The

Corporation of the

Township

of

Melancthon

DRAFT

2022 BUDGET

AS AT FEBRUARY 17, 2022

TOWNSHIP OF MELANCTHON 2022 BUDGET SUMMARY

Draft as at February 17, 2022

BUDGET PAGE	DEPARTMENT EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	2022 DRAFT BUDGET
	GENERAL GOVERNMENT SERVICES				
4	COUNCIL	$ 80,219.50	$ 86,600.00	$ 88,080.68	$ 112,350.00
5	ADMINISTRATION	$ 586,687.58	$ 593,432.00	$ 648,586.41	$ 658,504.00
5	TAXATION WRITE OFFS	$ 80,763.91	$ 75,000.00	$ 53,778.70	$ 75,000.00
		$ 747,670.99	$ 755,032.00	$ 790,445.79	$ 845,854.00
					12.0%
	PROTECTION TO PERSONAL & PROPERTY				
6	FIRE SERVICES	$ 246,764.78	$ 280,255.00	$ 272,415.55	$ 281,679.99
6	POLICING	$ 402,661.42	$ 413,227.00	$ 415,016.56	$ 432,024.00
6	BYLAW ENFORCEMENT	$ 4,034.23	$ 12,000.00	$ 7,746.90	$ 12,000.00
6	CONSERVATION AUTHORITY	$ 31,740.78	$ 32,613.00	$ 32,612.50	$ 33,615.80
6	ANIMAL CONTROL	$ 7,041.24	$ 3,500.00	$ 2,073.13	$ 3,500.00
6	STREET LIGHTS	$ 5,324.52	$ 6,000.00	$ 5,182.34	$ 6,500.00
		$ 697,566.97	$ 747,595.00	$ 735,046.98	$ 769,319.79
					2.9%
	TRANSPORTATION SERVICES				
7	SALARIES & ADMINISTRATION	$ 483,456.44	$ 550,945.00	$ 521,602.10	$ 551,100.00
7	ROAD DEPARTMENT BUILDING & MISC.	$ 94,993.45	$ 138,150.00	$ 127,501.40	$ 145,500.00
8	ROAD EQUIPMENT	$ 229,855.20	$ 272,433.00	$ 228,789.80	$ 268,780.00
8	NEW EQUIPMENT	$ 10,888.32	$ 312,000.00	$ 153,555.84	$ 803,349.13
9	BRIDGES, CULVERTS, DRAINS	$ 400,734.41	$ 347,408.00	$ 315,401.53	$ 368,908.00
9	ROADSIDE	$ 46,677.42	$ 60,000.00	$ 31,897.33	$ 65,000.00
9	HARDTOP	$ 25,075.53	$ 79,228.00	$ 11,578.32	$ 51,700.00
9	LOOSETOP	$ 396,165.05	$ 471,000.00	$ 462,418.95	$ 527,000.00
10	WINTER CONTROL	$ 39,714.40	$ 53,000.00	$ 33,745.36	$ 41,225.00
10	ROAD IMPROVEMENTS	$ 572,326.84	$ 538,669.00	$ 533,895.23	$ 350,000.00
10	RESERVES	$ 160,000.00	$ 110,000.00	$ 110,000.00	$ 160,000.00
10	BUILDING IMPROVEMENTS	$ -	$ 100,000.00	$ 14,722.26	$ 119,568.00
		$ 2,459,887.06	$ 3,032,833.00	$ 2,545,108.12	$ 3,452,130.13
					13.8%

BUDGET PAGE	DEPARTMENT EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	2022 DRAFT BUDGET
11	ENVIRONMENTAL SERVICES	$ 33,026.07	$ 40,293.00	$ 25,833.86	$ 45,600.00
		$ 33,026.07	$ 40,293.00	$ 25,833.86	$ 45,600.00
					13.2%
11	RECREATION	$ 121,500.26	$ 134,302.00	$ 154,932.75	$ 176,808.00
		$ 121,500.26	$ 134,302.00	$ 154,932.75	$ 176,808.00
					31.6%
11	HEALTH & SOCIAL SERVICES (CEMETERY)	$ -	$ 5,000.00	$ 2,150.00	$ 5,000.00
		$ -	$ 5,000.00	$ 2,150.00	$ 5,000.00
					0%
11	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
					1.4%
12	PLANNING	$ 111,335.64	$ 65,000.00	$ 65,159.79	$ 80,000.00
		$ 111,335.64	$ 65,000.00	$ 65,159.79	$ 80,000.00
					23.1%
12	DRAINAGE	$ 51,789.81	$ 53,880.00	$ 38,266.24	$ 55,380.00
		$ 51,789.81	$ 53,880.00	$ 38,266.24	$ 55,380.00
					2.8%
12	RESERVES	$ 11,452.00	$ 11,452.00	$ 5,000.00	$ 33,000.00
		$ 11,452.00	$ 11,452.00	$ 5,000.00	$ 33,000.00
					188.2%
12	SUBTOTAL EXPENSES	$ 3,551,648.81	$ 4,911,539.00	$ 4,428,095.53	$ 5,530,191.92
					12.6%

