



TOWNSHIP OF MANITOUWADGE

2014

OPERATING AND CAPITAL

BUDGET

By-Law 2014-12

At Regular Council Meeting held June 18, 2014

| Schedule "A" to By-law No. 2014-12 | | | |
|---|---------------------------|-------------------------------|-------------------------|
| | 2014 | | |
| Net Operating Budget | Estimated Revenues | Estimated Expenditures | Net Program Cost |
| General Revenues | 1,756,809.29 | - | (1,756,809.29) |
| Council and Elections | - | 82,120.00 | 82,120.00 |
| Administration/Housing | 200,190.00 | 1,206,145.00 | 1,005,955.00 |
| Protection | 15,245.00 | 1,030,607.00 | 1,015,362.00 |
| Health, Cemetary | 400.00 | 166,630.00 | 166,230.00 |
| Transportation, Roadways, Street Lighting | 7,600.00 | 943,170.00 | 935,570.00 |
| Airport | 69,600.00 | 154,675.00 | 85,075.00 |
| Water and Sewer | 708,833.00 | 756,530.00 | 47,697.00 |
| Solid Waste | 16,910.00 | 188,015.00 | 171,105.00 |
| Nuclear Waste Learn More Program | 75,000.00 | 75,000.00 | - |
| Parks, Programs, Pool | 47,750.00 | 160,475.00 | 112,725.00 |
| Recreation Admin. /Community Centre | 36,590.00 | 651,475.00 | 614,885.00 |
| Golf Course and Ski Hill | 80,300.00 | 222,770.00 | 142,470.00 |
| Golf Clubhouse | 23,680.00 | 70,080.00 | 46,400.00 |
| Library | 18,455.00 | 137,950.00 | 119,495.00 |
| Building, Planning and Adjustment | 5,000.00 | 25,450.00 | 20,450.00 |
| Economic Development | 8,300.00 | 133,320.00 | 125,020.00 |
| Total Net Operating Costs | \$3,070,662.29 | \$6,004,412.00 | 2,933,749.71 |
| Revenue Fund Transfers to Capital | | | 230,000.00 |
| Revenue Fund Net Contributions to Reserves | | | 301,800.00 |
| Total Amount to be Raised by Taxation or PIL | | | \$ 3,465,549.71 |

| BUDGET 2014 - SUMMARY | | | |
|---|---------------------------|-------------------------------|------------------------|
| | | | Net Program |
| Net Operating Budget | Estimated Revenues | Estimated Expenditures | Cost 2014 |
| General Revenues | 1,756,809.29 | | (1,756,809.29) |
| Council | | 70,020.00 | 70,020.00 |
| Elections | | 12,100.00 | 12,100.00 |
| Housing | | 18,000.00 | 18,000.00 |
| Administration | 200,190.00 | 1,188,145.00 | 987,955.00 |
| Fire | - | 250,370.00 | 250,370.00 |
| Municipal Law Enforcement | 3,550.00 | 48,510.00 | 44,960.00 |
| Policing | 11,695.00 | 731,727.00 | 720,032.00 |
| Health | - | 162,285.00 | 162,285.00 |
| Cemetery | 400.00 | 4,345.00 | 3,945.00 |
| Transportation | 7,600.00 | 759,020.00 | 751,420.00 |
| Roadways | | 124,920.00 | 124,920.00 |
| Street Lighting | | 59,230.00 | 59,230.00 |
| Airport | 69,600.00 | 154,675.00 | 85,075.00 |
| Airport Forward Attack | - | - | - |
| Water and Sewer | 708,833.00 | 756,530.00 | 47,697.00 |
| Solid Waste | 16,910.00 | 188,015.00 | 171,105.00 |
| Nuclear Waste Learn More | 75,000.00 | 75,000.00 | - |
| Parks | | 37,845.00 | 37,845.00 |
| Programs | 44,500.00 | 54,920.00 | 10,420.00 |
| Pool | 3,250.00 | 67,710.00 | 64,460.00 |
| Community Centre | 36,590.00 | 423,785.00 | 387,195.00 |
| Recreation Administration | | 227,690.00 | 227,690.00 |
| Golf Course | 60,850.00 | 112,140.00 | 51,290.00 |
| Ski Hill | 19,450.00 | 110,630.00 | 91,180.00 |
| Golf Clubhouse | 23,680.00 | 70,080.00 | 46,400.00 |
| Library | 18,455.00 | 137,950.00 | 119,495.00 |
| Building | 5,000.00 | 24,150.00 | 19,150.00 |
| Planning | | 1,300.00 | 1,300.00 |
| Economic Development | 8,300.00 | 133,320.00 | 125,020.00 |
| | | | |
| Net Operating Costs | \$ 3,070,662.29 | \$ 6,004,412.00 | \$ 2,933,749.71 |
| | | | |
| Revenue Fund Transfers to Capital | | | 230,000.00 |
| | | | |
| Revenue Fund Contributions to Reserves | | | 301,800.00 |
| | | | |
| Total Amount to be Raised by Taxation or PIL | | | \$ 3,465,549.71 |
| | | | |

