



MUNICIPALITY OF
SHUNIAH INC. 1873
A Superior Living Experience

SCHEDULE 'A'

2015

BUDGET

As at March 23, 2015

2015 BUDGET SUMMARY

REVENUES	2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)
Tax Levy	-	4,149,861			
Total Tax Revenue	-				
Total Admin Revenue	1,731,451	1,916,198	(184,747)	1,707,100	(24,351)
New RBC Loan	-				
TOTAL REVENUES	1,731,451	1,916,198	(184,747)	1,707,100	(24,351)
EXPENDITURES OPERATIONS	2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)
Administration	772,981	749,428	23,553	816,835	(43,854)
Agencies	1,428,427	1,431,154	(2,727)	1,455,543	(27,117)
Fire Department	473,145	428,811	44,334	487,100	(13,955)
Policing	635,660	510,361	125,299	645,672	(10,012)
Building	-	4,549	(4,549)	7,075	(7,075)
Property Standards	8,318	7,656	662	7,500	818
Bylaw	18,168	18,033	135	19,650	(1,482)
Waste Mgmt.	218,254	179,244	39,010	205,300	12,954
Roads	1,163,403	1,125,455	37,948	1,187,843	(24,440)
Recreation	47,895	58,239	(10,343)	56,950	(9,055)
Recreation- Youth Group	21,069	22,483	(1,414)	21,200	(131)
Planning	126,452	112,587	13,865	176,908	(50,456)
Total Expenditures	4,913,773	4,647,999	265,774	5,087,576	(173,803)

NET CAPITAL EXPENDITURES

	2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)
Administration	163,000	326,807	(163,807)	156,750	6,250
Agencies	-	-	-	-	-
Fire Department	68,300	(4,362)	72,662	17,100	51,200
Policing	-	-	-	-	-
Building	-	-	-	-	-
Bylaw	-	-	-	-	-
Waste Management	75,000	8,955	66,045	77,000	(2,000)
Roads	622,000	799,304	(177,304)	591,500	30,500
Recreation	20,000	-	20,000	25,000	(5,000)
Planning	-	-	-	-	-
Other	-	-	-	-	-
Total Capital	948,300	1,130,704	(182,404)	867,350	80,950
Total Revenues	1,731,451	1,916,198	(184,747)	1,707,100	(24,351)
Total Expenditures	5,862,073	5,778,703	83,370	5,954,926	(92,853)
Total Tax Levy required	4,130,622	3,862,505	268,117	4,247,826	

Annual Levy	4,130,622	Tax Revenue	4,247,826
Less: Utility	44,416	Increase:	42,760
Tax levy less utility	4,086,206	2.91%	4,205,066

		Assessment Increase:	
ASSESSMENT	479,337,992	8.52%	520,175,289

			Tax Rate Changes:	
AVG MUN. TAX RATE	0.00852469	Municipal	-5.17%	0.00808394
EDUC. TAX RATE	0.00203000	Education	-3.94%	0.00195000
COMBINED TAX RATE	0.01033025	Combined Rate	-5.25%	0.00978755

A one percent increase in taxes equals approx: \$ 42,051

Property Tax Revenue and Rates - 2011 to 2015

DRAFT Budget

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Municipal Rates					
Residential/Farm class	0.00900829	0.00926017	0.00869440	0.00830025	0.00783755
Multi-residential	0.01398897	0.01438238	0.01350153	0.01288946	0.01217093
Commercial	0.01542039	0.01585405	0.01488307	0.01420837	0.01341631
Commercial - excess or vacant land	0.01079427	0.01109784	0.01041815	0.00994586	0.00939142
Industrial	0.02369180	0.02435808	0.02286626	0.02182966	0.02061275
Industrial - excess land	0.01539967	0.01583275	0.01486307	0.01418928	0.01339829
Pipeline class	0.01624194	0.01669871	0.01567600	0.01496535	0.01413110
Farmlands	0.00225207	0.00231541	0.00217360	0.00207506	0.00195939
Managed forest class	0.00225207	0.00231541	0.00217360	0.00207506	0.00195939

Municipal Tax Rate Changes

Residential/Farm class	-0.03%	2.80%	-6.11%	-4.53%	-5.57%
Multi-residential	-0.03%	2.81%	-6.12%	-4.53%	-5.57%
Commercial	-0.03%	2.81%	-6.12%	-4.53%	-5.57%
Commercial - excess or vacant land	-0.03%	2.81%	-6.12%	-4.53%	-5.57%
Industrial	-0.03%	2.81%	-6.12%	-4.53%	-5.57%
Industrial - excess land	-0.03%	2.81%	-6.12%	-4.53%	-5.57%
Pipeline class	-0.03%	2.81%	-6.12%	-4.53%	-5.57%
Farmlands	-0.03%	2.81%	-6.12%	-4.53%	-5.57%
Managed forest class	-0.03%	2.81%	-6.12%	-4.53%	-5.57%

Education Levy Rates

Residential/Farm class	0.00231000	0.00221000	0.00212000	0.00203000	0.00195000
Multi-residential	0.00231000	0.00221000	0.00212000	0.00203000	0.00195000
Commercial	0.01330000	0.01260000	0.01260000	0.01220000	0.01190000
Commercial - excess or vacant land	0.00931000	0.00882000	0.00882000	0.00854000	0.00833000
Industrial	0.01330000	0.01260000	0.00882000	0.01220000	0.01190000
Industrial - excess land	0.00864500	0.00819000	0.01260000	0.00793000	0.007735000
Pipeline class	0.01330000	0.01260000	0.01260000	0.01220000	0.01190000
Farmlands	0.00057800	0.00055300	0.00053000	0.00050750	0.00048750
Managed forest class	0.00057800	0.00055300	0.00053000	0.00050750	0.00048750

Education Levy Rate Changes:

Residential/Farm class	-4.15%	-4.33%	-4.07%	-4.25%	-3.94%
Multi-residential	-4.15%	-4.33%	-4.07%	-4.25%	-3.94%
Commercial	-6.99%	-5.26%	0.00%	-3.17%	-2.46%
Commercial - excess or vacant land	-6.99%	-5.26%	0.00%	-3.17%	-2.46%
Industrial	-6.99%	-5.26%	-30.00%	38.32%	-2.46%
Industrial - excess land	-6.99%	-5.26%	53.85%	-37.06%	875.41%
Pipeline class	-6.99%	-5.26%	0.00%	-3.17%	-2.46%
Farmlands	-4.07%	-4.33%	-4.16%	-4.25%	-3.94%
Managed forest class	-4.07%	-4.33%	-4.16%	-4.25%	-3.94%

Property Tax Revenue and Rates - 2011 to 2015

Combined Rate:	2011	2012	2013	2014	2015
Residential/Farm class	0.01131829	0.01147017	0.01081440	0.01033025	0.00978755
Multi-residential	0.01629897	0.01659238	0.01562153	0.01491946	0.01412093
Commercial	0.02872039	0.02845405	0.02748307	0.02640837	0.02531631
Commercial - excess or vacant land	0.02010427	0.01991784	0.01923815	0.01848586	0.01772142
Industrial	0.03699180	0.03695808	0.03168626	0.03402966	0.03251275
Industrial - excess land	0.02404467	0.02402275	0.02746307	0.02211928	0.09074829
Pipeline class	0.02954194	0.02929871	0.02827600	0.02716535	0.02603110
Farmlands	0.00283007	0.00286841	0.00270360	0.00258256	0.00244689
Managed forest class	0.00283007	0.00286841	0.00270360	0.00258256	0.00244689

Combined Tax Rate Change:

Residential/Farm class	-0.90%	1.34%	-5.72%	-4.48%	-5.25%
Multi-residential	-0.63%	1.80%	-5.85%	-4.49%	-5.35%
Commercial	-3.38%	-0.93%	-3.41%	-3.91%	-4.14%
Commercial - excess or vacant land	-3.38%	-0.93%	-3.41%	-3.91%	-4.14%
Industrial	-2.65%	-0.09%	-14.26%	7.40%	-4.46%
Industrial - excess land	-2.65%	-0.09%	14.32%	-19.46%	310.27%
Pipeline class	-3.29%	-0.82%	-3.49%	-3.93%	-4.18%
Farmlands	-0.88%	1.35%	-5.75%	-4.48%	-5.25%
Managed forest class	-0.88%	1.35%	-5.75%	-4.48%	-5.25%

