The Corporation of the

TOWNSHIP OF MELANCTHON

157101 Highway 10, Melancthon, Ontario, L9V 2E6

STAFF REPORT

TO: Council

FROM: Sarah Culshaw, Treasurer/Deputy Clerk

DATE: January 13, 2022

SUBJECT: Budget Draft # 2

Purpose

The purpose of this report is to present the Second Draft 2022 Budget to Council for review.

Discussion

Budget numbers itemized in red are those that are either new to the budget or capital projects yet to be discussed and/or recommended by the roads committee.

The following are explanations for changes in this 2022 draft budget from last year:

In 2021 representatives from the Centre Grey Health Services Foundation attended Council regarding the New Markdale Hospital Project Capital Campaign. They provided a financial overview of the project and requested that Melancthon Township join in as a financial partner. As the Township's budget had already been approved for 2021, Council advised that they would take this request into consideration for the 2022 deliberations. They are requesting a contribution of $30,000 per year for 5 years. $30,000 has been included in this draft budget for Councils Consideration.

The County of Dufferin provide IT services for the Township of Melancthon and some of the other lower tier Municipalities, however, the current agreement is not allowing them to collect enough revenue for the services they provide. They have proposed a new service agreement with an increase cost from approximately $4,000 to $19,510. Market assessments on these costs for these services show that the proposal from the County is reasonable, and as such indicate that we have been underpaying for many years. Furthermore, so that we don't have a significant budget implication, they have agreed to increase the cost incrementally for three years as per below.

Year		2022	2023	2024	Total
		35%	65%	100%	
Partner			3 % Inflation		
Amaranth	48762	17067	32646	51732	$101,444
East Garafraxa	43872	15355	29372	46544	$91,271
Melancthon	19510	6829	13062	20698	$40,589
Shelburne	92750	32463	62096	98398	$192,957

Currently, the budget presented shows a very significant increase from last year to this year, however, most of the capital projects have not been funded. Once projects are recommended by the roads committee, Council can discuss the option of using reserves so that it is not too onerous on the tax payer.

At our next scheduled budget meeting, Council will be provided with: an updated 2022 draft budget, a list of recommended capital items included in the budget, a reserve schedule with possible transfers going in and out, a development charge schedule, COLA relating to payroll, and a comparison chart with tax implications on household assessments.

Respectfully submitted

Sarah Culshaw

The

Corporation of the

Township

of

Melancthon

DRAFT

2022 BUDGET

AS AT JANUARY 13, 2022

TOWNSHIP OF MELANCTHON 2022 BUDGET SUMMARY

Draft as at January 13, 2022

BUDGET PAGE	DEPARTMENT EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
	GENERAL GOVERNMENT SERVICES				
4	COUNCIL	$ 80,219.50	$ 86,600.00	$ 88,080.68	$ 99,050.00
5	ADMINISTRATION	$ 586,687.58	$ 593,432.00	$ 655,457.88	$ 649,154.00
5	TAXATION WRITE OFFS	$ 80,763.91	$ 75,000.00	$ 53,778.70	$ 75,000.00
		$ 747,670.99	$ 755,032.00	$ 797,317.26	$ 823,204.00
	PROTECTION TO PERSONAL & PROPERTY				
6	FIRE SERVICES	$ 246,764.78	$ 280,255.00	$ 280,962.63	$ 286,441.00
6	POLICING	$ 402,661.42	$ 413,227.00	$ 413,227.00	$ 426,924.00
6	BYLAW ENFORCEMENT	$ 4,034.23	$ 12,000.00	$ 12,000.00	$ 12,000.00
6	CONSERVATION AUTHORITY	$ 31,740.78	$ 32,613.00	$ 32,612.50	$ 33,228.80
6	ANIMAL CONTROL	$ 7,041.24	$ 3,500.00	$ 1,818.73	$ 3,500.00
6	STREET LIGHTS	$ 5,324.52	$ 6,000.00	$ 5,000.00	$ 6,500.00
		$ 697,566.97	$ 747,595.00	$ 745,620.86	$ 768,593.80
	TRANSPORTATION SERVICES				
7	SALARIES & ADMINISTRATION	$ 483,456.44	$ 550,945.00	$ 516,720.65	$ 548,900.00
7	ROAD DEPARTMENT BUILDING & MISC.	$ 94,993.45	$ 138,150.00	$ 127,821.00	$ 216,250.00
8	ROAD EQUIPMENT	$ 229,855.20	$ 272,433.00	$ 231,563.50	$ 264,780.00
8	NEW EQUIPMENT	$ 10,888.32	$ 312,000.00	$ 170,000.00	$ 803,349.13
9	BRIDGES, CULVERTS, DRAINS	$ 400,734.41	$ 347,408.00	$ 331,922.25	$ 368,908.00
9	ROADSIDE	$ 46,677.42	$ 60,000.00	$ 31,600.00	$ 65,000.00
9	HARDTOP	$ 25,075.53	$ 79,228.00	$ 12,500.00	$ 51,700.00
9	LOOSETOP	$ 396,165.05	$ 471,000.00	$ 460,700.00	$ 527,000.00
10	WINTER CONTROL	$ 39,714.40	$ 53,000.00	$ 39,714.40	$ 41,225.00
10	ROAD IMPROVEMENTS	$ 572,326.84	$ 538,669.00	$ 529,021.42	$ 900,245.00
10	RESERVES	$ 160,000.00	$ 110,000.00	$ 110,000.00	$ 160,000.00
10	BUILDING IMPROVEMENTS	$ -	$ 100,000.00	$ -	$ 119,568.00
		$ 2,459,887.06	$ 3,032,833.00	$ 2,561,563.22	$ 4,066,925.13

