



HEAD, CLARA & MARIA TOWNSHIPS

2018 BUDGET WORKING DOCUMENT

Account number	Account description	Last year budget	Last year actual	Budget amount 2018	Explanation
REVENUES					
41-8410	Previous Year Surplus (Deficit)	60,000	89,118	272,705	
41-8411	Municipal Taxation - General	496,421	497,661	496,747	Same rate as 2017
41-8412	Grants in Lieu of Hydro	105,500	105,558	105,500	
41-8421	Municipal Taxation - PIL Prov	49,000	47,703	49,000	55,351
41-8422	Municipal Taxation - PIL Tenant Tax Liab	-	-	-	
41-8431	Interest on Taxes Outstanding	2,000	7,339	3,500	
41-8441	Tax Sale Cost Recovery	-	-	-	
	Sub Total	\$ 712,921	\$ 747,380	\$ 927,452	
51-1005	Transfer from Deferred Revenue - Admin	33,840	33,840	-	
51-1015	Transfer from Reserves - Admin	338,639	338,639	1,000	elections
	Sub Total	\$ 372,479	\$ 372,479	\$ 1,000	
51-1111	Permits & Fees - Admin	1,000	705	750	
51-1119	Miscellaneous - Admin	13,300	189	7,000	\$5,000 fines - \$125 x 40
51-1120	Convenience Fees	-	225	275	
51-1121	General Bank Interest	450	2,951	450	
51-1122	Treasurer Bank Interest	2,000	-	1,900	
51-1131	Donation - Admin	-	-	-	
51-1132	Sales - Admin	-	-	-	
51-1133	Sale of Surplus Land	-	-	-	
51-1134	Sale of HCM Surplus Merchandise	-	80	3,500	generator, racks,
51-1141	OMPF (ON Mun Partnership Fund)	77,700	77,700	68,100	
51-1142	Gas Tax	7,145	7,271	45,350	Gas Tax and Revitalization Fund
51-1151	Aggregate Resources	700	626	700	
51-1311	Special Grants - Admin	119,804	57,655	50,000	OCIF \$50,000;
51-1341	Promotion Sales - Admin	200	149	200	
51-1565	Election Bond	-	-	800	

51-1611	Library Reimbursement	-	2,994	-	
	Sub Total	\$ 222,299	\$ 150,544	\$ 179,025	
51-2311	Building Permits & Fees	1,500	3,623	1,500	
51-2511	Fire Permits & Fees	100	125	100	
	Sub Total	\$ 1,600	\$ 3,748	\$ 1,600	
51-4211	Tipping Fees	8,000	10,136	8,000	
51-4511	Recycling Grant	4,500	14,692	5,000	
51-4512	Recycling Income	200	1,394	500	
	Sub Total	\$ 12,700	\$ 26,222	\$ 13,500	
51-5211	Helipad/Ornge	3,500	-	3,500	
	Sub Total	\$ 3,500	\$ -	\$ 3,500	
51-6105	Transfer from Rec Reserves	19,851	19,851	14,600	2017 surplus for rec comm was not put in reserves...simply re-allocated from surplus
51-6111	Baked Goods	-	328	1,200	
51-6112	Trail Side Cafe	3,000	2,206	2,500	
51-6113	Ball Tournament	2,000	1,690	1,500	
51-6114	Canada Day	3,250	-	3,000	\$1,500 Rec; \$500 OPG; 1000 bar rev can day
51-6115	Canada Day Grant	6,175	900	900	Heritage Canada
51-6116	Canada Day - Council Funding	4,000	-	2,500	Council
51-6119	Miscellaneous - RC	500	-	500	
51-6125	New Year's Eve	2,500	-	2,000	bar revenue/tickets
51-6131	Donation - RC	350	50	100	
51-6210	Private Events - RC	3,000	1,863	2,000	
51-6250	Unplanned Events - RC	3,000	5,893	2,500	
51-6411	2018-01 - RC	-	4,000	-	
	Sub Total	\$ 47,626	\$ 36,781	\$ 33,300	
51-6510	Donation - P & RG	-	1,500	250	
51-6511	Hall Rental - P & RG	500	960	500	
51-6512	Sales - Bar - P & RG	-	2,750	4,500	

