THE CORPORATION OF THE MUNICIPALITY OF MAGNETAWAN

BY-LAW NO. 2015-17

Being a By-law to Set and Levy the Rates of Taxation in 2015

WHEREAS it is necessary for the Council of the Municipality of Magnetawan pursuant to the *Municipal Act, 2001, S.O. , c.25*, as, amended, to raise certain sums for the 2015 taxation year;

AND WHEREAS all property assessment rolls on which the 2015 taxes are to be levied have been returned and revised pursuant to the provision of the *Assessment Act* subject to appeals at present before the District Court and the Ontario Municipal Board;

AND WHEREAS "Residential Assessment", "Commercial Assessment", "Industrial Assessment", "Farmland Assessment" and "Managed Forest Assessment", as defined in the *Assessment Act* as amended by the *Fair Municipal Finance Act, 1997* and further amended by Regulations, have been determined on the basis of the property assessment rolls;

AND WHEREAS the tax ratios on the aforementioned property for the 2015 taxation year have been established by By-law No. 2015-05 of the Municipality of Magnetawan;

AND WHEREAS the tax rates on the aforementioned property classes and property sub-classes have been calculated pursuant to the provisions of the *Municipal Act, 2001,S.O. c.25,* as amended and in the manner outlined;

NOW THEREFORE the Council of the Corporation of the Municipality of Magnetawan enacts as follows:

1) **THAT** the 2015 current municipal budget be adopted in the following amounts:

Expenditures	Municipal	$ 7,724,149
Public/Separate	Education	$1,299,138
TOTAL:		**$ 9,023,287**
Revenue		$4,092,513
Taxation	General Portion	$ 3,631,636
Taxation	School Portion	$ 1,299,138
TOTAL:		**$ 9,023,287**

2) **THAT** for the year 2015, the Municipality of Magnetawan shall levy the following rates of taxation per current value assessment:

MAP DIVISION 010, 030, 040 (former Chapman, Croft, Spence):

Residential/Farm Assessment:	Education	0.00195000
	General	0.00561605
	TOTAL:	**0.00756605**
Commercial Assessment Occupied:	Education	0.00614230
	General	0.00646176
	TOTAL:	**0.01260406**
Commercial Assessment Vacant:	Education	0.00429961
	General	0.00452323
	TOTAL:	**0.00882284**
Commercial Assessment New Construction	Education	0.00614230
	General	0.00646176
	TOTAL:	**0.01260406**
Industrial Assessment Occupied:	Education	0.00721625
	General	0.00617729
	TOTAL:	**0.01339354**
Industrial Assessment Vacant:	Education	0.00469056
	General	0.00401524
	TOTAL:	**0.00870580**
Farmland Assessment:	Education	0.00048750
	General	0.00140401
	TOTAL:	**0.00189151**
Managed Forest Assessment:	Education	0.00048750
	General	0.00140401
	TOTAL:	**0.00189151**

MAP DIVISION 020 (Village of Magnetawan):

Residential/Farm Assessment:	Education	0.00195000
	General	0.00561605
	Special Area Rate	0.00183612
	TOTAL:	**0.00940217**
Multi Residential Assessment:	Education	0.00195000
	General	0.01171718
	Special Area Rate	0.00383084
	TOTAL:	**0.01749802**
Commercial Assessment Occupied	Education	0.00614230
	General	0.00646176
	Special Area Rate	0.00211262
	TOTAL:	**0.01471668**
Commercial Assessment Vacant	Education	0.00429961
	General	0.00452323
	Special Area Rate	0.00147883
	TOTAL:	**0.01030167**
Commercial Assessment - New Construction	Education	0.00614230
	General	0.00646176
	Special Area Rate	0.00211262
	TOTAL	**0.01471668**
Farmland Assessment	Education	0.00048750
	General	0.00140401
	Special Area Rate	0.00045903
	TOTAL:	**0.00235054**

Note: Special Area Costs for Map Division 020 consist of Garbage Collection, Recycling Pick-Up, Street Lights and Cleaning of Sidewalks.

3) **THAT** the real property taxes imposed pursuant to the provision of this by-law shall become due and payable on September 30, 2015 and November 30, 2015.

<u>A penalty shall be charged as follows</u>: 1.25% on the first day of default plus an additional 1.25% on the first day of every calendar month thereafter in which the taxes remain unpaid.

4) **THAT** the Treasurer/Tax Collector of the Corporation of the Municipality of Magnetawan shall mail or cause to be mailed to the address of the residence or place of business of each property or person a notice specifying the amount of taxes payable by such person(s) pursuant to the provisions of the by-law.

5) **THAT** the Treasurer/Tax Collector is hereby authorized to accept part payment from time to time on account of any taxes which have become due pursuant to this by-law.

For payments in lieu of taxes due to the Municipality of Magnetawan under the *Municipal Act, 2001, S.O., c.25,* as amended, the actual amount due to the Municipality of Magnetawan will be based on the assessment rolls and the municipal rates of taxation for the year 2015.

6) **THAT** the 2015 municipal budget outlined on the attached Appendix 'A' be and is hereby adopted and forming part of this by-law.

7) **THAT** this by-law takes effect on the date adopted.

ADOPTED THIS 27TH DAY OF MAY 2015.

MAYOR

CLERK

Account Code : 1-3-1000-1010
To 1-4-8400-8030
Fiscal Year : 2015

Account Code	Account Description	2015 BASE BUDGET	2014 ACTUAL VALUES	2014 FINAL BUDGET
1	GENERAL FUND			
Revenue				
TAXATION: COMMERCIAL				
1-3-1003-2071	COMMERCIAL: PIL General	0	-6,489	0
1-3-1003-2140	COMMERCIAL: PIL, Taxable Tenant	0	-57	0
1-3-1003-2170	COMMERCIAL: Taxable	0	-55,389	0
1-3-1003-2190	COMMERCIAL: Vacant	0	-1,686	0
	Total TAXATION: COMMERCIAL	**0**	**-63,621**	**0**
TAXATION: FARMLAND				
1-3-1006-2170	FARMLAND: Taxable	0	-4,115	0
	Total TAXATION: FARMLAND	**0**	**-4,115**	**0**
TAXATION: INDUSTRIAL				
1-3-1009-2170	INDUSTRIAL: Taxable	0	-2,513	0
1-3-1009-2180	INDUSTRIAL: Vac./Excess	0	-16	0
	Total TAXATION: INDUSTRIAL	**0**	**-2,529**	**0**
TAXATION: MULTI-RES				
1-3-1013-2170	MULTI-RES: Taxable	0	-3,299	0
	Total TAXATION: MULTI-RES	**0**	**-3,299**	**0**
TAXATION: RESIDENTIAL				
1-3-1018-2071	RESIDENTIAL: PIL General	0	-1,361	0
1-3-1018-2140	RESIDENTIAL: PIL, Taxable Tenant	0	-1,750	0
1-3-1018-2170	RESIDENTIAL: Taxable	0	-3,216,411	0
	Total TAXATION: RESIDENTIAL	**0**	**-3,219,522**	**0**
TAXATION: MANAGED FORESTS				
1-3-1020-2170	MANAGED FORESTS: Taxable	0	-4,204	0
	Total TAXATION: MANAGED FOREST	**0**	**-4,204**	**0**
SUPPLEMENTAL TAXATION: COMMERCIAL				
1-3-1103-2170	SUPP COMMERCIAL: Taxable	0	-996	0
	Total SUPPLEMENTAL TAXATION: C	**0**	**-996**	**0**
SUPPLEMENTAL TAXATION: FARMLAND				
1-3-1106-2170	SUPP FARMLAND: Taxable	0	-69	0
	Total SUPPLEMENTAL TAXATION: F	**0**	**-69**	**0**
SUPPLEMENTAL TAXATION: RESIDENTIAL				
1-3-1118-2170	SUPP RESIDENTIAL: Taxable	0	-25,466	0
	Total SUPPLEMENTAL TAXATION: R	**0**	**-25,466**	**0**
GENERAL TAXES				
1-3-1250-3016	GENERAL - Area Rating Taxation	-64,878	-67,398	-67,364
	Total GENERAL TAXES	**-64,878**	**-67,398**	**-67,364**
TAXES - ENGLISH PUBLIC SCHOOL				
1-3-1255-3000	ENG. PUB; SCH. - Tax Levy	0	-1,256,916	0
1-3-1255-3005	ENG. PUB; SCH. - Tax Supps & Omits	0	-10,365	0
1-3-1255-3012	ENG. PUB; SCH. - Tax Payments in Lieu	0	-732	0
	Total TAXES - ENGLISH PUBLIC S	**0**	**-1,268,013**	**0**

