

Budgets and Actuals for Fiscal 2013



Head, Clara & Maria Townships 2014 Budget Document

Fund	Object	Description	Type	Budget	YTD Actual	Estimate to Dec 31, 2013	2014 Budget	Description
Revenue								
01	4110	Previous Year Surplus	Revenue	\$45,000.00	\$51,273.59	\$51,273.59	\$30,000.00	estimated unaudited surplus
01	4115	Taxation Revenue	Revenue	\$453,568.00	\$455,017.86	\$455,017.86	\$467,019.00	0% tax increase
01	4120	Transfer from Reserves	Revenue	\$58,800.00	\$218,637.94	\$218,593.94	\$24,000.00	\$4,000 - 2014 elections/ \$5,000 - blue box P&E program / \$5,000 - signage / \$4,000 - web page / \$6,000 - SNHP (Seniors New Horizons Program) Council commitment - flooring
01	4125	Grants in Lieu - Hydro	Revenue	\$105,500.00	\$105,817.90	\$105,817.90	\$105,500.00	
01	4130	PILs - Provincial & Tenant Properties	Revenue	\$37,000.00	\$40,862.53	\$40,862.53	\$38,000.00	
01	4135	Railroad - ROW	Revenue	\$5,000.00	\$17,716.38	\$17,716.38	\$5,000.00	
01	4145	Ontario Municipal Partnership Fund	Revenue	\$133,100.00	\$133,100.00	\$133,100.00	\$119,600.00	
01	4160	Donations	Revenue	\$1,200.00	\$2,332.18	\$2,332.18	\$1,200.00	
01	4165	Fundraising	Revenue	\$750.00	\$1,000.00	\$1,000.00	\$750.00	Vesey's Bulbs - Spring & Fall
01	4175	Admin - Permits - Fees	Revenue	\$1,045.00	\$1,571.04	\$1,571.00	\$1,250.00	tax cert. fire/trailer permits, copies, etc.
01	4180	Treasury Account Interest	Revenue	\$3,000.00	\$7,268.69	\$7,668.00	\$3,500.00	
01	4185	General Account Interest	Revenue	\$300.00	\$371.02	\$400.00	\$300.00	
01	4190	Penalty & Interest - Property Taxes	Revenue	\$1,500.00	\$4,939.01	\$5,000.00	\$1,500.00	
01	4195	Miscellaneous Revenue	Revenue	\$1,600.00	\$201.72	\$201.72	\$4,600.00	Incl \$3,000 for helipad
01	4230	Aggregate Resources	Revenue	\$900.00	\$2,655.41	\$2,655.41	\$1,500.00	
01	4235	Election Bond	Revenue	\$0.00	\$100.00	\$100.00	\$0.00	
01	4240	Tax Sale Recovered Costs	Revenue	\$0.00	\$3,724.10	\$3,724.10	\$0.00	
01	4300	Tax Arrears Revenue	Revenue	\$0.00	\$180.24	\$180.24	\$0.00	
01	4500	Sale of Surplus Equipment	Revenue	\$0.00	\$2,150.00	\$2,150.00	\$0.00	
01	4170	Building Permits & Fees	Revenue	\$1,500.00	\$2,394.00	\$2,394.00	\$1,500.00	
01	4140	Recycling Grants	Revenue	\$9,540.00	\$13,767.68	\$13,767.68	\$10,000.00	pmt from Stewardship ON & Income from hazardous waste day billed to Stewardship ON
01	4210	Recycling Income	Revenue	\$150.00	\$197.50	\$197.50	\$150.00	metal collected by Recycling Contractor - as per contract, pays HCM \$25/tonnes
01	4220	Tipping Fees	Revenue	\$6,000.00	\$6,003.00	\$6,003.00	\$6,000.00	
01	4225	Disposal Site Income	Revenue	\$3,000.00	\$0.00	\$0.00	\$0.00	

