

TOWNSHIP OF DAWSON

	2014 BUDGET		PG 1	30-May-14	difference
	2013	2013	2014	Per cent of Budget	
REVENUES	BUDGET	ACTUAL	BUDGET		
Taxes	295011	297786	311529		16518
Minimum taxes	3500	2006	3500		0
Railway Acreage	5857	5859	5857		0
Minus Tax write offs	-2000	-1065	-2000		0
	302368	304586	318886	35.01%	16518
FEDERAL TCA Grants					0
Gas Tax Revenue	20000	64390	0		-20000
Fire ISF Fed Grant	0	0			0
Total Federal Grants	20000	64390	0	0.00%	-20000
OMPF	524500	524500	524500		0
Prior yr OMPF	0	0			0
OMPF	524500	524500	524500		0
Conditional Grants					
AMP Grant	20491	20491	0		-20491
Livestock Grant	5000	11271	9000		4000
Court Costs		158	158		158
Library Grant	1644	1644	1644		0
Drainage Grant	10000	1817	10000		0
Capital Drainage Grants	0	0	0		0
subtotal Ontario Conditional Grants	37135	35380	20802		-16333
Roads Paved Grant					
Roads Prov ISFGrant	0	0	0		0
Fire ISF Prov Grant	0	0			0
subtotal Ontario TCA Grants	0	0	0		0
Total Ontario Grants	561635	559880	545302	59.87%	
User Fees					
Misc Crossing Closing & Pulpwood	0	0	0		0 total
Copier	100	0	100		0 amort
Culverts, grader tec	200	0	200		0 203312
Fire	0	0	0		0
Dump fee	100	20	100		0
Tire Recycle Fees	100	0	100		0
Cemetery Plots	100	800	100		0
Consent fees	300	300	300		0
subtotal user fees	900	1120	900	0.10%	0
License, permits rents etc					
Tax Sale & other user fees	1000	7604	1000		0
License, permits etc	370	990	370		0
Building Permit Fees	800	3059	800		0
subtotal licenses, permits etc	2170	11653	2170		0
Fines & Penalties					
POA	4926	2362	2926		-2000
Penalty & Interest on taxes	7083	8504	7083		0
subtotal fines & penalties	12009	10866	10009		-2000
Total Permits, licenses and fines	14179	22519	12179	1.34%	
Investments income					
Bank Interest	7500	3395	4500		-3000
Interest from cemetery trust	503	250	503		0
Computer Reserve	358	343	361		3
Plow Truck Reserve	84	73	585		501
Grader Reserve	4423	4243	4466		43
Dump Reserve	471	452	476		5
	13339	8756	10890	1.20%	-2449

Revenue Other Municipalities				
Clerks Staff		0	0	0
Grading	1500	0	1500	0
Plowing	4500	10650	6500	2000
Summer truck work	3000	7355	3000	0
subtotal other municipalities	9000	18005	11000	1.21%
gain loss sale of land & capital	0	-6670	0	0
Commuted Drain payments	6000		6000	0
Gravel			0	0
Locum House Rentals		3038	4000	4000
Locum House Misc Revenues		1806	631	631
Locum House Donations etc	0	7647	1000	1000
subtotal	6000	5821	11631	1.28%
Total Revenues	927421	985078	910788	100.00%
EXPENDITURES				
GENERAL GOVERNMENT				0
Total Expenses	101805	113034	116305	14500
Assessment Office	20235	20235	20243	8
Net General Gov't	122040	133269	136548	13.17%
PROTECTION SERVICES				
Fire Services	57038	48478	56816	-222
Amortization	14805	14915	15027	222
subtotal fire	71843	63393	71843	0
Policing	35322	28083	33645	-1677
less Prior Yr Adjustment	-2042		-3868	-1826
	33280	28083	29777	-3503
Livestock damages	5000	10911	9000	4000
Building Cost	9000	8844	9000	0
	14000	19755	18000	4000
subtotal Protection Services	119123	111231	119620	11.54%
TRANSPORTATION				
Roads Paved	19200	28775	19200	0
Roads Unpaved	251665	277327	264568	12903
Roads Bridges & Culverts	2600	4151	2600	0
Winter Control	56334	66961	62825	6491
AMP Special Projects	20491	20556	0	-20491
Streetlights	1423	631	1423	0
Amortization	183969	185785	185066	1097
subtotal transportation	535682	584184	535682	0
interfunctional (drainage) transfer	4000	3264	4000	0
subtotal transportation	539682	587449	539682	52.06%
ENVIRONMENT				
Dumps	18408	30947	25408	7000
Landfill replacement reserve	7500	-46929	500	-7000
Amortization	925	925	924	-1
subtotal landfill	26833	-15057	26832	-1
Recycle	3000	3000	3000	0
subtotal Environment	29833	-12057	29832	2.88%
HEALTH SERVICES				
Health Unit	27165	27165	27165	0
Prior year adjustment	0	-1416	-1375	-1375
Net Health Unit	27165	25749	25790	-1375
Doctor Locum Housing	5000	5513	5631	631
Mammogram	2000	2000	2000	0
Ambulance	70625	67100	76931	6306
Cemetery	2000	1830	2000	0
subtotal Health Services	106790	102192	112352	10.84%
SOCIAL & FAMILY				
Rainycrest	14738	14738	11054	-3684
Child Care	7419	7419	7622	203
Ontario Works	4952	4952	9721	4769