51-6513	Sales - Canteen - P & RG	-	139	150	
51-6519	Miscellaneous - P & RG	-	-	-	
	Sub Total	\$ 500	\$ 5,349	\$ 5,400	
51-6610	Special Grants - P & RG	-	12,877	13,449	Remainder of CIP 150 Boat Launch funding \$857.65; \$12,591.19 Can 150 OMP washroom project
51-9112	Homecoming	52,727	58,997	-	
51-9113	2018-01 / HCCK	-	1,774	6,000	
51-9114	2018-02 / NHSP	-	10,999	21,500	
51-9115	2018-03 / OSCG	-	6,400	11,860	
	Sub Total	\$ 52,727	\$ 91,047	\$ 52,809	
	Revenue Totals	\$ 1,426,352	\$ 1,433,550	\$ 1,217,586	
	EXPENSES				
61-1121	Salaries/Wage	303,849	309,309	292,576	\$5,000 - OT and vacation buy out; \$5,000 - increased hours for rec/caretaker position to permanent 3 days per week. \$17,000 New part time BLE Officer position.
61-1131	Payroll Taxes	19,600	17,512	18,000	
61-1132	Employment Benefits	15,000	13,890	15,000	
61-1133	WSIB Employer	8,500	6,564	8,500	
61-1134	EHT	5,000	5,037	5,250	
61-1135	Vacation Pay Employer	5,000	3,325	6,000	
61-1136	Employee Pension/RRSP Contributions	19,600	17,835	17,000	
	Sub Total	\$ 376,549	\$ 373,472	\$ 362,326	
61-1211	Donation - Council	2,000	1,850	2,000	\$1,500 NRFS, \$150 Christmas Basket Program; \$150 Annual Community Christmas Party
61-1212	Conventions & Training - Council	4,000	2,909	6,000	Council orientation - new council training
	Integrity Commissioner			8,000	estimate of annual fees for education, training and investigations
61-1213	Paid Expenses - Council	-	-	-	
61-1214	Charges to be Reimbursed - Council	200	-	200	
61-1222	Honorarium - Council	20,000	16,637	20,000	
61-1223	Mileage for HCM - Mayor	1,000	-	1,000	
61-1224	Mileage - Councillors	500	112	500	
61-1225	Mileage/Meetings - Rural Mayors' Forum	3,500	1,365	3,500	

61-1241	Resource Material - Council	1,100	-	1,500	New Council resources
61-1242	Elections	500	503	4,500	return of election bond; salaries, supplies,
	Sub Total	\$ 32,800	\$ 23,377	\$ 47,200	
61-1311	Uncollectable Revenue - Admin	200	-	200	
61-1312	Penny Rounding	-	0	-	
61-1313	Bank Charges	2,500	2,106	2,500	
61-1314	Convenience Fee	-	243	275	
61-1315	Surplus Land Sale Expense	-	-	-	
61-1316	Accessibility - Admin	-	-	1,000	
61-1317	Resource Materials - Admin	250	278	250	
61-1318	Education & Training - Admin	6,500	5,836	6,500	
61-1319	Miscellaneous - Admin	750	1,077	1,250	\$500 - Employee Christmas party
61-1323	Mileage - Admin	2,000	1,341	2,000	
61-1341	Promotion - Admin	1,000	-	1,500	pens, t-shirts, brochures
61-1342	Supplies - Office	2,000	3,312	2,000	
61-1343	Signage - MTO	1,200	-	1,200	
61-1344	Permits & Fees - Admin	-	19	25	
61-1345	Postage & Courier	2,500	1,256	2,000	
61-1353	Audit Fees	26,500	12,588	38,000	Normal plus extra work required to assist with year end.
61-1354	Legal Fees	2,500	11,691	70,000	Owing from 2017. \$6,000 retainer plus.
61-1355	Internet	840	960	1,000	
61-1356	Insurance	22,500	21,521	25,000	increase lialbity from 25 mil to 50
61-1357	IT Services	1,350	1,287	1,350	web hosting and upgrades to website
61-1358	Advertising	250	-	250	
61-1361	Computer Software	1,000	526	1,000	
61-1362	Computer Hardware	1,500	2,713	1,500	
61-1363	Taxation & Accounting Software	16,000	19,178	5,000	annual software licensing - assistance with changes
61-1366	Membership Fees - Admin	2,000	2,485	2,500	
61-1379	Contigency - Admin	-	-	-	
61-1391	Special Projects - Admin	-	-	-	
61-1411	Property/Office Maintenance & Repair	2,000	3,878	2,000	
61-1412	Furniture & Equipment - Office	2,000	2,640	1,200	
61-1413	Repair - Office	-	-	-	

