

The Corporation of the Town of Deep River

REPORT

2019-FIN-04

Finance and Administration Committee Meeting

Date: February 5, 2019

Committee Meeting Time: 6:00 P.M.

Committee Meeting Place: Council Chambers

File Storage

Subject: 2019 Proposed Municipal Operating and Capital Budget

Author: Nadeem Dean - Treasurer

RECOMMENDATION(S):

BE IT RESOLVED THAT Report 2019-FIN-04, “**2019 Proposed Municipal Operating and Capital Budget - Revised**” including the 2019 proposed estimates for the Water and Sewer Operations”, be received, and

THAT the Finance and Administration Committee makes the following recommendations to Council:

1. **THAT** the proposed amendments recommended by staff to the Proposed 2019 Operating Budget identified on Page 5 of this Report Number 2019-FIN-04 be incorporated into the Proposed 2019 Operating Budget for presentation to Council on February 20, 2019,
2. **THAT** the 2019 Proposed Municipal Operating Budget with an average increase of 3.06% in budgeted expenses be forwarded to Council for review at the February 20, 2019 Regular Meeting of Council,
3. **THAT** Council forward the Proposed 2019 Deep River Police Service Budget to the Police Services Board to reduce the Police Services Budget by a minimum of \$49,911 (5.98% - 2.5% = 3.48% or \$49,911) to align the department’s budget per Council direction of a 2.5% increase in net operating expenses and request that the Police Services Board return the Proposed 2019 Police Services Budget to municipal staff no later than February 15, 2019,
4. **THAT** the February 20, 2019 Regular Meeting of Council be advertised in the local media as a Public Meeting for the purpose of gathering public input and for Council to consider passing the 2019 Municipal Operating, Capital, Water, and Sewer Budgets,
5. **THAT** a Tax Rate By-law incorporating Council’s directions be presented to Council for adoption at the June 2019 Regular Council Meeting,

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6. **THAT** the actual reduction in OMPF grant funding be identified on every tax bill as “**Provincial Download Levy**” in the comment section of the bill,
7. **THAT** the staff is directed to create “Elections Reserve” in compliance with the 2019 Budget provisions, and
8. **THAT** if the Town is successful in receiving Schedule 2 WSIB insurance revenues in 2019, that all revenues be allocated to G-130-1110-4700 - Miscellaneous Revenue and utilized to replenish the Contingency Reserve of \$100,000.00 in the 2019 Operating Budget with any residual monies being considered for transfer to the Sick Leave Reserve account to cover the sick liability as part of the 2019 Year end Surplus/Deficit Disposition Report.

BACKGROUND:

The Finance and Administration Committee made the following recommendations to Council (resolution number 2019-FA-04) which was ratified by in Council meeting of January 23, 2019.

- a. **THAT** staff be directed to allocate \$166,000.00 from the general tax levy to G-130-1110-7530 to be included in the Operating Budget as a contribution to the Capital Budget,
- b. **THAT** the proposed amendments recommended by staff to the Proposed 2019 Operating Budget identified on Page 4 & 5 of this Report Number 2019-FIN-01 be incorporated into the Proposed 2019 Operating Budget for presentation to Council on January 23, 2019,
- c. **THAT** the 2019 Proposed Municipal Operating Budget with an average increase of 3.23% in budgeted expenses be forwarded to Council for review at the January 23, 2019 Regular Meeting of Council,
- d. **THAT** Council forward the Proposed 2019 Deep River Police Service Budget to the Police Services Board to reduce the Police Services Budget by a minimum of \$49,911 (5.98% - 2.5% = 3.48% or \$49,911) to align the department's budget per Council direction of a 2.5% increase in net operating expenses and request that the Police Services Board return the Proposed 2019 Police Services Budget to municipal staff no later than February 1, 2019,
- e) **THAT** staff be directed to reduce the Council Operations Budget to bring it back in line with Council's direction of a 2.5% Cost of Living increase, and
- f) **THAT** the proposed budget, as amended with a proposed Operating budget not exceeding 2.5%, be referred back to the February 5, 2019 Finance and Administration Committee.

CARRIED

This report is presented to respond to Council directions, as recommended by the Finance and Administration Committee, to complete the 2019 Budget process.

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RATIONALE:

The staff is recommending the following additional revisions to the proposed 2019 Operating Budget.

2019 Operating Budget	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Revised Budget 2019	Difference	Comments
G-210-1125-7500 Contract Services		1,017.60	0.00	6,700.00	-6,700.00	911 dispatch, Fee for call taking/alerting/Dispatching. \$6,947 Billed by County (\$48 per call).
G-800-8200-4960 Transfer from Reserves			43,123.43	60,000.00	16,876.57	2018 un-used monies b/f from Reserve (Ecom Devlp)
G-110-1510-7345 Hotel	2,500.00	2,842.20	3,000.00	2,240.00	760.00	Reduced to accommodate F&A Committee Recomm.
G-110-1515-7345 Hotel	2,500.00	844.95	3,000.00	2,250.00	750.00	Reduced to accommodate F&A Committee Recomm.
Total					<u>11,686.57</u>	

Council forwarded the Proposed 2019 Deep River Police Service Budget to the Police Services Board to reduce the Police Services Budget by a minimum of \$49,911 (5.98% - 2.5% = 3.48% or \$49,911) to align the department's budget per Council direction of a 2.5% increase in net operating expenses and request that the Police Services Board return the Proposed 2019 Police Services Budget to municipal staff no later than February 1, 2019,

The staff is waiting to receive the Police Department's Adjustments.

Further Changes to the Third Draft 2019 Operating Budget:

The staff is recommending the following changes in the second Draft of the proposed 2019 Operating Budget.

Council Operations in G-110:

The Finance and Administration Committee recommended to Council to direct the staff to reduce the Council Operations Budget to bring it back in line with Council's direction of a 2.5% Cost of Living increase. With the proposed reductions the Council Budget the revised numbers will be within mandated increase. (Reduced from 3.91% to 2.5%).

Fire - Contract Services in G-210:

The Fire Department pays approximately \$6,700 annually to the County for 911 dispatch, Fee for call taking/Alerting/Dispatching services. The staff realized that this regular annual expense of was not included in the Draft Operating Budget. The staff is correcting this error and proposing to add this amount in the budget.

Planning & Development Revenues in G-800:

In the 2018 budget an expense of \$60,000 was budgeted in G-800-8200-7500 Contract Services for Economic Development program. This amount remained unspent in 2018. The Finance and Administration Committee, during their meeting dated September 4, 2018, allocated the amounts via resolution number 2018-FA-053 which was ratified by Council on September 19, 2018 via resolution number 2018-231.

THAT the budget for the Economic Development contract be set at an upset limit of \$35,000.00; and further, the budget for the printing of any marketing collateral be set at an upset limit of \$5,000.00; and finally, that the remaining \$20,000.00, previously budgeted for this initiative, be set in a reserve for determination of use in the next term of Council.

CARRIED

In compliance to the above resolution the staff should have transferred \$60,000 from 2018 to 2019. However due to wrong allocation of an expense only \$43,123.43 was transferred in the 2019 Budget. This oversight is being addressed. This adjustment will cause an increased revenue of \$16, 876.57 in G-800.

In conclusion, the above recommendations provides a net amplified revenue of \$11,686.57 which represents a decrease of 0.17% from the second draft 2019 Operating Budget. It will reduce the total net expenses from \$7,067,025.36 to \$7,055,338.79. With the above additional adjustments the net expenses in the revised 2019 Operating Budget are 3.06% more than the 2018 net expenses (previously 3.23% - 0.17% = 3.06%).

Other things remaining the same, the taxation revenue will generate a surplus of \$56,793.21 without a tax increase. (Please note this information is contingent on the education tax rates and expected OMPF funding and can change). The staff can implement any percentage increase in lower tier (Municipal) taxes that Council approves.

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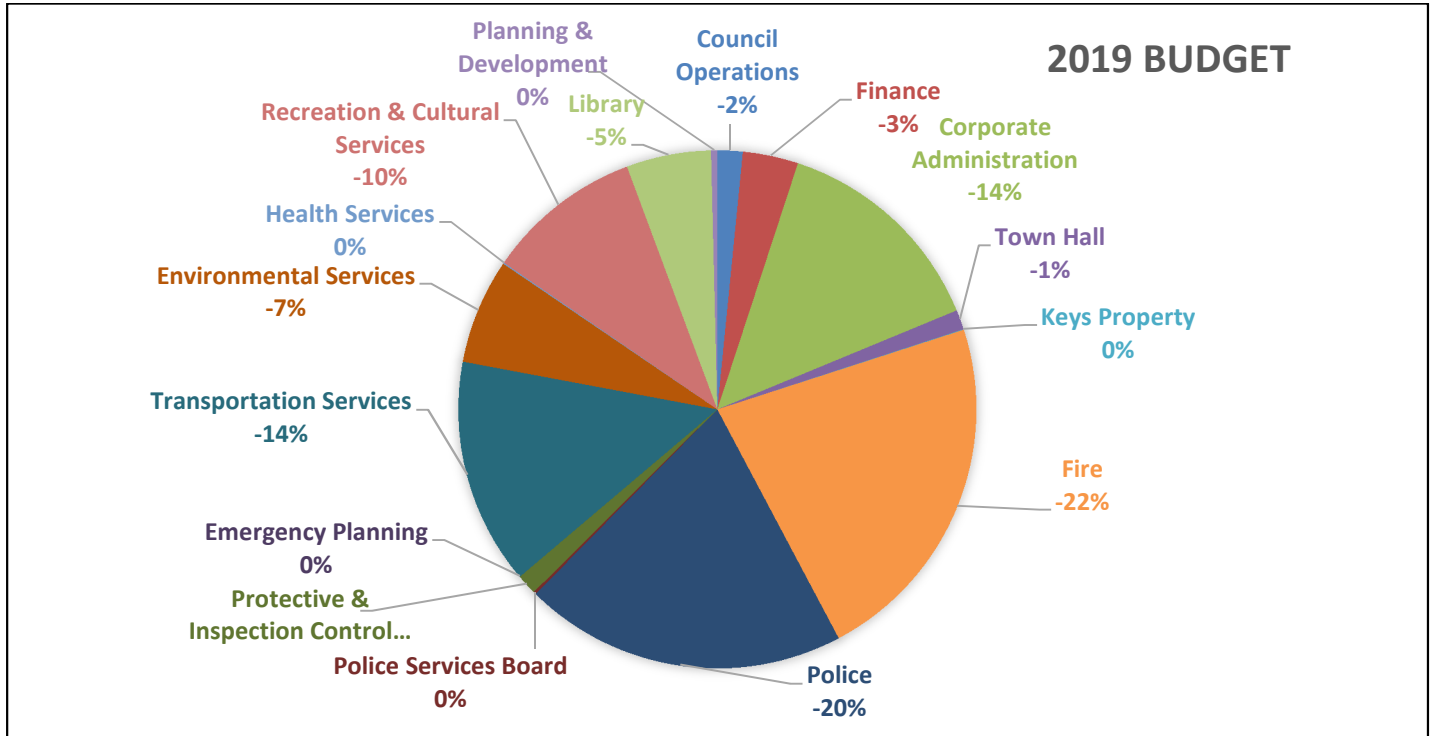
Table 1.1

Town of Deep River
 2019 Operating Budget (by Department)

Account Description	Approved Budget 2018	Budget 2019	% Change 2018-19
110 Council Operations	-\$107,537.33	-\$110,229.10	2.50%
*120 Finance *	-\$216,066.57	-\$245,728.81	*13.73%
130 Corporate Administration	-\$956,417.56	-\$973,852.46	1.82%
*140 Town Hall *	-\$25,874.54	-\$87,285.04	*237.34%
150 Keys Property	-\$1,515.00	-\$2,288.00	51.02%
210 Fire	-\$1,422,612.80	-\$1,583,225.28	11.29%
*220 Police *	-\$1,434,242.81	-\$1,429,010.08	*-0.36%
221 Police Services Board	-\$16,632.60	-\$11,598.07	-30.27%
240 Protective & Inspection Control	-\$88,939.00	-\$90,624.96	1.90%
250 Emergency Planning	-\$3,000.00	\$0.00	
300 Transportation Services	-\$1,096,356.85	-\$1,003,668.07	-8.45%
400 Environmental Services	-\$454,468.02	-\$465,118.02	2.34%
500 Health Services	\$13,571.00	\$5,478.50	-59.63%
700 Recreation & Cultural Services	-\$575,821.29	-\$672,320.71	16.76%
780 Library	-\$389,402.06	-\$375,068.69	-3.68%
800 Planning & Development	-\$70,500.00	-\$10,800.00	-84.68%
Sub Total - Departmental Exp	-\$6,845,815.43	-\$7,055,338.79	3.06%
130 OMPF grant	\$321,400.00	\$273,190.00	-15.00%
010 Net of Tax Write Off, Supp & Interest	\$36,256.00	\$66,256.00	82.74%
Revenue to be collected from tax	-\$6,488,159.43	-\$6,715,892.79	3.51%

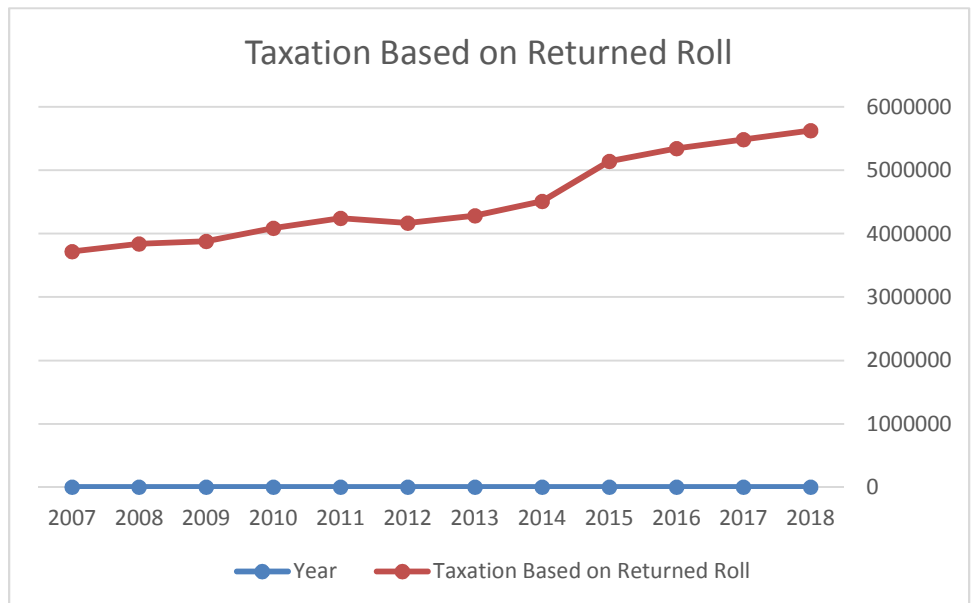
* Please note, as explained in the previous report, interdepartmental (non-cash) adjustments resulted in a negative bottom line in two departments G-140 (town hall) and G-120 (finance dept.). It is because G-140 (town hall) lost building rent of \$60K from the Police department and G-120 (finance dept.) lost \$31K admin services revenue from the Police department. These adjustments resulted in a contra reduction in the Police department's expenses by 91K (60K+31K). Without these interdepartmental non-cash adjustments the Police department's net expenses will show an increase by 5.98%, G-140 (town hall) expenses increased by \$1,410.00 and G-120 (finance dept.) expenses decreased by 0.69%.

Breakdown of how \$1 Tax Dollar is spent?



The 13 year history of taxation revenue for the Town of Deep River is provided below.

Year	Taxation Based on Returned Roll	% of Immediate past year
2018	5,626,706	2.51%
2017	5,489,157	2.69%
2016	5,345,224	3.94%
2015	5,142,360	13.99%
2014	4,511,116	5.24%
2013	4,286,545	2.77%
2012	4,171,025	-1.69%
2011	4,242,553	3.82%
2010	4,086,419	5.25%
2009	3,882,457	1.04%
2008	3,842,602	3.36%
2007	3,717,741	2.09%
2006	3,641,645	



OTHER ALTERNATIVES CONSIDERED:

The Finance and Administration Committee may choose to recommend to Council to adopt part or all of the recommendations presented or recommend to Council to amend the Proposed 2019 Budget presented within this report.

FINANCIAL CONSIDERATIONS:

The recommendations presented within this report will establish a 2019 Municipal Budget that may be recommended to Council for consideration and subsequent adoption as early as February 20, 2019.

RECOMMENDATION RELATING TO STRATEGIC PRIORITIES:

The adoption of the proposed recommendations supports all four of the established Council Priorities, specifically:

1. Ensure that infrastructure is up to date
2. Investment in Economic Development
3. Leaders in environmental improvements
4. Capitalize on Community groups (with sub-elements)

ACCESSIBILITY IMPLICATIONS OF ANY DEVELOPMENT/POLICY:

Not Applicable.

CONSULTATIONS:

Management Committee
All personnel responsible for approving expenditures

ATTACHMENTS:

Attachment 1 – Level 1 - Budget Summary (net of each Function)
Attachment 2 – Reserve Fund Statement (estimated)
Attachment 3 – PDF Copy of All Budgets

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Attachment -1
Budget Summary (net of each Departmental Expense)
Town of Deep River
2019 Operating Budget (Revised)

Account Description		Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	% Change 2018-19
110	Council Operations	-118,514.26	-108,812.96	-107,537.33	-95,643.86	-110,229.10	2.50%
120	Finance	-236,504.50	-172,557.34	-216,066.57	-226,312.07	-245,728.81	13.73%
130	Corporate Administration	-777,265.53	-1,247,042.92	-956,417.56	-963,815.66	-973,852.46	1.82%
140	Town Hall	-30,776.87	-37,853.53	-25,874.54	-26,376.85	-87,285.04	237.34%
150	Keys Property	-1,178.40	-2,744.62	-1,515.00	-2,018.88	-2,288.00	51.02%
210	Fire	-1,453,414.03	-1,602,725.45	-1,422,612.80	-1,583,426.28	-1,583,225.28	11.29%
220	Police	-1,494,546.37	-1,343,559.27	-1,434,242.81	-1,381,333.07	-1,429,010.08	-0.36%
221	Police Services Board	-11,257.56	-9,383.97	-16,632.60	-36,560.45	-11,598.07	-30.27%
240	Protective & Inspection Control	-85,690.28	-87,741.95	-88,939.00	-77,975.35	-90,624.96	1.90%
250	Emergency Planning	-3,000.00	-1,240.30	-3,000.00	-7.98	0.00	-100.00%
300	Transportation Services	-1,086,283.40	-825,701.79	-1,096,356.85	-656,589.70	-1,003,668.07	-8.45%
400	Environmental Services	-460,339.97	-425,363.01	-454,468.02	-375,428.62	-465,118.02	2.34%
500	Health Services	10,481.40	6,168.46	13,571.00	-857.22	5,478.50	-59.63%
700	Recreation & Cultural Services	-658,653.08	-830,000.04	-575,821.29	-849,876.50	-672,320.71	16.76%
780	Library	-389,711.88	-366,084.64	-389,402.06	-325,846.15	-375,068.69	-3.68%
800	Planning & Development	-11,500.00	-27,452.96	-70,500.00	-19,896.81	-10,800.00	-84.68%
	Sub Total - Departmental Exp	-6,808,154.73	-7,082,096.29	-6,845,815.43	-6,621,965.45	-7,055,338.79	3.06%

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Attachment -2

Town of Deep River

Available Reserve Funds (Audited) As At December 31, 2017		2018 Budget Allocation	2019 Capital Budget Usage	Projected Closing Balance	2019 Additions to Reserve	2019 Budgeted Closing Balance	
Internal Reserve Accounts							
G-L50-L410-3210	Reserve - Landfill Closure Reserve	\$58,674.00		\$58,674.00		\$58,674.00	
G-L50-L410-3230	Reserve - Capital Contingency Reserve	\$79,303.49		\$56,830.62		\$56,830.62	
G-L50-L410-3250	Reserve - Capital Replacement	\$273,800.14		\$134,683.95	\$52,621.85	\$187,305.80	
G-L50-L413-3250	Reserve - Working funds	\$50,000.00	\$68,993.11	\$118,993.11	\$20,000.00	\$138,993.11	
G-L50-L414-3250	Reserve - Sick Leave	\$329,589.12	\$50,000.00	\$379,589.12	\$50,000.00	\$429,589.12	
G-L50-L415-3250	Reserve - County Grant for Recreation	\$17,055.00		\$17,055.00		\$17,055.00	
G-L50-L417-3250	Reserve - Legal/Professional	\$48,525.86		\$48,525.86		\$48,525.86	
G-L50-L419-3250	Reserve - Insurance	\$46,720.01		\$46,720.01		\$46,720.01	
G-L50-L424-3250	Reserve - Marina Capital Fund	\$4,916.40		\$4,916.40		\$4,916.40	
G-L50-L448-3250	Reserve - Living Legacy	\$4,424.58		\$4,424.58		\$4,424.58	
G-L50-L460-3250	Reserve - Physician Recruitment	\$11,609.58		\$11,609.58		\$11,609.58	
G-L50-L483-3250	Reserve - Cemetery Capital	\$1,565.47		\$1,565.47		\$1,565.47	
G-L50-L493-3250	Reserve - WSIB	\$72,964.39		\$72,964.39		\$72,964.39	
G-L50-L497-3250	Reserve - Grouse Park Fencing	\$1,332.86		\$1,332.86		\$1,332.86	
S-L51-L411-3250	Reserve - Sewer Replacement	\$247,912.28		\$247,912.28	\$14,228.49	\$262,140.77	
G-L50-L410-3255	Reserve - Pembroke & Area Airport	\$5,000.00		\$5,000.00	\$5,000.00	\$10,000.00	
G-L50-L410-3265	Restricted Donation Revenue	\$3,500.00		\$3,500.00		\$3,500.00	
G-L50-L410-3280	Reserve - Elections Reserve	\$0.00		\$0.00	\$4,000.00	\$4,000.00	
		\$1,256,893.18	\$118,993.11	-\$161,589.07	\$1,214,297.23	\$145,850.34	\$1,360,147.57
2017 Surplus available for Disposition							
G-L99-0000-3250	Reserve - Net to AARF	\$316,108.47	not confirmed yet	\$316,108.47		\$316,108.47	
<i>** Assuming Surplus Disposition to Reserves</i>							
Reserve Fund Accounts							
G-L50-L410-3200	Reserve - Hydro Proceeds	\$280,289.06		\$225,289.06	\$41,736.00	\$267,025.06	
G-L50-L411-3250	Reserve (AARF)	\$803,332.01		\$451,214.01	Assuming \$0 with Tax increase	\$451,214.01	
G-L50-L418-3250	Reserve - Gas Tax - Obligatory Reserve	\$239,074.43		\$209,920.68	\$124,651.58	\$334,572.26	
G-L50-L511-3250	Reserve - Police Auction	\$3,371.97		\$3,371.97		\$3,371.97	
W-L51-L415-3250	Reserve - Water Works	\$555,265.44		\$338,650.44	\$76,291.08	\$414,941.52	
		\$1,881,332.91	\$0.00	-\$652,886.75	\$1,228,446.16	\$268,685.30	\$1,471,124.82
Total Available Reserve Proceeds		\$3,454,334.56	\$118,993.11	-\$814,475.82	\$2,758,851.86	\$414,535.64	\$3,147,380.86

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Reserve Fund in Trust

T-L31-L563-3250	Reserve - Cemetery Perpetual Care	\$270,417.07
T-L31-L564-3250	Reserve - Monument Care	\$38,002.79
Total Reserve Fund in Trust		\$308,419.86

Reserve - Capital Replacement	As At December 31, 2017	2018 Budget Allocation	2019 Capital Budget Usage	Projected Closing Balance	2019 Additions to Reserve	2019 Budgeted Closing Balance
G-L50-L410-3250 Unrestricted Portion	\$51,830.98	\$9,498.42	-\$55,992.76	\$5,336.64		\$5,336.64
Restricted Portion						
G-800 from \$60K unspent <i>Roof Repairs- 2016 Capital Budget</i>		\$60,000	-\$60,000	\$0.00		\$0.00
G-L50-L410-3250 <i>Generator and Electrical upgrade for Emreg.- 2016 Capital Budget</i>	\$16,000.00			\$16,000.00		\$16,000.00
G-L50-L410-3250 <i>Budget 2017, S#12, Marina Dock Phase 4</i>	\$8,000.00			\$8,000.00		\$8,000.00
G-L50-L410-3250 <i>Budget 2017, S#10, Police station Roof budget - actual)</i>	\$40,000.00		-\$40,000.00	\$0.00		\$0.00
G-L50-L410-3250 <i>Budget 2017, S#17, 1 Gas Detector Unit</i>	\$36,964.80			\$36,964.80		\$36,964.80
G-L50-L410-3250 <i>Budget 2017, S#9, HVAC-2 unit htrs-1 water htr- 1furnace</i>	\$2,200.00			\$2,200.00		\$2,200.00
G-L50-L410-3250 <i>Budget 2017, #10, Police station Roof per Resolution # 2017-226</i>	\$18,000.00			\$18,000.00		\$18,000.00
G-L50-L410-3250 <i>2017 Capital Budget, Project 73, DR Unity Play Ground</i>	\$24,118.40			\$24,118.40		\$24,118.40
G-L50-L410-3250	\$76,685.96			\$76,685.96		\$76,685.96
	\$273,800.14	\$9,498.42	-\$155,992.76	\$187,305.80	\$0.00	\$187,305.80

Attachment – 3
PDF of ALL Budgets

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
For Taxation (010)						
Revenues						
Own Purposes Revenues						
G-010-0110-4100 Residential / Farm	4,080,247.29	3,532,764.96	3,589,251.74	3,593,609.02		
G-010-0110-4110 Commercial	0.00	419,503.91	425,589.00	421,824.37		
G-010-0110-4115 Multi-Residential	0.00	107,197.79	107,611.00	107,610.81		
G-010-0110-4120 Industrial	0.00	22,556.97	24,030.00	23,439.20		
G-010-0110-4125 Pipeline	0.00	12,028.39	11,982.00	11,982.45		
G-010-0110-4130 Farmlands	0.00					
G-010-0110-4135 Managed Forests	0.00	281.80	298.00	298.38		
G-010-0110-4140 Vacant Commercial	0.00					
G-010-0110-4141 Landfill			0.00			
G-010-0110-4200 AECL Grant in Lieu	0.00					
G-010-0110-4300 Tax Write Off - Residential / Farm	-22,600.00	-3,656.57	-15,000.00	-11,470.69	-15,000.00	
G-010-0110-4310 Tax Write Off - Commercial	0.00	-4,941.52		-8,015.44		
G-010-0110-4315 Tax Write Off - Multi-Residential	0.00					
G-010-0110-4320 Tax Write Off - Industrial	0.00					
G-010-0110-4325 Tax Write Off - Pipeline	0.00					
G-010-0110-4330 Tax Write Off - Farmlands	0.00					
G-010-0110-4335 Tax Write Off - Managed Forest	0.00					
G-010-0110-4400 Supplementary - Residential	0.00	9,272.07	10,000.00	11,084.70	10,000.00	
G-010-0110-4410 Supplementary - Commercial	0.00			34.89		
G-010-0110-4415 Supplementary - Multi-Residential	0.00					
G-010-0110-4420 Supplementary - Industrial	0.00					
G-010-0110-4425 Supplementary - Pipeline	0.00	0.00		492.82		
G-010-0110-4430 Supplementary -Farmlands	0.00					
G-010-0110-4435 Supplementary - Managed Forest	0.00					
G-010-0110-4440 Historical Billed Amounts	0.00					
G-010-0110-4720 Penalties & Interest	0.00	76,234.92	40,000.00	72,468.24	50,000.00	Per Resolution#2018-FA-05
Total Own Purposes Revenues	4,057,647.29	4,171,242.72	4,193,761.74	4,223,358.75	45,000.00	
County Revenues						
G-010-0120-4100 Residential / Farm	1,500,463.92	1,294,871.95	1,294,872.07	1,323,895.17		
G-010-0120-4110 Commercial	0.00	153,761.82	153,761.82	155,401.09		
G-010-0120-4115 Multi-Residential	0.00	39,291.50	39,291.50	39,644.05		
G-010-0120-4120 Industrial	0.00	8,252.19	8,252.19	8,564.42		
G-010-0120-4125 Pipeline	0.00	4,408.80	4,408.80	4,414.36		
G-010-0120-4130 Farmlands	0.00	0.00		0.00		
G-010-0120-4135 Managed Forests	0.00	103.29	103.29	109.94		
G-010-0120-4141 Landfill NEW			57.33			
G-010-0120-4140 Vacant Commercial	0.00					
G-010-0120-4300 Tax Write Off - Residential / Farm	0.00	-1,342.44		-4,220.38		

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-010-0120-4310 Tax Write Off - Commercial	0.00	-1,811.22		-2,961.26		
G-010-0120-4315 Tax Write Off - Multi-Residential	0.00					
G-010-0120-4320 Tax Write Off - Industrial	0.00					
G-010-0120-4325 Tax Write Off - Pipeline	0.00					
G-010-0120-4330 Tax Write Off - Farmlands	0.00					
G-010-0120-4335 Tax Write Off - Managed Forest	0.00					
G-010-0120-4400 Supplementary - Residential	0.00	3,406.45		4,082.36		
G-010-0120-4410 Supplementary - Commercial	0.00			12.79		
G-010-0120-4415 Supplementary - Multi-Residential	0.00					
G-010-0120-4420 Supplementary - Industrial	0.00					
G-010-0120-4425 Supplementary - Pipeline	0.00			181.33		
G-010-0120-4430 Supplementary -Farmlands	0.00					
G-010-0120-4435 Supplementary - Managed Forest	0.00					
Total County Revenues	1,500,463.92	1,500,942.34	1,500,747.00	1,529,123.87	0.00	
For Taxation (010)						
Education - English Public Revenues						
G-010-0210-4100 Residential / Farm	831,404.53	545,813.40	520,785.74	524,427.98		
G-010-0210-4110 Commercial	0.00	193,611.63		846.26		
G-010-0210-4115 Multi-Residential	0.00	9,557.03		9,076.51		
G-010-0210-4120 Industrial	0.00	6,908.50		0.00		
G-010-0210-4125 Pipeline	0.00	6,512.85		0.00		
G-010-0210-4130 Farmlands	0.00	0.00		0.00		
G-010-0210-4135 Managed Forests	0.00	51.51		51.60		
G-010-0210-4140 Vacant Commercial	0.00					
G-010-0210-4141 Landfill	0.00		0			
G-010-0210-4300 Tax Write Off - Residential / Farm	0.00	-621.38		-1,068.62		
G-010-0210-4310 Tax Write Off - Commercial	0.00	-2,348.84		0.00		
G-010-0210-4315 Tax Write Off - Multi-Residential	0.00					
G-010-0210-4320 Tax Write Off - Industrial	0.00					
G-010-0210-4325 Tax Write Off - Pipeline	0.00					
G-010-0210-4330 Tax Write Off - Farmlands	0.00					
G-010-0210-4335 Tax Write Off - Managed Forest	0.00					
G-010-0210-4400 Supplementary - Residential	0.00	1,638.56		1,937.68		
G-010-0210-4410 Supplementary - Commercial	0.00					
G-010-0210-4415 Supplementary - Multi-Residential	0.00					
G-010-0210-4420 Supplementary - Industrial	0.00					
G-010-0210-4425 Supplementary - Pipeline	0.00					
G-010-0210-4430 Supplementary -Farmlands	0.00					
G-010-0210-4435 Supplementary - Managed Forest	0.00					
Total Education - English Public Revenues	831,404.53	761,123.26	520,785.74	535,271.41	0.00	
Education - English Separate Revenues						