Account Code : 1-3-1000-1010
To 1-4-8400-8030
Fiscal Year : 2015

Account Code	Account Description	2015 BASE BUDGET	2014 ACTUAL VALUES	2014 FINAL BUDGET
TAXES - ENGLISH SEPARATE SCHOOL				
1-3-1256-3000	ENG. SEP. SCH. - Tax Levy	0	-29,485	0
1-3-1256-3005	ENG. SEP. SCH. - Tax Supps & Omits	0	-202	0
	Total TAXES - ENGLISH SEPARATE	**0**	**-29,687**	**0**
TAXES - FRENCH PUBLIC SCHOOL				
1-3-1257-3000	FR. PUB SCH. - Tax Levy	0	-8,652	0
1-3-1257-3005	FR. PUB SCH. - Tax Supps & Omits	0	-57	0
	Total TAXES - FRENCH PUBLIC SC	**0**	**-8,709**	**0**
TAXES - FRENCH SEPARATE SCHOOL				
1-3-1258-3000	FR. SEP. SCH. - Tax Levy	0	-7,976	0
1-3-1258-3005	FR. SEP. SCH. - Tax Supps & Omits	0	-350	0
	Total TAXES - FRENCH SEPARATE	**0**	**-8,326**	**0**
PENALTIES & INTEREST				
1-3-1400-7130	TREAS - Penalties & Interest	-80,000	-90,137	-75,000
	Total PENALTIES & INTEREST	**-80,000**	**-90,137**	**-75,000**
UNCONDITIONAL GRANTS				
1-3-1500-5030	TREAS - Ont. Municipal Partnership Fund	-843,900	-824,800	-824,800
	Total UNCONDITIONAL GRANTS	**-843,900**	**-824,800**	**-824,800**
CONDITIONAL GRANTS				
1-3-1600-5015	Federal Govt-Canada Day Grant	-5,550	0	0
1-3-1600-5045	Prov Govt - Wage Subsidy	-4,632	-4,632	-4,508
1-3-1600-5058	Prov Govt-SRNMIF Capacity Funding	0	-21,738	-21,440
1-3-1600-5075	Prov Govt - ODRAP	0	-3,044	0
1-3-1600-5077	Prov Govt - OCIF	-25,000	0	0
1-3-1600-5090	Ontario Stewardship Grants	-26,000	-25,737	-30,000
1-3-1600-5093	Prov Govt - CSPT Program	-1,823	-2,096	-2,095
1-3-1600-5100	Prov Govt - Pending- Roads Grant	-574,000	0	0
1-3-1600-5150	Fed Govt - Pending Roads Grant	-574,000	0	0
	Total CONDITIONAL GRANTS	**-1,211,005**	**-57,247**	**-58,043**
FEES & CHARGES				
1-3-1700-7100	TREAS - Lottery Licenses/Fees	-25	-25	-30
1-3-1700-7102	TREAS - Tax Certificates & Bldg Info	-2,500	-2,980	-2,500
1-3-1700-7104	TREAS - Maps| Copies| Etc.	-4,000	-7,276	-4,000
1-3-1700-7106	TREAS - Document Commissioning	-20	-30	-20
1-3-1700-7108	TREAS - Sale of Pins	-20	-34	-20
1-3-1700-7112	TREAS - Revenue - History Books	-150	-158	-500
1-3-1700-7114	TREAS - Revenue - Site Pamphlets	-15	-17	-30
1-3-1700-7120	TREAS - Other GG Revenues	-400	-5,501	-400
1-3-1700-7132	TREAS - Land Sales	-5,000	-33,565	-21,041
1-3-1700-7140	TREAS - Investment Income	-25,000	-25,553	-25,000
1-3-1700-7150	TREAS - Dividend Income - Lakeland	-14,700	-12,862	-11,024
1-3-1700-7152	TREAS - Dividend Income - Kawartha	-545	0	-100
1-3-1700-7160	TREAS - Rental - Communication Tower	-1,500	-1,500	-1,500
1-3-1700-7170	TREAS - Hydro re Rockwynn Landing	-175	-143	-150
1-3-1700-7172	TREAS - Hydro re Fire Hall Solar Panels	-5,000	-4,710	-7,500

