



*A People Place, A Change of Pace*  
**SHELBURNE**  
ONTARIO, CANADA

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**Meeting Date:** Monday, November 25, 2024

**To:** Mayor & Members of Council

**From:** Carey Holmes, Director of Financial Services/Treasurer

**Report:** Financial Services 2024-11

**Subject:** **2025 Draft Budget**

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### Recommendation

**Be it Resolved that** Council of the Town of Shelburne receives the staff report FS 2024-11 with respect to the 2025 Draft Budget for information;

AND FURTHER THAT Council adopts the 2025 Draft Budget as circulated and instructs staff to bring back a By-Law adopting the 2025 Draft Budget for the December 9, 2024 council meeting.

### Background

In keeping with the 2025 Budget Schedule, on [October 7, 2024](#), staff presented council with a 2025 Budget Framework report. On [October 28, 2024](#) staff presented council with a high level presentation followed by a working group discussion of the budget. On [November 4, 2024](#) staff presented a Council supported budget to the public.

## Analysis

There was approximately 4.5% growth picked up in new assessment for the 2025 tax roll. For the general operating budget in 2025, a change of 1% in the levy is estimated to be approximately \$108,910.03. An estimated 9.4% increase in the tax levy represents an additional \$938,618 in tax dollars or the equivalent of a 5% increase in the tax rate.

Water and Sewer rates are set in accordance with By-Law 69-2023 which sets the annual Rates and Fees associated with the operation and maintenance of the Water and Sewer Department.

## Financial Impact

The only changes that have occurred to the Draft 2025 budget since the last circulation on November 4, 2024, and which were verbally identified that evening, are the following:

- OMPF recognized grant revenue increased to by \$39,200
- Shelburne & District Fire Department expenditure increased by \$21,880
- Net change of \$17,320 has decreased the amount of funds required to be used from the 2023 OPP reconciliation and increased the transfer to the one time unrestricted reserve making it a total of \$1,882,834

As identified in both the council and the public presentations, a 5% increase in the tax rate for an average home assessment of 335,366 is \$138.49 annually or \$11.54 monthly on the Town portion of the tax bill.

The Province announced that the Education Rates will remain the same as they were in 2024 for 2025.

## Policies & Implications

Municipal Act S.O. 2001, as amended

Strategic Asset Management Policy 2019-03 (as amended July 2022)

Asset Management Plan – updated July 2024

Debt Management Policy 2019-04

Municipal Procurement Policy (amended August 2023)

Investment Policy 2016-04-02

Reserve and Reserve Fund Policy 2016-04-03

5 Year Capital Plan 2022-2026

Water and Sewer Rate Collection By-Law 69-2023

## Consultation and Communications

n/a

## Council Priorities

Council's Priorities has three Pillars - Sustainable, Engaged and Livable.

There is a total of 14 Priorities within the three Pillars.

This report aligns with the Sustainable Pillars within the Priorities of:

- SP 1 Responsible financial management through long term planning.
- SP 2 Invest in critical infrastructure and services for the future.
- SP 5 Build responsible organizational capacity.

## Supporting Documentation

Appendix 1 – Draft 2025 General Operating and Capital Budgets

Appendix 2 – Draft 2025 Water and Sewer Operating and Capital Budgets

Respectfully Submitted & Prepared by: Carey Holmes, Treasurer

Reviewed by: Denyse Morrissey, CAO

**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
	<b>GENERAL GOVERNMENT SERVICE</b>										
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	3,181,962	3,232,009	3,201,680
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
		<b>2,672,503</b>	<b>3,078,558</b>	<b>2,944,764</b>	<b>3,062,821</b>	<b>3,236,254</b>	<b>291,489</b>	<b>10</b>	<b>4,488,675</b>	<b>4,499,113</b>	<b>4,622,153</b>
	<b>PLANNING &amp; DEVELOPMENT</b>										
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
		<b>1,376,301</b>	<b>1,065,251</b>	<b>1,326,687</b>	<b>938,576</b>	<b>1,410,142</b>	<b>83,455</b>	<b>6</b>	<b>1,174,027</b>	<b>1,059,394</b>	<b>1,079,271</b>
	<b>PROTECTION PERSONS PROPERTY</b>										
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	902,502	175,533	24	947,152	994,035	1,044,261
27	POLICE PROTECTION	3,138,862	3,154,148	3,281,670	3,285,178	3,012,243	(269,427)	-8	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
		<b>4,186,989</b>	<b>4,139,278</b>	<b>4,475,718</b>	<b>4,461,001</b>	<b>4,594,260</b>	<b>118,543</b>	<b>3</b>	<b>3,473,839</b>	<b>3,642,493</b>	<b>3,799,341</b>
	<b>ROADS/PUBLIC WORKS/TRANSPORT.</b>										
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
		<b>2,224,186</b>	<b>2,141,513</b>	<b>2,484,071</b>	<b>2,550,195</b>	<b>2,576,816</b>	<b>92,745</b>	<b>4</b>	<b>2,589,793</b>	<b>2,518,501</b>	<b>2,564,671</b>
	<b>STORM SEWER</b>										
36	STORM SEWER	37,500	23,305	34,500	44,129	46,500	12,000	35	34,790	35,486	36,196
		<b>37,500</b>	<b>23,305</b>	<b>34,500</b>	<b>44,129</b>	<b>46,500</b>	<b>12,000</b>	<b>35</b>	<b>34,790</b>	<b>35,486</b>	<b>36,196</b>
	<b>ENVIRONMENTAL SERVICE</b>										
37	WASTE MANAGEMENT	67,000	79,090	67,000	62,000	67,000	0	0	87,740	71,495	72,265
		<b>67,000</b>	<b>79,090</b>	<b>67,000</b>	<b>62,000</b>	<b>67,000</b>	<b>0</b>	<b>0</b>	<b>87,740</b>	<b>71,495</b>	<b>72,265</b>
	<b>HEALTH &amp; SOCIAL SERVICES</b>										
39	CEMETERY	128,627	130,272	147,327	125,705	167,134	19,807	13	163,496	150,119	153,753
		<b>128,627</b>	<b>130,272</b>	<b>147,327</b>	<b>125,705</b>	<b>167,134</b>	<b>19,807</b>	<b>13</b>	<b>163,496</b>	<b>150,119</b>	<b>153,753</b>
	<b>RECREATION &amp; CULTURAL SERVICES</b>										
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
		<b>1,225,861</b>	<b>1,037,299</b>	<b>1,464,186</b>	<b>1,399,502</b>	<b>1,596,317</b>	<b>132,131</b>	<b>9</b>	<b>1,724,831</b>	<b>1,757,728</b>	<b>1,791,299</b>
	<b>TOTAL GENERAL EXPENDITURES</b>	<b>11,918,968</b>	<b>11,694,567</b>	<b>12,944,253</b>	<b>12,643,929</b>	<b>13,694,423</b>	<b>750,170</b>	<b>6</b>	<b>13,737,191</b>	<b>13,734,329</b>	<b>14,118,948</b>

