

Townships of Head, Clara & Maria

Preliminary Budget Document - Report #04/02/11/902

	Budget Jan 01, 2010 to Dec 31, 2010		Actual Jan 01, 2010 to Dec 31, 2010		Difference	Proposed 2011	Explanation
<b>REVENUE</b>							
<b>SOURCES OF FINANCING</b>							
Previous Year Surplus	5,000.00		16,483.00		-11,483.00	\$ -	
Taxation Revenue	342,625.00		341,977.05		647.95	\$ 365,935.00	
Transfer from Reserves	130,247.00		116,020.00		14,227.00	\$ -	
<b>Total General Revenue</b>		<b>477,872.00</b>		<b>474,480.05</b>	<b>3,391.95</b>	<b>\$ 365,935.00</b>	
Grants in Lieu - Hydro	99,581.00		99,933.00		-352.00	\$ 99,933.00	
MMAH	32,000.00		21,315.84		10,684.16	\$ 21,316.00	
Railroad ROW	2,800.00		14,682.46		-11,882.46	\$ 9,000.00	Based on possible closure
<b>Total Grants in Lieu</b>		<b>134,381.00</b>		<b>135,931.30</b>	<b>-1,550.30</b>	<b>\$ 130,249.00</b>	
Recycling Grants	8,000.00		9,527.82		-1,527.82	\$ 5,000.00	Based on possible lower rates
Ontario Municipal Partnership Fund	175,200.00		175,200.00		0.00	\$ 157,700.00	Grant Funds
Special Grants	0.00		0.00		0.00	\$ 1,115.00	Heritage Canada for Canada Day
Special Funding	0.00		0.00		0.00		
Roads Grant	0.00		0.00		0.00		
ISF Grant	45,666.00		29,274.46		16,391.54		
HRSDC - Enabling Accessiblity Grant	44,260.00		44,260.00		0.00		
Trillium Grant (Old Mackey Park)	20,000.00		30,800.00		-10,800.00		
<b>Total Grants</b>		<b>293,126.00</b>		<b>289,062.28</b>	<b>4,063.72</b>	<b>\$ 163,815.00</b>	
MR Event Earnings	150.00		615.65		-465.65	\$ 200.00	
Fundraising						\$ 1,500.00	Canada Day
MR Hall Rental	1,000.00		861.50		138.50	\$ 800.00	
<b>Total MR Earnings</b>		<b>1,150.00</b>		<b>1,477.15</b>	<b>-327.15</b>	<b>\$ 2,500.00</b>	
Lottery Licenses	15.00		0.00		15.00	\$ 15.00	
Trailer Permits	40.00		80.00		-40.00	\$ 80.00	
Building Permits	1,500.00		2,118.50		-618.50	\$ 1,500.00	
Fire Donations/Proceeds	0.00		0.00		0.00		
Fire Permits	20.00		34.00		-14.00	\$ 36.00	