BUDGET PAGE	DEPARTMENT REVENUE SUMMARY	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	2022 DRAFT BUDGET
13	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
					0.9%
13	GRANTS	$ 423,460.36	$ 480,828.00	$ 410,974.91	$ 515,029.00
		$ 423,460.36	$ 480,828.00	$ 410,974.91	$ 515,029.00
					7.1%
13	ADMINSTRATION	$ 31,435.65	$ 35,390.00	$ 38,225.50	$ 23,650.00
		$ 31,435.65	$ 35,390.00	$ 38,225.50	$ 23,650.00
					-33.2%
14	PROTECTIONS TO PERSONS & PROPERTY	$ 16,567.50	$ 4,125.00	$ 17,070.00	$ 4,100.00
		$ 16,567.50	$ 4,125.00	$ 17,070.00	$ 4,100.00
					-0.6%
14	ROADS	$ 675,033.34	$ 736,169.00	$ 601,476.87	$ 1,003,430.00
		$ 675,033.34	$ 736,169.00	$ 601,476.87	$ 1,003,430.00
					36.3%
14	PLANNING	$ 21,370.45	$ 19,200.00	$ 81,262.57	$ 19,200.00
		$ 21,370.45	$ 19,200.00	$ 81,262.57	$ 19,200.00
					0.0%
15	OTHER	$ 882,009.35	$ 735,550.00	$ 773,637.86	$ 925,050.00
		$ 882,009.35	$ 735,550.00	$ 773,637.86	$ 925,050.00
					25.8%
		$ -			
15	SUBTOTAL REVENUE	$ 2,145,840.72	$ 2,097,362.00	$ 2,002,186.71	$ 2,577,359.00
					22.9%

GL ACCT # 5001	COUNCIL EXPENDITURES EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	2022 DRAFT BUDGET
1010	SALARIES, MEETINGS	$ 74,636.11	$ 80,000.00	$ 81,280.00	$ 92,000.00
1022	TRAINING			$ 1,222.00	$ 7,500.00
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	MISCELLANEOUS/NEW IPADS	$ 50.00	$ 250.00	$ 372.00	$ 6,000.00
	TOTAL COUNCIL EXPENDITURES	$ 80,219.50	$ 86,600.00	$ 88,080.68	$ 112,350.00

GL ACCT # 5002	ADMINISTRATION EXPENDITURES EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	2022 DRAFT BUDGET
1010	WAGES, VACATION PAY, UNUSED SICK PAY	$ 287,100.88	$ 300,000.00	$ 301,495.64	$ 309,000.00
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	$ 18,000.00
1026	MEETINGS	$ 416.59	$ 1,000.00	$ 450.00	$ 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	$ 6,426.10	$ 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	$ 2,574.00	$ 3,400.00
2080	HYDRO	$ 3,075.80	$ 4,000.00	$ 4,104.00	$ 4,800.00
2090	TELEPHONE	$ 2,367.33	$ 2,500.00	$ 2,577.00	$ 2,800.00
2094	INTERNET	$ 1,288.03	$ 1,400.00	$ 1,686.67	$ 1,800.00
2095	WEBSITE MAINTENANCE		$ 250.00	$ -	$ -

GL ACCT # 5002	ADMINISTRATION EXPENDITURES EXPENDITURES (CONTINUED)	2020A ACTUAL YEAR END	2021A FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	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	$ 15,000.00
2102	INTEGRITY COMMISSIONER SERVICES	$ 4,263.06	$ 5,000.00	$ 1,007.43	$ 5,000.00
2103	HEALTH AND SAFETY SERVICES	$ 21.34	$ 5,000.00	$ 4,984.00	$ 5,000.00
2109	EMPLOYEE TOWNSHIP COMPENSATION PLAN		$ 6,800.00	$ 1,445.00	$ -
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	$ 2,136.96	$ 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	$ 3,918.31	$ 5,000.00
2193	SIGN/FLAG POLE (MMAHO FUNDED)	$ 39,556.29		$ 32,279.00	$ -
2193	PARK LIGHTS (MMAHO FUNDED)			$ 7,211.92	
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	$ 648,586.41	$ 658,504.00

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

TOTAL ADMINISTRATION EXPENDITURES	$ 747,670.99	$ 755,032.00	$ 790,445.79	$ 845,854.00

GL ACCT #	PROTECTION TO PERSONS/PROPERTY EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	2022 DRAFT BUDGET
	FIRE SERVICES				
3 6010	MULMUR MELANCTHON FD	$ 105,149.16	$ 107,250.00	$ 98,702.92	$ 103,689.86
3 6020	SHELBURNE AND DISTRICT FD	$ 108,890.62	$ 113,005.00	$ 113,712.63	$ 112,990.13
3 6030	TOWNSHIP OF SOUTHGATE FD - OPER	$ 25,725.00	$ 52,000.00	$ 52,000.00	$ 56,000.00
3 6031	TOWNSHIP OF SOUTHGATE FD - CAP	$ 7,000.00	$ 8,000.00	$ 8,000.00	$ 9,000.00
	SUB TOTAL	$ 246,764.78	$ 280,255.00	$ 272,415.55	$ 281,679.99
	POLICING				
4 3050	POLICING	$ 396,161.82	$ 406,341.00	$ 403,632.44	$ 419,774.00
4 3055	POLICING - ESO	$ 343.60	$ 350.00	$ 243.60	$ 350.00
4 3052	POLICING - RIDE	$ (94.60)	$ 6,536.00	$ 6,531.76	$ 6,600.00
4 3053	POLICE SERVICES BOARD	$ -	$ -	$ -	$ 300.00
4 2300	SPEED VISION SIGN/BLACK CAT	$ 6,250.60	$ -	$ 4,608.76	$ -
	TASK FORCE				$ 5,000.00
	SUB TOTAL	$ 402,661.42	$ 413,227.00	$ 415,016.56	$ 432,024.00
	BY LAW ENFORCEMENT				
4 6155	BY LAW ENFORCEMENT	$ 4,034.23	$ 12,000.00	$ 7,746.90	$ 12,000.00
	CONSERVATION AREA				
4 6040	NOTTAWASAGA VALLEY CA	$ 12,567.78	$ 12,794.00	$ 12,793.50	$ 13,228.80
4 6050	GRAND RIVER CA	$ 19,173.00	$ 19,819.00	$ 19,819.00	$ 20,387.00
	SUB TOTAL	$ 31,740.78	$ 32,613.00	$ 32,612.50	$ 33,615.80
	ANIMAL CONTROL				
13 6140	LIVESTOCK CLAIMS	$ 6,286.20	$ 1,000.00	$ 360.00	$ 1,000.00
4 6150	ANIMAL CONTROL	$ 755.04	$ 2,500.00	$ 1,713.13	$ 2,500.00
	SUB TOTAL	$ 7,041.24	$ 3,500.00	$ 2,073.13	$ 3,500.00
	STREET LIGHTS				
6 3025	STREET LIGHTS LED	$ 4,565.13	$ 5,000.00	$ 5,182.34	$ 5,500.00
6 3026	STREET LIGHT REPAIR	$ 759.39	$ 1,000.00	$ -	$ 1,000.00
	SUB TOTAL	$ 5,324.52	$ 6,000.00	$ 5,182.34	$ 6,500.00
	TOTAL PROTECTION TO PERSONS/PROPERTY	$ 697,566.97	$ 747,595.00	$ 735,046.98	$ 769,319.79

