

CORPORATION OF THE MUNICIPALITY OF HURON SHORES

2024 BUDGET

APPROVED BY COUNCIL

April 10, 2024

By-law #24-22



Prepared by Treasurer: John P. Stenger

2024 BUDGET

DESCRIPTION	2023 BUDGET	31-Dec-23 ACTUAL (Unaudited)	2024 BUDGET	BUDGET VARIANCE 24 vs. 23
GENERAL GOVERNMENT EXPENSES				
Administration - Wages Benefits	\$663,760	\$634,177	\$686,315	\$22,555
Administration - Office Expenditures	\$296,172	\$280,792	\$231,145	(\$65,027)
Administration - Office Capital	\$23,050	\$20,573	\$32,195	\$9,145
Interest and Bank Charges	\$3,500	\$10,322	\$8,700	\$5,200
Taxes Written Off and Bad Debts	\$157,040	\$150,913	\$131,400	(\$25,640)
General Government - Grants & Donations	\$1,400	\$550	\$9,500	\$8,100
Purchase of Property	\$0	\$0	\$0	\$0
Professional Services, Contracts & Consulting	\$155,237	\$157,708	\$279,835	\$124,598
Transfer to Reserve - Working Fund	\$0	\$80,149	\$1,380	\$1,380
Transfer to Reserve - Safe Restart 2020	\$0	\$0	\$0	\$0
Transfer to NORDS Reserve	\$97,695	\$101,921	\$94,300	(\$3,395)
Council - Expenditures	\$90,591	\$89,643	\$98,879	\$8,288
Integrity Commissioner Expense	\$7,500	\$0	\$7,500	\$0
Transfer to Reserve - Election Reserve	\$2,750	\$2,750	\$2,750	\$0
TOTAL GENERAL GOVERNMENT EXPENSES	\$1,498,695	\$1,529,498	\$1,583,899	\$85,204
FIRE DEPARTMENT EXPENSES				
Fire Department - Remuneration & Benefits	\$60,190	\$64,371	\$86,555	\$26,365
Fire Department - Office Expenditures	\$18,904	\$15,772	\$21,365	\$2,461
Fire Department - Capital & Loan Repayments	\$164,739	\$143,311	\$166,404	\$1,665
Fire Department - Professional & Social Development	\$8,003	\$8,003	\$8,003	\$0
Transfer to Fire Department Reserve	\$700	\$43,416	\$47,500	\$46,800
MNR Agreement	\$10,061	\$9,653	\$10,400	\$339
Fire Station #1 - Expenditures	\$72,510	\$60,737	\$71,499	(\$1,011)
Fire Station #1 - Capital	\$0	\$0	\$0	\$0
Fire Station #2 - Expenditures	\$70,218	\$35,555	\$63,199	(\$7,019)
Fire Station #2 - Capital	\$0	\$0	\$21,000	\$21,000
Fire Prevention - Wages & Benefits	\$89,792	\$92,177	\$93,120	\$3,328
Fire Prevention - Expense	\$12,400	\$7,703	\$6,450	(\$5,950)
Fire Prevention - Capital	\$1,000	\$0	\$1,000	\$0
TOTAL FIRE DEPARTMENT EXPENSES	\$508,517	\$480,697	\$596,495	\$87,978
OTHER PROTECTION EXPENSES				
Building Inspection - Expense	\$23,460	\$19,791	\$23,460	\$0
Dog Control - Expenditures	\$0	\$0	\$0	\$0
Protection - Grants & Donations	\$750	\$749	\$750	\$0
By-Law Enforcement - Expenditures	\$6,139	\$5,803	\$31,510	\$25,371
Health & Safety - Expenditures	\$9,900	\$668	\$4,400	(\$5,500)
Livestock/Fence Viewer & Bear Control	\$1,800	\$0	\$1,800	\$0
Emergency Services - Misc. Expense	\$5,000	\$0	\$17,000	\$12,000
Policing	\$414,962	\$412,131	\$405,092	(\$9,870)
Police Services Board Expense	\$0	\$0	\$1,000	\$1,000
TOTAL OTHER PROTECTION EXPENSES	\$462,011	\$439,142	\$485,012	\$23,001