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Revenue Cont'd								
01	4155	Recreation (Hall Events Revenue)	Revenue	\$1,350.00	\$937.00	\$937.00	\$1,200.00	
28	4150	Special Grants	Revenue	\$99,550.00	\$29,700.00	\$99,900.00	\$16,700.00	\$700 - Canada Day / \$16,000 NHSP - Hall flooring
Total Revenue				\$969,353.00	\$1,101,918.79	\$1,172,564.03	\$839,269.00	
Expenses - Admin								
01	5101	Salaries/Wages	Expense	\$226,890.00	\$193,748.19	\$212,748.19	\$224,250.00	incl. all employees & 1 employee for brushing - Roads- \$12000
01	5102	Employment Benefits	Expense	\$11,000.00	\$7,168.55	\$11,000.00	\$11,000.00	
01	5103	Payroll Taxes	Expense	\$15,000.00	\$13,247.25	\$15,000.00	\$16,000.00	
01	5105	WSIB Employer Expense	Expense	\$4,500.00	\$4,110.73	\$4,500.00	\$5,000.00	
01	5106	EHT Employer Expense	Expense	\$2,400.00	\$2,170.66	\$2,400.00	\$2,500.00	
01	5107	Vacation Pay Employer Expense	Expense	\$3,000.00	\$2,450.69	\$3,000.00	\$3,500.00	
		Employee Pension	Expense				\$10,920.00	Employee Pension - Upon Council Approval
01	5110	HST	Expense	\$6,500.00	\$6,087.84	\$6,500.00	\$7,500.00	
01	5120	Education/Training	Expense	\$4,500.00	\$4,707.35	\$4,750.00	\$6,000.00	
01	5125	Admin Mileage	Expense	\$2,500.00	\$1,655.89	\$1,750.00	\$2,000.00	
01	5130	Office Supplies	Expense	\$3,500.00	\$4,093.24	\$5,000.00	\$3,500.00	
01	5135	Property Tax & Accounting Software	Expense	\$6,000.00	\$4,897.50	\$4,898.50	\$5,200.00	
01	5140	Associations - Membership Fees	Expense	\$1,800.00	\$1,766.93	\$1,766.93	\$2,000.00	
01	5145	Resource Materials' Fees	Expense	\$250.00	\$179.01	\$179.01	\$300.00	
01	5150	Audit Fees	Expense	\$18,000.00	\$12,000.00	\$18,000.00	\$18,500.00	
01	5155	Legal Fees	Expense	\$6,000.00	\$451.33	\$451.33	\$3,500.00	
01	5160	Annual MTO Signage Fees	Expense	\$1,500.00	\$1,000.00	\$1,023.50	\$1,000.00	
01	5165	Internet	Expense	\$1,150.00	\$176.38	\$1,150.00	\$1,200.00	
01	5170	Office telephone/fax	Expense	\$1,500.00	\$1,300.60	\$1,540.00	\$1,600.00	
01	5185	Taxes Written Off	Expense	\$750.00	\$109.21	\$109.21	\$750.00	
01	5195	Tax Sale	Expense	\$1,000.00	\$2,429.13	\$2,429.13	\$1,000.00	
01	5205	Property Maintenance	Expense	\$1,500.00	\$1,033.75	\$1,100.00	\$1,250.00	

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Admin Cont'd								
01	5215	HCM Donations	Expense	\$500.00	\$500.00	\$500.00	\$500.00	
01	5220	Insurance	Expense	\$17,750.00	\$19,281.20	\$19,281.20	\$20,000.00	
01	5225	Office Furniture & Equipment	Expense	\$1,250.00	\$1,252.61	\$1,253.00	\$750.00	
01	5230	Computer Software	Expense	\$500.00	\$139.90	\$139.90	\$500.00	
01	5235	Computer Hardware	Expense	\$400.00	\$312.98	\$312.98	\$500.00	
01	5240	Admin Permits & Fees	Expense	\$0.00	\$0.00	\$0.00	\$0.00	
01	5245	Postage	Expense	\$1,850.00	\$1,208.94	\$1,200.00	\$1,350.00	
01	5250	Advertising	Expense	\$1,000.00	\$376.72	\$500.00	\$750.00	
01	5260	Upgrade/Capital	Expense	\$0.00	\$0.00	\$0.00	\$3,500.00	Office Roof
01	5265	Special Projects	Expense	\$0.00	\$0.00	\$0.00	\$11,000.00	\$1000-Accessability / as per Res. No. 22/11/13/011-\$5000 signage / \$4000 - web pg.
01	5270	Promotions	Expense	\$1,000.00	\$100.00	\$100.00	\$1,000.00	
01	5275	Miscellaneous	Expense	\$500.00	\$1,008.05	\$1,010.00	\$500.00	
01	5280	Bank Charges	Expense	\$1,750.00	\$1,417.23	\$1,550.00	\$1,800.00	
01	5570	Fundraising Expenses	Expense	\$0.00	\$493.00	\$493.00	\$500.00	Vesey's
01	5925	County Consult Fees	Expense	\$0.00	\$0.00	\$0.00	\$0.00	
Total				\$345,740.00	\$290,874.86	\$325,635.88	\$371,120.00	
Council								
01	5001	Council Honorariums	Expense	\$20,250.00	\$12,138.77	\$20,250.00	\$18,000.00	
01	5002	Conventions & Training	Expense	\$5,000.00	\$2,637.57	\$2,700.00	\$2,000.00	
01	5003	Reeve's Mileage	Expense	\$1,000.00	\$122.04	\$125.00	\$750.00	
01	5004	Councillor's Mileage	Expense	\$1,000.00	\$425.87	\$426.00	\$750.00	
01	5006	Councillor's Paid Expenses	Expense	\$200.00	\$0.00	\$0.00	\$200.00	
01	5007	Elections	Expense	\$0.00	\$261.36	\$262.00	\$4,000.00	
01	5008	Council Charges to be Reimbursed	Expense	\$200.00	\$0.00	\$0.00	\$200.00	
01	5145	Resource Materials' Fees	Expense	\$250.00	\$612.63	\$613.00	\$1,000.00	
Total				\$27,900.00	\$16,198.24	\$24,376.00	\$26,900.00	

