



Budget & Estimated Actuals For Fiscal 2016

The Corporation of the United Townships of

**Head, Clara & Maria**

DRAFT - 2017 Budget Worksheet

Account	Annual Budget	YTD Actual	2017 Budget	Description
<b>Revenues</b>				
<b>General Government</b>				
Previous Year Surplus	88,156	149,652	60,000	Unaudited 2016 Surplus after adjusting entries - \$750 Council portion play equip installation / \$1,000 TransCanada (homecoming) / \$15,000 generator / \$1,000 Lacroix park monument / \$3203 Council 2016 homecoming / \$2,371(2016) homecoming earnings
Taxation Revenue	472,580	473,256	476,421	at actual rate for 2016, 2017 assessment
Transfer from Reserves	68,096	67,604	338,639	\$25,000 council funding H/c transition;\$46,400 correct double allocation 2016 + \$20,000 from Emergency Management for radios and generator, \$34,687 Can 150-3 Council's portion OMP washroom (\$15,000 Parks and Rec. \$19,687 Transition Reserve) / \$100,052 from office reno, replacement and mngmt. / \$2,600 for new copier/printer Transition / \$12,000 renovation-office tech. / \$7,900 Software - accounting/it; \$4,000 Deux Riv - post closure / \$30,000 d/s maintenance/replacement / \$15,000 Roads Capital for Major Brushing project / \$35,000 from Contingency Reserve to Offset policing increase and OMPF decrease / \$6,000 from IT for renos re hard wire office
Transfer from Deferred Revenue - HCM	10,617	10,646	33,840	\$12,877 Canada 150 Boat launch / \$17,760 2014-15-16 Gas tax / \$3,203 Play scape (2016)
Reserves - REC Committee	-	-	19,851	\$16,929 (2014-2015) Rec surplus / \$2,922 Rec (2016) surplus \$9451homecoming, \$3,000 play equip installation, \$1,900 Ball Diamond, \$3,000 inflatables, \$2,500 mixer,
Grants in Lieu - Hydro	105,500	105,747	105,500	
PILs - Provincial & Tenant Properties	52,000	49,724	49,000	
Ontario Municipal Partnership Fund (OMPF)	88,200	88,200	77,700	
Donation Revenue	900	15	-	
Admin - Fundraising	-	-	-	
Sales Revenue	-	-	-	
Admin - Permits - Fees	1,500	1,011	1,000	
Treasury Account Interest	6,500	4,936	2,000	
General Account Interest	500	599	450	
Penalty & Interest - Property Taxes	2,000	4,616	2,000	
Miscellaneous Revenue	5,600	14,420	13,300	\$2,500 misc / \$3,000 Planning for non-planners / \$7,800 Bell Cell Tower lease
Helipad/Ornge	3,500	7,000	3,500	
Gas Tax	7,145	7,145	7,145	Allocated to Office reno
Aggregate Resources	900	779	700	

Account	Annual Budget	YTD Actual	2017 Budget	Description
Election Bond	-	-	-	
Tax Sale Recovered Costs	-	-	-	
Promotions	200	126	200	
Library Reimbursement	-	2,016	-	no need to budget as this is a matter of in and out
Tax Arrears Revenue	-	-	-	
Fire Safety Revenue (CO / smoke Alarms)	140	-	100	
Sale of Surplus Land	-	-	-	
Sale of Surplus Equipment	-	-	-	
<b>Total</b>	<b>\$ 914,033</b>		<b>\$ 987,490</b>	<b>\$ 1,191,346</b>
<b>Building</b>				
Building Permits & Fees	2,000	1,658	1,500	
<b>Total</b>	<b>\$ 2,000</b>		<b>\$ 1,658</b>	<b>\$ 1,500</b>
<b>Environmental Services Revenue</b>				
Recycling Grants	6,000	8,387	4,500	
Recycling Income	150	53	200	
Fees	8,000	9,756	8,000	
<b>Total</b>	<b>\$ 14,150</b>		<b>\$ 18,196</b>	<b>\$ 12,700</b>
<b>Recreation &amp; Cultural Services Revenue</b>				
Recreation (Hall Events Revenue)	500	1,550	500	
Homecoming Canada Day	-	2,371	52,727	\$10,815 Homecoming + \$35,462 Homecoming Revenues/fundraising + \$6,450 Homecoming registrations etc. / \$117,302 - allocated elsewhere or in general revenues
Seniors Program	-	-	-	see special grants
Rec Revenue	32,165	22,375	27,775	accounts will be borken down to show individual account info in the new revenue & expense report
Sales Revenue	-	-	-	Canteen
Healthy Kids	-	17,055	-	
<b>Total</b>	<b>\$ 32,665</b>		<b>\$ 43,350</b>	<b>\$ 81,002</b>
<b>Special Grants Revenue</b>				
Special Grants	49,000	26,572	119,804	\$17,349- Canada 150-3 re concrete washrooms at OMP / \$20,000-Ontario 150 Celebration re Homecoming 2017 / \$6,175-Celebrate Canada Day 2017 / \$10,884- New Horizons for Seniors Program (Federal) / \$8,000 - New Horizons for Seniors (Provincial) / \$5,800-Ontario 150 Capital re ball diamond upgrades / \$2,000-OPG Canada Day 2017/ \$50,000 OCIF - roads / \$4,000 DRDCF - playground equip installation/purchase / \$1,796 Can Summer Jobs / \$500 owing from DRDCF for playground equip / \$ 500 owing from Rotary