2019 Operating Budget		Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-010-0220-4100	Residential / Farm	221,989.95	92,688.88	111,114.38	89,500.70		
G-010-0220-4110	Commercial	0.00	97,222.72		0.00		
G-010-0220-4115	Multi-Residential	0.00	523.53		497.21		
G-010-0220-4120	Industrial	0.00	3,469.13		0.00		
G-010-0220-4125	Pipeline	0.00	3,270.45				
G-010-0220-4130	Farmlands	0.00					
G-010-0220-4135	Managed Forests	0.00					
G-010-0220-4140	Vacant Commercial	0.00					
G-010-0220-4300	Tax Write Off - Residential / Farm	0.00					
G-010-0220-4310	Tax Write Off - Commercial	0.00	-1,179.48		0.00		
G-010-0220-4315	Tax Write Off - Multi-Residential	0.00					
G-010-0220-4320	Tax Write Off - Industrial	0.00					
G-010-0220-4325	Tax Write Off - Pipeline	0.00					
G-010-0220-4330	Tax Write Off - Farmlands	0.00					
G-010-0220-4335	Tax Write Off - Managed Forest	0.00					
G-010-0220-4400	Supplementary - Residential	0.00	80.78		0.00		
G-010-0220-4410	Supplementary - Commercial	0.00					
G-010-0220-4415	Supplementary - Multi-Residential	0.00					
G-010-0220-4420	Supplementary - Industrial	0.00					
G-010-0220-4425	Supplementary - Pipeline	0.00					
G-010-0220-4430	Supplementary -Farmlands	0.00					
G-010-0220-4435	Supplementary - Managed Forest	0.00					
Total Education - English Separate Revenues		221,989.95	196,076.01	111,114.38	89,997.91	0.00	

For Taxation (010)

Education - French Public Revenues

G-010-0230-4100	Residential / Farm	9,936.38	2,006.59	4,139.78	1,922.70		
G-010-0230-4110	Commercial	0.00	6,470.69		0.00		
G-010-0230-4115	Multi-Residential	0.00	0.00				
G-010-0230-4120	Industrial	0.00	230.89		0.00		
G-010-0230-4125	Pipeline	0.00	217.67		0.00		
G-010-0230-4130	Farmlands	0.00					
G-010-0230-4135	Managed Forests	0.00					
G-010-0230-4140	Vacant Commercial	0.00					
G-010-0230-4300	Tax Write Off - Residential / Farm	0.00					
G-010-0230-4310	Tax Write Off - Commercial	0.00	-78.50		0.00		
G-010-0230-4315	Tax Write Off - Multi-Residential	0.00					
G-010-0230-4320	Tax Write Off - Industrial	0.00					
G-010-0230-4325	Tax Write Off - Pipeline	0.00					
G-010-0230-4330	Tax Write Off - Farmlands	0.00					
G-010-0230-4335	Tax Write Off - Managed Forest	0.00					
G-010-0230-4400	Supplementary - Residential	0.00					

2019 Operating Budget		Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-010-0230-4410	Supplementary - Commercial	0.00					
G-010-0230-4415	Supplementary - Multi-Residential	0.00					
G-010-0230-4420	Supplementary - Industrial	0.00					
G-010-0230-4425	Supplementary - Pipeline	0.00					
G-010-0230-4430	Supplementary -Farmlands	0.00					
G-010-0230-4435	Supplementary - Managed Forest	0.00					
Total Education - French Public Revenues		9,936.38	8,847.34	4,139.78	1,922.70	0.00	
Education - French Separate Revenues							
G-010-0240-4100	Residential / Farm	24,028.98	5,992.50	9,816.28	5,536.05		
G-010-0240-4110	Commercial	0.00	14,986.89		0.00		
G-010-0240-4115	Multi-Residential	0.00	0.00				
G-010-0240-4120	Industrial	0.00	534.77		0.00		
G-010-0240-4125	Pipeline	0.00	504.14		0.00		
G-010-0240-4130	Farmlands	0.00					
G-010-0240-4135	Managed Forests	0.00					
G-010-0240-4140	Vacant Commercial	0.00					
G-010-0240-4300	Tax Write Off - Residential / Farm	0.00					
G-010-0240-4310	Tax Write Off - Commercial	0.00	-181.82		0.00		
G-010-0240-4315	Tax Write Off - Multi-Residential	0.00					
G-010-0240-4320	Tax Write Off - Industrial	0.00					
G-010-0240-4325	Tax Write Off - Pipeline	0.00					
G-010-0240-4330	Tax Write Off - Farmlands	0.00					
G-010-0240-4335	Tax Write Off - Managed Forest	0.00					
G-010-0240-4400	Supplementary - Residential	0.00					
G-010-0240-4410	Supplementary - Commercial	0.00					
G-010-0240-4415	Supplementary - Multi-Residential	0.00					
G-010-0240-4420	Supplementary - Industrial	0.00					
G-010-0240-4425	Supplementary - Pipeline	0.00					
G-010-0240-4430	Supplementary -Farmlands	0.00					
G-010-0240-4435	Supplementary - Managed Forest	0.00					
Total Education - French Separate Revenues		24,028.98	21,836.48	9,816.28	5,536.05	0.00	
For Taxation (010)							
Education- Commercial, Industrial, Pipeline Revenues							
G-010-0250-4100	Residential / Farm	0.00			0.00		
G-010-0250-4110	Commercial	0.00		321,630.74	306,322.06		
G-010-0250-4115	Multi-Residential	0.00		10,080.56	0.00		
G-010-0250-4120	Industrial	0.00		11,187.15	11,109.24		
G-010-0250-4125	Pipeline	0.00		10,505.10	9,967.58		
G-010-0250-4130	Farmlands	0.00					
G-010-0250-4135	Managed Forests	0.00		51.51			
G-010-0250-4141	Landfill NEW			119.91			

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-010-0250-4140 Vacant Commercial	0.00					
G-010-0250-4300 Tax Write Off - Residential / Farm	0.00					
G-010-0250-4310 Tax Write Off - Commercial	0.00			-6,071.82		
G-010-0250-4315 Tax Write Off - Multi-Residential	0.00					
G-010-0250-4320 Tax Write Off - Industrial	0.00					
G-010-0250-4325 Tax Write Off - Pipeline	0.00					
G-010-0250-4330 Tax Write Off - Farmlands	0.00					
G-010-0250-4335 Tax Write Off - Managed Forest	0.00					
G-010-0250-4400 Supplementary - Residential	0.00					
G-010-0250-4410 Supplementary - Commercial	0.00			26.75		
G-010-0250-4415 Supplementary - Multi-Residential	0.00					
G-010-0250-4420 Supplementary - Industrial	0.00					
G-010-0250-4425 Supplementary - Pipeline	0.00			415.01		
G-010-0250-4430 Supplementary -Farmlands	0.00					
G-010-0250-4435 Supplementary - Managed Forest	0.00					
Total Education- Commercial, Industrial, Pipeline	0.00	0.00	353,574.97	321,768.82	0.00	This line will merge into above school boards
Total Taxation Revenues	6,645,471.05	6,660,068.15	6,693,939.89	6,706,979.51	45,000.00	
For Taxation (010)						
Expenditures						
County Expenditures						
G-010-0120-7600 Levy Requisition Paid	1,500,463.92	1,500,942.34	1,500,747.00	1,529,123.87	0.00	Pending adjustment per Reconciliation in the Books
Total County Expenditures	1,500,463.92	1,500,942.34	1,500,747.00	1,529,123.87	0.00	
Education - English Public Expenditures						
G-010-0210-7600 Levy Requisition Paid	831,404.53	761,123.26	520,785.74	535,271.41	0.00	Pending adjustment per Reconciliation in the Books
Total Education - English Public Expenditures	831,404.53	761,123.26	520,785.74	535,271.41	0.00	
Education - English Separate Expenditures						
G-010-0220-7600 Levy Requisition Paid	221,989.95	196,076.01	111,114.38	89,997.91	0.00	Pending adjustment per Reconciliation in the Books
Total Education - English Separate Expenditures	221,989.95	196,076.01	111,114.38	89,997.91	0.00	
Education - French Public Expenditures						
G-010-0230-7600 Levy Requisition Paid	9,936.38	8,847.34	4,139.78	1,922.70	0.00	Pending adjustment per Reconciliation in the Books
Total Education - French Public Expenditures	9,936.38	8,847.34	4,139.78	1,922.70	0.00	
Education - French Separate Expenditures						
G-010-0240-7600 Levy Requisition Paid	24,028.98	21,836.48	9,816.28	5,536.05	0.00	Pending adjustment per Reconciliation in the Books
Total Education - French Separate Expenditures	24,028.98	21,836.48	9,816.28	5,536.05	0.00	
Education- Commercial, Industrial, Pipeline Expenditures						
G-010-0250-7600 Levy Requisition Paid	0.00	0.00	353,574.97	321,768.82	0.00	Pending adjustment per Reconciliation in the Books

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
Total Education- Commercial, Industrial, Pipeline	0.00	0.00	353,574.97	321,768.82	0.00	
Total Taxation Expenditures	2,587,823.76	2,488,825.43	2,500,178.15	2,483,620.76	0.00	
Taxation Excess of Revenues Over Expenditures	4,057,647.29	4,171,242.72	4,193,761.74	4,223,358.75	45,000.00	1.07%
For Payments In Lieu (020)						
Revenues						
Own Purposes Revenues						
G-020-0110-4100 Residential / Farm	0.00	0.00		0.00		
G-020-0110-4200 AECL Grant in Lieu	1,399,997.71	1,435,803.11	1,430,983.78	1,430,983.78		
G-020-0110-4202 Payment in Lieu - Canada Post	0.00	2,736.99	2,747.54	2,747.53		
G-020-0110-4204 Payment in Lieu - Long Term Care	0.00	0.00	0	0.00		
G-020-0110-4206 Payment in Lieu - CBC	0.00	493.19	562.00	562.00		
G-020-0110-4208 Payment in Lieu - Deep River Hospital	0.00	1,256.00	1,256.00	1,256.00	1,256.00	Separate - not in OPTA
G-020-0110-4210 Payment in Lieu - Ontario Hydro	0.00	4,339.12	4,356.26	4,356.26		
G-020-0110-4230 Education portion- PIL	996,689.32	1,013,662.99	987,359.00	986,512.74		Edu. Tax rate dropped
G-020-0110-4240 Other PIL Revenue						
G-020-0110-4310 Tax Write Off - Commercial	0.00	0.00		0.00		
G-020-0110-4410 Supplementary - Commercial	0.00	0.00		316,527.41	20,000.00	
G-020-0110-4441 Supplementary - Landfill		1,439.58		1,420.90		
G-020-0110-4500 Sanitary Sewer Activities	0.00	11,246.97		11,297.89		
G-020-0110-4550 Water Works Activities	0.00	16,466.35	29,293.21	16,574.41		
Total Own Purposes Revenues	2,396,687.03	2,487,444.30	2,456,557.79	2,772,238.92	21,256.00	
County Revenues						
G-020-0120-4200 AECL Grant in Lieu	514,677.68	526,156.69	539,820.00	526,263.08		
G-020-0120-4202 Payment in Lieu - Canada Post		1,003.19	1,000.00	1,012.20		
G-020-0120-4206 Payment in Lieu - CBC		180.77	150.00	207.04		
G-020-0120-4208 Payment in Lieu - Deep River Hospital		844.00	844.00	844.00	844.00	
G-020-0120-4210 Payment in Lieu - Ontario Hydro		1,590.02		1,603.08		
G-020-0120-4240 Other PIL Revenue				0.00		
G-020-0120-4310 Tax Write Off - Commercial		0.00		0.00		
G-020-0120-4410 Supplementary - Commercial				66,593.09		
G-020-0120-4441 Supplementary - Landfill		527.65		523.46		
G-020-0120-4500 Sanitary Sewer Activities		4,122.38		4,162.17		
G-020-0120-4550 Water Works Activities		6,035.45		6,106.04		
Total County Revenues	514,677.68	540,460.15	541,814.00	607,314.16	844.00	
Total Payments In Lieu Revenues	2,911,364.71	3,027,904.45	2,998,371.79	3,379,553.08	22,100.00	
Expenditures						
County Expenditures						
G-020-0120-7600 Levy Requisition Paid	514,677.68	540,460.15	541,814.00	607,314.16	844.00	Pending adjustment per Reconciliation in the Books
Total County Expenditures	514,677.68	540,460.15	541,814.00	607,314.16	844.00	

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
Total Payments In Lieu Expenditures	514,677.68	540,460.15	541,814.00	607,314.16	844.00	
Payments In Lieu Excess of Revenues Over Expenditu	2,396,687.03	2,487,444.30	2,456,557.79	2,772,238.92	21,256.00	
For Ontario Unconditional Grants (030)						
Revenues						
Own Purposes Revenues						
G-030-0110-4610 Grant Revenue-OMPF	372,300.00	372,300.00	321,400.00	321,400.00	273,190.00	with 15% annual reduction
Total Own Purposes Revenues	372,300.00	372,300.00	321,400.00	321,400.00	273,190.00	
Total Ontario Unconditional Grants Revenues	372,300.00	372,300.00	321,400.00	321,400.00	273,190.00	
Ontario Unconditional Grants Excess of Revenues Ovr	372,300.00	372,300.00	321,400.00	321,400.00	273,190.00	
For Solar Program (050)						
Revenues						
G-050-0500-4700 Hydro Revenue		800.00		0.00		
MicroFIT Program Revenues						
G-050-0510-4700 Hydro Revenue	25,000.00	85,018.09	25,000.00	20,550.02	25,000.00	
Total MicroFIT Program Revenues	25,000.00	85,818.09	25,000.00	20,550.02	25,000.00	
Total Solar Program Revenues	25,000.00	85,818.09	25,000.00	20,550.02	25,000.00	
Expenditures						
MicroFIT Program Expenditures						
G-050-0510-6220 Other Trades & Services				2,116.13	1,000.00	
G-050-0510-7100 Postage and shipping		0.00		0.00		
G-050-0510-7125 Office Supplies		0.00		0.00		
G-050-0510-7205 Debt Payments		0.00		0.00		Remove This GL code
G-050-0510-7210 Interest - penalties		0.00		0.00		
G-050-0510-7420 Insurance		84.24		359.64	360.00	
G-050-0510-7525 Administrative Fee	436.29	524.81	400.00	462.14	400.00	Based on \$6.10 per month per site
G-050-0510-8060 Transfer to Reserve	24,563.71	85,209.04	24,600.00	17,612.11	23,240.00	Net revenue to hydro reserve
Total MicroFIT Program Expenditures	25,000.00	85,818.09	25,000.00	20,550.02	25,000.00	
Total Solar Program Expenditures	25,000.00	85,818.09	25,000.00	20,550.02	25,000.00	
Solar Program Excess of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
For Council Operations (110)						
Revenues						
Councillor's Office Revenues						
G-110-1515-4700 Miscellaneous Revenue	0.00					
Total Councillor's Office Revenues	0.00	0.00	0.00	0.00	0.00	
Total Council Operations Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures						
Mayor's Office Expenditures						

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-110-1510-5010 Regular Salaries	22,368.79	22,332.49	22,704.32	20,487.39	22,999.67	ND salaries Worksheet increased by CPI 1.5%
G-110-1510-5015 Per Diem	0.00	0.00		0.00		
G-110-1510-5030 Honorarium		2,349.81		806.77		
G-110-1510-5150 Employment Insurance	0.00	0.00		0.00		
G-110-1510-5160 CPP	900.00	1,068.12	950.61	898.91	965.23	ND salaries Worksheet increased by CPI 1.5%
G-110-1510-5170 OMERS	0.00	0.00		0.00		
G-110-1510-5180 EHT	500.00	481.23	442.73	415.14	448.49	ND salaries Worksheet increased by CPI 1.5%
G-110-1510-7110 Telephone - Land Line	0.00	0.00		0.00		
G-110-1510-7115 Telephone - Cell	0.00	0.00		0.00		
G-110-1510-7125 Office Supplies	500.00	135.01	200.00	543.25	200.00	
G-110-1510-7160 Advertising	250.00	514.17		0.00		
G-110-1510-7180 Computer Equipment	0.00	0.00		0.00		
G-110-1510-7310 Conference / Trade Shows	3,250.00	2,508.20	3,000.00	3,225.80	3,000.00	
G-110-1510-7325 Subscriptions	100.00	210.13	250.00	1,108.57	100.00	
G-110-1510-7340 Personal Vehicle Mileage	2,000.00	2,116.55	2,000.00	1,956.91	2,000.00	
G-110-1510-7345 Hotel	2,000.00	2,607.43	2,500.00	2,842.20	2,240.00	
G-110-1510-7350 Meals	1,000.00	1,209.60	1,200.00	549.32	1,000.00	
G-110-1510-7540 Mayor's Public Relations Fund	8,000.00	7,798.01	5,000.00	2,726.48	5,000.00	
G-110-1510-7590 Committee Fund	0.00	0.00		0.00		Moved to G-130-1300-7511
G-110-1510-8060 Transfer to Reserve		0.00		0.00		
Total Mayor's Office Expenditures	40,868.79	43,330.75	38,247.67	35,560.74	37,953.40	
Councillor's Office Expenditures						
G-110-1515-5010 Regular Salaries	59,195.47	59,099.90	60,083.40	54,216.73	60,865.49	ND salaries Worksheet increased by CPI 1.5%
G-110-1515-5150 Employment Insurance	0.00	0.00		0.00		
G-110-1515-5160 CPP	2,000.00	1,915.19	1,934.63	1,732.82	1,973.34	ND salaries Worksheet increased by CPI 1.5%
G-110-1515-5170 OMERS	0.00	0.00		0.00		
G-110-1515-5180 EHT	1,150.00	1,152.63	1,171.63	1,057.03	1,186.88	ND salaries Worksheet increased by CPI 1.5%
G-110-1515-7110 Telephone - Land line	500.00	0.00		0.00		
G-110-1515-7125 Office Supplies	100.00	101.70	100.00	143.33		
G-110-1515-7180 Computer Equipment	2,500.00	0.00		0.00		Include in Capital Budget
G-110-1515-7300 Training & Seminars	1,000.00	585.12	500.00	0.00	1,000.00	New Council Training provisions
G-110-1515-7310 Conference / Trade Shows	4,200.00	746.96	1,500.00	1,119.36	3,000.00	
G-110-1515-7340 Personal Vehicle Mileage	3,000.00	736.92	1,000.00	651.92	1,000.00	
G-110-1515-7345 Hotel	3,000.00	807.49	2,500.00	844.95	2,250.00	OSUM in Renfrew County, ROMA & AMO Conference

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-110-1515-7350 Meals	1,000.00	336.30	500.00	316.98	1,000.00	
Total Councillor's Office Expenditures	77,645.47	65,482.21	69,289.66	60,083.12	72,275.71	
Total Council Operations Expenditures	118,514.26	108,812.96	107,537.33	95,643.86	110,229.10	
Council Operations Excess of Revenues Over Expendi	-118,514.26	-108,812.96	-107,537.33	-95,643.86	-110,229.10	2.50%
For Finance (120)						
Revenues						
Adminstration - Corporate Revenues						
G-120-1110-4445 Reimbursable Exp Revenue	1,000.00	17,191.49	1,000.00	9,235.44	1,000.00	Contra item - cost neutral
G-120-1110-4460 Tax Certificates	2,000.00	2,080.00	2,000.00	1,400.00	2,000.00	
G-120-1110-4620 Lottery Licenses	2,000.00	2,855.02	3,000.00	1,817.66	2,500.00	
G-120-1110-4622 Marriage Licences	2,000.00	2,600.00	2,500.00	3,000.00	2,500.00	
G-120-1110-4624 Business Licences	0.00	0.00		0.00		
G-120-1110-4626 Taxi Licences	0.00	0.00		0.00		
G-120-1110-4628 Transient Trader Licences	0.00	0.00		0.00		
G-120-1110-4700 Miscellaneous Revenue	2,000.00	-1,935.89	500.00	6,128.41	500.00	
G-120-1110-4710 Administrative Fees	43,000.00	42,955.00	43,000.00	46.00	12,000.00	\$31K from police for A/c services discontinued. \$6,000 from Sewer & Water each.
G-120-1110-4960 Transfer from Reserves		3,612.61		0.00		
Total Adminstration - Corporate Revenues	52,000.00	69,358.23	52,000.00	21,627.51	20,500.00	
Total Finance Revenues	52,000.00	69,358.23	52,000.00	21,627.51	20,500.00	-60.58%
Expenditures						
Adminstration - Corporate Expenditures						
G-120-1110-5010 Regular Salaries	194,516.20	130,560.61	194,077.16	162,870.19	193,011.00	ND salaries Worksheet increased by CPI 1.5%
G-120-1110-5015 Part Time Salaries	8,000.00	23,905.20		-28.19		Janitor allocated to G-140
G-120-1110-5020 Overtime	1,426.20	0.00	2,181.60	18.18	1,090.80	ND Salaries Worksheet
G-120-1110-5060 Public Holiday		458.28		378.24		
G-120-1110-5070 Sick Time		12,533.30		1,938.74		
G-120-1110-5080 Lump sum / Retro Pay		0.00		0.00		
G-120-1110-5090 Vacation		2,422.02		2,580.52		
G-120-1110-5110 Insured Benefits	18,332.56	13,515.73	18,531.98	24,248.17	19,620.33	ND Salaries Worksheet
G-120-1110-5150 Employment Insurance	4,046.68	3,938.14	3,494.29	3,845.07	3,373.26	ND Salaries Worksheet
G-120-1110-5160 CPP	7,640.28	7,934.17	7,096.16	7,772.20	6,955.14	ND Salaries Worksheet
G-120-1110-5170 OMERS	19,639.69	13,002.11	19,769.68	19,236.72	19,843.17	ND Salaries Worksheet
G-120-1110-5180 EHT	3,820.88	3,328.97	3,815.70	3,782.25	3,785.10	ND Salaries Worksheet
G-120-1110-5191 WSIB Insurance	832.01	851.71	1,000.00	918.77	950.00	Schedule 2 employer insurance
G-120-1110-7100 Postage & Freight	500.00	506.54	500.00	176.03		
G-120-1110-7110 Telephone - Land Line		0.00		0.00		
G-120-1110-7115 Telephone - Cell		0.00		0.00		

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-120-1110-7120 Computer Support Services	7,000.00	4,701.31	6,500.00	6,189.65	6,500.00	USTI Asyst annual support
G-120-1110-7125 Office Supplies	1,700.00	755.82	700.00	604.93	700.00	
G-120-1110-7130 Copying Expense	2,000.00	4,078.23	2,500.00	4,219.90	2,500.00	more coloured copies than usual & new service contract
G-120-1110-7135 Forms & Stationery	1,900.00	1,899.34	1,000.00	354.67	1,000.00	
G-120-1110-7160 Advertising	850.00	1,874.84	500.00	0.00	500.00	
G-120-1110-7180 Computer Equipment	5,000.00	1,250.63	0.00	0.00		To replace old CPU
G-120-1110-7190 Reimbursable Expenses	1,000.00	11,805.17	1,000.00	6,805.81	1,000.00	Contra item - cost neutral
G-120-1110-7210 Interest - penalties	3,500.00	396.05	100.00	68.58	100.00	Interfund Loan interest - to be allocated to each function per use
G-120-1110-7310 Conference / Trade Shows	1,000.00	0.00		0.00		
G-120-1110-7320 Membership Dues	1,500.00	1,283.47	2,000.00	1,562.29	2,000.00	CPA & CPFA
G-120-1110-7325 Subscriptions		0.00		0.00		
G-120-1110-7340 Personal Vehicle Mileage	900.00	49.64	200.00	0.00	200.00	Misc. Mtgs
G-120-1110-7345 Hotel		0.00		0.00		
G-120-1110-7350 Meals	300.00	22.51	100.00	0.00	100.00	Misc. Mtgs
G-120-1110-7500 Contract Services		0.00		0.00		Accounting Software upgrades
Total Administration - Corporate Expenditures	285,404.50	241,073.79	265,066.57	247,542.72	263,228.81	
Training - Corporate Expenditures						
G-120-1210-7300 Training & Seminars	1,000.00	841.78	1,500.00	396.86	1,500.00	
G-120-1210-7310 Conference / Trade Shows	1,000.00	0.00	1,000.00	0.00	1,000.00	Misc. Mtgs
G-120-1210-7340 Personal Vehicle Mileage	500.00	0.00	500.00	0.00	500.00	
G-120-1210-7345 Hotel	500.00	0.00		0.00		
G-120-1210-7350 Meals	100.00	0.00		0.00		
Total Training - Corporate Expenditures	3,100.00	841.78	3,000.00	396.86	3,000.00	
Total Finance Expenditures	288,504.50	241,915.57	268,066.57	247,939.58	266,228.81	-0.69%
Finance Excess of Revenues Over Expenditures	-236,504.50	-172,557.34	-216,066.57	-226,312.07	-245,728.81	13.73%
For Corporate Administration (130)						
Revenues						
Administration - Corporate Revenues						
G-130-1110-4610 Grant Revenue					5,000.00	Ontario Cannabis Legalization Implementation Fund (OCLIF)
G-130-1110-4700 Miscellaneous Revenue	0.00	-2,353.59		14,542.61	25.00	Sale of Surplus old Equipment Revenue \$9420 contra Trf to Reserve
G-130-1110-4715 Bank Interest Revenue	6,000.00	17,499.73	13,000.00	38,757.13	40,000.00	
G-130-1110-4720 Penalties & Interest	0.00	415.72	400.00	104.64	100.00	interest on overdue AR
G-130-1110-4725 Loan Interest	406.00	40.30	0.00	0.00		Golf loan paid off
G-130-1110-4950 Transfer from General Fund		10,176.00		0.00		

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-130-1110-4960 Transfer from Reserves	40,000.00	40,000.00	0.00	0.00		
Total Administration - Corporate Revenues	46,406.00	65,778.16	13,400.00	53,404.38	45,125.00	
Public Relations Revenues						
G-130-1300-4705 Donation Revenue		25,687.56	0.00	0.00		
G-130-1300-4960 Transfer from Reserves Canada 150	0.00	9,039.14		0.00		
Total Public Relations Revenues	0.00	34,726.70	0.00	0.00	0.00	
Total Corporate Administration Revenues	46,406.00	100,504.86	13,400.00	53,404.38	45,125.00	
Expenditures						
Administration - Corporate Expenditures						
G-130-1110-5010 Regular Salaries	261,449.20	315,035.86	338,150.61	338,177.84	445,424.75	ND Salaries Worksheet (Plus one FF trf to G-130 Cop Admin cost per Council Resolution 2018-C-07)
G-130-1110-5015 Part Time Salaries	5,000.00	0.00		0.00		
G-130-1110-5020 Overtime	2,000.00	0.00	2,003.24	0.00	1,032.45	ND Salaries Worksheet
G-130-1110-5050 Shift Premium		0.00		0.00		
G-130-1110-5060 Public Holiday		0.00		0.00	4,950.00	(one FF trf to G-130 Cop Admin cost per Council Resolution)
G-130-1110-5070 Sick Time		30,231.43		1,090.92		
G-130-1110-5075 Banked time		0.00		0.00		
G-130-1110-5090 Vacation		7,400.15		6,302.77		
G-130-1110-5110 Insured Benefits (NEW A/C)	19,326.65	18,260.06	23,425.80	17,737.49	32,353.44	ND Salaries Worksheet
G-130-1110-5150 Employment Insurance	5,134.94	4,907.55	5,339.17	5,298.50	6,477.48	ND Salaries Worksheet
G-130-1110-5160 CPP	9,686.96	10,261.23	10,921.70	10,902.35	13,513.65	ND Salaries Worksheet
G-130-1110-5170 OMERS	27,110.22	34,535.76	36,094.04	32,430.08	49,419.77	ND Salaries Worksheet
G-130-1110-5180 EHT	5,130.86	5,913.72	6,633.00	6,169.42	8,705.92	ND Salaries Worksheet
G-130-1110-5190 WSIB Claim		21,042.48		0.00		
G-130-1110-5191 WSIB Insurance	1,248.02	1,277.57	1,300.00	2,468.91	3,500.00	Schedule 2 employer insurance
G-130-1110-6115 Fuel - Gasoline	0.00	0.00		0.00	0.00	
G-130-1110-6200 Repairs & maintenance	0.00	0.00		0.00	0.00	
G-130-1110-7100 Postage & Freight	11,000.00	10,262.01	6,000.00	9,835.83	10,000.00	Combining of bills, less postage
G-130-1110-7110 Telephone - Land Line	20,000.00	22,140.47	20,000.00	18,287.90	12,000.00	
G-130-1110-7112 Internet		709.34		5,202.92	6,000.00	
G-130-1110-7115 Telephone - Cell	1,300.00	1,091.97	1,000.00	780.35	1,000.00	
G-130-1110-7120 Computer Support Services	30,000.00	31,142.81	30,000.00	28,631.90	30,000.00	

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-130-1110-7125 Office Supplies	4,500.00	4,137.46	1,000.00	1,468.32	4,000.00	
G-130-1110-7130 Copying Expense	8,000.00	7,999.22	8,000.00	4,232.48	8,000.00	
G-130-1110-7135 Forms & Stationery	4,000.00	3,824.08	2,500.00	3,850.93	3,000.00	
G-130-1110-7140 Accounting /Audit Fees	30,000.00	29,103.36	30,000.00	41,060.16	40,000.00	
G-130-1110-7145 Other Professional Fees	0.00	0.00		0.00	0.00	
G-130-1110-7150 Legal Fees	12,500.00	141,630.14	12,500.00	52,161.42	15,000.00	
G-130-1110-7160 Advertising	5,000.00	6,455.97	5,000.00	8,783.21	5,000.00	
G-130-1110-7170 Minor Equipment	500.00	0.00		0.00	0.00	
G-130-1110-7180 Computer Equipment	5,000.00	4,721.10	3,000.00	1,595.39	3,000.00	
G-130-1110-7205 Debt Payments	0.00	0.00		0.00	0.00	Remove This GL code
G-130-1110-7210 Interest - penalties	0.00	1,760.39		448.28	0.00	
G-130-1110-7220 Bank charges	10,000.00	2,334.69	1,000.00	934.02	1,000.00	
G-130-1110-7250 Lease cost	14,700.00	4,748.29	5,000.00	4,031.28	5,000.00	Copier lease
G-130-1110-7320 Membership Dues	3,500.00	2,989.14	3,000.00	2,800.28	3,000.00	
G-130-1110-7325 Subscriptions	1,000.00	552.92	600.00	49.00	600.00	
G-130-1110-7400 Bad Debt Expense	0.00	12,372.47		0.00	0.00	
G-130-1110-7420 Insurance	28,384.68	30,748.24	30,200.00	30,770.04	31,000.00	
G-130-1110-7430 Licences	0.00	0.00		0.00	0.00	
G-130-1110-7500 Contract Services	5,000.00	10,429.89	4,000.00	0.00		
G-130-1110-7530 Contingency Fee	0.00	0.00	0.00	0.00	0.00	Contingency for tight budgeting
G-130-1110-7590 Miscellaneous Expense	400.00	345.67		39.77	0.00	
G-130-1110-8040 Expenditures against prior year	0.00	0.00		0.00	0.00	
G-130-1110-8050 Transfer to Capital	199,200.00	403,160.42	176,550.00	176,550.00	166,000.00	Taxation for Capital Budget
G-130-1110-8060 Transfer to Reserve	0.00	2,648.32		9,420.00		Sale of Surplus old Equipment Revenue - trf to Capital Reserve
G-130-1110-8065 Transfer to Sick Leave Reserve (New Account)			50,000.00	50,000.00	50,000.00	To cover retirements. (2018 Budget exp moved here)
G-130-1110-8070 Contingency Working Reserve			100,000.00	100,000.00	20,000.00	Per resolution #2018-FA-06 & (2018 19) - in compliance of Section 2.1 of By-Law 02-2012 (C.A. negotiation)
Total Administration - Corporate Expenditures	730,071.53	1,184,174.18	863,217.56	971,511.76	978,977.46	
Municipal Elections Expenditures						
G-130-1130-5015 Part Time Salaries	0.00	0.00		0.00	0.00	