GL ACCT # 5005	ROADWAYS EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	2022 DRAFT BUDGET
	SALARIES & ADMINISTRATION				
1010	SALARIES AND WAGES	$ 369,717.88	$ 395,000.00	$ 387,177.57	$ 405,000.00
1025	RECEIVER GENERAL, EHT & WSIB	$ 39,885.35	$ 42,500.00	$ 42,361.22	$ 44,000.00
1020	BENEFITS	$ 27,688.57	$ 29,000.00	$ 25,438.20	$ 31,000.00
1064	OMERS TOWNSHIP CONTRIBUTION	$ 33,474.23	$ 35,500.00	$ 33,452.82	$ 36,500.00
1070	MILEAGE	$ 30.00	$ 100.00	$ 30.00	$ 100.00
1022	STAFF TRAINING AND SEMINARS	$ -	$ 3,000.00	$ 811.03	$ 3,000.00
2010	OFFICE SUPPLIES/COMPUTOR	$ 106.62	$ 300.00	$ 27.45	$ 2,000.00
2036	GPS MONTHLY TRACKING EXPENSE	$ 4,331.58	$ 5,000.00	$ 5,119.14	$ 5,500.00
2112	ASSET MANAGEMENT PLAN SUPPORT	$ 8,222.21	$ 5,650.00	$ 10,292.51	$ 6,000.00
2112	ASSET MANAGEMENT PLAN UPDATE	$ -	$ 18,000.00	$ -	$ 18,000.00
3105	BRIDGE STUDY/INSPECTIONS	$ -	$ 16,895.00	$ 16,892.16	$ -
	TOTAL	$ 483,456.44	$ 550,945.00	$ 521,602.10	$ 551,100.00
	ROAD DEPARTMENT BUILDING MISC.				
2070	UTILITIES - HEAT	$ 7,509.99	$ 10,000.00	$ 10,962.00	$ 12,000.00
2080	UTILITIES - HYDRO	$ 4,445.07	$ 5,000.00	$ 6,058.43	$ 7,000.00
2090	TELEPHONE	$ 823.49	$ 1,000.00	$ 839.83	$ 1,000.00
2091	MOBILE PHONE	$ 761.21	$ 1,000.00	$ 1,158.53	$ 1,200.00
2040	ADVERTISING	$ (356.16)	$ 500.00	$ 753.03	$ 750.00
2041	SIGNS	$ 5,182.27	$ 5,000.00	$ 2,101.38	$ 5,000.00
2110	INSURANCE	$ 45,000.00	$ 52,000.00	$ 54,648.00	$ 57,400.00
2100	LEGAL FEES	$ -	$ 5,000.00	$ 3,204.16	$ 5,000.00
2050	AUDIT	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
2060	MEMBERSHIPS	$ 113.00	$ 150.00	$ 113.00	$ 150.00
2165	MATERIALS AND SUPPLIES/STOCK	$ 4,441.14	$ 7,000.00	$ 6,249.55	$ 7,000.00
2166	COVERALLS	$ 4,908.78	$ 6,000.00	$ 4,879.60	$ 6,000.00
3000	SERVICES AND RENTS/MISC	$ 3,732.04	$ 7,500.00	$ 1,534.03	$ 7,500.00
2103	HEALTH & SAFETY SERVICES	$ 21.34	$ 5,000.00	$ 4,864.74	$ 5,000.00
2104	HEALTH & SAFETY SERVICES/SUPPLIES		$ 3,000.00	$ 256.36	$ 500.00
2162	BUILDING MAINTENANCE	$ 4,576.48	$ 10,000.00	$ 13,822.56	$ 10,000.00
2163	SAND DOME REPAIRS				
2170	COVID EXPENSES		$ 1,000.00	$ 412.00	$ -
2185	OIL SEPARATER	$ 1,590.00	$ 2,000.00	$ -	$ 2,000.00
2192	SHOP TOOLS	$ 808.71	$ 5,000.00	$ 3,509.07	$ 5,000.00
2190	MISCELLANEIOUS	$ 825.53	$ 1,000.00	$ 2,135.13	$ 2,000.00
3800	CONTRACT WORK	$ 610.56	$ 1,000.00	$ -	$ 1,000.00
	POULTON PLACE TURN AROUND				
	TOTAL	$ 94,993.45	$ 138,150.00	$ 127,501.40	$ 145,500.00