BUDGET PAGE	DEPARTMENT REVENUE SUMMARY	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
16	TAXATION				
	SUPPLEMENTALS	$ 94,871.93	$ 85,000.00	$ 77,632.00	$ 85,000.00
	GRANT IN LIEU	$ 1,092.14	$ 1,100.00	$ 1,907.00	$ 1,900.00
		$ 95,964.07	$ 86,100.00	$ 79,539.00	$ 86,900.00
16	GRANTS	$ 423,460.36	$ 480,828.00	$ 404,938.00	$ 515,029.00
		$ 423,460.36	$ 480,828.00	$ 404,938.00	$ 515,029.00
16	ADMINISTRATION	$ 31,435.65	$ 35,390.00	$ 38,226.00	$ 23,650.00
		$ 31,435.65	$ 35,390.00	$ 38,226.00	$ 23,650.00
17	PROTECTIONS TO PERSONS & PROPERTY	$ 16,567.50	$ 4,125.00	$ 17,020.00	$ 4,100.00
		$ 16,567.50	$ 4,125.00	$ 17,020.00	$ 4,100.00
17	ROADS	$ 675,033.34	$ 736,169.00	$ 611,727.00	$ 1,178,430.00
		$ 675,033.34	$ 736,169.00	$ 611,727.00	$ 1,178,430.00
17	PLANNING	$ 21,370.45	$ 19,200.00	$ 44,721.00	$ 19,200.00
		$ 21,370.45	$ 19,200.00	$ 44,721.00	$ 19,200.00
18	OTHER	$ 865,433.45	$ 735,550.00	$ 727,896.15	$ 720,050.00
		$ 865,433.45	$ 735,550.00	$ 727,896.15	$ 720,050.00
	RESERVES	$ -	$ -		
		$ -			
		$ -			
	SUBTOTAL REVENUE	$ 2,129,264.82	$ 2,097,362.00	$ 1,924,067.15	$ 2,547,359.00

GL ACCT # 5002	ADMINISTRATION EXPENDITURES EXPENDITURES (CONTINUED)	2020A ACTUAL YEAR END	2021A FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
2099	TOW-TRUCK LICENSING BY-LAW		$ 1,000.00	$ 1,000.00	$ -
2100	PROFESSIONAL FEES - LEGAL	$ 10,470.41	$ 15,000.00	$ 7,518.88	$ 10,000.00
2102	INTEGRITY COMMISSIONER SERVICES	$ 4,263.06	$ 5,000.00	$ 1,007.43	$ 1,500.00
2103	HEALTH AND SAFETY SERVICES	$ 21.34	$ 5,000.00	$ 5,000.00	$ 5,000.00
2109	EMPLOYEE TOWNSHIP COMPENSATION PLAN		$ 6,800.00	$ 1,444.99	$ -
2110	INSURANCE	$ 37,000.00	$ 47,000.00	$ 53,257.65	$ 55,000.00
2120	ELECTION		$ 10,000.00	$ 992.16	$ 15,000.00
2162	BLDG MAINTENANCE	$ 1,804.22	$ 4,000.00	$ 2,456.89	$ 4,000.00
2163	OFFICE CLEANING	$ 2,035.20	$ 2,200.00	$ 2,035.20	$ 2,400.00
2164	LANDSCAPING & GRASS CUTTING	$ 51.87	$ 300.00	$ 91.57	$ 300.00
2165	WATER SAMPLING	$ 59.46	$ 125.00	$ 86.48	$ 125.00
2170	COVID-19 EXPENSES	$ 5,474.18	$ 2,000.00	$ 30,676.94	$ 5,000.00
2190	OTHER/MISCELLANEIOUS	$ 1,350.35	$ 5,000.00	$ 3,010.74	$ 5,000.00
2193	MMAH-MODERN (Corbetton & HM Park, signage)	$ 39,556.29		$ 47,280.00	$ -
2193	MMAH-MODERN (Horning's Mills Hall)			$ -	$ -
2194	MAIN STREET REVITALIZATION	$ 34,630.77		$ -	$ -
2200	PETTY CASH	$ 136.40	$ 500.00	$ 500.00	$ 500.00
2300	BRETTON ESTATES	$ 949.15	$ -	$ -	$ -
4015	PENNY ROUNDING	$ (0.03)	$ -	$ -	$ -
4030	BANK CHARGES	$ 1,200.96	$ 1,250.00	$ 1,250.00	$ 1,300.00
6135	GRANT TO OTHERS		$ 2,500.00	$ 5,000.00	$ 2,500.00
	DONATION TO MARKDALE HOSPITAL (5YRS)				$ 30,000.00
6136	ERSKINE CLINIC	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
7011	LOAN FOR MUNICIPAL EXPANSION	$ 13,056.66	$ 13,057.00	$ 13,057.00	$ 13,057.00
	TOTAL	$ 586,687.58	$ 593,432.00	$ 655,457.88	$ 649,154.00

4010	TOTAL TAX WRITE OFF EXPENDITURES	$ 80,763.91	$ 75,000.00	$ 53,778.70	$ 75,000.00

GL ACCT # 5012	PLANNING SERVICES EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
2100	PROFESSIONAL/LEGAL FEES	$ 55,421.18	$ 50,000.00	$ 40,000.00	$ 50,000.00
2103	CANNABIS - NWN SCIENTIFIC	$ 30,110.58		$ -	$ -
2105	MELANCTHON CANNABIS REGULATION	$ 254.40		$ -	$ -
2109	NEW ZONING BY-LAW			$ -	$ -
2101	LPAT/OLT APPEALS	$ 25,142.44	$ 15,000.00	$ 10,000.00	$ 15,000.00
2304	STRADA OPA/ZBA	$ 407.04	$ -	$ -	$ -
	TOTAL	$ 111,335.64	$ 65,000.00	$ 50,000.00	$ 65,000.00

