



# **FINAL BUDGET**

**2018**

**February 16, 2018**

## **BUDGET PROCESS TO DATE**

The process was executed as follows:

- 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.
- The Council appointed Budget Review Committee, consisting of four members of the public and three Councilors, met for two days in December to review the budget, analyze trends, and make suggestions to be considered by Council.
- Council asked Staff to present a Consumer Price Index (CPI) increase scenario. Staff introduced the 2018 draft budget at a CPI increase of 1.90% - (November 2016 over November 2017) However, additional increases to the 2018 draft budget over the 2017 final budget are due to additional regulations, funding Initiatives and increased legal and consulting work.

### **January 24/2018 Budget Presentation to Committee of the Whole (COW)**

#### **Operating**

- Combined draft operating & capital levy increase was presented to Committee of the Whole on January 24/2018 at 8.62% - \$5.53/\$100,000 of residential CVA.
  - Operating: 3.62% - \$.06/\$100,000 of residential CVA
  - Capital: 5.00% - \$5.47/\$100,000 of residential CVA

#### **Capital**

- The 2018 draft capital budget was presented to Committee of the Whole on January 24/2018 at \$5,167,059.

### **January 24/2018 Committee of the Whole (COW) Revisions**

#### **Operating**

- Committee of the Whole reviewed the operating budget and directed staff to reduce operating expenditures by \$6,000; and eliminate the transfer of parkland reserve revenue in the operating budget of \$298,849.
- After the above adjustments were made, along with the revised CPI increase of 1.5%, the combined draft operating & capital levy increase was at 11.26% - \$8.42/\$100,000 of residential CVA.
  - Operating: 6.26% - \$2.95/\$100,000 of residential CVA
  - Capital: 5.00% - \$5.47/\$100,000 of residential CVA
- Committee directed Senior Staff to bring forth further reductions in the operating budget for the Committee's budget deliberation meeting on February 8/2018.

#### **Capital**

- Committee of the Whole had limited time on January 24/2018 to review the capital budget; however, staff were directed to reduce capital costs by \$12,900.
- After the above adjustments were made, the draft capital budget was at \$5,154,159.

## **February 8/2018 Senior Management and Committee of the Whole (COW) Revisions**

### Operating

- Senior Staff brought forth further net reductions of \$111,795 and Committee of the Whole directed staff to reduce operating expenditures by another \$7,500.
- After the above adjustments were made the combined draft operating & capital levy increase is currently at 10.11% - \$7.16/\$100,000 of residential CVA.
  - Operating: 5.11% - \$1.69/\$100,000 of residential CVA
  - Capital: 5.00% - \$5.47/\$100,000 of residential CVA
  
- It is important to note that the total 10.11% levy increase is calculated by a combination of the following three factors:
  - 2.89% is related to the elimination of Parkland reserve funds being used to reduce operating expenditures. These funds will now remain in Township reserves and will only be used to fund future capital infrastructure needs.
  - 5.00% is related to an additional \$517,000 being contributed to Township reserves and will only be used to fund future capital infrastructure needs.
  - The difference of 2.22% is the remaining increase in operational expenses.

### Capital

- Committee of the Whole reviewed the capital budget in detail and directed staff to increase capital costs of \$71,750.
- After the above adjustments were made, the draft capital budget is currently at \$4,496,982

## **February 16/2018 Council Revisions**

### Operating

- Council directed staff to revise the Fire Department's 2018 net operating budget as an increase of 1.5% over the Fire Department's 2017 net operating budget.
- After the above adjustments were made, Council approved the Township's combined final operating & capital levy at 9.83% - \$6.85/\$100,000 of residential CVA.
  - Operating: 4.83% - \$1.38/\$100,000 of residential CVA
  - Capital: 5.00% - \$5.47/\$100,000 of residential CVA

### Capital

- There were no further adjustments to Capital projects; therefore, the 2018 final capital budget is \$4,496,982

TOWNSHIP OF MUSKOKA LAKES								
2018 OPERATING BUDGET - SUMMARY WITHOUT 5% CAPITAL LEVY								
	Budget	Budget		Estimate	Actual			
	Change	2018	2017	2017	2016	2015	2014	2013
<b>Summary of Net Expenditures</b>								
Non-Tax Revenue	(99,145)	(2,863,977)	(2,764,832)	(3,327,255)	(3,524,057)	(3,143,452)	(3,170,785)	(2,558,813)
Transfers from Obligatory Reserve	318,900	-	(318,900)	(205,061)	(220,977)	(273,619)	(239,260)	(168,700)
Transfers from Discretionary Reserve	74,673	(107,300)	(181,973)	(149,957)	(24,880)	(18,900)	(113,905)	(62,299)
Expenses	740,195	13,027,229	12,287,034	11,162,813	11,346,557	11,260,469	11,211,069	10,525,374
Transfer to Organizational Review	-	-	-	-	192,976	-	-	-
Transfers to Reserves	(536,117)	1,503,261	2,039,378	2,593,063	1,939,223	1,425,993	1,551,204	728,400
<b>Net Expenditures</b>	<b>498,506</b>	<b>11,559,213</b>	<b>11,060,707</b>	<b>10,073,604</b>	<b>9,708,842</b>	<b>9,250,490</b>	<b>9,238,323</b>	<b>8,463,963</b>
<b>Department Net Expenditures</b>								
Council	5,440	271,800	266,360	249,466	259,789	248,041	237,359	241,308
Clerk	(23,724)	1,217,880	1,241,604	1,127,549	1,587,615	1,395,111	1,367,823	1,437,357
Treasury	36,116	697,017	660,901	577,646	627,647	529,424	450,327	568,520
Community Development	57,210	237,946	180,736	185,989	125,901	107,014	90,968	152,385
Financing Charges	-	266,934	266,934	266,934	193,870	197,548	200,827	204,144
Human Resources	86,684	130,825	44,141	37,806	121,043	52,022	121,435	84,858
Information Technology	50,520	464,194	413,674	401,687	-	-	-	-
Fire	18,063	1,247,838	1,229,775	1,224,180	1,199,653	1,101,700	1,014,742	1,123,869
Emergency Management	27,600	41,600	14,000	9,526	12,003	14,228	20,762	14,160
Building	-	-	-	-	-	-	-	-
By-Law Enforcement	97,729	126,550	28,821	18,164	91,302	20,834	(675)	39,641
Dock Lighting	125	5,075	4,950	3,502	4,533	4,674	3,748	3,543
Cemeteries	10,518	31,768	21,250	9,209	15,775	24,629	9,485	17,150
Parks	113,877	549,965	436,088	414,743	402,848	440,059	463,018	422,918
Community Centres	175,734	475,973	300,239	254,762	401,884	349,973	355,591	262,630
Arenas	135,912	536,040	400,128	387,817	416,715	356,294	361,220	338,385
Swimming	956	17,695	16,739	18,496	21,429	14,402	16,580	6,854
Maintenance	14,410	225,988	211,578	202,377	203,424	181,297	185,630	187,306
Library	11,265	431,245	419,980	414,466	320,764	328,131	351,520	283,069
Trails	(8,746)	17,844	26,590	14,040	37,808	11,520	12,360	10,371
Planning	149,890	674,325	524,435	442,438	451,633	497,218	558,810	530,386
Grants to Organizations	(18,152)	46,116	64,268	59,817	66,952	111,425	103,585	78,973
Health Hub/Wellness Centre	-	30,000	30,000	29,877	32,364	-	-	-
Roads	(449,921)	3,807,594	4,257,515	3,723,112	3,165,818	3,264,945	3,292,879	2,456,137
Marine Signage	7,000	7,000	-	-	-	-	-	-
<b>Net Expenditures</b>	<b>498,506</b>	<b>11,559,213</b>	<b>11,060,707</b>	<b>10,073,604</b>	<b>9,760,768</b>	<b>9,250,490</b>	<b>9,217,992</b>	<b>8,463,963</b>
<b>Additional Revenue</b>								
Penalties & Interest	-	(550,000)	(550,000)	(492,957)	(551,523)	(550,756)	(598,438)	(774,792)
Supplemental Taxes	-	(120,000)	(120,000)	(93,888)	(95,364)	(140,540)	(117,503)	(41,291)
Payments-In-Lieu of Taxes	-	(55,000)	(55,000)	(40,177)	(32,061)	(30,906)	(50,465)	(50,972)
<b>Levy Requirement</b>	<b>498,506</b>	<b>10,834,213</b>	<b>10,335,707</b>	<b>9,446,581</b>	<b>9,081,819</b>	<b>8,528,288</b>	<b>8,451,586</b>	<b>7,596,908</b>
<b>% Budget to Budget Levy</b>			<b>4.83%</b>					
<b>Tax Rate Implication</b>			<b>1.22%</b>					
<b>Increase on a \$100,000 residential assessment</b>			<b>\$1.38</b>					

TOWNSHIP OF MUSKOKA LAKES								
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<b>Summary of Net Expenditures</b>								
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Transfers to Reserves	(19,117)	2,020,261	2,039,378	2,593,063	1,939,223	1,425,993	1,551,204	728,400
<b>Net Expenditures</b>	<b>1,015,506</b>	<b>12,076,213</b>	<b>11,060,707</b>	<b>10,073,604</b>	<b>9,708,842</b>	<b>9,250,490</b>	<b>9,238,323</b>	<b>8,463,963</b>
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Information Technology	50,520	464,194	413,674	401,687	-	-	-	-
Fire	18,063	1,247,838	1,229,775	1,224,180	1,199,653	1,101,700	1,014,742	1,123,869
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Roads	67,079	4,324,594	4,257,515	3,723,112	3,165,818	3,264,945	3,292,879	2,456,137
Marine Signage	7,000	7,000	-	-	-	-	-	-
<b>Net Expenditures</b>	<b>1,015,506</b>	<b>12,076,213</b>	<b>11,060,707</b>	<b>10,073,604</b>	<b>9,760,768</b>	<b>9,250,490</b>	<b>9,217,992</b>	<b>8,463,963</b>
<b>Additional Revenue</b>								
Penalties & Interest	-	(550,000)	(550,000)	(492,957)	(551,523)	(550,756)	(598,438)	(774,792)
Supplemental Taxes	-	(120,000)	(120,000)	(93,888)	(95,364)	(140,540)	(117,503)	(41,291)
Payments-In-Lieu of Taxes	-	(55,000)	(55,000)	(40,177)	(32,061)	(30,906)	(50,465)	(50,972)
<b>Levy Requirement</b>	<b>1,015,506</b>	<b>11,351,213</b>	<b>10,335,707</b>	<b>9,446,581</b>	<b>9,081,819</b>	<b>8,528,288</b>	<b>8,451,586</b>	<b>7,596,908</b>
<b>% Budget to Budget Levy</b>			<b>9.83%</b>					
<b>Tax Rate Implication</b>			<b>6.05%</b>					
<b>Increase on a \$100,000 residential assessment</b>			<b>\$6.85</b>					

**\$103,000 = "+/-" 1%**

**TOWNSHIP OF MUSKOKA LAKES  
2018 OPERATING BUDGET - SUMMARY WITH 5% CAPITAL LEVY**

Account Description	Budget	Budget		Estimate	Actual			
	Change	2018	2017	2017	2016	2015	2014	2013
<b>Revenue</b>								
Non-tax revenue	(99,145)	(2,863,977)	(2,764,832)	(3,327,255)	(3,524,057)	(3,143,452)	(3,170,785)	(2,558,813)
Transfer from reserves	393,573	(107,300)	(500,873)	(355,018)	(245,857)	(292,520)	(353,165)	(230,999)
	<b>294,428</b>	<b>(2,971,277)</b>	<b>(3,265,705)</b>	<b>(3,682,273)</b>	<b>(3,769,914)</b>	<b>(3,435,972)</b>	<b>(3,523,950)</b>	<b>(2,789,811)</b>
<b>Expenditures</b>								
Wages & benefits	427,128	6,380,622	5,953,494	5,715,738	5,525,096	5,151,088	5,157,907	5,166,526
Roads operations	25,175	2,848,885	2,823,710	2,451,919	2,626,380	2,813,767	2,775,189	2,300,682
Legal, audit, & consulting	132,300	423,300	291,000	201,426	337,040	486,846	513,001	570,713
General supplies & services	56,931	136,535	79,603	(17,572)	(3,164)	135,250	125,822	160,938
Community Operations	25,500	94,500	69,000	69,000	78,000	20,000	20,000	20,000
Utilities	11,771	479,015	467,244	418,436	490,748	459,180	467,358	425,894
Insurance	16,425	458,122	441,697	391,711	519,355	424,051	339,291	370,727
Communications & IT	34,512	559,405	524,893	502,761	361,863	347,821	344,734	318,526
Building maintenance	(6,750)	508,514	515,264	432,343	427,100	443,909	434,523	296,374
Equipment maintenance & rental	(46,950)	251,100	298,050	273,464	335,809	300,787	314,769	275,428
Education, conferences, fees	7,491	273,216	265,725	222,191	234,308	218,570	193,748	167,331
Promotion & grants	(15,652)	80,616	96,268	93,919	81,760	114,877	120,839	82,669
Interest, bank charges, financing	(1,986)	141,566	143,552	140,982	69,862	72,891	75,868	81,761
Election	75,000	100,000	25,000	389	(200)	12,900	77,685	-
Write-offs	(5,000)	22,000	27,000	20,563	10,131	3,895	2,612	41,915
Fuel & lubricants	(4,000)	38,300	42,300	35,291	35,364	34,793	47,907	53,545
Agreements	3,000	53,703	50,703	51,556	51,877	44,575	41,595	52,456
Postage & tax billing	-	45,000	45,000	42,456	43,070	46,682	38,927	39,405
Mileage & travel	8,300	101,430	93,130	88,301	101,172	94,171	91,244	81,310
Advertising	(1,000)	8,500	9,500	4,536	2,072	8,171	13,613	10,620
Uniforms & clothing	(2,000)	22,900	24,900	23,403	18,914	26,246	14,438	8,558
Transfer to Organizational Reserves	-	-	-	-	192,976	-	-	-
Transfers to reserves	(19,117)	2,020,261	2,039,378	2,593,063	1,939,223	1,425,993	1,551,204	728,400
<b>Total Expenses</b>	<b>721,078</b>	<b>15,047,490</b>	<b>14,326,412</b>	<b>13,755,876</b>	<b>13,478,756</b>	<b>12,686,462</b>	<b>12,762,273</b>	<b>11,253,775</b>
<b>Net Expenditures</b>	<b>1,015,506</b>	<b>12,076,213</b>	<b>11,060,707</b>	<b>10,073,604</b>	<b>9,708,842</b>	<b>9,250,490</b>	<b>9,238,323</b>	<b>8,463,963</b>
<b>Additional Revenue</b>								
Tax related revenue	-	(725,000)	(725,000)	(627,023)	(627,023)	(722,202)	(786,737)	(867,055)
<b>Levy requirement</b>	<b>(1,015,506)</b>	<b>(11,351,213)</b>	<b>(10,335,707)</b>	<b>(9,446,581)</b>	<b>(9,081,819)</b>	<b>(8,528,288)</b>	<b>(8,451,586)</b>	<b>(7,596,908)</b>
<b>% Budget to Budget Levy</b>			<b>9.83%</b>					
<b>Tax Rate Implication</b>			<b>6.05%</b>					
<b>Increase on a \$100,000 residential assessment</b>			<b>\$ 6.85</b>					

