

TOWNSHIP OF LAKE OF THE WOODS

REVENUES

	2009 BUDGET	2009 ACTUAL	2010 BUDGET	27-May-10 Difference
Taxes	420310	425101	434414	14104
Minimum Taxes	700	2965	2750	2050
Tax write offs	-505	-1971	-505	0
Garbage Collections Fees	35320	35430	35000	-320
subtotal taxes	455825	461526	471659	15834
Federal Gas Tax	21446			-21446
Federal ISF & BCF Roads	0	65134	68200	68200
Federal ISF & BCF Recreation	0	30494	29506	29506
Total Federal Grant	21446	95628	97706	76260
OMPF	597000	597000	591700	-5300
AMP Grant	6700		6700	0
Livestock damages	2000	1525	2000	0
Library Grant	3043	3043	3043	0
Drainage Grants	0		2250	2250
subtotal Ontario Conditional grants	11743	4568	13993	2250
Fire & other Protection 08 Prov Surplus	30733	22480	8253	-22480
Roads Unpaved 08 Rds & Bridges	107311	85188	22123	-85188
Prov ISF & BCF (Budget other grants)	0	65134	68200	68200
	107311	150322	90323	-16988
Recreation Prov ISF& BCF		30494	29506	29506
Infrastructure Grant Park	129516	6920	122596	-6920
subtotal Ontario TCA grants	129516	37414	152102	22586
total Ontario Grants	876303	811784	856371	-19932
Other Municipalities (& First Nations)				
Other Misc	0	101	0	0
Grading	9500	1988	2500	-7000
sub total roads other municipalities	9500	2089	2500	-7000
Landfill				
First Nations	3000	24200	3000	0
Plowing	500	4955	5000	4500
subtotal revenue other municipalities	13000	31244	10500	-2500
User fees etc				
Winter Control other custom work	1000	1100	1000	0
Heliport grant	3500	3500	3500	0
Cemetery Revenues	2400	1825	2000	-400
Consent fees	900	1200	600	-300
Total user fees & service charges	7800	7625	7100	-700
License, permits etc	2400	630	600	-1800
Misc	0	2810	1800	1800
Lottery license fees	104	60	100	-4
Building Permit Fees	3000	6048	3000	0
sub total licenses permits etc	5504	9549	5500	-4
Bergland Hall rents	1000	700	1000	0
Morson Hall rents	900	700	900	0
Project Income	13100	3507	5100	-8000
sub total rents etc	15000	4907	7000	-8000
subtotal Licenses permits etc	20504	14456	12500	-8004
POA	8500	9960	9500	1000
Penalty & Interest on taxes	7793	9752	9500	1707
subtotal Fines & Penalties	16293	19712	19000	2707
Bank Interest	8171	8223	8200	29
Cemetery Interest	2500	910	900	-1600
Reserve Interest Equip Fund (schedule 8)	3800	2331	1379	-2421
Dock Reserve	400	245	144	-256
Parking Lot Reserve Gov't Dock		22	13	13
Bergland Dump Reserve	7	9	20	13
Morson Dump Reserve	600	343	292	-308
total Investment income	15478	12084	10947	-4531
Sale of Vehicles etc	0	1000	0	0
Donations of TCA	0	24349	0	0
Commuted Drainage Charges	0	0	4000	4000
Parkland Revenue	0	2029	0	0
subtotal sales etc	0	27378	4000	4000
Total Revenues	1426649	1481437	1489783	63134

EXPENDITURES

GENERAL GOVERNMENT (Schedule 1)