Example of Taxes on Property with Assessment Value of \$100,000:

Residential/Farm class	\$ 1,132	\$ 1,147	\$ 1,081	\$ 1,033	\$ 979
Multi-residential	\$ 1,630	\$ 1,659	\$ 1,562	\$ 1,492	\$ 1,412
Commercial	\$ 2,872	\$ 2,845	\$ 2,748	\$ 2,641	\$ 2,532
Commercial - excess or vacant land	\$ 2,010	\$ 1,992	\$ 1,924	\$ 1,849	\$ 1,772
Industrial	\$ 3,699	\$ 3,696	\$ 3,169	\$ 3,403	\$ 3,251
Industrial - excess land	\$ 2,404	\$ 2,402	\$ 2,746	\$ 2,212	\$ 9,075
Pipeline class	\$ 2,954	\$ 2,930	\$ 2,828	\$ 2,717	\$ 2,603
Farmlands	\$ 283	\$ 287	\$ 270	\$ 258	\$ 245
Managed forest class	\$ 283	\$ 287	\$ 270	\$ 258	\$ 245

Property Tax Revenue and Rates - 2011 to 2015

Property Assessments:						% of
	2011	2012	2013	2014	2015	Total
Residential/Farm class	\$ 359,763,790	\$ 376,075,509	\$ 410,414,559	\$ 446,906,969	\$ 486,225,341	93.47%
Multi-residential						
Commercial	5,879,361	5,979,510	5,636,269	5,667,533	5,909,861	1.14%
Commercial - excess or vacant land	1,567,816	1,570,690	1,269,362	1,325,034	1,317,998	0.25%
Industrial	902,831	912,871	903,450	562,900	588,350	0.11%
Industrial - excess land	178,495	179,000	172,750	540,500	542,250	0.10%
Pipeline class	14,607,151	15,183,000	15,958,750	16,347,500	16,731,656	3.22%
Farmlands	79,584	60,093	14,600	14,600	14,600	0.00%
Managed forest class	328,088	333,607	441,750	549,450	677,858	0.13%
Exempt Property	7,008,598	7,244,120	6,887,512	7,423,506	8,167,375	1.57%
Total Assessment	\$ 390,315,714	\$ 407,538,400	\$ 441,699,002	\$ 479,337,992	\$ 520,175,289	

Increase in Taxable Assessment:	4.78%	4.41%	8.38%	8.52%	8.52%
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Increase in Municipal Tax Revenues:

Municipal Tax Revenue less utilities	\$ 3,610,244	\$ 3,874,161	\$ 3,939,804	\$ 4,086,206	\$ 4,205,066
Tax Municipal Revenue Increase:	4.07%	7.31%	1.69%	3.72%	2.91%

Reserve and Fund Balances

From 2006 to 2013

	2005	2006	2007	2008	2009	2010	2011	2012	2013	Draft 2014
Contingency Fund Reserve	410,000	410,000	410,000	410,000	410,000	410,000	395,000	395,000	395,000	395,000
Working Capital Reserve	203,776	461,501	461,501	586,501	586,501	1,092,677	1,337,525	1,597,496	1,733,542	1,801,542
Roads - Equipment Replacement Reserve	321,706	417,136	233,833	291,833	395,210	241,210	241,210	241,210	521,210	521,210
Roads - Reserve Fund				65,000	169,513	169,513	826,632	1,102,632	1,399,632	1,489,632
Road Improvements Reserve	59,814	157,899	122,851	272,713	272,713	463,465	463,465	463,465	463,465	463,465
MacGregor Recreation Reserve	12,367	12,367	12,367	12,367	12,367	2,612	2,612	2,612	2,612	22,612
Reserve - CIAF	980	980	980	980	980	980	980	980	980	980
Land Development Reserve	20,529	20,529	20,529	20,529	20,529	20,529	20,529	20,529	20,529	20,529
Official Plan Reserve	15,582	15,582	15,582	15,582	15,582	60,582	60,582	60,582	60,582	70,582
Zoning By-law Reserve	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	15,900	15,900
	1,050,654	1,501,894	1,283,543	1,681,405	1,889,295	2,467,468	3,354,435	3,890,406	4,613,452	4,801,452
Sick Leave Credits Reserve Fund	6,780	7,164	7,486	7,754	7,982	8,128	8,238	3,601	3,643	3,643
Future Health Benefit Assistance Reserve									130,000	130,000
LRCRA Building Replacement Reserve Fund	5,868	26,200	20,928	21,679	29,906	84,194	139,337	225,088	227,715	227,715
Computerization Reserve Fund	19,262	20,355	21,268	22,031	22,659	23,092	35,944	21,395	21,645	21,645
Election Reserve Fund	6,487	3,855	7,028	10,280	13,583	4,830	7,896	11,995	16,135	0
Fire Hall Equipment Reserve Fund	37,717	39,856	41,643	52,137	203,672	390,506	214,350	309,043	370,651	525,651
Lakeshore Drive Reserve Fund	1,440,521									-
Landfill Contingency Reserve Fund	439,563	464,491	485,320	419,519	506,864	591,101	674,123	757,595	841,438	891,438
Parkland Reserve Fund	41,760	53,055	60,434	64,603	60,504	61,607	62,443	63,227	63,965	75,965
Municipal Land/Public Use Reserve Fund	36,907	39,000	40,748	42,211	43,453	44,245	44,845	45,409	45,939	45,939
Gas Tax Rebate Reserve Fund	48,905	75,722	167,267	204,109	322,284	372,894	479,987	390,668	374,016	359,016
Fire Dept Training Reserve Fund	24,918	1,831	1,913	1,982	2,040	2,077	2,106	2,132	2,157	2,157
Isku Park Bridge Reserve Fund	20,341	21,495	22,459	23,265	23,949	24,386	24,716	25,027	25,319	25,319
Insurance Reserve Fund	5,085	5,374	5,615	5,816	5,987	6,096	6,179	6,257	6,330	6,330
	2,134,115	758,397	882,109	875,386	1,242,883	1,613,156	1,700,163	1,861,437	2,128,953	2,314,818
Total Reserves	3,184,769	2,260,292	2,165,652	2,556,792	3,132,177	4,080,625	5,054,598	5,751,843	6,742,405	7,116,270
MacGregor Rec Trust Fund	5,812	5,940	6,096	6,189	6,190	6,190	6,190	6,252	6,310	6,368
Josh Klukie Reserve Fund	-	5,250	5,485	19,721	21,277	21,984	24,207	24,543	25,395	26,277

Reserve and Reserve Funds

Every year the Municipality of Shuniah sets aside reserves to support future capital and infrastructure projects, for unforeseen expenditures such as flood damage, and to stabilize tax levy increases year over year.

Included in this year's budget is funding for asset management software to strengthen Shuniah's long term financial plan. While it is generally good to see increases in reserves it should be tied to future needs both in the short and long term. A comprehensive asset management plan that takes into consideration all of the municipal's assets including roads, bridges, fleet, and buildings will better assess the level of reserves required and the means by which we finance these future costs.

Currently the Municipality of Shuniah's financial indicators are positive and we can take pride in our well maintained roads and bridges, that we've continued to invest in our fleet and equipment for both the public works and fire departments, and have a strong assessment base to support our future needs.

The coming year will include a Servicing Option Study along with a Strategic Plan with a focus on core services and an operation review. Both of these studies will be used to support the long term financial plan for Shuniah.

