



FINAL BUDGET

2017

February 17, 2017

INTRODUCTION

The Municipal Act requires local municipalities to prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality. Municipalities must adopt a balanced budget.

The budget is developed to maintain service levels established by Council. The budget itself is developed utilizing an intricate forecasting model. Various financial tools are used to increase accuracy, including the utilization of extensive historical data, trend identification, various costing methods and industry specific comparators.

The budget serves many purposes for the municipality. It provides a financial framework within which municipal departments conduct their operations and determines capital project selection and implementation. Amounts included within the budget are utilized to track financial variances against actual results throughout the fiscal year for accountability.

The budget determines the amount of revenue that is required to cover budgeted expenditures for the year. Property tax rates are established to generate the tax revenue portion of the approved budget.

BUDGET PROCESS TO DATE

The process was executed as follows:

1. The Senior Management Team of the municipality developed the contents of the budget to reflect service level continuity and sustainable asset management, consistent with the strategic direction provided by Council.
 - Combined operating & capital levy increase is presented to COW at 9.84% - \$8.60 / \$100,000 of residential CVA. (4.84% operating levy plus 5.00% capital levy)
 - Provides for the implementation of some objectives contained in the 2015-2018 Strategic Plan as well as other programs, projects and initiatives.
 - Council asked Staff to present a 0% increase scenario – Staff has not presented this; however, Staff has recommended reducing 2017 budget operating expenditures below 2016 final budget operating expenditures. Therefore the increase to the 2017 draft budget over the 2016 final budget is due to the following Programs/Projects/Initiatives shown below for Committee/Council consideration (\$96,000 = 1%)

<u>Amount</u>	<u>Service Description</u>	<u>Proportion on 1% of the levy</u>
		\$96,000 = "+/-" 1%
\$250,000	Roads - increase to reserve	2.60%
\$75,000	Clerks - Raymond Tower build and community centre/fire hall Wifi initiatives per Strategic Plan	0.78%
\$12,500	Community Economic Development - Canada 150 celebrations	0.13%
\$30,000	Grants - Canada 150 celebrations recommended by Council prior to 2017 budget introduction	0.31%
\$15,000	Planning - increase to reserve for special projects	0.16%
\$40,000	Library - increase to reserve for replacement of air conditioning units	0.42%
\$90,000	1.55% Union collective labour agreement increase + 2% (non-union) CPI increase	0.94%
\$188,471	Non-union employee step increases + 3 new approved positions	1.96%
\$480,000	5% Dedicated capital levy to roads reserve	5.00%
<u>\$1,180,971</u>		

- When the 2017 budgeted service additions, listed above, are added to the Township's 2016 Final Budget (\$9,573,542), the adjusted 2016 budget equals \$10,754,513. Comparing this with the Township's 2017 Draft Budget of \$10,335,708, the difference equals a reduction in year over year budgeted expenditures.

2016 Final Budget Levy	\$ 9,573,542
Total of 2017 budgeted additions as listed above	<u>\$ 1,180,971</u>
Adjusted 2016 budget including 2017 budgeted additions	\$ 10,754,513
 2017 Final Budget Levy	 \$ 10,335,708
 Difference equals a reduction in 2017 budgeted expenditures over 2016 budgeted expenditures	 <u>\$ (418,805)</u>

2. The Council appointed Budget Review Committee, consisting of four members of the public and three Councilors, met for two days to review the budget, analyze trends, and make suggestions to be considered by Council.

Operating Budget recommendations:

- Committee found that Township Staff had done a good job preparing the 2017 draft operating budget. The total of the committee's recommendations netted to only an additional \$50.00 to the draft operating levy. A list of these recommendations to the operating levy is shown on page 51.
 - Committee agreed with Staff and recommended to implement a dedicated capital levy each year in order to increase annual contributions from the operating budget to reserves. This will assist with creating a solid financial position to support the Township's 10 year Capital Plan
3. Committee of the Whole met on Tuesday, January 17th to discuss the Introduction of the 2017 Draft Operating/Capital Budgets and Township reserve balances.

Operating Budget recommendations:

- COW recommended changes in the Operating Budget resulted in a decrease of \$68,860 which now equates to 9.12% total levy (4.12% operating levy plus 5.00% capital levy), 7.36% tax increase - \$7.85 / \$100,000 CVA
 - A list of recommended operating changes to date can be found on Page 51
 - A list of recommended capital changes to date can be found on Page 59
4. Committee of the Whole met on Thursday, February 2nd to discuss the Public Input Meeting that was held on January 26th

Operating Budget recommendations:

- COW recommended changes in the Operating Budget resulted in a decrease of \$31,683 which now equates to 8.78% total levy (3.78% operating levy plus 5.00% capital levy), 7.01% tax increase - \$7.48 / \$100,000 CVA

- A list of recommended operating changes to date can be found on Page 51

Capital Budget recommendations:

COW recommended changes in the Capital Budget resulted in a decrease of \$53,000

- A list of recommended capital changed to date can be found on Page 59

5. Senior Management Team met on Tuesday, February 7th to find additional operations savings as directed by COW on February 2nd

Operating Budget recommendations:

- Senior Management recommended changes in the Operating Budget resulted in a decrease of \$117,874 which now equates to 7.56% total levy (2.56% operating levy plus 5.00% capital levy), 5.82% tax increase - \$6.21 / \$100,000 CVA
- A list of recommended operating changes to date can be found on Page 51

Capital Budget recommendations:

- Senior Management recommended changes in the Capital Budget resulted in an increase of \$16,500
- A list of recommended capital changed to date can be found on Page 59

6. Council met on Friday, February 17th to discuss the additional recommendations made by Senior Management and to finalize the 2017 budget. The revisions made to the Draft Operating Budget were as follows:

Operating Budget recommendations:

- Increase the Visitor Centre operations to \$16,000
- Sewage program to be retained in Building department, resulting in \$22,000 increase to salary and wages
- Increases above resulted in a final budget levy of 7.96% total levy (2.96% operating levy plus 5.00% capital levy), 6.21% tax increase - \$6.62 / \$100,000 CVA
- A list of recommended operating changes to date can be found on Page 51

BUDGET MATERIALS

The sections within the Budget include:

1. **Operating Budget** – The Operating Budget provides detail about non-tax revenue and expenditures necessary for the day-to-day operation of the Township. Many departments have also made an allocation for funds to be transferred to reserves to fund future requirements. Detailed information about each department is provided within this section.
2. **Capital Investment Program** – The Capital Investment Program represents the buildings, equipment, and other infrastructure costs, along with how those expenditures are to be funded.

3. **Reserve Balances** - Reserves and reserve funds receive annual contributions from the operating budget to assist with creating a solid financial position to support the Township's future capital requirements. Maintaining sufficient balances in Township reserves is a critical component of a municipality's long-term financial plan as it strengthens its long-term financial sustainability, helps to minimize fluctuations in the tax rate and provides funding to sustain infrastructure and service levels.

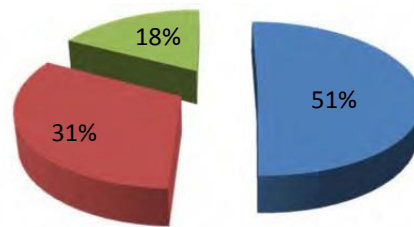
TAXATION

WHERE DID 2016 TAX DOLLARS GO?

The Township of Muskoka Lakes funding requirement continues to be the smallest portion of your total property tax bill (18%). The District Municipality of Muskoka (51%) and the School Boards (31%) retain the larger components of the total amount levied.

The following graph shows how 2016 property taxes were distributed:

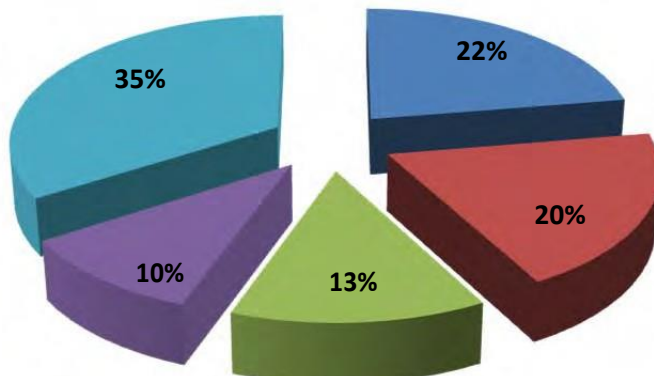
2016 Property Tax Distribution



- District of Muskoka
- School Boards
- Township of Muskoka Lakes

The following graph shows how 18% of every tax dollar that is retained by Muskoka Lakes to fund municipal operations is distributed to Township specific services:

2017 Operating Expenditures

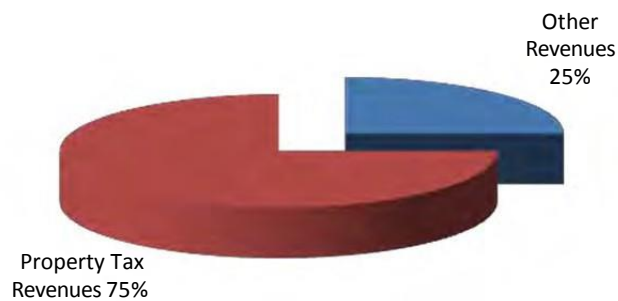


- Administration
- Parks, Recreation, and Culture
- Planning & Development
- Protection & Emergency
- Transportation

THE TOWNSHIP DOESN'T JUST RELY ON PROPERTY TAX REVENUE

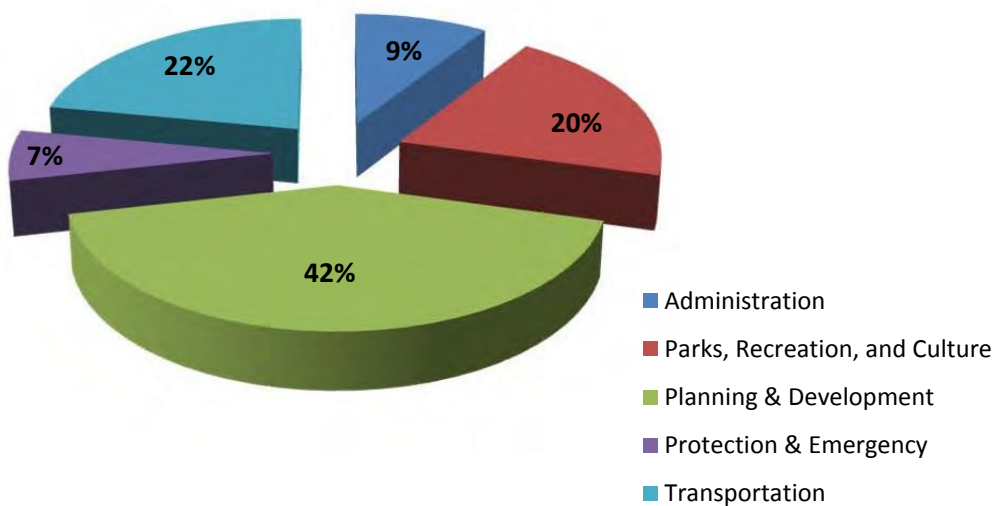
The municipality earns income from a variety of sources aside from property taxes, including licenses, user fees, permits and various forms of cost recovery. Many fees and permits, like charges related to development, are guided by provincial restrictions and are therefore allocated in accordance with the applicable legislation. 25% of the Township's funding comes from Non-Tax revenue. The balance (75%) is from property taxation.

THE TOWNSHIP DOESN'T JUST RELY ON PROPERTY TAX REVENUE



The following chart shows the distribution of the budgeted 2017 non-tax operating revenues by service type:

2017 Non-Tax Operating Revenue



Please refer to the departmental section of the operating budget for a detailed breakdown of all projected non-tax revenues that are expected to be earned by the municipality.

PENALTIES & INTEREST, SUPPLEMENTAL TAXES, AND PAYMENTS-IN-LIEU OF TAXES

The municipality earns additional revenue through penalties and interest on unpaid taxes, supplemental taxes from changes to the assessment roll throughout the tax year, and payments-in-lieu of taxes for properties that are not subject to general taxation.

CAPITAL REVENUES

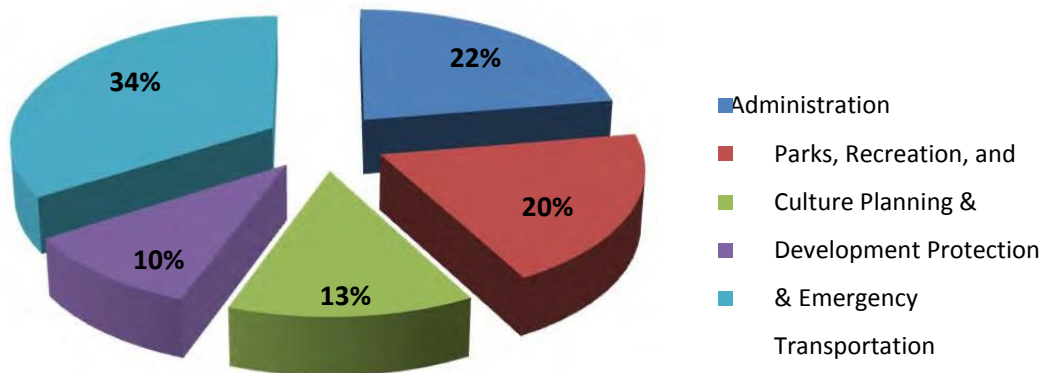
Further to licenses, user fees, permits, and cost recoveries, the municipality receives revenues in the form of grants from other levels of government and various other sources, which are used to fund capital infrastructure projects.

OPERATING EXPENDITURES

Expenditures of the municipality have been carefully reviewed and budgeted in accordance with historical trends, expected activities, and general assumptions formed for 2017.

The following chart shows the distribution of the budgeted 2017 operating expenditures by service type:

2017 Operating Expenditures



Please refer to the departmental section of the operating budget for a detailed breakdown of all projected operating expenditures expected by the municipality.

CAPITAL EXPENDITURE AND RESERVE FUND RECOMMENDATIONS

- Staff recommends an additional 5% dedicated capital levy to be added to discretionary reserves each year. There is a critical need to increase and maintain sufficient balances in the Township's reserves to fund future capital requirements and maintain standard levels.
- The majority of the funding in the 2017 Capital Budget is as follows:
 1. 51.8% Township reserves including Development Charge and Parkland Obligatory reserves.
 2. 48.2% Government funded reserve funds (OMPF, Federal Gas Tax and OCIF)
- 2017 capital spending should continue to occur in a way that allows for sustainable reinvestment in the municipality's asset base. Details may be found on pages 54 -58 in the Capital Investment portion of the budget. The majority of the funding in the 2017 Capital Budget is from Township reserve funds, 51.8%, and Government funding of 48.2%.
- As shown in the schedule below, the municipality's 10 Year capital plan for each department from 2017 thru to 2026, equals \$46,102,290 (this includes an average of 1.68% for inflation each year)
- Below these totals are the funding requirements needed to sustain the capital needs of the Township. These include sources of funding that the municipality is expecting to receive from the Federal and Provincial Government over the next 10 years. However, TML 2017 funding from the Province has decreased from 2016 as the total Ontario Municipal Partnership Funding (OMPF) envelope has decreased by \$145 million between 2010 and 2016 and therefore continued funding at this level should not be relied upon.
- The **blue line** shows the required reserves needed by the Township to fund the remaining capital needs each year after Government funding is allocated. Each year, the recommended 5% capital levy has been added to discretionary reserves - 2017's additional capital levy contribution = \$480,000
- Unfortunately, even with the additional capital levy contribution; Township reserves are not available to fund all of the capital requirements beginning in 2020 and reserves levels will then begin to be in a deficit position (**\$1,142,735**) and each year after. Sufficient funds have not been reserved to replace bridges, roads, aging buildings, and current technology requirements.