GL ACCT # 5005	ROADWAYS EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	2022 DRAFT BUDGET
	ROAD EQUIPMENT				
2150	FUEL - CLEAR	$ 36,910.73	$ 45,000.00	$ 39,824.35	$ 55,000.00
2155	FUEL - DYED	$ 22,790.38	$ 30,000.00	$ 34,588.35	$ 40,000.00
3060	WATER TANK	$ 126.80	$ -	$ -	$ -
3070	FUEL - PATROL TRUCKS	$ 9,422.56	$ 12,000.00	$ 11,845.00	$ 18,000.00
2180	OIL - TRUCKS AND GRADER	$ -	$ 4,000.00	$ -	$ 4,000.00
3071	TR # 1 - REPAIRS	$ 5,623.18	$ 5,000.00	$ 2,614.46	$ 5,000.00
3073	TR # 2 - REPAIRS	$ 10,016.31	$ 15,000.00	$ 7,634.00	$ 15,000.00
3074	TR # 3 - REPAIRS	$ 8,081.67	$ 10,000.00	$ 7,757.00	$ 10,000.00
3075	TR # 4 - REPAIRS	$ 10,900.21	$ 15,000.00	$ 9,190.00	$ 15,000.00
3076	TR # 5 - REPAIRS	$ 24,270.90	$ 15,000.00	$ 18,208.00	$ 15,000.00
3077	TR # 6 - REPAIRS	$ 10,241.30	$ 15,000.00	$ 14,712.00	$ 15,000.00
3069	TR # 7 - REPAIRS	$ 118.04	$ 5,000.00	$ 5,080.00	$ 5,000.00
3079	GR#1 - CAT - REPAIRS	$ 3,711.86	$ 10,000.00	$ 8,051.00	$ 10,000.00
3080	GR#2 - REPAIRS	$ 17,612.99	$ 15,000.00	$ 8,507.00	$ 15,000.00
3081	BACKHOE REPAIRS	$ 789.89	$ 3,000.00	$ 1,979.00	$ 3,000.00
3082	LOADER	$ 321.05	$ 2,500.00	$ 833.00	$ 2,500.00
3083	JOHN DEERE MOWER	$ 305.28	$ 1,000.00	$ -	$ 1,000.00
3084	POWER WASHER	$ 4,635.11	$ 3,000.00	$ 61.00	$ 3,000.00
3085	CHAIN SAW	$ 99.09	$ 1,000.00	$ 73.00	$ 1,000.00
3086	ROADSIDE MOWER	$ -	$ -	$ 100.00	$ 1,000.00
3500	WINTER CONTROL-PLOW & WING PARTS	$ 18,520.30	$ 20,000.00	$ 13,796.33	$ 20,000.00
7015	JOHN DEERE GRADER LOAN	$ 33,232.38	$ 33,233.00	$ 33,233.00	$ 2,780.00
2191	RADIO AND TRUCK LICENSES	$ 9,935.30	$ 10,200.00	$ 9,922.81	$ 10,000.00
2195	RADIO MAINTENANCE & REPAIR	$ 2,189.87	$ 2,500.00	$ 780.50	$ 2,500.00
	TOTAL	$ 229,855.20	$ 272,433.00	$ 228,789.80	$ 268,780.00

	NEW EQUIPMENT (CAPITAL)				
7010	VEHICLES - TRUCK		$ 300,000.00	$ 153,555.84	$ 128,349.13
7005	EQUIPMENT (ACCUMULATOR)	$ 10,888.32	$ 12,000.00	$ -	$ 15,000.00
	GRADER				$ 500,000.00
	TRUCK - 2 TONNE DUALLY PICK-UP				$ 100,000.00
	PICK-UP EQUIPMENT				$ 60,000.00
	TOTAL	$ 10,888.32	$ 312,000.00	$ 153,555.84	$ 803,349.13

GL ACCT # 5005	ROADWAYS EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	2022 DRAFT BUDGET
	BRIDGES, CULVERTS, DRAINS				
3100	BRIDGE & CULVERT MTCE	$ 10,422.97	$ 20,000.00	$ 22,428.69	$ 20,000.00
3111	BRIDGE # 11	$ 3,533.90	$ 30,000.00	$ 31,982.74	$ 215,000.00
3115	BRIDGE # 13	$ 27,088.47	$ 200,000.00	$ 177,165.92	$ -
3116	BRIDGE #004 - CLOSURE	$ 488.45	$ -	$ -	$ -
3100	BRIDGE # 6 - CONTRUCTION - WATERPROOF/PAVE	$ -	$ -	$ -	$ 20,000.00
3112	BRIDGE # 2023 ENGINEERING DESIGN	$ -	$ -	$ -	$ 18,000.00
3850	DRAIN ASSESSMENTS NEW REPORTS	$ 2,073.36	$ 1,500.00	$ -	$ -
3851	ROAD CROSSINGS DUE TO DRAIN MTCE		$ 55,000.00	$ 36,914.25	$ 55,000.00
7021	CULVERT 2027 LOAN PAYMENT	$ 40,907.52	$ 40,908.00	$ 40,908.00	$ 40,908.00
3178	30 SIDEROAD CULVERT - EMERG. REPAIR	$ 53,515.57	$ -	$ -	$ -
3156	CULVERT 2013	$ 253,186.82	$ -	$ 5,401.93	$ -
3165	CULVERT 2021	$ 9,517.35	$ -	$ 600.00	$ -
	TOTAL	$ 400,734.41	$ 347,408.00	$ 315,401.53	$ 368,908.00
	ROADSIDE				
3215	GRASS MOWING & WEED SPRAYING	$ 4,986.46	$ 5,500.00	$ 4,430.69	$ 5,500.00
3205	BRUSHING - TREE TRIM AND REMOVAL	$ 19,988.20	$ 20,000.00	$ 416.80	$ 20,000.00
3206	DITCHING	$ 16,230.72	$ 25,000.00	$ 25,838.01	$ 30,000.00
3322	CATCH BASINS	$ -	$ 2,500.00	$ -	$ 2,500.00
3610	GUIDE POSTS & HARDWARE	$ 1,652.30	$ 2,000.00	$ -	$ 2,000.00
3315	SHOULDER MAINTENANCE	$ 3,819.74	$ 5,000.00	$ 1,211.83	$ 5,000.00
	TOTAL	$ 46,677.42	$ 60,000.00	$ 31,897.33	$ 65,000.00
	HARDTOP				
3304	PREVENTATIVE MAINTENANCE		$ 25,728.00	$ -	$ 18,000.00
3310	COLD MIX, PATCHING, ROUTINE MTCE	$ 18,144.65	$ 45,000.00	$ 4,301.46	$ 25,200.00
3320	SWEEPING, FLUSHING, CLEANING	$ 4,508.99	$ 5,500.00	$ 4,854.97	$ 5,500.00
3321	LINE PAINTING	$ 2,421.89	$ 3,000.00	$ 2,421.89	$ 3,000.00
	TOTAL	$ 25,075.53	$ 79,228.00	$ 11,578.32	$ 51,700.00
	LOOSETOP				
3700	CLEARVIEW TOWNLINE			$ -	$ -
3750	TOWNLINES	$ 179.10	$ 1,000.00	$ 300.00	$ 1,000.00
3200	ROADSIDE MAINTENANCE	$ 955.89		$ 400.00	$ 1,000.00
3210	GRAVEL RESURFACING	$ 272,132.50	$ 300,000.00	$ 306,733.13	$ 335,000.00
3211	GRAVEL MAINTENANCE	$ 16,652.34	$ 20,000.00	$ 19,115.56	$ 25,000.00
3410	DUST LAYER (CALCIUM CHLORIDE)	$ 106,245.22	$ 150,000.00	$ 135,870.26	$ 165,000.00
	TOTAL	$ 396,165.05	$ 471,000.00	$ 462,418.95	$ 527,000.00

