

TOWNSHIP OF DAWSON

2024 BUDGET

PG 1 June 5th 2024

	2023 BUDGET	2023 ACTUAL	2024 BUDGET	Per cent of Budget	difference
REVENUES					
Taxes	620474	622685	634168		13694
Minimum taxes	26500	26686	25800		-700
Railway Acreage	18279	18279	18279		0
Minus Tax write offs	-3000	-9645	-3000		0
	662253	658004	675247	31.77%	12994
FEDERAL TCA Grants					0
Gas Tax Revenue	130000	7861	73800		-56200
	0	0	0		0
Total Federal Grants	130000	7861	73800	3.47%	-56200
OMPF	480800	480800	472400		-8400
Conditional Grants					
OCIF Grant	200000	0	212500		12500
NOHFC (fire hall water system)	72000		72000		0
NORDS Grant	61036	58808	63264		2228
Livestock Grant	1000	8964	1000		0
Court Costs	1225	1057	1225		0
Library Grant	1644	1644	1644		0
Krahn Branch Drain Grant			158667		158667
Drainage Maintenance Grant	74000	31633	30000		-44000
subtotal Ontario Conditional Grants	410905	102106	540300		129395
Total Ontario Grants	891705	582906	1012700	47.65%	
User Fees					
Misc	0	0	0		0 total
Copier	100	0	100		0 amort
Fire Services	50	20	50		0
Culverts, grader tec	200	0	200		0 249877
Roads customs work	1000	1418	1000		0 done for 2024
Dump fee	1200	1325	1200		0
Cemetery Plots	300	1000	300		0
Consent fees	900	1350	900		0
Tile Drain Interest	7280	7280	9266		1986
subtotal user fees	11030	12392	13016	0.61%	1986
License, permits rents etc					
License, permits etc	370	1170	370		0
Tax Sale & other user fees	2500	14950	2500		0
Building Permit Fees	1200	5941	1200		0
Roads Other	0	0	0		0
Locum House Rentals	5600	5376	5600		0
Locum House Misc Revenues	10	6	10		0
POA	500	-163	2784		2284
Penalty & Interest on taxes	7083	8935	7083		0
Total Permits, licenses and fines	17263	36216	19547	0.92%	
Investments income					
Bank Interest	10000	7540	10000		0
Locum House Interest	58		58		0
Interest from cemetery trust	503	1189	503		0
TCA Equipment Reserve	26876	36529	32915		6039
Dump Reserve	2138	2906	2536		398
	39575	48164	46012	2.16%	6437
Revenue Other Municipalities					
Fire Services	0	0	0		
Grading	6000	21731	6000		0
Plowing	15000	13198	15000		0
Summer truck work	500	0	500		0
subtotal other municipalities	21500	34928	21500	1.01%	0
gain loss sale of land & capital	0	0	0		0
Communted Drain payments	40000	120911	34000		-6000
Krahn Branch Drain Billings			81883		81883
Spohn & Rempel Drain Grant & billings			146580		146580
Riverfront Rd allowance sales	1000	0	1000		0
Gravel	0		0		0
Locum House Donations etc	200	253	200		0
subtotal	41200	121165	263663	12.40%	222463
Total Revenues	1814526	1501636	2125485	100.00%	310959

EXPENDITURES

GENERAL GOVERNMENT

Total Expenses	123411	115664	162712	39301
Amortization	1579	1579	1579	0
Assessment Office	20511	20511	20775	265
Net General Gov't	145501	137753	185067	9.67% 39566

PROTECTION SERVICES

Fire Services	48546	49782	53512	4966
Amortization	18103	17910	17606	-497
subtotal fire	66649	67692	71118	4469
Policing	80841	84168	84305	3464
Police Board			1500	1500
Plus minus Prior Yr Adjustment	3324	0	1926	-1398
	84165	84168	87731	3566
Community Safety PLAN	0		0	0
Livestock damages	1000	8864	1000	0
Building Cost	10500	10908	10500	0
	11500	19772	11500	0
subtotal Protection Services	162314	171632	170349	8.90% 8035