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-130-1130-7110 Office Supplies	0.00	0.00	100.00	0.00	0.00	
G-130-1130-7120 Computer Support Services	4,000.00	12,935.31	13,000.00	11,823.04	1,000.00	Voterview Voters List Maintenance
G-130-1130-7135 Forms & Stationery	0.00	0.00		0.00	0.00	
G-130-1130-7160 Advertising	0.00	0.00	1,000.00	155.13		
G-130-1130-7180 Computer Equipment	0.00	0.00		0.00	0.00	
G-130-1130-8060 Transfer to Reserve (New Account)	0.00	0.00		0.00	4,000.00	Election Reserve - 4 years X \$4K = \$16K
G-130-1130-7300 Training & Seminars	0.00	0.00		550.00		
Total Municipal Elections Expenditures	4,000.00	12,935.31	14,100.00	12,528.17	5,000.00	
Training - Corporate Expenditures						
G-130-1210-7300 Training & Seminars	5,000.00	3,865.12	4,000.00	4,150.98	4,000.00	
G-130-1210-7340 Personal Vehicle Mileage	1,000.00	1,945.07	2,000.00	817.58	1,500.00	
G-130-1210-7345 Hotel	2,500.00	153.87	1,000.00	1,491.94	2,000.00	
G-130-1210-7350 Meals	500.00	483.65	500.00	426.64	500.00	
Total Training - Corporate Expenditures	9,000.00	6,447.71	7,500.00	6,887.14	8,000.00	
Labour Relations Expenditures						
G-130-1220-5175 Employee Assistance Program	400.00	0.00		0.00	0.00	
G-130-1220-5195 Employee Recognition	4,600.00	2,293.18	5,000.00	1,897.39	5,000.00	
G-130-1220-7150 Legal Fees	50,000.00	94,366.67	20,000.00	17,818.12	12,000.00	
G-130-1220-7160 Advertising	10,000.00	9,425.00	5,000.00	1,531.24	2,000.00	
G-130-1220-7340 Personal Vehicle Mileage / Travel	0.00	937.13	1,000.00	0.00	1,000.00	
G-130-1220-7345 Hotel	2,000.00	320.01	500.00	0.00	500.00	
G-130-1220-7350 Meals	500.00	131.39	500.00	26.75	500.00	
G-130-1220-7500 Contract Services	2,000.00	146.06		3,352.30	2,000.00	County Support
G-130-1220-7590 Miscellaneous Expense	0.00	80.00	0.00	142.47		A/C used in 2018 to Transfer to HR Reserve - Sick Liability \$50K. (Moved above)
Total Labour Relations Expenditures	69,500.00	107,699.44	82,000.00	24,768.27	23,000.00	
Public Relations Expenditures						
G-130-1300-7100 Postage	0.00	0.00		0.00	0.00	
G-130-1300-7110 Office Supplies	0.00	0.00		0.00	0.00	
G-130-1300-7130 Copying Expense	0.00	0.00		0.00	0.00	
G-130-1300-7160 Advertising	100.00	37.69		0.00	0.00	
G-130-1300-7310 Conference / Trade Shows	0.00	610.56		559.68	0.00	
G-130-1300-7340 Personal Vehicle Mileage	0.00	0.00		73.50	0.00	
G-130-1300-7345 Hotel	0.00	0.00		222.51	0.00	
G-130-1300-7350 Meals	0.00	0.00		163.40	0.00	
G-130-1300-7500 Contract Services	0.00	0.00		0.00	0.00	

2019 Operating Budget		Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-130-1300-7510	Grants Paid (incl.fireworks)	5,000.00	0.00		0.00	0.00	now G700-1150-7510
G-130-1300-7511	Committee Expenses		35,057.70		0.00	4,000.00	Not sure whether Council will appoint the same Advisory Committees
G-130-1300-7512	Accessibility Advisory Committee (AAC)	2,000.00	585.19	1,000.00	207.44		
G-130-1300-7513	Economic Development Advisory Committee (EDAC)	1,750.00	0.00	1,000.00	0.00		
G-130-1300-7514	Environmental Advisory Committee (EAC)	500.00	0.00		0.00		
G-130-1300-7515	Housing Advisory Committee (HAC)	1,750.00	0.00	1,000.00	120.00		
G-130-1300-7590	Miscellaneous Expense	0.00	0.00		178.17		
G-130-1300-8050	Transfer to Capital		0.00		0.00		
Total Public Relations Expenditures		11,100.00	36,291.14	3,000.00	1,524.70	4,000.00	
Total Corporate Administration Expenditures		823,671.53	1,347,547.78	969,817.56	1,017,220.04	1,018,977.46	
Corporate Administration Excess of Revenues Over Ex		-777,265.53	-1,247,042.92	-956,417.56	-963,815.66	-973,852.46	1.82%
For Town Hall (140)							
Revenues							
Facility Operations - Town Hall Revenues							
G-140-9125-4635	Leases and Rent	60,000.00	60,000.00	60,000.00	60,786.48	0.00	Police Rental - \$60K Town charge removed per Council resolution
G-140-9125-4735	Distributed Wages	0.00	0.00	0.00	0.00	0.00	
Total Facility Operations - Town Hall Revenues		60,000.00	60,000.00	60,000.00	60,786.48	0.00	
Total Town Hall Revenues		60,000.00	60,000.00	60,000.00	60,786.48	0.00	
Expenditures							
Decorations Expenditures							
G-140-1350-6100	Supplies	0.00	0.00	0.00	0.00	0.00	
G-140-1350-6230	Equipment & Material	0.00	2,788.95	0.00	2,421.51	2,000.00	Christmas Light Display
Total Decorations Expenditures		0.00	2,788.95	0.00	2,421.51	2,000.00	
Facility Operations - Town Hall Expenditures							
G-140-9125-5010	Regular Salaries	18,318.87	23,129.95	18,516.54	21,686.55	18,095.94	ND Salaries Worksheet Janitor - allocation for Cleaning etc
G-140-9125-5015	Part Time Salaries		4,781.76		4,331.68	4,409.10	ND Salaries Worksheet Janitor - allocation for Cleaning etc
G-140-9125-5020	Overtime		323.16		0.00		
G-140-9125-5060	Public Holiday		132.87		460.75		
G-140-9125-5070	Sick Time		0.00		0.00		
G-140-9125-5090	Vacation		164.56		99.40		

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-140-9125-5110 Insured Benefits		2,856.32		3,007.06		
G-140-9125-5150 Employment Insurance		658.67		618.33		
G-140-9125-5160 CPP		1,274.15		1,149.57		
G-140-9125-5170 OMERS		2,088.03		1,934.13		
G-140-9125-5175 Employee Assistance Program		0.00		0.00		
G-140-9125-5180 EHT		559.24		520.98		
G-140-9125-5190 WSIB Claim		0.00		0.00		
G-140-9125-6100 Supplies	2,000.00	1,998.30	2,000.00	2,961.47	2,500.00	Cleaning supplies
G-140-9125-6120 Fuel - Heating		0.00		0.00	0.00	
G-140-9125-6125 Hydro	40,000.00	30,221.92	37,000.00	25,919.66	30,000.00	Account # 200006192308 (100 Deep River Rd -Town Hall) based on projected actual for 2017&18 -Sean
G-140-9125-6130 Water & Sewer	1,058.00	1,058.00	1,058.00	1,074.00	1,080.00	1 W&S each
G-140-9125-6135 Natural Gas	12,500.00	10,940.29	9,000.00	8,387.90	11,000.00	Account # 18 65 93 32500 5 (100 Deep River Rd.-Town Hall)- based on projected actual for 2017&18-Sean
G-140-9125-6200 Repairs & maintenance	4,000.00	1,730.21	3,500.00	2,122.09	3,500.00	All repair work including materials that will be done using our own resources- Eric/Sean
G-140-9125-6210 Small Tools	200.00	296.07	200.00	209.15	200.00	Small tools - Eric/Sean
G-140-9125-6220 Other Trades & Services	3,000.00	4,326.06	3,500.00	4,066.94	3,500.00	All maintenance & repair work that is done by outside contractor and is not part of any capital renewal project- Sean/Eric
G-140-9125-6230 Equipment & Material	0.00	0.00		0.00	0.00	
G-140-9125-7145 Other Professional Fees		0.00		0.00	0.00	
G-140-9125-7170 Minor Equipment	1,000.00	198.48	1,000.00	508.79	1,000.00	Cleaning equipment-Sue/Sean
G-140-9125-7420 Insurance		2,074.68	2,100.00	1,933.20	2,000.00	
G-140-9125-7500 Contract Services	8,700.00	6,251.86	8,000.00	3,750.17	8,000.00	Service & inspecion for elevator & Fire alarm/suppression systems- Eric/Sean ADD \$3,200.00 for Generator Maintenance
G-140-9125-7530 Contingency Fee		0.00		0.00		
Total Facility Operations - Town Hall Expenditures	90,776.87	95,064.58	85,874.54	84,741.82	85,285.04	
Total Town Hall Expenditures	90,776.87	97,853.53	85,874.54	87,163.33	87,285.04	1.64%
Town Hall Excess of Revenues Over Expenditures	-30,776.87	-37,853.53	-25,874.54	-26,376.85	-87,285.04	237.34%
For Keys Property (150) Revenues						

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
Facility Operations - Keys Revenues						
G-150-9130-4635 Leases and Rent	0.00	0.00	0.00	0.00	0.00	
Total Facility Operations - Keys Revenues	0.00	0.00	0.00	0.00	0.00	
Total Keys Property Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures						
Facility Operations - Keys Expenditures						
G-150-9130-6125 Hydro	600.00	808.22	750.00	655.24	800.00	Account # 200142038986 (12 Lakeside Dr-Keys center) & Account # 200131468717 (6 Lakeside Dr-Keys)ased on 2015 Projected \$600-This budget is based on both buildings being vacant but maintaining services-Sean
G-150-9130-6130 Water & Sewer	478.40	478.40	478.00	485.60	488.00	2 water units - Sean (\$0 after discount)
G-150-9130-6200 Repairs & maintenance	100.00	0.00		0.00	100.00	small allowance-Dennis/Sean
G-150-9130-7420 Insurance		1,458.00	287.00	878.04	900.00	
Total Facility Operations - Keys Expenditures	1,178.40	2,744.62	1,515.00	2,018.88	2,288.00	
Total Keys Property Expenditures	1,178.40	2,744.62	1,515.00	2,018.88	2,288.00	
Keys Property Excess of Revenues Over Expenditures	-1,178.40	-2,744.62	-1,515.00	-2,018.88	-2,288.00	51.02%
For Fire (210)						
Revenues						
Administration - Fire Revenues						
G-210-1125-4700 Miscellaneous Revenue	2,700.00	152.39	0.00	0.00	0.00	Extrication paid by MTO
Total Administration - Fire Revenues	2,700.00	152.39	0.00	0.00	0.00	
Training - Fire Revenues						
G-210-1215-4700 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	
Total Training - Fire Revenues	0.00	0.00	0.00	0.00	0.00	
Fire Fighting Service Revenues						
G-210-2110-4710 Administrative Fees	0.00	0.00	0.00	0.00	0.00	
G-210-2110-4730 Vehicle Use Charge	0.00	0.00	0.00	0.00	0.00	
G-210-2110-4960 Transfer from Reserves	121,049.20	0.00	0.00	0.00	0.00	
G-210-2110-4965 Transfer from Trust Fund	0.00	0.00	0.00	0.00	0.00	
Total Fire Fighting Service Revenues	121,049.20	0.00	0.00	0.00	0.00	
Total Fire Revenues	123,749.20	152.39	0.00	0.00	0.00	
Expenditures						
Administration - Fire Expenditures						
G-210-1125-5010 Regular Salaries	63,648.00	108,289.17	156,000.00	79,790.25	0.00	CNL agreement No funding required

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-210-1125-5070 Sick Time	0.00	0.00		0.00	0.00	"
G-210-1125-5080 Lump sum / Retro Pay	0.00	0.00		0.00	0.00	"
G-210-1125-5110 Insured Benefits	0.00	0.00		0.00	0.00	"
G-210-1125-5150 Employment Insurance	1,337.06	1,198.10		87.35	0.00	"
G-210-1125-5160 CPP	2,544.30	2,616.84		179.39	0.00	"
G-210-1125-5170 OMERS	0.00	0.00		0.00	0.00	"
G-210-1125-5180 EHT	1,241.14	1,816.99		51.75	0.00	"
G-210-1125-5190 WSIB Claims		0.00		68,009.17	0.00	"
G-210-1125-5191 WSIB Insurance	3,328.05	3,406.84	4,000.00	4,256.90	4,300.00	Schedule 2 employer insurance
G-210-1125-6100 Supplies	400.00	551.54	450.00	341.89	500.00	Cleaning supplies
G-210-1125-6130 Water & Sewer	1,058.00	1,058.00	1,074.00	1,074.00	1,080.00	1 W&S each
G-210-1125-6220 Other Trades & Services	2,000.00	0.00		0.00	0.00	
G-210-1125-6230 Equipment & Material	0.00	3,728.89		1,106.39	4,000.00	Change object name to Fire Prevention/Public Ed
G-210-1125-6300 Clothing	500.00	0.00	500.00	118.04		
G-210-1125-7100 Postage and shipping	50.00	20.57		221.67	100.00	
G-210-1125-7110 Telephone - Land Line	0.00	0.00		0.00	0.00	
G-210-1125-7115 Telephone - Cell	1,200.00	810.53	800.00	893.34	1,500.00	Admin Staff Cell
G-210-1125-7120 Computer Support Services	500.00	1,264.11	1,500.00	1,489.26	1,500.00	OnServe
G-210-1125-7125 Office Supplies	500.00	364.57	200.00	398.52	500.00	
G-210-1125-7130 Copying Expense	100.00	145.25	150.00	162.26	150.00	Copies -Fire Hall
G-210-1125-7150 Legal Fees	0.00	0.00		0.00	0.00	
G-210-1125-7160 Advertising	600.00	1,451.13	1,000.00	1,128.97	500.00	Radio/Newspaper ads
G-210-1125-7180 Computer Equipment	0.00	295.96		0.00	2,000.00	Computer stations in the fire hall for Fire Prevention & Training
G-210-1125-7250 Lease cost	750.00	756.76	600.00	556.83	750.00	Photo copier lease agreement
G-210-1125-7320 Membership Dues	1,000.00	455.00	500.00	449.31	500.00	OAFC/CAFC/OAFTO
G-210-1125-7325 Subscriptions	200.00	4.49		0.00	0.00	
G-210-1125-7350 Meals	500.00	0.00		0.00	250.00	
G-210-1125-7420 Insurance	10,280.00	3,567.64	3,600.00	4,023.48	4,050.00	Insurance for fire department –maintain funds status quo
G-210-1125-7430 Licences	1,500.00	0.00		1,322.88		Transferred to Firefighting expenditures
G-210-1125-7500 Contract Services	5,000.00	6,828.19		1,017.60	6,700.00	911 dispatch, Fee for call taking/alerting/Dispatching. \$6,947 Billed by County (\$48 per call).
G-210-1125-7501 CNL Fire Contract Services				351,072.00	702,144.00	Annual fee for CNL/Deep River Fire Service Agreement (\$690,000+Non rebateable HST)

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-210-1125-8020 Transfer to Other fund - Hydrant Rent	26,520.00	26,520.00	26,670.00	0.00	26,670.00	238 Hydrants in town - budgeted in Water Revenue
G-210-1125-8060 Transfer to Reserve - NREU	0.00	0.00		0.00		
Total Administration - Fire Expenditures	124,756.55	165,150.57	197,044.00	517,751.25	757,194.00	
Training - Fire Expenditures						
G-210-1215-5010 Regular Salaries	0.00	0.00		0.00		
G-210-1215-5090 Vacation	0.00	0.00		0.00		
G-210-1215-5110 Insured Benefits	0.00	0.00		0.00		
G-210-1215-5150 Employment Insurance	0.00	0.00		0.00		
G-210-1215-5160 CPP	0.00	0.00		0.00		
G-210-1215-5170 OMERS	0.00	0.00		0.00		
G-210-1215-5175 Employee Assistance Program	0.00	0.00		0.00		
G-210-1215-5180 EHT	0.00	0.00		0.00		
G-210-1215-5190 WSIB Claims	0.00	15,482.51				
G-210-1215-7300 Training & Seminars	20,000.00	5,483.97	10,000.00	1,859.77	4,000.00	NFPA, OFC, Career planning
G-210-1215-7310 Conference / Trade Shows	1,000.00	125.00	500.00	0.00	3,000.00	Benchmarking
G-210-1215-7325 Subscriptions	0.00	0.00		0.00	0.00	No subscriptions required at this time. Will cancel existing.
G-210-1215-7340 Personal Vehicle Mileage / Travel	500.00	0.00	500.00	495.74	1,500.00	Travel cost for meetings/ training/ conferences/ seminars. Consolidated funds from G-210-2110-7340 in one location.
G-210-1215-7345 Hotel	1,000.00	161.65	750.00	0.00	750.00	
G-210-1215-7350 Meals	500.00	0.00	250.00	36.02	250.00	
Total Training - Fire Expenditures	23,000.00	21,253.13	12,000.00	2,391.53	9,500.00	
Fire Fighting Service Expenditures						
G-210-2110-5010 Regular Salaries	1,041,140.48	705,383.09	922,015.22	447,788.68	458,763.19	ND Salaries worksheet (less one FF trf to G-130 Cop Admin cost per Council Resolution 2018-C-07)
G-210-2110-5015 Volunteer Fire Fighter Salaries				11,740.00	108,400.00	ND Salaries worksheet
G-210-2110-5020 Overtime	48,000.00	53,969.40	20,000.00	24,993.48	20,000.00	Calls after hours only
G-210-2110-5060 Public Holiday	53,780.00	4,473.49	40,000.00	10,493.28	26,836.00	ND Salaries worksheet
G-210-2110-5070 Sick Time	0.00	259,756.15		158,514.93		Ofset by Regular salaries
G-210-2110-5072 Severance Pay		36,241.75		164,448.76		Unknown
G-210-2110-5090 Vacation	0.00	82,206.40		46,555.96		Ofset by Regular salaries
G-210-2110-5096 Meal Allowance	0.00	1,258.00		51.00	200.00	
G-210-2110-5110 Insured Benefits	65,034.55	50,546.04	36,309.60	35,032.05	34,600.29	ND Salaries worksheet

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-210-2110-5125 Insured Benefits Retiree	7,997.07	14,872.24	16,170.60	17,858.52	25,760.16	ND Salaries worksheet
G-210-2110-5150 Employment Insurance	15,191.94	13,446.99	11,006.48	8,631.16	8,480.06	ND Salaries worksheet
G-210-2110-5160 CPP	28,838.70	29,060.44	23,720.40	18,291.33	18,334.80	ND Salaries worksheet
G-210-2110-5170 OMERS	116,138.20	112,926.77	100,363.20	67,027.03	53,997.09	ND Salaries worksheet
G-210-2110-5180 EHT	19,385.74	19,713.87	17,199.30	11,918.68	11,059.68	ND Salaries worksheet
G-210-2110-6105 Lubrication	0.00	0.00		0.00	200.00	
G-210-2110-6110 Fuel - Diesel	2,200.00	2,081.57	2,000.00	2,721.29	3,000.00	Fire Trucks
G-210-2110-6115 Fuel - Gasoline	2,000.00	1,892.34	1,000.00	1,029.30	1,000.00	Fuel; for Fire Department half ton
G-210-2110-6200 Repairs & maintenance	7,000.00	6,262.78	4,000.00	15,101.65	10,000.00	Repairs and maintenance of apparatus, equipment.
G-210-2110-6220 Other Trades & Services	3,500.00	6,276.20	3,500.00	2,353.52	14,000.00	SCBA repair, breathing air compressor air testing, Turnout gear cleaning
G-210-2110-6230 Equipment & Material	8,000.00	8,821.30	6,000.00	11,751.08	10,000.00	Cost of new equipment to support addition of volunteer firefighters
G-210-2110-6300 Clothing	9,000.00	6,151.32	7,650.00	5,228.94	6,300.00	ND Salaries worksheet (C.A. 15.1)
G-210-2110-7225 Volunteer FF Admin. Cost				497.90	0.00	Funds for Firefighter Police background checks, Driver abstracts in Capital budget
G-210-2110-7340 Personal Vehicle Mileage	500.00	0.00	1,000.00	0.00	0.00	Funds transferred to G-210-2110-7340
G-210-2110-7350 Meals	500.00	0.00	500.00	120.96	500.00	Meal tickets paid through payroll
G-210-2110-7420 Insurance	0.00	0.00		0.00	0.00	Remove This GL code
G-210-2110-7430 Licences	1,200.00	1,134.00	1,134.00	1,134.00	5,100.00	Radios, FirePro, Whose Responding
Total Fire Fighting Service Expenditures	1,429,406.68	1,416,474.14	1,213,568.80	1,063,283.50	816,531.28	
Total Fire Expenditures	1,577,163.23	1,602,877.84	1,422,612.80	1,583,426.28	1,583,225.28	
Fire Excess of Revenues Over Expenditures	-1,453,414.03	-1,602,725.45	-1,422,612.80	-1,583,426.28	-1,583,225.28	11.29%
For Police (220)						
Revenues						
Administration - Police Revenues						
G220-1135-4445 Reimbursable Exp Revenue				290.02		New - Cruiser accident insurance payment. Contra to Exp
G-220-1135-4610 Grant Revenue		0.00		0.00		
G-220-1135-4615 POA Revenue		195.00	200.00	245.00	200.00	
G-220-1135-4618 Fines		100.22	300.00	95.31		
G-220-1135-4700 Miscellaneous Revenue	80,000.00	116,205.14	115,000.00	87,282.72	80,000.00	Criminal rec check /fingerprints/ etc
Total Administration - Police Revenues	80,000.00	116,500.36	115,500.00	87,913.05	80,200.00	

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
Police Service Revenues						
G-220-2210-4610 Grant Revenue	1,736.45	1,736.45	2,000.00	2,025.86	2,000.00	CSPT (Court Security Prisoner trans). \$ 434.11 @ signing + Second Instalment: \$1,302.34 after annual AFR (due April)
G-220-2210-4700 Miscellaneous Revenue		106.00		65.36		
G-220-2210-4735 Paid Duty Revenue		4,216.56	4,000.00	2,722.20	3,000.00	Paid Duty for other organizations - Contra to Expense
Total Police Service Revenues	1,736.45	6,059.01	6,000.00	4,813.42	5,000.00	
R.I.D.E. Program Revenues						
G-220-2220-4610 Grant Revenue	6,700.00	6,567.35	6,700.00	1,633.20	6,700.00	RIDE grant
Total R.I.D.E. Program Revenues	6,700.00	6,567.35	6,700.00	1,633.20	6,700.00	
Community Policing Revenues						
G-220-2230-4610 Grant Revenue	30,000.00	29,861.23	30,000.00	3,335.15	30,000.00	Community policing partnership (CPP) grant \$8700 + \$21300 (apr to sep)
Total Community Policing Revenues	30,000.00	29,861.23	30,000.00	3,335.15	30,000.00	
Total Police Revenues	118,436.45	158,987.95	158,200.00	97,694.82	121,900.00	
Expenditures						
Administration - Police Expenditures						
G-220-1135-5010 Regular Salaries	179,303.00	189,194.26	179,303.00	147,328.16	187,837.00	ND Salaries Worksheet
G-220-1135-5015 Part Time Salaries	7,801.44	34,924.56	7,801.44	61,107.95	4,510.44	ND Salaries Worksheet
G-220-1135-5020 Overtime	0.00	4,176.74		6,842.43		
G-220-1135-5050 Shift Premium	0.00	250.00		250.00		
G-220-1135-5060 Public Holiday	0.00	351.77		1,714.03		
G-220-1135-5070 Sick Time	0.00	734.37		2,125.00		
G-220-1135-5090 Vacation	0.00	7,531.49	312.06	16,770.65	180.42	4% of ND Salaries Worksheet
G-220-1135-5092 Cleaning Allowance			250.00	0.00	250.00	ND Salaries Worksheet
G-220-1135-5096 Meal Allowance	300.00	153.00	100.00	1,153.00	1,000.00	Out of town meals/meetings/training days/summerfest-for officers
G-220-1135-5110 Insured Benefits	13,633.75	13,380.02	13,647.36	10,137.29	13,829.10	
G-220-1135-5150 Employment Insurance	2,788.55	3,668.93	2,483.15	3,883.04	2,618.35	ND Salaries Worksheet
G-220-1135-5160 CPP	5,274.12	7,287.36	5,150.37	7,619.26	5,506.75	ND Salaries Worksheet
G-220-1135-5170 OMERS	21,581.61	19,720.88	20,951.07	15,397.24	21,203.36	ND Salaries Worksheet
G-220-1135-5180 EHT	3,648.54	4,648.83	3,648.54	4,622.56	3,750.78	ND Salaries Worksheet
G-220-1135-5190 WSIB Claim	0.00	4,085.53	0.00	2,642.81	2,700.00	
G-220-1135-5191 WSIB Insurance	3,605.39	3,690.74	3,700.00	4,740.44	4,800.00	Schedule 2 employer insurance
G-220-1135-6100 Supplies	400.00	361.97	150.00	134.46	250.00	

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-220-1135-6130 Water & Sewer	1,058.00	1,058.00	1,074.00	1,074.00	1,080.00	1 W&S each
G-220-1135-6230 Equipment & Material	3,500.00	1,575.90	1,600.00	829.08	1,600.00	misc IT equip, updates. FSET equipment requirements.
G-220-1135-6300 Clothing (UNIFORM)			1,300.00	142.45	1,300.00	ND Salaries Worksheet
G-220-1135-7100 Postage and shipping	300.00	112.11	100.00	162.10	300.00	
G-220-1135-7110 Telephone - Land Line	2,200.00	3,204.01	2,300.00	2,725.23	3,000.00	
G-220-1135-7115 Telephone - Cell	4,000.00	1,336.89	1,000.00	976.01	2,500.00	
G-220-1135-7120 Computer Support Services	4,000.00	1,801.06	10,000.00	0.00	10,000.00	Phil for IT related costs and for FSET contract
G-220-1135-7125 Office Supplies	1,500.00	2,016.69	2,000.00	2,053.30	2,100.00	
G-220-1135-7130 Copying Expense	2,000.00	2,119.93	2,000.00	1,880.56	2,060.00	Leasing contract scanner/fax/photocopier
G-220-1135-7150 Legal Fees	500.00	0.00	500.00	0.00	500.00	
G-220-1135-7160 Advertising	200.00	899.70	400.00	120.53	500.00	newspaper/Drivewise pamphlets \$200.00
G-220-1135-7180 Computer Equipment	0.00	0.00	0.00	0.00		
G-220-1135-7190 Reimbursable Exp				290.02		Expected - contra to Rev.
G-220-1135-7250 Lease cost	0.00	0.00	0.00	0.00		
G-220-1135-7255 Rent	60,000.00	60,000.00	60,000.00	60,000.00	0.00	\$60K Town charge removed per Council resolution
G-220-1135-7300 Training & Seminars	5,000.00	251.53	5,000.00	4,776.38	5,000.00	courses for chief and new admin
G-220-1135-7320 Membership Dues	900.00	589.83	750.00	619.32	750.00	Chief association dues
G-220-1135-7325 Subscriptions	0.00	0.00	0.00	0.00		
G-220-1135-7340 Personal Vehicle Mileage / Travel	1,200.00	474.74	400.00	381.76	600.00	court, misc admin,attending courses
G-220-1135-7345 Hotel	0.00	0.00	0.00	0.00		
G-220-1135-7350 Meals	0.00	0.00	0.00	0.00		
G-220-1135-7420 Insurance	4,683.96	1,995.84	2,000.00	2,093.04	2,100.00	
G-220-1135-7430 Licences	0.00	434.00	450.00	434.00		
G-220-1135-7500 Contract Services	85,948.00	81,164.03	85,000.00	76,109.35	90,000.00	Dispatching \$6,314 x 12 (comm) Computer sys \$2170 x 4 user cost \$85 x 10 inservice videos OPTVA \$650 annual
G-220-1135-7525 Administrative Fee	31,000.00	31,951.46	31,000.00	31,000.00	0.00	\$31K from police for A/c services being removed. \$6,000 from Sewer & Water each.
G-220-1135-8060 Transfer to Reserve		0.00	0.00	0.00		Vehicle replacement - 2 in 5 and 1 in every 6 years (cost \$50 each) \$28,333

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-220-1135-8065 Transfer to Sick Leave Reserve	0.00	0.00	0.00	0.00		
Total Administration - Police Expenditures	446,326.36	485,146.17	444,370.99	472,135.45	371,826.20	
Training - Police Expenditures						
G-220-1225-5010 Regular Salaries		0.00		0.00		
G-220-1225-5020 Overtime		438.96		0.00		
G-220-1225-5090 Vacation		0.00		0.00		
G-220-1225-5110 Insured Benefits		53.39		0.00		
G-220-1225-5150 Employment Insurance		0.00		0.00		
G-220-1225-5160 CPP		0.00		0.00		
G-220-1225-5170 OMERS		45.95		0.00		
G-220-1225-5175 Employee Assistance Program		0.00		0.00		
G-220-1225-5180 EHT		8.67		0.00		
G-220-1225-7300 Training & Seminars	12,300.00	8,417.84	10,000.00	3,649.52	10,000.00	includes meals, hotel and peronal mileage /Travel/under one account
G-220-1225-7340 Personal Vehicle Mileage / Travel	0.00	0.00		0.00		Remove ac add to Training
G-220-1225-7345 Hotel	0.00	0.00		0.00		Remove ac add to Training
G-220-1225-7350 Meals	0.00	0.00		30.62		Remove ac add to Training
Total Training - Police Expenditures	12,300.00	8,964.81	10,000.00	3,680.14	10,000.00	
Police Service Expenditures						
G-220-2210-5010 Regular Salaries	791,889.98	620,206.62	808,511.32	647,387.66	846,392.04	ND Salaries Worksheet
G-220-2210-5015 Part Time Salaries	7,850.94	0.00	7,935.66	0.00	7,755.40	ND Salaries Worksheet Janitor - allocation for Cleaning etc
G-220-2210-5020 Overtime	20,000.00	30,202.60	20,000.00	16,164.02	20,000.00	i.e. working on a stat day
G-220-2210-5050 Shift Premium	5,600.00	7,100.00	5,600.00	2,000.00	5,600.00	ND Salaries Worksheet
G-220-2210-5060 Public Holiday	20,000.00	0.00	15,000.00	0.00		Working on a Stat day (12 total)
G-220-2210-5065 Court Time	4,000.00	1,727.71		-140.26		
G-220-2210-5070 Sick Time	0.00	37,124.41		48,235.23		
G-220-2210-5090 Vacation	0.00	53,420.21		50,599.57		
G-220-2210-5092 Cleaning Allowance	2,250.00	0.00	2,000.00	0.00	2,000.00	ND Salaries Worksheet
G-220-2210-5094 Stat Payout	14,990.40	16,258.00	14,990.40	2,334.09	15,106.00	ND Salaries Worksheet
G-220-2210-5096 Meal Allowance		935.00	900.00	752.00	900.00	To be incorporated with G220-1135-5096
G-220-2210-5110 Insured Benefits	55,075.68	45,589.88	55,064.88	50,614.48	55,922.35	ND Salaries Worksheet
G-220-2210-5120 Statutory Benefits	0.00	0.00		0.00		Remove This GL code
G-220-2210-5125 Retiree Insured Benefits	9,898.81	18,164.64	6,341.52	8,559.85	6,327.36	ND Salaries Worksheet
G-220-2210-5150 Employment Insurance	10,696.48	8,928.35	9,612.08	9,512.70	9,634.48	ND Salaries Worksheet
G-220-2210-5160 CPP	20,354.40	19,491.67	20,750.40	20,543.81	20,750.40	ND Salaries Worksheet
G-220-2210-5170 OMERS	96,921.42	85,614.40	98,229.59	90,061.86	96,631.21	ND Salaries Worksheet
G-220-2210-5180 EHT	15,539.35	15,040.16	15,765.97	15,042.78	16,504.64	ND Salaries Worksheet

