and 1 Part Time By Law Officers at 20 hrs / wk & By Law Administrator - Contract 35 hrs per week
- 7103 3rd Party Hearing officer for AMPS and ASE
- 7351 Includes Parking Tickets, Parking Permits; colour printer for upstairs (\$600)
- 7355 Includes Contract with SPCA Contract for Canine; Docupet Fees \$3,500; \$4,000 towards Feral Cat Rescue
- 7360 Training Courses at Municipal Law Enforcement Assoc (\$1,020) or Ontario Property Standards Assoc (\$1,098)
- 7370 Membership at Municipal Law Enforcement Assoc (\$110) & Ontario Property Standards Assoc (\$76)
- 7410 Vehicle for Hire program in conjunction with the Town of Orangeville - removed from budget for now
- 7420 Changes made with respect to Towing legislation - removed from budget for now
- 7510 By-Law car purchase planned in 2026 - all coming from reserves - **SP2 - Invest in Critical Infrastructure and Services for the Future**
- 7600 In accordance with Asset Mgmt - setting aside \$7,500/yr for future By-Law Car - **SP1 - Responsible Financial Management Through Long Term Planning**

FUNCTION: TRANSPORTATION SERVICES

SERVICE: WORKS ROAD ADMINISTRATION

REVENUES 01-2501

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5201	GAIN / LOSS ON SALE OF ASSETS	0	13,797	30,000	38,000	2,000	(28,000)	-93	0	0	0
5302	RDS TSF FROM RESERVES	21,584	21,584	0	0	0	0	0	0	0	0
5401	ROAD FEES & CHARGES	3,000	19,695	3,000	5,394	3,000	0	0	3,060	3,121	3,184
5404	HIGH SPEED COMMUNICATION	5,500	5,376	5,500	0	5,500	0	0	5,610	5,722	5,837
5405	EMERGENCY MGMT COUTY GRANT	0	0	0	0	5,250	5,250	100	0	0	0
5405	GRANT FUNDING - STUDENTS	3,500	0	3,500	4,637	0	(3,500)	-100	0	0	0
5406	TSF FROM DEVELOPMENT CHARGES	0	0	0	0	18,750	18,750	100	0	0	0
new	TSF FROM ASE NET RESERVE	0	0	0	0	26,000	26,000	100	26,002	26,522	27,052
	ROAD ADMIN REVENUES	33,584	60,452	42,000	48,031	60,500	18,500	44	34,672	35,365	36,073

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

5405 50% Grant Funding from County of Dufferin for 2 Chainsaws and safety equipment

5406 Tsf from Development Charges for Roads Need Study

FUNCTION: TRANSPORTATION SERVICES

SERVICE: WORKS ROAD ADMINISTRATION

EXPENDITURES 01-2501

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	WORKS ADMIN LABOUR	529,297	562,655	624,862	624,862	720,443	95,581	15	734,852	749,549	764,540
7102	WORKS WINTER CONTROL LABOUR	185,000	123,889	225,000	190,000	225,000	0	0	229,500	234,090	238,772
7107	WORKS STAND BY	34,618	32,648	37,694	37,694	20,818	(16,876)	-45	21,234	21,659	22,092
7150	WORKS BENEFITS	188,188	181,458	232,286	232,286	261,625	29,338	13	158,100	161,262	164,487
7151	WORKS EHT	15,381	15,648	18,251	18,251	20,054	1,802	10	20,455	20,864	21,281
7152	WORKS WSIB	24,473	24,880	37,398	37,398	40,884	3,486	9	41,701	42,536	43,386
7309	WORKS PROFESSIONAL SERVICES	30,000	30,127	30,000	30,000	30,000	0	0	30,600	31,212	31,836
7310	WORKSHOP MATERIALS/SERVICES	45,000	43,200	57,000	55,200	55,200	(1,800)	-3	56,304	57,430	58,579
7320	WORKSHOP UTILITIES	25,000	25,965	26,250	26,250	26,250	0	0	26,775	27,311	27,857
7365	CONFERENCE/TRAINING/MEMBERS	14,900	11,612	15,000	15,000	22,000	7,000	47	22,440	22,889	23,347
7369	WORKS PHONES & CELL PHONES	9,500	5,158	9,500	11,300	11,300	1,800	19	11,526	11,757	11,992
7370	WORKS RADIO LICENCE/GPS FEES	5,385	5,724	5,924	8,500	10,000	4,076	69	10,200	10,404	10,612
7371	WORKS TSF EQUIPMENT RESERVES	80,000	93,000	100,000	138,000	100,000	0	0	100,000	100,000	100,000
7371	WORKS TSF WORKSHOP RESERVES	16,000	16,000	50,000	50,000	50,000	0	0	50,000	50,000	50,000
7371	WORKS TSF TO TREE RESERVE (new)	0	0	0	0	0	0	0	0	0	0
7373	WORKS TRANSFER TO CAPITAL	0	64,246	99,000	99,000	60,000	(39,000)	-39	174,287	60,000	60,000
7375	SISTER STREET LOAN INTEREST	10,945	10,731	8,125	8,125	5,234	(2,891)	-36	2,270	0	0
7380	ELECTRICAL SAFETY AUTHORITY	8,000	6,179	7,000	7,000	7,000	0	0	7,140	7,283	7,428
7381	ROADS NEEDS STUDY	0	0	0	0	25,000	25,000	100	0	0	0
7500	ROADSIDE MATERIALS/SERVICES	10,000	7,330	5,000	5,000	5,000	0	0	5,100	5,202	5,306
7505	BOULEVARD TREES	85,000	71,568	65,000	65,000	65,000	0	0	66,300	67,626	68,979
7510	HARDTOP MATERIALS/SERVICES	57,000	51,219	59,880	59,880	59,880	0	0	61,078	62,299	63,545
7520	LOOSETOP MATERIALS/SERVICES	12,500	19,657	8,000	8,000	8,000	0	0	8,160	8,323	8,490
7530	SAFETY DEVICES & SIGNAGE	22,000	24,561	22,000	24,000	47,000	25,000	114	47,940	48,899	49,877
7540	CON. LINK - IMOS CONTRACT	19,000	19,810	20,900	20,900	22,829	1,929	9	23,285	23,751	24,226
7545	CON. LINK - TRAFFIC LIGHT MAINT.	12,000	3,423	12,000	12,000	20,000	8,000	67	20,400	20,808	21,224
7550	CON. LINK - TRAFFIC LIGHT UTILITIES	6,800	7,358	6,800	6,800	6,800	0	0	6,936	7,075	7,216
7570	SIDEWALK REPAIRS	75,000	15,893	60,000	60,000	0	(60,000)	-100	0	0	0
7580	TRUCKS MATERIALS/SERVICES	40,000	70,702	40,000	78,000	60,000	20,000	50	61,200	62,424	63,672
7590	EQUIPMENT MATERIALS/SERVICES	55,500	50,292	55,500	55,500	66,000	10,500	19	56,000	57,120	58,262
7600	LICENCES & INSURANCE	120,000	123,585	126,000	146,549	100,000	(26,000)	-21	102,000	104,040	106,121
7610	OPERATIONS FUEL & OIL	91,000	74,788	78,000	78,000	78,000	0	0	79,560	81,151	82,774
7620	WINTER CONTROL MAT'LS/SERVICES	125,000	97,523	137,500	137,500	137,500	0	0	140,250	143,055	145,916
7630	STREET LIGHTS - UTILITIES	140,000	133,513	140,000	140,000	140,000	0	0	142,800	145,656	148,569
7640	STREET LIGHTS - MAINTENANCE	64,200	62,655	64,200	64,200	70,000	5,800	9	71,400	72,828	74,285
	WORKS ADMINISTRATION EX	2,156,686	2,086,997	2,484,071	2,550,195	2,576,816	92,745	4	2,589,793	2,518,501	2,564,671

NET FUNDS TO BE RAISED

(2,123,102) (2,026,545) (2,442,071) (2,502,164) (2,516,316) (74,245) 3 (2,555,121) (2,483,135) (2,528,598)

- 7101 Mgr of Operations, Parks & Facilities % of salary; Operations, Parks & Facilities Clerk % of salary
- 7309 Includes OSIM Bridge Inspections \$7,500
- 7365 OGRA Membership (\$900) & Conference - \$2,000 x 2 ppl; Staff Training
- 7369 Internet, Cell Phones, Ipads, Accessories (vehicle chargers), hardware
- 7370 Reflect costs of GPS in the vehicles for the year
- 7371 Set aside \$100,000 for future capital equipment purchases - **SP1 Responsible Financial Management Through Long Term Planning**
- 7371 Set aside \$50,000 for future workshop expansion - **SP1 Responsible Financial Management Through Long Term Planning**
- 7373 Tsf to Capital for Capital Projects
- 7500 Miscellaneous Materials & Supplies
- 7505 Blvd Tree Removals & Replacements \$ 65,000 includes cost of 2 Chainsaws and safety equipment offset by 50% County of Dufferin Grant
- 7510 Includes Contractor to Paint High Traffic Lines on MTO roadways; and high traffic town streets
- 7530 Includes Annual Cloud Network Fee \$ 3,000 (\$500 x6) pd to Traffic Logix; & other sign replacements & Traffic Calming Measures
- 7540 Annual Agreement with OHM (IMOS) for winter maintenance on Hwy 10 & 89 (\$22,828.63 2024/2025)
- 7545 Traffic Lights / Crosswalk Lights all requiring updated maintenance in 2025
- 7570 Annual Sidewalk Repairs - moved to capital but still paid by tax rates see line 01-2501-7373
- 7610 Fuel Costs now apportioned out for Water/Sewer, Cemetery, ByLaw, Admin, Parks
- 7620 Includes Loader Rental - \$29,000 (5 months) (new company)
- 7640 Replace Lamp Posts as needed \$ 7,000

FUNCTION: TRANSPORTATION SERVICE

SERVICE: TRANSIT CONVENTIONAL

REVENUES: 01-2550

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5402	GRANT REVENUE	0	0	0	0	0	0	0	0	0	0
5404	TSF FROM TRANSIT RESERVES	0	0	0	0	0	0	0	0	0	0
	TRANSIT CONVENTIONAL REVENUE	0	0	0	0	0	0	0	0	0	0