GL ACCT # 5009	DRAINAGE EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
3060	DRAINAGE SUPERINTENDENT	$ 35,213.91	$ 50,880.00	$ 36,000.00	$ 50,880.00
5015 0100	TILE DRAINAGE PRINCIPAL & INT PYMTS	$ 16,575.90			
3070	NUISANCE BEAVER & BEAVER DAM REMOVAL		$ 3,000.00	$ 3,261.77	$ 4,500.00
	TOTAL	$ 51,789.81	$ 53,880.00	$ 39,261.77	$ 55,380.00

GL ACCT # 5002	RESERVES EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
5041	TAX RATE STAB. - HM HALL OPERATING EXP	$ 6,452.00	$ 6,452.00	$ 6,452.00	
5042	SPECIAL RESERVE FUND EMERGENCY RELIEF	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
	TOTAL	$ 11,452.00	$ 11,452.00	$ 11,452.00	$ 5,000.00

TOTAL EXPENITURER	$ 4,299,319.80	$ 4,911,539.00	$ 4,460,017.78	$ 6,040,402.93

GL ACCT # 4012	FIRE REVENUE	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
100	FIRE REVENUE	$ 12,412.50	$ -	$ 13,300.00	$ 500.00
300	FIRE PERMIT	$ 4,155.00	$ 4,125.00	$ 3,720.00	$ 3,600.00
	TOTAL FIRE REVENUE	$ 16,567.50	$ 4,125.00	$ 17,020.00	$ 4,100.00

GL ACCT # 4020	ROAD REVENUE	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
110	ROADS MISC REVENUE	$ 2,717.67	$ -	$ -	$ 1,000.00
125	ENTRANCE PERMITS	$ 1,600.00	$ 1,200.00	$ 5,900.00	$ 1,200.00
130	WIDE LOAD PERMITS	$ 1,040.00	$ 1,000.00	$ 1,320.00	$ 1,320.00
200	CULVERTS			$ 290.00	$ -
140	BRETTON ESTATES SNOW PLOWING	$ 1,035.00	$ 900.00	$ 900.00	$ 900.00
500	SHELBURNE ROAD AGREEMENT		$ 5,400.00	$ 5,648.00	$ 5,660.00
	TRANSFER FROM RESERVES				
700	TRFR FROM DEV. CHG. (BRIDGE 2003)	$ 30,366.20			
703	TRFR FROM GAS TAX	$ 100,000.00	$ 200,000.00	$ 200,000.00	$ 115,000.00
704	TRFR FROM ROAD CAPITAL RESERVE	$ 100,000.00		$ -	
702	TRFR FROM EQUIPMENT RESERVE - TRUCK		$ 300,000.00	$ 170,000.00	$ 303,350.00
702	TRFR FROM EQUIPMENT RESERVE - GRADER				$ 500,000.00
0	TRFR FROM WORKING CAPITAL RESERVE	$ 430,037.00	$ 150,000.00	$ 150,000.00	$ 150,000.00
460	TRFR FROM MMAH-2019 (BRIDGE 13 DECK	$ 8,237.47		$ -	
700	TRFR FROM DEV CHG (5TH LINE)		$ 39,000.00	$ 39,000.00	$ 100,000.00
460	TRFR FROM MMAH-19 (CORBETTON-PAVED SHOULDER)		$ 38,669.00	$ 38,669.00	
	TOTAL ROADS REVENUE	$ 675,033.34	$ 736,169.00	$ 611,727.00	$ 1,178,430.00

GL ACCT # 4035	PLANNING REVENUE	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
100	OFFICIAL PLAN APPLICATION			$ 5,500.00	$ -
310	SITE PLAN APPLICATION FEES			$ -	$ -
350	ZONING BY-LAW AMENDMENT	$ 10,500.00	$ 10,000.00	$ 15,700.00	$ 10,000.00
300	CONSENT APPLICATIONS	$ 7,000.00	$ 7,000.00	$ 10,000.00	$ 7,000.00
325	MINOR VARIANCE	$ 1,000.00	$ 1,000.00	$ 4,000.00	$ 1,000.00
200	ZONING REQUESTS	$ 1,200.00	$ 1,200.00	$ 2,400.00	$ 1,200.00
360	CHANGE OF USE CERTIFICATE APPLICATION	$ 1,000.00		$ 2,500.00	$ -
370	TELECOMMUNICATION FACILITES APPLICAT	$ 150.00			$ -
375	PRE-APPLICATION CONSULTATION	$ 3,250.00			$ -
500	PROFESSIONAL SERVICES REIMBURSEMENT	$ (12,729.55)		$ 4,621.00	$ -
565	NWN INC. REIMBURSEMENT	$ 10,000.00			
	TOTAL PLANNING REVENUE	$ 21,370.45	$ 19,200.00	$ 44,721.00	$ 19,200.00

