

**THE CORPORATION OF THE MUNICIPALITY OF MCDOUGALL**

**SPECIAL BUDGET MEETING OF COUNCIL**

**TO BE HELD WEDNESDAY, MARCH 13, 2019 AT 5:30 P.M.**

**AGENDA**

**1. Call to Order.**

**Resolution No. 2019/**

**THAT this Special Meeting of Council be called to order at p.m.**

**2. Declarations of Interest.**

**3. Prioritization of Agenda.**

**4. General Discussion.**

i) Draft of 2019 Annual Budget.

**5. General Items and New Business.**

**6. Closed Session.**

**7. Ratification of Matters from Closed Session.**

**8. Adjournment**

**Resolution No. 2019/**

**That this special meeting of Council be adjourned at p.m.**

# 2019

## Municipality of McDougall Annual Budget



**Our budget creates the financial capacity to provide quality service to enhance the safety, livability and prosperity of our community.**

## TABLE OF CONTENTS

<i>Budget Introduction</i>	<b>1</b>
<i>Budget Summary</i>	<b>11</b>
<i>2019 Operating Budget</i>	<b>13</b>
General Revenue	<b>13</b>
Education	<b>15</b>
General Government	<b>23</b>
Mayor & Council	<b>23</b>
Elections	<b>24</b>
Administration	<b>25</b>
Information Technology	<b>27</b>
Finance	<b>28</b>
Asset Management	<b>29</b>
Protection	<b>30</b>
Fire	<b>30</b>
Ontario Provincial Police	<b>34</b>
Bylaw Enforcement	<b>35</b>
Emergency Planning	<b>36</b>
Animal Control	<b>37</b>
Building Department	<b>38</b>
Transportation Services	<b>40</b>
General	<b>40</b>
Operations	<b>41</b>
Environmental Services	<b>52</b>
Water System	<b>52</b>
Wastewater System	<b>55</b>
Waste Management	<b>56</b>
Landfill	<b>58</b>
Health, Social & Family Services	<b>63</b>
Ambulance	<b>63</b>
Health Unit	<b>64</b>
District Social Services	<b>65</b>
Belvedere	<b>66</b>
Recreation & Culture	<b>67</b>
Parks & Rec Department	<b>67</b>
Museum	<b>73</b>
Library	<b>74</b>
Planning & Economic Development	<b>75</b>

<b>2019 Capital Budget</b>	<b>82</b>
General Government	82
Fire	83
Transportation	84
Water System	85
Landfill	86
Parks & Recreation	87
<b>Additional Resources</b>	<b>88</b>
Fleet & Equipment Report	88
2018 Capital Projects	100
Reserve Schedule	101
Community Grants	102

Draft

## Budget Introduction

The 2019 Municipality of McDougall budget focuses on the commitment to providing a vast array of services and programs to build and support a prosperous, growing and sustainable community. The cost to provide our core services while maintaining our aging infrastructure is becoming increasingly difficult. This puts pressure on the property tax base. Staff are continually looking for new ways to support growth, manage and improve our existing assets, and maintain organization sustainability and levels of service.

## Elements of McDougall's Budget

- **Operating budget (tax-rate)** is for ongoing programs and services that are funded primarily through a combination of property taxes, user fees, grants and reserves and can be delivered by the Municipality or by one of our service partners (i.e. roads operations, parks, Social Services and OPP).
- **Operating budget (user-rate)** is for ongoing programs and services funded primarily through reserve funds and user fees intended to make the programs and services self-sustaining or near self-sustaining. McDougall currently has three user rate based operating budgets: water, wastewater and landfill.
- **Capital budget** is for projects designed to create, enhance or rehabilitate our network of assets, including infrastructure (roads, bridges, buildings etc.), land, equipment and vehicles. The capital budget is funded from a combination of property taxes, debt issuance, grants and reserves.

## Budget & Financial Overview

### Tax Based Operating Budget

The following summarizes the components that must be considered when developing the operating budget:

#### Maintaining Existing Service Levels

- The cost to maintain existing service levels, including the impact of prior decisions
  - Maintaining existing service levels increases every year due to inflationary pressures beyond our control (hydro, diesel, materials).
  - Prior year investments (or non investments) in capital items can impact the ongoing operational costs to maintain existing service levels

- To mitigate these net costs staff look for efficiencies for improvement and focus on capital strategies to help reduce operational costs

## Debt & Reserve Management

- Implementing financial practices for debt and reserve management related to financing of capital

- The provincial limit for debt servicing costs is 25%. McDougall has maintained a limit under the 25% threshold.
- McDougall contributes annually to various other reserves to provide funding for specific commitments and long term financial projects
- In order to reduce the reliance on debt and build appropriate capital reserves to support renewal needs and our asset management program, there is a focus to increase the annual contribution to the capital reserve. However, this isn't always a reality every year based on capital needs and renewals.

## Service Partners

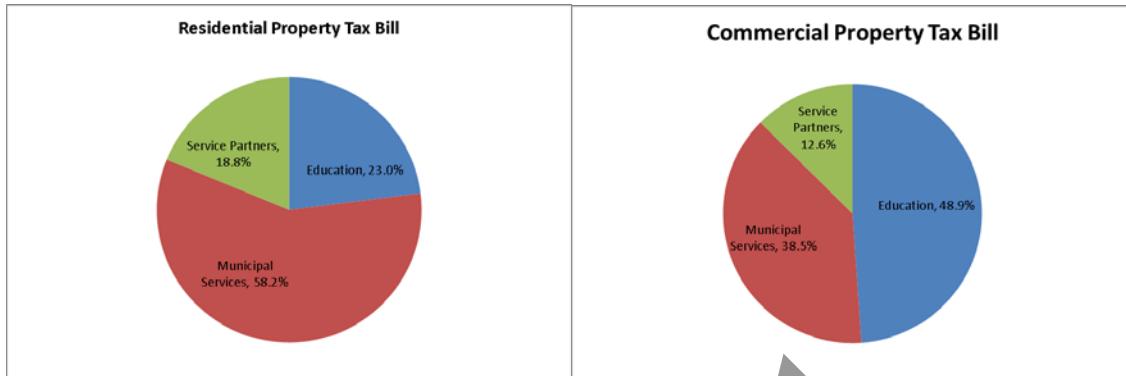
- Service Partner Requests (OPP, Health Unit, Ambulance, DSSAB, Belvedere, Library, Museum, etc.)
  - These Boards and Agencies have a legislated authority to establish budgets and levy taxes through the Municipality's tax rate. The Municipality has limited ability to revise their requests.
  - These requests comprise 18.8% of the property tax bill.

## Property Tax Bill

### Allocation of Property Tax Bill

In 2019, for an average home assessed at \$261,110, the proposed residential property tax bill increase of \$8 annually to \$1,927 will fund the following programs: Municipal non-user pay services \$1,121 (58.2%), Service Partners \$362 (18.8%) and education \$444 (23.0%). The education portion is determined by the Province of Ontario and for 2019 it's assumed there will be no change to the rate.

The average commercial property owner contributes 49% of their tax dollar to education compared to a 23% contribution from residential. Commercial properties contribute proportionately less of their total tax payment to support municipal services. An industrial property tax bill has the same breakdown as a commercial property tax bill.



### Your Property Tax Dollar

Every day the residents and businesses of McDougall use municipal services and see their tax dollars at work. In a typical day most residents will use or witness most services being provided:

- drive or walk on a municipal road
- play, swim or walk through a municipal park
- borrow a book from the library
- drop off garbage and recycling at the transfer station
- see a fire truck, a police car or an ambulance pass by them, knowing if they need these services they are available 24 hours a day, 7 days a week.
- some residents will use clean water from their taps; use wastewater services by flushing toilets or draining showers;

The Municipality of McDougall delivers many of these valued and essential services.

The municipality funds the service partners for ambulance, OPP, homes for the aged, and social services. McDougall children attend elementary and high schools funded by the education portion of the property tax bill.

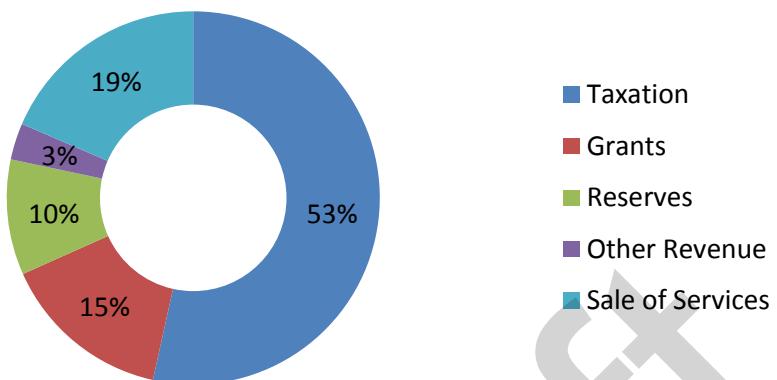
## Where Your Property Taxes Go

An average home assessed at \$261,110, the proposed residential municipal property taxes (not including education) are \$1,483. Major services received and the total annual amounts paid per home for each are described on the following pages.

Transportation Services	\$527	<ul style="list-style-type: none"> <li>- Road, bridge &amp; trail maintenance of 130 km's</li> <li>- Snow clearing, ditch maintenance &amp; brushing</li> <li>- Fleet maintenance for vehicles and equipment</li> <li>- Reserve transfer to fund future road investments</li> <li>- Debenture payments for previous road &amp; street lighting projects</li> </ul>
General Government & Administration	\$307	<ul style="list-style-type: none"> <li>- Mayor, Council &amp; meeting expenses</li> <li>- Administration and treasury services; including Administration building, Information Technology &amp; Asset Management planning</li> </ul>
Protection Services: Fire & By-Law	\$162	<ul style="list-style-type: none"> <li>- The McDougall Fire department responded to 120 total calls for service, with an average dispatch time of 4.59 minutes in 2018.</li> <li>- With a total of 1237 emergency scene person hours accumulated</li> <li>- Department focuses on public education and enforcement programs focused on reducing our community risk</li> </ul>
Ontario Provincial Police	\$144	<ul style="list-style-type: none"> <li>- 24 hours a day, 7 days a week availability, 365 days a year</li> <li>- 298 calls responded to in 2018</li> <li>- levy is set by OPP</li> </ul>
District of Social Services	\$91	<ul style="list-style-type: none"> <li>- Provides social service programming such as; Ontario Works, Children &amp; Community Services</li> </ul>
Ambulance	\$61	<ul style="list-style-type: none"> <li>- Local ambulance services provided to Municipality of McDougall residents</li> </ul>
Parks & Recreation	\$60	<ul style="list-style-type: none"> <li>- 1 community building, 1 natural surface indoor arena, 10 parks, 5 beach facilities, 5.5km recreation trail, 1 Georgian Bay wharf</li> </ul>
Waste Management	\$41	<ul style="list-style-type: none"> <li>- 197 tonnes of recyclables diverted from the municipal landfill through the recycling program at the transfer station</li> <li>- Transfer station services all municipal households in McDougall, offers recycling as well as electronics recycling &amp; scrap metal</li> </ul>
Home for the aged: Belvedere Heights	\$33	<ul style="list-style-type: none"> <li>- Annual service levy</li> </ul>
Health Unit	\$23	<ul style="list-style-type: none"> <li>- Annual service levy</li> </ul>
Planning & Economic Development	\$17	<ul style="list-style-type: none"> <li>- Supports planning department services, consultants, GIS &amp; planning board fees</li> <li>- Other levies</li> </ul>
Library	\$13	<ul style="list-style-type: none"> <li>- Annual service levy</li> </ul>
Museum	\$3	<ul style="list-style-type: none"> <li>- Annual support</li> </ul>
<b>Total Municipal Tax</b>	<b>\$1,483</b>	

## 2019 Operating & Capital Revenue

### Sources of Revenue



### Revenue Highlights

- Proposed 2.0% property tax increase for additional tax revenue of \$82,690
- Assumed OMPF funding at 2018 rate of \$772,000
- CWWF Grant – Nobel Water System Looping \$91,634

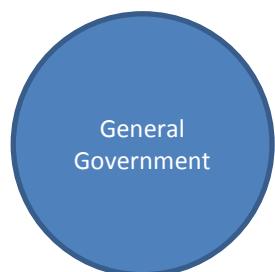
## 2019 Operating Costs (tax rate)

**2019:** \$1,101,500  
**2018:** \$1,079,992

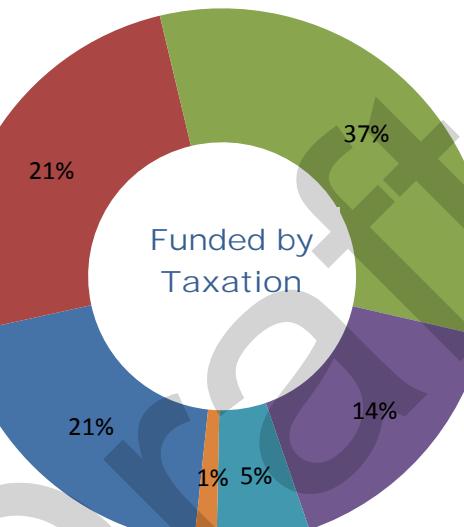
Fire Department: \$405,195  
 Emergency Planning: \$6,550  
 Police Services: \$520,000  
 Animal Control: \$7,500  
 By-Law Enforcement: \$41,100  
 Building Department: \$121,154



**2019:** \$1,104,785  
**2018:** \$1,148,111



**2019:** \$65,780  
**2018:** \$64,892



**2019:** \$284,094  
**2018:** \$273,533

Recreation: \$226,192  
 Museum: \$10,883  
 Library: \$47,019



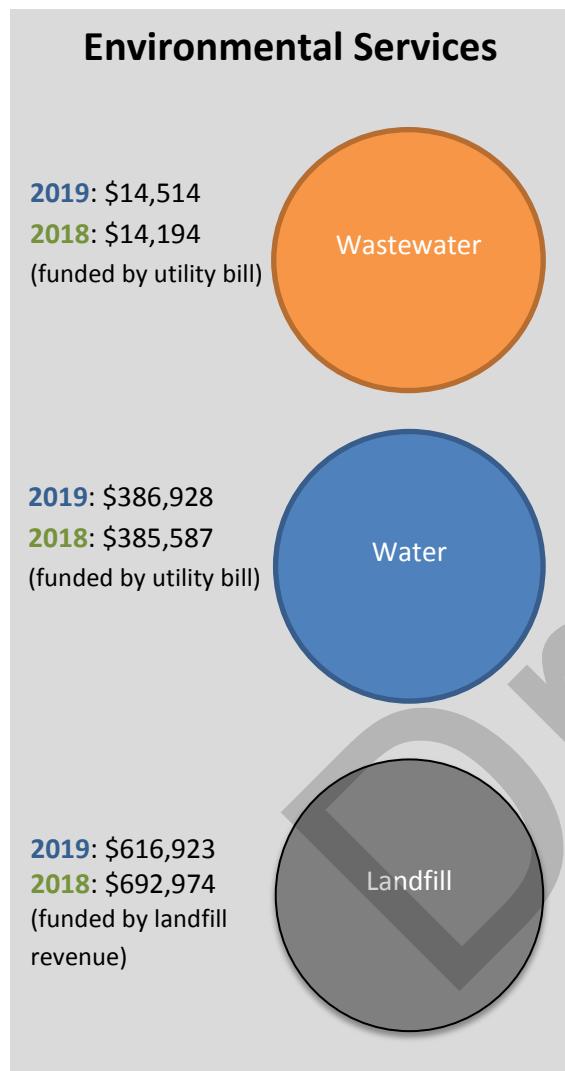
**2019:** \$1,898,488  
**2018:** \$1,962,562