	Budget Jan 01, 2010 to Dec 31, 2010		Actual Jan 01, 2010 to Dec 31, 2010		Difference	Proposed 2011	Explanation
Tax Certificates	400.00		190.00		210.00	\$ 200.00	
Fees	100.00		435.00		-335.00	\$ 400.00	
Timber Sales	0.00		840.74		-840.74	\$ 500.00	
Investment Income	2,000.00		2,499.47		-499.47	\$ 2,250.00	
General Account Interest	1,000.00		730.84		269.16	\$ 500.00	
Penalty & Interest on Taxes	500.00		168.72		331.28	\$ 500.00	
Supplementary Taxes	0.00		116.12		-116.12	\$ -	
Miscellaneous Revenue	500.00		2,441.00		-1,941.00	\$ 2,000.00	
Gas Tax	7,408.00		6,993.90		414.10	\$ 6,990.00	Based on Gas Tax from Prov. Statement
Sale of Road Supplies	0.00		2,750.00		-2,750.00	\$ -	
Recyclable Income	0.00		2,078.16		-2,078.16		
Rental of Use of Disposal Site	0.00		0.00		0.00		
Disposal Site Fees	500.00		3,620.00		-3,120.00	\$ 3,500.00	
Disposal Site Income	0.00		0.00		0.00		
Aggreagate Resources	0.00		626.10		-626.10	\$ 500.00	
Sales of Road Allowance	0.00		0.00		0.00		
Helipad	500.00		0.00		500.00	\$ -	
Funds Collected for Library	100.00		50.00		50.00	\$ 100.00	
Library Wage Expense Recovered	39,472.00		27,062.78		12,409.22	\$ -	
Election Bond	1,000.00		0.00		1,000.00	\$ -	
Tax Sale Recovered Costs	2,500.00		13,848.05		-11,348.05	\$ 6,500.00	
<b>Total Other Income</b>		<b>57,555.00</b>		<b>66,683.38</b>	<b>-9,128.38</b>	<b>\$ 25,571.00</b>	
<b>TOTAL REVENUE</b>		<b>964,084.00</b>		<b>967,634.16</b>	<b>-3,550.16</b>	<b>\$ 688,070.00</b>	
<b>EXPENSES</b>							
<b>Expenses</b>							
Council Honorariums	25,000.00		15,427.17		9,572.83	\$ 20,000.00	
Conventions & Training	2,000.00		99.00		1,901.00	\$ 2,000.00	
Council employment costs	0.00		0.00		0.00	\$ -	
Reeve's Mileage	2,000.00		1,202.76		797.24	\$ 1,500.00	
Councillor's Mileage	750.00		99.84		650.16	\$ 500.00	

	Budget Jan 01, 2010 to Dec 31, 2010		Actual Jan 01, 2010 to Dec 31, 2010		Difference	Proposed 2011	Explanation
Councillors Paid Expenses	250.00		0.00		250.00	\$ 200.00	
Elections	4,000.00		85.80		3,914.20	\$ -	
Charges to be reimbursed	1,000.00		0.00		1,000.00	\$ 200.00	
<b>Council Total</b>		<b>35,000.00</b>		<b>16,914.57</b>	<b>18,085.43</b>	<b>\$ 24,400.00</b>	
Administration Salaries	80,000.00		88,026.64		-8,026.64	\$ 115,000.00	
Administration Wage Expenses	0.00		0.00		0.00	\$ -	To be deleted at a later date
Employment Benefits	13,200.00		14,086.75		-886.75	\$ 16,000.00	
EI Employer Expense	5,000.00		4,544.73		455.27	\$ 5,000.00	
CPP Employer Expense	8,000.00		7,906.71		93.29	\$ 8,800.00	
Education	3,000.00		3,133.30		-133.30	\$ 3,000.00	
Admin mileage	2,500.00		1,569.88		930.12	\$ 2,000.00	
Office Supplies	2,500.00		2,582.55		-82.55	\$ 2,750.00	
Vacation Pay Expense	4,500.00		4,305.12		194.88	\$ 5,000.00	Linked to Simply
WSIB	3,750.00		4,844.08		-1,094.08	\$ 3,600.00	
EHT expense	2,000.00		2,206.70		-206.70	\$ 2,000.00	
Tax Billing	1,500.00		3,363.80		-1,863.80	\$ 2,800.00	
Associations	2,500.00		2,280.26		219.74	\$ 2,500.00	
Resource Materials	500.00		603.10		-103.10	\$ 500.00	
HST	10,000.00		6,025.60		3,974.40	\$ 5,000.00	
Audit Fees	14,700.00		18,000.00		-3,300.00	\$ 18,000.00	
Internet	2,000.00		1,983.91		16.09	\$ 2,000.00	
Legal Fees	6,000.00		11,371.42		-5,371.42	\$ 6,000.00	
Telephone	2,500.00		2,228.27		271.73	\$ 2,500.00	
taxes written off	0.00		0.00		0.00	\$ -	
Insurance	20,000.00		20,579.84		-579.84	\$ 22,000.00	
Computer Software	2,500.00		104.74		2,395.26	\$ 1,000.00	
Computer Hardware	0.00		48.60		-48.60	\$ 1,500.00	
Postage and Courier	1,200.00		1,249.15		-49.15	\$ 1,500.00	
tax rebates	15,000.00		17,457.88		-2,457.88	\$ 3,000.00	
Advertising	500.00		206.07		293.93	\$ 300.00	
Property Maintenance	2,000.00		932.95		1,067.05	\$ 1,500.00	
Office Furniture & Equipment	500.00		26.73		473.27	\$ 300.00	
Admin Expenses	1,000.00		511.59		488.41	\$ 750.00	
Bank Service Charges	1,500.00		1,582.55		-82.55	\$ 1,750.00	

