



FINAL BUDGET

2019

COUNCIL

February 15, 2019

INTRODUCTION

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

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

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

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

BUDGET PROCESS TO DATE

The process was executed as follows:

1. The Senior Management Team of the municipality developed the contents of the operating and capital budgets to reflect service level continuity and sustainable asset management, consistent with the strategic direction provided by Council.
2. **January 22/2019 Budget Presentation to Committee of the Whole (COW)**

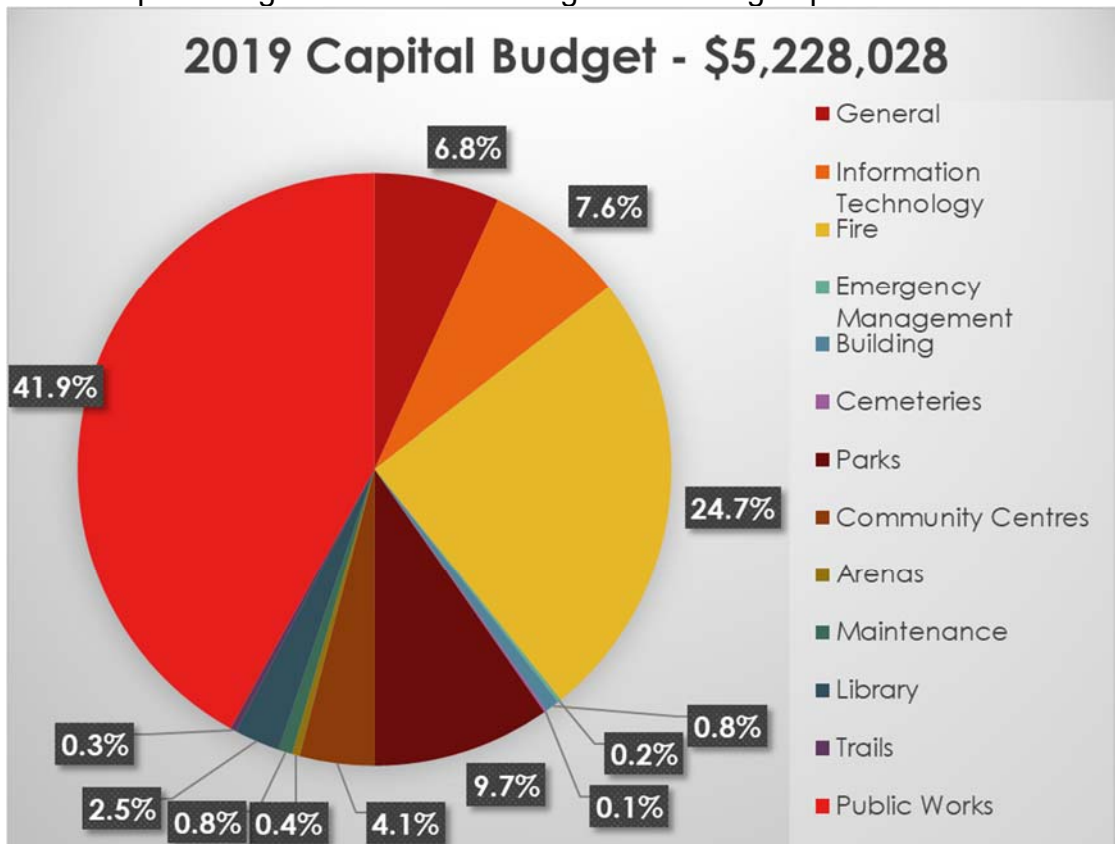
Operating

- Combined draft operating & capital levy increase was presented to Committee of the Whole on January 22/2019 at 5.12% - \$1.61/\$100,000 of residential CVA.
 - Operating: .12% - (\$4.18)/\$100,000 of residential CVA
 - Capital: 5.00% - \$5.79/\$100,000 of residential CVA
- The increase in the 2019 draft-operating budget over the 2018 final operating budget is due to the following Programs/Projects/Initiatives shown below for Committee/Council consideration (\$113,000 = 1%)
- Staff have added additional initiatives for Committee/Council consideration. If approved, these additional initiatives would increase the operating levy to 6.56% - \$2.72 / \$100,000 of residential CVA (1.56% operating levy plus 5.00 capital levy)

Amount	2019 Expenditure	\$113,000 = "+/-" 1%
\$13,940	New Council meeting webcasting service	0.12%
\$49,500	New Township Website	0.44%
\$104,600	New Public Works asset management system	0.92%
\$60,000	New electronic content management system	0.53%
\$12,500	Increased cyber security/disaster recovery/business continuity	0.11%
\$125,000	Formation of Minett joint steering committee	1.10%
\$350,000	Increase in legal and insurance costs	3.08%
\$219,000	Increase to Township reserves for replacement of/or new capital infrastructure	1.93%
\$10,000	Increase in grants	0.09%
(\$155,000)	Increase in non-tax revenue	-1.37%
(\$208,322)	Net decrease in other operating expenses	-1.83%
\$581,218	2019 Draft Operating Budget Increase over 2018 Final Operating Budget (budget intro)	5.12%
2019 New Township Initiatives to be Considered by Committee/Council		
	New Planner/GIS technician for additional planning matters and asset management analysis	0.70%
	New Chief Training officer	0.74%
163,197	Total additional levy increase for Township new initiatives	1.44%
\$744,415	Total 2019 Draft Operating Budget with new initiatives for Council consideration	6.56%

Capital

- The 2019 draft capital budget was presented to Committee of the Whole on January 22/2019 at \$5,228,028.
- The capital budget is allocated among the following departments as follows:



Ten-Year Capital Plan

- The 2019 draft ten-year capital budget was presented to Committee of the Whole on January 22/2019 at \$54,724,445.

3. January 22/2019 Committee of the Whole (COW) Revisions

Operating

- Committee of the Whole reviewed the operating budget and directed staff to increase operating expenditures by \$78,125. A total of these operating budget revisions may be found on Page 5.
- After the above revisions, the combined draft operating & capital levy increase is currently at 5.81% - \$2.41/\$100,000 of residential CVA.
 - Operating: .81% - (\$3.38)/\$100,000 of residential CVA
 - Capital: 5.00% - \$5.79/\$100,000 of residential CVA

Capital

- Committee of the Whole directed staff to reduce capital costs by \$960,000. A total of the capital budget revisions may be found on Page 6.
- After the above revisions, the draft capital budget is currently at \$4,268,028.

Ten-Year Capital Plan

- Committee of the Whole directed staff to reduce the ten-year capital plan by \$3,746,032. A total of these ten-year capital budget revisions may be found on Page 8.
- After the above revisions, the draft ten-year capital plan is currently at \$50,978,413.

4. February 7/2019 Senior Management Revisions

Operating

- Staff have added an additional \$15,000 to the Roads labour budget for the hiring of an Engineering Student for the summer to gather asset coordinate information to upload into the new asset management system.
- After the above addition, the combined draft operating & capital levy increase is currently at 5.94% - \$2.56/\$100,000 of residential CVA.
 - Operating: .94% - (\$3.23)/\$100,000 of residential CVA
 - Capital: 5.00% - \$5.79/\$100,000 of residential CVA

Capital

- Staff have decreased the 2019 Roads capital budget by \$1,269 for various roads that have been interchanged. A total of these revisions, may be found on Page 6.
- After the above revisions, the 2019 draft capital budget is currently at \$4,266,759.

Ten-Year Capital Plan

- Due to various roads being interchanged in the 2019 capital budget, the ten-year capital plan has increased by \$130,406. A total of these revisions may be found on Page 8.
- After the above revisions, the draft ten-year capital plan is \$51,108,819

5. February 11/2019 Committee of the Whole Revisions

Operating

- Committee of the Whole reviewed the input made at the Budget Public meeting on February 5, 2019 and directed staff to reinstate the swimming program in Windermere. The net increase to operating expenditures is \$2,250. A total of these operating budget revisions may be found on Page 5.
- After the above addition, the combined draft operating & capital levy increase is currently at 5.96% - \$2.58/\$100,000 of residential CVA.
 - Operating: .96% - (\$3.21)/\$100,000 of residential CVA
 - Capital: 5.00% - \$5.79/\$100,000 of residential CVA

Capital

- Committee of the Whole directed staff to decrease the 2019 draft capital budget by \$57,000. A total of these revisions may be found on Page 6.
- After the above revisions, the 2019 draft capital budget is currently at \$4,209,759.

Ten-Year Capital Plan

- With the revisions made to the 2019 draft capital budget, the ten-year draft capital plan is at \$51,036,567. A total of these revisions may be found on Page 8.

RECOMMENDED OPERATING CHANGES						
Department	Description	Added	Reduced	Net Levy \$ Change	Rate Change	
Senior Management revisions (Jan 15th)				\$ 12,145,752	7.00%	Levy increase
Arenas	Hydro Expense		(20,000)		3.15%	Tax increase
Grants	South Muskoka Hospital Grant		(10,000)		\$3.79	Tax dollar increase on \$100K CVA
Planning	Transfer from Reserve	5,000				
	Planning Technician FTE wages and benefits		(79,700)			
Fire	Chief Training Officer		(83,497)			
Clerks	Clerks Legal		(10,000)			
Swimming	Milford Bay: registration revenue		(5,000)			
	Milford Bay: wages and benefits		(4,124)			
	Windermere: registration revenue		(2,000)			
	Windermere: wages and benefits		(4,000)			
DRAFT SUBTOTAL		\$ 5,000	\$ (218,321)	(213,321)		
Committee of the Whole revisions (Jan 22nd)				\$ 11,932,431	5.12%	Levy increase
Emergency Management	Purchases of Goods and Services		(8,000)		1.34%	Tax increase
Trails	Purchases of Goods and Services	10,000			\$1.61	Tax dollar increase on \$100K CVA
Planning	New FTE Planner/GIS analyst	81,125				
Grants	Reduce Chamber of Commerce grant		(5,000)			
SUBTOTAL		\$ 91,125	\$ (13,000)	78,125		
Senior Management revisions (Jan 29th)				\$ 12,010,556	5.81%	Levy increase
Roads	Engineering student for 2019 summer months to collect GIS asset coordinates for new asset management system	15,000			2.01%	Tax increase
					\$2.41	Tax dollar increase on \$100K CVA
		\$ 15,000	\$ -	15,000		
Committee of the Whole (Feb 11th)				\$ 12,025,556	5.94%	Levy increase
Swimming					2.13%	Tax increase
					\$2.56	Tax dollar increase on \$100K CVA
	Windermere: registration revenue	(2,000)				
	Windermere: Wages and Benefits	4,000				
	Windermere: Purchases of Goods and Services	250				
		\$ 2,250	\$ -	2,250		
Final Operating Budget - Council Feb 15/2019				\$ 12,027,806	5.96%	Levy increase
					2.15%	Tax increase
					\$2.58	Tax dollar increase on \$100K CVA

RECOMMENDED CAPITAL CHANGES				
Department	Description	Added	Reduced	Capital \$ Change
Senior Management (Jan 15th)				\$ 5,902,524
Roads	Milford Bay Road Bridge Replacement		(80,000)	
	Bala Falls Road Bridge Design		(175,000)	
	Beaumaris Road Bridge Design and West approach		(868,265)	
	Ridge Road (Slurry Seal)	2,000		
	Halls Road (Slurry Seal)	1,900		
	Morinus Road (Slurry Seal)		(1,800)	
	Oak Bank Road (Slurry Seal)	400		
	Whites Road (Slurry Seal)	4,000		
	West Whites Road (Slurry Seal)		(53,000)	
	Arundel Lodge Road (Slurry Seal)	900		
	Greenwood Point Road (Slurry Seal)	2,400		
	Tondern Island Road (Slurry Seal)	1,900		
	Fogo Street	17,000		
	Stroud Breach Road	25,500		
	Tom Wroe Road	5,100		
	Pratt Rd	8,500		
	Chown	23,500		
	Hemlock Point Road Section - 2058	23,800		
	Pennwood Rd - Section 2160.2	6,800		
	Purdy Rd Section - 4034	39,100		
Paignton House Rd	10,200			
Beaumaris	203,969			
Island Park Road - 2154	93,600			
Patterson Rd	28,000			
Fire	Raymond: New Well replacement	15,000		
Clerks	Transfer to reserves		(10,000)	
DRAFT SUBTOTAL		513,569	(1,188,065)	(674,496)
Committee of the Whole: (Jan 22nd)				\$ 5,228,028
Fire	Raymond: Bay Addition		(360,000)	
	Torrance: Pumper 4		(505,000)	
	Bala: Rescue 3		(75,000)	
Emergency Management	Raymond: Generator		(20,000)	
SUBTOTAL		-	(960,000)	(960,000)
Senior Management Revisions: (Feb 7th)				\$ 4,268,028
Roads	Butter and Egg Road (High Float)	38,500		
	Fogo Street		(17,000)	
	Stroud Breach Road		(25,500)	
	Tom Wroe Road		(5,100)	
	Chown		(23,500)	
	Pennwood Rd - Section 2160.2		(6,800)	
	Purdy Rd Section - 4034		(39,100)	
	Paignton House Rd		(10,200)	
	Beaumaris Rd		(203,969)	
	Patterson Rd		(28,000)	
	Glen Gordon Road (Gravel)	30,500		
	Island Park Road - 2154	19,900		
Stephen Road (High Float)	120,000			

RECOMMENDED CAPITAL CHANGES				
Department	Description	Added	Reduced	Capital \$ Change
	Oak Street (High Float)	22,500		
	Armstrong Point Road (High Float)	107,500		
	Hemlock Point Sideroad (Gravel)	17,000		
	Pratt Rd	2,000		
SUBTOTAL		357,900	(359,169)	\$ (1,269)
Committee of the Whole: (Feb 11th)				\$ 4,266,759
Community Centres	Walkers Point: Emergency Generator		(75,000)	
	Minett: Solar Powered LED Ground Sign		(12,000)	
Fire	Windermere: Generator	30,000		
SUBTOTAL		30,000	(87,000)	\$ (57,000)
Final Capital Budget - Council Feb 15/2019				\$ 4,209,759

RECOMMENDED - 2019 TEN YEAR CAPITAL PLAN CHANGES				
Department	Description	Added	Reduced	Capital \$ Change
Committee of the Whole: (Jan 22nd)				\$ 54,724,445
Fire	Year 2020: Inflation adjustment	16,128		
	Year 2021: Vehicles - Port Carling Station New Aerial		(1,800,000)	
	Year 2021: Inflation adjustment		(30,240)	
	Year 2024: Vehicles - Marine 1 Foot's Bay		(400,000)	
	Year 2024: Inflation adjustment		(6,720)	
Parks	Year 2022: Marine Facilities - McDonald Road Wharf (Foot's Bay)		(1,500,000)	
	Year 2022: Inflation adjustment		(25,200)	
DRAFT SUBTOTAL		16,128	(3,762,160)	(3,746,032)
Senior Management Revisions: (Feb 7th)				\$ 50,978,413
Roads	Pratt Road (Gravel)	2,000		
	Glen Gordon Road (Gravel)		(100)	
	Stephen Road (High Float)	120,000		
	Oak Street (High Float)	6,900		
	Butter & Egg Road (High Float)	320,000		
	Armstrong Point Road (High Float)	34,700		
	Island Park Road (High Float)	19,900		
	Fogo Street		(17,000)	
	Stroud Breach Road		(25,500)	
	Tom Wroe Road		(5,100)	
	Chown Road		(23,500)	
	Pennwood Road- Section 2160.2		(6,800)	
	Purdy Rd Section - 4034		(39,100)	
	Paignton House Road		(10,200)	
	Beaumaris Road		(203,969)	
Patterson Road		(28,000)		
Other Equipment - Port Carling Sidewalk improvements		(8,000)		
Year 2020: Inflation adjustment		(5,825)		
DRAFT SUBTOTAL		503,500	(373,094)	130,406
Committee of the Whole: (Feb 11th)				\$ 51,108,819
Fire	Year 2019: Windermere - Generator	30,000		
	Year 2020: Windermere - Generator		(15,000)	
	Year 2020: Inflation adjustment		(252)	
Community Centres	Year 2019: Walkers Point - Generator		(75,000)	
	Year 2019: Minett - New Solar Power Event Sign		(12,000)	
DRAFT SUBTOTAL		30,000	(102,252)	(72,252)
Final Ten Year Capital Plan - Council Feb 15/2019				\$ 51,036,567

**Appendix 1 - TOWNSHIP OF MUSKOKA LAKES
2019 OPERATING BUDGET - SUMMARY WITHOUT 5% CAPITAL LEVY**

	Budget	Budget		Estimate	Actual			
	Change	2019	2018	2018	2017	2016	2015	2014
Summary of Net Expenditures								
Non-Tax Revenue	(399,940)	(3,249,718)	(2,849,778)	(3,394,413)	(3,551,060)	(3,522,837)	(3,142,439)	(2,995,137)
Transfers from Obligatory Reserve	-	-	-	-	(221,671)	(220,977)	(273,619)	(239,188)
Transfers from Discretionary Reser	(3,831)	(111,131)	(107,300)	(67,921)	(4,167)	(24,880)	(18,900)	(29,716)
Expenses	685,625	13,698,654	13,013,030	11,681,738	11,585,824	11,544,722	11,581,046	11,280,272
Transfers to Reserves	394,738	2,414,999	2,020,261	2,677,956	2,519,332	1,860,819	1,247,538	1,417,617
Net Expenditures	676,593	12,752,806	12,076,213	10,897,360	10,328,257	9,636,846	9,393,626	9,433,849
Department Net Expenditures								
Council	73,400	333,200	259,800	253,760	239,181	237,773	248,041	237,359
Clerk	8,540	1,241,420	1,232,880	1,158,697	1,128,707	1,326,598	1,117,083	1,181,878
Treasury	(79,869)	575,748	655,617	519,551	542,344	541,250	690,037	505,804
Community Development	(5,166)	129,800	134,966	134,623	119,641	35,953	87,014	55,626
Capital Financing Charges	(517,000)	266,934	783,934	783,934	746,934	266,934	266,934	266,934
Human Resources	51,100	223,325	172,225	148,437	113,390	121,043	51,985	110,824
Information Technology	252,308	715,001	462,693	429,988	443,436	282,973	278,984	265,634
Fire	37,068	1,284,906	1,247,838	1,199,380	1,271,175	1,258,270	1,151,936	1,069,841
Emergency Management	3,300	44,900	41,600	42,544	38,046	12,003	19,361	20,762
Building	-	-	-	-	-	-	-	-
By-Law Enforcement	(6,307)	118,744	125,050	125,735	13,741	82,183	19,579	18,779
Dock Lighting	-	5,075	5,075	2,916	3,737	4,533	4,674	3,748
Cemeteries	(22,910)	8,859	31,768	6,342	2,092	15,775	23,769	9,485
Parks	87,051	597,016	509,965	491,291	409,527	384,642	413,989	438,362
Community Centres	22,421	560,971	538,551	427,884	328,428	343,014	348,339	354,616
Arenas	36,577	572,617	536,040	437,201	391,749	416,715	379,228	361,075
Swimming	1,492	19,188	17,696	8,662	18,526	20,308	13,111	15,758
Maintenance	(24,772)	241,216	265,988	240,064	242,999	223,272	207,368	210,010
Library	33,629	464,875	431,246	412,966	458,481	311,832	328,131	351,414
Trails	5,706	23,550	17,844	10,108	14,040	37,808	11,520	12,317
Planning	243,200	917,525	674,325	558,491	454,260	411,199	497,218	558,691
Grants to Organizations	(3,189)	145,907	149,096	141,756	145,128	118,432	123,156	115,105
Health Hub/Wellness Centre	4,900	34,900	30,000	28,211	33,570	32,364	-	-
Roads	(84,887)	3,660,129	3,745,016	3,334,821	3,221,052	3,151,971	3,091,840	3,269,826
Marine Signage	(7,000)	-	7,000	-	-	-	-	-
Net Expenditures	109,593	12,185,806	12,076,213	10,897,360	10,380,183	9,636,846	9,373,295	9,433,849
Additional Revenue								
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)
Levy Requirement	109,593	11,460,806	11,351,213	10,270,338	9,701,235	8,914,644	8,606,889	8,566,794
% Budget to Budget Levy			0.96%					
Tax Rate Implication			-2.66%					
Increase on a \$100,000 residential assessment			-\$3.20					

