

Corporation of The Municipality of Huron Shores

2023 BUDGET

Approved by Council

June 14, 2023

By-law #23-29



Treasurer: John P. Stenger

2023 BUDGET

DESCRIPTION	2022 BUDGET	31-Dec-22 ACTUAL (Unaudited)	2023 BUDGET	BUDGET VARIANCE 23 vs. 22
GENERAL GOVERNMENT EXPENSES				
Administration - Wages Benefits	\$583,307	\$642,484	\$663,760	\$80,453
Administration - Office Expenditures	\$339,203	\$293,526	\$212,475	(\$126,728)
Administration - Office Capital	\$2,500	\$2,370	\$23,050	\$20,550
Interest and Bank Charges	\$4,900	\$4,286	\$3,500	(\$1,400)
Taxes Written Off and Bad Debts	\$126,930	\$116,148	\$157,040	\$30,110
General Government - Grants & Donations	\$1,400	\$862	\$1,400	\$0
Purchase of Property	\$20,000	\$0	\$0	(\$20,000)
Professional Services, Contracts & Consulting	\$166,131	\$103,426	\$238,934	\$72,803
Transfer to Reserve - Working Fund	\$5,000	\$99,150	\$0	(\$5,000)
Transfer to Reserve - Safe Restart 2020	\$0	\$0	\$0	\$0
Transfer to NORDS Reserve	\$77,241	\$200,862	\$97,695	\$20,454
Council - Expenditures	\$95,232	\$106,899	\$90,591	(\$4,641)
Integrity Commissioner Expense	\$7,500	\$0	\$7,500	\$0
Transfer to Reserve - Election Reserve	\$0	\$0	\$2,750	\$2,750
TOTAL GENERAL GOVERNMENT EXPENSES	\$1,429,344	\$1,570,013	\$1,498,695	\$69,351
FIRE DEPARTMENT EXPENSES				
Fire Department - Remuneration & Benefits	\$51,258	\$54,206	\$60,190	\$8,932
Fire Department - Office Expenditures	\$21,750	\$15,232	\$18,904	(\$2,846)
Fire Department - Capital & Loan Repayments	\$146,566	\$120,044	\$164,739	\$18,173
Fire Department - Professional & Social Development	\$8,003	\$8,003	\$8,003	\$0
Transfer to Fire Department Reserve	\$139,839	\$150,292	\$700	(\$139,139)
MNR Agreement	\$9,655	\$9,653	\$10,061	\$406
Fire Station #1 - Expenditures	\$60,470	\$52,936	\$72,510	\$12,040
Fire Station #1 - Capital	\$2,000	\$0	\$0	(\$2,000)
Fire Station #2 - Expenditures	\$47,920	\$38,848	\$70,218	\$22,298
Fire Station #2 - Capital	\$20,700	\$0	\$0	(\$20,700)
Fire Prevention - Wages & Benefits	\$84,694	\$82,394	\$89,792	\$5,098
Fire Prevention - Expense	\$9,525	\$10,060	\$12,400	\$2,875
Fire Prevention - Capital	\$66,000	\$56,565	\$1,000	(\$65,000)
TOTAL FIRE DEPARTMENT EXPENSES	\$668,380	\$598,233	\$508,517	(\$159,863)
OTHER PROTECTION EXPENSES				
Building Inspection - Expense	\$24,000	\$16,550	\$23,460	(\$540)