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
	<b>GENERAL GOVERNMENT SERVICE</b>										
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	1,635,159	(113,379)	(6)	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
		<b>10,894,502</b>	<b>11,150,734</b>	<b>12,060,532</b>	<b>11,957,445</b>	<b>12,827,858</b>	<b>767,326</b>	<b>6</b>	<b>13,094,242</b>	<b>13,207,662</b>	<b>13,573,485</b>
	<b>PLANNING &amp; DEVELOPMENT</b>										
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
		<b>620,680</b>	<b>202,942</b>	<b>474,933</b>	<b>240,146</b>	<b>403,435</b>	<b>(71,498)</b>	<b>-15</b>	<b>272,050</b>	<b>149,141</b>	<b>159,974</b>
	<b>PROTECTION SERVICE</b>										
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
		<b>116,089</b>	<b>109,832</b>	<b>102,889</b>	<b>126,711</b>	<b>253,632</b>	<b>150,743</b>	<b>147</b>	<b>197,516</b>	<b>200,902</b>	<b>205,560</b>
	<b>ROADS/PUBLIC WORKS</b>										
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
		<b>33,584</b>	<b>60,452</b>	<b>42,000</b>	<b>48,031</b>	<b>60,500</b>	<b>18,500</b>	<b>44</b>	<b>34,672</b>	<b>35,365</b>	<b>36,073</b>
	<b>STORM SEWER REVENUES</b>										
36	STORM SEWER REVENUES	0	0	0	0	0	0	0	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>ENVIRONMENTAL SERVICE</b>										
37	WASTE MANAGEMENT REVENUE	37,000	55,796	37,000	39,297	37,000	0	0	42,040	42,881	43,738
		<b>37,000</b>	<b>55,796</b>	<b>37,000</b>	<b>39,297</b>	<b>37,000</b>	<b>0</b>	<b>0</b>	<b>42,040</b>	<b>42,881</b>	<b>43,738</b>
	<b>HEALTH &amp; SOCIAL SERVICES</b>										
38	CEMETERY REVENUES	44,100	74,244	45,100	66,050	49,100	4,000	9	50,082	51,084	52,105
		<b>44,100</b>	<b>74,244</b>	<b>45,100</b>	<b>66,050</b>	<b>49,100</b>	<b>4,000</b>	<b>9</b>	<b>50,082</b>	<b>51,084</b>	<b>52,105</b>
	<b>RECREATION &amp; CULTURAL SERVICES</b>										
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
		<b>173,012</b>	<b>40,566</b>	<b>181,800</b>	<b>166,248</b>	<b>62,900</b>	<b>(118,900)</b>	<b>-65</b>	<b>46,590</b>	<b>47,294</b>	<b>48,012</b>
	<b>TOTAL GENERAL REVENUE</b>	<b>11,918,967</b>	<b>11,694,567</b>	<b>12,944,254</b>	<b>12,643,929</b>	<b>13,694,423</b>	<b>750,170</b>	<b>6</b>	<b>13,737,192</b>	<b>13,734,329</b>	<b>14,118,948</b>

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	13,694,423	750,170	6	13,737,191	13,734,329	14,118,948
3	LESS TOTAL GENERAL REVENUES	11,918,967	11,694,567	12,944,253	12,643,929	13,694,423	750,170	6	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 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	496,300	39,200	9	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
	<b>GENERAL REVENUES</b>	<b>1,319,563</b>	<b>1,631,865</b>	<b>1,748,538</b>	<b>1,581,434</b>	<b>1,635,159</b>	<b>(113,379)</b>	<b>-6</b>	<b>1,378,315</b>	<b>1,149,865</b>	<b>1,047,240</b>



**FUNCTION: GENERAL GOVERNMENT SERVICE**

**SERVICE: GENERAL GOVERNMENT REVENUES**

**REVENUES: 01-0401**

**ACCOUNT DESCRIPTIONS**

- 4811 OMPF Actual - Received allocation notice Oct 30, 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
	<b>COUNCIL EXPENDITURES</b>	<b>158,690</b>	<b>152,492</b>	<b>175,220</b>	<b>158,229</b>	<b>164,803</b>	<b>(10,418)</b>	<b>-6</b>	<b>164,576</b>	<b>167,555</b>	<b>172,563</b>