Schedule 1 - 2017 10 Year Capital Plan with 5% Capital Levy contribution

**TOWNSHIP OF MUSKOKA LAKES
10 YEAR CAPITAL FORECAST**

Capital requirement:											
Department	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total
GENERAL	524,600	228,780	256,234	126,083	172,856	134,218	135,234	177,940	148,453	150,486	2,054,884
FIRE	1,099,900	1,716,765	3,144,352	887,056	1,085,332	1,072,114	390,858	624,722	655,226	1,181,928	11,858,254
EMERGENCY MANAGEMENT	10,000	62,025	10,168	45,756	40,672	10,168	45,756	10,168	10,168	10,168	255,049
BUILDING	90,000	40,672	40,672	40,672	40,672	40,672	40,672	40,672	40,672	40,672	456,048
BY-LAW	-	-	40,672	-	-	-	-	40,672	-	-	81,344
CEMETERIES	6,500	17,286	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	64,458
PARKS	139,600	417,905	422,989	285,212	364,014	245,049	267,927	245,049	204,377	206,919	2,799,040
COMMUNITY CENTRES	138,800	215,053	221,154	122,524	98,121	71,684	110,323	41,180	66,600	508	1,085,949
ARENAS	193,000	97,613	61,008	1,215,076	167,772	177,432	-	1,367,596	5,084	82,361	3,366,941
MAINTENANCE	-	91,512	-	40,672	-	40,672	-	40,672	-	40,672	254,200
LIBRARY	75,000	35,588	35,588	35,588	35,588	35,588	35,588	35,588	35,588	35,588	395,292
PUBLIC WORKS	1,846,004	4,598,732	2,409,538	2,369,551	2,243,671	2,040,057	2,229,995	2,104,725	1,655,910	1,932,649	23,430,831
TOTAL:	4,123,404	7,521,931	6,647,458	5,173,275	4,253,783	3,872,737	3,261,437	4,734,068	2,827,162	3,687,036	46,102,290
Funding requirement:											
Ontario Municipal Partnership Fund	1,492,100	1,423,520	1,447,435	1,471,752	1,496,477	1,521,618	1,547,181	1,573,174	1,599,603	1,626,477	15,199,339
Federal Gas Tax Rebate	203,914	217,213	220,862	224,573	228,345	232,182	236,082	240,048	244,081	248,182	2,295,482
Ontario Community Infrastructure Fund	88,168	127,538	129,681	131,860	134,075	136,327	138,618	140,946	143,314	145,722	1,316,248
Other	204,814	-	-	-	-	-	-	-	-	-	204,814
Ontario Community Infrastructure Fund Top Up Funding	-	1,800,000	-	-	-	-	-	-	-	-	1,800,000
Reserve Funds required	2,134,408	3,953,659	4,849,480	3,345,091	2,394,885	1,982,610	1,339,556	2,779,899	840,163	1,666,655	25,286,407
TOTAL:	4,123,404	7,521,931	6,647,458	5,173,275	4,253,783	3,872,737	3,261,437	4,734,068	2,827,162	3,687,036	
Reserve Fund available beginning of year	7,611,949	7,289,745	5,185,513	2,202,356	740,992	247,759	185,265	784,843	-36,336	1,102,398	
Accumulated Reserve Fund Balance after capital expense	5,477,541	3,336,087	336,033	-1,142,735	-1,653,894	-1,734,851	-1,154,291	-1,995,057	-876,498	-564,257	

10 Year Capital Budget recommendations:

- As noted in the above schedule, Staff recommends a 5% dedicated capital levy be added to the operating levy each year, beginning in this coming 2017 budget. This will increase reserve levels and will be a starting point to a strategic path to increase reserves in order to maintain and increase Township service levels. However, as noted in the schedule above, even with a 5% dedicated capital reserve contribution being added to the roads reserve, this will still not be enough to fund the Township's capital needs over the 10 years and into the future.

Additional Recommendations for funding infrastructure deficit

- Original recommendation was to fund \$1,500,000 through debenture from Infrastructure Ontario to fund the new build of the Minett fire station. The fixed rate of this debenture is 2.59% over 10 years, annual repayments are \$170,425 funded through the operating levy.
- However Council directed Staff to remove the debenture for the fire station and therefore this amount has been removed in Schedule 2 and has revised reserve balances as shown below.
- Closing two community centres and the resulting future operations and capital savings from this recommendation.
- Repurposing of the Bala Arena and not put in the ice each year. It is recommended to consolidate ice time usage in Port Carling Arena, as both arenas are operating at half capacity. Have shown the future operations and capital savings from this recommendation.

Schedule 2 - 2017 10 Year Capital Plan with 5% Capital Levy, CC closure and repurposing of Bala arena

**TOWNSHIP OF MUSKOKA LAKES
10 YEAR CAPITAL FORECAST**

Capital requirement:											
Department	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total
GENERAL	524,600	228,780	256,234	126,083	172,856	134,218	135,234	177,940	148,453	150,486	2,054,884
FIRE	1,099,900	1,716,765	3,144,352	887,056	1,085,332	1,072,114	390,858	624,722	655,226	1,181,928	11,858,254
EMERGENCY MANAGEMENT	10,000	62,025	10,168	45,756	40,672	10,168	45,756	10,168	10,168	10,168	255,049
BUILDING	90,000	40,672	40,672	40,672	40,672	40,672	40,672	40,672	40,672	40,672	456,048
BY-LAW	-	-	40,672	-	-	-	-	40,672	-	-	81,344
CEMETERIES	6,500	17,286	5,084	5,084	5,084	5,084	5,084	5,084	5,084	5,084	64,458
PARKS	139,600	417,905	422,989	285,212	364,014	245,049	267,927	245,049	204,377	206,919	2,799,040
COMMUNITY CENTRES	138,800	215,053	221,154	122,524	98,121	71,684	110,323	41,180	66,600	508	1,085,949
ARENAS	193,000	97,613	61,008	1,215,076	167,772	177,432	-	1,367,596	5,084	82,361	3,366,941
MAINTENANCE	-	91,512	-	40,672	-	40,672	-	40,672	-	40,672	254,200
LIBRARY	75,000	35,588	35,588	35,588	35,588	35,588	35,588	35,588	35,588	35,588	395,292
PUBLIC WORKS	1,846,004	4,598,732	2,409,538	2,369,551	2,243,671	2,040,057	2,229,995	2,104,725	1,655,910	1,932,649	23,430,831
TOTAL:	4,123,404	7,521,931	6,647,458	5,173,275	4,253,783	3,872,737	3,261,437	4,734,068	2,827,162	3,687,036	46,102,290
Funding requirement:											
Ontario Municipal Partnership Fund	1,492,100	1,423,520	1,447,435	1,471,752	1,496,477	1,521,618	1,547,181	1,573,174	1,599,603	1,626,477	15,199,339
Federal Gas Tax Rebate	203,914	217,213	220,862	224,573	228,345	232,182	236,082	240,048	244,081	248,182	2,295,482
Ontario Community Infrastructure Fund	88,168	127,538	129,681	131,860	134,075	136,327	138,618	140,946	143,314	145,722	1,316,248
Other Fednor & Mbay Fire Trust Acct	204,814	-	-	-	-	-	-	-	-	-	204,814
Ontario Community Infrastructure Fund Top Up Funding	-	1,800,000	-	-	-	-	-	-	-	-	1,800,000
Operation Savings from 2 Community Centre Closures	-	30,299	30,809	31,326	31,852	32,388	32,932	33,485	34,047	34,619	291,757
Future Capital Savings from 2 Community Centre Closures	-	20,336	1,500	-	10,000	-	21,836	-	-	-	53,672
Operation Savings from Bala Arena Repurposing	-	104,155	105,905	107,684	109,493	111,332	113,203	115,105	117,038	119,005	1,002,919
Future Capital Savings from Bala Arena Repurposing	-	97,613	-	-	127,100	65,584	-	1,321,840	5,084	82,361	1,699,581
Reserve Funds required	2,134,408	3,701,256	4,711,267	3,206,081	2,116,440	1,773,306	1,171,585	1,309,470	683,993	1,430,671	22,238,478
TOTAL:	4,123,404	7,521,931	6,647,458	5,173,275	4,253,783	3,872,737	3,261,437	4,734,068	2,827,162	3,687,036	46,102,290
Reserve Fund available beginning of year	7,611,949	7,291,174	5,440,774	2,597,260	1,276,333	1,062,975	1,211,214	1,980,191	2,630,871	3,927,204	
Accumulated Reserve Fund Balance after capital expense	5,477,541	3,589,919	729,507	-608,822	-840,106	-710,331	39,628	670,721	1,946,878	2,496,533	

As directed at Committee of the Whole on February 2, 2017, Staff removed the debenture for the Minett Fire Station building. With this revision and still including the closing of two community centres and repurposing of the Bala arena, the total additional savings of these recommendations to fund future capital needs is \$3,047,929 and this has resulted in a revised amount of Township reserves needed each year **(blue line)**

The schedule above now indicates that Township reserves are still in a deficit position through years 2020-2022. Also in year 2023, the reserve balance is only at \$39,628 which is still dangerously low.

Conclusion:

Staff recommends a 5% dedicated capital levy be added to the operating levy each year, beginning in the 2017 budget. This will increase reserve levels and will be a starting point to a strategic path to increase reserves in order to maintain and increase Township service levels. However, as noted in Schedule 1 above, even with a 5% dedicated capital reserve contribution being added to the roads reserve, this will still not be enough to fund the Township's capital needs over the 10 years and into the future. Council's consideration to the recommendations shown in Schedule 2 or other possible recommendations must be made to fund the Township's funding shortfall.

More input will be required through Public Meetings to be held by Council in the summer of 2017 in order to seek public input on service levels.

TOWNSHIP OF MUSKOKA LAKES
2017 OPERATING BUDGET - SUMMARY WITH 5% CAPITAL LEVY

	Budget	Budget		Estimate	Actual		
	Change	2017	2016	2016 YTD	2015	2014	2013
Summary of Net Expenditures							
Non-Tax Revenue	166,733	-2,766,104	-2,932,837	-3,655,656	-3,138,152	-3,149,390	-2,558,813
Transfers from Organizational Re	-146,973	(146,973)	-	-46,003	-	-	-
Transfers from Reserves	-93,768	-343,900	-250,132	-143,292	-292,520	-353,170	-230,999
Expenses	233,786	12,278,307	12,044,521	11,611,176	11,510,937	11,405,364	10,569,678
Transfer to Organizational Review	-192,977	-	192,977	192,976	-	-	-
Transfers to Reserves	795,365	2,039,378	1,244,013	1,882,174	1,380,427	1,536,770	728,400
Net Expenditures	762,166	11,060,708	10,298,542	9,841,375	9,460,692	9,439,574	8,508,267
Department Net Expenditures							
Council	(8,360)	266,360	274,720	249,262	248,041	237,430	241,308
Clerk	11,087	1,651,981	1,640,894	1,516,223	1,395,111	1,367,960	1,437,357
Treasury	(118,846)	660,901	779,747	740,143	674,302	584,908	568,520
Community Development	11,638	180,736	169,098	132,793	107,014	91,080	152,385
Financing Charges	-	266,934	266,934	266,934	197,548	200,840	204,144
Human Resources	(88,923)	44,141	133,064	122,043	52,050	121,480	84,858
Fire	14,652	1,233,072	1,218,420	1,222,605	1,151,943	1,069,940	1,123,869
Emergency Management	(6,900)	14,000	20,900	7,148	14,228	20,780	14,160
Building	500	-	-500	-	-	-	-
By-Law Enforcement	(60,383)	28,821	89,204	91,022	26,134	20,890	39,641
Dock Lighting	850	4,950	4,100	3,703	4,674	3,770	3,543
Cemeteries	(3,510)	21,250	24,760	15,220	24,629	9,550	17,150
Parks	(43,301)	436,088	479,389	425,745	440,059	463,018	422,918
Community Centres	(44,793)	300,239	345,032	358,456	349,973	355,591	262,630
Arenas	4,876	400,128	395,252	396,368	356,294	361,220	338,385
Swimming	1,100	16,740	15,640	21,374	14,402	16,580	6,854
Maintenance	10,901	211,578	200,677	202,986	181,297	185,630	187,306
Library	25,104	419,980	394,876	374,324	328,131	351,520	283,069
Trails	(10,970)	26,590	37,560	23,268	11,520	12,360	10,371
Planning	(25,953)	524,435	550,388	460,405	497,218	558,810	530,386
Grants to Organizations	20,000	64,268	44,268	31,952	111,425	103,585	78,973
Health Hub/Wellness Centre	(12,923)	30,000	42,923	41,715	-	-	-
Roads	1,086,319	4,257,515	3,171,196	3,183,688	3,264,945	3,292,879	2,490,687
Net Expenditures	762,166	11,060,708	10,298,542	9,887,378	9,450,938	9,429,820	8,498,513
Additional Revenue							
Penalties & Interest	-	-550,000	-550,000	-551,523	-550,756	-598,438	-774,792
Supplemental Taxes	-	-120,000	-120,000	-95,364	-140,540	-117,503	-41,291
Payments-In-Lieu of Taxes	-	-55,000	-55,000	-32,061	-30,906	-50,465	-50,972
Levy Requirement	762,166	10,335,708	9,573,542	9,208,430	8,728,736	8,663,414	7,631,458
% Budget to Budget Levy			7.96%				
Tax Rate Implication			6.21%				
Increase on a \$100,000 residential assessment			\$6.62				

\$96,000 = "+/-" 1%

TOWNSHIP OF MUSKOKA LAKES							
2017 OPERATING BUDGET - SUMMARY WITH 5% CAPITAL LEVY							
Account Description	Budget	Budget		Estimated	Actual		
	Change	2017	2016	2016 YTD	2015	2014	2013
Revenue							
Non-tax revenue	166,733	-2,766,104	-2,932,837	-3,655,656	-3,138,152	-3,149,390	-2,558,813
Transfer from reserves	-240,741	-490,873	-250,132	-143,292	-292,520	-353,170	-230,999
	-74,008	-3,256,977	-3,182,969	-3,798,948	-3,430,672	-3,502,560	-2,789,811
Expenditures							
Wages & benefits	245,161	6,148,692	5,903,530	5,763,072	5,773,714	5,604,521	5,513,623
Roads operations	249,364	2,823,710	2,574,346	2,701,681	2,813,767	2,775,189	2,335,232
Legal, audit, & consulting	(206,000)	293,000	499,000	378,162	516,350	571,873	552,787
General supplies & services	(73,814)	-67,241	6,574	-100,273	-822,230	662,875	67,349
Community Operations	(9,000)	69,000	78,000	78,000	20,000	20,000	20,000
Utilities	37,663	467,244	429,581	435,417	718,620	642,558	533,656
Insurance	(25,216)	441,697	466,913	442,618	372,510	361,540	416,633
Communications & IT	21,300	446,516	425,216	386,094	425,830	390,476	296,644
Building maintenance	78,725	515,264	436,539	405,401	403,460	275,353	219,540
Equipment maintenance & rental	9,850	298,050	288,200	320,010	300,787	314,850	275,428
Education, conferences, fees	(17,250)	265,725	282,975	222,419	205,220	204,863	177,321
Promotion & grants	31,000	112,268	81,268	66,712	140,855	102,669	100,498
Interest, bank charges, financing	-	143,552	143,552	142,851	75,880	81,761	146,807
Election	25,000	25,000	-	(200)	77,690	-	-
Write-offs	(126,000)	27,000	153,000	124,597	137,118	41,915	-6,840
Fuel & lubricants	2,000	42,300	40,300	34,314	47,940	53,545	53,237
Agreements	7,000	54,000	47,000	51,318	41,610	52,456	83,440
Postage & tax billing	(2,000)	45,000	47,000	40,887	38,940	39,405	48,491
Mileage & travel	(15,897)	93,130	109,027	99,842	91,280	81,310	77,145
Advertising	(1,000)	9,500	10,500	2,072	92,000	76,992	82,642
Uniforms & clothing	2,900	24,900	22,000	16,182	14,450	8,558	9,283
Transfers to Org Review	(192,977)	-	192,977	192,976	-	-	-
Transfers to reserves	795,365	2,039,378	1,244,013	1,882,174	1,395,820	590,003	285,407
Total Expenses	836,174	14,317,685	13,481,511	13,686,326	12,881,610	12,952,711	11,288,325
Net Expenditures	762,166	11,060,708	10,298,542	9,887,378	9,450,938	9,450,151	8,498,513
Additional Revenue							
Tax related revenue	-	-725,000	-725,000	-678,949	-722,202	-786,737	-867,055
Levy requirement	-762,166	-10,335,708	-9,573,542	-9,208,430	-8,728,736	-8,663,414	-7,631,458
% Budget to Budget Levy				7.96%			
Tax Rate Implication				6.21%			
Increase on a \$100,000 residential assessment				\$ 6.62			

