

Townships of Head, Clara & Maria
Budget Working Document 2013
Report 07/12/12/901

	Budget Jan 01, 2012 to Dec 31, 2012		Estimate for 2013 Budget Jan 01, 2012 to Dec 31		Difference	Proposed 2013	Explanation
REVENUE							
SOURCES OF FINANCING							
Previous Year Surplus	0.00		15,005.00		\$ 15,005.00	\$ 45,000.00	To general revenue
Taxation Revenue	462,654.00		463,830.40		\$ 1,176.40	\$ 453,568.00	Reduction
Transfer from Reserves	0.00		9,100.00		\$ 9,100.00	\$ 58,800.00	(\$92250 total available) \$25 000 + \$800 Canada day + \$5000 for Old Mackey beach + \$16,000 from Gas Tax/Deferred Revenue + \$12000 from Reserves for Hall renovations
Total General Revenue		\$ 462,654.00		\$ 487,935.40	\$ 25,281.40	\$ 557,368.00	
Grants in Lieu - Hydro	102,000.00		105,811.84		\$ 3,811.84	\$ 105,500.00	OPG (Hydro) PILs
PIL	11,750.00		49,529.09		\$ 37,779.09	\$ 37,000.00	Provincial & Tenanted PILs - using OPTA's 2013 Base PIL
Railroad ROW	10,000.00		17,985.88		\$ 7,985.88	\$ 5,000.00	No reason to assume reduction - will reduce for argument purposes
Total Grants in Lieu		\$ 123,750.00		\$ 173,326.81	\$ 49,576.81	\$ 147,500.00	
Recycling Grants	4,678.00		7,732.90		\$ 3,054.90	\$ 9,540.00	Stewardship Ontario Recycling Grant 1st & 2nd pmt conservative estimate - may be higher
Ontario Municipal Partne	142,000.00		142,000.00		\$ -	\$ 133,100.00	As per Ontario Municipal Partnership Fund 2013

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Special Grants	3,817.00		1,078.00		-\$ 2,739.00	\$ 99,550.00	Summer Student (Prov & Fed Grants) \$3500 - Community Infrunstructure Improvement Fund/Waste Diversion Ontario (CIIF) \$70250 - Seniors New Horizon Fund (SNHF) \$25000 - Canada Day Grant \$800
Special Funding	20,860.00		0.00		-\$ 20,860.00	\$ -	
Roads Grant	0.00		0.00		\$ -	\$ -	
ISF Grant	0.00		0.00		\$ -	\$ -	
HRSDC - Enabling Accessib	0.00		0.00		\$ -	\$ -	
Trillium Grant (Old Macke	0.00		0.00		\$ -	\$ -	
Total Grants		\$ 171,355.00		\$ 150,810.90	-\$ 20,544.10	\$ 242,190.00	
MR Event Earnings	350.00		155.80		-\$ 194.20	\$ 350.00	Euchre Donations
Fundraising Earnings	750.00		753.00		\$ 3.00	\$ 750.00	Vesey's Spring & Fall Fundraising
Donations	2,650.00		1,291.00		-\$ 1,359.00	\$ 1,200.00	Canada Day & Euchre donations
MR Hall Rental	1,000.00		940.00		-\$ 60.00	\$ 1,000.00	Hall Rental Revenue
Total MR Earnings	0.00	\$ 4,750.00	0.00	\$ 3,139.80	-\$ 1,610.20	\$ 3,300.00	
Lottery Licenses	15.00		15.00		\$ -	\$ 15.00	
Trailer Permits	80.00		560.00		\$ 480.00	\$ 200.00	
Building Permits	1,500.00		2,961.00		\$ 1,461.00	\$ 1,500.00	Building/Septic permits
Fire Donations/Proceeds	0.00		0.00		\$ -	\$ -	
Fire Permits	30.00		34.00		\$ 4.00	\$ 30.00	Based on 2012 year
Tax Certificates	200.00		375.00		\$ 175.00	\$ 200.00	
Fees	350.00		604.57		\$ 254.57	\$ 350.00	Copies, faxes & notaries
Timber Sales	250.00		0.00		-\$ 250.00	\$ 250.00	Timber cut on Twp property
GST Rebate	0.00		0.00		\$ -	\$ -	
Investment Income	2,850.00		5,489.00		\$ 2,639.00	\$ 3,000.00	Treasury acct. interest
General Account Interest	700.00		376.14		-\$ 323.86	\$ 300.00	HCM's general Accounts interest
Penalty & Interest on Tax	450.00		3,588.48		\$ 3,138.48	\$ 1,500.00	Related to Property Taxes