- 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	1,227,777	1,232,283	1,184,185
	<b>ADMIN EXPENDITURES</b>	<b>1,680,975</b>	<b>2,157,954</b>	<b>1,797,409</b>	<b>1,992,361</b>	<b>1,909,993</b>	<b>112,585</b>	<b>6</b>	<b>3,181,962</b>	<b>3,232,009</b>	<b>3,201,680</b>

**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	
	<b>Total of Account 7315</b>	<b>\$</b>	<b>221,845</b>	<b>(incl. 1.76% HST)</b>

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	<b>Recommended Distribution of 2024 Surplus</b>	<b>\$</b>	<b>214,876</b>
	General Capital Reserve	\$	214,876
	Operations Equipment Capital Reserve	\$	-
	Tax Stabilization Reserve	\$	-
		<b>\$</b>	<b>214,876</b>

**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
	<b>COMMUNICATIONS REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
	<b>COMMUNICATIONS EXPENSES</b>	<b>124,436</b>	<b>109,714</b>	<b>135,111</b>	<b>133,467</b>	<b>166,856</b>	<b>31,745</b>	<b>23</b>	<b>178,193</b>	<b>181,757</b>	<b>185,392</b>

**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	
	<b>Total Including Net Tax</b>	<b>\$</b>	<b>37,886</b>	
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)
	<b>Total Including Net Tax</b>	<b>\$</b>	<b>27,516</b>	
7352	Municipal World	\$	150	
	Zoom	\$	250	
	<b>Total Including Net Tax</b>	<b>\$</b>	<b>407</b>	

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

<b>4 Yrs - will have to replace existing signs - only good for 10 years (\$90,000-\$100,000)</b>	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
	<b>HUMAN RESOURCE REVENUES</b>	<b>49,213</b>	<b>36,765</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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
	<b>HUMAN RESOURCE EXPENSES</b>	<b>145,590</b>	<b>123,732</b>	<b>148,659</b>	<b>124,863</b>	<b>158,583</b>	<b>9,923</b>	<b>7</b>	<b>161,643</b>	<b>166,365</b>	<b>169,853</b>

**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
	<b>TOWN HALL REVENUE</b>	<b>5,250</b>	<b>11,500</b>	<b>6,600</b>	<b>6,725</b>	<b>64,600</b>	<b>58,000</b>	<b>879</b>	<b>9,132</b>	<b>9,315</b>	<b>9,501</b>

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
	<b>TOWN HALL EXPENDITURES</b>	<b>502,312</b>	<b>469,841</b>	<b>627,865</b>	<b>618,533</b>	<b>775,519</b>	<b>147,654</b>	<b>24</b>	<b>731,802</b>	<b>680,427</b>	<b>821,160</b>

**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
	<b>COMMITTEE REVENUES</b>	<b>15,000</b>	<b>3,091</b>	<b>15,000</b>	<b>4,733</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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
	<b>COMMITTEE EXPENDITURES</b>	<b>20,500</b>	<b>8,091</b>	<b>20,500</b>	<b>9,870</b>	<b>20,500</b>	<b>0</b>	<b>0</b>	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>

**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: 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
	<b>PLANNING REVENUES</b>	<b>600,180</b>	<b>189,679</b>	<b>443,433</b>	<b>212,867</b>	<b>337,250</b>	<b>(106,183)</b>	<b>-24</b>	<b>246,020</b>	<b>123,080</b>	<b>140,182</b>

**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
	<b>PLANNING EXPENDITURES</b>	<b>1,190,791</b>	<b>911,941</b>	<b>1,146,097</b>	<b>753,685</b>	<b>1,121,318</b>	<b>(24,779)</b>	<b>-2</b>	<b>929,316</b>	<b>810,999</b>	<b>827,119</b>

**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
	<b>EDC REVENUES</b>	<b>10,000</b>	<b>2,763</b>	<b>21,000</b>	<b>16,779</b>	<b>55,685</b>	<b>34,685</b>	<b>165</b>	<b>15,530</b>	<b>15,561</b>	<b>9,292</b>

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
	<b>EDC EXPENDITURES</b>	<b>175,009</b>	<b>142,810</b>	<b>170,090</b>	<b>174,391</b>	<b>278,325</b>	<b>108,234</b>	<b>64</b>	<b>234,210</b>	<b>237,895</b>	<b>241,653</b>

**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	<b>Memberships &amp; Subscriptions</b>		
	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	<b>EcDEV Marketing &amp; Advertising</b>		
	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	<b>Public Relations / EcDev Events</b>		
	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
	<b>NVCA EXPENDITURES</b>	<b>61,429</b>	<b>61,429</b>	<b>71,258</b>	<b>71,258</b>	<b>82,430</b>	<b>11,173</b>	<b>16</b>	<b>84,491</b>	<b>86,603</b>	<b>88,768</b>

**Budget Provided by NVCA October 1,2024**

7700	NVCA Operating Costs	\$	77,951
7700	NVCA Capital Costs	\$	4,479
		\$	<b>82,430</b>

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
	<b>FIRE REVENUES</b>	<b>19,000</b>	<b>6,655</b>	<b>9,500</b>	<b>18,722</b>	<b>9,500</b>	<b>0</b>	<b>0</b>	<b>9,500</b>	<b>9,500</b>	<b>10,500</b>