COUNCIL						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Expenses						
Wages & Benefits	218,360	228,660	214,583	215,891	208,590	208,249
Mileage	6,500	7,910	4,258	7,901	5,670	6,424
Telephone	2,000	2,000	1,257	1,502	1,540	1,611
Fees, Conferences	10,000	12,000	6,446	9,612	7,050	9,210
Purchase of Goods & Services	27,500	22,150	22,718	13,134	12,760	10,205
Memberships	-	-	-	-	-	5,609
Volunteer Appreciation	2,000	2,000	-	-	1,820	-
Total Expenses	266,360	274,720	249,262	248,041	237,430	241,308
Net Expenditures	266,360	274,720	249,262	248,041	237,430	241,308
\$ Over/(Under) 2016 Budget	(8,360)					
% Over/(Under) 2016 Budget	-3.0%					
Non-Tax Revenue	-	-	-	-	-	-
Expenses	266,360	274,720	249,262	248,041	237,430	241,308
2017 Notes:						
Fees, Conferences -decreased to \$10,000 from \$12,000 to meet TML Policy C-GG-09 (Attendance at Conferences)						
Purchases: Christmas turkeys,\$4300 + awards&dinner, \$8500+lunches, business cards, staff retirement gifts \$2700 and integrity commissioner retainer fee and fee for service \$12,000						
Volunteer Appreciation - no change - Council will need to determine whether an event will be held in 2017 - last one was in 2014						

CLERK						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Revenues						
Road Closing Application Fees	-12,000	-11,000	-12,100	-14,600	-6,900	-12,000
Licence Agreement Fees	-1,500	-1,500	-1,500	-1,600	-1,300	-1,250
Legal/Misc recoverable	-	-42,000	-39,489	-47,858	-	-
General Support	-	-	-	-	-	-
Trailer Licences	-4,200	-4,200	-3,730	-3,990	-3,790	-4,230
Overhead Revenue	-30,000	-30,000	-30,000	-30,000	-32,530	-30,048
Freedom of Information Revenue	-500	-	-34	-	-	-
Transient Traders Licences	-1,500	-1,500	-1,255	-1,255	-2,010	-2,020
Lottery Licences	-100	-100	(30)	-30	-20	-71
Photocopies	-500	-500	-166	-687	-440	-251
Library Service Fee	-1,220	-1,220	(1,220)	-	-	-
Transfer from Reserve Funds	(25,000)	-	200	-12,900	(77,690)	-
Total Revenues	-76,520	-92,020	-89,324	-112,920	-124,680	-49,869
Expenses						
Wages & Benefits	687,224	674,514	647,347	498,237	526,490	602,235
Office Supplies	13,000	13,000	12,663	11,252	8,600	9,293
Canteen	3,500	3,500	1,553	1,651	1,410	1,760
Cleaning Supplies	2,100	2,100	1,724	1,893	1,570	1,909
Mileage	3,000	3,000	3,829	1,103	1,700	5,236
Postage	15,000	15,000	12,281	16,313	10,420	13,229
Telephone	9,000	9,000	8,312	8,522	7,940	8,775
Advertising	5,000	5,000	1,263	684	2,380	4,187
Legal	140,000	200,000	123,927	123,319	155,710	248,025
Insurance	130,000	130,000	130,682	173,368	131,680	162,180
Equipment Rental & Repair	30,000	30,000	27,856	27,682	28,320	25,597
Building Maintenance	39,000	34,000	40,844	47,414	52,900	21,425
Heat	16,600	16,600	19,150	16,175	23,210	14,479
Hydro	30,000	29,400	29,797	34,227	35,290	32,895
Fees, Conferences, Memberships	16,500	13,500	11,324	10,767	10,770	9,197
Elections	25,000	-	-200	12,900	77,690	-
WSIB	86,900	86,900	80,826	81,292	57,010	58,161
Education & Training	7,200	7,200	3,228	2,625	1,110	1,199
Purchase of Goods & Services	17,500	17,500	22,182	14,268	15,350	17,173
Survey	4,000	4,000	105.68	4,215	-	-
Consultants Fees	5,000	55,000	75,161	147,887	88,280	8,838
Sewer	1,090	1,090	1,133	860	1,050	1,031
Water	1,210	1,210	1,328	972	1,200	1,208
Garbage Disposal	1,300	1,200	1,393	1,233	1,110	883
Computer Services	335,377	301,200	268,639	243,875	230,450	217,312
Transfer to Reserve Funds-Election	104,000	79,000	79,200	25,299	21,000	21,000
Total Expenses	1,728,501	1,732,914	1,605,548	1,508,031	1,492,640	1,487,226
Net Expenditures	1,651,981	1,640,894	1,516,223	1,395,111	1,367,960	1,437,357
\$ Over/(Under) 2016 Budget	11,087					
% Over/(Under) 2016 Budget	0.7%					
Non-Tax Revenue	-76,520	-92,020	-89,324	-112,920	-124,680	-49,869
Expenses	1,728,501	1,732,914	1,605,548	1,508,031	1,492,640	1,487,226

CLERK

Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013

2017 Notes:

REVENUES CHANGES

Freedom of Information - was included in the revenue section
 Insurance recoveries - (42000) allocation was removed
 Transfer from Reserve Funds - includes (25,000) for potential initial contract 1st payment agreements in operating for 2018 election voting

EXPENSES CHANGES

Legal - reduced to 140,000
 Building Maintenance - was increased to 39,000 - see separate sheet for detail
 Heat - increased to 16,600
 Hydro - increased to 30,000
 Fees, Conferences, Memberships - increased to 16,500 to include 3,000 for AMCTO Conference sponsorship as it is in Huntsville
 Elections - includes 25,000 for potential initial contract 1st payment agreements in operating for 2018 election voting
 Consultants Fees - should remain at 5,000 for misc expense if required - OPP consulting fees being paid to end of 2016 however some services won't be utilized until 1st half of 2017
 Computer Services- increased to \$335,377 - see separate sheet for detail
 Transfer to Reserve Funds-Elections and Computer - increased to \$104,000 to include 29,000 to Election Reserve Fund - 40,000 for Wifi project - \$35,000 to reserves for Raymond Tower

TREASURY						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Revenues						
Tax Certificates	-24,655	-22,650	-23,900	(22,650)	(19,650)	(22,700)
Tax Registrations	(3,687)	-	-3,380	-	(5,010)	-
Sundry Revenue	-500	-5,080	-211	(4,354)	(3,060)	(1,637)
Interest Earned	-120,000	-120,000	(122,716)	(137,448)	(132,660)	(90,891)
US Exchange	-1,340	-1,340	-2,126	(1,330)	(2,010)	(2,962)
Maps	-45	-30	-45	(30)	(330)	(45)
Library Service Fee	-5,961	-5,961	(5,961)	-	-	-
Burgess Hydro Facility	-18,000	-18,000	-18,000	(18,000)	(18,000)	(18,000)
Total Revenues	-174,188	-173,061	-176,338	(183,812)	(180,720)	(136,235)
Expenses						
Wages & Benefits	613,476	596,258	600,753	540,394	494,140	540,394
Mileage	980	650	1,086	649	300	874
Telephone	520	500	530	531	490	815
Legal	500	-	4,297	-	-	-
Audit	20,000	20,000	15,060	11,702	10,180	19,335
Tax Billing	30,000	32,000	28,606	30,369	28,520	26,176
Fees, Conferences	5,000	8,700	4,839	4,488	2,330	3,261
Purchase of Goods & Services	3,113	4,000	2,829	2,668	4,470	2,918
Consultants Fees	2,000	4,000	-	9,589	4,380	1,942
911 Supplies	2,000	3,000	1,407	2,714	2,390	3,495
Memberships	1,500	1,700	1,256	1,405	510	1,286
Interest & Bank Charges	9,000	9,000	8,504	8,032	7,670	9,389
Tax Adjustments - Lower Tier	25,000	150,000	122,625	144,878	134,498	41,753
Bad Debts	2,000	3,000	1,972	3,895	2,620	162
Transfer to Reserve Funds	120,000	120,000	122,716	96,801	73,130	52,956
Total Expenses	835,089	952,808	916,481	858,114	765,628	704,755
Net Expenditures	660,901	779,747	740,143	674,302	584,908	568,520
\$ Over/(Under) 2016 Budget	-118,846					
% Over/(Under) 2016 Budget	-15.2%					
Non-Tax Revenue	-174,188	-173,061	-176,338	(183,812)	(180,720)	(136,235)
Expenses	835,089	952,808	916,481	858,114	765,628	704,755
2017 Notes:						
Tax adjustment - Lower Tier - provision was decreased from \$150,000 to \$25,000 as Red Leaves, Golf courses, gravel pits, and Foodland appeal assessments have been finalized in 2015 and 2016						

COMMUNITY ECONOMIC DEVELOPMENT

Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Revenues						
Other Grants	-12,130	-15,986	-37,034	(19,247)	(23,250)	-8,700
Visitors' Centre Revenue	(2,000)	-	-1,960	-613	(1,120)	-5,302
Transfer from Reserve Funds	-	-	-	-	(6,500)	-
Community Policing Grant	-4,600	-4,600	(4,600)	-4,600	-4,600	-4,600
Total Revenues	-18,730	-20,586	-43,594	-24,460	-35,470	-18,602
Expenses						
Wages & Benefits	42,920	-	5,945	2,477	13,730	87,511
Mileage	1,500	200	402	170	1,100	963
Telephone	2,500	2,500	1,570	2,116	2,350	2,782
Insurance	6,875	6,875	6,749	6,123	2,870	2,057
Building Repairs & Maintenance	4,700	4,710	4,341	4,827	4,320	4,857
Heat	1,900	3,400	2,608	3,298	3,740	2,721
Hydro	1,200	1,200	1,392	1,357	1,260	1,333
Fees, Conferences	2,000	800	261	1,723	1,020	531.65
Purchase of Goods & Services	2,000	2,000	434	5,262	(3,180)	918
Consultants Fees	-	15,000	-	24,867	40,820	34,140
Sewer	131	120	269	71	100	117
Water	260	270	402	198	260	270
Ontario Youth Winter Games	-	-	-	-	9,940	-
Sports Project	-	-	-	18,283	11,910	-
FedNor Project	16,000	45,129	39,974	26,450	-	-
Transfer to Reserve Funds	13,480	13,480	13,480	5,000	5,000	3,250
Promotion	15,000	10,000	10,853	476	1,310	492
Visitors' Centre Operations	16,000	20,000	20,000	20,000	20,000	20,000
Other Community Operations	53,000	58,000	58,000	-	-	-
Community Policing Costs	5,000	1,000	5,799	5,799	5,800	5,841
Community Events	15,000	5,000	3,907	2,975	4,200	3,205
Total Expenses	199,466	189,684	176,387	131,473	126,550	170,987
Net Expenditures	180,736	169,098	132,793	107,014	91,080	152,385
\$ Over/(Under) 2016 Budget	11,638					
% Over/(Under) 2016 Budget	6.9%					
Non-Tax Revenue	-18,730	-20,586	-43,594	-24,460	-35,470	-18,602
Expenses	199,466	189,684	176,387	131,473	126,550	170,987

2017 Notes:

Wages & Benefits: ED officer to be hired June 1st.

Fednor Project: Intern wages up to May 2017

Transfer to Reserve: \$5,000 + \$8,480 Attainable Housing

Visitor Centre Operations decreased by \$4,000 from \$20,000

Other Community Operations: 1) Muskoka Lakes Museum \$30,000 - decreased from \$35,000

2) Chamber of Commerce: \$23,000

FINANCING						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Expenses						
Debenture	134,052	134,052	134,052	64,666	67,950	71,262
Transfer to Reserves	132,882	132,882	132,882	132,882	132,890	132,882
Total Expenses	266,934	266,934	266,934	197,548	200,840	204,144
Net Expenditures	266,934	266,934	266,934	197,548	200,840	204,144
\$ Over/(Under) 2016 Budget	-					
% Over/(Under) 2016 Budget	0.0%					
Non-Tax Revenue	-	-	-	-	-	-
Expenses	266,934	266,934	266,934	197,548	200,840	204,144
2017 Notes:						
\$1.6 mm loan from District in 2008, 11 years remaining to pay \$134,052/year						

HUMAN RESOURCES						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Revenues						
Library Service Fee	-900	-900	(900)	-	-	-
Agreements	-	-	-	-	-1,630	(8,594)
Transfer from Organizational Review	(55,914)	-	-	-	-	-
Total Revenues	-56,814	(900)	(900)	-	-1,630	(8,594)
Expenses						
Wages & Benefits	61,630	-	-	22,680	83,130	73,428
Mileage	500	500	-	390	310	1,034
Advertising	1,000	3,000	514	5,350	10,620	-
Fees, Conferences	1,100	1,100	1,000	1,000	1,740	972
Education & Training	25,725	25,725	22,764	530	4,950	5,015
Purchase of Goods & Services	6,000	12,000	8,820	11,490	10,360	6,420
Consultants	2,500	5,000	5,871	9,060	10,820	4,655
Health & Safety Committee	2,500	5,000	2,336	1,550	1,180	1,928
Transfer to Organizational Review Fund	-	55,914	55,914	-	-	-
Transfer to Education Reserve	-	25,725	25,725	-	-	-
Total Expenses	100,955	133,964	122,943	52,050	123,110	93,452
Net Expenditures	44,141	133,064	122,043	52,050	121,480	84,858
\$ Over/(Under) 2016 Budget	(88,923)					
% Over/(Under) 2016 Budget	-66.8%					
Non-Tax Revenue	-56,814	(900)	(900.00)	-	-1,630	(8,594.01)
Expenses	100,955	133,964	122,943	52,050	123,110	93,452
2017 Notes:						
HR Coordinator starting April 1st Full-time employee with benefits						

