



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 11, 2024
SUBJECT: Budget Draft

Purpose

The purpose of this report is to present the 2024 Draft Budget to Council for review and discussion.

Discussion

Below are out of the ordinary costs and/or notable changes in the operating budget:

- Markdale Hospital donation (\$10,000) has been added to the budget
- Strategic Plan, Official Plan, Zoning By-Law, Development Charge Study, Risk Assessment Study, Asset Retirement Study, and Asset Management Plan (DC Study will be funded through DC reserve funds, all other studies will be funded through working reserves)
- Township of Murrumbidgee's Capital considerations for the North Dufferin Community Centre is not included in this budget
- Fire Departments for Shelburne and District Fire Department and Mulmur Melancthon Fire Department have shown significant increases (19% and 17%) which will have to come out of the tax base.
- Recreation also showed some significant increases, but were offset largely by the change in the Agreement with North Dufferin Community Centre
- Four new computers are budgeted for the office funded by MMAH Modernization Funding

Below are considerations and discussions for Capital expenses:

Road improvement costs have gone down from last year - \$900,000 (\$796,608 actual) to \$750,000, however we have extra bridge capital in 2024 for bridge # 2023 in the amount of \$200,000. In the budget presented, we are funding the capital with Gas Tax-\$100,000, OCIF Formula \$100,000.00, and Working Capital Reserves \$400,00.00. I anticipate a surplus from the 2023 budget of about \$150,000 which will go to the Tax Stabilization Fund.

To bring Capital costs down we could either not do capital projects that are using the tax base to fund them, or do the projects and fund them all with working reserves. For example, if we were to remove the \$350,000.00 of Capital as that is the amount that the tax base is funding, the budget would go from 18.18% to 6.87% (approximately 5.08% with growth) Alternatively, if we were to fund a further \$350,000 with Working reserves, it would have the same effect.

Respectfully submitted,

Sarah Culshaw



TOWNSHIP OF MELANCTHON 2023 DRAFT BUDGET

BUDGET PAGE	DEPARTMENT EXPENDITURES	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
GENERAL GOVERNMENT SERVICES				
4	COUNCIL	\$ 117,540.00	\$ 110,214.39	\$ 118,387.00
5	ADMINISTRATION	\$ 696,192.00	\$ 725,485.78	\$ 899,000.00
5	TAXATION WRITE OFFS	\$ 35,000.00	\$ 48,703.00	\$ 50,000.00
		\$ 848,732.00	\$ 884,403.17	\$ 1,067,387.00
PROTECTION TO PERSONAL & PROPERTY				
6	FIRE SERVICES	\$ 364,169.00	\$ 364,169.00	\$ 407,686.00
6	POLICING	\$ 447,718.00	\$ 442,670.00	\$ 467,462.00
6	BYLAW ENFORCEMENT	\$ 12,000.00	\$ 28,000.00	\$ 32,000.00
6	CONSERVATION AUTHORITY	\$ 34,800.00	\$ 34,800.00	\$ 36,016.00
6	ANIMAL CONTROL	\$ 11,200.00	\$ 8,934.00	\$ 11,500.00
6	STREET LIGHTS	\$ 6,000.00	\$ 4,653.00	\$ 6,500.00
		\$ 875,887.00	\$ 883,226.00	\$ 961,164.00
TRANSPORTATION SERVICES				
7	SALARIES & ADMINISTRATION	\$ 566,820.00	\$ 599,378.83	\$ 753,300.00
7	ROAD DEPARTMENT BUILDING & MISC.	\$ 189,300.00	\$ 178,990.00	\$ 197,920.00
8	ROAD EQUIPMENT	\$ 320,000.00	\$ 303,720.00	\$ 350,000.00
8	NEW EQUIPMENT	\$ 822,000.00	\$ 443,027.00	\$ 150,000.00
9	BRIDGES, CULVERTS, DRAINS	\$ 173,907.00	\$ 106,021.00	\$ 310,907.00
9	ROADSIDE	\$ 45,175.00	\$ 29,617.00	\$ 21,700.00
9	HARDTOP	\$ 48,500.00	\$ 32,652.00	\$ 49,500.00
9	LOOSETOP	\$ 602,000.00	\$ 732,398.00	\$ 602,000.00
10	WINTER CONTROL	\$ 55,000.00	\$ 63,011.00	\$ 70,000.00
10	ROAD IMPROVEMENTS	\$ 900,000.00	\$ 796,608.00	\$ 750,000.00
10	RESERVES	\$ 150,000.00	\$ 150,000.00	\$ 220,000.00
10	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -
		\$ 3,872,702.00	\$ 3,435,422.83	\$ 3,475,327.00