**The Corporation of the Township of Muskoka Lakes  
2018 Tax Levy Calculations**

Residential Tax Rate: **0.00120140**

CLASSIFICATION	2017 ASSESSMENT	2017 RATE	2017 TAX LEVY	2018 ASSESSMENT	2018 RATIO	2018 RATE	2018 TAX LEVY
<b>PROPERTY TAX LEVY</b>							
Commercial	186,472,281	0.12462%	\$ 232,380	190,878,219	1.1000	0.13215%	\$ 252,253
- Excess Land	1,480,938	0.08723%	\$ 1,292	1,817,075	0.7700	0.09251%	\$ 1,681
- Vacant Land	2,792,000	0.08723%	\$ 2,436	2,906,445	0.7700	0.09251%	\$ 2,689
Industrial	5,471,550	0.12462%	\$ 6,819	5,388,499	1.1000	0.13215%	\$ 7,121
- Excess Land	46,525	0.08723%	\$ 41	46,550	0.7700	0.09251%	\$ 43
- Vacant Land	452,750	0.08723%	\$ 395	362,000	0.7700	0.09251%	\$ 335
Residential	8,897,049,767	0.11329%	\$ 10,079,468	9,216,831,157	1.0000	0.12014%	\$ 11,073,101
Farmlands	6,636,375	0.02833%	\$ 1,880	7,854,115	0.2500	0.03004%	\$ 2,359
Managed Forest	38,900,775	0.02833%	\$ 11,019	41,639,820	0.2500	0.03004%	\$ 12,508
<b>TOTAL</b>	<b>9,139,302,961</b>		<b>\$ 10,335,728</b>	<b>9,467,723,880</b>			<b>\$ 11,352,090</b>
						Levy Requirement	\$ 11,351,213
						Tax Rate Rounding	\$ 877

**Weighted Assessment**

Commercial	209,966,041	
- Excess Land	1,399,148	
- Vacant Land	2,237,963	
Industrial	5,927,349	
- Excess Land	35,844	
- Vacant Land	278,740	
Residential	9,216,831,157	
Farmlands	1,963,554	
Managed Forest	10,410,009	
	<u>9,449,049,803</u>	
	<u>11,351,213</u>	877.03
	0.0012013073	

Actual Tax Rate Change	2016	2017	%
Commercial and Industrial	0.12462%	0.13215%	6.05%
Vacant and Excess	0.08723%	0.09251%	6.05%
Residential and Farm	0.11329%	0.12014%	6.05%
Farmlands and Managed Forest	0.02833%	0.03004%	6.05%

Levy Comparison	2017	2018	%
Approved Levy	\$10,335,707	\$ 11,351,213	9.83%

Effective Tax Rate Comparison	2017	2018
Effective tax increase when considering MPAC reassessment and tax rate change	6.21%	6.05%
Effective annual tax increase per \$100,000 of property assessment	\$6.62	\$6.85

COUNCIL							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Expenses</b>							
Wages & Benefits	225,800	218,360	225,165	217,206	215,891	208,552	208,249
Mileage	6,500	6,500	4,323	4,258	7,901	5,663	6,424
Telephone	2,000	2,000	592	1,481	1,502	1,532	1,611
Fees, Conferences	10,000	10,000	3,957	4,446	9,612	7,047	9,210
Purchase of Goods & Services	27,500	27,500	15,429	32,397	13,134	12,751	10,205
Memberships	-	-	-	-	-	-	5,609
Volunteer Appreciation	-	2,000	-	-	-	1,814	-
<b>Total Expenses</b>	<b>271,800</b>	<b>266,360</b>	<b>249,466</b>	<b>259,789</b>	<b>248,041</b>	<b>237,359</b>	<b>241,308</b>
<b>Net Expenditures</b>	<b>271,800</b>	<b>266,360</b>	<b>249,466</b>	<b>259,789</b>	<b>248,041</b>	<b>237,359</b>	<b>241,308</b>
\$ Over/(Under) 2017 Budget	5,440						
% Over/(Under) 2017 Budget	2.0%						
Non-Tax Revenue	-	-	-	-	-	-	-
Expenses	271,800	266,360	249,466	259,789	248,041	237,359	241,308
<b>2018 Notes:</b>							
Wages & Benefits - increase includes CPI pursuant to TML Policy C-GG-11 (Remuneration)							
Fees, Conferences - increase to \$12,000 to meet TML Policy C-GG-09 (Attendance at Conferences)							
Purchase of Goods & Services - increase to include photo services following municipal election and increase Christmas turkey allocation							
Volunteer Appreciation - no allocation in 2018 - Council needs to determine whether an event will be held in 2018							



CLERK							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Revenues</b>							
Road Closing Application Fees	(13,800)	(12,000)	(11,400)	(12,400)	(14,600)	(6,900)	(12,000)
Licence Agreement Fees	(1,500)	(1,500)	(750)	(1,500)	(1,600)	(1,300)	(1,250)
Legal/Misc recoverable	-	-	(940)	(39,489)	(47,858)	-	-
Trailer Licences	(4,200)	(4,200)	(3,680)	(3,730)	(3,990)	(3,785)	(4,230)
Overhead Revenue	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(32,523)	(30,048)
Freedom of Information Revenue	(700)	(500)	(945)	(34)	-	-	-
Transient Traders Licences	(1,500)	(1,500)	(1,635)	(1,255)	(1,255)	(2,005)	(2,020)
Lottery Licences	(100)	(100)	(150)	(30)	(30)	(17)	(71)
Photocopies	(500)	(500)	(330)	(166)	(687)	(436)	(251)
Library Service Fee	(1,220)	(1,220)	(1,220)	(1,220)	-	-	-
Transfer from Reserve Funds	(100,000)	(25,000)	(389)	-	(12,900)	(77,685)	-
<b>Total Revenues</b>	<b>(153,520)</b>	<b>(76,520)</b>	<b>(51,439)</b>	<b>(89,824)</b>	<b>(112,920)</b>	<b>(124,650)</b>	<b>(49,869)</b>
<b>Expenses</b>							
Wages & Benefits	695,400	687,224	641,925	637,617	498,237	526,428	602,235
Office Supplies	13,000	13,000	9,095	11,312	11,252	8,590	9,293
Canteen	3,500	3,500	1,485	1,553	1,651	1,410	1,760
Cleaning Supplies	2,100	2,100	2,095	1,724	1,893	1,565	1,909
Mileage	3,000	3,000	1,754	2,910	1,103	1,692	5,236
Postage	15,000	15,000	13,252	12,384	16,313	10,413	13,229
Telephone	-	9,000	8,175	8,587	8,522	7,938	8,775
Advertising	5,000	5,000	1,006	1,263	684	2,372	4,187
Legal	125,000	140,000	81,055	70,037	123,319	155,710	248,025
Insurance	150,000	130,000	129,204	248,957	173,368	131,679	162,180
Equipment Rental & Repair	-	30,000	25,355	27,924	27,682	28,320	25,597
Building Maintenance	41,000	39,000	57,100	41,001	47,414	52,899	21,425
Heat	17,000	16,600	15,129	15,150	16,175	23,205	14,479
Hydro	34,500	30,000	30,643	36,119	34,227	35,290	32,895
Fees, Conferences, Memberships	13,500	16,500	14,869	11,347	10,767	10,765	9,197
Elections	100,000	25,000	389	(200)	12,900	77,685	-
WSIB	86,900	86,900	89,719	86,944	81,292	57,002	58,161
Education & Training	7,200	7,200	989	3,228	2,625	1,101	1,199
Purchase of Goods & Services	17,500	17,500	17,597	17,961	14,268	15,346	17,173
Survey	4,000	4,000	-	106	4,215	-	-
Consultants Fees	5,000	5,000	5,877	75,161	147,887	88,278	8,838
Sewer	1,200	1,090	893	1,358	860	1,040	1,031
Water	1,300	1,210	1,039	1,625	972	1,190	1,208
Garbage Disposal	1,300	1,300	1,343	1,393	1,233	1,105	883
Computer Services	-	-	-	247,579	243,875	230,448	217,312
Transfer to Reserve Funds	29,000	29,000	29,000	114,400	25,299	21,000	21,000
<b>Total Expenses</b>	<b>1,371,400</b>	<b>1,318,124</b>	<b>1,178,988</b>	<b>1,677,439</b>	<b>1,508,031</b>	<b>1,492,473</b>	<b>1,487,226</b>
<b>Net Expenditures</b>	<b>1,217,880</b>	<b>1,241,604</b>	<b>1,127,549</b>	<b>1,587,615</b>	<b>1,395,111</b>	<b>1,367,823</b>	<b>1,437,357</b>
\$ Over/(Under) 2017 Budget	(23,724)						
% Over/(Under) 2017 Budget	-1.9%						
Non-Tax Revenue	(153,520)	(76,520)	(51,439)	(89,824)	(112,920)	(124,650)	(49,869)
Expenses	1,371,400	1,318,124	1,178,988	1,677,439	1,508,031	1,492,473	1,487,226

**2018 Notes:**

**REVENUES CHANGES**

Transfer from Reserve Funds - withdrawal from election reserve for 2018 municipal election

**EXPENSES CHANGES**

Wages & Benefits - increase includes CPI pursuant to TML Policy C-HR-02 (Personnel Administration)

Legal - reduced to 135,000

Insurance - increased to 150,000 (increased by 20,000) to include cyber liability insurance (18,000 to 37,000) - risk management

Building Maintenance - reduced to 33,000

Cleaning Supplies, telephone, equipment rental & repair, heat, hydro, sewer, water increased by CPI or based on past history

Fees, Conferences, Memberships - reduced to 13,500 (reduced by 3,000 - no AMCTO Conference sponsorship required in 2018)

Elections - 2018 municipal election expense allocation

Transfer to Reserve Funds-Elections - 4th year of funding to reserve for 2018 election voting

TREASURY							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Revenues</b>							
Tax Certificates	(24,655)	(24,655)	(24,700)	(23,900)	(22,650)	(19,650)	(22,700)
Tax Registrations	(5,000)	(3,687)	(35,700)	(3,380)	-	(5,001)	-
Sundry Revenue	(500)	(500)	(1,933)	(1,047)	(4,354)	(3,054)	(1,637)
Interest Earned	(125,000)	(120,000)	(144,376)	(125,455)	(137,448)	(132,658)	(90,891)
US Exchange	(1,340)	(1,340)	707	(2,126)	(1,330)	(2,008)	(2,962)
Maps	(45)	(45)	(90)	(45)	(30)	(330)	(45)
Library Service Fee	(5,961)	(5,961)	(5,961)	(5,961)	-	-	-
Burgess Hydro Facility	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)
<b>Total Revenues</b>	<b>(180,501)</b>	<b>(174,188)</b>	<b>(230,053)</b>	<b>(179,914)</b>	<b>(183,812)</b>	<b>(180,702)</b>	<b>(136,235)</b>
<b>Expenses</b>							
Wages & Benefits	655,700	613,476	575,733	593,750	540,394	494,089	540,394
Mileage	980	980	1,025	1,086	649	299	874
Telephone	520	520	205	646	531	488	815
Legal	500	500	1,102	4,297	-	-	-
Audit	20,000	20,000	19,528	20,000	11,702	10,176	19,335
Tax Billing	30,000	30,000	29,203	30,686	30,369	28,514	26,176
Fees, Conferences	3,691	5,000	2,067	1,839	4,488	2,325	3,261
Purchase of Goods & Service	3,113	3,113	3,669	2,888	2,668	4,469	2,918
Consultants Fees	2,000	2,000	1,900	8,279	9,589	4,377	1,942
911 Supplies	2,000	2,000	310	1,407	2,714	2,387	3,495
Memberships	2,000	1,500	1,209	1,256	1,405	508	1,286
Interest & Bank Charges	7,014	9,000	6,809	8,579	8,032	7,663	9,389
Tax Adjustments - Lower Tier	20,000	25,000	19,213	8,105	-	-	41,753
Tax Adjustment - Heritage Designation	3,000	-	-	-	-	-	-
Bad Debts	2,000	2,000	1,350	2,026	3,895	2,612	162
Transfer to Reserve Funds	125,000	120,000	144,376	122,716	96,801	73,122	52,956
<b>Total Expenses</b>	<b>877,518</b>	<b>835,089</b>	<b>807,699</b>	<b>807,560</b>	<b>713,236</b>	<b>631,028</b>	<b>704,755</b>
<b>Net Expenditures</b>	<b>697,017</b>	<b>660,901</b>	<b>577,646</b>	<b>627,647</b>	<b>529,424</b>	<b>450,327</b>	<b>568,520</b>
\$ Over/(Under) 2017 Budget	36,116						
% Over/(Under) 2017 Budget	5.5%						
Non-Tax Revenue	(180,501)	(174,188)	(230,053)	(179,914)	(183,812)	(180,702)	(136,235)
Expenses	877,518	835,089	807,699	807,560	713,236	631,028	704,755
<b>2018 Notes:</b>							
<b>Wages &amp; Benefits</b> - Financial Services Coordinator retired June 30, 2017, Deputy Treasurer began Oct 30, 2017							
2018 budget includes full year salary and benefits for Deputy Treasurer at position increase							
Increase includes CPI pursuant to TML Policy C-HR-02 (Personnel Administration)							

COMMUNITY ECONOMIC DEVELOPMENT							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Revenues</b>							
Other Grants	(4,500)	(12,130)	(8,366)	(41,373)	(19,247)	(23,250)	(8,700)
Visitors' Centre Revenue		(2,000)	(990)	(1,960)	(613)	(1,118)	(5,302)
Filming Permit	-	-	(713)	-	-	-	-
Transfer from Reserve Funds	-	-	-	-	-	(6,500)	-
Community Policing Grant	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)
<b>Total Revenues</b>	<b>(9,100)</b>	<b>(18,730)</b>	<b>(14,669)</b>	<b>(47,933)</b>	<b>(24,460)</b>	<b>(35,468)</b>	<b>(18,602)</b>
<b>Expenses</b>							
Wages & Benefits	81,500	42,920	49,165	5,945	2,477	13,674	87,511
Mileage	1,500	1,500	1,395	1,321	170	1,092	963
Telephone	2,500	2,500	1,716	1,652	2,116	2,345	2,782
Insurance	6,875	6,875	5,579	6,749	6,123	2,868	2,057
Building Repairs & Maintenance	4,700	4,700	5,215	4,341	4,827	4,315	4,857
Heat	1,900	1,900	2,457	1,758	3,298	3,732	2,721
Hydro	1,200	1,200	1,077	1,337	1,357	1,250	1,333
Fees, Conferences	2,000	2,000	2,261	261	1,723	1,018	532
Purchase of Goods & Services	2,000	2,000	935	434	5,262	(3,171)	918
Consultants Fees	-	-	-	-	24,867	40,815	34,140
Sewer	131	131	142	293	71	98	117
Water	260	260	267	475	198	257	270
Ontario Youth Winter Games	-	-	-	-	-	9,940	-
Sports Project	-	-	-	-	18,283	11,902	-
FedNor Project	-	16,000	12,932	37,180	26,450	-	-
Transfer to Reserve Funds	13,480	13,480	13,480	13,480	5,000	5,000	3,250
Promotion	25,500	15,000	13,406	10,853	476	1,307	492
Visitors' Centre Operations	20,000	16,000	16,000	20,000	20,000	20,000	20,000
Other Community Operations	74,500	53,000	53,000	58,000	-	-	-
Community Policing Costs	-	5,000	936	5,799	5,799	5,799	5,841
Community Events	9,000	15,000	20,695	3,955	2,975	4,193	3,205
<b>Total Expenses</b>	<b>247,046</b>	<b>199,466</b>	<b>200,658</b>	<b>173,834</b>	<b>131,473</b>	<b>126,435</b>	<b>170,987</b>
<b>Net Expenditures</b>	<b>237,946</b>	<b>180,736</b>	<b>185,989</b>	<b>125,901</b>	<b>107,014</b>	<b>90,968</b>	<b>152,385</b>
\$ Over/(Under) 2017 Budget	57,210						
% Over/(Under) 2017 Budget	31.7%						
Non-Tax Revenue	(9,100)	(18,730)	(14,669)	(47,933)	(24,460)	(35,468)	(18,602)
Expenses	247,046	199,466	200,658	173,834	131,473	126,435	170,987

**2018 Notes:**

**Wages & Benefits -**

Includes full year salary and benefits for Communications & Economic Development Specialist

Increase includes CPI pursuant to TML Policy C-HR-02 (Personnel Administration)

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

**Other Community Operations:** 1) Muskoka Lakes Museum \$45,000 2) \*Chamber of Commerce \$28,000 3) South Muskoka Hospital