GL ACCT # 5005	ROADWAYS EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL	2022 DRAFT BUDGET
	WINTER CONTROL				
3510	SAND & SALT	$ 38,490.74	$ 50,000.00	$ 33,745.36	$ 40,000.00
3505	SNOW REMOVAL/BLOWING	$ 1,223.66	$ 3,000.00	$ -	$ 1,225.00
	TOTAL	$ 39,714.40	$ 53,000.00	$ 33,745.36	$ 41,225.00
	ROAD IMPROVEMENT				
3140	4TH LINE O.S. - PULVERIZING	$ 4,940.43	$ -	$ -	
3130	2ND LINE SW - REHABILITATION	$ 567,386.41	$ -	$ -	$ 350,000.00
3137	5TH LINE O.S.- CTY RD 17 - 15 SIDEROAD	$ -	$ 150,000.00	$ 153,336.66	$ -
3134	260 SIDEROAD - HWY 10 TO 2ND LINE SW	$ -	$ 300,000.00	$ 283,042.38	$ -
3123	CORBETTON - PAVED SHOULDERS	$ -	$ 38,669.00	$ 28,418.67	$ -
3122	CHURCH STREET - HORNING'S MILLS	$ -	$ 50,000.00	$ 69,097.52	
	TOTAL	$ 572,326.84	$ 538,669.00	$ 533,895.23	$ 350,000.00
	RESERVE				
5030	REPLACEMENT EQUIPMENT RESERVE	$ 150,000.00	$ 100,000.00	$ 100,000.00	$ 150,000.00
5035	BUILDING MAINTENANCE RESERVE	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
	TOTAL	$ 160,000.00	$ 110,000.00	$ 110,000.00	$ 160,000.00
	BUILDING IMPROVEMENTS				
7041	WORKS BUILDING ROOF REPLACEMENT		$ 100,000.00	$ 14,722.26	$ 119,568.00
	TOTAL		$ 100,000.00	$ 14,722.26	$ 119,568.00
	TOTAL ROAD EXPENDITURES	$ 2,459,887.06	$ 3,032,833.00	$ 2,545,108.12	$ 3,452,130.13

GL ACCT # 5007	ENVIRONMENTAL SERVICES EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL	2022 DRAFT BUDGET
2171	LEVELLING	$ 237.37	$ 7,500.00	$ -	$ 7,500.00
2105	LANDFILL STUDY/MONITORING	$ 22,692.48	$ 22,693.00	$ 15,833.86	$ 23,000.00
2190	MISCELLANEIOUS	$ 96.22	$ 100.00	$ -	$ 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	$ 25,833.86	$ 45,600.00

GL ACCT # 5010	RECREATION SERVICES EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	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	$ 8,914.75	$ 12,000.00
6064	HORNING'S MILLS HALL BLDNG NEEDS ASSESS		$ 5,900.00	$ 5,801.17	$ -
6066	HORNING'S MILLS HERITAGE PROJECT	$ 108.00	$ 250.00	$ 369.60	$ 500.00
6070	CENTRE DUFFERIN RECREATION COMPLEX	$ 49,050.60	$ 50,522.00	$ 50,522.00	$ 63,550.00
6080	DUNDALK COMMUNITY CENTRE	$ 14,000.00	$ 14,000.00	$ 14,098.00	$ 14,000.00
6100	NORTH DUFFERIN COMMUNITY CENTRE	$ 54,410.44	$ 55,000.00	$ 53,348.56	$ 76,758.00
	HERITAGE COMMITTEE				$ 5,000.00
	TOTAL	$ 121,500.26	$ 134,302.00	$ 154,932.75	$ 176,808.00

GL ACCT # 5016	CEMETARY EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	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 ACTUAL AS AT FEB 17, 22	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 ACTUAL AS AT FEB 17, 22	2022 DRAFT BUDGET
2100	PROFESSIONAL/LEGAL FEES	$ 55,421.18	$ 50,000.00	$ 55,527.91	$ 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	$ 9,631.88	$ 15,000.00
2102	LPAT/OLT APPEALS RESERVES				$ 15,000.00
2304	STRADA OPA/ZBA	$ 407.04	$ -	$ -	$ -
	TOTAL	$ 111,335.64	$ 65,000.00	$ 65,159.79	$ 80,000.00