	Budget Jan 01, 2010 to Dec 31, 2010		Actual Jan 01, 2010 to Dec 31, 2010		Difference	Proposed 2011	Explanation	
Late Fees	0.00		0.00		0.00	\$ -		
Tax Rebates	0.00		0.00		0.00	\$ -	To be deleted at a later date	
Tax Sale	3,000.00		10,037.79		-7,037.79	\$ 3,000.00		
Grants & Donations	500.00		400.00		100.00	\$ 500.00		
Civic Addressing	1,000.00		623.50		376.50	\$ 800.00		
PSAB Mileage	0.00		0.00		0.00	\$ -		
PSAB	0.00		0.00		0.00	\$ -		
Suspense	0.00		0.00		0.00	\$ -		
<b>Total General Government</b>		<b>212,850.00</b>		<b>232,824.21</b>	<b>-19,974.21</b>	<b>\$ 240,350.00</b>		
Em Man Public Education	200.00		0.00		200.00	\$ 200.00		
Em Man Expenses	300.00		510.19		-210.19	\$ 750.00		
Em Man Mileage	500.00		83.20		416.80	\$ 400.00		
Em Man Training	300.00		11.87		288.13	\$ 300.00		
Emergency Preparedness	3,000.00		2,372.10		627.90	\$ 2,500.00	Communications and Exercise	
<b>Emerg Management Total</b>		<b>4,300.00</b>		<b>2,977.36</b>	<b>1,322.64</b>	<b>\$ 4,150.00</b>		
MNR Fire Agreement	6,000.00		5,460.06		539.94	\$ 6,500.00		
911 agreement	2,000.00		1,930.55		69.45	\$ 2,000.00		
Fire Safety Expenses	1,250.00		487.10		762.90	\$ 750.00		
<b>Total Fire</b>		<b>9,250.00</b>		<b>7,877.71</b>	<b>1,372.29</b>	<b>\$ 9,250.00</b>		
Health & Safety Expense	1,250.00		692.30		557.70	\$ 750.00		
Health & Safety Mileage	250.00		0.00		250.00	\$ 150.00		
<b>Health &amp; Safety Total</b>		<b>1,500.00</b>		<b>692.30</b>	<b>807.70</b>	<b>\$ 900.00</b>		
Fire Safety Expenses	0.00		0.00		0.00	\$ -	To be deleted at a later date	
By-Law Enforcement Officer	0.00		0.00		0.00	\$ -	To be deleted at a later date	
Building Inspector Expenses	1,500.00		1,187.98		312.02	\$ 1,200.00		
C B O Mileage	1,500.00		931.84		568.16	\$ 1,200.00		
Building Permits	100.00		0.00		100.00	\$ 250.00		
Building Wage Expenses	0.00		0.00		0.00	\$ -	To be deleted at a later date	
Building Inspector Wages	7,500.00		9,251.78		-1,751.78	\$ 8,300.00		
<b>Total Building Inspection</b>		<b>10,600.00</b>		<b>11,371.60</b>	<b>-771.60</b>	<b>\$ 10,950.00</b>		
MR Expenses	750.00		823.42		-73.42	\$ 1,000.00	Cleaning supplies	
Recreation (Canada Day)	2,000.00		619.05		1,380.95	\$ 2,000.00		
hall maintenance	1,000.00		1,509.96		-509.96	\$ 1,000.00	Light bulbs, door knobs, etc..	