**Visitor Centre:** 1) \*Chamber \$20,000

FINANCING							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Expenses</b>							
Debenture	134,052	134,052	134,052	60,988	64,666	67,945	71,262
Transfer to Reserves	132,882	132,882	132,882	132,882	132,882	132,882	132,882
<b>Total Expenses</b>	<b>266,934</b>	<b>266,934</b>	<b>266,934</b>	<b>193,870</b>	<b>197,548</b>	<b>200,827</b>	<b>204,144</b>
<b>Net Expenditures</b>	<b>266,934</b>	<b>266,934</b>	<b>266,934</b>	<b>193,870</b>	<b>197,548</b>	<b>200,827</b>	<b>204,144</b>
\$ Over/(Under) 2017 Budget	-						
% Over/(Under) 2017 Budget	0.0%						
Non-Tax Revenue	-	-		-	-	-	-
Expenses	266,934	266,934	266,934	193,870	197,548	200,827	204,144
<b>2018 Notes:</b>							
\$1.6 mm loan from District in 2008, 9 years remaining to pay \$134,052/year							

HUMAN RESOURCES							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Revenues</b>							
Library Service Fee	(900)	(900)	(900)	(900)	-	-	-
Agreements	-	-	-	-	-	(1,620)	(8,594)
Transfer from Organizational Review	-	(55,914)	(55,914)	-	-	-	-
<b>Total Revenues</b>	<b>(900)</b>	<b>(56,814)</b>	<b>(56,814)</b>	<b>(900)</b>	<b>-</b>	<b>(1,620)</b>	<b>(8,594)</b>
<b>Expenses</b>							
Wages & Benefits	86,100	61,630	50,149	-	22,680	83,111	73,428
Mileage	500	500	444	-	385	308	1,034
Telephone	-	-	274	-	-	-	-
Advertising	1,000	1,000	2,006	514	5,349	10,611	-
Fees, Conferences	1,100	1,100	1,067	-	999	1,739	972
Education & Training	25,725	25,725	21,768	22,764	525	4,945	5,015
Purchase of Goods & Services	6,000	6,000	17,677	8,820	11,485	10,355	6,420
Consultants	2,500	2,500	687	5,871	9,058	10,815	4,655
Health & Safety	8,800	2,500	548	2,336	1,541	1,171	1,928
Transfer to Organizational Review Fund	-	-	-	55,914	-	-	-
Transfer to Education Reserve	-	-	-	25,725	-	-	-
<b>Total Expenses</b>	<b>131,725</b>	<b>100,955</b>	<b>94,620</b>	<b>121,943</b>	<b>52,022</b>	<b>123,055</b>	<b>93,452</b>
<b>Net Expenditures</b>	<b>130,825</b>	<b>44,141</b>	<b>37,806</b>	<b>121,043</b>	<b>52,022</b>	<b>121,435</b>	<b>84,858</b>
\$ Over/(Under) 2017 Budget	86,684						
% Over/(Under) 2017 Budget	196.4%						
Non-Tax Revenue	(900)	(56,814)	(56,814)	(900.00)	-	(1,620)	(8,594.01)
Expenses	131,725	100,955	94,620	121,943	52,022	123,055	93,452

**2018 Notes:**

**Wages & Benefits -**

Includes full year salary and benefits for HR/Health & Safety Specialist

2017 revenue included HR/Health & Safety Specialists portion of wages and benefits held in organizational review reserve to offset 2017 wages and benefits; however, there is no 2018 reserve revenue to offset 2018 wages and benefits.

Increase includes CPI pursuant to TML Policy C-HR-02 (Personnel Administration)

Increase H&S Committee - add \$1300 annually for MSDS service to ensure compliance with new WHMIS law

Increase H&S Committee - add \$5000 annually for wellness initiatives, to put towards prevention for new WSIB compensable claims of chronic workplace stress

INFORMATION TECHNOLOGY							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Revenues</b>							
Recovery from Library	(15,000)	-	(4,012.00)	-	-	-	-
<b>Revenues</b>	<b>(15,000)</b>	<b>-</b>	<b>(4,012)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>							
Telephone	9,100	-	-	-	-	-	-
Equipment Rental and Repair	31,000	-	-	-	-	-	-
Purchase of Good & Services	5,000	-	5,410	-	-	-	-
Consulting Fees	10,000	10,000	131	-	-	-	-
District Expenses	37,124	232,534	229,530	-	-	-	-
Managed Devices	140,201	53,598	48,933	-	-	-	-
Annual Licence Fees	58,092	19,038	29,092	-	-	-	-
Circuit cost (Internet)	13,716	17,504	11,616	-	-	-	-
Computer Allowance	6,000	6,000	5,986	-	-	-	-
Transfer to Reserves	168,960	75,000	75,000	-	-	-	-
<b>Total Expenses</b>	<b>479,194</b>	<b>413,674</b>	<b>405,699</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Expenditures</b>	<b>464,194</b>	<b>413,674</b>	<b>401,687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
\$ Over/(Under) 2017 Budget	50,520						
% Over/(Under) 2017 Budget	12.2%						
Non-Tax Revenue	(15,000)	-	(4,012)	-	-	-	-
Expenses	479,194	413,674	405,699	-	-	-	-
<b>2018 Notes:</b>							
Transfer to Reserves is a replenishment to reserves that were withdrawn in 2017 to implement IT transition from District IT MOU to the Township's new datacentre. Reserve for Datacentre hardware replacement and Software license renewals \$30,000 for Public Works new OMS system, and 2nd year reserve amount for Raymond Tower build in 2019							

FIRE CONSOLIDATED							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>General Revenues</b>							
Medical Response Revenue	(30,000)	(30,000)	(25,650)	(34,425)	(28,120)	(23,260)	(23,100)
Agreements	(36,179)	(36,179)	(23,475)	(26,591)	(26,251)	(17,481)	(16,149)
Cost Recoveries	(15,000)	(15,000)	(1,960)	(45,366)	1,712	(47,558)	(7,731)
False Alarms	(6,000)	(6,000)	(8,929)	(6,923)	(12,045)	(8,600)	(7,370)
Fire Permits	(5,000)	(5,000)	(8,465)	(6,590)	(5,970)	(5,225)	(4,800)
Donations	-	-	-	(11,006)	(3,360)	(100)	-
Prevention / Investigation	(1,000)	(1,000)	(1,400)	(450)	(702)	(750)	(1,317)
Fire Marque Recoveries	(25,000)	(25,000)	(17,272)	-	(45,573)	(700)	-
<b>Total Revenues</b>	<b>(118,179)</b>	<b>(118,179)</b>	<b>(87,149)</b>	<b>(131,351)</b>	<b>(120,308)</b>	<b>(103,674)</b>	<b>(60,467)</b>
<b>Expenses</b>							
<b>General</b>							
Wages & Benefits	380,600	368,350	363,650	356,804	330,819	307,597	261,881
Cleaning Supplies	300	600	367	348	533	70	-
Mileage	1,500	1,500	2,186	1,935	1,884	2,629	3,850
Telephone	1,800	1,800	1,523	1,489	1,472	1,545	1,643
Insurance	73,354	73,354	70,946	13,392	15,145	11,996	51,214
Equipment Rental & Repair	37,000	37,000	45,167	43,563	32,283	37,967	34,906
Fees, Conferences	14,500	17,000	10,946	13,392	15,145	11,996	9,906
Vehicle Maintenance	6,000	6,000	9,793	6,730	6,607	9,288	18,978
WSIB	27,532	27,532	27,802	24,837	26,010	20,345	24,973
Agreements	41,703	40,203	41,486	43,836	36,721	33,741	44,602
Education & Training	140,000	130,000	131,492	137,580	138,465	119,972	100,546
Radios	38,000	38,000	33,627	27,146	23,511	24,021	32,468
Purchase of Goods & Services	18,500	20,500	23,892	20,459	17,130	10,183	34,675
Gas & Oil	9,000	9,000	8,845	8,870	9,528	12,157	11,268
Fire Hydrants	12,000	10,500	10,070	8,041	7,854	7,854	7,854
Health & Safety Committee	3,000	3,000	3,704	3,302	5,014	739	2,604
Uniforms & Accessories	9,400	10,400	12,772	8,307	16,928	4,805	6,668
Meeting Remuneration	1,000	3,000	505	1,586	2,813	3,183	1,115
Supervisory Honorarium	16,000	21,000	14,508	13,780	13,962	14,469	12,293
Medical Supplies	5,000	6,000	1,246	9,698	4,709	4,626	6,866
Safety Clothing	9,000	10,000	7,166	8,361	6,370	7,809	446
Recognition & Awards	7,000	7,000	8,048	7,960	4,804	-	-
Personnel wellness and safety	10,000	10,000	5,504	-	-	-	-
Public Education	8,200	8,200	8,363	8,345	4,049	8,705	5,342
VFIS Insurance	18,000	18,000	12,024	16,985	12,450	-	-
Transfer to Org Review Funds	-	-	-	27,254	-	-	-
Transfer to Reserve Funds	20,000	25,000	-	-	45,573	700	25,000
<b>General Expenses</b>	<b>908,389</b>	<b>902,939</b>	<b>855,631</b>	<b>814,002</b>	<b>779,779</b>	<b>656,398</b>	<b>699,095</b>
Remuneration	292,813	261,500	263,278	267,536	250,672	246,638	311,487
Telephone	8,820	9,320	6,857	8,459	8,539	8,661	8,933
Building Repairs & Maintenance	34,650	40,650	37,009	49,088	27,272	61,543	28,821
Heat	22,700	23,200	21,552	20,559	18,964	27,069	19,971
Hydro	22,200	22,200	20,020	26,406	24,188	21,883	20,076
Vehicle & Boat Maintenance	9,000	9,500	10,355	26,460	10,199	17,569	17,869
Boat Rental & Storage	2,500	3,200	594	3,611	4,583	3,366	2,688
Vehicle Maintenance	42,200	50,700	75,237	95,773	75,424	49,942	44,615
Gas & Oil	21,800	23,800	19,744	17,779	21,632	24,513	29,919
Sewer	275	275	369	377	230	217	232
Water	670	670	685	953	527	618	629
<b>Total Station Expenses</b>	<b>457,628</b>	<b>445,015</b>	<b>455,699</b>	<b>517,002</b>	<b>442,230</b>	<b>462,018</b>	<b>485,241</b>
<b>Total Expenses</b>	<b>1,366,017</b>	<b>1,347,954</b>	<b>1,311,330</b>	<b>1,331,004</b>	<b>1,222,009</b>	<b>1,118,416</b>	<b>1,184,336</b>
<b>Net Expenses</b>	<b>1,247,838</b>	<b>1,229,775</b>	<b>1,224,180</b>	<b>1,199,653</b>	<b>1,101,700</b>	<b>1,014,742</b>	<b>1,123,869</b>
\$ Over/(Under) 2017 Budget	18,063						
% Over/(Under) 2017 Budget	1.5%						
Non-Tax Revenue	(118,179)	(118,179)	(87,149)	(131,351)	(120,308)	(103,674)	(60,467)
Expenses	1,366,017	1,347,954	1,311,330	1,331,004	1,222,009	1,118,416	1,184,336

**EMERGENCY MANAGEMENT**

Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Revenues</b>							
Transfer from Organizational Reserve	-	(27,355)	(27,355)	-	-	-	-
<b>Total Revenues</b>	-	<b>(27,355)</b>	<b>(27,355)</b>	-	-	-	-
<b>Expenses</b>							
Wages & Benefits	27,600	27,355	26,526	-	-	-	-
Equipment Rental & Repair	7,000	7,000	4,446	5,152	9,787	14,919	10,650
Education & Training	700	700	-	50	470	704	386
Purchase of Goods & Services	3,500	3,500	4,513	5,158	3,258	4,267	870
Gas & Oil	1,000	1,000	1,396	-	443	677	2,245
Training & Exercises	300	300	-	224	271	-	9
Public Awareness & Education	1,500	1,500	-	1,420	-	195	-
<b>Total Expenses</b>	<b>41,600</b>	<b>41,355</b>	<b>36,881</b>	<b>12,003</b>	<b>14,228</b>	<b>20,762</b>	<b>14,160</b>
<b>Net Expenditures</b>	<b>41,600</b>	<b>14,000</b>	<b>9,526</b>	<b>12,003</b>	<b>14,228</b>	<b>20,762</b>	<b>14,160</b>
\$ Over/(Under) 2017 Budget	27,600						
% Over/(Under) 2017 Budget	197.1%						
Non-Tax Revenue	-	(27,355)	(27,355)	-	-	-	-
Expenses	41,600	14,000	10,355	12,003	14,228	20,762	14,160

**2018 Notes:**

**30% of fire wages and benefits charged to emergency management**

**Public awareness:** Printing booklets for District wide distribution



<b>BUILDING</b>							
<b>Account Description</b>	<b>Budget</b>		<b>Estimated</b>	<b>Actual</b>			
	<b>2018</b>	<b>2017</b>	<b>2017 YTD</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
<b>Revenues</b>							
Summer Student Grants	-	-	(1,539)	-	(793)	(750)	(1,272)
Building Permits	(1,100,000)	(1,100,000)	(1,570,215)	(1,686,690)	(1,250,056)	(1,337,058)	(980,803)
Septic Fees	(10,000)	(10,000)	(13,700)	(10,700)	(14,200)	(10,225)	(8,700)
Transfer from Reserves	-	-	-	(5,954)	-	-	-
<b>Total Revenues</b>	<b>(1,110,000)</b>	<b>(1,110,000)</b>	<b>(1,585,454)</b>	<b>(1,703,343)</b>	<b>(1,265,049)</b>	<b>(1,348,033)</b>	<b>(990,775)</b>
<b>Expenses</b>							
Wages & Benefits	844,810	825,380	787,567	771,338	739,733	735,626	736,422
Office Supplies	1,000	1,000	1,089	889	919	762	500
Mileage	5,000	5,000	4,977	4,774	1,821	1,081	2,824
Telephone	2,600	2,600	2,530	3,144	3,199	3,022	2,355
Insurance	71,652	71,652	58,141	70,829	64,262	52,588	49,363
Fees, Conferences	11,000	11,000	5,515	9,834	9,002	7,359	5,043
Vehicle Maintenance	32,000	32,000	12,849	24,102	30,727	38,679	25,089
Education & Training	-	-	67	-	-	-	715
Purchase of Goods & Services	5,000	5,000	2,390	4,021	2,908	3,948	4,593
Overhead Charges	30,000	30,000	30,000	30,000	30,000	32,523	30,048
Clothing	3,000	3,000	2,653	1,989	2,326	1,823	755
Transfer to Reserves	103,938	123,368	677,677	782,424	380,152	470,621	133,068
<b>Total Expenses</b>	<b>1,110,000</b>	<b>1,110,000</b>	<b>1,585,454</b>	<b>1,703,343</b>	<b>1,265,049</b>	<b>1,348,033</b>	<b>990,775</b>
<b>Net Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
\$ Over/(Under) 2017 Budget	0.00						
% Over/(Under) 2017 Budget	0.0%						
Non-Tax Revenue	(1,110,000)	(1,110,000)	(1,585,454)	(1,703,343)	(1,265,049)	(1,348,033)	(990,775)
Expenses	1,110,000	1,110,000	1,585,454	1,703,343	1,265,049	1,348,033	990,775
<b>2018 Notes:</b>							
Transfer to Reserves Departmental surplus/deficit will be funded by reserve transfer, if applicable.							