net Social & family	27109	27110	28397	2.74%	1288
Social Housing	44226	44226	37561	3.62%	-6665
RECREATION					
Community Hall etc	13482	13516	14436		954
Amortization	1818	864	864		-954
Net Recreation	15300	14380	15300		0
Library	3800	3800	3900		100
Net Recreation	19100	18180	19200	1.85%	100

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PLANNING & DEVELOPMENT					
OP & Zoning Update	20000	20457	1000		-19000
Consent & planning	500	125	500		0
	20500	20582	1500		-19000
Drainage Maintenance & Supt	16000	5381	16000		0
Net Planning & Development	36500	25963	17500		-19000
Less Rd portion	-4000	-3264	-4000		0
Net Planning & Development	32500	22699	13500	1.30%	-19000
Total Expenditures less transfers	1040403	1034298	1036692	100.00%	-3711

TOTALS				amount to raise on taxes	
Grand Total Revenues	927421	985078	910788		593372
Grand Total Expenditures	1040403	1034298	1036692		833380
Unadjusted Surplus	-112982	-49220	-125904		240008
Accumulated Surplus b of yr	3605337	3605337	3556117		
Accumulated Surplus end of yr	3492355	3556117	3430213		
Adjusted Modified Accrual Surplus					
Unadjusted Surplus	-112982	-49220	-125904		
Allocation of Reserve Interest	-5336	-5111	-5887	Net amount	
Allocation to TCA/Reserves	-50000	0	-50000	need from txs	
Sale of TCAs	5000	8552	5000		
Acquisition of TCAs	-6000	-142043	0		
Amortization of TCAs	201517	203204	203312		277918
Allocation to Dump Closure Liability	7500	-46929	500		
Adjusted Surplus	39699	-31547	27020		
OLD Opening Surplus	235838	235838	204291		
Rev Fund Ending Surplus(Deficit)	275537	204291	231311		

CAPTIAL FUND EXPENDITURES

Fire Hall	0	0	0		
Pumper upgrade	0		25000		
SCBA, Camera, Monitor, Turn out etc	0		16617		
Boots	0		0		
Radios & Pagers	0		0		
Transportation Atwood Rd #2	0		0		
Gas Tax Project	0		0		
Fuel Tanks	0		0		
DUMP SHACK	6000		0		
Recreation Buildings	0	0	2500		
Total Capital Expenditures	6000	0	44117		

CAPTIAL FUND REVENUES

Fire ISF Fed Grant	0	0	0		
Fire ISF Prov Grant	0	0	0		
Roads Prov ISFGrant	0	0	0		
Gas Tax Project	0		0		
Total Capital Expenditures	0	0	0		
Township Share of Capital Costs	6000	0	44117		

2014

EDUCATION				% share	
English Public	95016	99617	94111	82.121	-905
English Separate	15137	17576	15501	17.879	364
French Separate	123	148	118	100	-5
	110276	117341	109730		-546