**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	893,002	175,533	24	937,652	984,535	1,033,761
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
	<b>FIRE EXPENDITURES</b>	<b>660,009</b>	<b>646,543</b>	<b>726,969</b>	<b>743,620</b>	<b>902,502</b>	<b>175,533</b>	<b>24</b>	<b>947,152</b>	<b>994,035</b>	<b>1,044,261</b>

**NET FUNDS TO BE RAISED**                      **(641,009)**      **(639,889)**      **(717,469)**      **(724,898)**      **(893,002)**      **(175,533)**                      **(24)**      **(937,652)**      **(984,535)**      **(1,033,761)**

- 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 Budget approved by SDFD Nov 5, 2024 - Operating increase 16%; 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%
<b>Shelburne</b>	<b>56.43%</b>
	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 ENFORCEMT	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
	<b>POLICE (SPSB) REVENUES</b>	<b>41,589</b>	<b>41,589</b>	<b>41,589</b>	<b>41,489</b>	<b>108,800</b>	<b>67,211</b>	<b>162</b>	<b>110,700</b>	<b>112,540</b>	<b>114,621</b>

**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
	<b>POLICE BOARD EXPENDITURES</b>	<b>6,116</b>	<b>1,817</b>	<b>6,734</b>	<b>7,748</b>	<b>19,169</b>	<b>12,435</b>	<b>185</b>	<b>15,452</b>	<b>15,741</b>	<b>16,036</b>

**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	1,882,834	1,882,834	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
	<b>POLICE DEPT EXPENDITURES</b>	<b>3,132,746</b>	<b>3,152,331</b>	<b>3,274,936</b>	<b>3,277,430</b>	<b>2,993,075</b>	<b>(281,862)</b>	<b>-9</b>	<b>1,857,733</b>	<b>1,965,384</b>	<b>2,057,577</b>

**NET FUNDS TO BE RAISED                      3,097,273      3,112,560      3,240,081      3,243,689      2,903,443      (336,638)              (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
	<b>CROSSING GUARD EXPEND</b>	<b>142,313</b>	<b>113,278</b>	<b>175,453</b>	<b>150,383</b>	<b>164,505</b>	<b>(10,948)</b>	<b>-6</b>	<b>164,828</b>	<b>168,124</b>	<b>171,487</b>

**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
	<b>PARKING FINES</b>	<b>55,500</b>	<b>61,589</b>	<b>51,800</b>	<b>66,500</b>	<b>135,332</b>	<b>83,532</b>	<b>161</b>	<b>77,316</b>	<b>78,862</b>	<b>80,440</b>

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
	<b>PROPERTY STANDARDS EXPEN</b>	<b>184,377</b>	<b>163,880</b>	<b>220,368</b>	<b>210,562</b>	<b>432,580</b>	<b>212,212</b>	<b>96</b>	<b>404,183</b>	<b>412,606</b>	<b>421,211</b>

**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
	<b>ROAD ADMIN REVENUES</b>	<b>33,584</b>	<b>60,452</b>	<b>42,000</b>	<b>48,031</b>	<b>60,500</b>	<b>18,500</b>	<b>44</b>	<b>34,672</b>	<b>35,365</b>	<b>36,073</b>

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
	<b>WORKS ADMINISTRATION EX</b>	<b>2,156,686</b>	<b>2,086,997</b>	<b>2,484,071</b>	<b>2,550,195</b>	<b>2,576,816</b>	<b>92,745</b>	<b>4</b>	<b>2,589,793</b>	<b>2,518,501</b>	<b>2,564,671</b>

**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
	<b>TRANSIT CONVENTIONAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
	<b>TRANSIT CONVENTIONAL EXPENSE</b>	<b>67,500</b>	<b>54,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
	<b>STORM SEWER REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
	<b>STORM SEWER EXPENDITURES</b>	<b>37,500</b>	<b>23,305</b>	<b>34,500</b>	<b>44,129</b>	<b>46,500</b>	<b>12,000</b>	<b>35</b>	<b>34,790</b>	<b>35,486</b>	<b>36,196</b>

**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: 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
	<b>CEMETERY REVENUES</b>	<b>44,100</b>	<b>74,244</b>	<b>45,100</b>	<b>66,050</b>	<b>49,100</b>	<b>4,000</b>	<b>9</b>	<b>50,082</b>	<b>51,084</b>	<b>52,105</b>



**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
	<b>ARTS &amp; CULTURE REVENUE</b>	<b>14,960</b>	<b>98</b>	<b>18,000</b>	<b>5,791</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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
	<b>ARTS &amp; CULTURE EXPENDITURES</b>	<b>26,100</b>	<b>98</b>	<b>18,000</b>	<b>5,791</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

**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
	<b>SHARE OF LIBRARY EXPEND</b>	<b>218,228</b>	<b>223,440</b>	<b>230,143</b>	<b>220,590</b>	<b>233,633</b>	<b>3,490</b>	<b>2</b>	<b>238,306</b>	<b>243,072</b>	<b>247,933</b>

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			
	<b>LOCAL CULTURAL GRANT EXP</b>	<b>41,300</b>	<b>32,100</b>	<b>28,000</b>	<b>28,105</b>	<b>52,500</b>	<b>24,500</b>	<b>88</b>	<b>53,550</b>	<b>54,621</b>	<b>55,713</b>

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
	<b>PARKS REVENUE</b>	<b>135,052</b>	<b>24,488</b>	<b>140,400</b>	<b>140,410</b>	<b>20,400</b>	<b>(120,000)</b>	<b>-85</b>	<b>20,800</b>	<b>21,208</b>	<b>21,624</b>