BY-LAW ENFORCEMENT							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Revenues</b>							
Dog Tags	(750)	(750)	(890)	(730)	(630)	(690)	(1,410)
Other	(4,500)	-	(4,500)	-	(5,300)	(21,500)	
Fines	(5,000)	(5,000)	(2,846)	(2,691)	(2,362)	(1,332)	(10,370)
Transfer from Organizational Review	-	(63,704)	(63,704)	-	-	-	-
<b>Total Revenues</b>	<b>(10,250)</b>	<b>(69,454)</b>	<b>(71,940)</b>	<b>(3,421)</b>	<b>(8,292)</b>	<b>(23,522)</b>	<b>(11,780)</b>
<b>Expenses</b>							
Wages & Benefits	85,300	64,009	61,188	25,895	18,031	17,635	40,125
Office Supplies	-	-	-	2	-	-	1,007
Mileage	1,500	1,500	512	58	-	-	1,007
Telephone	1,000	1,000	431	657	654	671	880
Vehicle Maintenance	3,000	3,000	3,770	3,346	201	41	-
Purchase of Goods & Services	12,000	12,000	7,791	11,310	7,680	4,499	7,713
Gas & Oil	2,500	2,500	2,834	2,261	1,937	-	-
Clothing	1,500	1,500	812	256	622	-	689
Transfer to Reserves	30,000	12,766	12,766	50,938	-	-	-
<b>Total Expenses</b>	<b>136,800</b>	<b>98,275</b>	<b>90,104</b>	<b>94,723</b>	<b>29,126</b>	<b>22,847</b>	<b>51,421</b>
<b>Net Expenditures</b>	<b>126,550</b>	<b>28,821</b>	<b>18,164</b>	<b>91,302</b>	<b>20,834</b>	<b>(675)</b>	<b>39,641</b>
\$ Over/(Under) 2017 Budget	97,729						
% Over/(Under) 2017 Budget	339.1%						
Non-Tax Revenue	(10,250)	(69,454)	(8,236)	(3,421)	(8,292)	(23,522)	(11,780)
Expenses	136,800	98,275	90,104	94,723	29,126	22,847	51,421
<b>2018 Notes:</b>							
Bylaw vehicle needed in 2018, therefore an additional \$30,000 to Bylaw reserve is required for capital purchase							

DOCK LIGHTING							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Expenses</b>							
<b>Milford Bay</b>							
Hydro	2,460	2,400	1,363	1,873	2,262	1,334	1,169
<b>Milford Bay Expenses</b>	<b>2,460</b>	<b>2,400</b>	<b>1,363</b>	<b>1,873</b>	<b>2,262</b>	<b>1,334</b>	<b>1,169</b>
<b>Windermere</b>							
Hydro	1,385	1,350	1,158	1,533	1,281	1,172	1,007
<b>Windermere Expenses</b>	<b>1,385</b>	<b>1,350</b>	<b>1,158</b>	<b>1,533</b>	<b>1,281</b>	<b>1,172</b>	<b>1,007</b>
<b>Skeleton Lake</b>							
Hydro	615	600	464	403	471	665	888
<b>Skeleton Lake Expenses</b>	<b>615</b>	<b>600</b>	<b>464</b>	<b>403</b>	<b>471</b>	<b>665</b>	<b>888</b>
<b>Nine Mile</b>							
Hydro	615	600	516	724	660	577	479
<b>Nine Mile Expenses</b>	<b>615</b>	<b>600</b>	<b>516</b>	<b>724</b>	<b>660</b>	<b>577</b>	<b>479</b>
<b>Net Expenditures</b>	<b>5,075</b>	<b>4,950</b>	<b>3,502</b>	<b>4,533</b>	<b>4,674</b>	<b>3,748</b>	<b>3,543</b>
\$ Over/(Under) 2017 Budget	125						
% Over/(Under) 2017 Budget	2.5%						
Non-Tax Revenue	-	-	-	-	-	-	-
Expenses	5,075	4,950	3,502	4,533	4,674	3,748	3,543
<b>2018 Notes:</b>							

CEMETERIES							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>General Revenues</b>							
Interest Income	(10,000)	(10,000)	(10,000)	(9,352)	(10,002)	(11,296)	(12,027)
<b>General Revenues</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(9,352)</b>	<b>(10,002)</b>	<b>(11,296)</b>	<b>(12,027)</b>
<b>Expenses</b>							
<b>General</b>							
Fees, Conferences	-	1,500	179	1,647	1,942	612	1,006
Transfer to Reserve Funds	10,000	10,000	10,000	9,352	10,002	11,296	12,027
<b>General Expenses</b>	<b>10,000</b>	<b>11,500</b>	<b>10,179</b>	<b>10,999</b>	<b>11,944</b>	<b>11,908</b>	<b>13,033</b>
<b>Foot's Bay</b>							
Sale of Plots	-	-	-	-	(2,600)	(350)	-
Internment Charges	(600)	(600)	(1,000)	(450)	(675)	(775)	(450)
Sale of Markers	-	-	-	-	(140)	(200)	-
Full Time	2,030	1,500	1,774	1,924	2,161	1,340	1,925
Purchase of Markers	80	80	-	93	-	182	-
<b>Foot's Bay Net Expenses</b>	<b>1,510</b>	<b>980</b>	<b>774</b>	<b>1,566</b>	<b>(1,254)</b>	<b>197</b>	<b>1,475</b>
<b>Glen Orchard</b>							
Sale of Plots	(2,000)	(2,000)	(2,800)	(1,750)	(1,050)	(350)	(1,750)
Internment Charges	(2,500)	(3,100)	(2,250)	(5,600)	(2,050)	(2,400)	(1,725)
Sale of Markers	(300)	(200)	(280)	(140)	(240)	(100)	(200)
Full Time	7,917	7,800	4,831	7,021	4,641	3,899	4,179
Purchase of Markers	300	300	163	93	186	89	177
Purchase of Goods & Services	3,000	250	35	-	203	615	51
<b>Glen Orchard Net Expenses</b>	<b>6,417</b>	<b>3,050</b>	<b>(301)</b>	<b>(376)</b>	<b>1,690</b>	<b>1,753</b>	<b>732</b>
<b>Milford Bay</b>							
Sale of Plots	-	-	-	-	-	-	-
Internment Charges	(400)	(400)	(700)	(1,300)	(150)	-	-
Sale of Markers	-	-	-	-	-	-	-
Full Time	1,000	1,400	1,494	1,343	788	620	1,610
<b>Milford Bay Net Expenses</b>	<b>600</b>	<b>1,000</b>	<b>794</b>	<b>43</b>	<b>638</b>	<b>620</b>	<b>1,610</b>
<b>Port Carling</b>							
Internment Charges	(900)	(900)	(850)	(800)	(1,850)	(625)	(1,000)
Sale of Markers	-	-	-	-	-	-	-
Full Time	4,974	4,900	2,578	4,372	5,122	1,078	2,949
Purchase of Markers	500	-	-	-	-	-	-
Purchase of Goods & Services	8,000	70	-	197	10	21	-
<b>Port Carling Net Expenses</b>	<b>12,574</b>	<b>4,070</b>	<b>1,728</b>	<b>3,769</b>	<b>3,281</b>	<b>474</b>	<b>1,949</b>
<b>Torrance</b>							
Sale of Plots	-	-	(2,520)	-	(560)	(1,050)	(1,050)
Internment Charges	(1,000)	(3,200)	(950)	(2,900)	(4,950)	(1,750)	(2,900)
Sale of Markers	(1,500)	(200)	(1,060)	(140)	(420)	(400)	(100)
Full Time	6,000	7,700	5,563	7,319	12,743	4,973	6,872
Purchase of Markers	350	350	326	81	279	408	89
Purchase of Goods & Services	250	500	58	-	417	100	350
<b>Torrance Net Expenses</b>	<b>4,100</b>	<b>5,150</b>	<b>1,417</b>	<b>4,360</b>	<b>7,508</b>	<b>2,281</b>	<b>3,260</b>
<b>Ullswater</b>							
Sale of Plots	(1,500)	(400)	(1,050)	(350)	-	(1,050)	-
Internment Charges	(1,600)	(4,800)	(2,500)	(4,400)	(650)	(3,150)	(1,800)
Sale of Markers	(200)	(200)	-	(140)	-	(100)	-
Full Time	4,000	6,900	2,971	7,793	5,070	6,638	4,916
Purchase of Markers	100	100	-	93	-	114	-
Purchase of Goods & Services	500	500	-	13	860	-	12
<b>Ullswater Net Expenses</b>	<b>1,300</b>	<b>2,100</b>	<b>(579)</b>	<b>3,009</b>	<b>5,280</b>	<b>2,451</b>	<b>3,128</b>
<b>Ufford</b>							
Sale of Plots	(800)	(800)	2,100	(700)	(700)	(2,100)	-
Internment Charges	(1,100)	(1,100)	(1,150)	(1,000)	(1,150)	(1,300)	(950)
Sale of Markers	(400)	(400)	-	(280)	(140)	(300)	-
Full Time	2,639	2,600	1,953	2,262	4,263	3,109	3,165
Purchase of Markers	500	500	-	349	-	265	-
Purchase of Goods & Services	500	500	-	-	1,000	-	-
<b>Ufford Net Expenses</b>	<b>1,339</b>	<b>1,300</b>	<b>2,903</b>	<b>631</b>	<b>3,273</b>	<b>(325)</b>	<b>2,215</b>
<b>Morinus</b>							
Internment Charges	(1,000)	-	(1,000)	-	(150)	-	(250)
Full Time	4,000	700	2,759	615	685	722	642
<b>Morinus Net Expenses</b>	<b>3,000</b>	<b>700</b>	<b>1,759</b>	<b>615</b>	<b>535</b>	<b>722</b>	<b>392</b>
<b>Ziska</b>							
Sale of Plots	-	-	(350)	(350)	-	-	-

**CEMETERIES**

Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
Internment Charges	(1,000)	(500)	(850)	(650)	-	(25)	(350)
Sale of Markers	-	-	-	(140)	-	-	-
Full Time	1,929	1,900	1,653	1,650	1,735	725	1,732
Purchase of Markers	-	-	81	-	-	-	-
<b>Ziska Net Expenses</b>	<b>929</b>	<b>1,400</b>	<b>534</b>	<b>510</b>	<b>1,735</b>	<b>700</b>	<b>1,382</b>
<b>Net Expenditures</b>	<b>31,768</b>	<b>21,250</b>	<b>9,209</b>	<b>15,775</b>	<b>24,629</b>	<b>9,485</b>	<b>17,150</b>
\$ Over/(Under) 2017 Budget	10,518						
% Over/(Under) 2017 Budget	49.5%						
Non-Tax Revenue	(26,800)	(28,800)	(27,210)	(30,442)	(27,477)	(27,321)	(24,552)
Expenses	58,568	50,050	36,419	46,217	52,106	36,806	41,702

**2018 Notes:**

PARKS							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Revenues</b>							
Building Rentals	(2,000)	(2,000)	(1,750)	(2,270)	(2,250)	(1,250)	(2,600)
Insurance Recoveries	(500)	(500)	-	(459)	(513)	(540)	(908)
Donations	-	-	-	(9,457)	-	-	-
Summer Student Grants	-	-	-	-	(793)	(750)	(1,272)
Recovery	(6,500)	-	(8,797)	-	-	-	-
Other Grants	-	-	-	-	-	-	(2,250)
Docking Fees	(16,000)	(16,000)	(16,212)	(21,688)	(17,523)	(16,500)	(16,654)
Residential Rental Unit	-	-	-	-	-	(7,000)	(1,000)
Lockage Fees	-	-	-	(44)	(129,018)	(103,830)	(103,582)
Library Service Fee	(708)	(708)	(708)	(708)	-	-	-
Parkland Dedication	-	(61,500)	(37,609)	(20,264)	(40,270)	(35,290)	(40,422)
<b>Total Revenues</b>	<b>(25,708)</b>	<b>(80,708)</b>	<b>(65,075)</b>	<b>(54,889)</b>	<b>(190,367)</b>	<b>(165,160)</b>	<b>(168,688)</b>
<b>Expenses</b>							
<b>General</b>							
Wages & Benefits	340,455	283,714	282,134	265,610	296,537	311,680	292,662
Cleaning Supplies	4,300	4,300	4,190	3,283	3,547	3,000	2,478
Mileage	-	-	-	-	-	-	-
Telephone	1,900	1,900	511	1,653	1,858	2,060	2,122
Insurance	17,890	17,890	14,517	20,473	18,207	16,750	14,398
Equipment Rental & Repair	4,000	5,000	4,646	4,350	6,818	12,150	3,345
Building Repairs & Maintenance	4,000	4,500	3,199	4,428	6,050	5,540	7,657
Hydro	7,680	7,500	6,984	4,885	8,104	6,000	5,631
Fees, Conferences	2,000	2,000	-	243	2,087	3,460	584
Vehicle Maintenance	35,000	48,000	23,438	47,104	52,105	56,760	49,884
Purchase of Goods & Services	35,000	30,000	60,187	33,954	38,285	48,980	36,514
Dock Repairs	40,000	50,000	33,770	15,837	26,070	24,480	31,405
Recreation Trails	2,000	2,000	2,217	2,873	1,343	2,160	1,313
Locks Operations	-	-	-	44	128,975	103,830	103,525
Communities in Bloom	22,000	19,000	18,050	15,863	5,295	1,100	6,281
Banners	-	2,500	1,142	-	-	-	-
Sewer	846	846	1,306	1,712	1,769	1,590	1,666
Water	1,551	1,551	1,620	2,434	3,852	2,090	2,001
Tipping Fees	5,500	7,220	6,055	7,405	4,184	3,800	4,298
Labour	5,739	5,654	3,442	4,055	-	-	-
Canine Goose Services	11,000	-	-	-	-	-	-
MNRF Land Use Permits	2,000	-	-	-	-	-	-
Snow Mobile Bridges	10,500	-	-	-	-	-	-
Community Cleanup Day	3,500	-	-	-	-	-	-
<b>General Expenses</b>	<b>556,861</b>	<b>493,575</b>	<b>467,407</b>	<b>436,207</b>	<b>605,086</b>	<b>605,430</b>	<b>565,763</b>
<b>Muskoka Lakes Sports Park</b>							
Building Repairs & Maintenance	400	400	665	463	4,418	2,560	453
Hydro	1,600	1,600	1,473	1,864	2,120	1,640	1,019
Purchase of Goods & Services	2,000	2,000	2,475	1,798	2,844	3,430	3,196
Sewer	217	217	241	346	213	250	237
Water	2,500	3,000	1,804	7,899	3,732	3,900	2,829
<b>ML Sports Park Expenses</b>	<b>6,717</b>	<b>7,217</b>	<b>6,658</b>	<b>12,370</b>	<b>13,327</b>	<b>11,780</b>	<b>7,734</b>
<b>1890 School House</b>							
Insurance	1,323	1,323	1,074	1,299	1,179	770	617
Building Repairs & Maintenance	500	500	-	-	1,037	1,080	776
Hydro	275	269	248	344	1,041	1,700	2,033
Purchase of Goods & Services	-	-	-	-	-	-	-
<b>1890 School House Expenses</b>	<b>2,098</b>	<b>2,092</b>	<b>1,321</b>	<b>1,642</b>	<b>3,256</b>	<b>3,550</b>	<b>3,426</b>
<b>Milford Bay Golf Course</b>							
Hydro	615	600	285	508	553	510	809
Purchase of Goods & Services	500	1,000	-	-	228	-	8,600
<b>Milford Bay Golf Course Expe</b>	<b>1,115</b>	<b>1,600</b>	<b>285</b>	<b>508</b>	<b>782</b>	<b>510</b>	<b>9,409</b>

PARKS							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Hanna Park</b>							
Telephone	500	500	400	391	393	400	412
Building Repairs & Maintenance	2,500	4,000	168	-	117	80	-
Hydro	1,230	1,200	855	1,123	1,143	1,050	1,140
Purchase of Goods & Services	200	200	-	-	-	100	-
<b>Hanna Park Expenses</b>	<b>4,430</b>	<b>5,900</b>	<b>1,423</b>	<b>1,514</b>	<b>1,652</b>	<b>1,630</b>	<b>1,552</b>
<b>Windermere Village Hall</b>							
Insurance	1,323	1,323	1,074	1,299	1,179	770	617
Building Repairs & Maintenance	500	2,500	235	2,251	2,578	1,580	232
Heat	1,020	1,020	775	558	964	1,210	1,104
Hydro	740	720	403	638	697	670	712
Purchase of Goods & Services	-	-	-	-	101	230	-
<b>Village Hall Expenses</b>	<b>3,583</b>	<b>5,563</b>	<b>2,486</b>	<b>4,747</b>	<b>5,518</b>	<b>4,460</b>	<b>2,666</b>
<b>Skeleton Lake</b>							
Hydro	870	850	240	750	807	820	1,058
<b>Skeleton Lake Expenses</b>	<b>870</b>	<b>850</b>	<b>240</b>	<b>750</b>	<b>807</b>	<b>820</b>	<b>1,058</b>
<b>Net Expenditures</b>	<b>549,966</b>	<b>436,089</b>	<b>414,744</b>	<b>402,848</b>	<b>440,061</b>	<b>463,020</b>	<b>422,920</b>
\$ Over/(Under) 2017 Budget	113,877						
% Over/(Under) 2017 Budget	26.1%						
Non-Tax Revenue	(25,708)	(80,708)	(65,075)	(54,889)	(190,367)	(165,160)	(168,688)
Expenses	572,174	516,797	479,819	457,737	630,428	628,180	591,608
<b>2018 Notes:</b>							