	Budget Jan 01, 2010 to Dec 31, 2010		Actual Jan 01, 2010 to Dec 31, 2010		Difference	Proposed 2011	Explanation	
Hall Upgrades	103,387.00		113,232.11		-9,845.11	\$ 3,120.00	Paint walls and refinish tables, new small tables 16@ 70.	
MR Wage Expenses	0.00		0.00		0.00	\$ -	To be deleted at a later date	
MR Refunds	225.00		75.00		150.00	\$ 475.00		
Parks & Boat Ramps	49,500.00		28,848.84		20,651.16	\$ 9,000.00		
Parks and Boat Launch Capital	0.00		16,800.00		-16,800.00	\$ 580.00	3 Spruce Picnic Tables @ 50.00 ea/2 gal Stain @ 40.00 ea/chain @40.00/ cement @40.00/ 3 Garbage barrel lids @ 89.00ea	\$ 270.00
Utilities	6,500.00		7,919.31		-1,419.31	\$ 10,000.00	for the building hydro, oil, and phone	\$ 267.00
Hall Supplies	3,000.00		226.79		2,773.21	\$ 3,000.00	Paper cups, coffee etc...propane tanks and hooks	\$ 537.00
MR Wages	5,000.00		3,804.51		1,195.49	\$ 5,500.00		
<b>Total Parks &amp; Recreation</b>		<b>171,362.00</b>		<b>173,858.99</b>	<b>-2,496.99</b>	<b>\$ 35,675.00</b>		
Bridges & Culverts for County	0.00		0.00		0.00	\$ 1,500.00		
Other Culverts	12,000.00		10,146.74		1,853.26	\$ 15,700.00		
Road Maintenance	0.00		31.32		-31.32	\$ 50.00		
Special Projects	0.00		0.00		0.00	\$ 17,000.00	Harvey Creek	
Gravel Resurfacing	6,000.00		7,755.00		-1,755.00	\$ 3,500.00		
Grading	14,500.00		14,580.00		-80.00	\$ 14,800.00		
Ploughing	20,000.00		17,215.22		2,784.78	\$ 22,000.00		
Sand & Salt Purchase	14,000.00		11,289.00		2,711.00	\$ 14,000.00		
Standby	8,500.00		10,875.00		-2,375.00	\$ 12,000.00		
Sanding Expense	13,500.00		10,276.70		3,223.30	\$ 11,000.00		
Calcium	14,500.00		13,503.31		996.69	\$ 14,500.00		
Roads Salary	44,000.00		40,795.91		3,204.09	\$ 44,000.00		
Roads Wage Expenses	0.00		0.00		0.00	\$ -		
Tools	2,000.00		447.36		1,552.64	\$ 8,000.00	utility trailer included	
Road Mileage	100.00		95.40		4.60	\$ 150.00		
Roads Expense	1,000.00		693.05		306.95	\$ 1,000.00		
Signs	900.00		1,010.66		-110.66	\$ 2,000.00		
Roads Truck & Gas	37,500.00		37,211.58		288.42	\$ 5,000.00		
Roads Garage	3,000.00		6,576.92		-3,576.92	\$ 8,000.00		
Garage Upgrades	40,000.00		44,981.36		-4,981.36			