	MUNICIPAL TAXES	SCHOOL TAXES	TOTAL TAXES
Residential RTEP	201064	60066	261130
Residential RTES	28642	8556	37198
Residential RTFS	394	118	512
MULTI RES	835	191	1026
COMM (OCCUPIED)	4159	3771	7930
HYDRO CH	78	71	149
COMM (VACANT)	537	487	1025
INDUSTRIAL	13	20	32
PIPELINES	48583	29152	77735
FARMLANDS FTEP	14381	4296	18677
FARMLANDS FTES	1704	509	2213
Subtotal Taxes	300391	107237	407627
FED PIL Residential RG	0	0	0
PIL Residential RG	130		130
PIL Commercial Full CF	224	203	427
PIL Commercial Gen CG	10784		10784
Total PILs	11138	203	11341
	311529	0	418968
Adjustment to Schools	274	-274	0
RAILWAY ACREAGE TAX	5859	2564	8423
GRAND TOTAL RLW PILS & TAXES	317661	0	427391

ASSESSMENT	TOTAL	TAX RATIO	WEIGHTED ASSMT	RESIDNTL TX RATE	TAX RATIO	TAX RATE
Residential RTEP	29589121					
Residential RTES	4215003					
Residential RTFS	58000					
Total Residential	33862124	1.000000	33862124	0.679521	1.000000	0.679521
Multi Res	94000	1.307800	122933	0.679521	1.307800	0.888677
Comm (occupied)	309100	1.980000	612018	0.679521	1.980000	1.345451
HYDRO CH	5800	1.980000	11484	0.679521	1.980000	1.345451
Comm (Vacant) CX	57050	1.386000	79071	0.679521	1.386000	0.941816
Industrial	1600	1.165300	1864	0.679521	1.165300	0.791846
Pipelines	2389500	2.992100	7149623	0.679521	2.992100	2.033194
Farmlands FTEP	8465520					
Farmlands FTES	1002950					
Total Farm	9468470	0.250000	2367118	0.679521	0.250000	0.169880
Schedule 22 Total 9201	46187644		44206235			
FEDPIL Residential RG	0	1.000000	0	0.679521	1.000000	0.679521
PIL Residential RG	19150	1.000000	19150	0.679521	1.000000	0.679521
PIL Commercial Full CF	16650	1.980000	32967	0.679521	1.980000	1.345451
PIL Commercial Gen CG	801500	1.980000	1586970	0.679521	1.980000	1.345451
sub total	837300		1639087			
Totals	47024944		45845322			
TAX CALCULATION	TOTAL		TOTAL			RES RATE
TOTAL GEN LEVY	311529		45845322			0.679521
2014 levy	295011	16518		2014 Rate		
TAX RATES	MUNICIPAL		EDUCATION	TOTAL %	2013 Rate	%difference
Residential	0.679521		0.203000	0.882521	0.882521	0.0000
Multi Res	0.888677		0.203000	1.091677	1.088908	0.2543
Comm Occupied	1.345451		1.220000	2.565451	2.587632	-0.8572
Comm Vacant	0.941816		0.854000	1.795816	1.811342	-0.8572
Industrial	0.791846		1.220000	2.011846	2.041358	-1.4457
Pipelines	2.033194		1.220000	3.253194	3.266266	-0.4002
Farmlands	0.169880		0.050750	0.220630	0.220630	0.0001

SCHEDULE 1 GENERAL GOVT

	2013	2013	2014	page 5	
	BUDGET	ACTUAL	BUDGET		difference
Council Remuneration	12300	9984	12300		0
Travel & Conf	4950	4357	4950		0
Mig etc	625	324	625		0
Insurance	0	0	0		0
Grant & Memberships	1200	962	1200		0
Clerk-Treasurer Salary& benefits	63150	68559	64700		1550
Conference	700	341	500		-200
Travel & Mlg	700	258	700		0
Office Supplies	780	720	780		0
Election	0	0	1100		1100
Postage	750	581	800		50
Printing & Ads	600	353	600		0
Audit	12000	10176	12000		0
Legal	3000	15827	15000		12000
Computer Maintenance	540	92	540		0
Insurance	480	461	480		0
Bank Charges	30	39	30		0
	101805	113034	116305		14500

