

TOWNSHIP OF LAKE OF THE WOODS

	2010	2010	2011	% of Total 20-May-11	Difference
REVENUES	BUDGET	ACTUAL	BUDGET		
Taxes	434414	438604	450126		15712
Minimum Taxes	2750	2962	2750		0
Tax write offs	-505	-611	-505		0
Garbage Collections Fees	35000	35160	40525		5525
subtotal taxes	471659	476116	492896	41.37%	21237
Federal Gas Tax	0		61274		61274
Federal ISF & BCF Roads	68200	67711	0		-68200
Federal ISF & BCF Recreation	29506	29506	0		-29506
Total Federal Grant	97706	97216	61274	5.14%	-36432
OMPF	591700	591700	562200		
Prior yr OMPF adjt			11200		
OMPF	591700	591700	573400		-18300
AMP Grant	6700	6461			-6700
Livestock damages	2000	0	2000		0
Library Grant	3043	3043	3043		0
Drainage Grants	2250	1425	2000		-250
subtotal Ontario Conditional grants	13993	10928	7043		-6950
Fire & other Protection 08 Prov Surplus	8253	8253	0		-8253
Roads Unpaved 08 Rds & Bridges	22123	22123	0		-22123
Prov ISF & BCF (Budget other grants)	68200	67711	0		-68200
	90323	89834	0		-90323
Recreation Prov ISF& BCF	29506	29506	0		-29506
Infrastructure Grant Park	122596	122596	0		-122596
subtotal Ontario TCA grants	152102	152102	0		-152102
total Ontario Grants	856371	852817	580443	48.72%	-275928
User fees etc					
Photocopier		25	25		25
Winter Control other custom work	1000	1075	1000		0
Ontario Tire Recycle		108	50		50
Heliport grant	3500	3500	3500		0
Cemetery Revenues	2000	3105	2000		0
Commuted Drainage Charges	4000	2849	2000		-2000
Consent fees	600	300	600		0
Total user fees & service charges	11100	10962	9175	0.77%	-1925
License, permits etc	600	520	600		0
Misc	1800	600	1000		-800
Lottery license fees	100	45	50		-50
Building Permit Fees	3000	5430	3000		0
sub total licenses permits etc	5500	6595	4650		-850
Bergland Hall rents	1000	1250	1000		0
Morson Hall rents	900	400	400		-500
Project Income	5100	4133	3500		-1600
sub total rents etc	7000	5783	4900		-2100
subtotal Licenses permits etc	12500	12378	9550		-2950
POA	9500	12643	9500		0
Penalty & Interest on taxes	9500	10377	9500		0
subtotal Fines & Penalties	19000	23020	19000		0
PERMITS, LICENSES & FINES	31500	35398	28550	2.40%	-2950
Bank Interest	8200	10672	8200		0
Cemetery Interest	900	1490	900		0
Reserve Interest Equip Fund (schedule 8)	1379	1726	1389		10
Bergland Dump Reserve	20	25	20		0
Morson Dump Reserve	292	365	293		2
Dock Reserve	144	181	145		2
Parking Lot Reserve Gov't Dock	13	16	13		0
INVESTMENT INCOME	10947	14475	10961	0.92%	14
Other Municipalities (& First Nations)					
Other Misc	0	260	0		0
Grading	2500	2963	2500		0
sub total roads other municipalities	2500	3223	2500		0
Other Landfill fees		200	200		200
Landfill fees First Nations	3000	3000	3000		0
Plowing	5000	2093	2500		-2500
MUNICIPAL GRANTS	10500	8515	8200	0.69%	-2300
Sale of Vehicles etc	0	0	0		0

Donations of TCA	0	0	0	0
Parkland Revenue	0	315	0	0
Tax sale lands		17711	0	0
OTHER INCOME	0	18026	0	0.00%
Total Revenues	1489783	1513525	1191499	100.00%

-298284

EXPENDITURES

GENERAL GOVERNMENT (Schedule 1)

Total Expenses	106873	94567	91830	-15043
Amortization	0	364	729	729
Assessment Office	26048	26048	26791	743
Net General Gov't	132921	120979	119350	10.92%