Administration Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)	
TAX REVENUES								
10	5010	Municipal Levy - Residential	3,693,394	3,693,677	283	-		
10	5020	Municipal Levy - Farmland	30	30	0	-		
10	5030	Municipal Levy - Managed Forest	1,140	1,140	0	-		
10	5040	Municipal Levy - Commercial/Industrial	343,900	344,665	765	-		
10	5050	Municipal Levy - CP/CN R.O.W.	15,586	15,586	0	-		
10	5060	Municipal Levy - Supp Residential	-	34,580	34,580	25,000		
10	5110	Pymts In Lieu - Provincial	30,508	30,269	(239)	-		
10	5120	Pymts In Lieu - Ontario Hydro	27,173	27,173	-	-		
10	5130	Pymts In Lieu - City of Thunder Bay	2,740	2,741	1	-		
Total Tax Revenue			4,114,471	4,149,861	35,390	25,000		
GENERAL REVENUES								
10	5242	Provincial-Asset Management Funding	20,751	20,751	0	25,000		
10	5310	OMPF (Ontario Municipal Partnership Fund)	1,477,700	1,477,700	-	1,330,000	(147,700)	
10	5341	Provincial - AGGREGATE FEE	30,000	22,229	(7,771)	25,000	(5,000)	
10	5360	Provincial Offences Revenue	30,000	43,778	13,778	35,000	5,000	
10	5410	Tax Certificate	3,000	4,900	1,900	4,000	1,000	
10	5510	Dog License	300	720	420	500	200	
10	5511	Thunder Bay Water Cards	200	75	(125)	100	(100)	
10	5610	Penalties on Current Taxes	30,000	66,443	36,443	50,000	20,000	
10	5710	Investment Revenue	25,000	79,000	54,000	60,000	35,000	
10	5810	General - Misc Revenues	500	77,955	77,455	500	-	
10	5820	NSF Charges	-	280	280	-	-	
10	5840	Sale of Land/Shoreline	2,000	9,620	7,620	2,000	-	
10	5870	Solar Panel Income	12,000	12,747	747	10,000	(2,000)	
10	6010	Admin - Transfer from Reserves/Funds	100,000	100,000	-	140,000	40,000	
Total General Revenue			1,731,451	1,916,198	184,747	1,707,100	(53,600)	-1.4%

Administration Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)	
COUNCIL OPERATIONS								
11	7010	Council - Salaries / Wages	63,000	62,810	(190)	64,890	1,890	
11	7015	Council - Per Diem	15,000	10,300	(4,700)	14,000	(1,000)	
11	7050	Council - Benefits	2,500	2,284	(216)	2,500	-	
11	7110	Council - Materials/Supplies	500	1,154	654	500	-	
11	7310	Council - Legal	500	-	(500)	500	-	
11	7311	Council Legal -O'Connor	-	94,077	94,077	5,000	5,000	
11	7330	Council - Consulting	1,000	-	(1,000)	1,000	-	
11	7340	Council - Memberships	2,000	1,739	(261)	2,000	-	
11	7350	Council - Conferences/Training	10,000	5,145	(4,855)	10,000	-	
11	7360	Council - Mileage	8,000	5,223	(2,777)	8,000	-	
11	7410	Council - Miscellaneous	5,000	5,206	206	5,000	-	
			107,500	187,937	(80,437)	113,390	5,890	5.5%
ELECTION OPERATIONS								
12	6070	Elections - Transfers from Reserves	(8,000)	(8,000)	-	-	-	
12	6170	Elections - Transfers to Reserves/Funds	-	3,338	(3,338)	4,000	(4,000)	
12	7010	Elections - Salaries / Wages	2,000	176	1,824	-	2,000	
12	7110	Elections - Materials/Supplies	2,500	1,670	830	-	2,500	
12	7140	Elections - Advertising	2,500	1,674	826	-	2,500	
12	7150	Election - Services and Rents	16,000	13,127	2,873	-	16,000	
			15,000	11,986	3,014	4,000	19,000	-73.3%

Administration Budget 2015

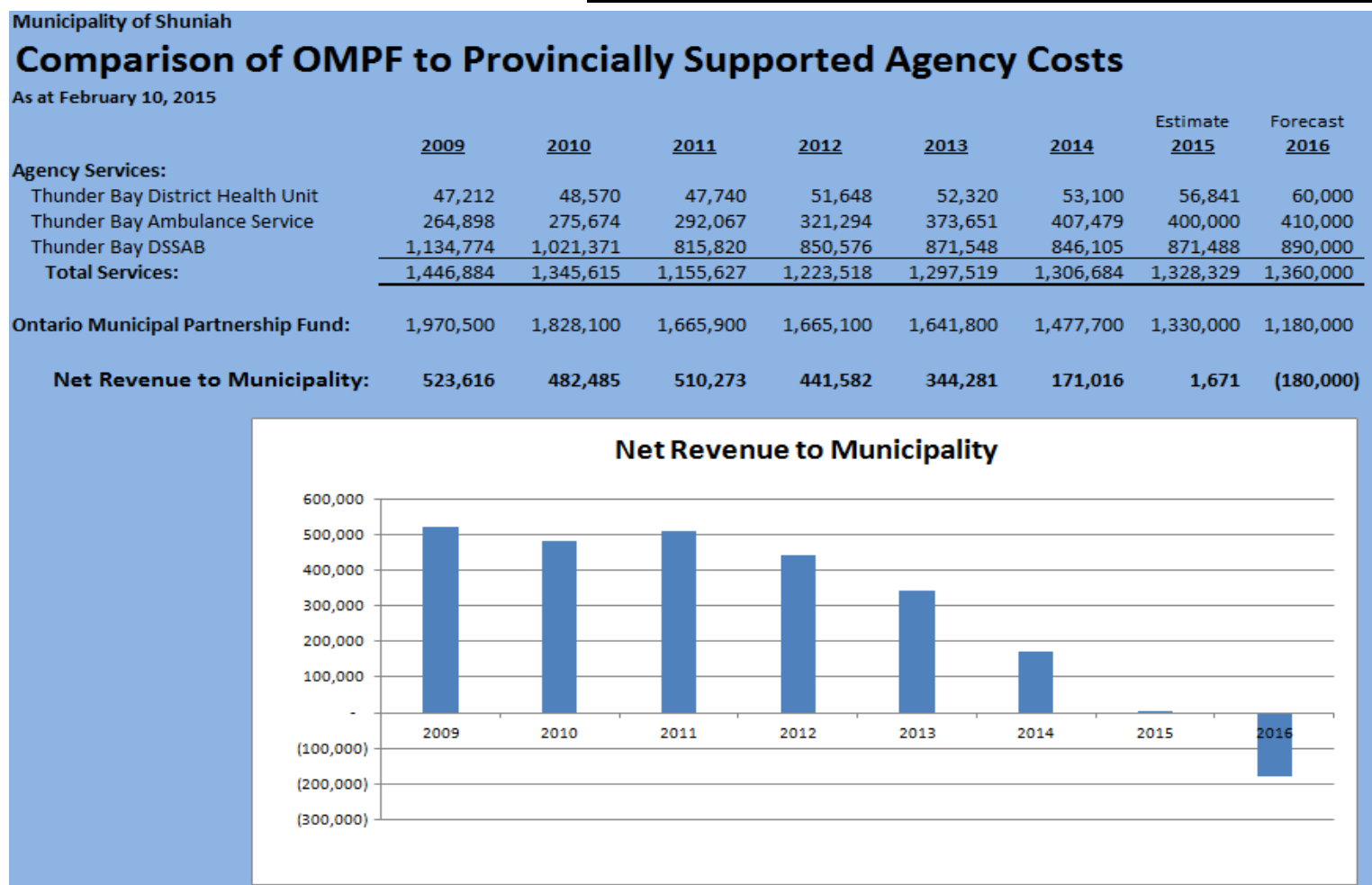
			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)	
ADMIN OPERATIONS								
13	7010	Admin - Salaries / Wages	353,850	352,212	1,638	394,927	41,077	
13	7015	Admin - Salaries/Wages Temporary	4,000	1,144	2,856	4,000	-	
13	7050	Admin - Benefits	99,406	81,283	18,123	111,394	11,988	
13	7051	Current Health Benefit Assist-Expense	7,200	-	7,200	-	(7,200)	
13	4811	Future Health Benefit Assist-Reserve	8,125	8,125	-	8,124	(1)	
13	7110	Admin - Office Supplies & Equipment	15,000	20,036	(5,036)	15,000	-	
13	7120	Admin - Publications	1,000	506	494	1,000	-	
13	7130	Admin - Postage/Courier	7,000	8,479	(1,479)	8,500	1,500	
13	7140	Admin - Advertising	4,500	1,355	3,145	4,500	-	
13	7150	Admin - Services & Rents	8,000	5,305	2,695	8,000	-	
13	7155	Admin - Water Cards City	200	-	200	100	(100)	
13	7160	Admin - Software Support	15,000	1,628	13,372	13,500	(1,500)	
13	7210	Admin - Building Maintenance	12,000	8,182	3,818	14,000	2,000	
13	7220	Admin - Utilities	8,000	7,527	473	8,000	-	
13	7230	Admin - Telephone	8,500	7,005	1,495	8,000	(500)	
13	7240	Admin - Insurance	12,000	11,412	588	12,000	-	
13	7250	Admin - Equipment Maintenance/Rental	7,000	3,116	3,884	5,000	(2,000)	
13	7310	Admin - Legal	15,000	(4,418)	19,418	15,000	-	
13	7311	Admin - Legal Quash Rd Weight	5,000	1,235	3,765	5,000	-	
13	7320	Admin - Audit	25,000	141	24,859	25,000	-	
13	7330	Admin - Promotions	-	-	-	2,000	2,000	
13	7340	Admin - Memberships-noma etc	6,000	6,161	(161)	6,400	400	
13	7350	Admin - Conferences/Training	7,500	10,837	(3,337)	10,000	2,500	
13	7360	Admin - Mileage	4,200	4,228	(28)	4,000	(200)	
13	7410	Admin - Miscellaneous	5,000	2,663	2,337	5,000	-	
13	7420	Admin - Donations	3,000	1,060	1,940	1,000	(2,000)	
13	7430	Admin - Bank Charges	4,000	5,095	(1,095)	5,000	1,000	
13	7440	Admin - Tax Write Offs	5,000	5,154	(154)	5,000	-	
13	7450	Admin - Tax Sale Costs	-	34	(34)	-	-	
			650,481	549,504	100,977	699,445	48,964	7.5%
TOTAL EXPENDITURE			772,981	749,428	23,553	816,835	43,854	5.7%