COMMUNITY CENTRES CONSOLIDATED							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016 YTD	2015	2014	2013
<b>General Revenues</b>							
Insurance Recovery	(5,000)	(5,000)	(5,430)	(4,298)	(4,035)	(5,060)	(5,646)
Provincial Grant - Water	-	-	-	-	(1,008)	(3,280)	(4,000)
Transfer from Organizational Review	-	-	-	-	-	-	-
<b>General Revenues</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,430)</b>	<b>(4,298)</b>	<b>(5,043)</b>	<b>(8,340)</b>	<b>(9,646)</b>
<b>Expenses</b>							
<b>General</b>							
Wages & Benefits	-	-	-	54,058	61,992	82,930	-
Mileage	600	600	46	511	251	-	-
Insurance	-	-	-	4,175	3,231	14,600	3,855
WSIB	1,800	1,800	1,115	1,536	1,867	1,420	834
Purchase of Goods & Services	500	500	532	165	248	140	-
Transfer to Organizational Review	-	-	-	58,870	-	-	-
<b>General Expenses</b>	<b>2,900</b>	<b>2,900</b>	<b>1,693</b>	<b>119,315</b>	<b>67,588</b>	<b>99,090</b>	<b>4,689</b>
<b>Community Centres Consolidated</b>							
Building Rentals	(23,228)	(23,228)	(27,104)	(23,025)	(28,957)	(29,720)	(26,792)
Parkland Dedication	0	(175,050)	(117,771)	(130,963)	(163,523)	(132,840)	(95,951)
Wages & Benefits	46,744	52,240	42,984	57,088	72,676	66,851	52,336
Cleaning Supplies	4,460	4,460	3,098	3,951	5,119	4,700	3,882
Telephone	6,100	6,100	5,962	5,850	6,412	5,400	6,971
Insurance	69,590	69,590	56,548	76,612	69,510	49,970	49,055
Building Repairs & Maintenance	173,100	175,050	117,771	130,963	161,787	132,840	96,905
Heat	54,500	54,500	45,494	37,943	45,765	61,590	53,382
Hydro	89,230	87,100	82,073	92,344	84,991	72,500	99,056
Caretaking	47,442	38,442	41,579	26,639	18,114	18,030	17,325
Purchase of Goods & Services	6,000	9,000	3,449	4,085	7,791	10,300	6,134
Sewer	1,375	1,375	2,159	2,442	4,149	2,580	2,615
Water	2,760	2,760	2,254	2,938	3,593	2,640	2,670
<b>Total Consolidated Net Expenses</b>	<b>478,073</b>	<b>302,339</b>	<b>258,496</b>	<b>286,867</b>	<b>287,428</b>	<b>264,841</b>	<b>267,587</b>
<b>Net Expenditures</b>	<b>475,973</b>	<b>300,239</b>	<b>254,759</b>	<b>401,884</b>	<b>349,973</b>	<b>355,591</b>	<b>262,630</b>
\$ Over/(Under) 2017 Budget	175,734						
% Over/(Under) 2017 Budget	58.5%						
Non-Tax Revenue	(28,228)	(203,278)	(150,305)	(158,286)	(197,522)	(170,900)	(132,390)
Expenses	504,201	503,517	405,064	560,170	547,495	526,491	395,020



**Name of Facility 2018 Building Repair and Maintenance and Capital Budget**

**Bala**

ITEM DESCRIPTION	DRAFT Operating	DRAFT Capital	APPROVED Operating	APPROVED Capital
Routine maintenance	4,500		4,500	
Unanticipated repairs	3,000		3,000	
Snow removal	3,500		3,500	
<b>01-2-071201-06509</b>	<b>11,000</b>	-	<b>11,000</b>	-
Purchases of Goods & Services	500		500	
<b>01-2-071201-06525</b>	<b>500</b>	-	<b>500</b>	-
<b>TOTAL</b>	<b>11,500</b>	-	<b>11,500</b>	-

**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 building exterior	5,000		5,000	
<b>01-2-071202-06509</b>	<b>10,500</b>	-	<b>10,500</b>	-
Purchases of Goods & Services	500		500	
<b>01-2-071202-06525</b>	<b>500</b>	-	<b>500</b>	-
<b>TOTAL</b>	<b>11,000</b>	-	<b>11,000</b>	-

## 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	500		500	
Repair and paint siding	8,500		8,500	
8 chairs - all the same so they stack properly (to replace ones that have rounded leg bases to a 4 leg base instead)		900		-
4 ceiling fans		2,000		-
School Bell from Foots Bay Church		3,000		1,500
Energy efficient windows - basement (4)		2,000		2,000
Close in 1 basement window under walkway		500		500
<b>01-2-071203-06509</b>	<b>21,800</b>	<b>8,400</b>	<b>21,800</b>	<b>4,000</b>
Purchases of Goods & Services	500		500	
<b>01-2-071203-06525</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>
<b>TOTAL</b>	<b>22,300</b>	<b>8,400</b>	<b>22,300</b>	<b>4,000</b>

## 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	
Gutter and downspouts (some fascia and soffit repairs)	200	9,500	200	9,500
Fridge		1,000		1,000
<b>01-2-071204-06509</b>	<b>7,500</b>	<b>10,500</b>	<b>7,500</b>	<b>10,500</b>
<b>TOTAL</b>	<b>7,500</b>	<b>10,500</b>	<b>7,500</b>	<b>10,500</b>

## Milford Bay

ITEM DESCRIPTION	DRAFT Operating	DRAFT Capital	APPROVED Operating	APPROVED Capital
Routine Maintenance	4,000		4,000	
Unanticipated repairs	3,000		3,000	
Snow removal	4,500		4,500	
Strip/wax library floor	1,200		1,200	
Window washing	800		800	
Straighten basketball posts	500		500	
Spring cleaning	600		600	
Stage curtains		1,500		
Stage gate/door (H&S)		500		500
Fan for library (COW removed)		-		-
2 additional outlets in library (H&S)		900		900
Winter sand box - library (H&S)		450		450
Light switch outside interior library door		600		600
Additional chairs		1,200		-
Handle bars in washroom stalls (Accessibility)		1,200		500
Replace stage stairs (H&S)		800		800
Playground equipment (50% match from outside donor)		7,000		7,000
Paint pickleball lines		3,000		-
<b>01-2-071205-06509</b>	<b>14,600</b>	<b>17,150</b>	<b>14,600</b>	<b>10,750</b>
Purchases of Goods & Services	500		500	
<b>01-2-071205-06525</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>
<b>TOTAL</b>	<b>15,100</b>	<b>17,150</b>	<b>15,100</b>	<b>10,750</b>

## 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	
Clean siding	500		500	
Clean basement carpets/entry way	800		800	
Window seal replacement - basement near ladies washroom & front window at main entrance	200		200	
Replace ductless AC unit		8,000		8,000
Removal of north/east exterior light		200		-
New upright vaccum		500		-
Replace front steps		1,800		-
Commercial dishwasher		13,000		13,000
6 Brown plastic tables		2,500		-
New Gazebo (Health and Safety - leave in)		3,500		3,500
<b>01-2-071206-06509</b>	<b>14,500</b>	<b>29,500</b>	<b>14,500</b>	<b>24,500</b>
Purchases of Goods & Services	500		500	
<b>01-2-071206-06525</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>
<b>TOTAL</b>	<b>15,000</b>	<b>29,500</b>	<b>15,000</b>	<b>24,500</b>

## 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	
Replace flooring outside bar area		5,000		5,000
New Screen and projector/wiring		5,500		5,500
<b>01-2-071207-06509</b>	<b>20,700</b>	<b>10,500</b>	<b>20,700</b>	<b>10,500</b>
Purchases of Goods & Services	1,000		1,000	
<b>01-2-071207-06525</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>
<b>TOTAL</b>	<b>21,700</b>	<b>10,500</b>	<b>21,700</b>	<b>10,500</b>

## Raymond

ITEM DESCRIPTION	DRAFT Operating	DRAFT Capital	APPROVED Operating	APPROVED Capital
Routine Maintenance	4,500		4,500	
Unanticipated repairs	2,000		2,000	
Snow removal	7,500		7,500	
Paint kitchen roof	4,000		4,000	
Refinish main hall floor	2,000		2,000	
Removable curb stops for parking lot		2,500		500
Interior lighting		1,500		-
Replace basement exit door		2,000		-
<b>01-2-071208-06509</b>	<b>20,000</b>	<b>6,000</b>	<b>20,000</b>	<b>500</b>
Purchases of Goods & Services	500		500	
<b>01-2-071208-06525</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>
<b>TOTAL</b>	<b>20,500</b>	<b>6,000</b>	<b>20,500</b>	<b>500</b>

## 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	
Planting for Sunset Park (removed)	-			
New AC Unit		8,000		8,000
(6) folding tables		-		-
Blinds for mainhall		-		-
Remove piano		-		-
Construct new gardens		-		-
Hallboard Requests		-		-
<b>01-2-071209-06509</b>	<b>14,000</b>	<b>8,000</b>	<b>14,000</b>	<b>8,000</b>
Purchases of Goods & Services	500		500	
<b>01-2-071209-06525</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>
<b>TOTAL</b>	<b>14,500</b>	<b>8,000</b>	<b>14,500</b>	<b>8,000</b>

## 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	
Increase custodian hours (6 per week)	5,000		5,000	
Parking Lot Bollards	1,500		1,500	
(1) 6' - (1) 8' tables		1,200		1,200
Composite Picnic tables (2 table requested by COW)		4,500		2,250
Outdoor electrical service		1,500		-
Backup generator		70,000		-
Hallboard requests		1,500		1,000
<b>01-2-071210-06509</b>	<b>20,500</b>	<b>78,700</b>	<b>20,500</b>	<b>4,450</b>
Purchases of Goods & Services	500		500	
<b>01-2-071210-06525</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>
<b>TOTAL</b>	<b>21,000</b>	<b>78,700</b>	<b>21,000</b>	<b>4,450</b>

## 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	
Brushing around perimeter	1,200		1,200	
Blue Cloth Chairs (12 in total) same as ordered in the past		800		800
(4) Blue plastic chairs		300		300
(3) sets of blinds (same as 2017, otherside of building)		1,700		1,700
Bent River School bell installation		3,000		1,500
<b>01-2-071211-06509</b>	<b>10,500</b>	<b>5,800</b>	<b>10,500</b>	<b>4,300</b>
Purchases of Goods & Services	500		500	
<b>01-2-071211-06525</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>
<b>TOTAL</b>	<b>11,000</b>	<b>5,800</b>	<b>11,000</b>	<b>4,300</b>

## Ullswater

ITEM DESCRIPTION	DRAFT Operating	DRAFT Capital	APPROVED Operating	APPROVED Capital
Routine Maintenance	2,500		2,500	
Unanticipated repairs	1,500		1,500	
Snow removal	3,500		3,500	
Vinyl Siding		25,000		
Flag Pole		3,500		1,750
(10) folding tables		4,500		
<b>01-2-071212-06509</b>	<b>7,500</b>	<b>33,000</b>	<b>7,500</b>	<b>1,750</b>
Purchases of Goods & Services	500		500	
<b>01-2-071212-06525</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>
<b>TOTAL</b>	<b>8,000</b>	<b>33,000</b>	<b>8,000</b>	<b>1,750</b>

<b>Totals</b>	<b>179,100</b>	<b>207,550</b>	<b>179,100</b>	<b>79,250</b>
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ARENAS							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Bala Revenues</b>							
Public Skating	(2,000)	(1,800)	(3,059)	(1,239)	(3,419)	(2,250)	(1,746)
Ice Rental - Minor Hockey	(1,300)	(1,500)	(1,972)	(2,238)	(3,277)	(1,870)	(1,187)
Ice Rental - Figure Skating	(2,500)	(2,500)	(3,078)	(3,751)	(2,404)	(2,850)	(4,850)
Ice Rental - Other	(25,000)	(25,000)	(27,624)	(25,875)	(27,890)	(23,510)	(23,284)
Roller Skating	(2,000)	(2,000)	(2,645)	(1,805)	(1,837)	(1,610)	(2,365)
Building Rental	(8,000)	(8,000)	(6,366)	(7,949)	(9,459)	(8,540)	(7,625)
Pop Machine	(300)	(300)	(420)	(265)	(230)	610	158
Snack Bar	(4,800)	(4,800)	(4,001)	(1,789)	(2,084)	(1,040)	(2,091)
Advertising Revenue	(2,400)	(3,100)	(2,415)	(2,150)	(2,350)	(2,350)	(2,272)
Insurance Recovery	(1,600)	(1,600)	(1,669)	(1,623)	(1,631)	(1,850)	(675)
Parkland Dedication	0	(38,900)	(22,880)	(25,532)	(25,558)	(30,660)	(12,437)
<b>Bala Revenues</b>	<b>(49,900)</b>	<b>(89,500)</b>	<b>(76,129)</b>	<b>(74,218)</b>	<b>(80,138)</b>	<b>(75,920)</b>	<b>(58,374)</b>
<b>Bala Expenses</b>							
Wages & Benefits	157,800	146,884	130,023	142,652	127,081	143,030	127,081
Office Supplies	500	500	314	241	371	390	80
Cleaning Supplies	1,000	1,000	1,098	967	815	1,490	781
Equipment	7,000	7,000	5,608	3,193	3,449	2,250	3,395
Mileage	500	500	272	248	620	110	109
Telephone	1,200	580	955	713	660	660	661
Insurance	15,000	15,000	12,172	18,046	16,547	13,040	9,256
Building Repairs & Maintenance	36,975	38,900	30,256	25,532	25,558	25,820	12,437
Heat	9,000	9,000	6,020	5,256	7,381	9,230	9,529
Hydro	55,000	50,000	43,858	60,218	45,275	49,100	36,099
Fees, Conferences	4,000	4,000	1,458	2,282	2,732	1,170	1,026
Education & Training	-	-	356	-	-	-	-
Purchase of Goods & Services	700	1,000	591	227	933	890	603
Plant Maintenance	12,000	12,000	7,685	12,240	12,307	9,150	10,283
Ice Resurfacer Maintenance	6,500	3,700	2,922	4,743	1,217	4,100	1,812
Sewer	1,200	1,200	449	1,121	420	1,970	839
Water	4,000	4,000	1,504	3,991	1,464	7,410	3,045
Snack Bar Expenses	2,500	2,300	2,636	-	-	-	-
Transfer to Reserves	10,000	10,000	10,000	10,000	10,000	10,000	20,000
<b>Bala Expenses</b>	<b>324,875</b>	<b>307,564</b>	<b>258,175</b>	<b>291,671</b>	<b>256,828</b>	<b>279,810</b>	<b>237,037</b>
<b>Bala Net Expenses</b>	<b>274,975</b>	<b>218,064</b>	<b>182,046</b>	<b>217,453</b>	<b>176,689</b>	<b>203,890</b>	<b>178,663</b>
<b>Port Carling Revenues</b>							
Public Skating	(1,700)	(1,200)	(1,161)	(1,016)	(1,337)	(1,510)	(1,497)
Ice Rental - Minor Hockey	(8,800)	(15,000)	(9,863)	(13,671)	(18,919)	(23,330)	(23,454)
Ice Rental - Figure Skating	(19,000)	(19,000)	(16,567)	(18,892)	(18,321)	(20,090)	(18,618)
Ice Rental - Other	(34,000)	(46,000)	(58,598)	(59,385)	(51,409)	(46,860)	(42,772)
Roller Skating	(1,800)	(1,300)	(2,465)	(1,358)	(1,261)	(980)	(959)
Building Rental	(2,000)	(3,000)	(2,065)	(557)	(1,263)	(3,000)	(2,911)
Pop Machine	(100)	(100)	-	-	(32)	(60)	(77)
Advertising Revenue	(4,000)	(4,000)	(4,402)	(2,650)	(2,550)	(2,000)	(2,300)
Insurance Recovery	(900)	(900)	(1,456)	(1,362)	(1,546)	(970)	(1,173)
Parkland Dedication	0	(43,450)	(26,801)	(44,218)	(44,269)	(40,470)	(19,890)
<b>Port Carling Revenues</b>	<b>(72,300)</b>	<b>(133,950)</b>	<b>(123,378)</b>	<b>(143,108)</b>	<b>(140,907)</b>	<b>(139,270)</b>	<b>(113,650)</b>

