

TOWNSHIP OF DAWSON

	2015 BUDGET		PG 1	29-May-15	difference
	2014	2104	2015	Per cent	
REVENUES	BUDGET	ACTUAL	BUDGET	of Budget	
Taxes	311529	312450	355490		43961
Minimum taxes	3500	1034	9000		5500
Railway Acreage	5857	5859	5857		0
Minus Tax write offs	-2000	-2192	-4000		-2000
	318886	317151	366347	32.61%	47461
FEDERAL TCA Grants					0
Gas Tax Revenue		0	119000		119000
Railway Crossing closure	0	0	20000		20000
Total Federal Grants	0	0	139000	12.37%	139000
OMPF	524500	524500	524500		0
Conditional Grants					
Infrastructure Grant	0	20491	25000		25000
Livestock Grant	9000	15424	9000		0
Court Costs	158	158	158		0
Library Grant	1644	1644	1644		0
Drainage Grant	10000	2637	10000		0
subtotal Ontario Conditional Grants	20802	40353	45802		25000
Total Ontario Grants	545302	564853	570302	50.77%	
User Fees					
Misc	0	0	0		0 total
Copier	100	0	100		0 amort
Culverts, grader tec	200	0	200		0 205941
Roads customs work		5651	0		0
Dump fee	100	9590	100		0
Tire Recycle Fees	100	0	100		0
Cemetery Plots	100	0	100		0
Consent fees	300	700	300		0
subtotal user fees	900	15941	900	0.08%	0
License, permits rents etc					
License, permits etc	370	890	370		0
Tax Sale & other user fees	1000	1350	1500		500
Building Permit Fees	800	6363	800		0
Locum House Rentals	4000	4527	4000		0
Locum House Misc Revenues	631	26	631		0
Roads other revenues		475			0
POA	2926	2373	2926		0
Penalty & Interest on taxes	7083	6421	6083		-1000
Total Permits, licenses and fines	16810	22424	16310	1.45%	
Investments income					
Bank Interest	4500	5723	5500		1000
Interest from cemetery trust	503	0	503		0
Computer Reserve	361	312	365		4
Plow Truck Reserve	585	463	1086		501
Grader Reserve	4466	3861	4508		43
Dump Reserve	476	411	480		5
	10890	10770	12442	1.11%	1552
Revenue Other Municipalities					
Clerks Staff		0	0		0
Grading	1500	0	1500		0
Plowing	6500	10150	6500		0
Summer truck work	3000	4850	3000		0
subtotal other municipalities	11000	15000	11000	0.98%	0
gain loss sale of land & capital	0	-1010	0		0
Commuted Drain payments	6000	27816	6000		0
Gravel			0		0
Locum House Donations etc	1000	891	1000		0
subtotal	7000	27696	7000	0.62%	0
Total Revenues	910788	973836	1123300	100.00%	212512

EXPENDITURES**GENERAL GOVERNMENT**

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Total Expenses	116305	118644	119508		3203
Amortization	0	32	127		127
Assessment Office	20243	20243	20283		40
Net General Gov't	136548	138919	139918	13.15%	3370

PROTECTION SERVICES

Fire Services	56816	48061	56816		0
Amortization	15027	15343	15225		198
subtotal fire	71843	63404	72041		198
Policing	33645	33648	43802		10157
less Prior Yr Adjustment	-3868	-5034	0		3868
	29777	28614	43802		14025
Livestock damages	9000	14974	9000		0
Building Cost	9000	8801	9000		0
	18000	23774	18000		0
subtotal Protection Services	119620	115793	133843	12.58%	14223

TRANSPORTATION

Roads Paved	19200	19971	19200		0
Roads Unpaved	264568	247063	264568		0
Roads Bridges & Culverts	2600	10080	2600		0
Winter Control	62825	91414	62825		0
Streetlights	1423	642	1423		0
Amortization	185066	187415	187289		2223
subtotal transportation	535682	556586	537905		2223
interfunctional (drainage) transfer	4000	3610	4000		0
subtotal transportation	539682	560195	541905	50.94%	2223

ENVIRONMENT

Dumps	25408	24103	25888		480
Landfill replacement reserve	500	17	20		-480
Amortization	924	924	924		0
subtotal landfill	26832	25045	26832		0
Recycle	3000	3000	3000		0
subtotal Environment	29832	28045	29832	2.80%	0