Account	Annual Budget		YTD Actual		2017 Budget		Description
<b>Total</b>		<b>\$ 49,000</b>		<b>\$ 26,572</b>		<b>\$ 119,804</b>	
<b>Total Revenues</b>		<b>\$ 1,011,848</b>		<b>\$ 1,077,266</b>		<b>\$ 1,406,352</b>	
<b>Expenses - General Government</b>							
<b>Administration</b>							
Salaries/Wages	260,247		282,439		303,849		includes student wages of \$4,500 / roads labourer for 20 weeks / & staff increase of 4% as per resolution No.: 14/10/16/007 / 2.1% COLA increase
Employment Benefits	14,000		14,230		15,000		
Payroll Taxes	17,000		17,296		19,600		
WSIB Employer Expense	7,500		8,103		8,500		
EHT Employer Expense	3,500		4,506		5,000		
Vacation Pay Employer Expense	3,500		4,195		5,000		
Employee Pension	14,800		16,089		19,600		
HST	5,000		4,500		8,500		increased due to office project
GST	-		0		-		
Penny Rounding	-		0		-		
Uncollectible Revenue	-		-		200		
Education/Training	6,000		2,528		6,500		all day workshop for non planner to differ to 2017 scheduling problem for 2016 (One spring / one fall)
Admin Mileage	2,000		3,358		2,000		
Office Supplies	3,500		2,103		2,000		
Property Tax & Accounting Software	4,750		4,708		16,000		new accounting/taxation software
Admin Associations - Membership Fees	2,000		1,786		2,000		
Admin Resource Materials' Fees	300		359		250		
Audit Fees	23,000		17,870		26,500		
Legal Fees	1,000		3,154		2,500		
Annual MTO Signage Fees	1,200		1,015		1,200		
Internet	1,200		775		840		
Office Telephone/Fax	1,800		3,089		1,800		
Taxes Written Off	400		-		200		
Tax Sale	1,500		810		1,000		
Surplus Land Sale	-		-		-		
Office Maintenance	2,000		3,100		2,000		
Council Donations	2,500		1,800		2,000		
Insurance	22,500		20,550		22,500		
Office Furniture & Equipment	1,000		1,528		2,000		

Account	Annual Budget	YTD Actual	2017 Budget	Description
Computer Software	1,000	944	1,000	
Computer Hardware	1,500	1,402	1,500	
IT Services	6,900	1,350	1,350	
Admin Permits & Fees	-	-	-	
Postage	2,500	2,226	2,500	
Advertising	250	37	250	
Office Repair	-	-	-	
Upgrade/Capital	-	-	172,905	\$142,905 office reno and addition - funding from reserves and deferred gas tax / \$30,000 for generator
Special Projects	-	500	-	
Promotions	1,000	1,062	1,000	
Miscellaneous	600	781	750	
Library Expenses	-	2,171	-	no need to budget as this is a matter of in and out
Bank Charges	2,600	2,242	2,500	
Accessibility	1,000	-	-	
Admin Fundraising	-	-	-	
Contingency	-	-	-	
<b>Total</b>	<b>\$ 419,547</b>		<b>\$ 432,607</b>	<b>\$ 660,294</b>
<b>Council</b>				
Council Honorariums	20,000	16,581	20,000	
Conventions & Training	2,500	938	4,000	\$2,500 AMO conference / \$1,500 defer from 2016 - all day workshop for non-planner
Mayor's Mileage	750	1,673	1,000	
Councillor's Mileage	750	29	500	
Councillor's Paid Expenses	-	-	-	
Elections	-	-	500	
Council Charges to be Reimbursed	200	-	200	
Mayor's Meetings/Mileage	3,300	501	3,500	2016 - hosting meeting and mileage
Council EHT Employer Expense	-	-	-	this is included in admin EHT
Council Resource Materials' Fees	1,100	-	1,100	
<b>Total</b>	<b>\$ 28,600</b>		<b>\$ 19,722</b>	<b>\$ 30,800</b>
<b>Total General Government</b>	<b>\$ 448,147</b>		<b>\$ 452,329</b>	<b>\$ 691,094</b>
<b>Protection Services</b>				