Schedule "A" to By-law # 2014-14

| Tax Rates for 2014 | | | |
|-------------------------------------|------------------|------------------|-----------------|
| | 2014 | 2014 | 2014 |
| | Municipal | Education | Total |
| | Tax Rate | Tax Rate | Tax Rate |
| Residential | 7.19562924% | 0.20300000% | 7.39862924% |
| Multi- Residential | 7.91519216% | 0.20300000% | 8.11819216% |
| Commercial | 7.91519216% | 1.22000000% | 9.13519216% |
| Commercial Vacant/Excess Land | 5.54063451% | 0.85400000% | 6.39463451% |
| Industrial | 7.91519216% | 1.22000000% | 9.13519216% |
| Industrial Vacant/Excess Land | 5.14487490% | 0.79300000% | 5.93787490% |
| Large Industrial | 7.91519216% | 1.22000000% | 9.13519216% |
| Large Industrial Vacant.Excess Land | 5.14487490% | 0.79300000% | 5.93787490% |

Capital Fund Continuity - 2014

| DEPARTMENT | Budgeted Cost for 2014 | Funding Sources | | | | | | | | |
|-------------------------------------|------------------------|-------------------|------------------------|---------------------|-------------------------|----------------|------------------------|---------------------|---------------------------|------------------|
| | | From Revenue Fund | Transfer from Reserves | Transfer To ResFund | Ontario Specific Grants | Long Term Debt | Canada Specific Grants | Gas Tax Def Revenue | Intra fund Reallocations* | Other Revenue |
| Administration | | | | | | | | | | |
| Official Plan | 20,215.00 | 0.00 | 20,215.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Reception upgrades | 29,980.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,980.56 |
| Boiler Replacement | 60,000.00 | 0.00 | 60,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Demolition/Rehabilitation | 1,848.52 | 0.00 | 1,848.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Administration Capital | 112,044.08 | 0.00 | 82,063.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,980.56 |
| Airport | | | | | | | | | | |
| Airport Improvements | 408,495.00 | 0.00 | 143,050.00 | 0.00 | 204,250.00 | 0.00 | 61,195.00 | 0.00 | 0.00 | 0.00 |
| Total Airport Capital | 408,495.00 | 0.00 | 143,050.00 | 0.00 | 204,250.00 | 0.00 | 61,195.00 | 0.00 | 0.00 | 0.00 |
| Public Works Capital | | | | | | | | | | |
| Landfill Site (MOE order) | 7,049.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,049.10 | 0.00 | 0.00 |
| Grader Replacement | 175,000.00 | 100,000.00 | 75,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Public Works Capital | 182,049.10 | 100,000.00 | 75,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,049.10 | 0.00 | 0.00 |
| Water Works | | | | | | | | | | |
| Water Pumphouse Roof | 2,197.78 | 0.00 | 2,197.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Water Works Capital | 2,197.78 | 0.00 | 2,197.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Recreation Capital | | | | | | | | | | |
| Golf Course Tractor | 30,000.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Arena Roof Repairs (Phase 2) | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Recondition/Replace Heating P | 50,500.00 | 0.00 | 50,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ski Hill Groomer | 75,000.00 | 75,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ice Resurfacer | 75,000.00 | 0.00 | 75,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Recreation Capital | 255,500.00 | 130,000.00 | 125,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Economic Development | | | | | | | | | | |
| Billboard signage | 24,600.00 | 0.00 | 24,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Study (Hotel) | 1,125.00 | 0.00 | 1,125.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total EDO Capital | 25,725.00 | 0.00 | 25,725.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Building | | | | | | | | | | |
| Demolition Bowling Alley | 9,738.35 | 0.00 | 9,738.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Building Capital | 9,738.35 | 0.00 | 9,738.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Capital | 995,749.31 | 230,000.00 | 463,274.65 | 0.00 | 204,250.00 | 0.00 | 61,195.00 | 7,049.10 | 0.00 | 29,980.56 |