HEALTH SERVICES

Health Unit	27165	27165	26547		-618
Prior year adjustment	-1375	-2750	0		1375
Net Health Unit	25790	24415	26547		757
Doctor Locum Housing	5631	6061	5570		-61
Mammogram	2000	2000	0		-2000
Ambulance	76931	73077	75176		-1755
Cemetery	2000	1396	2000		0
subtotal Health Services	112352	106949	109293	10.27%	-3059

SOCIAL & FAMILY

Rainycrest	11054	11054	7369		-3685
Child Care	7622	7622	7610		-12
Ontario Works	9721	9721	10877		1156
net Social & family	28397	28397	25857	2.43%	-2540
Social Housing	37561	37561	45381	4.27%	7820

RECREATION

Community Hall etc	14436	13755	14436		0
Amortization	864	1121	945		81
Net Recreation	15300	14876	15381		81
Library	3900	3900	4000		100
Net Recreation	19200	18776	19381	1.82%	181

PLANNING & DEVELOPMENT

OP & Zoning Update	1000	5088	1000	0
Consent & planning	500	293	500	0
Economic Development Officer			5000	5000
	<u>1500</u>	<u>5381</u>	<u>6500</u>	<u>5000</u>
Drainage Maintenance & Supt	16000	53133	16000	0
Net Planning & Development	17500	58514	22500	5000
Less Rd portion	-4000	-3610	-4000	0
Net Planning & Development	13500	54904	18500	1.74% 5000
Total Expenditures less transfers	1036692	1089539	1063909	100.00% 27217

TOTALS

Grand Total Revenues	910788	973836	1123300	761372
Grand Total Expenditures	1036692	1089539	1063909	857968
Unadjusted Surplus	-125904	-115702	59391	96596

Accumulated Surplus b of yr

Accumulated Surplus end of yr	3430213	3489634	3549025	
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Adjusted Modified Accrual Surplus

Unadjusted Surplus	-125904	-115702	59391	
Allocation of Reserve Interest	-5887	-5047	-6439	Net amount
Allocation to TCA/Reserves	-50000	-50000	-70000	need from txs
Sale of TCAs	5000	4684	0	
Acquisition of TCAs	-44117	-109222	-157500	
Amortization of TCAs	203312	206327	205941	277918
Allocation to Dump Closure Liability	500	17	20	
Adjusted Surplus	-17097	-68943	31413	
OLD Opening Surplus	204291	204909	135966	
Rev Fund Ending Surplus(Deficit)	187194	135966	167379	

CAPTIAL FUND EXPENDITURES

Copier	0	1269	0
Turnout gear	1333	0	1333
Pumper upgrade	25000	0	5000
Hose	1667	1186	1667
SCBAs	7500	7055	0
Heat seeker Camera	2000	2142	0
Dry Hydrants	1000	0	2000
Radios & Pagers	250	0	833
Ventilation fan	1000	0	1000
High volume pump	1867	2227	1667
Rainy River Fire Office	1200	1367	0
Transportation River Road	90000	60038	90000
2014 Culvert replacements	0	11262	0
Gravel other roads	0	6208	19000
Streetlight Project	0	0	10000
Gagne Road gravel	0	0	25000
Locum House additions	0	3698	0
Recreation Bay St Ramp	2500	11588	0
Recreation ATV	0	2549	0
Total Capital Expenditures	135317	110589	157500

CAPTIAL FUND REVENUES

			0
AMP Grant	0	20491	25000
Gas Tax Project	90000	0	119000
Total Capital Expenditures	90000	20491	144000
Township Share of Capital Costs	45317	90098	13500

EDUCATION

			2014	
			% share	
English Public	94111	99617	93911	83.123 -200
English Separate	15501	17576	14222	16.877 -1279
French Separate	118	148	113	100 -5
	<u>109730</u>	<u>117341</u>	<u>108247</u>	<u>-1483</u>