TRANSPORTATION

Roads Paved	3500	4826	4500	1000
Roads Unpaved	254350	301021	313240	58890
Roads Bridges & Culverts	1500	2998	1500	0
Winter Control	169235	83584	153995	-15240
Streetlights	786	668	786	0
Amortization	229034	231054	222384	-6650
subtotal transportation	658405	624150	696405	38000
interfunctional (drainage) transfer	6000	0	-12000	-18000
subtotal transportation	664405	624150	684405	35.76% 20000

ENVIRONMENT

Dumps	31766	39748	85317	53551
Accretion Expense	35	68126	70170	70135
Amortization	458	3898	3898	3440
subtotal landfill	32259	111771	159384	127125
Recycle	0	0	0	0
subtotal Environment	32259	111771	159384	8.33% 127125

HEALTH SERVICES

Health Unit	23385	23385	23385	0
Prior year adjustment	0	-1754	0	0
Net Health Unit	23385	21631	23385	0
Riverside Foundation			5000	5000
Doctor Locum Housing	6070	9608	6770	700
Ambulance	102868	102868	102033	-835
Cemetery	3325	2785	3325	0
subtotal Health Services	135647	136892	140512	7.34% 4864

SOCIAL & FAMILY

Child Care	8391	8391	8298	-93
Surplus Refund	-9220	-9220	-3767	5452
Ontario Works	10145	10145	8636	-1509
net Social & family	9317	9317	13167	0.69% 3851
Social Housing	79582	79582	89718	4.69% 10136

RECREATION

Community Hall etc	12415	12066	12415	0
Amortization	2420	2421	2421	0
Net Recreation	14836	14487	14836	0
Library	6681	6681	6681	0
Net Recreation	21517	21168	21517	1.12% 0

PLANNING & DEVELOPMENT

OP & Zoning Update	80000	7861	30000	-50000
Consent & planning	500	0	500	0
Economic Development Officer/RRFDC	2534	2793	2793	259
	83034	10654	33293	-49741
Krahn Petition Drain	85000	27408	211870	126870
Spohn Drain	35000	3887	31113	-3887
Campbell Drain	50000	72758	0	-50000
Rempel Drain	35000	11580	100000	65000
Brumwell Hanson		1722	0	0
Drainage Maintenance & Supt	50000	80600	50000	0

Net Planning & Development	338034	208610	426276		88242
Less Rd portion	14000	0	14000		0
Tile Drainage Debenture Interest	7280	7280	9266		
Net Planning & Development	359314	215890	449542	23.49%	90228
Total Expenditures less transfers	1609855	1508156	1913661	100.00%	303806
TOTALS				amount to raise on taxes	
Grand Total Revenues	1814526	1501636	2125485		1455866
Grand Total Expenditures	1609855	1508156	1913661		1663784
Unadjusted Surplus	204671	-6519	211824		207918
Accumulated Surplus b of yr	3752918	3552897	3546378		
Accumulated Surplus end of yr	3957589	3546378	3758202		
Adjusted Modified Accural Surplus					
Unadjusted Surplus	204671	-6519	211824		
Allocation of Reserve Interest	-29014	-39435	-35451		
Allocation to TCA/Reserves	-50000	-23000	-50000		
Adjustments & Sales	0	-172	0		
Acquisition of TCAs	-467838	-68451	-369464		
Amortization of TCAs	239501	258851	249877		
Accretion Expense	0	68126	70170		
Locum House Surplus	-202	-4563	-902		
Allocation to Dump Closure Liability	35	0	0		
Adjusted Surplus	-102847	184836	76055		
CASH Opening Surplus	504830	401983	586819		
Rev Fund Ending Surplus(Deficit)	401983	586819	662874		
CAPTIAL FUND EXPENDITURES					
		0	0		
Fire hall water system	80000		80000		
Turnout Gear 2024	4000	0	7200		
SCBAs	9167	0	3333		
Pump for tanker 2024	5500	4922	2000	92533	
Coveralls etc 2024	0	0	1167		
OCIF Gravel project	200000	0	212500		
NORDS gravel	61036	58808	63264		
Culvert Replaced Hanson Lane	0	4721	0		
	0	0	0		
Total Capital Expenditures	359703	68451	369464		
CAPTIAL FUND REVENUES					
	0		0		
OCIF Grant	200000	0	212500		
Garage Addtion Prov funding			0		
NOHFC water system	72000		72000		
NORDS Grant	61036	58808	61036		
Gas Tax Project Rds & OP Zoning	80000	0	0		
Total Capital Expenditures	413036	58808	345536		
Township Share of Capital Costs	-53333	9643	23928		
EDUCATION				2024	
				% share	
English Public	99416	102267	100615	80.797	1199
English Separate	11159	12347	12180	19.203	1021
French Separate	0	0	13	100	13
	110575	114614	112807		2232