REVENUE DESCRIPTION

EXPENDITURES: 01-2550

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	BUS STOP MAINTENANCE	0	0	0	0	0	0	0	-	-	-
7505	TRANSIT SERVICE COSTS	67,500	54,516	0	0	0	0	0	-	-	-
7510	TRANSIT TSF TO CAPITAL	0	0	0	0	0	0	0	0	0	0
	TRANSIT CONVENTIONAL EXPENSE	67,500	54,516	0	0	0	0	0	0	0	0

NET FUNDS TO BE RAISED (67,500) (54,516) 0 0 0 0 0 0 0 0 0

7505 Transit costs removed during Budget Framework Report at October 16, 2023 council meeting - due to ridership numbers and cost of \$494 per ride

L5 - Expand People Friendly Transportation Networks

FUNCTION: WATER SERVICES
SERVICE: STORM SEWER

REVENUES 01-3020

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5400	TSF FROM RESERVE	0	0	0	0	0	0	0	0	0	0
	STORM SEWER REVENUE	0	0	0	0	0	0	0	0	0	0

EXPENDITURES 01-3020

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	STORM SEWER LABOUR	10,000	3,895	10,000	10,000	10,000	0	0	10,200	10,404	10,612
7310	STORM SEWER MATERIALS	2,000	135	1,000	1,908	1,000	0	0	1,020	1,040	1,061
7357	STORM MAIN MAINTENANCE	1,500	99	1,500	0	1,500	0	0	1,530	1,561	1,592
7358	STORM STRUCTURE MAINTENANCE	2,500	0	1,000	0	1,000	0	0	1,020	1,040	1,061
7359	STORM CULVERT MAINTENANCE	1,500	0	1,000	0	1,000	0	0	1,020	1,040	1,061
7370	STORM SEWER OTHER SERVICES	20,000	19,177	20,000	32,221	32,000	12,000	60	20,000	20,400	20,808
7380	STORM SEWER TSF TO RESERVE	0	0	0	0	0	0	0	0	0	0
7510	STORM SEWER TSF TO CAPITAL	0	0	0	0	0	0	0	0	0	0
	STORM SEWER EXPENDITURES	37,500	23,305	34,500	44,129	46,500	12,000	35	34,790	35,486	36,196

NET FUNDS TO BE RAISED **(37,500)** **(23,305)** **(34,500)** **(44,129)** **(46,500)** **(12,000)** **35** **(34,790)** **(35,486)** **(36,196)**

ACTIVITY DESCRIPTION

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

ACCOUNT DESCRIPTION

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

Rain Barrel Program - 240 rain barrels at \$50 each

7510 2025 Capital Project - Besley Drain Cleanout - Mitigate Flooding (work did not happen in 2024) Pulling from Reserves in 2025

SP4 - Support Environmental Sustainability

FUNCTION: ENVIRONMENTAL SERVICES
SERVICE: WASTE MANAGEMENT

REVENUES 01-3040

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5403	BLUE BOX GRANTS (CIF)	0	919	0	2,297	0	0	0	0	0	0
5407	GARBAGE STICKER SALES	2,000	2,838	2,000	2,000	2,000	0	0	2,040	2,081	2,122
5412	CTY LEAF COLLECTION RECOVERY	35,000	52,039	35,000	35,000	35,000	0	0	40,000	40,800	41,616
	WASTE MGMT REVENUES	37,000	55,796	37,000	39,297	37,000	0	0	42,040	42,881	43,738

ACCOUNT DESCRIPTION

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

EXPENDITURES 01-3040

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	WASTE MANAGEMENT LABOUR	10,000	16,563	10,000	10,000	10,000	0	0	10,200	10,404	10,612
7310	CTY WASTE STICKER PURCHASES	2,000	2,850	2,000	2,000	2,000	0	0	2,040	2,081	2,122
7372	WASTE COLLECTION/DISPOSAL	20,000	20,576	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	30,000	39,100	30,000	30,000	30,000	0	0	50,000	33,000	33,000
	WASTE MGMT EXPENDITURES	67,000	79,090	67,000	62,000	67,000	0	0	87,740	71,495	72,265

NET FUNDS TO BE RAISED **(30,000)** **(23,294)** **(30,000)** **(22,703)** **(30,000)** **0** **0** **(45,700)** **(28,614)** **(28,526)**

ACCOUNT DESCRIPTION

7101 Includes \$7,500 labour for fall leaf collection offset by recovery from County

7378 Includes cost of Works Yard Equipment Oil Disposal; HWIN renewal fees

7380 Annual Report for Landfill due every 3 years 2026 - Capital costs associated with the Reporting , Topo survey, well decommissioning, new wells, mob / demob & engineering fees ; Fencing

FUNCTION: HEALTH SERVICES

SERVICE: CEMETERY

REVENUES 01-3550

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5102	BURIAL PERMITS	2,100	1,925	2,100	1,500	2,100	0	0	2,142	2,185	2,229
5401	CEMETERY PLOT FEES	8,000	15,900	8,000	5,000	8,000	0	0	8,160	8,323	8,490
5402	CEMETERY BURIAL, MORTUARY	21,000	29,781	21,000	30,900	21,000	0	0	21,420	21,848	22,285
5403	CEMETERY INTEREST	7,000	17,458	8,000	16,650	10,000	2,000	25	10,200	10,404	10,612
5404	COLUMBARIUM SALES	6,000	9,180	6,000	12,000	8,000	2,000	33	8,160	8,323	8,490
5405	TSF FROM CEMETERY RESERVE	0	0	0	0	0	0	0	0	0	0
	CEMETERY REVENUES	44,100	74,244	45,100	66,050	49,100	4,000	9	50,082	51,084	52,105

FUNCTION: HEALTH SERVICES
SERVICE: CEMETERY

EXPENDITURES 01-3550

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	CEMETERY LABOUR	54,692	58,859	60,776	60,776	62,488	1,712	3	63,738	65,013	66,313
7101	CEMETERY ADMIN LABOUR	28,000	28,000	29,320	29,320	30,198	878	3	30,802	31,418	32,047
7310	CEMETERY MATERIALS	6,500	6,738	7,600	0	7,600	0	0	7,752	7,907	8,065
7350	CEMETERY PHONE & HARDWARE	0	0	0	465	353	353	100	1,372	352	1,291
7360	CEMETERY FUEL EXPENSE	10,400	7,951	10,400	0	10,400	0	0	10,608	10,820	11,037
7364	CEMETERY LICENCE FEE	735	917	850	1,037	1,200	350	41	1,224	1,248	1,273
7366	CEMETERY MAINTENANCE	18,300	17,807	28,381	24,107	39,895	11,514	41	18,000	18,360	18,727
7510	CEMETERY TSF TO CAPITAL	0	0	0	0	0	0	0	15,000	0	0
7700	CEMETERY TSF TO RESERVE	10,000	10,000	10,000	10,000	15,000	5,000	50	15,000	15,000	15,000
	CEMETERY EXPENDITURES	128,627	130,272	147,327	125,705	167,134	19,807	13	163,496	150,119	153,753

NET FUNDS TO BE RAISED (84,527) (56,028) (102,227) (59,655) (118,034) (15,807) 15 (113,414) (99,035) (101,647)

ACTIVITY DESCRIPTION

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

ACCOUNT DESCRIPTION

- 7310 Includes Stone Orchard Software (UTSI) \$800 - Ont Assoc of Cemeteries & Funeral Professionals Membership (OACFP) \$300
 - 7350 New Line for Cellular and IT Hardware needs related to Cemetery
 - 7364 Annual Licence Fee
 - 7366 Headstone Repairs \$ 8,200
 - Tree Removal & Pruning \$ 8,000
 - Fire Inspections Mthly - while open \$ 325
 - Gravel Maintenance for Existing Roads \$ 7,000
 - Survey for Corner Markers \$ 8,000
 - Corner markers new Section (240 *\$32) \$ 7,680
 - \$ 39,895**
 - 7510 See Capital Budget for details
 - 7700 Tsf to Reserves to offset future Columbarium purchase
- SP1 - Responsible Financial Management Through Long Term Planning

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

REVENUES 01-3560

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5107	ARTS CULTURE HERITAGE GRANTS	0	0	0	0	0	0	0	0	0	0
5405	TSF FROM RESERVES	14,960	98	18,000	5,791	18,000	0	0	0	0	0
	ARTS & CULTURE REVENUE	14,960	98	18,000	5,791	18,000	0	0	0	0	0

5405 From Arts & Culture Reserve \$ 10,000 for Arts & Brews Events & Miscellaneous
From Heritage Reserve \$ 4,000 for Mural Project
From Heritage Reserve \$ 4,000 Backlane Naming
\$ 18,000

EXPENDITURES 01-3560

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7354	ARTS CULTURE HERITAGE EVENTS	26,100	98	18,000	5,791	18,000	0	0	10,000	10,000	10,000
7600	TSF TO ARTS & CULTURE RESERVE	0	0	0	0	0	0	0	0	0	0
	ARTS & CULTURE EXPENDITURES	26,100	98	18,000	5,791	18,000	0	0	10,000	10,000	10,000

NET FUNDS TO BE RAISED (11,140) 0 0 0 0 0 0 0 (10,000) (10,000) (10,000)

7354 Mural Projects \$ 4,000
Arts & Brews Events \$ 5,000
Back Lane Naming Project \$ 4,000 (not done in 2024)
Miscellaneous Projects \$ 5,000
18,000 As per September 4, 2024 motion of Arts Culture and Heritage Committee
Supports L4 - Support and Celebrate Arts and Culture

FUNCTION: RECREATION & CULTURE
SERVICE: SHARE OF LIBRARY COST

EXPENDITURES 01-3570

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7700	LIBRARY EXPENDITURES	218,228	223,440	230,143	220,590	233,633	3,490	2	238,306	243,072	247,933
	SHARE OF LIBRARY EXPEND	218,228	223,440	230,143	220,590	233,633	3,490	2	238,306	243,072	247,933

7700 2025 Approved budget from Library on October 15, 4024 - 5.91% increase over 2024 actual