ARENAS							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Port Carling Expenses</b>							
Wages & Benefits	161,300	144,524	182,054	154,497	140,777	132,170	140,777
Cleaning Supplies	1,200	1,200	1,494	1,328	885	1,140	749
Equipment	10,000	8,850	7,969	3,785	3,452	2,760	1,473
Mileage	250	250	223	102	134	40	109
Telephone	490	490	447	499	468	420	425
Insurance	15,000	15,000	12,172	17,535	16,349	13,610	10,284
Building Repairs & Maintenance	39,875	43,450	33,377	44,218	44,269	35,360	19,890
Heat	8,500	8,500	7,433	7,444	7,948	11,440	7,114
Hydro	60,000	60,000	57,120	77,059	74,680	60,000	53,755
Fees, Conferences	3,500	3,000	1,878	1,508	743	970	901
Purchase of Goods & Services	700	1,000	410	983	635	6,090	2,456
Plant Maintenance	8,700	8,700	8,539	8,700	14,014	10,270	8,235
Ice Resurfacers Maintenance	7,400	4,600	1,909	5,188	1,672	5,490	1,733
Sewer	1,450	1,450	848	1,725	839	1,530	1,071
Water	5,000	5,000	3,275	7,800	3,646	5,310	4,399
Transfer to Reserves	10,000	10,000	10,000	10,000	10,000	10,000	20,000
<b>Port Carling Expenses</b>	<b>333,365</b>	<b>316,014</b>	<b>329,148</b>	<b>342,370</b>	<b>320,512</b>	<b>296,600</b>	<b>273,371</b>
<b>Port Carling Net Expenses</b>	<b>261,065</b>	<b>182,064</b>	<b>205,771</b>	<b>199,262</b>	<b>179,605</b>	<b>157,330</b>	<b>159,721</b>
<b>Net Expenditures</b>	<b>536,040</b>	<b>400,128</b>	<b>387,817</b>	<b>416,715</b>	<b>356,294</b>	<b>361,220</b>	<b>338,385</b>
\$ Over/(Under) 2017 Budget	135,912						
% Over/(Under) 2017 Budget	34.0%						
Non-Tax Revenue	(122,200)	(223,450)	(199,506)	(217,325)	(221,045)	(215,190)	(172,023)
Expenses	658,240	623,578	587,323	634,041	577,340	576,410	510,408

2018 Notes:

SWIMMING							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>General Expenses</b>							
Sundry Revenue	(800)	(800)	(360)	(810)	-		
Wages & Benefits	6,114	4,570	4,897	5,831	4,523	-	-
Mileage	200	1,000	181	1,343	857	650	847
Fees, Conferences	300	500	294	196	385	550	193
Purchase of Goods & Services	800	2,220	784	1,713	548	120	401
Ecommerce Fees	500	600	383	454	-	-	-
Contract Services	-	-	-	-	-	-	-
<b>General Expenses</b>	<b>7,114</b>	<b>8,090</b>	<b>6,179</b>	<b>8,727</b>	<b>6,313</b>	<b>1,320</b>	<b>1,441</b>
<b>Bala</b>							
Registrations & Memberships	(4,000)	(9,563)	(3,730)	(4,950)	(4,000)	(1,780)	(1,700)
Wages & Benefits	11,122	11,830	9,669	7,670	4,376	3,970	1,764
Telephone	-	-	-	-	-	380	320
Fees, Conferences	-	-	-	-	-	-	-
Purchase of Goods & Services	950	1,228	885	105	289	170	74
<b>Bala Net Expenses</b>	<b>8,072</b>	<b>3,495</b>	<b>6,824</b>	<b>2,825</b>	<b>665</b>	<b>2,740</b>	<b>459</b>
<b>Milford Bay</b>							
Registrations & Memberships	-	-	-	(1,075)	(1,200)	(940)	(660)
Wages & Benefits	-	-	-	4,124	2,140	3,490	1,738
Telephone	-	-	-	-	-	580	386
Fees, Conferences	-	-	-	-	-	-	-
Purchase of Goods & Services	-	-	-	105	-	60	68
<b>Milford Bay Net Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,154</b>	<b>940</b>	<b>3,190</b>	<b>1,533</b>
<b>Port Carling</b>							
Registrations & Memberships	(10,000)	(12,243)	(9,470)	(7,680)	(7,454)	(6,260)	(10,440)
Wages & Benefits	11,122	16,009	14,152	11,625	10,763	8,250	11,150
Telephone	-	-	-	-	-	340	365
Fees, Conferences	-	-	-	-	-	-	-
Purchase of Goods & Services	1,388	1,388	481	345	960	900	830
<b>Port Carling Net Expenses</b>	<b>2,510</b>	<b>5,154</b>	<b>5,162</b>	<b>4,290</b>	<b>4,269</b>	<b>3,230</b>	<b>1,905</b>
<b>Walker's Point</b>							
Registrations & Memberships	-	-	-	-	(825)	(750)	(1,275)
Wages & Benefits	-	-	-	-	1,766	4,320	1,814
Fees, Conferences	-	-	-	-	-	-	-
Purchase of Goods & Services	-	-	-	-	117	150	181
<b>Walker's Point Net Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,057</b>	<b>3,720</b>	<b>720</b>
<b>Windermere</b>							
Registrations & Memberships	-	-	-	(1,325)	(2,310)	(1,980)	(1,620)
Wages & Benefits	-	-	-	3,653	3,395	3,650	1,864
Telephone	-	-	-	-	-	540	498
Fees, Conferences	-	-	-	-	-	-	-
Purchase of Goods & Services	-	-	331	105	74	170	53
<b>Windermere Net Expenses</b>	<b>-</b>	<b>-</b>	<b>331</b>	<b>2,433</b>	<b>1,159</b>	<b>2,380</b>	<b>795</b>
<b>Net Expenditures</b>	<b>17,695</b>	<b>16,739</b>	<b>18,496</b>	<b>21,429</b>	<b>14,402</b>	<b>16,580</b>	<b>6,854</b>
\$ Over/(Under) 2017 Budget	956						
% Over/(Under) 2017 Budget	5.7%						
Non-Tax Revenue	(14,000)	(22,606)	(13,560)	(15,840)	(15,789)	(11,710)	(15,695)
Expenses	31,695	39,345	32,056	37,269	30,191	28,290	22,548

**2018 Notes:**

Head Swim Instructor organized swim program and therefore wages recorded as general.

No telephone expense as instructors used their own personal cell phones, in employment agreement

**MAINTENANCE DEPARTMENT**

Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Revenues</b>							
Library Service Fee	(4,012)	(4,012)	(4,012.00)	(4,012)	-	-	-
<b>Revenues</b>	<b>(4,012)</b>	<b>(4,012)</b>	<b>(4,012)</b>	<b>(4,012)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>							
Wages & Benefits	189,900	170,950	166,884	162,275	136,402	131,910	131,120
Telephone	1,200	1,400	1,371	1,477	1,314	1,370	1,305
Insurance	3,540	3,540	2,873	3,896	3,535	2,200	2,057
Building Repairs & Maintenance	500	500	245	788	126	360	126
Hydro	6,860	6,700	5,916	7,741	3,490	3,520	3,413
Vehicle Maintenance	3,000	3,000	4,262	2,972	10,786	6,940	1,109
Education & Training	500	2,000	1,800	-	-	3,210	171
Purchase of Goods & Services	7,000	7,000	8,221	7,969	9,547	10,310	21,169
Gas & Oil	4,000	6,000	2,470	6,454	1,253	10,560	10,113
Water Testing	3,500	4,500	2,347	3,864	4,844	5,250	6,723
Transfer to Reserves	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Expenses</b>	<b>230,000</b>	<b>215,590</b>	<b>206,389</b>	<b>207,436</b>	<b>181,297</b>	<b>185,630</b>	<b>187,306</b>
<b>Net Expenditures</b>	<b>225,988</b>	<b>211,578</b>	<b>202,377</b>	<b>203,424</b>	<b>181,297</b>	<b>185,630</b>	<b>187,306</b>
\$ Over/(Under) 2017 Budget	14,410						
% Over/(Under) 2017 Budget	6.8%						
Non-Tax Revenue	(4,012)	(4,012)	(4,012)	(4,012)	-	-	-
Expenses	230,000	215,590	206,389	207,436	181,297	185,630	187,306

**2018 Notes:**

LIBRARY							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Operating Revenues</b>							
Donations	(500)	(500)	(199)	(1,587)	(571)	(6,720)	(5,050)
Other Grants & Rebates	(15,000)	-	(1,269)	(5,521)	(4,938)	(11,570)	(9,899)
Provincial Operating Grant	(49,085)	(49,085)	(49,085)	(49,085)	(49,085)	(49,090)	(49,085)
Self Generated Revenue	(14,000)	(14,000)	(12,518)	(13,367)	(14,064)	(13,030)	(13,141)
Self Generated Revenue (HST)	(2,500)	(2,500)	(1,801)	(2,451)	(2,562)	(2,100)	(2,144)
Interest Earned	-	-	-	(220)	106	(670)	(583)
	<b>(81,085)</b>	<b>(66,085)</b>	<b>(64,873)</b>	<b>(72,231)</b>	<b>(71,114)</b>	<b>(83,180)</b>	<b>(79,902)</b>
<b>Operating Expenses</b>							
Occupancy Costs	76,200	66,200	67,202	79,097	74,193	73,300	55,124
Wages & Benefits	300,100	265,586	269,187	252,556	248,528	280,440	238,690
Office Supplies	1,800	1,800	1,279	1,527	1,477	1,120	1,113
Cleaning Supplies	1,200	1,200	906	1,220	1,062	550	39
Mileage	500	500	141	229	325	580	468
Telephone	1,800	1,800	1,534	1,524	1,491	1,490	1,790
Advertising	500	500	122	295	193	260	1,110
Equipment Rental & Repair	3,000	3,000	1,793	2,354	2,095	1,940	1,821
Caretaking	15,000	15,000	13,932	14,777	12,758	7,520	7,728
Fees, Conferences	1,000	1,000	600	499	495	550	385
Purchase of Goods & Services	5,000	5,000	2,875	4,138	2,406	5,600	82
Computer Services	24,730	42,979	39,066	32,426	41,219	50,320	46,555
Programs	1,500	1,500	703	754	944	920	368
Interest & Bank Charges	-	-	-	98	230	110	362
Transfer to Reserve	80,000	80,000	80,000	1,502	11,829	10,000	7,336
<b>Total Expenses</b>	<b>512,330</b>	<b>486,065</b>	<b>479,339</b>	<b>392,995</b>	<b>399,245</b>	<b>434,700</b>	<b>362,971</b>
<b>Operating Net Expenditures</b>	<b>431,245</b>	<b>419,980</b>	<b>414,466</b>	<b>320,764</b>	<b>328,131</b>	<b>351,520</b>	<b>283,069</b>
<b>Restricted Revenues</b>							
Donations	(5,000)	(7,000)	(4,709)	(8,705)	(1,991)	-	-
Other Grants & Rebates	(5,000)	(3,500)	(1,929)	(6,921)	(7,472)	-	-
	<b>(10,000)</b>	<b>(10,500)</b>	<b>(6,638)</b>	<b>(15,626)</b>	<b>(9,463)</b>	-	-
<b>Restricted Operating Expenses</b>							
Purchase of Goods & Services	5,500	5,500	2,002	5,523	951	-	-
Computer Services	-	-	-	802	2,432	-	-
Programs	3,500	2,500	4,635	4,370	2,184	-	-
Restricted Capital	1,000	2,500	-	4,932	3,895	-	-
	<b>10,000</b>	<b>10,500</b>	<b>6,638</b>	<b>15,626</b>	<b>9,463</b>	-	-
<b>Restricted Net Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Expenditures</b>	<b>431,245</b>	<b>419,980</b>	<b>414,466</b>	<b>320,764</b>	<b>328,131</b>	<b>351,520</b>	<b>283,069</b>
\$ Over/(Under) 2017 Budget	11,265						
% Over/(Under) 2017 Budget	2.7%						
Non-Tax Revenue	(91,085)	(76,585)	(71,511)	(87,857)	(80,577)	(83,180)	(79,902)
Expenses	522,330	496,565	485,977	408,621	408,707	434,700	362,971
<b>2018 Notes:</b>							
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							
<b>Computer services:</b> \$15,000 for Near North Business Machines							
\$4,899 Ontario Library Services North JASI software fee and Migration from District servers							
\$4,848 unavoidable costs withdraw from MOU							

TRAILS							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Expenses</b>							
Wages & Benefits	13,294	9,440	8,632	17,225	9,564	9,540	6,759
Mileage	800	1,700	848	844	1,511	940	465
Telephone	50	250	31	244	244	250	266
Purchase of Goods & Services	3,500	15,000	4,530	19,495	200	1,630	2,693
Trails Committee	200	200	-	-	-	-	188
<b>Total Expenses</b>	<b>17,844</b>	<b>26,590</b>	<b>14,040</b>	<b>37,808</b>	<b>11,520</b>	<b>12,360</b>	<b>10,371</b>
<b>Net Expenditures</b>	<b>17,844</b>	<b>26,590</b>	<b>14,040</b>	<b>37,808</b>	<b>11,520</b>	<b>12,360</b>	<b>10,371</b>
\$ Over/(Under) 2017 Budget	(8,746)						
% Over/(Under) 2017 Budget	-32.9%						
Non-Tax Revenue	-	-	-	-	-	-	-
Expenses	17,844	26,590	14,040	37,808	11,520	12,360	10,371
<b>2018 Notes:</b>							