	MUNICIPAL TAXES	SCHOOL TAXES	TOTAL TAXES
Residential RTEP	228734	58843	287577
Residential RTES	29568	7607	37175
Residential RTFS	440	113	553
MULTI RES	952	187	1139
COMM (OCCUPIED)	5231	4148	9379
HYDRO CH	87	69	156
COMM (VACANT)	666	528	1194
INDUSTRIAL	14	19	33
PIPELINES	55912	29336	85249
FARMLANDS FTEP	17344	4462	21806
FARMLANDS FTES	1709	440	2148
Subtotal Taxes	340657	105752	446409
FED PIL Residential RG	0	0	0
PIL Residential RG	175		175
PIL Commercial Full CF	292	231	523
PIL Commercial Gen CG	14367		14367
Total PILs	14833	231	15064
	355490	0	461473
Adjustment to Schools	300	-300	0
RAILWAY ACREAGE TAX	5859	2564	8423
GRAND TOTAL RLW PILS & TAXES	361649	0	469896

ASSESSMENT	TOTAL	TAX RATIO	WEIGHTED ASSMT	RESIDNTL TX RATE	TAX RATIO	TAX RATE
Residential RTEP	30175980					
Residential RTES	3900854					
Residential RTFS	58000					
Total Residential	34134834	1.000000	34134834	0.758000	1.000000	0.758000
Multi Res	96000	1.307800	125549	0.758000	1.307800	0.991312
Comm (occupied)	348550	1.980000	690129	0.758000	1.980000	1.500840
HYDRO CH	5800	1.980000	11484	0.758000	1.980000	1.500840
Comm (Vacant) CX	63375	1.386000	87838	0.758000	1.386000	1.050588
Industrial	1600	1.165300	1864	0.758000	1.165300	0.883297
Pipelines	2465250	2.992100	7376275	0.758000	2.992100	2.268011
Farmlands FTEP	9152489					
Farmlands FTES	901750					
Total Farm	10054239	0.250000	2513560	0.758000	0.250000	0.189500
Schedule 22 Total 9201	47169648		44941532			
FEDPIL Residential RG	0	1.000000	0	0.758000	1.000000	0.758000
PIL Residential RG	23025	1.000000	23025	0.758000	1.000000	0.758000
PIL Commercial Full CF	19425	1.980000	38462	0.758000	1.980000	1.500840
PIL Commercial Gen CG	957250	1.980000	1895355	0.758000	1.980000	1.500840
sub total	999700		1956842			
Totals	48169348		46898374			
TAX CALCULATION	TOTAL REQUIRED		TOTAL ASSESSME			RES RATE
TOTAL GEN LEVY	355490		46898374			0.758000
2014 levy	311529	43961		2015 Rate		
TAX RATES	MUNICIPAL		EDUCATION	TOTAL %	2014 Rate	%difference
Residential	0.758000		0.195000	0.953000	0.882521	7.9861
Multi Res	0.991312		0.195000	1.186312	1.091677	8.6688
Comm Occupied	1.500840		1.190000	2.690840	2.565451	4.8876
Comm Vacant	1.050588		0.833000	1.883588	1.795816	4.8876
Industrial	0.883297		1.190000	2.073297	2.011846	3.0545
Pipelines	2.268011		1.190000	3.458011	3.253194	6.2959
Farmlands	0.189500		0.048750	0.238250	0.220630	7.9862

SCHEDULE 1 GENERAL GOVT

	2014	2104	2015
	BUDGET	ACTUAL	BUDGET
Council Remuneration	12300	10161	12300
Travel & Conf	4950	5132	5450
Mig etc	625	626	628
Insurance	0	0	0
Grant & Memberships	1200	962	1200
Clerk-Treasurer Salary& benefits	64700	63703	67000
Conference	500	448	1000
Travel & Mlg	700	414	700
Office Supplies	780	1387	780
Election	1100	936	0
Postage	800	932	800
Printing & Ads	600	908	600
Audit	12000	12364	13000
Legal	15000	20185	15000
Computer Maintenance	540	0	540
Insurance	480	462	480
Bank Charges	30	25	30
Amortization		32	127
	116305	118676	119635