	Budget Jan 01, 2010 to Dec 31, 2010		Actual Jan 01, 2010 to Dec 31, 2010		Difference	Proposed 2011	Explanation	
Garage Capital	0.00		0.00		0.00			
Gravel Crushing	0.00		0.00		0.00			
Roads Administration	300.00		166.98		133.02	\$ 300.00		
Gravel Pits	1,500.00		4,934.68		-3,434.68	\$ 2,000.00		
Contingency (storm damage)	0.00		0.00		0.00			
Ditching	3,500.00		2,055.00		1,445.00	\$ 3,400.00		
<b>Total Roads</b>		<b>236,800.00</b>		<b>234,641.19</b>	<b>2,158.81</b>	<b>\$ 199,900.00</b>		
Environment - Salaries	20,000.00		17,888.16		2,111.84	\$ 18,000.00		
Disposal Site Truck Expenses	5,000.00		4,302.33		697.67	\$ 5,000.00		
Environment Wage Expenses	0.00		0.00		0.00		To be deleted at a later date	
Environment - Excavation	15,000.00		12,467.50		2,532.50	\$ 20,000.00	includes cover of more contract hours	
Environment Expenses	5,000.00		2,282.90		2,717.10			
Environmental Mileage	250.00		0.00		250.00	\$ -		
Disposal Site Monitoring	30,000.00		27,953.89		2,046.11	\$ 50,745.00	As per JP2G Estimate	
Emission Monitoring	0.00		0.00		0.00	\$ -		
Disposal Site Study	15,000.00		8,013.38		6,986.62	\$ 7,000.00		
Environmental Concerns	0.00		0.00		0.00			
Share of Garage Costs	0.00		0.00		0.00			
Landfill Closure Site Expenses	0.00		0.00		0.00			
Environment Capital	3,000.00		1,000.00		2,000.00	\$ 8,750.00	bear fence expansion and recycling container at Bissett	
Recycling	30,000.00		23,933.92		6,066.08	\$ 25,000.00		
Household Hazardous Waste	3,000.00		0.00		3,000.00	\$ 3,000.00		
<b>Total Waste Management</b>		<b>126,250.00</b>		<b>97,842.08</b>	<b>28,407.92</b>	<b>\$ 137,495.00</b>		
Library Reimbursed Costs	500.00		1,302.68		-802.68	\$ 1,500.00		
Library Wage Expense	39,472.00		22,689.75		16,782.25	\$ 6,100.00		
Library Levy	0.00		0.00		0.00	\$ 1,010.00	Security System for Library	
<b>Total Library</b>		<b>39,972.00</b>		<b>23,992.43</b>	<b>15,979.57</b>	<b>\$ 8,610.00</b>		
Cemetery		500.00		0.00	500.00			
Promotions		400.00		0.00	400.00	\$ 800.00	brochures and expo 150	
Transfer to Reserves		50,400.00		50,400.00	0.00	\$ 8,390.00	4030. for BC/4360.00 S disposal site	
Economic Development		4,000.00		3,557.00	443.00	\$ 3,700.00		
Tourist Info Centre		1,000.00		1,000.00	0.00	\$ 1,000.00		
Policing Costs		55,000.00		37,871.00	17,129.00	\$ 43,640.00	OPP Estimate	

	Budget Jan 01, 2010 to Dec 31, 2010		Actual Jan 01, 2010 to Dec 31, 2010		Difference	Proposed 2011	Explanation	
Auto Ex		800.00		0.00	800.00	\$ -		
Physician Recruitment		3,600.00		5,400.00	-1,800.00	\$ 2,000.00		
County Consult Fees		500.00		0.00	500.00	\$ 500.00		
<b>Total Expense</b>		<b>964,084.00</b>		<b>901,220.44</b>	<b>62,863.56</b>	<b>\$ 688,070.00</b>		
					0.00			
<b>NET INCOME</b>		<b>-964,084.00</b>		<b>66,413.72</b>		<b>\$ -</b>		
<b>Generated On: Jan 27, 2011</b>								

Type of Reserve Fund	NEW TOTALS 2008	Proposed Changes 2009	Totals
Operational	\$-		
Contingencies	\$64,788.00	\$-	\$64,788.00
Working Capital	\$100,000.00	\$-	\$100,000.00
Emergency Vehicle	\$500.00	\$-	\$500.00
Physician Recruitment	\$8,000.00	\$-	\$8,000.00
IT	\$6,750.00	-\$2,750.00	\$4,000.00
Recreation	\$3,330.00	\$-	\$3,330.00
Future Fire Suppression Contract Costs	\$0.00	\$-	0
Donations	\$0.00	\$-	0
Emergency Management	\$9,500.00	-\$2,000.00	\$7,500.00
Succession Planning	\$9,500.00	-\$500.00	\$9,000.00
Mandated	\$0.00	\$-	0
Capital	\$0.00	\$-	0
Disposal Sites - maintenance/replacement	\$87,412.00	\$-	\$87,412.00
Disposal Sites - Vehicle	\$20,300.00	\$-	\$20,300.00
Landfill Closure	\$130,000.00	\$-	\$130,000.00
Deux Rivieres Site - post closure	\$21,100.00	\$-	\$21,100.00
Bissett Creek Site -Post closure	\$-	\$24,728.00	\$24,728.00
Stonecliffe Site - post closure	\$0.00	\$-	0
Roads - Capital	\$6,870.00	\$-	\$6,870.00
Roads - Truck	\$27,500.00	\$5,000.00	\$32,500.00
Roads	\$159,288.00	-\$159,288.00	0
Gravel Crushing			
Facility Management (Hall/Office upgrades)	\$12,500.00	-\$2,500.00	\$10,000.00
Office Equipment Replacement - photocopier/accounting taxation software	\$15,000.00	-\$12,000.00	\$3,000.00
Garage Replacement/Repair	\$52,000.00	-\$52,000.00	0
	\$768,302.00	-\$211,310.00	\$556,992.00
Totals			
Deferred Income			
Gas Tax Funding	\$2,964.00	\$-	\$2,964.00
ISF Funding			
MTO Roads			
Totals			