Total Expenses	100078	91840	107378	7300
Amortization	265	265	0	-265
Assessment Office	25525	25525	26048	523
LESS TAX WRITE OFFS	-505	-1971	-505	0
Net General Gov't	125363	115660	132921	7558
PROTECTION SERVICES				
Fire Services (Schedule 2)	47530	44208	46930	-600
Amortization	0	11563	13000	13000
Net Fire	47530	55771	59930	12400
Policing OPP	49725	49728	48420	-1305
Less Credit previous year	-2863	-2863	-1379	1484
Policing	46862	46865	47041	179
Wolf Damage	2000	1525	2000	0
Building Cost	25000	19607	25000	0
subtotal Protective inspection	27000	21132	27000	0
Total Protection	121392	123768	133971	12579
TRANSPORTATION (Schedule 3)				
Roads Paved	5000	6808	5900	900
Amortization	22485	22485	22485	0
Roads Unpaved	160900	153406	171400	roads 10500
Amortization	54310	54310	56000	amort 1690
Roads Bridges & Culverts	4500	3042	5000	93771 500
Amortization	10411	10411	10411	0
Winter Control	16100	25699	29200	13100
Amortization	4875	4875	4875	0
	278581	281036	305271	26690
ENVIRONMENT				
Garbage contract	37503	37053	37503	0
Dumps (Schedule 4)	30764	34040	30764	0
subtotal Environment	68267	71093	68267	0
HEALTH SERVICES				
Health Unit	16734	16734	16734	0
Heliport plowing/inspection	2500	1672	2500	0
Ambulance	124570	124570	123432	-1138
subtotal ambulance	127070	126243	125932	-1138
Cemetery (Schedule 5)	5600	3448	5000	-600
Net Health Services	149404	146425	147666	-1738
SOCIAL & FAMILY				
General Assistance	74750	74750	54317	-20433
Raincrest	53092	53092	46456	-6636
Child Care	15932	15932	15562	-370
subtotal Social & Family	143774	143774	116335	-27439 DSSAB
Social Housing	65246	65247	66906	1660 -20281
RECREATION				
Community Hall etc (Schedule 6)	58104	50151	46959	-11145
Amortization	20020	20002	20002	-18
subtotal recreation	78124	70153	66961	-11163
Library	3500	3499	3500	0
subtotal recreation & culture	81624	73653	70461	-11163
PLANNING & DEVELOPMENT				
OP & Zoning	505	450		-505
Consent & planning	300	493	300	0
subtotal Planning	805	943	300	-505
Morson Tourism Assoc	4000	4000	4000	0
RR Future Dev Corp	2534	2156	2156	-378
MBass Int'l Future Pavilion	2500		2500	0
Tourism Signs	500	450	500	0
subtotal Commercial & industrial	9534	6606	9156	-378
Drainage Maintenance & Supt	0		6500	6500
subtotal Drainage	0	0	6500	6500
subtotal Planning & Development	10339	7549	15956	5617
Total Expenditures less transfers	1043990	1028203	1057754	13764

TOTALS

Grand Total Revenues	1426649	1481437	1489783	63134
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Grand Total Expenditures	1043990	1028203	1057754	13764
Unadjusted Surplus	382659	453234	432029	49370
Accumulated Surplus bgn of yr	3073569	3073569	3526803	
Accumulated Surplus end of yr	3456228	3526803	3958832	

SURPLUS ADJUSTMENTS TO CASH

Unadjusted Surplus	382659	453234	432029		TCA Equity
Allocation of Reserve Interest	-4807	-2951	-1847	2960	417427
Allocation to Equip Reserve from Parks	0	-2029	0	0	401723
Capital Purchases		-423631	-639289	-639289	211113
Amortization Adjts		126773	126773	126773	-126773
Allocation to Dump Closure Liability		-21000	-5000	-5000	486063
Deficit in Garbage Fees		1623	2503	2503	
Adjusted Surplus	377852	132019	-84831	-462683	
Opening Surplus	83115	83115	215134	132019	
CASH Ending Surplus (deficit)	460967	215134	130303	-330664	
Garbage Surplus b of yr	1493	1493	-130	-1623	
Surplus (deficit) for yr	-1493	-1623	-2503	-1010	
Surplus (deficit) for year	0	-130	-2633	-2633	