BUDGET PAGE	DEPARTMENT EXPENDITURES	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
11	ENVIRONMENTAL SERVICES	\$ 33,918.00	\$ 18,169.00	\$ 33,918.00
		\$ 33,918.00	\$ 18,169.00	\$ 33,918.00
11	RECREATION	\$ 158,273.00	\$ 179,738.00	\$ 129,700.00
		\$ 158,273.00	\$ 179,738.00	\$ 129,700.00
11	HEALTH & SOCIAL SERVICES (CEMETERY)	\$ 5,000.00	\$ -	\$ 5,000.00
		\$ 5,000.00	\$ -	\$ 5,000.00
11	LIBRARY	\$ 70,915.00	\$ 70,996.00	\$ 74,190.00
		\$ 70,915.00	\$ 70,996.00	\$ 74,190.00
12	PLANNING	\$ 150,000.00	\$ 38,285.00	\$ 200,000.00
		\$ 150,000.00	\$ 38,285.00	\$ 200,000.00
12	DRAINAGE	\$ 55,000.00	\$ 28,365.00	\$ 55,000.00
		\$ 55,000.00	\$ 28,365.00	\$ 55,000.00
12	RESERVES	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
12	SUBTOTAL EXPENSES	\$ 6,070,427.00	\$ 5,538,605.00	\$ 6,001,686.00

BUDGET PAGE	DEPARTMENT REVENUE SUMMARY	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
13	TAXATION			
	SUPPLEMENTALS	\$ 85,000.00	\$ 87,652.00	\$ 90,000.00
	GRANT IN LIEU	\$ 1,950.00	\$ 2,015.00	\$ 2,050.00
		\$ 86,950.00	\$ 89,667.00	\$ 92,050.00
13	GRANTS	\$ 427,082.00	\$ 398,174.00	\$ 405,782.00
		\$ 427,082.00	\$ 398,174.00	\$ 405,782.00
13	ADMINISTRATION	\$ 25,870.00	\$ 25,172.00	\$ 25,220.00
		\$ 25,870.00	\$ 25,172.00	\$ 25,220.00
14	PROTECTIONS TO PERSONS & PROPERTY	\$ 5,000.00	\$ 5,920.00	\$ 5,500.00
		\$ 5,000.00	\$ 5,920.00	\$ 5,500.00
14	ROADS	\$ 1,501,442.00	\$ 1,157,299.00	\$ 897,637.00
		\$ 1,501,442.00	\$ 1,157,299.00	\$ 897,637.00
14	PLANNING	\$ 53,500.00	\$ 34,983.00	\$ 27,450.00
		\$ 53,500.00	\$ 34,983.00	\$ 27,450.00
15	OTHER	\$ 876,150.00	\$ 917,783.00	\$ 891,150.00
		\$ 876,150.00	\$ 917,783.00	\$ 891,150.00
15	SUBTOTAL REVENUE	\$ 2,975,994.00	\$ 2,628,998.00	\$ 2,344,789.00

GL ACCT # 5001	COUNCIL EXPENDITURES EXPENDITURES	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
1010	SALARIES, MEETINGS	\$ 96,140.00	\$ 95,291.00	\$ 99,505.00
1025	RECEIVER GENERAL	\$ 4,450.00	\$ 4,630.00	\$ 4,840.00
1030	EHT	\$ 1,850.00	\$ 1,858.00	\$ 1,942.00
1070	MILEAGE	\$ 1,000.00	\$ 126.00	\$ 1,000.00
1080	CONFERENCES/CONVENTIONS/SEMINARS/TRAINING	\$ 7,500.00	\$ 5,310.39	\$ 7,500.00
1090	MEALS	\$ 600.00	\$ 232.00	\$ 600.00
2190	MISCELLANEOUS/HYBRID COUNCIL	\$ 6,000.00	\$ 2,767.00	\$ 3,000.00
	TOTAL COUNCIL EXPENDITURES	\$ 117,540.00	\$ 110,214.39	\$ 118,387.00

GL ACCT # 5002	ADMINISTRATION EXPENDITURES EXPENDITURES	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
1010	WAGES, VACATION PAY, UNUSED SICK PAY	\$ 320,360.00	\$ 317,712.95	\$ 385,000.00
1020	BENEFITS	\$ 32,000.00	\$ 29,101.99	\$ 32,000.00
1022	TRAINING	\$ 1,500.00	\$ 1,912.60	\$ 2,000.00
1025	RECEIVER GENERAL	\$ 18,720.00	\$ 18,518.13	\$ 23,200.00
1026	MEETINGS	\$ 1,000.00	\$ 81.66	\$ 1,000.00
1030	EHT	\$ 6,240.00	\$ 6,222.53	\$ 8,980.00
1040	WSIB	\$ 8,840.00	\$ 90,000.00	\$ 13,123.00
1064	OMERS TOWNSHIP	\$ 34,300.00	\$ 32,688.56	\$ 44,277.00
1070	MILEAGE	\$ 1,500.00	\$ 483.00	\$ 1,500.00
1080	CONFERENCES	\$ 4,000.00	\$ 2,556.73	\$ 4,000.00
2025	OFFICE FURNITURE	\$ 1,200.00	\$ 376.71	\$ 5,000.00
2010	OFFICE SUPPLIES	\$ 6,800.00	\$ 8,027.29	\$ 8,000.00
2020	POSTAGE	\$ 7,000.00	\$ 5,853.44	\$ 6,000.00
2030	OFFICE EQUIPMENT	\$ 4,500.00	\$ 3,944.88	\$ 4,500.00
2035	COMPUTER PROGRAM UPDATES & IT SERVICES	\$ 23,500.00	\$ 23,500.00	\$ 31,200.00
2036	COMPUTERS & SERVER	\$ 500.00		\$ 16,000.00
2037	ESRI LICENSE AGREEMENT	\$ 3,100.00	\$ 2,605.00	\$ 3,100.00
2040	ADVERTISING	\$ 1,500.00	\$ 358.00	\$ 1,500.00
2050	AUDIT	\$ 24,000.00	\$ 22,436.00	\$ 24,000.00
2060	MEMBERSHIPS	\$ 4,000.00	\$ 3,878.00	\$ 4,000.00
2070	HEATING	\$ 3,400.00	\$ 3,400.00	\$ 3,700.00
2080	HYDRO	\$ 5,300.00	\$ 5,300.00	\$ 5,500.00
2090	TELEPHONE	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
2094	INTERNET	\$ 1,800.00	\$ 2,480.00	\$ 2,500.00
2095	WEBSITE MAINTENANCE	\$ 500.00	\$ 264.00	\$ 500.00