**2019:** \$747,892  
**2018:** \$742,118

Land Ambulance: \$218,635  
 Health Unit: \$84,306  
 DSSAB: \$327,951  
 Belvedere: \$117,000

## 2019 Operating Costs (User rate)



### Operating Costs Highlights

- Mayor & Council \$26,000 departmental expenditure increase largely in part by council remuneration changes
- Administration department decrease due to no reserve transfers to fund future office property/building.
- Asset Management Operations budget created to help fund asset management planning \$9,000
- Transportation Administration decrease due to benefit allocation, debenture payment requirements and a smaller reserve transfer
- Landfill decrease in expenditures largely due to a smaller reserve transfer \$76,000

# 2019 Capital Budget - Summary

## Key Infrastructure Projects

Department	Project	Dollar Value
Transportation	Equipment – Tandem Plow Truck #1	275,000
	Equipment – Tandem Plow Truck #2	275,000
	Peninsula Shores Rd – Asphalt	200,000
	Big Ben Rd – Asphalt	110,000
	McDougall Rd Culvert	65,000
	George Hunt Parking Lot – Pavement	40,000
Parks & Recreation	Nobel Church Acquisition	50,000
	Wellness Centre Study	36,000
	George Hunt Parking Lot – Lighting	15,000
	Parks – Guardrails	14,000
	Municipal signage	12,000
	Nobel Beach – Expansion	10,000
Water System	Minor Capital Projects	31,000
	Nobel water system looping	126,182
	Minor Capital Projects	350,000
General Government	Municipal Office Exterior Renovation	40,000
Fire	Minor Capital Projects	30,000
<b>Total Capital Projects</b>		<b>\$1,679,182</b>

## Capital Budget Funding

Revenue Stream	Source	Dollar Value
Grants	OCIF (annual) OMPF (annual)	151,156 483,907
	Federal Gas Tax (annual)	163,937
	CWWF (Application Intake Approved)	91,634
Reserves	Transfer to revenue	788,548
<b>Total Capital Revenue</b>		<b>\$1,679,182</b>

Draft



## Municipality of McDougall

### 2019 Tax Supported Operating Budget Summary

Description	2018 Budget			2019 Budget			Budget Changes 2019/2018	
	Expenditures	Revenues	Net	Expenditures	Revenues	Net	\$	%
<b>General Revenue</b>	-	4,666,594	-	4,592,779	-	4,592,779	73,815	1.6%
<b>Education</b>	1,274,380	1,274,380	-	-	-	-	-	0.0%
<b>General Government</b>								
Mayor and Council	141,118	3,000	138,118	167,239	3,000	164,239	26,121	18.9%
Elections	22,200	17,000	5,200	4,200	-	4,200	- 1,000	-19.2%
Administration	680,598	39,125	641,473	609,753	39,986	569,767	- 71,706	-11.2%
Information Technology	65,000	16,050	48,950	71,500	26,550	44,950	- 4,000	-8.2%
Finance	239,195	221,000	18,195	243,093	173,250	69,843	51,648	283.9%
Asset Management	-	-	-	9,000	9,000	-	-	0.0%
<b>Protection: Persons and Properties</b>								
Fire Department	392,813	15,000	377,813	405,196	17,000	388,196	10,383	2.7%
Police Services: OPP contract	519,088	-	519,088	520,000	-	520,000	912	0.2%
By-Law Enforcement	43,200	250	42,950	41,100	500	40,600	- 2,350	-5.5%
Emergency Planning	3,550	-	3,550	6,550	-	6,550	3,000	84.5%
Animal Control	4,000	-	4,000	7,500	-	7,500	3,500	87.5%
Building Department	117,341	88,500	28,841	121,154	98,500	22,654	- 6,187	-21.5%
<b>Transportation Services</b>								
General	915,090	70,000	845,090	773,241	70,500	702,741	- 142,349	-16.8%
Operations	1,047,472	-	1,047,472	1,125,247	-	1,125,247	77,775	7.4%
<b>Environmental Services</b>								
Water System	385,587	385,587	-	386,928	386,928	-	-	0.0%
Wastewater	14,194	14,194	-	14,514	14,514	-	-	0.0%
Waste Management	135,136	-	135,136	146,503	-	146,503	11,367	8.4%
Landfill	692,974	943,000	- 250,026	616,923	918,000	- 301,077	- 51,051	-20.4%



## Municipality of McDougall 2019 Tax Supported Operating Budget Summary

Description	2018 Budget			2019 Budget			Budget Changes 2019/2018	
	Expenditures	Revenues	Net	Expenditures	Revenues	Net	\$	%
<b><u>Health/Social/Family Services</u></b>								
Land Ambulance	213,301	-	213,301	218,635	-	218,635	5,334	2.5%
Health Unit	88,187	-	88,187	84,306	-	84,306	-3,881	-4.4%
DSSAB	324,536	-	324,536	327,951	-	327,951	3,415	1.1%
Belvedere	116,094	-	116,094	117,000	-	117,000	906	0.8%
<b><u>Recreation &amp; Culture</u></b>								
Parks Department	217,021	12,450	204,571	226,192	9,550	216,642	12,071	5.9%
Culture								
Museum	10,648	-	10,648	10,883	-	10,883	235	2.2%
Library	45,864	7,349	38,515	47,019	7,350	39,669	1,154	3.0%
<b><u>Planning &amp; Economic Development</u></b>								
	64,892	-	64,892	65,780	-	65,780	888	1.4%
<b>Total Operating Budget</b>	<b>7,773,479</b>	<b>7,773,479</b>	<b>-</b>	<b>6,367,407</b>	<b>6,367,407</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Budget</b>	<b>2,111,507</b>	<b>2,111,507</b>	<b>-</b>	<b>1,679,182</b>	<b>1,679,182</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Budget</b>	<b>9,884,986</b>	<b>9,884,986</b>	<b>-</b>	<b>8,046,589</b>	<b>8,046,589</b>	<b>-</b>	<b>-</b>	<b>-</b>



From Category: 300 To Category: 440

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>General Municipal Property Tax</b>						
1-3-00300-0400	Municipal Taxation - Residential	-4,008,261	-4,007,498	-4,137,355	-129,094	3.12
1-3-00300-0401	Municipal Taxation - Commercial	-50,653	-50,653	-53,942	-3,289	6.10
1-3-00300-0402	Municipal Taxation - Industrial	-17,732	-14,945	-16,105	1,627	-10.10
1-3-00300-0403	Municipal Taxation - Farmlands	-1,263	-1,263	-1,387	-124	8.94
1-3-00300-0404	Municipal Taxation - Managed Forests	-8,140	-8,141	-8,397	-257	3.06
1-3-00300-0410	Municipal Supplemental - Residential	-35,000	-23,213	-25,000	10,000	-40.00
1-3-00300-0411	Municipal Supplemental - Commercial	0	-2,958	0	0	0.00
Total Revenue		-4,121,049	-4,108,671	-4,242,186	121,137	
1-4-00300-0410	Taxes Written Off - Residential	0	3,970	0	0	0.00
1-4-00300-0411	Taxes Written Off - Commercial	0	929	0	0	0.00
1-4-00300-0412	Taxes Written Off - Industrial	0	2,048	0	0	0.00
Total Expenditure		0	6,947	0	0	
General Municipal Property Tax (Surplus)/Deficit		-4,121,049	-4,101,724	-4,242,186	121,137	



From Category: 300 To Category: 440

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Payments in Lieu</b>						
1-3-00310-0420	PIL - Tax Assistance Program	-15,000	-15,589	-15,000	0	0.00
1-3-00310-0421	PIL - Ontario Hydro	-14,000	-14,313	-14,000	0	0.00
1-3-00310-0422	PIL - Railway Right Of Way	-19,600	-27,386	-27,000	-7,400	27.41
1-3-00310-0423	Education PIL	-4,046	-27,276	0	4,046	0.00
Total Revenue		-52,646	-84,564	-56,000	3,354	
Payments in Lieu (Surplus)/Deficit		-52,646	-84,564	-56,000	3,354	

Draft



From Category: 300 To Category: 440

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>English Public Education Property Tax</b>						
1-3-00400-0400	English Public Education Taxation - Resi	-1,132,598	-1,138,223	0	1,132,598	0.00
1-3-00400-0403	English Public Education Taxation - Farm	-380	-380	0	380	0.00
1-3-00400-0404	English Public Education Taxation - Mana	-2,449	-2,449	0	2,449	0.00
1-3-00400-0410	English Public Education Taxation - Supp	0	-6,254	0	0	0.00
	Total Revenue	-1,135,427	-1,147,306	0	-1,135,427	
1-4-00400-1192	Taxes Written Off - English Public	0	1,224	0	0	0.00
1-4-00400-2050	School Board Requisitions - English Publ	1,201,273	1,211,446	0	-1,201,273	0.00
	Total Expenditure	1,201,273	1,212,670	0	-1,201,273	
English Public Education Property Tax (Surplus)/Deficit		65,846	65,364	0	65,846	

Draft



From Category: 300 To Category: 440

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>English Seperate Education Property Tax</b>						
1-3-00410-0400	English Separate Education Taxation - Re	-73,107	-66,305	0	73,107	0.00
1-3-00410-0410	English Separate Education Taxation - Su	0	-765	0	0	0.00
Total Revenue		-73,107	-67,070	0	-73,107	
1-4-00410-2050	School Board Requisitions - English Sepa	73,107	67,937	0	-73,107	0.00
Total Expenditure		73,107	67,937	0	-73,107	
English Seperate Education Property Tax (Surplus)/Deficit		0	867	0	0	

Draft



From Category: 300 To Category: 440

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>French Public Education Property Tax</b>						
1-3-00420-0400	French Public Education Taxation - Resid	0	-383	0	0	0.00
	Total Revenue	0	-383	0	0	
1-4-00420-2050	School Board Requisitions - French Publi	0	383	0	0	0.00
	Total Expenditure	0	383	0	0	
	French Public Education Property Tax (Surplus)/Deficit	0	0	0	0	

Draft



From Category: 300 To Category: 440

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>French Separate Education Property Tax</b>						
1-3-00430-0400	French Separate Education Taxation - Res	0	-565	0	0	0.00
	Total Revenue	0	-565	0	0	
1-4-00430-2050	School Board Requisitions - French Separ	0	565	0	0	0.00
	Total Expenditure	0	565	0	0	
	French Separate Education Property Tax (Surplus)/Deficit	0	0	0	0	

Draft



From Category: 300 To Category: 440

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>No Support Education Property Taxes</b>						
1-3-00440-0401	No Support Education Taxation - Comm	-48,666	-48,666	0	48,666	0.00
1-3-00440-0402	No Support Education Taxation - Industri	-13,134	-11,070	0	13,134	0.00
1-3-00440-0410	No Support Education Taxation - Supp	0	-2,842	0	0	0.00
	Total Revenue	-61,800	-62,578	0	-61,800	
1-4-00440-1192	Taxes Written Off - No Support	0	2,486	0	0	0.00
	Total Expenditure	0	2,486	0	0	
	No Support Education Property Taxes (Surplus)/Deficit	-61,800	-60,092	0	-61,800	

Draft



From Category: 500 To Category: 1100

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Ontario Municipal Partnership Fund</b>						
1-3-00500-0430	Ontario Municipal Partnership Fund	-496,945	-496,945	-294,593	202,352	-68.69
	Total Revenue	-496,945	-496,945	-294,593	-202,352	
	Ontario Municipal Partnership Fund (Surplus)/Deficit	-496,945	-496,945	-294,593	-202,352	

Draft



From Category: 500 To Category: 1100

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Interest, Penalties and Commissions</b>						
1-3-00800-0440	Penalties & Interest on Taxes	-70,000	-67,655	-70,000	0	0.00
	Total Revenue	-70,000	-67,655	-70,000	0	
	Interest, Penalties and Commissions (Surplus)/Deficit	-70,000	-67,655	-70,000	0	

Draft



From Category: 500 To Category: 1100

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Other Revenue</b>						
1-3-00850-0450	Interest Income	-17,000	-51,242	-20,000	-3,000	15.00
1-3-00850-0455	Tax Certificates	-5,000	-3,899	-5,000	0	0.00
1-3-00850-0457	NSF Fees	-500	-410	-500	0	0.00
1-3-00850-0460	Shore Road Allowance Admin Fee	-1,000	-35	-250	750	-300.00
1-3-00850-0461	Planning Admin Fee	-2,500	-2,550	-2,500	0	0.00
1-3-00850-0462	P.O.A. Fines Recovered	-30,000	-28,919	-30,000	0	0.00
1-3-00850-0463	Sale Of Municipal Property	-30,000	-8,056	-10,000	20,000	-200.00
1-3-00850-0464	Other Revenues	-65,000	-38,766	-35,000	30,000	-85.71
<b>Total Revenue</b>		<b>-151,000</b>	<b>-133,877</b>	<b>-103,250</b>	<b>-47,750</b>	
<b>Other Revenue (Surplus)/Deficit</b>		<b>-151,000</b>	<b>-133,877</b>	<b>-103,250</b>	<b>-47,750</b>	

Draft



From Category: 500 To Category: 1100

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Mayor &amp; Council</b>						
1-3-01000-0437	Recovery of Expenses - Council	-3,000	-3,055	-3,000	0	0.00
	Total Revenue	-3,000	-3,055	-3,000	0	
1-4-01000-1115	Remuneration - Council	97,818	97,940	112,218	14,400	12.83
1-4-01000-1116	Special Meetings - Council	1,000	2,199	2,000	1,000	50.00
1-4-01000-1120	Payroll Overhead Burden Council	6,300	6,618	6,990	690	9.87
1-4-01000-1121	OMERS - Council	5,000	4,993	10,100	5,100	50.50
1-4-01000-1122	Employee Benefits - Council	6,500	8,171	8,181	1,681	20.55
1-4-01000-1131	Telephone - Council	750	540	750	0	0.00
1-4-01000-1137	Memberships/Subscriptions - Council	2,400	2,167	2,400	0	0.00
1-4-01000-1141	Meeting Costs - Council	800	1,339	1,000	200	20.00
1-4-01000-1150	Computer Operation & Supplies - Council	2,100	2,103	2,100	0	0.00
1-4-01000-1160	Workshops/Training Courses - Council	1,000	30	1,000	0	0.00
1-4-01000-1161	Conferences - Council	5,000	8,472	5,000	0	0.00
1-4-01000-1162	Mileage - Council	2,000	2,557	2,000	0	0.00
1-4-01000-1170	Insurance - Council	1,250	2,012	2,000	750	37.50
1-4-01000-1175	Professional Fees Legal - Council	0	0	2,500	2,500	100.00
1-4-01000-1183	Miscellaneous - Council	200	0	0	-200	0.00
1-4-01000-1185	Donations - Council	9,000	6,921	9,000	0	0.00
	Total Expenditure	141,118	146,062	167,239	26,121	
	Mayor & Council (Surplus)/Deficit	138,118	143,007	164,239	-26,121	



From Category: 500 To Category: 1100

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Elections</b>						
1-3-01100-0464	Other Revenues - Elections	-17,000	-14,678	0	17,000	0.00
	Total Revenue	-17,000	-14,678	0	-17,000	
1-4-01100-1181	Election Expenses	17,000	14,678	0	-17,000	0.00
1-4-01100-1184	Compliance Committee	200	200	200	0	0.00
1-4-01100-3000	Transfer to Reserves - Elections	5,000	5,000	4,000	-1,000	-25.00
	Total Expenditure	22,200	19,878	4,200	-18,000	
	Elections (Surplus)/Deficit	5,200	5,200	4,200	1,000	