CAPITAL FUND EXPENDITURES

Fire & other Protection	30733	22480	8253	-22480
SCBAs			18200	18200
Total Fire	30733	22480	26453	-4280
Moosebay ISF Roads		88901	37239	37239
Lakewood Dr ISF Roads		53768	60232	60232
Frenchmans Rock Rd ISF Roads		55871	107129	107129
Other Capital (Plow truck 2010)	135821	0	175000	39179
Surface treatment/gravel project 2010	107311	85188	22123	-85188
Total Transportation Grants	243132	283728	401723	158591
Waterfront Park BCF	100000	91483	88517	-40999
Waterfront Park Infrastructure	129516	6920	122596	-6920
Recreation	229516	98403	211113	-18403
Total Capital Expenditures	503381	404611	639289	135908

CAPITAL FUND REVENUES

Fire IOA 08 Surplus	30733	22480	8253	-22480
Prov 08 Surplus	107311	85188	22123	-85188
Moosebay Rd ISF		57174	24826	24826
Lakewood Dr ISF Roads		35845	40155	40155
Frenchmans Rock Rd ISF Roads		37247	71419	71419
Total Transportation Grants	107311	215455	158523	51212
Waterfront Park BCF		60989	59011	59011
Waterfront Park Infrastructure	129516	6920	122596	-6920
Total Recreation Capital Grants	129516	67909	181607	52091
Total Capital Revenues	267560	305844	348383	80823
Township Share of Capital Cost	235821	98767	290906	55085

	2009	2009	2010	share rate	difference
EDUCATION	Budget	Actual	Budget	%	
English Public	193496	197393	191690	80.44	-3803
English Separate	13655	14952	13614	19.56	2098
less write offs	0	-2556	0		0
TOTALS	207151	209788	205304	100.00	-1705

	MUNICIPAL TAXES	SCHOOL TAXES	TOTAL TAXES	
Residential RTEP	355638	170395	526033	0
Residential RTES	18144	8693	26837	
COMM (OCCUPIED)	19749	24678	44427	
HYDRO CH	92	114	206	
COMM (VACANT)	0	0	0	
FARMLANDS FTEP	1563	749	2312	
FARMLANDS FTES	114	55	169	
Subtotal Taxes	395301	204684	599985	
RES & FARM RPEP PROV TENANT	1449	694	2143	
RES & FARM RPES PROV TENANT	84	40	125	
PIL Residential RG	143		143	
PIL Commercial Gen CG	37323		37323	
Total PILs	38999	735	39734	
	434300	0	205419	0
Adjst	114	-114	0	
GRAND TOTAL PILS & TAXES	434414	0	205304	0

ASSESSMENT	TOTAL	TAX RATIO	WEIGHTED ASSMT	RESIDNTL TX RATE	TAX RATIO	TAX RATE
Residential RTEP	70703395					
Residential RTES	3607175					
Total Residential	74310570	1.0000	74310570	0.503000	1.0000	0.503000
Comm (occupied)	1982980	1.980000	3926300	0.503000	1.980000	0.995941
HYDRO CH	9200	1.980000	18216	0.503000	1.980000	0.995941
Comm (Vacant) CX	0	1.386000	0	0.503000	1.386000	0.697158
Farmlands FTEP	1243120					
Farmlands FTES	90900					
Total Farm	1334020	0.250000	333505	0.503000	0.250000	0.125750
Total Assessment	77636770		78588591			
RES & FARM RPEP PROV TENANT	288088					
RES & FARM RPES PROV TENANT	16762					
	304850	1.000000	304850	0.503000		
PIL Residential RG	28400	1.000000	28400	0.503000	1.980000	0.995941
PIL Commercial Gen CG	3747500	1.980000	7420050	0.503000	1.980000	0.995941
subtotal	4080750					
Totals	81717520		86341891			