FIRE						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Revenues						
Medical Response Revenue	-30,000	-30,000	-33,525	-28,120	-23,260	-23,100
Agreements	-36,179	-30,179	-24,778	-26,251	-17,490	-16,149
Cost Recoveries	-15,000	-15,000	-45,366	1,712	-47,560	-7,731
False Alarms	-6,000	-6,000	-6,923	-12,045	-8,600	-7,370
Fire Permits	-5,000	-5,000	-6,590	-5,970	-5,230	-4,800
Donations	-	-	-7,416	-3,360	(100)	-
Prevention / Investigation	-1,000	-1,000	-450	-702	-750	-1,317
Fire Marque Recoveries	-25,000	-25,000	-	-45,573	(700)	-
Total Revenues	-118,179	-112,179	-125,048	-120,308	-103,690	-60,467
Expenses						
General						
Wages & Benefits	368,350	359,026	361,491	330,819	307,650	261,881
Cleaning Supplies	600	550	348	533	70	-
Mileage	1,500	2,000	1,890	1,884	2,630	3,850
Telephone	1,800	1,800	1,281	1,472	1,550	1,643
Insurance	73,354	73,354	72,009	65,381	65,610	51,214
Equipment Rental & Repair	37,000	37,000	40,351	32,283	37,970	34,906
Fees, Conferences	17,000	18,000	13,392	15,145	12,000	9,906
Vehicle Maintenance	6,000	6,000	6,617	6,607	9,290	18,978
WSIB	27,532	26,500	24,837	26,010	20,350	24,973
Agreements	43,500	39,000	43,277	36,721	33,750	44,602
Education & Training	130,000	140,000	125,681	138,465	119,980	100,546
Radios	38,000	26,000	26,327	23,511	24,030	32,468
Purchase of Goods & Services	20,500	20,500	13,080	17,130	10,190	34,675
Gas & Oil	9,000	9,000	8,085	9,528	12,160	11,268
Fire Hydrants	10,500	8,000	8,041	7,854	7,860	7,854
Health & Safety Committee	3,000	3,000	3,302	5,014	740	2,604
Uniforms & Accessories	10,400	8,000	7,773	16,928	4,810	6,668
Meeting Remuneration	3,000	3,000	1,586	2,813	3,190	1,114.83
Honorarium	21,000	17,000	16,505	13,962	14,470	12,293
Medical Supplies	6,000	6,000	2,688	4,709	4,630	6,866
Safety Clothing	10,000	10,000	6,164	6,370	7,810	446
Recognition & Awards	7,000	7,000	7,960	4,804	-	-
Personnel wellness and safety	10,000	-	-	-	-	-
Public Education	8,200	10,200	4,882	4,049	8,710	5,342
VFIS Insurance	18,000	15,000	16,985	12,450	-	-
Transfer to Organizational Review Fund	-	27,254	27,254	-	-	-
Transfer to Reserve Funds	25,000	25,000	-	45,580	700	25,000
General Expenses	906,236	898,184	841,806	830,021	710,150	699,095
Bala						
Operations Remuneration	14,000	12,200	15,213	11,930	8,110	19,122
Training Remuneration	8,900	9,400	8,639	9,225	11,120	12,968
Fire Prevention Remuneration	2,500	2,800	799	2,746	1,550	434
Maintenance Remuneration	6,000	5,500	6,824	5,349	10,770	5,219
EHT	600	600	520	531	600	769
Telephone	1,100	1,100	921	1,027	1,040	1,046
Building Repairs & Maintenance	3,500	9,400	9,440	2,960	3,540	3,897
Heat	5,000	4,000	4,016	1,935	5,050	3,582
Hydro	3,500	3,500	3,197	4,066	3,220	3,341

FIRE						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Vehicle Maintenance	4,300	4,300	7,144	3,967	3,490	3,581
Gas & Oil	1,500	1,500	1,156	1,463	1,610	2,887
Sewer	75	75	90	60	70	61
Water	250	240	280	190	240	231
Bala Expenses	51,225	54,615	58,237	45,449	50,410	57,139
Foot's Bay						
Operations Remuneration	23,000	18,900	25,696	18,538	16,970	24,140
Training Remuneration	12,500	11,300	13,664	11,057	14,040	18,878
Fire Prevention Remuneration	1,000	200	384	142	980	160
Maintenance Remuneration	4,500	3,800	5,014	3,659	6,140	5,134
EHT	600	600	928	583	530	778
Telephone	1,400	1,500	1,240	1,346	1,350	1,342
Building Repairs & Maintenance	5,000	1,800	3,208	2,068	3,780	2,251
Hydro	3,600	3,600	3,367	3,565	3,380	2,742
Vehicle Maintenance	5,500	4,000	5,799	6,703	6,250	5,046
Boat Rental & Storage	1,700	1,700	1,923	2,772	1,640	1,776
Gas & Oil	3,200	3,200	2,511	3,365	2,250	5,355
Foot's Bay Expenses	62,000	50,600	63,735	53,796	57,310	67,601
Glen Orchard						
Building Repairs & Maintenance	150	150	153	80	260	351
Vehicle & Boat Maintenance	1,000	1,000	1,569	774	420	6,606
Glen Orchard Expenses	1,150	1,150	1,721	854	680	6,958
Milford Bay						
Operations Remuneration	10,000	14,300	6,804	13,986	6,980	11,398
Training Remuneration	6,000	6,300	5,635	6,091	7,910	9,773
Fire Prevention Remuneration	700	400	502	298	590	-
Maintenance Remuneration	3,100	1,800	2,953	1,742	3,760	5,128
EHT	400	400	372	613	330	586
Telephone	1,500	1,500	1,239	1,345	1,460	1,457
Equipment Rental & Repair	-	-	-	-	-	135
Building Repairs & Maintenance	3,500	2,500	403	2,169	7,740	4,268
Heat	2,700	2,700	1,321	2,213	3,890	3,353
Hydro	4,000	4,000	4,838	4,176	4,630	3,722
Vehicle Maintenance	9,000	7,000	13,357	9,792	10,550	6,784
Gas & Oil	3,600	3,600	2,205	3,200	2,720	4,445
Milford Bay Expenses	44,500	44,500	39,631	45,625	50,560	51,050
Minett						
Operations Remuneration	21,000	24,200	17,477	23,709	15,160	20,337
Training Remuneration	10,800	12,300	11,274	12,072	11,250	13,345
Fire Prevention Remuneration	2,000	1,600	4,399	1,555	1,450	-
Maintenance Remuneration	7,500	7,500	10,749	7,346	6,090	5,185
EHT	600	600	908	834	540	650
Telephone	700	700	594	635	640	665
Equipment Rental & Repair	-	-	-	-	20	-
Building Repairs & Maintenance	3,500	3,000	7,371	3,443	12,680	3,155
Hydro	1,300	1,300	1,300	1,000	1,000	1,000
Vehicle Maintenance	13,400	7,000	14,322	15,614	3,810	12,375
Gas & Oil	3,500	3,500	3,907	3,328	2,730	3,088
Minett Expenses	64,300	61,700	72,301	69,537	55,370	59,800

FIRE						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Port Carling						
Operations Remuneration	28,100	28,000	25,876	27,461	16,570	27,759
Training Remuneration	13,000	14,000	11,224	13,667	15,040	14,877
Fire Prevention Remuneration	1,500	900	952	825	1,890	-
Maintenance Remuneration	5,000	5,000	7,042	4,895	3,480	4,467
EHT	700	700	806	1,137	620	966
Telephone	1,100	1,100	920	1,025	1,030	1,082
Building Repairs & Maintenance	11,500	4,000	871	6,014	18,230	4,745
Heat	6,700	6,700	5,441	6,576	7,210	5,622
Hydro	4,000	4,000	4,030	4,279	4,060	3,758
Vehicle Maintenance	8,500	7,000	34,449	23,832	9,920	6,584
Gas & Oil	3,500	4,500	2,415	3,872	4,400	3,752
Sewer	200	200	208	170	160	171
Water	420	420	476	337	390	398
Port Carling Expenses	84,220	76,520	94,708	94,089	83,000	74,182
Raymond						
Telephone	500	500	394	391	400	411
Building Repairs & Maintenance	4,500	11,400	14,141	1,452	3,030	2,166
Heat	1,800	1,800	1,828	1,425	2,520	1,457
Hydro	1,300	1,300	1,304	2,506	1,410	1,197
Vehicle & Boat Maintenance	5,500	10,300	17,981	3,058	11,590	2,875
Raymond Expenses	13,600	25,300	35,647	8,832	18,950	8,106
Torrance						
Operations Remuneration	13,900	11,300	12,973	11,092	12,470	23,346
Training Remuneration	6,200	4,600	5,726	4,457	7,760	19,244
Fire Prevention Remuneration	1,300	1,300	819	1,225	640	856
Maintenance Remuneration	9,000	9,000	10,754	8,770	8,810	10,649
EHT	400	400	628	453	400	988
Telephone	1,100	1,100	919	1,025	1,030	1,093
Equipment Rental & Repair	-	-	-	-	1,030	1,093
Building Repairs & Maintenance	3,000	3,000	2,033	3,222	5,740	2,380
Hydro	2,300	2,300	2,066	2,477	2,170	2,586
Vehicle Maintenance	5,000	5,000	7,883	5,037	11,550	4,858
Boat Rental & Storage	1,500	1,500	1,688	1,811	1,740	912
Gas & Oil	3,500	3,000	2,028	2,879	4,460	4,377
Torrance Expenses	47,200	42,500	47,520	42,447	57,800	72,382
Walker's Point						
Telephone	420	430	392	392	400	419
Building Repairs & Maintenance	1,500	2,000	736	3,629	1,890	1,102
Heat	3,000	3,000	3,403	2,395	4,080	2,610
Hydro	800	800	417	677	770	503
Vehicle & Boat Maintenance	3,000	3,000	6,379	6,367	5,570	6,997
Walker's Point Expenses	8,720	9,230	11,327	13,461	12,710	11,630
Windermere						
Operations Remuneration	23,600	19,600	30,098	19,241	21,990	25,198
Training Remuneration	13,000	13,200	10,610	12,904	17,430	19,923
Fire Prevention Remuneration	1,000	1,100	1,795	1,056	1,160	1,150
Maintenance Remuneration	8,000	10,900	8,640	10,704	12,910	7,158
EHT	1,100	1,100	837	779	770	901

FIRE						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Telephone	1,500	1,500	1,259	1,353	1,360	1,420
Equipment Rental & Repair	-	-	-	-	-	299
Building Repairs & Maintenance	4,500	2,500	7,651	2,234	4,690	4,506
Heat	4,000	4,000	4,315	4,421	4,340	3,347
Hydro	1,400	1,400	1,023	1,441	1,280	1,226
Vehicle Maintenance	5,000	5,000	11,661	10,480	4,390	5,252
Gas & Oil	5,000	6,000	3,131	3,527	6,370	6,014
Windermere Expenses	68,100	66,300	81,021	68,140	76,690	76,394
Net Expenditures	1,233,072	1,218,420	1,222,605	1,151,943	1,069,940	1,123,869
\$ Over/(Under) 2016 Budget	14,652					
% Over/(Under) 2016 Budget	1.2%					
Non-Tax Revenue	-118,179	-112,179	-125,048	-120,308	-103,690	-60,467
Expenses	1,351,251	1,330,599	1,347,654	1,272,251	1,173,630	1,184,336
2017 Notes:						
increased due to wages & benefits, and heavy increases to contracts for snow clearing						

EMERGENCY MANAGEMENT

Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Revenues						
Transfer from Organizational Reserve	(27,355)	-	-	-	-	-
Total Revenues	-27,355	-	-	-	-	-
Expenses						
Wages & Benefits	27,355	-	-	-	-	-
Equipment Rental & Repair	7,000	14,000	1,826	9,787	14,920	10,650
Education & Training	700	700	50	470	710	386
Purchase of Goods & Services	3,500	3,500	4,248	3,258	4,270	870
Gas & Oil	1,000	1,000	800	443	680	2,245
Training & Exercises	300	200	224	271	-	9
Public Awareness & Education	1,500	1,500	-	-	200	-
Total Expenses	41,355	20,900	7,148	14,228	20,780	14,160
Net Expenditures	14,000	20,900	7,148	14,228	20,780	14,160
\$ Over/(Under) 2016 Budget	(6,900)					
% Over/(Under) 2016 Budget	-33.0%					
Non-Tax Revenue	(27,355)	-	-	-	-	-
Expenses	41,355	20,900	7,148	14,228	20,780	14,160

2017 Notes:

30% of fire wages and benefits charged to emergency management

Public awareness: Printing booklets for District wide distribution

BUILDING						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Revenues						
Summer Student Grants	-	-800	-	-793	-750	-1,272
Building Permits	-1,100,000	-1,078,848	-1,692,400	-1,250,056	-1,337,060	-980,803
Septic Fees	-10,000	-13,000	-10,700	-14,200	-10,230	-8,700
Total Revenues	-1,110,000	-1,092,648	-1,703,100	-1,265,049	-1,348,040	-990,775
Expenses						
Wages & Benefits	825,380	822,120	783,182	739,733	749,350	736,422
Office Supplies	1,000	1,000	877	919	770	500
Mileage	5,000	3,000	4,774	1,821	1,090	2,824
Telephone	2,600	2,700	2,503	3,199	3,030	2,355
Insurance	71,652	71,652	70,829	64,262	52,590	49,363
Fees, Conferences	11,000	11,000	9,727	9,002	7,360	5,043
Vehicle Maintenance	32,000	32,000	23,262	30,727	38,680	25,089
Education & Training	-	-	-	-	-	715
Purchase of Goods & Services	5,000	3,555	3,590	2,908	3,950	4,593
Overhead Charges	30,000	30,000	30,000	30,000	32,530	30,048
Clothing	3,000	3,000	1,989	2,326	1,830	755
Transfer to Reserves	123,368	112,121	772,366	380,152	456,860	133,068
Total Expenses	1,110,000	1,092,148	1,703,100	1,265,049	1,348,040	990,775
Net Expenditures	-	-500	-	-	-	-
\$ Over/(Under) 2016 Budget	500.00					
% Over/(Under) 2016 Budget	0.0%					
Non-Tax Revenue	-1,110,000	-1,092,648	-1,703,100	-1,265,049	-1,348,040	-990,775
Expenses	1,110,000	1,092,148	1,703,100	1,265,049	1,348,040	990,775
2017 Notes:						
Transfer to Reserves	Departmental surplus/deficit will be funded by reserve transfer, if applicable.					

BY-LAW ENFORCEMENT

Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Revenues						
Dog Tags	-750	-1,000	-730	-630	-690	-1,410
Fines	-5,000	-5,000	-2,641	-2,362	-1,340	-10,370
Transfer from Organizational Review	-63,704	-	-	-	-	-
Total Revenues	-69,454	-6,000	-3,371	-2,992	-2,030	-11,780
Expenses						
Wages & Benefits	64,009	31,266	26,262	18,031	17,690	40,125
Office Supplies	-	-	2	-	-	1,007
Mileage	1,500	-	58	-	-	1,007
Telephone	1,000	1,000	538	654	680	880
Vehicle Maintenance	3,000	1,000	3,346	201	50	-
Purchase of Goods & Services	12,000	7,000	10,910	7,680	4,500	7,713
Gas & Oil	2,500	3,000	2,083	1,937	-	-
Clothing	1,500	1,000	256	622	-	689
Transfer to Reserves	12,766	50,938	50,938	-	-	-
Total Expenses	98,275	95,204	94,393	29,126	22,920	51,421
Net Expenditures	28,821	89,204	91,022	26,134	20,890	39,641
\$ Over/(Under) 2016 Budget	-60,383					
% Over/(Under) 2016 Budget	-67.7%					
Non-Tax Revenue	-69,454	-6,000	-3,371	-2,992	-2,030	-11,780
Expenses	98,275	95,204	94,393	29,126	22,920	51,421

2017 Notes:

By-Law officer starting March 1st Full-time employee with benefits

DOCK LIGHTING						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Expenses						
Foot's Bay						
Hydro	-	-	-	-	-	-
Foot's Bay Expenses	-	-	-	-	-	-
Milford Bay						
Hydro	2,400	2,000	1,487	2,262	1,340	1,169
Milford Bay Expenses	2,400	2,000	1,487	2,262	1,340	1,169
Windermere						
Hydro	1,350	1,100	1,268	1,281	1,180	1,007
Windermere Expenses	1,350	1,100	1,268	1,281	1,180	1,007
Skeleton Bay						
Hydro	-	-	-	-	-	-
Skeleton Bay Expenses	-	-	-	-	-	-
Skeleton Lake						
Hydro	600	400	345	471	670	888
Skeleton Lake Expenses	600	400	345	471	670	888
Nine Mile						
Hydro	600	600	602	660	580	479
Nine Mile Expenses	600	600	602	660	580	479
Net Expenditures	4,950	4,100	3,703	4,674	3,770	3,543
\$ Over/(Under) 2016 Budget	850					
% Over/(Under) 2016 Budget	20.7%					
Non-Tax Revenue	-	-	-	-	-	-
Expenses	4,950	4,100	3,703	4,674	3,770	3,543
2017 Notes:						