2024 BUDGET

DESCRIPTION	2023 BUDGET	31-Dec-23 ACTUAL (Unaudited)	2024 BUDGET	BUDGET VARIANCE 24 vs. 23
TRANSPORTATION EXPENSES				
Roads - Wages & Benefits	\$518,085	\$457,045	\$475,910	(\$42,175)
Roads - Office Expenditures	\$16,780	\$7,231	\$14,697	(\$2,083)
Roads - Capital	\$614,120	\$581,355	\$253,827	(\$360,293)
Roads - Grants & Donations	\$0	\$0	\$0	\$0
Roads - Bridges Capital & Maintenance	\$632,339	\$113,492	\$777,920	\$145,581
Roads - Loan Repayment	\$25,285	\$1,385	\$65,631	\$40,346
Roads - Parking Lot Agreement	\$0	\$0	\$0	\$0
Roads - Municipal Drainage	\$29,640	\$13,631	\$103,640	\$74,000
Roads - NOHFC (Industrial Area)	\$0	\$0	\$0	\$0
Transfer to Roads Reserve	\$104,000	\$282,746	\$95,000	(\$9,000)
Transfer to Roads Reserve Fund - Federal Gas Tax	\$110,137	\$124,121	\$116,957	\$6,820
Transfer to Reserve - Road Equipment	\$145,000	\$260,090	\$100,000	(\$45,000)
Transfer to Reserve - Bridge Replacement	\$225,000	\$225,000	\$225,000	\$0
Roads Service Garage Ward 1 - Expenditures	\$17,555	\$15,426	\$12,225	(\$5,330)
Roads Service Garage Ward 1 - Capital	\$23,650	\$19,120	\$0	(\$23,650)
Roads Service Garage Ward 3 - Expenditures	\$18,614	\$11,101	\$10,975	(\$7,639)
Roads Service Garage Ward 3 - Capital	\$3,900	\$0	\$3,900	\$0
Roads Service Garage Ward 4 - Expense	\$4,538	\$477	\$4,523	(\$15)
Roads Construction Projects #1 to #25	\$316,182	\$362,358	\$1,037,493	\$721,311
Streetlights - Expenditures	\$36,460	\$11,589	\$46,460	\$10,000
Roads Vehicle - Repairs and Maintenance	\$189,703	\$91,558	\$132,919	(\$56,784)
Roads Vehicle - Fuel	\$83,110	\$101,718	\$108,500	\$25,390
Roads Summer Maintenance - Expenditures	\$576,487	\$472,192	\$562,608	(\$13,879)
Roads Summer Maintenance Project #1 to #5	\$0	\$0	\$0	\$0
Roads Winter Maintenance - Expenditures	\$120,748	\$92,405	\$81,764	(\$38,984)
TOTAL TRANSPORTATION EXPENSES	\$3,811,333	\$3,244,039	\$4,229,949	\$418,616
ENVIRONMENTAL EXPENSES				
Recycling	\$86,784	\$84,004	\$90,460	\$3,676
Waste Site - Wages & Benefits	\$115,815	\$104,911	\$114,485	(\$1,330)
Waste Site - Materials & Supplies	\$250	\$157	\$250	\$0
Environmental - Grants & Donations	\$0	\$0	\$4,315	\$4,315
Transfer to Waste Site Closure & Expansion Reserve	\$26,100	\$70,517	\$30,400	\$4,300
Waste Site Ward 1 Expense	\$41,455	\$27,832	\$22,930	(\$18,525)
Waste Site Ward 2 Expense	\$37,490	\$32,744	\$68,970	\$31,480
Waste Site Ward 3 Expense	\$75,290	\$42,741	\$49,015	(\$26,275)
Waste Site Ward 4 Expense	\$35,980	\$25,525	\$16,255	(\$19,725)
Water Testing - Wages & Benefits	\$565	\$767	\$970	\$405
Water Testing - Expense	\$1,000	\$1,391	\$1,300	\$300
TOTAL ENVIRONMENTAL EXPENSES	\$420,729	\$390,589	\$399,350	(\$21,379)
HEALTH EXPENSES				
Health - Training & Travel	\$200	\$0	\$200	\$0
Health - Grants To Others	\$21,000	\$21,000	\$21,000	\$0
Algoma Health Unit	\$75,216	\$75,216	\$79,729	\$4,513
Land Ambulance	\$416,122	\$416,122	\$425,407	\$9,285
TOTAL HEALTH EXPENSES	\$512,538	\$512,338	\$526,336	\$13,798
SOCIAL SERVICES EXPENSES				
Homes for the Aged & Social Services - Grants To Others	\$0	\$0	\$0	\$0
Algoma District Services Admin Board	\$187,864	\$187,864	\$196,431	\$8,567
Social Housing	\$270,873	\$270,873	\$279,530	\$8,657
Children's Program - Expenditures	\$0	\$0	\$0	\$0
TOTAL SOCIAL SERVICES EXPENSES	\$458,737	\$458,737	\$475,961	\$17,224