Account Code : 1-3-1000-1010
To 1-4-8400-8030
Fiscal Year : 2015

Account Code	Account Description	2015 BASE BUDGET	2014 ACTUAL VALUES	2014 FINAL BUDGET
	Total FEES & CHARGES	**-59,050**	**-94,354**	**-73,815**
FIRE DEPARTMENT REVENUES				
1-3-2000-7220	FD - 911 Revenue	-100	-372	-100
1-3-2000-7230	FD - Fire Department Revenue	-2,000	-12,300	-3,485
	Total FIRE DEPARTMENT REVENUES	**-2,100**	**-12,672**	**-3,585**
BUILDING REVENUES				
1-3-2100-7200	CBO - Building Permits	-21,000	0	0
	Total BUILDING REVENUES	**-21,000**	**0**	**0**
BYLAW REVENUES				
1-3-2200-5300	BLEO - POA Revenues	-27,210	-34,033	-25,000
1-3-2200-7210	BLEO - Dog Licenses	-1,000	-1,048	-1,000
1-3-2200-7215	BLEO - Bylaw Enforcement Fines	-1,000	-1,277	-1,087
1-3-2200-7220	BLEO - Trailer Licences	-5,000	-5,500	-5,500
	Total BYLAW REVENUES	**-34,210**	**-41,858**	**-32,587**
ROADS REVENUE				
1-3-3000-7300	ROADS - Road Revenues	-232,000	-240,385	-232,000
1-3-3000-7310	ROADS - Miscellaneous Revenue	-800	-1,292	-800
1-3-3000-7320	ROADS - Entrance Permits	-150	-150	-150
1-3-3000-7330	ROADS - Aggregate Licence Fees	-8,500	-8,510	-10,000
	Total ROADS REVENUE	**-241,450**	**-250,337**	**-242,950**
LANDFILL REVENUES				
1-3-4020-7400	LF - Landfill Revenues	-14,000	-13,890	-5,000
	Total LANDFILL REVENUES	**-14,000**	**-13,890**	**-5,000**
RECYCLING REVENUES				
1-3-4030-7420	RECY - Recycling Electronics	-1,500	-1,592	-1,300
	Total RECYCLING REVENUES	**-1,500**	**-1,592**	**-1,300**
CEMETERY				
1-3-5010-7500	CEM - Cemetery Revenue	-1,500	-1,450	-3,000
1-3-5010-7510	CEM - Interest Revenue	-1,475	-1,475	-1,600
	Total CEMETERY	**-2,975**	**-2,925**	**-4,600**
RECREATION				
1-3-7000-7730	REC - Revenue-Lions Club Re Swim Lessons	-4,324	-4,324	-3,828
1-3-7000-7740	REC - Parking Lot Revenue	-1,400	-1,349	-1,000
1-3-7000-7745	REC - Magnetawan Locks Revenue	-900	-774	-1,000
	Total RECREATION	**-6,624**	**-6,447**	**-5,828**
MEDICAL CENTRE				
1-3-7100-7701	Rental - Church St Building	-7,985	-4,800	-4,800
	Total MEDICAL CENTRE	**-7,985**	**-4,800**	**-4,800**
PARKS REVENUE				
1-3-7200-7735	Revenue - Parks	-17,000	-15,816	-17,000
	Total PARKS REVENUE	**-17,000**	**-15,816**	**-17,000**
COMMUNITY CENTRE AND PAVILION REVENUE				
1-3-7300-7725	Revenue-Community Centre and Pavilion	-10,000	-9,126	-11,000

Account Code : 1-3-1000-1010
To 1-4-8400-8030
Fiscal Year : 2015

Account Code	Account Description	2015 BASE BUDGET	2014 ACTUAL VALUES	2014 FINAL BUDGET
	Total COMMUNITY CENTRE AND PAV	**-10,000**	**-9,126**	**-11,000**
PLANNING REVENUES				
1-3-8000-7800	PLN - Planning Revenue	-2,000	-2,400	-2,000
1-3-8000-7810	PLN - Encroachment licences	-1,750	-1,750	-1,750
1-3-8000-7815	PLN - Access Licences	-50	-50	-50
	Total PLANNING REVENUES	**-3,800**	**-4,200**	**-3,800**
CAPITAL REVENUES				
1-3-9000-8000	Transfers from Reserves	-505,000	-145,966	-189,760
1-3-9000-8005	Transfers from Obligatory Reserves	-175,000	-88,140	-88,140
1-3-9000-8015	Pending Bank Loan Proceeds	-574,000	0	0
1-3-9000-8030	Previous Years Special Area Surplus	-1,622	0	0
1-3-9000-8035	Previous Years Special Area Deficit	0	0	2,864
1-3-9000-8050	Previous Years Surplus (Deficit)	-215,414	0	-434,965
1-3-9000-8055	Gain (Loss) On Disposal of Capital Asset	0	-42,266	0
	Total CAPITAL REVENUES	**-1,471,036**	**-276,372**	**-710,001**
	Total Revenue	**-4,092,513**	**-6,412,527**	**-2,141,473**
Expense				
LEGISLATIVE				
1-4-1000-1010	COUNCIL - Salaries and benefits	63,000	56,706	60,000
1-4-1000-1011	COUNCIL - Materials and Supplies	8,000	8,132	5,400
1-4-1000-1310	COUNCIL - Conferences and Seminars	3,000	559	3,000
1-4-1000-5018	COUNCIL - Donations	4,500	4,429	6,000
	Total LEGISLATIVE	**78,500**	**69,826**	**74,400**
ELECTIONS				
1-4-1100-1010	ELECTION - Wages and benefits	0	9,489	20,000
1-4-1100-2010	ELECTION - Materials/Supplies	200	15,731	10,000
	Total ELECTIONS	**200**	**25,220**	**30,000**
ADMINISTRATION				
1-4-1200-1010	ADMIN - Wages and benefits	188,000	191,767	182,000
1-4-1200-1310	ADMIN - Conferences and Seminars	3,500	4,792	3,000
1-4-1200-1320	ADMIN - Memberships	4,000	3,621	6,000
1-4-1200-2010	ADMIN - Materials/Supplies	6,000	4,944	8,000
1-4-1200-2030	ADMIN - GIS Project	16,100	16,064	15,594
1-4-1200-2050	ADMIN - Telephone	8,000	7,569	7,500
1-4-1200-2090	ADMIN - Interest Expense-Building Loan	0	421	435
1-4-1200-2120	ADMIN - Insurance	60,000	54,626	42,000
1-4-1200-2130	ADMIN - Website & Computer expenses	26,000	21,845	26,000
1-4-1200-2140	ADMIN - Copying Expenses	3,000	2,974	3,000
1-4-1200-2150	ADMIN - Consulting fees	0	94	0
1-4-1200-2210	ADMIN - Legal Fees-general	10,000	9,186	20,000
1-4-1200-2215	ADMIN - Legal fees-labour	10,000	9,018	15,000
1-4-1200-2220	ADMIN - Union negotiation /arbitration	25,000	2,299	15,000
1-4-1200-2250	ADMIN - Pay equity	0	897	2,000
1-4-1200-2300	ADMIN - Advertising	2,000	1,782	2,000