-13571

PROTECTION SERVICES

Fire Services (Schedule 2)	46930	32881	51261	4331
Amortization	13000	11318	11475	-1525
Net Fire	59930	44199	62736	2806
Policing OPP	48420	48135	47437	total -983
Less Credit previous year	-1379	-1379	-4046	amortization -2667
Policing	47041	46756	43391	173182 -3650
Wolf Damage	2000	0	2000	0
Building Cost	25000	10868	15000	-10000
subtotal Protective inspection	27000	10868	17000	-10000
Total Protection	133971	101823	123127	11.27%

-10844

TRANSPORTATION (Schedule 3)

Roads Paved	5900	11564	5900	0
Amortization	22485	33094	43039	20554
Roads Unpaved	171400	167991	171400	Roads 0
Amortization	56000	60718	65913	amortization 9913
Roads Bridges & Culverts	5000	10472	5000	133519 0
Amortization	10411	10822	11237	net 826
Winter Control	29200	22456	29200	211500 0
Amortization	4875	9103	13330	8455
	305271	326220	345019	31.58%

39748

ENVIRONMENT

Garbage contract	37503	37457	39590	2087
Dumps (Schedule 4)	35764	41773	41964	6200
subtotal Environment	73267	79231	81554	7.46%

8287

HEALTH SERVICES

Health Unit	16734	16548	15484	-1250
Doctor Recruitment	0	0	5000	5000
Heliport plowing/inspection	2500	902	2500	0
Ambulance	123432	123154	131515	8083
subtotal ambulance	125932	124056	134015	8083
Cemetery (Schedule 5)	5000	9692	6000	1000
Net Health Services	147666	150297	160499	14.69%

12833

SOCIAL & FAMILY

General Assistance	54317	54317	30694	-23623
Rainycrest	46456	46456	39819	-6637
Child Care	15562	15562	14851	-711
subtotal Social & Family	116335	116335	85364	7.81%
Social Housing	66906	66906	78234	7.16%

-30971

DSSAB

11328

-4923

RECREATION

Community Hall etc (Schedule 6)	46959	39264	53915	6956
Amortization	20002	23734	27459	7457
subtotal recreation	66961	62998	81374	14413
Library	3500	3500	3600	100
subtotal recreation & culture	70461	66498	84974	7.78%

14513

PLANNING & DEVELOPMENT

OP & Zoning	0	0	0	0
Consent & planning	300	202	300	0
subtotal Planning	300	202	300	0
Morson Tourism Assoc	4000	4000	5000	1000
RR Future Dev Corp	2156	2156	2156	0
MBass Int'l Future Pavilion	2500		2500	0
Tourism Signs	500	451	500	0
subtotal Commercial & industrial	9156	6607	10156	1000
Drainage Maintenance & Supt	6500	4274	4000	-2500

subtotal Drainage	6500	4274	4000		-2500
subtotal Planning & Development	15956	11083	14456	1.32%	-1500
Total Expenditures less transfers	1062754	1039372	1092577	100.00%	29823

TOTALS

				net of TCA	
Grand Total Revenues	1489783	1513525	1191499		-298284
Grand Total Expenditures	1062754	1039372	1092577	919395	29823
Unadjusted Surplus	427029	474153	98921	272103	-328108
Accumlated Surplus begin of yr	3526803	3526803	4000956		
Accumlated Surplus end of yr	3953832	4000956	4099877		

SURPLUS ADJUSTMENTS TO CASH

Unadjusted Surplus	427029	474153	98921		
Allocation of Reserve Interest	-1847	-2314	-1861		-14
Allocation to Equip Reserve from Parks	0	-315	0		0
Allocation to TCA/Reserves			-135000		-135000
Net Change in Tangible Capital Assets	-512516	-496524	173182		685698
Allocation to Dump Closure Liability	5000	6814	8000		3000
Deficit in Garbage Fees	2503	2297	-935		-3438
Adjusted Surplus	-79831	-15889	142308		222139
Opening Surplus	215134	215134	199245		-15889
CASH Ending Surplus (deficit)	135303	199245	341553		206250
Garbage Surplus b of yr	-130	-130	-2427		-2297
Surplus (deficit) for yr	-2503	-2297	935		3438
Surplus (deficit) for year	-2633	-2427	-1492		1141