2024 BUDGET

DESCRIPTION	2023 BUDGET	31-Dec-23 ACTUAL (Unaudited)	2024 BUDGET	BUDGET VARIANCE 24 vs. 23
PARKS EXPENSES				
Parks & Grounds - Wages & Benefits	\$12,895	\$10,799	\$18,355	\$5,460
Parks & Grounds - Maintenance	\$23,550	\$9,463	\$18,534	(\$5,016)
Parks & Grounds - Capital	\$8,000	\$0	\$11,615	\$3,615
Transfer to Parkland Reserve Fund	\$36	\$87	\$93	\$57
TOTAL PARKS EXPENSES	\$44,481	\$20,349	\$48,597	\$4,116
WARD 1 HALL/GAZEBO/BALL DIAMOND EXPENSES				
Ward 1 Hall - Expenditures	\$5,190	\$4,024	\$4,500	(\$690)
Ward 1 Hall - Capital	\$8,000	\$0	\$13,090	\$5,090
Transfer to Ward 1 Recreation Reserve	\$0	\$8,158	\$0	\$0
Ward 1 Gazebo/Ball Diamond - Expenditures	\$13,633	\$2,323	\$10,040	(\$3,593)
TOTAL WARD 1 HALL/GAZEBO/BALL DIAMOND EXPENSES	\$26,823	\$14,505	\$27,630	\$807
WARD 2 HALL EXPENSES				
Ward 2 Hall and Barn - Expenditures	\$10,424	\$10,246	\$9,715	(\$709)
Ward 2 Hall and Barn - Capital	\$12,508	\$0	\$34,000	\$21,492
Transfer to Reserve for Ward 2 Hall and Barn	\$0	\$3,615	\$0	\$0
TOTAL WARD 2 HALL EXPENSES	\$22,932	\$13,861	\$43,715	\$20,783
WARD 4 HALL EXPENSES				
Ward 4 Hall - Expenses	\$11,184	\$6,707	\$11,606	\$422
Ward 4 Hall - Capital	\$2,250	\$0	\$2,250	\$0
Transfer to Ward 4 Recreation Reserve	\$0	\$0	\$0	\$0
TOTAL WARD 4 HALL EXPENSES	\$13,434	\$6,707	\$13,856	\$422
WARD 3 REC CENTRE EXPENSES				
Ward 3 REC CENTRE - Expenses	\$17,300	\$15,236	\$24,820	\$7,520
Ward 3 REC CENTRE - Capital	\$0	\$0	\$7,500	\$7,500
Transfer to Ward 3 REC CENTER Reserve	\$0	\$0	\$0	\$0
TOTAL WARD 3 REC CENTRE EXPENSES	\$17,300	\$15,236	\$32,320	\$15,020
MUSEUM EXPENSES				
Museum - Wages	\$14,420	\$14,123	\$14,105	(\$315)
Museum - Expenses	\$6,515	\$2,932	\$6,400	(\$115)
Museum - Capital	\$750	\$433	\$0	(\$750)
Transfer to Ward 3 Museum Reserve	\$0	\$2,763	\$0	\$0
TOTAL MUSEUM EXPENSES	\$21,685	\$20,251	\$20,505	(\$1,180)
LIBRARY EXPENSES				
Library - Wages & Benefits	\$35,670	\$29,382	\$37,515	\$1,845
Library - Materials & Supplies	\$17,870	\$14,764	\$17,515	(\$355)
Library - Equipment Capital	\$15,365	\$15,172	\$4,500	(\$10,865)
Library - Transfers	\$0	\$0	\$0	\$0
Transfer to Huron Shores Library Reserve	\$0	\$0	\$0	\$0
TOTAL LIBRARY EXPENSES	\$68,905	\$59,317	\$59,530	(\$9,375)