GL ACCT # 5002	ADMINISTRATION EXPENDITURES EXPENDITURES (CONTINUED)	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
	STRATEGIC PLAN	\$ 30,000.00	\$ -	\$ 30,000.00
2100	PROFESSIONAL FEES - LEGAL	\$ 25,000.00	\$ 22,242.31	\$ 25,000.00
2102	INTEGRITY COMMISSIONER SERVICES	\$ 3,000.00	\$ 662.00	\$ 3,000.00
2103	HEALTH AND SAFETY SERVICES	\$ 4,700.00	\$ 20.00	\$ 4,700.00
2107	DEVELOPMENT CHARGE STUDY			\$ 27,000.00
	RISK ASSESSMENT STUDY			\$ 17,000.00
	ASSET RETIREMENT STUDY			\$ 10,000.00
	ASSET MANAGEMENT PLAN & FINANCIAL REPORTING			\$ 35,000.00
2109	EMPLOYEE TOWNSHIP COMPENSATION PLAN	\$ 15,000.00	\$ 15,264.00	\$ -
2110	INSURANCE	\$ 52,000.00	\$ 57,000.00	\$ 64,000.00
2120	ELECTION	\$ -		
2162	BLDG MAINTENANCE	\$ 8,000.00	\$ 5,050.00	\$ 6,000.00
2163	OFFICE CLEANING	\$ 2,400.00	\$ 2,239.00	\$ 3,664.00
2164	LANDSCAPING & GRASS CUTTING	\$ 300.00		\$ 300.00
2165	WATER SAMPLING	\$ 125.00	\$ 82.00	\$ 125.00
2170	COVID-19 EXPENSES	\$ -		
2190	OTHER/MISCELLANEOUS	\$ 4,000.00	\$ 3,845.00	\$ 4,000.00
2200	PETTY CASH	\$ 500.00	\$ 200.00	\$ 500.00
4030	BANK CHARGES	\$ 1,300.00	\$ 1,350.00	\$ 1,800.00
6135	GRANT TO OTHERS	\$ 3,750.00	\$ 3,250.00	\$ 3,750.00
6133	DONATION TO MARKDALE HOSPITAL (5YRS)	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
6136	ERSKINE CLINIC	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
7011	LOAN FOR MUNICIPAL EXPANSION	\$ 13,057.00	\$ 13,057.00	\$ 13,057.00
	TOTAL	\$ 696,192.00	\$ 725,485.78	\$ 899,000.00
4010	TOTAL TAX WRITE OFF EXPENDITURES	\$ 35,000.00	\$ 48,703.00	\$ 50,000.00
	TOTAL ADMINISTRATION EXPENDITURES	\$ 848,732.00	\$ 884,403.17	\$ 1,067,387.00

GL ACCT #	PROTECTION TO PERSONS/PROPERTY EXPENDITURES	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
	FIRE SERVICES			
3 6010	MULMUR MELANCTHON FD	\$ 127,070.00	\$ 127,070.00	\$ 142,494.00
3 6020	SHELBURNE AND DISTRICT FD	\$ 167,099.00	\$ 167,099.00	\$ 190,192.00
3 6030	TOWNSHIP OF SOUTHGATE FD - OPER/CAP	\$ 70,000.00	\$ 70,000.00	\$ 75,000.00
	SUB TOTAL	\$ 364,169.00	\$ 364,169.00	\$ 407,686.00
	POLICING			
4 3050	POLICING	\$ 435,468.00	\$ 435,468.00	\$ 452,154.00
4 3055	POLICING - ESO	\$ 350.00	\$ 360.00	\$ 3,408.00
4 3052	POLICING - RIDE	\$ 6,600.00	\$ 6,742.00	\$ 6,600.00
4 3053	POLICE SERVICES BOARD	\$ 300.00	\$ 100.00	\$ 300.00
4 2310	TASK FORCE	\$ 5,000.00	\$ -	\$ 5,000.00
	SUB TOTAL	\$ 447,718.00	\$ 442,670.00	\$ 467,462.00
	BY LAW ENFORCEMENT			
4 6155	BY LAW ENFORCEMENT	\$ 12,000.00	\$ 28,000.00	\$ 32,000.00
	CONSERVATION AREA			
4 6040	NOTTAWASAGA VALLEY CA	\$ 13,745.00	\$ 13,745.00	\$ 14,226.00
4 6050	GRAND RIVER CA	\$ 21,055.00	\$ 21,055.00	\$ 21,790.00
	SUB TOTAL	\$ 34,800.00	\$ 34,800.00	\$ 36,016.00
	ANIMAL CONTROL			
13 6140	LIVESTOCK CLAIMS	\$ 4,000.00	\$ 1,014.00	\$ 4,000.00
4 6150	ANIMAL CONTROL	\$ 7,200.00	\$ 7,920.00	\$ 7,500.00
	SUB TOTAL	\$ 11,200.00	\$ 8,934.00	\$ 11,500.00
	STREET LIGHTS			
6 3025	STREET LIGHTS LED	\$ 5,000.00	\$ 4,653.00	\$ 5,500.00
6 3026	STREET LIGHT REPAIR	\$ 1,000.00	\$ -	\$ 1,000.00
	SUB TOTAL	\$ 6,000.00	\$ 4,653.00	\$ 6,500.00
	TOTAL PROTECTION TO PERSONS/PROPERTY	\$ 875,887.00	\$ 883,226.00	\$ 961,164.00