CAPITAL FUND EXPENDITURES

Fire & other Protection (JEPP)	8253		15120		6867
SCBAs	18200	13592			-18200
Total Fire	26453	13592	15120		-11333
AMP Bridge Inspection & Computers		7413			0
Moosebay ISF Roads	37239	37101			-37239
Lakewood Dr ISF Roads	60232	67150			-60232
Frenchmans Rock Rd ISF Roads	107129	105800			-107129
Roads Portion Surface Trmnt Moosebay		15574			0
2011 GAS TAX Projects			61274		61274
Fuel Tanks		6087			0
Hotsy Pressure Washer	5611	5476			-5611
McKague & Erickson Rd gravel	16512	16512			-16512
Other Capital (Plow truck 2010)	175000	169103			-175000
Total Transportation Grants	401723	422802	61274		-340449
Waterfront Park BCF	88517	91811			-88517
Waterfront Park Infrastructure	122596	122754			-122596
Recreation	211113	214565	0		-211113
Total Capital Expenditures	639289	658372	76394		-562895

CAPITAL FUND REVENUES

Fire IOA 08 Surplus	8253	8253			-8253
Prov 08 Surplus	22123	22123			-22123
GAS Tax 2011			61274		61274
AMP Grant		6461			0
Moosebay Rd ISF	24826	27556			-24826
Lakewood Dr ISF Roads	40155	40155			-40155
Frenchmans Rock Rd ISF Roads	71419	67711			-71419
Total Transportation Grants	158523	164006	61274		-97249
Waterfront Park BCF	59011	60989			-59011
Waterfront Park Infrastructure	122596	122596			-122596
Total Recreation Capital Grants	181607	183585	0		-181607
Total Capital Revenues	348383	355844	61274		-287109
Township Share of Capital Cost	290906	302528	15120		-275786

	2010	2010	2011	share rate	difference
EDUCATION	Budget	Actual	Budget	%	
English Public	191690	197393	190868	80.58	-822
English Separate	13614	14952	13279	19.42	-335
French Separate	0	0	142		142
less write offs	0	-2556	0		0
TOTALS	205304	209788	204288	100.00	-1705

TOWNSHIP OF LAKE OF THE WOODS

2011			
MUNICIPAL TAXES		SCHOOL TAXES	TOTAL TAXES
			0

Residential RTEP	369868	169860	539728		
Residential RTES	18430	8464	26893		
Residential RTFS	308	142	450		
COMM (OCCUPIED)	20047	24316	44364		
HYDRO CH	92	111	203		
COMM (VACANT)	0	0	0		
FARMLANDS FTEP	1567	720	2287		
FARMLANDS FTES	114	52	167		
Subtotal Taxes	410427	203665	614091		
RES & FARM RPEP PROV TENANT	1514	695	2209		
RES & FARM RPES PROV TENANT	86	40	126		
PIL Residential RG	145		145		
PIL Commercial Gen CG	37843		37843		
Total PILs	39588	735	40323		
	450015	0	204400	0	654415
Adjst	111		-111		0
GRAND TOTAL PILS & TAXES	450126	0	204288	0	654415

ASSESSMENT	TOTAL	TAX RATIO	WEIGHTED ASSMT	RESIDNTL TX RATE	TAX RATIO	TAX RATE
Residential RTEP	73532427					
Residential RTES	3663935					
Residential RTFS	61325					
Total Residential	77257687	1.0000	77257687	0.503000	1.0000	0.503000
Comm (occupied)	2012919	1.980000	3985580	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	1246159					
Farmlands FTES	90900					
Total Farm	1337059	0.250000	334265	0.503000	0.250000	0.125750
Total Assessment	80616865		81595747			
RES & FARM RPEP PROV TENANT	300959					
RES & FARM RPES PROV TENANT	17166					
	318125	1.000000	318125	0.503000		
PIL Residential RG	28800	1.000000	28800	0.503000	1.980000	0.995941
PIL Commercial Gen CG	3799750	1.980000	7523505	0.503000	1.980000	0.995941
subtotal	4146675					
Totals	84763540		89466177	**** amount to keep the tax rate the same as 2010		