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Auto Ex

01	5915	Auto Extrication	Expense	\$800.00	\$800.00	\$800.00	\$0.00	HCM Agreement is over
Total				\$800.00	\$800.00	\$800.00	\$0.00	

Building Inspector

01	5120	Education/Training	Expense	\$0.00	\$0.00	\$0.00	\$500.00	
01	5125	CBO Mileage	Expense	\$1,100.00	\$703.60	\$1,100.00	\$1,200.00	
01	5140	Associations - Membership Fees	Expense	\$0.00	\$0.00	\$0.00	\$0.00	
01	5170	CBO Telephone	Expense	\$750.00	\$630.60	\$750.00	\$800.00	
01	5510	Building Permits & Fees	Expense	\$0.00	\$0.00	\$0.00	\$250.00	
Total				\$1,850.00	\$1,334.20	\$1,850.00	\$2,750.00	

Emergency Management

01	5120	Education/Training	Expense	\$225.00	\$59.13	\$50.00	\$250.00	
01	5125	Mileage	Expense	\$0.00	\$0.00	\$0.00	\$0.00	
01	5130	Supplies	Expense	\$100.00	\$82.36	\$100.00	\$125.00	
01	5305	Emergency Preparedness	Expense	\$2,500.00	\$0.00	\$0.00	\$500.00	
Total				\$2,825.00	\$141.49	\$150.00	\$875.00	

Fire Services

01	5130	Supplies	Expense	\$500.00	\$0.00	\$0.00	\$500.00	fire alarms - smoke alarm exchange program
01	5355	Fire Agreement - MNR	Expense	\$6,000.00	\$6,341.25	\$6,341.25	\$7,000.00	to increase annually
01	5365	911 Agreement - County	Expense	\$2,000.00	\$1,988.90	\$1,988.90	\$2,000.00	
Total				\$8,500.00	\$8,330.15	\$8,330.15	\$9,500.00	

Health & Safety

01	5405	Health & Safety	Expense	\$750.00	\$426.65	\$750.00	\$1,750.00	includes \$1000 for first aid course & safety vests, gloves, boots...
Total				\$750.00	\$426.65	\$750.00	\$1,750.00	

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Policing Services

01	5930	Policing	Expense	\$43,000.00	\$26,414.00	\$43,000.00	\$45,000.00	
Total				\$43,000.00	\$26,414.00	\$43,000.00	\$45,000.00	