GL ACCT # 5005	ROADWAYS EXPENDITURES	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
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SALARIES & ADMINISTRATION				
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1010	SALARIES AND WAGES	\$ 421,200.00	\$ 452,681.90	\$ 579,420.00
1025	RECEIVER GENERAL, EHT & WSIB	\$ 45,760.00	\$ 52,690.00	\$ 71,610.00
1020	BENEFITS	\$ 28,000.00	\$ 28,195.00	\$ 34,000.00
1065	OMERS TOWNSHIP CONTRIBUTION	\$ 37,960.00	\$ 37,535.93	\$ 41,670.00
1070	MILEAGE	\$ 100.00	\$ 12.00	\$ 100.00
1022	STAFF TRAINING AND SEMINARS	\$ 4,000.00	\$ 2,954.00	\$ 7,500.00
2010	OFFICE SUPPLIES/COMPUTOR	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
2036	GPS MONTHLY TRACKING EXPENSE	\$ 5,500.00	\$ 3,385.00	\$ 5,000.00
2112	ASSET MANAGEMENT PLAN SUPPORT	\$ 6,000.00	\$ 13,311.00	\$ 12,000.00
2112	ASSET MANAGEMENT PLAN UPDATE	\$ -		
3105	BRIDGE STUDY/INSPECTIONS	\$ 16,300.00	\$ 6,614.00	\$ -
TOTAL		\$ 566,820.00	\$ 599,378.83	\$ 753,300.00

ROAD DEPARTMENT BUILDING MISC.				
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2070	UTILITIES - HEAT	\$ 16,000.00	\$ 11,586.00	\$ 16,000.00
2080	UTILITIES - HYDRO	\$ 7,000.00	\$ 8,000.00	\$ 8,200.00
2090	TELEPHONE	\$ 1,200.00	\$ 1,142.00	\$ 1,200.00
2091	MOBILE PHONE	\$ 1,500.00	\$ 674.00	\$ 700.00
2040	ADVERTISING	\$ 750.00		\$ 750.00
2041	SIGNS	\$ 6,000.00	\$ 5,800.00	\$ 6,000.00
2110	INSURANCE	\$ 70,000.00	\$ 82,100.00	\$ 92,220.00
2100	LEGAL FEES	\$ 20,000.00	\$ 12,000.00	\$ 20,000.00
2050	AUDIT	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
2060	MEMBERSHIPS	\$ 150.00	\$ 113.00	\$ 150.00
2165	MATERIALS AND SUPPLIES/STOCK	\$ 7,000.00	\$ 6,762.00	\$ 9,000.00
2166	COVERALLS	\$ 6,000.00	\$ 5,756.00	\$ 4,000.00
3000	SERVICES AND RENTS/MISC	\$ 7,500.00	\$ 2,207.00	\$ 7,500.00
2103	HEALTH & SAFETY SERVICES	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
2104	HEALTH & SAFETY SERVICES/SUPPLIES	\$ 1,000.00	\$ 1,100.00	\$ 1,000.00
2162	BUILDING MAINTENANCE	\$ 20,000.00	\$ 20,728.00	\$ 6,000.00
2163	SAND DOME REPAIRS			
2185	OIL SEPARATER	\$ 2,200.00	\$ -	\$ 2,200.00
2192	SHOP TOOLS	\$ 5,000.00	\$ 4,022.00	\$ 5,000.00
2190	MISCELLANEOUS	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
3800	CONTRACT WORK	\$ 1,000.00		\$ 1,000.00
TOTAL		\$ 189,300.00	\$ 178,990.00	\$ 197,920.00