\$113,000 = "+/-" 1%

**Appendix 1 - TOWNSHIP OF MUSKOKA LAKES
2019 OPERATING BUDGET - SUMMARY WITH 5% CAPITAL LEVY**

	Budget	Budget		Estimate	Actual			
	Change	2019	2018	2018	2017	2016	2015	2014
Summary of Net Expenditures								
Non-Tax Revenue	(399,940)	(3,249,718)	(2,849,778)	(3,394,413)	(3,551,060)	(3,522,837)	(3,142,439)	(2,995,137)
Transfers from Obligatory Reserve	-	-	-	-	(221,671)	(220,977)	(273,619)	(239,188)
Transfers from Discretionary Reser	(3,831)	(111,131)	(107,300)	(67,921)	(4,167)	(24,880)	(18,900)	(29,716)
Expenses	685,625	13,698,654	13,013,030	11,681,738	11,585,824	11,544,722	11,581,046	11,280,272
Transfers to Reserves	394,738	2,414,999	2,020,261	2,677,956	2,519,332	1,860,819	1,247,538	1,417,617
Net Expenditures	676,593	12,752,806	12,076,213	10,897,360	10,328,257	9,636,846	9,393,626	9,433,849
Department Net Expenditures								
Council	73,400	333,200	259,800	253,760	239,181	237,773	248,041	237,359
Clerk	8,540	1,241,420	1,232,880	1,158,697	1,128,707	1,326,598	1,117,083	1,181,878
Treasury	(79,869)	575,748	655,617	519,551	542,344	541,250	690,037	505,804
Community Development	(5,166)	129,800	134,966	134,623	119,641	35,953	87,014	55,626
Capital Financing Charges	50,000	833,934	783,934	783,934	746,934	266,934	266,934	266,934
Human Resources	51,100	223,325	172,225	148,437	113,390	121,043	51,985	110,824
Information Technology	252,308	715,001	462,693	429,988	443,436	282,973	278,984	265,634
Fire	37,068	1,284,906	1,247,838	1,199,380	1,271,175	1,258,270	1,151,936	1,069,841
Emergency Management	3,300	44,900	41,600	42,544	38,046	12,003	19,361	20,762
Building	-	-	-	-	-	-	-	-
By-Law Enforcement	(6,307)	118,744	125,050	125,735	13,741	82,183	19,579	18,779
Dock Lighting	-	5,075	5,075	2,916	3,737	4,533	4,674	3,748
Cemeteries	(22,910)	8,859	31,768	6,342	2,092	15,775	23,769	9,485
Parks	87,051	597,016	509,965	491,291	409,527	384,642	413,989	438,362
Community Centres	22,421	560,971	538,551	427,884	328,428	343,014	348,339	354,616
Arenas	36,577	572,617	536,040	437,201	391,749	416,715	379,228	361,075
Swimming	1,492	19,188	17,696	8,662	18,526	20,308	13,111	15,758
Maintenance	(24,772)	241,216	265,988	240,064	242,999	223,272	207,368	210,010
Library	33,629	464,875	431,246	412,966	458,481	311,832	328,131	351,414
Trails	5,706	23,550	17,844	10,108	14,040	37,808	11,520	12,317
Planning	243,200	917,525	674,325	558,491	454,260	411,199	497,218	558,691
Grants to Organizations	(3,189)	145,907	149,096	141,756	145,128	118,432	123,156	115,105
Health Hub/Wellness Centre	4,900	34,900	30,000	28,211	33,570	32,364	-	-
Roads	(84,887)	3,660,129	3,745,016	3,334,821	3,221,052	3,151,971	3,091,840	3,269,826
Marine Signage	(7,000)	-	7,000	-	-	-	-	-
Net Expenditures	676,593	12,752,806	12,076,213	10,897,360	10,380,183	9,636,846	9,373,295	9,433,849
Additional Revenue								
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)
Levy Requirement	676,593	12,027,806	11,351,213	10,270,338	9,701,235	8,914,644	8,606,889	8,566,794
% Budget to Budget Levy			5.96%					
Tax Rate Implication			2.15%					
Increase on a \$100,000 residential assessment			\$2.58					

\$113,000 = "+/-" 1%

**Appendix 1 - TOWNSHIP OF MUSKOKA LAKES
2019 OPERATING BUDGET - SUMMARY WITH 5% CAPITAL LEVY**

Account Description	Budget	Budget		Estimate	Actual			
	Change	2019	2018	2018	2017	2016	2015	2014
Revenue								
Non-tax revenue	(399,940)	(3,249,718)	(2,849,778)	(3,394,413)	(3,551,060)	(3,522,837)	(3,142,439)	(2,995,137)
Transfer from reserves	(3,831)	(111,131)	(107,300)	(67,921)	(225,838)	(245,857)	(292,520)	(268,903)
	(403,770)	(3,360,848)	(2,957,078)	(3,462,334)	(3,776,898)	(3,768,694)	(3,434,958)	(3,264,040)
Expenditures								
Wages & benefits	146,301	6,749,055	6,602,755	5,961,457	5,760,860	5,269,754	5,090,266	4,890,582
Roads operations	285,923	2,625,883	2,339,960	2,170,242	2,209,265	2,449,634	2,467,874	2,613,787
Legal, audit, & consulting	242,700	688,000	445,300	300,401	202,265	342,319	472,835	483,245
General supplies & services	57,554	560,052	502,498	261,957	383,069	542,170	592,537	458,070
Purchase of Goods and Services	(33,550)	196,361	229,911	222,307	230,445	204,747	191,629	200,966
Community Operations	(5,166)	129,800	134,966	134,623	119,641	35,953	87,014	55,626
Utilities	(19,828)	459,187	479,015	392,632	420,571	490,748	459,180	467,137
Insurance	98,393	624,464	526,071	596,426	576,557	652,225	539,543	465,612
Communications & IT	16,421	438,164	421,743	376,764	488,217	387,524	392,698	387,004
Building maintenance	(99,150)	287,850	387,000	334,184	333,684	353,014	373,113	371,853
Equipment maintenance & rental	41,000	225,100	184,100	249,291	229,314	267,929	234,717	244,163
Education, conferences, fees	13,931	141,347	127,416	83,962	116,026	101,702	76,921	78,806
Promotion & grants	4,811	188,407	183,596	175,499	179,268	133,240	135,088	130,899
Interest, bank charges, financing	2,486	144,052	141,566	144,381	143,058	142,926	142,277	141,970
Election	(88,000)	12,000	100,000	65,951	1,572	(200)	12,900	77,685
Write-offs	15,000	40,000	25,000	36,862	17,912	10,131	148,773	58,089
Fuel & lubricants	11,500	28,000	16,500	30,850	25,328	17,586	13,161	23,391
Agreements	-	41,703	41,703	38,319	41,586	43,836	36,721	33,741
Postage & tax billing	1,100	46,100	45,000	43,853	44,489	43,070	46,682	38,927
Mileage & travel	(3,300)	26,730	30,030	24,251	22,873	24,780	23,014	31,381
Advertising	500	11,500	11,000	5,744	5,506	3,857	8,926	4,019
Uniforms & clothing	(3,000)	34,900	37,900	31,782	34,316	27,776	35,177	23,319
Transfers to reserves	394,738	2,414,999	2,020,261	2,677,956	2,519,332	1,860,819	1,247,538	1,417,617
Total Expenses	1,080,363	16,113,654	15,033,291	14,359,694	14,105,156	13,405,540	12,828,585	12,697,889
Net Expenditures	676,593	12,752,806	12,076,213	10,897,360	10,328,257	9,636,846	9,393,626	9,433,849
Additional Revenue								
Tax related revenue	-	(725,000)	(725,000)	(627,023)	(627,023)	(722,202)	(786,737)	(867,055)
Levy requirement	(676,593)	(12,027,806)	(11,351,213)	(10,270,338)	(9,701,235)	(8,914,644)	(8,606,889)	(8,566,794)
% Budget to Budget Levy			5.96%					
Tax Rate Implication			2.15%					
Increase on a \$100,000 residential assessment			\$2.58					

**The Corporation of the Township of Muskoka Lakes
2019 Tax Levy Calculations**

Residential Tax Rate: **0.00122720**

CLASSIFICATION	2018 ASSESSMENT	2018 RATE	2018 TAX LEVY	2019 ASSESSMENT	2019 RATIO	2019 RATE	2019 TAX LEVY
PROPERTY TAX LEVY							
Commercial	190,878,219	0.13215%	\$ 252,253	190,552,899	1.1000	0.13499%	\$ 257,231
- Excess Land	1,817,075	0.09251%	\$ 1,681	1,423,412	0.7700	0.09449%	\$ 1,345
- Vacant Land	2,906,445	0.09251%	\$ 2,689	3,281,683	0.7700	0.09449%	\$ 3,101
Industrial	5,388,499	0.13215%	\$ 7,121	5,119,804	1.1000	0.13499%	\$ 6,911
- Excess Land	46,550	0.09251%	\$ 43	46,575	0.7700	0.09449%	\$ 44
- Vacant Land	362,000	0.09251%	\$ 335	525,041	0.7700	0.09449%	\$ 496
Residential	9,216,831,157	0.12014%	\$ 11,073,101	9,568,799,889	1.0000	0.12272%	\$ 11,742,831
Farmlands	7,854,115	0.03004%	\$ 2,359	8,289,198	0.2500	0.030680%	\$ 2,543
Managed Forest	41,639,820	0.03004%	\$ 12,508	44,314,467	0.2500	0.030680%	\$ 13,596
TOTAL	9,467,723,880		\$ 11,352,087	9,822,352,968			\$ 12,028,099
						Levy Requirement	\$ 12,027,806
						Tax Rate Rounding	\$ 293

Weighted Assessment

Commercial	209,608,189
- Excess Land	1,096,027
- Vacant Land	2,526,896
Industrial	5,631,784
- Excess Land	35,863
- Vacant Land	404,282
Residential	9,568,799,889
Farmlands	2,072,335
Managed Forest	11,078,733
	<u>9,801,253,998</u>
	<u>12,027,806</u>
	293.20
	0.0012271701

Actual Tax Rate Change	2018	2019	%
Commercial and Industrial	0.13215%	0.13499%	2.15%
Vacant and Excess	0.09251%	0.09449%	2.15%
Residential and Farm	0.12014%	0.12272%	2.15%
Farmlands and Managed Forest	0.03004%	0.03068%	2.15%

Levy Comparison	2018	2019	%
Approved Levy	\$11,352,087	\$ 12,027,806	5.96%

Effective Tax Rate Comparison	2018	2019
Effective tax increase when considering MPAC reassessment and tax rate change	6.05%	2.15%
Effective annual tax increase per \$100,000 of property assessment	\$6.85	\$2.58

Township of Muskoka Lakes
Impact of 2019 Assessment Increase and Township 2019 Draft Tax Rate

ASSESSMENT EXAMPLES	2018 Tax Rate	2018 Township Tax	2019 Assessment	2019 Tax Rate	2019 Township Tax	Dollar Increase	Percentage Increase
Per \$100,000 of Assessment	0.0012014	\$ 120.14	\$ 100,000	0.00122720	\$ 122.72	\$ 2.58	2.15%
\$200,000 Assessed Value	0.0012014	\$ 240.28	\$ 200,000	0.00122720	\$ 245.44	\$ 5.16	2.15%
\$250,000 Assessed Value	0.0012014	\$ 300.35	\$ 250,000	0.00122720	\$ 306.80	\$ 6.45	2.15%
\$350,000 Assessed Value	0.0012014	\$ 420.49	\$ 350,000	0.00122720	\$ 429.52	\$ 9.03	2.15%
\$500,000 Assessed Value	0.0012014	\$ 600.70	\$ 500,000	0.00122720	\$ 613.60	\$ 12.90	2.15%
\$750,000 Assessed Value	0.0012014	\$ 901.05	\$ 750,000	0.00122720	\$ 920.40	\$ 19.35	2.15%
\$1,000,000 Assessed Value	0.0012014	\$ 1,201.40	\$ 1,000,000	0.00122720	\$ 1,227.20	\$ 25.80	2.15%
\$1,500,000 Assessed Value	0.0012014	\$ 1,802.10	\$ 1,500,000	0.00122720	\$ 1,840.80	\$ 38.70	2.15%

COUNCIL							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Expenses							
Wages & Benefits	297,200	225,800	225,935	222,165	215,891	215,891	208,552
Mileage	6,500	6,500	3,461	4,323	4,258	7,901	5,663
Telephone	2,000	2,000	892	592	1,481	1,502	1,532
Fees, Conferences	12,000	10,000	1,385	3,957	4,446	9,612	7,047
Purchase of Goods & Services	15,500	15,500	22,087	8,143	11,697	13,134	12,751
Volunteer Appreciation	-	-	-	-	-	-	1,814
Total Expenses	333,200	259,800	253,760	239,181	237,773	248,041	237,359
Net Expenditures	333,200	259,800	253,760	239,181	237,773	248,041	237,359
\$ Over/(Under) 2018 Budget	73,400						
% Over/(Under) 2018 Budget	28.3%						
Non-Tax Revenue	-	-	-	-	-	-	-
Expenses	333,200	259,800	253,760	239,181	237,773	248,041	237,359

2019 Notes:

Wages & Benefits - due to elimination of 1/3 expense allocation, Council passed Remuneration By-law 2018-85 effective Dec 1, 2018

Fees, Conferences - increase to \$12,000 to meet TML Policy C-GG-09 (Attendance at Conferences), New Council Training through AMO

Purchase of Goods & Services - reduced by \$12,000 to reallocate Integrity Commissioner / Council Code of Conduct retainer fee / fee for service from Council to Clerks cost centre

Volunteer Appreciation - Council to determine whether an event will be held in 2019

CLERK							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Revenues							
Road Closing Application Fees	(13,800)	(13,800)	(21,400)	(11,400)	(12,400)	(14,600)	(6,900)
Licence Agreement Fees	(2,400)	(1,500)	(4,100)	(750)	(1,500)	(1,600)	(1,300)
Legal/Misc recoverable	(1,000)	-	4,919	(940)	(39,489)	(47,858)	-
Trailer Licences	(7,680)	(4,200)	(4,280)	(3,680)	(3,730)	(3,990)	(3,785)
Overhead Revenue	(35,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(32,523)
Freedom of Information Revenue	(700)	(700)	(227)	(1,030)	(34)	-	-
Lottery Licences	(200)	(100)	(401)	(75)	(30)	(30)	(17)
Liquor Licenses	(400)	-	-	-	-	-	-
Photocopies/Office Supplies	(600)	(500)	(1,051)	(450)	(166)	(986)	(436)
Library Service Fee	(1,220)	(1,220)	(1,220)	(1,220)	(1,220)	-	-
Land Sales	(41,800)	-	-	-	-	-	-
Transfer from Reserve Funds	(12,000)	(100,000)	(64,921)	(1,572)	-	(12,900)	-
Total Revenues	(116,800)	(152,020)	(122,680)	(51,118)	(88,569)	(111,964)	(44,960)
Expenses							
Wages & Benefits	711,200	695,400	691,356	643,489	637,617	498,237	526,428
Office Supplies	13,000	13,000	8,602	9,111	11,312	11,252	8,590
Canteen	3,500	3,500	1,536	1,485	1,553	1,651	1,410
Cleaning Supplies	2,300	2,100	2,771	2,254	1,724	1,893	1,565
Mileage	3,000	3,000	2,074	1,754	2,910	1,103	1,692
Postage	12,000	15,000	10,421	15,286	12,384	16,313	10,413
Telephone	1,600	1,500	1,230	1,139	1,116	1,094	1,072
Advertising	2,500	5,000	1,360	1,006	1,263	684	2,372
Legal	127,000	137,000	48,579	65,892	90,738	123,319	155,710
Insurance	160,000	150,000	182,020	164,781	248,957	173,368	131,679
Building Maintenance	47,500	41,000	26,355	57,172	41,001	47,414	52,899
Heat	18,000	17,000	20,590	15,129	15,150	16,175	23,205
Hydro	32,500	34,500	24,190	27,105	36,119	34,227	35,290
Caretaking	-	-	860	-	-	-	-
Fees, Conferences, Memberships	15,500	13,500	12,910	14,869	11,347	10,767	10,765
Elections	12,000	100,000	65,951	1,572	(200)	12,900	77,685
WSIB	118,000	86,900	126,353	88,143	86,944	81,292	57,002
Education & Training	6,000	7,200	3,002	989	3,228	2,625	1,101
Purchase of Goods & Services	17,500	17,500	18,242	21,983	17,961	14,268	15,346
Survey	3,000	4,000	-	-	106	4,215	-
Consultants Fees	3,000	5,000	-	5,877	75,161	147,887	88,278
Sewer	1,200	1,200	1,132	1,126	1,358	860	1,040
Water	1,300	1,300	1,194	1,342	1,625	972	1,190
Garbage Disposal	1,620	1,300	1,648	1,478	1,393	1,233	1,105
Computer Services	-	-	-	-	-	-	-
Labour	15,000	-	-	-	-	-	-
Transfer to Reserve Funds	30,000	29,000	29,000	36,842	114,400	25,299	21,000
Total Expenses	1,358,220	1,384,900	1,281,377	1,179,824	1,415,167	1,229,048	1,226,839
Net Expenditures	1,241,420	1,232,880	1,158,697	1,128,707	1,326,598	1,117,083	1,181,878
\$ Over/(Under) 2018 Budget	8,540						
% Over/(Under) 2018 Budget	0.7%						
Non-Tax Revenue	(116,800)	(152,020)	(122,680)	(51,118)	(88,569)	(111,964)	(44,960)
Expenses	1,358,220	1,384,900	1,281,377	1,179,824	1,415,167	1,229,048	1,226,839

CLERK							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
2019 Notes:							
REVENUES CHANGES							
Revenue account increases due to new and increased fees approved by Council in July 2018							
Land Sales - Potential Land Sales Revenue							
Transfer from Reserve Funds - withdrawal from election reserve for potential 2019 Muskoka Compliance Audit Committee requirements							
EXPENSES CHANGES							
Wages & Benefits - increase includes CPI pursuant to TML Policy C-HR-02 (Personnel Administration)							
Cleaning Supplies and Garbage Disposal increased to meet actuals							
Telephone adjusted to reallocate Township office telephone costs to IT cost centre							
Legal - increased by \$12,000 to reallocate Integrity Commissioner / Council Code of Conduct retainer fee / fee for service from Council to Clerks cost centre							
Insurance increased to meet actuals							
Equipment rental & repair reallocated to IT cost centre							
Building Maintenance - increased to include; Ice melt system on front eaves, replace eavestrough drains/patch asphalt, parking lot line painting							
Fees, Conferences, Memberships - increased to included the 2019 AMCTO Conference sponsorship to be held in Huntsville							
Elections - for potential 2019 Muskoka Compliance Audit Committee requirements							
WSIB - increased to meet actuals							
Transfer to Reserve Funds-Elections - 1st of 4 year funding program to reserve for 2022 municipal election							