Account Code : 1-3-1000-1010
To 1-4-8400-8030
Fiscal Year : 2015

Account Code	Account Description	2015 BASE BUDGET	2014 ACTUAL VALUES	2014 FINAL BUDGET
1-4-1200-5014	ADMIN - History Book	150	152	500
1-4-1200-7000	ADMIN - Amortization Expense	0	30,689	0
	Total ADMINISTRATION	**361,750**	**362,740**	**348,029**
TREASURY				
1-4-1300-1010	TREAS - Wages and benefits	179,000	179,214	159,000
1-4-1300-2010	TREAS - Taxation Materials	10,000	8,485	10,000
1-4-1300-2200	TREAS - Accounting/Audit	16,000	15,627	16,000
1-4-1300-2210	TREAS - Legal Fees	1,000	-562	3,000
1-4-1300-2310	TREAS - Bank Charges	1,100	1,049	1,100
1-4-1300-2320	TREAS - Property Assessment	96,850	97,483	97,483
1-4-1300-7120	TREAS - Tax Write-Offs	7,000	6,423	10,000
1-4-1300-9000	TREAS - Transfers to Reserves	14,700	23,924	22,086
	Total TREASURY	**325,650**	**331,643**	**318,669**
FIRE DEPARTMENT				
1-4-2000-1010	FD - Wages & Benefits-Fire Chief	104,431	86,927	87,000
1-4-2000-1310	FD - Conferences/Seminars	2,500	4,427	8,000
1-4-2000-1320	FD - Memberships	800	627	2,000
1-4-2000-1400	FD - Training	10,000	40,766	40,000
1-4-2000-1500	FD - Regional Training	23,000	9,123	0
1-4-2000-2010	FD - Materials and Supplies	23,000	22,083	32,500
1-4-2000-2020	FD - Vehicle Fuel	15,000	13,902	10,000
1-4-2000-2024	FD - Heating Fuel	4,000	3,594	2,500
1-4-2000-2030	FD - Hydro	2,000	2,076	1,400
1-4-2000-2032	FD - Rent-Ahmic Station	18,000	18,000	18,000
1-4-2000-2050	FD - Telephone	3,200	3,072	3,000
1-4-2000-2052	FD - Cell Telephone	2,000	1,930	2,000
1-4-2000-2053	FD - Communications Tower	750	611	750
1-4-2000-2054	FD - Radio Maintenance	5,000	6,208	6,000
1-4-2000-2056	FD - Radio Upgrades	5,000	0	0
1-4-2000-2058	FD - Dispatch	2,800	2,448	2,800
1-4-2000-2120	FD - Office	1,000	548	1,000
1-4-2000-2300	FD - Advertising	250	101	1,000
1-4-2000-2400	FD - Vehicle Maintenance	8,000	7,099	10,000
1-4-2000-4020	FD - Insurance	25,000	20,492	20,100
1-4-2000-7000	FD - Amortization Expense	0	33,022	0
1-4-2000-7130	FD - Equipment Repairs	9,500	11,630	19,000
1-4-2000-7132	FD - Equipment Replacement	9,500	0	0
1-4-2000-7134	FD - Equipment Testing	2,000	1,860	5,000
1-4-2000-7140	FD - Building Maintenance-Mag Station	5,000	12,493	8,000
1-4-2000-7210	FD - Fire Prevention	8,000	7,328	10,000
1-4-2000-7230	FD - MNR Fire Protection	6,616	6,616	6,616
1-4-2000-7235	FD - Fire Protection Services	3,000	0	6,000
1-4-2000-8000	FD - Capital Expenditures	51,800	30,833	35,600
1-4-2000-8001	FD - Capital Contra Account	0	-10,157	0
1-4-2000-8010	FD - Vehicle Purchase	12,000	0	0

Account Code : 1-3-1000-1010
To 1-4-8400-8030
Fiscal Year : 2015

Account Code	Account Description	2015 BASE BUDGET	2014 ACTUAL VALUES	2014 FINAL BUDGET
1-4-2000-8035	FD - Transfers to Reserves	25,000	75,000	75,000
	Total FIRE DEPARTMENT	**388,147**	**412,659**	**413,266**
BUILDING DEPARTMENT				
1-4-2100-1010	CBO - Wages and benefits	25,000	0	0
1-4-2100-2010	CBO - Materials/Supplies	6,000	0	0
1-4-2100-2012	CBO - JBC Agreement	0	9,860	0
1-4-2100-9000	CBO - Transfer to Reserves	15,000	0	0
	Total BUILDING DEPARTMENT	**46,000**	**9,860**	**0**
BYLAW ENFORCEMENT				
1-4-2200-1010	BLEO - Wages and benefits	20,000	19,008	13,000
1-4-2200-1410	BLEO - Training	2,500	0	0
1-4-2200-2010	BLEO - Materials/Supplies	6,000	4,729	14,850
1-4-2200-2052	BLEO - Cell Telephone	1,200	137	0
	Total BYLAW ENFORCEMENT	**29,700**	**23,874**	**27,850**
ECONOMIC DEVELOPMENT				
1-4-2300-1010	ED - Wages and benefits	32,000	60,580	63,500
1-4-2300-1300	ED - Trade Show(s)	250	497	500
1-4-2300-1310	ED - Conferences	837	1,348	1,500
1-4-2300-1320	ED - Memberships	700	829	750
1-4-2300-1410	ED - Training	0	1,019	1,000
1-4-2300-2010	ED - Materials & Supplies	200	873	500
1-4-2300-2052	ED - Cell Telephone	675	417	600
1-4-2300-2060	ED - MNDM-BR&E Project	2,000	0	0
1-4-2300-2130	ED - Website	0	150	150
1-4-2300-2150	ED - Contracted Services	255	2,502	2,500
1-4-2300-2300	ED - Advertising	3,000	3,845	3,500
1-4-2300-2350	ED - Signage	3,000	0	0
	Total ECONOMIC DEVELOPMENT	**42,917**	**72,060**	**74,500**
COMMUNITY EMERGENCY MANAGEMENT				
1-4-2400-1010	CEMC - Wages and benefits	3,000	3,155	3,000
1-4-2400-1410	CEMC - Training	1,500	0	0
1-4-2400-2010	CEMC - Materials/Supplies	2,500	694	2,500
1-4-2400-9000	CEMC - Transfer to Reserves	0	8,000	8,000
	Total COMMUNITY EMERGENCY MANA	**7,000**	**11,849**	**13,500**
PROTECTION TO PERSONS & PROPERTY				
1-4-2500-2010	PROTECT - Policing Costs	253,966	155,881	155,877
1-4-2500-2030	PROTECT - 911	2,500	3,231	1,400
	Total PROTECTION TO PERSONS &	**256,466**	**159,112**	**157,277**
BRIDGES & CULVERTS				
1-4-3011-1010	A - Wages and benefits	15,000	21,850	15,000
1-4-3011-2010	A - Materials/Supplies	45,000	68,089	45,000
1-4-3011-3010	A - Equipment Charges	15,000	17,176	15,000
1-4-3011-4010	A - Contracts	37,000	2,823	50,000
1-4-3011-8000	A - Culvert Projects-Engineering	13,000	0	13,000