GL ACCT # 5005	ROADWAYS EXPENDITURES	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
ROAD EQUIPMENT				
2150	FUEL - CLEAR	\$ 70,000.00	\$ 76,000.00	\$ 74,000.00
2155	FUEL - DYED	\$ 65,000.00	\$ 60,000.00	\$ 65,000.00
3060	WATER TANK			
3070/3072	FUEL - PATROL TRUCKS	\$ 18,000.00	\$ 17,780.00	\$ 20,000.00
2180	OIL - TRUCKS AND GRADER	\$ 5,000.00	\$ 2,300.00	\$ 5,000.00
3071	TR # 1 - REPAIRS	\$ 5,000.00	\$ 3,100.00	\$ 5,000.00
3073	TR # 2 - REPAIRS	\$ 15,000.00	\$ 20,737.00	\$ 15,000.00
3074	TR # 3 - REPAIRS	\$ 15,000.00	\$ 2,800.00	\$ 15,000.00
3075	TR # 4 - REPAIRS	\$ 15,000.00	\$ 16,833.00	\$ 15,000.00
3076	TR # 5 - REPAIRS	\$ 15,000.00	\$ 15,404.00	\$ 15,000.00
3077	TR # 6 - REPAIRS	\$ 15,000.00	\$ 21,650.00	\$ 15,000.00
3069	TR # 7 - REPAIRS	\$ 5,000.00	\$ 867.00	\$ 5,000.00
3068	TR # 8 - REPAIRS		\$ 2,771.00	\$ 5,000.00
3067	TR # 9 - REPAIRS		\$ 2,840.00	\$ 5,000.00
3079	GR#1 - CAT - REPAIRS	\$ 15,000.00	\$ 6,721.00	\$ 15,000.00
3080	GR#2 - REPAIRS	\$ 15,000.00	\$ 9,000.00	\$ 15,000.00
3065	GR#3 - REPAIRS		\$ 4,392.00	\$ 15,000.00
3081	BACKHOE REPAIRS	\$ 3,000.00	\$ 1,651.00	\$ 3,000.00
3082	LOADER	\$ 2,500.00	\$ 2,390.00	\$ 2,500.00
3083	JOHN DEERE MOWER	\$ 1,000.00		\$ 1,000.00
3084	POWER WASHER	\$ 3,000.00	\$ 3,840.00	\$ 3,000.00
3085	CHAIN SAW	\$ 1,000.00		\$ 1,000.00
3086	ROADSIDE MOWER	\$ 2,000.00	\$ 1,086.00	\$ 1,000.00
3500	WINTER CONTROL-PLOW & WING PARTS	\$ 20,000.00	\$ 19,900.00	\$ 20,000.00
7015	JOHN DEERE GRADER LOAN	\$ -		
2191	RADIO AND TRUCK LICENSES	\$ 12,000.00	\$ 11,658.00	\$ 12,000.00
2195	RADIO MAINTENANCE & REPAIR	\$ 2,500.00		\$ 2,500.00
TOTAL		\$ 320,000.00	\$ 303,720.00	\$ 350,000.00
NEW EQUIPMENT (CAPITAL)				
7010	VEHICLES - TRUCK	\$ -		\$ 70,000.00
7005	MOWER			\$ 20,000.00
	GRADER	\$ 610,000.00	\$ 293,781.00	
	TRUCK - 2 TONNE DUALY PICK-UP	\$ 100,000.00	\$ 116,982.00	
	PICK-UP EQUIPMENT	\$ 60,000.00	\$ 32,264.00	
	TRACTOR WITH BLOWER BRUSHER (loan)	\$ 52,000.00		\$ 60,000.00
TOTAL		\$ 822,000.00	\$ 443,027.00	\$ 150,000.00

GL ACCT # 5005	ROADWAYS EXPENDITURES	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
BRIDGES, CULVERTS, DRAINS				
3100	BRIDGE & CULVERT MTCE	\$ 15,000.00	\$ 7,212.00	\$ 15,000.00
	BRIDGE # 7	\$ 25,000.00		
3111	BRIDGE # 11	\$ -		
3115	BRIDGE # 13	\$ -		
3116	BRIDGE #004 - CLOSURE	\$ -		
3100	BRIDGE # 6 - CONSTRUCTION - WATERPROOF/PAVE	\$ 20,000.00		
3112	BRIDGE # 2023 ENGINEERING DESIGN	\$ 18,000.00	\$ 20,508.00	\$ 200,000.00
3850	DRAIN ASSESSMENTS NEW REPORTS	\$ -		
3851	ROAD CROSSINGS DUE TO DRAIN MTCE	\$ 55,000.00	\$ 37,394.00	\$ 55,000.00
7021	CULVERT 2027 LOAN PAYMENT	\$ 40,907.00	\$ 40,907.00	\$ 40,907.00
3178	30 SIDEROAD CULVERT - EMERG. REPAIR	\$ -		
3156	CULVERT 2013	\$ -		
3165	CULVERT 2021	\$ -		
TOTAL		\$ 173,907.00	\$ 106,021.00	\$ 310,907.00
ROADSIDE				
3215	GRASS MOWING & WEED SPRAYING	\$ 2,675.00	\$ 5,098.00	\$ 5,200.00
3212	PARK MAINTENANCE		\$ 3,155.00	\$ 4,000.00
3205	BRUSHING - TREE TRIM AND REMOVAL			
3206	DITCHING	\$ 30,000.00	\$ 16,062.00	\$ -
3322	CATCH BASINS	\$ 2,500.00		\$ 2,500.00
3610	GUIDE POSTS & HARDWARE	\$ 5,000.00	\$ 202.00	\$ 5,000.00
3315	SHOULDER MAINTENANCE	\$ 5,000.00	\$ 5,100.00	\$ 5,000.00
TOTAL		\$ 45,175.00	\$ 29,617.00	\$ 21,700.00
HARDTOP				
3304	PREVENTATIVE MAINTENANCE	\$ 20,000.00	\$ 8,366.00	\$ 20,000.00
3310	COLD MIX, PATCHING, ROUTINE MTCE	\$ 6,000.00	\$ 2,266.00	\$ 6,000.00
3320	SWEEPING, FLUSHING, CLEANING	\$ 5,500.00	\$ 5,164.00	\$ 5,500.00
3321	LINE PAINTING	\$ 17,000.00	\$ 16,856.00	\$ 18,000.00
TOTAL		\$ 48,500.00	\$ 32,652.00	\$ 49,500.00
LOOSETOP				
3125	POULTON PLACE - CORBETTON		\$ 132,194.00	\$ -
3750	TOWNLINES	\$ 1,000.00	\$ 224.00	\$ 1,000.00
3200	ROADSIDE MAINTENANCE	\$ 1,000.00		\$ 1,000.00
3210	GRAVEL RESURFACING	\$ 400,000.00	\$ 440,254.00	\$ 400,000.00
3211	GRAVEL MAINTENANCE	\$ 30,000.00	\$ 31,691.00	\$ 30,000.00
3410	DUST LAYER (CALCIUM CHLORIDE)	\$ 170,000.00	\$ 128,035.00	\$ 170,000.00
TOTAL		\$ 602,000.00	\$ 732,398.00	\$ 602,000.00