TREASURY							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Revenues							
Tax Certificates	(24,655)	(24,655)	(23,230)	(24,700)	(23,900)	(22,650)	(19,650)
Tax Registrations	(15,000)	(5,000)	(10,400)	(35,700)	(3,380)	-	(5,001)
Sundry Revenue	(25,000)	(500)	(23,020)	(2,149)	(1,047)	(4,354)	(3,054)
Interest Earned	(280,000)	(125,000)	(318,937)	(181,905)	(125,455)	(137,448)	(132,658)
US Exchange	(1,340)	(1,340)	(56)	242	(2,126)	(1,330)	(2,008)
Maps	(200)	(45)	(165)	(90)	(45)	(30)	(330)
Library Service Fee	(5,961)	(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)
Total Revenues	(370,156)	(180,501)	(399,769)	(268,262)	(179,914)	(183,812)	(180,702)
Expenses							
Wages & Benefits	542,500	614,300	544,680	575,787	540,394	556,129	494,089
Mileage	980	980	403	1,025	1,086	649	299
Telephone	520	520	262	205	646	531	488
Legal	500	500	-	1,175	4,297	-	-
Audit	25,000	20,000	5,796	28,028	20,000	11,702	10,176
Tax Billing	34,100	30,000	33,432	29,203	30,686	30,369	28,514
Fees, Conferences	3,691	3,691	2,036	2,067	1,839	4,488	2,325
Purchase of Goods & Services	3,113	3,113	2,105	3,806	2,888	2,668	4,469
Consultants Fees	2,000	2,000	1,953	-	8,279	9,589	4,377
911 Supplies	2,000	2,000	(1,510)	310	1,407	2,714	2,387
Memberships	2,000	2,000	1,642	1,209	1,256	1,405	508
Interest & Bank Charges	9,500	7,014	10,257	8,884	8,579	8,032	7,663
Tax Adjustments - Lower Tier	35,000	20,000	34,743	16,562	8,105	144,878	55,478
Tax Adjustment - Heritage Designation	3,000	3,000	2,115	-	-	-	-
Bad Debts	2,000	2,000	4	1,350	2,026	3,895	2,612
Transfer to Reserve Funds	280,000	125,000	281,402	140,994	89,675	96,801	73,122
Total Expenses	945,904	836,118	919,320	810,607	721,164	873,849	686,506
Net Expenditures	575,748	655,617	519,551	542,344	541,250	690,037	505,804
\$ Over/(Under) 2018 Budget	(79,869)						
% Over/(Under) 2018 Budget	-12.2%						
Non-Tax Revenue	(370,156)	(180,501)	(399,769)	(268,262)	(179,914)	(183,812)	(180,702)
Expenses	945,904	836,118	919,320	810,607	721,164	873,849	686,506
2019 Notes:							
Wages & Benefits							
Tax Adjustments Lower Tier: Provision for tax assessment decreases that result in a refund of revenue collected. Township portion of vested properties from tax sale							

COMMUNITY ECONOMIC DEVELOPMENT

Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Revenues							
Other Grants	(4,500)	(4,500)	(3,350)	(8,366)	(41,373)	(19,247)	(23,250)
Visitors' Centre Revenue	-	-	(1,130)	(990)	(1,960)	(613)	(1,118)
Filming Permit	-	-	-	(713)	-	-	-
Community Policing Grant	-	(4,600)	-	-	(4,600)	(4,600)	(4,600)
Total Revenues	(4,500)	(9,100)	(4,480)	(10,069)	(47,933)	(24,460)	(28,968)
Expenses							
Wages & Benefits	88,800	81,500	82,453	53,465	2,477	2,477	13,674
Mileage	1,500	1,500	1,275	1,395	1,321	170	1,092
Fees, Conferences	2,000	2,000	1,863	2,314	261	1,723	1,018
Purchase of Goods & Services	2,000	2,000	272	935	434	5,262	(3,171)
Promotion	24,000	25,500	24,535	13,444	10,853	476	1,307
Community Events	10,000	9,000	9,209	20,695	3,955	2,975	4,193
Transfer to Reserve Funds	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Telephone	1,000	2,500	852	1,731	1,652	2,116	2,345
Community Policing Costs	-	-	1,025	936	5,799	5,799	5,799
Consultants Fees	-	-	-	-	-	24,867	40,815
Insurance	-	6,875	7,570	7,470	6,749	6,123	2,868
Building Repairs & Maintenance	-	4,700	2,377	5,215	4,341	4,827	4,315
Heat	-	1,900	1,910	2,457	1,758	3,298	3,732
Hydro	-	1,200	596	1,216	1,337	1,357	1,250
Sewer	-	131	38	165	293	71	98
Water	-	260	131	340	475	198	257
FedNor Project	-	-	-	12,932	37,180	26,450	-
Sports Project	-	-	-	-	-	18,283	-
Total Expenses	134,300	144,066	139,103	129,709	83,886	111,473	84,593
Net Expenditures	129,800	134,966	134,623	119,641	35,953	87,014	55,626
\$ Over/(Under) 2018 Budget	(5,166)						
% Over/(Under) 2018 Budget	-3.8%						
Non-Tax Revenue	(4,500)	(9,100)	(4,480)	(10,069)	(47,933)	(24,460)	(28,968)
Expenses	134,300	144,066	139,103	129,709	83,886	111,473	84,593

2019 Notes:

Transfer to Reserve: \$5,000 Working Capital

The Municipality's Visitor Centre was sold in 2018; therefore no operating cost expense in 2019

CAPITAL FINANCING							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Expenses							
Debenture	134,052	134,052	134,052	134,052	134,052	134,052	134,052
Transfer to Reserves	132,882	132,882	132,882	132,882	132,882	132,882	132,882
Transfer to Capital Levy Reserve	567,000	517,000	517,000	480,000	-	-	-
Total Expenses	833,934	783,934	783,934	746,934	266,934	266,934	266,934
Net Expenditures	833,934	783,934	783,934	746,934	266,934	266,934	266,934
\$ Over/(Under) 2018 Budget	50,000						
% Over/(Under) 2018 Budget	6.4%						
Non-Tax Revenue	-	-	-	-	-	-	-
Expenses	833,934	783,934	783,934	746,934	266,934	266,934	266,934
2019 Notes:							
\$1.6 mm loan from District in 2008, 8 years remaining to pay \$134,052/year							
Township additional 5% Capital Levy budget line was presented in the Roads budget. Staff have reallocated this budget line from Roads Department to the Financing Department for presentation purposes							

HUMAN RESOURCES							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Revenues							
Library Service Fee	(900)	(900)	(900)	(900)	(900)	-	-
Agreements	-	-	(5,000)	-	-	-	(1,620)
Transfer from Organizational Review Funds	-	-	-	(78,501)	-	-	-
Total Revenues	(900)	(900)	(5,900)	(900)	(900.00)	-	(1,620)
Expenses							
Wages & Benefits	180,700	127,500	125,836	53,870	-	22,643	83,111
Mileage	500	500	181	444	-	385	308
Telephone	300	-	314	274	-	-	-
Advertising	5,000	1,000	3,765	2,006	514	5,349	-
Fees, Conferences	1,500	1,100	903	1,092	-	999	1,739
Education & Training	25,725	25,725	16,068	40,510	22,764	525	4,945
Purchase of Goods & Services	3,000	6,000	1,535	14,147	8,820	11,485	10,355
Consultants	2,500	2,500	941	687	5,871	9,058	10,815
Health & Safety	5,000	8,800	4,793	1,260	2,336	1,541	1,171
Transfer to Organizational Review Funds	-	-	-	-	55,914	-	-
Transfer to Education Reserve	-	-	-	-	25,725	-	-
Total Expenses	224,225	173,125	154,337	114,290	121,943	51,985	112,444
Net Expenditures	223,325	172,225	148,437	113,390	121,043	51,985	110,824
\$ Over/(Under) 2018 Budget	51,100						
% Over/(Under) 2018 Budget	29.7%						
Non-Tax Revenue	(900)	(900)	(5,900)	(900.00)	(900.00)	-	(1,620)
Expenses	224,225	173,125	154,337	114,290	121,943	51,985	112,444
2019 Notes:							
Education & Training - Corporate wide staff training							

INFORMATION TECHNOLOGY							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Revenues							
Recovery from Library	(10,900)	(15,000)	(15,000)	-	-	-	-
Revenues	(10,900)	(15,000)	(15,000)	-	-	-	-
Expenses							
Telephone	7,600	7,600	7,858	7,066	7,470	7,428	6,866
Equipment Rental and Repair	25,100	31,000	22,529	25,394	27,924	27,682	28,320
Insurance	10,000	-	-	-	-	-	-
Purchase of Good & Services	5,000	5,000	4,959	5,442	-	-	-
Consulting Fees	5,000	10,000	2,269	261	-	-	-
Managed Devices	155,182	140,201	139,605	54,093	-	-	-
Annual Licence Fees	103,821	58,092	44,480	28,813	-	-	-
Circuit cost (Internet)	17,380	13,716	12,303	11,852	-	-	-
Computer Allowance	13,000	6,000	5,281	5,986	-	-	-
Transfer to Reserves for new computer equipment/software systems/cyber security/disaster recovery/business continuity	383,817	168,960	168,960	75,000	-	-	-
District Expenses	-	37,124	36,743	229,530	247,579	243,875	230,448
Total Expenses	725,901	477,693	444,987	443,436	282,973	278,984	265,634
Net Expenditures	715,001	462,693	429,988	443,436	282,973	278,984	265,634
\$ Over/(Under) 2018 Budget	252,308						
% Over/(Under) 2018 Budget	54.5%						
Non-Tax Revenue	(10,900)	(15,000)	(15,000)	-	-	-	-
Expenses	725,901	477,693	444,987	443,436	282,973	278,984	265,634

2019 Notes:

Transfer to Reserves includes funding for new Township website, new Township VOIP telephone system, Township asset management system and new electronic content management system. Increased cyber security

FIRE CONSOLIDATED							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
General Revenues							
Medical Response Revenue	(30,000)	(30,000)	(29,516)	(30,150)	(34,425)	(28,120)	(23,260)
Agreements	(36,179)	(36,179)	(34,261)	(25,370)	(26,591)	(26,251)	(17,481)
Cost Recoveries	(25,000)	(15,000)	(36,501)	(1,960)	(45,366)	1,712	(47,558)
False Alarms	(11,000)	(6,000)	(17,965)	(9,229)	(6,923)	(12,045)	(8,600)
Fire Permits	(7,500)	(5,000)	(9,945)	(8,465)	(6,590)	(5,970)	(5,225)
Donations	-	-	-	-	(11,006)	(3,360)	-
Prevention / Investigation	(3,000)	(1,000)	(7,985)	(6,400)	(450)	(702)	(750)
Fire Marque Recoveries	(15,000)	(25,000)	(3,399)	(17,272)	-	(45,573)	-
Total Revenues	(127,679)	(118,179)	(139,571)	(98,845)	(131,351)	(120,308)	(102,874)
Expenses							
General							
Wages & Benefits	396,500	380,600	374,718	357,021	356,804	330,819	307,597
Cleaning Supplies	1,500	300	771	367	348	533	69.82
Mileage	2,500	1,500	3,227	2,271	1,935	1,884	2,629
Telephone	1,800	1,800	1,734	1,602	1,489	1,472	1,545
Insurance	81,000	73,354	80,771	79,707	72,009	65,381	65,606
Equipment Rental & Repair	37,000	37,000	27,645	45,244	43,563	32,283	37,967
Fees, Conferences	14,500	14,500	14,894	13,092	13,392	15,145	11,996
Vehicle & Boat Maintenance	58,200	57,200	111,825	106,454	128,964	92,230	76,788
WSIB	27,532	27,532	27,740	27,802	24,837	26,010	20,345
Agreements	41,703	41,703	38,319	41,586	43,836	36,721	33,741
Education & Training	140,000	140,000	115,721	133,318	137,580	138,465	119,972
Radios	38,000	38,000	38,211	40,554	27,146	23,511	24,021
Purchase of Goods & Services	18,500	18,500	18,412	25,710	20,459	17,130	10,183
Gas & Oil	12,000	9,000	16,627	13,904	8,870	9,528	12,157
Fire Hydrants	12,000	12,000	11,970	10,070	8,041	7,854	7,854
Health & Safety Committee	3,000	3,000	943	3,704	3,302	5,014	739
Uniforms & Accessories	9,400	9,400	10,224	12,461	8,307	16,928	4,805
Meeting Remuneration	-	1,000	3,374	505	1,586	2,813	3,183
Supervisory Honorarium	16,500	16,000	15,773	14,508	13,780	13,962	14,469
Medical Supplies	5,000	5,000	3,465	1,246	9,698	4,709	4,626
Safety Clothing	9,000	9,000	5,862	7,166	8,361	6,370	7,809
Recognition & Awards	7,000	7,000	8,172	8,048	7,960	4,804	-
Personnel wellness and safety	10,000	10,000	13,267	5,599	-	-	-
Public Education	8,200	8,200	8,162	8,363	8,345	4,049	8,705
VFIS Insurance	18,000	18,000	14,341	12,024	16,985	12,450	-
Transfer to Org Review Funds	-	-	-	-	27,254	-	700
Transfer to Reserve Funds	15,000	20,000	-	21,179	-	45,573	700
Labour	46,322	-	-	-	-	-	-
General Expenses	1,030,157	959,589	966,167	993,506	994,852	915,638	778,208
Remuneration	280,813	292,813	273,950	263,278	267,536	250,672	246,638
Telephone	8,820	8,820	7,282	6,917	8,459	8,539	8,661
Building Repairs & Maintenance	22,650	34,650	22,431	39,922	49,088	27,272	61,543
Heat	22,700	22,700	26,331	24,596	20,559	18,964	27,069
Hydro	22,200	22,200	15,637	21,705	26,406	24,188	21,883
Vehicle & Boat Maintenance	-	-	-	-	-	-	-
Boat Rental & Storage	2,500	2,500	3,734	594	3,611	4,583	3,366
Vehicle Maintenance	-	-	-	-	-	-	-
Gas & Oil	21,800	21,800	22,418	17,980	17,779	21,632	24,513
Sewer	275	275	336	561	377	230	217
Water	670	670	666	960	953	527	618
Total Station Expenses	382,428	406,428	372,784	376,513	394,769	356,606	394,507
Total Expenses	1,412,585	1,366,017	1,338,951	1,370,020	1,389,621	1,272,244	1,172,715
Net Expenditures	1,284,906	1,247,838	1,199,380	1,271,175	1,258,270	1,151,936	1,069,841
\$ Over/(Under) 2018 Budget	37,068						
% Over/(Under) 2018 Budget	3.0%						
Non-Tax Revenue	(127,679)	(118,179)	(139,571)	(98,845)	(131,351)	(120,308)	(102,874)
Expenses	1,412,585	1,366,017	1,338,951	1,370,020	1,389,621	1,272,244	1,172,715
2019 Notes:							

EMERGENCY MANAGEMENT							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Revenues							
Transfer from Organizational Rese	-	-	-	(27,710)	-	-	-
Total Revenues	-	-	-	(27,710)	-	-	-
Expenses							
Wages & Benefits	30,900	27,600	29,769	27,822	-	-	-
Equipment Rental & Repair	7,000	7,000	5,943	4,446	5,152	14,919	14,919
Education & Training	700	700	585	350	50	470	704
Purchase of Goods & Services	3,500	3,500	3,939	4,533	5,158	3,258	4,267
Consulting	-	-	-	-	-	-	-
Gas & Oil	1,000	1,000	417	896	-	443	677
Training & Exercises	300	300	305	-	224	271	-
Public Awareness & Education	1,500	1,500	1,586	-	1,420	-	195
Total Expenses	44,900	41,600	42,544	38,046	12,003	19,361	20,762
Net Expenditures	44,900	41,600	42,544	38,046	12,003	19,361	20,762
\$ Over/(Under) 2018 Budget	3,300						
% Over/(Under) 2018 Budget	7.9%						
Non-Tax Revenue	-	-	-	(27,710)	-	-	-
Expenses	44,900	41,600	42,544	38,046	12,003	19,361	20,762
2019 Notes:							
30% of fire wages and benefits charged to emergency management							

BUILDING							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Revenues							
Summer Student Grants	-	-	-	(1,539)	-	(793)	(750)
Building Permits	(1,131,984)	(1,100,000)	(1,429,727)	(1,571,823)	(1,686,690)	(1,250,056)	(1,337,058)
Septic Fees	(10,000)	(10,000)	(9,300)	(13,700)	(10,700)	(14,200)	(10,225)
Transfer from Reserves	(24,131)	-	-	-	(5,954)	-	-
Total Revenues	(1,166,114)	(1,110,000)	(1,439,027)	(1,587,062)	(1,703,343)	(1,265,049)	(1,348,033)
Expenses							
Wages & Benefits	961,784	844,809	851,190	788,089	739,733	739,733	735,626
Office Supplies	1,000	1,000	1,059	1,089	889	919	762
Mileage	5,000	5,000	3,360	4,977	4,774	1,821	1,081
Telephone	5,600	2,600	2,245	2,601	3,144	3,199	3,022
Legal	10,000	-	-	-	-	-	-
Insurance	81,000	71,652	78,897	77,858	70,829	64,262	52,588
Fees, Conferences	26,131	11,000	8,235	6,071	9,834	9,002	7,359
Vehicle Maintenance	32,000	32,000	31,090	23,614	24,102	30,727	38,679
Education & Training	-	-	945	67	-	-	-
Purchase of Goods & Services	5,000	5,000	3,349	2,628	4,021	2,908	3,948
Overhead Charges	35,000	30,000	30,000	30,000	30,000	30,000	32,523
Clothing	3,000	3,000	3,178	2,653	1,989	2,326	1,823
Transfer to Reserves	-	103,939	425,479	647,416	814,028	380,152	470,621
Labour	600	-	-	-	-	-	-
Total Expenses	1,166,114	1,110,000	1,439,027	1,587,062	1,703,343	1,265,049	1,348,033
Net Expenditures	-	-	-	-	-	-	-
\$ Over/(Under) 2018 Budget	0.00						
% Over/(Under) 2018 Budget	0.0%						
Non-Tax Revenue	(1,166,114)	(1,110,000)	(1,439,027)	(1,587,062)	(1,703,343)	(1,265,049)	(1,348,033)
Expenses	1,165,514	1,110,000	1,439,027	1,587,062	1,703,343	1,265,049	1,348,033
2019 Notes:							
Transfer to Reserves	Departmental surplus/deficit will be funded by reserve transfer, if applicable.						