61-1458	Telephone - Office	1,800	1,299	1,800	
61-1611	Library Expenses	-	2,738	-	
61-1711	HST	8,500	-	-	Will not be used for 2018
	Sub Total	\$ 107,640	\$ 98,934	\$ 171,300	
61-2211	NRERU	-	-	-	
	Sub Total	\$ -	\$ -	\$ -	
61-2311	Mileage - CBO	2,000	1,631	2,000	
61-2341	Building Permits & Fees	-	100	100	
61-2351	Education/Training - CBO	-	-	250	
61-2366	Membership Fees - CBO	150	109	150	
61-2367	Telephone - CBO	-	-	-	
	Sub Total	\$ 2,150	\$ 1,840	\$ 2,500	
61-2411	Preparedness - EMgt	5,550	-	5,600	\$5,000 radios; \$600 cell phone;
61-2423	Supplies - EMgt	250	-	250	
61-2431	Mileage - EMgt	-	-	-	
61-2451	Education/Training - EMgt	250	612	250	
	Sub Total	\$ 6,050	\$ 612	\$ 6,100	
61-2511	Fire Agreement - MNR	8,500	8,611	8,800	
61-2512	911 Agreement - County	2,500	2,116	2,500	
61-2513	Supplies - Fire	300	61	300	
	Sub Total	\$ 11,300	\$ 10,787	\$ 11,600	
61-2611	Health & Safety	500	-	2,500	First aid training required. WHMIS training. Train new staff.
	Sub Total	\$ 500	\$ -	\$ 2,500	
61-2711	Policing	92,141	91,481	91,500	
	Sub Total	\$ 92,141	\$ 91,481	\$ 91,500	
61-3113	Garage Maintenance & Repair - RDS	1,000	-	1,000	
61-3119	Miscellaneous - RDS	500	-	800	

61-3123	Mileage - RDS	200	381	500	
61-3141	Supplies & Tools - RDS	1,000	1,378	1,000	
61-3142	Signs & Posts - RDS	1,000	-	1,000	
61-3151	Education/Training - RDS	600	-	600	
61-3152	Utilities - Garage	5,500	6,623	6,000	
61-3158	Telephone - RDS	700	689	700	
61-3166	Membership Fees - RDS	700	120	700	
61-3179	Contingency - RDS	-	-	-	
61-3191	Special Projects - RDS	63,200	44,281	60,500	brushing and ditching - widening; \$5,000 D/R salt shed roof
61-3211	Road Maintenance	3,000	1,841	3,000	
61-3311	Vehicle Maintenance - RDS	7,000	4,978	8,000	
61-3312	Vehicle Repair - RDS	5,000	4,825	6,000	
61-3411	Culvert	6,400	834	-	
61-3511	Grading	22,000	18,113	22,000	
61-3512	Gravel Crushing	-	-	-	
61-3513	Gravel Pit	1,000	1,383	3,000	
61-3514	Gravel Resurfacing	11,550	7,428	12,000	
61-3611	Plowing	25,000	18,772	25,000	
61-3711	Ditching	-	865	-	
61-3811	Calcium	14,000	11,292	13,500	
61-3911	Sand & Salt Purchase	12,250	9,154	12,250	
61-3912	Sanding	12,250	14,419	12,250	
61-3913	Standby	10,250	8,972	10,500	
	Sub Total	\$ 204,100	\$ 156,349	\$ 200,300	
61-4112	Miscellenaous - WMngt	500	-	500	
61-4113	Vehicle Maintenance - WMngt	3,000	3,656	3,500	
61-4114	Vehicle Repairs - WMngt	1,000	-	1,000	
61-4115	Environmental Expense	2,500	2,244	2,500	
61-4123	Mileage - WMngt	500	162	500	
61-4141	Supplies - WMngt	-	77	100	
61-4151	Education & Training - WMngt	600	339	1,000	
61-4166	Membership Fees - WMngt	200	-	-	
61-4191	Special Projects - WMngt	-	-	-	

61-4211	Monitoring - Landfill Sites	25,000	20,301	21,000	
61-4212	Study - Landfill Site	30,000	15,341	2,500	
61-4311	Excavation - Landfill Site Maintenance	12,500	7,495	10,000	
61-4312	Maintenance & Repair - Landfill Sites	-	-	2,500	renew fire breaks
61-4411	Household Hazardous Waste	9,000	9,818	10,000	
61-4511	Recycling - WMngt	16,000	9,158	10,000	Beaumen as opposed to Private contractor
61-4512	Public Education & Promos - WMngt	600	-	750	
61-4513	Composter Rebate Program - WMngt	300	-	300	
	Sub Total	\$ 101,700	\$ 68,592	\$ 66,150	
61-5111	Cemetery	-	-	-	
	Sub Total	\$ -	\$ -	\$ -	
61-5211	Helipad Maintenance	3,500	-	3,500	
	Sub Total	\$ 3,500	\$ -	\$ 3,500	
61-5311	Physician Recruitment	1,020	1,017	1,100	
	Sub Total	\$ 1,020	\$ 1,017	\$ 1,100	
61-6111	Baked Goods - RC	-	-	650	
61-6112	Trail Side Cafe - RC	1,500	982	1,000	
61-6113	Ball Tournament - RC	750	1,395	750	
61-6114	Canada Day - RC	16,425	6,000	6,400	
61-6115	Halloween - RC	100	16	100	
61-6125	New Year's Eve	1,800	-	1,800	
61-6131	Donation - RC	1,000	318	750	
61-6210	Private Events - RC	-	-	-	
61-6219	Miscellaneous - RC	-	2,377	6,400	\$5,000 - LaCroix Park and PlayScape; \$900 - Breakfasts & BBQ; \$500 A/C
61-6250	Unplanned Events - RC	2,000	3,464	3,500	\$100 Healthy Kids
61-6412	Furniture & Equipment - RC	1,000	3,429	3,400	\$400 card tables
61-6451	Special Grants/Projects	-	-	2,500	access to Ottawa River at Harvey Creek Road
	Sub Total	\$ 24,575	\$ 17,982	\$ 27,250	