GL ACCT # 5005	ROADWAYS EXPENDITURES	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
WINTER CONTROL				
3510	SAND & SALT	\$ 55,000.00	\$ 63,011.00	\$ 65,000.00
3505	SNOW REMOVAL/BLOWING	\$ -		\$ 5,000.00
TOTAL		\$ 55,000.00	\$ 63,011.00	\$ 70,000.00
ROAD IMPROVEMENT				
3130	2ND LINE SW/ 15 SIDE ROAD	\$ -		
3137	7TH LINE SW/ 4TH LINE OS	\$ 150,000.00	\$ 186,750.00	
3138	RIVERVIEW/HUNTER PKWY	\$ 250,000.00	\$ 153,635.00	
3123	15 SR 3RD L TO CTY RD 124/GEORGE, ADDESON LLOYD ST	\$ 250,000.00	\$ 171,745.00	
	3RD LINE 20 SR 1.2 KM SOUTH/MILL LANE	\$ 250,000.00	\$ 284,478.00	
	15 SR MAIN ST 1 KM EAST			\$ 250,000.00
	GEORGE STREET ADDESON ST AND LLOYD ST			\$ 125,000.00
	260 SIDE ROAD 2ND SW TO 4TH LINE SW	\$ -		\$ 375,000.00
TOTAL		\$ 900,000.00	\$ 796,608.00	\$ 750,000.00
RESERVE				
5030	REPLACEMENT EQUIPMENT RESERVE	\$ 150,000.00	\$ 150,000.00	\$ 220,000.00
	ROAD CAPITAL RESERVES			
TOTAL		\$ 150,000.00	\$ 150,000.00	\$ 220,000.00
BUILDING IMPROVEMENTS				
7041	WORKS BUILDING ROOF REPLACEMENT			\$ -
TOTAL		\$ -	\$ -	\$ -
TOTAL ROAD EXPENDITURES		\$ 3,872,702.00	\$ 3,435,422.83	\$ 3,475,327.00

GL ACCT # 5007	ENVIRONMENTAL SERVICES EXPENDITURES	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
2171	LEVELLING	\$ 7,500.00	\$ -	\$ 7,500.00
2105	LANDFILL STUDY/MONITORING	\$ 16,318.00	\$ 8,159.00	\$ 16,318.00
2190	MISCELLANEOUS	\$ 100.00	\$ 10.00	\$ 100.00
7001	REHABILITATION RESERVE	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
7010	ENVIRONMENTAL/SUSTAINABILITY	\$ -		
	TOTAL	\$ 33,918.00	\$ 18,169.00	\$ 33,918.00

GL ACCT # 5010	RECREATION SERVICES EXPENDITURES	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
5055	CORBETTON PARK	\$ 2,500.00	\$ 5,845.00	\$ 2,500.00
6060	HORNING'S MILLS PARK	\$ 5,500.00	\$ 8,942.00	\$ 12,000.00
6065	HORNING'S MILLS COMMUNITY HALL	\$ 12,000.00	\$ 28,000.00	\$ 15,000.00
6064	HORNING'S MILLS HALL BLDNG			
6066	HORNING'S MILLS HERITAGE PROJECT	\$ 500.00		\$ 500.00
6070	CENTRE DUFFERIN RECREATION COMPLEX	\$ 54,000.00	\$ 57,075.00	\$ 60,000.00
6080	DUNDALK COMMUNITY CENTRE	\$ 15,500.00	\$ 3,776.00	\$ 16,200.00
6100	NORTH DUFFERIN COMMUNITY CENTRE	\$ 62,773.00	\$ 76,100.00	\$ 20,000.00
	HORNING'S MILLS HALL BOARD	\$ 2,000.00		
	HERITAGE COMMITTEE	\$ 3,500.00		\$ 3,500.00
	TOTAL	\$ 158,273.00	\$ 179,738.00	\$ 129,700.00