FIRE SERVICES SCHEDULE 2

Wages	500	1338	1500		1000
WSIB	2833	2878	3750		917
Heating	5500	5482	5500		0
Hose, Noozles Radio etc (Capital)	2000	853	2000		0
Fire Alarms/Smoke Detectors	50	0	50		0
Office & Misc Supplies	250	0	250		0
Materials & Supplies	2000	3884	3000		1000
Telephone	950	0	0		-950
Building Maintenance	200	617	200		0
Contractor equipment		608			0
Hydro	1800	1816	1800		0
Insurance on Fire halls	1826	1826	1826		0
Insurance on fire fighters	2699	2771	2796		97
Amortization (fire halls & well)	3518	3518	3517		-1
Mutual aid	200	175	200		0
Disptach/ fire agreement 1/3	1000	925	1000		0
Truck Wages	100	300	100		0
fire truck gas	2440	713	2440		0
lubs	200	0	200	amortization	0
part	1500	0	1500	15027	0
maintenance & safeties	3150	2008	2928		-222
insurance & licenses	3276	3413	3276		0
Amortization(trucks & bus)	8617	8616	8617	sub total	0
Amortization (Tank, 4 whlr, radios)	2670	2781	2893	49343	223
WRRDFS					
Fire Chief Salary 1/3	3700	3700	4000		300
Fire Chief benefits 1/3	1026	1342	1133		107
Contract Fire Services 1/3	4915	3544	1300		-3615
Dep Chief Training Officer 1/3	1400	1262	1500		100
Dep Chief of Operations	1200	520	1200		0
Dep Chief Prevention & Education	1000		333		-667
Fire Fighters point system 1/3	7000	7000	7000		0
Office Supplies		377	67		67
Mileage for Training & Fire Chief 1/3	500	575	767		267
Communications 1/3	500	74	667		167
Conference/meetings/adm 1/3	766	357	833		67
Fire Prevention Exp/Public Ed 1/3	200	120	333		133
Wages Training 1/3	2357		2167	1/3 Share	-190
Office Construction & internet service			1200	22500	1200
	71843	63393	71843	34316	0

TRANSPORTATION

	2013	2013	2014	
	Budget	Actual	Budget	
Bridge wages	1300	3264	1300	0
culverts	800	444	800	0
equipment	500	442	500	0
Amortization	22793	22789	22791	-2
subtotal Bridges & Culverts	25393	26940	25391	-2
Patching wages	7500	8450	7500	0
materials	7000	13990	7000	0
equipment	0	0	0	0
Own equip rentals	4700	6335	4700	0
Prime & surface wages	0	0	0	0
material/equipment	0	0	0	0
Amortization	23594	23593	21119	-2475
subtotal Paved Roads	42794	52368	40319	-2475
grass mowing wages	0	0	0	0
equipment	11000	8562	11000	0
brushing wages	1000	3021	1000	0
equipment	19000	11069	19000	0
ditch wages	1000	87	1000	0
equipment	7800	105	7800	0
rd portion of drains	4000	3264	4000	0
Beaver control wages	500	3092	500	0
equipment	300	0	300	0
Debris wages	100	0	100	0
grading wages	18000	15801	18000	0
dust control wages	300	500	300	0
Materials	36000	33802	36000	0
gravel resurface wages	3500	1344	3500	0
gravel	6600	743	6600	0
equipment	0	0	0	0
license/permits	100	0	100	0
Amortization	94921	96331	97742	2821
safety devices wages	1500	4171	1500	0
signs	400	1125	400	0
Building wages	5500	5810	5500	0
heat	6500	13278	6500	0
materials	6500	5872	6500	0
phone	1400	1846	1400	0
hydro	3700	4871	3700	0
insurance	1000	1650	1000	0
Amortization unpaved	4567	4568	4567	0
Rd Supt wages	11000	4067	7000	-4000
vac pay/stats	15200	15833	15200	0
benefits	34500	28864	31500	-3000
travel	400	353	400	0
Rd School	0	0	0	0
ASSET MANAGEMENT	20491	20556		-20491
printing/ads/surveyer	400	0	400	0
Safety Wages	0	801	0	0
Safety Materials	0	0	0	0
Safety training	0	0	0	0
Plow truck wages	8500	5381	8500	0
fuel	15000	18870	22000	7000
lubs	800	539	800	0
parts	3500	7508	3500	0
repairs	5100	19533	9100	4000
insurance	1300	1258	1300	0
license/permits	2600	2892	2600	0
Own equip rentals cr	-35000	-30450	-35000	0
1 Ton wages	500	96	500	0