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
	<b>PARKS &amp; REC EXPENDITURES</b>	<b>886,721</b>	<b>734,519</b>	<b>1,079,783</b>	<b>1,056,712</b>	<b>1,157,926</b>	<b>78,143</b>	<b>7</b>	<b>1,280,545</b>	<b>1,304,156</b>	<b>1,328,239</b>
	<b>NET FUNDS TO BE RAISED</b>	<b>(751,669)</b>	<b>(710,031)</b>	<b>(939,383)</b>	<b>(916,302)</b>	<b>(1,137,526)</b>	<b>(198,143)</b>	<b>21</b>	<b>(1,259,745)</b>	<b>(1,282,948)</b>	<b>(1,306,615)</b>

**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
	<b>FIDDLE PARK REVENUE</b>	<b>1,000</b>	<b>1,099</b>	<b>1,000</b>	<b>500</b>	<b>0</b>	<b>(1,000)</b>	<b>-100</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

**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
	<b>FIDDLE PARK EXPENDITURES</b>	<b>15,000</b>	<b>18,632</b>	<b>20,000</b>	<b>12,050</b>	<b>17,000</b>	<b>(3,000)</b>	<b>-15</b>	<b>22,240</b>	<b>22,685</b>	<b>23,138</b>

**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
<b>5800</b>	<b>PROGRAMMING REVENUES</b>	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
	<b>EVENT REVENUES</b>	<b>22,000</b>	<b>14,881</b>	<b>22,400</b>	<b>19,547</b>	<b>24,500</b>	<b>2,100</b>	<b>9</b>	<b>24,790</b>	<b>25,086</b>	<b>25,388</b>

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
<b>7800</b>	<b>EVENTS - PROGRAMMING COSTS</b>	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
	<b>EVENT EXPENDITURES</b>	<b>38,512</b>	<b>28,510</b>	<b>88,260</b>	<b>76,253</b>	<b>117,259</b>	<b>28,998</b>	<b>33</b>	<b>120,190</b>	<b>123,195</b>	<b>126,275</b>

**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
	<b>GENERAL GOVERNMENT SERVICE</b>										
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
		<b>352,000</b>	<b>57,254</b>	<b>44,000</b>	<b>50,892</b>	<b>85,000</b>	<b>41,000</b>	<b>93</b>	<b>200,000</b>	<b>17,000</b>	<b>389,936</b>
	<b>PLANNING &amp; DEVELOPMENT</b>										
6	EDC CAPITAL PROJECT	284,643	0	57,311	21,810	0	(57,311)	(100)	0	0	0
		<b>284,643</b>	<b>0</b>	<b>57,311</b>	<b>21,810</b>	<b>0</b>	<b>(57,311)</b>	<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>PROTECTION PERSONS PROPERTY</b>										
7	BYLAW	0	0	0	0	40,000	40,000	100	43,500	0	0
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>	<b>100</b>	<b>43,500</b>	<b>0</b>	<b>0</b>
	<b>ROADS/PUBLIC WORKS/TRANSPORT.</b>										
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
		<b>3,769,795</b>	<b>1,293,716</b>	<b>4,186,099</b>	<b>2,707,241</b>	<b>3,046,484</b>	<b>(1,139,615)</b>	<b>(27)</b>	<b>697,486</b>	<b>726,250</b>	<b>260,000</b>
	<b>WATER/SEWER CAPITAL PROJECTS</b>										
15	STORM SEWER CAPITAL PROJECTS	100,000	0	100,000	0	100,000	0	0	0	0	0
		<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>HEALTH &amp; SOCIAL SERVICES PROJECT</b>										
16	CEMETERY CAPITAL PROJECT	18,000	14,930	20,000	20,000	34,000	14,000	70	30,000	0	0
		<b>18,000</b>	<b>14,930</b>	<b>20,000</b>	<b>20,000</b>	<b>34,000</b>	<b>14,000</b>	<b>70</b>	<b>30,000</b>	<b>0</b>	<b>0</b>
	<b>RECREATION &amp; CULTURE</b>										
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
		<b>814,650</b>	<b>544,408</b>	<b>4,043,967</b>	<b>530,941</b>	<b>4,880,726</b>	<b>836,759</b>	<b>21</b>	<b>1,409,350</b>	<b>3,631,266</b>	<b>2,379,400</b>
	<b>TOTAL CAPITAL EXPENDITURES</b>	<b>5,339,088</b>	<b>1,910,311</b>	<b>8,451,377</b>	<b>3,330,884</b>	<b>8,186,210</b>	<b>(265,167)</b>	<b>(3)</b>	<b>2,380,336</b>	<b>4,374,516</b>	<b>3,029,336</b>
	<b>LESS CAPITAL REVENUES</b>	<b>5,339,088</b>	<b>1,910,310</b>	<b>8,451,377</b>	<b>3,330,883</b>	<b>8,186,211</b>	<b>(265,167)</b>	<b>(3)</b>	<b>970,985</b>	<b>327,000</b>	<b>549,936</b>
	<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,409,350)</b>	<b>(4,047,516)</b>	<b>(2,479,400)</b>