FUNCTION: RECREATION & CULTURE
SERVICE: LOCAL CULTURAL GRANTS

EXPENDITURES 01-3585

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	AGRICULTURAL GRANT	1,000	1,000	1,000	1,000	1,000	0	0			
7102	HORTICULTURAL GRANT	800	800	800	800	1,000	200	25			
7103	ROTARY CLUB PUMPKINFEST	5,000	0	0	2,300	2,500	2,500	100			
7112	BREAKFAST CLUBS (LOCAL SCHOOLS)	4,000	4,000	0	0	5,000	5,000	100			
7114	STREAMS COMMUNITY HUB	4,000	4,000	0	0	4,500	4,500	100			
7118	SHEPHERDS CUPBOARD FOOD BANK	12,000	12,000	12,000	12,000	25,000	13,000	108			
7119	GET OUTREACH	2,000	2,000	2,000	2,000	2,000	0	0			
7120	DUFFERIN CTY CDN BLACK ASSOC	2,500	2,500	0	0	0	0	0			
7121	SHELBURNE COMMUNITY WELCOME	500	500	0	0	0	0	0			
7122	DUFFERIN CTY MULTICULTURAL FOU	0	300	0	0	0	0	0			
7123	SHELBURNE CHRISTMAS HAMPER	2,500	2,500	2,500	2,500	3,000	500	20			
7124	BACKPACK PROGRAM	2,500	2,500	2,500	2,500	2,500	0	0			
new	TRINITY PRIMOSE UNITED CHURCH	0	0	0	0	2,159	2,159	100			
7200	MISCELLANEOUS GRANTS	4,500	0	7,200	5,005	3,841	(3,359)	-47			
	LOCAL CULTURAL GRANT EXP	41,300	32,100	28,000	28,105	52,500	24,500	88	53,550	54,621	55,713

7118 Includes \$10,000 for Food Bank Van Sponsorship as per Oct 7 council meeting - notice of motion

7200 As per motion passed at September 23, 2024 council meeting

2025 Direct Grant Value	\$	52,500	
2025 In-Kind Values	\$	29,100	(THIS LINE MAY NEED CHANGED DEPENDING ON WHERE THE EVENTS ARE HELD)
2024 Total Grant Value	\$	81,600	

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

FUNCTION: RECREATION & CULTURE

SERVICE: PARKS & RECREATION

REVENUES 01-4510

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5102	PARKS RENTAL FEES	12,000	20,340	16,000	16,000	16,000	0	0	16,320	16,646	16,979
5103	CDRC NON RESIDENT FEES	2,500	3,662	4,000	4,000	4,000	0	0	4,080	4,162	4,245
5107	TSF FROM RESERVES	0	0	0	0	0	0	0	0	0	0
5107	TSF FROM P&R SPECIAL LEVY RESERVE	120,152	0	120,000	120,000	0	(120,000)	-100	0	0	0
5109	PARKS DONATIONS	0	61	0	0	0	0	0	0	0	0
5110	COMMUNITY GARDEN PLOT FEES	400	425	400	410	400	0	0	400	400	400
	PARKS REVENUE	135,052	24,488	140,400	140,410	20,400	(120,000)	-85	20,800	21,208	21,624

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

FUNCTION: RECREATION & CULTURE
SERVICE: PARKS & RECREATION

EXPENDITURES 01-4510

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	PARKS LABOUR	370,899	231,523	427,639	400,000	436,243	8,604	2	444,968	453,867	462,944
7150	PARKS BENEFITS	89,211	53,781	106,569	106,569	112,701	6,132	6	114,955	117,254	119,599
7151	PARKS EHT	7,028	4,526	8,147	8,147	8,424	277	3	8,593	8,765	8,940
7152	PARKS WSIB	11,181	7,192	16,693	16,693	17,173	481	3	17,517	17,867	18,224
7301	PARKS CONFERENCES EXPENSE	0	0	0	0	5,000	5,000	100	5,100	5,202	5,306
7307	PARKS UTILITIES	20,000	17,068	20,000	20,000	20,000	0	0	20,400	20,808	21,224
7308	PARKS TRAINING & EDUCATION	3,000	3,797	4,000	5,129	5,000	1,000	25	5,100	5,202	5,306
7309	PARKS MEMBERSHIPS FEES	0	0	0	1,330	2,300	2,300	100	2,346	2,393	2,441
7310	PARKS MATERIALS & SUPPLIES	35,000	38,035	67,100	40,000	62,600	(4,500)	-7	63,852	65,129	66,432
7313	SPLASHPAD EXPENDITURES	0	0	0	4,203	4,500	4,500	100	4,590	4,682	4,775
7320	PARKS PROFESSIONAL SERVICES	0	0	0	16,171	15,000	15,000	100	15,300	15,606	15,918
7355	PARKS MAINTENANCE	62,000	48,783	40,000	46,000	48,000	8,000	20	48,960	49,939	50,938
7356	PARKS BUILDING MAINTENANCE	0	0	0	1,600	2,000	2,000	100	2,040	2,081	2,122
7360	PARKS FUEL & OIL	0	0	10,400	5,000	10,400	0	0	10,608	10,820	11,037
7361	PARKS INSURANCE & LICENCES	0	0	0	0	60,000	60,000	100	61,200	62,424	63,672
7365	PARKS CELL/COMPUTER & SUPPLIES	0	0	800	800	800	0	0	287	293	299
7370	CDRC ARENA FUNDING	285,403	314,544	323,335	330,271	346,784	23,449	7	353,720	360,795	368,010
7371	AQUATICS REIMBURSEMENT	500	141	500	200	500	0	0	510	520	531
7375	COMMUNITY GARDEN EXPENSE	2,500	465	500	500	500	0	0	500	510	520
7510	PARK TRANSFER TO CAPITAL	0	14,664	54,100	54,100	0	(54,100)	-100	0	0	0
7600	1% LEVY FOR FUTURE PARKS & REC	0	0	0	0	0	0	0	100,000	100,000	100,000
	PARKS & REC EXPENDITURES	886,721	734,519	1,079,783	1,056,712	1,157,926	78,143	7	1,280,545	1,304,156	1,328,239
	NET FUNDS TO BE RAISED	(751,669)	(710,031)	(939,383)	(916,302)	(1,137,526)	(198,143)	21	(1,259,745)	(1,282,948)	(1,306,615)

FUNCTION: RECREATION & CULTURE

SERVICE: PARKS & RECREATION

ACTIVITY DESCRIPTION

- 7101 Portion of Manager and Clerk of Operations, Parks & Facilities & Recreation Program and Event Coordinator & Seasonal Gardener for 30 weeks
- 7307 Utility cost for lighting, cameras and water/sewer usage
- 7308 Training CPO - and other park related training for Playground Inspections and Splashpad Testing; Horticultural Course
- 7309 Ontario Recreational Facilities; Parks & Recreation Ontario (PRO); Ontario Presents
- 7310 Includes parks buildings & equipment -bleachers and benches, trash cans, new downtown planters
- 7320 Professional Services such as Electrical, Fire Inspections, Pest Control, SBA Engineering
- 7355 Includes soccer field maintenance - cutting/weeding/fertilizing & spraying ; seasonal flowers; ball diamond maintenance;
- 7361 New line for Parks Insurance and Licencing of Vehicles
- 7370 No final 2024 Budget from CDRC at this time - showing 5% increase over 2024 actual
- 7371 Refund of User Fees paid by residents for indoor swimming lessons (children only) while Town pool is not open
- 7510 2025 Capital Projects - Fencing for Thunder Field
- 7600 Transfer to Parks & Recreation Reserve for future projects 1% Levy as per 2025 Budget Framework Report
L2 - Improve and Enhance Parks and Recreation Services

FUNCTION: RECREATION & CULTURE

SERVICE: FIDDLE PARK

REVENUES 01-4515

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	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	1,099	1,000	500	0	(1,000)	-100	1,000	1,000	1,000
5102	FIDDLE PARK DONATIONS	0	0	0	0	0	0	0	-	0	0
	FIDDLE PARK REVENUE	1,000	1,099	1,000	500	0	(1,000)	-100	1,000	1,000	1,000

EXPENDITURES 01-4515

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7310	FIDDLEPARK MATERIALS/SUPPLIES	5,000	8,487	5,000	50	5,000	0	0	10,000	10,200	10,404
7380	FIDDLE PARK OTHER SERVICES	10,000	10,145	15,000	12,000	12,000	(3,000)	-20	12,240	12,485	12,734
7381	FIDDLE PARK TRF TO RESERVE	0	0	0	0	0	0	0	0	0	0
7510	FIDDLEPARK TSF TO CAPITAL	0	0	0	0	0	0	0	0	0	0
	FIDDLE PARK EXPENDITURES	15,000	18,632	20,000	12,050	17,000	(3,000)	-15	22,240	22,685	23,138

NET FUNDS TO BE RAISED **(14,000)** **(17,533)** **(19,000)** **(11,550)** **(17,000)** **2,000** **-11** **(21,240)** **(21,685)** **(22,138)**

ACCOUNT DESCRIPTION

- 7310 Regular miscellaneous supplies
- 7380 Includes Hydro, Bell, Gas, Water & Sewer, Fire Equip Inspections
SP2 - Invest in Critical Infrastructure and Services for the Future

FUNCTION: RECREATION & CULTURE

SERVICE: EVENTS

REVENUES 01-4520

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5200	CANADA DAY SPONS/DONAT	5,000	2,400	2,500	4,241	2,500	0	0	2,550	2,601	2,653
5205	CANADA DAY FEDERAL GRANT	10,000	4,000	10,000	0	10,000	0	0	10,000	10,000	10,000
5210	TSF FROM CANADA DAY ACCT	2,000	3,714	4,900	4,949	0	(4,900)	-100	0	0	0
5220	CANADA DAY REVENUE	0	366	0	5,357	0	0	0	0	0	0
5800	PROGRAMMING REVENUES	0	0	0	0	7,000	7,000	100	7,140	7,283	7,428
5900	COMMUNITY EVENT INSURANCE	5,000	4,402	5,000	5,000	5,000	0	0	5,100	5,202	5,306
	EVENT REVENUES	22,000	14,881	22,400	19,547	24,500	2,100	9	24,790	25,086	25,388