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difference

**\$5000 =
1.21%
increase
in taxes**

FIRE SERVICES SCHEDULE 2

Wages	1500	652	1500	0
WSIB	3750	3340	3750	0
Heating	5500	6109	5500	0
Hose, Noozles Radio etc (Capital)	2050	0	550	-1500
Office & Misc Supplies	250	0	250	0
Materials & Supplies	3000	3048	3000	0
Building & Grounds Maintenance	200	204	200	0
Hydro	1800	1687	1800	0
Insurance on Fire halls	1826	3820	3859	2033
Insurance on fire fighters	2796	0	0	-2796
Amortization (fire halls & well)	3517	3517	3517	0
Mutual aid	200	175	200	0
Disptach/ fire agreement 1/3	1000	1046	1000	0
WRRDFS Fire Chief Salary 1/3	4000	3333	4000	0
Dep Chief Training Officer 1/3	1500	1252	1500	0
Dep Chief of Operations	1200	417	1200	0
Dep Chief Prevention & Education	333	0	333	0
Fire Chief benefits 1/3	1133	803	1133	0
Contract Fire Services 1/3	1300	0	1300	0
Fire Fighters point system 1/3	7000	6192	7000	0
Radios & Pagers		1287		0
Office Supplies	67	107	400	333
Mileage for Training & Fire Chief 1/3	767	644	767	0
Training		271		0
Telephone 1/3	667	120	667	0
Conference/meetings/adm 1/3	833	0	500	-333
Fire Prevention Exp/Public Ed 1/3	333	301	333	0
Wages Training 1/3	2167		3333	1166
Fill air Bottles			100	100
Office Construction & internet service	1200		0	-1200
Amortization (Tank, 4 whlr, radios)	2893	3209	3091	198
Truck Wages	100	0	100	0
fire truck gas	2440	1251	1440	-1000
lubs	200	0	200	0
part	1500	490	800	-700
maintenance & safeties	2928	7936	6528	3600
insurance & licenses	3276	3575	3573	297
Amortization(trucks & bus)	8617	8617	8617	0
	71843	63404	72041	198

1/3 Share
22566
amortization
15225

TRANSPORTATION	2014	2104	2015		
	Budget	Actual	Budget		
Bridge wages	1300	5997	1300		0
culverts	800	0	800	sub total	0
equipment	500	4083	500	72041	0
Amortization	22791	22932	23072	34250	281
subtotal Bridges & Culverts	25391	33012	25672	page 6	281
Patching wages	7500	4679	7500		0
materials	7000	11056	7000		0
equipment	0	0	0		0
Own equip rentals	4700	4235	4700		0
Prime & surface wages	0	0	0		0
material/equipment	0	0	0		0
Amortization	21119	21119	18644		-2475
subtotal Paved Roads	40319	41090	37844		-2475
grass mowing wages	0	0	0		0
equipment	11000	10881	11000		0
brushing wages	1000	2260	1000		0
equipment	19000	4642	19000		0
ditch wages	1000	0	1000		0
equipment	7800	2137	7800		0
rd portion of drains	4000	3610	4000		0
Beaver control wages	500	4342	500		0
equipment	300	1002	300		0
Debris wages	100	136	100		0
grading wages	18000	17655	18000		0
dust control wages	300	0	300		0
Materials	36000	33831	36000		0
gravel resurface wages	3500	4530	3500		0
gravel	6600	827	6600		0
equipment	0	0	0		0
license/permits	100	200	100		0
Amortization	97742	99950	102160		4418
safety devices wages	1500	1276	1500		0
signs	400	435	400		0
Building wages	5500	2544	5500		0
heat	6500	13799	6500		0
materials	6500	8067	6500		0
phone	1400	1948	1400		0
hydro	3700	5191	3700		0
insurance	1000	1691	1000		0
Amortization Bldg & well unpaved	4567	4567	4567		0
Rd Supt wages	7000	15741	7000		0
vac pay/stats	15200	9247	15200		0
benefits	31500	30745	31500		0
travel	400	565	400		0
Rd School	0	280	0		0
printing/ads/surveyer	400	0	400		0
Safety Wages	0	0	0		0
Safety Materials	0	0	0		0
Safety training	0	0	0		0
Plow truck wages	8500	4873	8500		0
fuel	22000	23484	22000		0
lubs	800	500	800		0
parts	3500	4828	3500		0
repairs	9100	17749	9100		0
insurance & licenses	3900	4853	3900		0
Own equip rentals cr	-35000	-47880	-35000		0
1 Ton wages	500	0	500		0
fuel	1000		1000	page 7	0
parts	100	28	100		0