2024 BUDGET

DESCRIPTION	2023 BUDGET	31-Dec-23 ACTUAL (Unaudited)	2024 BUDGET	BUDGET VARIANCE 24 vs. 23
OTHER CULTURAL/RECREATION EXPENSES				
Student - Wages Benefits	\$22,586	\$4,760	\$36,630	\$14,044
Transfer to Reserve Round Barn Capital Project	\$0	\$250	\$0	\$0
Transfer to Ward 3 Bridge Site Reserve (Veteran's)	\$0	\$0	\$10,000	\$10,000
Recreation & Culture - Volunteer Bonus	\$900	\$956	\$1,000	\$100
Recreation & Culture - Grants & Donations	\$8,705	\$8,163	\$4,500	(\$4,205)
911 - Expense	\$1,200	\$1,269	\$1,500	\$300
Education - Expenditures	\$0	\$9,270	\$0	\$0
TOTAL OTHER CULTURAL/RECREATION EXPENSES	\$33,391	\$15,398	\$53,630	\$20,239
PLANNING EXPENSES				
Planning & Zoning - Training & Travel	\$700	\$0	\$0	(\$700)
Planning & Zoning - Expense	\$116,375	\$18,480	\$103,490	(\$12,885)
Planning & Zoning - Capital	\$271,207	\$211,535	\$54,598	(\$216,609)
Planning & Zoning - Grants To Others	\$300	\$0	\$0	(\$300)
Transfer to Reserve for Planning - Commercial & Industrial	\$0	\$163,827	\$0	\$0
Planning - Commercial & Industrial	\$20,000	\$1,865	\$0	(\$20,000)
Planning - Emergency - Capital	\$0	\$0	\$5,000	\$5,000
Emergency Planning Expense	\$2,000	\$0	\$0	(\$2,000)
TOTAL PLANNING EXPENSES	\$410,582	\$395,707	\$163,088	(\$247,494)
CEMETERY EXPENSES				
Cemetery - Expenditures	\$17,746	\$4,623	\$21,396	\$3,650
Cemetery - Capital	\$0	\$0	\$0	\$0
Transfer to Perpetual Care	\$1,360	\$1,450	\$1,940	\$580
Cemetery - Donations	\$0	\$0	\$0	\$0
Transfer to Reserve for Cemetery	\$0	\$0	\$0	\$0
TOTAL CEMETERY EXPENSES	\$19,106	\$6,073	\$23,336	\$4,230
DEVELOPMENT EXPENSES				
Economic Development - Training & Travel	\$0	\$0	\$0	\$0
Economic Development Expense	\$5,960	\$3,858	\$18,605	\$12,645
Economic Development - Broadband	\$0	\$0	\$0	\$0
Economic Development Broadband Capital	\$0	\$0	\$0	\$0
Economic Development Capital	\$14,420	\$6,659	\$6,420	(\$8,000)
TOTAL DEVELOPMENT EXPENSES	\$20,380	\$10,517	\$25,025	\$4,645
TOTAL EXPENSES	\$8,371,579	\$7,632,959	\$8,808,234	\$436,655