5800 New Revenue Account for Programming Revenues collected

FUNCTION: RECREATION & CULTURE

SERVICE: EVENTS

EXPENDITURES 01-4520

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	EVENTS LABOUR	13,000	11,427	36,274	36,274	51,355	15,081	42	52,638	53,954	55,303
7150	EVENTS BENEFITS	2,873	1,570	11,841	11,841	15,862	4,021	34	16,259	16,665	17,082
7151	EVENTS EHT	247	224	704	704	1,002	298	42	1,027	1,052	1,079
7152	EVENTS WSIB	392	355	1,441	1,441	2,040	599	42	2,091	2,144	2,197
7195	EVENTS - SPECIAL EVENT TABLES	0	0	6,000	4,723	0	(6,000)	-100	0	0	0
7195	EVENTS - MATERIALS & SUPPLIES	0	0	2,000	224	2,000	0	0	2,050	2,101	2,154
7200	CANADA DAY EXPENSES	17,000	10,480	25,000	16,047	25,000	0	0	25,625	26,266	26,922
7800	EVENTS - PROGRAMMING COSTS	0	0	0	0	15,000	15,000	100	15,375	15,759	16,153
7900	COMMUNITY EVENT INSURANCE	5,000	4,455	5,000	5,000	5,000	0	0	5,125	5,253	5,384
	EVENT EXPENDITURES	38,512	28,510	88,260	76,253	117,259	28,998	33	120,190	123,195	126,275

NET FUNDS TO BE RAISED **(16,512)** **(13,629)** **(65,860)** **(56,706)** **(92,759)** **(26,898)** **41** **(95,400)** **(98,109)** **(100,887)**

7101 Includes "In Kind" labour costs for Canada Day, Events etc and 50% of Recreation Programs and Special Events Coordinator

7195 Materials & Supplies to host and manage Special Events

7200 No defined buget from the Canada Day Committee

7800 Event Programming Expenses

**TOWN OF SHELBURNE
GENERAL GOVERNMENT
2025 DRAFT CAPITAL BUDGET
EXPENDITURE SUMMARY**

Budget Page	DEPARTMENT EXPENDITURES	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
	GENERAL GOVERNMENT SERVICE										
3	ADMINISTRATION	13,000	17,134	15,000	17,785	0	(15,000)	(100)	0	0	14,936
4	TOWN HALL	339,000	40,120	29,000	33,107	85,000	56,000	193	200,000	17,000	375,000
		352,000	57,254	44,000	50,892	85,000	41,000	93	200,000	17,000	389,936
	PLANNING & DEVELOPMENT										
6	EDC CAPITAL PROJECT	284,643	0	57,311	21,810	0	(57,311)	(100)	0	0	0
		284,643	0	57,311	21,810	0	(57,311)	(100)	0	0	0
	PROTECTION PERSONS PROPERTY										
7	BYLAW	0	0	0	0	40,000	40,000	100	43,500	0	0
		0	0	0	0	40,000	40,000	100	43,500	0	0
	ROADS/PUBLIC WORKS/TRANSPORT.										
8	ROAD CONSTRUCTION CAPITAL	1,600,212	564,987	1,800,212	1,785,842	421,786	(1,378,426)	(77)	60,000	60,000	60,000
9	INFRASTRUCTURE PROJECT	182,265	399,971	186,887	186,887	226,626	39,739	21	196,486	0	0
11	ROADS WORKSHOP CAPITAL	1,350,000	12,843	1,415,000	25,000	1,722,500	307,500	22	0	150,000	0
12	TRUCK & EQUIPMENT PURCHASES	637,318	315,916	784,000	709,512	675,572	(108,428)	(14)	441,000	516,250	200,000
14	TRANSIT CONVENTIONAL	0	0	0	0	0	0	0	0	0	0
		3,769,795	1,293,716	4,186,099	2,707,241	3,046,484	(1,139,615)	(27)	697,486	726,250	260,000
	WATER/SEWER CAPITAL PROJECTS										
15	STORM SEWER CAPITAL PROJECTS	100,000	0	100,000	0	100,000	0	0	0	0	0
		100,000	0	100,000	0	100,000	0	0	0	0	0
	HEALTH & SOCIAL SERVICES PROJECT										
16	CEMETERY CAPITAL PROJECT	18,000	14,930	20,000	20,000	34,000	14,000	70	30,000	0	0
		18,000	14,930	20,000	20,000	34,000	14,000	70	30,000	0	0
	RECREATION & CULTURE										
17	RECREATION CAPITAL PROJECTS	814,650	544,408	2,437,100	410,941	1,190,637	(1,246,463)	(51)	885,500	2,881,439	0
20	FIDDLE PARK CAPITAL PROJECTS	0	0	1,606,867	120,000	3,690,089	2,083,222	130	523,850	749,827	2,379,400
		814,650	544,408	4,043,967	530,941	4,880,726	836,759	21	1,409,350	3,631,266	2,379,400
	TOTAL CAPITAL EXPENDITURES	5,339,088	1,910,311	8,451,377	3,330,884	8,186,210	(265,167)	(3)	2,380,336	4,374,516	3,029,336
	LESS CAPITAL REVENUES	5,339,088	1,910,310	8,451,377	3,330,883	8,186,211	(265,167)	(3)	970,985	327,000	549,936
	DIFFERENCE	0	0	0	(0)	0	0	0	(1,409,350)	(4,047,516)	(2,479,400)

CAPITAL

TOWN OF SHELBURNE
GENERAL GOVERNMENT
2025 DRAFT CAPITAL BUDGET

CAPITAL

REVENUE SUMMARY

Budget Page	DEPARTMENT REVENUES	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
	GENERAL GOVERNMENT SERVICE										
3	ADMINISTRATION	13,000	17,134	15,000	17,785	0	(15,000)	(100)	0	0	14,936
4	TOWN HALL	339,000	40,120	29,000	33,107	85,000	56,000	193	200,000	17,000	375,000
		352,000	57,254	44,000	50,892	85,000	41,000	93	200,000	17,000	389,936
	PLANNING & DEVELOPMENT										
6	EDC CAPITAL PROJECT	284,643	0	57,311	21,810	0	(57,311)	-100	0	0	0
		284,643	0	57,311	21,810	0	(57,311)	(100)	0	0	0
	PROTECTION CAPITAL PROJECTS										
7	BY-LAW	0	0	0	0	40,000	40,000	100	43,500	0	0
		0	0	0	0	40,000	40,000	100	43,500	0	0
	ROADS/PUBLIC WORKS										
8	ROAD CONSTRUCTION CAPITAL	1,600,212	564,987	1,800,212	1,785,842	421,786	(1,378,426)	(77)	60,000	60,000	60,000
9	INFRASTRUCTURE PROJECT	182,265	399,971	186,887	186,887	226,626	39,739	21	196,486	0	0
11	ROAD WORKSHOP CAPITAL PROJECT	1,350,000	12,843	1,415,000	25,000	1,722,500	307,500	22	0	150,000	0
12	TRUCK & EQUIPMENT PURCHASES	637,318	315,916	784,000	709,512	675,572	(108,428)	-14	441,000	100,000	100,000
14	TRANSIT CONVENTIONAL	0	0	0	0	0	0		0	0	0
		3,769,795	1,293,717	4,186,099	2,707,241	3,046,484	(1,139,615)	(27)	697,485	310,000	160,000
	WATER/SEWER CAPITAL PROJECTS										
15	STORM SEWER CAPITAL PROJECTS	100,000	0	100,000	0	100,000	0	0	0	0	0
		100,000	0	100,000	0	100,000	0	0	0	0	0
	HEALTH & SOCIAL SERVICES PROJECT										
16	CEMETERY CAPITAL PROJECT	18,000	14,930	20,000	20,000	34,000	14,000	70	30,000	0	0
		18,000	14,930	20,000	20,000	34,000	14,000	70	30,000	0	0
	RECREATION & CULTURE										
17	RECREATION CAPITAL PROJECTS	814,650	544,408	2,437,100	410,941	1,190,637	(1,246,463)	(51)	0	0	0
20	FIDDLE PARK CAPITAL PROJECTS	0	0	1,606,867	120,000	3,690,089	2,083,222	130	0	0	0
		814,650	544,408	4,043,967	530,941	4,880,726	836,759	21	0	0	0
	TOTAL CAPITAL REVENUES	5,339,088	1,910,310	8,451,377	3,330,883	8,186,211	(265,167)	(3)	970,985	327,000	549,936

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

REVENUES: 02-1035

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5402	CAPITAL GRANTS	150,000	0	0	0	35,000	35,000	100	\$ -	0	0
5403	REVENUE FUND TAX BASE	0	0	10,000	10,000	0	(10,000)	-100	75,000	17,000	150,000
5404	TSF FROM CAPITAL RESERVE	115,613	0	0	0	0	0	0	0	0	0
5404	TSF FROM TOWNHALL RESERVE	41,000	40,120	19,000	23,107	50,000	31,000	163	125,000	0	225,000
5404	TSF FROM GTH RESERVE	32,387	0	0	0	0	0	0	0	0	0
	TOWN HALL CAPITAL REVENUE	339,000	40,120	29,000	33,107	85,000	56,000	193	200,000	17,000	375,000

EXPENDITURES: 02-1035

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	339,000	40,120	29,000	33,107	85,000	56,000	193	200,000	17,000	375,000
7504	TRANSFER TO CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
	TOWN HALL CAPITAL EXPEND.	339,000	40,120	29,000	33,107	85,000	56,000	193	200,000	17,000	375,000

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

Year	CAPITAL PROJECT DESCRIPTION	Asset ID			2025 Year End Reserve Balance
2025	HVAC - MakeUp Air Unit Townhall - Replacement		\$ 50,000	Reserves (Asset ID 22220 (Prev 19865))	\$ 173,340
2025	LED Lighting - Energy Efficiency Grant Dependent		\$ 35,000	Grant Contingent	
			\$ 85,000		
Year	CAPITAL PROJECT DESCRIPTION				2026 Year End Reserve Balance
2026	New Accessible Front Entrance		\$ 200,000	\$125,000 from Reserves; \$75,000 Tax Rates (Possible Grant) conservation & maintenance treatment to Cenotaph	\$ 173,340

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

Year	CAPITAL PROJECT DESCRIPTION	Asset ID			
					2027 Year End Reserve Balance \$ 298,340
2027	3 Replacement Flag Poles		\$ 17,000	Tax Rates	
			<u>\$ 17,000</u>		
2028	Replace Roof & Soffits		\$ 375,000	\$225,000 from Reserves; \$150,000 Tax Rates	2028 Year End Reserve Balance \$ 198,340
2029	High Efficient Heating Boilers		\$ 55,000	Reserves	
	Upgrade Upstairs Public Washrooms		\$ 60,000	Reserves	2029 Year End Reserve Balance \$ 58,340
	Dry Pipe Sprinkler System	12736	<u>\$ 150,000</u>	Reserves	
			<u>\$ 265,000</u>		
Future Projects Identified in Asset Management Study					
2030	Grace Tipling Hall Theatre Lighting / Sound System -	13337			
2030	Replace 2023 Ford Escape	22149	\$ 37,301		
2031	Replace Elevator Door	21636	\$ 25,518		
2034	Fire Remote Annunciator	22024	\$ 10,591		