CEMETERIES

Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
General Revenues						
Interest Income	-10,000	(10,000)	(10,000)	-10,002	-11,300	-12,027
General Revenues	-10,000	-10,000	(10,000.00)	-10,002	-11,300	-12,027
Expenses						
General						
Fees, Conferences	1,500	1,500	1,092	1,942	620	1,006
Transfer to Reserve Funds	10,000	10,000	10,000	10,002	11,300	12,027
General Expenses	11,500	11,500	11,092	11,944	11,920	13,033
Foot's Bay						
Sale of Plots	-	(2,600)	-	-2,600	(350)	-
Internment Charges	-600	(700)	-450	-675	(780)	(450)
Sale of Markers	-	(200)	-	-140	(200)	-
Full Time	1,500	2,300	1,924	2,161	1,340	1,925
Purchase of Markers	80	50	93	-	190	-
Foot's Bay Net Expenses	980	-1,150	1,566	-1,254	200	1,475
Glen Orchard						
Sale of Plots	-2,000	(1,000)	-1,750	-1,050	-350	-1,750
Internment Charges	-3,100	(2,500)	-5,600	-2,050	-2,400	-1,725
Sale of Markers	-200	(300)	-140	-240	-100	-200
Full Time	7,800	4,800	7,021	4,641	3,900	4,179
Purchase of Markers	300	300	93	186	90	177
Purchase of Goods & Services	250	250	-	203	620	51
Glen Orchard Net Expenses	3,050	1,550	-376	1,690	1,760	732
Milford Bay						
Sale of Plots	-	-	-	-	-	-
Internment Charges	-400	(200)	-1,300	-150	-	-
Sale of Markers	-	-	-	-	-	-
Full Time	1,400	900	1,343	788	630	1,610
Milford Bay Net Expenses	1,000	700	43	638	630	1,610
Port Carling						
Internment Charges	-900	(1,800)	-800	-1,850	-630	-1,000
Sale of Markers	-	-	-	-	-	-
Full Time	4,900	5,300	4,372	5,122	1,080	2,949
Purchase of Markers	-	-	-	-	-	-
Purchase of Goods & Services	70	10	197	10	30.00	-
Port Carling Net Expenses	4,070	3,510	3,769	3,281	480	1,949
Torrance						
Sale of Plots	-	(500)	-	-560	-1,050	-1,050
Internment Charges	-3,200	(5,000)	-2,900	-4,950	-1,750	-2,900
Sale of Markers	(200)	(500)	(140.00)	-420	-400	-100
Full Time	7,700	13,000	7,319	12,743	4,980	6,872
Purchase of Markers	350	350	81	279	410	89
Purchase of Goods & Services	500	500	-	417	100	350
Torrance Net Expenses	5,150	7,850	4,360	7,508	2,290	3,260
Ullswater						
Sale of Plots	-400	(300)	-350	-	-1,050	-
Internment Charges	-4,800	(1,000)	-4,400	-650	-3,150	-1,800
Sale of Markers	-200	(200)	-140	-	-100	-
Full Time	6,900	5,200	7,793	5,070	6,640	4,916
Purchase of Markers	100	-	93	-	120	-
Purchase of Goods & Services	500	1,200	13	860	-	12
Ullswater Net Expenses	2,100	4,900	3,009	5,280	2,460	3,128
Ufford						
Sale of Plots	-800	(700)	-700	-700	-2,100	-
Internment Charges	-1,100	(1,400)	-1,000	-1,150	-1,300	-950
Sale of Markers	-400	(200)	-280	-140	-300	-
Full Time	2,600	4,400	2,262	4,263	3,110	3,165
Purchase of Markers	500	-	349	-	270	-

CEMETERIES

Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Purchase of Goods & Services	500	1,200	-	1,000	-	-
Ufford Net Expenses	1,300	3,300	631	3,273	-320	2,215
Morinus						
Interment Charges	-	-	-	-150	-	-250
Full Time	700	800	615	685	730	642
Morinus Net Expenses	700	800	615	535	730	392
Ziska						
Sale of Plots	-	-	-350	-	-	-
Interment Charges	(500)	-	-650	-	-30	-350
Sale of Markers	-	-	-140	-	-	-
Full Time	1,900	1,800	1,650	1,735	730	1,732
Purchase of Markers	-	-	-	-	-	-
Ziska Net Expenses	1,400	1,800	510	1,735	700	1,382
Net Expenditures	21,250	24,760	15,220	24,629	9,550	17,150
\$ Over/(Under) 2016 Budget	(3,510)					
% Over/(Under) 2016 Budget	-14.2%					
Non-Tax Revenue	-28,800	-29,100	-31,090	-27,477	-27,340	-24,552
Expenses	50,050	53,860	46,310	52,106	36,890	41,702
2017 Notes:						

PARKS						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Revenues						
Building Rentals	-2,000	-1,000	-2,270	-2,250	-1,250	-2,600
Insurance Recoveries	-500	-500	-459	-513	-540	-908
Summer Student Grants	-	-700	-	-793	-750	-1,272
Other Grants	-	-	-	-	-	-2,250
Docking Fees	-16,000	-16,000	-21,688	-17,523	-16,500	-16,654
Residential Rental Unit	-	-	-	-	-7,000	-1,000
Lockage Fees	-	-124,000	-44	-129,018	-103,830	-103,582
Library Service Fee	-708	-708	-708	-	-	-
Parkland Dedication	-61,500	-24,500	-15,843	-40,270	-35,290	-40,422
Total Revenues	-80,708	-167,408	-41,011	-190,367	-165,160	-168,688
Expenses						
General						
Wages & Benefits	283,713	308,115	270,721	296,537	311,680	292,662
Cleaning Supplies	4,300	4,300	3,283	3,547	3,000	2,478
Mileage	-	-	-	-	-	-
Telephone	1,900	1,900	1,372	1,858	2,060	2,122
Insurance	17,890	20,443	20,068	18,207	16,750	14,398
Equipment Rental & Repair	5,000	-	3,972	6,818	12,150	3,345
Building Repairs & Maintenance	4,500	4,500	4,428	6,050	5,540	7,657
Hydro	7,500	6,843	7,276	8,104	6,000	5,631
Fees, Conferences	2,000	3,500	243	2,087	3,460	584
Vehicle Maintenance	48,000	48,000	42,582	52,105	56,760	49,884
Purchase of Goods & Services	30,000	35,000	43,631	38,285	48,980	36,514
Dock Repairs	50,000	35,000	11,415	26,070	24,480	31,405
Recreation Trails	2,000	1,600	2,873	1,343	2,160	1,313
Locks Operations	-	124,000	44	128,975	103,830	103,525
Communities in Bloom	19,000	15,500	15,863	5,295	1,100	6,281
Banners	2,500	-	-	-	-	-
Sewer	846	2,200	1,435	1,769	1,590	1,666
Water	1,551	3,995	2,496	3,852	2,090	2,001
Tipping Fees	7,220	4,500	7,290	4,184	3,800	4,298
Labour	5,654	-	4,055	-	-	-
General Expenses	493,574	619,396	443,047	605,086	605,430	565,763
Muskoka Lakes Sports Park						
Building Repairs & Maintenance	400	1,200	320	4,418	2,560	453
Hydro	1,600	1,800	2,227	2,120	1,640	1,019
Purchase of Goods & Services	2,000	3,500	1,798	2,844	3,430	3,196
Sewer	217	250	280	213	250	237
Water	3,000	3,804	7,452	3,732	3,900	2,829
ML Sports Park Expenses	7,217	10,554	12,076	13,327	11,780	7,734
1890 School House						
Insurance	1,323	1,323	1,299	1,179	770	617
Building Repairs & Maintenance	500	500	-	1,037	1,080	776
Hydro	269	1,100	282	1,041	1,700	2,033
Purchase of Goods & Services	-	-	-	-	-	-
1890 School House Expenses	2,092	2,923	1,581	3,256	3,550	3,426
Milford Bay Golf Course						
Hydro	600	448	897	553	510	809

PARKS						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Purchase of Goods & Services	1,000	300	-	228	-	8,600
Milford Bay Golf Course Expenses	1,600	748	897	782	510	9,409
Hanna Park						
Telephone	500	500	391	393	400	412
Building Repairs & Maintenance	4,000	300	-	117	80	-
Hydro	1,200	1,092	1,503	1,143	1,050	1,140
Purchase of Goods & Services	200	200	-	-	100	-
Hanna Park Expenses	5,900	2,092	1,894	1,652	1,630	1,552
Windermere Village Hall						
Insurance	1,323	1,323	1,299	1,179	770	617
Building Repairs & Maintenance	2,500	7,500	4,251	2,578	1,580	232
Heat	1,020	1,000	558	964	1,210	1,104
Hydro	720	562	506	697	670	712
Purchase of Goods & Services	-	-	-	101	230	-
Village Hall Expenses	5,563	10,385	6,614	5,518	4,460	2,666
Skeleton Lake						
Hydro	850	700	649	807	820	1,058
Skeleton Lake Expenses	850	700	649	807	820	1,058
Net Expenditures	436,088	479,390	425,747	440,061	463,020	422,920
\$ Over/(Under) 2016 Budget	-43,302					
% Over/(Under) 2016 Budget	-9.0%					
Non-Tax Revenue	-80,708	-167,408	-41,011	-190,367	-165,160	-168,688
Expenses	516,796	646,798	466,758	630,428	628,180	591,608
2017 Notes:						

COMMUNITY CENTRES CONSOLIDATED						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
General Revenues						
Insurance Recovery	-5,000	-5,000	-4,308	-4,035	-5,060	-5,646
Provincial Grant - Water	-	-3,270	-	-1,008	-3,280	-4,000
Transfer from Organizational Review	-	-	-46,003	-	-	-
General Revenues	-5,000	-8,270	-50,311	-5,043	-8,340	-9,646
Expenses						
General						
Wages & Benefits	-	-	54,058	61,992	82,930	-
Mileage	600	600	511	251	-	-
Insurance	-	-	-	3,231	14,600	3,855
WSIB	1,800	1,900	1,504	1,867	1,420	834
Purchase of Goods & Services	500	500	165	248	140	-
Transfer to Organizational Review	-	58,870	58,870	-	-	-
General Expenses	2,900	61,870	115,109	67,588	99,090	4,689
Community Centres Consolidated						
Building Rentals	-23,228	-28,910	-22,018	-28,957	-29,720	-26,792
Parkland Dedication	-175,050	-108,500	-127,612	-163,523	-132,840	-95,951
Wages & Benefits	52,240	65,794	62,248	72,676	66,851	52,336
Cleaning Supplies	4,460	4,910	3,951	5,119	4,700	3,882
Telephone	6,100	6,700	5,850	6,412	5,400	6,971
Insurance	69,590	78,046	76,612	69,510	49,970	49,055
Building Repairs & Maintenance	175,050	108,500	127,612	161,787	132,840	96,905
Heat	54,500	40,700	38,873	45,765	61,590	53,382
Hydro	87,100	85,120	86,461	84,991	72,500	99,056
Caretaking	38,442	22,032	26,639	18,114	18,030	17,325
Purchase of Goods & Services	9,000	9,900	3,375	7,791	10,300	6,134
Sewer	1,375	4,240	2,052	4,149	2,580	2,615
Water	2,760	2,900	2,410	3,593	2,640	2,670
Total Consolidated Net Expenses	302,339	291,432	286,454	287,428	264,841	267,587
Net Expenditures	300,239	345,032	351,251	349,973	355,591	262,630
\$ Over/(Under) 2016 Budget	-44,793					
% Over/(Under) 2016 Budget	-13.0%					
Non-Tax Revenue	-203,278	-145,680	-199,941	-197,522	-170,900	-132,390
Expenses	503,517	490,712	551,192	547,495	526,491	395,020

Name of Facility 2017 BUDGET

Bala

ITEM DESCRIPTION	DRAFT Operating	DRAFT Capital	APPROVED Operating	APPROVED Capital
Routine maintenance	4,500		4,500	
Unanticipated repairs	2,000		2,000	
Snow removal	3,500		3,500	-
				-
01-2-071201-06509	10,000	-	10,000	-
Purchases of Goods & Services	500		500	
01-2-071201-06525	500	-	500	-
TOTAL	10,500	-	10,500	-

Cardwell (Hekkla)

ITEM DESCRIPTION	DRAFT Operating	DRAFT Capital	APPROVED Operating	APPROVED Capital
Routine Maintenance	2,000		2,000	
Unanticipated repairs	1,000		1,000	
Snow removal	2,500		2,500	
Paint metal roof	6,000		6,000	
Accessible Ramp		4,500		4,500
01-2-071202-06509	11,500	4,500	11,500	4,500
Purchases of Goods & Services	100		100	
01-2-071202-06525	100	-	100	-
TOTAL	11,600	4,500	11,600	4,500

Foot's Bay

ITEM DESCRIPTION	DRAFT Operating	DRAFT Capital	APPROVED Operating	APPROVED Capital
Routine Maintenance	3,000		3,000	
Unanticipated repairs	2,000		2,000	
Snow removal	7,800		7,800	
Landscaping around the flag pole				
Sensor light above man door of the fire hall	650		650	
8 chairs - all the same so they stack properly (to replace ones that have rounded leg bases to a 4 leg base instead)		600		600
Dishwasher (commercial grade)SD-3		10,000		10,000
Kitchen stove		1,000		1,000
Energy efficient windows - basement (4)		2,000		2,000
01-2-071203-06509	13,450	13,600	13,450	13,600
Purchases of Goods & Services	1,000		1,000	
01-2-071203-06525	1,000	-	1,000	-
TOTAL	14,450	13,600	14,450	13,600

Glen Orchard

ITEM DESCRIPTION	DRAFT Operating	DRAFT Capital	APPROVED Operating	APPROVED Capital
Routine Maintenance	3,000		3,000	
Unanticipated repairs	2,000		2,000	
Snow removal	2,500		2,500	
Shared Septic bed with Glen Orchard Garage		15,000		15,000
01-2-071204-06509	7,500	15,000	7,500	15,000
TOTAL	7,500	15,000	7,500	15,000

Milford Bay

ITEM DESCRIPTION	DRAFT Operating	DRAFT Capital	APPROVED Operating	APPROVED Capital
Routine Maintenance	9,000		9,000	
Unanticipated repairs	6,000		6,000	
Snow removal	4,500		4,500	
Paint roof	8,000		8,000	
Stove electronic ignition	1,000		1,000	
Tennis Court Resurfacing		36,000		36,000
Projector screen		1,000		1,000
New Steel door/Library exit		2,500		2,500
Ceiling fans		6,000		6,000
01-2-071205-06509	28,500	45,500	28,500	45,500
Purchases of Goods & Services	1,000		1,000	
01-2-071205-06525	1,000	-	1,000	-
TOTAL	29,500	45,500	29,500	45,500

Peninsula

ITEM DESCRIPTION	DRAFT Operating	DRAFT Capital	APPROVED Operating	APPROVED Capital
Routine Maintenance	6,000		6,000	
Unanticipated repairs	2,000		2,000	
Snow removal	5,000		5,000	
Outdoor lighting (entrance / parking lot area)	1,500		1,500	
Railing on ramp to right of the main entrance - needs to be repaired or replaced	2,500		2,500	
New Eaves trough with gutter guard		3,000		3,000
Replace Interlocking Brick or Pave rear entrance		7,500		7,500
01-2-071206-06509	17,000	10,500	17,000	10,500
Purchases of Goods & Services	500		500	
01-2-071206-06525	500	-	500	-
TOTAL	17,500	10,500	17,500	10,500

Port Carling

ITEM DESCRIPTION	DRAFT Operating	DRAFT Capital	APPROVED Operating	APPROVED Capital
Routine Maintenance	10,200		10,200	
Unanticipated repairs	3,000		3,000	
Snow removal	7,500		7,500	
Stove electronic ignition	1,000		1,000	
Heating and Cooling System (hold off for few years)		-		
Sign improvement/replacement		5,500		5,500
01-2-071207-06509	21,700	5,500	21,700	5,500
Purchases of Goods & Services	500		500	
01-2-071207-06525	500	-	500	-
TOTAL	22,200	5,500	22,200	5,500

Raymond

ITEM DESCRIPTION	DRAFT Operating	DRAFT Capital	APPROVED Operating	APPROVED Capital
Routine Maintenance	3,000		3,000	
Unanticipated repairs	2,000		2,000	
Snow removal	7,500		7,500	
Stove electronic ignition	1,000		1,000	
Revarnishing floors on main level/wax	2,000		2,000	
Replace tables with lighter tables				
Electrical wiring to be upgraded in kitchen (additional outlet)		1,200		1,200
Replace roof over washrooms		4,800		4,800
01-2-071208-06509	15,500	6,000	15,500	6,000
Purchases of Goods & Services	500		500	
01-2-071208-06525	500	-	500	-
TOTAL	16,000	6,000	16,000	6,000