**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
	<b>GENERAL GOVERNMENT SERVICE</b>										
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
		<b>352,000</b>	<b>57,254</b>	<b>44,000</b>	<b>50,892</b>	<b>85,000</b>	<b>41,000</b>	<b>93</b>	<b>200,000</b>	<b>17,000</b>	<b>389,936</b>
	<b>PLANNING &amp; DEVELOPMENT</b>										
6	EDC CAPITAL PROJECT	284,643	0	57,311	21,810	0	(57,311)	-100	0	0	0
		<b>284,643</b>	<b>0</b>	<b>57,311</b>	<b>21,810</b>	<b>0</b>	<b>(57,311)</b>	<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>PROTECTION CAPITAL PROJECTS</b>										
7	BY-LAW	0	0	0	0	40,000	40,000	100	43,500	0	0
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>40,000</b>	<b>100</b>	<b>43,500</b>	<b>0</b>	<b>0</b>
	<b>ROADS/PUBLIC WORKS</b>										
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
		<b>3,769,795</b>	<b>1,293,717</b>	<b>4,186,099</b>	<b>2,707,241</b>	<b>3,046,484</b>	<b>(1,139,615)</b>	<b>(27)</b>	<b>697,485</b>	<b>310,000</b>	<b>160,000</b>
	<b>WATER/SEWER CAPITAL PROJECTS</b>										
15	STORM SEWER CAPITAL PROJECTS	100,000	0	100,000	0	100,000	0	0	0	0	0
		<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>HEALTH &amp; SOCIAL SERVICES PROJECT</b>										
16	CEMETERY CAPITAL PROJECT	18,000	14,930	20,000	20,000	34,000	14,000	70	30,000	0	0
		<b>18,000</b>	<b>14,930</b>	<b>20,000</b>	<b>20,000</b>	<b>34,000</b>	<b>14,000</b>	<b>70</b>	<b>30,000</b>	<b>0</b>	<b>0</b>
	<b>RECREATION &amp; CULTURE</b>										
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
		<b>814,650</b>	<b>544,408</b>	<b>4,043,967</b>	<b>530,941</b>	<b>4,880,726</b>	<b>836,759</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL CAPITAL REVENUES</b>	<b>5,339,088</b>	<b>1,910,310</b>	<b>8,451,377</b>	<b>3,330,883</b>	<b>8,186,211</b>	<b>(265,167)</b>	<b>(3)</b>	<b>970,985</b>	<b>327,000</b>	<b>549,936</b>



**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
	<b>TOWN HALL CAPITAL REVENUE</b>	<b>339,000</b>	<b>40,120</b>	<b>29,000</b>	<b>33,107</b>	<b>85,000</b>	<b>56,000</b>	<b>193</b>	<b>200,000</b>	<b>17,000</b>	<b>375,000</b>

**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
	<b>TOWN HALL CAPITAL EXPEND.</b>	<b>339,000</b>	<b>40,120</b>	<b>29,000</b>	<b>33,107</b>	<b>85,000</b>	<b>56,000</b>	<b>193</b>	<b>200,000</b>	<b>17,000</b>	<b>375,000</b>

**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	
			<b>\$ 85,000</b>		
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>		
<b>Future Projects Identified in Asset Management Study</b>					
2030	Grace Tipling Hall Theatre Lighting / Sound System -	13337			
2030	Replace 2023 Ford Escape	22149	\$ 37,301		
2031	Replace Elevator Door	21636	\$ 25,518		
2034	Fire Remote Annunciator	22024	\$ 10,591		

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









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

**REVENUES: 02-2509**

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	REVENUE FUND TAX BASE	0	0	0	0	0	0	0	0	0	0
5402	TSF FROM DEVELOPMENT CHARGE	0	0	0	0	35,000	35,000	100	0	0	0
5405	TSF FROM CAPITAL RESERVE	0	0	0	0	0	0	0	0	0	0
5406	AMO GAS TAX	111,182	328,888	114,001	114,001	116,892	2,891	3	119,856	0	0
5410	TRANSFER FR SEWER RATES	43,744	43,744	44,853	44,853	45,990	1,137	3	47,157	0	0
5411	TRANSFER FR WATER RATES	27,340	27,340	28,033	28,033	28,744	711	3	29,473	0	0
	<b>INFRASTRUCTURE REVENUE</b>	<b>182,265</b>	<b>399,971</b>	<b>186,887</b>	<b>186,887</b>	<b>226,626</b>	<b>39,739</b>	<b>21</b>	<b>196,486</b>	<b>0</b>	<b>0</b>

Tsf from DC's for PXO Crosswalk \$ 35,000

**EXPENDITURES: 02-2509**

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	217,706	0	0	35,000	35,000	100	0	0	0
7504	TRANSFER TO ROAD RESERVE	0	0	0	0	0	0	0	0	0	0
7506	LONG TERM DEBT PYMT - SISTERS	182,265	182,265	186,887	186,887	191,626	4,739	3	196,486	0	0
	<b>INFRASTRUCTURE EXPENDITURES</b>	<b>182,265</b>	<b>399,971</b>	<b>186,887</b>	<b>186,887</b>	<b>226,626</b>	<b>39,739</b>	<b>21</b>	<b>196,486</b>	<b>0</b>	<b>0</b>

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

**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	<b>\$ 186,887</b>	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
	<b>\$ 12,780,752</b>	

**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
	<b>RD WORKSHOP CAPITAL REV</b>	<b>1,350,000</b>	<b>12,843</b>	<b>1,415,000</b>	<b>25,000</b>	<b>1,722,500</b>	<b>307,500</b>	<b>22</b>	<b>0</b>	<b>150,000</b>	<b>0</b>

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
	<b>RD WORKSHOP CAPITAL EXPENSE</b>	<b>1,350,000</b>	<b>12,843</b>	<b>1,415,000</b>	<b>25,000</b>	<b>1,722,500</b>	<b>307,500</b>	<b>22</b>	<b>0</b>	<b>150,000</b>	<b>0</b>