Transportation Services

01	5120	Education/Training	Expense	\$0.00	\$20.19	\$21.00	\$500.00	
01	5125	Road's Mileage	Expense	\$0.00	\$0.00	\$0.00	\$200.00	
01	5140	Associations - Membership Fees	Expense	\$600.00	\$593.34	\$593.34	\$600.00	
01	5175	Roadsuper Cell Phone	Expense	\$550.00	\$444.99	\$550.00	\$600.00	
01	5180	Twp garage utilities	Expense	\$7,000.00	\$2,847.96	\$4,200.00	\$7,000.00	
01	5250	Advertising	Expense	\$0.00	\$136.62	\$137.00	\$0.00	
01	5255	Repairs/Maintenance	Expense	\$950.00	\$1,290.59	\$1,290.59	\$1,000.00	
01	5260	Upgrade/Capital	Expense	\$0.00	\$0.00	\$0.00	\$0.00	
01	5275	Miscellaneous	Expense	\$250.00	\$224.99	\$225.00	\$250.00	
01	5605	Culverts	Expense	\$14,871.00	\$1,110.00	\$1,110.00	\$0.00	
01	5610	Road Maintenance	Expense	\$2,000.00	\$313.30	\$500.00	\$2,000.00	
01	5615	Truck Expenses	Expense	\$6,500.00	\$5,982.77	\$6,983.00	\$7,000.00	
01	5616	Truck Repairs	Expense	\$0.00	\$425.72	\$425.72	\$1,000.00	
01	5619	Ploughing	Expense	\$23,500.00	\$13,427.70	\$23,500.00	\$24,000.00	
01	5620	Calcium	Expense	\$14,500.00	\$12,301.27	\$12,301.27	\$14,500.00	
01	5625	Ditching	Expense	\$8,023.00	\$11,820.00	\$11,820.00	\$8,000.00	Donnelly Road
01	5630	Grading	Expense	\$18,000.00	\$19,755.60	\$19,755.60	\$18,300.00	
01	5635	Gravel Crushing	Expense	\$0.00	\$0.00	\$0.00	\$0.00	
01	5640	Gravel Pits	Expense	\$2,500.00	\$425.90	\$426.00	\$2,500.00	
01	5645	Gravel Resurfacing	Expense	\$4,200.00	\$4,090.00	\$4,090.00	\$12,000.00	Cotnam, Dunlop, Railway crossings, Boat Launch, PineValley Rd
01	5650	Sand & Salt Purchase	Expense	\$13,500.00	\$8,240.00	\$13,500.00	\$13,500.00	
01	5655	Sanding	Expense	\$11,500.00	\$6,765.31	\$11,500.00	\$11,500.00	
01	5660	Standby	Expense	\$12,000.00	\$5,400.00	\$12,000.00	\$12,000.00	
01	5665	Tools & Supplies	Expense	\$1,500.00	\$2,068.81	\$2,070.00	\$1,500.00	
01	5670	Twp Signs & Posts	Expense	\$1,000.00	\$94.50	\$571.00	\$1,000.00	

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Transportation Services Cont'd								
01	5675	Contingency	Expense	\$0.00	\$0.00	\$0.00	\$0.00	
01	5680	Stockpile - Asphalt	Expense	\$0.00	\$3,612.50	\$3,612.50	\$0.00	asphalt to be used on twp roads in problem areas
Total				\$143,194.00	\$101,392.06	\$131,182.02	\$138,950.00	

Waste Management

01	5120	Education/Training	Expense	\$1,000.00	\$976.50	\$976.50	\$500.00	
01	5125	Environmental Mileage	Expense	\$600.00	\$611.20	\$611.20	\$200.00	
01	5130	Environmental Supplies	Expense	\$100.00	\$48.73	\$100.00	\$0.00	
01	5140	Associations' Membership Fees	Expense	\$100.00	\$100.00	\$100.00	\$150.00	
01	5255	Repairs/Maintenance	Expense	\$5,000.00	\$4,930.00	\$5,000.00	\$5,000.00	
01	5260	Upgrade/Capital	Expense	\$1,000.00	\$26,246.00	\$26,246.00	\$1,000.00	
01	5265	Special Projects	Expense	\$0.00	\$1,097.80	\$0.00	\$5,500.00	\$500 - bulletin boards at disposal sites / \$as per Resolution No.: 22/11/13/011 - \$5000 - blue box P&E
01	5275	Miscellaneous	Expense	\$0.00	\$0.00	\$0.00	\$0.00	
01	5615	Truck Expenses	Expense	\$5,500.00	\$2,814.11	\$4,500.00	\$5,500.00	
01	5616	Truck Repairs	Expense	\$0.00	\$208.88	\$208.88	\$1,100.00	
01	5680	Stockpile - Asphalt	Expense	\$0.00	\$3,612.50	\$3,612.50	\$0.00	to be used for cover at landfill sites
01	5705	Composter Rebate Program	Expense	\$300.00	\$100.00	\$300.00	\$300.00	
01	5715	Disposal Site Monitoring	Expense	\$40,000.00	\$22,484.71	\$35,000.00	\$30,000.00	
01	5720	Disposal Site Study	Expense	\$5,000.00	\$0.00	\$0.00	\$7,500.00	expansion of Bissett Creek landfill site
01	5725	Environmental Expenses	Expense	\$6,300.00	\$453.89	\$1,000.00	\$2,000.00	
01	5730	Excavation	Expense	\$13,000.00	\$8,890.00	\$10,500.00	\$12,000.00	regular landfill sites' maintenance
01	5735	Household Hazardous Waste	Expense	\$6,000.00	\$6,036.75	\$6,036.75	\$6,500.00	
01	5740	Recycling	Expense	\$27,000.00	\$21,297.30	\$25,000.00	\$27,000.00	
Total				\$111,000.00	\$99,908.37	\$119,191.83	\$104,250.00	