GL ACCT # 5009	DRAINAGE EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	2022 DRAFT BUDGET
5015 0100	TILE DRAINAGE PRINCIPAL & INT PYMTS	$ 16,575.90			
3070	NUISANCE BEAVER & BEAVER DAM REMOVAL		$ 3,000.00	$ 3,311.94	$ 4,500.00
	TOTAL	$ 51,789.81	$ 53,880.00	$ 38,266.24	$ 55,380.00

GL ACCT # 5002	RESERVES EXPENDITURES	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	2022 DRAFT BUDGET
5041	TAX RATE STAB. - HM HALL OPERATING EXPENSES	$ 6,452.00			
	COVID - SAFE RESTART				$ 28,000.00
5042	SPECIAL RESERVE FUND EMERGENCY RELIEF	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
	TOTAL	$ 11,452.00	$ 5,000.00	$ 5,000.00	$ 33,000.00

TOTAL EXPENITURER	$ 4,299,319.80	$ 4,905,087.00	$ 4,428,095.53	$ 5,530,191.92

GL ACCT #	TAXATION REVENUE	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	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 REVENUE	$ 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 ACTUAL AS AT FEB 17, 22	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	$ 6,531.76	$ 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 (COVID)	$ 70,800.00	$ 18,000.00	$ 66,341.00	$ -
700	ONTARIO AGGREGATE LIC. FEE	$ 122,992.96	$ 100,000.00	$ 90,831.00	$ 100,000.00
100	DRAINAGE SUPERINTENDENT		$ 25,440.00	$ 17,477.15	$ 25,440.00
164	ICIP GRANT (ROADS BLDG ROOF)	$ -	$ 100,000.00	$ -	$ 92,000.00
	TOTAL COUNCIL REVENUE	$ 423,460.36	$ 480,828.00	$ 410,974.91	$ 515,029.00

GL ACCT # 4010	ADMINISTRATION REVENUE	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	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	$ -	$ -	$ 1.50	$ -
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	$ 38,225.50	$ 23,650.00

GL ACCT # 4012	FIRE REVENUE	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	2022 DRAFT BUDGET
100	FIRE REVENUE	$ 12,412.50	$ -	$ 13,350.00	$ 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	$ 17,070.00	$ 4,100.00

GL ACCT # 4020	ROAD REVENUE	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	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			$ 290.20	$ -
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	$ 628,350.00
0	TRFR FROM WORKING CAPITAL RESERVE	$ 430,037.00	$ 150,000.00	$ 150,000.00	$ 250,000.00
460	TRFR FROM MMAH-2019 (BRIDGE 13 DECK SURVEY	$ 8,237.47		$ -	
700	TRFR FROM DEV CHG (5TH LINE)		$ 39,000.00	$ 39,000.00	$ -
460	TRFR FROM MMAH-19 (CORBETTON-PAVED SHOULDER)		$ 38,669.00	$ 28,418.67	
	TOTAL ROADS REVENUE	$ 675,033.34	$ 736,169.00	$ 601,476.87	$ 1,003,430.00

GL ACCT # 4035	PLANNING REVENUE	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	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	$ 7,000.00	$ 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 APPLICATION	$ 150.00			$ -
375	PRE-APPLICATION CONSULTATION	$ 3,250.00			$ -
500	PROFESSIONAL SERVICES REIMBURSEMENT	$ (12,729.55)		$ 18,300.00	$ -
565	NWN INC. REIMBURSEMENT	$ 10,000.00		$ 25,862.57	
	TOTAL PLANNING REVENUE	$ 21,370.45	$ 19,200.00	$ 81,262.57	$ 19,200.00

GL ACCT # 4050	OTHER REVENUE	2020 ACTUAL YEAR END	2021 FINAL BUDGET	2021 ACTUAL AS AT FEB 17, 22	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	$ 6,000.00
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 19)	$ 15,000.00	$ -	$ -	
4004 0166	HORNING'S MILLS PK (TRFR FROM MAIN ST REV.)	$ 15,000.00	$ -	$ -	
4050 0460	CORBETTON PARK (TRFR FROM MMAH-19)	$ 15,000.00	$ -	$ 7,211.92	
4004 0166	CORBETTON PARK (TRFR FROM MAIN ST REV)	$ 10,000.00	$ -	$ -	
4050 0460	HORNING'S MILLS HALL (TRFR FROM MMAH)	$ 6,452.00	$ -	$ -	
002 01400	TILE DRAIN	$ 16,575.90			
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 (SIGN/FLAG)			$ 32,279.19	
4050 0460	TRFR FROM COVID FUNDING		$ -	$ -	$ 28,000.00
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	$ -	$ 6,250.60	$ 175,000.00
	TOTAL OTHER REVENUE	$ 882,009.35	$ 735,550.00	$ 773,637.86	$ 925,050.00
	TOTAL REVENUE	$ 2,145,840.72	$ 2,097,362.00	$ 2,002,186.71	$ 2,577,359.00
	TOTAL EXPENDITURER	$ 4,299,319.80	$ 4,905,087.00	$ 4,428,095.53	$ 5,530,191.92
		$ 2,153,479.08	$ 2,807,725.00	$ 2,425,908.82	$ 2,952,832.92
				INCREASE	5.17%

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: February 17, 2022

SUBJECT: Budget Draft # 3

Purpose

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

Discussion

The presented budget shows a 5.17% increase from last year. Melancthon Township has assessment growth of 1.2%.

COVID Expenses

All Covid funds were not spent in 2021 and it is mandated that all remaining funds be put into a reserve. Below is a schedule of how the COVID funds have been allocated for 2022. $18,000 have been allocated for extra expenses including expenses for the Recreation Centres. $10,000.00 has been allocated for revenue loss which includes lost revenue from the Recreation Centers.