Administration Budget 2015

			<u>2014 Budget</u>	<u>2014 YTD</u>	<u>Variance</u>	<u>2015 Budget</u>	<u>Inc(decr)</u>	
ADMINISTRATION CAPITAL								
		Building Expansion - site plan/remedial				75,000		
		Strategic Plan				12,500		
		Organizational Review				10,000		
		Long term Capital Planning Software				28,500		
		Basement cleanup and Rehab				2,000		
		Council Laptops				4,250		
		New Server				7,500		
		Office equipment/furniture				7,000		
		Kitchen - complete with additional cabinets				10,000		
91	5898	Building Expansion	138,000	303,753	(165,753)	-		
91	7912	Furniture/Office Equipment/Renovation	5,000	3,948	1,052			
91	7913	New workstations	20,000	19,106	894			
			163,000	326,807	(163,807)	156,750	(6,250)	-3.8%
		TOTAL EXPENDITURE (operations)	935,981	1,076,235	(140,254)	973,585	37,604	4.0%

Administration Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)	
Agency Operations								
13	7815	Assessment Services	78,292	78,292	-	79,650	1,358	
23	7820	Lakehead Region Cons Authority	46,179	46,179	-	47,564	1,385	
51	7830	Thunder Bay District Health Unit	53,099	53,099	-	56,841	3,742	
52	7840	Thunder Bay Ambulance Service	398,633	407,479	(8,846)	400,000	1,367	
61	7835	Thunder Bay District Social Services	852,224	846,105	6,119	871,488	19,264	
			1,428,427	1,431,154	(2,727)	1,455,543	27,117	1.9%



Fire Department Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)	
REVENUE								
21	5420	Fire - MTO Highway Billing	35,000	74,415	39,415	35,000	-	
21	5520	Fire - Rentals Ambulance base	11,000	11,000	-	11,000	-	
21	5521	Fire - Rental- Heli Pad	3,500	-	(3,500)	3,500	-	
21	5554	Fire - #50 2009-Command Truck sale	-	-	-	15,000	15,000	
21	5810	Fire - Misc Revenues	5,000	4,417	(583)	5,000	-	
21	6020	Fire - Transfer from Reserves/Funds	-	-	-	425,000	425,000	
Revenue			54,500	89,832	35,332	494,500	440,000	807.3%

Fire Department Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)
OPERATIONS							
21	6120	Fire - Transfers to Reserves	75,000	75,000	-	75,000	-
21	7010	Fire - Salaries / Wages	53,500	55,249	(1,749)	53,000	(500)
21	7020	Fire - Communications Expenses	8,500	9,194	(694)	9,000	500
21	7030	Fire - Volunteer Firefighters Pay	75,000	74,140	860	75,000	-
21	7035	Fire - 'VFIS Firefighter Insurance	6,800	6,190	610	6,800	-
21	7050	Fire - Benefits	20,000	24,549	(4,549)	23,000	3,000
21	7051	Fire - Computer Repairs & Support	2,000	991	1,009	2,000	-
21	7052	Fire - Computer Maintenance Agreement	2,000	366	1,634	2,000	-
21	7060	Fire - Loss of Wages	500	488	12	500	-
21	7110	Fire - Office Supplies & Equipment	4,000	4,849	(849)	4,500	500
21	7120	Fire - Publications	300	-	300	300	-
21	7130	Fire - Courier	400	256	144	400	-
21	7150	Fire - Services & Rents	5,000	3,781	1,219	5,000	-
21	7170	Fire - Rehab Supplies	1,500	776	724	1,500	-
21	7180	Fire - Protective Clothing	10,000	5,652	4,348	10,000	-
21	7211	Fire - Hall 1 - All Expenses	19,000	12,874	6,126	19,000	-
21	7212	Fire - Hall 2 - All Expenses	9,000	9,196	(196)	9,000	-
21	7213	Fire - Hall 3 - All Expenses	9,000	6,130	2,870	9,000	-
21	7214	Fire - Repeater Building Expenses	2,000	1,102	898	2,000	-
21	7215	Fire - Dispatching Costs CACC	3,500	1,220	2,280	3,500	-
21	7216	Fire - Paging Service	2,400	1,476	924	2,400	-
21	7240	Fire - Vehicle Insurance	21,000	25,498	(4,498)	24,000	3,000
21	7250	Fire - Equipment Purchases	4,500	3,125	1,375	4,500	-
21	7260	Fire - Equipment Maintenance	4,500	743	3,757	4,500	-

Fire Department Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)
Operations continued..							-
21	7270	Fire - Communications Equip /Repairs	2,000	155	1,845	2,000	-
21	7280	Fire - S.C.B.A. Expenses	4,500	6,459	(1,959)	4,500	-
21	7310	Fire - Legal	500	-	500	500	-
21	7340	Fire - Memberships	1,000	239	761	1,000	-
21	7350	Fire - Conferences/Training	6,000	3,984	2,016	6,000	-
21	7360	Fire - Mileage	500	-	500	500	-
21	7370	Fire - Training/Materials/Fees	9,000	4,200	4,800	9,000	-
21	7371	Fire - Red Cross Service Provider	2,000	79	1,921	2,000	-
21	7372	Fire - Red Cross PDA and MOU	1,500	-	1,500	1,500	-
21	7410	Fire - Miscellaneous	1,000	1,404	(404)	1,000	-
21	7420	Fire - Donations	-	(300)	300	-	-
21	7430	Fire - Prevention Expenses	6,000	1,217	4,783	6,000	-
21	7440	Fire - MNR Fire Protection Agreement	26,645	29,005	(2,360)	32,000	5,355
21	7445	Fire - Pass Lake Fire Dept. Agreement	15,000	15,000	-	15,000	-
21	7475	Fire - EMO- Supplies and Equipment	2,000	408	1,592	2,000	-
21	7480	Fire - Health & Safety Committee	2,000	1,241	759	2,000	-
21	7501	Fire - Immunization for Firefighters	4,150	204	3,946	1,500	(2,650)
21	7550	Fire - #50 - Fuel Command Truck 2014 GMC	4,500	5,153	(653)	5,000	500
21	7551	Fire - #51 - Fuel- Pumper 1995 Volvo	2,500	1,942	558	2,500	-
21	7552	Fire - #52 - Fuel- Rapid Attack 2011 F550	3,000	2,569	431	3,000	-
21	7553	Fire - #53 - Fuel- Rescue 2011 Mercedes Benz	1,500	1,086	414	1,500	-
21	7554	Fire - #54 - Fuel- Pumper Rescue 2010 Int.	3,000	1,388	1,612	3,000	-
21	7555	Fire - #55 - Fuel- Tanker 2004 Int.	1,500	1,633	(133)	1,500	-
21	7556	Fire - #56 - Fuel- Tanker 2010 Int.	2,500	1,741	759	1,500	(1,000)
21	7559	Fire - #59 - Fuel-Inspection Van 2012	500	794	(294)	1,000	500
21	7601	Fire - Rescue -Fuel Quad Runner & Skidoo	-	64	(64)	750	750
21	7650	Fire - #50 - Maintenance Command Truck	2,500	1,750	750	2,500	-