BY-LAW ENFORCEMENT							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Revenues							
Dog Tags	(750)	(750)	(735)	(890)	(730)	(630)	(690)
Court payments	(4,000)	(4,500)	(2,898)	(9,000)	-	(5,300)	-
Fines	(3,500)	(5,000)	(1,261)	(3,158)	(2,691)	(2,362)	(1,332)
Transient Traders Licences	(1,500)	(1,500)	(1,355)	(1,635)	(1,255)	(1,255)	(2,005)
Transfer from Organizational Review	-	-	-	(64,059)	-	-	-
Total Revenues	(9,750)	(11,750)	(6,249)	(78,742)	(4,676)	(9,547)	(4,027)
Expenses							
Wages & Benefits	93,600	85,300	86,367	62,371	18,031	18,031	17,635
Mileage	-	1,500	-	12	60	-	-
Telephone	1,000	1,000	574	432	657	654	671
Vehicle Maintenance	3,000	3,000	2,613	5,610	3,346	201	-
Purchase of Goods & Services	12,000	12,000	7,363	7,505	11,310	7,680	4,499
Gas & Oil	4,000	2,500	4,395	2,841	2,261	1,937	-
Clothing	1,500	1,500	672	946	256	622	-
Transfer to Reserves	12,800	30,000	30,000	12,766	50,938	-	-
Labour	594	-	-	-	-	-	-
Total Expenses	128,494	136,800	131,984	92,483	86,859	29,126	22,806
Net Expenditures	118,744	125,050	125,735	13,741	82,183	19,579	18,779
\$ Over/(Under) 2018 Budget	(6,307)						
% Over/(Under) 2018 Budget	-5.0%						
Non-Tax Revenue	(9,750)	(11,750)	(6,249)	(78,742)	(4,676)	(9,547)	(4,027)
Expenses	127,900	136,800	131,984	92,483	86,859	29,126	22,806
2019 Notes:							

CEMETERIES							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
General Revenues							
Interest Income	(15,000)	(10,000)	(9,500)	(17,915)	(9,352)	(10,002)	(11,296)
General Revenues	(15,000)	(10,000)	(9,500)	(17,915)	(9,352)	(10,002)	(11,296)
Expenses							
General							
Fees, Conferences	-	-	219	602	1,647	1,942	612
Transfer to Reserve Funds	10,000	10,000	10,000	9,855	9,352	10,002	11,296
Labour	21,179	-	-	-	-	-	-
Contract Services	900	-	-	-	-	-	-
TML Equipment	3,500	-	-	-	-	-	-
General Expenses	35,579	10,000	10,219	10,458	10,999	11,944	11,908
Foot's Bay							
Sale of Plots	-	-	(1,000)	-	-	(2,600)	(350)
Internment Charges	(600)	(600)	(350)	(650)	(450)	(675)	(775)
Sale of Markers	-	-	(59)	-	-	(140)	(200)
Full Time	-	2,030	1,214	1,774	1,924	2,161	1,340
Purchase of Markers	80	80	-	-	93	-	182
Foot's Bay Net Expenses	(520)	1,510	(195)	1,124	1,566	(1,254)	197
Glen Orchard							
Sale of Plots	(2,000)	(2,000)	(700)	(3,150)	(1,750)	(1,050)	(350)
Internment Charges	(2,500)	(2,500)	(850)	(3,300)	(5,600)	(2,050)	(2,400)
Sale of Markers	(300)	(300)	(140)	(280)	(140)	(240)	(100)
Full Time	-	7,917	3,580	4,831	7,021	4,641	3,899
Purchase of Markers	1,300	300	81	163	93	186	89
Purchase of Goods & Services	500	3,000	18	35	-	203	615
Glen Orchard Net Expenses	(3,000)	6,417	1,990	(1,701)	(376)	1,690	1,753
Milford Bay							
Sale of Plots	-	-	-	-	-	-	-
Internment Charges	(400)	(400)	(350)	(700)	(1,300)	(150)	-
Sale of Markers	-	-	-	-	-	-	-
Full Time	-	1,000	702	1,494	1,343	788	620
Milford Bay Net Expenses	(400)	600	352	794	43	638	620
Port Carling							
Sale of Plots	-	-	(100)	-	-	-	-
Internment Charges	(900)	(900)	(800)	(850)	(800)	(1,850)	(625)
Sale of Markers	-	-	-	-	-	-	-
Full Time	-	4,974	1,106	2,578	4,372	5,122	1,078
Purchase of Markers	500	500	-	-	-	-	-
Purchase of Goods & Services	500	8,000	-	-	197	10	21
Port Carling Net Expenses	100	12,574	206	1,728	3,769	3,281	474
Torrance							
Sale of Plots	-	-	(2,820)	(2,000)	-	(560)	(1,050)
Internment Charges	(1,000)	(1,000)	(2,550)	(1,800)	(2,900)	(4,950)	(1,750)
Sale of Markers	(1,500)	(1,500)	(59)	(560)	(140)	(420)	(400)
Full Time	-	6,000	4,879	5,563	7,319	12,743	4,973
Purchase of Markers	350	350	-	326	81	279	408
Purchase of Goods & Services	250	250	607	58	-	417	100
Torrance Net Expenses	(1,900)	4,100	58	1,587	4,360	7,508	2,281
Ullswater							
Sale of Plots	(1,500)	(1,500)	(700)	(700)	(350)	-	(1,050)
Internment Charges	(1,600)	(1,600)	(2,000)	(2,500)	(4,400)	(650)	(3,150)
Sale of Markers	(200)	(200)	-	-	(140)	-	(100)
Full Time	-	4,000	2,384	2,971	7,793	5,070	6,638
Purchase of Markers	100	100	-	-	93	-	114
Purchase of Goods & Services	500	500	36	-	13	-	-
Ullswater Net Expenses	(2,700)	1,300	(280)	(229)	3,009	4,420	2,451
Ufford							
Sale of Plots	(800)	(800)	-	3,150	(700)	(700)	(2,100)
Internment Charges	(1,100)	(1,100)	(850)	(1,150)	(1,000)	(1,150)	(1,300)
Sale of Markers	(400)	(400)	-	-	(280)	(140)	(300)

CEMETERIES							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Full Time	-	2,639	1,955	1,953	2,262	4,263	3,109
Purchase of Markers	500	500	-	-	349	-	265
Purchase of Goods & Services	500	500	85	-	-	1,000	-
Ufford Net Expenses	(1,300)	1,339	1,190	3,953	631	3,273	(325)
Morinus							
Interment Charges	(1,000)	(1,000)	-	(1,000)	-	(150)	-
Full Time	-	4,000	124	2,759	615	685	722
Morinus Net Expenses	(1,000)	3,000	124	1,759	615	535	722
Ziska							
Sale of Plots	-	-	1,400	(350)	(350)	-	-
Interment Charges	(1,000)	(1,000)	(150)	(850)	(650)	-	(25)
Sale of Markers	-	-	-	-	(140)	-	-
Full Time	-	1,928	928	1,653	1,650	1,735	725
Purchase of Markers	-	-	-	81	-	-	-
Ziska Net Expenses	(1,000)	928	2,178	534	510	1,735	700
Net Expenditures	8,859	31,768	6,342	2,092	15,775	23,769	9,485
\$ Over/(Under) 2018 Budget	(22,910)						
% Over/(Under) 2018 Budget	-72.1%						
Non-Tax Revenue	(31,800)	(26,800)	(21,477)	(34,605)	(30,442)	(27,477)	(27,321)
Expenses	40,659	58,568	27,919	36,697	46,217	51,246	36,806
2019 Notes:							

DOCK LIGHTING							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Expenses							
Milford Bay							
Hydro	2,460	2,460	1,187	1,488	1,873	2,262	1,334
Milford Bay Expenses	2,460	2,460	1,187	1,488	1,873	2,262	1,334
Windermere							
Hydro	1,385	1,385	959	1,268	1,533	1,281	1,172
Windermere Expenses	1,385	1,385	959	1,268	1,533	1,281	1,172
Skeleton Lake							
Hydro	615	615	269	359	403	471	665
Skeleton Lake Expenses	615	615	269	359	403	471	665
Nine Mile							
Hydro	615	615	502	622	724	660	577
Nine Mile Expenses	615	615	502	622	724	660	577
Net Expenditures	5,075	5,075	2,916	3,737	4,533	4,674	3,748
\$ Over/(Under) 2018 Budget	-						
% Over/(Under) 2018 Budget	0.0%						
Non-Tax Revenue	-	-	-	-	-	-	-
Expenses	5,075	5,075	2,916	3,737	4,533	4,674	3,748
2019 Notes:							

CONSOLIDATED PARKS							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Revenues							
Building Rentals	(2,500)	(2,000)	(2,260)	(1,750)	(2,270)	(2,250)	(1,250)
Insurance Recoveries	(500)	(500)	-	-	(459)	(513)	(537)
Donations	-	-	-	-	(9,457)	-	-
Labour Recovery	(210,773)	-	-	-	-	-	-
Summer Student Grants	-	-	-	-	-	(793)	(750)
TML Equipment Recovery	(161,054)	(6,500)	(2,344)	(8,797)	-	-	-
Docking Fees	(16,000)	(16,000)	(19,043)	(16,212)	(21,688)	(17,523)	(16,493)
Residential Rental Unit	-	-	-	-	-	-	(7,000)
Lockage Fees	-	-	-	-	(44)	(129,018)	(103,830)
Library Service Fee	(708)	(708)	(708)	(708)	(708)	-	-
Parkland Dedication	-	-	-	(36,969)	(20,264)	(40,270)	(35,285)
Total Revenues	(391,535)	(25,708)	(24,355)	(64,435)	(54,889)	(190,367)	(165,146)
Expenses							
General							
Wages & Benefits	550,207	346,194	326,496	287,493	269,666	296,537	311,638
Cleaning Supplies	4,300	4,300	3,659	4,190	3,283	3,547	2,993
Telephone	1,200	2,400	1,056	927	2,045	2,250	2,445
Insurance	23,824	20,535	22,612	22,315	23,071	20,564	18,274
Equipment Rental & Repair	5,000	4,000	4,800	6,027	4,350	6,818	12,148
Building Repairs & Maintenance	40,000	7,900	7,937	4,266	7,142	14,200	10,809
Hydro	10,460	12,140	6,938	8,630	9,362	13,657	11,548
Heat	1,020	1,020	1,034	775	558	964	1,208
Fees, Conferences	2,000	2,000	84	-	243	2,087	3,453
Vehicle Maintenance	48,000	35,000	53,794	39,555	44,737	52,105	56,758
Purchase of Goods & Services	5,700	37,700	31,559	65,481	35,753	41,458	52,725
Locks Operations	-	-	-	-	44	128,975	103,830
Communities in Bloom	22,000	22,000	18,146	18,386	15,863	5,295	1,097
Banners	1,600	-	-	1,545	-	-	-
Sewer	2,500	846	2,485	1,488	1,712	1,769	1,585
Water	2,500	1,551	2,374	1,972	2,434	3,852	2,089
Tipping Fees	6,000	5,500	8,716	6,268	7,405	4,184	3,791
Health & Safety Committee	500	-	-	-	-	-	-
Emergency Events	5,000	-	-	-	-	-	-
Labour Management & Union Me	1,500	-	-	-	-	-	-
Canine Goose Services	16,000	11,000	5,964	-	-	-	-
MNRF Land Use Permits	1,600	2,000	1,530	-	-	-	-
Snow Mobile Bridges	11,000	10,500	5,906	-	-	-	-
Community Cleanup Day	3,500	3,500	315	-	-	-	-
Material	31,900	2,000	3,595	2,217	2,873	1,343	2,156
Contract Services	26,600	-	-	-	-	-	-
TML Equipment	161,054	-	-	-	-	-	-
Total Expenses	984,965	532,086	508,999	471,534	430,539	599,606	598,546
Net Expenditures	593,430	506,378	484,644	407,099	375,649	409,239	433,401
\$ Over/(Under) 2018 Budget	87,052						
% Over/(Under) 2018 Budget	17.2%						
Non-Tax Revenue	(391,535)	(25,708)	(24,355)	(64,435)	(54,889)	(190,367)	(165,146)
Expenses	984,965	532,086	508,999	471,534	430,539	599,606	598,546
2019 Notes:	New Financial Reporting Method in 2019: Asset Management Activity Based Budget						

COMMUNITY CENTRES CONSOLIDATED							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2016 YTD	2015	2014	2013
General Revenues							
Insurance Recovery	(5,000)	(5,000)	(5,543)	(5,430)	(4,298)	(4,035)	(5,051)
Provincial Grant - Water	-	-	-	-	-	(1,008)	(3,274)
General Revenues	(5,000)	(5,000)	(5,543)	(5,430)	(4,298)	(5,043)	(8,326)
Expenses							
General							
Wages & Benefits	71,029	62,578	65,041	57,332	54,058	61,992	82,889
Mileage	500	600	160	59	511	250.70	-
Insurance	8,000	-	-	7,445	4,175	3,231	14,600
WSIB	1,800	1,800	1,432	1,117	1,536	1,867	1,415
Purchase of Goods & Services	500	500	-	532	165	248	135
Transfer to Organizational Review	-	-	-	-	-	-	-
Labour	81,503	-	-	-	-	-	-
General Expenses	163,332	65,478	66,633	66,487	60,445	67,588	99,038
Community Centres Consolidated							
Building Rentals	(26,470)	(23,228)	(26,018)	(26,550)	(23,025)	(28,957)	(29,680)
Parkland Dedication	-	-	-	(120,319)	(130,963)	(163,523)	(132,775)
Wages & Benefits	53,334	46,744	50,302	42,519	57,088	71,043	66,206
Cleaning Supplies	6,760	4,460	6,446	3,098	3,951	5,119	4,646
Telephone	6,800	6,100	6,751	5,962	5,850	6,412	5,369
Insurance	81,900	69,590	76,626	75,697	76,612	69,510	49,911
Building Repairs & Maintenance	93,450	173,100	100,118	120,319	130,963	161,787	132,775
Heat	54,100	54,500	52,269	43,667	37,943	45,765	61,537
Hydro	86,260	89,230	55,756	70,404	92,344	84,991	72,448
Caretaking	35,500	47,442	38,014	43,019	26,639	18,114	18,029
Purchase of Goods & Services	6,800	6,000	1,422	4,038	4,085	7,791	10,246
Sewer	1,775	1,375	2,563	2,660	2,442	4,149	2,563
Water	2,430	2,760	2,542	2,858	2,938	3,593	2,628
Total Consolidated Net Expenses	402,639	478,073	366,793	267,371	286,867	285,794	263,904
Net Expenditures	560,971	538,551	427,884	328,428	343,014	348,339	354,616
\$ Over/(Under) 2018 Budget	22,421						
% Over/(Under) 2018 Budget	4.2%						
Non-Tax Revenue	(31,470)	(28,228)	(31,561)	(152,299)	(158,286)	(197,522)	(170,781)
Expenses	592,441	566,779	459,445	480,727	501,300	545,861	525,397

Community Centre Facility - 2019 Building Repair and Maintenance and Capital Budget

Bala

ITEM DESCRIPTION	DRAFT Operating	Requested by (H) = Hall Board (T) = Township	DRAFT Capital	Requested by (H) = Hall Board (T) = Township	APPROVED Operating	APPROVED Capital
Operating						
Routine maintenance	4,500	T			4,500	
Unanticipated repairs	3,000	T			3,000	
01-2-071201-06509	7,500		-		7,500	-
Recycling Units	500	H			500	
01-2-071201-06525	500		-		500	-
Capital						
New eavestrough			2,800	T		2,800
02-2-071201-06707	-		2,800		-	2,800
TOTAL	8,000		2,800		8,000	2,800

Cardwell

ITEM DESCRIPTION	DRAFT Operating	Requested by (H) = Hall Board (T) = Township	DRAFT Capital	Requested by (H) = Hall Board (T) = Township	APPROVED Operating	APPROVED Capital
Operating						
Routine maintenance	2,000	T			2,000	
Unanticipated repairs	1,000	T			1,000	
01-2-071202-06509	3,000		-		3,000	-
Purchases of Goods and Services	500	T			500	
01-2-071202-06525	500		-		500	-
Capital						
Aluminum Fascia and Soffit			2,500	T		2,500
02-2-071202-06707	-		2,500		-	2,500
TOTAL	3,500		2,500		3,500	2,500

Foots Bay

ITEM DESCRIPTION	DRAFT Operating	Requested by (H) = Hall Board (T) = Township	DRAFT Capital	Requested by (H) = Hall Board (T) = Township	APPROVED Operating	APPROVED Capital
Operating						
Routine maintenance	3,000	T			3,000	
Unanticipated repairs	2,000	T			2,000	
Paint interior walls	1,500	H			1,500	
01-2-071203-06509	6,500		-		6,500	-
Microwave	300	H			300	
New Phone	50	H			50	
01-2-071203-06525	350		-		350	-
Capital						
Ceiling Fans			3,000	H		3,000
02-2-071203-06705	-		3,000		-	3,000
TOTAL	6,850		3,000		6,850	3,000

Glen Orchard

ITEM DESCRIPTION	DRAFT Operating	Requested by (H) = Hall Board (T) = Township	DRAFT Capital	Requested by (H) = Hall Board (T) = Township	APPROVED Operating	APPROVED Capital
Operating						
Routine maintenance	4,000	T			4,000	
Unanticipated repairs	4,000	T			4,000	
01-2-071204-06509	8,000		-		8,000	-
Purchase of Goods and Services	500	T			500	
01-2-071204-06525	500		-		500	-
Capital						
02-2-071204-0670	-		-		-	-
TOTAL	8,500		-		8,500	-

Milford Bay

ITEM DESCRIPTION	DRAFT Operating	Requested by (H) = Hall Board (T) = Township	DRAFT Capital	Requested by (H) = Hall Board (T) = Township	APPROVED Operating	APPROVED Capital
Operating						
Routine maintenance	7,500	T			7,500	
Unanticipated repairs	4,000	T			4,000	
01-2-071205-06509	11,500		-		11,500	-
New Chair Dollies	1,000	H			1,000	
01-2-071205-06525	1,000		-		1,000	-
Capital						
Air Exchanger			8,500	T		8,500
Relace Playground Equipment			9,000	H		9,000
New Front Entrance Walkway			6,500	T/H		6,500
New Light Weight Tables			3,000	H		3,000
02-2-071205-06707	-		27,000		-	27,000
TOTAL	12,500		27,000		12,500	27,000

Minett (Peninsula)

ITEM DESCRIPTION	DRAFT Operating	Requested by (H) = Hall Board (T) = Township	DRAFT Capital	Requested by (H) = Hall Board (T) = Township	APPROVED Operating	APPROVED Capital
Operating						
Routine maintenance	5,500	T			5,500	
Unanticipated repairs	2,000	T			2,000	
Wash exterior of building	1,500	H			1,500	
Exterior Lighting on Motion Sensor	850	H			850	
Replace Window Seal Front Foyer	1,100	H			1,100	
01-2-071206-06509	10,950		-		10,950	-
2 Oven Racks and 3 Pair Commercial Oven Mitts	200	H			200	
50 Place Settings of Cutlery	750	H			750	
01-2-071206-06525	950		-		950	-
Capital						
Solar Powered Event Entrance Sign (LED)			12,000	H		-
Cement Pad for Front Entrance			3,500	H		3,500
02-2-071206-06707	-		15,500		-	3,500
TOTAL	11,900		15,500		11,900	3,500

Port Carling

ITEM DESCRIPTION	DRAFT Operating	Requested by (H) = Hall Board (T) = Township	DRAFT Capital	Requested by (H) = Hall Board (T) = Township	APPROVED Operating	APPROVED Capital
Operating						
Routine maintenance	8,500	T			8,500	
Unanticipated repairs	3,000	T			3,000	
01-2-071207-06509	11,500		-		11,500	-
Purchases of Goods and Services	500	T			500	
01-2-071207-06525	500		-		500	-
Capital						
Replace back deck			10,000	T		10,000
Repair Foundation Protection			8,500	T		8,500
02-2-071207-06707	-		18,500		-	18,500
TOTAL	12,000		18,500		12,000	18,500

Raymond

ITEM DESCRIPTION	DRAFT Operating	Requested by (H) = Hall Board (T) = Township	DRAFT Capital	Requested by (H) = Hall Board (T) = Township	APPROVED Operating	APPROVED Capital
Operating						
Routine maintenance	4,500	T			4,500	
Unanticipated repairs	3,000	T			3,000	
01-2-071208-06509	7,500		-		7,500	-
Recycling Units	500	H			500	
01-2-071208-06525	500		-		500	-
Capital						
Ductless split A/C unit			8,000	T		8,000
Upgrade Washrooms			20,000	H		20,000
02-2-071208-06707	-		28,000		-	28,000
TOTAL	8,000		28,000		8,000	28,000

Torrance

ITEM DESCRIPTION	DRAFT Operating	Requested by (H) = Hall Board (T) = Township	DRAFT Capital	Requested by (H) = Hall Board (T) = Township	APPROVED Operating	APPROVED Capital
Operating						
Routine maintenance	6,500	T			6,500	
Unanticipated repairs	2,000	T			2,000	
01-2-071209-06509	8,500		-		8,500	-
Recycling Units	500	H			500	
01-2-071209-06525	500		-		500	-
Capital						
New Event Sign			5,000	H		5,000
Improvements to Office/Library Area			1,500	H		1,500
Landscaping Improvements			1,000	H		1,000
6 Spot Lights/Electrical for Dart Boards			5,000	H		5,000
Install Electric Heater in Womens Washroom Upstairs			1,500	H		1,500
02-2-071209-0670	-		14,000		-	14,000
TOTAL	9,000		14,000		9,000	14,000

Walkers Point

ITEM DESCRIPTION	DRAFT Operating	Requested by (H) = Hall Board (T) = Township	DRAFT Capital	Requested by (H) = Hall Board (T) = Township	APPROVED Operating	APPROVED Capital
Operating						
Routine maintenance	6,500	T			6,500	
Unanticipated repairs	2,000	T			2,000	
01-2-071210-06509	8,500		-		8,500	-
Replace Missing Microphone/Batteries	500	H			500	
01-2-071210-06525	500		-		500	-
Capital						
Emergency Generator (question on cost - can we reduce)			75,000	H		
Run Power to 6x6 Pole out Back with Parking Lot Lighting			6,000	H		6,000
Shade structure for Playground Area			3,500	H		3,500
02-2-071210-06707	-		84,500		-	9,500
TOTAL	9,000		84,500		9,000	9,500