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Supplementary Taxes	0.00		0.00		\$ -	\$ -	Goes to taxation revenue acct.
Miscellaneous Revenue	1,500.00		11,639.97		\$ 10,139.97	\$ 1,500.00	What does not have a permanent account - a one off item
Gas Tax	0.00		0.00		\$ -	\$ -	Transferred to Deferred revenue for a specific use
Sale of Road Supplies	0.00		0.00		\$ -	\$ -	
Recyclable Income	0.00		197.75		\$ 197.75	\$ 150.00	Scrap Metal revenue in which the contractor pays HCM for metal removed from the Sites & sold (HCM gets \$25/tonne)
Rental of Use of Disposal	0.00		0.00		\$ -		
Disposal Site Fees	16,000.00		7,000.00		-\$ 9,000.00	\$ 6,000.00	Tipping Fees
Disposal Site Income	0.00		0.00		\$ -	\$ 3,000.00	MHSW (Municipal Hazardous Special Waste) Invoices
Aggreagate Resources	920.00		924.19		\$ 4.19	\$ 900.00	Licence Fee Disbursement under the Aggregate Resources Act - Payment of HCM share of the licence fees collected from aggregate producers within municipality
Sales of Road Allowance	0.00		0.00		\$ -	\$ -	
Helipad	0.00		0.00		\$ -	\$ -	
Funds Collected for Library	100.00		0.00		-\$ 100.00	\$ 100.00	
Library Wage Expense Re	0.00		0.00		\$ -	\$ -	
Election Bond	0.00		0.00		\$ -	\$ -	
Tax Sale Recovered Costs	0.00		13,521.44		\$ 13,521.44	\$ -	
Total Other Income		\$ 24,945.00		\$ 47,286.54	\$ 22,341.54	\$ 18,995.00	
Financing Available In Period		\$ 787,454.00		\$ 862,499.45	\$ 75,045.45		
TOTAL REVENUE		\$ 787,454.00		\$ 862,499.45	\$ 75,045.45	\$ 969,353.00	

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EXPENSE					
Expenses					
Council Honorariums	20,000.00	19,176.13	823.87	20,250.00	
Conventions & Training	5,000.00	3,198.70	1801.30	5,000.00	
Council employment cost	0.00	0.00	0.00	0.00	
Reeve's Mileage	1,000.00	200.00	800.00	1,000.00	
Councillor's Mileage	1,000.00	783.00	217.00	1,000.00	
Councillors Paid Expenses	200.00	0.00	200.00	200.00	
Elections	1,200.00	1,234.91	-34.91	0.00	
Charges to be reimbursed	200.00	0.00	200.00	200.00	
Council Total	\$ 28,600.00	\$ 24,592.74	\$ 4,007.26	\$ 27,650.00	
Administration Salaries	111,909.00	114,500.00	-2591.00	119,000.00	Incl 3% for CAO & Treasurer + 1.2% Cola also incl Office Assistance
Uncollectable Revenue	0.00	1,320.00	-1320.00	0.00	
Employment Benefits	10,600.00	11,250.00	-650.00	11,000.00	Due to increase renewal rates
EI Employer Expense	5,500.00	5,500.00	0.00	5,500.00	
CPP Employer Expense	9,500.00	9,500.00	0.00	9,500.00	
Education	3,000.00	4,476.02	-1476.02	5,000.00	
Admin mileage	2,000.00	3,170.31	-1170.31	2,500.00	
Office Supplies	3,500.00	3,578.90	-78.90	3,500.00	
Vacation Pay Expense	3,000.00	3,000.00	0.00	3,000.00	
WSIB	4,500.00	4,500.00	0.00	4,500.00	
EHT expense	2,300.00	2,350.00	-50.00	2,400.00	
Tax Billing	3,000.00	2,525.00	475.00	6,000.00	Taxing Software - Annual Support Fees, General Ledger, Acct payable/receivable, Budget Xlence & Payroll
Associations	2,500.00	2,128.03	371.97	2,500.00	Membership fees