Draft



From Category: 1200 To Category: 1225  
 Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Administration</b>						
1-3-01200-0437	Recovery of Expenses - Administration	-39,125	-39,117	-39,986	-861	2.15
	Total Revenue	-39,125	-39,117	-39,986	861	
1-4-01200-1000	Salaries Full Time - Admin	288,560	278,771	305,671	17,111	5.60
1-4-01200-1002	Wages Overtime - Admin	1,200	693	1,000	-200	-20.00
1-4-01200-1003	Wages Vacation - Admin	0	1,016	0	0	0.00
1-4-01200-1120	Payroll Overhead Burden - Admin	25,228	27,130	27,115	1,887	6.96
1-4-01200-1121	OMERS - Admin	30,980	31,420	32,841	1,861	5.67
1-4-01200-1122	Employee Benefits - Admin	29,150	21,381	24,006	-5,144	-21.43
1-4-01200-1130	Office Supplies/Materials - Admin	5,000	2,641	4,000	-1,000	-25.00
1-4-01200-1131	Telephone - Admin	6,600	7,716	7,000	400	5.71
1-4-01200-1132	Internet Service - Admin	1,800	1,494	1,800	0	0.00
1-4-01200-1133	Postage/Courier - Admin	9,000	7,613	8,000	-1,000	-12.50
1-4-01200-1134	Printing/Photocopy Costs - Admin	1,000	4,579	4,500	3,500	77.78
1-4-01200-1135	Supplies/Services - Admin	3,000	5,827	4,000	1,000	25.00
1-4-01200-1136	Advertising - Admin	2,000	655	1,000	-1,000	-100.00
1-4-01200-1137	Memberships/Subscriptions - Admin	4,000	4,348	3,000	-1,000	-33.33
1-4-01200-1138	Food & Beverage - Admin	1,500	2,332	2,000	500	25.00
1-4-01200-1145	Office Equipment - Admin	2,500	8,927	2,500	0	0.00
1-4-01200-1150	Computer Operation & Supplies - Admin	5,000	5,000	5,000	0	0.00
1-4-01200-1160	Workshops/Training Courses - Admin	5,000	3,067	5,000	0	0.00
1-4-01200-1161	Conferences - Admin	1,500	3,237	2,000	500	25.00
1-4-01200-1162	Mileage - Admin	800	512	800	0	0.00
1-4-01200-1163	Health & Safety - Admin	300	329	300	0	0.00
1-4-01200-1170	Insurance - Admin	10,000	15,615	15,000	5,000	33.33
1-4-01200-1175	Professional Fees Legal - Admin	12,000	27,506	12,000	0	0.00
1-4-01200-1176	Professional Fees Audit - Admin	16,000	13,035	16,000	0	0.00
1-4-01200-1180	Staff Appreciation - Admin	5,600	7,862	7,000	1,400	20.00
1-4-01200-1183	Miscellaneous - Admin	1,000	-28	1,000	0	0.00
1-4-01200-2040	Annual Levy - MPAC	87,331	84,736	84,745	-2,586	-3.05
1-4-01200-3000	Transfer to Reserves - Admin	81,604	81,604	0	-81,604	0.00
	Total Expenditure	637,653	649,018	577,278	-60,375	
	Administration (Surplus)/Deficit	598,528	609,901	537,292	61,236	
	<b>Report Total --&gt;</b>	<b>598,528</b>	<b>609,901</b>	<b>537,292</b>	<b>61,236</b>	



From Category: 1200 To Category: 1225

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Admin Buildings</b>						
1-4-01225-2001	Water/Wastewater - Admin Bldg	945	945	975	30	3.08
1-4-01225-2002	Hydro - Admin Bldg	14,000	12,316	14,000	0	0.00
1-4-01225-2003	Maintenance Supplies - Admin Bldg	500	123	500	0	0.00
1-4-01225-2004	Maintenance Repairs - Admin Bldg	4,000	2,951	2,500	-1,500	-60.00
1-4-01225-2005	Equipment & Repairs - Admin Bldg	15,000	31,828	5,000	-10,000	-200.00
1-4-01225-2007	Grounds Maintenance - Admin Bldg	500	1,088	1,000	500	50.00
1-4-01225-2008	Janitorial Cleaning Contracts - Admin Bl	8,000	7,930	8,500	500	5.88
<b>Total Expenditure</b>		<b>42,945</b>	<b>57,181</b>	<b>32,475</b>	<b>-10,470</b>	
<b>Admin Buildings (Surplus)/Deficit</b>		<b>42,945</b>	<b>57,181</b>	<b>32,475</b>	<b>10,470</b>	
<b>Report Total --&gt;</b>		<b>641,473</b>	<b>667,082</b>	<b>569,767</b>	<b>71,706</b>	

Draft



From Category: 1300 To Category: 1500

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Information Technology</b>						
1-3-01300-0437	Recovery of Expenses - IT	-16,050	-20,050	-20,050	-4,000	19.95
1-3-01300-0575	Transfer from Reserves - IT	0	0	-6,500	-6,500	100.00
Total Revenue		-16,050	-20,050	-26,550	10,500	
1-4-01300-1150	Computer Operation & Supplies - IT	20,000	30,920	20,000	0	0.00
1-4-01300-1151	Consultation Services - IT	45,000	26,933	45,000	0	0.00
1-4-01300-1152	Website - IT	0	0	6,500	6,500	100.00
Total Expenditure		65,000	57,853	71,500	6,500	
Information Technology (Surplus)/Deficit		48,950	37,803	44,950	4,000	

Draft



From Category: 1300 To Category: 1500

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018	2018	2019	Variance	Var %	
		FINAL BUDGET	ACTUAL VALUES	FINAL BUDGET			
<b>General Operating Fund</b>							
<b>Revenue</b>							
<b>Finance</b>							
1-3-01400-0437	Recovery of Expenses - Finance	0	-11,698	0	0	0.00	
		Total Revenue	0	-11,698	0	0	
1-4-01400-1000	Salaries Full Time - Finance	158,600	159,086	162,087	3,487	2.15	
1-4-01400-1002	Wages Overtime - Finance	1,000	45	500	-500	-100.00	
1-4-01400-1120	Payroll Overhead Burden - Finance	14,200	15,045	15,742	1,542	9.80	
1-4-01400-1121	OMERS - Finance	17,000	16,977	17,163	163	0.95	
1-4-01400-1122	Employee Benefits - Finance	14,845	12,739	12,801	-2,044	-15.97	
1-4-01400-1131	Telephone - Finance	1,000	1,004	1,000	0	0.00	
1-4-01400-1136	Advertising - Finance	500	134	250	-250	-100.00	
1-4-01400-1137	Memberships/Subscriptions - Finance	3,500	1,728	2,000	-1,500	-75.00	
1-4-01400-1150	Computer Operation & Supplies - Finance	2,050	2,050	2,050	0	0.00	
1-4-01400-1160	Workshops/Training Courses - Finance	3,500	2,913	3,500	0	0.00	
1-4-01400-1161	Conferences - Finance	4,000	6,180	5,000	1,000	20.00	
1-4-01400-1162	Mileage - Finance	1,500	1,414	1,500	0	0.00	
1-4-01400-1191	Service Charges - Finance	15,000	17,057	17,000	2,000	11.76	
1-4-01400-1192	Taxes Written Off - Finance	2,500	694	2,500	0	0.00	
		Total Expenditure	239,195	237,066	243,093	3,898	
		Finance (Surplus)/Deficit	239,195	225,368	243,093	-3,898	



From Category: 1300 To Category: 1500

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Asset Management</b>						
1-3-01500-0575	Transfer from Reserves - Asset Mgmt	0	0	-9,000	-9,000	100.00
	Total Revenue	0	0	-9,000	9,000	
1-4-01500-1151	Consultation Services - Asset Mgmt	0	0	7,000	7,000	100.00
1-4-01500-1160	Workshops/Training Courses - Asset Mgr	0	0	2,000	2,000	100.00
	Total Expenditure	0	0	9,000	9,000	
	Asset Management (Surplus)/Deficit	0	0	0	0	

Draft



From Category: 2000 To Category: 2050

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Fire - General</b>						
1-3-02000-0437	Recovery of Expenses - Fire	-5,000	-4,200	-5,000	0	0.00
1-3-02000-0495	Firefighting Rescue Response - MTO	-10,000	-21,000	-12,000	-2,000	16.67
	<b>Total Revenue</b>	<b>-15,000</b>	<b>-25,200</b>	<b>-17,000</b>	<b>2,000</b>	
1-4-02000-1000	Salaries Full Time - Fire	72,390	73,320	73,990	1,600	2.16
1-4-02000-1001	Salaries Part Time - Fire	125,400	105,813	120,000	-5,400	-4.50
1-4-02000-1120	Payroll Overhead Burden - Fire	19,336	21,770	22,108	2,772	12.54
1-4-02000-1121	OMERS - Fire	8,180	8,209	8,248	68	0.82
1-4-02000-1122	Employee Benefits - Fire	6,112	5,241	6,200	88	1.42
1-4-02000-1130	Office Supplies/Materials - Fire	400	12	300	-100	-33.33
1-4-02000-1131	Telephone - Fire	3,200	2,504	2,500	-700	-28.00
1-4-02000-1132	Internet Service - Fire	950	1,086	1,100	150	13.64
1-4-02000-1135	Supplies/Services - Fire	1,500	79	1,500	0	0.00
1-4-02000-1136	Advertising - Fire	450	0	450	0	0.00
1-4-02000-1137	Memberships/Subscriptions - Fire	300	259	300	0	0.00
1-4-02000-1138	Food & Beverage - Fire	500	346	500	0	0.00
1-4-02000-1139	Clothing Allowance - Fire	300	0	300	0	0.00
1-4-02000-1140	Uniforms - Fire	3,000	3,126	3,000	0	0.00
1-4-02000-1145	Office Equipment - Fire	200	175	200	0	0.00
1-4-02000-1150	Computer Operation & Supplies - Fire	1,500	1,500	1,500	0	0.00
1-4-02000-1160	Workshops/Training Courses - Fire	2,500	1,525	2,000	-500	-25.00
1-4-02000-1161	Conferences - Fire	750	49	750	0	0.00
1-4-02000-1162	Mileage - Fire	8,000	6,375	8,000	0	0.00
1-4-02000-1163	Health & Safety - Fire	500	815	750	250	33.33
1-4-02000-1170	Insurance - Fire	18,000	23,835	24,000	6,000	25.00
1-4-02000-1183	Miscellaneous - Fire	500	359	500	0	0.00
1-4-02000-2026	Radio Maintenance - Fire	2,500	2,643	2,500	0	0.00
1-4-02000-2027	Radio Licences - Fire	1,550	1,550	1,550	0	0.00
1-4-02000-2060	Safety Equipment/Prot. Clothing - Fire	13,500	14,852	13,500	0	0.00
1-4-02000-2061	Firefighting Tools/Equipment - Fire	18,000	15,381	18,000	0	0.00
1-4-02000-2062	Mutual Aid Agreement - Fire	700	1,117	1,000	300	30.00
1-4-02000-2063	Fire Prevention - Fire	700	1,565	750	50	6.67
1-4-02000-2064	Forest Fire Management Fee - Fire	4,400	4,354	4,550	150	3.30
1-4-02000-2065	Expendable Supplies - Fire	2,000	2,761	2,000	0	0.00
1-4-02000-2066	Central Communications - Fire	3,900	3,782	3,800	-100	-2.63
1-4-02000-3000	Transfer to Reserves - Fire	15,000	21,000	15,000	0	0.00
	<b>Total Expenditure</b>	<b>336,218</b>	<b>325,403</b>	<b>340,846</b>	<b>4,628</b>	
	<b>Fire - General (Surplus)/Deficit</b>	<b>321,218</b>	<b>300,203</b>	<b>323,846</b>	<b>-2,628</b>	
	<b>Report Total --&gt;</b>	<b>321,218</b>	<b>300,203</b>	<b>323,846</b>	<b>-2,628</b>	



From Category: 2000 To Category: 2050

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Fire Building - #1 Nobel</b>						
1-4-02025-2000	Heating - #1 Nobel	2,100	1,632	2,000	-100	-5.00
1-4-02025-2001	Water/Wastewater - #1 Nobel	945	945	950	5	0.53
1-4-02025-2002	Hydro - #1 Nobel	11,500	12,582	11,750	250	2.13
1-4-02025-2003	Maintenance Supplies - #1 Nobel	350	87	350	0	0.00
1-4-02025-2004	Maintenance Repairs - #1 Nobel	2,000	1,932	2,000	0	0.00
1-4-02025-2005	Equipment & Repairs - #1 Nobel	1,500	3,010	2,150	650	30.23
<b>Total Expenditure</b>		<b>18,395</b>	<b>20,188</b>	<b>19,200</b>	<b>805</b>	
<b>Fire Building - #1 Nobel (Surplus)/Deficit</b>		<b>18,395</b>	<b>20,188</b>	<b>19,200</b>	<b>-805</b>	
<b>Report Total --&gt;</b>		<b>339,613</b>	<b>320,391</b>	<b>343,046</b>	<b>-3,433</b>	

Draft



From Category: 2000 To Category: 2050

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Fire Building - #2 Waubamik</b>						
1-4-02030-2000	Heating - #2 Waubamik	2,000	3,427	3,100	1,100	35.48
1-4-02030-2002	Hydro - #2 Waubamik	2,300	1,653	2,000	-300	-15.00
1-4-02030-2003	Maintenance Supplies - #2 Waubamik	500	808	500	0	0.00
1-4-02030-2004	Maintenance Repairs - #2 Waubamik	1,500	534	1,500	0	0.00
1-4-02030-2005	Equipment & Repairs - #2 Waubamik	1,500	1,277	1,200	-300	-25.00
Total Expenditure		7,800	7,699	8,300	500	
Fire Building - #2 Waubamik (Surplus)/Deficit		7,800	7,699	8,300	-500	
<b>Report Total --&gt;</b>		<b>347,413</b>	<b>328,090</b>	<b>351,346</b>	<b>-3,933</b>	



From Category: 2000 To Category: 2050

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Fire Vehicles</b>						
1-4-02050-2200	Vehicles - Fire	23,900	24,820	29,850	5,950	19.93
1-4-02050-2203	Fuel - Fire	6,500	7,270	7,000	500	7.14
	Total Expenditure	30,400	32,090	36,850	6,450	
	Fire Vehicles (Surplus)/Deficit	30,400	32,090	36,850	-6,450	
	<b>Report Total --&gt;</b>	<b>377,813</b>	<b>360,180</b>	<b>388,196</b>	<b>-10,383</b>	

Draft



From Category: 2100 To Category: 2400

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Ontario Provincial Police</b>						
1-4-02100-2040	Ontario Provincial Police	519,088	514,457	520,000	912	0.18
	Total Expenditure	519,088	514,457	520,000	912	
	Ontario Provincial Police (Surplus)/Deficit	519,088	514,457	520,000	-912	

Draft



From Category: 2100 To Category: 2400

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018	2018	2019	Variance	Var %	
		FINAL BUDGET	ACTUAL VALUES	FINAL BUDGET			
<b>General Operating Fund</b>							
<b>Revenue</b>							
<b>Bylaw Enforcement</b>							
1-3-02200-0500	Bylaw Enforcement Fines	-250	-2,500	-500	-250	50.00	
	Total Revenue	-250	-2,500	-500	250		
1-4-02200-1130	Office Supplies/Materials - Bylaw	400	0	300	-100	-33.33	
1-4-02200-1160	Workshops/Training Courses - Bylaw	2,000	625	2,000	0	0.00	
1-4-02200-1175	Professional Fees Legal - Bylaw	800	596	800	0	0.00	
1-4-02200-1183	Miscellaneous - Bylaw	1,000	548	1,000	0	0.00	
1-4-02200-2040	Contracted Services - Bylaw	39,000	31,923	37,000	-2,000	-5.41	
	Total Expenditure	43,200	33,692	41,100	-2,100		
	Bylaw Enforcement (Surplus)/Deficit	42,950	31,192	40,600	2,350		