GL ACCT # 5016	CEMETARY EXPENDITURES	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
8902	HORNING'S MILLS CEMETERY	\$ 5,000.00		\$ 5,000.00
8904	ST. PAUL'S CEMETERY			
	TOTAL	\$ 5,000.00	\$ -	\$ 5,000.00

GL ACCT # 5011	LIBRARY EXPENDITURES	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
6110	SHELBURNE LIBRARY	\$ 61,915.00	\$ 61,915.00	\$ 64,700.00
6120	DUNDALK LIBRARY	\$ 9,000.00	\$ 9,081.00	\$ 9,490.00
	TOTAL	\$ 70,915.00	\$ 70,996.00	\$ 74,190.00

GL ACCT # 5012	PLANNING SERVICES EXPENDITURES	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
2100	PROFESSIONAL/LEGAL FEES	\$ 60,000.00	\$ 23,285.00	\$ 60,000.00
2018	OFFICIAL PLAN	\$ 30,000.00		\$ 50,000.00
2109	NEW ZONING BY-LAW	\$ 45,000.00		\$ 75,000.00
2101	LPAT/OLT APPEALS	\$ -		
2102	LPAT/OLT APPEALS RESERVES	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
2304	STRADA OPA/ZBA			
	TOTAL	\$ 150,000.00	\$ 38,285.00	\$ 200,000.00

GL ACCT # 5009	DRAINAGE EXPENDITURES	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
3060	DRAINAGE SUPERINTENDENT	\$ 50,000.00	\$ 28,199.00	\$ 50,000.00
3070	NUISANCE BEAVER & BEAVER DAM REMOVAL	\$ 5,000.00	\$ 166.00	\$ 5,000.00
	TOTAL	\$ 55,000.00	\$ 28,365.00	\$ 55,000.00

GL ACCT # 5002	RESERVES EXPENDITURES	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
	COVID - SAFE RESTART			\$ -
5042	SPECIAL RESERVE FUND EMERGENCY RELIEF			\$ -
	TOTAL	\$ -	\$ -	\$ -

TOTAL EXPENITURER	\$ 6,070,427.00	\$ 5,538,605.00	\$ 6,001,686.00
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GL ACCT #	TAXATION REVENUE	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
4001 0700	SUPPLEMENTAL TAXES	\$ 85,000.00	\$ 87,652.00	\$ 90,000.00
4003 0100	PAYMENT IN LIEU	\$ 1,950.00	\$ 2,015.00	\$ 2,050.00
	TOTAL TAXATION REVENUE	\$ 86,950.00	\$ 89,667.00	\$ 92,050.00

GL ACCT # 4004	GRANT REVENUE	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
150	OMPF	\$ 175,300.00	\$ 175,300.00	\$ 168,900.00
300	RIDE GRANT	\$ 6,600.00	\$ 6,700.00	\$ 6,700.00
172	COURT SECURITY & PRISONER TRANSPORT	\$ 730.00		\$ 730.00
500	LIBRARY GRANT	\$ 4,452.00	\$ 4,452.00	\$ 4,452.00
156	OCIF FUNDING (FORMULA COMPONENT)	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
159	SAFE RESTART AGREEMENT (COVID)			
700	ONTARIO AGGREGATE LIC. FEE	\$ 115,000.00	\$ 97,967.00	\$ 100,000.00
100	DRAINAGE SUPERINTENDENT	\$ 25,000.00	\$ 13,755.00	\$ 25,000.00
	TOTAL COUNCIL REVENUE	\$ 427,082.00	\$ 398,174.00	\$ 405,782.00

GL ACCT # 4010	ADMINISTRATION REVENUE	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
100	TAX CERTIFICATES	\$ 2,500.00	\$ 2,600.00	\$ 2,500.00
110	TAX STATEMENT/DUPLICATE TAX BILLS	\$ 500.00	\$ 600.00	\$ 500.00
115	REMINDER/OVERDUE NOTICE FEE	\$ 3,000.00	\$ 3,200.00	\$ 3,000.00
200	BUILDING PERMIT APPROVAL	\$ 5,500.00	\$ 5,300.00	\$ 5,500.00
250	SITE ALTERATION PERMIT APPROVAL	\$ -	\$ 500.00	\$ 500.00
300	NSF CHEQUE CHARGE	\$ 100.00	\$ 210.00	\$ 200.00
4015 0100	DOG LICENCES	\$ 10,000.00	\$ 9,950.00	\$ 10,000.00
4066 0000	LOTTERY LICENSES	\$ 20.00	\$ 20.00	\$ 20.00
4040 0100	LIVESTOCK CLAIM GRANTS	\$ 4,000.00	\$ 2,792.00	\$ 3,000.00
4064 0000	BUSINESS LICENSES	\$ 250.00		
	TOTAL ADMINISTRATION REVENUE	\$ 25,870.00	\$ 25,172.00	\$ 25,220.00

GL ACCT # 4012	FIRE REVENUE	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
100	FIRE REVENUE	\$ 1,500.00	\$ 2,395.00	\$ 2,000.00
300	FIRE PERMIT	\$ 3,500.00	\$ 3,525.00	\$ 3,500.00
	TOTAL FIRE REVENUE	\$ 5,000.00	\$ 5,920.00	\$ 5,500.00