Fire Department Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)
Operations continued..							-
21	7651	Fire - #51 - Maintenance - Pumper	3,000	4,098	(1,098)	3,000	-
21	7652	Fire - #52 - Maintenance - Rapid Attack	2,500	2,148	352	2,500	-
21	7653	Fire - #53 - Maintenance - Rescue	2,500	1,156	1,344	2,500	-
21	7654	Fire - #54 - Maintenance - Pumper Rescue	2,500	4,703	(2,203)	3,500	1,000
21	7655	Fire - #55 - Maintenance - Tanker	2,700	1,564	1,136	2,700	-
21	7656	Fire - #56 - Maintenance - Tanker	2,700	1,271	1,429	2,700	-
21	7659	Fire - #59 - Maintenance - Inspection Van	3,000	263	2,737	1,500	(1,500)
21	7660	Fire - Rescue # 1 & 2 Maintenance	750	1,136	(386)	750	-
21	7810	Fire - 911 Administration Agreement	8,800	8,212	588	8,800	-
25	7825	Emergency Management Planning	-	-	-	4,500	4,500
Expenditure			473,145	428,811	44,334	487,100	13,955

2.9%

FIRE CAPITAL BUDGET 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)
Dept	Object	Description					
		Fire - Pumper 51				460,000	
		Fire - Emergency Generator Hall # 1				10,000	
		Fire - Fire Hall #1 Furnaces				7,500	
		Fire - Fire Hall #1 Garage Doors				7,500	
		Fire - Weather Stations				7,500	
		Fire - Fire Hall #2 Furnace				5,600	
		Fire - Firefighter Turn Out Gear				7,500	
		Fire - Firefighter Jackets				6,000	

Fire Department Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)	
Fire Capital prior year								
92	7931	Fire - Commander 50	54,000	48,248	5,752	-		
92	7932	Fire-SCBA Bottles	16,000	15,209	791	-		
92	7933	Fire- SCBA Masks	2,100	1,572	528	-		
92	7934	Fire - Portable Radios	9,000	7,414	1,586	-		
92	7935	Fire-Fire Hall #1 Furnace	7,500	-	7,500	-		
92	7936	Fire-Fire Hall #1 Garage Doors	7,500	-	7,500	-		
92	7937	Fire - #53 Rescue 2011 Mercedes	2,800	2,252	548	-		
92	7940	Fire - Fire Hall #2 Furnace	5,600	-	5,600	-		
92	7943	Fire - Helmets	4,000	-	4,000	-		
92	7942	Fire - Harness and Ropes	4,800	3,291	1,509	-		
92	7946	Fire - Snowblower	2,000	4,919	(2,919)	-		
92	7947	Fire - Turnout Gear	7,500	2,564	4,936	-		
Total Fire Capital			122,800	85,470	37,330	511,600	-	316.6%
Total Fire Revenue			54,500	89,832	35,332	494,500	440,000	
Net Capital Expenditure			68,300	(4,362)	1,998	17,100	(440,000)	-75.0%

Policing Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)	
REVENUE								
22	5415	Policing - MADD - RIDE Program	6,540	5,480	(1,060)	6,550	10	
22	5416	Policing- 1000 officers program	17,500	61,026	43,526	17,500	-	
22	5417	Reconciled - Prior Year Invoicing	350	50	(300)		(350)	
Revenue			24,390	66,556	42,166	24,050	(340)	-1.4%
OPERATIONS								
22	7010	Policing - Salaries / Wages		-	-			
22	7020	Policing - Stipend	3,000	3,000	-	3,000	-	
22	7230	Policing - Telephone	1,737	1,509	228	1,800	63	
22	7250	Policing - Computer Lease	1,524	1,360	165	-	(1,524)	
22	7340	Policing - Memberships	679	693	(14)	800	121	
22	7350	Policing - Conferences/Training	4,181	5,647	(1,466)	6,500	2,319	
22	7410	Policing - Miscellaneous	500	637	(137)	750	250	
22	7415	Policing - Paid Duty	2,296	6,731	(4,435)	7,000	4,704	
22	7430	Policing - Community Policing Committee	1,000	1,000	-	1,000	-	
22	7805	Policing - OPP Contract	645,133	556,340	88,793	648,872	3,739	
Expenditure			660,050	576,917	83,133	669,722	9,672	1.5%
Net Cost to Tax Base			635,660	510,361	40,968	645,672	10,012	1.6%

Building Department Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)	
REVENUE								
24	5530	Building Permits	68,100	66,983	(1,117)	55,000	(13,100)	
24	5535	Set Fines	500	-	(500)	500	-	
24	6020	Building - Transfer to&from Reserves	1,255	1,255	-	25,000	23,745	
Revenue			69,855	68,238	(1,617)	80,500	10,645	15.2%
OPERATIONS								
24	7010	Building - Salaries / Wages	47,130	52,174	(5,044)	68,000	20,870	
24	7050	Building - Benefits	9,708	11,885	(2,177)	7,000	(2,708)	
24	7110	Building - Office Supplies & Equipment	500	872	(372)	325	(175)	
24	7120	Building - Publications	150	304	(154)	200	50	
24	7150	Building - Services & Rents	400	-	400	200	(200)	
24	7230	Building- Telephone	767	768	(1)	800	33	
24	7310	Building - Legal	5,000	1,007	3,993	5,000	-	
24	7340	Building - Memberships	250	304	(54)	300	50	
24	7350	Building - Conferences/Training	500	-	500	500	-	
24	7360	Building - Mileage	5,200	5,392	(192)	5,000	(200)	
24	7410	Building - Miscellaneous	250	81	169	250	-	
Expenditure			69,855	72,788	(2,933)	87,575	17,720	25.4%
TOTAL REVENUES (less taxes)			69,855	68,238	(1,617)	80,500	10,645	
TOTAL EXPENDITURE (operations)			69,855	72,788	(2,933)	87,575	17,720	
NET OPERATING BUDGET			-	4,549	(1,316)	7,075	(7,075)	

Property Standards Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)
REVENUE							
27	5530	Permits		-	-		-
27	5535	Set Fines	-	-	-		-
27	5810	Misc Revenues					-
27	6020	Transfer to&from Reserves		-	-		-
		Revenue	-	-	-	-	-
OPERATIONS							
27	7010	Salaries / Wages	7,318	7,656	338	7,000	(318)
27	7050	Benefits	1,000	-	(1,000)	500	(500)
27	7110	Office Supplies & Equipment		-	-		-
27	7120	Publications		-	-		-
27	7150	Services & Rents		-	-		-
27	7310	Legal		-	-		-
27	7340	Memberships		-	-		-
27	7350	Conferences/Training		-	-		-
27	7360	Mileage		-	-		-
27	7410	Miscellaneous		-	-		-
		Expenditure	8,318	7,656	(662)	7,500	(818)
		NET OPERATING BUDGET	8,318	7,656	(662)	7,500	(818)

Bylaw Department Budget 2015

				2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)	+ / -
REVENUE									
26	5420	Misc. revenue		-	-	-		-	
26	5535	Set Fines		-	-	-		-	
Revenue				-	-	-	-	-	
OPERATIONS									
26	7010	By-law Enforcement - Salaries / Wages		14,636	15,233	(597)	15,500	864	
26	7050	By-law Enforcement - Benefits		2,882	3,017	(135)	3,500	618	
26	7310	By-law Enforcement - Legal		-	-	-		-	
26	7350	By-law Enforcement - Conferences/Training		-	-	-		-	
26	7410	By-Law Enforcement - Misc		100	-	100	100	-	
26	7550	By-Law Enforcement - Fuel		300	(217)	517	300	-	
26	7750	By-Law Enforcement - Signs		250	-	250	250	-	
Expenditure				18,168	18,033	135	19,650	1,482	8.2%
NET BUDGET				18,168	18,033	135	19,650	1,482	