Dog Control - Expenditures	\$8,180	\$0	\$0	(\$8,180)
Protection - Grants & Donations	\$750	\$0	\$750	\$0
By-Law Enforcement - Expenditures	\$6,105	\$540	\$6,139	\$34
Health & Safety - Expenditures	\$8,740	\$4,933	\$9,900	\$1,160
Livestock/Fence Viewer & Bear Control	\$700	\$1,708	\$1,800	\$1,100
Emergency Services - Misc. Expense	\$5,250	\$4,162	\$5,000	(\$250)
Policing	\$410,248	\$407,954	\$414,962	\$4,714
TOTAL OTHER PROTECTION EXPENSES	\$463,973	\$435,847	\$462,011	(\$1,962)
TRANSPORTATION EXPENSES				
Roads - Wages & Benefits	\$504,994	\$466,850	\$518,085	\$13,091
Roads - Office Expenditures	\$23,662	\$10,251	\$16,780	(\$6,882)
Roads - Capital	\$520,000	\$0	\$614,120	\$94,120
Roads - Grants & Donations	\$4,350	\$3,555	\$0	(\$4,350)
Roads - Bridges Capital & Maintenance	\$663,773	\$227,382	\$632,339	(\$31,434)
Roads - Loan Repayment	\$4,340	\$0	\$25,285	\$20,945
Roads - Parking Lot Agreement	\$1,221	\$0	\$0	(\$1,221)
Roads - Municipal Drainage	\$74,637	\$3,903	\$29,640	(\$44,997)
Roads - NOHFC (Industrial Area)	\$0	\$0	\$0	\$0
Transfer to Roads Reserve	\$95,000	\$187,144	\$104,000	\$9,000
Transfer to Roads Reserve Fund - Federal Gas Tax	\$105,548	\$110,699	\$110,137	\$4,589
Transfer to Reserve - Road Equipment	\$125,000	\$125,826	\$145,000	\$20,000
Transfer to Reserve - Bridge Replacement	\$225,000	\$390,700	\$225,000	\$0
Roads Service Garage Ward 1 - Expenditures	\$10,790	\$8,529	\$17,555	\$6,765
Roads Service Garage Ward 1 - Capital	\$18,700	\$136	\$23,650	\$4,950
Roads Service Garage Ward 3 - Expenditures	\$8,370	\$9,603	\$18,614	\$10,244
Roads Service Garage Ward 3 - Capital	\$400	\$0	\$3,900	\$3,500
Roads Service Garage Ward 4 - Expense	\$920	\$377	\$4,538	\$3,618
Roads Construction Projects #1 to #25	\$173,481	\$165,449	\$316,182	\$142,701
Streetlights - Expenditures	\$43,000	\$15,060	\$36,460	(\$6,540)
Roads Vehicle - Repairs and Maintenance	\$177,029	\$129,276	\$189,703	\$12,674
Roads Vehicle - Fuel	\$72,263	\$111,979	\$83,110	\$10,847
Roads Summer Maintenance - Expenditures	\$520,503	\$461,701	\$576,487	\$55,984
Roads Summer Maintenance Project #1 to #5	\$0	\$0	\$0	\$0
Roads Winter Maintenance - Expenditures	\$111,049	\$94,308	\$120,748	\$9,699
TOTAL TRANSPORTATION EXPENSES	\$3,484,030	\$2,522,728	\$3,811,333	\$327,303