PLANNING							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Revenues</b>							
Deeming By-Law	(3,000)	(2,000)	(5,600)	(3,600)	(4,275)	(1,130)	(1,500)
Official Plan Amendment	(1,275)	(1,275)	375	(375)	-	(1,340)	(1,275)
Zoning Amendment	(50,000)	(45,000)	(58,050)	(58,400)	(53,275)	(40,300)	(23,400)
Zoning & By-Law Information	(22,000)	(20,000)	(28,650)	(23,900)	(19,575)	(16,500)	(14,200)
Site Plan	(62,000)	(55,000)	(60,813)	(58,863)	(23,720)	(51,360)	(31,538)
Minor Variance	(55,000)	(57,000)	(57,250)	(71,225)	(59,975)	(50,700)	(49,451)
Severances / Consents	(65,000)	(60,000)	(79,151)	(70,275)	(66,275)	(48,850)	(79,800)
Legal/Misc Recovered	(5,000)	(5,000)	(987)	(16,257)	(6,167)	-	-
Consultants Recoverable	(6,000)	(6,000)	(4,001)	(11,291)	(7,670)	(5,700)	(2,235)
Tree Pres. & Site Alt.	-	(250)	-	-	-	-	-
Solar Farms GE/Cell Towers CT	(1,500)	-	(2,250)	-	(1,500)	-	-
Transfer from Bala Heritage Reserve	(7,300)	(10,000)	(2,595)	(18,926)	(6,000)	(29,720)	(62,299)
<b>Total Revenue</b>	<b>(278,075)</b>	<b>(261,525)</b>	<b>(298,970)</b>	<b>(333,112)</b>	<b>(248,432)</b>	<b>(245,600)</b>	<b>(265,696)</b>
<b>Expenses</b>							
Wages & Benefits	647,100	611,960	602,301	597,814	557,381	550,890	502,671
Office Supplies	1,000	1,000	601	423	343	870	1,123
Mileage	3,000	3,000	2,960	3,195	2,944	3,440	2,443
Telephone	1,000	1,000	813	1,090	1,089	850	907
Advertising	2,000	3,000	1,403	-	1,945	370	5,323
Legal - Other	30,000	25,000	25,703	18,349	29,704	11,570	17,818
Fees, Conferences	7,000	7,000	5,282	5,035	4,077	3,320	1,161
Education & Training	2,000	2,000	1,908	1,366	322	-	-
Purchase of Goods & Services	11,000	11,000	9,863	12,427	7,126	11,840	11,675
Heritage Committee	7,300	10,000	2,595	18,926	16,754	45,470	45,363
Consultant Fees	25,000	25,000	23,193	27,581	16,335	77,320	102,448
Consultant Fees - OMB Hearings	60,000	-	-	-	-	-	-
Committee of Adjustment	16,000	16,000	19,349	14,028	16,564	13,020	14,451
Legal - OMB Hearings	130,000	45,000	20,438	59,090	67,056	25,730	11,399
Consultant Fees - Zoning	-	-	-	15,421	14,011	29,720	62,299
Transfer to Reserves	10,000	25,000	25,000	10,000	10,000	30,000	17,000
<b>Total Expenses</b>	<b>952,400</b>	<b>785,960</b>	<b>741,408</b>	<b>784,744</b>	<b>745,650</b>	<b>804,410</b>	<b>796,082</b>
<b>Net Expenditures</b>	<b>674,325</b>	<b>524,435</b>	<b>442,438</b>	<b>451,633</b>	<b>497,218</b>	<b>558,810</b>	<b>530,386</b>
\$ Over/(Under) 2017 Budget	149,890						
% Over/(Under) 2017 Budget	28.6%						
Non-Tax Revenue	(278,075)	(261,525)	(298,970)	(333,112)	(248,432)	(245,600)	(265,696)
Expenses	952,400	785,960	741,408	784,744	745,650	804,410	796,082
<b>2018 Notes:</b>							
Legal and Consultant: Increase in OMB hearings							

GRANTS							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Expenses</b>							
Community Requests	46,116	34,268	32,101	66,952	111,425	103,585	78,973
Canada 150 Grants	-	30,000	27,716				
<b>Total Expenses</b>	<b>46,116</b>	<b>64,268</b>	<b>59,817</b>	<b>66,952</b>	<b>111,425</b>	<b>103,585</b>	<b>78,973</b>
<b>Net Expenditures</b>	<b>46,116</b>	<b>64,268</b>	<b>59,817</b>	<b>66,952</b>	<b>111,425</b>	<b>103,585</b>	<b>78,973</b>
\$ Over/(Under) 2017 Budget	(18,152)						
% Over/(Under) 2017 Budget	-28.2%						
Non-Tax Revenue	-	-		-	-	-	-
Expenses	46,116	64,268	59,817	66,952	111,425	103,585	78,973

Grants calculated per Township policy C-FS-09

This amount is determined by multiplying the Township's most recent federal census population by \$6.00 for Operating Grants and \$ 1.00 for Community Group or Events.

Operating Grants @ \$6.00/capita - \$39,528 ( $\$6.00 \times 6,588$ )

Community Groups/Events @ \$1.00/capita -\$6,588



Health Hub/Wellness Centre							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Revenues</b>							
Building Rentals	-	-	-	(3)	-	-	-
Expense Recovery	-	-	(2,357)	(1,552)	-	-	-
<b>Total Revenues</b>	-	-	<b>(2,357)</b>	<b>(1,555)</b>	-	-	-
<b>Expenses</b>							
Cleaning Supplies	500	500	-	-	-	-	-
Building Repairs & Maintenance	7,600	7,600	9,359	8,171	-	-	-
Heat	7,900	7,900	4,889	5,310	-	-	-
Hydro	7,000	7,000	6,309	4,850	-	-	-
Sewer	600	600	360	718	-	-	-
Water	1,000	1,000	772	1,148	-	-	-
Insurance	4,300	4,300	7,779	-	-	-	-
Caretaking	400	400	-	186	-	-	-
Telephone	700	700	410	611	-	-	-
<b>Nursing Station Operations</b>	<b>30,000</b>	<b>30,000</b>	<b>29,877</b>	<b>20,996</b>	-	-	-
Transfer to Nursing station Reserve	-	-	-	12,923	-	-	-
<b>Total Expenses</b>	<b>30,000</b>	<b>30,000</b>	<b>29,877</b>	<b>33,919</b>	-	-	-
<b>Net Expenditures</b>	<b>30,000</b>	<b>30,000</b>	<b>27,520</b>	<b>32,364</b>	-	-	-
\$ Over/(Under) 2017 Budget	-						
% Over/(Under) 2017 Budget	0.0%						
Non-Tax Revenue	-	-	(2,357)	(1,555)	-	-	-
Expenses	30,000	30,000	29,877	33,919	-	-	-
<b>2018 Notes:</b>							

ROADS							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Revenues</b>							
Insurance Recovery	-	-	-	-	(98,605)	(13,600)	(15,906)
Aggregate Resource Act	(16,000)	(15,000)	(16,240)	(16,426)	853	(13,600)	(15,906)
District Road Maintenance	(563,320)	(555,000)	(509,570)	(574,895)	(481,686)	(610,590)	(619,836)
Other Revenue	(1,200)	(501)	(1,382)	(445)	(675)	(650)	(1,196)
Entrance Permits	(2,000)	(2,000)	(2,175)	(1,800)	(1,725)	(780)	(1,700)
Road Allowances & Leases	(156,000)	(85,000)	(254,979)	(116,344)	(158,085)	(148,000)	-
Sign Permit Applications	(200)	-	(239)	-	-	-	-
Maintenance Recovery	(30,000)	(56,000)	-	-	-	-	-
<b>Total Revenues</b>	<b>(768,720)</b>	<b>(713,501)</b>	<b>(784,585)</b>	<b>(709,910)</b>	<b>(739,922)</b>	<b>(787,220)</b>	<b>(654,544)</b>
<b>Expenses</b>							
<b>General</b>							
<b>Wages &amp; Benefits</b>	<b>977,429</b>	<b>917,306</b>	<b>825,778</b>	<b>749,348</b>	<b>691,101</b>	<b>671,910</b>	<b>668,999</b>
Land / Legal / Survey	5,000	2,000	3,938	450	977	3,330	1,159
<b>Operating Expenses</b>	<b>238,100</b>	<b>207,300</b>	<b>162,018</b>	<b>207,119</b>	<b>182,092</b>	<b>200,720</b>	<b>164,058</b>
Transfer to Reserves	750,000	750,000	750,000	500,000	500,000	633,000	141,000
Dedicated Capital Levy							
Transfer to Reserves	517,000	480,000	480,000	-	-	-	-
<b>Overhead Expenses</b>	<b>48,500</b>	<b>43,500</b>	<b>29,029</b>	<b>43,051</b>	<b>41,608</b>	<b>38,790</b>	<b>-</b>
Labour	-	-	879	-	-	-	-
Material	-	-	-	-	-	-	-
Machinery Rental	-	-	665	-	-	-	-
Contract Services	2,500	2,500	2,431	2,567	5,260	2,880	18,993
<b>General Expenses</b>	<b>2,538,529</b>	<b>2,402,606</b>	<b>2,254,739</b>	<b>1,502,535</b>	<b>1,421,037</b>	<b>1,550,630</b>	<b>994,209</b>
<b>Equipment</b>							
<b>Equipment Expenses</b>	<b>52,730</b>	<b>145,900</b>	<b>(200,554)</b>	<b>(417,160)</b>	<b>2,466</b>	<b>(232,291)</b>	<b>199,761</b>
<b>Garages</b>							
Glen Orchard Garage/other pr	45,465	55,200	56,540	92,310	214,619	97,280	58,548
Ranwood Garage	31,920	37,980	36,121	39,070	58,652	38,750	38,570
Watt Garage	-	-	-	-	-	-	332
Rosseau Garage	750	1,000	240	1,634	1,070	2,590	1,113
Patterson Corners Garage	30,800	35,940	37,643	34,132	24,938	32,400	28,030
<b>Garages Expenses</b>	<b>108,935</b>	<b>130,120</b>	<b>130,544</b>	<b>167,147</b>	<b>299,279</b>	<b>171,020</b>	<b>126,593</b>
<b>District Roads</b>							
District Roads Maintenance	563,320	555,000	479,536	533,879	378,411	579,440	531,252
<b>District Roads Expenses</b>	<b>563,320</b>	<b>555,000</b>	<b>479,536</b>	<b>533,879</b>	<b>378,411</b>	<b>579,440</b>	<b>531,252</b>
<b>Aggregate Source Maintenance</b>							
<b>Aggregate Source Expenses</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sidewalks</b>							
Sidewalk Maintenance	12,000	14,800	16,563	16,780	24,560	22,000	21,952
<b>Sidewalks Expenses</b>	<b>12,000</b>	<b>14,800</b>	<b>16,563</b>	<b>16,780</b>	<b>24,560</b>	<b>22,000</b>	<b>21,952</b>
<b>Bridges &amp; Culverts</b>							
Bridge Maintenance	10,568	10,500	-	10,158	20,759	1,510	-
Entrance Culvert Maintenance	7,500	7,500	2,014	4,503	1,338	-	-
Road Culverts	63,845	109,500	59,135	123,883	110,824	85,130	37,397
<b>Bridges &amp; Culverts Expenses</b>	<b>81,913</b>	<b>127,500</b>	<b>61,150</b>	<b>138,543</b>	<b>132,921</b>	<b>86,640</b>	<b>37,397</b>
<b>Roadside Maintenance</b>							
Grass Mowing	18,000	28,000	16,365	22,329	26,020	31,700	23,795
Brushing / Tree Trimming	73,300	103,000	119,007	92,821	136,332	81,880	138,894
Ditching	91,000	130,500	94,511	201,845	56,635	58,290	47,557
Dam Removal	8,300	8,200	12,272	10,635	12,714	19,850	20,474
Labour	-	-	498	576	-	-	-
Machinery Rental	-	-	263	619	-	-	-
Catch Basins	2,000	1,000	2,668	1,943	989	970	589
Curbs & Gutters	4,500	-	2,772	-	263	630	870
Storm Sewers	508	500	-	-	14	1,260	355
Debris Collection	7,600	13,200	7,411	10,962	4,770	7,100	2,853
<b>Roadside Expenses</b>	<b>205,208</b>	<b>284,400</b>	<b>255,006</b>	<b>340,535</b>	<b>237,739</b>	<b>201,680</b>	<b>235,386</b>
<b>Paved Maintenance</b>							

ROADS							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
Patching	182,400	94,500	153,792	124,191	319,704	201,960	185,985
Sweeping	38,700	79,100	37,290	36,854	26,875	33,420	-
Shoulder Maintenance	64,000	28,800	63,535	29,356	6,654	62,310	22,321
Resurfacing	-	-	-	-	-	89,320	20,982
Paved Expenses	285,100	202,400	254,618	190,402	353,233	387,010	229,288
Loose Top Maintenance							
Washouts	89,000	85,000	104,924	205,433	122,210	129,980	102,729
Grading	78,000	83,000	80,915	123,323	92,672	102,430	59,606
Gravel Resurfacing	156,570	65,000	128,699	45,150	146,977	21,370	31,932
Base Repairs	42,225	49,000	33,127	80,992	57,122	164,890	97,850
Dust Control	73,000	74,900	61,792	73,476	82,465	60,580	49,812
Loose Top Expenses	438,795	356,900	409,456	528,374	501,447	479,250	341,929
Winter Control							
Snow Ploughing	418,250	416,000	393,932	421,402	411,799	464,860	282,486
Snow Removal	29,000	16,000	33,295	15,661	54,364	55,570	19,440
Sanding & Salting	213,235	212,500	226,899	307,336	114,676	254,410	37,770
Drainage	58,000	21,500	112,749	79,542	14,903	19,460	9,930
Standby	27,900	27,900	31,450	32,655	28,975	22,700	21,510
Winter Control Expenses	746,385	693,900	798,325	856,596	624,716	817,000	371,136
Safety Devices							
Sign Replacement & Repair	40,100	30,700	39,301	7,175	7,175	7,200	7,175
Protective Barriers	6,300	4,790	2,574	4,149	14,860	3,230	7,273
Railroad Crossings	8,000	22,000	6,439	6,773	7,023	7,290	7,329
Safety Devices Expenses	54,400	57,490	48,313	18,097	29,058	17,720	21,778
Net Expenditures	4,324,594	4,257,515	3,723,112	3,165,818	3,264,945	3,292,879	2,456,137
\$ Over/(Under) 2017 Budget	67,079						
% Over/(Under) 2017 Budget	1.6%						
Non-Tax Revenue	(768,720)	(713,501)	(784,585)	(709,910)	(739,922)	(787,220)	(654,544)
Expenses	5,093,314	4,971,016	4,507,697	3,875,728	4,004,867	4,080,099	3,110,681
<b>2018 Notes:</b>							
Capital levy amount increase from 2017 = .90%							
Dedicated 5% capital levy to discretionary reserves = \$517,000							

MARINE SIGNAGE							
Account Description	Budget		Estimated	Actual			
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Expenses</b>							
Labour	2,400	-	-	-	-	-	-
TML Equipment	1,600	-	-	-	-	-	-
Material	1,200	-	-	-	-	-	-
Contracted Services	1,600	-	-	-	-	-	-
Purchase of Goods & Services	200	-	-	-	-	-	-
Equipment Recovery	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>7,000</b>	-	-	-	-	-	-
<b>Net Expenditures</b>	<b>7,000</b>	-	-	-	-	-	-
\$ Over/(Under) 2017 Budget	7,000						
% Over/(Under) 2017 Budget	0.0%						
Non-Tax Revenue	-	-	-	-	-	-	-
Expenses	7,000	-	-	-	-	-	-
<b>2018 Notes:</b>							
Transport Canada/Coastguard has downloaded marine regulatory signage to all municipalities							

**STREET LIGHTING** (funded by separate levy)

Account Description	Budget		Actual				
	2018	2017	2017 YTD	2016	2015	2014	2013
<b>Expenses</b>							
<b>General</b>							
Transfer to Reserves	-	-	-	(22,490)	(4,734)	1,090	-
Material	5,700	5,700	1,556	3,237	3,825	4,030	4,513
<b>General Expenses</b>	<b>5,700</b>	<b>5,700</b>	<b>1,556</b>	<b>(19,254)</b>	<b>(909)</b>	<b>5,120</b>	<b>4,513</b>
<b>Bala</b>							
Hydro	25,000	25,000	20,896	20,896	23,853	23,410	23,573
Contract Services	5,800	5,800	1,927	1,927	3,996	2,090	8,746
<b>Bala Expenses</b>	<b>30,800</b>	<b>30,800</b>	<b>22,822</b>	<b>22,822</b>	<b>27,849</b>	<b>25,500</b>	<b>32,319</b>
<b>Milford Bay (Monck)</b>							
Hydro	4,700	4,700	3,709	5,343	4,303	4,100	3,946
Contract Services	500	500	67	414	34	340	304
<b>Milford Bay Expenses</b>	<b>5,200</b>	<b>5,200</b>	<b>3,776</b>	<b>5,757</b>	<b>4,337</b>	<b>4,440</b>	<b>4,250</b>
<b>Port Carling</b>							
Hydro	18,000	18,000	14,354	20,812	17,176	16,580	16,595
Material	600	600	1,026	556	-	-	-
Contract Services	2,400	2,400	1,178	2,210	1,328	260	5,329
<b>Port Carling Expenses</b>	<b>21,000</b>	<b>21,000</b>	<b>16,558</b>	<b>23,578</b>	<b>18,504</b>	<b>16,840</b>	<b>21,923</b>
<b>Torrance (Medora&amp;Wood)</b>							
Hydro	4,600	4,600	3,780	5,448	4,382	4,180	4,022
Contract Services	-	-	-	134	67	70	571
<b>Torrance Expenses</b>	<b>4,600</b>	<b>4,600</b>	<b>3,780</b>	<b>5,582</b>	<b>4,449</b>	<b>4,250</b>	<b>4,593</b>
<b>Windermere</b>							
Hydro	4,000	4,000	3,265	4,695	3,872	3,540	3,386
Material	-	-	-	-	-	-	-
Contract Services	500	500	-	134	34	-	134
<b>Windermere Expenses</b>	<b>4,500</b>	<b>4,500</b>	<b>3,265</b>	<b>4,829</b>	<b>3,906</b>	<b>3,540</b>	<b>3,521</b>
<b>Net Expenditures</b>	<b>71,800</b>	<b>71,800</b>	<b>51,758</b>	<b>43,314</b>	<b>58,136</b>	<b>59,690</b>	<b>71,118</b>
\$ Over/(Under) 2017 Budget	0						
% Over/(Under) 2017 Budget	0.0%						
Non-Tax Revenue	(71,800)	(71,800)	(51,758)	(43,314)	(58,136)	(59,690)	(71,118)
Expenses	71,800	71,800	51,758	43,314	58,136	59,690	71,118

**2018 Notes:**

All street lighting is covered by an independent levy with no impact to the general tax levy.