TAX CALCULATION	TOTAL REQUIRED	TOTAL ASSESSMENT	2010 Rate	2009 Rate	Residential rate difference	% difference
TOTAL GEN LEVY 2010	434300	86341891			0.503000	
2009 levy	419805		2010 Rate			%
TAX RATES	MUNICIPAL	EDUCATION	TOTAL %	2009 Rate	difference	difference
Residential	0.503000	0.241000	0.744000	0.755000	-0.011000	-1.48%
Comm Occupied	0.995941	1.244468	2.240409	2.276241	-0.035832	-1.60%
Comm Vacant	0.697158	0.871128	1.568286	1.593368	-0.025082	-1.60%
Farmlands	0.125750	0.060250	0.186000	0.188750	-0.002750	-1.48%

	2009	2009	2010	
SCHEDULE 1 GENERAL GOVT	BUDGET	ACTUAL	BUDGET	page 5 difference
Council Remuneration	11100	8452	10600	-500
Travel & Conf	3600	4045	4000	400
Mig etc	900	841	900	0
Printing & Ads		253	100	100
Grant & Memberships	1000	617	1000	0
Clerk-Treasurer Salary & benefits	51000	54137	52000	1000
Conference & travel	500	463	500	0
mlg etc	1000	282	1000	0
Office Supplies	1300	814	1300	0
Election	0	0	1500	1500
Postage	800	681	800	0
Telephone	440	260	440	0
Printing & Ads	1300	1535	1300	0
Audit	12800	11560	16600	3800
Legal	500	399	1500	1000
Building Rent	4800	4800	4800	0
Insurance	707	707	707	0
Bank Charges	26	25	26	0
Tax Write off	505	1971	505	0
Computer upgrades	300	0	300	0
Asset Management Projects	7500	0	7500	0
Amortization	265	265	0	0
Totals	100343	92105	107378	7035

FIRE SERVICES SCHEDULE 2	2009	2009	2010	
FIRE	BUDGET	ACTUAL	BUDGET	1
Other Wages	1500	2648	1500	0
Fire Chief Wages	2000	2000	2000	0
WSIB & payroll costs	1300	943	1300	0
Heat	6000	6420	6000	0
Gloves, balaclava coveralls	1900	1767	1900	0
Radio pager repairs	0	0	1900	1900
Boots etc	1900	0	200	-1700
Fire alarm/smoke detectors	200	0	500	300
Paint lumber etc	500	586	500	0
Point System	6000	3300	6000	0
Chief Travel	4000	3809	4000	0
Training & Travel	3800	1221	3300	-500
Public Education	600	463	500	-100
Building maintenance	1300	537	600	-700
Equipment etc	700	0	200	-500
Hydro	900	920	1000	100
Building insurance	855	855	900	45
Amortization		11563	13000	13000
911 System & Fire Protection Agrmnt	4220	4293	4275	55
Misc & Mutual Aid	300	108	300	0
Truck Wages	100	0	300	200
Morson fire truck gas	550	91	100	-450
part	400	0	550	150
maintenance & safeties	600	569	400	-200
insurance & radio licenses	2566	3256	1945	-621
Bergland Fire truck labour	100	0	100	0
truck gas	463	134	500	37
parts	910	1382	913	3
repairs	150	4157	1110	960
insurance & radio licenses	2566	3881	2987	421
boat wages etc	75	0	75	0
boat gas	175	99	175	0
boat parts etc	900	768	900	0
Capital	30733			-30733
Totals	78263	55771	59930	-18333