2023 BUDGET

DESCRIPTION	2022 BUDGET	31-Dec-22 ACTUAL (Unaudited)	2023 BUDGET	BUDGET VARIANCE 23 vs. 22
ENVIRONMENTAL EXPENSES				
Recycling	\$82,982	\$87,092	\$86,784	\$3,802
Waste Site - Wages & Benefits	\$101,628	\$99,368	\$115,815	\$14,187
Waste Site - Materials & Supplies	\$250	\$33	\$250	\$0
Environmental - Grants & Donations	\$500	\$718	\$0	(\$500)
Transfer to Waste Site Closure & Expansion Reserve	\$15,000	\$46,393	\$26,100	\$11,100
Waste Site Ward 1 Expense	\$69,035	\$50,721	\$41,455	(\$27,580)
Waste Site Ward 2 Expense	\$36,645	\$36,830	\$37,490	\$845
Waste Site Ward 3 Expense	\$89,475	\$46,656	\$75,290	(\$14,185)
Waste Site Ward 4 Expense	\$27,080	\$9,073	\$35,980	\$8,900
Water Testing - Wages & Benefits	\$545	\$266	\$565	\$20
Water Testing - Expense	\$700	\$847	\$1,000	\$300
TOTAL ENVIRONMENTAL EXPENSES	\$423,840	\$377,999	\$420,729	(\$3,111)
HEALTH EXPENSES				
Health - Training & Travel	\$200	\$0	\$200	\$0
Health - Grants To Others	\$21,000	\$21,000	\$21,000	\$0
Algoma Health Unit	\$66,945	\$66,945	\$75,216	\$8,271
Land Ambulance	\$399,826	\$399,826	\$416,122	\$16,296
TOTAL HEALTH EXPENSES	\$487,971	\$487,771	\$512,538	\$24,567
SOCIAL SERVICES EXPENSES				
Homes for the Aged & Social Services - Grants To Others	\$0	\$0	\$0	\$0
Algoma District Services Admin Board	\$182,587	\$182,587	\$187,864	\$5,277
Social Housing	\$260,128	\$260,128	\$270,873	\$10,745
Children's Program - Expenditures	\$0	\$0	\$0	
TOTAL SOCIAL SERVICES EXPENSES	\$442,715	\$442,715	\$458,737	\$16,022
PARKS EXPENSES				
Parks & Grounds - Wages & Benefits	\$10,860	\$8,128	\$12,895	\$2,035
Parks & Grounds - Maintenance	\$43,047	\$23,037	\$23,550	(\$19,497)
Parks & Grounds - Capital	\$0	\$0	\$8,000	\$8,000
Transfer to Parkland Reserve Fund	\$0	\$91	\$36	\$36
TOTAL PARKS EXPENSES	\$53,907	\$31,256	\$44,481	(\$9,426)
WARD 1 HALL/GAZEBO/BALL DIAMOND EXPENSES				
Ward 1 Hall - Expenditures	\$4,750	\$5,309	\$5,190	\$440
Ward 1 Hall - Capital	\$8,000	\$0	\$8,000	\$0
Transfer to Ward 1 Recreation Reserve	\$0	\$0	\$0	\$0
Ward 1 Gazebo/Ball Diamond - Expenditures	\$9,565	\$2,021	\$13,633	\$4,068
TOTAL WARD 1 HALL/GAZEBO/BALL DIAMOND EXPENSES	\$22,315	\$7,330	\$26,823	\$4,508
WARD 2 HALL EXPENSES				
Ward 2 Hall and Barn - Expenditures	\$8,705	\$9,103	\$10,424	\$1,719
Ward 2 Hall and Barn - Capital	\$104,450	\$98,578	\$12,508	(\$91,942)
Transfer to Reserve for Ward 2 Hall and Barn	\$0	\$0	\$0	\$0
TOTAL WARD 2 HALL EXPENSES	\$113,155	\$107,681	\$22,932	(\$90,223)
WARD 4 HALL EXPENSES				
Ward 4 Hall - Expenses	\$10,220	\$5,445	\$11,184	\$964
Ward 4 Hall - Capital	\$2,050	\$0	\$2,250	\$200
Transfer to Ward 4 Recreation Reserve	\$0	\$0	\$0	\$0
TOTAL WARD 4 HALL EXPENSES	\$12,270	\$5,445	\$13,434	\$1,164
WARD 3 REC CENTRE EXPENSES				
Ward 3 REC CENTRE - Expenses	\$15,700	\$14,247	\$17,300	\$1,600
Ward 3 REC CENTRE - Capital	\$100,000	\$85,622	\$0	(\$100,000)
Transfer to Ward 3 REC CENTER Reserve	\$0	\$2,482	\$0	\$0
TOTAL WARD 3 REC CENTRE EXPENSES	\$115,700	\$102,352	\$17,300	(\$98,400)
MUSEUM EXPENSES				
Museum - Wages	\$12,950	\$10,756	\$14,420	\$1,470
Museum - Expenses	\$2,700	\$5,858	\$6,515	\$3,815
Museum - Capital	\$24,000	\$27,236	\$750	(\$23,250)
Transfer to Ward 3 Museum Reserve	\$0	\$0	\$0	\$0
TOTAL MUSEUM EXPENSES	\$39,650	\$43,850	\$21,685	(\$17,965)
LIBRARY EXPENSES				
Library - Wages & Benefits	\$29,041	\$27,945	\$35,670	\$6,629
Library - Materials & Supplies	\$16,000	\$13,364	\$17,870	\$1,870
Library - Equipment Capital	\$16,705	\$0	\$15,365	(\$1,340)
Library - Transfers	\$0	\$0	\$0	\$0
Transfer to Huron Shores Library Reserve	\$0	\$0	\$0	\$0
TOTAL LIBRARY EXPENSES	\$61,746	\$41,309	\$68,905	\$7,159