fuel	1000		1000	
parts	100	30	100	0
maintenance	1100	393	1100	0
license/permits	300	601	300	0
1/2 ton wages	200	105	200	0
fuel	6500	11356	9500	3000
lubs	100	137	100	0
parts	1400	908	1400	0
repairs	800	809	800	0
insurance	437	420	437	0
license/permits	100	90	100	0
Amortization	3388	3388	3389	1
Tractor/backhoe wages	200	761	200	0
fuel	200		200	0
parts	1300	3200	1300	0
insurance	193	431	193	0
Own equip rentals cr		-210		0
Grader wages	6000	2880	6000	0
fuel	17200	16706	20200	3000
lubs	3400	0	3400	0
parts	6700	2528	6700	0
repairs	1000	47497	5000	4000
insurance	9435	5702	8338	-1097
Amortization	18371	19782	20122	1751
Own equip rental cr	-1500	-9310	-1500	0
subtotal Unpaved Roads	397403	425215	394388	-3015
Street lights	1423	631	1423	0
Winter snowplow wages	12600	22052	22525	9925
Rental equipment		2050	0	0
own equip rental	29000	33425	29000	0
Amortization	16335	15334	15336	-999
Sanding wages	3434	0		-3434
Sand	6300	8267	6300	0
equipment	2000	0	2000	0
Own equip rental	2800	0	2800	0
Snowfence wages	100	0	100	0
Thaw Culverts equipment	0	0	0	0
Standby wages	100	1166	100	0
subtotal Winter Control	72669	82295	78161	5492
Grand total Roads	539682	587449	539682	0
ENVIRONMENTAL				
Wages etc	10500	11264	12000	1500
Vac Pay etc	1200	1253	1300	100
benefits	2500	2893	3000	500
Heat	100	2892	500	400
Materials	508	200	508	0
Equipment rent	0	9519	4500	4500
insurance	2800	2683	2800	0
PIL Taxes	100	100	100	0
Solid Waste Liability	7500	-46929	500	-7000
Amortization	925	925	924	-1
Dozer Parts	500	0	500	0
Dozer Wages	200	144	200	0
Total Environmental	26833	-15057	26832	-1
Cemetery				
Wages & benefits	500	581	500	0
Materials	100	0	100	0
Contractor	1400	1040	1400	0
Interfunctional		210		
Total Cemetery	2000	1830	2000	0

LOCUM HOUSE

Materials	1500	1729	0	page 8	0
Heat	500	197	800		-1500
Telephone	250	376	450		300
Print & Adv	0	178	0		200
Janitor	1000	1023	1500		0
Hydro	500	683	800		500
Water & Sewer	100	186	200		300
Insurance	100	56	200		100
Fundraising expenses	100	122	0		100
Property Taxes	250	249	250		-100
Amortization	700	715	1431		0
Total Locum House	5000	5513	5631		731

	2013	2013	2014		
	BUDGET	ACTUAL	BUDGET		
RECREATION COSTS					
Wages	3550	2681	3550		0
heat	200	73	0		-200
Grounds Maintenance	0	451	754		754
Hydro	300	241	0		-300
Ball team support	500	1726	1000		500
insurance	500	410	500		0
Amortization	954	0	0		-954
transfer to other municipality	6000	6000	6000		0
mower wages	700	87	700		0
mower gas	932	754	932		0
Parts	800	1093	1000		200
Amortization	864	864	864		0
Total Expenditures	15300	14380	15300		0

RESERVE FUNDS

Opening Balance					
Reserve for Working Capital	107000	107000	107000		0
Grader Reserve	442321	442321	446564		4243
Computer Reserve	35778	35778	36121		343
Plow Truck Reserve	8417	8417	58490		50073
Dump Closure Reserve	47116	47116	47568		452
Grand Total Reserve opening	640632	640632	695743		55111
Revenues Interest 0.5%	0		0		0
Grader Reserve	5522	4243	4466		-1056
Computer Reserve	249	343	361		112
Plow Truck Reserve	86	73	585		499
Dump Closure Reserve	601	452	476		-125
Interest Income for year	6458	5111	5887		-571
Contributions to/from Revenue Fund/other revenue					
Reserve for working capital	0	0	0		0
Grader Reserve					0
Computer Reserve	-7000		-7000		0
Plow Truck Reserve		50000			0
Parks Reserve	0	0			0
Dump Closure Reserve	7000		7000		0
total	0	50000	0		0
Ending Balance					
Working Capital Reserve	107000	107000	107000		0
Grader Reserve	447843	446564	451030		3187
Computer Reserve	29027	36121	29482		455
Plow Truck Reserve	8503	58490	59075		50572
Dump Closure Reserve	54717	47568	55044		327
Grand Total Reserve Closing	647090	695743	701630		54540