TOWNSHIP OF MELANCTHON 2022 BUDGET SUMMARY

Draft as at January 13, 2022

BUDGET PAGE	DEPARTMENT EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
	GENERAL GOVERNMENT SERVICES				
4	COUNCIL	$ 80,219.50	$ 86,600.00	$ 88,080.68	$ 99,050.00
5	ADMINISTRATION	$ 586,687.58	$ 593,432.00	$ 655,457.88	$ 649,154.00
5	TAXATION WRITE OFFS	$ 80,763.91	$ 75,000.00	$ 53,778.70	$ 75,000.00
		$ 747,670.99	$ 755,032.00	$ 797,317.26	$ 823,204.00
	PROTECTION TO PERSONAL & PROPERTY				
6	FIRE SERVICES	$ 246,764.78	$ 280,255.00	$ 280,962.63	$ 286,441.00
6	POLICING	$ 402,661.42	$ 413,227.00	$ 413,227.00	$ 426,924.00
6	BYLAW ENFORCEMENT	$ 4,034.23	$ 12,000.00	$ 12,000.00	$ 12,000.00
6	CONSERVATION AUTHORITY	$ 31,740.78	$ 32,613.00	$ 32,612.50	$ 33,228.80
6	ANIMAL CONTROL	$ 7,041.24	$ 3,500.00	$ 1,818.73	$ 3,500.00
6	STREET LIGHTS	$ 5,324.52	$ 6,000.00	$ 5,000.00	$ 6,500.00
		$ 697,566.97	$ 747,595.00	$ 745,620.86	$ 768,593.80
	TRANSPORTATION SERVICES				
7	SALARIES & ADMINISTRATION	$ 483,456.44	$ 550,945.00	$ 516,720.65	$ 548,900.00
7	ROAD DEPARTMENT BUILDING & MISC.	$ 94,993.45	$ 138,150.00	$ 127,821.00	$ 216,250.00
8	ROAD EQUIPMENT	$ 229,855.20	$ 272,433.00	$ 231,563.50	$ 264,780.00
8	NEW EQUIPMENT	$ 10,888.32	$ 312,000.00	$ 170,000.00	$ 803,349.13
9	BRIDGES, CULVERTS, DRAINS	$ 400,734.41	$ 347,408.00	$ 331,922.25	$ 368,908.00
9	ROADSIDE	$ 46,677.42	$ 60,000.00	$ 31,600.00	$ 65,000.00
9	HARDTOP	$ 25,075.53	$ 79,228.00	$ 12,500.00	$ 51,700.00
9	LOOSETOP	$ 396,165.05	$ 471,000.00	$ 460,700.00	$ 527,000.00
10	WINTER CONTROL	$ 39,714.40	$ 53,000.00	$ 39,714.40	$ 41,225.00
10	ROAD IMPROVEMENTS	$ 572,326.84	$ 538,669.00	$ 529,021.42	$ 900,245.00
10	RESERVES	$ 160,000.00	$ 110,000.00	$ 110,000.00	$ 160,000.00
10	BUILDING IMPROVEMENTS	$ -	$ 100,000.00	$ -	$ 119,568.00
		$ 2,459,887.06	$ 3,032,833.00	$ 2,561,563.22	$ 4,066,925.13

BUDGET PAGE	DEPARTMENT EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
14	ENVIRONMENTAL SERVICES	$ 33,026.07	$ 40,293.00	$ 32,790.00	$ 40,600.00
		$ 33,026.07	$ 40,293.00	$ 32,790.00	$ 40,600.00
14	RECREATION	$ 121,500.26	$ 134,302.00	$ 153,710.67	$ 143,600.00
		$ 121,500.26	$ 134,302.00	$ 153,710.67	$ 143,600.00
14	HEALTH & SOCIAL SERVICES (CEMETERY)	$ -	$ 5,000.00	$ 2,150.00	$ 5,000.00
		$ -	$ 5,000.00	$ 2,150.00	$ 5,000.00
14	LIBRARY	$ 65,091.00	$ 66,152.00	$ 66,152.00	$ 67,100.00
		$ 65,091.00	$ 66,152.00	$ 66,152.00	$ 67,100.00
15	PLANNING	$ 111,335.64	$ 65,000.00	$ 50,000.00	$ 65,000.00
		$ 111,335.64	$ 65,000.00	$ 50,000.00	$ 65,000.00
15	DRAINAGE	$ 51,789.81	$ 53,880.00	$ 39,261.77	$ 55,380.00
		$ 51,789.81	$ 53,880.00	$ 39,261.77	$ 55,380.00
15	RESERVES	$ 11,452.00	$ 11,452.00	$ 11,452.00	$ 5,000.00
		$ 11,452.00	$ 11,452.00	$ 11,452.00	$ 5,000.00
	SUBTOTAL EXPENSES	$ 4,299,319.80	$ 4,911,539.00	$ 4,460,017.78	$ 6,040,402.93

BUDGET PAGE	DEPARTMENT REVENUE SUMMARY	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
16	TAXATION				
	SUPPLEMENTALS	$ 94,871.93	$ 85,000.00	$ 77,632.00	$ 85,000.00
	GRANT IN LIEU	$ 1,092.14	$ 1,100.00	$ 1,907.00	$ 1,900.00
		$ 95,964.07	$ 86,100.00	$ 79,539.00	$ 86,900.00
16	GRANTS	$ 423,460.36	$ 480,828.00	$ 404,938.00	$ 515,029.00
		$ 423,460.36	$ 480,828.00	$ 404,938.00	$ 515,029.00
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		$ 31,435.65	$ 35,390.00	$ 38,226.00	$ 23,650.00
17	PROTECTIONS TO PERSONS & PROPERTY	$ 16,567.50	$ 4,125.00	$ 17,020.00	$ 4,100.00
		$ 16,567.50	$ 4,125.00	$ 17,020.00	$ 4,100.00
17	ROADS	$ 675,033.34	$ 736,169.00	$ 611,727.00	$ 1,178,430.00
		$ 675,033.34	$ 736,169.00	$ 611,727.00	$ 1,178,430.00
17	PLANNING	$ 21,370.45	$ 19,200.00	$ 44,721.00	$ 19,200.00
		$ 21,370.45	$ 19,200.00	$ 44,721.00	$ 19,200.00
18	OTHER	$ 865,433.45	$ 735,550.00	$ 727,896.15	$ 720,050.00
		$ 865,433.45	$ 735,550.00	$ 727,896.15	$ 720,050.00
	RESERVES	$ -	$ -		
		$ -			
		$ -			
	SUBTOTAL REVENUE	$ 2,129,264.82	$ 2,097,362.00	$ 1,924,067.15	$ 2,547,359.00