*Future projects contingent on putting \$125,000 into reserves every year going forward for Townhall

CAPITAL PROJECT: INFRASTRUCTURE CAPITAL PROJECT (Continued)

Long Term Loan for Sister Street Project: Principle only

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

BREAKDOWN OF LOAN PRINCIPAL DEPARTMENT ALLOCATION

Roads Share of Project	\$ 114,001	61%
Sewer Share of Project	\$ 44,853	24%
Water Share of Project	\$ 28,033	15%
Long Term Loan Payment	\$ 186,887	100%

CAPITAL PROJECT DESCRIPTION

2025 Pedestrian Crossing PXO Gordon/Main \$ 35,000

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

2026 - Future Project - Pinegrove	\$ 4,000,000	(standard urbanization & infiltration savings)
2032 - Future Project - Steeles Street, full reconstruction	\$ 2,780,752	(timing in conjunction with STP Upgrades - not shown in the budget above)
2032- Future Project - Centennial, Industrial Rd, reconstruction & realignment	\$ 6,000,000	(timing in conjunction with Fieldgate Development) - partly unfunded
	\$ 12,780,752	

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

REVENUES: 02-2522

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5402	TSF FROM RD. DEV CHGS	378,000	0	328,000	0	328,000	0	0	0	0	0
5403	REVENUE FUND TAX BASE	0	0	0	0	0	0	0	0	0	0
5405	TSF FROM CAPITAL RESERVE	972,000	12,843	1,087,000	25,000	1,394,500	307,500	28	0	150,000	0
	RD WORKSHOP CAPITAL REV	1,350,000	12,843	1,415,000	25,000	1,722,500	307,500	22	0	150,000	0

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

EXPENDITURES: 02-2522

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	1,350,000	12,843	1,415,000	25,000	1,722,500	307,500	22	0	150,000	0
7501	TSF TO WORKS BLDG RESERVES	0	0	0	0	0	0	0	0	0	0
	RD WORKSHOP CAPITAL EXPENSE	1,350,000	12,843	1,415,000	25,000	1,722,500	307,500	22	0	150,000	0

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

YEAR CAPITAL PROJECT DESCRIPTION

2025 420 Victoria Clean up \$ 7,500 as per SBA Budget Sheet
2025 Generator (Luxton Way) \$ 115,000 (DC study estimated \$70,000; DC eligible costs \$70,000)
2025 Workshop Expansion (2-3 Bays) \$ 1,200,000 (DC study estimated \$443,000; DC eligible costs \$258,000)
2025 Cold Storage \$ 400,000 (DC study estimated \$120,000; DC eligible costs \$120,000)
\$ 1,722,500

2026 No Capital Project Identified \$ -
2027 Automated Security Gates \$ 150,000

420 Victoria Cleanup	
2018	\$ 159,708
2019	\$ 106,142
2020	\$ 415,783
2021	\$ 19,623
2022	\$ 100,905
2023	\$ 12,843
2024 to date	\$ 18,547
Total	\$ 833,551

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

REVENUES: 02-2523

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	GRANTS	0	0	10,000	10,000	0	(10,000)	-100	0	0	0
5402	TSF FROM WORKS DEV CHARGES	0	0	375,000	0	343,272	(31,728)	-8	0	0	0
5403	REVENUE FUND TAX BASE	0	0	99,000	99,000	0	(99,000)	-100	114,287	0	0
5404	TRANSFER FROM RESERVES	637,318	315,916	300,000	600,512	332,300	32,300	11	326,713	100,000	100,000
5408	TRANSFER FROM SEWER RATES	0	0	0	0	0	0	0	0	-	-
5409	TRANSFER FROM WATER RATES	0	0	0	0	0	0	0	0	0	0
	RD EQUIPMENT CAPITAL REV	637,318	315,916	784,000	709,512	675,572	(108,428)	-14	441,000	100,000	100,000

REVENUE DESCRIPTION

EXPENDITURES: 02-2523

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	637,318	315,916	784,000	709,512	675,572	(108,428)	-14	441,000	516,250	\$ 200,000
7504	UNFINANCED CAPITAL	0	0	0	0	0	0	0	0	0	0
7505	TRANSFER TO CAPTIAL RESERVE	0	0	0	0	0	0	0	0	0	0
	RD EQUIPMENT CAPITAL EXPENSE	637,318	315,916	784,000	709,512	675,572	(108,428)	-14	441,000	516,250	200,000

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	(0)	(416,250) unfunded	(100,000) unfunded
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2025 CAPITAL PROJECT DESCRIPTION

	Asset ID			
Addition to Fleet - New Plow Truck	New	\$	343,272	2024 * DC Eligible - RFP 06-2023 Actual - Delivery expected in 2025
Replace 2012 Ford Pick Up	19988	\$	80,000	2025 was originally shown in 2024 - got moved to 2025
Replace 2006 Trackless - in service 2011 (demo)	14424	\$	190,000	2025 identified in AMP - 10yr life
Replace 1997 Snowblower for Trackless	14436	\$	23,000	2025 moved from 2024 - identified in AMP - 10yr life
Replace 2007 Snowblower for Trackless with Gearbox Ribbon Snowbl	14437	\$	23,000	2025 identified in AMP - 10yr life
Replace 5 Position Plow Trackless attachment 2015	19850	\$	7,300	2025 identified in AMP - 10yr life
Replace 2015 Rear Mount Hydraulic Sander	19851	\$	9,000	2025 identified in AMP - 10yr life
		\$	332,300	

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

FUNCTION: TRANSPORTATION CAPITAL PROJECTS

CAPITAL PROJECT: GENERAL EQUIPMENT CAPITAL PURCHASES

FUTURE CAPITAL PROJECTS IN ACCORDANCE WITH 5 YEAR CAPITAL PLAN - NOTE: Some assets identified for 2026 -2030 remain unfunded

AMP - Asset Management Plan

	<u>Asset ID</u>	<u>Budget</u>	<u>Year</u>
2026 Replace 2011 International Plow/Dump Truck	14423	\$ 375,000	originally shown in 2025 - moved during AMP process
Replace Snowblower Tractor Attachment	20190	\$ 8,000	identified in AMP 7yr life
Replace 2003 John Deere Utility Tractor	13354	\$ 58,000	identified in AMP 15yr life
		\$ 441,000	
2027 Replace 2010 Salt/Sand Spreader (pick up truck)	14459	\$ 7,000	originally shown in 2025 - moved during AMP process
Replace 2017 Western Star Plow Truck	19889	\$ 386,250	identified in AMP discussions as 2026
Replace Flail Mower Attachment (Bush hog cutter)	20193	\$ 6,000	originally shown in 2026 - moved during AMP process
New heavy duty pic up truck	DC Eligible	\$ 85,000	identified in AMP discussions as 2027
Replace 2014 Load Equipment Trailer	19828	\$ 15,000	identified in AMP discussions as 2027
Replace 217 Graco Line Painter	19990	\$ 17,000	identified in AMP discussions as 2027
		\$ 516,250	
2028 Replace 2015 Case 580 Loader	22215	\$ 200,000	originally shown in 2026 - moved during AMP process
2029 Replace 2019 GMC Sierra	20220	\$ 87,300	identified in AMP discussions as 2029
Replace 2022 F450 Truck	22072	\$ 100,000	identified in AMP discussions as 2029
Replace 2007 Case 580 Loader	22216	\$ 204,000	identified in AMP discussions as 2029
New - Trackless	DC elig.	\$ 247,644	
		\$ 638,944	
2030 Replace Wood Chipper	14438	\$ 100,000	originally shown in 2025 - moved during AMP process
Replace 2008 Backhoe Breaker	14433	\$ 12,000	originally shown in 2025 - moved during AMP process
Replace Drop Sander Tractor Attachment	20191	\$ 8,000	originally shown in 2026 - moved during AMP process
Addition to Fleet - New Plow Truck	new	\$ 400,000	identified in AMP discussions as 2030
Replace 2023 F250 Truck	22163	\$ 95,000	identified in AMP discussions as 2030
Replace 2023 F250 Truck	22164	\$ 95,000	identified in AMP discussions as 2030
		\$ 710,000	

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

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

FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS

CAPITAL PROJECT: PARKS CAPITAL PROJECTS

REVENUES: 02-4510

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	GRANTS	0	0	0	0	0	0	0	0	0	0
5402	PARKS DEV CHARGES	578,000	380,405	2,107,000	212,020	1,190,637	(916,363)	-43	0	0	0
5403	REVENUE FUND TAX BASE	0	14,664	54,100	54,100	0	(54,100)	-100	0	0	0
5404	PROJECT DONATIONS	0	0	30,000	0	0	(30,000)	-100	0	0	0
5407	TSF FROM SPECIAL REC LEVY	0	0	116,000	0	0	(116,000)	-100	0	0	0
5407	TSF FROM RECREATION RESERVE	236,650	149,340	130,000	144,821	0	(130,000)	-100	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	814,650	544,408	2,437,100	410,941	1,190,637	(1,246,463)	-51	0	0	0

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

EXPENDITURES: 02-4510

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	814,650	544,408	2,437,100	410,941	1,190,637	(1,246,463)	-51	885,500	2,881,439	0
7504	TRANSFER TO CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
	RECREATION CAPITAL EXPENSE	814,650	544,408	2,437,100	410,941	1,190,637	(1,246,463)	-51	885,500	2,881,439	0

NET FUNDS TO BE RAISED	0	0	0	(0)	0	0	0	0	(885,500)	(2,881,439)	0
									Unfunded	Unfunded	

FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS

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

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

2025 CAPITAL PROJECT DESCRIPTION

Funding Source

Greenwood Park

New Trail Section #5 \$ 80,000 DC Eligible (carry forward from 2024) PRMP

Hyland Park / Natasha Paterson Memorial Park

Multi-use trail connections, wayfinding, accessible pathway (#1-2)
Consolidated New Playground RFP's 08 & 09 - 2024 (Committed Funding IN 2024) \$ 490,637 DC Eligible (carry forward from 2024) PRMP