**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

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



**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>
<b>2026</b> 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
		<b>\$ 441,000</b>	
<b>2027</b> 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
		<b>\$ 516,250</b>	
<b>2028</b> Replace 2015 Case 580 Loader	22215	\$ 200,000	originally shown in 2026 - moved during AMP process
<b>2029</b> 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	
		<b>\$ 638,944</b>	
<b>2030</b> 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
		<b>\$ 710,000</b>	

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
	<b>RECREATION CAPITAL REVENUE</b>	<b>814,650</b>	<b>544,408</b>	<b>2,437,100</b>	<b>410,941</b>	<b>1,190,637</b>	<b>(1,246,463)</b>	<b>-51</b>	<b>0</b>	<b>0</b>	<b>0</b>

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
	<b>RECREATION CAPITAL EXPENSE</b>	<b>814,650</b>	<b>544,408</b>	<b>2,437,100</b>	<b>410,941</b>	<b>1,190,637</b>	<b>(1,246,463)</b>	<b>-51</b>	<b>885,500</b>	<b>2,881,439</b>	<b>0</b>

<b>NET FUNDS TO BE RAISED</b>	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
	<b>\$ 1,787,100</b>		

**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
	<b>\$ 795,339</b>		

**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**

	<b>ASSET ID</b>		
Replace Hustler Rear Mower	19886	\$ 16,500	

**Total for 2027**

**\$ 2,881,439**

**ASSET ID**

<b>2028</b>	Replace Hustler Rear Mower (2019)	22218	\$ 17,000
<b>2030</b>	Replace Hustler Rear Mower (2022)	22083	\$ 19,000
<b>2031</b>	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
	<b>FIDDLEPARK CAPITAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>1,606,867</b>	<b>120,000</b>	<b>3,690,089</b>	<b>2,083,222</b>	<b>130</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
	<b>FIDDLEPARK CAPITAL EXPENSE</b>	<b>0</b>	<b>0</b>	<b>1,606,867</b>	<b>120,000</b>	<b>3,690,089</b>	<b>2,083,222</b>	<b>130</b>	<b>523,850</b>	<b>749,827</b>	<b>2,379,400</b>

<b>NET FUNDS TO BE RAISED</b>	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		
	<b>\$ 3,690,089</b>		

**2026 CAPITAL PROJECT DESCRIPTION**

**Funding Source**

**Fiddle Park - Phase 1**

Permanent Gravel Parking	\$ 523,850	DC Eligible	PRMP
	<b>\$ 523,850</b>		

**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
	<b>\$ 749,827</b>		

**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
	<b>\$ 2,379,400</b>		

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

**OPERATING**

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

**OPERATING**

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	<b>SANITARY SEWER SYSTEM</b>										
	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
		<b>2,740,797</b>	<b>2,863,191</b>	<b>3,190,067</b>	<b>3,224,449</b>	<b>3,370,603</b>	<b>180,536</b>	<b>6</b>	<b>3,545,083</b>	<b>3,649,234</b>	<b>3,922,220</b>
7	<b>WATER WORKS SYSTEM</b>										
	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
		<b>2,304,547</b>	<b>2,439,586</b>	<b>2,772,015</b>	<b>2,751,313</b>	<b>2,914,018</b>	<b>142,005</b>	<b>5</b>	<b>3,048,028</b>	<b>3,252,987</b>	<b>3,508,233</b>
	<b>TOTAL EXPENDITURES</b>	<b>5,045,343</b>	<b>5,302,777</b>	<b>5,962,082</b>	<b>5,975,762</b>	<b>6,284,623</b>	<b>322,541</b>	<b>5</b>	<b>6,593,111</b>	<b>6,902,221</b>	<b>7,430,453</b>
	<b>LESS TOTAL REVENUES</b>	<b>5,045,343</b>	<b>5,302,777</b>	<b>5,962,082</b>	<b>5,975,762</b>	<b>6,284,623</b>	<b>322,541</b>	<b>5</b>	<b>6,593,111</b>	<b>6,902,221</b>	<b>7,430,453</b>
	<b>DIFFERENCE</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>



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
	<b>SANITARY SEWER SYSTEM</b>										
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
		<b>2,740,797</b>	<b>2,863,191</b>	<b>3,190,067</b>	<b>3,224,449</b>	<b>3,370,603</b>	<b>180,536</b>	<b>6</b>	<b>3,545,082</b>	<b>3,649,233</b>	<b>3,922,219</b>
	<b>WATER WORKS SYSTEM</b>										
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
		<b>2,304,546</b>	<b>2,439,586</b>	<b>2,772,015</b>	<b>2,751,313</b>	<b>2,914,020</b>	<b>142,005</b>	<b>5</b>	<b>3,048,028</b>	<b>3,252,987</b>	<b>3,508,233</b>
	<b>TOTAL REVENUES</b>	<b>5,045,343</b>	<b>5,302,777</b>	<b>5,962,082</b>	<b>5,975,762</b>	<b>6,284,623</b>	<b>322,541</b>	<b>5</b>	<b>6,593,110</b>	<b>6,902,220</b>	<b>7,430,452</b>

**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
		<b>2,740,797</b>	<b>2,863,191</b>	<b>3,190,067</b>	<b>3,224,449</b>	<b>3,370,603</b>	<b>180,536</b>	<b>6</b>	<b>3,545,082</b>	<b>3,649,233</b>	<b>3,922,219</b>