Torrance

ITEM DESCRIPTION	DRAFT Operating	DRAFT Capital	APPROVED Operating	APPROVED Capital
Routine Maintenance	7,200		7,200	
Unanticipated repairs	3,000		3,000	
Snow removal	3,800		3,800	
Stove electronic ignition	1,000		1,000	
01-2-071209-06509	15,000	-	15,000	-
Purchases of Goods & Services	500		500	
01-2-071209-06525	500	-	500	-
TOTAL	15,500	-	15,500	-

Walkers Point

ITEM DESCRIPTION	DRAFT Operating	DRAFT Capital	APPROVED Operating	APPROVED Capital
Routine Maintenance	7,700		7,700	
Unanticipated repairs	2,500		2,500	
Snow removal	3,800		3,800	
Refurbish outdoor sign & purchase letters	2,500		2,500	
Replace old shutters/paint	2,000		2,000	
6 - 8' ft tables				
New WP Entrance Sign		1,200		1,200
Level back area for recreational use		5,000		5,000
Add gravel to lower parking lot for expansion		3,000		3,000
01-2-071210-06509	18,500	9,200	18,500	9,200
Purchases of Goods & Services	2,900		2,900	
01-2-071210-06525	2,900	-	2,900	-
TOTAL	21,400	9,200	21,400	9,200

Windermere

ITEM DESCRIPTION	DRAFT Operating	DRAFT Capital	APPROVED Operating	APPROVED Capital
Routine Maintenance	2,500		2,500	
Unanticipated repairs	1,000		1,000	
Snow removal	5,800		5,800	
Blue Cloth Chairs (12 in total) same as ordered in the past		800		800
Blinds for windows in main hall - facing the road side of building (3 in total)		1,700		1,700
New Barrier Free Ramp/Railing		22,500		22,500
Signage		500		500
01-2-071211-06509	9,300	25,500	9,300	25,500
Purchases of Goods & Services	500		500	
01-2-071211-06525	500	-	500	-
TOTAL	9,800	25,500	9,800	25,500

Ullswater

ITEM DESCRIPTION	DRAFT Operating	DRAFT Capital	APPROVED Operating	APPROVED Capital
Routine Maintenance	2,500		2,500	
Unanticipated repairs	1,000		1,000	
Snow removal	3,500		3,500	
Basement ceiling to match existing dry walled area	250		250	
Encase the heat pipes in basement	500		500	
Additional lighting in basement		3,500		3,500
01-2-071211-06509	7,750	3,500	7,750	3,500
Purchases of Goods & Services	1,000		1,000	
01-2-071211-06525	1,000	-	1,000	-
TOTAL	8,750	3,500	8,750	3,500

Totals	184,700	138,800	184,700	138,800
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ARENAS						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Bala Revenues						
Public Skating	-1,800	-1,800	-1,049	-3,419	-2,250	-1,746
Ice Rental - Minor Hockey	-1,500	-1,200	-1,653	-3,277	-1,870	-1,187
Ice Rental - Figure Skating	-2,500	-2,800	-3,751	-2,404	-2,850	-4,850
Ice Rental - Other	-25,000	-24,000	-25,875	-27,890	-23,510	-23,284
Roller Skating	-2,000	-1,800	-1,805	-1,837	-1,610	-2,365
Building Rental	-8,000	-6,400	-7,949	-9,459	-8,540	-7,625
Pop Machine	-300	-400	-265	-230	610	158
Snack Bar	-4,800	-3,000	-1,789	-2,084	-1,040	-2,091
Advertising Revenue	-3,100	-2,500	-2,150	-2,350	-2,350	-2,272
Insurance Recovery	-1,600	-1,600	-1,623	-1,631	-1,850	-675
Parkland Dedication	-38,900	-38,300	-19,249	-25,558	-30,660	-12,437
Bala Revenues	-89,500	-83,800	-67,158	-80,138	-75,920	-58,374
Bala Expenses						
Wages & Benefits	146,884	150,050	144,045	127,081	143,030	127,081
Office Supplies	500	500	241	371	390	80
Cleaning Supplies	1,000	800	967	815	1,490	781
Equipment	7,000	7,400	3,193	3,449	2,250	3,395
Mileage	500	500	248	620	110	109
Telephone	580	630	611	660	660	661
Insurance	15,000	16,836	16,527	16,547	13,040	9,256
Building Repairs & Maintenance	38,900	38,300	20,620	25,558	25,820	12,437
Heat	9,000	6,500	4,163	7,381	9,230	9,529
Hydro	50,000	30,000	44,394	45,275	49,100	36,099
Fees, Conferences	4,000	4,000	2,282	2,732	1,170	1,026
Purchase of Goods & Services	1,000	1,200	227	933	890	603
Plant Maintenance	12,000	15,900	12,240	12,307	9,150	10,283
Ice Resurfacer Maintenance	3,700	6,800	4,411	1,217	4,100	1,812
Sewer	1,200	1,020	844	420	1,970	839
Water	4,000	3,740	3,002	1,464	7,410	3,045
Snack Bar Expenses	2,300	-	-	-	-	-
Transfer to Reserves	10,000	10,000	10,000	10,000	10,000	20,000
Bala Expenses	307,564	294,176	268,015	256,828	279,810	237,037
Bala Net Expenses	218,064	210,376	200,856	176,689	203,890	178,663
Port Carling Revenues						
Public Skating	-1,200	-1,500	-1,016	-1,337	-1,510	-1,497
Ice Rental - Minor Hockey	-15,000	-20,000	-12,242	-18,919	-23,330	-23,454
Ice Rental - Figure Skating	-19,000	-19,000	-15,944	-18,321	-20,090	-18,618
Ice Rental - Other	-46,000	-42,000	-53,806	-51,409	-46,860	-42,772
Roller Skating	-1,300	-1,000	-1,358	-1,261	-980	-959
Building Rental	-3,000	-3,000	-557	-1,263	-3,000	-2,911
Pop Machine	-100	-200	-	-32	-60	-77
Advertising Revenue	-4,000	-2,600	-2,650	-2,550	-2,000	-2,300
Insurance Recovery	-900	-900	-1,279	-1,546	-970	-1,173
Parkland Dedication	-43,450	-53,275	-28,642	-44,269	-40,470	-19,890
Port Carling Revenues	-133,950	-143,475	-117,493	-140,907	-139,270	-113,650

SWIMMING						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
General Expenses						
Sundry Revenue	-800	-	-810	-	-	-
Wages & Benefits	4,570	4,570	5,831	4,523	-	-
Mileage	1,000	1,000	1,343	857	650	847
Fees, Conferences	500	500	196	385	550	193
Purchase of Goods & Services	2,220	600	1,659	548	120	401
Ecommerce Fees	600	-	454	-	-	-
Contract Services	-	-	-	-	-	-
General Expenses	8,090	6,670	8,673	6,313	1,320	1,441
Bala						
Registrations & Memberships	-5,600	-4,000	-4,950	(4,000)	-1,780	-1,700
Wages & Benefits	12,323	4,420	7,670	4,376	3,970	1,764
Telephone	-	-	-	-	380	320
Fees, Conferences	-	-	-	-	-	-
Purchase of Goods & Services	735	200	105	289	170	74
Bala Net Expenses	7,458	620	2,825	665	2,740	459
Milford Bay						
Registrations & Memberships	-	-1,200	-1,075	(1,200)	-940	-660
Wages & Benefits	-	2,260	4,124	2,140	3,490	1,738
Telephone	-	-	-	-	580	386
Fees, Conferences	-	-	-	-	-	-
Purchase of Goods & Services	-	100	105	-	60	68
Milford Bay Net Expenses	-	1,160	3,154	940	3,190	1,533
Port Carling						
Registrations & Memberships	-8,280	-7,460	-7,680	(7,454)	-6,260	-10,440
Wages & Benefits	16,503	11,070	11,625	10,763	8,250	11,150
Telephone	-	-	-	-	340	365
Fees, Conferences	-	-	-	-	-	-
Purchase of Goods & Services	895	980	345	960	900	830
Port Carling Net Expenses	9,118	4,590	4,290	4,269	3,230	1,905
Walker's Point						
Registrations & Memberships	-	-830	-	(825)	-750	-1,275
Wages & Benefits	-	1,840	-	1,766	4,320	1,814
Fees, Conferences	-	-	-	-	-	-
Purchase of Goods & Services	-	200	-	117	150	181
Walker's Point Net Expenses	-	1,210	-	1,057	3,720	720
Windermere						
Registrations & Memberships	-	-2,310	-1,325	(2,310)	-1,980	-1,620
Wages & Benefits	-	3,550	3,653	3,395	3,650	1,864
Telephone	-	-	-	-	540	498
Fees, Conferences	-	-	-	-	-	-
Purchase of Goods & Services	-	150	105	74	170	53
Windermere Net Expenses	-	1,390	2,433	1,159	2,380	795
Net Expenditures	16,740	15,640	21,374	14,402	16,580	6,854
\$ Over/(Under) 2016 Budget	1,100					
% Over/(Under) 2016 Budget	7.0%					
Non-Tax Revenue	-13,880	-15,800	-15,840	-15,789	-11,710	-15,695
Expenses	38,545	31,440	37,214	30,191	28,290	22,548

SWIMMING

Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013

2017 Notes:

Head Swim Instructor organized swim program and therefore wages recorded as general. No budget was setup as HR Coordinator usually organized swim program in prior years.
No telephone expense as instructors used their own personal cell phones, in employment agreement

MAINTENANCE DEPARTMENT

Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Revenues						
Library Service Fee	-4,012	(4,012)	(4,012)	-	-	-
Revenues	-4,012	(4,012)	(4,012)	-	-	-
Expenses						
Wages & Benefits	170,950	159,620	164,375	136,402	131,910	131,120
Telephone	1,400	1,400	1,264	1,314	1,370	1,305
Insurance	3,540	4,469	3,896	3,535	2,200	2,057
Building Repairs & Maintenance	500	200	283	126	360	126
Hydro	6,700	4,200	6,635	3,490	3,520	3,413
Vehicle Maintenance	3,000	5,300	2,972	10,786	6,940	1,109
Education & Training	2,000	2,000	-	-	3,210	171.42
Purchase of Goods & Services	7,000	11,000	7,714	9,547	10,310	21,169
Gas & Oil	6,000	2,000	5,993	1,253	10,560	10,113
Water Testing	4,500	4,500	3,864	4,844	5,250	6,723
Transfer to Reserves	10,000	10,000	10,000	10,000	10,000	10,000
Total Expenses	215,590	204,689	206,998	181,297	185,630	187,306
Net Expenditures	211,578	200,677	202,986	181,297	185,630	187,306
\$ Over/(Under) 2016 Budget	10,901					
% Over/(Under) 2016 Budget						
Non-Tax Revenue	-4,012	(4,012)	(4,012)	-	-	-
Expenses	215,590	204,689	206,998	181,297	185,630	187,306

2017 Notes:

LIBRARY						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Operating Revenues						
Donations	-500	(500)	(1,451)	(571)	-6,720	-5,050
Other Grants & Rebates	-	(2,462)	(3,186)	(4,938)	-11,570	-9,899
Provincial Operating Grant	-49,085	(49,085)	(49,085)	(49,085)	-49,090	-49,085
Self Generated Revenue	-14,000	(14,000)	(12,455)	(14,064)	-13,030	-13,141
Self Generated Revenue (HST)	-2,500	(2,500)	(2,275)	(2,562)	-2,100	-2,144
Interest Earned	-	-	-	106	-670	-583
	(66,085)	-68,547	-68,452	-71,114	-83,180	(79,902)
Operating Expenses						
Occupancy Costs	66,200	85,317	77,828	74,193	73,300	55,124
Wages & Benefits	265,586	263,305	254,999	248,528	280,440	238,690
Office Supplies	1,800	1,800	1,397	1,477	1,120	1,113
Cleaning Supplies	1,200	1,200	1,220	1,062	550	39
Mileage	500	500	229	325	580	468
Telephone	1,800	1,800	1,524	1,491	1,490	1,790
Advertising	500	500	295	193	260	1,110
Equipment Rental & Repair	3,000	3,000	2,299	2,095	1,940	1,821
Caretaking	15,000	15,000	15,977	12,758	7,520	7,728
Fees, Conferences	1,000	1,000	499	495	550	385
Purchase of Goods & Services	5,000	4,000	4,138	2,406	5,600	82
Computer Services	42,979	45,000	41,788	41,219	50,320	46,555
Programs	1,500	1,000	583	944	920	368
Transfer to Reserve	80,000	40,000	40,000	11,829	10,000	7,336
Total Expenses	486,065	463,423	442,777	399,245	434,700	362,971
Operating Net Expenditures	419,980	394,876	374,324	328,131	351,520	283,069
Restricted Revenues						
Donations	-7,000	(11,559)	(8,282)	(1,991)	-	-
Other Grants & Rebates	-3,500	(7,112)	(6,921)	(7,472)	-	-
	-10,500	(18,671)	-15,204	(9,463)	-	-
Restricted Operating Expenses						
Purchase of Goods & Services	5,500	10,771	5,523	951	-	-
Computer Services	-	-	802	2,432	-	-
Programs	2,500	3,900	3,947	2,184	-	-
Restricted Capital	2,500	4,000	4,932	3,895	-	-
	10,500	18,671	15,204	9,463	-	-
Restricted Net Expenditures	-	-	-	-	-	-
Total Net Expenditures	419,980	394,876	374,324	328,131	351,520	283,069
\$ Over/(Under) 2016 Budget	25,104					
% Over/(Under) 2016 Budget	6.4%					
Non-Tax Revenue	-76,585	-87,218	-83,656	-80,577	-83,180	-79,902
Expenses	496,565	482,094	457,980	408,707	434,700	362,971

2017 Notes:

Occupancy costs per MOU - include costs to maintain building and repairs and Township service allocation of \$12,800

Restricted Revenue - Donations and Grants that are received but are only for restricted library activities, books, e-resources and cannot be used for regular operating expenditures

Computer services includes \$34,593 for District IT and \$8,386 for systrix software

TRAILS						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Expenses						
Wages & Benefits	9,440	9,910	17,225	9,564	9,540	6,759
Mileage	1,700	1,700	844	1,511	940	465
Telephone	250	250	203	244	250	266
Purchase of Goods & Services	15,000	25,500	4,996	200	1,630	2,693
Trails Committee	200	200	-	-	-	188
Total Expenses	26,590	37,560	23,268	11,520	12,360	10,371
Net Expenditures	26,590	37,560	23,268	11,520	12,360	10,371
\$ Over/(Under) 2016 Budget	(10,970)					
% Over/(Under) 2016 Budget	-29.2%					
Non-Tax Revenue	-	-	-	-	-	-
Expenses	26,590	37,560	23,268	11,520	12,360	10,371
2017 Notes:						
Purchase of Goods & Services - Trail Signs & Maintenance of Structures						

PLANNING						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Revenues						
Deeming By-Law	-2,000	(2,000)	(3,600)	(4,275)	-1,130	-1,500
Official Plan Amendment	-1,275	(1,275)	(375)	-	-1,340	-1,275
Zoning Amendment	-45,000	(42,000)	(58,400)	(53,275)	-40,300	-23,400
Zoning & By-Law Information	-20,000	(17,000)	(23,900)	(19,575)	-16,500	-14,200
Site Plan	-55,000	(36,000)	(58,863)	(23,720)	-51,360	-31,538
Minor Variance	-57,000	(57,000)	(71,225)	(59,975)	-50,700	-49,451
Severances / Consents	-60,000	(60,000)	(70,275)	(66,275)	-48,850	-79,800
Legal/Misc Recovered	-5,000	(5,000)	(16,257)	(6,167)	-	-
Consultants Recoverable	-6,000	(4,000)	(11,291)	(7,670)	-5,700	-2,235
Tree Pres. & Site Alt.	-250	(250)	-	-	-	-
Solar Farms GE/Cell Towers CT	-	-	-	(1,500)	-	-
Transfer from Reserves	(10,000)	(35,557)	(18,119)	(6,000)	-29,720	(62,299)
Total Revenue	-261,525	-260,082	-332,305	-248,432	-245,600	-265,696
Expenses						
Wages & Benefits	611,960	579,470	606,508	557,381	550,890	502,671
Office Supplies	1,000	1,000	423	343	870	1,123
Mileage	3,000	3,000	3,179	2,944	3,440	2,443
Telephone	1,000	1,000	927	1,089	850	907
Advertising	3,000	2,000	-	1,945	370	5,323
Legal - Other	25,000	25,000	18,349	29,704	11,570	17,818
Fees, Conferences	7,000	5,000	4,612	4,077	3,320	1,161
Education & Training	2,000	2,000	1,366	322	-	-
Purchase of Goods & Services	11,000	10,000	12,301	7,126	11,840	11,675
Heritage Committee	10,000	35,000	18,926	16,754	45,470	45,363
Consultant Fees	25,000	25,000	27,581	16,335	77,320	102,448
Committee of Adjustment	16,000	17,000	14,028	16,564	13,020	14,451
Legal - OMB Hearings	45,000	85,000	59,090	67,056	25,730	11,399
Consultant Fees - Zoning	-	10,000	15,421	14,011	29,720	62,299
Special Projects - GIS mapping of minor variance approvals	-	-	-	-	-	-
Transfer to Reserves	25,000	10,000	10,000	10,000	30,000	17,000
Total Expenses	785,960	810,470	792,710	745,650	804,410	796,082
Net Expenditures	524,435	550,388	460,405	497,218	558,810	530,386
\$ Over/(Under) 2016 Budget	-25,953					
% Over/(Under) 2016 Budget	-4.7%					
Non-Tax Revenue	-261,525	-260,082	-332,305	-248,432	-245,600	-265,696
Expenses	785,960	810,470	792,710	745,650	804,410	796,082

2017 Notes:

Special Projects: COW passed a resolution to complete a review of prior planning approvals.