GL ACCT # 5001	COUNCIL EXPENDITURES EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
1010	SALARIES, MEETINGS	$ 74,636.11	$ 80,000.00	$ 81,280.00	$ 85,000.00
1022	TRAINING			$ 1,222.00	$ 1,200.00
1025	RECEIVER GENERAL	$ 3,014.85	$ 3,300.00	$ 3,523.70	$ 3,800.00
1030	EHT	$ 1,455.46	$ 1,600.00	$ 1,584.98	$ 1,600.00
1070	MILEAGE	$ 691.90	$ 1,000.00	$ 98.00	$ 1,000.00
1080	CONFERENCES/CONVENTIONS/SEMINARS	$ 203.52	$ 250.00	$ -	$ 250.00
1090	MEALS	$ 167.66	$ 200.00	$ -	$ 200.00
2190	MISCELLANEIOUS	$ 50.00	$ 250.00	$ 372.00	$ 6,000.00
	TOTAL COUNCIL EXPENDITURES	$ 80,219.50	$ 86,600.00	$ 88,080.68	$ 99,050.00

GL ACCT # 5002	ADMINISTRATION EXPENDITURES EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
1010	WAGES, VACATION PAY, UNUSED SICK PAY	$ 287,100.88	$ 300,000.00	$ 301,495.64	$ 307,500.00
1020	BENEFITS	$ 25,768.87	$ 27,000.00	$ 31,640.90	$ 32,000.00
1022	TRAINING		$ 1,200.00	$ 3,444.06	$ 4,000.00
1025	RECEIVER GENERAL	$ 13,601.54	$ 15,000.00	$ 17,031.72	$ 19,000.00
1026	MEETINGS	$ 416.59	$ 1,000.00	$ -	$ 1,000.00
1030	EHT	$ 5,611.56	$ 5,800.00	$ 5,897.23	$ 6,000.00
1040	WSIB	$ 7,613.97	$ 7,800.00	$ 8,060.24	$ 8,500.00
1064	OMERS TOWNSHIP	$ 29,103.28	$ 31,000.00	$ 30,248.55	$ 33,000.00
1070	MILEAGE	$ 1,158.50	$ 1,500.00	$ 687.50	$ 1,500.00
1080	CONFERENCES	$ -	$ -	$ -	$ 2,000.00
2025	OFFICE FURNITURE	$ -	$ 1,000.00	$ -	$ 1,000.00
2010	OFFICE SUPPLIES	$ 6,263.18	$ 6,500.00	$ 6,293.50	$ 6,800.00
2020	POSTAGE	$ 5,350.56	$ 6,000.00	$ 6,663.30	$ 7,000.00
2030	OFFICE EQUIPMENT	$ 3,107.20	$ 3,800.00	$ 2,056.19	$ 3,500.00
2030	OFFICE EQUIPMENT-NEW PHONES	$ -	$ 10,000.00	$ 11,690.00	$ -
2035	COMPUTER PROGRAM UPDATES & IT SERVICES	$ 8,463.53	$ 10,000.00	$ 8,010.11	$ 16,000.00
2036	COMPUTERS & SERVER	$ 210.15	$ 250.00	$ 1,302.03	$ 500.00
2037	ESRI LICENSE AGREEMENT	$ 3,000.00	$ 3,000.00	$ 3,052.80	$ 3,100.00
2040	ADVERTISING	$ 668.56	$ 2,000.00	$ 1,465.35	$ 1,500.00
2050	AUDIT	$ 19,764.81	$ 20,000.00	$ 18,594.56	$ 21,000.00
2060	MEMBERSHIPS	$ 3,820.28	$ 3,900.00	$ 3,537.27	$ 4,100.00
2070	HEATING	$ 1,872.67	$ 2,800.00	$ 3,200.00	$ 3,100.00
2080	HYDRO	$ 3,075.80	$ 4,000.00	$ 4,000.00	$ 4,800.00
2090	TELEPHONE	$ 2,367.33	$ 2,500.00	$ 2,700.00	$ 2,800.00
2094	INTERNET	$ 1,288.03	$ 1,400.00	$ 1,700.00	$ 1,750.00
2095	WEBSITE MAINTENANCE		$ 250.00	$ -	$ -