changes Dec 2009	totals Dec 31 2009	budget changes 2010	Balance after budget 2010	
			\$ -	
0	\$64,788.00		\$ 64,788.00	
\$0.00	\$100,000.00	\$0.00	\$ 100,000.00	
\$0.00	\$500.00	\$1,900.00	\$ 2,400.00	
0	\$8,000.00	\$1,000.00	\$ 9,000.00	
\$0.00	\$4,000.00	\$1,000.00	\$ 5,000.00	
\$ 4,000.00	\$7,330.00	7000.00-	\$ 330.00	
0	\$21,000.00		\$ 21,000.00	
0	\$0.00		\$ -	
\$3,000.00	\$10,500.00	3000.00-	\$ 7,500.00	
\$0.00	\$9,500.00	3500.00-	\$ 6,000.00	
0	\$0.00		\$ -	
0	\$0.00		\$ -	
\$ 30,000.00	\$117,412.00	27000.00-	\$ 97,412.00	
\$0.00	\$20,300.00	\$2,500.00	\$ 22,800.00	
\$0.00	\$130,000.00	\$20,840.00	\$ 109,160.00	
0	\$21,100.00	\$11,000.00	\$ 32,100.00	
0	\$24,728.00	\$10,000.00	\$ 34,728.00	
0	\$0.00	\$20,840.00	\$ 20,840.00	
0	\$6,870.00	\$10,000.00	\$ 16,870.00	
\$0.00	\$32,500.00	32500.00-	\$ -	
\$0.00	\$0.00		\$ -	
		\$2,000.00	\$ 4,000.00	
\$51,300.00	\$61,300.00	27020.00-	\$ 24,280.00	
\$0.00	\$3,000.00		\$ 3,000.00	
\$12,000.00	\$12,000.00	12000.00-	\$ -	
\$100,300.00	\$657,292.00		\$ 581,208.00	
11263	\$14,227.00	14277.00-	\$ -	
		10000.00-	\$ -	
		20929.77-	\$ -	
		\$45,156.77		

## **Type of Fund**

### **Operational**

Contingencies  
Working Capital  
Emergency Vehicle  
Physician Recruitment  
Office Technology  
Recreation Infrastructure  
Fire Suppression  
Gravel Crushing - roads  
Emergency Management  
Succession Planning

### **Capital**

Disposal Sites - maintenance/replacement  
Disposal Sites - Vehicle  
Landfill Closure  
Post Closure - Deux Rivieres Site  
Post Closure - Bissett Creek Site  
Post Closure - Stonecliffe Site  
Roads - Capital  
Roads - Truck  
Facility Management (Hall/Office upgrades)  
Office Equipment & Furniture  
Garage Replacement/Repair  
Library

## Purpose or Definition

For all departments

To provide funds for operations until taxes are received in the new year

For municipalities pro-rated share of the auto-extrication vehicle used by DR, LH and HCM

For future expenses related to recruiting and maintaining physicians in our area

For eventual replacement of computer hardware and software in office

For recreation infrastructure maintenance - repair of boat launches, Park improvements etc.

Was to be used for contingency in busy years

To provide for crushing of gravel for municipal road use - usually required every 6 years or so

To provide for additional equipment (communications) or large scale exercise

To provide for job shadowing and consulting services for staff replacement

To provide for major maintenance and eventual replacement of sites

replace disposal site vehicle

Closure costs for all three sites

post closure - \$35,000 needed based on 2008 audit statement

post closure - \$139,350 needed based on 2008 audit statement

post closure - \$149,810 needed based on 2008 audit statement

Special roads capital projects - major roads repairs, culvert replacements etc.

vehicle replacement

electrical, plumbing, heating, roofing etc.

large item office equipment and furniture replacement - photocopier

large capital projects to repair/replace the municipal garage

Library reserves in consolidated financial statements