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-220-2210-5185 Paid Duty					3,000.00	Paid Duty for other organizations - Contra to Revenue
G-220-2210-6230 Equipment & Material	20,000.00	12,502.56	15,000.00	9,126.94	15,000.00	warranty on live scan/gym equipment /
G-220-2210-6300 Clothing (UNIFORM)	10,100.00	4,971.07	8,800.00	4,641.40	8,800.00	ND Salaries Worksheet
G-220-2210-7110 Office Supplies	300.00	87.62	200.00	355.04	400.00	
G-220-2210-7340 Personal Vehicle Mileage / Travel	0.00	47.72	100.00	286.32	400.00	
G-220-2210-7345 Hotel	0.00	0.00	0.00	0.00		
G-220-2210-7350 Meals	500.00	178.43	200.00	196.80	300.00	officers out of town on police business-when shift is extended as per contract
G-220-2210-7500 Contract Services	0.00	0.00	0.00	0.00		
Total Police Service Expenditures	1,105,967.46	977,591.05	1,105,001.82	976,274.29	1,131,423.88	
R.I.D.E. Program Expenditures						
G-220-2220-5010 Regular Salaries	6,700.00	0.00	6,700.00	815.73	6,700.00	RIDE grant Expense
G-220-2220-5110 Insured Benefits	0.00	0.00		107.42		
G-220-2220-5150 Employment Insurance	0.00	0.00		18.96		
G-220-2220-5160 CPP	0.00	0.00		39.63		
G-220-2220-5170 OMERS	0.00	0.00		91.38		
G-220-2220-5175 Employee Assistance Program	0.00	0.00		0.00		
G-220-2220-5180 EHT	0.00	0.00		16.10		
Total R.I.D.E. Program Expenditures	6,700.00	0.00	6,700.00	1,089.22	6,700.00	
Vehicles - Transportation Expenditures						
G-220-9200-6115 Fuel - Gasoline	8,000.00	0.00		0.00		Do not use these codes
G-220-9200-6200 Repairs & maintenance						Do not use these codes
G-220-9200-7420 Insurance						Remove This GL code
G-220-9200-7430 Licences						Do not use these codes
Total Vehicles - Transportation Expenditures	8,000.00	0.00	0.00	0.00	0.00	
Vehicles - Police Expenditures						
G-220-9220-6115 Fuel - Gasoline	20,000.00	19,778.54	16,000.00	15,230.39	16,000.00	fuel prices remaining low/reduced
G-220-9220-6200 Repairs & maintenance	9,500.00	9,203.53	8,500.00	7,662.32	12,000.00	rising cost of repairs/ shop rates/
G-220-9220-7420 Insurance	3,819.00	1,503.12	1,510.00	2,596.08	2,600.00	
G-220-9220-7430 Licences	370.00	360.00	360.00	360.00	360.00	Plate renewals - 3 vehicle x \$120
Total Vehicles - Police Expenditures	33,689.00	30,845.19	26,370.00	25,848.79	30,960.00	
Total Police Expenditures	1,612,982.82	1,502,547.22	1,592,442.81	1,479,027.89	1,550,910.08	-2.61%
Police Excess of Revenues Over Expenditures	-1,494,546.37	-1,343,559.27	-1,434,242.81	-1,381,333.07	-1,429,010.08	-0.36%
For Police Services Board (221)						
Revenues						
Administration - Police Board Revenues						

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-221-1140-4965 Transfer from Trust Fund	0.00	0.00	0.00	0.00	0.00	
Total Administration - Police Board Revenues	0.00	0.00	0.00	0.00	0.00	
Total Police Services Board Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures						
Administration - Police Board Expenditures						
G-221-1140-5010 Regular Salaries		767.44		140.76	2,400.00	ND salaries Worksheet, Board Secretary
G-221-1140-5015 Part Time Salaries		0.00		225.00		
G-221-1140-5020 Overtime		192.65		0.00		
G-221-1140-5030 Honoraria	7,617.56	4,360.02	7,731.83	2,340.24	7,847.80	ND salaries Worksheet increased by CPI 1.5%
G-221-1140-5060 Public Holiday		0.00		0.00		
G-221-1140-5090 Vacation		0.00		9.00	96.00	ND salaries Worksheet
G-221-1140-5110 Insured Benefits		84.57		22.17		
G-221-1140-5120 Statutory Benefits		0.00		0.00		
G-221-1140-5150 Employment Insurance		10.62		8.72	54.43	ND salaries Worksheet
G-221-1140-5160 CPP	200.00	216.37		35.73		
G-221-1140-5170 OMERS		86.59		11.99		
G-221-1140-5180 EHT	140.00	103.87	150.77	52.96	199.83	ND salaries Worksheet increased by CPI 1.5%
G-221-1140-5195 Employee Recognition		0.00	0.00	0.00		
G-221-1140-7125 Office Supplies	300.00	0.00	0.00	0.00		
G-221-1140-7145 Other Professional Fees	500.00	0.00	5,000.00	33,377.76		Other Professional Fees, Legal and Conferences
G-221-1140-7150 Legal Fees		0.00	0.00	0.00		
G-221-1140-7160 Advertising		0.00	0.00	261.12		
G-211-1140-7180 Computer Equipment * new A/C					1,000.00	Laptop for Police Service Board
G-221-1140-7310 Conference / Trade Shows	2,000.00	2,034.32	1,500.00	0.00		
G-221-1140-7320 Membership Dues	500.00	729.32	750.00	75.00		
G-221-1140-7340 Personal Vehicle Mileage / Travel		377.62	500.00	0.00		
G-221-1140-7345 Hotel		345.39	750.00	0.00		
G-221-1140-7350 Meals		75.19	250.00	0.00		
Total Administration - Police Board Expenditures	11,257.56	9,383.97	16,632.60	36,560.45	11,598.07	
Total Police Services Board Expenditures	11,257.56	9,383.97	16,632.60	36,560.45	11,598.07	
Police Services Board Excess of Revenues Over Expenditures	-11,257.56	-9,383.97	-16,632.60	-36,560.45	-11,598.07	-30.27%
For Protective & Inspection Control (240)						
Revenues						
Building Inspection Revenues						
G-240-2235-4630 Permits & fees	10,000.00	10,638.50	11,000.00	12,663.40	12,500.00	
G-240-2235-4710 Administrative Fees		0.00		0.00		
Total Building Inspection Revenues	10,000.00	10,638.50	11,000.00	12,663.40	12,500.00	

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
By-Law Enforcement Revenues						
G-240-2240-4618 Fines	0.00	0.00		200.00		
G-240-2240-4626 Taxi Licences	0.00	0.00		0.00		
G-240-2240-4628 Transient Trader Licences	6,200.00	4,109.66	2,000.00	700.00	800.00	
G-240-2240-4630 Permits & fees	0.00	0.00	500.00	12.00		
G-240-2240-4632 Dog & Cat Tags	600.00	650.00	750.00	810.00	600.00	
Total By-Law Enforcement Revenues	6,800.00	4,759.66	3,250.00	1,722.00	1,400.00	
Animal Welfare Revenues						
G-240-2245-4630 Permits & fees	0.00	0.00		0.00	0.00	
G-240-2245-4632 Dog & Cat Tags	0.00	0.00		0.00	0.00	
Total Animal Welfare Revenues	0.00	0.00	0.00	0.00	0.00	
Total Protective & Inspection Control Revenues	16,800.00	15,398.16	14,250.00	14,385.40	13,900.00	
Expenditures						
Building Inspection Expenditures						
G-240-2235-5010 Regular Salaries	65,095.38	63,063.50	67,903.50	58,152.44	68,923.00	ND Salaries Worksheet
G-240-2235-5015 Part Time Salaries		0.00		0.00		
G-240-2235-5020 Overtime		0.00		0.00		
G-240-2235-5060 Public Holiday		0.00		0.00		
G-240-2235-5070 Sick Time		539.91		216.54		
G-240-2235-5090 Vacation		7,424.18		6,397.94		
G-240-2235-5110 Insured Benefits	6,033.19	4,735.89	6,088.56	3,827.12	6,088.56	ND Salaries Worksheet
G-240-2235-5150 Employment Insurance	1,337.06	967.11	1,201.51	817.02	1,204.31	ND Salaries Worksheet
G-240-2235-5160 CPP	2,544.30	2,098.53	2,593.80	1,763.77	2,593.80	ND Salaries Worksheet
G-240-2235-5170 OMERS	6,429.53	8,018.12	6,783.51	7,603.86	6,911.29	ND Salaries Worksheet
G-240-2235-5180 EHT	1,269.36	1,393.07	1,324.12	1,270.67	1,344.00	ND Salaries Worksheet
G-240-2235-5191 WSIB Insurance	277.34	283.90	280.00	350.96	400.00	Schedule 2 employer insurance
G-240-2235-6115 Fuel - Gasoline	1,632.00	1,544.15	1,700.00	312.74	1,500.00	one tank / three weeks - 80 ltr
G-240-2235-6300 Clothing	200.00	0.00	220.00	213.69	220.00	Shoes, etc.
G-240-2235-7115 Telephone - Cell	1,080.00	537.46	600.00	961.66	800.00	Cell phone for CBO
G-240-2235-7125 Office Supplies	1,500.00	1,726.46	2,000.00	1,588.42	2,000.00	prog annual fee \$1500
G-240-2235-7150 Legal Fees	0.00	0.00		0.00	0.00	
G-240-2235-7160 Advertising	0.00	0.00		0.00	0.00	
G-240-2235-7300 Training & Seminars	500.00	396.86	500.00	0.00	500.00	
G-240-2235-7310 Conference / Trade Shows	1,800.00	863.94	1,200.00	914.82	1,200.00	
G-240-2235-7320 Membership Dues	680.00	343.42	680.00	428.49	705.00	ministry \$150/year + OAPSO \$200 + OBOA \$330
G-240-2235-7325 Subscriptions	350.00	0.00	400.00	0.00	100.00	Building code Book
G-240-2235-7340 Personal Vehicle Mileage	700.00	0.00	100.00	0.00	100.00	OBOA convension - Kingston
G-240-2235-7345 Hotel	810.00	856.48	1,000.00	0.00	1,000.00	OBOA convension - Kingston
G-240-2235-7350 Meals	300.00	148.59	300.00	144.09	300.00	OBOA convension - Kingston

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
Total Building Inspection Expenditures	92,538.16	94,941.57	94,875.00	84,964.23	95,889.96	
By-Law Enforcement Expenditures						
G-240-2240-5010 Regular Salaries		0.00		0.00		
G-240-2240-5015 Part Time Salaries		0.00		0.00		
G-240-2240-5020 Overtime		0.00		0.00		
G-240-2240-5030 Honoraria		0.00		0.00		
G-240-2240-5060 Public Holiday		0.00		0.00		
G-240-2240-5090 Vacation		0.00		0.00		
G-240-2240-5150 Employment Insurance		0.00		0.00		
G-240-2240-5160 CPP		0.00		0.00		
G-240-2240-5170 OMERS		0.00		0.00		
G-240-2240-5180 EHT		0.00		0.00		
G-240-2240-7125 Office Supplies	500.00	88.87	100.00	611.35	400.00	Ticket book for fines
G-240-2240-7150 Legal Fees	350.00	1,600.07	500.00	0.00	0.00	
G-240-2240-7300 Training & Seminars	0.00	0.00		0.00	100.00	
G-240-2240-7310 Conference / Trade Shows	1,200.00	0.00	1,200.00	0.00	1,200.00	
G-240-2240-7340 Personal Vehicle Mileage	0.00	0.00		0.00	0.00	
G-240-2240-7345 Hotel	0.00	0.00		0.00	0.00	
G-240-2240-7350 Meals	225.00	40.53	50.00	0.00	75.00	3 mtg/year - chapter of OAPSO
Total By-Law Enforcement Expenditures	2,275.00	1,729.47	1,850.00	611.35	1,775.00	
Animal Welfare Expenditures						
G-240-2245-6230 Equipment & Material	0.00	0.00		0.00	100.00	dog & cat tags
G-240-2245-7150 Legal Fees	0.00	0.00		0.00	0.00	
G-240-2245-7160 Advertising	0.00	0.00		0.00	0.00	
G-240-2245-7500 Contract Services	6,342.12	6,280.32	6,344.00	6,586.46	6,400.00	SPCA-Serving for stray animals. \$1656.32/Qtr
Total Animal Welfare Expenditures	6,342.12	6,280.32	6,344.00	6,586.46	6,500.00	
Vehicles - Transportation Expenditures						
G-240-9200-6105 Lubrication	0.00	0.00	0.00	0.00	0.00	Do not use this code
Total Vehicles - Transportation Expenditures	0.00	0.00	0.00	0.00	0.00	
Vehicles - Protective & Inspection Expenditures						
G-240-9225-6105 Lubrication	0.00	0.00		0.00	140.00	Oil change \$70 x 2
G-240-9225-6115 Fuel - Gasoline	0.00	0.00		0.00		
G-240-9225-6200 Repairs & maintenance	1,150.00	0.00		78.71	100.00	Small repairs or parts for the Truck
G-240-9225-7420 Insurance	0.00	0.00		0.00		Remove This GL code
G-240-9225-7430 Licences	185.00	188.75	120.00	120.00	120.00	Inspector's Vehicle Plate Renewal
Total Vehicles - Protective & Inspection Expenditures	1,335.00	188.75	120.00	198.71	360.00	
Total Protective & Inspection Control Expenditures	102,490.28	103,140.11	103,189.00	92,360.75	104,524.96	
Protective & Inspection Control Excess of Revenues C	-85,690.28	-87,741.95	-88,939.00	-77,975.35	-90,624.96	1.90%

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
For Emergency Planning (250)						
Revenues						
Emergency Measures Revenues						
G-250-2300-4610 Grant Revenue	0.00	0.00	0.00	0.00	0.00	
G-250-2300-4700 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	
G-250-2300-4705 Donation Revenue		0.00		0.00	0.00	
Total Emergency Measures Revenues	0.00	0.00	0.00	0.00	0.00	
Nuclear Preparedness Revenues						
G-250-2310-4610 Grant Revenue	0.00	0.00	0.00	0.00	0.00	
G-250-2310-4700 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	
Total Nuclear Preparedness Revenues	0.00	0.00	0.00	0.00	0.00	
Total Emergency Planning Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures						
Emergency Measures Expenditures						
G-250-2300-6230 Equipment & Material	1,000.00	40.30	1,000.00	7.98	0.00	
G-250-2300-7125 Office Supplies		0.00		0.00	0.00	
G-250-2300-7160 Advertising		0.00		0.00	0.00	
G-250-2300-7500 Contract Services	2,000.00	1,200.00	2,000.00	0.00	0.00	Wick exercise
Total Emergency Measures Expenditures	3,000.00	1,240.30	3,000.00	7.98	0.00	
Nuclear Preparedness Expenditures						
G-250-2310-6230 Equipment & Material	0.00	0.00		0.00	0.00	
G-250-2310-7125 Office Supplies		0.00		0.00	0.00	
G-250-2310-7160 Advertising		0.00		0.00	0.00	
G-250-2310-7500 Contract Services		0.00		0.00	0.00	
Total Nuclear Preparedness Expenditures	0.00	0.00	0.00	0.00	0.00	
Total Emergency Planning Expenditures	3,000.00	1,240.30	3,000.00	7.98	0.00	
Emergency Planning Excess of Revenues Over Expenditures	-3,000.00	-1,240.30	-3,000.00	-7.98	0.00	-100.00%
For Transportation Services (300)						
Revenues						
Administration - Transportation Revenues						
G-300-1145-4445 Reimbursable Exp Revenue				1,315.00		Golf Tournament
G-300-1145-4700 Miscellaneous Revenue	1,500.00	5,644.68	12,200.00	3,642.46	5,000.00	sale of surplus equipment
G-300-1145-4735 Distributed Wages	108,281.07	43,281.00	165,919.57	44,995.00	207,209.40	PW Salaries chargeable to W&S - PW allocation will reduce salary expense
Total Administration - Transportation Revenues	109,781.07	48,925.68	178,119.57	49,952.46	212,209.40	
Roads - Paved Revenues						
G-300-3100-4445 Reimbursable Exp Revenue	0.00	11,682.91		0.00		

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-300-3100-4610 Grant Revenue	61,611.00	61,611.00	87,531.00	87,531.00	167,703.00	OCIF Formula based allocation carry from 2018 = \$30K 2019 allocation= \$137,703 2020=\$141,110
G-300-3100-4630 Permits & fees	0.00	1,485.02		547.22	1,000.00	Billed service to Residents - Based on 2017 & 2018 YTD
G-300-3100-4660 Retail sales revenue	0.00	0.00		0.00		
Total Roads - Paved Revenues	61,611.00	74,778.93	87,531.00	88,078.22	168,703.00	
Roads - Unpaved Revenues						
G-300-3120-4610 Grant Revenue	200.00	104.35	125.00	104.34	125.00	Aggregate Licence
Total Roads - Unpaved Revenues	200.00	104.35	125.00	104.34	125.00	
Crossing Guards Revenues						
G-300-3190-4610 Grant Revenue	3,000.00	3,748.62	4,458.47	2,744.77	4,456.25	ND Salaries Worksheet - % of Total Salary Cost from Catholic Board
Total Crossing Guards Revenues	3,000.00	3,748.62	4,458.47	2,744.77	4,456.25	
Winter Control - except sidewalks, parking lots						
G-300-3200-4605 Grants - other municipal	18,100.00	16,538.96	18,500.00	6,669.00	18,500.00	For County Roads
G-300-3200-4660 Salt sale revenue	8,500.00	13,111.00	10,000.00	7,058.50	13,000.00	Based on 2017 & 2018 YTD
Total Winter Control Revenues - except sidewalks, par	26,600.00	29,649.96	28,500.00	13,727.50	31,500.00	
Facility Operations / Maintenance Revenues						
G-300-9100-4660 Retail sales revenue		684.35	500.00	389.42	500.00	
G-300-9100-4700 Miscellaneous Revenue	15,000.00	15,000.00	15,000.00	0.00	15,000.00	Road Repair for water main breaks & service replacements-SP \$15K Patching exp due to G Fund - (\$9K W + \$6KS)
Total Facility Operations / Maintenance Revenues	15,000.00	15,684.35	15,500.00	389.42	15,500.00	
Vehicles - Transportation Revenues						
G-300-9200-4730 Vehicle Use Charge	0.00	0.00	0.00	0.00	0.00	
Total Vehicles - Transportation Revenues	0.00	0.00	0.00	0.00	0.00	
Equipment Revenues						
G-300-9300-4730 Vehicle Use Charge	0.00	0.00	0.00	0.00	0.00	
Total Equipment Revenues	0.00	0.00	0.00	0.00	0.00	
Total Transportation Services Revenues	216,192.07	172,891.89	314,234.04	154,996.71	432,493.65	37.63%
Expenditures						
Administration - Transportation Expenditures						
G-300-1145-5010 Regular Salaries	583,717.02	221,090.82	598,263.63	197,014.71	574,212.00	ND Salaries Worksheet, Admin increased by CPI 1.5%
G-300-1145-5015 Part Time Salaries	11,564.40	0.00	114,000.00	0.00	128,820.24	ND Salaries Worksheet All PW part time salaries
G-300-1145-5020 Overtime	14,400.00	11,773.79	14,400.00	9,564.12	14,400.00	ND Salaries Worksheet - PW general oncall

2019 Operating Budget		Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-300-1145-5050	Shift Premium		0.00		0.00		
G-300-1145-5060	Public Holiday		0.00		2,841.86		
G-300-1145-5070	Sick Time		20,131.91		12,035.64		
G-300-1145-5075	Banked time		0.00		0.00		
G-300-1145-5090	Vacation		29,262.43		20,481.03		
G-300-1145-5096	Meal Allowance		516.00		228.00		
G-300-1145-5110	Insured Benefits	57,051.51	21,560.02	59,441.76	19,450.70	50,240.16	ND salaries per CA, Admin increased by CPI 1.5%
G-300-1145-5125	Insured Benefits Retiree	16,939.16	14,502.40	11,430.72	10,478.16	11,430.72	ND salaries per CA, Admin increased by CPI 1.5%
G-300-1145-5150	Employment Insurance	13,845.92	4,563.12	12,405.10	4,194.32	11,620.13	ND salaries per CA, Admin increased by CPI 1.5%
G-300-1145-5160	CPP	26,218.17	9,760.20	25,140.17	8,817.04	24,460.48	ND salaries per CA, Admin increased by CPI 1.5%
G-300-1145-5170	OMERS	55,458.24	26,608.53	56,749.09	22,958.58	55,574.89	ND salaries per CA, Admin increased by CPI 1.5%
G-300-1145-5180	EHT	11,382.48	5,557.28	11,666.14	4,612.25	11,969.82	ND salaries per CA, Admin increased by CPI 1.5%
G-300-1145-5190	WSIB Claim		779.26		160.83		
G-300-1145-5191	WSIB Insurance	5,269.42	5,382.30	5,400.00	2,399.44	2,400.00	Schedule 2 employer insurance
G-300-1145-6200	Repairs & maintenance		0.00		0.00		
G-300-1145-6210	Small Tools		0.00		0.00		
G-300-1145-6230	Equipment & Material	0.00	0.00		0.00		Equipment will be allocated elsewhere
G-300-1145-6300	Clothing	5,500.00	5,012.22	5,000.00	3,466.57	5,000.00	This covers boot allowance, coverall, hard hats, rain gear and various PPE-Dennis/Sean
G-300-1145-7110	Telephone - Land Line	850.20	316.88	635.00	316.88	635.00	On call pager system-Dennis/Sean
G-300-1145-7115	Telephone - Cell	1,464.00	1,122.67	1,100.00	994.86	1,100.00	Sean & Dennis cell phones-Sean/Dennis
G-300-1145-7125	Office Supplies	100.00	91.58	100.00	270.57	200.00	Office supplies
G-300-1145-7145	Other Professional Fees		0.00		0.00		
G-300-1145-7160	Advertising	200.00	0.00	100.00	351.54	350.00	road closure or parking issues
G-300-1145-7180	Computer Equipment	100.00	397.92	100.00	0.00	100.00	
G-300-1145-7190	Reimbursable Expenses				1,367.99		Golf Tournament
G-300-1145-7310	Conference / Trade Shows	2,000.00	0.00	2,000.00	246.23	2,000.00	OGRA AMP course-Sean
G-300-1145-7320	Membership Dues	1,000.00	826.95	850.00	835.88	850.00	OGRA, RCRSA membership-Sean
G-300-1145-7325	Subscriptions		0.00		0.00		
G-300-1145-7330	Health & Safety Materials	200.00	140.25	150.00	112.70	150.00	OH&S manuals

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-300-1145-7340 Personal Vehicle Mileage / Travel	2,000.00	429.70	1,500.00	0.00	1,000.00	Travel to courses or conferences if personal vehicle is required/out of town- 2018 YTD shows 0\$ as no courses etc have had to use personal vehicle-Sean
G-300-1145-7345 Hotel	800.00	518.98	800.00	0.00	1,000.00	for all PW staff including director - Based on 5 nights
G-300-1145-7350 Meals	500.00	508.49	150.00	39.34	375.00	Courses - based on 5 perdiems @ \$75 per day-Sean
G-300-1145-7420 Insurance	24,407.08	13,307.16	13,100.00	13,662.76	13,700.00	
G-300-1145-7422 Insurance Deductible / Claims		0.00		0.00		
G-300-1145-7430 Licences	300.00	288.00	300.00	288.00	300.00	CVOR
Total Administration - Transportation Expenditures	835,267.60	394,448.86	934,781.61	337,190.00	911,888.44	
Training - Transportation Expenditures						
G-300-1230-5010 Regular Salaries		3,800.41		2,969.73		Allocated from G-300-1145
G-300-1230-5015 Part Time Salaries		661.20		0.00		Salaries allocated G-300-1145-5015
G-300-1230-5020 Overtime		0.00		61.08		Allocated from G-300-1145
G-300-1230-5060 Public Holiday		189.92		0.00		
G-300-1230-5070 Sick Time		0.00		0.00		
G-300-1230-5090 Vacation		281.88		0.00		
G-300-1230-5110 Insured Benefits		234.81		479.11		Allocated from G-300-1145
G-300-1230-5150 Employment Insurance		106.03		66.24		Allocated from G-300-1145
G-300-1230-5160 CPP		222.48		130.13		Allocated from G-300-1145
G-300-1230-5170 OMERS		303.12		241.88		Allocated from G-300-1145
G-300-1230-5175 Employee Assistance Program		0.00		0.00		
G-300-1230-5180 EHT		96.41		59.54		Allocated from G-300-1145
G-300-1230-7300 Training & Seminars	3,000.00	2,538.98	3,000.00	3,411.19	3,000.00	OGRA Road school, watermain breaksx2, excavation/operation Dennis/Sean
G-300-1230-7310 Conference / Trade Shows		0.00		0.00		
G-300-1230-7340 Personal Vehicle Mileage / Travel		0.00		0.00		
G-300-1230-7345 Hotel	800.00	0.00	400.00	659.37	400.00	PW staff courses-Sean
G-300-1230-7350 Meals	400.00	0.00	200.00	216.12	200.00	PW staff courses-Sean
Total Training - Transportation Expenditures	4,200.00	8,435.24	3,600.00	8,294.39	3,600.00	
Roads - Paved Expenditures						
G-300-3100-5010 Regular Salaries		13,537.59		13,758.89		Allocated from G-300-1145
G-300-3100-5015 Part Time Salaries		2,245.80		294.00		Allocated from G-300-1145
G-300-3100-5020 Overtime		236.19		152.11		Allocated from G-300-1145
G-300-3100-5070 Sick Time		0.00		0.00		Allocated from G-300-1145
G-300-3100-5110 Insured Benefits		1,256.00		1,395.65		Allocated from G-300-1145

2019 Operating Budget		Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-300-3100-5150	Employment Insurance		365.84		330.13		Allocated from G-300-1145
G-300-3100-5160	CPP		733.12		660.03		Allocated from G-300-1145
G-300-3100-5170	OMERS		1,145.12		1,146.49		Allocated from G-300-1145
G-300-3100-5180	EHT		313.84		278.37		Allocated from G-300-1145
G-300-3100-6200	Repairs & maintenance	30,861.00	37,110.17	11,000.00	2,718.62	10,000.00	OCIF Grant - Road lifecycle extension & crack sealing
G-300-3100-6210	Small Tools	600.00	443.13	600.00	473.42	600.00	shovels, rakes,picks etc-Dennis/Sean
G-300-3100-6220	Other Trades & Services	19,000.00	15,107.60	45,000.00	23,936.30	96,000.00	Road patching - (Carry 2018 OCIF allocation of \$26K), \$70K for 2019 OCIF allocation
G-300-3100-6230	Equipment & Material	20,500.00	6,947.78	21,000.00	12,117.99	10,000.00	(Carry 2018 OCIF allocation of \$4K), \$6K for 2019 OCIF allocation)
G-300-3100-7190	Reimbursable Expenses		10,257.41		4,954.68		
G-300-3100-7200	Interest - Long Term Debt	3,804.19	3,804.20	3,434.85	1,764.54	3,050.14	I/O Loan - \$704K @ 4.12% for Ridge Rd Construction Ridge Road = \$140,800 Water&Sewer = \$563,200
G-300-3100-7205	Debt Payments	8,873.19	8,873.20	9,242.54	4,574.15	9,627.25	I/O Loan - \$704K @ 4.12% for Ridge Rd Construction Ridge Road = \$140,800 Water&Sewer = \$563,200
G-300-3100-7255	Rent	0.00	0.00		0.00		
Total Roads - Paved Expenditures		83,638.38	102,376.99	90,277.39	68,555.37	129,277.39	
Roads - Bridges & Culverts Expenditures							
G-300-3110-5010	Regular Salaries		3,931.94		515.89		Allocated from G-300-1145
G-300-3110-5015	Part Time Salaries		513.00		0.00		Salaries allocated G-300-1145-5015
G-300-3110-5020	Overtime		0.00		0.00		
G-300-3110-5110	Insured Benefits		241.55		82.57		Allocated from G-300-1145
G-300-3110-5150	Employment Insurance		101.61		11.99		Allocated from G-300-1145
G-300-3110-5160	CPP		203.89		24.24		Allocated from G-300-1145
G-300-3110-5170	OMERS		336.66		43.33		Allocated from G-300-1145
G-300-3110-5180	EHT		87.17		10.19		Allocated from G-300-1145
G-300-3110-6200	Repairs & maintenance		0.00		0.00		
G-300-3110-6210	Small Tools		0.00		0.00		
G-300-3110-6220	Other Trades & Services		0.00		0.00		
G-300-3110-6230	Equipment & Material	2,000.00	0.00	2,000.00	0.00	2,000.00	Culverts-Dennis/Sean
Total Roads - Bridges & Culverts Expenditures		2,000.00	5,415.82	2,000.00	688.21	2,000.00	
Roads - Unpaved Expenditures							
G-300-3120-5010	Regular Salaries		12,997.53		12,172.02		Allocated from G-300-1145
G-300-3120-5015	Part Time Salaries		473.10		49.00		Salaries allocated G-300-1145-5015

2019 Operating Budget		Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-300-3120-5020	Overtime		946.48		-91.24	0.00	
G-300-3120-5070	Sick Time		107.78		0.00		
G-300-3120-5110	Insured Benefits		1,011.32		1,000.59		Allocated from G-300-1145
G-300-3120-5150	Employment Insurance		318.85		277.74		Allocated from G-300-1145
G-300-3120-5160	CPP		665.01		563.35		Allocated from G-300-1145
G-300-3120-5170	OMERS		1,172.04		1,001.10		Allocated from G-300-1145
G-300-3120-5180	EHT		284.57		237.61		Allocated from G-300-1145
G-300-3120-6200	Repairs & maintenance		968.04		0.00		
G-300-3120-6210	Small Tools		0.00		0.00		
G-300-3120-6220	Other Trades & Services		0.00		0.00	10,000.00	(OCIF 2019 \$10K) Gravel for cemetary road
G-300-3120-6230	Equipment & Material	2,000.00	0.00	2,000.00	860.48	1,500.00	Calcium
Total Roads - Unpaved Expenditures		2,000.00	18,944.72	2,000.00	16,070.65	11,500.00	
Roads - Traffic Operations & Roadside/Sidewalks							
G-300-3130-5010	Regular Salaries		5,536.82		4,794.66		Allocated from G-300-1145
G-300-3130-5015	Part Time Salaries		444.60		2,058.00		Salaries allocated G-300-1145-5015
G-300-3130-5020	Overtime		226.82		246.19		Allocated from G-300-1145
G-300-3130-5070	Sick Time		0.00		0.00		
G-300-3130-5110	Insured Benefits		621.05		542.67		Allocated from G-300-1145
G-300-3130-5120	Statutory Benefits		0.00		0.00		
G-300-3130-5125	Retiree Benefits		0.00		0.00		
G-300-3130-5150	Employment Insurance		126.93		163.52		Allocated from G-300-1145
G-300-3130-5160	CPP		277.11		323.33		Allocated from G-300-1145
G-300-3130-5170	OMERS		472.84		405.17		Allocated from G-300-1145
G-300-3130-5180	EHT		121.83		139.09		Allocated from G-300-1145
G-300-3130-6200	Repairs & maintenance	2,000.00	989.54	2,000.00	649.82	2,000.00	Sign replacement
G-300-3130-6210	Small Tools		0.00	0.00	0.00		
G-300-3130-6220	Other Trades & Services	9,000.00	271.29	7,000.00	0.00	10,000.00	sidewalk replacement -(2019 OCIF formula based-10K)
G-300-3130-6230	Equipment & Material	0.00	0.00	16,000.00	2,892.35	36,000.00	Sidewalk replacement - (2019 OCIF formula based-36K)
Total Roads - Traffic Operations & Roadside/Sidewalks		11,000.00	9,088.83	25,000.00	12,214.80	48,000.00	
Crossing Guards Expenditures							
G-300-3190-5010	Regular Salaries		22.52		128.51		Allocated from G-300-1145
G-300-3190-5015	Part Time Salaries	13,770.00	12,749.90	15,904.00	13,877.40	15,904.00	ND Salaries Worksheet
G-300-3190-5020	Overtime		0.00		0.00		Allocated from G-300-1145
G-300-3190-5060	Public Holiday		405.56		608.75		Allocated from G-300-1145
G-300-3190-5090	Vacation		503.69	636.16	450.94	636.16	ND Salaries Worksheet
G-300-3190-5110	Insured Benefits		0.00		0.00		Allocated from G-300-1145
G-300-3190-5150	Employment Insurance	362.43	314.86	369.61	350.22	360.70	ND Salaries Worksheet
G-300-3190-5160	CPP	681.62	373.35	614.00	411.48	614.00	ND Salaries Worksheet