TAX CALCULATION	TOTAL REQUIRED	TOTAL ASSESSMENT	Residential rate	2011 Rate	2010 Rate	difference	% difference
TOTAL GEN LEVY 2011****	450015	89466177	0.503000				
2010 levy	434300						
TAX RATES							
Residential	0.503000	0.231000	0.734000	0.755000	-0.021000	-2.86%	
Comm Occupied	0.995941	1.208003	2.203944	2.276241	-0.072297	-3.28%	
Comm Vacant	0.697158	0.845602	1.542760	1.593368	-0.050608	-3.28%	
Farmlands	0.125750	0.057750	0.183500	0.188750	-0.005250	-2.86%	

	2010	2010	2011		
SCHEDULE 1 GENERAL GOVT	BUDGET	ACTUAL	BUDGET	difference	page 5
Council Remuneration	10600	10042	10600	0	
Travel & Conf	4000	3687	4000	0	
Mig etc	900	1461	900	0	
Printing & Ads	100	0	100	0	
Grant & Memberships	1000	468	1000	0	
Clerk-Treasurer Salary & benefits	52000	51798	53500	1500	
Conference & travel	500	185	500	0	
mIlg etc	1000	207	1000	0	
Office Supplies	1300	49	1300	0	
Election	1500	1275	0	-1500	
AMP cost		124	0	0	
Postage	800	665	800	0	
Telephone	440	191	440	0	
Printing & Ads	1300	2138	1300	0	
Audit	16600	16600	9057	-7543	
Legal	1500	0	1500	0	
Building Rent	4800	4800	4800	0	
Insurance	707	810	707	0	
Bank Charges	26	68	26	0	
Computer upgrades	300	0	300	0	
Asset Management Projects	7500	0	0	-7500	
Amortization	0	364	729	729	
Totals	106873	94931	92559	-14314	

FIRE SERVICES SCHEDULE 2	2010	2010	2011		
FIRE	BUDGET	ACTUAL	BUDGET		
Other Wages	1500	461	1500	0	
Fire Chief Wages/Contract	2000	2000	9000	7000	
Deputy Fire Chief Wages			2700	2700	
WSIB & payroll costs	1300	886	1300	0	
Heat	6000	4254	5000	-1000	
Hose nozzles,back back (Capital)		182	0	0	
Gloves, balaclava coveralls (Capital)	1900	2436	1900	0	
Radio pager repairs (Capital)	1900	117	1900	0	
Turnout gear etc (Capital)	200	3393	200	0	
Fire alarm/smoke detectors	500	0	500	0	
Paint lumber etc	500	125	500	0	
Travel & Conference	0	128	0	0	
Point System	6000	3300	6000	0	
Chief Travel	4000	1439	1500	-2500	
Training & Travel	3300	700	3300	0	
Public Education	500	266	500	0	
Building maintenance	600	399	600	0	
Equipment etc	200	0	200	0	
Hydro	1000	847	1000	0	
Building insurance	900	950	900	0	
Amortization	13000	2996	2997	-10003	
911 System & Fire Protection Agrmnt	4275	4349	3275	-1000	
Misc & Mutual Aid	300	0	300	0	
Truck Wages	300	0	300	0	
Morson fire truck gas	100	69	100	0	
part	550	0	50	-500	
maintenance & safeties	400	171	400	0	
insurance & radio licenses	1945	1907	1945	0	
Amortization		1400	1400	1400	
Bergland Fire truck labour	100	0	100	0	
truck gas	500	63	500	0	
parts	913	0	544	-369	
repairs	1110	217	1110	0	
insurance & radio licenses	2987	2987	2987	0	

Amortization		5709	5709	5709
boat wages etc	75	0	75	0
boat gas	175	177	175	0
boat parts etc	900	68	400	-500
Boat Maintenance		992	500	500
Amortization SCBAs	0	1213	1369	1369
Totals	<u>59930</u>	<u>44199</u>	<u>62736</u>	2806