GL ACCT # 5002	ADMINISTRATION EXPENDITURES EXPENDITURES (CONTINUED)	2020A ACTUAL YEAR END	2021A FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
2099	TOW-TRUCK LICENSING BY-LAW		$ 1,000.00	$ 1,000.00	$ -
2100	PROFESSIONAL FEES - LEGAL	$ 10,470.41	$ 15,000.00	$ 7,518.88	$ 10,000.00
2102	INTEGRITY COMMISSIONER SERVICES	$ 4,263.06	$ 5,000.00	$ 1,007.43	$ 1,500.00
2103	HEALTH AND SAFETY SERVICES	$ 21.34	$ 5,000.00	$ 5,000.00	$ 5,000.00
2109	EMPLOYEE TOWNSHIP COMPENSATION PLAN		$ 6,800.00	$ 1,444.99	$ -
2110	INSURANCE	$ 37,000.00	$ 47,000.00	$ 53,257.65	$ 55,000.00
2120	ELECTION		$ 10,000.00	$ 992.16	$ 15,000.00
2162	BLDG MAINTENANCE	$ 1,804.22	$ 4,000.00	$ 2,456.89	$ 4,000.00
2163	OFFICE CLEANING	$ 2,035.20	$ 2,200.00	$ 2,035.20	$ 2,400.00
2164	LANDSCAPING & GRASS CUTTING	$ 51.87	$ 300.00	$ 91.57	$ 300.00
2165	WATER SAMPLING	$ 59.46	$ 125.00	$ 86.48	$ 125.00
2170	COVID-19 EXPENSES	$ 5,474.18	$ 2,000.00	$ 30,676.94	$ 5,000.00
2190	OTHER/MISCELLANEIOUS	$ 1,350.35	$ 5,000.00	$ 3,010.74	$ 5,000.00
2193	MMAH-MODERN (Corbetton & HM Park, signage)	$ 39,556.29		$ 47,280.00	$ -
2193	MMAH-MODERN (Horning's Mills Hall)			$ -	$ -
2194	MAIN STREET REVITALIZATION	$ 34,630.77		$ -	$ -
2200	PETTY CASH	$ 136.40	$ 500.00	$ 500.00	$ 500.00
2300	BRETTON ESTATES	$ 949.15	$ -	$ -	$ -
4015	PENNY ROUNDING	$ (0.03)	$ -	$ -	$ -
4030	BANK CHARGES	$ 1,200.96	$ 1,250.00	$ 1,250.00	$ 1,300.00
6135	GRANT TO OTHERS		$ 2,500.00	$ 5,000.00	$ 2,500.00
	DONATION TO MARKDALE HOSPITAL (5YRS)				$ 30,000.00
6136	ERSKINE CLINIC	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
7011	LOAN FOR MUNICIPAL EXPANSION	$ 13,056.66	$ 13,057.00	$ 13,057.00	$ 13,057.00
	TOTAL	$ 586,687.58	$ 593,432.00	$ 655,457.88	$ 649,154.00

4010	TOTAL TAX WRITE OFF EXPENDITURES	$ 80,763.91	$ 75,000.00	$ 53,778.70	$ 75,000.00

GL ACCT # 5007	ENVIRONMENTAL SERVICES EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
2171	LEVELLING	$ 237.37	$ 7,500.00	$ -	$ 7,500.00
2105	LANDFILL STUDY/MONITORING	$ 22,692.48	$ 22,693.00	$ 22,693.00	$ 23,000.00
2190	MISCELLANEIOUS	$ 96.22	$ 100.00	$ 97.00	$ 100.00
7001	REHABILITATION RESERVE	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
	ENVIRONMENTAL/SUSTAINABILITY				$ 5,000.00
	TOTAL	$ 33,026.07	$ 40,293.00	$ 32,790.00	$ 40,600.00

GL ACCT # 5010	RECREATION SERVICES EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
5055	CORBETTON PARK		$ 2,500.00	$ 21,709.00	$ 2,500.00
6060	HORNING'S MILLS PARK	$ 2,716.18	$ 4,900.00	$ 169.67	$ 2,500.00
6065	HORNING'S MILLS COMMUNITY HALL	$ 1,215.04	$ 1,230.00	$ 6,040.00	$ 7,000.00
6064	HORNING'S MILLS HALL BLDNG NEEDS ASSESS		$ 5,900.00	$ 5,900.00	$ -
6066	HORNING'S MILLS HERITAGE PROJECT	$ 108.00	$ 250.00	$ 370.00	$ 500.00
6070	CENTRE DUFFERIN RECREATION COMPLEX	$ 49,050.60	$ 50,522.00	$ 50,522.00	$ 52,050.00
	CDRC LOST REVENUE				$ 10,050.00
6080	DUNDALK COMMUNITY CENTRE	$ 14,000.00	$ 14,000.00	$ 14,000.00	$ 14,000.00
6100	NORTH DUFFERIN COMMUNITY CENTRE	$ 54,410.44	$ 55,000.00	$ 55,000.00	$ 55,000.00
	TOTAL	$ 121,500.26	$ 134,302.00	$ 153,710.67	$ 143,600.00

GL ACCT # 5016	CEMETARY EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
8902	HORNING'S MILLS CEMETERY		$ 5,000.00	$ 2,150.00	$ 5,000.00
8904	ST. PAUL'S CEMETERY				
	TOTAL		$ 5,000.00	$ 2,150.00	$ 5,000.00

GL ACCT # 5011	LIBRARY EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
6110	SHELBURNE LIBRARY	$ 56,817.00	$ 57,802.00	$ 57,802.00	$ 58,500.00
6120	DUNDALK LIBRARY	$ 8,274.00	$ 8,350.00	$ 8,350.00	$ 8,600.00
	TOTAL	$ 65,091.00	$ 66,152.00	$ 66,152.00	$ 67,100.00

GL ACCT # 5012	PLANNING SERVICES EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
2100	PROFESSIONAL/LEGAL FEES	$ 55,421.18	$ 50,000.00	$ 40,000.00	$ 50,000.00
2103	CANNABIS - NWN SCIENTIFIC	$ 30,110.58		$ -	$ -
2105	MELANCTHON CANNABIS REGULATION	$ 254.40		$ -	$ -
2109	NEW ZONING BY-LAW			$ -	$ -
2101	LPAT/OLT APPEALS	$ 25,142.44	$ 15,000.00	$ 10,000.00	$ 15,000.00
2304	STRADA OPA/ZBA	$ 407.04	$ -	$ -	$ -
	TOTAL	$ 111,335.64	$ 65,000.00	$ 50,000.00	$ 65,000.00