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-300-3190-5170 OMERS		0.00		0.00		Allocated from G-300-1145
G-300-3190-5180 EHT	268.52	266.87	310.13	293.81	310.13	ND Salaries Worksheet
G-300-3190-5190 WSIB Claim		0.00		0.00		
Total Crossing Guards Expenditures	15,082.57	14,636.75	17,833.89	16,121.11	17,824.99	
Winter Control - except sidewalks, parking lots						
G-300-3200-5010 Regular Salaries		47,414.62		32,711.76		Allocated from G-300-1145
G-300-3200-5015 Part Time Salaries		0.00		0.00		Salaries allocated G-300-1145-5015
G-300-3200-5020 Overtime	18,000.00	18,669.45	18,000.00	4,583.63	18,000.00	ND Salaries Worksheet - snow removal
G-300-3200-5060 Public Holiday		0.00		0.00		
G-300-3200-5070 Sick Time		0.00		0.00		
G-300-3200-5090 Vacation				119.03		Allocated from G-300-1145
G-300-3200-5110 Insured Benefits		5,503.05		3,447.42		Allocated from G-300-1145
G-300-3200-5150 Employment Insurance		1,331.74		888.39		Allocated from G-300-1145
G-300-3200-5160 CPP		2,984.76		1,760.33		Allocated from G-300-1145
G-300-3200-5170 OMERS		4,833.01		2,999.01		Allocated from G-300-1145
G-300-3200-5180 EHT		1,262.84		734.57		Allocated from G-300-1145
G-300-3200-6200 Repairs & maintenance		0.00	0.00	0.00		
G-300-3200-6210 Small Tools		0.00	0.00	0.00		
G-300-3200-6220 Other Trades & Services		0.00	0.00	0.00		
G-300-3200-6230 Equipment & Material	6,000.00	6,459.27	6,000.00	1,831.68	6,000.00	plow blades-Dennis/Sean
G-300-3200-6400 Sand and salt	64,998.00	79,342.25	65,000.00	66,563.69	66,105.00	No significant change in price - Sean
Total Winter Control - except sidewalks, parking lots	88,998.00	167,800.99	89,000.00	115,639.51	90,105.00	
Winter Control - sidewalks & parking lots Expenditures						
G-300-3210-5010 Regular Salaries		14,674.11		12,252.87		Allocated from G-300-1145
G-300-3210-5015 Part Time Salaries		0.00		0.00		Salaries allocated G-300-1145-5015
G-300-3210-5020 Overtime	6,000.00	6,574.00	6,000.00	2,970.56	7,224.90	ND Salaries Worksheet - Winter control
G-300-3210-5070 Sick Time		0.00		0.00		
G-300-3210-5110 Insured Benefits		1,731.44		1,542.68		Allocated from G-300-1145
G-300-3210-5150 Employment Insurance		509.37		354.12		Allocated from G-300-1145
G-300-3210-5160 CPP		1,047.38		706.63		Allocated from G-300-1145
G-300-3210-5170 OMERS		1,509.10		1,090.58		Allocated from G-300-1145
G-300-3210-5180 EHT		400.20		298.25		Allocated from G-300-1145
G-300-3210-6200 Repairs & maintenance		48.83	0.00	0.00		
G-300-3210-6210 Small Tools		0.00	0.00	0.00		
G-300-3210-6220 Other Trades & Services		0.00	0.00	0.00		
G-300-3210-6230 Equipment & Material		0.00	0.00	0.00		
G-300-3210-6400 Sand and salt		0.00	0.00	0.00		
Total Winter Control - sidewalks & parking lots	6,000.00	26,494.43	6,000.00	19,215.69	7,224.90	

2019 Operating Budget		Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
Parking Expenditures							
G-300-3400-5010	Regular Salaries		1,037.26		-50.07		Allocated from G-300-1145
G-300-3400-5020	Overtime		0.00		0.00		Salaries allocated G-300-1145-5015
G-300-3400-5070	Sick Time		0.00		0.00		
G-300-3400-5110	Insured Benefits		36.33		5.07		Allocated from G-300-1145
G-300-3400-5120	Statutory Benefits		0.00		0.00		
G-300-3400-5125	Retiree Benefits		0.00		0.00		
G-300-3400-5150	Employment Insurance		16.44		1.34		Allocated from G-300-1145
G-300-3400-5160	CPP		33.36		2.71		Allocated from G-300-1145
G-300-3400-5170	OMERS		82.92		-2.86		Allocated from G-300-1145
G-300-3400-5180	EHT		20.27		-0.97		Allocated from G-300-1145
G-300-3400-6200	Repairs & maintenance		0.00	500.00	540.68	0.00	New stencils for line painting
G-300-3400-6210	Small Tools		0.00	0.00	0.00		
G-300-3400-6220	Other Trades & Services		0.00	0.00	0.00		
G-300-3400-6230	Equipment & Material	2,000.00	2,925.76	3,000.00	0.00	3,000.00	Paint for line painting-Dennis/Sean so far in 2018 was miscoded
G-300-3400-6300	Clothing		0.00	0.00	0.00		
Total Parking Expenditures		2,000.00	4,152.34	3,500.00	495.90	3,000.00	
Street Lighting Expenditures							
G-300-3500-5010	Regular Salaries		3,336.57		1,294.22		Allocated from G-300-1145
G-300-3500-5015	Part Time Salaries		0.00		28.00		Salaries allocated G-300-1145-5015
G-300-3500-5020	Overtime		0.00		0.00		
G-300-3500-5070	Sick Time		0.00		0.00		
G-300-3500-5110	Insured Benefits		237.43		127.07		
G-300-3500-5150	Employment Insurance		74.15		29.45		Allocated from G-300-1145
G-300-3500-5160	CPP		154.92		61.48		Allocated from G-300-1145
G-300-3500-5170	OMERS		251.85		101.87		Allocated from G-300-1145
G-300-3500-5180	EHT		65.20		25.92		Allocated from G-300-1145
G-300-3500-6125	Hydro	97,800.00	26,584.55	26,000.00	18,273.52	24,000.00	Account # 200060467747 (100 Deep River Rd. TFLT-Streetlights)-based on actuals for 2016 of \$29,479 I would recommend that we continue to budget \$97,800 and send year end balance to energy reserve.
G-300-3500-6200	Repairs & maintenance		7.12	0.00	0.00		
G-300-3500-6210	Small Tools		0.00	0.00	0.00		
G-300-3500-6220	Other Trades & Services	7,000.00	1,512.15	4,000.00	8,179.21	6,000.00	minor repairs-decorative/waterfront etc Sean/Dennis

2019 Operating Budget		Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-300-3500-6230	Equipment & Material	1,200.00	1,102.60	1,200.00	217.76	2,000.00	lift rental, bulbs, ballasts
G-300-3500-7500	Contract Services	0.00	0.00	0.00	0.00		No service contract with Hydro One
G-300-3500-7530	Contingency Fee - enegy savings		0.00	0.00	0.00		
G-300-3500-8060	Transfer to Reserves			71,800.00	0.00	41,736.00	Transfer to hydro reserves per Resolution No. 2017-316 (2016 Actual \$68,321 less 2017 actual \$26,585)
Total Street Lighting Expenditures		106,000.00	33,326.54	103,000.00	28,338.50	73,736.00	
Pembroke Airport Expenditures							
G-300-3600-7320	Membership Dues	6,392.12	6,203.72	6,500.00	6,444.17	6,825.00	(2018)\$6,500 plus 5%
G-300-3600-7340	Personal Vehicle Mileage		0.00	0.00	0.00		Remove This GL code
G-300-3600-8060	Transfer to Reserve		5,000.00		0.00		Per Resolution# 2017-FA-21, Transfer \$5000 per year for over the next 5 years starting 2017 to a Dedicated Reserve to complete last 100 feet of runway. In Capital Budget
Total Pembroke Airport Expenditures		6,392.12	11,203.72	6,500.00	6,444.17	6,825.00	
Facility Operations / Maintenance Expenditures							
G-300-9100-5010	Regular Salaries		21,586.63		29,551.35		Allocated from G-300-1145
G-300-9100-5015	Part Time Salaries	7,948.80	4,183.80		2,002.00		Salaries allocated G-300-1145-5015
G-300-9100-5020	Overtime		439.39		782.83	0.00	
G-300-9100-5060	Public Holiday		850.10		0.00		
G-300-9100-5070	Sick Time		0.00		0.00		
G-600-9100-5090	Vacation		1,166.47		0.00		
G-300-9100-5110	Insured Benefits		1,964.13		2,207.40		Allocated from G-300-1145
G-300-9100-5150	Employment Insurance		608.54		731.89		Allocated from G-300-1145
G-300-9100-5160	CPP		1,256.72		1,489.16		Allocated from G-300-1145
G-300-9100-5170	OMERS		1,801.94		2,454.11		Allocated from G-300-1145
G-300-9100-5180	EHT		552.27		632.72		Allocated from G-300-1145
G-300-9100-6100	Supplies	1,500.00	1,584.32	1,500.00	1,435.35	1,500.00	adjusted YTD + expected
G-300-9100-6105	Lubrication	3,600.00	4,752.28	3,800.00	2,333.80	3,800.00	All lubricant
G-300-9100-6120	Fuel - Heating		0.00	0.00	0.00		
G-300-9100-6125	Hydro	2,400.00	1,811.60	1,800.00	1,127.20	1,800.00	Account # 200040096434 (3 Cedar Rd. Garage-PW small garage) based on YTD+ projected-Sean
G-300-9100-6130	Water & Sewer	1,058.00	1,058.00	1,058.00	1,074.00	1,080.00	1 W&S each
G-300-9100-6135	Natural Gas	6,300.00	6,095.07	5,000.00	4,337.12	5,000.00	Account # 18 65 93 11361 1 (1 Cedar Rd. Storage-PW) based on YTD + projected-Sean
G-300-9100-6140	Propane		0.00	0.00	0.00		

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-300-9100-6200 Repairs & maintenance	14,000.00	16,673.52	14,500.00	10,450.23	14,500.00	based on combining 6200 & 6230 into one-this will be used for all general repairs & maintenance items-Dennis/Sean
G-300-9100-6220 Other Trades & Services	2,600.00	2,312.63	2,300.00	209.89	1,500.00	Minor repair work-external contractor-Dennis/Sean
G-300-9100-6230 Equipment & Material		122.66	0.00	0.00		
G-300-9100-7110 Telephone - Land Line	600.00	263.08	400.00	0.00	0.00	
G-300-9100-7420 Insurance		0.00	0.00	0.00		Remove This GL code
Total Facility Operations / Maintenance Expenditures	40,006.80	69,083.15	30,358.00	60,819.05	29,180.00	
Vehicles - Transportation Expenditures						
G-300-9200-5010 Regular Salaries		5,296.67		5,042.18		Allocated from G-300-1145
G-300-9200-5015 Part Time Salaries		473.10		0.00		Salaries allocated G-300-1145-5015
G-300-9200-5020 Overtime		0.00		0.00		
G-300-9200-5070 Sick Time		0.00		0.00		
G-300-9200-5110 Insured Benefits		504.49		375.89		Allocated from G-300-1145
G-300-9200-5150 Employment Insurance		95.63		117.12		Allocated from G-300-1145
G-300-9200-5160 CPP		244.94		238.21		Allocated from G-300-1145
G-300-9200-5170 OMERS		443.61		420.78		Allocated from G-300-1145
G-300-9200-5180 EHT		113.08		98.86		Allocated from G-300-1145
G-300-9200-5200 PW Vehicle charge		0.00	0.00	0.00		
G-300-9200-6105 Lubrication		0.00	0.00	0.00		
G-300-9200-6110 Fuel - Diesel	10,800.00	10,263.71	10,800.00	9,053.15	10,800.00	
G-300-9200-6115 Fuel - Gasoline	16,800.00	16,251.94	14,000.00	11,735.56	14,000.00	Based on YTD & projected-2016-Dennis/Sean
G-300-9200-6140 Propane		0.00	0.00	0.00		
G-300-9200-6200 Repairs & maintenance	6,800.00	9,239.61	6,800.00	13,302.00	10,000.00	Internal repairs done by our staff-Dennis/Sean
G-300-9200-6220 Other Trades & Services	14,800.00	16,263.02	14,800.00	14,183.99	15,000.00	contracted out repairs & maintenance-Dennis/Sean.
G-300-9200-7250 Lease cost		0.00	0.00	0.00		
G-300-9200-7420 Insurance		0.00	0.00	0.00		Remove This GL code
G-300-9200-7430 Licences	5,440.00	5,808.50	5,440.00	5,595.00	5,600.00	Based on 2016 of \$5624 minus \$185 building inspector truck
Total Vehicles - Transportation Expenditures	54,640.00	64,998.30	51,840.00	60,162.74	55,400.00	
Equipment Expenditures						
G-300-9300-5010 Regular Salaries		18,019.13		11,343.55		Allocated from G-300-1145
G-300-9300-5015 Part Time Salaries		114.00		161.00		Salaries allocated G-300-1145-5015
G-300-9300-5020 Overtime		75.61		0.00		
G-300-9300-5060 Public Holiday		0.00		0.00		

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-300-9300-5070 Sick Time		0.00		0.00		
G-300-9300-5110 Insured Benefits		1,471.09		998.77		Allocated from G-300-1145
G-300-9300-5150 Employment Insurance		354.05		261.73		Allocated from G-300-1145
G-300-9300-5160 CPP		781.37		546.41		Allocated from G-300-1145
G-300-9300-5170 OMERS		1,475.37		947.76		Allocated from G-300-1145
G-300-9300-5180 EHT		356.86		225.53		Allocated from G-300-1145
G-300-9300-5200 PW Vehicle charge		0.00		0.00		
G-300-9300-6105 Lubrication		0.00		85.47		
G-300-9300-6110 Fuel - Diesel	21,600.00	20,437.28	21,600.00	18,106.29	21,600.00	
G-300-9300-6115 Fuel - Gasoline	100.00	94.62	100.00	0.00		compressor gas-Dennis/Sean
G-300-9300-6140 Propane	750.00	311.31	400.00	839.30	1,000.00	propane for steamer-Dennis/Sean
G-300-9300-6200 Repairs & maintenance	6,000.00	11,308.69	6,000.00	19,090.58	10,000.00	Internal repairs done by our staff-Dennis/Sean
G-300-9300-6220 Other Trades & Services	16,800.00	13,387.62	16,800.00	8,729.93	14,000.00	contracted out repairs & maintenance-Dennis/Sean. Will be tracking each vehicle separately
G-300-9300-7420 Insurance		0.00	0.00	0.00		Remove This GL code
G-300-9300-7430 Licences		0.00	0.00	0.00		
Total Equipment Expenditures	45,250.00	68,187.00	44,900.00	61,336.32	46,600.00	
Total Transportation Services Expenditures	1,302,475.47	998,593.68	1,410,590.89	811,586.41	1,436,161.72	1.81%
Transportation Services Excess of Revenues Over Exp	-1,086,283.40	-825,701.79	-1,096,356.85	-656,589.70	-1,003,668.07	-8.45%
For Environmental Services (400)						
Revenues						
Urban storm sewer system Revenues						
G-400-4200-4960 Transfer from Reserves	8,528.93	0.00	0.00	0.00	0.00	
Total Urban storm sewer system Revenues	8,528.93	0.00	0.00	0.00	0.00	
Solid waste disposal - Millers Rd Revenues						
G-400-4410-4630 Permits & fees	52,000.00	53,808.00	54,000.00	69,684.00	64,000.00	This is based on 2018 YTD (mid Nov=\$68K) with an adjustment to offset some larger demolition which occurred in 2018. This is highly variable as the potential implementation of tipping fees for CNL would have a major impact.
G-400-4410-4660 Retail sales revenue		0.00	0.00	0.00		
G-400-4410-4700 Miscellaneous Revenue		0.00	0.00	0.00		
Total Solid waste disposal - Millers Rd Revenues	52,000.00	53,808.00	54,000.00	69,684.00	64,000.00	
Solid waste disposal - Baggs Rd Revenues						

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-400-4420-4630 Permits & fees	10,000.00	14,480.20	12,200.00	11,486.10	12,200.00	
G-400-4420-4700 Miscellaneous Revenue		3,520.00	6,000.00	3,628.00	4,000.00	
Total Solid waste disposal - Baggs Rd Revenues	10,000.00	18,000.20	18,200.00	15,114.10	16,200.00	
Waste diversion Revenues						
G-400-4430-4610 Grant Revenue	70,000.00	77,739.66	70,000.00	53,700.53	74,443.00	Mar 2019 = \$18,187 Jun, Sep, Dec 2019 = \$18,752x3
G-400-4430-4660 Retail sales revenue		340.12	350.00	269.04	350.00	sales of blue bins
Total Waste diversion Revenues	70,000.00	78,079.78	73,900.00	53,969.57	74,793.00	
Spring / Fall Pickup Revenues						
G-400-4450-4700 Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	
Total Spring / Fall Pickup Revenues	0.00	0.00	0.00	0.00	0.00	
Total Environmental Services Revenues	140,528.93	149,887.98	146,100.00	138,767.67	154,993.00	
Expenditures						
Urban storm sewer system Expenditures						
G-400-4200-5010 Regular Salaries		7,687.70	0.00	7,485.92		Allocated from G-300-1145
G-400-4200-5015 Part Time Salaries		376.20	3,800.00	350.00		Salaries including benefits For all G-400 part time salaries
G-400-4200-5020 Overtime		302.30		515.09	0.00	
G-400-4200-5070 Sick Time		0.00		0.00		
G-400-4200-5090 Vacation		0.00		0.00		
G-400-4200-5110 Insured Benefits		1,129.67		952.53		Allocated from G-300-1145
G-400-4200-5150 Employment Insurance		160.60		190.58		Allocated from G-300-1145
G-400-4200-5160 CPP		377.47		381.28		Allocated from G-300-1145
G-400-4200-5170 OMERS		672.06		654.55		Allocated from G-300-1145
G-400-4200-5180 EHT		164.40		163.71		Allocated from G-300-1145
G-400-4200-6200 Repairs & maintenance		11,616.41	0.00	0.00		
G-400-4200-6230 Equipment & Material	7,000.00	1,128.72	7,000.00	1,476.32	7,000.00	(2019 OCIF formula based=\$5,703) catch basin covers, lift rings, concrete etc.-Dennis/Sean
Total Urban storm sewer system Expenditures	7,000.00	23,615.53	10,800.00	12,169.98	7,000.00	
Rural storm sewer system Expenditures						
G-400-4210-5010 Regular Salaries		0.00	0.00	0.00		
G-400-4210-5015 Part Time Salaries		0.00	0.00	0.00		
G-400-4210-5150 Employment Insurance		0.00	0.00	0.00		
G-400-4210-5160 CPP		0.00	0.00	0.00		
G-400-4210-5180 EHT		0.00	0.00	0.00		
G-400-4210-6200 Repairs & maintenance		0.00	0.00	0.00		
Total Rural storm sewer system Expenditures	0.00	0.00	0.00	0.00	0.00	
Solid waste collection Expenditures						
G-400-4400-5010 Regular Salaries		0.00	0.00	0.00		

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-400-4400-5015 Part Time Salaries		0.00	0.00	0.00		
G-400-4400-6220 Other Trades & Services	196,404.00	196,403.76	196,404.00	147,302.82		moved to 7500 contract services-
G-400-4400-6230 Equipment & Material	800.00	0.00	800.00	0.00	800.00	Replacement garbage cans
G-400-4400-7150 Legal Fees				7,866.05	0.00	
G-400-4400-7500 Contract Services					178,080.00	Waste collection (50% of \$350K+1.76% non rebate HST - new contract with CWM)
Total Solid waste collection Expenditures	197,204.00	196,403.76	197,204.00	155,168.87	178,880.00	
Solid waste disposal - Millers Rd Expenditures						
G-400-4410-6230 Equipment & Material	250.00	24.84	250.00	139.31	250.00	Change to code 6100 Supplies. This is to print dump permits
G-400-4410-7145 Other Professional Fees	34,000.00	32,871.39	30,274.00	27,466.78	31,037.00	Jp2g as quoted for 2018 plus 1.76% - consulting Millers Rd landfill site
G-400-4410-7160 Advertising		0.00	0.00	0.00		
G-400-4410-7250 Lease cost		1.02	1.02	1.02	1.02	Miller Road Property Lease
G-400-4410-7430 Licences		0.00	0.00	0.00		
G-400-4410-7500 Contract Services	64,321.20	64,169.88	65,391.00	55,449.04	66,613.00	Millers Rd Operations K&T Trucking. Based on (\$5280x3) plus (\$5380x9) plus 1.76%
Total Solid waste disposal - Millers Rd Expenditures	98,571.20	97,067.13	95,916.02	83,056.15	97,901.02	
Solid waste disposal - Baggs Rd Expenditures						
G-400-4420-6145 Property Tax		3,067.34		3,008.07	3,100.00	Baggs Rd. PT
G-400-4420-6230 Equipment & Material		0.00	0.00	0.00		
G-400-4420-7160 Advertising	110.00	0.00	0.00	0.00		replaced by the newsletter
G-400-4420-7250 Lease cost		0.00	0.00	0.00		
G-400-4420-7500 Contract Services	154,562.00	105,067.00	154,562.00	145,820.00	148,000.00	waiting for NORLAB budget - same as this year Actual
G-400-4420-8060 Transfer to Reserve		0.00		0.00		
Total Solid waste disposal - Baggs Rd Expenditures	154,672.00	108,134.34	154,562.00	148,828.07	151,100.00	
Waste diversion Expenditures						
G-400-4430-6500 Cost of Goods Sold		543.15	500.00	0.00	500.00	
G-400-4430-7160 Advertising		2,539.87		241.70	5,500.00	WDO newsletter and "OOPS" sticker
G-400-4430-7300 Training & Seminars	600.00	0.00	600.00	0.00	600.00	WDO grant went from 60K to 139K- relevant education will improve our WDO score which will help to keep grant high

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-400-4430-7500 Contract Services	139,551.30	137,976.24	140,476.00	103,482.18	178,080.00	Recycle collection (50% of \$350K+1.76% non rebate HST - new contract with CWM)
G-400-4430-7590 Miscellaneous Expense		0.00		0.00		
Total Waste diversion Expenditures	140,151.30	141,059.26	141,576.00	103,723.88	184,680.00	
Spring / Fall Pickup Expenditures						
G-400-4450-5010 Regular Salaries		5,714.32		7,334.99		Allocated from G-300-1145
G-400-4450-5015 Part Time Salaries	2,870.40	1,390.80		2,163.00		Salaries allocated to G-400-4200-5015
G-400-4450-5070 Sick Time		0.00		0.00		
G-400-4450-5110 Insured Benefits		398.90		0.00		
G-400-4450-5150 Employment Insurance		151.23		194.79		Allocated from G-300-1145
G-400-4450-5160 CPP		309.37		410.76		Allocated from G-300-1145
G-400-4450-5170 OMERS		500.29		577.31		Allocated from G-300-1145
G-400-4450-5180 EHT		139.18		184.90		Allocated from G-300-1145
G-400-4450-6230 Equipment & Material		0.00		0.00		
G-400-4450-7160 Advertising	400.00	366.88	510.00	383.59	550.00	
G-400-4450-7500 Contract Services		0.00		0.00		
Total Spring / Fall Pickup Expenditures	3,270.40	8,970.97	510.00	11,249.34	550.00	
Total Environmental Services Expenditures	600,868.90	575,250.99	600,568.02	514,196.29	620,111.02	
Environmental Services Excess of Revenues Over Exp	-460,339.97	-425,363.01	-454,468.02	-375,428.62	-465,118.02	2.34%
For Health Services (500)						
Revenues						
Public Health Services Revenues						
G-500-5100-4960 Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	
Total Public Health Services Revenues	0.00	0.00	0.00	0.00	0.00	
Primary Care Building Revenues						
G-500-5120-4635 Leases and Rent	0.00	0.00	0.00	0.00	0.00	
Total Primary Care Building Revenues	0.00	0.00	0.00	0.00	0.00	
Cemeteries Revenues						
G-500-5200-4634 Internment Right Sales	3,500.00	7,319.87	7,000.00	2,245.00	5,000.00	
G-500-5200-4636 Internment fees	10,000.00	13,175.00	12,000.00	3,835.00	5,000.00	
G-500-5200-4700 Miscellaneous Revenue		136.16	200.00	94.62	200.00	
Total Cemeteries Revenues	13,500.00	20,631.03	19,200.00	6,174.62	10,200.00	
Total Health Services Revenues	13,500.00	20,631.03	19,200.00	6,174.62	10,200.00	-46.88%
Expenditures						
Cemeteries Expenditures						
G-500-5200-5010 Regular Salaries		7,859.02	0.00	3,458.73		Allocated from G-300-1145
G-500-5200-5015 Part Time Salaries		832.20		588.00		Allocated from G-300-1145
G-500-5200-5020 Overtime		1,089.19		425.01		Allocated from G-300-1145
G-500-5200-5060 Public Holiday		208.62		0.00		Allocated from G-300-1145

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-500-5200-5070 Sick Time		0.00		0.00		Allocated from G-300-1145
G-500-5200-5090 Vacation		291.99		0.00		Allocated from G-300-1145
G-500-5200-5110 Insured Benefits		831.98		217.30		Allocated from G-300-1145
G-500-5200-5150 Employment Insurance		231.14		93.56		Allocated from G-300-1145
G-500-5200-5160 CPP		466.24		185.62		Allocated from G-300-1145
G-500-5200-5170 OMERS		717.55		294.51		Allocated from G-300-1145
G-500-5200-5180 EHT		200.14		87.39		Allocated from G-300-1145
G-500-5200-6130 Water & Sewer	418.60	418.60	419.00	394.55	396.50	Based on 1 units of W with 7 months rebate
G-500-5200-6200 Repairs & maintenance		22.88	0.00	0.00	1,000.00	Top Soil
G-500-5200-6210 Small Tools		0.00	0.00	0.00		
G-500-5200-6230 Equipment & Material	1,000.00	121.94	5,000.00	22.37	2,000.00	Gravel & brick work at entrance
G-500-5200-7140 Accounting /Audit Fees	1,000.00	610.56	0.00	610.56	650.00	
G-500-5200-7160 Advertising		0.00	0.00	0.00		
G-500-5200-7320 Membership Dues		0.00	0.00	0.00		
G-500-5200-7420 Insurance	200.00	209.52	210.00	219.24	225.00	
G-500-5200-7430 Licences	400.00	351.00	0.00	435.00	450.00	
G-500-5200-7520 Refunds		0.00	0.00	0.00		
Total Cemeteries Expenditures	3,018.60	14,462.57	5,629.00	7,031.84	4,721.50	
Total Health Services Expenditures	3,018.60	14,462.57	5,629.00	7,031.84	4,721.50	-16.12%
Health Services Excess of Revenues Over Expenditure	10,481.40	6,168.46	13,571.00	-857.22	5,478.50	-59.63%
For Recreation & Cultural Services (700)						
Revenues						
Administration - Recreation Revenues						
G-700-1150-4610 Grant Revenue		0.00	0.00	0.00		
G-700-1150-4700 Miscellaneous Revenue		400.00	200.00	129.00	200.00	equipment Rentals, table, chairs
G-700-1150-4705 Donation Revenue	500.00	100.00	500.00	0.00	200.00	Xmas prarade
G-700-1150-4735 Distributed Wages		0.00	0.00	0.00		
G-700-1150-4950 Transfer from General Fund		10,000.00		0.00		
Total Administration - Recreation Revenues	500.00	10,500.00	700.00	129.00	400.00	
Parks - Revenue						
G-700-7100-4635 Leases and Rent		898.00		2,766.00	4,000.00	WCCT Tower rental - (est \$1000 per quarter)-Sean
Total Parks Revenues				2,766.00	4,000.00	
Recreation Programs - Adult Revenues						
G-700-7200-4630 Permits & fees		214.70	0.00	0.00		Remove This GL code
G-700-7200-4705 Triathlon- Donations	1,000.00	1,450.00	1,500.00	1,475.00	1,500.00	
G-700-7200-4800 6x1 Relay - Registration	526.89	243.18	324.25	0.00	0.00	
G-700-7200-4810 Triathlon- Registration	6,000.00	5,926.06	6,000.00	6,286.50	6,380.00	increase 1.5% more than 2018

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
Total Recreation Programs - Adult Revenues	7,526.89	8,731.94	7,824.25	7,761.50	7,880.00	
Recreation Programs - Children Revenues						
G-700-7210-4610 Grant Revenue		980.00	0.00	0.00		
G-700-7210-4630 Permits & fees	2,600.00	0.00	0.00	814.00		swimming is taken to Pool section
G-700-7210-4820 Base Ball - Registration	3,040.00	0.00	3,040.00	0.00		100 children @30.40 (CXL prog) not going to increase CA
G-700-7210-4830 Parent & Tot Soccer - Registration	1,304.28	1,496.40	1,308.00	1,624.82	1,572.00	25children@ \$51.40 plus 1.5% COLA
G-700-7210-4835 Ball Hockey Registration				1,399.00	1,400.00	
G-700-7210-4840 Playgrounds Camp- Registration	8,690.00	10,729.18	8,838.00	12,622.12	13,000.00	Daycare - 51 kids @ \$170.40 added 1.5% CA
G-700-7210-4850 Sports Camp - Registration	10,570.00	10,778.83	10,718.00	10,060.13	10,200.00	\$167.78 x 63 kids added 1.5% CA (added before and after care)
G-700-7210-4860 Arts Camp - Registration	3,850.00	6,120.12	3,544.00	4,261.99	4,320.00	35 kids @ \$110.00 added 1.5% CA
G-700-7210-4865 Science Camp		0.00	4,135.00	3,975.57	4,000.00	20 kids @ \$130 week March Break Camp CA
Total Recreation Programs - Children Revenues	30,054.28	30,104.53	31,583.00	34,757.63	34,492.00	
Recreation Programs - Other Revenues						
G-700-7220-4630 Permits & fees	0.00	0.00	0.00	0.00	0.00	No private rentals
Total Recreation Programs - Other Revenues	0.00	0.00	0.00	0.00	0.00	
Recreation facilities - Arena Revenues						
G-700-7300-4610 Grant Revenue		0.00	0.00	0.00		Test deposit by ministry
G-700-7300-4630 Permits & fees	4,200.00	2,864.19	4,259.00	1,839.08	3,000.00	daily admission/memberships - \$3.50, \$4.50, \$11.25 CA
G-700-7300-4635 Leases and Rent	150,000.00	138,944.07	140,000.00	100,433.05	145,000.00	minor hockey, skate club/adult clubs rental CA
G-700-7300-4638 Advertising revenue	5,000.00	2,825.06	5,000.00	2,932.50	5,000.00	staff are implementing multi year advertising program which should adress historical under performance- Sean & Eric
G-700-7300-4660 Retail sales revenue	10,000.00	13,840.07	12,000.00	10,363.89	13,500.00	20% over cost of goods sold after accounting for seasonal waste-Sean & Eric
Total Recreation facilities - Arena Revenues	169,200.00	158,473.39	161,259.00	115,568.52	166,500.00	
Recreation facilities - Pool Revenues						
G-700-7310-4635 Leases and Rent	25,000.00	29,471.76	25,350.00	20,015.21	32,000.00	candu/birthday- yoga,x-mas & march break
G-700-7310-4660 Retail sales revenue	0.00	0.00	0.00	0.00		Remove This GL code
G-700-7310-4870 Admission Fees	23,400.00	34,053.10	28,500.00	26,667.97	33,000.00	Daily admissions/ earlybird/ memberships/aquafitness