Hyland Village Park

New Park and Playground \$ 550,000 DC Eligible PRMP

Simon Street Park

Basketball half-court (#7) \$ 40,000 DC Eligible (carry forward from 2024) PRMP
Resurface Trail, add accessible pathways (#4-5) \$ 30,000 DC Eligible (carry forward from 2024) PRMP

\$ 1,190,637

2026 CAPITAL PROJECT DESCRIPTION

Simon Street Park

Trailhead / enlarge parking area (gravel)(#6) \$ 33,000 DC Eligible (moved from 2025) PRMP

Simon Court Parkette

Remove basketball, add benches, seating,trees,bpathway, sidewalk \$ 55,000 Tax Supported / Unfunded PRMP

Ghant Park (Emerald Crossing)

New Park and Playground \$ 550,000 DC Eligible (moved from 2025) PRMP

Trail Improvements & New Trails

Hyland Village - Victoria Street Trail Connection (#2) \$ 110,000 DC Eligible (moved from 2025) PRMP

Summerhill Park

Multi-use Court (#8) \$ 137,500 DC Eligible PRMP

\$ 885,500

FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS

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

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

2027

Greenwood Park

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

KTH Park

Tennis/Pickleball Court Surface Enhancements (#4)	\$ 55,000	DC Eligible	PRMP
New Washroom Building / park shelter/ shade structure (#2-3)	\$ 650,000	DC Eligible (moved from 2025)	PRMP
Multi-use trail connections (#1) (Portion done in 2024)	\$ 90,339	DC Eligible (carry forward from 2024)	PRMP
	\$ 795,339		

Greenwood Crescent Parkette

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

CAPITAL EQUIPMENT

	ASSET ID		
Replace Hustler Rear Mower	19886	\$ 16,500	

Total for 2027

\$ 2,881,439

ASSET ID

2028	Replace Hustler Rear Mower (2019)	22218	\$ 17,000
2030	Replace Hustler Rear Mower (2022)	22083	\$ 19,000
2031	Replace 2023 Ford F350	22165	\$ 97,500

FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS

CAPITAL PROJECT: FIDDLE PARK CAPITAL PROJECTS

REVENUES: 02-4515

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	GRANTS	0	0	0	0	0	0	0	0	0	0
5402	PARKS DEV CHARGES	0	0	1,534,267	49,374	2,578,849	1,044,582	68	0	0	\$ -
5403	REVENUE FUND TAX BASE	0	0	0	0	0	0	0	0	0	0
5404	PROJECT DONATIONS	0	0	40,000	40,000	0	(40,000)	-100	0	0	0
5407	TSF FROM FIDDLE PARK RESERVE	0	0	32,600	30,626	6,874	(25,726)	-79	0	0	0
5407	TSF FROM SPECIAL REC LEVY	0	0	0	0	226,526	226,526	100	0	0	0
5407	TSF FROM RECREATION RESERVES	0	0	0	0	877,840	877,840	100	0	0	0
	FIDDLEPARK CAPITAL REVENUE	0	0	1,606,867	120,000	3,690,089	2,083,222	130	0	0	0

EXPENDITURES: 02-4515

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	0	0	1,606,867	120,000	3,690,089	2,083,222	130	523,850	749,827	2,379,400
7504	TRANSFER TO CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
	FIDDLEPARK CAPITAL EXPENSE	0	0	1,606,867	120,000	3,690,089	2,083,222	130	523,850	749,827	2,379,400

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	(523,850) Unfunded	(749,827) Unfunded	(2,379,400) Unfunded
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FUNCTION: RECREATION & CULTURE CAPITAL PROJECTS

CAPITAL PROJECT: FIDDLE PARK CAPITAL PROJECTS - NOTE: There are not enough DC Reserves available to fund all of the 2026 - 2027 Projects

2025 CAPITAL PROJECT DESCRIPTION

Funding Source

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

Site Preparations & Servicing	\$ 844,464	DC Eligible	PRMP
Professional Fees (GSP & SBA)	\$ 336,000	DC Eligible	PRMP
Basic Grass Parking Lot	\$ 50,080	DC Eligible	PRMP
Pedestrian Circulation & Accessibility Improvements	\$ 104,450	DC Eligible	PRMP
Amphitheatre/Outdoor Classroom & Pavillion Improvements (Potential Offsetting Grant)	\$ 420,480	DC Eligible	PRMP
Multi-functional Trail	\$ 268,450	DC Eligible - Reserves	PRMP
Overall Site Furnishings	\$ 89,500	DC Eligible - Reserves	PRMP
Overall Tree Planting (Potential Offsetting Grant)	\$ 95,400	DC Eligible - Reserves	PRMP
Playground (Potential Offsetting Grant)	\$ 422,630	DC Eligible - Reserves	PRMP
Basket Ball Court	\$ 249,620	DC Eligible - Reserves	PRMP
Mini-Putt (9 holes) Revenue generator / cost recovery (not identified in original approved phase 1 concept park plan Nov 2023)	\$ 250,000	DC Eligible	NEW FEATURE
20% Contingency	\$ 559,015		
	\$ 3,690,089		

2026 CAPITAL PROJECT DESCRIPTION

Funding Source

Fiddle Park - Phase 1

Permanent Gravel Parking	\$ 523,850	DC Eligible	PRMP
	\$ 523,850		

2027 CAPITAL PROJECT DESCRIPTION

Funding Source

Fiddle Park - Phase 2

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

2028 CAPITAL PROJECT DESCRIPTION

Funding Source

Fiddle Park - Phase 1

Fiddle Plaza - Water Feature/Fountain	\$ 500,000		PRMP
Refridgerated Skate Trailer Supports	\$ 1,879,400	DC Eligible & Fundraising Efforts	PRMP
	\$ 2,379,400		

Grand Total (Years 2025-2028) **\$ 7,343,166**

Budget Page	DEPARTMENT	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
4	SANITARY SEWER SYSTEM										
	SEWER OPERATION EXPENDITURES	2,740,797	2,863,191	3,190,067	3,224,449	3,370,603	180,536	6	3,545,083	3,649,234	3,922,220
		2,740,797	2,863,191	3,190,067	3,224,449	3,370,603	180,536	6	3,545,083	3,649,234	3,922,220
7	WATER WORKS SYSTEM										
	WATER OPERATION EXPENDITURE	2,304,547	2,439,586	2,772,015	2,751,313	2,914,018	142,005	5	3,048,028	3,252,987	3,508,233
		2,304,547	2,439,586	2,772,015	2,751,313	2,914,018	142,005	5	3,048,028	3,252,987	3,508,233
	TOTAL EXPENDITURES	5,045,343	5,302,777	5,962,082	5,975,762	6,284,623	322,541	5	6,593,111	6,902,221	7,430,453
	LESS TOTAL REVENUES	5,045,343	5,302,777	5,962,082	5,975,762	6,284,623	322,541	5	6,593,111	6,902,221	7,430,453
	DIFFERENCE	0	0	(0)	(0)	0	(0)	(0)	(0)	0	(0)

TOWN OF SHELBURNE
WATER & SEWER
2025 DRAFT OPERATING BUDGET
REVENUE SUMMARY

Budget Page	DEPARTMENT	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
	SANITARY SEWER SYSTEM										
3	SEWER BILLING REVENUE	2,436,904	2,554,924	2,879,830	2,865,133	3,055,910	176,080	6	3,228,673	3,444,575	3,715,775
3	TRANSFER FROM RESERVES	0	0	0	0	0	0	0	0	0	0
3	TRANSFER FROM DC'S	228,893	228,893	228,893	228,893	228,893	0	0	228,893	115,392	115,392
3	OTHER SEWER REVENUES	75,000	79,374	81,344	130,423	85,800	4,456	5	87,516	89,266	91,052
3	GRANT REVENUE	0	0	0	0	0	0	0	0	0	0
		2,740,797	2,863,191	3,190,067	3,224,449	3,370,603	180,536	6	3,545,082	3,649,233	3,922,219
	WATER WORKS SYSTEM										
6	WATER OPERATION REVENUE	1,822,176	1,908,109	2,156,134	2,142,121	2,296,239	140,105	6	2,435,047	2,607,206	2,822,252
6	TRANSFER FROM RESERVES	99,975	160,129	0	0	0	0	0	0	0	0
6	TRANSFER FROM DC'S	317,395	317,396	550,881	550,881	550,881	(0)	0	550,881	550,881	550,881
6	OTHER WATER REVENUES	65,000	53,952	65,000	58,311	66,900	1,900	3	62,100	94,900	135,100
		2,304,546	2,439,586	2,772,015	2,751,313	2,914,020	142,005	5	3,048,028	3,252,987	3,508,233
	TOTAL REVENUES	5,045,343	5,302,777	5,962,082	5,975,762	6,284,623	322,541	5	6,593,110	6,902,220	7,430,452

FUNCTION: WATER / SEWER SERVICE

SERVICE: SEWER OPERATIONS

REVENUES 01-3010

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	SEWER BILLINGS	2,436,904	2,554,924	2,879,830	2,865,133	3,055,910	176,080	6	3,228,673	3,444,575	3,715,775
5402	CUSTOMER SERVICES	35,000	26,319	35,800	20,713	35,800	0	0	36,516	37,246	37,991
5405	SEWER USE SURCHARGE (BMP)	40,000	53,055	45,544	109,710	50,000	4,456	10	51,000	52,020	53,060
5406	SEWER OWED FROM DC	228,893	228,893	228,893	228,893	228,893	0	0	228,893	115,392	115,392
5408	TSF FROM SEWER RESERVE	0	0	0	0	0	0	0	0	0	0
5411	GRANT REVENUE	0	0	0	0	0	0	0	0	0	0
		2,740,797	2,863,191	3,190,067	3,224,449	3,370,603	180,536	6	3,545,082	3,649,233	3,922,219

ACCOUNT DESCRIPTION

- 5401 Base and Consumptive Charges as per 2023 Water and Wastewater Study
- 5402 Penalty & Interest charges on outstanding accounts and Inspection Fees
- 5405 BMP Surcharge Agreement - expires May 2029 as per By-Law 11-2024
- 5406 DC share of 2023 STP Loan Financing - \$ 228,893