Roads Department Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)
OPERATIONS							
31	6130	Roads - Transfers to Reserves/Funds	200,000	200,000	-	200,000	-
31	7010	Roads - Salaries / Wages	405,081	392,960	12,121	413,183	8,102
31	7050	Roads - Benefits	108,000	105,169	2,831	110,160	2,160
31	7110	Roads - Materials/Supplies	25,000	24,018	982	25,000	-
31	7140	Roads - Advertising	1,500	1,286	214	1,500	-
31	7190	Roads- Aggregate Lic./ fees	1,200	200	1,000	1,200	-
31	7210	Roads - Building Maintenance	4,000	1,233	2,767	4,000	-
31	7220	Roads - Utilities	16,922	18,987	(2,065)	16,000	(922)
31	7222	Hydro usage- Solar Panels	100	61	39	100	-
31	7230	Roads - Telephone/Communications	9,400	4,654	4,746	5,000	(4,400)
31	7240	Roads - Insurance	32,000	44,019	(12,019)	45,000	13,000
31	7250	Roads - Equip Maintenance/Rental	5,000	245	4,755	5,000	-
31	7310	Roads - Legal	8,000	-	8,000	8,000	-
31	7340	Roads - Memberships	1,000	750	250	1,000	-
31	7350	Roads - Conferences/Training	2,500	-	2,500	1,500	(1,000)
31	7360	Roads - Mileage	-	283	(283)	300	300
31	7410	Roads - Miscellaneous	2,000	790	1,210	2,000	-
31	7500	Roads - Fuel Tank	60,000	60,008	(8)	60,000	-
31	7516	Roads - S16 - Chainsaw - Fuel	300	14	286	300	-
31	7523	Roads - S23 - 2003 Dodge - Fuel	500	309	191	-	(500)
31	7524	Roads - S24 - 2005 GMC - Fuel	5,000	5,723	(723)	5,500	500
31	7525	S25 - 2012 Chevy-Fuel	5,500	5,621	(121)	5,500	-
31	7526	S26-2014 Ford F450 Fuel	-	-	-	2,000	2,000 new addition to fleet
31	7533	S33-204 Western Star	-	204	(204)	2,000	2,000 new addition to fleet
31	7534	Roads - S34 - 1996 GMC - Fuel	1,000	1,540	(540)	1,000	-

Roads Department Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)
Operations continued..							
31	7535	Roads - S35 - 2001 International - Fuel	1,000	1,573	(573)	2,000	1,000
31	7536	Roads - S36-2000 International Truck	2,000		2,000	2,000	-
31	7537	Roads - S37-2010 International Truck	2,000	9,400	(7,400)	2,000	-
31	7541	Roads - S41 - Backhoe - Fuel	500	-	500	500	-
31	7542	Roads - S42 - Loader - Fuel	500	-	500	500	-
31	7543	Roads - S43 - Grader - Fuel	1,500	331	1,169	-	(1,500)
31	7544	Roads - S44 - Power washer - Fuel	300	417	(117)	400	100
31	7545	Roads- S45-2012 Grader - Fuel	1,500	365	1,135	1,000	(500)
31	7546	Roads - S46 - Bulldozer - Fuel	500	-	500	500	-
31	7611	Roads - 2010 Dump Trailer	500	-	500	500	-
31	7613	Roads - S13 Trailer (16' Tandem Trailer) R&M	500	57	443	500	-
31	7614	Roads - S14 - Float - Repairs & Maintenance	1,000	1,319	(319)	1,500	500
31	7616	S16 - Chainsaw - Repairs & Maintenance	300	162	138	300	-
31	7623	S23 - 2003 Dodge - Repairs & Maintenance	1,000	-	1,000	-	(1,000)
31	7625	S25 - 2012 Chevy 3/4 ton - Repairs and Maint	2,000	510	1,490	1,000	(1,000)
31	7626	S26 - 2014 Ford F550	-	1,993	(1,993)	2,000	2,000 new addition to fleet
31	7633	S33--2014 Western Star Repairs and Main	-	5,061	(5,061)	10,000	10,000 new addition to fleet
31	7634	S34 - 1996 GMC - Repairs & Maintenance	5,000	6,313	(1,313)	4,000	(1,000)
31	7635	S35 - 2001 International - Repairs & Maintenance	12,000	13,038	(1,038)	8,000	(4,000)
31	7636	S36 -2007 International Truck -Maintenance	12,000	5,637	6,363	12,000	-
31	7637	S37-2010 International Truck	6,000	5,356	645	8,000	2,000
31	7641	S41 - Backhoe - Repairs & Lease	3,000	2,392	608	3,000	-
31	7642	S42 - Loader - Repairs & Maintenance	3,000	556	2,444	3,000	-
31	7643	S43 - Grader - Repairs & Maintenance	3,000	6,207	(3,207)	-	(3,000)
31	7644	S44 - Power Washer - Repairs & Maintenance	300	1,189	(889)	500	200
31	7645	S45 - 2012 Grader-Repairs & Maintenance	500	780	(280)	1,000	500
31	7646	S46 - Bulldozer - Repairs & Maintenance	3,000	260	2,740	1,500	(1,500)
31	7647	S47 - Speed Monitor Trailer	200	15,215	(15,015)	200	-

Roads Department Budget 2015

			<u>2014 Budget</u>	<u>2014 YTD</u>	<u>Variance</u>	<u>2015 Budget</u>	<u>Inc(decr)</u>	
Operations continued								
31	7705	Roads - Bridges & Culverts	5,000	741	4,259	5,000	-	
31	7710	Roads - Grass Mowing	3,800	3,663	137	4,000	200	
31	7715	Roads - Brushing, Tree Removal	10,000	8,418	1,582	10,000	-	
31	7720	Roads - Ditching	5,000	-	5,000	5,000	-	
31	7725	Roads - Beaver Control	1,500	800	700	1,500	-	
31	7730	Roads - Hardtop Maintenance	2,500	1,366	1,135	2,500	-	
31	7735	Roads - Gravel Road Maintenance	8,000	8,804	(804)	8,000	-	
31	7740	Roads - Dust Control	45,000	39,182	5,818	43,000	(2,000)	
31	7745	Roads - Safety Devices/Railways	32,000	22,604	9,396	32,000	-	
31	7750	Roads - Road Signs	5,000	1,750	3,250	3,000	(2,000)	
31	7751	Roads- Rail Signals-hydro only	1,000	455	545	500	(500)	
31	7755	Roads - School Bus Warning Signs	1,000	168	832	500	(500)	
31	7756	Signs -Hwy 11/17 Business Signs	-	25	(25)	200	200	
32	7250	Winter Control - Equip Maintenance/rental	500	-	500	500	-	
32	7770	Winter Control - Snowplowing & Removal	500	-	500	500	-	
32	7780	Winter Control - Sanding with salt mix	45,000	42,221	2,779	45,000	-	
32	7781	Winter Control - Salt	40,000	48,540	(8,540)	45,000	5,000	
32	7790	Winter Control - Snow Fence, Culvert Thawing	500	512	(12)	500	-	
Operations Expenditure			1,163,403	1,125,455	37,948	1,187,843	24,440	2.1%

Roads Department Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)
REVENUES							
31	5238	Transfer from Reserves-- Gas Tax	200,000	200,000	-	200,000	-
31	6061	Transfer from Reserves--	-	5,730	5,730		-
31	6030	Transfer from Reserves	280,000	280,000	-	240,000	(40,000)
Revenues			480,000	485,730	5,730	440,000	920,000
ROADS CAPITAL BUDGET 2015							
Pavement and Crack Sealing						25,000	
Traffic Line Painting						30,000	
Birch Beach, Eldorado Nelson Rd						330,000	
Granular Resurfacing and Ditching						50,000	
E. Loon Asphalt & Surface Treatment						85,000	
W. Loon Wharf Rehab						225,000	
Blind Creek Culvert						50,000	
Enclosed Trailer Dual Axle						8,500	
Plow/Sander Truck						225,000	
New sign with logo (x1)						3,000	
93	7942	Birch Beach, Eldorado Nelson Rd Construction	250,000	224,336	25,664		
93	7968	Bull Dozer	150,000	151,241	(1,241)		
93	7962	MacKenzie Station Road Paving 200 meters	-	8,991	(8,991)		
93	7975	Flood Damage	15,000	74,690	(59,690)		
93	7953	One Ton Service Utility Truck-5yr	73,000	71,984	1,016		
93	7954	Plow Sander Truck-5yr	207,000	209,706	(2,706)		
93	7957	East Loon 3.4 km Rd Construction	250,000	125,134	124,866		
93	7960	Garage, Door Repairs	6,000	6,637	(637)		
93	7961	Bi- Annual Bridge Inspections	6,000	3,332	2,668		
93	7964	Granular Resurfacing and Ditching Program	60,000	6,622	53,378		
93	7967	Copenhagen Road Rehab	33,000	-	33,000		
93	7972	Water Testing Loon and Bass Lake	3,200	1,099	2,101		
93	7973	Pavement Crack Sealing Program	22,000	28,250	(6,250)		
93	7976	Traffic Line Painting -Lakeshore Drive & Select Beach F	26,800	20,352	6,448		
Expenditure			1,102,000	1,285,034	(183,034)	1,031,500	- -6.4%
Net Capital Costs			622,000	799,304	(188,764)	591,500	(920,000)