GL ACCT # 5009	DRAINAGE EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
3060	DRAINAGE SUPERINTENDENT	$ 35,213.91	$ 50,880.00	$ 36,000.00	$ 50,880.00
5015 0100	TILE DRAINAGE PRINCIPAL & INT PYMTS	$ 16,575.90			
3070	NUISANCE BEAVER & BEAVER DAM REMOVAL		$ 3,000.00	$ 3,261.77	$ 4,500.00
	TOTAL	$ 51,789.81	$ 53,880.00	$ 39,261.77	$ 55,380.00

GL ACCT # 5002	RESERVES EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
5041	TAX RATE STAB. - HM HALL OPERATING EXP	$ 6,452.00	$ 6,452.00	$ 6,452.00	
5042	SPECIAL RESERVE FUND EMERGENCY RELIEI	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
	TOTAL	$ 11,452.00	$ 11,452.00	$ 11,452.00	$ 5,000.00

TOTAL EXPENITURER	$ 4,299,319.80	$ 4,911,539.00	$ 4,460,017.78	$ 6,040,402.93

GL ACCT #	TAXATION REVENUE	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
4001 0700	SUPPLEMENTAL TAXES	$ 94,871.93	$ 85,000.00	$ 77,632.00	$ 85,000.00
4003 0100	PAYMENT IN LIEU	$ 1,092.14	$ 1,100.00	$ 1,907.00	$ 1,900.00
	TOTAL TAXATION EXPENDITURES	$ 95,964.07	$ 86,100.00	$ 79,539.00	$ 86,900.00

GL ACCT # 4004	GRANT REVENUE	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
150	OMPF	$ 173,500.00	$ 174,900.00	$ 174,900.00	$ 176,500.00
300	RIDE GRANT	$ (94.60)	$ 6,536.00	$ 6,536.00	$ 6,600.00
172	COURT SECURITY & PRISONER TRANSPORT	$ 1,810.00	$ 1,500.00	$ 442.00	$ 1,500.00
500	LIBRARY GRANT	$ 4,452.00	$ 4,452.00	$ 4,452.00	$ 4,452.00
156	OCIF FUNDING (FORMULA COMPONENT)	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 108,537.00
159	SAFE RESTART AGREEMENT	$ 70,800.00	$ 18,000.00	$ 59,777.00	$ -
700	ONTARIO AGGREGATE LIC. FEE	$ 122,992.96	$ 100,000.00	$ 90,831.00	$ 100,000.00
100	DRAINAGE SUPERINTENDENT		$ 25,440.00	$ 18,000.00	$ 25,440.00
164	ICIP GRANT (ROADS BLDG ROOF)	$ -	$ 100,000.00	$ -	$ 92,000.00
	TOTAL COUNCIL REVENUE	$ 423,460.36	$ 480,828.00	$ 404,938.00	$ 515,029.00

GL ACCT # 4010	ADMINISTRATION REVENUE	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
100	TAX CERTIFICATES	$ 2,720.00	$ 2,600.00	$ 3,600.00	$ 3,000.00
110	TAX STATEMENT/DUPLICATE TAX BILLS	$ 532.70	$ 500.00	$ 650.00	$ 500.00
115	REMINDER/OVERDUE NOTICE FEE	$ 2,388.00	$ 2,400.00	$ 3,094.00	$ 3,000.00
200	BUILDING PERMIT APPROVAL	$ 4,900.00	$ 4,800.00	$ 6,900.00	$ 4,800.00
250	SITE ALTERATION PERMIT APPROVAL			$ 750.00	$ -
300	NSF CHEQUE CHARGE	$ 70.00	$ 70.00	$ -	$ 50.00
400	PHOTOCOPIES	$ -	$ -	$ 2.00	$ -
4015 0100	DOG LICENCES	$ 13,498.75	$ 13,000.00	$ 12,930.00	$ 12,000.00
4066 0000	LOTTERY LICENSES	$ 20.00	$ 20.00	$ 20.00	$ 20.00
4040 0100	LIVESTOCK CLAIM GRANTS	$ 6,206.20	$ 1,000.00	$ 30.00	$ 30.00
4064 0000	BUSINESS LICENSES	$ 1,100.00	$ 1,000.00	$ 250.00	$ 250.00
4050 0460	TRANSFER FROM MMAH-2019 (NEW PHONES)		$ 10,000.00	$ 10,000.00	$ -
	TOTAL ADMINISTRATION REVENUE	$ 31,435.65	$ 35,390.00	$ 38,226.00	$ 23,650.00

GL ACCT # 4012	FIRE REVENUE	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
100	FIRE REVENUE	$ 12,412.50	$ -	$ 13,300.00	$ 500.00
300	FIRE PERMIT	$ 4,155.00	$ 4,125.00	$ 3,720.00	$ 3,600.00
	TOTAL FIRE REVENUE	$ 16,567.50	$ 4,125.00	$ 17,020.00	$ 4,100.00