Draft



From Category: 2100 To Category: 2400

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Emergency Planning</b>						
1-4-02300-1135	Supplies/Services - Emergency Planning	300	776	500	200	40.00
1-4-02300-2005	Equipment & Repairs - Emergency Planni	200	93	4,000	3,800	95.00
1-4-02300-2067	Emergency Management	3,000	0	2,000	-1,000	-50.00
1-4-02300-2202	Fuel - Emergency Planning	50	0	50	0	0.00
<b>Total Expenditure</b>		<b>3,550</b>	<b>869</b>	<b>6,550</b>	<b>3,000</b>	
<b>Emergency Planning (Surplus)/Deficit</b>		<b>3,550</b>	<b>869</b>	<b>6,550</b>	<b>-3,000</b>	

Draft



From Category: 2100 To Category: 2400

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Animal Control</b>						
1-4-02400-2040	Contracted Services - Animal Control	4,000	3,471	7,500	3,500	46.67
	Total Expenditure	4,000	3,471	7,500	3,500	
	Animal Control (Surplus)/Deficit	4,000	3,471	7,500	-3,500	

Draft



From Category: 2800 To Category: 2825

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Building - General</b>						
1-3-02800-0437	Recovery of Expenses - Building	0	-3,949	0	0	0.00
1-3-02800-0464	Compliance - Building	-1,500	-359	-1,000	500	-50.00
1-3-02800-0510	Building Permits	-85,000	-132,319	-95,000	-10,000	10.53
1-3-02800-0515	Admin Fee - Building	-2,000	-15,724	-2,500	-500	20.00
	<b>Total Revenue</b>	<b>-88,500</b>	<b>-152,351</b>	<b>-98,500</b>	<b>10,000</b>	
1-4-02800-1000	Salaries Full Time - Building	76,951	72,840	78,645	1,694	2.15
1-4-02800-1120	Payroll Overhead Burden - Building	7,170	7,668	7,619	449	5.89
1-4-02800-1121	OMERS - Building	8,550	8,099	8,090	-460	-5.69
1-4-02800-1122	Employee Benefits - Building	4,270	6,087	6,100	1,830	30.00
1-4-02800-1131	Telephone - Building	800	324	800	0	0.00
1-4-02800-1137	Memberships/Subscriptions - Building	1,500	1,238	1,700	200	11.76
1-4-02800-1139	Clothing Allowance - Building	400	299	400	0	0.00
1-4-02800-1145	Office Equipment - Building	300	87	300	0	0.00
1-4-02800-1150	Computer Operation & Supplies - Building	4,500	4,500	4,600	100	2.17
1-4-02800-1160	Workshops/Training Courses - Building	6,000	5,794	6,000	0	0.00
1-4-02800-1161	Conferences - Building	2,000	1,229	2,000	0	0.00
1-4-02800-1162	Mileage - Building	500	494	500	0	0.00
1-4-02800-1170	Insurance - Building	400	591	400	0	0.00
1-4-02800-1175	Professional Fees - Building	2,000	789	2,000	0	0.00
1-4-02800-1183	Miscellaneous - Building	500	377	500	0	0.00
1-4-02800-3000	Transfer to Reserves - Building	0	39,794	0	0	0.00
	<b>Total Expenditure</b>	<b>115,841</b>	<b>150,210</b>	<b>119,654</b>	<b>3,813</b>	
	<b>Building - General (Surplus)/Deficit</b>	<b>27,341</b>	<b>-2,141</b>	<b>21,154</b>	<b>6,187</b>	
	<b>Report Total --&gt;</b>	<b>27,341</b>	<b>-2,141</b>	<b>21,154</b>	<b>6,187</b>	



From Category: 2800 To Category: 2825

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Building - Vehicles</b>						
1-4-02825-2200	Vehicles - Building	0	933	0	0	0.00
1-4-02825-2202	Fuel - Building	1,500	1,208	1,500	0	0.00
	Total Expenditure	1,500	2,141	1,500	0	
	Building - Vehicles (Surplus)/Deficit	1,500	2,141	1,500	0	
<b>Report Total --&gt;</b>		<b>28,841</b>	<b>0</b>	<b>22,654</b>	<b>6,187</b>	

Draft



From Category: 3000 To Category: 3600

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Transportation - General</b>						
1-3-03000-0437	Recovery of Expenses - Transportation	0	-12,705	0	0	0.00
1-3-03000-0464	Other Revenues - Transportation	-67,000	-67,940	-67,000	0	0.00
1-3-03000-0520	Quarry Revenues - Transportation	-3,000	-3,852	-3,500	-500	14.29
	Total Revenue	-70,000	-84,497	-70,500	500	
1-4-03000-1000	Salaries Full Time - Transportation	96,403	87,337	85,145	-11,258	-13.22
1-4-03000-1001	Salaries Part Time - Transportation	0	410	0	0	0.00
1-4-03000-1002	Wages Overtime - Transportation	0	11	0	0	0.00
1-4-03000-1120	Payroll Overhead Burden - Transportation	8,938	8,323	7,951	-987	-12.41
1-4-03000-1121	OMERS - Transportation	10,167	9,027	9,027	-1,140	-12.63
1-4-03000-1122	Employee Benefits - Transportation	35,931	6,610	6,934	-28,997	-418.19
1-4-03000-1130	Office Supplies/Materials - Transportati	700	798	800	100	12.50
1-4-03000-1131	Telephone - Transportation	3,500	3,115	3,500	0	0.00
1-4-03000-1132	Internet Service - Transportation	1,000	1,428	500	-500	-100.00
1-4-03000-1133	Postage/Courier - Transportation	250	187	250	0	0.00
1-4-03000-1135	Supplies/Services - Transportation	250	426	250	0	0.00
1-4-03000-1136	Advertising - Transportation	1,000	1,073	1,000	0	0.00
1-4-03000-1137	Memberships/Subscriptions - Transportati	800	1,831	1,100	300	27.27
1-4-03000-1138	Food & Beverage - Transportation	1,000	1,618	1,250	250	20.00
1-4-03000-1139	Clothing Allowance - Transportation	4,000	6,336	5,000	1,000	20.00
1-4-03000-1150	Computer Operation & Supplies - Transpc	2,400	2,410	2,400	0	0.00
1-4-03000-1160	Workshops/Training Courses - Transporta	8,000	10,757	8,000	0	0.00
1-4-03000-1161	Conferences - Transportation	2,000	493	2,000	0	0.00
1-4-03000-1163	Health & Safety - Transportation	400	4,276	2,500	2,100	84.00
1-4-03000-1170	Insurance - Transportation	16,000	15,806	16,000	0	0.00
1-4-03000-1175	Professional Fees Legal - Transportation	1,000	379	500	-500	-100.00
1-4-03000-1183	Miscellaneous - Transportation	500	323	500	0	0.00
1-4-03000-1190	Interest on Borrowing - Transportation	61,700	61,699	54,733	-6,967	-12.73
1-4-03000-2255	Loan Payments - Transportation	398,229	360,230	368,187	-30,042	-8.16
1-4-03000-3000	Transfer to Reserves - Transportation Op	260,922	260,922	195,714	-65,208	-33.32
1-4-03000-5050	Gain/Loss on Disposal of Assets - Transp	0	-15,679	0	0	0.00
	Total Expenditure	915,090	830,146	773,241	-141,849	
	Transportation - General (Surplus)/Deficit	845,090	745,649	702,741	142,349	
	<b>Report Total --&gt;</b>	<b>845,090</b>	<b>745,649</b>	<b>702,741</b>	<b>142,349</b>	



From Category: 3000 To Category: 3600

Account Code: ??-?????-???? To : ??-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Transportation - Operations</b>						
1-4-03025-1000	Salaries Full Time - Transportation Op.	40,728	75,988	54,766	14,038	25.63
1-4-03025-1001	Salaries Part Time - Transportation Op.	8,779	1,225	8,833	54	0.61
1-4-03025-1002	Wages Overtime - Transportation Op.	1,000	1,213	1,000	0	0.00
1-4-03025-1120	Payroll Overhead Burden - Transportation	5,549	8,537	6,332	783	12.37
1-4-03025-1121	OMERS - Transportation Op.	3,698	3,160	4,945	1,247	25.22
1-4-03025-1122	Employee Benefits - Transportation Op.	4,678	4,857	6,181	1,503	24.32
<b>Total Expenditure</b>		<b>64,432</b>	<b>94,980</b>	<b>82,057</b>	<b>17,625</b>	
<b>Transportation - Operations (Surplus)/Deficit</b>		<b>64,432</b>	<b>94,980</b>	<b>82,057</b>	<b>-17,625</b>	
<b>Report Total --&gt;</b>		<b>909,522</b>	<b>840,629</b>	<b>784,798</b>	<b>124,724</b>	

Draft



From Category: 3000 To Category: 3600

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Transportation - Building</b>						
1-4-03050-2000	Heating - Transportation Bldg	10,500	9,722	10,000	-500	-5.00
1-4-03050-2001	Water/Wastewater - Transportation Bldg	1,000	945	1,000	0	0.00
1-4-03050-2002	Hydro - Transportation Bldg	11,500	7,398	11,000	-500	-4.55
1-4-03050-2003	Maintenance Supplies - Transportation Bl	1,000	2,151	1,000	0	0.00
1-4-03050-2004	Maintenance Repairs - Transportation Bld	6,000	6,453	7,000	1,000	14.29
1-4-03050-2005	Equipment & Repairs - Transportation Bld	2,500	1,671	2,000	-500	-25.00
1-4-03050-2006	Facility Management - Transportation Bld	2,000	897	3,500	1,500	42.86
1-4-03050-2008	Janitorial Cleaning Contracts - Transpor	5,500	5,895	8,500	3,000	35.29
1-4-03050-2020	Workshop Supplies - Transportation Bldg	10,000	16,749	15,000	5,000	33.33
<b>Total Expenditure</b>		<b>50,000</b>	<b>51,881</b>	<b>59,000</b>	<b>9,000</b>	
<b>Transportation - Building (Surplus)/Deficit</b>		<b>50,000</b>	<b>51,881</b>	<b>59,000</b>	<b>-9,000</b>	
<b>Report Total --&gt;</b>		<b>959,522</b>	<b>892,510</b>	<b>843,798</b>	<b>115,724</b>	



From Category: 3000 To Category: 3600

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Transportation - Vehicles &amp; Equipment</b>						
1-4-03100-1000	Salaries Full Time - Vehicles & Equipment	29,092	26,168	29,603	511	1.73
1-4-03100-1002	Wages Overtime - Vehicles & Equipment	0	1,636	0	0	0.00
1-4-03100-1120	Payroll Overhead Burden - Vehicles & Eqi	3,249	2,785	3,423	174	5.08
1-4-03100-1121	OMERS - Vehicles & Equipment	2,641	2,572	2,673	32	1.20
1-4-03100-1122	Employee Benefits - Vehicles & Equipmer	0	2,052	3,341	3,341	100.00
1-4-03100-2204	Maintenance Costs/Parts - Vehicles & Eqi	101,200	197,810	105,900	4,700	4.44
1-4-03100-2225	Materials & Supplies - Vehicles & Equipm	10,000	0	5,000	-5,000	-100.00
Total Expenditure		146,182	233,023	149,940	3,758	
Transportation - Vehicles & Equipment (Surplus)/Deficit		146,182	233,023	149,940	-3,758	
<b>Report Total --&gt;</b>		<b>1,105,704</b>	<b>1,125,533</b>	<b>993,738</b>	<b>111,966</b>	

Draft



From Category: 3000 To Category: 3600

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Transportation - Vehicle Overhead</b>						
1-4-03105-2201	Motor Oil/Grease - Transportation	1,000	1,357	1,000	0	0.00
1-4-03105-2202	Gas - Transportation	6,000	7,552	7,000	1,000	14.29
1-4-03105-2203	Diesel - Transportation	85,000	89,511	85,000	0	0.00
1-4-03105-2204	Maintenance Costs/Parts - Transportation	0	2,344	0	0	0.00
1-4-03105-2205	Licences & Insurance - Transportation	14,000	16,281	16,500	2,500	15.15
1-4-03105-2225	Materials & Supplies - Transportation	5,000	6,460	6,000	1,000	16.67
<b>Total Expenditure</b>		<b>111,000</b>	<b>123,505</b>	<b>115,500</b>	<b>4,500</b>	
<b>Transportation - Vehicle Overhead (Surplus)/Deficit</b>		<b>111,000</b>	<b>123,505</b>	<b>115,500</b>	<b>-4,500</b>	
<b>Report Total --&gt;</b>		<b>1,216,704</b>	<b>1,249,038</b>	<b>1,109,238</b>	<b>107,466</b>	

Draft



From Category: 3000 To Category: 3600

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Bridges &amp; Culverts</b>						
1-4-03200-1000	Salaries Full Time - Bridges & Culverts	14,546	5,332	8,881	-5,665	-63.79
1-4-03200-1002	Wages Overtime - Bridges & Culverts	800	384	0	-800	0.00
1-4-03200-1120	Payroll Overhead Burden - Bridges & Culverts	1,625	551	1,027	-598	-58.23
1-4-03200-1121	OMERS - Bridges & Culverts	1,321	489	802	-519	-64.71
1-4-03200-1122	Employee Benefits - Bridges & Culverts	0	412	1,002	1,002	100.00
1-4-03200-2225	Materials & Supplies - Bridges & Culvert	35,000	40,475	30,000	-5,000	-16.67
1-4-03200-2250	Contracted Services - Bridges & Culverts	5,000	865	5,500	500	9.09
<b>Total Expenditure</b>		<b>58,292</b>	<b>48,508</b>	<b>47,212</b>	<b>-11,080</b>	
<b>Bridges &amp; Culverts (Surplus)/Deficit</b>		<b>58,292</b>	<b>48,508</b>	<b>47,212</b>	<b>11,080</b>	
<b>Report Total --&gt;</b>		<b>1,274,996</b>	<b>1,297,546</b>	<b>1,156,450</b>	<b>118,546</b>	

Draft



From Category: 3000 To Category: 3600

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Drainage &amp; Brushing</b>						
1-4-03300-1000	Salaries Full Time - Drainage & Brushing	40,728	33,608	41,445	717	1.73
1-4-03300-1001	Salaries Part Time - Drainage & Brushing	8,779	207	8,833	54	0.61
1-4-03300-1002	Wages Overtime - Drainage & Brushing	800	1,678	800	0	0.00
1-4-03300-1120	Payroll Overhead Burden - Drainage & Br	5,600	3,657	4,792	-808	-16.86
1-4-03300-1121	OMERS - Drainage & Brushing	3,698	3,021	3,742	44	1.18
1-4-03300-1122	Employee Benefits - Drainage & Brushing	0	2,621	4,678	4,678	100.00
1-4-03300-2225	Materials & Supplies - Drainage & Brushi	2,000	10,992	8,500	6,500	76.47
1-4-03300-2250	Contracted Services - Drainage & Brushin	20,000	21,666	20,000	0	0.00
Total Expenditure		81,605	77,450	92,790	11,185	
Drainage & Brushing (Surplus)/Deficit		81,605	77,450	92,790	-11,185	
<b>Report Total --&gt;</b>		<b>1,356,601</b>	<b>1,374,996</b>	<b>1,249,240</b>	<b>107,361</b>	