Waste Management Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)	
REVENUES								
40	5430	Tipping Fees	25,000	17,590	(7,410)	20,000	(5,000)	
40	5550	Landfill Permits	18,000	19,375	1,375	18,000	-	
40	5336	Povincial recycling	10,000	20,296	10,296	20,000	10,000	
		Revenue	53,000	57,261	4,261	58,000	5,000	9.4%
OPERATIONS								
40	6140	Landfill - Transfers to Reserves/Funds	75,000	75,000	-	75,000	-	
41	7010	MacGregor Landfill - Salaries / Wages	43,349	42,520	829	44,000	651	
41	7050	MacGregor Landfill - Benefits	3,079	3,183	(104)	3,100	21	
41	7250	MacGregor Landfill - Machine Rental	5,000	-	5,000	5,000	-	
41	7330	MacGregor Landfill - Consulting	25,000	16,439	8,561	25,000	-	
41	7335	MacGregor Landfill-Recycle	25,000	17,821	7,179	18,000	(7,000)	
41	7410	MacGregor Landfill - Miscellaneous	6,000	9,158	(3,158)	6,000	-	
42	7010	McTavish Landfill - Salaries / Wages	24,124	25,590	(1,466)	26,000	1,876	
42	7050	McTavish Landfill - Benefits	2,603	2,786	(183)	2,600	(3)	
42	7250	McTavish Landfill - Machine Rental	1,000	-	1,000	1,000	-	
42	7330	McTavish Landfill - Consulting	19,600	16,439	3,161	19,600	-	
42	7335	McTavish Landfill - Recycle Bins	12,000	3,525	8,475	5,000	(7,000)	
42	7410	McTavish Landfill - Misc.	4,500	3,648	852	4,000	(500)	
43	7331	Wood Waste Consulting	25,000	20,396	4,604	25,000	-	
43	4332	Wood Waste Easement MNR	4,000	-	4,000	4,000	-	
		Expenditure	271,254	236,505	34,749	263,300	(7,954)	-2.9%
		Net Operating Costs	218,254	179,244	30,488	205,300	(12,954)	-5.9%
CAPITAL PROJECTS								
40	5235	McTavish Landfill Site, Monitor well	-	-	-	22,000	22,000	
40	5335	Wood Waste Site - 527-Survey/Easement	30,000	-	30,000	40,000	10,000	
43	7225	McGregor Landfill,New trench & Building	20,000	-	20,000	5,000	(15,000)	
94	7982	McGregor Landfill, HHW Depot	25,000	8,955	16,045	10,000	(15,000)	
		Capital Expenditure	75,000	8,955	66,045	77,000	2,000	2.7%
		Combined Costs	293,254	188,199	96,534	282,300	(10,954)	-3.7%

Recreation Activities Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)	
REVENUE								
70	6050	Parkland - Transfer from Reserves/Funds	-	-	-	8,000	8,000	
72	5440	Hall Rentals Macgregor	750	1,700	950	1,000	250	
Revenue			750	1,700	950	9,000	8,250	1100.0%
OPERATIONS- Parks								
71	7010	Wild Goose Park - Salaries / Wages	4,000	6,068	(2,068)	6,000	2,000	
71	7110	Wild Goose Park - Materials/Supplies	1,000	292	708	500	(500)	
71	7240	Wild Goose Park - Insurance	5,000	5,401	(401)	5,500	500	
74	7241	O'Connor Point - Security	-	12,705	(12,705)	14,000	14,000	
71	7360	Wild Goose Park - Mileage	50	-	50	50	-	
71	7510	Wild Goose Park - Lawnmower - Fuel	350	380	(30)	400	50	
71	7610	Wild Goose Park - Lawnmower - Repairs & Maint	500	285	215	400	(100)	
Expenditure			10,900	25,131	(14,231)	26,850	15,950	146.3%
OPERATIONS-MacGregor Rec Centre								
72	7010	MacGregor Rec - Salaries / Wages	7,969	7,826	143	8,000	32	
72	7050	MacGregor Rec - Benefits	742	730	12	1,000	258	
72	7110	MacGregor Rec - Materials/Supplies	500	32	468	500	-	
72	7210	MacGregor Rec - Building Maintenance	3,000	4,420	(1,420)	7,000	4,000	New fire suppression rangehood
72	7220	MacGregor Rec - Utilities	7,500	8,946	(1,446)	8,200	700	
72	7240	MacGregor Rec - Insurance	5,500	5,408	92	5,500	-	
72	7290	MacGregor Rec - Rink Expenses	2,000	-	2,000	1,000	(1,000)	
72	7992	Signage	1,000	-	1,000	1,000	-	
73	7220	McTavish Rec - Utilities	2,500	2,200	300	2,500	-	
73	7221	McTavish Rec Centre	2,500	-	2,500	500	(2,000)	
73	7222	McTavish Rink- Utilities	2,000	-	2,000	500	(1,500)	
73	7241	McTavish Rink - Insurance	1,785	1,867	(83)	1,900	115	
73	7290	McTavish Rink - Expense	-	1,679	(1,679)	1,500	1,500	
Expenditure			36,995	33,108	3,887	39,100	2,105	5.7%
Total Operating Expenditure			47,895	58,239	(10,343)	65,950	18,055	
Net operating costs			47,145	56,538	(11,294)	56,950		

Recreation Activities Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)	
CAPITAL								
97	7992	New Furniture and Blinds	5,000	-	5,000	2,000	(3,000)	
		Community Gardens Project	-	-	-	8,000		
97	7993	Gymnasium Design Concept	15,000	-	15,000	15,000	-	
							-	
		Total Capital Expenditurers	20,000	-	20,000	25,000	(3,000)	25.0%
		Net Cost	67,145	56,538	8,706	81,950		
YOUTH GROUP								
Revenues- Youth Group								
74	5236	Transfer from reserve	-	150	150	-	-	
		Revenue	-	150	150	-		
Operations- Youth Group								
74	7010	Salaries / Wages	-	-	-	-	-	
74	7015	Youth Group - Temporary Wages	18,084	19,155	1,071	18,000	(84)	
74	7050	Youth Group - Benefits	860	1,010	150	1,000	140	
74	7110	Youth Group -Materials/Supplies	765	1,396	631	1,000	235	
74	7115	Youth Group- Contract 1EGC-9425	160	225	65	-	(160)	
74	7230	Youth Group - Telephone	1,200	846	(354)	1,200	-	
74	7240	Youth Group - Insurance	-	-	-	-	-	
		Expenditure	21,069	22,633	1,564	21,200	131	0.6%
		Net Costs	21,069	22,483	1,414	21,200		

Planning Department Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)	
Revenue								
80	5880	Parkland Cash in Lieu	2,000	13,500	11,500	2,000	-	
80	6060	Planning- Transfer from Reserves/Funds		-	-	-	-	
81	5451	Certificate of Compliance	500	1,100	600	500	-	
81	5452	Encroachment Agreement Fees	500	-	(500)	500	-	
81	5453	Zoning Fees	2,000	2,500	500	2,000	-	
82	5454	Committee of Adjustment Fees	3,000	3,500	500	3,000	-	
81	5455	Application for Shoreline Allowance	1,000	2,000	1,000	1,000	-	
81	5456	Certificate of Cottage Conversion	200	-	(200)	200	-	
81	5457	Planning Expense Receivable	500	343	(157)	500	-	
Revenue			9,700	22,943	13,243	9,700	-	0.0%
Operations								
80	6160	Planning - Transfers to Reserves/Funds	10,000	10,000	-	10,000	-	
81	7010	Planning - Salaries / Wages	37,902	38,725	(823)	39,500	1,598	
81	7050	Planning - Benefits	9,100	7,705	1,395	7,859	(1,241)	
81	7110	Planning - Materials/Supplies	500	-	500	500	-	
81	7120	Planning - Publications	500	172	328	500	-	
81	7140	Planning-Advertising (Billable)	500	-	500	500	-	
81	7150	Planning - Services/Advertising	2,000	1,900	100	2,000	-	
81	7200	Planning - sale of land	1,000	-	1,000	1,000	-	
81	7230	Planning - Telephone	150	240	(90)	250	100	
81	7310	Planning - Legal	5,000	159	4,841	5,000	-	
81	7330	Planning - Consulting-	5,000	-	5,000	5,000	-	
81	7350	Planning - Conf/Training	2,000	925	1,075	2,000	-	
81	7360	Planning - Mileage	100	-	100	100	-	