Cemetery

01	5900	Cemetery	Expense	\$0.00	\$0.00	\$0.00	\$0.00	
Total				\$0.00	\$0.00	\$0.00	\$0.00	

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Helipad								
01	5901	Helipad	Expense	\$0.00	\$44.21	\$44.21	\$3,000.00	Orange Air
Total				\$0.00	\$44.21	\$44.21	\$3,000.00	
Physician Recruitment								
01	5920	Physician Recruitment	Expense	\$3,600.00	\$3,600.00	\$3,600.00	\$0.00	HCM Agreement is over this year
Total				\$3,600.00	\$3,600.00	\$3,600.00	\$0.00	
Parks & Recreation								
11	5130	Hall Supplies	Expense	\$500.00	\$1,722.33	\$1,726.13	\$1,000.00	
12	5170	Hall Telephone	Expense	\$600.00	\$498.60	\$600.00	\$700.00	
13	5180	Hall Utilities	Expense	\$9,150.00	\$5,193.18	\$9,150.00	\$10,000.00	hydro / propane
14	5255	Repairs/Maintenance	Expense	\$6,100.00	\$906.20	\$1,759.76	\$5,000.00	
15	5260	Upgrade/Capital	Expense	\$186,750.00	\$249,882.05	\$258,882.05	\$0.00	
16	5265	Special Projects	Expense	\$0.00	\$0.00	\$0.00	\$22,000.00	Resolution: 22/11/13/011 - \$6000 + \$16,000 NHSP - flooring
16	5275	Miscellaneous	Expense	\$0.00	\$0.00	\$0.00	\$7,500.00	programming - dances; craft nights; cooking; Christmas - Upon Council Approval
18	5560	Hall Expenses	Expense	\$0.00	\$0.00	\$0.00	\$200.00	
19	5565	Hall Rental Refunds	Expense	\$450.00	\$185.00	\$185.00	\$500.00	
20	5570	Fundraising Expenses	Expense	\$600.00	\$80.00	\$80.00	\$200.00	Euchre
21	5575	Canada Day Expenses	Expense	\$2,500.00	\$1,492.47	\$1,492.47	\$2,500.00	
22	5576	Furniture & Equipment	Expense	\$0.00	\$1,191.23	\$693.25	\$0.00	
23	5580	Grounds keeping Maintenance Cont	Expense	\$11,000.00	\$10,796.94	\$10,796.94	\$11,000.00	
24	5585	Parks & Launch Capital	Expense	\$8,000.00	\$6,743.96	\$6,743.96	\$10,000.00	Mackey; lighting? Flag pole & slide - Old Mackey
Total				\$225,650.00	\$278,691.96	\$292,109.56	\$70,600.00	
County Consult Fees								
25	5925	County Consult Fees	Expense	\$0.00	\$0.00	\$0.00	\$0.00	
Total				\$0.00	\$0.00	\$0.00	\$0.00	

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Transfer to Reserves								
26	5905	Transfer to Reserve Funds	Expense	\$54,544.00	\$54,544.00	\$134,544.00	\$40,000.00	\$5,000 to Roads Capital / \$4,000 to Roads truck / \$2,000 to Gravel crushing / \$5,000 to Office Technology-office equipment replacement / \$10,000 to Garage Replacement & Repair / \$14,000 to Parks & Boat Launches
Total				\$54,544.00	\$54,544.00	\$134,544.00	\$40,000.00	
Transfer to Deferred Revenue								
27	5910	Transfer to Deferred Revenue	Expense	\$0.00	\$8,373.17	\$28,373.17	\$0.00	
Total				\$0.00	\$8,373.17	\$28,373.17	\$0.00	
Special Projects								
29	5265	Special Projects	Expense	\$0.00	\$0.00	\$0.00	\$0.00	
Total				\$0.00	\$0.00	\$0.00	\$0.00	
Total Expenses				\$969,353.00	\$891,073.36	\$1,113,936.82	\$814,695.00	
Estimated unallocated surplus						\$58,627.21	\$24,574.00	