\$5,000 of work has already been done by District Planning in 2016

\$50,000 - Obtain a consultant to analyze prior minor variance approvals and setup in GIS mapping-*removed*

GRANTS						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Expenses						
Community Requests	64,268	44,268	31,952	111,425	103,585	78,973
Total Expenses	64,268	44,268	31,952	111,425	103,585	78,973
Net Expenditures	64,268	44,268	31,952	111,425	103,585	78,973
\$ Over/(Under) 2016 Budg	20,000					
% Over/(Under) 2016 Budg	45.2%					
Non-Tax Revenue	-	-	-	-	-	-
Expenses	64,268	44,268	31,952	111,425	103,585	78,973
2017 Notes:						
Canada 150 celebrations - reduced to \$30,000 from \$50,000						

Health Hub/Wellness Centre						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Revenues						
Building Rentals	-	-	(3)	-	-	-
Expense Recovery	-	-	(1,146)	-	-	-
Total Revenues	-	-	(1,149)	-	-	-
Expenses						
Cleaning Supplies	500	500	-	-	-	-
Building Repairs & Maintenance	7,600	4,000	8,171	-	-	-
Heat	7,900	9,000	7,310	-	-	-
Hydro	7,000	9,500	6,175	-	-	-
Sewer	600	800	911	-	-	-
Water	1,000	900	976	-	-	-
Insurance	4,300	4,300	4,300	-	-	-
Caretaking	400	-	186	-	-	-
Telephone	700	1,000	761	-	-	-
Nursing Station Operations	30,000	30,000	28,792	-	-	-
Transfer to Nursing station Reserve	-	12,923	12,923	-	-	-
Total Expenses	30,000	42,923	41,715	-	-	-
Net Expenditures	30,000	42,923	40,566	-	-	-
\$ Over/(Under) 2016 Budget	(12,923)					
% Over/(Under) 2016 Budget	-30.1%					
Non-Tax Revenue	-	-	(1,149)	-	-	-
Expenses	30,000	42,923	41,715	-	-	-
2017 Notes:						

ROADS						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Revenues						
Insurance Recovery	-	-	-	(98,605)	(13,600)	(15,906)
Aggregate Resource Act	-15,000	(15,000)	(16,426)	853	(13,600)	(15,906)
District Road Maintenance	-555,000	(525,000)	(654,562)	(481,686)	(610,590)	(619,836)
Other Revenue	-500	(500)	(80,445)	(675)	(650)	(1,196)
Entrance Permits	-2,000	(2,500)	(1,800)	(1,725)	(780)	(1,700)
Road Allowances & Leases	-85,000	(150,000)	(66,356)	(158,085)	(148,000)	-
Maintenance Recovery	-56,000	(56,000)	-	-	-	-
Total Revenues	(713,500)	(749,000)	(819,589)	(739,922)	(787,220)	(654,544)
Expenses						
General						
Full Time	297,475	274,769	224,274	181,836	191,690	177,438
Statutory Pay	211,350	209,500	213,822	198,243	179,660	180,155
Benefits	408,480	361,581	363,500	311,022	300,560	311,406
Wages & Benefits	917,305	845,850	801,596	691,101	671,910	668,999
Land / Legal / Survey	2,000	3,000	450	977	3,330	1,159
Operating Expenses	207,300	223,968	216,219	182,092	200,720	164,058
Transfer to Reserves	750,000	500,000	500,000	500,000	633,000	141,000
Dedicated Capital Levy						
Transfer to Reserves	480,000					
Overhead Expenses	43,500	40,900	42,684	41,608	38,790	34,550
Contract Services	2,500	6,500	5,067	5,260	2,880	18,993
General Expenses	2,402,605	1,620,218	1,566,017	1,421,037	1,550,630	1,028,759
Equipment						
Equipment Expenses	145,900	(141,489)	(379,294)	2,466	(232,291)	199,761
Garages						
Glen Orchard Garage/other pr	55,200	49,515	94,909	214,619	97,280	58,548
Ranwood Garage	37,980	43,900	43,219	58,652	38,750	38,570
Watt Garage	-	-	-	-	-	332
Rosseau Garage	1,000	1,532	815	1,070	2,590	1,113
Patterson Corners Garage	35,940	33,110	35,717	24,938	32,400	28,030
Garages Expenses	130,120	128,057	174,659	299,279	171,020	126,593
District Roads						
District Roads Maintenance	555,000	461,000	533,879	378,411	579,440	531,252
District Roads Expenses	555,000	461,000	533,879	378,411	579,440	531,252
Sidewalks						
Sidewalk Maintenance	14,800	23,400	16,780	24,560	22,000	21,952
Sidewalks Expenses	14,800	23,400	16,780	24,560	22,000	21,952
Bridges & Culverts						
Bridge Maintenance	10,500	17,700	10,158	20,759	1,510	-
Entrance Culvert Maintenance	7,500	10,300	4,503	1,338	-	-
Road Culverts	109,500	64,000	123,883	110,824	85,130	37,397
Bridges & Culverts Expenses	127,500	92,000	138,543	132,921	86,640	37,397
Roadside Maintenance						
Grass Mowing	28,000	28,000	22,329	26,020	31,700	23,795
Brushing / Tree Trimming	103,000	94,500	92,821	136,332	81,880	138,894
Ditching	130,500	74,500	201,845	56,635	58,290	47,557
Dam Removal	8,200	10,500	10,635	12,714	19,850	20,474
Catch Basins	1,000	-	748	989	970	589

ROADS						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Curbs & Gutters	-	1,600	-	263	630	870
Storm Sewers	500	3,950	-	14	1,260	355
Debris Collection	13,200	8,260	10,962	4,770	7,100	2,853
Roadside Expenses	284,400	221,310	339,340	237,739	201,680	235,386
Paved Maintenance						
Patching	94,500	284,000	124,191	319,704	201,960	185,985
Sweeping	79,100	32,100	36,854	26,875	33,420	-
Shoulder Maintenance	28,800	21,800	29,356	6,654	62,310	22,321
Resurfacing	-	-	-	-	89,320	20,982
Paved Expenses	202,400	337,900	190,402	353,233	387,010	229,288
Loose Top Maintenance						
Washouts	85,000	116,000	205,433	122,210	129,980	102,729
Grading	83,000	124,000	123,323	92,672	102,430	59,606
Gravel Resurfacing	65,000	112,500	45,150	146,977	21,370	31,932
Base Repairs	49,000	32,000	80,992	57,122	164,890	97,850
Dust Control	74,900	86,500	73,476	82,465	60,580	49,812
Loose Top Expenses	356,900	471,000	528,374	501,447	479,250	341,929
Winter Control						
Snow Ploughing	416,000	398,500	421,382	411,799	464,860	282,486
Snow Removal	16,000	50,000	15,226	54,364	55,570	19,440
Sanding & Salting	212,500	160,500	307,336	114,676	254,410	37,770
Drainage	21,500	16,300	79,542	14,903	19,460	9,930
Standby	27,900	25,000	32,655	28,975	22,700	21,510
Winter Control Expenses	693,900	650,300	856,141	624,716	817,000	371,136
Safety Devices						
Sign Replacement & Repair	30,700	32,500	27,513	7,175	7,200	7,175
Protective Barriers	4,790	16,500	4,149	14,860	3,230	7,273
Railroad Crossings	22,000	7,500	6,773	7,023	7,290	7,329
Safety Devices Expenses	57,490	56,500	38,435	29,058	17,720	21,778
Net Expenditures	4,257,515	3,171,196	3,183,688	3,264,945	3,292,879	2,490,687
\$ Over/(Under) 2016 Budget	1,086,319					
% Over/(Under) 2016 Budget	34.3%					
Non-Tax Revenue	-713,500	-749,000	-819,589	-739,922	(787,220)	-654,544
Expenses	4,971,015	3,920,196	4,003,277	4,004,867	4,080,099	3,145,231

2017 Notes:

Increased Regular transfer to reserves by \$250,000

Implement Dedicated 5% capital levy to discretionary reserves = \$480,000

RECOMMENDED OPERATING CHANGES

Department	Account	Description	Added	Reduced	Net Levy \$ Change	Rate Change
Senior Management (Nov 29th & Dec 1st)					\$ 10,407,560	8.71%
Council	01-2-011100-06501	Mileage		-1,410		6.88%
Clerk	01-2-012100-06505	Legal		-25,000		\$ 7.34
	01-2-012100-06551	Computer services - District IT budget increased for 3 new employee positions	14,434			
Emergency Management	01-2-021200-06508	Financing- Transfer to reserves (Scotiabank Loan Payments for Roads Equipment)		-7,000		
Financing	01-2-012400-06702	Financing- Transfer to reserves (Scotiabank Loan Payments for Roads Equipment)		-118,000		
By-Law	01-2-025100-06702	Transfer to Reserve - Vehicle	12,766			
	01-2-025100-07807	Transfer from Reserves		-12,766		
HR	01-2-012500-06504	Advertising		-2,000		
	01-2-012500-06564	Health & Safety Committee		-2,500		
Fire	01-2-021106-06517	Minett - Vehicle Maintenance	4,400			
Parks	01-1-071100-07807	Parkland Dedication revenue		-22,000		
	01-2-071107-06509	Hannah Park building repair and maintenance	2,500			
	01-1-071301-05325	Snack Bar Revenue		-2,300		
Bala Arenas	01-2-071301-06587	Snack Bar Expense	2,300			
	01-2-071301-06101	Wages & Benefits		-6,943		
Port Carling Arena	01-2-071307-06101	Wages & Benefits		-15,890		
Swim	01-2-071400-06101	Wages & Benefits		-1,300		
Maintenance	01-2-071800-06517	Vehicle Maintenance		-1,000		
	01-2-072107-06509	Building Repair & Maintenance		-33,500		
	01-2-072107-06510	Heat	5,800			
Library	01-2-072107-06547	Sewer	550			
	01-2-072107-06548	Water	410			
	01-2-072107-06551	Computer services - District IT budget increased for 3 new employee positions	2,979			
	01-2-081100-06536	Consultant Fees		-5,000		
Planning	01-1-081100-07804	Transfer from Reserves		-10,000		
	01-2-081100-06556	Special Projects - \$5,000 has already been paid through District Planning		-5,000		
Grants		Reduced half for Canada 150 celebration amount		-25,000		
	01-2-384042-06905	Sweeping: Material	20,000			
Roads	01-2-384042-06931	Sweeping: Rented Sweeper for two months	20,000			
	01-2-389043-06905	Gravel Resurfacing: Material		-55,000		
	01-2-325132-06915	Contract Services		-2,000		
SUBTOTAL			\$ 86,139	\$ (353,609)	(267,470)	
Finance Review Committee (Dec 7th & 8th)					\$ 10,140,090	5.92%
Community Centres	01-2-071205-06512	Milford Bay Caretaking services		(1,950)		4.13%
Fire-Windermere	01-2-021111-06509	Building Repair & Maintenance		(3,000)		\$ 4.41
Fire-General	01-2-021100-06574	Personal Wellness		(10,000)		
By-Law	01-1-025100-07730	Fines Revenue		(2,500)		
Dock Lighting	01-2-035205-06511	Milford Bay - Hydro	1,000			
HR	01-2-012500-06525	Purchases of Goods & services		(6,000)		
	01-2-012500-06536	Consultant Fees		(2,500)		
Grants	01-2-081200-07910	increased for Canada 150 celebration amount	25,000			
SUBTOTAL			\$ 26,000	\$ (25,950)	50	

RECOMMENDED OPERATING CHANGES

Department	Account	Description	Added	Reduced	Net Levy \$ Change	Rate Change
Senior Management (Dec 13th)					\$ 10,140,140	5.92%
Grants	01-2-081200-07910	decreased regular grants		(10,000)		4.13%
Clerk	01-1-012100-05330	Road Closing Application Fee Revenue		(1,000)		\$ 4.41
	01-2-012100-06505	Legal		(10,000)		
	01-2-012100-06551	Computer Services	7,685			
	01-2-012100-06702	Transfer to Reserve - Computers		(10,000)		
Community Development	01-2-012307-07904	Visitors' Centre Operations		(10,000)		
	01-1-012307-07724	Visitor Centre Revenue		(2,000)		
Fire	01-2-021100-06403	Cleaning Supplies		(400)		
	01-2-021100-06523	Education & Training		(10,000)		
Arenas-Port Carling	01-2-071307-06511	Hydro		(5,000)		
Trails	01-2-074100-06102	Wages & Benefits		(9,210)		
Planning	01-2-081100-06101	Wages & Benefits-Overtime		(11,090)		
	01-1-081100-05331	Site Plan Revenue		(5,000)		
Roads	01-2-379041-06915	Contract Services - Ditching		(3,000)		
	01-2-300130-06536	Consultant Fees		(10,000)		
	01-1-300130-07787	Road Allowances & Leases Revenue		(15,000)		
		5% Dedicated Levy - Transfer to Roads Reserve	480,000			
SUBTOTAL			\$ 487,685	\$ (111,700)	375,985	
Committee of the Whole: (Jan 17th)					\$ 10,516,125	9.84%
Community Development	01-2-012307-07903	Promotion		-5,000		8.06%
	01-2-012307-07914	Other community operations		-15,000		\$ 8.60
Planning	01-2-081100	Special Projects - GIS mapping of minor variance approvals		-50,000		
Community Centres	01-2-071210	Walkers Point CC: Wages & Benefits	1,140			
SUBTOTAL			\$ 1,140	\$ (70,000)	(68,860)	
Committee of the Whole: (Feb 2nd)					\$ 10,447,265	9.12%
Council	01-2-011100-06101	Wages & Benefits		-4,000		7.36%
Clerk	01-2-012100-06551	Computer Services - Webcasting component		-7,683		\$ 7.85
Community Development	01-2-012307-07904	Visitor Centre Operations		-10,000		
	01-2-012307-07914	Other community operations: Muskoka Lakes Museum grant	10,000			
Grants	01-2-081200-07910	decrease for Canada 150 celebrations amount		-20,000		
SUBTOTAL			\$ 10,000	\$ (41,683)	(31,683)	
Senior Management - Proposed Reductions (Feb 7th)					\$ 10,415,582	8.78%
Council	01-2-011100-06514	Fees & Conferences		-2,000		7.01%
Clerk	01-1-012100-07702	Overhead Revenue - Increase for Building Department portion of Township expenses and reduction in Building Department part-time sewage student wages		-22,000		\$ 7.48
	01-2-012100-06551	Computer Services - reduced 2 months for yearly management fee & internet connection		-9,474		
	01-2-012100-06702	Transfer to Reserves		-15,000		
	HR	01-2-012500-06101	Wages & Benefits - reduced 3 months for adjusted hiring date		-20,240	
Fire	01-1-021100-05351	Agreements		-6,000		
	01-2-021100-06514	Fees & Conferences		-1,000		
	01-2-021100-06575	Public Education		-2,000		
By-Law	01-2-025100-06101	Wages & Benefits - reduced 2 months for adjusted hiring date		-10,435		
Swimming	01-2-071401-407	Reduction in expenses due to consolidation of lessons at Port Carling & Bala beaches		-6,725		
Planning	01-2-081100	Advertising		-1,000		
Roads	01-2-388043-06905	Grading: material		-10,000		
	01-2-389043-06905	Gravel resurfacing: material		-5,000		
	01-2-389443-06905	Base repairs: material		-7,000		
SUBTOTAL			\$ -	\$ (117,874)	(117,874)	
Council - (Feb 17th)					\$ 10,297,708	7.56%
Clerk	01-1-012100-07702	Overhead Revenue - Increase for Building Department portion of Township expenses and reduction in Building Department part-time sewage student wages	22,000			5.82%
Community Development	01-2-012307-07904	Visitor Centre Operations	16,000			\$ 6.21