TRANSPORTATION SCHEDULE 3	2009 Budget	2009 Actual	2010 Budget	
Roads Paved				
Patching wages	1000	2156	1000	0
materials	2000	2416	2000	0
equipment	2000	945	2000	0
own grader & truck rental		855	900	900
Prime & surface wages	0	436	0	0
Amortization	22485	22485	22485	0
subtotal Paved Roads	27485	29293	28385	900
UNPAVED ROADS				
grass mowing wages	500	118	500	0
equipment	3600	4000	4100	500
brushing wages	500	1672	500	0
equipment	10000	14948	15000	5000
ditch wages	100	3239	100	0
equipment	3500	5338	5500	2000
Beaver control wages	400	105	400	0
equipment	1700	2230	2200	500
Debris wages	400	29	400	0
grading wages	6500	7905	8000	1500
dust control wages	208	92	208	0
materials	15000	7937	15000	0
gravel resurface wages	800	2122	800	0
materials	1500		1500	0
equipment	10500	10081	10500	0
license/permits	1200	2377	1200	0
Safety devices wages	100	1114	1600	1500
materials	100	1130	1600	1500
Building wages	5000	4331	5000	0
heat	3500	3978	3500	0
materials	7500	6145	7500	0
phone	1500	1557	1500	0
maintenance	1700	437	1700	0
hydro	1985	2075	1985	0
insurance	1060	1060	1060	0
Amortization	54310	54310	56000	1690
Rd Supt wages	22000	16656	23000	1000
vac pay/stats	5000	4429	5000	0
benefits	14000	14640	15000	1000
travel	500	689	500	0
AMP cost	0	445	0	0
rd school	500	106	500	0
Printing & ads	300	81	300	0
Capital Wages & 09 Projects		1016	0	0
One ton truck wages	200	1321	1200	1000
fuel	3400	1435	2900	-500
lubs	150	0	150	0
parts	1000	2648	2500	1500
repairs	500	1746	2000	1500
insurance	442	1267	442	0
license/permits	100	0	100	0
1/2 ton wages	300	539	300	0
fuel	4000	4304	4500	500
lubs	200	123	200	0
parts	200	329	200	0
repairs	2800	1058	2300	-500
insurance	377	1102	377	0
license/permits	100	0	100	0
Grader wages	4000	4304	4500	500
fuel	8500	8351	9000	500
lubs	500	2680	3000	2500
parts	6300	5609	6300	0
repairs	1541	632	1541	0
insurance	5137	5952	5637	500
Credit own grader & truck rental		-12075	-11500	-11500
subtotal Unpaved Roads	215210	207716	227400	12190
	2009	2009	2010	

CULVERTS & BRIDGES

	BUDGET	ACTUAL	BUDGET	page 7
bridge wages	600	2212	600	0
culverts	3000	270	3500	500
equipment	900	560	900	0
Amortization	10411	10411	10411	0
subtotal Culverts & Bridges	14911	13453	15411	500
WINTER CONTROL				0
Winter snowplow wages	10000	10722	12000	2000
equipment	0	140	0	0
own grader & truck rental		10635	10600	10600
Sanding wages	2500	873	2500	0
equipment	2800	2111	2800	0
own grader & truck rental		585	0	0
Snow fence wages	250	885	750	500
equipment	50	0	50	0
Standby wages	500	-252	500	0
Amortization	4875	4875	4875	0
	20975	30574	34075	13100
Grand total Transporation	278581	281036	305271	26690

ENVIRONMENTAL SCHEDULE 4

McCrosson Dump wages	8000	7874	8000	0
Both dumps vp	1450	1289	1450	0
Both Dumps other payroll	1100	1010	1100	0
Travel etc	25	0	25	0
equipment	5150	3562	5150	0
Bergland Insurance	202	202	202	0
Solid Waste Liability	5000	6040	5000	0
Morson Dump wages	9600	9291	9600	0
Supplies	525	38	525	0
Contract pickup	37503	37053	37503	0
Morson materials	280	152	280	0
equipment	4230	4380	4230	0
insurance	202	202	202	0
	0	0		0
Total environment	73267	71093	73267	0