GL ACCT # 4020	ROAD REVENUE	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
110	ROADS MISC REVENUE	$ 2,717.67	$ -	$ -	$ 1,000.00
125	ENTRANCE PERMITS	$ 1,600.00	$ 1,200.00	$ 5,900.00	$ 1,200.00
130	WIDE LOAD PERMITS	$ 1,040.00	$ 1,000.00	$ 1,320.00	$ 1,320.00
200	CULVERTS			$ 290.00	$ -
140	BRETTON ESTATES SNOW PLOWING	$ 1,035.00	$ 900.00	$ 900.00	$ 900.00
500	SHELBURNE ROAD AGREEMENT		$ 5,400.00	$ 5,648.00	$ 5,660.00
	TRANSFER FROM RESERVES				
700	TRFR FROM DEV. CHG. (BRIDGE 2003)	$ 30,366.20			
703	TRFR FROM GAS TAX	$ 100,000.00	$ 200,000.00	$ 200,000.00	$ 115,000.00
704	TRFR FROM ROAD CAPITAL RESERVE	$ 100,000.00		$ -	
702	TRFR FROM EQUIPMENT RESERVE - TRUCK		$ 300,000.00	$ 170,000.00	$ 303,350.00
702	TRFR FROM EQUIPMENT RESERVE - GRADER				$ 500,000.00
0	TRFR FROM WORKING CAPITAL RESERVE	$ 430,037.00	$ 150,000.00	$ 150,000.00	$ 150,000.00
460	TRFR FROM MMAH-2019 (BRIDGE 13 DECK	$ 8,237.47		$ -	
700	TRFR FROM DEV CHG (5TH LINE)		$ 39,000.00	$ 39,000.00	$ 100,000.00
460	TRFR FROM MMAH-19 (CORBETTON-PAVED SHOULDER)		$ 38,669.00	$ 38,669.00	
	TOTAL ROADS REVENUE	$ 675,033.34	$ 736,169.00	$ 611,727.00	$ 1,178,430.00

GL ACCT # 4035	PLANNING REVENUE	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
100	OFFICIAL PLAN APPLICATION			$ 5,500.00	$ -
310	SITE PLAN APPLICATION FEES			$ -	$ -
350	ZONING BY-LAW AMENDMENT	$ 10,500.00	$ 10,000.00	$ 15,700.00	$ 10,000.00
300	CONSENT APPLICATIONS	$ 7,000.00	$ 7,000.00	$ 10,000.00	$ 7,000.00
325	MINOR VARIANCE	$ 1,000.00	$ 1,000.00	$ 4,000.00	$ 1,000.00
200	ZONING REQUESTS	$ 1,200.00	$ 1,200.00	$ 2,400.00	$ 1,200.00
360	CHANGE OF USE CERTIFICATE APPLICATION	$ 1,000.00		$ 2,500.00	$ -
370	TELECOMMUNICATION FACILITES APPLICAT	$ 150.00			$ -
375	PRE-APPLICATION CONSULTATION	$ 3,250.00			$ -
500	PROFESSIONAL SERVICES REIMBURSEMENT	$ (12,729.55)		$ 4,621.00	$ -
565	NWN INC. REIMBURSEMENT	$ 10,000.00			
	TOTAL PLANNING REVENUE	$ 21,370.45	$ 19,200.00	$ 44,721.00	$ 19,200.00

GL ACCT # 4050	OTHER REVENUE	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 PROJECTED YEAR END	2022 DRAFT BUDGET
100	MISCELLANEOUS REVENUE	$ (24.46)	$ 100.00	$ 1,127.74	$ 500.00
125	CHD COMMUNITY CONTRIBUTION	$ 309,000.00	$ 309,000.00	$ 309,000.00	$ 309,000.00
130	PLATEAU COMMUNITY CONTRIBUTION	$ 33,438.50	$ 33,000.00	$ 32,964.00	$ 33,000.00
135	DWP COMMUNITY CONTRIBUTION	$ 268,995.76	$ 265,000.00	$ 265,000.00	$ 265,000.00
200	PENALTIES AND INTEREST ON TAXES	$ 105,841.09	$ 95,000.00	$ 97,041.41	$ 95,000.00
300	INTEREST ON DEPOSITS	$ 22,776.27	$ 15,000.00	$ 11,500.00	$ 11,000.00
400	POA	$ 7,838.68	$ 10,000.00	$ 2,813.00	$ 4,000.00
4025 0220	ELECTRONIC RECYCLING REVENUE	$ 54.90	$ -	$ -	$ -
4077 0000	LAND RENTAL	$ 2,550.00	$ 2,550.00	$ 2,550.00	$ 2,550.00
4050 0460	TRANSFER FROM MMAH-2019	$ 18,303.17	$ -	$ -	
4050 0460	HORNING'S MILLS PK (TRFR FROM MMAH 1	$ 15,000.00	$ -	$ -	
4004 0166	HORNING'S MILLS PK (TRFR FROM MAIN ST	$ 15,000.00	$ -	$ -	
4050 0460	CORBETTON PARK (TRFR FROM MMAH-19)	$ 15,000.00	$ -	$ -	
4004 0166	CORBETTON PARK (TRFR FROM MAIN ST RE	$ 10,000.00	$ -	$ -	
4050 0460	HORNING'S MILLS HALL (TRFR FROM MMAH	$ 6,452.00	$ -	$ -	
4004 0166	TRFR FROM MAIN ST. (FLAGS)	$ 8,956.94	$ -	$ -	
4050 0460	TRFR FROM MMAH-2019 (NDCC REC)	$ 20,000.00	$ -	$ -	
4050 0460	TRFR FROM MMAH-2019 (NDCC REC)		$ -	$ -	
4050 0460	TRFR FROM MMAH-2019 (HM BLDG NEEDS ASS)		$ 5,900.00	$ 5,900.00	
4013 0200	TRFR FROM DEV CHG (SPEED SIGN)	$ 6,250.60	$ -	$ -	
	TOTAL OTHER REVENUE	$ 865,433.45	$ 735,550.00	$ 727,896.15	$ 720,050.00
	TOTAL REVENUE	$ 2,129,264.82	$ 2,097,362.00	$ 1,924,067.15	$ 2,547,359.00
	TOTAL EXPENDITURER	$ 4,299,319.80	$ 4,911,539.00	$ 4,460,017.78	$ 6,040,402.93