From Category: 3000 To Category: 3600

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Roadside Maintenance</b>						
1-4-03400-1000	Salaries Full Time - Roadside Maintenance	72,729	71,236	79,929	7,200	9.01
1-4-03400-1001	Salaries Part Time - Roadside Maintenance	17,559	14,854	17,666	107	0.61
1-4-03400-1002	Wages Overtime - Roadside Maintenance	2,000	6,560	2,000	0	0.00
1-4-03400-1120	Payroll Overhead Burden - Roadside Maintenance	9,200	10,743	10,242	1,042	10.17
1-4-03400-1121	OMERS - Roadside Maintenance	6,603	6,533	7,217	614	8.51
1-4-03400-1122	Employee Benefits - Roadside Maintenance	0	5,526	9,022	9,022	100.00
1-4-03400-2225	Materials & Supplies - Roadside Maintenance	46,162	53,101	55,000	8,838	16.07
1-4-03400-2226	Dust Control Materials/Supplies - Roadsides	20,000	20,438	20,000	0	0.00
Total Expenditure		174,253	188,991	201,076	26,823	
Roadside Maintenance (Surplus)/Deficit		174,253	188,991	201,076	-26,823	
<b>Report Total --&gt;</b>		<b>1,530,854</b>	<b>1,563,987</b>	<b>1,450,316</b>	<b>80,538</b>	



From Category: 3000 To Category: 3600

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Street Lighting</b>						
1-4-03500-1000	Salaries Full Time - Street Lighting	0	229	0	0	0.00
1-4-03500-1120	Payroll Overhead Burden - Street Lightin	0	26	0	0	0.00
1-4-03500-1121	OMERS - Street Lighting	0	21	0	0	0.00
1-4-03500-1122	Employee Benefits - Street Lighting	0	22	0	0	0.00
1-4-03500-2002	Hydro - Street Lighting	10,000	8,997	10,000	0	0.00
1-4-03500-2225	Materials & Supplies - Street Lighting	5,000	1,028	2,500	-2,500	-100.00
1-4-03500-2250	Contracted Services - Street Lighting	5,000	1,656	5,000	0	0.00
1-4-03500-2255	Loan Payments - Street Lighting	19,608	19,609	19,057	-551	-2.89
Total Expenditure		39,608	31,588	36,557	-3,051	
Street Lighting (Surplus)/Deficit		39,608	31,588	36,557	3,051	
<b>Report Total --&gt;</b>		<b>1,570,462</b>	<b>1,595,575</b>	<b>1,486,873</b>	<b>83,589</b>	



From Category: 3000 To Category: 3600

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Signals</b>						
1-4-03510-2041	Contracted Services - CP Rail	20,000	16,368	18,000	-2,000	-11.11
1-4-03510-2042	Contracted Services - CN Rail	10,500	9,873	10,500	0	0.00
	Total Expenditure	30,500	26,241	28,500	-2,000	
	Signals (Surplus)/Deficit	30,500	26,241	28,500	2,000	
<b>Report Total --&gt;</b>		<b>1,600,962</b>	<b>1,621,816</b>	<b>1,515,373</b>	<b>85,589</b>	

Draft



From Category: 3000 To Category: 3600

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Signs &amp; Safety</b>						
1-4-03520-1000	Salaries Full Time - Signs & Safety	4,364	3,208	4,440	76	1.71
1-4-03520-1001	Salaries Part Time - Signs & Safety	0	195	0	0	0.00
1-4-03520-1002	Wages Overtime - Signs & Safety	0	199	0	0	0.00
1-4-03520-1120	Payroll Overhead Burden - Signs & Safety	487	405	513	26	5.07
1-4-03520-1121	OMERS - Signs & Safety	396	290	401	5	1.25
1-4-03520-1122	Employee Benefits - Signs & Safety	0	259	501	501	100.00
1-4-03520-2225	Materials & Supplies - Signs & Safety	7,000	3,589	7,000	0	0.00
1-4-03520-2250	Contracted Services - Signs & Safety	25,000	32,181	25,000	0	0.00
Total Expenditure		37,247	40,326	37,855	608	
Signs & Safety (Surplus)/Deficit		37,247	40,326	37,855	-608	
<b>Report Total --&gt;</b>		<b>1,638,209</b>	<b>1,662,142</b>	<b>1,553,228</b>	<b>84,981</b>	



From Category: 3000 To Category: 3600

Account Code: ??-?????-???? To : ??-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Snow &amp; Ice Removal</b>						
1-4-03600-1000	Salaries Full Time - Snow & Ice Removal	75,638	45,153	76,969	1,331	1.73
1-4-03600-1002	Wages Overtime - Snow & Ice Removal	36,400	39,118	36,400	0	0.00
1-4-03600-1120	Payroll Overhead Burden - Snow & Ice Removal	10,448	12,890	10,755	307	2.85
1-4-03600-1121	OMERS - Snow & Ice Removal	6,867	5,429	6,949	82	1.18
1-4-03600-1122	Employee Benefits - Snow & Ice Removal	0	5,636	8,687	8,687	100.00
1-4-03600-2225	Materials & Supplies - Snow & Ice Removal	125,000	121,866	135,000	10,000	7.41
1-4-03600-2250	Contracted Services - Snow & Ice Removal	0	274	0	0	0.00
<b>Total Expenditure</b>		<b>254,353</b>	<b>230,366</b>	<b>274,760</b>	<b>20,407</b>	
<b>Snow &amp; Ice Removal (Surplus)/Deficit</b>		<b>254,353</b>	<b>230,366</b>	<b>274,760</b>	<b>-20,407</b>	
<b>Report Total --&gt;</b>		<b>1,892,562</b>	<b>1,892,508</b>	<b>1,827,988</b>	<b>64,574</b>	

Draft



From Category: 4000 To Category: 4050

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Water System - General</b>						
1-3-04000-0530	Water Billings	-266,225	-269,449	-270,160	-3,935	1.46
1-3-04000-0531	Water Shut-off/Connection Charges	-2,000	-6,500	-2,000	0	0.00
1-3-04000-0532	Water Penalty & Interest	-1,500	-1,491	-1,500	0	0.00
1-3-04000-0535	New Water Connection Fee	-6,500	0	-1,500	5,000	-333.33
1-3-04000-0537	Ind. Park Service Fee	-109,362	-109,362	-111,768	-2,406	2.15
	<b>Total Revenue</b>	<b>-385,587</b>	<b>-386,802</b>	<b>-386,928</b>	<b>1,341</b>	
1-4-04000-1000	Salaries Full Time - Water	96,890	82,895	106,075	9,185	8.66
1-4-04000-1001	Salaries Part Time - Water	2,500	60	0	-2,500	0.00
1-4-04000-1002	Wages Overtime - Water	6,000	3,991	4,000	-2,000	-50.00
1-4-04000-1012	Wages Industrial Park - Water	58,537	64,770	66,875	8,338	12.47
1-4-04000-1120	Payroll Overhead Burden - Water	14,663	15,451	16,026	1,363	8.50
1-4-04000-1121	OMERS - Water	15,429	14,335	17,592	2,163	12.30
1-4-04000-1122	Employee Benefits - Water	11,618	10,900	11,316	-302	-2.67
1-4-04000-1130	Office Supplies/Materials - Water	250	2,994	2,500	2,250	90.00
1-4-04000-1131	Telephone - Water	2,200	2,569	2,200	0	0.00
1-4-04000-1135	Supplies/Services - Water	2,000	3,149	5,000	3,000	60.00
1-4-04000-1136	Advertising - Water	100	0	50	-50	-100.00
1-4-04000-1137	Memberships/Subscriptions - Water	250	25	100	-150	-150.00
1-4-04000-1145	Office Equipment - Water	100	0	100	0	0.00
1-4-04000-1150	Computer Operation & Supplies - Water	1,000	1,000	1,000	0	0.00
1-4-04000-1160	Workshops/Training Courses - Water	10,000	3,126	8,000	-2,000	-25.00
1-4-04000-1161	Conferences - Water	2,500	520	1,500	-1,000	-66.67
1-4-04000-1162	Mileage - Water	250	0	250	0	0.00
1-4-04000-1170	Insurance - Water	8,500	12,543	13,000	4,500	34.62
1-4-04000-1183	Miscellaneous - Water	200	0	200	0	0.00
1-4-04000-1190	Interest on Long Term Debt OIPC - Water	14,000	8,654	7,000	-7,000	-100.00
	<b>Total Expenditure</b>	<b>246,987</b>	<b>226,982</b>	<b>262,784</b>	<b>15,797</b>	
	<b>Water System - General (Surplus)/Deficit</b>	<b>-138,600</b>	<b>-159,820</b>	<b>-124,144</b>	<b>-14,456</b>	
	<b>Report Total --&gt;</b>	<b>-138,600</b>	<b>-159,820</b>	<b>-124,144</b>	<b>-14,456</b>	



From Category: 4000 To Category: 4050

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Water System - Building</b>						
1-4-04025-2002	Hydro - Water Bldg	4,000	3,544	4,000	0	0.00
1-4-04025-2003	Maintenance Supplies - Water Bldg	1,500	3,584	2,500	1,000	40.00
1-4-04025-2004	Maintenance Repairs - Water Bldg	1,500	4,468	2,500	1,000	40.00
1-4-04025-2005	Equipment & Repairs - Water Bldg	1,500	1,744	2,000	500	25.00
1-4-04025-2069	Chlorine/Chemicals - Water Bldg	500	654	600	100	16.67
1-4-04025-2080	Permits - Water Bldg	300	0	100	-200	-200.00
1-4-04025-2090	Water Purchases - P.S.	95,000	93,960	95,000	0	0.00
1-4-04025-2126	Monitoring Program	6,000	4,661	6,000	0	0.00
1-4-04025-2250	Contracted Services	2,500	2,627	2,500	0	0.00
1-4-04025-3000	Transfer to Reserves	20,300	37,979	2,444	-17,856	-730.61
<b>Total Expenditure</b>		<b>133,100</b>	<b>153,221</b>	<b>117,644</b>	<b>-15,456</b>	
<b>Water System - Building (Surplus)/Deficit</b>		<b>133,100</b>	<b>153,221</b>	<b>117,644</b>	<b>15,456</b>	
<b>Report Total --&gt;</b>		<b>-5,500</b>	<b>-6,599</b>	<b>-6,500</b>	<b>1,000</b>	



From Category: 4000 To Category: 4050

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Water System - Vehicles</b>						
1-4-04050-2202	Fuel - Water	2,500	4,768	3,500	1,000	28.57
1-4-04050-2204	Maintenance Costs/Parts - Water	3,000	1,831	3,000	0	0.00
	Total Expenditure	5,500	6,599	6,500	1,000	
	Water System - Vehicles (Surplus)/Deficit	5,500	6,599	6,500	-1,000	
<b>Report Total --&gt;</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Draft



From Category: 4100 To Category: 4100

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Crawford Septic System</b>						
1-3-04100-0540	Sewer Surcharge on Water Bills	-14,044	-14,045	-14,414	-370	2.57
1-3-04100-0541	Sewer Penalty & Interest	-150	-90	-100	50	-50.00
	Total Revenue	-14,194	-14,135	-14,514	320	
1-4-04100-1000	Salaries Full Time - Septic	2,946	8,589	7,148	4,202	58.79
1-4-04100-1002	Wages Overtime - Septic	0	321	0	0	0.00
1-4-04100-1120	Payroll Overhead Burden - Septic	278	979	662	384	58.01
1-4-04100-1121	OMERS - Septic	292	865	727	435	59.83
1-4-04100-1122	Employee Benefits - Septic	220	599	467	247	52.89
1-4-04100-1131	Telephone - Septic	1,000	526	750	-250	-33.33
1-4-04100-2002	Hydro - Septic	1,000	2,088	2,000	1,000	50.00
1-4-04100-2005	Equipment & Repairs - Septic	500	1,433	1,000	500	50.00
1-4-04100-2250	Contracted Services - Septic	1,500	2,705	1,500	0	0.00
1-4-04100-3000	Transfer to Reserves - Septic	6,458	0	260	-6,198	-2383.85
	Total Expenditure	14,194	18,105	14,514	320	
	Crawford Septic System (Surplus)/Deficit	0	3,970	0	0	



From Category: 4200 To Category: 4225

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Waste Management</b>						
1-4-04200-1000	Salaries Full Time - Waste Mgmt	46,034	47,245	49,841	3,807	7.64
1-4-04200-1001	Salaries Part Time - Waste Mgmt	2,415	4,563	2,450	35	1.43
1-4-04200-1002	Wages Overtime - Waste Mgmt	3,000	4,262	4,628	1,628	35.18
1-4-04200-1120	Payroll Overhead Burden - Waste Mgmt	6,066	7,001	5,911	-155	-2.62
1-4-04200-1121	OMERS - Waste Mgmt	4,143	4,505	4,485	342	7.63
1-4-04200-1122	Employee Benefits - Waste Mgmt	6,878	5,833	5,888	-990	-16.81
1-4-04200-1131	Telephone - Waste Mgmt	600	721	700	100	14.29
1-4-04200-1135	Supplies/Services - Waste Mgmt	1,000	810	600	-400	-66.67
1-4-04200-1183	Miscellaneous - Waste Mgmt	500	41	500	0	0.00
1-4-04200-2125	Hazardous Waste - Waste Mgmt	20,000	19,249	20,000	0	0.00
1-4-04200-2250	Contracted Services - Waste Mgmt	500	0	500	0	0.00
<b>Total Expenditure</b>		<b>91,136</b>	<b>94,230</b>	<b>95,503</b>	<b>4,367</b>	
<b>Waste Management (Surplus)/Deficit</b>		<b>91,136</b>	<b>94,230</b>	<b>95,503</b>	<b>-4,367</b>	
<b>Report Total --&gt;</b>		<b>91,136</b>	<b>94,230</b>	<b>95,503</b>	<b>-4,367</b>	



From Category: 4200 To Category: 4225

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Waste Disposal</b>						
1-4-04225-2101	Recycling Depot Pick-ups	18,000	14,725	16,000	-2,000	-12.50
1-4-04225-2250	Contracted Services - Waste Disposal	26,000	38,563	35,000	9,000	25.71
Total Expenditure		44,000	53,288	51,000	7,000	
Waste Disposal (Surplus)/Deficit		44,000	53,288	51,000	-7,000	
<b>Report Total --&gt;</b>		<b>135,136</b>	<b>147,518</b>	<b>146,503</b>	<b>-11,367</b>	