RECOMMENDED OPERATING CHANGES						
Department	Account	Description	Added	Reduced	Net Levy \$ Change	Rate Change
<b>Senior Management (Nov 28th &amp; Dec 8th)</b>					\$ 11,341,930	9.74%
Treasury	01-1-012200-05304	Tax Registration Revenue	(1,313)			5.96%
	01-2-012200-06604	Tax Adjustments - Heritage Designation		(2,000)		\$ 6.75
Community Development	01-2-012307-06594	Fednor Project		(16,000)		
	01-1-012307-07724	Additional Museum grant request	15,000			
Information Technology	01-2-012600-06702	Software licenses	746			
	01-2-012600-06702	Internet Costs	935			
Parks	01-2-071107-06509	Wages and Benefits		(17,964)		
	01-2-071107-06525	Purchases of Goods and Services		(5,000)		
Community Centres	01-2-071209-06102	Torrance part time wages		(16,164)		
	01-2-071209-06512	Torrance Caretaking	9,000			
Bala Arenas	01-1-071301-05319	Roller Skating Revenue	(4,800)			
Maintenance	01-2-071800-06507	Insurance	240			
Trails	01-2-074100-06102	Wages and Benefits	6,852			
Planning	01-1-081100-05335	Severances and Consents Revenue	(3,000)			
	01-1-081100-05331	Site Plan Revenue	(5,000)			
	01-2-081100-06536	Consultants	5,000			
Township wide	01-2-various-06102	Wages and Benefits non union CPI policy 1.3% to 1.5%	13,460			
<b>DRAFT SUBTOTAL</b>			\$ 37,120	\$ (57,128)	(20,008)	
<b>Finance Review Committee (Dec 11th &amp; 12th) and Senior Management revisions</b>					\$ 11,321,922	9.54%
Planning	01-1-081100-05341	Solar Farms GE/Cell Towers CT	(1,500)			5.77%
Fire	01-2-021100-06522	Agreements	1,000			\$ 6.54
Information Technology	01-2-012600-06591	Managed Devices - IT (which includes business continuity and disaster recovery services)	8,992			
	01-2-012600-06591	Video Webcasting Management	7,632			
	01-2-012600-06592	2 Adobe Pro subscription based licenses for Planning	528			
Clerks	01-2-012100-06509	Ice Melt system on Eaves at Municipal office	8,000			
Township wide	01-2-various-06102	Wages and Benefits non union CPI policy 1.5% to 1.9%	19,530			
Fire	01-2-various-06112	Volunteer Remuneration		(139,409)		
<b>DRAFT SUBTOTAL</b>			\$ 44,182	\$ (139,409)	(95,227)	
<b>Senior Management Revisions (Jan 22nd)</b>					\$ 11,226,695	8.62%
Community Development	01-2-012307-06560	Community Policing Costs		(5,000)		4.88%
Community Centres	01-2-071209-06509	Torrance CC: Building repairs & maintenance		(1,000)		\$5.53
Parks	01-1-071100-07807	Reduced Parkland Dedication revenue	47,900			
Community Centres	01-1-various-07807	Reduced Parkland Dedication revenue	174,100			
Arenas	01-1-various-07807	Reduced Parkland Dedication revenue	76,849			
Township wide	01-2-various-06102	Wages and Benefits non union CPI policy from 1.9% to 1.5% (December 2016 over December 2017)		(19,530)		
			\$ 298,849	\$ (25,530)	273,319	
<b>Committee of the Whole (Jan 24th)</b>					\$ 11,500,014	11.26%
Council	01-2-011100-06514	Fees, Conferences		(2,000)		7.43%
	01-2-011100-06525	Purchase of Goods & Services		(2,000)		\$8.42
Clerks	01-1-012100-05330	Road Closing Apprification Fees	(1,800)			
	01-2-012100-06403	Cleaning Supplies		(100)		
	01-2-012100-06505	Legal		(10,000)		
Information Technology	01-2-012600-06591	Managed Devices		(7,632)		
	01-1-021100-05358	Fire Marque Recoveries revenue	(5,000)			
	01-2-021100-06403	General: Cleaning Supplies		(300)		
	01-2-021100-06514	General: Fees and Conferences		(2,500)		
	01-2-021100-06522	General: Agreements		(2,000)		
	01-2-021100-06525	General: Purchase of Goods & Services		(2,000)		
	01-2-021100-06568	General: Uniforms & Accessories		(1,000)		
	01-2-021100-06569	General: Meeting Remuneration		(2,000)		
	01-2-021100-06570	General: Honorarium		(5,000)		
	01-2-021100-06571	General: Medical Supplies		(1,000)		
	01-2-021100-06572	General: Safety Clothing		(1,000)		
	01-2-021101-06510	Bala: Heat		(500)		
	01-2-021101-06517	Bala: Vehicle Maintenance		(1,000)		
Fire	01-2-021103-06518	Foot's Bay: Boat Rental & Storage		(700)		
	01-2-021105-06509	Milford Bay: Building Repairs & Maintenance		(1,500)		
	01-2-021105-06517	Milford Bay: Vehicle Maintenance		(1,000)		

RECOMMENDED OPERATING CHANGES						
Department	Account	Description	Added	Reduced	Net Levy \$ Change	Rate Change
	01-2-021106-06517	Minett: Vehicle Maintenance		(5,000)		
	01-2-021107-06509	Port Carling: Building Repairs & Maintenance		(1,500)		
	01-2-021108-06509	Raymond: Building Repairs & Maintenance		(2,000)		
	01-2-021109-06509	Torrance: Building Repairs & Maintenance		(500)		
	01-2-021109-06517	Torrance: Vehicle Maintenance		(1,500)		
	01-2-021109-06544	Torrance: Gas & Oil		(1,000)		
	01-2-021110-06517	Walker's Point: Vehicle & Boat Maintenance		(500)		
	01-2-021111-06503	Windermere: Telephone		(500)		
	01-2-021111-06509	Windermere: Building Repairs & Maintenance		(500)		
	01-2-021111-06544	Windermere: Gas & Oil		(1,000)		
Planning	01-2-081100-06505	Legal - Other		(5,000)		
	01-2-081100-06537	Committee of Adjustment		(1,000)		
	01-2-300130-06536	Consultant Fees	35,000			
	01-2-300935-06999	Equipment: Recovery	35,300			
	01-2-371140-06905	Material		(20,000)		
	01-2-378041-06900	Labour		(18,688)		
	01-2-378041-06910	TML Equipment		(14,300)		
	01-2-379041-06900	Labour		(12,675)		
	01-2-379041-06910	TML Equipment		(21,000)		
	01-2-396145-06900	Labour		(11,700)		
	01-2-396145-06905	Material		(5,800)		
	01-2-396145-06910	TML Equipment		(3,300)		
	01-2-396145-06915	Contract Services		(4,600)		
			\$ 63,500	\$ (175,295)	(111,795)	
<b>Senior Management Revisions (Feb 7th)</b>					\$ 11,388,219	10.18%
Community Development	01-1-012307-07724	Reduction Museum grant request		(7,500)		6.39%
						\$7.24
			\$ -	\$ (7,500)	(7,500)	
<b>Committee of the Whole (Feb 8th)</b>					\$ 11,380,719	10.11%
Fire	01-2-021100	Reduction in Expenses at Fire Chief's discretion		(28,934)		6.32%
						\$7.16
			\$ -	\$ (28,934)	(28,934)	
<b>Council (Feb 16th)</b>					\$ 11,351,785	9.83%
						6.05%
						\$6.85









**RECOMMENDED CAPITAL CHANGES**

Department	Account	Description	Added	Reduced	Capital \$ Change
<b>Senior Management (Nov 28th &amp; Dec 8th)</b>					<b>\$ 6,277,859</b>
Fire	02-2-021106-06707	Minett Fire Station design and build		(1,150,000)	
Building	02-2-0024100-06705	MNR Air photos of Municipality (Partnership with Area Municipalities - once every 5 years)	5,000		
Parks	02-2-071107-06705	Weed eaters and Trimmers	2,200		
	02-2-071107-06708	Land Purchase		(12,500)	
	02-2-071107-06708	Fish Hatchery removal	12,000		
Community Centres	02-2-071206-06705	Minett: New Gazebo	3,500		
<b>DRAFT SUBTOTAL</b>			<b>\$ 22,700</b>	<b>\$ (1,162,500)</b>	<b>(1,139,800)</b>
<b>Finance Review Committee (Dec 11th &amp; 12th)</b>					<b>\$ 5,138,059</b>
Information Technology	02-2-012600-06705	Webcasting Equipment-Video Streaming Council meetings	14,000		
Community Centres	02-2-071205-06705	Port Carling: new projector and screen	5,500		
Clerk	02-2-012100-06705	Municipal Office Elevator Upgrades	10,000		
Community Centres	02-2-071209-06705	Torrance piano removal (already completed in 2017)		(500)	
<b>DRAFT SUBTOTAL</b>			<b>\$ 29,500</b>	<b>\$ (500)</b>	<b>29,000</b>
<b>Committee of the Whole (Jan 24th)</b>					<b>\$ 5,167,059</b>
Community Centres	02-2-071203-06705	Torrance: (6) folding tables		(2,700)	
	02-2-071203-06705	Torrance: blinds for mainhall		(4,000)	
	02-2-071203-06705	Torrance: construct new gardens		(2,000)	
	02-2-071203-06705	Torrance: hallboard requests		(3,000)	
	02-2-071205-06705	Milford Bay: fan for library		(1,200)	
<b>DRAFT SUBTOTAL</b>			<b>\$ -</b>	<b>\$ (12,900)</b>	<b>(12,900)</b>
<b>Committee of the Whole: (Feb 1st)</b>					<b>\$ 5,154,159</b>
Information Technology	02-2-012600-06705	Webcasting Equipment-Video Streaming Council meetings		(14,000)	
Fire	02-2-021106-06707	Minett Fire Station design and build		(175,000)	
	02-2-021107-06707	Port Carling - Station 6 - Parking Lot paving		(45,000)	
	02-2-021108-06706	Raymond - Zodiac/Motor		(80,000)	
Community Centres	02-2-071203-06705	Foots Bay: Hall Board Requests		(8,400)	
	02-2-071205-06705	Milford Bay: Hall Board Requests		(17,150)	
	02-2-071206-06705	Peninsula: Hall Board Requests		(5,000)	
	02-2-071208-06705	Raymond: Hall Board Requests		(6,000)	
	02-2-071210-06705	Walkers Point: Hall Board Requests		(78,700)	
	02-2-071211-06705	Windermere: Hall Board Requests		(5,800)	
	02-2-071212-06705	Ullswater: Hall Board Requests		(33,000)	
Roads	02-2-360051-06705	Butter & Egg Road +50m Glen Gordon (Highfloat - Double)		(246,878)	
	02-2-360051-06705	Duke Street Drainage Improvements		(8,000)	
	02-2-360051-06705	TML Highway Signs		(6,000)	
<b>SUBTOTAL</b>			<b>\$ -</b>	<b>\$ (728,928)</b>	<b>(728,928)</b>
<b>Senior Management - Proposed Reductions (Feb 7th)</b>					<b>\$ 4,425,232</b>
Fire	02-2-021107-06707	Port Carling - Station 6 - Parking Lot paving	45,000		
Parks	02-2-071100-06705	Smart Turtles Program		(5,000)	
Community Centres	02-2-071203-06705	Foots Bay: Hall Board Requests	4,000		
	02-2-071205-06705	Milford Bay: Hall Board Requests	10,750		
	02-2-071208-06705	Raymond: Hall Board Requests	500		
	02-2-071210-06705	Walkers Point: Hall Board Requests	4,450		
	02-2-071211-06705	Windermere: Hall Board Requests	4,300		
Community Centres	02-2-071212-06705	Ullswater: Hall Board Requests	1,750		
Roads	02-2-300935-06705	TML Highway Signs	6,000		
<b>SUBTOTAL</b>			<b>\$ 76,750</b>	<b>\$ (5,000)</b>	<b>71,750</b>
<b>Council: (Feb 16th)</b>					<b>\$ 4,496,982</b>

**2018 ESTIMATED FINANCIAL RESERVES**

	Opening	Additions	Interest	Outflow	Closing
<u>Obligatory/Politically Restricted Reserves:</u>					
Development Charges	1,013,221	50,000	11,405	(150,000)	924,626
Parkland Dedication	944,378	50,000	15,897	(209,950)	800,324
<b>Total Obligatory Reserves</b>	<b>1,957,598</b>	<b>100,000</b>	<b>27,301</b>	<b>(359,950)</b>	<b>1,724,950</b>
<u>Restricted Reserves</u>					
Building Services	2,551,998	103,938	24,791	(45,000)	2,635,727
Library	13,889	80,000	-	(67,500)	26,389
<b>Total Restricted Reserves</b>	<b>2,565,887</b>	<b>183,938</b>	<b>24,791</b>	<b>(112,500)</b>	<b>2,662,116</b>
<u>Discretionary Reserves:</u>					
Arenas	38,181	20,000	1,951	(50,000)	10,131
Attainable Housing	10,811	8,480	116	-	19,408
Bala Heritage Professional Fees	6,501	-	799	(7,300)	-
By-law	12,766	30,000	-	(40,000)	2,766
Cemeteries	65,155	10,000	1,188	(7,500)	68,844
Computer Equipment	67,439	113,127	1,420	(32,544)	149,443
Education and Training	25,912	-	468	-	26,380
Election	62,490	29,000	1,129	(92,619)	-
Fire	567,925	20,000	15,192	(232,700)	370,417
Municipal Building	6,206	-	111	-	6,317
Mural	47,064	15,000	705	-	62,770
Nursing Station	202,300	-	2,220	-	204,519
Other equipment	123,733	10,000	1,475	(75,500)	59,709
Parking Facilities	201	50,000	4	-	50,204
Parks Equipment	72,482	-	520	(18,000)	55,003
Planning	75,162	-	1,119	-	76,281
Roads	908,303	750,000	12,455	(737,392)	933,366
Street Lighting	6,161	-	196	-	6,357
Weather Event	26,310	-	470	-	26,781
Working Capital	1,779,920	1,935,160	31,369	(1,967,895)	1,778,554
Capital Levy Reserve	480,000	517,000	-	(863,000)	134,000
<b>Total Discretionary Reserves</b>	<b>4,585,023</b>	<b>3,507,768</b>	<b>72,908</b>	<b>(4,124,450)</b>	<b>4,041,248</b>
	<b>9,108,508</b>	<b>3,791,706</b>	<b>125,000</b>	<b>(4,596,900)</b>	<b>8,428,314</b>
				<b>Total 2018 Levy</b>	<b>11,351,213</b>
				<b>Total Reserves to Levy</b>	<b>74.3%</b>
				<b>TML Discretionary Reserves to Levy</b>	<b>35.6%</b>
				<b>2016 Provincial average</b>	<b>49.5%</b>
				<b>Difference</b>	<b>-13.9%</b>