Account	Annual Budget	YTD Actual	2017 Budget	Description
<b>North Renfrew Emergency Rescue Unit</b>				
North Renfrew Emergency Rescue Unit	-	-	-	
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Building Inspector</b>				
Education/Training	500	-	-	
CBO Mileage	2,000	1,818	2,000	
Associations - Membership Fees	120	-	150	
CBO Telephone	900	568		
Building Permits & Fees	250	-	-	
<b>Total</b>	<b>\$ 3,770</b>	<b>\$ 2,386</b>	<b>\$ 2,150</b>	
<b>Emergency Management</b>				
Education/Training	250	224	250	
Mileage	-	-	-	
Supplies	200	-	250	
Emergency Preparedness	500	50	5,550	\$5,000 radio
<b>Total</b>	<b>\$ 950</b>	<b>\$ 274</b>	<b>\$ 6,050</b>	
<b>Fire</b>				
Supplies	500	274	300	
Fire Agreement - MNR	8,200	8,077	8,500	
911 Agreement - County	2,500	2,088	2,500	
<b>Total</b>	<b>\$ 11,200</b>	<b>\$ 10,438</b>	<b>\$ 11,300</b>	
<b>Health &amp; Safety</b>				
Health & Safety	1,000	388	500	
<b>Total</b>	<b>\$ 1,000</b>	<b>\$ 388</b>	<b>\$ 500</b>	
<b>Policing</b>				
Policing	74,664	74,552	92,141	
<b>Total</b>	<b>\$ 74,664</b>	<b>\$ 74,552</b>	<b>\$ 92,141</b>	
<b>Total Protection Services</b>	<b>\$ 91,584</b>	<b>\$ 88,038</b>	<b>\$ 112,141</b>	
<b>Transportation Services</b>				

Account	Annual Budget	YTD Actual	2017 Budget	Description
<b>Roads</b>				
Roads Education/Training	600	-	600	
Roads Mileage	200	410	200	
Roads Associations - Membership Fees	650	638	700	
Road - Cell/Garage Phone	400	458	700	includes garage phone
Garage Utilities	7,000	3,462	5,500	
Repairs/Maintenance - Garage	1,000	708	1,000	
Upgrade/Capital - Garage	-	-	-	
Special Projects - Roads	30,000	27,463	63,200	brushing (OCIF funding to cover)
Miscellaneous	-	551	500	
Culverts	6,225	-	6,400	\$6,400 - OCIF funding
Road Maintenance	2,000	2,883	3,000	
Truck Expenses - Roads Truck	7,000	5,567	7,000	
Truck Repairs - Roads Truck	3,000	1,383	5,000	body work
Ploughing	25,000	27,184	25,000	
Calcium	14,000	10,969	14,000	
Ditching	9,100	850	-	only every 4-5 years
Grading	17,000	21,668	22,000	new contract for 2017
Gravel Crushing	10,000	16,400	-	
Gravel Pits	-	3,875	1,000	
Gravel Resurfacing	11,300	8,100	11,550	
Sand & Salt Purchase	12,000	9,160	12,250	
Sanding	12,000	12,590	12,250	
Standby - Contractor	10,000	6,476	10,250	
Tools & Supplies - Roads	4,000	759	1,000	
Twp Signs & Posts	1,000	312	1,000	
Contingency	-	-	-	
<b>Total</b>	<b>\$ 183,475</b>	<b>\$ 161,866</b>	<b>\$ 204,100</b>	
<b>Waste Management</b>				
Education/Training	600	459	600	
Public Education/Promos	600	660	600	magnets? Calendar?
Environmental Mileage	300	1,823	500	
Environmental Supplies	-	-	-	