GL ACCT # 4020	ROAD REVENUE	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
110	ROADS MISC REVENUE	\$ 9,000.00	\$ 755.00	\$ 750.00
115	ROAD OCCUPANCY PERMITS		\$ 46,875.00	\$ 5,000.00
125	ENTRANCE PERMITS	\$ 4,000.00	\$ 3,400.00	\$ 4,000.00
130	WIDE LOAD PERMITS	\$ 2,000.00	\$ 800.00	\$ 1,000.00
200	CULVERTS			
140	BRETTON ESTATES SNOW PLOWING			
500	SHELBURNE ROAD AGREEMENT	\$ 6,442.00	\$ 6,442.00	\$ 6,887.00
	TRANSFER FROM RESERVES			
703	TRFR FROM GAS TAX	\$ 135,000.00	\$ 135,000.00	\$ 100,000.00
704	TRFR FROM ROAD CAPITAL RESERVE	\$ 200,000.00	\$ 200,000.00	
702	TRFR FROM EQUIPMENT RESERVE - TRUCK	\$ 595,000.00	\$ 268,027.00	\$ 120,000.00
0	TRFR FROM WORKING CAPITAL RESERVE	\$ 99,000.00	\$ 45,000.00	
	TRFR FROM PAVING RESERVE	\$ 74,000.00	\$ 74,000.00	
	TRFR DEV CHG (GRADER)	\$ 175,000.00	\$ 175,000.00	
	TRFR DEV CHG (PAVING)(DC STUDY)	\$ 52,000.00	\$ 52,000.00	\$ 27,000.00
	TAX STABILIZATION	\$ 150,000.00	\$ 150,000.00	\$ 217,000.00
	TRFR MMAH			\$ 16,000.00
	TRFR WORKING			\$ 200,000.00
	TRFR WORKING			\$ 200,000.00
	TOTAL ROADS REVENUE	\$ 1,501,442.00	\$ 1,157,299.00	\$ 897,637.00

GL ACCT # 4035	PLANNING REVENUE	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
100	OFFICIAL PLAN APPLICATION	\$ -		
310	SITE PLAN APPLICATION FEES	\$ -	\$ 750.00	\$ 750.00
350	ZONING BY-LAW AMENDMENT	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00
300	CONSENT APPLICATIONS	\$ 6,000.00	\$ 9,000.00	\$ 8,000.00
325	MINOR VARIANCE	\$ 5,000.00	\$ 2,000.00	\$ 2,000.00
200	ZONING REQUESTS	\$ 1,000.00	\$ 1,400.00	\$ 1,200.00
360	CHANGE OF USE CERTIFICATE APPLICATION	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
370	TELECOMMUNICATION FACILITES APPLICATION	\$ -		
375	PRE-APPLICATION CONSULTATION	\$ 12,000.00	\$ 11,000.00	\$ 10,000.00
500	PROFESSIONAL SERVICES REIMBURSEMENT	\$ -	\$ 5,333.00	
	TRFR FROM DEV CHG (OFFICIAL PLAN)	\$ 21,000.00	\$ -	\$ -
	TOTAL PLANNING REVENUE	\$ 53,500.00	\$ 34,983.00	\$ 27,450.00

GL ACCT # 4050	OTHER REVENUE	2023 BUDGET	2023 PROPOSED YEAR END AMOUNT	2024 BUDGET
100	MISCELLANEOUS REVENUE	\$ 600.00	\$ 5,805.00	\$ 600.00
125	CHD COMMUNITY CONTRIBUTION	\$ 309,000.00	\$ 309,000.00	\$ 309,000.00
130	PLATEAU COMMUNITY CONTRIBUTION	\$ 35,000.00	\$ 36,763.00	\$ 35,000.00
135	DWP COMMUNITY CONTRIBUTION	\$ 264,000.00	\$ 264,000.00	\$ 264,000.00
200	PENALTIES AND INTEREST ON TAXES	\$ 105,000.00	\$ 104,270.00	\$ 105,000.00
300	INTEREST ON DEPOSITS	\$ 45,000.00	\$ 118,115.00	\$ 100,000.00
400	POA	\$ 45,000.00	\$ 59,250.00	\$ 50,000.00
4077 0000	LAND RENTAL	\$ 2,550.00	\$ 2,550.00	\$ 2,550.00
4050 0460	TRFR FROM MMAH-2019 FOR COUNCIL HYBRID	\$ 5,000.00	\$ 5,000.00	
	TRFR FROM EMERGENCY RELIEF FUND	\$ 25,000.00		\$ 25,000.00
4050 0460	TRFR FROM TAX STABILIZATION (LEGALS OVERAGE)	\$ 40,000.00	\$ -	
	HORNINGS MILLS OTF PROJECT		\$ 13,030.00	
TOTAL OTHER REVENUE		\$ 876,150.00	\$ 917,783.00	\$ 891,150.00
TOTAL REVENUE		\$ 2,975,994.00	\$ 2,628,998.00	\$ 2,344,789.00
TOTAL EXPENDITURER		\$ 6,070,427.00	\$ 5,538,605.00	\$ 6,001,686.00
		\$ 3,094,433.00	\$ 2,909,607.00	\$ 3,656,897.00
			INCREASE	18.18%
			Including Growth	16.39%