	MUNICIPAL		SCHOOL		TOTAL
	TAXES		TAXES		TAXES
Residential RTEP	444280		67164		511444
Residential RTES	32822		4962		37784
Residential RTFS	83	477186	13	72138	96
COMM (OCCUPIED)	10362		4550		14913
HYDRO CH	76	10438	37	4588	113
COMM (VACANT)	599		263		862
INDUSTRIAL	5055		3772		8826
INDUSTRIAL JT New Construction	0	5055	0	3772	0
PIPELINES	85578		24869		110447
FARMLANDS FTEP	28771		4350		33121
FARMLANDS FTES	1992	30763	301	4651	2293
Subtotal Taxes	609619		110280		719900
Landfill HF	277		140		417
PIL Residential RG	361				361
PIL Commercial Full CF	1487		727		2214
PIL Commercial Gen CG	22424				22424
Total PILs	24549		867		25416
	634168	0	111147	0	745316
Adjustment to Schools	905		-905		0
RAILWAY ACREAGE TAX	18279		2564		20843
GRAND TOTAL RLW PILS & TAXES	653352	0	112807	0	766159

Railway rate 166.17 110 15.43 Ed rate s/b

ASSESSMENT	TOTAL	TAX RATIO	WEIGHTED ASSMT	RESIDNTL TX RATE	TAX RATIO	TAX RATE
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Residential RTEP	43897837					
Residential RTES	3243063					
Residential RTFS	8200					
Total Residential	47149100	1.000000	47149100	1.012078	1.000000	1.012078
Comm (occupied) CT	517100	1.980000	1023858	1.012078	1.980000	2.003914
HYDRO CH	3800	1.980000	7524	1.012078	1.980000	2.003914
Comm (Vacant) CX	29900	1.980000	59202	1.012078	1.980000	2.003914
Industrial	428600	1.165300	499448	1.012078	1.165300	1.179374
Industrial JT New Construction	0	1.165300	0	1.012078	1.165300	1.179374
Pipelines	2826000	2.992100	8455675	1.012078	2.992100	3.028238
Farmlands FTEP	11371249					
Farmlands FTES	787300					
Total Farm	12158549	0.250000	3039637	1.012078	0.250000	0.253019
Schedule 22 Total 9201	63113049		60234443			

Landfill HF	14300	1.913891	27369	1.012078	1.913891	1.937007
PIL Residential RG	35700	1.000000	35700	1.012078	1.000000	1.012078
PIL Commercial Full CF	74200	1.980000	146916	1.012078	1.980000	2.003914
PIL Commercial Gen CG	1119000	1.980000	2215620	1.012078	1.980000	2.003914

sub total 1243200 2425605 exempt assessment

Totals	64356249		62660048		1519251	
TAX CALCULATION	TOTAL		TOTAL		65875500	Proof

TOTAL GEN LEVY	REQUIRED		ASSESSME		RES RATE
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2023 levy 620474 13695

	MUNICIPAL	Cmmc	EDUCATION	2024 Rate	2023 Rate	%difference
Residential	1.01207781	Retained	0.153000	1.165078	1.131143	3.0000
Comm Occupied	2.00391406	0.980000	0.880000	2.883914	2.816724	2.3854
Comm Vacant	2.00391406		0.880000	2.883914	2.816724	2.3854
Industrial	1.17937427		0.880000	2.059374	2.019831	1.9578
Industrial JT New construction	1.17937427		0.880000	2.059374	2.019831	1.9578
Landfills New	1.93700660		0.880000	2.817007	2.752060	2.3599
Pipelines	3.02823800		0.880000	3.908238	3.806703	2.6673
Farmlands	0.25301945		0.038250	0.291269	0.282786	3.0000