**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
	<b>SEWER OPERATION EXPEND</b>	<b>2,740,797</b>	<b>2,863,191</b>	<b>3,190,067</b>	<b>3,224,449</b>	<b>3,370,603</b>	<b>180,536</b>	<b>6</b>	<b>3,545,083</b>	<b>3,649,234</b>	<b>3,922,220</b>

**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

<b>ANNUAL SEWER DEBT - 2025</b>		
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
		<b>\$ 276,943</b>

**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
	<b>WATER OPERATION REVENUE</b>	<b>2,304,546</b>	<b>2,439,586</b>	<b>2,772,015</b>	<b>2,751,313</b>	<b>2,914,020</b>	<b>142,005</b>	<b>5</b>	<b>3,048,028</b>	<b>3,252,987</b>	<b>3,508,233</b>

**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
	<b>WATER OPERATION EXPEND</b>	<b>2,304,547</b>	<b>2,439,586</b>	<b>2,772,015</b>	<b>2,751,313</b>	<b>2,914,018</b>	<b>142,005</b>	<b>5</b>	<b>3,048,028</b>	<b>3,252,987</b>	<b>3,508,233</b>
	<b>NET FUNDS TO BE RAISED</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(1)</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>

**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	Includes water main breaks	\$	25,000
7357	Equipment Maintenance as needed; including Well Inspections of 5/6	\$	60,000
7358	Building Maintenance as needed; including inspections/ OCWA's list	\$	15,000
7360	New Line in 2023 to account for Water Fuel Costs	\$	13,000
7362	Engineering - Pump Tests, Monitoring, Modelling, MNR Interface & Tsf	\$	200,000
7362	Well 3 Wellhead Protection Plan;	\$	40,000
7364	Mandatory Courses & Training	\$	15,000
7366	iPearl Meter Replacements (\$150/each) - 60%	\$	8,000
7451	Figures provided by NVCA		6,000
7510	Tsf to Water Capital Line 5403	\$	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
		<b>\$</b>	<b>655,419</b>

**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	<b>SANITARY SEWER SYSTEM</b>										
	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
		<b>1,950,000</b>	<b>480,371</b>	<b>1,650,000</b>	<b>1,107,569</b>	<b>521,282</b>	<b>(1,128,718)</b>	<b>(68)</b>	<b>12,000,000</b>	<b>12,105,000</b>	<b>12,000,000</b>
4	<b>WATER WORKS SYSTEM</b>										
	WATER CAPITAL PROJECTS	5,506,121	3,379,182	853,500	836,154	2,030,250	1,176,750	138	0	50,000	0
		<b>5,506,121</b>	<b>3,379,182</b>	<b>853,500</b>	<b>836,154</b>	<b>2,030,250</b>	<b>1,176,750</b>	<b>138</b>	<b>0</b>	<b>50,000</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>7,456,121</b>	<b>3,859,554</b>	<b>2,503,500</b>	<b>1,943,723</b>	<b>2,551,532</b>	<b>48,032</b>	<b>2</b>	<b>12,000,000</b>	<b>12,155,000</b>	<b>12,000,000</b>
	<b>LESS TOTAL REVENUES</b>	<b>7,456,121</b>	<b>3,859,554</b>	<b>2,503,500</b>	<b>1,943,723</b>	<b>2,551,532</b>	<b>48,032</b>	<b>2</b>	<b>0</b>	<b>155,000</b>	<b>0</b>
	<b>DIFFERENCE</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>(12,000,000)</b>	<b>(12,000,000)</b>	<b>(12,000,000)</b>



**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	<b>SANITARY SEWER SYSTEM</b>										
	SEWER CAPITAL PROJECTS	1,950,000	480,371	1,650,000	1,107,569	521,282	(1,128,718)	(68)	0	105,000	0
		<b>1,950,000</b>	<b>480,371</b>	<b>1,650,000</b>	<b>1,107,569</b>	<b>521,282</b>	<b>(1,128,718)</b>	<b>(68)</b>	<b>0</b>	<b>105,000</b>	<b>0</b>
4	<b>WATER WORKS SYSTEM</b>										
	WATER CAPITAL PROJECTS	5,506,121	3,379,182	853,500	836,154	2,030,250	1,176,750	138	0	50,000	0
		<b>5,506,121</b>	<b>3,379,182</b>	<b>853,500</b>	<b>836,154</b>	<b>2,030,250</b>	<b>1,176,750</b>	<b>138</b>	<b>0</b>	<b>50,000</b>	<b>0</b>
	<b>TOTAL REVENUES</b>	<b>7,456,121</b>	<b>3,859,554</b>	<b>2,503,500</b>	<b>1,943,723</b>	<b>2,551,532</b>	<b>48,032</b>	<b>2</b>	<b>0</b>	<b>155,000</b>	<b>0</b>

**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
	<b>STP CAPITAL REVENUES</b>	<b>1,950,000</b>	<b>480,371</b>	<b>1,650,000</b>	<b>1,107,569</b>	<b>521,282</b>	<b>(1,128,718)</b>	<b>-68</b>	<b>0</b>	<b>105,000</b>	<b>0</b>

**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
	<b>STP CAPITAL EXPENDITURES</b>	<b>1,950,000</b>	<b>480,371</b>	<b>1,650,000</b>	<b>1,107,569</b>	<b>521,282</b>	<b>(1,128,718)</b>	<b>-68</b>	<b>12,000,000</b>	<b>12,105,000</b>	<b>12,000,000</b>

<b>NET FUNDS TO BE RAISED</b>	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
		\$	<b>521,282</b>	
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
- \*Long Term Debt
- \*Front Ending Agreements with Developers
- \*Reserves
- \*Grant Revenue