Draft



From Category: 4300 To Category: 4375  
 Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>McDougall Landfill - General</b>						
1-3-04300-0464	Other Revenues - Landfill	0	-1,325	0	0	0.00
1-3-04300-0550	Tipping Fees - Municipalities	-430,000	-459,661	-425,000	5,000	-1.18
1-3-04300-0551	Tipping Fees - Commercial Users	-400,000	-469,501	-400,000	0	0.00
1-3-04300-0552	Tipping Fee Penalty & Interest	-500	-1,059	-500	0	0.00
1-3-04300-0553	Tipping Fees - Ratepayers	-50,000	-31,031	-30,000	20,000	-66.67
1-3-04300-0554	Scrap Metal Sales	-20,000	-17,421	-20,000	0	0.00
1-3-04300-0555	Waste Diversion Ontario Funding	-40,000	-67,288	-40,000	0	0.00
1-3-04300-0556	Landfill Miscellaneous	-2,500	-1,582	-2,500	0	0.00
	Total Revenue	-943,000	-1,048,868	-918,000	-25,000	
1-4-04300-1000	Salaries Full Time - Landfill	96,946	117,055	96,898	-48	-0.05
1-4-04300-1001	Salaries Part Time - Landfill	10,483	5,391	10,500	17	0.16
1-4-04300-1002	Wages Overtime - Landfill	14,000	16,928	14,000	0	0.00
1-4-04300-1120	Payroll Overhead Burden - Landfill	12,225	14,825	14,807	2,582	17.44
1-4-04300-1121	OMERS - Landfill	8,725	10,636	8,885	160	1.80
1-4-04300-1122	Employee Benefits - Landfill	7,784	11,844	12,768	4,984	39.04
1-4-04300-1130	Office Supplies/Materials - Landfill	500	1,671	1,000	500	50.00
1-4-04300-1131	Telephone - Landfill	2,000	1,742	2,000	0	0.00
1-4-04300-1132	Internet Service - Landfill	1,500	1,167	1,500	0	0.00
1-4-04300-1134	Printing/Photocopy Costs - Landfill	500	1,657	500	0	0.00
1-4-04300-1135	Supplies/Services - Landfill	7,000	13,707	5,000	-2,000	-40.00
1-4-04300-1137	Memberships/Subscriptions - Landfill	250	0	250	0	0.00
1-4-04300-1138	Food & Beverage - Landfill	500	493	500	0	0.00
1-4-04300-1145	Office Equipment - Landfill	500	0	500	0	0.00
1-4-04300-1150	Computer Operation & Supplies - Landfill	1,500	1,500	1,500	0	0.00
1-4-04300-1151	Consultation Services - Landfill	5,000	10,610	10,000	5,000	50.00
1-4-04300-1160	Workshops/Training Courses - Landfill	2,500	145	2,500	0	0.00
1-4-04300-1161	Conferences - Landfill	1,000	0	1,000	0	0.00
1-4-04300-1163	Health & Safety - Landfill	1,500	1,799	1,500	0	0.00
1-4-04300-1170	Insurance - Landfill	15,000	7,587	15,000	0	0.00
1-4-04300-1183	Miscellaneous - Landfill	500	701	500	0	0.00
1-4-04300-2002	Hydro - Landfill	40,000	38,722	40,000	0	0.00
1-4-04300-2003	Maintenance Supplies - Landfill	2,000	8,149	2,500	500	20.00
1-4-04300-2008	Janitorial Cleaning Contracts - Landfill	1,000	0	1,000	0	0.00
1-4-04300-2025	Equipment Rentals - Landfill	500	0	500	0	0.00
1-4-04300-2126	Monitoring Program - Landfill	42,000	42,347	42,000	0	0.00
1-4-04300-2127	Accounts Written Off - Landfill	4,000	5,480	4,000	0	0.00
1-4-04300-2226	Dust Control Materials/Supplies - Landfi	12,000	10,889	12,000	0	0.00
1-4-04300-2250	Contracted Services - Landfill	4,000	0	4,000	0	0.00
1-4-04300-2251	Property Tax - Landfill	0	7,109	7,500	7,500	100.00
1-4-04300-3000	Transfer to Reserves - Landfill	221,803	251,666	100,000	-121,803	-121.80
	Total Expenditure	517,216	583,820	414,608	-102,608	
	McDougall Landfill - General (Surplus)/Deficit	-425,784	-465,048	-503,392	77,608	
	<b>Report Total --&gt;</b>	<b>-425,784</b>	<b>-465,048</b>	<b>-503,392</b>	<b>77,608</b>	



From Category: 4300 To Category: 4375

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>McDougall Landfill - Vehicles &amp; Equip</b>						
1-4-04325-2200	Vehicles - Landfill	5,000	4,652	5,000	0	0.00
1-4-04325-2201	Motor Oil/Grease - Landfill	1,500	679	1,500	0	0.00
1-4-04325-2204	Maintenance Costs/Parts - Vehicles	13,500	37,803	27,700	14,200	51.26
	Total Expenditure	20,000	43,134	34,200	14,200	
-----						
McDougall Landfill - Vehicles & Equip (Surplus)/Deficit						
		20,000	43,134	34,200	-14,200	
-----						
<b>Report Total --&gt;</b>		<b>-405,784</b>	<b>-421,914</b>	<b>-469,192</b>	<b>63,408</b>	

Draft



From Category: 4300 To Category: 4375

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>McDougall Landfill - Vehicle Overhead</b>						
1-4-04330-2201	Motor Oil/Grease - Landfill	500	214	1,000	500	50.00
1-4-04330-2202	Gas - Landfill	0	643	0	0	0.00
1-4-04330-2203	Diesel - Landfill	12,000	19,077	12,000	0	0.00
Total Expenditure		12,500	19,934	13,000	500	
-----						
McDougall Landfill - Vehicle Overhead (Surplus)/Deficit		12,500	19,934	13,000	-500	
-----						
Report Total -->		-393,284	-401,980	-456,192	62,908	

Draft



From Category: 4300 To Category: 4375

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Commercial Recycling</b>						
1-4-04350-2128	Wood Grinding - Landfill	25,000	22,285	25,000	0	0.00
1-4-04350-2129	Shingle Removal - Landfill	15,000	0	15,000	0	0.00
1-4-04350-2130	Drywall Removal - Landfill	15,000	9,651	15,000	0	0.00
Total Expenditure		55,000	31,936	55,000	0	
Commercial Recycling (Surplus)/Deficit		55,000	31,936	55,000	0	
<b>Report Total --&gt;</b>		<b>-338,284</b>	<b>-370,044</b>	<b>-401,192</b>	<b>62,908</b>	

Draft



From Category: 4300 To Category: 4375

Account Code: ??-?????-???? To : ??-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Lechate Collection</b>						
1-4-04375-1000	Salaries Full Time - Lechate	44,201	53,724	50,496	6,295	12.47
1-4-04375-1002	Wages Overtime - Lechate	1,500	1,168	1,500	0	0.00
1-4-04375-1120	Payroll Overhead Burden - Lechate	4,170	6,029	4,679	509	10.88
1-4-04375-1121	OMERS - Lechate	4,387	5,604	5,136	749	14.58
1-4-04375-1122	Employee Benefits - Lechate	0	3,408	3,304	3,304	100.00
1-4-04375-1135	Supplies/Services - Lechate	1,500	3,659	2,500	1,000	40.00
1-4-04375-1183	Miscellaneous - Lechate	500	909	500	0	0.00
1-4-04375-2004	Maintenance Repairs - Lechate	6,500	6,369	6,500	0	0.00
1-4-04375-2005	Equipment & Repairs - Lechate	2,000	1,309	2,000	0	0.00
1-4-04375-2009	Chemicals - Lechate	10,000	10,604	10,000	0	0.00
1-4-04375-2204	Maintenance Costs/Parts - Lechate	8,500	9,112	8,500	0	0.00
1-4-04375-2250	Contracted Services - Lechate	5,000	1,853	5,000	0	0.00
<b>Total Expenditure</b>		<b>88,258</b>	<b>103,748</b>	<b>100,115</b>	<b>11,857</b>	
<b>Lechate Collection (Surplus)/Deficit</b>		<b>88,258</b>	<b>103,748</b>	<b>100,115</b>	<b>-11,857</b>	
<b>Report Total --&gt;</b>		<b>-250,026</b>	<b>-266,296</b>	<b>-301,077</b>	<b>51,051</b>	



From Category: 5000 To Category: 6100

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Ambulance</b>						
1-4-05000-2040	Ambulance	213,301	213,301	218,635	5,334	2.44
Total Expenditure		213,301	213,301	218,635	5,334	
Ambulance (Surplus)/Deficit		213,301	213,301	218,635	-5,334	

Draft



From Category: 5000 To Category: 6100

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Health Unit</b>						
1-4-05100-2040	Health Unit	88,187	88,187	84,306	-3,881	-4.60
	Total Expenditure	88,187	88,187	84,306	-3,881	
	Health Unit (Surplus)/Deficit	88,187	88,187	84,306	3,881	

Draft



From Category: 5000 To Category: 6100

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>District Social Services</b>						
1-4-06000-2040	District Social Services	324,536	324,536	327,951	3,415	1.04
	Total Expenditure	324,536	324,536	327,951	3,415	
	District Social Services (Surplus)/Deficit	324,536	324,536	327,951	-3,415	

Draft



From Category: 5000 To Category: 6100

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Seniors Housing</b>						
1-4-06100-2040	Seniors Housing	116,094	116,094	117,000	906	0.77
Total Expenditure		116,094	116,094	117,000	906	
Seniors Housing (Surplus)/Deficit		116,094	116,094	117,000	-906	

Draft



From Category: 7000 To Category: 7400

Account Code: ??-?????-???? To : ??-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Parks, Rec &amp; Culture-General</b>						
1-3-07000-0464	Other Revenues - Parks & Rec	0	-2,825	-1,000	-1,000	100.00
1-3-07000-0587	Parkland Dedication Fees - Parks & Rec	0	-37,000	0	0	0.00
	Total Revenue	0	-39,825	-1,000	1,000	
1-4-07000-1000	Salaries Full Time - Parks & Rec	60,706	68,306	62,041	1,335	2.15
1-4-07000-1001	Salaries Part Time - Parks & Rec	11,000	11,100	9,600	-1,400	-14.58
1-4-07000-1002	Wages Overtime - Parks & Rec	2,894	2,405	2,500	-394	-15.76
1-4-07000-1120	Payroll Overhead Burden - Parks & Rec	8,246	8,918	9,070	824	9.08
1-4-07000-1121	OMERS - Parks & Rec	7,116	6,658	7,235	119	1.64
1-4-07000-1122	Employee Benefits - Parks & Rec	8,915	6,487	8,915	0	0.00
1-4-07000-1130	Office Supplies/Materials - Parks & Rec	50	191	50	0	0.00
1-4-07000-1131	Telephone - Parks & Rec	240	153	175	-65	-37.14
1-4-07000-1136	Advertising - Parks & Rec	1,000	1,147	1,000	0	0.00
1-4-07000-1137	Memberships/Subscriptions - Parks & Rec	725	728	730	5	0.68
1-4-07000-1145	Office Equipment - Parks & Rec	50	0	50	0	0.00
1-4-07000-1160	Workshops/Training Courses - Parks & Rec	5,000	4,675	5,000	0	0.00
1-4-07000-1161	Conferences - Parks & Rec	150	0	150	0	0.00
1-4-07000-1170	Insurance - Parks & Rec	7,000	8,928	9,000	2,000	22.22
1-4-07000-1183	Miscellaneous - Parks & Rec	750	706	500	-250	-50.00
1-4-07000-1187	Cemetery	0	11,062	5,000	5,000	100.00
1-4-07000-2140	Fireworks Display - Parks & Rec	7,000	7,123	7,100	100	1.41
	Total Expenditure	120,842	138,587	128,116	7,274	
<b>Parks, Rec &amp; Culture-General (Surplus)/Deficit</b>						
		120,842	98,762	127,116	-6,274	
	<b>Report Total --&gt;</b>	<b>120,842</b>	<b>98,762</b>	<b>127,116</b>	<b>-6,274</b>	



From Category: 7000 To Category: 7400

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Parks, Rec &amp; -Vehicles &amp; Equipment</b>						
1-4-07025-2202	Fuel - Parks & Recreation	4,000	5,281	5,200	1,200	23.08
1-4-07025-2204	Maintenance Costs/Parts - Parks & Rec	6,900	4,984	5,675	-1,225	-21.59
1-4-07025-2225	Materials & Supplies - Parks & Rec	0	12	0	0	0.00
	Total Expenditure	10,900	10,277	10,875	-25	
<b>Parks, Rec &amp; -Vehicles &amp; Equipment (Surplus)/Deficit</b>						
		10,900	10,277	10,875	25	
<b>Report Total --&gt;</b>		<b>131,742</b>	<b>109,039</b>	<b>137,991</b>	<b>-6,249</b>	

Draft



From Category: 7000 To Category: 7400

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Parks &amp; Beaches</b>						
1-4-07100-1135	Supplies/Services - Parks & Beaches	4,000	4,337	4,200	200	4.76
1-4-07100-1170	Insurance - Parks & Beaches	2,500	2,716	2,800	300	10.71
1-4-07100-2002	Hydro - Parks & Beaches	700	1,421	1,500	800	53.33
1-4-07100-2003	Maintenance Supplies - Parks & Beaches	1,500	632	1,500	0	0.00
1-4-07100-2004	Maintenance Repairs - Parks & Beaches	2,000	1,360	1,500	-500	-33.33
1-4-07100-2007	Grounds Maintenance - Parks & Beaches	1,500	2,308	1,500	0	0.00
<b>Total Expenditure</b>		<b>12,200</b>	<b>12,774</b>	<b>13,000</b>	<b>800</b>	
<b>Parks &amp; Beaches (Surplus)/Deficit</b>		<b>12,200</b>	<b>12,774</b>	<b>13,000</b>	<b>-800</b>	
<b>Report Total --&gt;</b>		<b>143,942</b>	<b>121,813</b>	<b>150,991</b>	<b>-7,049</b>	

Draft



From Category: 7000 To Category: 7400

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Swim Program</b>						
1-3-07200-0431	Ontario Specific Grants - Parks & Rec Sw	-2,500	0	0	2,500	0.00
1-3-07200-0565	Swim Program Registration Fees	-6,000	-5,299	-5,300	700	-13.21
	Total Revenue	-8,500	-5,299	-5,300	-3,200	
1-4-07200-1000	Salaries Full Time - Swim	500	139	300	-200	-66.67
1-4-07200-1001	Salaries Part Time - Swim	11,071	13,078	12,155	1,084	8.92
1-4-07200-1002	Wages Overtime - Swim	750	1,307	1,000	250	25.00
1-4-07200-1120	Payroll Overhead Burden - Swim	1,266	1,521	1,323	57	4.31
1-4-07200-1135	Supplies/Services - Swim	800	538	750	-50	-6.67
	Total Expenditure	14,387	16,583	15,528	1,141	
	Swim Program (Surplus)/Deficit	5,887	11,284	10,228	-4,341	
<b>Report Total --&gt;</b>		<b>149,829</b>	<b>133,097</b>	<b>161,219</b>	<b>-11,390</b>	

Draft



From Category: 7000 To Category: 7400

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018	2018	2019	Variance	Var %	
		FINAL BUDGET	ACTUAL VALUES	FINAL BUDGET			
<b>General Operating Fund</b>							
<b>Revenue</b>							
<b>Waubamik Community Hall</b>							
1-3-07300-0570	Waubamik Hall Rental	-3,700	-2,446	-2,500	1,200	-48.00	
	Total Revenue	-3,700	-2,446	-2,500	-1,200		
1-4-07300-1131	Telephone - Waubamik Hall	600	562	600	0	0.00	
1-4-07300-1135	Supplies/Services - Waubamik Hall	250	0	250	0	0.00	
1-4-07300-2000	Heating - Waubamik Hall	2,400	2,630	2,400	0	0.00	
1-4-07300-2001	Water/Wastewater - Waubamik Hall	2,200	2,271	2,200	0	0.00	
1-4-07300-2002	Hydro - Waubamik Hall	1,800	1,802	1,800	0	0.00	
1-4-07300-2003	Maintenance & Supplies - Waubamik Hall	100	433	500	400	80.00	
1-4-07300-2004	Maintenance Repairs - Waubamik Hall	2,500	1,737	2,000	-500	-25.00	
	Total Expenditure	9,850	9,435	9,750	-100		
	Waubamik Community Hall (Surplus)/Deficit	6,150	6,989	7,250	-1,100		
<b>Report Total --&gt;</b>		<b>155,979</b>	<b>140,086</b>	<b>168,469</b>	<b>-12,490</b>		