STREET LIGHTING (funded by separate levy)						
Account Description	Budget		Estimated	Actual		
	2017	2016	2016 YTD	2015	2014	2013
Expenses						
General						
Transfer to Reserves	-	-	-	-4,734	1,090	-
Material	5,700	4,000	3,237	3,825	4,030	4,513
General Expenses	5,700	4,000	3,237	-909	5,120	4,513
Bala						
Hydro	25,000	20,200	24,831	23,853	23,410	23,573
Contract Services	5,800	4,100	5,379	3,996	2,090	8,746
Bala Expenses	30,800	24,300	30,210	27,849	25,500	32,319
Milford Bay (Monck)						
Hydro	4,700	3,700	4,415	4,303	4,100	3,946
Contract Services	500	100	414	34	340	304
Milford Bay Expenses	5,200	3,800	4,829	4,337	4,440	4,250
Port Carling						
Hydro	18,000	14,500	17,157	17,176	16,580	16,595
Material	600	-	556	-	-	-
Contract Services	2,400	1,400	2,210	1,328	260	5,329
Port Carling Expenses	21,000	15,900	19,922	18,504	16,840	21,923
Torrance (Medora&Wood)						
Hydro	4,600	3,800	4,501	4,382	4,180	4,022
Contract Services	-	100	134	67	70	571
Torrance Expenses	4,600	3,900	4,636	4,449	4,250	4,593
Windermere						
Hydro	4,000	3,400	3,884	3,872	3,540	3,386
Material	-	-	-	-	-	-
Contract Services	500	100	134	34	-	134
Windermere Expenses	4,500	3,500	4,019	3,906	3,540	3,521
Net Expenditures	71,800	55,400	66,853	58,136	59,690	71,118
\$ Over/(Under) 2016 Budget	16,400					
% Over/(Under) 2016 Budget	29.6%					
Non-Tax Revenue	-71,800	-55,400	-66,853	-58,136	-59,690	-71,118
Expenses	71,800	55,400	66,853	58,136	59,690	71,118
2017 Notes:						
All street lighting is covered by an independent levy with no impact to the general tax levy.						

TOWNSHIP OF MUSKOKA LAKES
2017 CAPITAL INVESTMENT PROGRAM

ACCOUNT	ACCOUNT DESCRIPTION	2017 BUDGET	2017 RESERVE BUDGET	GRANTS & SUPPORT					RESTRICTED RESERVES		CAPITAL RESERVES								WORKING CAPITAL		
				OMPF	GAS TAX	Milford Bay Fire Trust Account	Fednor Canada 150	OCIF	PARKS	DEV. CHARGES	FIRE	ROADS	BUILDING	PARKS EQUIP.	ARENA	COMP. EQUIP.	CEMETERY	LIBRARY		OTHER EQUIPMENT	
98013	General: auto extraction equipment																			-	
98014	Gas Detection																			-	
98015	Fire Danger Rating Signs (12 Total - 6 per year)																			-	
02-2-021105-0670	Milford Bay: Pumper 9																			-	
02-2-021106-0670	Minett: Station 5 Building																			-	
	FIRE TOTAL	939,900	160,000			(407,452)														(538,634)	-
EMERGENCY MANAGEMENT																					
02-2-021207-0670	Port Carling: generator																			-	
	EMERGENCY MANAGEMENT TOTAL	-	10,000																	(10,000)	-
BUILDING																					
02-2-024100-0670	Vehicle																			-	
02-2-024100-0670	Large plotter/printer/copier																			-	
	BUILDING TOTAL	90,000	-																	(90,000)	-
BY-LAW																					
02-2-025100-06706																				-	
	BY-LAW TOTAL	-	-																	-	-
CEMETERIES																					
02-2-055104-0670	Glen Orchard Cemetary driveway repairs																			-	
02-2-055113-0670	Ufford Cemetary driveway repairs																			-	
02-2-055113-0670	Monument repairs																			-	
	CEMETERIES TOTAL	6,500																		(6,500)	-

**TOWNSHIP OF MUSKOKA LAKES
2017 CAPITAL INVESTMENT PROGRAM**

ACCOUNT	ACCOUNT DESCRIPTION	2017 BUDGET	2017 RESERVE BUDGET	GRANTS & SUPPORT					RESTRICTED RESERVES		CAPITAL RESERVES								WORKING CAPITAL	
				OMPF	GAS TAX	Milford Bay Fire Trust Account	Fednor Canada 150	OCIF	PARKS	DEV. CHARGES	FIRE	ROADS	BUILDING	PARKS EQUIP.	ARENA	COMP. EQUIP.	CEMETERY	LIBRARY		OTHER EQUIPMENT
17010	Fogo Road - gravel resurfacing																			
17011	Shenamere Road - gravel resurfacing																			
17012	Leonard Lake Road 2 - gravel resurfacing																			
17013	Skeleton Lake Road 4 - gravel resurfacing																			
17014	Josh Bay Road - gravel resurfacing																			
17015	Ridge Road - High float surfacing																			
17016	Halls Road - High float surfacing																			
17017	Morinus Road - High float surfacing																			
17018	Whites Road - High float surfacing																			
17019	West Whites Road - High float surfacing																			
17022	Campbell's Road - slurry seal																			
17023	Clear Water Shores - slurry seal																			
17024	Tamarak Trail - slurry seal																			
17025	Water Tank																			
17026	Tandem (Replace 52-04)																			
17028	Pick up (Roads Foreman)																			
17029	Modify Existing truck for EVT mechanic																			
17031	Roads Needs Study Update																			
17033	TML Highway Signs																			
17035	Shipping containers and roof structure																			
17036	Glen Orchard drive shed and shingles																			
	ROADS TOTAL	1,846,004		(956,648)	(203,914)	-	-	(88,168)	-	-	-	(597,274)	-	-	-	-	-	-	-	-
	TOTAL ALL DEPARTMENTS	3,908,404	215,000	(1,492,100)	(203,914)	(153,814)	(51,000)	(88,168)	(428,500)	-	(538,634)	(597,274)	(93,000)	(7,600)	(126,000)	(185,600)	(6,500)	(75,000)	(10,000)	(66,300)

Total Capital Requirements \$ 4,123,404

RECOMMENDED CAPITAL CHANGES					
Department	Account	Description	Added	Reduced	Net Draft Capital Spending
Senior Management: (Nov 29th & Dec 1st)					\$ 5,200,561
Building	02-2-024100-06705	Large Size Plotter/Scanner	50,000		
Fire	02-2-021100-06705	General: communications infrastructure	10,000		
	02-2-021108-06705	Raymond: Generator	6,000		
	02-2-021107-06706	Port Carling: Pave Parking Lot		-250,000	
	02-2-021107-06707	Port Carling: Pave Parking Lot	5,000		
Emergency Mgmt	02-2-021200-06705	Milford Bay: Generator		-35,000	
Community Centres	02-2-071203-06705	Foots Bay Dishwasher		-12,000	
	02-2-071210-06705	Walkers Point: 6-8 ft tables		-6,000	
	02-2-071210-06705	Walkers Point: Air conditioner		-15,000	
	02-2-071212-06705	Ullswater: 6 ft folding tables (12)		-6,500	
	02-2-071212-06707	Ullswater: Additional electrical outlets (5)		-2,500	
Roads	02-2-360051-06705	Clear Lake Road - slurry seal		-28,842	
	02-2-360051-06705	Gullwing Road - slurry seal		-7,315	
	02-2-360051-06705	Equipment: Sweeper		-285,000	
SUBTOTAL			\$ 71,000	\$ (648,157)	(577,157)
Finance Review Committee (Dec 7th&8th)					\$ 4,623,404
Fire	02-2-021100-06705	Glen Orchard Pumper 1		-450,000	
Building	02-2-024100-06705	Large Size Plotter/Scanner Decrease reduction due to non-colour		(22,000)	
Emergency Mgmt	02-2-021202-06705	Hekla Generator	16,000		
SUBTOTAL			\$ 16,000	\$ (472,000)	(456,000)
Senior Management: (Dec 13th)					\$ 4,167,404
Building	02-2-024100-06705	Large Size Plotter/Scanner increase for colour equipment	22,000		
Fire	02-2-021107-06705	Port Carling: Parking lot paving		(45,000)	
Community Centres	02-2-071204-06707	Glen Orchard: Shared Septic bed with Glen Orchard Garage	20,000		
SUBTOTAL			\$ 42,000	\$ (45,000)	(3,000)
Committee of the Whole: (Jan 17th)					\$ 4,164,404
Community Centres	02-2-071203-06705	Foots Bay: Dishwasher	10,000		
	02-2-071208-06705	Raymond: Replace tables with lighter tables and chairs		(14,500)	
SUBTOTAL			\$ 10,000	\$ (14,500)	(4,500)
Committee of the Whole: (Feb 2nd)					\$ 4,159,904
Clerk	02-2-012100-06705	Webcasting Equipment for Council Chambers - new in 2017		-14,000	
	02-2-012100-06705	Municipal Office Renovations	5,000		
Fire	02-2-021100-06705	General: Chainsaws - Error included in budget		-10,000	
	02-2-021108-06705	Raymond: Generator		-6,000	
	02-2-021111-06705	Windermere: Generator		-15,000	
Emergency Mgmt	02-2-021202-06705	Hekla: Generator		-16,000	
	02-2-021207-06705	Port Carling: Generator Reserve Transfer		-7,000	
Parks	02-2-071100-06705	Equipment: material for picnic tables		-1,200	
	02-2-071100-06705	Equipment: Winter sand spreader - walk behind	1,200		
	02-2-071100-06708	Land Purchase- budgeted in 2016 - still in negotiations	100,000		
	02-2-071100-06707	Innisfree Dock- new ramp/base		-15,000	
Community Centres	02-2-071204-06707	Glen Orchard: Shared Septic bed with Glen Orchard Garage		-5,000	
	02-2-071207-06707	Port Carling: Heating System		-70,000	
SUBTOTAL			\$ 106,200	\$ (159,200)	(53,000)
Senior Management - Proposed Additions (Feb 7th)					\$ 4,106,904
Clerk	02-2-012100-06705	Data Centre Setup	16,500		
SUBTOTAL			\$ 16,500	\$ -	\$ 16,500
TOTAL FINAL CAPITAL BUDGET					\$ 4,123,404

2017 ESTIMATED FINANCIAL RESERVES					
	Opening	Additions	Interest	Outflow	Closing
Obligatory/Politically Restricted Reserves:					
Development Charges	947,564	50,000	11,405	-	1,008,968
Parkland Dedication	1,329,068	50,000	15,897	(428,500)	966,464
Total Obligatory Reserves	2,276,631	100,000	27,301	(428,500)	1,975,432
Restricted Reserves					
	1,954,638				
Building Services	1,954,638	123,368	24,791	(93,000)	2,009,797
Library	15,440	80,000	-	(75,000)	20,440
Total Restricted Reserves	1,970,078	203,368	24,791	(168,000)	2,030,237
Discretionary Reserves:					
Arenas	135,154	20,000	1,951	(126,000)	31,105
Attainable Housing	8,148	8,480	116	(12,000)	4,744
Bala Heritage Professional Fees	16,936	-	-	-	16,936
By-law	-	12,766	-	-	12,766
Cemeteries	60,317	10,000	1,188	(6,500)	65,006
Computer Equipment	265,627	75,000	1,420	(185,600)	156,447
Education and Training	19,294	-	468	-	19,762
Election	69,524	29,000	1,129	(25,000)	74,653
Fire	1,431,582	185,000	15,192	(538,634)	1,093,139
Municipal Building	6,094	-	111	(5,000)	1,205
Mural	31,248	15,000	705	-	46,953
Nursing Station	121,933	-	2,220	-	124,152
Other equipment	61,793	50,000	1,475	(10,000)	103,269
Organizational Review FTE positor	146,973	-	-	(146,973)	-
Parking Facilities	197	-	4	-	201
Parks Equipment	78,379	-	520	(7,600)	71,300
Planning	48,413	25,000	1,119	-	74,532
Roads	536,409	1,230,000	12,455	(597,274)	1,181,590
Street Lighting	5,875	-	196	-	6,071
Weather Event	25,836	-	470	-	26,306
Working Capital	1,543,666	137,882	27,168	(61,300)	1,647,416
Total Discretionary Reserves	4,613,396	1,798,128	67,908	(1,721,881)	4,757,551
	8,860,106	2,101,496	120,000	(2,318,381)	8,763,220
				Total 2017 Levy	10,335,708
				Total Reserves to Levy	84.8%
				TML Discretionary Reserves to Levy	46.0%
				2015 Provincial average	49.9%
				Difference	-3.9%

**TOWNSHIP OF MUSKOKA LAKES
2017 BUDGET
GENERAL ASSUMPTIONS**

Account Name	Increase	Actual Rate	Explanation
CPP		4.95%	2017 approved rate (max. \$2,544.30)
OMERS		9.00%	2017 approved rate
OMERS (over CPP limit)		14.60%	2017 approved rate
EI		2.22%	2017 approved rate (max. \$1,170.67)
EHT		1.98%	2017 approved rate
Extended Health	11.50%	6.58%	Per information from MEBA service provider
Dental	7.00%	3.06%	Per information from MEBA service provider
Life Insurance	6.00%	1.21%	Per information from MEBA service provider
LTD - Long-term Disability	10.00%	4.27%	Per information from MEBA service provider
WI - Short-term Disability	8.00%	1.00%	Per information from MEBA service provider
WSIB-Township		3.05%	2017 rate -increase and \$88,500 ceiling
WSIB - Library		0.36%	2017 rate - remain same \$88,500 ceiling
WSIB-Firefighter			
Wages	2.00%		
CPI	2.00%		CPI 2017 forecasted index
Union Collective increase	1.55%		2017 increase is 1.50% however, it begins on April 1/2017
Insurance			Estimate based on discussions with Insurer
Mileage	0.00%	0.48	
2017 DRAFT BUDGET			Various sources
Residential Med Density		901.50	Duke House
General Service Energy	1.72%		Fire, Parks, Community Centres, Roads Garage
Street Lights High	7.50%		
Sentinel Lights	4.86%	166.00	Nine Mile Lake Marina
General Service - Demand	3.99%		Arenas
Insurance	0.00%		
Fuel	2.00%		Estimated
Diesel & Heating Oil	2.00%		Estimated
Water & Sewer	2.50%		Estimated
Telephone	2.00%		Estimated