SCHEDULE 1 GENERAL GOVT

	2023	2023	2024		
	BUDGET	ACTUAL	BUDGET		difference
Council Remuneration	19400	18500	18800		-600
Council payroll cost		300	300		300
Travel & Conf	1500	1202	1400		-100
Mig etc	500	986	1000		500
Grant & Memberships RR Daze	800	967	2471		1671
Clerk-Treasurer Salary& benefits	69919	70204	64801		-5118
Conference	942	478	500		-442
Travel & Mlg	300	0	200		-100
Office Supplies	1010	2138	1010		0
Asset Managemen Plan update			43800		43800
Election	0	0	0		0
Postage	1040	849	900		-140
Printing & Ads	3440	5060	3340		-100
Phone			540		540
Audit	23000	13610	15000		-8000
Legal	0	0	1000		1000
Office Rent	200	0	6000		5800
Insurance	838	961	1150		312
Bank Charges	522	409	500		-22
Amortization	1579	1579	1579		0
	124990	117243	164291		39301
FIRE SERVICES SCHEDULE 2					
Wages	3500	1671	3500		0
WSIB	2900	3988	2900		0
Heating	2000	2305	2000		0
Materials & Supplies	1000	617	1000		0
Building & Grounds Maintenance	0	0	0		0
Travel & conference	240	0	240		0
Hydro	1500	1668	1500		0
Insurance on Fire halls	2859	2461	2859		0
Amortization (fire halls & well)	3518	13823	2641		-877
Mutual aid	200	238	200		0
Disptach/ fire agreement 1/3	1000	2675	1000		0
WRRDFS Fire Chief Salary 1/3	4600	4600	4600		0
Dep Chief Training Officer 1/3	1500	0	1600		100
Dep Chief of Operations	1200	1170	1200		0
Dep Chief Prevention & Education	667	0	0		-667
Fire Chief benefits 1/3	1133	1210	1133		0
Office supplies 1/3	166	0	0		-166
Fire Fighters point system 1/3	8000	8000	10000		2000
Fire Prevention Exp/Public Ed 1/3	200	0	200		0
Materials & Supplies	400	4775	1433		1033
Fill air Bottles	100	61	0		-100
test Scba misc	600	363	1100		500
Chargers, Batteries & Supplies	67	75	0		-67
Other misc, flashlights, laptop fix	167	0	0		-167
Conference/meetings/adm 1/3	500	0	0		-500
Mileage for Training & Fire Chief 1/3	767	980	600		-167
Telephone 1/3	167	180	167		0
Who's Responding	333	0	0	1/3 Share	-333
Training Wages & materials	3000	2606	7167		4167
Memberships etc	0	0	0	35200	0
maintenance & safeties Fire Trucks	6667	3705	6000		-667
Amortization (Tank, 4 whlr, radios)	10498	0	10878		380
Truck Wages	100	0	100		0
fire truck gas	440	0	440	amortization	0
part	0	0	0	17606	0
maintenance	0	0	0		0
insurance & licenses	2573	6436	2573		0
Transfer to other mun (fire truck)	0	0	0		0
Amortization(trucks)	4087	4087	4087		0
	66649	67692	71118		4469