From Category: 7000 To Category: 7400

Account Code: ?-?-?????-????? To : ?-?-?????-?????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>McDougall Recreation Complex</b>						
1-3-07400-0464	MRC - Other Revenues	-250	-116	-250	0	0.00
1-3-07400-0465	MRC Rental Income	0	-427	-500	-500	100.00
	Total Revenue	-250	-543	-750	500	
1-4-07400-1000	Salaries Full Time - Rec. Complex	12,192	8,708	12,460	268	2.15
1-4-07400-1001	Salaries Part Time - Rec. Complex	8,750	4,238	6,500	-2,250	-34.62
1-4-07400-1002	Wages Overtime - Rec. Complex	1,700	1,598	1,700	0	0.00
1-4-07400-1003	Wages Vacation - Rec. Complex	100	0	0	-100	0.00
1-4-07400-1120	Payroll Overhead Burden - Rec. Complex	2,394	2,064	2,048	-346	-16.89
1-4-07400-1121	OMERS - Rec. Complex	1,097	1,055	1,121	24	2.14
1-4-07400-1122	Employee Benefits - Rec. Complex	0	1,277	1,719	1,719	100.00
1-4-07400-1131	Telephone - Rec. Complex	900	939	950	50	5.26
1-4-07400-1170	Insurance - Rec. Complex	4,000	4,652	4,700	700	14.89
1-4-07400-1183	Miscellaneous - Rec. Complex	400	149	400	0	0.00
1-4-07400-2001	Water/Wastewater - Rec. Complex	809	809	825	16	1.94
1-4-07400-2002	Hydro - Rec. Complex	12,000	11,624	12,000	0	0.00
1-4-07400-2003	Maintenance Supplies - Rec. Complex	1,000	596	1,000	0	0.00
1-4-07400-2004	Maintenance Repairs - Rec. Complex	2,500	2,147	2,500	0	0.00
1-4-07400-2005	Equipment & Repairs - Rec. Complex	1,000	874	1,000	0	0.00
	Total Expenditure	48,842	40,730	48,923	81	
<b>McDougall Recreation Complex (Surplus)/Deficit</b>						
		48,592	40,187	48,173	419	
<b>Report Total --&gt;</b>		<b>204,571</b>	<b>180,273</b>	<b>216,642</b>	<b>-12,071</b>	



From Category: 7500 To Category: 8500

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Museum</b>						
1-4-07500-2040	Museum	10,648	10,648	10,883	235	2.16
	Total Expenditure	10,648	10,648	10,883	235	
	Museum (Surplus)/Deficit	10,648	10,648	10,883	-235	

Draft



From Category: 7500 To Category: 8500

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Library Services</b>						
1-3-07600-0431	Ontario Specific Grants - Library	-7,349	-7,349	-7,350	-1	0.01
	Total Revenue	-7,349	-7,349	-7,350	1	
1-4-07600-2040	Library Services	45,864	45,864	47,019	1,155	2.46
	Total Expenditure	45,864	45,864	47,019	1,155	
	Library Services (Surplus)/Deficit	38,515	38,515	39,669	-1,154	

Draft



From Category: 7500 To Category: 8500

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Planning Department</b>						
1-4-08000-1175	Professional Fees Legal - Planning	10,000	7,772	10,000	0	0.00
1-4-08000-2250	Contracted Services - Planning	5,000	30	10,000	5,000	50.00
Total Expenditure		15,000	7,802	20,000	5,000	
Planning Department (Surplus)/Deficit		15,000	7,802	20,000	-5,000	

Draft



From Category: 7500 To Category: 8500

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>West Parry Sound Geography Network</b>						
1-4-08050-2040	West Parry Sound Geography Network	15,000	11,500	11,500	-3,500	-30.43
	Total Expenditure	15,000	11,500	11,500	-3,500	
	West Parry Sound Geography Network (Surplus)/Deficit	15,000	11,500	11,500	3,500	

Draft



From Category: 7500 To Category: 8500

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Committee of Adj/Property Standards</b>						
1-4-08100-1116	Special Meetings - Committees	800	1,106	1,000	200	20.00
	Total Expenditure	800	1,106	1,000	200	
	Committee of Adj/Property Standards (Surplus)/Deficit	800	1,106	1,000	-200	

Draft



From Category: 7500 To Category: 8500

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Industrial Park Board</b>						
1-4-08200-2040	Industrial Park Board	14,092	13,970	14,280	188	1.32
	Total Expenditure	14,092	13,970	14,280	188	
	Industrial Park Board (Surplus)/Deficit	14,092	13,970	14,280	-188	

Draft



From Category: 7500 To Category: 8500

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Planning Board</b>						
1-4-08250-2040	Planning Board	7,000	7,000	7,000	0	0.00
	Total Expenditure	7,000	7,000	7,000	0	
	Planning Board (Surplus)/Deficit	7,000	7,000	7,000	0	

Draft



From Category: 7500 To Category: 8500

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Revenue</b>						
<b>Economic Development</b>						
1-4-08300-2040	Economic Development	10,000	6,250	9,000	-1,000	-11.11
	Total Expenditure	10,000	6,250	9,000	-1,000	
	Economic Development (Surplus)/Deficit	10,000	6,250	9,000	1,000	

Draft



From Category: 7500 To Category: 8500

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2018 FINAL BUDGET	2018 ACTUAL VALUES	2019 FINAL BUDGET	Variance	Var %
<b>General Operating Fund</b>						
<b>Expenditure</b>						
<b>Business Development Centre</b>						
1-4-08500-2040	Business Development Centre	3,000	3,000	3,000	0	0.00
	Total Expenditure	3,000	3,000	3,000	0	
	Business Development Centre (Surplus)/Deficit	3,000	3,000	3,000	0	

Draft



From Category: 90000 To Category: 97000

Account Code: ?-?-?????-???? To : ?-?-?????-????

2019  
FINAL  
BUDGET**General Operating Fund****Revenue****Capital Works - General Government****Revenue**

1-3-90000-0431	Ontario Specific Grants -	-20,000
1-3-90000-0575	Transfer From Reserves -	-20,000

Total Revenue -40,000

**Expenditure**

1-4-90000-9000	Capital Works - Office Ext Reno	1500€	40,000
		Total Expenditure	40,000

Capital Works - General Government (Surplus)/Deficit 0

Draft



From Category: 90000 To Category: 97000

Account Code: ?-?-?????-???? To : ?-?-?????-????

2019  
FINAL  
BUDGET**General Operating Fund****Revenue****Capital Works - Fire****Revenue**

1-3-91000-0575	Transfer From Reserves -	-30,000
	Total Revenue	-30,000

**Expenditure**

1-4-91000-9000	Capital Works - RIT Rescue Pack	5012	3,500
1-4-91000-9000	Capital Works - Turnout Gear x5	5014	8,000
1-4-91000-9000	Capital Works - Digital Radios	5016	8,000
1-4-91000-9000	Capital Works - Digital Repeater	5017	4,000
1-4-91000-9000	Capital Works - IRDC Rescue Cr	5018	6,500

Total Expenditure	30,000
-------------------	--------

Capital Works - Fire (Surplus)/Deficit	0
--	---

Draft



From Category: 90000 To Category: 97000

Account Code: ?-?-?????-???? To : ?-?-?????-????

2019  
FINAL  
BUDGET**General Operating Fund****Revenue****Capital Works - Transportation****Revenue**

1-3-93000-0431	Ontario Specific Grants -	-473,063
1-3-93000-0436	Federal Specific Grants -	-163,937
1-3-93000-0575	Transfer From Reserves -	-288,000

Total Revenue -925,000

**Expenditure**

1-4-93000-9000	Capital Works - McD Rd Culvert	9004	65,000
1-4-93000-9000	Capital Works - Peninsula Shores	9015	200,000
1-4-93000-9000	Capital Works - Big Ben Rd	9018	110,000
1-4-93000-9000	Capital Works - Tandem Plow #1	9020	275,000
1-4-93000-9000	Capital Works - Tandem Plow #2	9021	275,000

Total Expenditure 925,000

Capital Works - Transportation (Surplus)/Deficit 0

Draft



From Category: 90000 To Category: 97000

Account Code: ?-?-?????-???? To : ?-?-?????-????

2019  
FINAL  
BUDGET**General Operating Fund****Revenue****Capital Works - Water System****Revenue**

1-3-94000-0431	Ontario Specific Grants - '	-30,545
1-3-94000-0436	Federal Specific Grants - '	-61,089
1-3-94000-0575	Transfer From Reserves -	-34,548

Total Revenue -126,182

**Expenditure**

1-4-94000-9000	Capital Works - Nobel Looping	1100€	126,182
	Total Expenditure		126,182

Capital Works - Water System (Surplus)/Deficit 0

Draft



From Category: 90000 To Category: 97000

Account Code: ?-?-?????-???? To : ?-?-?????-????

2019  
FINAL  
BUDGET**General Operating Fund****Revenue****Capital Works - Landfill****Revenue**

1-3-96000-0575	Transfer From Reserves -	-350,000
----------------	--------------------------	----------

	Total Revenue	-350,000
--	---------------	----------

**Expenditure**

1-4-96000-9000	Capital Works - Landfill Shop	1300f	350,000
----------------	-------------------------------	-------	---------

	Total Expenditure	350,000
--	-------------------	---------

	Capital Works - Landfill (Surplus)/Deficit	0
--	--	---

Draft



From Category: 90000 To Category: 97000

Account Code: ?-?-?????-???? To : ?-?-?????-????

2019  
FINAL  
BUDGET**General Operating Fund****Revenue****Capital Works - Parks & Recreation****Revenue**

1-3-97000-0431	Ontario Specific Grants - I	-142,000
1-3-97000-0575	Transfer From Reserves -	-66,000

Total Revenue -208,000

**Expenditure**

1-4-97000-9000	Capital Works - Park & Bldg Signage	7006	12,000
1-4-97000-9000	Capital Works - Geo Hunt Pave Pkg	7019	40,000
1-4-97000-9000	Capital Works - Nobel Beach Exp.	7020	10,000
1-4-97000-9000	Capital Works - Nobel Church	7021	50,000
1-4-97000-9000	Capital Works - Parks Guardrails	7022	14,000
1-4-97000-9000	Capital Works - MRC Lighting	7023	5,000
1-4-97000-9000	Capital Works - Rafts & Docks	7024	9,500
1-4-97000-9000	Capital Works - MRC Snow Screen	7025	7,500
1-4-97000-9000	Capital Works - Paint Storage Bldg	7026	3,000
1-4-97000-9000	Capital Works - Parks Truck Sander	7027	6,000
1-4-97000-9000	Capital Works - Wellness Ctr. Study	7028	36,000
1-4-97000-9000	Capital Works - Geo Hunt Lighting	7029	15,000

Total Expenditure 208,000

Capital Works - Parks &amp; Recreation (Surplus)/Deficit 0

MUNICIPALITY OF McDougall  
Budget Report by Cost Center



GL5260  
Date : Mar 05, 2019

Page : 88  
Time : 8:07 am

Account Code : ?-?-?????-????

To : ?-?-?????-????

Function Type : All

**General Operating Fund**

**1001 - Engine 1 - 1993 Freightliner F**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
--	----------------------	----------------------	----------------------

**Expenditure**

Vehicles - Fire	750	0	0
Total Expenditure	750	0	0
<b>Surplus/Deficit</b>	<b>750</b>	<b>0</b>	<b>0</b>

**General Operating Fund**

**1002 - Engine 2 - 2012 Pierce Interna**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
--	----------------------	----------------------	----------------------

**Expenditure**

Vehicles - Fire	3,500	9,944	4,000
Total Expenditure	3,500	9,944	4,000
<b>Surplus/Deficit</b>	<b>3,500</b>	<b>9,944</b>	<b>4,000</b>

**General Operating Fund**

**1003 - Pumper - 2017 Freightliner**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
--	----------------------	----------------------	----------------------

**Expenditure**

Vehicles - Fire	2,000	1,996	2,500
Total Expenditure	2,000	1,996	2,500
<b>Surplus/Deficit</b>	<b>2,000</b>	<b>1,996</b>	<b>2,500</b>

**General Operating Fund**

**1021 - Tanker 1 - 2008 Freightliner M**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
--	----------------------	----------------------	----------------------

**Expenditure**

Vehicles - Fire	2,800	2,288	5,600
Total Expenditure	2,800	2,288	5,600
<b>Surplus/Deficit</b>	<b>2,800</b>	<b>2,288</b>	<b>5,600</b>

**General Operating Fund**

**1022 - Tanker 2 - 2002 Freightliner F**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
--	----------------------	----------------------	----------------------

**Expenditure**

Vehicles - Fire	4,500	2,035	4,500
Total Expenditure	4,500	2,035	4,500

MUNICIPALITY OF MCDougall  
Budget Report by Cost Center



GL5260  
Date : Mar 05, 2019

Page : 89  
Time : 8:07 am

Account Code : ?-?-?????-????

To : ?-?-?????-????

Function Type : All

**General Operating Fund**  
**1022 - Tanker 2 - 2002 Freightliner F**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Surplus/Deficit	4,500	2,035	4,500
-----------------	-------	-------	-------

**General Operating Fund**  
**1031 - Rescue 1 - 1999 Freightliner F**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Vehicles - Fire	2,500	2,104	5,200
Total Expenditure	2,500	2,104	5,200
<b>Surplus/Deficit</b>	<b>2,500</b>	<b>2,104</b>	<b>5,200</b>

**General Operating Fund**  
**1032 - Rescue 2 - 2004 Ford F450 4x4**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Vehicles - Fire	3,000	2,164	3,500
Total Expenditure	3,000	2,164	3,500
<b>Surplus/Deficit</b>	<b>3,000</b>	<b>2,164</b>	<b>3,500</b>

**General Operating Fund**  
**1041 - Squad 4 - 2007 Chev 4 x 4 Crew**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Vehicles - Fire	3,000	3,141	2,500
Total Expenditure	3,000	3,141	2,500
<b>Surplus/Deficit</b>	<b>3,000</b>	<b>3,141</b>	<b>2,500</b>

**General Operating Fund**  
**1051 - Boat - 1998 Lowe Jon Boat**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Vehicles - Fire	200	312	250
Total Expenditure	200	312	250
<b>Surplus/Deficit</b>	<b>200</b>	<b>312</b>	<b>250</b>

MUNICIPALITY OF MCDOUGALL  
Budget Report by Cost Center



GL5260  
Date : Mar 05, 2019

Page : 90  
Time : 8:07 am

Account Code : ?-?-?????-????

To : ?-?-?????-????

Function Type : All

**General Operating Fund**  
**1061 - ATV - 2005 John Deere Buck EX**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
--	----------------------	----------------------	----------------------

Expenditure

Vehicles - Fire	500	15	500
Total Expenditure	500	15	500
<b>Surplus/Deficit</b>	<b>500</b>	<b>15</b>	<b>500</b>

**General Operating Fund**  
**1062 - ATV - 2013 Polaris 550 X2**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
--	----------------------	----------------------	----------------------

Expenditure

Vehicles - Fire	200	26	200
Total Expenditure	200	26	200
<b>Surplus/Deficit</b>	<b>200</b>	<b>26</b>	<b>200</b>

**General Operating Fund**  
**1081 - Trailer 1 - 1996 Snowmobile Tr**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
--	----------------------	----------------------	----------------------

Expenditure

Vehicles - Fire	100	0	100
Total Expenditure	100	0	100
<b>Surplus/Deficit</b>	<b>100</b>	<b>0</b>	<b>100</b>

**General Operating Fund**  
**1082 - Trailer 2 - 1998 Ezlo Boat Tra**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
--	----------------------	----------------------	----------------------

Expenditure

Vehicles - Fire	100	29	250
Total Expenditure	100	29	250
<b>Surplus/Deficit</b>	<b>100</b>	<b>29</b>	<b>250</b>

**General Operating Fund**  
**1083 - Trailer 3 - 2007 Command Rehab**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
--	----------------------	----------------------	----------------------

Expenditure

Vehicles - Fire	750	606	750
Total Expenditure	750	606	750



Account Code : ?-?-?????-????

To : ?-?-?????-????