61-6510	Donation - P & RG	-	1,500	1,000	to rec com - Can Day bar profits
61-6512	Volunteer Appreciation - P & RG	-	-	-	
61-6519	Miscellaneous - P & RG	3,250	51	1,500	
61-6541	Cost of Goods Sold / Bar - P & RG	-	1,071	1,850	
61-6542	Costs of Goods Sold / Canteen - P & RG	-	-	150	
61-6591	Recreation Special Projects - P & RG	94,670	53,902	-	
61-6611	Expenses - P & RG	300	499	500	
61-6612	Rental Refund - P & RG	500	188	500	
61-6613	Maintenance - P & RG	3,000	3,792	3,100	\$200 - plants;
61-6614	Repairs - P & RG	-	-	-	
61-6641	Supplies - P & RG	1,500	754	1,250	
61-6642	Furniture & Equipment - P & RG	1,000	1,026	1,000	
61-6652	Utilities - HALL	8,000	5,143	7,500	
61-6658	Telephone - HALL	300	204	200	
	Sub Total	\$ 112,520	\$ 67,754	\$ 18,550	
61-6811	Grounds Manintenance - P & RG	12,500	12,269	12,500	
	Sub Total	\$ 12,500	\$ 12,269	\$ 12,500	
61-7111	County Consult Fees	-	-	-	
	Sub Total	\$ -	\$ -	\$ -	
61-8411	Taxes Written Off	200	893	250	
61-8441	Tax Sale	1,000	-	2,500	
	Sub Total	\$ 1,200	\$ 893	\$ 2,750	
61-9112	Homecoming 2018	\$ 117,302	\$ 54,989	\$ -	
61-9113	2018-01 / HCCK	-	2,305	6,000	
61-9114	2018-02 / NHSP	-	6,039	21,500	
61-9115	2018-03 / OSCG	-	1,056	11,860	
	Sub Total	\$ 117,302	\$ 64,389	\$ 39,360	
62-1411	Upgrade & Capital - Office	206,605	155,547	2,500	roof valley office
62-3111	Upgrade & Capital - Garage	-	-	-	

62-4111	Upgrade & Capital - Waste Mngt	1,000	-	4,500	4 new recycling bins
62-6513	Upgrade & Capital - Hall	-	-	8,000	improve entrance to hall \$2,000 fencing/painting; \$5,000 concrete and benches - revitalization fund
62-6812	Upgrade & Capital - Parks & Boat Launch	8,000	11,350	2,200	finalize Boat launch Can 150 project - docks washrooms \$2143.05
	Sub Total	\$ 215,605	\$ 166,897	\$ 17,200	
					\$41,000 replace reserves not used in 2017; (\$47,000 new for 2018) \$5,000 road lights; \$5,000 boat launch breakwall in Stonecliffe; New \$30,000 roads truck reserve; \$5,000 sander for truck; 2,000 IT (office technology);
91-9361	Transfer to Reserves - Admin	-	-	88,000	
91-9410	Transfer to Reserves - RC	3,200	4,200	8,550	Rec profits to reserves for future use!
	Sub Total	\$ 3,200	\$ 4,200	\$ 96,550	
91-9560	Transfer to Deferred Revenue	-	-	37,350	gas tax plus Community Revitalization funds (less \$8,000 for community centre improvements)
91-9560	Transfer to Deferred Revenue	-	-	-	
	Sub Total	\$ -	\$ -	\$ 37,350	
	Total Expenses	\$ 1,426,352	\$ 1,160,845	\$ 1,217,586	
	Difference Pos/Surplus Neg/Deficit	\$ (0.12)	\$ 272,705	\$ (0)	