\$4565 =
1.00%
increase
in taxes

TRANSPORTATION	2023	2023	2024		
	Budget	Actual	Budget		
Bridge wages	1000	2165	1000		0
culverts	0	833	0	sub total	0
equipment	500	0	500	71118	0
Amortization	37913	37972	37623	18312	-290
subtotal Bridges & Culverts	39413	40970	39123	page 6	-290
Paved Rds Wages	1000	2306	1000		0
materials	1000	0	2000		1000
equipment	0	0	0		0
Own equip rentals	1500	2520	1500		0
Amortization	30993	30993	30993		0
subtotal Paved Roads	34493	35820	35493		1000
Own equip rentals	20000	0	20000		0
rd portion of drains	6000	0	-12000		-18000
Dust control	4300	0	13300		9000
gravel	1000	2307	4000		3000
equipment	8000	20588	8000		0
Amortization	142448	146069	139143		-3305
heat	16500	10278	11500		-5000
materials	10360	13800	13360		3000
phone	2600	2006	2100		-500
hydro	3500	3657	3500		0
insurance	16520	16849	19520		3000
Unpaved Roads Wages	115810	142796	148000		32190
vac pay/stats	23000	23387	27000		4000
benefits	44000	58366	61000		17000
travel	200	0	0		-200
Cell phones workers	1100	916	900		-200
diesel fuel	70000	55817	57010		-12990
lubs	1410	0			-1410
parts	25000	34014	35000		10000
repairs & maintenance	25450	40084	25450		0
Own equip rentals cr	-144500	-131482	-144500		0
gasoline	10100	7639	8100		-2000
subtotal Unpaved Roads	402798	447090	440383		37585
Street lights	786	668	786		0
Streetlight Amortization	683	683	683		0
Total Streelights	1469	1351	1469		0
Winter control wages	43635	21781	28395	amortization	-15240
Rental equipment	0	0	0	222384	0
Amortization plow trucks	16997	15336	13941		-3056
own equip rental	123000	58140	123000		0
Sand	2600	3663	2600		0
subtotal Winter Control	186232	98920	167936		-18296
Grand total Roads	664405	624150	684405		20000
ENVIRONMENTAL					
Wages etc	17000	21081	22000		5000
Vac Pay & stats etc	2250	2418	2500		250
benefits	3800	5494	5800		2000
Heat	500	2029	2000		1500
Mileage	250	300	250		0
Materials	30	0	30		0
Equipment rent	1989	0	1989		0
insurance	4847	7257	4847		0
PIL Taxes	1100	1168	1100		0
Accretion Expense Blue	35	25646	26415		26380
Amortiazion Blue	0	1504	1046		1046
Accretion Expense Worthington	0	42480	43755		43755
Amortization Worthington	458	2393	2852		2394
Total Environmental	32259	111771	114584		82325
Cemetery					
Wages & benefits	1200	1653	1700		500
Materials	400	0	400		0
Contractor	1000	407	500		-500
Computer Program	725	725	725		0
Total Cemetery	3325	2785	3325		0

LOCUM HOUSE

Heat	400	448	400	page 7	0
Materials/Bank Charges	90	0	90		0
Telephone	840	958	840		0
Maintenance	600	3349	600		0
Hydro	400	347	400		0
Water & Sewer	400	447	400		0
Insurance	150	203	150		0
Property Taxes	1200	1867	1900		700
Amortization	1990	1990	1990		0
Total Locum House	6070	9608	6770		700

	2023	2023	2024	
RECREATION COSTS	BUDGET	ACTUAL	BUDGET	
Wages	4800	4732	4800	0
Vac pay	170	285	300	130
employee benefits	270	359	360	90
Office Supplies	200	66	110	-90
Mileage	50	0	50	0
Grounds Maintenance	100	0	100	0
insurance	160	225	160	0
Amortization	1088	1088	1088	0
transfer to other municipality	6000	6000	6000	0
mower wages	200	83	200	0
mower gas	317	0	187	-130
Parts	148	316	148	0
Amortization	1332	1332	1332	0
Total Expenditures	14836	14487	14836	0

RESERVE FUNDS

Opening Balance				
Reserve for Working Capital	107000	107000	107000	0
Equipment Reserve	671906	671906	731435	59529
Dump Closure Reserve	53454	53454	56360	2906
Grand Total Reserve opening	<u>832360</u>	<u>832360</u>	<u>894795</u>	62435
Revenues Interest 4.5%				
Equipment Reserve	29394	36529	32915	3521
Dump Closure Reserve	2183	2906	2536	353
Interest Income for year	<u>31577</u>	<u>39435</u>	<u>35451</u>	3874
Contributions to/from Revenue Fund/other revenue				
Reserve for working capital	0	0	0	0
TCA Equipment Reserve	23000	23000	23000	0
Dump Closure Reserve	0	0	0	0
total	<u>23000</u>	<u>23000</u>	<u>23000</u>	0

Ending Balance

Working Capital Reserve	107000	107000	107000	0
Equipment Reserve	724300	731435	787350	63050
Dump Closure Reserve	55637	56360	58896	3259
Grand Total Reserve Closing	<u>886937</u>	<u>894795</u>	<u>953246</u>	66309