Put in to Reserve	$ 28,000.00
Expenses for 2022	$ 18,000.00
Lost Revenue 2022	$ 8,000.00
Take out of Reserve	$ 28,000.00

Modernization Funds

The 2019 Modernization funds are itemized below:

$ 317,042.00	2019 Modernization Grant
$ 185,894.26	2019, 2020, 2021 Expenses
$ 131,147.74	Total Remaining Funds

Reserves

Obigatory Reserve Funds

	2020 Closing 2021 Opening	Transfer to Reserve Funds	Transfers from Reserve Funds	Interest Income	2021 Closing	Transfer to Reserve Funds	Transfers from Reserve Funds	Interest Income	2022 Closing
Subdivider Cont - Park Levies	$ 21,000.00				$ 21,000.00				$ 21,000.00
Parkland Reserve Fund	$ 46,016.60		18,943.13	160.94	$ 27,234.41				$ 27,234.41
Development Charges Reserve Fund	$ 790,830.04	126,862.28	39,000.00	3,526.24	$ 882,218.56		175,000.00		$ 707,218.56
Federal Gas Tax Reserve Fund	$ 153,637.73	187,109.12	200,000.00	908.12	$ 141,654.97	98,000.00	115,000.00		$ 124,654.97
Total	$ 1,011,484.36	313,971.40	257,943.13	4,595.30	$ 1,072,107.94	98,000.00	290,000.00		$ 880,107.94

Discretionary Reserves/ Reserve Funds

	2020 Closing 2021 Opening	Transfer to Reserve Funds	Transfers from Reserve Funds	Interest Income	2021 Closing 2022 Opening	Transfer to Reserve Funds	Transfers from Reserve Funds	Interest Income	2022 Closing
Building Maintenance	$ 10,001.88	$ 10,000.00		$ 57.60	$ 20,059.48	$ 10,000.00			$ 30,059.48
Bridge Reserve Fund	Closed				$ -				$ -
Insurance Reserve Fund	$ 21,628.74			$ 97.05	$ 21,725.79				$ 21,725.79
Equipment Replacement Reserve Fund	$ 560,582.21	$ 100,000.00	$ 170,000.00	$ 2,594.67	$ 493,176.88	$ 150,000.00	$ 628,350.00		$ 14,826.88
Roads Capital Reserve Fund	$ 200,602.36			$ 865.31	$ 201,467.67				$ 201,467.67
Tax Rate Stabilization Reserve Fund	$ 347,501.58	$ -	$ 21,858.36	$ 1,455.80	$ 327,099.02				$ 327,099.02
Landfill Rehabilitation Reserve Fund	$ 128,118.15	$ 10,000.00		$ 555.47	$ 138,673.62				$ 138,673.62
Recreation Capital Reserve Fund	$ 10,584.87			$ 44.63	$ 10,629.50				$ 10,629.50
Quarry Reserve Fund	$ 116,168.78			$ 489.66	$ 116,658.44				$ 116,658.44
Special Reserve Fund Emergency Relief	$ 20,409.09	$ 5,000.00		$ 93.75	$ 25,502.84	$ 5,000.00			$ 30,502.84
Paving Capital Reserve	$ 74,155.09			n/a	$ 74,155.09			n/a	$ 74,155.09
Road Construction Capital	$ 1,942.36			n/a	$ 1,942.36			n/a	$ 1,942.36
Corbetton Park Reserve	$ 13,537.40			n/a	$ 13,537.40			n/a	$ 13,537.40
Working Capital Reserve	$ 1,206,293.14		$ 153,000.00	n/a	$ 1,053,293.14		$ 250,000.00	n/a	$ 803,293.14
PSAB	$ 1,537.40			n/a	$ 1,537.40			n/a	$ 1,537.40
									$ -
Total	$ 1,566,785.86	$ 125,000.00	$ 344,858.36		$ 2,499,452.63	$ 165,000.00	$ 878,350.00		$ 1,786,108.63

Road Needs & Recommendation Report

For the purpose of this budget, I have entered in the recommended Road Projects from the Roads Sub-Committee. For Roads Equipment, the current budget uses Equipment Reserves as well as Development Charges. We are able to justify this because equipment purchases for this year are in addition to what we have. This brings down the Road Equipment Reserve, so it would be prudent to replenish those reserves in future years. Possible Equipment replacement needs for the next 5 years are:

2024 - Backhoe
2025 - Plow Truck
2026 - ½ Tonne Truck

Further information on these future purchases will be available at upcoming meetings.

2022 Capital Expenses

2022 Capital Expenditures			
Roads Equipment	**Amount**	**Capital Item**	**Possible Funding**
	$ 128,349.00	Truck (2021 purchase)	Equip Reserve
	$ 15,000.00	Accumulator	Equip Reserve
	$ 500,000.00	Grader	Equip Reserve/DC's
	$ 100,000.00	2 tonne pick up	Equip Reserve
	$ 60,000.00	Pick-up equipment	Equip Reserve
Total	$ 803,349.00		
Road Bldg Roof	$ 119,568.00		$92,000 grant
	$ 350,000.00	2nd Line Rehab	Working reserves and tax
Total	$ 350,000.00		
Bridge	$ 215,000.00	Bridge 11	$115,000 GT/$100,00 OCIF
Total Capital	$ 1,368,349.00		

Loan Information

Indicative Terms and Conditions

The terms and conditions summarized herein are provided for discussion purposes only and do not constitute an offer, agreement or commitment to lend or to reach agreement of definitive terms and conditions. The Bank has not sought or received credit approval for the proposed credit facilities. The actual terms and conditions on which the Bank might extend credit to the Borrower may change following our review of the Borrower and other information, including but not limited to operational, financial, and environmental information and following the review by credit teams. This term sheet is to be held confidential and may not be shared with any other party, including any other financial institution, without the prior written consent of the Bank. All dollar amounts are in Canadian dollars unless expressly stated otherwise.