2024 BUDGET

DESCRIPTION	2023 BUDGET	31-Dec-23 ACTUAL (Unaudited)	2024 BUDGET	BUDGET VARIANCE 24 vs. 23
REVENUE				
GENERAL GOVERNMENT				
Taxation & Payment In-lieu	\$76,981	\$100,253	\$70,136	(\$6,845)
Penalty & Interest	\$150,000	\$157,588	\$162,000	\$12,000
Fuel Tax Rebates (PTO)	\$0	\$736	\$300	\$300
Long Term Financing Incurred	\$0	\$0	\$0	\$0
Transfer From Partnership Reserve	\$0	\$0	\$0	\$0
Interest & Rebates	\$199,515	\$231,453	\$262,000	\$62,485
Transfer From Working Reserve	\$280,693	\$56,354	\$224,490	(\$56,203)
Transfer From Safe Restart 2020 Reserve	\$4,567	\$5,191	\$0	(\$4,567)
Transfer From NORDS Reserve	\$25,000	\$18,361	\$195,000	\$170,000
Grants Provincial & Federal	\$226,949	\$203,141	\$129,221	(\$97,728)
OMPF Funding	\$1,377,600	\$1,377,600	\$1,376,300	(\$1,300)
Provincial OCLIF Funding (Cannabis Legalization)	\$0	\$0	\$0	\$0
Provincial Offences Revenue	\$7,200	(\$3,241)	\$6,000	(\$1,200)
Administration Revenue	\$14,895	\$14,834	\$15,700	\$805
Sale of Land & Equipment	\$700	\$26,190	\$24,090	\$23,390
Transfer From Election Reserve	\$0	\$0	\$0	\$0
PROTECTION				
Fire Department - Long-Term Financing Incurred	\$0	\$0	\$0	\$0
Fire Department - Revenue	\$35,000	\$48,413	\$29,110	(\$5,890)
Transfer from Huron Shores Fire Department Reserve	\$238,045	\$234,000	\$73,900	(\$164,145)
Transfer from Reserve for MNR Fire Agreement	\$0	\$0	\$0	\$0
Building Permits	\$15,520	\$16,199	\$15,520	\$0
Trailer By-law Fees	\$0	\$0	\$20,000	\$20,000
Dog Licences	\$335	\$500	\$500	\$165
Livestock/Fenceviewer Revenue	\$1,700	\$0	\$1,700	\$0
TRANSPORTATION				
Long-Term Financing Incurred -- Roads	\$254,160	\$0	\$110,000	(\$144,160)
Municipal Drainage Revenue	\$29,820	\$17,404	\$14,820	(\$15,000)
Grants Provincial Capital - Transportation	\$126,587	\$66,224	\$350,000	\$223,413
Grants Federal - Gas Tax Rebate	\$110,137	\$121,797	\$116,957	\$6,820
Miscellaneous Revenue	\$9,757	\$11,371	\$61,325	\$51,568
Gravel Royalties/Sales	\$104,000	\$94,952	\$95,000	(\$9,000)
Transfer from Roads Reserve	\$21,155	\$3,155	\$118,500	\$97,345
Transfer from Reserve Road Equipment	\$334,960	\$123,892	\$119,942	(\$215,018)
Transfer from Bridge Replacement Reserve	\$223,106	\$0	\$105,115	(\$117,991)
Transfer from Roads Gas Tax Reserve Fund	\$180,000	\$170,000	\$350,000	\$170,000
ENVIRONMENT				
Stewardship Ontario Funding	\$61,091	\$61,373	\$61,091	\$0
Waste Disposal Site - User Fees	\$26,100	\$70,527	\$31,400	\$5,300
Transfer from Waste Disposal Site Closure Reserve	\$104,535	\$50,770	\$66,860	(\$37,675)
RECREATION CULTURE & OTHER				
Recreation Ward 1 Hall/Gazebo - Revenue	\$17,750	\$3,872	\$25,940	\$8,190
Recreation Ward 2 Hall/Barn - Revenue	\$21,808	\$13,877	\$41,400	\$19,592
Recreation Ward 4 Hall - Revenue	\$4,250	\$2,960	\$4,750	\$500
Recreation Ward 3 Rec Centre - Revenue	\$7,700	\$920	\$7,500	(\$200)
Ward 3 Museum - Revenue	\$1,450	\$1,338	\$3,050	\$1,600
Library - Revenue	\$22,559	\$14,179	\$14,164	(\$8,395)
Transfer from Miscellaneous Reserves	\$0	\$0	\$0	\$0
Planning & Zoning Revenue	\$12,834	\$12,464	\$127,694	\$114,860
Cemetery Revenue	\$16,940	\$5,358	\$17,460	\$520
Parks Revenue	\$36	\$93	\$93	\$57
Transfer from Ward 3 Bridge Site Reserve	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$4,345,435	\$3,334,097	\$4,449,028	\$103,593

2024 BUDGET

DESCRIPTION	2023 BUDGET	31-Dec-23 ACTUAL (Unaudited)	2024 BUDGET	BUDGET VARIANCE 24 vs. 23
	2023		2024	
EXPENSES	\$8,371,579		\$8,808,234	
REVENUE	\$4,345,435		\$4,449,028	
REVENUE < EXPENSES	\$4,026,144		\$4,359,206	
General Levy Reduction from Accumulated Surplus				
Railway Taxation	(\$25,495)		(\$25,495)	
	\$4,000,649	NEEDED FROM TAXATION	\$4,333,711	