CONSOLIDATED ARENAS							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Revenues							
Public Skating	(3,200)	(3,700)	(4,004)	(4,315)	(2,255)	(4,756)	(3,751)
Ice Rental - Minor Hockey	(11,000)	(10,100)	(16,500)	(13,929)	(15,909)	(22,196)	(25,192)
Ice Rental - Figure Skating	(20,000)	(21,500)	(23,427)	(23,096)	(22,643)	(20,725)	(22,932)
Ice Rental - Other	(75,000)	(59,000)	(91,360)	(89,492)	(85,260)	(79,299)	(70,353)
Roller Skating	(2,600)	(3,800)	(1,686)	(5,110)	(3,163)	(3,098)	(2,576)
Building Rental	(12,000)	(10,000)	(15,016)	(10,909)	(8,506)	(10,722)	(11,533)
Pop Machine	(400)	(400)	(458)	(420)	(265)	(262)	548
Snack Bar	(4,000)	(4,800)	(2,823)	(4,001)	(1,789)	(2,084)	(1,034)
Advertising Revenue	(6,500)	(6,400)	(6,557)	(6,904)	(4,800)	(4,900)	(4,350)
Insurance Recovery	(1,900)	(2,500)	(3,398)	(3,127)	(2,985)	(3,177)	(2,804)
Parkland Dedication	-	-	-	(64,384)	(69,749)	(69,827)	(71,127)
Total Revenues	(136,600)	(122,200)	(165,230)	(225,687)	(217,325)	(221,045)	(215,103)
Expenses							
Wages & Benefits	305,127	319,100	313,634	308,814	297,149	290,792	275,092
Office Supplies	500	500	691	314	241	371	387
Cleaning Supplies	2,200	2,200	3,220	2,772	2,295	1,700	2,618
Equipment	19,350	17,000	5,737	13,578	6,978	6,901	4,999
Mileage	750	750	272	496	350	754	139
Telephone	1,690	1,690	1,837	1,420	1,212	1,127	1,076
Insurance	34,800	30,000	33,033	35,651	35,581	32,896	26,642
Building Repairs & Maintenance	34,450	76,850	55,149	64,384	69,749	69,827	61,173
Heat	17,500	17,500	17,612	14,784	12,700	15,328	20,664
Hydro	115,000	115,000	104,179	112,605	137,277	119,955	109,095
Fees, Conferences	6,100	7,500	6,527	3,692	3,789	3,475	2,125
Purchase of Goods & Services	1,400	1,400	2,091	1,001	1,209	1,568	6,970
Plant Maintenance	24,300	20,700	19,545	17,511	20,940	26,321	19,409
Ice Resurfacer Maintenance	11,400	13,900	10,987	4,831	9,931	2,889	9,587
Sewer	2,650	2,650	1,299	2,015	2,846	1,258	3,492
Water	9,000	9,000	4,934	7,269	11,791	5,110	12,709
Snack Bar Expenses	2,500	2,500	1,683	2,636	-	-	-
Transfer to Reserves	100,000	20,000	20,000	23,664	20,000	20,000	20,000
Labour	20,500	-	-	-	-	-	-
Total Expenses	709,217	658,240	602,430	617,436	634,041	600,274	576,178
Net Expenditures	572,617	536,040	437,201	391,749	416,715	379,228	361,075
\$ Over/(Under) 2018 Budget	36,577						
% Over/(Under) 2018 Budget	6.8%						
Non-Tax Revenue	(136,600)	(122,200)	(165,230)	(225,687)	(217,325)	(221,045)	(215,103)
Expenses	709,217	658,240	602,430	617,436	634,041	600,274	576,178

2019 Notes:

Transfer to Reserves: Increase Contribution for future replacement of Arena capital infrastructure

SWIMMING							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
General Expenses							
Sundry Revenue	(800)	(800)	(162)	(360)	(810)	-	-
Wages & Benefits	6,400	6,114	551	4,897	5,831	4,523	-
Mileage	200	200	784	181	1,343	857	649
Fees, Conferences	300	300	148	294	196	385	545
Purchase of Goods & Services	800	800	1,022	784	1,713	548	119
Ecommerce Fees	500	500	377	413	454	-	-
General Expenses	7,400	7,114	2,719	6,209	8,727	6,313	1,313
Bala							
Registrations & Memberships	(4,000)	(4,000)	(3,910)	(3,730)	(4,950)	(4,000)	(1,775)
Wages & Benefits	10,600	11,122	9,785	9,669	7,670	4,376	3,947
Telephone	-	-	-	-	-	-	379
Purchase of Goods & Services	950	950	18	885	105	289	165
Bala Net Expenses	7,550	8,072	5,892	6,824	2,825	665	2,716
Milford Bay							
Registrations & Memberships	-	-	-	-	(1,075)	(1,200)	(935)
Wages & Benefits	-	-	-	-	4,124	2,140	3,469
Telephone	-	-	-	-	-	-	577
Purchase of Goods & Services	-	-	-	-	105	-	55
Milford Bay Net Expenses	-	-	-	-	3,154	940	3,166
Port Carling							
Registrations & Memberships	(10,000)	(10,000)	(8,739)	(9,470)	(7,680)	(7,454)	(6,257)
Wages & Benefits	10,600	11,122	8,770	14,152	10,763	8,250	11,150
Telephone	-	-	-	-	-	-	340
Purchase of Goods & Services	1,388	1,388	19	481	345	960	897
Port Carling Net Expenses	1,988	2,510	50	5,162	3,428	1,756	6,129
Walker's Point							
Registrations & Memberships	-	-	-	-	-	(825)	(750)
Wages & Benefits	-	-	-	-	-	1,766	4,311
Purchase of Goods & Services	-	-	-	-	-	117	146
Walker's Point Net Expenses	-	-	-	-	-	1,057	3,707
Windermere							
Registrations & Memberships	(2,000)	-	-	-	(1,325)	(1,980)	(1,975)
Wages & Benefits	4,000	-	-	-	3,395	3,650	-
Telephone	-	-	-	-	-	540	538
Purchase of Goods & Services	250	-	-	331	105	170	165
Windermere Net Expenses	2,250	-	-	331	2,174	2,380	(1,272)
Net Expenditures	19,188	17,696	8,662	18,526	20,308	13,111	15,758
\$ Over/(Under) 2018 Budget	1,492						
% Over/(Under) 2018 Budget	8.4%						
Non-Tax Revenue	(16,800)	(14,800)	(12,811)	(13,560)	(15,840)	(15,459)	(11,692)
Expenses	35,988	32,496	21,473	32,086	36,148	28,569	27,451
2019 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 CONSOLIDATED							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Revenues							
Library Service Fee	(4,012)	(4,012)	(4,012)	(4,012)	-	-	-
Labour Recovery	(36,322)	-	-	-	-	-	-
Equipment Recovery	(13,000)	-	-	-	-	-	-
Revenues	(53,334)	(4,012)	(4,012)	(4,012)	-	-	-
General Expenses							
Wages & Benefits	177,300	189,900	171,652	166,708	162,275	136,402	131,850
Telephone	1,400	1,200	1,509	1,420	1,477	1,314	1,369
Insurance	5,000	3,540	3,898	3,847	3,896	3,535	2,199
Building Repairs & Maintenance	500	500	543	310	788	126	355
Hydro	6,500	6,860	4,219	6,121	7,741	3,490	3,510
Vehicle Maintenance	4,000	3,000	4,111	4,362	2,972	10,786	6,939
Education & Training	500	500	(1,800)	1,800	-	-	3,202
Purchase of Goods & Services	7,000	7,000	7,240	8,257	7,969	9,547	10,307
Gas & Oil	9,000	4,000	8,927	7,688	6,454	1,253	10,557
Water Testing	3,000	3,500	2,618	2,528	3,864	4,844	5,245
Materials	54,850	40,000	31,158	33,770	15,837	26,070	24,477
TML Equipment	14,500	-	-	-	-	-	-
Rented Equipment	-	-	-	-	-	-	-
Small Tools	1,000	-	-	-	-	-	-
Transfer to Reserves	10,000	10,000	10,000	10,200	10,000	10,000	10,000
Total General Expenses	294,550	270,000	244,076	247,011	223,272	207,368	210,010
Net Expenditures	241,216	265,988	240,064	242,999	223,272	207,368	210,010
\$ Over/(Under) 2018 Budget	(24,772)						
% Over/(Under) 2018 Budget	-9.3%						
Non-Tax Revenue	(53,334)	(4,012)	(4,012)	(4,012)	-	-	-
Expenses	294,550	270,000	244,076	247,011	223,272	207,368	210,010
2019 Notes:	New Financial Reporting Method in 2019: Asset Management Activity Based Budget						

LIBRARY							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Operating Revenues							
Donations	(500)	(500)	(2,796)	(599)	(1,587)	(571)	(6,713)
Other Grants & Rebates	(15,000)	(15,000)	(850)	(1,269)	(5,521)	(4,938)	(11,561)
Provincial Operating Grant	(49,085)	(49,085)	(49,085)	(49,085)	(49,085)	(49,085)	(49,085)
Self Generated Revenue	(5,000)	(14,000)	(11,634)	(13,347)	(13,367)	(14,064)	(13,021)
Self Generated Revenue (HST)	(1,500)	(2,500)	(1,822)	(1,877)	(2,451)	(2,562)	(2,095)
Interest Earned	-	-	-	(72)	(220)	106	(666)
Total Revenues	(71,085)	(81,085)	(66,187)	(66,249)	(72,231)	(71,114)	(83,141)
Operating Expenses							
Occupancy Costs	81,010	76,201	60,574	69,573	74,193	74,193	73,273
Wages & Benefits	303,300	300,100	283,203	269,274	248,528	248,528	280,384
Office Supplies	1,800	1,800	1,973	1,356	1,527	1,477	1,118
Cleaning Supplies	1,200	1,200	844	906	1,220	1,062	546
Mileage	500	500	95	165	229	325	575
Telephone	1,800	1,800	3,963	1,534	1,524	1,491	1,486
Advertising	500	500	71	122	295	193	254
Equipment Rental & Repair	3,000	3,000	1,035	1,819	2,354	2,095	1,931
Caretaking	15,500	15,000	14,922	13,932	14,777	12,758	7,516
Fees, Conferences	1,000	1,000	416	620	499	495	543
Purchase of Goods & Services	7,700	5,000	8,422	2,884	4,138	2,406	5,597
Computer Services	17,000	24,730	22,337	40,857	32,426	41,219	50,315
Programs	1,500	1,500	1,295	1,645	754	944	914
Interest & Bank Charges	150	-	-	86	98	230	101
Transfer to Reserve	100,000	80,000	80,000	119,957	1,502	11,829	10,000
Total Expenses	535,960	512,331	479,152	524,730	384,063	399,245	434,555
Operating Net Expenditures	464,875	431,246	412,966	458,481	311,832	328,131	351,414
Restricted Revenues							
Donations	(3,000)	(5,000)	(4,040)	(3,405)	(13,051)	-	-
Other Grants & Rebates	(5,500)	(5,000)	(5,281)	(7,921)	(6,921)	-	-
	(8,500)	(10,000)	(9,321)	(11,326)	(19,973)	-	-
Restricted Operating Expenses							
Purchase of Goods & Services	3,500	5,500	4,310	2,402	5,523	-	-
Computer Services	-	-	-	-	802	-	-
Programs	4,000	3,500	5,388	5,831	4,370	-	-
	8,500	10,000	9,321	11,326	19,973	-	-
Restricted Net Expenditures	-	-	-	-	-	-	-
Total Net Expenditures	464,875	431,246	412,966	458,481	311,832	328,131	351,414
\$ Over/(Under) 2018 Budget	33,629						
% Over/(Under) 2018 Budget	7.8%						
Non-Tax Revenue	(79,585)	(91,085)	(75,507)	(77,576)	(92,204)	(71,114)	(83,141)
Expenses	544,460	522,331	488,473	536,056	404,035	399,245	434,555
2019 Notes:							
Occupancy costs per MOU - include costs to maintain building and repairs and Township service allocation of \$12,800							
Restricted Revenue - Donations and Grants that are received but are only for restricted library activities, books, e-resources and cannot be used for regular operating expenditures							
Computer services: \$15,000 for Near North Business Machines							
\$2,000 Ontario Library Services North JASI software fee							

TRAILS							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Expenses							
Wages & Benefits	9,000	13,294	8,583	8,632	17,225	9,564	9,522
Mileage	800	800	601	848	844	1,511	931
Telephone	50	50	61	31	244	244	244
Purchase of Goods & Services	13,500	3,500	863	4,530	19,495	200	1,620
Trails Committee	200	200	-	-	-	-	-
Total Expenses	23,550	17,844	10,108	14,040	37,808	11,520	12,317
Net Expenditures	23,550	17,844	10,108	14,040	37,808	11,520	12,317
\$ Over/(Under) 2018 Budget	5,706						
% Over/(Under) 2018 Budget	32.0%						
Non-Tax Revenue	-	-	-	-	-	-	-
Expenses	23,550	17,844	10,108	14,040	37,808	11,520	12,317
2019 Notes:							

PLANNING							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Revenues							
Deeming By-Law	(3,000)	(3,000)	(1,600)	(5,600)	(3,600)	(4,275)	(1,125)
Official Plan Amendment	(2,000)	(1,275)	(2,525)	375	(375)	-	(1,340)
Zoning Amendment	(50,000)	(50,000)	(58,138)	(57,925)	(58,400)	(53,275)	(40,300)
Zoning & By-Law Information	(25,000)	(22,000)	(32,250)	(28,775)	(23,900)	(19,575)	(16,500)
Site Plan	(65,000)	(62,000)	(61,950)	(60,813)	(58,863)	(23,720)	(51,356)
Minor Variance	(55,000)	(55,000)	(65,600)	(57,250)	(71,225)	(59,975)	(50,700)
Severances / Consents	(65,000)	(65,000)	(71,300)	(79,151)	(70,275)	(66,275)	(48,850)
Legal/Misc Recovered	(5,000)	(5,000)	(2,379)	(987)	(16,257)	(6,167)	-
Consultants Recoverable	(7,000)	(6,000)	(8,163)	(4,505)	(11,291)	(7,670)	(5,699)
Tree Pres. & Site Alt.	(500)	(1,500)	(1,000)	-	-	-	-
Solar Farms GE/Cell Towers CT	(1,500)	-	(3,000)	(2,250)	-	(1,500)	-
Transfer from Reserves	(70,000)	-	-	-	-	-	-
Transfer from Bala Heritage Rese	(5,000)	(7,300)	(3,000)	(2,595)	(18,926)	(6,000)	(29,716)
Total Revenue	(354,000)	(278,075)	(310,904)	(299,475)	(333,112)	(248,432)	(245,585)
Expenses							
Wages & Benefits	709,025	647,100	600,711	601,251	557,381	557,381	550,830
Office Supplies	1,000	1,000	627	601	423	343	860
Mileage	500	3,000	1,161	3,168	3,195	2,944	3,436
Telephone	1,000	1,000	841	829	1,090	1,089	845
Advertising	2,000	2,000	-	1,403	-	1,945	366
Legal - Other	125,000	30,000	114,361	30,651	18,349	29,704	11,561
Fees, Conferences	7,000	7,000	2,853	5,282	5,035	4,077	3,316
Education & Training	2,000	2,000	1,848	1,908	1,366	322	-
Purchase of Goods & Services	11,000	11,000	10,007	12,138	12,427	7,126	11,834
Heritage Committee	5,000	7,300	3,000	2,595	18,926	16,754	45,460
Consultant Fees	20,000	25,000	12,690	27,312	27,581	16,335	77,313
Hearings	40,000	60,000	-	-	-	-	-
Committee of Adjustment	18,000	16,000	14,882	19,349	14,028	16,564	13,019
Vehicle Maintenance	3,000	-	-	-	-	-	-
Gas&Oil	2,000	-	483	-	-	-	-
Legal - LPAT Hearings	120,000	130,000	79,531	20,438	59,090	67,056	25,722
Minett Joint Steering Committee	125,000	-	16,400	-	-	-	-
Consultant Fees - Zoning	-	-	-	-	15,421	14,011	29,716
Zoning Official Plan Review	70,000	-	-	-	-	-	-
Transfer to Reserves	10,000	10,000	10,000	26,810	10,000	10,000	30,000
Total Expenses	1,271,525	952,400	869,396	753,734	744,311	745,650	804,277
Net Expenditures	917,525	674,325	558,491	454,260	411,199	497,218	558,691
\$ Over/(Under) 2018 Budget	243,200						
% Over/(Under) 2018 Budget	36.1%						
Non-Tax Revenue	(354,000)	(278,075)	(310,904)	(299,475)	(333,112)	(248,432)	(245,585)
Expenses	1,352,650	952,400	869,396	753,734	744,311	745,650	804,277

2019 Notes:

Legal LPAT: Increase in significant hearings

Legal Other: Township served with several actions

Minett Joint Steering Committee - this amount represents the Township's portion

New Items: Commencement of Official Plan Review, Minett Joint Steering Committee

Wages & Benefits: New FTE Planner/GIS analyst

Transfer from reserves: To cover costs of Zoning Official Plan Review

GRANTS							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Revenues							
Transfer from Reserves	(8,500)					(8,480)	(8,480)
Total Revenues	(8,500)	-	-	-	-	(8,480)	(8,480)
Expenses							
Attainable Housing	8,500	-	-	-	-	8,480	8,480
Festival and Events Grant	20,000	-	-	-	-	-	-
Community Grant	20,000	40,709	33,369	19,966	11,500	16,111	13,100
Operating Grant	97,407	99,907	99,907	88,966	98,452	107,045	102,005
Canada 150 Grants	-	-	-	27,716	-	-	-
Transfer to Reserves	8,500	8,480	8,480	8,480	8,480	-	-
Total Expenses	154,407	149,096	141,756	145,128	118,432	131,636	123,585
Net Expenditures	145,907	149,096	141,756	145,128	118,432	123,156	115,105
\$ Over/(Under) 2018 Budget	(3,189)						
% Over/(Under) 2018 Budget	-2.1%						
Non-Tax Revenue	(8,500)	-	-	-	-	(8,480)	(8,480)
Expenses	154,407	149,096	141,756	145,128	118,432	131,636	123,585
<p>Grants calculated per revised Township policy C-FS-09.</p> <p>Policy consists of three grant categories: Festival and Events, Community and Operating grants.</p> <ol style="list-style-type: none"> 1. Festival and Events Grants 2. Community Grants 3. Operating Grants 							

Health Hub/Wellness Centre							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Revenues							
Building Rentals	-	-	-	-	(3)	-	-
Advertising Sales	(500)	-	(320)	-	-	-	-
Expense Recovery	-	-	-	(2,357)	(1,552)	-	-
Total Revenues	(500)	-	(320)	(2,357)	(1,555)	-	-
Expenses							
Cleaning Supplies	500	500	-	-	-	-	-
Building Repairs & Maintenance	5,000	7,600	13,020	9,359	8,171	-	-
Heat	5,000	7,900	3,476	1,889	5,310	-	-
Hydro	5,000	7,000	4,124	5,166	4,850	-	-
Sewer	600	600	363	479	718	-	-
Water	1,000	1,000	778	1,029	1,148	-	-
Insurance	8,100	4,300	5,998	4,672	-	-	-
Caretaking	-	400	-	-	186	-	-
Telephone	700	700	451	410	611	-	-
Labour	9,000	-	-	-	-	-	-
Nursing Station Operations	34,900	30,000	28,211	23,004	20,996	-	-
Transfer to Nursing station Reserve	-	-	-	12,923	12,923	-	-
Total Expenses	34,900	30,000	28,211	35,927	33,919	-	-
Net Expenditures	34,400	30,000	27,891	33,570	32,364	-	-
\$ Over/(Under) 2018 Budget	4,400						
% Over/(Under) 2018 Budget	14.7%						
Non-Tax Revenue	(500)	-	(320)	(2,357)	-	-	-
Expenses	34,900	30,000	28,211	35,927	32,364	-	-
2019 Notes:							