SERVICE: SEWER OPERATIONS

EXPENDITURES 01-3010

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	SEWAGE LABOUR	120,844	106,617	147,443	120,000	147,633	190	0	150,586	153,598	156,670
7107	SEWAGE STANDBY	14,562	14,342	15,364	15,364	15,182	(182)	-1	15,486	15,795	16,111
7150	SEWAGE BENEFITS	29,725	29,547	45,283	29,500	43,621	(1,662)	-4	44,493	45,383	46,291
7151	SEWAGE EHT	2,054	2,371	3,089	3,089	2,915	(174)	-6	2,973	3,033	3,093
7152	SEWAGE WSIB	3,265	3,719	6,194	6,194	5,802	(392)	-6	5,918	6,037	6,157
7307	SEWAGE UTILITIES & TELEPHONE (CELL)	230,000	215,216	235,300	220,000	235,300	0	0	240,006	244,806	249,702
7308	BILLING & SOFTWARE COSTS	21,000	21,757	21,500	24,036	26,000	4,500	21	26,520	27,050	27,591
7310	SEWAGE MATERIAL/SUPPLIES/SERVICES	23,000	14,100	23,500	13,475	23,500	0	0	23,970	24,449	24,938
7315	SEWER MAIN MAINTENANCE	40,000	32,467	40,900	40,000	40,900	0	0	41,718	42,552	43,403
7349	OCWA STP OPERATIONAL CONTRACT	423,781	422,988	439,037	438,216	446,542	7,505	2	455,473	464,582	473,874
7350	SEWAGE PLANT MAINTENANCE	200,000	235,232	204,600	212,000	252,000	47,400	23	210,000	214,200	218,484
7351	SEWAGE COST OF CTY PIL	7,785	5,768	8,000	7,595	8,000	0	0	8,160	8,323	8,490
7352	SEWAGE TRAINING/CONFERENCE	3,500	656	3,500	1,500	3,500	0	0	3,570	3,641	3,714
7357	SEWAGE EQUIP MAINTENANCE	5,000	12	5,000	4,000	5,000	0	0	5,100	5,202	5,306
7358	SEWER PUMPING STATION EXPENSE	6,000	3,135	6,000	5,000	20,000	14,000	233	6,000	6,120	6,242
7359	SEWER TRUCK - MATERIALS/SERVICES	5,000	5,884	5,000	2,000	5,000	0	0	5,100	5,202	5,306
7360	SEWER - FUEL EXPENSE	13,000	10,649	13,000	8,136	13,000	0	0	13,000	13,260	13,525
7361	SEWAGE PLANT INSURANCE	28,952	30,198	33,300	35,343	38,877	5,577	17	39,655	40,448	41,257
7362	SEWAGE PROFESSIONAL FEES	200,000	47,175	200,000	104,000	200,000	0	0	204,000	208,080	212,242
7366	SEWAGE SHARE OF METER EXP	45,000	41,646	45,000	7,229	45,000	0	0	45,900	46,818	47,754
7510	SEWAGE TSF TO SEWER CAPITAL	50,000	0	0	0	21,282	21,282	100	0	0	0
7521	STP - DEBT PHASE 2 P & I	113,501	112,252	113,501	113,501	113,501	0	0	113,501	0	0
7522	STP - DEBT PHASE 3 P & I	115,392	115,061	115,392	115,392	115,392	0	0	115,392	115,392	115,392
7525	SEWER TSF TO PLANNING (DEVEL)	9,000	9,000	9,000	9,000	9,000	0	0	9,000	9,000	9,000
7515	SEWER TSF TO WATER CAPITAL	0	0	0	0	25,422	25,422	100	0	0	0
7526	SEWER SHARE OF SISTER ST PRINCIPLE	43,744	43,744	44,853	44,853	45,990	1,137	3	47,157	0	0
7527	SEWER SHARE OF SISTER ST INTEREST	4,306	4,306	3,197	3,197	2,059	(1,137)	-36	893	0	0
7535	SEWER SHARE OF LOCATE SERVICES	3,000	2,330	3,000	3,924	4,000	1,000	33	4,080	4,162	4,245
7700	TSF TO SEWER RESERVE GENERAL	969,386	1,323,018	1,390,114	1,627,905	1,411,184	21,070	2	1,662,433	1,897,100	2,138,431
7700	TSF TO PUMP REBUILD RESERVE	10,000	10,000	10,000	10,000	10,000	0	0	10,000	10,000	10,000
7700	TSF TO SEWER LINING RESERVE (new)	0	0	0	0	35,000	35,000	100	35,000	35,000	35,000
	SEWER OPERATION EXPEND	2,740,797	2,863,191	3,190,067	3,224,449	3,370,603	180,536	6	3,545,083	3,649,234	3,922,220

NET FUNDS TO BE RAISED

(0) (0) (0) (0) (0) 0 0 0 (0) 0

SERVICE: SEWER OPERATIONS (Continued)

7150	7151 & 7152, reallocate funds to match salary reallocations	
7307	Includes cost of Hydro & Gas & CPI Increase & half of cell phone hardware increases	
7308	Includes annual Sensus Software Fee (\$9,500 50% sewer) & AWD Maintenance to Software	
7310	Annual SCADA Licensing Fee included (\$4,500 50% sewer)	
7315	Includes Hydro VAC services in fall - cleanouts (Fosters)	
7349	OCWA Fixed Monthly STP Cost plus 1.6% CPI - 10 Yr contract 20-29	\$ 446,542
7350	Includes various items listed by OCWA	\$ 27,000
7350	Extra sludge haulage outside of contract - higher flows (OCWA)	\$ 100,000
7352	Sewer & Watermain Construction Inspections (Training)	\$ 3,500
7360	New Line in 2023 to account for Sewer Fuel Costs	\$ 13,000
7362	Includes SBA - WPCP EA wrap up & Boyne River Plan with NVCA (\$80,000) & other various professional services provided to Sewer services	
7366	Meter Replacements with new iPearl Meters - Sewer Share 40%	
7525	Sewer Share of Planning & Development	\$ 9,000
7535	Sewer share of Locate Software Support	3,663
7700	As per AMP meetings - start a new sewer lining reserve	

Fly Control around Plant & Air Grit Blower/Motor
budget extra for every year

ANNUAL SEWER DEBT - 2025		
7521	Phs 2 STP Loan P & I - matures July 15, 2026	\$ 113,501
7522	Phs 3 STP loan P & I - matures Dec 02, 2030	\$ 115,392
7526	Share of Sister Street LTD Principle - matures Dec 2026	\$ 45,990
7527	Share of Sister Street LTD Interest - matures Dec 2026	\$ 2,059
		\$ 276,943

FUNCTION: WATER / SEWER SERVICE

SERVICE: WATER SYSTEM OPERATIONS

REVENUES 01-3030

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	WATER BILLINGS	1,822,176	1,908,109	2,156,134	2,142,121	2,296,239	140,105	6	2,435,047	2,607,206	2,822,252
5402	CUSTOMER SERVICES	30,000	28,101	30,000	44,037	31,400	1,400	5	32,100	32,900	33,600
5403	HYDRANT RENTAL	10,000	10,100	10,000	14,122	10,500	500	5	10,700	11,000	11,200
5404	WATER METERS INSTALLATION	25,000	10,252	25,000	152	25,000	0	0	19,300	51,000	90,300
5406	WATER CONNECTION FEE - NEW SERV.	0	5,500	0	0	0	0	0	0	0	0
5408	TSF FROM WATER MAIN BREAK RESERVE	0	100,000	0	0	0	0	0	0	0	0
5408	TSF FROM WATER METER KIT RESERVE	99,975	60,129	0	0	0	0	0	0	0	0
5410	TSF FROM DC'S FOR DEBT	317,395	317,396	550,881	550,881	550,881	(0)	0	550,881	550,881	550,881
	WATER OPERATION REVENUE	2,304,546	2,439,586	2,772,015	2,751,313	2,914,020	142,005	5	3,048,028	3,252,987	3,508,233

ACCOUNT DESCRIPTION

- 5401 Base and Consumptive Charges as per 2023 Water and Wastewater Study
- 5402 Penalty & Interest charges on outstanding accounts and Inspection Fees, Meter Readings, Connect & Disconnect Fees
- 5403 \$7,500 for SDFD Hydrant Use; Includes Bulk Water Sales from Hydrants for contractors in accordance with policy
- 5404 New Metres Installed
- 5406 Includes Scrap Metal from old meters
- 5410 Development Charge Share of Water Tower Debt