TRANSPORTATION	2010	2010	2011	
SCHEDULE 3	Budget	Actual	Budget	
Roads Paved				
Patching wages	1000	2539	1000	0
materials	2000	6986	2000	0
equipment	2000	1635	2000	0
own grader & truck rental	900	405	900	0
Prime & surface wages	0	0	0	0
Amortization	22485	33094	43039	* 20554
subtotal Paved Roads	28385	44658	48939	20554
UNPAVED ROADS				
grass mowing wages	500	136	500	0
equipment	4100	3025	4100	0
brushing wages	500	2011	500	0
equipment	15000	8320	15000	0
ditch wages	100	607	100	0
equipment	5500	9279	5500	0
Beaver control wages	400	521	400	0
equipment	2200	7321	2200	0
Debris wages	400	223	400	0
grading wages	8000	8277	8000	0
dust control wages	208	116	208	0
materials	15000	17943	15000	0
gravel resurface wages	800	4611	800	0
materials	1500		1500	0
equipment	10500	15820	10500	0
license/permits	1200	2142	1200	0
Amortization		45155	49623	49623
Safety devices wages	1600	447	1600	0
materials	1600	792	1600	0
Building wages	5000	2656	5000	0
heat	3500	2277	3500	0
materials	7500	6485	7500	0
phone	1500	1517	1500	0
maintenance	1700	267	1700	0
hydro	1985	1338	1985	0
insurance	1060	1104	1060	0
Amortization	56000	2531	1807	-54193
Rd Supt wages	23000	16527	23000	0
vac pay/stats	5000	7791	5000	0
benefits	15000	15611	15000	0
travel	500	478	500	0
AMP cost	0	0	0	0
rd school	500	323	500	0
Printing & ads	300	38	300	0
One ton truck wages	1200	839	1200	0
fuel	2900	3007	2900	0
lubs	150	0	150	0
parts	2500	938	2500	0
repairs	2000	3433	2000	0
insurance	442	617	442	0
license/permits	100	0	100	0
Amortization		1545	2996	2996
1/2 ton wages	300	789	300	0
fuel	4500	5616	4500	0
lubs	200	411	200	0
parts	200	1308	200	0
repairs	2300	440	2300	0
insurance	377	524	377	0
license/permits	100	0	100	0

Grader wages	4500	1798	4500	0
fuel	9000	5224	9000	0
lubs	3000	251	3000	0
parts	6300	3491	6300	0
repairs	1541	685	1541	0
insurance	5637	6753	5637	0
Amortization		11487	11487	11487
Credit own grader & truck rental	-11500	-7485	-11500	0
Plow Truck Wages		581		0
fuel		2621		0
lubs		0		0
parts		0		0
repairs		71		0
insurance		1225		0
Credit own grader & truck rental		-3150		0
subtotal Unpaved Roads	227400	228709	237313	9913
	2010	2010	2011	
CULVERTS & BRIDGES	BUDGET	ACTUAL	BUDGET	
bridge wages	600	547	600	0
culverts	3500	7850	3500	0
equipment	900	2075	900	0
Amortization	10411	10822	11237	826
subtotal Culverts & Bridges	15411	21294	16237	826
WINTER CONTROL				
Winter snowplow wages	12000	7589	12000	0
Amortization	4875	9103	13330	8455
own grader & truck rental	10600	8910	10600	0
Sanding wages	2500	1582	2500	0
equipment	2800	2962	2800	0
own grader & truck rental		1320	0	0
Snow fence wages	750	0	750	0
equipment	50	0	50	0
Standby wages	500	93	500	0
	34075	31559	42530	8455
Grand total Transporation	305271	326220	345019	39748
ENVIRONMENTAL SCHEDULE 4				
McCrosson Dump wages	8000	7949	8200	200
Both dumps vp	1450	1371	1450	0
Both Dumps other payroll	1100	1034	1100	0
Travel etc	25	0	25	0
equipment	5150	4495	5150	0
Bergland Insurance	202	203	202	0
Solid Waste Liability	5000	6814	8000	3000
Morson Dump wages	9600	12228	12600	3000
Supplies	525	3556	525	0
Contract pickup	37503	37457	39590	2087
Morson materials	280	0	280	0
equipment	4230	3921	4230	0
insurance	202	203	202	0
	0	0	0	0
Total environment	73267	79231	81554	8287
				0
COMM GARBAGE FEES				
Buena Vista	500	500	600	100
Marina	500	500	600	100
Mylies	500	500	600	100
New Moon Landing	500	500	600	100
Pelican Landing	500	500	600	100
Pier North	500	500	600	100
Red Wing Lodge	500	500	600	100
Sportsman Harbour	500	500	600	100
Lake Resorts	4200	4500	4800	600
Total Commercial Garbage fees	8200	8500	9600	1400