ROADS							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Revenues							
Insurance Recovery	-	-	-	-	-	(98,605)	-
Aggregate Resource Act	(17,500)	(16,000)	(19,042)	(16,240)	(16,426)	853	(13,594)
District Road Maintenance	(563,320)	(563,320)	(457,941)	(509,570)	(574,895)	(481,686)	(610,589)
Other Revenue	(2,000)	(1,200)	(1,968)	(1,382)	(445)	(675)	(650)
Entrance Permits	(4,000)	(2,000)	(4,700)	(2,175)	(1,800)	(1,725)	(775)
Road Allowances & Leases	(110,000)	(156,000)	(199,753)	(250,579)	(116,344)	(158,085)	-
Sign Permit Applications	(200)	(200)	(77)	(239)	-	-	-
Labour Recovery	(150,398)	(30,000)	-	-	-	-	-
Total Revenues	(847,418)	(768,720)	(683,482)	(780,185)	(709,910)	(739,922)	(625,607)
Expenses							
General							
Wages & Benefits	874,377	914,851	774,555	783,574	749,348	691,101	671,815
Land / Legal / Survey	5,000	5,000	-	3,938	450	977	3,322
Operating Expenses	220,040	238,100	185,840	189,931	207,119	182,092	164,058
Transfer to Reserves	750,000	750,000	949,753	755,363	500,000	500,000	632,996
Overhead Expenses	36,700	48,500	32,021	30,435	43,051	41,608	38,758
Labour	15,900	-	-	879	-	-	-
Machinery Rental	700	-	-	665	-	-	-
Contract Services	2,500	2,500	1,646	2,437	2,567	5,260	2,877
General Expenses	1,905,217	1,958,951	1,943,815	1,767,222	1,502,535	1,421,037	1,513,827
Equipment							
Equipment Expenses	(147,754)	52,730	(478,599)	(254,790)	(417,160)	(146,079)	(259,054)
Garages							
Glen Orchard Garage							
Glen Orchard Garage	63,900	45,465	63,965	60,249	92,310	214,619	58,548
Ranwood Garage							
Ranwood Garage	34,180	31,920	38,656	37,369	39,070	58,652	38,570
Rosseau Garage							
Rosseau Garage	1,000	750	478	268	1,070	1,070	1,113
Patterson Corners Garage							
Patterson Corners Garage	37,950	30,800	31,921	33,616	34,132	24,938	28,030
Garages Expenses	137,030	108,935	135,020	131,502	166,582	299,279	126,261
District Roads							
District Roads Maintenance	530,055	563,320	439,548	480,033	533,879	378,411	531,252
District Roads Expenses	530,055	563,320	439,548	480,033	533,879	378,411	531,252
Aggregate Source Maintenance							
Aggregate Source Expenses	5,500	6,000	4,430	-	-	-	-
Sidewalks							
Sidewalk Maintenance	23,500	12,000	18,855	16,563	-	-	21,772
Sidewalks Expenses	23,500	12,000	18,855	16,563	-	-	21,772
Bridges & Culverts							
Bridge Maintenance	10,500	10,568	-	-	10,158	20,759	-
Entrance Culvert Maintenance	7,500	7,500	5,000	2,014	4,503	1,338	-
Road Culverts	107,800	63,845	108,647	67,103	123,883	110,824	85,114
Bridges & Culverts Expenses	125,800	81,913	113,646	69,118	138,543	132,921	85,114
Roadside Maintenance							
Grass Mowing	18,000	18,000	10,565	16,365	22,329	26,020	20,183
Brushing / Tree Trimming	139,500	73,300	147,849	119,272	92,821	136,332	81,855
Ditching	86,500	91,000	83,567	94,511	201,845	56,635	55,512
Dam Removal	13,200	8,300	14,456	12,272	10,635	12,714	19,827
Catch Basins	2,000	2,000	-	2,668	748	989	776
Curbs & Gutters	3,000	4,500	1,673	2,772	-	263	617
Storm Sewers	500	508	-	-	-	14	543
Debris Collection	2,500	7,600	1,687	7,411	10,962	4,770	7,085
Roadside Expenses	265,200	205,208	259,797	255,271	339,340	237,739	186,399
Paved Maintenance							
Patching	201,500	182,400	195,064	173,531	124,191	319,704	201,938
Sweeping	38,000	38,700	36,525	37,290	36,854	26,875	33,400

ROADS							
Account Description	Budget		Estimated	Actual			
	2019	2018	2018 YTD	2017	2016	2015	2014
Shoulder Maintenance	62,000	64,000	62,522	63,535	29,356	6,654	62,294
Resurfacing	-	-	-	-	-	-	89,319
Paved Expenses	301,500	285,100	294,111	274,357	190,402	353,233	386,951
Loose Top Maintenance							
Washouts	188,000	89,000	162,743	108,024	205,433	122,210	129,970
Grading	91,000	78,000	83,628	80,915	123,323	92,672	102,410
Gravel Resurfacing	59,000	156,570	44,556	128,699	45,150	146,977	21,355
Base Repairs	52,000	42,224	46,994	33,127	80,992	57,122	164,868
Dust Control	86,000	73,000	78,034	61,792	78,170	82,465	60,564
Loose Top Expenses	476,000	438,794	415,954	412,556	533,068	501,447	479,167
Winter Control							
Snow Ploughing	426,000	418,250	373,010	396,985	421,402	411,799	464,833
Snow Removal	29,000	29,000	15,881	33,295	15,661	54,364	55,562
Sanding & Salting	235,700	213,235	270,941	258,738	307,336	114,676	254,396
Drainage	113,000	58,000	127,312	112,749	79,542	14,903	9,930
Standby	28,500	27,900	34,665	31,450	32,655	28,975	22,695
Winter Control Expenses	832,200	746,385	821,809	833,217	856,596	624,716	807,416
Safety Devices							
Sign Replacement & Repair	41,500	40,100	40,329	7,175	7,175	7,175	5,828
Protective Barriers	3,800	6,300	3,543	2,574	4,149	14,860	3,219
Railroad Crossings	8,000	8,000	6,045	6,439	6,773	7,023	7,281
Safety Devices Expenses	53,300	54,400	49,917	16,188	18,097	29,058	16,328
Net Expenditures	3,660,129	3,745,016	3,334,821	3,221,052	3,151,971	3,091,840	3,269,826
\$ Over/(Under) 2018 Budget	(84,887)						
% Over/(Under) 2018 Budget	-2.3%						
Non-Tax Revenue	(847,418)	(768,720)	(683,482)	(780,185)	(709,910)	(739,922)	(625,607)
Expenses	4,507,548	4,513,736	4,018,303	4,001,237	3,861,881	3,831,762	3,895,434
2019 Notes:							

2019 ESTIMATED FINANCIAL RESERVES

	Opening	Additions	Interest	Outflow	Closing
<u>Obligatory/Politically Restricted Reserves:</u>					
Development Charges	1,316,746	50,000	11,405	(31,518)	1,346,633
Parkland Dedication	1,562,192	100,000	15,897	(664,300)	1,013,789
Total Obligatory Reserves	2,878,939	150,000	27,302	(695,818)	2,360,422
<u>Restricted Reserves</u>					
Building Services	2,984,577	-	30,000	(64,131)	2,950,447
Library	58,142	100,000	-	(129,500)	28,642
Total Restricted Reserves	3,042,720	100,000	30,000	(193,631)	2,979,089
<u>Discretionary Reserves:</u>					
Arenas	36,280	100,000	15,000	(22,000)	129,280
Attainable Housing	32,133	8,500	116	(8,500)	32,249
Bala Heritage Professional Fees	11,694	-	799	(5,000)	7,493
By-law	4,340	12,800	150	-	17,290
Capital Levy Reserve	706,348	567,000	30,000	-	1,303,348
Cemeteries	82,794	10,000	2,000	(7,500)	87,294
Computer Equipment	377,293	383,817	5,000	(197,619)	568,491
Education and Training	39,464	-	2,000	-	41,464
Election	54,145	30,000	3,000	(12,000)	75,145
Fire	933,237	165,000	30,000	(142,400)	985,837
Municipal Building	6,411	-	111	-	6,522
Mural	48,375	15,000	4,705	-	68,081
Nursing Station	210,459	-	10,000	-	220,459
Other equipment	84,021	120,000	7,000	(40,000)	171,021
Parking Facilities	50,207	50,000	4	-	100,210
Parks Equipment	69,543	-	1,028	(37,200)	33,372
Planning	87,235	10,000	1,119	(70,000)	28,354
Roads	1,766,237	750,000	45,000	(558,910)	2,002,327
Street Lighting	6,290	-	196	-	6,486
Weather Event	27,181	-	470	-	27,651
Working Capital	2,418,923	137,882	65,000	(432,921)	2,188,884
Total Discretionary Reserves	7,052,610	2,359,999	222,699	(1,534,050)	8,101,258
	12,974,269	2,609,999	280,000	(2,423,499)	13,440,770
			Total 2019 Expenses		16,113,654
TML Discretionary Reserves to Municipal Expenses					50.3%
2017 Provincial average					58.7%
Difference					-8.4%

**TOWNSHIP OF MUSKOKA LAKES
2019 CAPITAL INVESTMENT PROGRAM**

ACCOUNT	ACCOUNT DESCRIPTION	2019 BUDGET	2019 RESERVE BUDGET	GRANTS & SUPPORT				RESTRICTED RESERVES				CAPITAL RESERVES								WORKING CAPITAL		
				OMPF	GAS TAX	OTHER GRANTS	OCIF	PARKS	DEV. CHARGES	CAPITAL LEVY	FIRE	ROADS	BUILDING	BYLAW	PARKS EQUIP.	ARENA	COMP. EQUIP.	CEMETERY	LIBRARY		MUNICIPAL BUILDING	OTHER EQUIPMENT
CLERK																						
	Furniture and fixtures																					
	Document Storage																					
	Municipal Office Renos - Misc																					
	Municipal Office Renos - Public Works Department - NEW in 2017																					
	Municipal Office - Space optimization study NEW in 2019																					
	CLERK TOTAL	36,000	100,000	(100,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(36,000)
TREASURY																						
	Development Charges Background Study (RFP with BB,GHT, GB, HVL)																					
	TREASURY TOTAL	31,518	-	-	-	-	-	-	(31,518)	-	-	-	-	-	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT																						
	Downtown Improvements																					
	Port Carling: Wall Mural																					
	ECONOMIC DEVELOPMENT TOTAL	150,000	15,000	(15,000)	-	-	-	(150,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HUMAN RESOURCES																						
	Comprehensive Job Evaluation and Compensation Review (Non-Union Staff)																					
	HUMAN RESOURCES TOTAL	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(24,000)
INFORMATION TECHNOLOGY																						
	Computers																					
	Mobile Hardware (Cell)																					
	Software Licenses + renewal (Every 2 years from IT software reserve)																					
	Asset Management System (Cityworks 2nd phase of project)																					
	Electronic Retention Management Content System (M-Files)																					
	Scanners/printers/projectors																					
	New Website																					
	Webcasting Equipment																					
	VOIP phone system																					
	INFORMATION TECHNOLOGY TOTAL	399,941	-	(174,822)	-	(27,500)	-	-	-	-	-	-	-	-	-	-	(197,619)	-	-	-	-	-
FIRE																						
	Rescue Saw																					
	General: thermal imaging cameras																					
	General: high volume hose																					
	General: portable pumps																					
	General: hose, fittings, adaptors, & tools																					
	General: protective equipment (extra to reserve)																					
	General: communications infrastructure																					
	General: self contained breathing apparatus																					
	Gas Detection																					
	Fire Danger Rating Signs (12 Total - 6 per year)																					
	Marine Navigation (Sonar Radar depth)																					
	Windermere: Generator																					
	Raymond: Water Well Replacement																					
	FIRE TOTAL	213,200	150,000	(150,000)	-	-	-	-	(142,400)	-	-	-	-	-	-	-	-	-	-	-	-	(70,800)
EMERGENCY MANAGEMENT																						
	Port Carling: generator																					
	Raymond: Generator (Carryover from 2018)																					
	EMERGENCY MANAGEMENT TOTAL	-	10,000	(10,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BUILDING																						
	Vehicle																					
	BUILDING TOTAL	40,000	-	-	-	-	-	-	-	-	-	(40,000)	-	-	-	-	-	-	-	-	-	-
CEMETERIES																						
	Foots Bay hedge/tree plantings																					
	Monument repairs																					
	CEMETERIES TOTAL	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,500)	-	-	-	-	-

**TOWNSHIP OF MUSKOKA LAKES
2019 CAPITAL INVESTMENT PROGRAM**

ACCOUNT	ACCOUNT DESCRIPTION	2019 BUDGET	2019 RESERVE BUDGET	GRANTS & SUPPORT				RESTRICTED RESERVES				CAPITAL RESERVES								WORKING CAPITAL		
				OMPF	GAS TAX	OTHER GRANTS	OCIF	PARKS	DEV. CHARGES	CAPITAL LEVY	FIRE	ROADS	BUILDING	BYLAW	PARKS EQUIP.	ARENA	COMP. EQUIP.	CEMETERY	LIBRARY		MUNICIPAL BUILDING	OTHER EQUIPMENT
	Island Park Road - 2154 (High Float)																					
	Pratt Rd (Gravel)																					
	Glen Gordon Road (Gravel)																					
	Hemlock Point Road Section - 2058 (Gravel)																					
	Hemlock Point Sideroad (Gravel)																					
	Paint Handrails in Port Carling																					
	Ed Breise Road Improvements																					
	Blasting, Ditching, Culverts, Shoulder/Ditch Lining, HMA																					
	Mobile Hoists																					
	Milford Bay Road Bridge Replacement Design																					
	Beaumaris Road Bridge Design and West approach																					
	Bala Falls Road Bridge Design																					
	Carlo Enterprise Road Drainage Improvements																					
	Tandem (Replace 55-03)																					
	BackHoe (Replace 69-02)																					
	1 Ton Truck (34-08)																					
	3/4 Ton Truck (Road Foreman)																					
	Roads Needs Study Update																					
	GO Garage: Waste Oil Storage tank																					
	Port Carling Sidewalk Improvements (SE side of Indian River Bridge)																					
	TML Highway Signs																					
	Municipal Parking																					
	ROADS TOTAL	2,141,300	50,000	(1,027,278)	(203,914)	-	(197,377)	-	-	-	-	(558,910)	-	-	-	-	-	-	-	-	-	(203,821)
	TOTAL ALL DEPARTMENTS	3,884,759	325,000	(1,477,100)	(203,914)	(27,500)	(197,377)	(664,300)	(31,518)	-	(142,400)	(558,910)	(40,000)	-	(37,200)	(22,000)	(197,619)	(7,500)	(129,500)	-	(40,000)	(432,921)

TOTAL 2019 DRAFT CAPITAL REQUIREMENTS \$ 4,209,759

**Township of Muskoka Lakes
2019 Budget
Allowable Excluded Expense Analysis**

	2019 Budget	Add: Net Reserve Transactions	Less: Capital Expenditures	Less: Principal Repayment	Add: Estimated Amortization	Restated Budget
Revenue						
Operating budget:						
Non-tax revenues	(4,085,848)	111,131				(3,974,718)
Tax levy	(12,027,806)					(12,027,806)
Capital Investment Program:						
Grant revenue	(1,681,014)					(1,681,014)
Other revenue and support	(224,877)					(224,877)
Deferred revenue	(695,818)					(695,818)
Reserve Funds	(1,608,050)	1,608,050				-
Total Revenue	(20,323,413)	1,719,181	-	-	-	(18,604,232)
Expenses						
Operating Expenditures	16,113,654	2,414,999		(80,936)		18,447,717
Capital Expenditures	4,209,759	(325,000)	(3,884,759)		3,800,000	3,800,000
Total Expenses	20,323,413	2,089,999	(3,884,759)	(80,936)	3,800,000	22,247,717
Estimated Change in Accumulated (Surplus)/Deficit	-	3,809,180	(3,884,759)	(80,936)	3,800,000	3,643,485

Appendix 3 - 2019 Ten Year Capital Plan with 5% Capital Levy contribution and Estimated 2018 Operating Budget Surplus

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

Capital requirement:											
Department	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
GENERAL	356,518	234,881	139,302	139,302	140,318	211,494	49,823	49,823	50,840	50,840	1,423,141
INFORMATION TECHNOLOGY	399,941	188,108	96,225	45,756	221,475	45,756	96,225	45,756	96,225	45,756	1,281,222
FIRE	363,200	1,956,832	343,882	833,979	1,276,287	882,786	899,868	1,243,546	1,863,794	826,658	10,490,833
EMERGENCY MANAGEMENT	10,000	10,168	10,168	45,756	45,756	10,168	10,168	10,168	10,168	10,168	172,688
BUILDING	40,000	40,672	40,672	40,672	40,672	40,672	40,672	40,672	40,672	40,672	406,048
BY-LAW	-	-	-	-	40,672	-	-	-	-	-	40,672
CEMETERIES	7,500	10,168	10,168	10,168	10,168	10,168	10,168	10,168	10,168	10,168	99,012
PARKS	506,200	1,573,498	875,261	1,060,014	824,421	333,002	359,744	51,857	49,111	4,576	5,637,685
COMMUNITY CENTRES	126,100	107,882	81,090	89,275	24,200	48,959	95,172	5,999	42,096	71,684	692,458
ARENAS	22,000	1,309,638	1,549,603	178,957	199,293	132,184	155,570	115,915	318,767	144,659	4,126,586
MAINTENANCE	40,000	-	20,336	40,672	-	40,672	-	40,672	-	40,672	223,024
LIBRARY	129,500	43,214	40,164	43,214	40,164	43,214	40,164	43,214	40,164	43,214	506,224
TRAILS	17,500	-	-	-	-	-	-	-	-	-	17,500
PUBLIC WORKS	2,191,300	5,059,597	3,311,311	3,368,404	2,280,835	2,155,565	1,706,750	1,983,489	1,910,776	1,910,776	25,878,802
TOTAL CAPITAL EXPENDITURES	4,209,759	10,534,658	6,518,181	5,896,169	5,144,261	3,954,640	3,464,324	3,641,280	4,432,780	3,240,515	51,036,567
Funding requirement:											
Ontario Municipal Partnership Fund	1,477,100	1,448,137	1,419,275	1,390,522	1,361,888	1,333,383	1,305,015	1,276,795	1,248,731	1,220,833	13,481,680
Federal Gas Tax Rebate	203,914	213,624	217,213	220,862	224,573	228,345	232,182	236,082	240,048	244,081	2,260,924
Ontario Community Infrastructure Fund	197,377	200,693	204,065	207,493	210,979	214,523	218,127	221,792	225,518	229,307	2,129,872
OCIF Top up funding	-	1,606,000	-	-	-	-	-	-	-	-	1,606,000
Other Grants	27,500	-	-	-	-	-	-	-	-	-	27,500
Township Reserve Funds required	2,303,868	7,066,204	4,677,629	4,077,292	3,346,821	2,178,389	1,709,000	1,906,611	2,718,483	1,546,294	31,530,590
TOTAL:	4,209,759	10,534,658	6,518,181	5,896,169	5,144,261	3,954,640	3,464,324	3,641,280	4,432,780	3,240,515	51,036,567
Township Reserve Fund available beginning of year	8,271,525	9,620,056	4,941,459	2,680,215	1,038,238	145,404	440,238	1,224,272	1,831,100	1,647,075	
Contributions to Township Reserves	2,652,399	2,387,607	2,416,385	2,435,314	2,453,988	2,473,222	2,493,034	2,513,439	2,534,457	2,556,105	24,915,952
Estimated 2018 Operating Budget Surplus	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000
Disbursements from Township Reserves	(2,303,868)	(7,066,204)	(4,677,629)	(4,077,292)	(3,346,821)	(2,178,389)	(1,709,000)	(1,906,611)	(2,718,483)	(1,546,294)	(31,530,590)
Township Reserve Fund Balance available end of year	9,620,056	4,941,459	2,680,215	1,038,238	145,404	440,238	1,224,272	1,831,100	1,647,075	2,656,886	

Inflation is based on the average of the last 10 years for Canada - 1.68% annually.