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Resource Materials	500.00		158.06		341.94	500.00	Reference Books i.e.: Municipal Act
HST	5,000.00		6,500.00		-1500.00	6,500.00	
GST Admin	0.00		0.00		0.00	0.00	
Audit Fees	18,500.00		17,710.00		790.00	18,000.00	Incl 1.2% Cola + additional info if required during the year
Internet	1,150.00		750.00		400.00	1,150.00	Web Hosting \$200 & Xplornet services \$950
Legal Fees	24,000.00		18,500.00		5500.00	6,000.00	Municipal Lawyer - Legal fees
Telephone	2,500.00		1,800.00		700.00	1,500.00	Office phone & fax
taxes written off	100.00		537.10		-437.10	750.00	Tax write offs & 'Nominal amounts to write off (\$5.00 or less)
Insurance	19,000.00		17,483.00		1517.00	17,750.00	Covers: crime, casualty, accident, auto, property & excess/umbrella
Computer Software	1,000.00		1,089.00		-89.00	500.00	Annual anti-virus - annual software updates
Computer Hardware	1,500.00		1,982.97		-482.97	400.00	Repairs/ component on computers/external hard drives
Postage and Courier	1,750.00		1,750.00		0.00	1,850.00	May increase with more frequent newsletters & cost of stamps goes up yearly
tax rebates	3,500.00		0.00		3500.00	0.00	Tax rebates is now automatically taken out of taxation revenue as per auditor
Advertising	1,000.00		850.00		150.00	1,000.00	Includes material to repair advertising boards

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Property Maintenance	3,000.00		8,960.02		-5960.02	1,500.00	Incl Dion Fire Extinguisher & Security Company annual fees
Office Furniture & Equipm	2,900.00		1,950.67		949.33	1,250.00	front office desk - \$600
Misc. Admin Expenses	1,500.00		1,699.83		-199.83	500.00	What does not have a permanent account - a one off item
Bank Service Charges	1,750.00		1,600.00		150.00	1,750.00	Monthly banking fees
Late Fees	0.00		0.00		0.00	0.00	
Land Sale Expenses	0.00		0.00		0.00	0.00	
Tax Sale	3,000.00		10,644.04		-7644.04	1,000.00	Realtax Fees related to tax sale
Grants & Donations	500.00		475.00		25.00	500.00	Donations provided by HCM
Civic Addressing	800.00		600.00		200.00	1,500.00	Includes MTO sign renewal & New HCM signs at each end of Twp
PSAB Mileage	0.00		0.00		0.00	0.00	
PSAB	0.00		0.00		0.00	0.00	
Suspense	0.00		0.00		0.00	0.00	
Total General Government		\$ 254,259.00		\$ 262,837.95	-\$ 8,578.95	\$ 238,300.00	
Em Man Public Education	200.00		0.00		200.00	50.00	Promote public awareness
Em Man Expenses	100.00		1,100.00		-1000.00	100.00	Supplies
Em Man Mileage	200.00		0.00		200.00	0.00	
Em Man Training	200.00		147.95		52.05	175.00	Training
Emergency Preparedness	0.00		0.00		0.00	2,500.00	Generator Shed - modification
Emerg Management Total		\$ 700.00		\$ 1,247.95	-\$ 547.95	\$ 2,825.00	
MNR Fire Agreement	6,000.00		5,460.06		539.94	6,000.00	Municipal Forest Fire Agreement fees
911 agreement	2,000.00		2,000.00		0.00	2,000.00	911 Fire Agreement fees
Fire Safety Expenses	750.00		767.17		-17.17	500.00	Fire alarms - free exchange program
Fire Safety Wages	250.00		0.00		250.00	250.00	Fire Safety Officer
Total Fire		\$ 9,000.00		\$ 8,227.23	\$ 772.77	\$ 8,750.00	
Health & Safety Expense	1,300.00		403.59		896.41	750.00	Safety vests - gloves