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-700-7310-4880 Children - Permits & Fees	46,800.00	45,217.50	33,000.00	53,917.18	65,000.00	swim lessons and school lessons, babysitting
G-700-7310-4890 Adult - Permit & Fees	30,000.00	31,461.48	30,000.00	33,626.77	50,000.00	Adult lessons adult programs/mom & aquafit, H2O, SUP
Total Recreation facilities - Pool Revenues	125,200.00	140,203.84	116,850.00	134,227.13	180,000.00	
Recreation facilities - Lamure Beach Revenues						
G-700-7315-4635 Leases and Rent	1,620.00	382.95	1,620.00	693.90	700.00	Beach rentals re: schools (weather permitting) SUP Program, Tri Training 6 x\$40 x 3 session plus rentals CA
G-700-7315-4660 Retail sales revenue	2,000.00	1,444.47	2,000.00	1,327.89	500.00	SUP/kayak rentals only-No canteen service will be offered due to lack of sales and cost of staffing.
Total Recreation facilities - Lamure Beach Revenues	3,620.00	1,827.42	3,620.00	2,021.79	1,200.00	
Recreation facilities - Grouse Park Revenues						
G-700-7320-4630 Permits & fees	0.00	0.00	0.00	0.00		
G-700-7320-4635 Leases and Rent	8,120.00	7,013.29	6,300.00	5,708.67	5,780.00	renting dimond field and soccer pitches - May-Sept CA
G-700-7320-4638 Advertising revenue	452.50	0.00	452.50	0.00	400.00	advertising rev \$113.12 x 4, will try to get more businesses CA
G-700-7320-4660 Retail sales revenue	1,400.00	1,344.15	3,200.00	1,664.87	0.00	Canteen service will not be offered due to lack of sales and cost of staffing
Total Recreation facilities - Grouse Park Revenues	9,972.50	8,357.44	9,952.50	7,373.54	6,180.00	
Recreation facilities - Marina Revenues						
G-700-7325-4630 Launch & other fees	15,400.00	11,278.82	15,400.00	12,983.35	13,000.00	\$8,100.00 for marina seasonal passes and the balance of 4900.00 from daily launches
G-700-7325-4635 Marina slip rental	60,000.00	68,812.49	62,000.00	68,087.64	68,000.00	based on 69 docks with 24 foot and 29 docks with 14 foot boats - plus \$6K with Sublets and overhang.
G-700-7325-4660 Retail sales revenue - gasoline	50,600.00	37,125.84	50,000.00	49,319.03	50,000.00	90% of Sales Revenue will be cost of goods sold
G-700-7325-4665 Retail sales - other	7,000.00	5,781.02	8,500.00	6,653.69	7,000.00	75% Cost of goods sold
G-700-7325-4705 Donation Revenue		0.00		0.00		
G-700-7325-4710 Winter Parking	750.00	1,000.00	1,000.00	975.00	1,820.00	Winter boat parking (4 boats @ \$255.00) CA
G-700-7325-4960 Transfer from Reserves		0.00		0.00		
Total Recreation facilities - Marina Revenues	133,750.00	123,998.17	136,900.00	138,018.71	139,820.00	
Recreation facilities - East end lands Revenues						

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-700-7330-4630 Permits & fees		0.00	0.00	0.00	0.00	
Total Recreation facilities - East end lands Revenues	0.00	0.00	0.00	0.00	0.00	
Recreation facilities - Community Centre Revenues						
G-700-7335-4635 Leases and Rent		0.00	0.00	0.00	0.00	
Total Recreation facilities - Community Centre Revenue	0.00	0.00	0.00	0.00	0.00	
Recreation facilities - Waterfront Park Revenues						
G-700-7340-4700 Miscellaneous Revenue		1,309.78		389.39	500.00	Stone Engraving Revenue
G-700-7340-4705 Waterfront Stone Donation Revenue		1,200.00		200.00	500.00	
G-700-7340-4960 Transfer from Reserves		0.00		0.00	0.00	
Total Recreation facilities - Waterfront Park Revenues	0.00	2,509.78	0.00	589.39	1,000.00	
Recreation facilities - Other Revenues						
G-700-7350-4630 Permits & fees	150.00	0.00		0.00		
G-700-7350-4635 Leases and Rent	1,925.00	1,809.10	1,835.00	1,609.79	1,630.00	Minor Soccer Mackenzie Bookings CA
Total Recreation facilities - Other Revenues	2,075.00	1,809.10	1,835.00	1,609.79	1,630.00	
Total Recreation & Cultural Services Revenues	481,898.67	486,515.61	470,523.75	444,823.00	543,102.00	15.42%
Expenditures						
G-700-1110-5010 Regular Salaries		136.80		0.00		Do not use these codes
G-700-1110-5015 Part Time Salaries		7,309.64		0.00		Do not use these codes
G-700-1110-5060 Public Holiday		232.56		0.00		Do not use these codes
G-700-1110-5090 Vacation				0.00		Do not use these codes
G-700-1110-5150 Employment Insurance		175.26		0.00		Do not use these codes
G-700-1110-5160 CPP		306.70		0.00		Do not use these codes
G-700-1110-5180 EHT		149.73		0.00		Do not use these codes
G-700-1110-7510 Grants Paid		10,000.00		0.00		Do not use these codes
Total Administration - Recreation Expenditures	0.00	18,310.69	0.00	0.00	0.00	
G-700-1150-5010 Regular Salaries	48,139.00	57,643.74	49,103.60	50,506.05	49,104.00	ND Salaries Worksheet
G-700-1150-5015 Part Time Salaries	6,612.00	30,000.10	8,500.00	17,809.37	9,177.00	570 Hours @ \$14 per/hr + 15% MERC - CA ONLY
G-700-1150-5020 Overtime		1,309.87		1,227.59		
G-700-1150-5060 Public Holiday		1,179.70		1,892.67		
G-700-1150-5070 Sick Time		542.23		276.55		
G-700-1150-5090 Vacation		4,317.01		5,790.47		
G-700-1150-5110 Insured Benefits	5,830.06	7,544.57	5,988.12	7,159.23	6,302.97	ND Salaries Worksheet
G-700-1150-5150 Employment Insurance	1,337.06	2,214.69	1,141.17	1,801.64	1,113.68	ND Salaries Worksheet
G-700-1150-5160 CPP	2,544.30	3,492.65	2,257.38	3,415.21	2,257.40	ND Salaries Worksheet
G-700-1150-5170 OMERS	4,332.51	5,454.55	4,419.32	4,984.27	4,447.19	ND Salaries Worksheet
G-700-1150-5175 Employee Assistance Program		0.00		0.00	0.00	Remove This GL code
G-700-1150-5180 EHT	938.71	1,860.01	957.52	1,518.07	957.53	ND Salaries Worksheet
G-700-1150-5190 WSIB Claim		0.00		0.00		
G-700-1150-5191 WSIB Insurance	7,488.12	7,665.39	7,700.00	7,732.45	7,750.00	Schedule 2 employer insurance

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-700-1150-5195 Employee Recognition		0.00	0.00	0.00		Remove This GL code
G-700-1150-6100 Supplies		0.00	0.00	0.00		
G-700-1150-6230 Equipment & Material		0.00	0.00	0.00		
G-700-1150-6235 Special Community Events			20,000.00	14,207.37	20,000.00	Canada Day, Xmas parade/tree lighting
G-700-1150-7100 Postage and shipping		0.00	0.00	0.00		
G-700-1150-7115 Telephone - Cell	1,450.00	1,026.38	900.00	833.54	1,000.00	new cell plan
G-700-1150-7120 Computer Support Services	6,800.00	6,547.89	6,895.00	6,547.89	6,650.00	booking software
G-700-1150-7125 Office Supplies		0.00	50.00	27.42	50.00	
G-700-1150-7135 Forms & Stationery		0.00	0.00	0.00		
G-700-1150-7160 Advertising	3,951.00	3,373.31	3,500.00	3,457.75	3,700.00	NRT Ads
G-700-1150-7180 Computer Equipment	0.00	0.00	0.00	0.00		
G-700-1150-7220 Monthly Debit Machine Service Charge	800.00	664.13	700.00	963.26	750.00	\$2.50 paid by customer but does not cover the cost of CC charge (3% approx)- Booking Software
G-700-1150-7310 Conference / Trade Shows	250.00	0.00	250.00	135.55	250.00	Conf day time Christine
G-700-1150-7320 Membership Dues	630.00	630.98	639.00	646.25	650.00	ORFA \$430 & SOCAN \$188 membership plus 1.5%
G-700-1150-7325 Subscriptions	49.00	49.00	50.00	0.00	60.00	NRT Subscription - anticipated increase for 2019
G-700-1150-7510 Grants Paid	28,800.00	26,839.44	29,203.00	27,851.70	30,000.00	\$10,000 NRFS balance awarded to Deep River Community Grant applicants
G-700-1150-8060 Transfer to Reserve		0.00		0.00		
Total Administration - Recreation Expenditures	119,951.76	162,355.64	142,254.11	158,784.30	144,219.77	
Parks Expenditures						
G-700-7100-5010 Regular Salaries		56,582.86	0.00	57,468.05		Salaries including benefits For all G-700 regular salaries (Public Works)
G-700-7100-5015 Part Time Salaries	83,462.40	41,079.90	47,500.00	62,748.00		Salaries including benefits For all G-700 part time salaries (Public Works)
G-700-7100-5020 Overtime		95.85		1,784.75		
G-700-7100-5050 Shift Premium		0.00		0.00		
G-700-7100-5060 Public Holiday		443.11		0.00		
G-700-7100-5070 Sick Time		0.00		0.00		
G-700-7100-5090 Vacation		602.77		0.00		
G-700-7100-5110 Insured Benefits		5,497.62		5,870.49		
G-700-7100-5150 Employment Insurance		2,235.86		2,824.32		
G-700-7100-5160 CPP		4,357.70		5,444.81		
G-700-7100-5170 OMERS		4,750.77		4,923.30		
G-700-7100-5180 EHT		1,929.45		2,385.33		

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-700-7100-6115 Fuel - Gasoline		0.00		0.00		
G-700-7100-6125 Hydro	9,200.00	8,614.30	9,200.00	6,838.63	9,200.00	Account #200021777477 (5Cedar Rd)-PW Yard, Acct. #200072369142 (32 Brockhouse Way), Parks, Acct #200001546109 (2 Cedar Rd-Lamure)& Acct. #200027988713 (100 Deep River Rd-Waterfront park)-this is based on 2018 projected actuals-Sean
G-700-7100-6130 Water & Sewer	388.70	388.70	389.00	394.55	396.50	Based on 1 units of W with 7 months rebate
G-700-7100-6200 Repairs & maintenance	1,000.00	2,571.57	1,000.00	1,871.79	2,000.00	general R&M green space parks-Dale-SP
G-700-7100-6210 Small Tools	600.00	0.00	600.00	0.00	600.00	rakes, shovel, garden tools etc. Dennis/SP
G-700-7100-6220 Other Trades & Services	0.00	120.33	0.00	0.00		
G-700-7100-6230 Equipment & Material	2,500.00	2,802.80	2,500.00	3,099.68	2,500.00	Fertilizer spreader, top soil & seed for grass maintenance-Dale-SP
G-700-7100-6240 Tree planting & removal	10,000.00	14,426.97	8,000.00	7,609.26	9,000.00	back to regualr flower budget
G-700-7100-6300 Clothing	120.00	0.00	120.00	0.00		t-shirts for parks staff-Dale-SP
G-700-7100-7200 Interest - Long Term Debt		0.00	0.00	0.00		Remove This GL code
G-700-7100-7205 Debt Payments		0.00	0.00	0.00		Remove This GL code
G-700-7100-7420 Insurance		0.00	0.00	0.00		Remove This GL code
G-700-7100-7500 Contract Services		0.00	0.00	0.00		
Total Parks Expenditures	107,271.10	146,500.56	69,309.00	163,262.96	23,696.50	
Recreation Programs - Adult Expenditures						
G-700-7200-5010 Regular Salaries		0.00		0.00		
G-700-7200-5015 Part Time Salaries	1,842.47	0.00	2,700.00	0.00	2,576.00	Special events, 160 hours, \$14 per/hr + 15% MERC
G-700-7200-5020 Overtime		0.00		0.00		
G-700-7200-5060 Public Holiday		0.00		0.00		
G-700-7200-5070 Sick Time		0.00		0.00		
G-700-7200-5090 Vacation		0.00		0.00		
G-700-7200-5110 Insured Benefits		0.00		0.00		
G-700-7200-5150 Employment Insurance		0.00		0.00		
G-700-7200-5160 CPP		0.00		0.00		
G-700-7200-5170 OMERS		0.00		0.00		
G-700-7200-5180 EHT		0.00		0.00		
G-700-7200-6220 Other Trades & Services		0.00	0.00	0.00		
G-700-7200-6230 Equipment & Material		0.00	0.00	0.00		

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-700-7200-6232 Winter Carnival supplies	3,000.00	1,534.73	2,000.00	3,612.61	3,000.00	
G-700-7200-6233 6x1 Relay -adult program	100.00	86.80	100.00	10.18	0.00	program cancelled
G-700-7200-6234 Triathlon- adult program	6,000.00	4,191.45	5,000.00	4,980.46	5,000.00	
G-700-7200-7125 Office Supplies		3.30	0.00	0.00		
G-700-7200-7160 Advertising		0.00	0.00	0.00		
G-700-7200-7300 Training & Seminars		0.00	0.00	0.00		
G-700-7200-7320 Membership Dues		0.00	0.00	0.00		
G-700-7200-7325 Subscriptions		0.00	0.00	0.00		
G-700-7200-7340 Personal Vehicle Mileage		0.00	0.00	0.00		
G-700-7200-7345 Hotel		0.00	0.00	0.00		
G-700-7200-7350 Meals		0.00	0.00	0.00		
G-700-7200-7420 Insurance		0.00	0.00	0.00		Remove This GL code
G-700-7200-7430 Licences		0.00	0.00	0.00		
G-700-7200-7500 Contract Services		0.00	0.00	0.00		
G-700-7200-7510 Grants Paid		0.00	0.00	0.00		
Total Recreation Programs - Adult Expenditures	10,942.47	5,816.28	9,800.00	8,603.25	10,576.00	
Recreation Programs - Children Expenditures						
G-700-7210-5010 Regular Salaries		1,024.86		747.26		
G-700-7210-5015 Part Time Salaries	34,606.82	24,405.65	36,300.00	33,196.21	42,423.50	2635 Hours - base ball, Soccer Leaders,Playgrounds Leaders,Sports Camp Leaders,Arts camp Leaders,Summer Asst,March break,Summer Prog Coordinator @ \$14 + 15% MERC (Christin's Summer Staff only no pool no beach)
G-700-7210-5020 Overtime		0.00		0.00		
G-700-7210-5060 Public Holiday		591.33		969.13		
G-700-7210-5090 Vacation		962.28		1,399.25		
G-700-7210-5110 Insured Benefits		0.00		0.00		
G-700-7210-5150 Employment Insurance		615.79		843.88		
G-700-7210-5160 CPP		1,007.90		1,351.11		
G-700-7210-5170 OMERS		0.00		0.00		
G-700-7210-5180 EHT		526.21		708.10		
G-700-7210-6220 Other Trades & Services	600.00	565.55	600.00	181.01	600.00	Trip for the kids
G-700-7210-6230 Equipment & Material	7,600.00	6,144.87	7,000.00	5,546.21	7,000.00	Art supplies, sports equip, play ground supplies, science supplies (childrens programs)

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-700-7210-7125 Office Supplies		0.00	0.00	0.00		
G-700-7210-7160 Advertising		0.00	0.00	0.00		
G-700-7210-7300 Training & Seminars		0.00	0.00	0.00		
G-700-7210-7320 Membership Dues		0.00	0.00	0.00		
G-700-7210-7325 Subscriptions		0.00	0.00	0.00		
G-700-7210-7340 Personal Vehicle Mileage		0.00	0.00	0.00		
G-700-7210-7345 Hotel		0.00	0.00	0.00		
G-700-7210-7350 Meals		0.00	0.00	0.00		
G-700-7210-7420 Insurance		0.00	0.00	0.00		Remove This GL code
G-700-7210-7430 Licences		0.00	0.00	0.00		
G-700-7210-7500 Contract Services		0.00	0.00	0.00		
G-700-7210-7510 Grants Paid		0.00	0.00	0.00		
Total Recreation Programs - Children Expenditures	42,806.82	35,844.44	43,900.00	44,942.16	50,023.50	
Recreation Programs - Other Expenditures						
G-700-7220-6230 Equipment & Material		0.00	0.00	0.00	0.00	
G-700-7220-7125 Office Supplies		0.00	0.00	0.00	0.00	
G-700-7220-7160 Advertising		0.00	0.00	0.00	0.00	
Total Recreation Programs - Other Expenditures	0.00	0.00	0.00	0.00	0.00	
Recreation facilities - Arena Expenditures						
G-700-7300-5010 Regular Salaries	44,304.00	60,270.56	45,198.40	50,615.98	45,198.40	ND salaries per worksheet
G-700-7300-5015 Part Time Salaries	49,065.00	30,592.67		48,952.85	69,100.05	Areana Part Time Students
G-700-7300-5020 Overtime	2,400.00	3,265.98	3,000.00	1,930.08	3,096.53	ND Salaries Worksheet - based on total of 95 hrs with a focus on startup-Eric
G-700-7300-5050 Shift Premium		0.00		0.00		
G-700-7300-5060 Public Holiday		331.31		1,675.15		
G-700-7300-5070 Sick Time		1,825.72		1,724.11		
G-700-7300-5090 Vacation		3,877.09		6,956.26		
G-700-7300-5096 Meal Allowance		72.00		72.00		
G-700-7300-5110 Insured Benefits	2,821.90	4,779.90	3,005.64	5,415.64	6,255.55	ND salaries per worksheet
G-700-7300-5150 Employment Insurance	1,166.08	2,345.31	1,050.41	2,606.54	1,095.33	ND salaries per worksheet
G-700-7300-5160 CPP	2,193.05	3,991.58	2,237.32	3,859.84	2,217.35	ND salaries per worksheet
G-700-7300-5170 OMERS	3,987.36	5,908.77	4,067.86	5,157.03	3,426.06	ND salaries per worksheet
G-700-7300-5180 EHT	863.93	1,962.45	881.37	2,189.69	941.75	ND salaries per worksheet
G-700-7300-6100 Supplies	1,300.00	1,120.99	1,000.00	4,299.68	2,000.00	As per YTD + estimated actual-SP
G-700-7300-6125 Hydro	78,500.00	80,463.21	78,500.00	54,353.36	75,000.00	Account #200001133352 (2 Clubhouse Way-Arena)-based on 2018 YTD-SP
G-700-7300-6130 Water & Sewer	3,174.00	3,174.00	3,174.00	3,222.00	3,240.00	Based on 3 units of both W&S

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-700-7300-6135 Natural Gas	10,000.00	8,354.38	10,000.00	6,026.46	8,500.00	Account #18 65 93 28800 0 (2 Clubhouse way) Arena- Based on 2018 YTD -Sean
G-700-7300-6140 Propane	3,400.00	4,526.74	3,600.00	3,646.89	4,000.00	based on 2016 estimated actuals-Sean
G-700-7300-6200 Repairs & maintenance	8,000.00	7,546.23	8,000.00	14,068.79	8,000.00	Significant changes at Arena are requiring increased resources to effect change. Based on 2018 but reduced to account for major expenditures in 2018-Sean & Eric
G-700-7300-6210 Small Tools	500.00	574.85	500.00	225.88	500.00	Dales budget-SP
G-700-7300-6220 Other Trades & Services	20,000.00	33,598.00	20,000.00	24,321.82	20,000.00	Based on historical performance recognizing that 2017 and 2018 both had abnormal expenses.Fire alarm, suppression, Amonia, refrigeration plant, blades & Olympia-Sean
G-700-7300-6230 Equipment & Material		79.37	0.00	122.07		
G-700-7300-6240 Tree planting & removal		0.00	0.00	0.00		
G-700-7300-6300 Clothing	400.00	1,341.19	1,000.00	1,228.35	1,000.00	based on uniform quotes
G-700-7300-6500 Cost of Goods Sold	9,000.00	12,127.20	7,500.00	8,544.18	10,800.00	80% of canteen revenue - Stock for Arena Canteen-Sean & Eric
G-700-7300-7110 Telephone - Land Line	700.00	524.64	700.00	475.17	700.00	Analog Line for Emergency
G-700-7300-7150 Legal Fees		0.00		0.00		
G-700-7300-7160 Advertising		0.00	0.00	0.00		
G-700-7300-7200 Interest - Long Term Debt	12,666.25	12,586.31	12,100.85	10,132.19	11,601.21	I/O Loan \$1,324,500 @2.9% for Arena,Marina,Pool,Comm ctr 2014-2015 project Arena Loan - \$441K
G-700-7300-7205 Debt Payments	16,539.61	16,539.61	17,022.74	17,022.74	17,519.98	I/O Loan \$1,324,500 @2.9% for Arena,Marina,Pool,Comm ctr 2014-2015 project Arena Loan - \$441K
G-700-7300-7220 Bank Charges		471.30	0.00	281.81	300.00	Areana POS system fees
G-700-7300-7300 Training & Seminars	2,200.00	2,176.24	1,200.00	1,180.41	2,200.00	Courses
G-700-7300-7320 Membership Dues		0.00	0.00	0.00		
G-700-7300-7420 Insurance	14,334.84	16,441.92	16,500.00	17,621.28	17,700.00	
G-700-7300-7430 Licences	900.00	241.00	250.00	241.00	250.00	TSSA-SP
Total Recreation facilities - Arena Expenditures	288,416.02	321,110.52	240,488.59	298,169.25	314,642.20	
Recreation facilities - Pool Expenditures						

2019 Operating Budget		Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-700-7310-5010	Regular Salaries	60,352.91	52,551.44	61,445.70	49,567.59	61,145.67	ND Salaries Worksheet + Janitor - allocation for Cleaning etc \$12,926
G-700-7310-5015	Part Time Salaries	118,175.10	105,320.95	70,000.00	103,980.89	147,838.21	Pool \$144,531 + Sean-PT Janitor \$3307
G-700-7310-5020	Overtime	1,000.00	164.19		166.65	0.00	
G-700-7310-5060	Public Holiday		3,422.86		5,843.75		
G-700-7310-5070	Sick Time		0.00		0.00		
G-700-7310-5090	Vacation		8,542.71		8,064.63		
G-700-7310-5110	Insured Benefits	5,826.39	6,451.80	5,982.60	6,475.95	6,285.57	ND Salaries Worksheet
G-700-7310-5150	Employment Insurance	1,337.06	4,284.79	1,120.62	3,897.50	1,093.63	ND Salaries Worksheet
G-700-7310-5160	CPP	2,544.30	5,642.41	2,213.62	5,430.63	2,213.64	ND Salaries Worksheet
G-700-7310-5170	OMERS	4,254.12	7,088.84	4,339.76	5,952.21	4,367.07	ND Salaries Worksheet
G-700-7310-5180	EHT	921.73	3,617.26	940.28	3,267.29	940.29	ND Salaries Worksheet
G-700-7310-6100	Supplies	1,300.00	1,190.20	1,300.00	999.09	1,300.00	Based on 2018 YTD-Sean
G-700-7310-6125	Hydro	72,750.00	101,130.61	85,000.00	72,445.35	90,000.00	Based on 2018 YTD (\$72.5K in October). Anticipate over 10-20% savings for 2020 if LED retrofit project moves ahead-Sean
G-700-7310-6130	Water & Sewer	5,290.00	5,290.00	5,290.00	5,370.00	5,400.00	Based on 5 units of both W&S
G-700-7310-6135	Natural Gas	13,500.00	17,653.20	8,800.00	17,385.74	20,000.00	Account # 18 65 93 11400 6 (57 Brockhouse Way-Pool)- as per YTD + projected.
G-700-7310-6140	Propane		0.00	0.00	0.00		
G-700-7310-6200	Repairs & maintenance	5,000.00	4,059.13	5,000.00	2,557.79	8,000.00	Based on 2017 & 2018 YTD-Sean & Eric
G-700-7310-6210	Small Tools	200.00	198.36	200.00	0.00	3,200.00	(\$200 for tools-Eric) plus (\$3000 for new pool vacuum-Sara)
G-700-7310-6220	Other Trades & Services	9,200.00	15,564.35	9,200.00	22,576.18	10,000.00	Fire detection & suppression, HVAC, Dectron, Pool process & UV filter, (\$200 defib battery)-SP
G-700-7310-6230	Equipment & Material	16,000.00	18,797.77	12,000.00	14,798.14	16,500.00	chemicals-This number is based on our 2016 actual for May to Oct. of approx \$8000-Sara/SP
G-700-7310-6300	Clothing	1,500.00	747.93	700.00	681.81	700.00	Lifeguard/instructor/"staff" shirts required for 2019
G-700-7310-6500	Cost of Goods Sold	0.00	0.00	0.00	0.00		
G-700-7310-6510	Program Supplies - Memberships	1,800.00	1,213.33	900.00	482.32	1,200.00	toys,, lifejackets bandaids,special events xmas, Easter, Halloween

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-700-7310-6520 Program Supplies - Children	4,500.00	2,943.92	1,000.00	1,836.66	3,000.00	Badges, report cards, flutter boards, books, reference material BM/BX books
G-700-7310-6530 Program Supplies - Adults	6,000.00	4,549.13	2,000.00	2,527.57	4,500.00	NLS/First aid bboks, props, recert fee,aquatic program supplies H20, aquajog/SUP equipment for pool progrm.
G-700-7310-6540 Program Supplies - lease & rentals	850.00	849.65	1,000.00	306.15	700.00	10 birthdays & supplies, plates, juice, cakes cutlery pizza
G-700-7310-7110 Telephone - Land Line	700.00	524.64	550.00	475.17	550.00	Sean
G-700-7310-7125 Office Supplies	400.00	371.39	200.00	178.02	200.00	tonner-CA
G-700-7310-7150 Legal Fees		0.00		0.00		Remove This GL code
G-700-7310-7200 Interest - Long Term Debt	27,912.69	30,182.01	41,529.54	29,772.70	40,703.43	I/O Loan \$1.2M @3.5% for Pool renovation Project 2016
G-700-7310-7200 Interest - Long Term Debt	0.00		2,356.74		2,259.43	I/O Loan \$1,324,500 @2.9% for Arena,Marina,Pool,Comm ctr 2014-2015 project Pool Loan - \$86K
G-700-7310-7205 Debt Payments		3,221.22	23,128.68	26,444.00	23,945.27	I/O Loan \$1.2M @3.5% for Pool renovation Project 2016
G-700-7310-7205 Debt Payments	3,221.22		3,315.32		3,412.16	I/O Loan \$1,324,500 @2.9% for Arena,Marina,Pool,Comm ctr 2014-2015 project Pool Loan - \$86K
G-700-7310-7300 Training & Seminars	3,000.00	1,499.96	1,000.00	1,012.80	2,000.00	SUP instruction (workshops Spring/Fall \$300) \$1200 - Professional training Sara LSS + \$1500 mitchle cost -Sara
G-700-7310-7320 Membership Dues	200.00	194.00	200.00	196.00	225.00	NLS/First aid bboks, props, recert fee,aquatic program supplies H20, aquajog/SUP equipment for pool progrm.
G-700-7310-7340 Personal Vehicle Mileage	400.00	227.86	300.00	181.37	300.00	RC/LS meetings PRO Sara
G-700-7310-7345 Hotel	400.00	0.00	250.00	0.00	250.00	RC/LS meetins out of county equipment training if rqurd UV Sara
G-700-7310-7350 Meals	200.00	13.51	150.00	13.51	150.00	RC/LS meetins out of county equipment training if rqurd UV Sara
G-700-7310-7420 Insurance		1,169.64	1,200.00	1,314.36	1,350.00	
G-700-7310-7500 Contract Services		0.00	0.00	0.00		
Total Recreation facilities - Pool Expenditures	368,735.52	408,679.06	352,612.87	394,201.82	463,729.35	
Recreation facilities - Lamure Beach Expenditures						
G-700-7315-5010 Regular Salaries		2,372.03		1,771.02		

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-700-7315-5015 Part Time Salaries	18,520.00	16,248.22	23,000.00	19,853.71	23,227.47	1,648 hrs - Lif guards & instructors/in-service training/SUP & TRI workshop guards (if after beach reg. hours) - Summerfest- 4 hrs extra hours during weekend -
G-700-7315-5020 Overtime		0.00		0.00		
G-700-7315-5060 Public Holiday		24.97		1,072.58		
G-700-7315-5070 Sick Time		0.00		0.00		
G-700-7315-5090 Vacation		24.06		0.00		
G-700-7315-5110 Insured Benefits		246.78		190.63		
G-700-7315-5150 Employment Insurance		81.63		527.47		
G-700-7315-5160 CPP		133.01		799.71		
G-700-7315-5170 OMERS		209.60		159.19		
G-700-7315-5180 EHT		69.75		442.79		
G-700-7315-6100 Supplies	150.00	12.21	150.00	0.00	150.00	Band-aids and cleaning supplies
G-700-7315-6130 Water & Sewer	526.70	526.70	527.00	537.00	540.00	Based on 1 units of both W&S with 10 months rebate
G-700-7315-6200 Repairs & maintenance	1,000.00	2,309.60	1,500.00	1,449.72	1,500.00	Repairs & Maint.-Sean, Eric,-SP
G-700-7315-6220 Other Trades & Services	250.00	0.00	0.00	0.00	1,000.00	Sean roof repairs
G-700-7315-6230 Equipment & Material	1,200.00	510.38	1,000.00	527.44	1,200.00	Shelves, - SP (CA to give \$) Ropes, air horn, blue & white /SUP program supplies (difibulator pad /batteries - Sara \$1200
G-700-7315-6500 Cost of Goods Sold	1,800.00	302.62	1,500.00	1,012.04	0.00	Canteen service will not be offered due to lack of sales and cost.
G-700-7315-7110 Telephone - Land Line	520.00	535.43	550.00	380.44	100.00	Plan to move to a pay as you go cell phone for each location-Sean & Simon
G-700-7315-7170 Minor Equipment	0.00	0.00		0.00		
G-700-7315-7420 Insurance		124.20	130.00	127.44	150.00	
Total Recreation facilities - Lamure Beach Expenditure	23,966.70	23,731.19	28,357.00	28,851.18	27,867.47	
Recreation facilities - Grouse Park Expenditures						
G-700-7320-5010 Regular Salaries		5,736.18		6,086.42		
G-700-7320-5015 Part Time Salaries	2,504.21	2,430.53	2,473.00	4,763.07	0.00	No canteen service will be offered due to lack of sales and cost. Some engineered solutions for access will be budgeted in repairs & maintenance for 2019
G-700-7320-5020 Overtime		0.00		0.00		