1.68% 1.68% 1.68% 1.68% 1.68% 1.68% 1.68% 1.68% 1.68%

RECOMMENDED - 2019 TEN YEAR CAPITAL PLAN CHANGES				
Department	Description	Added	Reduced	Capital \$ Change
Committee of the Whole: (Jan 22nd)				\$ 54,724,445
Fire	Year 2020: Inflation adjustment	16,128		
	Year 2021: Vehicles - Port Carling Station New Aerial		(1,800,000)	
	Year 2021: Inflation adjustment		(30,240)	
	Year 2024: Vehicles - Marine 1 Foot's Bay		(400,000)	
	Year 2024: Inflation adjustment		(6,720)	
Parks	Year 2022: Marine Facilities - McDonald Road Wharf (Foot's Bay)		(1,500,000)	
	Year 2022: Inflation adjustment		(25,200)	
DRAFT SUBTOTAL		16,128	(3,762,160)	(3,746,032)
Senior Management Revisions: (Feb 7th)				\$ 50,978,413
Roads	Pratt Road (Gravel)	2,000		
	Glen Gordon Road (Gravel)		(100)	
	Stephen Road (High Float)	120,000		
	Oak Street (High Float)	6,900		
	Butter & Egg Road (High Float)	320,000		
	Armstrong Point Road (High Float)	34,700		
	Island Park Road (High Float)	19,900		
	Fogo Street		(17,000)	
	Stroud Breach Road		(25,500)	
	Tom Wroe Road		(5,100)	
	Chown Road		(23,500)	
	Pennwood Road- Section 2160.2		(6,800)	
	Purdy Rd Section - 4034		(39,100)	
	Paignton House Road		(10,200)	
	Beaumaris Road		(203,969)	
	Patterson Road		(28,000)	
	Other Equipment - Port Carling Sidewalk improvements		(8,000)	
Year 2020: Inflation adjustment		(5,825)		
DRAFT SUBTOTAL		503,500	(373,094)	130,406
Committee of the Whole: (Feb 11th)				\$ 51,108,819
Fire	Year 2019: Windermere - Generator	30,000		
	Year 2020: Windermere - Generator		(15,000)	
	Year 2020: Inflation adjustment		(252)	
Community Centres	Year 2019: Walkers Point - Generator		(75,000)	
	Year 2019: Minett - New Solar Power Event Sign		(12,000)	
DRAFT SUBTOTAL		30,000	(102,252)	(72,252)
Council: (Feb 15th)				\$ 51,036,567

DEPARTMENT NAME:	GENERAL										
Project Title and description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Furniture and Fixtures	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 160,000
Municipal Office Renovations Misc	\$ 6,000	\$ 6,000	\$ 7,000	\$ 7,000	\$ 8,000	\$ 8,000	\$ 9,000	\$ 9,000	\$ 10,000	\$ 10,000	\$ 80,000
Municipal Office Renovations Public Works Department	\$ 10,000										\$ 10,000
Municipal Office Elevator upgrades- new in 2018											\$ -
Municipal Office - space optimization study - NEW in 2019	\$ 10,000										\$ 10,000
Municipal Office - space optimization construction NEW in 2020		\$ 100,000									\$ 100,000
Development Charges Background Study	\$ 31,518					\$ 40,000					\$ 71,518
Organizational / Staff Review Study											\$ -
Document Storage	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000					\$ 600,000
ED - Port Carling Wall Mural - to reserves	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 170,000
ED - Downtown Improvements	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Human Resources - Comprehensive Compensation review and job evaluation	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 54,000
TOTAL:	\$ 356,518	\$ 231,000	\$ 137,000	\$ 137,000	\$ 138,000	\$ 208,000	\$ 49,000	\$ 49,000	\$ 50,000	\$ 50,000	\$ 1,405,518
with inflation	\$ 356,518	\$ 234,881	\$ 139,302	\$ 139,302	\$ 140,318	\$ 211,494	\$ 49,823	\$ 49,823	\$ 50,840	\$ 50,840	\$ 1,423,141

DEPARTMENT NAME:	Information Technology										
Project Title and description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Computer Related	\$ 28,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 298,000
Mobile Hardware	\$ 10,000										\$ 10,000
Scanners/Printers/Projectors	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 100,000
Replace Datacentre Hardware					\$ 123,180						\$ 123,180
New and Renew Software licenses	\$ 51,949		\$ 49,635		\$ 49,635		\$ 49,635		\$ 49,635		\$ 250,489
Electronic Document/Content Records Management System (M-FILES)	\$ 117,313										\$ 117,312
Cityworks Asset Management System	\$ 96,672										\$ 96,672
New Website	\$ 43,700										\$ 43,655
Phone System Review (VOIP System)	\$ 27,775										\$ 24,127
Public Wifi Connectivity		\$ 40,000									\$ 40,000
Webcasting equipment - pulled in 2017 budget - move to 2018	\$ 14,532	\$ -									\$ 14,532
Communication Tower - Raymond		\$ 105,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 145,000
TOTAL:	\$ 399,941	\$ 185,000	\$ 94,635	\$ 45,000	\$ 217,815	\$ 45,000	\$ 94,635	\$ 45,000	\$ 94,635	\$ 45,000	\$ 1,266,661
with inflation	\$ 399,941	\$ 188,108	\$ 96,225	\$ 45,756	\$ 221,475	\$ 45,756	\$ 96,225	\$ 45,756	\$ 96,225	\$ 45,756	\$ 1,281,222

DEPARTMENT NAME:	FIRE											
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total	
Equipment												
Chainsaws							3,000	3,000	3,000	3,000	12,000	
Rescue Saw	3,200	3,200	3,200	3,200	3,200	3,200					19,200	
Communications Infrastructure	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000	
Thermal Imaging Cameras	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	150,000	
Gas Detection	2,000	2,000	2,000	2,000	2,000	5,000	2,000	2,000	2,000	2,000	23,000	
Bunker Gear Washing Machines											0	
Fire Hose	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000	
Portable Pumps	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000	
Boat Pumps				22,000	22,000	22,000	22,000				88,000	
Fittings, Adaptors, and Tools	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000	
Protective Equipment	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000	480,000	
Self Contained Breathing Apparatus	150,000	150,000	75,000	75,000	75,000	75,000	105,000	75,000	75,000	75,000	930,000	
Self Contained Breathing Apparatus Filling Station							35,000				35,000	
Auto Extraction Equipment					45,000		45,000		45,000		135,000	
Marine navigation (Sonar/Radar/Depth)	30,000										30,000	
Fire Danger Rating Signs		1,300									1,300	
Total Equipment	318,200	289,500	213,200	235,200	280,200	238,200	345,000	213,000	258,000	213,000	2,603,500	
Vehicles												
Car 1 - Chief		60,000							60,000		120,000	
Car 2 - Deputy Chief			60,000							60,000	120,000	
Car 3 - Fire Prevention/By-Law				60,000							60,000	
Water/Ice Rescue Trailer											0	
Fire Prevention/Education Trailer											0	
Wildland Supprt Trailer					10,000						10,000	
Station 1 - Foot's Bay/Glen Orchard												
Pumper 1 (Tanker 11) - Glen Orchard	Move to P4										0	
Tanker 1 - Foot's Bay							505,000				505,000	
Rescue 1 (Pumper 1) - Foot's Bay						505,000					505,000	
Rescue 1 - Foot's Bay						75,000					75,000	
Rescue Sled/Trailer - Foot's Bay							35,000				35,000	
Marine 1 - Foot's Bay						0					0	
Station 3 - Bala												
Pumper 3 - Bala											0	
Tanker 3 - Bala									505,000		505,000	
Rescue 3 - Bala	0	75,000									75,000	
Hazmat Trailer - Bala											0	
Zodiac/Motor						50,000					50,000	
Sled/Trailer - Bala			35,000								35,000	
Station 4 - Torrance/Walker's Point												
Pumper 4 - Torrance	0	505,000		0	400,000						905,000	
Tanker 4 - Walker's Point											0	
Rescue 4 - Torrance											0	

DEPARTMENT NAME:	FIRE										
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Pumper 44 - Walker's Point											0
Marine 4 - Torrance											0
Wildland 4/Trailer										35,000	35,000
Station 5 - Minett											
Pumper 5 - Minett										505,000	505,000
Tanker 5 - Minett								505,000			505,000
Rescue 5 - Minett											0
Rescue Sled/Trailer - Minett		35,000									35,000
Marine 5 - Minett					40,000						40,000
Station 6 - Port Carling											
Pumper 6 - Port Carling											0
Tanker 6 - Port Carling									505,000		505,000
Truck 6 - Port Carling											0
New Aerial Truck			0								0
Zodiac/Motor											0
Spare Pumper 10 - Port Carling	P7	P7	P7/9	P7/9	P7/9	P7/9	P7/9	P77	P77	P77	0
Spare Tanker 10 - Port Carling	T4	T4	T4	T4	T77	T77	T1	T1	T7	T6	0
Station 7 - Windermere/Raymond											
Pumper 7 - Windermere		505,000									505,000
Tanker 7 - Windermere									505,000		505,000
Sled/Trailer - Windermere					35,000						35,000
Rescue 77 - Raymond											0
Pumper 77 - Raymond								505,000			505,000
Tanker 77 - Raymond				505,000							505,000
Zodiac/Motor											0
Station 9 - Milford Bay											
Pumper 9 - Milford Bay											0
Tanker 9 - Milford Bay											0
Rescue 9 - Milford Bay		75,000									75,000
Wildland 9/Trailer											0
Marine 9 - Milford Bay											0
Total Vehicles	0	1,255,000	95,000	565,000	485,000	630,000	540,000	1,010,000	1,575,000	600,000	6,755,000
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Buildings											
Minett - Station 5											0
Milford Bay - Station 9											0
Foot's Bay - Station 1 - Retrofit					475,000						475,000
Port Carling - Station 6 - Retrofit											0
Raymond Fire Station - bay addition	0	360,000									360,000
Raymond Fire Station - Water well replacement	15,000										15,000
Bala Fire Station - Generator			15,000								15,000
Raymond Fire Station - Generator	0	20,000									20,000
Windermere Fire Station - Generator	30,000	0									30,000

DEPARTMENT NAME:	FIRE										
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Milford Bay Fire Station - Generator			15,000								15,000
Port Carling Fire Station - Generator				20,000							20,000
Walker's Point Fire Station - Generator					15,000						15,000
Minett Fire Station - Generator											0
Milford Bay Fire Station											0
Total Buildings	45,000	380,000	30,000	20,000	490,000	0	0	0	0	0	965,000
total Fire Capital	363,200	1,924,500	338,200	820,200	1,255,200	868,200	885,000	1,223,000	1,833,000	813,000	10,323,500
with inflation	363,200	1,956,832	343,882	833,979	1,276,287	882,786	899,868	1,243,546	1,863,794	826,658	10,490,833

DEPARTMENT NAME:	Emergency Management										
Project Title and description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Port Carling - Generator Replacement	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
Hekkla CC- Generator Replacement											-
Milford Bay CC - Generator Replacement											-
Minett Fire Station - Generator				35,000							35,000
Raymond CC - Generator Replacement											-
Foot's Bay Fire Station/CC - Generator											-
Torrance Fire Station/CC - Generator					35,000						35,000
TOTAL:	10,000	10,000	10,000	45,000	45,000	10,000	10,000	10,000	10,000	10,000	170,000
with inflation	10,000	10,168	10,168	45,756	45,756	10,168	10,168	10,168	10,168	10,168	172,688

DEPARTMENT NAME:	Building										
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Vehicle 1	40,000					40,000					80,000
Vehicle 2		40,000					40,000				80,000
Vehicle 3			40,000					40,000			80,000
Vehicle 4				40,000					40,000		80,000
Vehicle 5					40,000					40,000	80,000
Printers and Scanners	-	-	-	-	-	-	-	-	-	-	-
MNR Air photos of Municipality (Partnership with Area Municipalities - once every 5 years)											-
TOTAL:	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	400,000
with inflation	40,000	40,672	40,672	40,672	40,672	40,672	40,672	40,672	40,672	40,672	406,048

DEPARTMENT NAME:	By-law										
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Vehicle					40,000					40,000	80,000
TOTAL:	-	-	-	-	40,000	-	-	-	-	40,000	80,000
with inflation	-	-	-	-	40,672	-	-	-	-	40,672	81,344

DEPARTMENT NAME:	Cemeteries										
Project Title and description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Port Carling Columbarium		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	45,000
Torrance Fencing											0
Monument Repair & Maintenance	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Driveway Repairs											0
Foots Bay Hedge/Plantings	2,500										2,500
TOTAL	7,500	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	97,500
with inflation	7,500	10,168	10,168	10,168	10,168	10,168	10,168	10,168	10,168	10,168	99,012

DEPARTMENT NAME:	Parks										
Project Title and description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Equipment											
Commercial Mower						40,000					40,000
Leaf Blowers			1,300		1,300		1,300		1,300		5,200
Weed Eaters			1,000								1,000
Chain Saws			1,000								1,000
Picnic Tables	5,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	25,000
Dock ladders for Windsor Park, Four Mile Beach											-
Small Tractor (Port Carling Snow Removal) John Deere X739	35,000										35,000
Split boom line trimmers	2,200										2,200
Garbage Cans & Benches for PC & Bala											-
Equipment	42,200	2,500	5,800	2,500	3,800	42,500	3,800	2,500	3,800	-	109,400
Vehicles											
Vehicle 1		40,000					40,000				80,000
Vehicle 2			40,000					40,000			80,000
Vehicle 3				40,000					40,000		80,000
Vehicle 4 - 1 Ton					60,000						60,000
Vehicles	-	40,000	40,000	40,000	60,000	0	40,000	40,000	40,000	-	300,000
Buildings											
Port Sandfield Park - Washroom Roof											-
Windermere Pavillion - Sign											-
Bala Sports Park - Stain											-
Sunset Park - Washroom Roof											-
Baycliffe Park - Washroom Stalls							160,000				160,000
Buildings	-	-	-	-	-	-	160,000	-	-	-	160,000
Marine Facilities											
Adams Bay Launch Repairs											-
Boyce Rd Dock	22,000										
Beaumaris Wharf											-
Carlingford Rd Dock	60,000		125,000								
High Lake Dock	10,000										

DEPARTMENT NAME:	Parks										
Project Title and description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Indian River Crescent - Repalce Dock	20,000										
Maple Leaf Bay - Level Crib Dock, New Floating Docks	90,000				72,000						
Whitings Road Dock/Ramp, Ramp Improvements & Tree Removal	7,500										7,500.00
Windermere Freight Shelter - Structural Corrections	50,000										
Windermere Park Dock	35,000										
Innisfree Dock/Ramp - New Ramp/Base											-
Riverview Drive - Replace Dock											-
Bala - Portage St. Ramp/Dock Replacement		1,500,000									1,500,000
Baycliffe Launch - New Ramp, Level & Re-deck Dock			410,000								410,000
Church Dock - New Docks			115,000								115,000
Nine Mile Lk Launch - Improve Parking Drainage			15,000								15,000
Sunset Park Dock - Engineer to confirm intergrity, Re-deck/Level Dock			150,000								150,000
McDonald Road Wharf (Foots Bay)				1,000,000							1,000,000
Bala - River Street Dock - New Ramp					400,000						400,000
Rosseau Lake Road 2 - Remove Dock/Causeway (Do not replace)					50,000						50,000
Adams Bay Dock/Ramp - Re-construct Dock & Ramp					225,000						225,000
Hannah Park Docks/Ramp - Re-construct Ramp, Replace Docks						285,000					285,000
Skeleton Lake Road 2 Dock - Level, Re-deck							150,000				150,000
Three Mile Lk Launch - Ramp Repair								8,500			8,500
Long Lake (Bala) - Ramp Improvements									4,500	4,500	9,000
Marine Facilities	294,500	1,500,000	815,000	1,000,000	747,000	285,000	150,000	8,500	4,500	4,500	4,325,000

DEPARTMENT NAME:	Parks										
Project Title and description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Property											
Parks Master Plan	25,000										25,000
Jaspen Park Grading Improvements	25,000										25,000
Hannah Park Electrical Improvements											-
Dock Ladders											-
1890 School House (GO cemetery building): Repaint exterior	9,500										9,500.00
Planters for DOM blue line dock (Remove Boulders)	10,000										10,000
Skeleton Road # 5 repair entrance and parking lot											-
SMART - Turtles Program		5,000									5,000
Fish Hatchery Removal											-
Land Purchase	100,000										100,000
Property	169,500	5,000	-	-	-	-	-	-	-	-	174,500
Total	506,200	1,547,500	860,800	1,042,500	810,800	327,500	353,800	51,000	48,300	4,500	5,068,900
with inflation	506,200	1,573,498	875,261	1,060,014	824,421	333,002	359,744	51,857	49,111	4,576	5,637,685

DEPARTMENT NAME:	Community Centres										
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Bala											
Equipment	SEE AMP										
Divider											
Exterior Refurbishing											
Shingles											
Furnace											
Flooring											
Total											2,800
Cardwell											
Equipment	SEE AMP										
Roof											
Accessible Ramp											
Furnace											
Total	2,500	-	250	-	2,200	-	800	400	-	2,000	8,150
Foot's Bay											
Equipment	SEE AMP										
Parking Lot											
Windows											
Doors											
Steps/Walkway											
Total	3,000	-	1,000	-	-	10,000	-	1,200	-	2,500	17,700
Glen Orchard											
Equipment	SEE AMP										
Septic System											
Furnace											
Shingles											
Total	-	6,000	-	2,500	-	1,800	7,500	-	-	3,000	20,800
Milford Bay											
Equipment	SEE AMP										
Ceiling Fans											
New Steel Door											
Roof											

DEPARTMENT NAME:	Community Centres										
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Flooring											
Tennis Court											
Furnace											
Total	27,000	6,800	-	58,500	2,000	17,500	1,200	-	1,100	5,000	119,100
Peninsula											
Equipment											
Furnace											
Eaves Trough with gutter guard											SEE AMP
Interlocking stone											
Paving											
Total	3,500	-	25,000	-	1,000	-	4,500	-	-	6,000	40,000
Port Carling											
Equipment											
Flooring											
Heating & Air											SEE AMP
Port Carling: Sign improvement/replacement											
Front deck											
Total											18,500
Raymond											
Equipment											
Parking Lot											
Electrical Wiring											SEE AMP
Roof											
Doors											
Total	28,000	1,200	-	1,000	1,900	16,800	6,200	-	14,500	5,000	74,600
Torrance											
Equipment											
Exterior Refurbishing											
Shingles											SEE AMP
Filter Bed											
Furnace											
Total	14,000	-	-	18,000	-	-	3,400	-	25,800	13,000	74,200
Walker's Point											

DEPARTMENT NAME:	Community Centres										
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Equipment	SEE AMP										
Site Grading											
Filter Bed											
Flooring											
Total	9,500	-	25,000	2,200	4,500	-	-	2,500	-	8,000	51,700
Windermere											
Equipment	SEE AMP										
Barrier Free Ramp/Railing											
Shingles											
Filter Bed											
Parking Lot											
Signage											
Total	-	-	-	5,000	11,000	-	-	1,800	-	4,000	21,800
Ullswater											
Equipment	SEE AMP										
Interior Refurbishing											
Exterior Refurbishing											
Parking Lot											
Filter Bed											
Total	17,300	2,200	11,500	-	-	1,200	1,500	-	-	2,000	35,700
TOTAL:	126,100	106,100	79,750	87,800	23,800	48,150	93,600	5,900	41,400	70,500	683,100
with inflation	126,100	107,882	81,090	89,275	24,200	48,959	95,172	5,999	42,096	71,684	692,458