TOWNSHIP OF MANITOUWADGE

BUDGET 2014 - PROJECTED RESERVE AND RESERVE FUNDS

| | Account 3-1-1000 | Pre interest Balance 12/31/2013 | Tsf to RES/RES Funds fr REV Fund | Transfer To Capital Fund | Estimated Interest Earned | SUB Total | Transfer To Revenue Fund | Other Adjustments | Projected Balance 12/31/2014 |
|--|---------------------|---------------------------------------|--|--------------------------------|---------------------------------|---------------------|--------------------------------|----------------------|------------------------------------|
| General Administration | | | | | | | | | |
| Working Funds/Tax Reductions/Write-offs | 13115 | 629,060.57 | | | 6,290.61 | 635,351.18 | | | 635,351.18 |
| Infrastructure Improvements | 13117 | 517,291.42 | | | 5,172.91 | 522,464.33 | | | 522,464.33 |
| Capital Acquisitions / Renewal | 13375 | 426,527.25 | 61,800.00 | | 4,265.27 | 492,592.52 | | | 492,592.52 |
| Fire Department Capital | | | | | | | | | |
| Equipment Replacement | 13150 | 84,509.21 | | | 845.09 | 85,354.30 | | | 85,354.30 |
| Pumper Replacement | 13152 | 67,269.23 | 100,000.00 | | 672.69 | 167,941.92 | | | 167,941.92 |
| Bunker Suit Replacement | 13151 | 6,837.83 | | | 68.38 | 6,906.21 | | | 6,906.21 |
| Public Works Capital | | | | | | | | | |
| Roads and Equipment | 13200 | 144,777.39 | | (75,000.00) | 1,447.77 | 71,225.16 | | | 71,225.16 |
| OSIFA repayment | 13118 | 348,943.21 | | | 3,489.43 | 352,432.64 | | | 352,432.64 |
| Landfill (Post Closure) | 13205 | 246,963.93 | 25,000.00 | | 2,469.64 | 274,433.57 | | | 274,433.57 |
| Cemetery | | | | | | | | | |
| Airport | | | | | | | | | |
| Airport Paving | 13225 | 64,513.73 | | (61,765.00) | 645.14 | 3,393.87 | | | 3,393.87 |
| Leisure Services Capital | | | | | | | | | |
| Recreation Centre | 13275 | 354,574.49 | | (50,500.00) | 3,545.74 | 307,620.23 | | | 307,620.23 |
| Ski Hill | 13300 | 18,503.36 | | | 185.03 | 18,688.39 | | | 18,688.39 |
| Pool Liner | | | 115,000.00 | | | | | | |
| Library Development | | | | | | | | | |
| | 13310 | 23,596.87 | | | 235.97 | 23,832.84 | | | 23,832.84 |
| TOTAL RESERVE FUNDS | | 2,933,368.49 | 301,800.00 | (187,265.00) | 29,097.72 | 2,938,404.34 | - | - | 2,938,404.34 |
| CEMETERY TRUST FUNDS | | | | | | | | | |
| Care and Maintenance | 13498 | 45,295.48 | | | 452.95 | 45,748.43 | | | 45,748.43 |
| Markers | 13499 | 13,720.66 | | | 137.21 | 13,857.87 | | | 13,857.87 |
| TOTAL RESERVE AND TRUST FUND | | 2,992,384.63 | 301,800.00 | (187,265.00) | 29,687.88 | 2,998,010.64 | - | - | 2,998,010.64 |
| General Administration | | | | | | | | | |
| Working Funds | 14220 | 134,193.92 | | | | 134,193.92 | | | 134,193.92 |
| Capital Acquisitions / Renewal | 14120 | 134,219.06 | | | | 134,219.06 | | | 134,219.06 |
| Superior North Broadband | 14102 | 30,000.00 | | | | 30,000.00 | | | 30,000.00 |
| Computer Equipment/peripherals | 14101 | 44,960.05 | | | | 44,960.05 | | | 44,960.05 |
| Capital Projects, Prior Years | 14150 | 323,782.82 | | (242,509.65) | | 81,273.17 | | | 81,273.17 |
| Public Works Capital | | | | | | | | | |
| Roads and Equipment | 14160 | 15,790.94 | | | | 15,790.94 | | | 15,790.94 |
| Water and Sewer | 14200 | (0.02) | | | | (0.02) | | | (0.02) |
| Landfill | 14280 | 33,379.00 | | | | 33,379.00 | | | 33,379.00 |
| Airport | | | | | | | | | |
| Airport Renewal | 14190 | 33,761.42 | | (33,500.00) | | 261.42 | | | 261.42 |
| Leisure Services Capital | | | | | | | | | |
| Recreation Centre | 14240 | 123,600.49 | | | | 123,600.49 | | | 123,600.49 |
| Economic Development Initiatives | 14400 | 18,000.00 | | | | 18,000.00 | 10,000.00 | | 8,000.00 |
| TOTAL RESERVES | | 891,687.68 | - | (276,009.65) | - | 615,678.03 | - | 10,000.00 | 605,678.03 |
| TOTAL RESERVES AND RESERVE FUNDS | | 3,825,056.17 | 301,800.00 | (463,274.65) | 29,097.72 | 3,554,082.37 | - | 10,000.00 | 3,544,082.37 |
| Gas Tax Revenue (now deferred revenue 1-2-1000-21313) | 13140 | 403,878.00 | | | 4,038.78 | 407,916.78 | | | 407,916.78 |
| TOTAL IN RESERVES AND TRUST | | 4,287,950.31 | 301,800.00 | (463,274.65) | 33,726.66 | 4,021,605.45 | - | 10,000.00 | 4,011,605.45 |