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Health & Safety Mileage	150.00		0.00		150.00	0.00	
Health & Safety Total		\$ 1,450.00	0.00	\$ 403.59	\$ 1,046.41	\$ 750.00	
VOID 3	0.00		0.00		0.00		
VOID 4	0.00		0.00		0.00		
By-Law Enforcement Office	0.00		0.00		0.00	0.00	
Building Inspector Expenses	1,200.00		1,200.00		0.00	750.00	CBO phone expenses
							CBO mileage for building permit/septic systems inspections
C B O Mileage	1,100.00		1,270.00		-170.00	1,100.00	
Building Permits	250.00		0.00		250.00	0.00	
VOID 5	0.00		0.00		0.00	0.00	
Building Inspector Wages	8,500.00		8,820.00		-320.00	9,000.00	Incl 3% increase + 1.2% Cola
Total Building Inspection		\$ 11,050.00		\$ 11,290.00	-\$ 240.00	\$ 10,850.00	
							Water filtration system maintenance - water samples
MR Expenses	1,100.00		900.31		199.69	1,100.00	Food expense- musical equip. rental - tent rental
Recreation (Canada Day)	900.00		1,394.38		-494.38	2,500.00	Minor Hall repairs/maintenance
hall maintenance	5,000.00		3,898.41		1101.59	5,000.00	
							\$152,250 - Hall reno & \$34,500 - kitchen reno (70,250 + 25,000 from Grants + 25,000 (allocated from 2012 surplus) + 12,000 from Reserves + 16,000 from Deferred Revenue/gas tax + - \$38,500 from general revenue
Hall Upgrades	25,000.00		0.00		25000.00	186,750.00	
							New Account Added in to show fundraising expenses
Fundraising Expenses	0.00		563.00		-563.00	600.00	Euchre & Vesey's Bulbs
							Hall rental refund as per agreement
MR Refunds	450.00		150.00		300.00	450.00	
							Grass Maintenance Contract - Incl 1.2% Cola
Parks & Boat Ramps	11,000.00		10,668.90		331.10	11,000.00	

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Parks and Launch Capital	3,500.00		2,150.52		1349.48	8,000.00	Incl. beach at Old Mackey Park, roofing outhouse, upgrade to Mackey boat launch-cement
Utilities	9,000.00		8,500.00		500.00	9,750.00	Hydro, phone & Oil costs for Hall
Hall Supplies	1,000.00		250.00		750.00	500.00	Paper cups, coffee etc...propane tanks and hooks & shelves for washrooms
MR Wages	2,450.00		2,642.00		-192.00	3,000.00	Due to construction
Total Parks & Recreation		\$ 59,400.00		\$ 31,117.52	\$ 28,282.48	\$ 228,650.00	
Bridges & Culverts for Cou	0.00		0.00		0.00	0.00	
Other Culverts	17,500.00		11,469.09		6030.91	14,871.00	Donnelly & Mackey Creek Rds
Road Maintenance	2,000.00		775.00		1225.00	2,000.00	
Special Projects	3,000.00		975.00		2025.00	22,940.00	brushing includes wages for one employee plus equipment and operator - Ashport, Francoeur, Mackey Creek, Adelard & Mclsaac Drive
Gravel Resurfacing	3,500.00		3,025.00		475.00	4,200.00	
Grading	16,000.00		17,505.00		-1505.00	18,000.00	Spring & Fall
Ploughing	23,000.00		23,000.00		0.00	23,500.00	
Sand & Salt Purchase	12,000.00		12,000.00		0.00	13,500.00	
Standby	11,000.00		9,300.00		1700.00	12,000.00	
Sanding Expense	10,500.00		10,500.00		0.00	11,500.00	
Calcium	14,500.00		10,085.59		4414.41	14,500.00	Spring & Fall
Roads Salary	40,000.00		45,997.00		-5997.00	42,500.00	Incl - Roads Labourer, Student wages & DS Attendant when replaces Road Superintendent in his absence
Roads Wage Expenses	0.00		0.00		0.00	0.00	

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Tools	2,000.00		10,157.63		-8157.63	1,500.00	Incl tools & gas for tools
Road Mileage	150.00		0.00		150.00	0.00	
Roads Expense	500.00		276.95		223.05	500.00	Misc Expenses
Signs	1,000.00		1,219.00		-219.00	1,000.00	911 Property signs & posts / Twp signs/ei:no parking
Roads Truck & Gas	6,500.00		6,300.00		200.00	6,500.00	Incl Twp truck: gas, 1 year licence plate renewal & maintenance i.e.: oil change
Roads Garage	8,000.00		7,500.00		500.00	8,500.00	Hydro, Road Super Cell Phone , propane, etc...
Garage Upgrades	8,500.00		7,280.00		1220.00	0.00	Garage major repairs
Garage Capital	1,300.00		0.00		1300.00	0.00	
Gravel Crushing	0.00		0.00		0.00	0.00	
Roads Administration	300.00		13.06		286.94	0.00	
Gravel Pits	2,500.00		1,900.00		600.00	2,500.00	
Contingency (storm dama	0.00		0.00		0.00	0.00	
Ditching	4,000.00		3,275.00		725.00	8,023.00	Pine valley Rd & Dunlop Cres
Total Roads		\$ 187,750.00	0.00	\$ 182,553.32	\$ 5,196.68	\$ 208,034.00	
Environment - Salaries	18,400.00		21,100.00		-2700.00	22,000.00	Incl 3% & 1.2% Cola
Disposal Site Truck Expen	5,500.00		4,500.00		1000.00	10,500.00	DS truck maintenance & gas / 1 year licence plate renewal - Incl buffer zone Stonecliffe site
Composter Rebate Progra	0.00		247.50		-247.50	300.00	Composter Rebate Program
Environment - Excavation	14,500.00		9,500.00		5000.00	13,000.00	Landfill sites' maintenance funding for blue box p & e program \$5,000 grant funding approved
Environment Expenses	8,300.00		7,000.00		1300.00	7,000.00	
Environmental Mileage	500.00		0.00		500.00	600.00	Mileage to training
Disposal Site Monitoring	53,295.00		30,153.95		23141.05	40,000.00	JP2G monitoring fees for Landfill sites
Emission Monitoring	0.00		0.00		0.00	0.00	