DEPARTMENT NAME:	Arenas										
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total 10 YEARS
Bala											
Ice Resurfacers					93,000						93,000
Engineer's Report	11,000					14,000					25,000
Chiller (20-25 years-due now)		88,000									88,000
Heating System			65,000								65,000
Flat Roof-Front (North End)			82,000								82,000
Flat Roof-South End							95,000				95,000
Arena Floor & Boards			1,300,000								1,300,000
Dehumidifier						53,000					53,000
Brine Header Trench-Main Lines					48,000						48,000
Accessibility Compliance				20,000							20,000
Replace Lighting with LED				51,000							51,000
Condenser (18-20 years)										75,000	75,000
Compressor #1 (20-25 years)											-
Scoreclock									20,000		20,000
Stereo System											-
Arena Main Roof											-
Compressor #2 (20-25 years)											-
Replace Discharge lines											-
Matting for Dressing Rooms								40,000			40,000
Subtotal Bala	11,000	88,000	1,447,000	71,000	141,000	67,000	95,000	40,000	20,000	75,000	2,055,000
with inflation	11,000	89,478	1,471,310	72,193	143,369	68,126	96,596	40,672	20,336	76,260	2,089,339
Port Carling											
Chiller (20-25 years)											-
Condenser (18-20 years)											-
Compressor (6 cylinder)							58,000				58,000
Engineer's Report	11,000					14,000					25,000

DEPARTMENT NAME:	Arenas										
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total 10 YEARS
Header Brine Trench											-
West Side Flat Roof				85,000							85,000
Arena Floor & Boards		1,200,000									1,200,000
Accessibility Compliance				20,000							20,000
Dehumidifier- North End						49,000					49,000
Ice Resurfacers (20 yrs.)										2,269	2,269
Replacement piping Plant Rm					55,000						55,000
Glycol Loop- reduce Water			29,000								29,000
Heating System-Roof								74,000			74,000
Furnaces in Janitor's Rm.											-
Replace Matting-Lobby									56,000		56,000
Replace Matting-Rooms										65,000	65,000
Replace Lighting to LED			48,000								48,000
Score clock									20,000		20,000
Low E Ceiling											-
Drainage & Pavement Driveway									217,500		217,500
Stereo System											-
Matting for Arena Area											-
Subtotal Port Carling	11,000	1,200,000	77,000	105,000	55,000	63,000	58,000	74,000	293,500	67,269	2,003,769
with inflation	11,000	1,220,160	78,294	106,764	55,924	64,058	58,974	75,243	298,431	68,399	2,037,247
TOTAL CONSOLIDATED ARENAS	22,000	1,309,638	1,549,603	178,957	199,293	132,184	155,570	115,915	318,767	144,659	4,126,586

DEPARTMENT NAME:	Maintenance										
Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	TOTALS
Vehicle 1				40,000				40,000			80,000
Vehicle 2	40,000					40,000				40,000	120,000
Shop Improvements			20,000								20,000
TOTALS	40,000	-	20,000	40,000	-	40,000	-	40,000	-	40,000	220,000
with inflation	40,000	-	20,336	40,672	-	40,672	-	40,672	-	40,672	223,024

DEPARTMENT NAME:	Library										
Project Title and description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Computers	-	3,000	-	3,000	-	3,000	-	3,000	-	3,000	15,000
Circulation Desk	30,000	-	-	-	-	-	-	-	-	-	30,000
Collection	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	375,000
Office Furniture	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	20,000
Stain exterior of building	60,000	-	-	-	-	-	-	-	-	-	60,000
TOTAL:	129,500	42,500	39,500	42,500	39,500	42,500	39,500	42,500	39,500	42,500	500,000
with inflation	129,500	43,214	40,164	43,214	40,164	43,214	40,164	43,214	40,164	43,214	506,224

DEPARTMENT NAME:	Trails										
Project Title and description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Trail head signage/maps	2,500										2,500
Trail directional signage											0
Torrance barrens structure	15,000										15,000
Highway signage											0
Fish Hatchery signage											0
TOTAL	17,500	-	-	-	-	-	-	-	-	-	17,500
with inflation	17,500	-	-	-	-	-	-	-	-	-	17,500

DEPARTMENT NAME:

ROADS & STRUCTURES TOTAL

Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Vehicles and equipment	531,000	498,000	532,000	544,000	500,000	500,000	500,000	500,000	500,000	500,000	5,105,000
Municipal Parking - to reserve - MOVE TO PW	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 500,000
Other Capital Requirements	122,593	170,000	380,000	355,000	375,000	175,000	175,000	175,000	175,000	175,000	2,277,593
Hard Top Resurfacing											
White's Road											-
West White's Rd											-
Ridge Rd											-
Halls Rd											-
Morinus Rd											-
Island Park Road - 2154											-
Mirror Lake Drive Section 2112											-
Todholm Drive Section - 2110											-
Indian Crescent Section - 2114											-
Riverivew Street											-
Butter & Egg Road	320,000										320,000
Carlingford Road											-
Beaumaris											-
Island Park Road - 2154	113,500										113,500
Patterson Rd	0										-
Sagamo Blvd		62,400									62,400
Woodington Road		57,200									57,200
Armstrong Point Road	107,500	0									107,500
Ziska Rd Section - 3026		156,000									156,000
Portage Street Bala - Section 1108		14,000									14,000
Mortimers Point Rd. Section - 2038		93,600									93,600
Harris Street		56,000									56,000
Echo Beach Road		67,600									67,600
McPherson point Rd		5,200									5,200
Carlo Enterprise Road		36,400									36,400
Fair-Lee Park Road		52,000									52,000

DEPARTMENT NAME:

ROADS & STRUCTURES TOTAL

Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Old Parry Sound Road		291,200									291,200
Spring Street			14,000								14,000
North Shore Road - 4042			26,000								26,000
Stephen Road	120,000										120,000
Duke Street			14,000								14,000
Long Point Road			26,000								26,000
Silver Street			7,000								7,000
Burns Street			14,000								14,000
Johnston Street			14,000								14,000
McMullen Drive			21,000								21,000
Bayview Avenue			21,000								21,000
Cherokee Crescent			31,200								31,200
James Bartleman Way			7,000								7,000
McLeod Rd			26,000								26,000
Old Bridge Road			26,000								26,000
Milford Manor Road			10,400								10,400
Ziska Rd Section - 3027			130,000								130,000
Buttler Road			52,000								52,000
Camel Lake Rd - 4068			83,200								83,200
Kitchener Street			35,000								35,000
Ferndale Rd			26,000								26,000
Oak Bank Rd			15,600								15,600
Marquis Lane			10,400								10,400
Cedar Rail Drive			52,000								52,000
Lawrences Pit Rd				57,200							57,200
Rostrevor Rd - 4032				140,400							140,400
Sandwood Road				93,600							93,600
Oak Street	22,500			0							22,500
Woodington Road				57,200							57,200
McDonald Road				26,000							26,000
Henshaw Lake Road				31,200							31,200
Kerrie Glen Road				15,600							15,600
Skeleton Lake Rd 2				52,000							52,000
River Street Bala - 1112				77,000							77,000
Russ Hammel Road				150,800							150,800
Dawson Road				150,800							150,800
Section House Road				10,400							10,400

DEPARTMENT NAME:

ROADS & STRUCTURES TOTAL

Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Camel Lake Rd - 4066				135,200							135,200
Sutton Road				31,200							31,200
Gullwing Lake Rd				36,400							36,400
Pleasant View Point Rd					62,400						62,400
Islander Avenue					26,000						26,000
Longhurst Rd					171,000						171,000
Whiteside Road					254,000						254,000
Kimberley Point Road					41,600						41,600
Hallets Rd					52,000						52,000
Kendon Rd					109,200						109,200
Matthew's Rd					35,000						35,000
Cove Rd					31,200						31,200
Cranberry Rd					72,800						72,800
Bluff's Rd					15,600						15,600
North Shore Rd - 4038					41,600						41,600
Shea Rd - 4060					41,600						41,600
Skeleton Lake Rd 3					20,800						20,800
Weismiller St					42,000						42,000
Currie Street					35,000						35,000
Carl's Rd						83,200					83,200
Scarcliffe Rd						57,200					57,200
Butterfly Rd						93,600					93,600
Hammels Hollow						15,600					15,600
Morinus Rd						119,600					119,600
Eveleigh Rd						130,000					130,000
Gregory Rd						41,600					41,600
Sutton Dr						28,000					28,000
Moon River Rd							234,000				234,000
Windsor Dr							70,000				70,000
Rostrevor Rd - 4030							52,000				52,000
Three Mile Lake Rd 1							88,400				88,400
Skeleton Lake Rd 3							46,800				46,800
Shea Rd - 4058							83,200				83,200
Fife Avenue							55,000				55,000
Strathdee Rd							57,200				57,200
Keeler Rd								40,000			40,000
Johnston Street								43,882			43,882
Kitchener Street								136,117			136,117
Echo Beach Road								140,887			140,887

DEPARTMENT NAME:

ROADS & STRUCTURES TOTAL

Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Russ Hammel Road								323,181			323,181
Butler Rd									182,000	182,000	364,000
Carlingford Road									371,131	371,131	742,262
River Street Bala - 1113									196,974	196,974	393,948
Subtotal Hard Top Resurfacing	683,500	891,600	661,800	1,065,000	1,051,800	568,800	686,600	684,067	750,105	750,105	7,793,377
Gravel Resurfacing											
Rosseau Lake Road 2											0
Bear Cave Road											0
Rosseau Lake Road 3											0
Crawford Street											0
Houston Road											-
Woodruff Road											-
Chowan Road											-
Youngs Road											-
Fogo Road											-
Shenamere Road											-
Leonard Lake Road 2											-
Skeleton Lake Road 4											-
Josh Bay Road											-
Hekkla Road											-
Shannon Hall Road											-
Skeleton Lake Rd 5 Section - 4104											-
Fogo Street	0										0
Stroud Breach Road	0										0
Tom Wroe Road	0										0
Pratt Rd	10,500										10,500
Chown	0										0
South Monck		100,300									100,300
Hemlock Point Road Section - 2058	23,800										23,800
Pennwood Rd - Section 2160.2	0										0
Purdy Rd Section - 4034	0										0
Paignton House Rd	0										0
Rosseau Lake Rd 1		45,900									45,900
Hemlock Point Sideroad	17,000	0									17,000

DEPARTMENT NAME:

ROADS & STRUCTURES TOTAL

Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Trafalger Bay Rd		32,300									32,300
Whites Road		32,300									32,300
Neil Beathune Road		8,500									8,500
Leonard Lake Rd 2			17,000								17,000
Bannockburn Rd			17,000								17,000
Roberts Bay Rd			27,200								27,200
Hardy Lake Rd			22,100								22,100
Brandy Crest Road - 3006			13,600								13,600
Bear Cave Rd - Sect 5014			44,200								44,200
Wilson Lodge Road				17,000							17,000
Hill Rd				5,100							5,100
Glen Gordon Road	30,500			0							30,500
Carlo Enterprise Rd - 4079				10,200							10,200
Pine Needle Point Road				18,700							18,700
Camp Jackson Rd - 1128				54,000							54,000
Houston Rd				40,800							40,800
Segwun Place				13,600							13,600
McKenzie Rd					23,800						23,800
Partridge Lane					30,600						30,600
Luckey Rd - 4074					32,300						32,300
Hazelwood Rd					8,500						8,500
Rosseau Lake Rd 3						39,100					39,100
Craigie Lea Rd						10,200					10,200
Cranberry Rd - 1142						8,500					8,500
Woodroffe Rd - 2030						5,100					5,100
Shennamere Rd						18,700					18,700
Buttler Mill Rd - 5034						17,000					17,000
Sandor Dr						5,100					5,100
Roy Klingbeil Road						3,400					3,400
Shannon Hall Rd							27,200				27,200
Crawford St							44,200				44,200
Cooper's Point Rd							18,700				18,700
Tom Greer Rd							10,200				10,200
Woodwinds Rd							13,600				13,600
Camp Jackson Rd - 1127								20,400			20,400

DEPARTMENT NAME:

ROADS & STRUCTURES TOTAL

Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Brandy Crest Road - 3004								5,100			5,100
Rosseau Lake Rd 1								45,900			45,900
Doherty Rd								103,700			103,700
Inverness Rd								10,200			10,200
Fogo Street									17,000	17,000	34,000
Stroud Breach Road									25,500	25,500	51,000
Tom Wroe Road									5,100	5,100	10,200
Crawford Rd									8,500	8,500	17,000
Pratt Rd									8,500	8,500	17,000
Paignton House Rd									10,200	10,200	20,400
Hemlock Point Sideroad									17,000	17,000	34,000
Trafalger Bay Rd									32,300	32,300	64,600
Whites Road									32,300	32,300	64,600
Neil Beathune Road									8,500	8,500	17,000
Subtotal Gravel Resurfacing	81,800	219,300	141,100	159,400	95,200	107,100	113,900	185,300	164,900	164,900	1,432,900
Road Sealing											
Campbell's Rd											-
Clear Water Shores											-
Tammark Trail											-
Townline Road											-
Old Parry Sound Road											-
Clear Lake Road											-
Mortimers Point Rd. Section - 2038											-
Gullwing Lake Road											-
Brackenrig Centre Road											-
Tondern Island Rd - 1.6km	16,800										16,800
Clear Lake Rd	28,842										28,842
Gullwing Lake Rd	7,315										7,315
Hammils Point Rd - 2.1km	22,050										22,050
Mortimers Point Rd. Section - 2038	18,900										18,900
Acton Island Rd - 5.5km	57,750										57,750
Innisfree Rd - 3.6km	37,800										37,800

DEPARTMENT NAME:

ROADS & STRUCTURES TOTAL

Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Beaumaris Rd Section - 3020	19,950										19,950
Ziska Rd Section - 3026	31,500										31,500
Island Park Road - 2154	18,900										18,900
Greenwood Point Road	12,600										12,600
McDonald Road		5,250									5,250
Henshaw Lake Road		6,300									6,300
White's Road		4,200									4,200
Kerrie Glen Road		3,150									3,150
West White's Rd		4,200									4,200
Skeleton Lake Rd 2		10,500									10,500
Russ Hammel Road		30,450									30,450
Beatrice Townline Road		74,550									74,550
Carlingford Road			34,650								34,650
Patterson Rd			4,200								4,200
Sagamo Blvd			12,600								12,600
Woodington Road			11,550								11,550
Armstrong Point Road			14,700								14,700
Echo Beach Road			13,650								13,650
McPherson point Rd			1,050								1,050
Fair-Lee Park Road			10,500								10,500
Old Parry Sound Road			58,800								58,800
North Shore Road - 4042				5,250							5,250
Long Point Road				5,250							5,250
Cherokee Crescent				6,300							6,300
McLeod Rd				5,250							5,250
Old Bridge Road				5,250							5,250
Milford Manor Road				2,100							2,100
Ziska Rd Section - 3027				26,250							26,250
Buttler Road				10,500							10,500
Camel Lake Rd - 4068				16,800							16,800
Ferndale Rd				5,250							5,250
Oak Bank Rd				3,150							3,150
Marquis Lane				2,100							2,100
Cedar Rail Drive				10,500							10,500
Lawrences Pit Rd				11,550							11,550

DEPARTMENT NAME:

ROADS & STRUCTURES TOTAL

Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Rostrevor Rd - 4032				28,350							28,350
Sandwood Road					18,900						18,900
Oak Street					3,150						3,150
Woodington Road					11,550						11,550
Dawson Road					30,450						30,450
Section House Road					2,100						2,100
Camel Lake Rd - 4066					27,300						27,300
Sutton Road					6,300						6,300
Gullwing Lake Rd					7,350						7,350
Pleasant View Point Rd					12,600						12,600
Islander Avenue					5,250						5,250
Longhurst Rd					10,500						10,500
Whiteside Road					16,800						16,800
Kimberley Point Road					8,400						8,400
Hallets Rd					10,500						10,500
Kendon Rd						22,050					22,050
Cove Rd						6,300					6,300
Cranberry Rd						14,700					14,700
Hall's Rd - 2064						10,500					10,500
Bluff's Rd						3,150					3,150
Carl's Rd						16,800					16,800
Ridge Rd						14,700					14,700
Scarcliffe Rd						11,550					11,550
North Shore Rd - 4038						8,400					8,400
Shea Rd - 4060						8,400					8,400
Skeleton Lake Rd 3						4,200					4,200
Butterfly Rd						18,900					18,900
Hammels Hollow						3,150					3,150
Eveleigh Rd						26,250					26,250
Gregory Rd							8,400				8,400
Moon River Rd							47,250				47,250
Rostrevor Rd - 4030							10,500				10,500
Three Mile Lake Rd 1							17,850				17,850
Skeleton Lake Rd 3							9,450				9,450
Shea Rd - 4058							16,800				16,800
Halls Rd - 2066							5,250				5,250
Strathdee Rd							11,550				11,550
As Needed							26,000				26,000
Wilson Lodge Road								4,000			4,000

DEPARTMENT NAME:

ROADS & STRUCTURES TOTAL

Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Morinus Rd								24,150			24,150
Hill Rd								4,000			4,000
Glen Gordon Road								23,400			23,400
Carlo Enterprise Rd - 4079								9,100			9,100
Pine Needle Point Road								9,100			9,100
Houston Rd								31,200			31,200
Segwun Place								10,400			10,400
As Needed								46,000			46,000
Pleasant View Point Rd									15,600	15,600	31,200
Islander Avenue									6,500	6,500	13,000
Longhurst Rd									13,000	13,000	26,000
Whiteside Road									20,800	20,800	41,600
Kimberley Point Road									10,400	10,400	20,800
Hallets Rd									13,000	13,000	26,000
Kendon Rd									27,300	27,300	54,600
Matthew's Rd									6,500	6,500	13,000
Cove Rd									7,800	7,800	15,600
Cranberry Rd									6,500	6,500	13,000
Bluff's Rd									3,900	3,900	7,800
North Shore Rd - 4038									66,300	66,300	132,600
Shea Rd - 4060									10,400	10,400	20,800
Skeleton Lake Rd 3									16,900	16,900	33,800
Weismiller St									7,800	7,800	15,600
Currie Street									6,500	6,500	13,000
Subtotal Road Sealing	272,407	138,600	161,700	143,850	171,150	169,050	153,050	161,350	239,200	239,200	1,849,557
Bridges, Culverts & Drainage											
Herman Tibble Bridge											0
Milford Bay Bridge	100,000		1,000,000								1,100,000
Gross Road Culverts						550,000					550,000
Bala Falls Road Bridge (2017 OCIF Application)	200,000	2,000,000									2,200,000
CPR Subway	0	77,500									77,500
Medora Lake Rd Bridge			330,000								330,000
Beaumaris Island Bridge	150,000			950,000							1,100,000
Doherty Road Bridge	0	110,000									110,000

DEPARTMENT NAME:

ROADS & STRUCTURES TOTAL

Project	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Dee River Bridge	0	76,000		45,500							121,500
Bala Bay Dock Bridge								195,000			195,000
Beatrice Townline Bridge #1		560,000									560,000
Clear Lake Rd Bridge		55,000									55,000
Milford Bay Rd Culvert		30,000									30,000
Dark Bay Rd Culvert	0	50,000									50,000
Bear Cave Road Culvert	0	50,000									50,000
Three Mile Lake Rd Culvert											-
Carlo Enterprise Drainage Improvements											-
Duke Street Drainage Improvements											-
Subtotal Bridges	450,000	3,008,500	1,330,000	995,500	-	550,000	-	195,000	-	-	6,529,000
ROADS & STRUCTURES TOTAL	\$ 2,191,300	\$ 4,976,000	\$ 3,256,600	\$ 3,312,750	\$ 2,243,150	\$ 2,119,950	\$ 1,678,550	\$ 1,950,717	\$ 1,879,205	\$ 1,879,205	\$ 25,487,427
with inflation	\$ 2,191,300	\$ 5,059,597	\$ 3,311,311	\$ 3,368,404	\$ 2,280,835	\$ 2,155,565	\$ 1,706,750	\$ 1,983,489	\$ 1,910,776	\$ 1,910,776	\$ 25,878,802