COMM GARBAGE FEES

Buena Vista	500	500	500	0
Marina	500	500	500	0
Morson Shopping Centre	500	500	0	-500
Mylies	500	500	500	0
New Moon Landing	500	500	500	0
Pelican Landing	500	500	500	0
Pier North	500	500	500	0
Red Wing Lodge	500	500	500	0
Sportsman Harbour	500	500	500	0
Lake Resorts	4200	4500	4200	0
Total Commercial Garbage fees	8700	9000	8200	-500

Cemetery Schedule 5

Wages	50	29	50	0
Ground Maintenance Bergland	1800	1103	1200	-600
Equip rentals digging etc	1500	1567	1500	0
Wages	50	0	50	0
Ground Maintenance Morson	1800	749	1000	-800
Equip rentals digging etc	400	0	1200	800
Total cemetery	5600	3448	5000	-600

RECREATION COSTS Schedule 6

	2009	2009	2010	
	BUDGET	ACTUAL	BUDGET	
Bergland				
Wages & Benefits	2400	571	2400	0
Heating	200	0	0	-200
Office Supplies	350	0	50	-300
Cleaning supplies etc	650	25	50	-600
Telephone	725	931	825	100
Grounds maintenance	2400	7291	2400	0
Janitor	2000	3165	3000	1000
Building maintenance	1500	345	800	-700
Hydro	12500	13193	13200	700
Insurance	3375	3375	3375	
Amortization	15875	15857	15857	0
Morson				41957
Wages & Benefits	600	1265	600	0
Heating	2535	2106	2135	-400
Office Supplies	50	45	0	-50
Cleaning supplies etc	50	0	0	-50
Telephone	775	879	775	0
Grounds maintenance	2600	2608	2600	0
Janitor	400	195	150	-250
Building maintenance	500	279	250	-250
Hydro	2500	3545	3500	1000
Insurance	1849	1849	1849	0
Amortization	4145	4145	4145	0
Parking Lot Hydro		3446		16004
Total Maintenance	57979	65114	57961	-18
PROJECTS				0
Projects, Sports & Events	15000	5039	4000	-11000
Bergland Parking lot development	1000	0	0	-1000
Bergland Hall Sound System	0	0	5000	5000
Total projects	16000	5039	9000	-7000
Grand Total Expenditures	73979	70153	66961	-7018
RECREATION REVENUES				
Bergland Hall Rentals	1000	700	1000	0
Morson Hall Rentals	900	700	900	0
Twp Grant Bergland	28600	41257	41957	13357
Twp Grant Morson	11859	15304	16004	4145
Total Operation Revenues	42359	57961	59861	17502
PROJECTS ETC				
Dances	0	0	0	0
Other Projects	13100	3507	5100	-8000
Canteen	0	0	0	0
Total Revenues	13100	3507	5100	-8000
GRAND TOTAL REVENUES	55459	61468	64961	9502
RESERVE FUNDS Schedule 7	Balance	Interest	Contribution	Balance
RESERVES/TRUST FUND BUDGET	bg of yr		or withdraw	end of year
Interest @ 0.5%				
Reserve for Working Capital	220000		0	220000
Equipment Fund	275755	1379	0	277134
Dock Repair Reserve	28867	144	0	29011
Gov't Dock (MBI)	2522	13	0	2535
Bergland Dump Closure Reserve	4030	20	0	4050
Morson Dump Closure Reserve	58306	292	-5000	53598
Grand Total Reserve opening	589480	1847	-5000	586327
Deferred Revenue				
Gas Tax Reserve	21692	108	19816	41616
Parks Reserve	0	0	0	0
Total Deferred Revenue	21692	108	19816	41616
Revenues Interest 0.5%				
#1 Monument Care Fund	5150	26		5176
#2 Monument Care Fund	750	4		754
#1 Cemetery Fund	42110	211		42321
#2 Cemetery Fund	6950	35		6985
Interest Income for year	54960	275	0	55235
Grand Total	666132	2231	14816	683179

open WIP
TCAs Rds
TCAs Rec
Amortztn
remove WIP