2023 BUDGET

DESCRIPTION	2022 BUDGET	31-Dec-22 ACTUAL (Unaudited)	2023 BUDGET	BUDGET VARIANCE 23 vs. 22
OTHER CULTURAL/RECREATION EXPENSES				
Student - Wages Benefits	\$30,196	\$12,783	\$22,586	(\$7,610)
Transfer to Reserve Round Barn Capital Project	\$0	\$0	\$0	\$0
Transfer to Ward 3 Bridge Site Reserve (Veteran's)	\$0	\$0	\$0	\$0
Recreation & Culture - Volunteer Bonus	\$900	\$300	\$900	\$0
Recreation & Culture - Grants & Donations	\$8,405	\$7,503	\$8,705	\$300
911 - Expense	\$1,200	\$1,178	\$1,200	\$0
Education - Expenditures	\$0	\$2,805	\$0	\$0
TOTAL OTHER CULTURAL/RECREATION EXPENSES	\$40,701	\$21,764	\$33,391	(\$7,310)
PLANNING EXPENSES				
Planning & Zoning - Training & Travel	\$1,200	\$400	\$700	(\$500)
Planning & Zoning - Expense	\$30,000	\$4,554	\$116,375	\$86,375
Planning & Zoning - Capital	\$217,664	\$171,604	\$271,207	\$53,543
Planning & Zoning - Grants To Others	\$300	\$35	\$300	\$0
Transfer to Reserve for Planning - Commercial & Industrial	\$0	\$6,664	\$0	\$0
Planning - Commercial & Industrial	\$22,500	\$3,159	\$20,000	(\$2,500)
Planning - Emergency - Capital	\$2,000	\$652	\$0	(\$2,000)
Emergency Planning Expense	\$1,200	\$0	\$2,000	\$800
TOTAL PLANNING EXPENSES	\$274,864	\$187,068	\$410,582	\$135,718
CEMETERY EXPENSES				
Cemetery - Expenditures	\$19,425	\$3,785	\$17,746	(\$1,679)
Cemetery - Capital	\$0	\$0	\$0	\$0
Transfer to Perpetual Care	\$1,360	\$0	\$1,360	\$0
Cemetery - Donations	\$0	\$0	\$0	\$0
Transfer to Reserve for Cemetery	\$0	\$0	\$0	\$0
TOTAL CEMETERY EXPENSES	\$20,785	\$3,785	\$19,106	(\$1,679)
DEVELOPMENT EXPENSES				
Economic Development - Training & Travel	\$1,000	\$128	\$0	(\$1,000)
Economic Development Expense	\$16,434	\$10,861	\$5,960	(\$10,474)
Economic Development - Broadband	\$0	\$0	\$0	\$0
Economic Development Broadband Capital	\$190,000	\$0	\$0	(\$190,000)
Economic Development Capital	\$0	\$0	\$14,420	\$14,420
TOTAL DEVELOPMENT EXPENSES	\$207,434	\$10,989	\$20,380	(\$187,054)
TOTAL EXPENSES	\$8,362,780	\$6,998,134	\$8,371,579	\$8,799

2023 BUDGET

DESCRIPTION	2022 BUDGET	31-Dec-22 ACTUAL (Unaudited)	2023 BUDGET	BUDGET VARIANCE 23 vs. 22
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REVENUE