Account	Annual Budget	YTD Actual	2017 Budget	Description
Environmental Associations' Membership Fees	200	100	200	
Repairs/Maintenance - Landfill Sites	2,000	-	-	
Environmental Upgrade/Capital	750	15,800	1,000	
Environmental Special Projects	-	-	-	
Environmental Miscellaneous	-	-	500	
Environmental Truck Expenses	3,000	2,587	3,000	
Environmental Truck Repairs	1,000	2,822	1,000	
Composter Rebate Program	300	-	300	
Disposal Site Monitoring	25,000	19,665	25,000	
Disposal Site Study	30,000	12,982	30,000	
Environmental Expenses	2,000	3,714	2,500	
Excavation - Landfill Sites Maintenance	12,000	10,350	12,500	
Household Hazardous Waste Recycling	14,000	7,314	9,000	
	<u>27,500</u>	<u>18,052</u>	<u>16,000</u>	
<b>Total</b>	<b>\$ 119,250</b>	<b>\$ 96,328</b>	<b>\$ 102,700</b>	
<b>Cemetery</b>				
Cemetery	-	-	-	
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Helipad Maintenance</b>				
Helipad Maintenance	3,500	100	3,500	
<b>Total</b>	<b>\$ 3,500</b>	<b>\$ 100</b>	<b>\$ 3,500</b>	
Physician Recruitment	1,300	-	1,020	to be determined
<b>Total</b>	<b>\$ 1,300</b>	<b>\$ -</b>	<b>\$ 1,020</b>	
<b>Parks &amp; Recreation</b>				

Account	Annual Budget	YTD Actual	2017 Budget	Description
Hall Supplies	2,000	1,268	1,500	
Volunteer Appreciation	600	-	-	one time - not an annual expense
Cost of Goods Sold - Bar	-	-	-	Bar (extended bar costs)
Cost of Goods Sold - Canteen			-	Canteen (extended costs)
Hall Telephone	800	474	300	
Hall Utilities	10,000	6,531	8,000	
Hall Repairs/Maintenance	5,000	4,201	3,000	
Hall Upgrade/Capital	7,300	3,459	-	
Recreation Special Projects	57,096	33,069	94,670	\$10,884 NHSP (Federal) / \$8,000 NHSP (Provincial) / \$52,036 Ont. 150-3 OMP Washrooms / \$7,700 Ball Diamond - Trillium / \$7,250 Playground equip installation / \$4,000 Council to Canada Day?? / \$4,800 Natural Playscape installation
Recreation Miscellaneous	2,500	2,273	3,250	added the Mixer from 2016 - \$900 / \$250 Smart Serve
Hall Expenses	200	-	300	
Hall Rental Refunds	500	89	500	
Rec Expenses	32,165	225	27,775	includes \$2,000 OPG / \$6,175 Celebrate Canda and Council's \$4,000 for Canada Day Celebrations / accounts will be borken down to show individual account info in the new revenue & expense report
Seniors Program	-	19,452	-	
Healthy Kids	-	6,054	-	
Homecoming Fundraising	-	12,721	117,302	total homecoming costs
Hall Furniture & Equipment	2,600	1,797	1,000	
Groundskeeping Maintenance Contract	11,400	2,685	12,500	
Parks & Boat Launch Capital	30,931	11,099	8,000	\$7,000 for completion of boat launch outhouse repairs and new picnic tables / \$1,000 Lacroix park monument repair
<b>Total</b>	<b>\$ 163,092</b>		<b>\$ 105,397</b>	<b>\$ 278,097</b>
<b>County Consult Fees</b>				
County Consult Fees	-	-	-	
<b>Total</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Transferred to Reserve Funds</b>				
Transfer to Reserve Funds	1,500	92,452	-	\$2,000 to elections / \$6,350 to Parks & Recreation / \$10,000 to Disposal Site Vehicle / \$6,000 to Gravel Crushing / \$8,050 to Garage Replacement / \$9,000 to Garage Repair & Maintenance / \$6,000 to Facility Management - Hall & Office Upgrade / \$18,051.88 to Hall-Office Replacement / \$6,000 to Hall-Office Repair & Maintenance / \$6,000 to IT for 2017 Office Renos



Account	Annual Budget		YTD Actual		2017 Budget		Description
<b>Total</b>		<b>\$ 1,500</b>		<b>\$ 92,452</b>		<b>\$ -</b>	
<b>Transferred to Deferred Revenue</b>							
Transfer to Deferred Revenue - HCM	-		33,840		-		\$3,920 natural play skape (2016) project / \$17,760 Gas tax (2014-2015-2016) for office renos / \$12,877 boat launches (2016) project
Transfer to Deferred - REC Committee Profits	-		19,851		-		\$16,929 (2014-2015) Rec surplus / \$2,922 Rec (2016) surplus
<b>Total</b>		<b>\$ -</b>		<b>\$ 53,691</b>		<b>\$ -</b>	
<b>Total Expenses</b>		<b>\$ 1,011,848</b>		<b>\$ 1,050,201</b>		<b>\$ 1,392,652</b>	
<b>Net Income</b>		<b>\$ (0)</b>		<b>\$ 27,066</b>		<b>\$ 13,700</b>	