Function Type : All

**General Operating Fund**  
**1083 - Trailer 3 - 2007 Command Rehab**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Surplus/Deficit	750	606	750
-----------------	-----	-----	-----

**General Operating Fund**  
**1201 - #62 2016 GMC Equinox**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Vehicles - Building	0	933	0
Fuel - Building	1,500	1,208	1,500
Total Expenditure	1,500	2,141	1,500
<b>Surplus/Deficit</b>	<b>1,500</b>	<b>2,141</b>	<b>1,500</b>

**General Operating Fund**  
**1402 - #49 - 2006 Sterling Plow Truck**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	5,000	5,310	10,000
Total Expenditure	5,000	5,310	10,000
<b>Surplus/Deficit</b>	<b>5,000</b>	<b>5,310</b>	<b>10,000</b>

**General Operating Fund**  
**1403 - #52 - 2010 International Plow**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	15,000	39,245	8,000
Total Expenditure	15,000	39,245	8,000
<b>Surplus/Deficit</b>	<b>15,000</b>	<b>39,245</b>	<b>8,000</b>

**General Operating Fund**  
**1404 - #55 - 2012 International Plow**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	15,000	41,910	8,000
Total Expenditure	15,000	41,910	8,000
<b>Surplus/Deficit</b>	<b>15,000</b>	<b>41,910</b>	<b>8,000</b>



Account Code : ?-?-?????-????

To : ?-?-?????-????

Function Type : All

**General Operating Fund**  
**1405 - #59 - 2014 Freightliner Plow T**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
--	----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	15,000	9,913	15,550
Total Expenditure	15,000	9,913	15,550
<b>Surplus/Deficit</b>	<b>15,000</b>	<b>9,913</b>	<b>15,550</b>

**General Operating Fund**  
**1406 - #63 - 2016 Freightliner Plow T**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
--	----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	6,000	7,334	9,550
Total Expenditure	6,000	7,334	9,550
<b>Surplus/Deficit</b>	<b>6,000</b>	<b>7,334</b>	<b>9,550</b>

**General Operating Fund**  
**1450 - #51 - 2007 Chev.Pick-Up**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
--	----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	2,000	839	2,000
Total Expenditure	2,000	839	2,000
<b>Surplus/Deficit</b>	<b>2,000</b>	<b>839</b>	<b>2,000</b>

**General Operating Fund**  
**1451 - #56 - 2013 Chev Pick-Up**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
--	----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	6,000	8,989	6,000
Total Expenditure	6,000	8,989	6,000
<b>Surplus/Deficit</b>	<b>6,000</b>	<b>8,989</b>	<b>6,000</b>

**General Operating Fund**  
**1452 - #57 - 2013 Dodge Truck**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
--	----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	8,000	18,765	12,000
Total Expenditure	8,000	18,765	12,000

MUNICIPALITY OF McDougall  
Budget Report by Cost Center



GL5260  
Date : Mar 05, 2019

Page : 93  
Time : 8:07 am

Account Code : ?-?-?????-????

To : ?-?-?????-????

Function Type : All

**General Operating Fund**  
**1452 - #57 - 2013 Dodge Truck**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Surplus/Deficit	8,000	18,765	12,000
-----------------	-------	--------	--------

**General Operating Fund**  
**1453 - #61 - 2015 Chev Double Cab Pic**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	1,000	48	1,000
Total Expenditure	1,000	48	1,000
<b>Surplus/Deficit</b>	<b>1,000</b>	<b>48</b>	<b>1,000</b>

**General Operating Fund**  
**1475 - #16 - Steam Jenny**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	500	104	500
Total Expenditure	500	104	500
<b>Surplus/Deficit</b>	<b>500</b>	<b>104</b>	<b>500</b>

**General Operating Fund**  
**1476 - #17 - Bandit Chipper**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	500	209	0
Total Expenditure	500	209	0
<b>Surplus/Deficit</b>	<b>500</b>	<b>209</b>	<b>0</b>

**General Operating Fund**  
**1477 - #19 - 1986 Case International**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	1,000	215	800
Total Expenditure	1,000	215	800
<b>Surplus/Deficit</b>	<b>1,000</b>	<b>215</b>	<b>800</b>

MUNICIPALITY OF McDougall  
Budget Report by Cost Center



GL5260  
Date : Mar 05, 2019

Page : 94  
Time : 8:07 am

Account Code : ?-?-?????-????

To : ?-?-?????-????

Function Type : All

**General Operating Fund**  
**1478 - #37 - 1997 Champion Grader**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	12,000	28,053	12,000
Total Expenditure	12,000	28,053	12,000
<b>Surplus/Deficit</b>	<b>12,000</b>	<b>28,053</b>	<b>12,000</b>

**General Operating Fund**  
**1480 - Float**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	1,200	3,464	1,500
Total Expenditure	1,200	3,464	1,500
<b>Surplus/Deficit</b>	<b>1,200</b>	<b>3,464</b>	<b>1,500</b>

**General Operating Fund**  
**1481 - #53 - 2010 Backhoe**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	1,000	3,860	0
Total Expenditure	1,000	3,860	0
<b>Surplus/Deficit</b>	<b>1,000</b>	<b>3,860</b>	<b>0</b>

**General Operating Fund**  
**1482 - Durapatcher**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	1,500	417	8,000
Materials & Supplies - Vehicles & Equipm	10,000	0	5,000
Total Expenditure	11,500	417	13,000
<b>Surplus/Deficit</b>	<b>11,500</b>	<b>417</b>	<b>13,000</b>

**General Operating Fund**  
**1483 - #60 - 2014 JD Excavator**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	9,000	19,533	9,000
Total Expenditure	9,000	19,533	9,000

MUNICIPALITY OF McDougall  
Budget Report by Cost Center



GL5260  
Date : Mar 05, 2019

Page : 95  
Time : 8:07 am

Account Code : ?-?-?????-????

To : ?-?-?????-????

Function Type : All

**General Operating Fund**  
**1483 - #60 - 2014 JD Excavator**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

<b>Surplus/Deficit</b>	<b>9,000</b>	<b>19,533</b>	<b>9,000</b>
------------------------	--------------	---------------	--------------

**General Operating Fund**  
**1484 - #64 - Amaco Cold Mix Recycler**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

**Expenditure**

Maintenance Costs/Parts - Vehicles & Equ	1,500	8,190	2,000
Total Expenditure	1,500	8,190	2,000
<b>Surplus/Deficit</b>	<b>1,500</b>	<b>8,190</b>	<b>2,000</b>

**General Operating Fund**  
**1601 - #58 2014 GMC 2500 HD Truck**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

**Expenditure**

Vehicles - Fire	0	32	0
Maintenance Costs/Parts - Water	3,000	1,831	3,000
Total Expenditure	3,000	1,863	3,000
<b>Surplus/Deficit</b>	<b>3,000</b>	<b>1,863</b>	<b>3,000</b>

**General Operating Fund**  
**1651 - #54 2012 Chev**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

**Expenditure**

Maintenance Costs/Parts - Vehicles & Equ	0	49	0
Vehicles - Landfill	5,000	3,843	5,000
Motor Oil/Grease - Landfill	0	340	0
Maintenance Costs/Parts - Vehicles	1,000	1,384	0
Total Expenditure	6,000	5,616	5,000
<b>Surplus/Deficit</b>	<b>6,000</b>	<b>5,616</b>	<b>5,000</b>

**General Operating Fund**  
**1675 - #07 - 2006 John Deere Gator**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

**Expenditure**

Motor Oil/Grease - Landfill	0	51	0
Maintenance Costs/Parts - Vehicles	2,000	61	2,500
Total Expenditure	2,000	113	2,500

MUNICIPALITY OF McDougall  
Budget Report by Cost Center



GL5260  
Date : Mar 05, 2019

Page : 96  
Time : 8:07 am

Account Code : ?-?-?????-????

To : ?-?-?????-????

Function Type : All

**General Operating Fund**  
**1675 - #07 - 2006 John Deere Gator**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

<b>Surplus/Deficit</b>	<b>2,000</b>	<b>113</b>	<b>2,500</b>
------------------------	--------------	------------	--------------

**General Operating Fund**  
**1676 - #02 - Landfill Compactor**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Vehicles - Landfill	0	250	0
Maintenance Costs/Parts - Vehicles	4,000	16,679	14,000
Total Expenditure	4,000	16,929	14,000
<b>Surplus/Deficit</b>	<b>4,000</b>	<b>16,929</b>	<b>14,000</b>

**General Operating Fund**  
**1677 - 2000 Cat Dozer**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	0	588	0
Vehicles - Landfill	0	193	0
Motor Oil/Grease - Landfill	0	144	0
Maintenance Costs/Parts - Vehicles	1,500	1,860	1,500
Total Expenditure	1,500	2,785	1,500
<b>Surplus/Deficit</b>	<b>1,500</b>	<b>2,785</b>	<b>1,500</b>

**General Operating Fund**  
**1678 - John Deere Loader724K**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles & Equ	0	775	0
Vehicles - Landfill	0	366	0
Motor Oil/Grease - Landfill	0	144	0
Maintenance Costs/Parts - Vehicles	5,000	14,025	8,500
Total Expenditure	5,000	15,310	8,500
<b>Surplus/Deficit</b>	<b>5,000</b>	<b>15,310</b>	<b>8,500</b>

**General Operating Fund**  
**1680 - Landfill - Garbage Compactor/B**

2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Vehicles	0	600	600
------------------------------------	---	-----	-----



Account Code : ?-?-?????-????

To : ?-?-?????-????

Function Type : All

**General Operating Fund**  
**1680 - Landfill - Garbage Compactor/B**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
Total Expenditure	0	600	600
<b>Surplus/Deficit</b>	<b>0</b>	<b>600</b>	<b>600</b>

**General Operating Fund**  
**1681 - John Deere Lawn Tractor**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
Expenditure			
Maintenance Costs/Parts - Vehicles	0	3,194	600
<b>Surplus/Deficit</b>	<b>0</b>	<b>3,194</b>	<b>600</b>

**General Operating Fund**  
**1702 - #PR2017 Chev 2500**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
Expenditure			
Maintenance Costs/Parts - Parks & Rec	2,500	1,654	2,500
<b>Surplus/Deficit</b>	<b>2,500</b>	<b>1,654</b>	<b>2,500</b>

**General Operating Fund**  
**1725 - 3 1/2 Ton Dump Trailer**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
Expenditure			
Maintenance Costs/Parts - Parks & Rec	1,200	1,573	1,200
<b>Surplus/Deficit</b>	<b>1,200</b>	<b>1,573</b>	<b>1,200</b>

**General Operating Fund**  
**1726 - Mowers/Equipment/Tools**

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
Expenditure			
Vehicles - Fire	0	128	0
Maintenance Costs/Parts - Parks & Rec	2,000	168	775
<b>Surplus/Deficit</b>	<b>2,000</b>	<b>296</b>	<b>775</b>



Account Code : ?-?-?????-????

To : ?-?-?????-????

Function Type : All

General Operating Fund  
1727 - Ice Resurfacer

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
--	----------------------	----------------------	----------------------

Expenditure

Maintenance Costs/Parts - Parks & Rec	1,200	1,589	1,200
Materials & Supplies - Parks & Rec	0	12	0
Total Expenditure	1,200	1,601	1,200
<b>Surplus/Deficit</b>	<b>1,200</b>	<b>1,601</b>	<b>1,200</b>

Draft

MUNICIPALITY OF MCDOUGALL  
Budget Report by Cost Center

GL5260  
Date : Mar 05, 2019

Page : 99  
Time : 8:07 am



Account Code : ?-?-?????-????

To : ?-?-?????-????

Function Type : All

	2018 FINAL BUDGET	2018 ACTUAL VALUE	2019 FINAL BUDGET
Summary Total Revenues	0	0	0
Summary Total Expenses	0	0	0
Summary Surplus/Deficit	165,000	274,732	183,625

Draft



Municipality of McDougall  
2018 Capital Expenditures

<b>Expenditures</b>		<b>2018 Actual</b>	<b>2018 Budget</b>	<b>Variance /Budget</b>	<b>Percentage Spent</b>
<b><u>Protection</u></b>	SCBA Bottles	-	8,000	8,000	0%
	RIT Rescue Packs	-	2,850	-	0%
	Station 1 - Room Repairs	4,104	4,250	146	97%
	Turnout Gear x 7	8,019	6,750	1,269	119%
<b><u>Building</u></b>	Printer/Scanner	14,035	15,000	965	94%
<b><u>Recreation &amp; Culture</u></b>	Picnic Tables	2,278	6,500	4,222	35%
	Front Loader Attachment	4,512	2,650	-	170%
	MRC Storage Room	-	1,500	1,500	0%
	Plow for Parks Truck	8,967	9,000	33	100%
	Nobel Beach - Play Structure	37,888	25,000	-	152%
	Nine Mile Picnic Shelter	44,718	35,750	-	125%
	George Hunt Parking Lot	34,810	22,000	-	158%
	Main Street Revitalization	53,578	-	-	53,578
	McDougall Culvert	-	65,000	65,000	0%
<b><u>Transportation Services</u></b>	Limberts Road	218,298	220,000	1,702	99%
	Lorimer Lake Road	1,134,995	1,201,150	66,155	94%
	Miller Drive	43,594	50,000	6,406	87%
	Backhoe	104,103	130,000	25,897	80%
	Sand Dome Roof	38,073	55,000	16,927	69%
	Big Ben Road	50,000	50,000	-	100%
	Water System Looping	-	126,182	126,182	0%
	Sewer line maintenance	11,409	9,925	-	115%
	Transfer Station Building	22,882	5,000	-	458%
<b><u>General Government</u></b>	Asset Mgmt. Software	10,000	25,000	15,000	40%
	Website Upgrde	15,000	15,000	-	100%
	Office A/C	6,260	20,000	13,740	31%
<b>Total Capital Expenditures</b>		<b>1,867,523</b>	<b>2,111,507</b>	<b>243,984</b>	<b>88%</b>



## Municipality of McDougall Analysis - Projected Reserve Activity 2019 Budget

		Opening Balance 1-Jan-19	Projected Transfers In	Projected Transfers Out	Closing 31-Dec-19
Working Capital Reserve	1-2-00260-0300	-710,394			- 710,394
General Government Reserve	1-2-00260-0305	-185,634		35,500	- 150,134
Election Reserve	1-2-00260-0306	-4,236	- 4,000		- 8,236
Legal Reserve	1-2-00260-0307	-38,023			- 38,023
Fire Equipment Reserve	1-2-00260-0310	-25,867	- 15,000	30,000	- 10,867
Building Dept Reserve	1-2-00260-0311	-32,667			- 32,667
Transportation Equipment Reserve	1-2-00260-0315	-154,000		89,000	- 65,000
Transportation Roads Reserve	1-2-00260-0316	-392,677	- 195,714	134,000	- 454,391
Bridge Reserve	1-2-00260-0317	-65,000		65,000	- 0
Parks & Recreation Reserve	1-2-00260-0320	-100,377		66,000	- 34,377
Waubamik Hall Reserve	1-2-00260-0321	-16,253			- 16,253
Water Reserve	1-2-00260-0330	-683,431	- 2,444	34,548	- 651,327
Sewer Reserve	1-2-00260-0331	-62,172			- 62,172
Landfill Closure Reserve	1-2-00260-0332	<u>-1,600,103</u>	<u>- 100,000</u>	<u>350,000</u>	<u>- 1,350,103</u>
		<b><u>-4,070,833</u></b>	<b><u>-317,158</u></b>	<b><u>804,048</u></b>	<b><u>-3,583,943</u></b>

\* Opening balance does not yet include a 2018 year end deficit or surplus



## Municipality of McDougall Analysis - Community Grants 2019 Budget

<b>Payor/Vendor</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
The Rach Fund	300.00	300.00	300.00
Royal Canadian Legion - Wreaths	225.00	225.00	225.00
WPSHC - Doctor Recruitment	5,000.00	5,000.00	5,000.00
Norm Miller Golf	1,000.00		
Festival of the Sound	1,300.00	1,300.00	1,450.00
FONOM		1,000.00	-
Nobel School Breakfast Club			500.00
McDougall School Breakfast Club			500.00
Miscellaneous	1,000.00	1,175.00	1,025.00
<b>Total Community Grants</b>	<b>8,825.00</b>	<b>9,000.00</b>	<b>9,000.00</b>