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	Total BRIDGES & CULVERTS	**125,000**	**109,938**	**138,000**
GRASS MOWING				
1-4-3021-1010	B1 - Wages and benefits	500	691	500
1-4-3021-2010	B1 - Materials/Supplies	0	19	0
1-4-3021-4010	B1 - Contracts	6,000	5,597	5,500
	Total GRASS MOWING	**6,500**	**6,307**	**6,000**
BRUSHING/TREE TRIMMING				
1-4-3022-1010	B2 - Wages and benefits	10,000	2,974	10,000
1-4-3022-2010	B2 - Materials/Supplies	10,000	29,616	10,000
1-4-3022-3010	B2 - Equipment Charges	20,000	3,937	20,000
1-4-3022-4010	B2 - Contracts Services	10,000	0	10,000
	Total BRUSHING/TREE TRIMMING	**50,000**	**36,527**	**50,000**
DITCHING				
1-4-3023-1010	B3 - Wages and benefits	20,000	9,694	10,000
1-4-3023-3010	B3 - Equipment Charges	20,000	7,225	20,000
1-4-3023-4010	B3 - Contracts	30,000	2,377	10,000
	Total DITCHING	**70,000**	**19,296**	**40,000**
BEAVER PROBLEMS				
1-4-3024-1010	B4 - Wages and benefits	5,000	6,993	5,000
1-4-3024-3010	B4 - Equipment Charges	4,000	4,529	4,000
1-4-3024-4010	B4 - Contracts	5,000	0	5,000
	Total BEAVER PROBLEMS	**14,000**	**11,522**	**14,000**
DEBRIS & LITTER PICKUP				
1-4-3025-1010	B5 - Wages and benefits	500	355	500
1-4-3025-3010	B5 - Equipment Charges	500	15	500
	Total DEBRIS & LITTER PICKUP	**1,000**	**370**	**1,000**
COLD MIX PATCHING				
1-4-3031-1010	C1 - Wages and benefits	5,000	5,415	2,500
1-4-3031-2010	C1 - Materials/Supplies	7,000	4,373	3,500
1-4-3031-3010	C1 - Equipment Charges	3,000	3,546	1,500
	Total COLD MIX PATCHING	**15,000**	**13,334**	**7,500**
SWEEPING/CRACK SEALING				
1-4-3032-1010	C2 - Wages and benefits	500	901	500
1-4-3032-3010	C2 - Equipment Charges	500	78	500
1-4-3032-4010	C2 - Contracts	12,000	11,690	11,804
	Total SWEEPING/CRACK SEALING	**13,000**	**12,669**	**12,804**
WATER/FLOODING				
1-4-3033-1010	C3 - Wages and benefits	1,000	2,109	1,000
1-4-3033-3010	C3 - Equipment Charges	4,000	170	6,000
	Total WATER/FLOODING	**5,000**	**2,279**	**7,000**
ROAD CONSTRUCTION				
1-4-3034-1010	C4 - Wages and benefits	20,000	2,099	6,000
1-4-3034-2010	C4 - Materials/Supplies	0	0	10,000
1-4-3034-3010	C4 - Equipment Charges	5,000	380	4,000

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1-4-3034-5010	C4 - Miscellaneous	5,000	0	0
1-4-3034-8003	C4 - (Pending) - Nip Rd S - Reconstruct	1,029,000	0	0
1-4-3034-8006	C4 - (Pending)-Ahmic Lk Rd - Reconstruct	693,000	0	0
1-4-3034-8108	C4 - Halls Rd W Culvert	200,000	2,161	0
1-4-3034-8115	C4 - Biddy St N	85,000	22,630	50,000
1-4-3034-8120	C4 - Biddy St S	0	13,229	35,000
1-4-3034-8122	C4 - Burrow St to Church St Paving	22,550	0	0
1-4-3034-8125	C4 - Section of Albert St	0	24,615	30,000
1-4-3034-8130	C4 - Cemetery Rd & Nip Rd N to Cemetery	0	57,780	53,500
	Total ROAD CONSTRUCTION	**2,059,550**	**122,894**	**188,500**
CATCHBASIN VACUUMING				
1-4-3035-1010	C5 - Wages and benefits	0	205	0
1-4-3035-4010	C5 - Contracts	5,000	0	5,000
	Total CATCHBASIN VACUUMING	**5,000**	**205**	**5,000**
GRAVEL PATCHING/WASHOUTS				
1-4-3041-1010	D1 - Wages and benefits	15,000	25,638	15,000
1-4-3041-2010	D1 - Materials/Supplies	45,000	67,645	45,000
1-4-3041-3010	D1 - Equipment Charges	30,000	31,309	30,000
1-4-3041-4010	D1 - Contracts	10,000	9,223	5,000
	Total GRAVEL PATCHING/WASHOUTS	**100,000**	**133,815**	**95,000**
GRADING				
1-4-3042-1010	D2 - Wages and benefits	22,000	17,421	22,000
1-4-3042-2010	D2 - Materials/Supplies	0	4,680	0
1-4-3042-3010	D2 - Equipment Charges	43,000	21,178	45,000
1-4-3042-4010	D2 - Contracts	10,000	22,793	10,000
	Total GRADING	**75,000**	**66,072**	**77,000**
DUST CONTROL				
1-4-3043-1010	D3 - Wages and benefits	3,000	5,770	3,000
1-4-3043-2010	D3 - Materials/Supplies	60,000	33,022	60,000
1-4-3043-3010	D3 - Equipment Charges	7,500	4,300	7,500
1-4-3043-4010	D3 - Contracts	20,000	15,527	20,000
	Total DUST CONTROL	**90,500**	**58,619**	**90,500**
PRIME/PRIMING				
1-4-3044-1010	D4 - Wages and benefits	0	207	2,000
1-4-3044-3010	D4 - Equipment Charges	0	0	2,500
	Total PRIME/PRIMING	**0**	**207**	**4,500**
GRAVEL				
1-4-3045-1010	D5 - Wages and benefits	8,000	7,114	8,000
1-4-3045-2010	D5 - Materials/Supplies	170,000	156,209	170,000
1-4-3045-3010	D5 - Equipment Charges	4,000	8,898	4,000
1-4-3045-4010	D5 - Contracts	68,000	63,890	68,000
	Total GRAVEL	**250,000**	**236,111**	**250,000**
SNOW PLOWING				
1-4-3051-1010	E1 - Wages and benefits	50,000	55,165	45,000

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1-4-3051-2010	E1 - Materials/Supplies	10,000	14,373	5,000
1-4-3051-3010	E1 - Equipment Charges	60,000	70,818	58,000
1-4-3051-4010	E1 - Contracts	10,000	10,329	0
	Total SNOW PLOWING	**130,000**	**150,685**	**108,000**
SANDING/SALTING				
1-4-3052-1010	E2 - Wages and benefits	20,000	14,672	20,000
1-4-3052-2010	E2 - Materials/Supplies	43,000	35,091	40,000
1-4-3052-3010	E2 - Equipment Charges	17,000	15,899	17,000
1-4-3052-4010	E2 - Contracts	0	17,840	0
	Total SANDING/SALTING	**80,000**	**83,502**	**77,000**
CULVERT THAWING				
1-4-3053-1010	E3 - Wages and benefits	6,700	6,623	6,700
1-4-3053-2010	E3 - Materials/Supplies	300	135	300
1-4-3053-3010	E3 - Equipment Charges	2,300	2,229	2,300
	Total CULVERT THAWING	**9,300**	**8,987**	**9,300**
STANDBY				
1-4-3054-1010	E4 - Wages and benefits	6,000	5,827	5,500
	Total STANDBY	**6,000**	**5,827**	**5,500**
SAFETY DEVICES				
1-4-3061-1010	F - Wages and benefits	2,500	1,429	2,500
1-4-3061-2010	F - Materials/Supplies	11,000	10,034	11,000
1-4-3061-2020	F - Safety-PPE	4,000	2,705	4,000
1-4-3061-3010	F - Equipment Charges	1,500	233	1,500
	Total SAFETY DEVICES	**19,000**	**14,401**	**19,000**
MISCELLANEOUS				
1-4-3071-1010	G - Wages and benefits	40,000	98,249	15,000
	Total MISCELLANEOUS	**40,000**	**98,249**	**15,000**
ROAD PATROL				
1-4-3072-1010	RP - Wages and benefits	10,000	9,241	15,000
1-4-3072-2010	RP - Materials/Supplies	1,000	6,609	1,500
1-4-3072-3010	RP - Equipment Charges	9,000	1,733	10,000
	Total ROAD PATROL	**20,000**	**17,583**	**26,500**
OVERHEAD				
1-4-3101-1010	J - Wages and benefits	105,000	98,185	105,000
1-4-3101-1090	J - Vacation Pay	18,000	14,097	18,000
1-4-3101-1092	J - Stat Holidays	12,000	12,737	12,000
1-4-3101-1310	J - Conferences/Trade Shows	2,400	0	2,400
1-4-3101-1410	J - Training	5,000	4,007	5,000
1-4-3101-1415	J - Union costs	2,000	1,366	2,000
1-4-3101-2010	J - Materials/Supplies	6,000	11,509	6,000
1-4-3101-2024	J - Heating Fuel	15,000	11,918	15,000
1-4-3101-2030	J - Hydro	4,500	4,139	4,500
1-4-3101-2050	J - Telephone	2,000	1,644	2,000
1-4-3101-2052	J - Cell Telephone	1,800	1,701	1,800