2019 Operating Budget		Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-700-7320-5060	Public Holiday		0.00		336.62		
G-700-7320-5065	Court Time		0.00		0.00		
G-700-7320-5070	Sick Time		0.00		0.00		
G-700-7320-5090	Vacation		0.00		351.12		
G-700-7320-5110	Insured Benefits		327.47		472.28		
G-700-7320-5150	Employment Insurance		179.98		270.37		
G-700-7320-5160	CPP		367.90		430.68		
G-700-7320-5170	OMERS		518.06		551.41		
G-700-7320-5180	EHT		159.99		225.71		
G-700-7320-6100	Supplies	150.00	0.00	150.00	169.99	200.00	Cleaning supplies, paper consumables -SP
G-700-7320-6125	Hydro	1,330.00	1,181.24	1,300.00	1,259.09	1,300.00	Account # 200045636245 (15 Double Dip Rd.-Grouse Park)-based on YTD + projected-SP
G-700-7320-6130	Water & Sewer	526.70	526.70	527.00	698.10	702.00	Based on 1 units of both W&S with 7 months rebate
G-700-7320-6135	Natural Gas		0.00	0.00	0.00		
G-700-7320-6140	Propane		0.00	0.00	0.00		
G-700-7320-6200	Repairs & maintenance	2,000.00	3,011.20	2,000.00	2,144.55	5,000.00	Minor alterations to improve access for user groups, regular repair and maintenance, paint, shingles-Sean & Eric
G-700-7320-6210	Small Tools	200.00	0.00	200.00	78.81	200.00	SP
G-700-7320-6220	Other Trades & Services	1,500.00	51.19	1,000.00	884.43	0.00	electric/septic-SP
G-700-7320-6230	Equipment & Material	6,600.00	356.14	2,000.00	53.09	2,000.00	Soil, seed & fertilizer-SP
G-700-7320-6500	Cost of Goods Sold	1,260.00	1,366.54	1,800.00	1,356.92	0.00	No canteen service will be offered due to lack of sales and cost
G-700-7320-7110	Telephone - Land Line	520.00	534.20	520.00	372.55	0.00	This facility will not be staffed
G-700-7320-7420	Insurance	0.00	299.16	300.00	335.88	350.00	
Total Recreation facilities - Grouse Park Expenditures		16,590.91	17,046.48	12,270.00	20,841.09	9,752.00	
Recreation facilities - Marina Expenditures							
G-700-7325-5010	Regular Salaries		5,742.61		4,559.33		Salaries allocated to G-700-7100-5010
G-700-7325-5015	Part Time Salaries	17,843.40	14,892.53		17,451.15	16,723.30	Marina Students
G-700-7325-5020	Overtime		0.00		0.00		
G-700-7325-5060	Public Holiday		821.54		1,429.57		
G-700-7325-5070	Sick Time		0.00		0.00		
G-700-7325-5090	Vacation		1,000.94		880.37		
G-700-7325-5110	Insured Benefits		494.19		556.05		
G-700-7325-5150	Employment Insurance		520.04		561.10		

2019 Operating Budget		Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-700-7325-5160	CPP		848.11		884.50		
G-700-7325-5170	OMERS		497.40		359.23		
G-700-7325-5180	EHT		438.67		474.84		
G-700-7325-6100	Supplies	150.00	238.32	150.00	0.00	150.00	Cleaning supplies, reconciled with all 6100's-SP
G-700-7325-6115	Fuel - Gasoline	45,540.00	32,838.56	45,540.00	45,584.59	45,000.00	90% of Sales Revenue will be cost of goods sold
G-700-7325-6125	Hydro	1,500.00	1,343.93	1,500.00	1,029.13	1,500.00	Account # 200059045281 (32 Pier Rd-Marina)-based on 2016 projected-SP
G-700-7325-6130	Water & Sewer	388.70	388.70	389.00	394.55	396.50	Based on 1 units of W with 7 months rebate
G-700-7325-6200	Repairs & maintenance	3,200.00	3,841.13	3,200.00	1,221.63	2,000.00	R&M work done in house, this includes minor repairs to dock system and eliminates any budget for equipment & materials-Eric/SP
G-700-7325-6220	Other Trades & Services	2,700.00	3,254.27	2,700.00	3,473.27	3,200.00	Includes-fuel pump open/close, septic pumping and any minor electrical-Eric/SP
G-700-7325-6230	Equipment & Material	0.00	0.00	0.00	0.00	2,000.00	Staff plan to build a new floating dock for the boat launch
G-700-7325-6300	Clothing	300.00	494.13	400.00	400.00	400.00	staff shirts-Eric/SP
G-700-7325-6500	Cost of Goods Sold	6,300.00	4,725.00	6,300.00	5,182.07	5,250.00	75% of retail sales revenue (includes accounty for seasonal waste etc)
G-700-7325-7110	Telephone - Land Line	520.00	528.35	535.00	378.58	535.00	Seasonal phone \$160 connection + \$60 x 6 months
G-700-7325-7112	Internet	750.00	420.89	440.00	346.44	440.00	we need to track revenue seperately to evaluate this service-SP
G-700-7325-7125	Office Supplies		0.00	0.00	0.00		
G-700-7325-7150	Legal Fees		0.00		0.00		
G-700-7325-7160	Advertising		0.00	0.00	0.00		
G-700-7325-7200	Interest - Long Term Debt	20,817.59	20,686.21	19,888.33	16,652.73	19,067.14	I/O Loan \$1,324,500 @2.9% for Arena,Marina,Pool,Comm ctr 2014-2015 project Marina Loan - \$725K
G-700-7325-7205	Debt Payments	27,183.64	27,183.64	27,977.68	27,977.68	28,794.92	I/O Loan \$1,324,500 @2.9% for Arena,Marina,Pool,Comm ctr 2014-2015 project Marina Loan - \$725K

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-700-7325-7220 Monthly Debit Machine Service Charge	1,000.00	1,095.90	1,000.00	1,121.22	700.00	\$72.10 x 5 months + 3% of CC sales + approx \$20/ month Debit transac.
G-700-7325-7250 Lease cost	15,080.00	17,795.74	15,400.00	17,968.27	18,000.00	20% to Small craft harbour - ministry of O&F
G-700-7325-7300 Training & Seminars	320.00	270.00	320.00	257.90	320.00	VHF radio course for 4@\$80 each-Eric/Sean
G-700-7325-7320 Membership Dues	0.00	0.00	0.00	0.00		
G-700-7325-7420 Insurance		4,687.20	4,700.00	5,346.00	5,400.00	
G-700-7325-7430 Licences	160.00	264.62	260.00	280.99	280.00	TSSA-SP
G-700-7325-7510 Grants Paid		0.00	0.00	0.00		
G-700-7325-8060 Transfer to Reserve		3,991.20		0.00		
Total Recreation facilities - Marina Expenditures	143,753.33	149,303.82	130,700.01	154,771.19	150,156.86	
Recreation facilities - East end lands Expenditures						
G-700-7330-5010 Regular Salaries		431.18		67.59	0.00	
G-700-7330-5020 Overtime				146.72	0.00	
G-700-7330-5110 Insured Benefits		0.00	0.00	63.94	0.00	
G-700-7330-5150 Employment Insurance		3.29	0.00	7.19	0.00	
G-700-7330-5160 CPP		18.44	0.00	10.61	0.00	
G-700-7330-5170 OMERS		33.38	0.00	19.83	0.00	
G-700-7330-5180 EHT		8.42	0.00	4.24	0.00	
G-700-7330-6200 Repairs & maintenance		0.00	0.00	0.00	0.00	
G-700-7330-6210 Small Tools		0.00	0.00	0.00	0.00	
G-700-7330-6220 Other Trades & Services		0.00	0.00	0.00	0.00	
G-700-7330-6230 Equipment & Material		0.00	0.00	0.00	0.00	
G-700-7330-6240 Tree planting & removal		0.00	0.00	0.00	0.00	
Total Recreation facilities - East end lands Expenditures	0.00	494.71	0.00	320.12	0.00	
Recreation facilities - Community Centre Expenditures						
G-700-7335-5010 Regular Salaries		110.28		0.00		Salaries allocated to G-700-7100-5010
G-700-7335-5110 Insured Benefits		23.62		0.00		Salaries allocated to G-700-7100-5015
G-700-7335-5150 Employment Insurance		2.51		0.00		
G-700-7335-5160 CPP		5.20		0.00		
G-700-7335-5170 OMERS		8.73		0.00		
G-700-7335-5180 EHT		2.17		0.00		
G-700-7335-6200 Repairs & maintenance		22.98	200.00	0.00	200.00	Sean
G-700-7335-6220 Other Trades & Services	3,000.00	4,636.18	3,000.00	2,636.32	3,000.00	Based on 2016, aged sprinkler system & alarm-SP
G-700-7335-7150 Legal Fees		0.00		0.00		

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-700-7335-7200 Interest - Long Term Debt	2,102.14	2,088.87	2,008.31	1,681.58	1,925.38	I/O Loan \$1,324,500 @2.9% for Arena,Marina,Pool,Comm ctr 2014-2015 project Community Ctr Loan - \$73K
G-700-7335-7205 Debt Payments	2,744.98	2,744.99	2,825.16	2,825.16	2,907.68	I/O Loan \$1,324,500 @2.9% for Arena,Marina,Pool,Comm ctr 2014-2015 project Community Ctr Loan - \$73K
G-700-7335-7420 Insurance		710.64	725.00	1,443.96	1,500.00	
G-700-7335-7430 Licences		0.00		0.00		
Total Recreation facilities - Community Centre	7,847.12	10,356.17	8,758.47	8,587.02	9,533.07	
Recreation Facilities - Waterfront Expenditures						
G-700-7340-5010 Regular Salaries		362.00		0.00		Salaries allocated to G-700-7100-5010
G-700-7340-5015 Part Time Salaries		0.00		0.00		Salaries allocated to G-700-7100-5015
G-700-7340-5070 Sick Time		0.00		0.00		
G-700-7340-5110 Insured Benefits		45.15		0.00		
G-700-7340-5150 Employment Insurance		8.32		0.00		
G-700-7340-5160 CPP		16.85		0.00		
G-700-7340-5170 OMERS		33.06		0.00		
G-700-7340-5180 EHT		7.16		0.00		
G-700-7340-6200 Repairs & maintenance	500.00	59.52	400.00	0.00	1,000.00	R&M internal resources-lights, benches etc-Dennis/SP
G-700-7340-6220 Other Trades & Services	500.00	1,282.16	400.00	1,063.89	500.00	Engraving Revenue
G-700-7340-6230 Equipment & Material		0.00	0.00	0.00		
G-700-7340-7520 Refunds		0.00		0.00		
Total Recreation Facilities - Waterfront Expenditures	1,000.00	1,814.22	800.00	1,063.89	1,500.00	
Recreation facilities - Other Expenditures						
G-700-7350-5010 Regular Salaries		4,157.59		1,499.39		Salaries allocated to G-700-7100-5010
G-700-7350-5015 Part Time Salaries		1,869.60		112.00		Salaries allocated to G-700-7100-5015
G-700-7350-5020 Overtime		625.20		0.00		
G-700-7350-5070 Sick Time		0.00		0.00		
G-700-7350-5110 Insured Benefits		451.07		90.54		
G-700-7350-5150 Employment Insurance		152.13		37.43		
G-700-7350-5160 CPP		301.45		73.73		
G-700-7350-5170 OMERS		409.90		135.05		
G-700-7350-5180 EHT		130.44		31.61		
G-700-7350-6200 Repairs & maintenance	3,000.00	75.00	75.00	869.76	2,500.00	line paint & field chalk-Dale-SP

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-700-7350-6210 Small Tools		0.00	0.00	0.00		
G-700-7350-6220 Other Trades & Services	6,150.00	5,973.32	6,000.00	8,313.80	6,000.00	Based on 2018 YTD with abnormal billing issues and Canada Day accounted for
G-700-7350-6230 Equipment & Material		0.00	0.00	0.00		
G-700-7350-7145 Other Professional Fees		0.00	0.00	0.00		
G-700-7350-7420 Insurance		878.04	900.00	1,011.96	1,100.00	
Total Recreation facilities - Other Expenditures	9,150.00	15,023.74	6,975.00	12,175.27	9,600.00	
Vehicles-Recreation Expenditures						
G-700-9230-5010 Regular Salaries		0.00	0.00	0.00		
G-700-9230-5110 Insured Benefits		0.00	0.00	0.00		
G-700-9230-5150 Employment Insurance		0.00	0.00	0.00		
G-700-9230-5160 CPP		0.00	0.00	0.00		
G-700-9230-5170 OMERS		0.00	0.00	0.00		
G-700-9230-6105 Lubrication		8.13	0.00	0.00		
G-700-9230-6115 Fuel - Gasoline		0.00	0.00	0.00		
G-700-9230-6140 Propane		0.00	0.00	0.00		
G-700-9230-6200 Repairs & maintenance		0.00	0.00	0.00		
G-700-9230-7420 Insurance		0.00	0.00	0.00		Remove This GL code
G-700-9230-7430 Licences	120.00	120.00	120.00	126.00	126.00	Plate renewal x 1
Total Vehicles-Recreation Expenditures	120.00	128.13	120.00	126.00	126.00	
Total Recreation & Cultural Services Expenditures	1,140,551.75	1,316,515.65	1,046,345.04	1,294,699.50	1,215,422.71	16.16%
Recreation & Cultural Services Excess of Revenues O	-658,653.08	-830,000.04	-575,821.29	-849,876.50	-672,320.71	16.76%
For Library (780)						
Revenues						
Administration - Library Revenues						
G-780-1155-4610 Grant Revenue	9,581.00	13,712.00	9,581.00	9,581.00	9,581.00	PLOG - Provincial Library Operating Grant
G-780-1155-4635 Leases and Rent	3,500.00	4,551.92	3,500.00	4,756.63	4,500.00	
G-780-1155-4700 Miscellaneous Revenue	1,500.00	5,570.87	6,500.00	14,787.48	1,500.00	Photo copier revenue -without \$5K ILDS (Improv. Lib Digital Service) ONE time grant in 2018
Total Administration - Library Revenues	14,581.00	23,834.79	19,581.00	29,125.11	15,581.00	
Library collection Revenues						
G-780-7810-4618 Fines	7,000.00	6,640.57	7,000.00	5,842.63	7,000.00	
G-780-7810-4700 Miscellaneous Revenue	0.00	0.00	0.00	0.00	1,000.00	One time - Connectivity Grant for internet cost
G-780-7810-4705 Donation Revenue	2,000.00	9,145.25	5,000.00	11,916.11	5,000.00	
Total Library collection Revenues	9,000.00	15,785.82	12,000.00	17,758.74	13,000.00	
Facility Operations - Library Revenues						
G-780-9135-4635 Leases and Rent	0.00	0.00	0.00	0.00		

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
Total Facility Operations - Library Revenues	0.00	0.00	0.00	0.00	0.00	
Total Library Revenues	23,581.00	39,620.61	31,581.00	46,883.85	28,581.00	-9.50%
Expenditures						
Administration - Library Expenditures						
G-780-1155-5010 Regular Salaries	197,126.57	199,896.44	211,143.07	182,630.39	211,143.07	ND Salaries Worksheet
G-780-1155-5015 Part Time Salaries	18,000.00	12,787.06	18,000.00	14,019.60	18,000.00	ND Salaries Worksheet
G-780-1155-5020 Overtime	0.00	0.00		0.00		
G-780-1155-5030 Honoraria	0.00	0.00		0.00		
G-780-1155-5050 Shift Premium	0.00	0.00		0.00		
G-780-1155-5060 Public Holiday	650.00	419.95	0.00	958.94		
G-780-1155-5090 Vacation	720.00	528.28	720.00	7,668.43	720.00	4% of Students Pay
G-780-1155-5110 Insured Benefits	6,079.26	5,799.60	5,919.84	5,512.28	6,547.06	ND Salaries Worksheet
G-780-1155-5125 Retiree Benefits	0.00	0.00		0.00		
G-780-1155-5130 Long term disability	840.00	840.13		0.00		
G-780-1155-5150 Employment Insurance	5,032.12	4,276.24	4,528.15	4,167.60	4,042.55	ND Salaries Worksheet
G-780-1155-5160 CPP	9,493.61	7,936.22	8,813.13	7,592.18	7,768.32	ND Salaries Worksheet
G-780-1155-5170 OMERS	20,472.24	19,472.72	20,688.48	16,285.50	20,682.91	ND Salaries Worksheet
G-780-1155-5180 EHT	4,194.97	4,175.50	4,468.29	3,999.65	4,468.29	ND Salaries Worksheet
G-780-1155-5191 WSIB Insurance	1,941.36	1,987.32	2,400.00	2,129.98	2,200.00	Schedule 2 employer insurance
G-780-1155-5195 Employee Recognition	900.00	444.43	900.00	0.00	900.00	
G-780-1155-6230 Equipment & Material	3,800.00	8,123.56	8,800.00	10,044.96	3,800.00	without \$5K ILDS (Improv. Lib Digital Service) ONE time grant in 2018
G-780-1155-7100 Postage and shipping	0.00	0.00	0.00	0.00	0.00	
G-780-1155-7110 Telephone - Land Line	2,600.00	1,804.01	2,000.00	1,649.52	2,000.00	
G-780-1155-7125 Office Supplies	5,500.00	6,299.21	5,500.00	5,537.60	5,500.00	
G-780-1155-7130 Copying Expense	0.00	0.00	0.00	0.00	0.00	
G-780-1155-7140 Accounting /Audit Fees	1,900.00	1,831.68	1,900.00	1,984.32	1,900.00	
G-780-1155-7160 Advertising	500.00	250.97	500.00	170.76	500.00	
G-780-1155-7180 Computer Equipment	1,455.00	2,109.06	1,455.00	408.56	1,455.00	
G-780-1155-7220 Bank charges		48.00		11.00		
G-780-1155-7250 Lease cost	2,765.00	1,737.62	2,000.00	1,765.15	2,000.00	
G-780-1155-7300 Training & Seminars	450.00	295.10	450.00	0.00	450.00	
G-780-1155-7310 Conference / Trade Shows	0.00	0.00	0.00	0.00	0.00	
G-780-1155-7320 Membership Dues	200.00	50.00	100.00	50.00	100.00	
G-780-1155-7325 Subscriptions	0.00	0.00	0.00	50.88	0.00	
G-780-1155-7340 Personal Vehicle Mileage / Travel	400.00	320.58	400.00	72.55	400.00	
G-780-1155-7345 Hotel	0.00	0.00	0.00	0.00	0.00	
G-780-1155-7350 Meals	1,800.00	1,673.56	1,800.00	61.04	1,800.00	
G-780-1155-7420 Insurance	10,176.84	3,582.36	3,600.00	3,819.96	3,850.00	
G-780-1155-8060 Transfer to Reserve		0.00		0.00		
Total Administration - Library Expenditures	296,996.97	286,689.60	306,085.96	270,590.85	300,227.20	

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
Library collection Expenditures						
G-780-7810-6230 Equipment & Material	200.00	237.20	200.00	178.00	200.00	
G-780-7810-7810 Reference Books	4,000.00	4,039.64	4,000.00	1,559.58	4,000.00	
G-780-7810-7815 Serial Books	4,200.00	6,816.35	6,200.00	7,525.64	6,200.00	
G-780-7810-7820 Adult Books	23,600.00	23,774.80	24,600.00	26,219.42	24,600.00	
G-780-7810-7825 Junior Books	7,800.00	8,929.67	7,800.00	8,530.49	7,800.00	
G-780-7810-7830 Young Adult Books	770.00	621.90	770.00	971.73	770.00	
G-780-7810-7832 CD	2,400.00	2,317.70	2,400.00	2,313.27	2,400.00	
G-780-7810-7834 Talking Books	2,100.00	2,372.59	2,100.00	2,526.31	2,100.00	
G-780-7810-7836 DVD	5,060.00	5,242.34	5,060.00	5,506.71	5,060.00	
Total Library collection Expenditures	50,130.00	54,352.19	53,130.00	55,331.15	53,130.00	
Facility Operations - Library Expenditures						
G-780-9135-5010 Regular Salaries	0.00	12,865.00	0.00	11,934.10		Allocated from G-300-1145
G-780-9135-5015 Part Time Salaries	13,084.91	4,227.91	13,226.10	4,148.99	16,232.49	ND Salaries Worksheet \$19,926 + Janitor - allocation for Cleaning etc \$3,307
G-780-9135-5020 Overtime	0.00	66.65		0.00		Allocated from G-300-1145
G-780-9135-5060 Public Holiday	0.00	128.98		433.69		Allocated from G-300-1145
G-780-9135-5070 Sick Time	0.00	0.00		0.00		Allocated from G-300-1145
G-780-9135-5090 Vacation		159.68		96.42		Allocated from G-300-1145
G-780-9135-5110 Insured Benefits	0.00	1,829.34		1,785.66		Allocated from G-300-1145
G-780-9135-5150 Employment Insurance	0.00	403.43		386.18		Allocated from G-300-1145
G-780-9135-5160 CPP	0.00	765.66		694.29		Allocated from G-300-1145
G-780-9135-5170 OMERS	0.00	1,159.21		1,074.26		Allocated from G-300-1145
G-780-9135-5180 EHT	0.00	341.94		325.38		Allocated from G-300-1145
G-780-9135-6100 Supplies	1,175.00	1,150.67	1,175.00	1,988.59	1,500.00	Ammended Feb 18, 2016
G-780-9135-6125 Hydro	29,850.00	23,684.51	29,850.00	11,553.12	15,000.00	Account #200023473058 (55Ridge Rd.) In 2017 all lighting was changed to LED which has reduced 2018 electricity cost by an estimated 50%.-Sean
G-780-9135-6130 Water & Sewer	2,116.00	2,116.00	2,116.00	2,148.00	2,160.00	
G-780-9135-6135 Natural Gas	4,500.00	2,452.69	4,000.00	2,847.08	4,000.00	Account # 18 65 93 34200 2 (55 Ridge Rd-Library)-Based on 2015 projected which is tracking well-Sean
G-780-9135-6200 Repairs & maintenance	3,000.00	3,550.34	2,500.00	233.87	2,500.00	General R&M materials inclding light bulbs-work to be done by own resources-Sean/Dennis/Eric
G-780-9135-6210 Small Tools	240.00	11.18	200.00	328.66	200.00	Contribution to facility tools-Eric/Sean

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-780-9135-6220 Other Trades & Services	6,000.00	5,443.52	3,500.00	3,461.67	3,500.00	All R&M including inspections done by external contractors- fire alarm, HVAC and electrical- Sean/Dennis/Eric
G-780-9135-7430 Licences	200.00	0.00	200.00	105.00	200.00	
G-780-9135-7500 Contract Services	6,000.00	4,306.75	5,000.00	3,263.04	5,000.00	Elevator Service & inspection- Sean
Total Facility Operations - Library Expenditures	66,165.91	64,663.46	61,767.10	46,808.00	50,292.49	
Total Library Expenditures	413,292.88	405,705.25	420,983.06	372,730.00	403,649.69	-4.12%
Library Excess of Revenues Over Expenditures	-389,711.88	-366,084.64	-389,402.06	-325,846.15	-375,068.69	-3.68%
For Planning & Development (800)						
Revenues						
Planning & Zoning Revenues						
G-800-8100-4630 Permits & fees	10,000.00	1,680.00	0.00	3,778.24	4,000.00	Planning applications/ Legal Recovery
Total Planning & Zoning Revenues	10,000.00	1,680.00	0.00	3,778.24	4,000.00	
Committee of Adjustment Revenues						
G-800-8150-4630 Permits & fees	800.00	0.00	0.00	1,600.00	1,200.00	minor Var applications \$400
Total Committee of Adjustment Revenues	800.00	0.00	0.00	1,600.00	1,200.00	
Economic Development Revenues						
G-800-8200-4605 Grants - other municipal		0.00	0.00	0.00		
G-800-8200-4610 Grant Revenue		0.00	0.00	0.00	60,000.00	OMAFRA RED Grant
G-800-8200-4638 Advertising revenue		0.00	0.00	0.00		
G-800-8200-4700 Miscellaneous Revenue		0.00	0.00	0.00		
G-800-8200-4960 Transfer from Reserves					60,000.00	2018 un-used moneies b/f from Reserve (Ecom Devlp)
Total Economic Development Revenues	0.00	0.00	0.00	0.00	120,000.00	
Tourism Revenues						
G-800-8220-4605 Grants - other municipal		0.00	39,534.00	41,280.56	41,280.56	OMFRA grant for Main Street received in 2018 - will be spent in 2019 (Contra to Expense)
G-800-8220-4630 Permits & fees		0.00	0.00	0.00		
G-800-8220-4715 Bank Interest Revenue				175.27	50.00	Main Street Grant Bank Int. (Trf to Reserve)
G-800-8220-4710 Administrative Fees		0.00	0.00	0.00		
Total Tourism Revenues	0.00	0.00	39,534.00	41,455.83	41,330.56	
Total Planning & Development Revenues	10,800.00	1,680.00	39,534.00	46,834.07	166,530.56	321.23%
Expenditures						
Planning & Zoning Expenditures						
G-800-8100-5010 Regular Salaries		0.00	0.00	0.00	0.00	
G-800-8100-5090 Vacation		0.00	0.00	0.00	0.00	

2019 Operating Budget		Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-800-8100-5150	Employment Insurance		0.00	0.00	0.00	0.00	
G-800-8100-5160	CPP		0.00	0.00	0.00	0.00	
G-800-8100-5170	OMERS		0.00	0.00	0.00	0.00	
G-800-8100-7100	Postage		0.00	0.00	0.00	0.00	
G-800-8100-7125	Office Supplies		0.00	0.00	0.00	0.00	
G-800-8100-7150	Legal Fees	5,000.00	2,594.36	2,500.00	2,257.26	5,000.00	
G-800-8100-7160	Advertising	1,000.00	656.15	500.00	0.00	500.00	
G-800-8100-7500	Contract Services	2,000.00	1,393.26	0.00	1,835.00	2,000.00	County services
Total Planning & Zoning Expenditures		8,000.00	4,643.77	3,000.00	4,092.26	7,500.00	
Committee of Adjustment Expenditures							
G-800-8150-5030	Honoraria	1,000.00	0.00	0.00	480.00	1,000.00	
G-800-8150-7320	Membership Dues		0.00	0.00	0.00		
Total Committee of Adjustment Expenditures		1,000.00	0.00	0.00	480.00	1,000.00	
Economic Development Expenditures							
G-800-8200-5010	Regular Salaries		0.00	0.00	0.00	0.00	
G-800-8200-5090	Vacation		0.00	0.00	0.00	0.00	
G-800-8200-5150	Employment Insurance		0.00	0.00	0.00	0.00	
G-800-8200-5160	CPP		0.00	0.00	0.00	0.00	
G-800-8200-5170	OMERS		0.00	0.00	0.00	0.00	
G-800-8200-5180	EHT		0.00	0.00	0.00	0.00	
G-800-8200-5190	WSIB Claim		0.00	0.00	0.00	0.00	
G-800-8200-6125	Hydro	1,000.00	1,061.09	1,000.00	829.04	1,000.00	
G-800-8200-7100	Postage		0.00	0.00	0.00	0.00	
G-800-8200-7110	Telephone - Land Line		0.00	0.00	0.00	0.00	
G-800-8200-7125	Office Supplies		0.00	0.00	0.00	0.00	
G-800-8200-7160	Advertising	1,000.00	405.87	500.00	300.00	1,000.00	
G-800-8200-7255	Rent		200.00	200.00	200.00	200.00	
G-800-8200-7310	Conference / Trade Shows		0.00	5,000.00	0.00	5,000.00	
G-800-8200-7320	Membership Dues	300.00	284.93	300.00	295.10	300.00	
G-800-8200-7340	Personal Vehicle Mileage		0.00	0.00	0.00	0.00	
G-800-8200-7345	Hotel		0.00	0.00	0.00	0.00	
G-800-8200-7350	Meals		0.00	0.00	0.00	0.00	
G-800-8200-7500	Contract Services	10,000.00	21,840.63	60,000.00	60,000.00	120,000.00	RED Grant \$60K, ECDEV Initiative & Physician Recruitment Approx (\$16,845)
Total Economic Development Expenditures		12,300.00	23,792.52	67,000.00	61,624.14	127,500.00	
Tourism Expenditures							
G-800-8220-7160	Advertising	1,000.00	642.11	500.00	155.69		
G-800-8220-7320	Membership Dues		0.00	0.00	203.52		

2019 Operating Budget	Budget 2017	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 30)	Budget 2019	Comments
G-800-8220-7500 Contract Services		54.56	39,534.00	0.00	41,280.56	OMFRA grant for Main Street received in 2018 - will be spent in 2019 (Contra to Revenue)
G-800-8220-8060 Transfer to Reserve				175.27	50.00	Main Street Grant Bank Int. (Trf to Reserve)
Total Tourism Expenditures	1,000.00	696.67	40,034.00	534.48	41,330.56	
Total Planning & Development Expenditures	22,300.00	29,132.96	110,034.00	66,730.88	177,330.56	
Planning & Development Excess of Revenues Over Ex	-11,500.00	-27,452.96	-70,500.00	-19,896.81	-10,800.00	-84.68%
Total Revenues	11,258,028.08	11,421,719.40	11,357,734.47	11,514,861.12	1,902,615.21	
Total Expenditures	11,239,548.49	11,472,828.67	11,231,830.37	10,819,828.90	8,618,508.00	-84.68%
Total Excess of Revenues Over Expenditures	18,479.59	-51,109.27	125,904.10	695,032.22	-6,715,892.79	3.06%

2019 Capital Budget	GL Account Number	2019 Budget	2019 Project Financing			2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Total Project Cost	Comments
			Reserve	General Taxation	Debt Financing							
COUNCIL CONTINGENCY												
1	Annual Capital Contingency Budget	C - - - 8000	\$100,000		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000	To maximize the use of equipment (near failure)
Admin												
2	Zoning ByLaw Review / Est end Secondary Plan Development	C - - - 8000										
	Zoning By-law Update		\$20,000		\$20,000			\$10,000			\$30,000	
	Secondary Plan		\$10,000		\$10,000						\$10,000	
FACILITIES												
3	Marina Docks (1st section of Phase 3 in 2018 and 2nd section of phase 3 in 2019)	C - - - 8000	\$80,000	\$40,000		\$80,000	\$30,000				\$190,000	40K DFO Grant & \$40K Capital Replacement Reserve
4	Other Marina Projects (with 50% DFO contribution)	C - - - 8000					\$50,000	\$80,000	\$80,000		\$210,000	To maximize the potential DFO capital contributions of Max \$40K
6	Arena Chiller - This project is not recommended for funding but is highlighted as a significant operational risk	C - - - 8000				\$67,800					\$67,800	Reserve - Capital Replacement
7	Fire Hall Roof - To install a two ply bitumen membrane roof over the existing steel roof.	C - - - 8000	\$126,560	\$126,560							\$126,560	Reserve (AARF)
8	LED Lighting retrofit - Various facilities (Pool, Arena, Town Hall and Public Works yard)	C - - - 8000	\$67,100	\$55,000	\$12,100						\$67,100	Reserve - Hydro Proceeds & Save On Energy Grant program
9	Public Works Yard - Replace roof, garage door, Insulation, new heating system	C - - - 8000	\$189,558	\$189,558							\$189,558	Reserve (AARF) - The grants are mostly focused on upgrades to old inefficient heating systems.
10	Sound Baffles System in DR Community Pool - to significantly reduce or eliminate the ongoing sound issues	C - - - 8000	\$44,946	\$22,473	\$22,473						\$44,946	Conditional on (50% another Grant) Trillium Grant unsuccessful in 2018 + 50% Capital Contingency Reserve
11	Brick Replacement - To replace the brick at the side of the front entrance to Town Hall	C - - - 8000	\$19,888	\$19,888							\$19,888	Approved in 2018 Capital budget - Did not get completed in 2018
	Barrier Free Washroom	C - - - 8000				\$21,000					\$21,000	for Town Hall lobby
FLEET												
12	Police Cruiser - Funded from the Contingency Working Reserve	C - - - 8000				\$40,000		\$40,000			\$80,000	
13	Fleet #1 John Deere Loader - sandblasting and paint	C - - - 8000	\$6,000	\$6,000							\$6,000	Reserve - Capital Replacement
14	Fleet #2 Pusher Blade - 14 foot pusher blade that will significantly enhance snow removal efficiencies in the downtown core.	C - - - 8000	\$14,341	\$14,341							\$14,341	Reserve - Capital Replacement