maintenance	1100	223	1100	0
license/permits	300	661	300	0
1/2 ton wages	200	0	200	0
fuel	9500	8211	9500	0
lubs	100	225	100	0
parts	1400	0	1400	0
repairs	800	2870	800	0
insurance & licenses	537	538	537	0
Amortization 1/2 ton & 1 ton	3389	3389	3389	0
Tractor/backhoe wages	200	2802	200	0
fuel	200		200	0
parts	1300	5941	1300	0
insurance	193	451	193	0
Own equip rentals cr		0		0
Grader wages	6000	2939	6000	0
fuel	20200	17102	20200	0
lubs	3400	500	3400	0
parts	6700	7619	6700	0
repairs	5000	7586	5000	0
insurance	8338	7439	8338	0
Amortization grader tanks washer etc	20122	20122	20122	0
Own equip rental cr	-1500	-450	-1500	0
subtotal Unpaved Roads	394388	378701	398806	4418
Street lights	1423	642	1423	0
Winter snowplow wages	22525	31737	22525	0
Rental equipment		7148	0	0
own equip rental	29000	44095	29000	0
Amortization plow trucks	15336	15336	15335	-1
Sanding wages	0	406		0
Sand	6300	6881	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	1147	100	0
subtotal Winter Control	78161	106750	78160	-1
Grand total Roads	539682	560195	541905	2223
ENVIRONMENTAL				
Wages etc	12000	11501	12400	400
Vac Pay & stats etc	1300	1288	1340	40
benefits	3000	2868	3000	0
Heat	500	767	800	300
Materials	508	0	208	-300
Equipment rent	4500	4040	4500	0
insurance	2800	3540	3540	740
PIL Taxes	100	100	100	0
Solid Waste Liability	500	17	20	-480
Amortization	924	924	924	0
Dozer Parts	500	0	0	-500
Dozer Wages	200	0	0	-200
Total Environmental	26832	25045	26832	0
Cemetery				
Wages & benefits	500	396	500	0
Materials	100	0	100	0
Contractor	1400	1000	1400	0
Interfunctional		0		
Total Cemetery	2000	1396	2000	0
LOCUM HOUSE				0
Materials	0	50	0	0
Heat	800	290	400	-400

amortization
187289

Telephone	450	382	450	0
Print & Adv	0	92	0	0
Janitor	1500	1646	1700	200
Maintenance		1340	500	500
Hydro	800	362	425	-375
Water & Sewer	200	256	275	75
Insurance	200	0	200	0
Fundraising expenses	0	0	0	0
Property Taxes	250	151	189	-61
Amortization	1431	1492	1431	0
Total Locum House	5631	6061	5570	-61

	2014	2104	2015	
RECREATION COSTS	BUDGET	ACTUAL	BUDGET	
Wages	3550	4038	3550	0
Vac pay		45		0
employee benefits	0	78	0	0
Grounds Maintenance	754	1356	754	0
Ball team support	1000	0	1000	0
insurance	500	171	500	0
Amortization	0	193	386	386
transfer to other municipality	6000	6000	6000	0
mower wages	700	13	700	0
mower gas	932	933	932	0
Parts	1000	1121	1000	0
Amortization	864	928	559	-305
Total Expenditures	15300	14876	15381	81

RESERVE FUNDS				
Opening Balance				
Reserve for Working Capital	107000	107000	107000	0
Grader Reserve	446564	446564	450807	4243
Computer Reserve	36121	36121	36464	343
Plow Truck Reserve	58490	58490	108563	50073
Dump Closure Reserve	47568	47568	48020	452
Grand Total Reserve opening	695743	695743	750854	55111
Revenues Interest 0.5%	0		0	0
Grader Reserve	4466	4243	4508	42
Computer Reserve	361	343	365	4
Plow Truck Reserve	585	73	1086	501
Dump Closure Reserve	476	452	480	5
Interest Income for year	5887	5111	6439	552
Contributions to/from Revenue Fund/other revenue				
Reserve for working capital	0	0	0	0
Grader Reserve				0
Computer Reserve	-7000		0	7000
Plow Truck Reserve		50000		0
Parks Reserve	0	0		0
Dump Closure Reserve	7000		0	-7000
total	0	50000	0	0
Ending Balance				
Working Capital Reserve	107000	107000	107000	0
Grader Reserve	451030	450807	455315	4285
Computer Reserve	29482	36464	36829	7347
Plow Truck Reserve	59075	108563	109649	50574
Dump Closure Reserve	55044	48020	48500	-6543
Grand Total Reserve Closing	701630	750854	757293	55663