SERVICE: WATER SYSTEM OPERATIONS

EXPENDITURES 01-3030

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7101	WATER LABOUR	214,309	220,255	277,637	236,773	275,523	(2,113)	-1	281,034	286,655	292,388
7107	WATER STANDBY	14,562	14,854	15,364	15,364	15,182	(182)	-1	15,486	15,795	16,111
7150	WATER BENEFITS	56,418	54,654	86,490	53,908	81,011	(5,478)	-6	82,631	84,284	85,970
7151	WATER EHT	3,939	4,616	5,885	5,885	5,426	(459)	-8	5,535	5,645	5,758
7152	WATER WSIB	6,263	7,378	11,914	11,914	10,915	(999)	-8	11,133	11,356	11,583
7155	WATER MEMBERSHIPS	1,500	1,663	1,500	1,870	2,500	1,000	67	2,550	2,601	2,653
7307	WATER UTILITIES & TELEPHONES (CELL)	80,000	88,462	80,000	90,396	100,000	20,000	25	102,000	104,040	106,121
7308	BILLING & SOFTWARE COSTS	25,000	21,757	25,000	25,534	26,000	1,000	4	26,520	27,050	27,591
7309	OCWA OPERATIONAL CONTRACT	310,961	310,379	322,155	321,553	327,662	5,507	2	334,215	340,900	347,718
7310	WATER MATERIAL/SUPPLIES/SERVICES	35,000	33,454	35,000	42,826	40,000	5,000	14	40,800	41,616	42,448
7315	LAB COST & MONITORING	115,000	12,380	115,000	1,000	50,000	(65,000)	-57	51,000	52,020	53,060
7320	LICENSING & OPERATION PLAN	0	0	20,500	475	20,500	0	0	20,900	21,400	0
7351	WATER COST OF PIL'S	4,347	5,765	4,400	7,042	7,500	3,100	70	7,650	7,803	7,959
7356	WATER MAIN MAINTENANCE	25,000	128,669	25,000	23,289	25,000	0	0	18,000	18,360	18,727
7357	WATER EQUIPMENT MAINT	50,000	5,323	50,000	6,834	50,000	0	0	51,000	52,020	53,060
7358	WATER WELL BUILDING MAINT	15,000	13,498	15,000	9,507	15,000	0	0	25,000	25,500	26,010
7359	WATER TRUCK - MATERIALS/ SERVICE	5,000	5,801	5,000	1,485	5,000	0	0	5,000	5,100	5,202
7360	WATER - FUEL EXPENSE	13,000	10,805	13,000	8,054	13,000	0	0	13,000	13,260	13,525
7361	WATER - INSURANCE	30,000	30,198	34,500	35,343	38,877	4,377	13	39,655	40,448	41,257
7362	WATER - PROFESSIONAL FEES	150,000	142,878	150,000	78,218	150,000	0	0	150,000	153,000	156,060
7364	EDUCATION & TRAINING	10,000	3,092	10,000	5,879	15,000	5,000	50	15,300	15,606	15,918
7365	CONFERENCE EXPENSES	2,000	509	2,000	987	4,000	2,000	100	4,080	4,162	4,245
7366	METER INSTALLATION EXPENSE	99,975	62,461	99,975	3,447	50,000	(49,975)	-50	50,000	51,000	52,020
7451	SOURCE WATER PROTECTION MOE	6,000	2,959	6,000	7,547	6,000	0	0	6,000	6,120	6,242
7510	TRANSFER TO WATER CAPITAL	0	0	0	0	6,750	6,750	100	0	0	0
7523	WATER METER LOAN DEBT P & I	74,508	74,191	74,508	74,508	74,508	0	0	74,508	74,508	74,508
7524	WATER TRANSFER TO PLANNING	9,000	9,000	9,000	9,000	9,000	0	0	9,000	9,000	9,000
7525	WATER SHARE OF SISTER ST PRINCIPAL	27,340	27,340	28,033	28,033	28,744	711	3	29,473	0	0
7526	WATER SHARE OF SISTER ST INTEREST	2,691	2,691	1,998	1,998	1,287	(711)	-36	558	0	0
7527	WELL 7 DEBT P & I	82,942	82,860	82,942	82,942	82,942	(0)	0	82,942	82,942	82,942
7529	WATER STORAGE DEBT P & I	467,939	467,939	467,939	467,939	467,939	0	0	467,939	467,939	467,939
7535	WATER SHARE OF LOCATES	4,500	2,330	4,500	3,924	4,500	0	0	2,377	2,425	2,473
7540	FIRE HYDRANT MAINTENANCE	13,000	1,359	13,000	0	13,000	0	0	22,000	10,000	10,000
7600	TSF TO WATER RESERVE GENERAL	344,354	585,066	668,775	1,077,839	881,252	212,477	32	990,742	1,210,433	1,459,744
7600	TSF TO WATER MAIN BREAK RESERVE	0	0	0	0	0	0	0	0	0	0
7600	TSF TO WATER RESERVE - NEW TRUCK	5,000	5,000	10,000	10,000	10,000	0	0	10,000	10,000	10,000
7600	TSF TO WATER METER KIT RESERVE	0	0	0	0	0	0	0	0	0	0
	WATER OPERATION EXPEND	2,304,547	2,439,586	2,772,015	2,751,313	2,914,018	142,005	5	3,048,028	3,252,987	3,508,233
	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 - CPI 1.6%		327,662
7310	Annual SCADA Licensing Fee included (\$4,500 50% sewer) & Wtr Tower Chemical (\$19,000);		
7315	Well 7 monitoring requirement - continued indefinitely (SBA)	\$	40,800
7315	Well Field Capacity Study plus additional Scope as per SBA	\$	40,800
7320	Drinking water Licence & Operation Plan - done in 2020 - good until 2024	\$	20,500
7356	Liphook Coupler Tool (\$2,500) & water main breaks	\$	25,000
7357	Equipment Maintenance as needed; including Well Inspections of 5/6	\$	60,000
7358	Building Maintenance as needed; including inspections/ OCWA's list	\$	15,000
7360	New Line in 2023 to account for Water Fuel Costs	\$	13,000
7362	Engineering - Pump Tests, Monitoring, Modelling, MNR Interface & Tsf	\$	200,000
7362	Well 3 Wellhead Protection Plan;	\$	40,000
7364	Mandatory Courses & Training	\$	15,000
7366	iPearl Meter Replacements (\$150/each) - 60%	\$	8,000
7451	Figures provided by NVCA		6,000
7510	Tsf to Water Capital Line 5403	\$	6,750
7524	Water share of offsetting Planning Development	\$	9,000
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		

<u>ANNUAL WATER DEBT - 2025</u>			
7523	Meter Project Debt P & I - Loan Matures April 18, 2033	\$	74,508
7525	Share of Sister Street Principal - Loan Matures in Feb 2026	\$	28,744
7526	Share of Sister Street Interest - Loan Matures in Feb 2026	\$	1,287
7527	Well Project Debt P & I Loan Matures Dec 03, 2035	\$	82,942
7527	Water Storage Tower P & I - Loan Matures 2037	\$	467,939
		\$	655,419

CAPITAL

**TOWN OF SHELBURNE
WATER & SEWER
2025 DRAFT CAPITAL BUDGET
EXPENDITURE SUMMARY**

CAPITAL

Budget Page	DEPARTMENT	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
3	SANITARY SEWER SYSTEM										
	SEWER CAPITAL PROJECTS	1,950,000	480,371	1,650,000	1,107,569	521,282	(1,128,718)	(68)	12,000,000	12,105,000	12,000,000
		1,950,000	480,371	1,650,000	1,107,569	521,282	(1,128,718)	(68)	12,000,000	12,105,000	12,000,000
4	WATER WORKS SYSTEM										
	WATER CAPITAL PROJECTS	5,506,121	3,379,182	853,500	836,154	2,030,250	1,176,750	138	0	50,000	0
		5,506,121	3,379,182	853,500	836,154	2,030,250	1,176,750	138	0	50,000	0
	TOTAL EXPENDITURES	7,456,121	3,859,554	2,503,500	1,943,723	2,551,532	48,032	2	12,000,000	12,155,000	12,000,000
	LESS TOTAL REVENUES	7,456,121	3,859,554	2,503,500	1,943,723	2,551,532	48,032	2	0	155,000	0
	DIFFERENCE	0	(0)	0	0	(0)	(0)	0	(12,000,000)	(12,000,000)	(12,000,000)

CAPITAL

**TOWN OF SHELBURNE
WATER & SEWER
2025 DRAFT CAPITAL BUDGET
REVENUE SUMMARY**

CAPITAL

Budget Page	DEPARTMENT	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
3	SANITARY SEWER SYSTEM										
	SEWER CAPITAL PROJECTS	1,950,000	480,371	1,650,000	1,107,569	521,282	(1,128,718)	(68)	0	105,000	0
		1,950,000	480,371	1,650,000	1,107,569	521,282	(1,128,718)	(68)	0	105,000	0
4	WATER WORKS SYSTEM										
	WATER CAPITAL PROJECTS	5,506,121	3,379,182	853,500	836,154	2,030,250	1,176,750	138	0	50,000	0
		5,506,121	3,379,182	853,500	836,154	2,030,250	1,176,750	138	0	50,000	0
	TOTAL REVENUES	7,456,121	3,859,554	2,503,500	1,943,723	2,551,532	48,032	2	0	155,000	0

FUNCTION: WATER/SEWER SERVICE CAPITAL PROJECT

CAPITAL PROJECT: SANITARY SEWER CAPITAL PROJECTS

REVENUES: 02-3010

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
5401	CAPITAL GRANT	0	0	0	0	0	0	0	0	0	0
5402	SEWER DEVELOPMENT CHARGE	0	0	0	0	0	0	0	0	0	0
5403	TRANSFER FROM SEWER RATES	50,000	0	0	0	21,282	21,282	100	0	0	0
5408	TRANSFER FROM SEWER RESERVE	1,900,000	480,371	1,650,000	1,107,569	500,000	(1,150,000)	-70	0	0	0
5408	TSF FROM SEWER LINING RESERVE	0	0	0	0	0	0	0	0	105,000	0
	STP CAPITAL REVENUES	1,950,000	480,371	1,650,000	1,107,569	521,282	(1,128,718)	-68	0	105,000	0

EXPENDITURES: 02-3010

GL ACCT	ACCOUNT DESCRIPTION	2023	2023	2024	2024	2025	2025 vs	2025 vs	2026	2027	2028
		FINAL	ACTUAL	FINAL	ESTIMATED	DRAFT	2024	2024	ESTIMATED	ESTIMATED	ESTIMATED
		BUDGET	YEAR END	BUDGET	YEAR END	BUDGET	\$	%	BUDGET	BUDGET	BUDGET
7500	CAPITAL EXPENDITURE	1,950,000	480,371	1,650,000	1,107,569	521,282	(1,128,718)	-68	12,000,000	12,105,000	12,000,000
7506	TRANSFER TO SEWER RESERVE	0	0	0	0	0	0	0	0	0	0
	STP CAPITAL EXPENDITURES	1,950,000	480,371	1,650,000	1,107,569	521,282	(1,128,718)	-68	12,000,000	12,105,000	12,000,000

NET FUNDS TO BE RAISED	0	0	0	0	0	0	0	0	(12,000,000)	(12,000,000)	(12,000,000)
									unfunded	unfunded	unfunded

CAPITAL PROJECT DESCRIPTION

2025	WPCP Design - Engineering Costs	\$	500,000	As per SBA report & Council Motion of April 26, 2021 less previous year costs
	Replace Sewer Camera	\$	21,282	Asset ID 19742 - Useful life 10 years - From AMP meetings
		\$	521,282	
2027	Sewer Infiltration Corrections	\$	105,000	As per AMP - funded from Sewer Lining Reserve

****Future Project Years 2026-2028 of WPCP Expansion Construction - Exact Funding Details Unknown****

Recent reports for information on the WPCP expansion:

- CAO 2023-04
- SBA 2023-01

Will consist of a combination from the following sources:

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

FUNCTION: WATER/SEWER SERVICE CAPITAL PROJECT

CAPITAL PROJECT: WATERWORKS CAPITAL PROJECTS

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

CAPITAL PROJECT DESCRIPTION	2027	Asset ID
Old Water Tower Interior Inspection & possible repairs	\$ 50,000	8519

CAPITAL PROJECT DESCRIPTION	2030	Asset ID
Replace 2019 Ford F550	\$ 80,000	21620

New Chassis only - existing box can be transferred - replace box in 2040

CAPITAL PROJECT DESCRIPTION	2033	Asset ID
Replace 2023 Ford F350	\$ 86,248	22169