Borrower	The Corporation of the Township of Melancthon ("The Borrower")
Lender	The Toronto-Dominion Bank ("TD")
Credit Facilities	CDN $2,000,000 Revolving Term Facility
Pricing	Prime Rate Based Loans: Prime Rate – 0.75% per annum Fixed Rate Loans: (Indicative Rates as at February 11th, 2022) Term: 1 year 2.22% · 2 year 2.72% · 3 year 2.90% · 4 year 3.10% · 5 year 3.17% · 10 year 3.90%
Purpose:	To finance multi-purpose expenditures.
Tenor	Committed.
Availability	As required, upon satisfaction of draw conditions, on a revolving basis.
Repayment	• Multiple draws, amortized over up to 25 years (not to exceed the useful life of the asset/capital expenditure) with an option of a 1-year interest only period. • Each draw request to be in the minimum amount of $100,000 and to be accompanied by related documentation, including any agreements and confirmation of expenditure as may be reasonably required by the Bank. • Each advance subject to a maximum term of 10 years and amortization of 25 years.
Conditions Precedent to Funding	1. An executed Letter Agreement; 2. A copy of a duly executed by-law(s) of the Borrower and any additional approval(s) required empowering the Borrower to enter into the Agreement and to incur the indebtedness thereunder. 3. Provide related documentation, including any other agreements and confirmation of expenditure as may be reasonably required by the Bank..

Assessment Comparison

The assessment difference was minimal due to another year of no added assessment.
Therefore, the assessment below is purely due to assessment growth.
2021 assessment $744,156,100
2022 assessment $752,753,600
Difference 1.2% assessment growth.

Tax Rate Change - Township Portion

The change in the tax rate for the Township Portion (Residential) would be:
2021 - .483901%
2022 - .501888%
This is a .0371% difference

Tax Rate Effect on Assessment

Taking an average assessment of $500,000 (The current assessments are very low compared to market value assessment) The below chart shows the impact on tax payers.

		Assessment	RT Tax Rate	Tax Amount
2021	Assessment	$ 500,000.00	0.483901%	$ 2,419.51
2022	Assessment	$ 500,000.00	0.501888%	$ 2,509.44
			Difference	$ 89.93
			Monthly Amt	$ 7.49

Respectfully submitted

Sarah Culshaw

Obigatory Reserve Funds

	2020 Closing 2021 Opening	Transfer to Reserve Funds	Transfers from Reserve Funds	Interest Income	2021 Closing	Transfer to Reserve Funds	Transfers from Reserve Funds	Interest Income	2022 Closing
Subdivider Cont - Park Levies	$ 21,000.00				$ 21,000.00				$ 21,000.00
Parkland Reserve Fund	$ 46,016.60		18,943.13	160.94	$ 27,234.41				$ 27,234.41
Development Charges Reserve Fund	$ 790,830.04	126,862.28	39,000.00	3,526.24	$ 882,218.56		175,000.00		$ 707,218.56
Federal Gas Tax Reserve Fund	$ 153,637.73	187,109.12	200,000.00	908.12	$ 141,654.97	98,000.00	115,000.00		$ 124,654.97
Total	$ 1,011,484.36	313,971.40	257,943.13	4,595.30	$ 1,072,107.94	98,000.00	290,000.00		$ 880,107.94

Discretionary Reserves/ Reserve Funds

	2020 Closing 2021 Opening	Transfer to Reserve Funds	Transfers from Reserve Funds	Interest Income	2021 Closing 2022 Opening	Transfer to Reserve Funds	Transfers from Reserve Funds	Interest Income	2022 Closing
Building Maintenance	$ 10,001.88	$ 10,000.00		$ 57.60	$ 20,059.48	$ 10,000.00			$ 30,059.48
Bridge Reserve Fund	Closed				$ -				$ -
Insurance Reserve Fund	$ 21,628.74			$ 97.05	$ 21,725.79				$ 21,725.79
Equipment Replacement Reserve Fund	$ 560,582.21	$ 100,000.00	$ 170,000.00	$ 2,594.67	$ 493,176.88	$ 150,000.00	$ 628,350.00		$ 14,826.88
Roads Capital Reserve Fund	$ 200,602.36			$ 865.31	$ 201,467.67				$ 201,467.67
Tax Rate Stabilization Reserve Fund	$ 347,501.58	$ -	$ 21,858.36	$ 1,455.80	$ 327,099.02				$ 327,099.02
Landfill Rehabilitation Reserve Fund	$ 128,118.15	$ 10,000.00		$ 555.47	$ 138,673.62				$ 138,673.62
Recreation Capital Reserve Fund	$ 10,584.87			$ 44.63	$ 10,629.50				$ 10,629.50
Quarry Reserve Fund	$ 116,168.78			$ 489.66	$ 116,658.44				$ 116,658.44
Special Reserve Fund Emergency Relief	$ 20,409.09	$ 5,000.00		$ 93.75	$ 25,502.84	$ 5,000.00			$ 30,502.84
Paving Capital Reserve	$ 74,155.09			n/a	$ 74,155.09			n/a	$ 74,155.09
Road Construction Capital	$ 1,942.36			n/a	$ 1,942.36			n/a	$ 1,942.36
Corbetton Park Reserve	$ 13,537.40			n/a	$ 13,537.40			n/a	$ 13,537.40
Working Capital Reserve	$ 1,206,293.14		$ 153,000.00	n/a	$ 1,053,293.14		$ 250,000.00	n/a	$ 803,293.14
PSAB	$ 1,537.40			n/a	$ 1,537.40			n/a	$ 1,537.40
									$ -
Total	$ 1,566,785.66	$ 125,000.00	$ 344,858.36		$ 2,499,458.63	$ 165,000.00	$ 878,350.00		$ 1,786,108.63