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Disposal Site Study	9,500.00		0.00		9500.00	5,000.00	Possible expansion application
Environmental Concerns	0.00		0.00		0.00		
Share of Garage Costs	0.00		0.00		0.00		
Landfill Closure Site Expense	0.00		0.00		0.00		
Environment Capital	6,000.00		9,087.48		-3087.48	1,000.00	Large ticket items for Disposal sites
Recycling	25,500.00		26,765.51		-1265.51	27,000.00	Incl Recycling contract with 1.2% Cola & fees paid to Contractor for the collection of Large/small sofas/mattresses from Disposal sites
Household Hazardous Waste	3,000.00		6,068.00		-3068.00	6,000.00	Hazardous waste fees
Total Waste Management		\$ 144,495.00		\$ 114,422.44	\$ 30,072.56	\$ 132,400.00	
Library Reimbursed Costs	0.00		0.00		0.00		
Library Wage Expense	6,600.00		6,813.00		-213.00	8,200.00	Incl 1.2% Cola + 12 days additional as per Res. No.: 16/11/12/011
Library Levy	1,000.00		0.00		1000.00	0.00	
Total Library		\$ 7,600.00		\$ 6,813.00	\$ 787.00	\$ 8,200.00	
Cemetery		\$ 1,000.00		\$ -	\$ 1,000.00	\$ -	
Promotions		\$ 1,400.00		\$ 408.21	\$ 991.79	\$ 1,000.00	Improving corporate image
Transfer to Reserves		\$ 31,350.00		\$ 63,752.00	-\$ 32,402.00	\$ 54,544.00	\$40,000 as per budget & \$14,544 to Reserve Holdings as per Council verbal direction on 07/12/12 - to bring revenues & expenses to \$0
Economic Development		\$ -		\$ -	\$ -	\$ -	
Tourist Info Centre		\$ -		\$ -	\$ -	\$ -	
Policing Costs		\$ 45,000.00		\$ 40,971.00	\$ 4,029.00	\$ 43,000.00	
Auto Ex		\$ 800.00		\$ 800.00	\$ -	\$ 800.00	
Physician Recruitment		\$ 3,600.00		\$ 3,600.00	\$ -	\$ 3,600.00	
County Consult Fees		\$ -		\$ -	\$ -	\$ -	

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Transferred to Deferred Income	\$ -	\$ 329.85	-\$ 329.85	\$ -	
Funds Expended in Period	\$ 787,454.00	\$ 753,366.80	\$ 34,087.20	\$ 969,353.00	
TOTAL EXPENSE	\$ 787,454.00	\$ 753,366.80	\$ 34,087.20	\$ 969,353.00	
NET INCOME	\$ -	\$ 109,132.65	-\$ 109,132.65	\$ -	

PLEASE NOTE:

As per Resolution No.: 07/12/12/011

Transferred to Deferred Revenue

- \$25000 towards Hall upgrades/reno in 2013
- \$ 5000 towards Old Mackey Park to be used in

Transferred to Reserves

- \$ 5000 towards Elections 2014
- \$ 4000 towards IT (Office Technology)
- \$25000 towards Disposal sites Replacement/Maintenance

Total 2012 estimated surplus

\$ 132.65

Total still has to be

to general revenue - as per 2013 Budget	\$ 45,000.00
to deferred revenue - Hall upgrade/renovations	\$ 25,000.00
to deferred revenue - Old Mackey Park Beach changes	\$ 5,000.00
to reserves - Elections 2014	\$ 5,000.00
to reserves - IT - Office Technology	\$ 4,000.00
to reserves - Disposal Sites Maintenance/Repairs	\$ 25,000.00
Total	\$ 109,000.00