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1-4-3101-2053	J - Communications Equipment and Tower	1,500	611	1,500
1-4-3101-2054	J - Radio License (Base)	800	652	800
1-4-3101-2080	J - Small Tools and Supplies	20,000	6,479	20,000
1-4-3101-2110	J - Dues & Subcriptions	1,000	817	1,000
1-4-3101-2120	J - Office	2,000	2,893	2,000
1-4-3101-2150	J - Consulting fees	20,000	17,808	20,000
1-4-3101-2300	J - Advertising	4,000	1,134	4,000
1-4-3101-2400	J - Building Maintenance	10,000	11,188	10,000
1-4-3101-2420	J - Building Security	244	244	244
1-4-3101-3010	J - Equipment Charges	3,500	0	3,500
1-4-3101-4020	J - Insurance	28,000	30,318	28,000
1-4-3101-5010	J - Miscellaneous	2,200	376	2,200
1-4-3101-7000	J - Amortization Expense	0	351,754	0
1-4-3101-8000	J - Capital Expenditures	2,000	1,745	2,000
1-4-3101-8001	J - Capital Contra Account	0	-394,157	0
1-4-3101-9000	J - Transfers to Reserves	90,000	182,900	182,900
	Total OVERHEAD	**358,944**	**376,065**	**451,844**
GRADER				
1-4-3211-1010	GR - Wages and benefits	2,000	1,988	2,000
1-4-3211-2022	GR - Diesel	16,000	15,938	14,000
1-4-3211-2060	GR - Lubrication	2,000	480	2,000
1-4-3211-2070	GR - Repairs	10,000	14,622	8,000
	Total GRADER	**30,000**	**33,028**	**26,000**
BACK HOE #1 - 1990 JOHN DEERE				
1-4-3212-1010	BH1 - Wages and benefits	250	0	500
1-4-3212-2022	BH1 - Diesel	400	725	800
1-4-3212-2060	BH1 - Lubrication	250	80	500
1-4-3212-2070	BH1 - Repairs	1,750	7,172	3,500
	Total BACK HOE #1 - 1990 JOHN	**2,650**	**7,977**	**5,300**
COMPACTOR				
1-4-3213-1010	COM - Wages and benefits	1,000	0	0
1-4-3213-2022	COM - Fuel	4,000	0	0
1-4-3213-2060	COM - Lubrication	500	0	0
1-4-3213-2070	COM - Repairs	2,000	0	0
1-4-3213-8000	COM - Capital Expenditures	230,000	0	0
	Total COMPACTOR	**237,500**	**0**	**0**
DOZER - CASE 850K				
1-4-3214-1010	DOZ - Wages and benefits	1,000	118	1,000
1-4-3214-2022	DOZ - Fuel	2,000	1,687	2,000
1-4-3214-2060	DOZ - Lubrication	1,000	160	1,000
1-4-3214-2070	DOZ - Repairs	4,000	6,506	3,500
	Total DOZER - CASE 850K	**8,000**	**8,471**	**7,500**
SKIDSTEER - CASE 445CT				
1-4-3215-1010	SKID - Wages and benefits	1,000	223	1,000
1-4-3215-2022	SKID - Diesel	1,000	1,468	2,500

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1-4-3215-2060	SKID - Lubrication	500	160	1,000
1-4-3215-2070	SKID - Repairs	4,500	7,111	6,000
	Total SKIDSTEER - CASE 445CT	**7,000**	**8,962**	**10,500**
BACK HOE #3 - 2005 CASE 580 4WD				
1-4-3216-1010	BH3 - Wages and benefits	500	169	500
1-4-3216-2022	BH3 - Diesel	1,000	696	1,500
1-4-3216-2060	BH3 - Lubrication	500	160	600
1-4-3216-2070	BH3 - Repairs	2,500	2,761	5,000
	Total BACK HOE #3 - 2005 CASE	**4,500**	**3,786**	**7,600**
BACK HOE #4 - 2012 JOHN DEERE 410J				
1-4-3217-1010	BH4 - Wages and benefits	500	1,079	1,200
1-4-3217-2022	BH4 - Diesel	2,000	6,772	3,500
1-4-3217-2060	BH4 - Lubrication	500	160	500
1-4-3217-2070	BH4 - Repairs	5,000	5,769	8,000
	Total BACK HOE #4 - 2012 JOHN	**8,000**	**13,780**	**13,200**
BACK HOE #5 - 2014 CASE 590				
1-4-3218-1010	BH5 - Wages and benefits	2,000	0	0
1-4-3218-2022	BH5 - Diesel	7,000	801	0
1-4-3218-2060	BH5 - Lubrication	500	80	0
1-4-3218-2070	BH5 - Repairs	2,500	1,958	0
1-4-3218-8000	BH5 - Capital Expenditures	0	125,750	120,000
	Total BACK HOE #5 - 2014 CASE	**12,000**	**128,589**	**120,000**
TRUCK #21 - 2012 DODGE 2500 4X4 PICKUP				
1-4-3221-1010	TR21 - Wages and benefits	1,000	336	2,500
1-4-3221-2022	TR21- Fuel	6,000	5,969	6,000
1-4-3221-2060	TR21 - Lubrication	300	160	0
1-4-3221-2070	TR21 - Repairs	2,000	1,856	800
1-4-3221-4030	TR21 - Licences	85	185	85
1-4-3221-8000	TR21 - Capital Expenditures	2,000	0	2,000
	Total TRUCK #21 - 2012 DODGE 2	**11,385**	**8,506**	**11,385**
TRUCK #22				
1-4-3222-1010	TR22 - Wages and benefits	1,000	0	0
1-4-3222-2022	TR22 - Fuel	3,000	0	0
1-4-3222-2070	TR22 - Repairs	2,000	0	0
1-4-3222-4030	TR22 - Licences	500	0	0
1-4-3222-8000	TR22 - Capital Expenditures	225,000	0	0
	Total TRUCK #22	**231,500**	**0**	**0**
TRUCK #23 - 2012 INTERNATIONAL TANDEM				
1-4-3223-1010	TR23 - Wages and benefits	0	2,047	2,000
1-4-3223-2022	TR23 - Diesel	0	16,839	12,000
1-4-3223-2060	TR23 - Lubrication	0	870	500
1-4-3223-2070	TR23 - Repairs	0	7,220	3,000
1-4-3223-4030	TR23 - Licences	0	0	1,100
1-4-3223-8000	TR23 - Capital Expenditures	0	2,439	4,000