Planning Department Budget 2015

			2014 Budget	2014 YTD	Variance	2015 Budget	Inc(decr)	
Operations continued..								
81	7385	Planning - Official Plan Review-SOS	5,000	-	5,000	50,000	45,000	
81	7390	Planning - Zoning By-law Expenses	5,000	-	5,000	5,000	-	
81	7455	Planning - Student-Intern	5,000	5,537	(537)	10,000	5,000	
81	7999	Planning - GIS Start Up-Network Upgrades	22,000	21,369	631	22,000	-	
Expenditure			110,752	86,731	24,021	161,208	50,456	45.6%
COMMITTEE OF ADJUSTMENT 2015								
82	7110	Comm of Adjust - Materials/Supplies	500	-	500	500	-	
82	7310	Comm of Adjust - Legal	1,000	-	1,000	1,000	-	
82	7350	Comm of Adjust - Conferences/Training	2,500	1,329	1,171	2,500	-	
82	7360	Comm of Adjust - Mileage/honourarium	2,000	1,584	416	2,000	-	
Expenditure			6,000	2,913	3,087	6,000	-	
Revenue			9,700	22,943	13,243	9,700	-	
Total Expenditures			116,752	89,644	27,108	167,208	50,456	
Net Cost			126,452	112,587	40,351	176,908	50,456	

SCHEDULE 'B'

CALCULATION OF TAXATION for the 2015 TAXATION YEAR

4,205,066 summary E51

	<u>Acreeage</u>	<u>Municipal Rate</u>	<u>Municipal Levy</u>	<u>Education Rate</u>	<u>Education Levy</u>	<u>Total Rate</u>	<u>Total Levy</u>
Ontario Hydro	222.46	122.15	27,173	149.75	33,313	271.900000	60,487
Railways - Canadian Pacific	442.04	35.26	15,586	15.43	6,821	50.690000	22,407
	664.50		<u>42,760</u>		<u>40,134</u>		<u>82,894</u>
Taxation net of rights of way			<u>4,162,307</u>				

Class	<u>Transition Ratio</u>	<u>Assessment for Class</u>	<u>Factored Assessment</u>	<u>Municipal Tax Rate</u>	<u>Municipal Levy</u>	<u>Education Tax Ratio</u>	<u>Education Tax Rate</u>	<u>Education Tax Levy</u>	<u>Total Tax Levy</u>
Residential/ Farm English Public	1.0	396,460,258	396,460,258	0.00783755	3,107,276	1.0000	0.00195000	773,098	3,880,373
Residential/ Farm English Separate	1.0	83,530,370	83,530,370	0.00783755	654,673	1.0000	0.00195000	162,884	817,557
Residential/Farm French Public	1.0	348,421	348,421	0.00783755	2,731	1.0000	0.00195000	679	3,410
Residential/ Farm French Separate	1.0	3,958,652	3,958,652	0.00783755	31,026	1.0000	0.00195000	7,719	38,745
Residential/Farm No Support	1.0	24,875	24,875	0.00783755	195	1.0000	0.00195000	49	243
Multi residential - full - English public	1.5529	-	-	0.01217093	-	1.0000	0.00195000	-	-
Multi residential - full - English separate	1.5529	-	-	0.01217093	-	1.0000	0.00195000	-	-
Commercial -occupied	1.7118	4,844,193	8,292,290	0.01341631	64,991	1.7118	0.01190000	57,646	122,637
Commercial - excess land	1.1983	466,048	558,447	0.00939142	4,377	1.1983	0.00833000	3,882	8,259
Commercial - vacant land	1.1983	473,500	567,376	0.00939142	4,447	1.1983	0.00833000	3,944	8,391
New construction Commercial Full	1.1983	127,100	152,299	0.00939142	1,194				
Exempt	0.0000	8,167,375	-	0.00000000	-	0.0000	0.00000000	-	-
Industrial - occupied	2.6300	588,350	1,547,361	0.02061275	12,128	2.6300	0.01190000	7,001	19,129
Industrial - excess land	1.7095	102,000	174,369	0.01339829	1,367	1.7095	0.00773500	789	2,156
Industrial-Shared -full	2.6300	366,000	962,580	0.02061275	7,544	2.6300	0.01190000	4,355	11,900
Industrial-Shared -excess land	1.7095	74,250	126,930	0.01339829	995	1.7095	0.00773500	574	1,569
Pipeline	1.8030	16,731,656	30,167,176	0.01413110	236,437	1.8030	0.01190000	199,107	435,543
Farmlands English Public	0.2500	14,600	3,650	0.00195939	29	0.2500	0.00048750	7	36
Farmlands English Separate	0.2500	-	-						
Managed Forests- English public	0.2500	656,965	164,241	0.00195939	1,287	0.2500	0.00048750	320	1,608
Managed Forests- English separate	0.2500	19,766	4,942	0.00195939	39	0.2500	0.00048750	10	48
Managed Forests- French separate	0.2500	157	39	0.00195939	0	0.2500	0.00048750	0	0
Managed Forests- No Support	0.2500	970	243	0.00195939	2	0.2500	0.00048750	0	2
Large Industrial	2.6300	-	-	0.02061275	-	2.6300	0.00000000	-	0
Totals -residential / commercial levy		<u>516,955,506</u>	<u>527,044,517</u>		<u>4,130,736</u>			<u>1,222,066</u>	<u>5,351,608</u>
									<u>5,434,502</u>

SCHEDULE 'B'

	<u>Transition Ratio</u>	<u>Assessment for Class</u>	<u>Factored Assessment</u>	<u>Municipal Tax Rate</u>	<u>Municipal Levy</u>	<u>Education Tax Ratio</u>	<u>Education Tax Rate</u>	<u>Education Tax Levy</u>	<u>Total Tax Levy</u>
PAYMENT IN LIEU									
Residential/ Farm PIL full-tenant	1.0	42,350	42,350	0.00783755	332	1.0000	0.00195000	83	415
Commercial-PIL-full-tenant of Prov	1.7118	58,113	99,478	0.01341631	780	1.7118	0.01190000	692	1,471
Com-PIL-full excess land-tenant of Prc	1.1983	18,200	21,808	0.00939142	171	1.1983	0.00833000	152	323
Com-PIL-full vacant land-tenant of Pro	1.1983	233,150	279,374	0.00939142	2,190	1.1983	0.00833000	1,942	4,132
Total - Shared Provincial PIL		<u>351,813</u>	<u>443,010</u>		<u>3,472</u>			<u>2,868</u>	<u>6,340</u>
TOTAL TAXABLE (PER OPTA)		<u>517,307,319</u>	<u>527,487,528</u>		<u>4,134,208</u>			<u>1,224,934</u>	<u>5,357,948</u>
<i>Res/Farm PIL gen English Pub</i>	1.0	1,860,415	1,860,415	0.00783755	14,581	1.0000	0.00195000	3,628	18,209
<i>Res/Farm PIL gen English Separate</i>	1.0	-	-	0.00783755	-	1.0000	0.00195000	-	-
<i>Res/Farm PIL gen French Separate</i>	1.0	-	-	0.00783755	-	1.0000	0.00195000	-	-
Commercial -PIL-full - Thunder Bay	1.7118	193,155	330,643	0.01341631	2,591	1.7118	0.01190000	2,299	4,890
Commercial -PIL-full - Shuniah	1.7118	-	-	0.01341631	-	1.7118	0.00000000	-	-
Commercial-PIL-general	1.7118	814,400	1,394,090	0.01341631	10,926	1.7118	0.00000000	-	10,926
Total PIL		<u>2,867,970</u>	<u>3,585,148</u>		<u>28,099</u>			<u>5,926</u>	<u>34,025</u>
Sub-total of current 2015 Assessment:		<u>520,175,289</u>	<u>531,072,675</u>		<u>4,162,307</u>			<u>1,230,860</u>	<u>5,391,973</u>
Right of ways					<u>42,760</u>			<u>40,134</u>	<u>82,894</u>
GRAND TOTAL					<u>4,205,066</u>			<u>1,270,994</u>	<u>5,474,867</u>