Cemetery Schedule 5

Wages	50	0	50	0
Ground Maintenance Bergland	1200	1215	1200	0
Equip rentals digging etc	1500	606	1500	0
Wages	50	465	50	0
Ground Maintenance Morson	1000	767	1000	0
Equip rentals digging etc	1200	6640	2200	1000
Total cemetery	5000	9692	6000	1000

RECREATION COSTS Schedule 6

	2010	2010	2011	
	BUDGET	ACTUAL	BUDGET	
Bergland				
Wages & Benefits	2400	113	2400	0
Office Supplies	50	77	50	0
Cleaning supplies etc	50	333	50	0
Telephone	825	502	825	0
Grounds maintenance	2400	3767	4000	1600
Janitor	3000	2514	3000	0
Building maintenance	800	986	800	0
Hydro	13200	7476	11100	-2100
Insurance	3375	3891	3875	500
Amortization	15857	17026	16358	501
Morson				42458
Wages & Benefits	600	45	400	-200
Heating	2135	2629	2935	800
Office Supplies	0	77	0	0
Telephone	775	860	775	0
Grounds maintenance	2600	933	1500	-1100
Janitor	150	431	150	0
Building maintenance	250	1132	250	0
Hydro	3500	3797	4000	500
Insurance	1849	2292	2349	500
Amortization	4145	6708	4145	0
Waterfront Park Materials		2851	2000	2000
Grounds maintenance		1984	3000	3000
Amortization	0	0	6956	6956
Parking Lot Hydro		0	0	0
Total Maintenance	57961	60423	70918	12957
PROJECTS				0
Projects, Sports & Events	4000	2575	3500	-500
Bergland Parking lot development	0	0	0	0
Bergland Hall Sound System	5000	0	0	-5000
Total projects	9000	2575	3500	-5500
Grand Total Expenditures	66961	62998	74418	7457
RECREATION REVENUES				
Bergland Hall Rentals	1000	1250	1000	0
Morson Hall Rentals	900	400	900	0
Twp Grant Bergland	41957	41208	42458	501
Twp Grant Morson	16004	28060	28460	12456
Total Operation Revenues	59861	70918	72818	12957
PROJECTS ETC				
Dances	0	0	0	0
Other Projects	5100	3507	3500	-1600
Canteen	0	0	0	0
Total Revenues	5100	3507	3500	-1600
GRAND TOTAL REVENUES	64961	74425	76318	11357

RESERVE FUNDS Schedule 7 RESERVES/TRUST FUND BUDGET	Balance bg of yr	Interest	Contribution or withdraw	Balance end of year
Interest @ 0.5%				
Reserve for Working Capital	220000		0	220000
Equipment Fund	277796	1389	0	279185
Dock Repair Reserve	29048	145	0	29193
Gov't Dock (MBI)	2538	13	0	2551
Bergland Dump Closure Reserve	4055	20	0	4075
Morson Dump Closure Reserve	58671	293	8000	66964
Grand Total Reserve opening	<u>592108</u>	<u>1861</u>	<u>8000</u>	<u>601969</u>
Deferred Revenue				
Gas Tax Reserve	21692	108	19816	41616
Parks Reserve	0	0	0	0
Total Deferred Revenue	<u>21692</u>	<u>108</u>	<u>19816</u>	<u>41616</u>
Revenues Interest 0.5%				
#1 Monument Care Fund	5250	26		5276
#2 Monument Care Fund	850	4		854
#1 Cemetery Fund	42650	213		42863
#2 Cemetery Fund	7700	39		7739
Interest Income for year	<u>56450</u>	<u>282</u>	<u>0</u>	<u>56732</u>
Grand Total	<u>670250</u>	<u>2251</u>	<u>27816</u>	<u>700317</u>