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	Total TRUCK #23 - 2012 INTERNA	**0**	**29,415**	**22,600**
TRUCK #24 - 2012 INTERNATIONAL TANDEM				
1-4-3224-1010	TR24 - Wages and benefits	4,000	2,297	2,000
1-4-3224-2022	TR24 - Diesel	12,000	13,428	12,000
1-4-3224-2060	TR24 - Lubrication	2,000	870	2,000
1-4-3224-2070	TR24 - Repairs	9,000	15,221	7,000
1-4-3224-4030	TR24 - Licences	2,000	2,086	1,100
1-4-3224-8000	TR24 - Capital Expenditures	3,000	2,439	4,000
	Total TRUCK #24 - 2012 INTERNA	**32,000**	**36,341**	**28,100**
TRUCK #25 - 2012 INTERNATIONAL TANDEM				
1-4-3225-1010	TR25 - Wages and benefits	2,000	2,442	2,000
1-4-3225-2022	TR25 - Diesel	16,000	20,956	12,000
1-4-3225-2060	TR25 - Lubrication	2,000	870	2,000
1-4-3225-2070	TR25 - Repairs	6,000	16,249	4,000
1-4-3225-4030	TR25 - Licences	2,000	1,730	1,100
1-4-3225-8000	TR25 - Capital Expenditures	2,000	0	4,000
	Total TRUCK #25 - 2012 INTERNA	**30,000**	**42,247**	**25,100**
TRUCK #26 - 2012 INTERNATIONAL TANDEM				
1-4-3226-1010	TR26 - Wages and benefits	2,000	2,219	2,000
1-4-3226-2022	TR26 - Diesel	16,000	19,576	12,000
1-4-3226-2060	TR26 - Lubrication	2,000	870	2,000
1-4-3226-2070	TR26 - Repairs	6,000	13,861	5,000
1-4-3226-4030	TR26 - Licences	2,000	1,730	1,100
1-4-3226-8000	TR26 - Capital Expenditures	2,000	0	4,000
	Total TRUCK #26 - 2012 INTERNA	**30,000**	**38,256**	**26,100**
TRUCK #27 - 2014 FREIGHTLINER TANDEM				
1-4-3227-1010	TR 27 - Wages and benefits	2,000	0	0
1-4-3227-2022	TR 27 - Diesel	16,000	0	0
1-4-3227-2060	TR27 - Lubrication	2,000	0	0
1-4-3227-2070	TR27 - Repairs	5,000	0	0
1-4-3227-4030	TR27 - Licences	4,000	1,759	0
1-4-3227-8000	TR27 - Capital Expenditures	99,988	134,631	0
	Total TRUCK #27 - 2014 FREIGH	**128,988**	**136,390**	**0**
STEAM JENNY				
1-4-3232-1010	SJ1 - Wages and benefits	500	824	500
1-4-3232-2022	SJ1 - Fuel	350	297	350
1-4-3232-2070	SJ1 - Repairs	200	493	200
	Total STEAM JENNY	**1,050**	**1,614**	**1,050**
WATER TANK				
1-4-3234-1010	WT - Wages and benefits	1,200	742	1,200
1-4-3234-2022	WT - Fuel	300	59	300
1-4-3234-2070	WT - Repairs	500	4,746	5,000
	Total WATER TANK	**2,000**	**5,547**	**6,500**
FLOAT				

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1-4-3240-1010	FL - Wages and benefits	500	424	500
1-4-3240-2060	FL - Lubrication	50	0	50
1-4-3240-2070	FL - Repair Parts	500	717	500
	Total FLOAT	**1,050**	**1,141**	**1,050**
PARKING LOT				
1-4-3700-1010	PARKING - Wages and benefits	3,500	3,103	3,350
1-4-3700-2010	PARKING - Materials and Supplies	900	848	400
1-4-3700-3010	PARKING - Equipment Charges	250	0	250
	Total PARKING LOT	**4,650**	**3,951**	**4,000**
STREETLIGHTS				
1-4-3800-5012	STREET - Magnetawan Street Lights	22,000	18,749	22,000
1-4-3800-5014	STREET - Ahmic Harbour Street Light	2,000	858	2,500
1-4-3800-5016	STREET - Rockwynn Landing Light	350	286	350
1-4-3800-7000	STREET - Amortization Expense	0	6,923	0
1-4-3800-8000	STREET - Captial Expenditures	0	5,601	6,500
1-4-3800-8001	STREET - Capital Contra Account	0	-4,837	0
	Total STREETLIGHTS	**24,350**	**27,580**	**31,350**
SIDEWALKS				
1-4-3900-1010	SIDEWALKS - Wages and benefits	5,500	4,445	5,500
1-4-3900-2010	SIDEWALKS - Materials/Supplies	1,500	510	1,500
1-4-3900-2400	SIDEWALKS - Equipment Repairs	1,000	508	1,000
1-4-3900-3010	SIDEWALKS - Equipment Charges	2,500	2,179	2,500
1-4-3900-7000	SIDEWALKS - Amortization Expense	0	3,471	0
1-4-3900-8001	SIDEWALKS - Capital Contra Account	0	-101,668	0
1-4-3900-8002	SIDEWALKS - Gas Tax Project	0	101,668	146,000
	Total SIDEWALKS	**10,500**	**11,113**	**156,500**
GARBAGE COLLECTION				
1-4-4010-4010	GARBAGE - Contracts	17,000	16,669	16,000
	Total GARBAGE COLLECTION	**17,000**	**16,669**	**16,000**
LANDFILL				
1-4-4020-1010	LF - Wages and benefits	66,000	82,294	47,000
1-4-4020-1090	LF - Vacation Pay	2,500	2,354	1,000
1-4-4020-1092	LF - Stat Holidays	1,800	1,634	1,000
1-4-4020-1410	LF - Training	500	209	1,000
1-4-4020-2010	LF - Materials/Supplies	17,100	23,216	9,000
1-4-4020-2024	LF - Propane Heat	500	801	500
1-4-4020-2052	LF - Cell Telephone	260	258	300
1-4-4020-2400	LF - Repairs & Maintenance	500	560	1,000
1-4-4020-3010	LF - Equipment Charges	25,000	24,628	35,000
1-4-4020-3040	LF - Engineering fees	59,530	0	0
1-4-4020-4010	LF - Contracts	0	0	10,200
1-4-4020-4020	LF - Insurance	2,200	2,164	1,800
1-4-4020-5020	LF - Monitoring Costs-Croft	11,450	8,673	10,300
1-4-4020-5025	LF - Monitoring Costs-Chapman	11,450	8,673	10,300
1-4-4020-5030	LF - Closure Costs - Croft	0	661,500	0