2019 Capital Budget		GL Account Number	2019 Budget	Reserve	General Taxation	Debt Financing	Other Funding	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Total Project Cost	Comments
15	Fleet #3 Paint Machine - to replace old and failing 25+ years old machine.	C - - - 8000	\$6,724	\$6,724									\$6,724	Reserve - Capital Replacement
16	Fleet #4 Zero Turn Lawn Mower - to replace 2015 high hours similar equipment. not recommended in 2019 Capital. In case of mechanical failure during the 2019 fiscal year can be funded through the 2019 Capital contingency							\$6,441					\$6,441	
17	Replace half ton (2009)-vehicle #2							\$36,000					\$36,000	
18	Replace half ton (2009)-vehicle #6								\$36,000				\$36,000	
19	Replace half ton (2014)-vehcile #14											\$36,000	\$36,000	
20	Replace Dump Truck (2008)- Vehicle #1										\$135,000		\$135,000	
LANDS														
21	Forrest Management Plan		\$20,000		\$15,000		\$5,000							Planting, Tree removal, and harvest planning. Small revenue from Sale of Timber
EQUIPMENT														
22	IT Server for the Town	C - - - 8000								\$50,000			\$50,000	\$50K in 2022 and \$60K in 2032
23	Council IT	C - - - 8000								\$7,000			\$7,000	ipad etc for Council members
24	Marina Gas Pump - to replace aged and failing equipment	C - - - 8000	\$9,040	\$9,040									\$9,040	Marina reserves \$4916.40 Rest from Reserve - Capital Replacement
ROADS														
25	Airport Runway - Five Years at \$5,000.00 (2018 to 2022 - Total \$25K)	C - - - 8000	\$5,000	\$5,000				\$5,000	\$5,000	\$5,000	\$0	\$0	\$20,000	Gas Tax eligible proj category # 10 - To pay for the last 100 feet of the Runway.
WATER AND WASTEWATER														
26	Brockhouse Way Design - 5% cost of the cost for design work to get this project "shovel ready"	C - - - 8000	\$120,769	\$96,615			\$24,154		\$2,500,000				\$2,620,769	Gas Tax eligible proj category # 1 - Estimated 20% for Road. Rest from Water and Sewer Reserves. (Total project cost \$2.1-2.5 million)
27	OCWA SIP Pilot watermain relining project- Iberville		\$120,000	\$120,000										Water Reserve

2019 Capital Budget		GL Account Number	2019 Budget	Reserve	General Taxation	Debt Financing	Other Funding	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	Total Project Cost	Comments
Fire Department														
28	Bunker Gear Washer/Extractor - washing of bunker in house rather out sourcing	C - - - 8000	\$6,000		\$9,000								\$9,000	
29	Hose dryer - current equipment exhausted its lifespan.	C - - - 8000	\$12,000		\$12,000								\$12,000	
30	Volunteer Firefighters Phase 2 – Personal Protective Ensemble	C - - - 8000	\$36,000	\$36,000									\$36,000	Reserve (AARF)
Total Capital Budget			\$1,013,925		\$747,199	\$166,000	\$0	\$103,727	\$356,241	\$2,721,000	\$282,000	\$325,000	\$136,000	\$4,697,166

* Green highlighting - Reserve usage

2018 Water Budget	2017 Budget	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 29)	Budget 2019	Comments
Revenues						
Water Works Fund Revenue Revenues						
W-043-0430-4555 Water on/off charge	391.00	980.00	460.00	940.00	700.00	\$20+\$20 (turn on+off)
W-043-0430-4558 Water/Sewer on/off Discount	-3,409.60	-6,456.42	-3,460.91	-6,919.45	-3,478.02	Snow birds/ etc.
W-043-0430-4560 Residential Billing	961,584.00	965,816.29	976,056.00	959,290.49	991,250.00	
W-043-0430-4563 Water Multi Res	141,128.00	138,139.52	143,252.00	137,475.96	134,810.00	231 units
W-043-0430-4565 Commercial Billing	156,676.00	156,066.89	159,034.00	157,312.05	159,210.00	
W-043-0430-4566 Commercial Billing - CRL			454,425.00	0.00	459,900.00	\$0.84 per cubic meters
W-043-0430-4567 Town Properties	10,501.80	12,558.00	10,659.80	12,747.00	10,919.00	Less W/S turn off discount
W-043-0430-4570 Hydrant Rental	26,520.00	26,520.00	26,670.00	0.00	26,670.00	238 Hydrants in town - budgeted in Fire Expense
W-043-0430-4575 Fire Hose (Standpipe) Charge	7,140.00	7,140.04	7,245.00	7,164.22	7,275.00	
W-043-0430-4580 Sprinkler Head Charge	0.00	0.00	0.00	0.00	0.00	
W-043-0430-4585 Non-resident Surcharge	538.20	538.14	546.30	441.28	549.00	
W-043-0430-4720 Penalties & Interest	3,000.00	5,454.41	5,000.00	3,712.68	4,000.00	Per resolution # 2018-FA-19
Total Water Works Fund Revenue Revenues	1,304,069.40	1,306,756.87	1,779,887.19	1,272,164.23	1,791,804.98	
Administration - Corporate Revenues						
W-043-1110-4710 Administrative Fees	0.00	0.00	0.00	0.00	0.00	Remoce GL Code
Total Administration - Corporate Revenues	0.00	0.00	0.00	0.00	0.00	
Administration - Water Revenues						
W-043-1120-4610 Grant Revenue		0.00		0.00		
W-043-1120-4630 Permits & fees		243.74		0.00		
W-043-1120-4710 Administrative Fees	184.00	460.00	368.00	506.00	868.00	NSF ADMIN FEES
W-043-1120-4713 Water/sewer certificate fee	1,000.00	500.00	1,000.00	440.00	400.00	charge for inquiries
Total Administration - Water Revenues	1,184.00	1,203.74	1,368.00	946.00	1,268.00	
Capital projects - Water Revenues						
W-043-9500-4960 Transfer from Reserves						Do not use this GL code - use Capital
W-043-9500-4970 Debenture proceeds						Do not use this GL code - use Capital
Total Capital projects - Water Revenues	0.00	0.00	0.00	0.00	0.00	
Capital Project - Banting Water Loop Revenues						
W-043-9510-4700 Miscellaneous Revenue						Do not use ths GL code
Total Capital Project - Banting Water Loop Revenues	0.00	0.00	0.00	0.00	0.00	
Capital Project - AECL Waterline Revenues						
W-043-9520-4700 Miscellaneous Revenue						Do not use this GL code - use Capital
Total Capital Project - AECL Waterline Revenues	0.00	0.00	0.00	0.00	0.00	

2018 Water Budget	2017 Budget	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 29)	Budget 2019	Comments
Total Water Works Direct Billings Revenues	1,305,253.40	1,307,960.61	1,781,255.19	1,273,110.23	1,793,072.98	
Expenditures						
Administration - Corporate Expenditures						
W-043-1110-7150 Legal Fees			10,000.00		10,000.00	Water rate study - (F&A advised to conduct this study after CNL supply goes live)
W-043-1110-7160 Advertising						Do not use ths GL code
W-043-1110-7200 Interest - Long Term Debt						Do not use ths GL code
W-043-1110-7205 Debt Payments						Do not use ths GL code
W-043-1110-7350 Meals						Do not use ths GL code
W-043-1110-7420 Insurance						Do not use ths GL code
W-043-1110-7430 Licences						Do not use ths GL code
W-043-1110-7525 Administrative Fee						Do not use ths GL code
Total Administration - Corporate Expenditures	0.00	0.00	10,000.00	0.00	10,000.00	
Administration - Water Expenditures						
W-043-1120-5010 Regular Salaries	45,440.20	34,625.00	53,642.91	43,781.50	72,848.16	ND Salaries Worksheet - Of 85% Accounts Clerk - 50% to Water & 50% Sewer + Of Total 30% time of PW two admin staff per salary worksheet - 80% to Water& 20% to Sewer
W-043-1120-5015 Part Time Salaries		0.00		0.00		
W-043-1120-5070 Sick Time		0.00		0.00		
W-043-1120-5090 Vacation		0.00		0.00		
W-043-1120-5110 Insured Benefits	703.56	0.00	1,091.81	505.83	1,280.53	ND salary worksheet
W-043-1120-5150 Employment Insurance	289.35	0.00	416.87	179.14	428.75	ND salary worksheet
W-043-1120-5160 CPP	544.18	0.00	818.61	353.41	862.13	ND salary worksheet
W-043-1120-5170 OMERS	973.38	0.00	1,588.20	705.19	1,698.10	ND salary worksheet
W-043-1120-5180 EHT	214.38	0.00	349.78	152.85	368.63	ND salary worksheet
W-043-1120-5191 WSIB Insurance		70.97		137.07		
W-043-1120-7120 Computer Support Services	500.00	0.00				
W-043-1120-7125 Office Supplies		0.00				
W-043-1120-7140 Audit Fee	2,000.00	2,035.20	2,000.00	2,035.20	2,000.00	\$2,000 for 2015
W-043-1120-7145 Other Professional Fees		0.00				
W-043-1120-7150 Legal Fees	0.00	2,493.03	0.00	18,674.50		
W-043-1120-7160 Advertising	400.00	272.72	400.00	257.13	400.00	Flushing, restrictions etc.
W-043-1120-7200 Interest - Long Term Debt	221,153.64	222,502.64	217,897.59	162,111.75	215,377.52	Water Treatment Plant \$209,277 & Ridge Road Construction \$6,100

2018 Water Budget	2017 Budget	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 29)	Budget 2019	Comments
W-043-1120-7205 Debt Payments	62,758.05	62,758.05	65,969.42	86,788.68	69,347.37	Water Treatment Plant \$50,093 & Ridge Road Construction \$19,254
W-043-1120-7200 Interest - Long Term Debt	11,336.58		0.00			Algonquin Road 2016 Project - completed in late 2016
W-043-1120-7205 New Debt Payment			60,312.04		60,312.04	I/O Loan \$1,206,240.83 @3.14%, 20 Years, Mature in 2037, for Water Renos - Banting loop, water tower. Project year 2015
W-043-1120-7200 New Debt Interest			37,333.77		\$35,439.97	I/O Loan \$1,206,240.83 @3.14%, 20 Years, Mature in 2037, for Water Renos - Banting loop, water tower. Project year 2015
W-043-1120-7210 Interest - penalties		0.00		0.00		
W-043-1120-7320 Membership Dues		0.00		0.00		
W-043-1120-7340 Personal Vehicle Mileage / Travel		0.00		0.00		
W-043-1120-7345 Hotel		0.00		0.00		
W-043-1120-7350 Meals		0.00		0.00		
W-043-1120-7420 Insurance	4,303.07	2,136.78	2,150.00	2,244.78	2,250.00	2016 premium - JLT Property casualty + Schedule 2
W-043-1120-7430 Licences	1,000.00	1,143.47	1,600.00	0.00		\$1600 in 2015 for Water Quality Audit every due 3 years
W-043-1120-7500 Contract Services		0.00		0.00		
W-043-1120-7510 Grants Paid		0.00		0.00		
W-043-1120-7525 Administrative Fee	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	Trf to G fund - to cover Admin Cost
W-043-1120-7590 Miscellaneous Expense		0.00		0.00		
W-043-1120-8050 Transfer to Capital		0.00		0.00		
W-043-1120-8060 Transfer to Reserve		83,765.53	0.00	0.00	76,291.08	Balance Transferred to Reserve - Correct Bottom line will be transferred
Total Administration - Water Expenditures	357,616.39	417,803.39	451,571.00	323,927.03	544,904.28	
Water treatment Expenditures						
W-043-4300-6100 Supplies	104,500.00	104,500.45	107,474.34	98,529.97	107,474.34	OCWA New Contract - Chemicals - (\$95,000+10% Admin Fee) - Reconcilable.... Last year * 50% added for CNL Waterload
W-043-4300-6200 Repairs & maintenance	0.00	0.00	0.00	0.00		
W-043-4300-6220 Other Trades & Services	0.00	2,274.34	0.00	0.00		
W-043-4300-6230 Equipment & Material	0.00	0.00	0.00	0.00		
W-043-4300-7500 Contract Services	401,023.00	401,023.44	412,437.15	377,852.48	424,810.27	OCWA - CPI. Does not take into consideration any new CNL Watermain related costs
Total Water treatment Expenditures	505,523.00	507,798.23	519,911.49	476,382.45	532,284.61	
Distribution/transmission Expenditures						

2018 Water Budget	2017 Budget	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 29)	Budget 2019	Comments
W-043-4310-5010 Regular Salaries	52,000.00	34,486.78	96,739.47	29,213.19	111,826.56	Of Total \$127K time of PW Crew per salary worksheet - 80% to Water & 20% to Sewer
W-043-4310-5015 Part Time Salaries		2,297.10		1,057.00		per actual
W-043-4310-5020 Overtime	10,000.00	1,494.34	5,000.00	1,628.37	4,700.00	same as LY
W-043-4310-5060 Public Holiday		0.00		0.00		
W-043-4310-5070 Sick Time		981.20		344.31		
W-043-4310-5090 Vacation		614.44		1,005.49		
W-043-4310-5096 Meal Allowance		0.00		0.00		
W-043-4310-5110 Insured Benefits		2,885.60		2,486.83		
W-043-4310-5150 Employment Insurance		907.40		723.37		
W-043-4310-5160 CPP		1,854.08		1,494.49		
W-043-4310-5170 OMERS		3,526.60		2,756.42		
W-043-4310-5180 EHT		783.49		651.03		
W-043-4310-6200 Repairs & maintenance	9,000.00	17,476.96	9,000.00	11,342.95	9,000.00	Road Repair for water main breaks & service replacements-SP \$15K Patching exp due to G Fund - (\$9K W + \$6KS)
W-043-4310-6220 Other Trades & Services	3,500.00	554.99	2,000.00	12,943.65	2,000.00	Ontario one call, emergency external excavation-Sean/Dennis
W-043-4310-6230 Equipment & Material	6,000.00	12,010.28	6,000.00	4,372.45	6,000.00	Pipe, fittings, valves, hydrants-Dennis/Sean-2017 recommend that any overage on this line be reconciled with 100K major maint. OCWA budget
W-043-4310-7500 Contract Services	43,248.00	43,248.00	44,478.95	40,749.46	45,813.32	OCWA New Contract - O&M Distribution
W-043-4310-7505 CNL Metered Waterline			250,000.00	0.00	252,945.00	CNL Metered Waterline Misc Expenses (Estimated 55% of sales revenue)
Total Distribution/transmission Expenditures	123,748.00	123,121.26	413,218.42	110,769.01	432,284.88	
Facility Operations / Maintenance Expenditures						
W-043-9100-5010 Regular Salaries						Do not use these GL codes
W-043-9100-5020 Overtime						Do not use these GL codes
W-043-9100-5070 Sick Time						Do not use these GL codes
W-043-9100-5110 Insured Benefits						Do not use these GL codes
W-043-9100-5150 Employment Insurance						Do not use these GL codes
W-043-9100-5160 CPP						Do not use these GL codes
W-043-9100-5170 OMERS						Do not use these GL codes
W-043-9100-5180 EHT						Do not use these GL codes
W-043-9100-6125 Hydro			XX			Do not use these GL codes

2018 Water Budget	2017 Budget	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 29)	Budget 2019	Comments
W-043-9100-6130 Water & Sewer						Do not use these GL codes
W-043-9100-6135 Natural Gas						Do not use these GL codes
W-043-9100-6145 Property tax						Do not use these GL codes
W-043-9100-6200 Repairs & maintenance						Do not use these GL codes
W-043-9100-6220 Other Trades & Services						Do not use these GL codes
W-043-9100-6230 Equipment & Material						Do not use these GL codes
W-043-9100-7500 Contract Services	13,728.00	16,987.38	14,118.73	12,943.72	14,542.29	OCWA New Contract Billable Callins (\$12,480+10% Admin Fee) - Actual cost reconcilable
Total Facility Operations / Maintenance Expenditures	13,728.00	16,987.38	14,118.73	12,943.72	14,542.29	
Facility Operations - Water Expenditures						
W-043-9120-5010 Regular Salaries		0.00		1,714.46		Moved to Admin
W-043-9120-5015 Part Time Salaries		0.00		1,330.00		"
W-043-9120-5020 Overtime		0.00		0.00		"
W-043-9120-5060 Public Holiday		0.00		0.00		"
W-043-9120-5070 Sick Time		0.00		0.00		"
W-043-9120-5110 Insured Benefits		0.00		49.66		"
W-043-9120-5150 Employment Insurance		0.00		70.73		"
W-043-9120-5160 CPP		0.00		136.72		"
W-043-9120-5170 OMERS		0.00		153.29		"
W-043-9120-5180 EHT		0.00		59.38		"
W-043-9120-6110 Fuel - Diesel	500.00	1,650.59	1,000.00	1,466.61	1,000.00	Fuel for generator-1K is more realistic for annual budget 2017-Sean
W-043-9120-6125 Hydro	167,232.00	118,556.01	167,232.00	158,228.51	167,232.00	OCWA - Account # 200082259708 (1A Rutherford, water tower) Account # 200039726622 (33 Chadwick Dr-heat cable) Acct #200216224889 41 Balmer Bay (New booster station) Hydro discount expected, CNL increase
W-043-9120-6130 Water & Sewer	598.00	0.00	607.00	0.00	610.00	Water Filtration Plant - one water with no sewer
W-043-9120-6135 Natural Gas	24,960.00	24,059.55	24,960.00	25,182.97	24,960.00	OCWA New Contract (\$30,000+4% admin fee) - allocated 80% to Water- Actual cost reconcilable Account # 18 65 93 14211 4 (177 River Rd.-WTP) & Account # 18 65 93 88591 5 (176 River Rd.-Pump house) Acct #910025764461
W-043-9120-6145 Property tax	47,588.27	35,126.43	36,015.13	35,129.05		1.50% higher than LY
W-043-9120-6200 Repairs & maintenance	0.00	0.00	0.00	0.00		

2018 Water Budget	2017 Budget	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 29)	Budget 2019	Comments
W-043-9120-6220 Other Trades & Services	0.00	985.65	0.00	910.79		
W-043-9120-6230 Equipment & Material	0.00	0.00	0.00	0.00		
W-043-9120-7110 Telephone - Land Line		0.00		0.00		
W-043-9120-7500 Contract Services	0.00	0.00	0.00	0.00		
Total Facility Operations - Water Expenditures	240,878.27	180,378.23	229,814.13	224,432.17	193,802.00	
Capital projects - Water Expenditures						
W-043-9500-6230 Equipment & Material	63,449.00	61,872.12	65,254.92	59,824.23	65,254.92	OCWA New Contract - Major Maintenance \$100K + (SIP \$25K + Admin Fee \$1898 - HR rate) - (50%water&50% Sewer)
Total Capital projects - Water Expenditures	63,449.00	61,872.12	65,254.92	59,824.23	65,254.92	
Capital Project - AECL Waterline Expenditures						
W-043-9520-7145 Other Professional Fees						Do not use this GL code
Total Capital Project - AECL Waterline Expenditures	0.00	0.00	0.00	0.00	0.00	
Total Water Works Direct Billings Expenditures	1,304,942.67	1,307,960.61	1,703,888.69	1,208,278.61	1,793,072.98	
Water Works Direct Billings Excess of Revenues On	310.74	0.00	77,366.50	64,831.62	0.00	

2018 Sewer Budget	2017 Budget	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 29)	Budget 2019	Comments
Revenues						
Sanitary Sewer Fund Revenue Revenues						
S-041-0410-4558 Water/sewer off discount	-2,342.93	-2,567.60	-2,378.59	-3,115.95	-2,393.87	Snow birds/ etc.
S-041-0410-4559 Discount	-6,384.00	-6,384.00	-4,104.00	-4,104.00	-1,824.00	5 year Phase in - ends in 2019
S-041-0410-4560 Residential Billing	690,920.00	694,138.95	701,283.80	689,289.36	713,930.00	
S-041-0410-4563 Sewer Multi Res	108,560.00	106,261.52	110,188.40	105,769.92	103,870.00	
S-041-0410-4565 Commercial Billing	115,460.00	114,991.47	117,191.90	115,892.60	117,500.00	
S-041-0410-4567 Town Properties	7,038.00	7,226.60	7,038.00	7,472.00	7,038.00	Less W/S turn off discount
S-041-0410-4590 Reserve Levy	0.00	0.00	0.00	0.00	0.00	
S-041-0410-4630 Sewage Disposal Fees	1,680.00	987.00	1,680.00	924.00	1,720.00	
S-041-0410-4720 Penalties & Interest	2,500.00	4,299.07	2,500.00	2,881.34	2,500.00	
Total Sanitary Sewer Fund Revenue Revenues	917,431.07	918,953.01	933,399.51	915,009.27	942,340.13	
Administration - Corporate Revenues						
S-041-1110-4630 Permits & fees	0.00	0.00	0.00	0.00	0.00	Do Not use this GL code
Total Administration - Corporate Revenues	0.00	0.00	0.00	0.00	0.00	
Administration - sewer Revenues						
S-041-1115-4630 Permits & fees	1,500.00	1,802.61	1,500.00	1,010.58	1,500.00	Sewer backup charge-out
Total Administration - sewer Revenues	1,500.00	1,802.61	1,500.00	1,010.58	1,500.00	
Capital projects - Sewer Revenues						
S-041-9600-4960 Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	
Total Capital projects - Sewer Revenues	0.00	0.00	0.00	0.00	0.00	
Total Sewer Works Direct Billing Revenues	918,931.07	920,755.62	934,899.51	916,019.85	943,840.13	
Expenditures						
Administration - Corporate Expenditures						
S-041-1110-7200 Interest - Long Term Debt						Remove GL Account
S-041-1110-7205 Debt Payments						Remove GL Account
S-041-1110-7525 Administrative Fee						Remove GL Account
S-041-1110-7420 Insurance						Remove GL Account
Total Administration - Corporate Expenditures	0.00	0.00	0.00	0.00	0.00	
Administration - sewer Expenditures						
S-041-1115-5010 Regular Salaries	19,471.56	0.00	26,645.77	16,784.49	32,392.44	ND Salaries Worksheet - Of 85% Accounts Clerk - 50% to Water & 50% Sewer + Of Total 30% time of PW two admin staff per salary worksheet - 80% to Water& 20% to Sewer
S-041-1115-5020 Overtime		0.00		0.00		
S-041-1115-5070 Sick Time		0.00		0.00		
S-041-1115-5090 Vacation		0.00		0.00		
S-041-1115-5110 Insured Benefits	703.56	0.00	1,091.81	505.83	1,280.53	ND salary worksheet
S-041-1115-5150 Employment Insurance	289.35	0.00	416.87	179.14	428.75	ND salary worksheet
S-041-1115-5160 CPP	544.18	0.00	818.61	353.41	862.13	ND salary worksheet
S-041-1115-5170 OMERS	973.38	0.00	1,588.20	705.18	1,698.10	ND salary worksheet
S-041-1115-5180 EHT	214.38	0.00	349.78	152.85	368.63	ND salary worksheet
S-041-1115-5191 WSIB		70.98		137.08		
S-041-1115-7140 Audit Fee	550.00	508.80	550.00	508.80	550.00	Per Past Years

	2017 Budget	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 29)	Budget 2019	Comments
2018 Sewer Budget						
S-041-1115-7145 Other Professional Fees		0.00		0.00		
S-041-1115-7200 Interest - Long Term Debt	67,608.39	54,889.45	66,869.70	51,938.51	65,954.03	Sewage treatment plant \$5,000/month & Ridge Road Construction \$6,100
S-041-1115-7205 Debt Payments	173,746.39	198,106.69	197,767.83	180,081.41	198,738.50	Sewage treatment plant \$14,940/month & Ridge Road Construction \$19,254
S-041-1115-7210 Interest - penalties		0.00		0.00		
S-041-1115-7320 Membership Dues		0.00		0.00		
S-041-1115-7420 Insurance	4,762.80	2,136.78	2,137.00	2,244.78	2,250.00	
S-041-1115-7430 Licences		0.00		0.00		
S-041-1115-7500 Contract Services		0.00		0.00		
S-041-1115-7525 Administrative Fee	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	Trf to G fund - to cover Admin Cost
S-041-1115-8050 Transfer to Capital		0.00		0.00		
S-041-1115-8060 Transfer to Reserve		113,459.07	0.00	0.00	14,228.49	Balance Transferred to Reserve - Correct Bottom line will be transferred
Total Administration - sewer Expenditures	274,863.99	375,171.77	304,235.58	259,591.48	324,751.60	
Wastewater collection / conveyance Expenditures						
S-041-4100-5010 Regular Salaries	13,000.00	31,914.58	24,184.87	21,144.73	27,956.64	Of Total \$127K time of PW Crew per salary worksheet - 80% to Water & 20% to Sewer
S-041-4100-5015 Part Time Salaries		376.20		1,036.00		
S-041-4100-5020 Overtime	3,000.00	2,861.86	3,000.00	3,106.83	3,000.00	Sewage blockages
S-041-4100-5070 Sick Time		981.20		344.31		Moved to Admin & b/f from 9115's
S-041-4100-5090 Vacation		614.44		1,005.49		"
S-041-4100-5110 Insured Benefits		2,474.38		1,526.68		"
S-041-4100-5150 Employment Insurance		633.70		606.17		"
S-041-4100-5160 CPP		1,297.75		1,200.49		"
S-041-4100-5170 OMERS		2,599.12		2,160.91		"
S-041-4100-5180 EHT		543.89		521.03		"
S-041-4100-6105 Lubrication		0.00		0.00		
S-041-4100-6200 Repairs & maintenance	6,000.00	9,976.18	6,000.00	5,044.25	6,000.00	Road Repair for water main breaks & service replacements-SP \$15K Patching exp due to G Fund - (\$9K W + \$6K S)
S-041-4100-6210 Small Tools	0.00	0.00	0.00	0.00		
S-041-4100-6220 Other Trades & Services		0.00		0.00		
S-041-4100-6230 Equipment & Material	1,500.00	1,024.47	1,500.00	446.27	2,500.00	Pipe, fittings etc. for main & lateral work-Dennis/Sean
S-041-4100-7500 Contract Services	21,191.50	21,191.52	21,794.66	19,965.00	22,448.50	OCWA New Contract - New O&M \$19,265+10% Admin Fee 2017 x CPI
S-041-4100-8050 Transfer to Capital		0.00		0.00		
Total Wastewater collection / conveyance Expenditures	44,691.50	76,489.29	56,479.53	58,108.16	61,905.14	
Wastewater treatment / disposal Expenditures						
S-041-4110-7500 Contract Services	66,000.00	27,798.42	66,000.00	60,820.60	66,000.00	OCWA New Contract Sludge \$60,000+10% Admin Fee. Reconciled 2017 x CPI
Total Wastewater treatment / disposal Expenditures	66,000.00	27,798.42	66,000.00	60,820.60	66,000.00	

2018 Sewer Budget Facility Operations / Maintenance Expenditures	2017 Budget	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 29)	Budget 2019	Comments
S-041-9100-5010 Regular Salaries				53.25		Do not use the GL Codes
S-041-9100-5020 Overtime				0.00		Do not use the GL Codes
S-041-9100-5070 Sick Time				0.00		Do not use the GL Codes
S-041-9100-5110 Insured Benefits				6.05		Do not use the GL Codes
S-041-9100-5150 Employment Insurance				1.25		Do not use the GL Codes
S-041-9100-5160 CPP				2.49		Do not use the GL Codes
S-041-9100-5170 OMERS				4.09		Do not use the GL Codes
S-041-9100-5180 EHT				1.05		Do not use the GL Codes
S-041-9100-6125 Hydro						Do not use the GL Codes
S-041-9100-6130 Water & Sewer						Do not use the GL Codes
S-041-9100-6135 Natural Gas						Do not use the GL Codes
S-041-9100-6145 Property tax						Do not use the GL Codes
S-041-9100-6200 Repairs & maintenance						Do not use the GL Codes
S-041-9100-6220 Other Trades & Services						Do not use the GL Codes
S-041-9100-6230 Equipment & Material						Do not use the GL Codes
S-041-9100-7110 Telephone - Land Line						Do not use the GL Codes
S-041-9100-7145 Other Professional Fees						Do not use the GL Codes
S-041-9100-7500 Contract Services	6,864.00	10,123.38	7,059.37	6,471.86	7,059.37	OCWA New Contract Billable Callins (\$6,240+10% Admin Fee) - Actual cost reconcilable 2017 x CPI
Total Facility Operations / Maintenance Expenditures Facility Operations - Sewer Expenditures	6,864.00	10,123.38	7,059.37	6,540.04	7,059.37	
S-041-9115-5010 Regular Salaries		179.63		95.85		Moved to 4100's
S-041-9115-5020 Overtime		23.60		0.00		
S-041-9115-5070 Sick Time		0.00		0.00		
S-041-9115-5110 Insured Benefits		9.73		27.08		"
S-041-9115-5150 Employment Insurance		4.64		2.23		"
S-041-9115-5160 CPP		9.44		4.44		"
S-041-9115-5170 OMERS		16.33		4.99		"
S-041-9115-5180 EHT		3.97		1.89		"
S-041-9115-6110 Fuel - Diesel	600.00	740.35	600.00	1,072.55	600.00	for Generator
S-041-9115-6125 Hydro	111,488.00	89,435.68	111,488.00	102,197.37	111,488.00	OCWA New Contract (\$268,000 + 4% Admin Fee) - Allocated 40% to Sewer - Actual cost reconcilable 2017 reduced by 20%
S-041-9115-6130 Water & Sewer	1,058.00	0.00	1,058.00	0.00	1,080.00	
S-041-9115-6135 Natural Gas	6,240.00	5,404.94	6,240.00	5,720.00	6,240.00	OCWA New Contract (\$30,000+4% admin fee) - allocated 20% to Sewer
S-041-9115-6145 Property tax	32,813.41	23,992.33	32,813.41	23,945.61	33,650.00	2.5% higher than LY
S-041-9115-6200 Repairs & maintenance	0.00	0.00	0.00	0.00		
S-041-9115-6210 Small Tools	0.00	0.00	0.00	0.00		
S-041-9115-6220 Other Trades & Services	0.00	753.39	0.00	572.02		
S-041-9115-6230 Equipment & Material	0.00	0.00	0.00	0.00		
S-041-9115-7110 Telephone - Land Line	0.00	0.00	0.00	0.00		cancelling this service by end of April 2016
S-041-9115-7145 Other Professional Fees		0.00		0.00		

2018 Sewer Budget	2017 Budget	2017 Audited	Approved Budget 2018	2018 Actuals (YTD - Nov 29)	Budget 2019	Comments
S-041-9115-7500 Contract Services	250,927.00	250,926.96	258,069.03	236,465.23	265,811.10	OCWA New Contract - O&M \$234,426 + Support Service Fee \$16,501 2017 x CPI
Total Facility Operations - Sewer Expenditures	403,126.41	371,500.99	410,268.44	370,109.26	418,869.10	
Capital projects - Sewer Expenditures						
S-041-9600-6220 Other Trades & Services		0.00		0.00		
S-041-9600-6230 Equipment & Material	63,449.00	59,671.77	65,254.92	59,824.21	65,254.92	OCWA New Contract - Major Maint. \$100K + (SIP \$25K + Admin Fee \$1898 - HR rate) - (50%water&50% Sewer) 2017 x CPI
Total Capital projects - Sewer Expenditures	63,449.00	59,671.77	65,254.92	59,824.21	65,254.92	
Total Sewer Works Direct Billing Expenditures	858,994.90	920,755.62	909,297.84	814,993.75	943,840.13	
Sewer Works Direct Billing Excess of Revenues Over	59,936.16	0.00	25,601.68	101,026.10	0.00	