GENERAL GOVERNMENT				
Taxation & Payment In-lieu	\$63,256	\$63,787	\$76,981	\$13,725
Penalty & Interest	\$184,000	\$153,566	\$150,000	(\$34,000)
Long Term Financing Incurred	\$0	\$0	\$0	\$0
Transfer From Partnership Reserve	\$0	\$0	\$0	\$0
Interest & Rebates	\$39,710	\$96,758	\$199,515	\$159,805
Transfer From Working Reserve	\$334,243	\$89,602	\$280,693	(\$53,550)
Transfer From Safe Restart 2020 Reserve	\$8,065	\$35,208	\$4,567	(\$3,498)
Transfer From NORDS Reserve	\$0	\$0	\$25,000	\$25,000
Grants Provincial & Federal	\$337,554	\$555,961	\$226,949	(\$110,605)
OMPF Funding	\$1,336,300	\$1,336,300	\$1,377,600	\$41,300
Provincial OCLIF Funding (Cannabis Legalization)	\$0	\$0	\$0	\$0
Provincial Offences Revenue	\$6,700	\$7,118	\$7,200	\$500
Administration Revenue	\$77,025	\$8,747	\$14,895	(\$62,130)
Sale of Land & Equipment	\$5,000	\$8,231	\$700	(\$4,300)
Transfer From Election Reserve	\$9,600	\$9,600	\$0	(\$9,600)
PROTECTION				
Fire Department - Long-Term Financing Incurred	\$0	\$0	\$0	\$0
Fire Department - Revenue	\$29,839	\$21,767	\$35,000	\$5,161
Transfer from Huron Shores Fire Department Reserve	\$96,740	\$64,083	\$238,045	\$141,305
Transfer from Reserve for MNR Fire Agreement	\$0	\$0	\$0	\$0
Building Permits	\$11,750	\$20,405	\$15,520	\$3,770
Dog Licences	\$200	\$111	\$335	\$135
Livestock/Fenceviewer Revenue	\$500	\$1,629	\$1,700	\$1,200
TRANSPORTATION				
Long-Term Financing Incurred -- Roads	\$230,000	\$0	\$254,160	\$24,160
Municipal Drainage Revenue	\$29,819	\$2,038	\$29,820	\$1
Grants Provincial Capital - Transportation	\$158,141	\$33,653	\$126,587	(\$31,554)
Grants Federal - Gas Tax Rebate	\$105,548	\$110,699	\$110,137	\$4,589
Miscellaneous Revenue	\$13,485	\$85,995	\$9,757	(\$3,728)
Gravel Royalties/Sales	\$95,000	\$103,809	\$104,000	\$9,000
Transfer from Roads Reserve	\$127,000	\$45,000	\$21,155	(\$105,845)
Transfer from Reserve Road Equipment	\$328,711	\$1,900	\$334,960	\$6,249
Transfer from Bridge Replacement Reserve	\$41,859	\$0	\$223,106	\$181,247
Transfer from Roads Gas Tax Reserve Fund	\$0	\$0	\$180,000	\$180,000
ENVIRONMENT				
Stewardship Ontario Funding	\$37,574	\$50,995	\$61,091	\$23,517
Waste Disposal Site - User Fees	\$15,000	\$43,593	\$26,100	\$11,100
Transfer from Waste Disposal Site Closure Reserve	\$93,735	\$50,770	\$104,535	\$10,800
RECREATION CULTURE & OTHER				
Recreation Ward 1 Hall/Gazebo - Revenue	\$20,900	\$2,455	\$17,750	(\$3,150)
Recreation Ward 2 Hall/Barn - Revenue	\$75,500	\$38,662	\$21,808	(\$53,692)
Recreation Ward 4 Hall - Revenue	\$10,500	\$1,380	\$4,250	(\$6,250)
Recreation Ward 3 Rec Centre - Revenue	\$22,727	\$6,893	\$7,700	(\$15,027)
Ward 3 Museum - Revenue	\$24,000	\$28,033	\$1,450	(\$22,550)
Library - Revenue	\$23,649	\$10,668	\$22,559	(\$1,090)
Transfer from Miscellaneous Reserves	\$21,268	\$19,869	\$0	(\$21,268)
Planning & Zoning Revenue	\$37,692	\$9,574	\$12,834	(\$24,858)
Cemetery Revenue	\$17,215	\$3,838	\$16,940	(\$275)
Parks Revenue	\$0	\$91	\$36	\$36
Transfer from Ward 3 Bridge Site Reserve	\$117,066	\$6,361	\$0	(\$117,066)

TOTAL REVENUE	\$4,186,871	\$3,129,149	\$4,345,435	\$158,564
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		2022	2023
EXPENSES		\$8,362,780	\$8,371,579
REVENUE		\$4,186,871	\$4,345,435
REVENUE < EXPENSES		\$4,175,909	\$4,026,144
General Levy Reduction from Accumulated		(\$443,000)	
Surplus			
Railway Taxation		(\$25,495)	(\$25,495)
		\$3,707,414	NEEDED FROM TAXATION \$4,000,649