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1-4-4020-5035	LF - Closure Costs - Chapman	0	83,000	0
1-4-4020-7000	LF - Amortization Expense	0	762,233	0
1-4-4020-8001	LF - Capital Contra Account	0	-750,608	0
1-4-4020-8005	LF - Transfer To Reserves	20,000	20,000	20,000
	Total LANDFILL	**218,790**	**931,589**	**148,400**
RECYCLING				
1-4-4030-1010	RECY - Wages and benefits	34,000	46,105	32,000
1-4-4030-1090	RECY - Vacation Pay	1,200	1,152	1,000
1-4-4030-1092	RECY - Stat Holidays	1,200	1,151	1,000
1-4-4030-1410	RECY - Training	500	114	500
1-4-4030-2010	RECY - Materials/Supplies	2,000	7,232	3,000
1-4-4030-2024	RECY - Propane Heat	420	419	500
1-4-4030-2052	RECY - Cell Telephone	300	276	300
1-4-4030-3010	RECY - Equipment Charges	20,000	18,181	20,000
1-4-4030-4010	RECY - Contracts	0	61,565	30,000
1-4-4030-4012	RECY - Recycling Curbside	17,000	16,669	16,000
1-4-4030-4014	RECY - Recycling Depot	20,000	18,718	21,000
1-4-4030-4018	RECY - Household Hazardous Waste Depot	7,000	7,053	6,500
1-4-4030-4020	RECY - Insurance	2,200	2,164	1,800
1-4-4030-4021	RECY - Electronics	100	89	0
1-4-4030-7000	RECY - Amortization Expense	0	4,736	0
1-4-4030-8005	RECY - Transfer to Reserves	30,000	0	0
	Total RECYCLING	**135,920**	**185,624**	**133,600**
WATER SYSTEMS				
1-4-4300-1010	W-SYS - Wages and benefits	9,000	12,140	9,000
1-4-4300-2010	W-SYS - Materials/Supplies	10,000	7,719	11,000
1-4-4300-3010	W-SYS - Equipment Charges	600	286	1,000
	Total WATER SYSTEMS	**19,600**	**20,145**	**21,000**
CEMETERY				
1-4-5010-1010	CEM - Wages and benefits	32,000	38,459	28,000
1-4-5010-2010	CEM - Materials/Supplies	18,000	5,747	13,000
1-4-5010-2400	CEM - Repairs & Maintenance	2,000	2,125	2,000
1-4-5010-3010	CEM - Equipment Charges	2,500	897	2,500
1-4-5010-7000	CEM - Amortization Expense	0	2,011	0
1-4-5010-8000	CEM - Capital Expenditures	22,000	7,428	10,500
1-4-5010-8001	CEM - Capital Contra Account	0	-7,053	0
	Total CEMETERY	**76,500**	**49,614**	**56,000**
HOMES FOR THE AGED				
1-4-6010-2010	HOME - Eastholme	193,971	152,688	152,688
	Total HOMES FOR THE AGED	**193,971**	**152,688**	**152,688**
SOCIAL/FAMILY SERVICES				
1-4-6200-2710	SOCIAL - DSSAB	304,255	305,084	305,084
1-4-6200-5020	SOCIAL -Friendship Club	8,550	8,350	8,350
1-4-6200-7000	SOCIAL - Amortization Expense	0	1,377	0

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	Total SOCIAL/FAMILY SERVICES	**312,805**	**314,811**	**313,434**
MEDICAL CENTRE				
1-4-6300-1010	MED CTR - Wages and benefits	2,500	2,368	2,500
1-4-6300-2010	MED CTR - Materials/Supplies	3,500	2,231	5,000
1-4-6300-2030	MED CTR - Hydro	3,500	3,222	2,700
1-4-6300-3010	MED CTR - Equipment Charges	600	510	600
1-4-6300-4020	MED CTR - Insurance	700	643	600
1-4-6300-7000	MED CTR - Amortization Expense	0	524	0
1-4-6300-8000	MED CTR - Capital Expenditures	1,800	0	5,000
	Total MEDICAL CENTRE	**12,600**	**9,498**	**16,400**
HEALTH SERVICES				
1-4-6400-2010	HEALTH - Health Unit	42,449	45,045	45,045
1-4-6400-2020	HEALTH - Land Ambulance	183,567	178,400	178,400
	Total HEALTH SERVICES	**226,016**	**223,445**	**223,445**
RECREATION				
1-4-7010-1010	REC - Wages and benefits	4,324	4,324	3,828
1-4-7010-2010	REC - Recreation Committee	25,000	7,473	10,636
	Total RECREATION	**29,324**	**11,797**	**14,464**
WHARFS				
1-4-7100-1010	WHARFS - Wages and benefits	600	981	1,500
1-4-7100-2010	WHARFS - Materials and Supplies	1,800	718	4,500
1-4-7100-2020	WHARFS - Docks-Rockwynn Landing	1,200	879	3,000
1-4-7100-3010	WHARFS - Equipment Charges	400	142	1,000
	Total WHARFS	**4,000**	**2,720**	**10,000**
PARKS				
1-4-7200-1010	PARKS - Wages and benefits	90,000	91,884	90,000
1-4-7200-1410	PARKS - Training	3,500	3,593	2,200
1-4-7200-1415	PARKS - Union costs	500	28	500
1-4-7200-2010	PARKS - Materials/Supplies	15,000	13,981	15,000
1-4-7200-2015	PARKS - Vandalism	1,000	0	1,000
1-4-7200-2020	PARKS - Safety & Health	1,500	477	1,500
1-4-7200-2024	PARKS - Heating Fuel	5,000	4,503	5,000
1-4-7200-2030	PARKS - Hydro	5,500	5,380	5,000
1-4-7200-2050	PARKS - Telephone	1,000	922	1,000
1-4-7200-2052	PARKS - Cell Telephone	1,000	534	1,000
1-4-7200-2120	PARKS - Office	300	42	500
1-4-7200-2400	PARKS - Repairs & Maintenance	8,000	4,846	8,000
1-4-7200-3010	PARKS - Equipment Charges	6,000	4,253	6,000
1-4-7200-4020	PARKS - Insurance	11,000	9,676	8,000
1-4-7200-7000	PARKS - Amortization Expense	0	32,071	0
1-4-7200-8000	PARKS - Capital Expenditures	8,000	6,894	9,694
1-4-7200-8001	PARKS - Capital Contra Account	0	-6,894	0
1-4-7200-9000	PARKS - Transfers to Reserves	20,000	20,000	20,000
	Total PARKS	**177,300**	**192,190**	**174,394**
PARKS TRUCK #10 - 2010 DODGE 1500				

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1-4-7210-1010	TR10 - Wages and benefits	1,000	759	1,000
1-4-7210-2022	TR10 - Fuel	3,000	1,981	4,000
1-4-7210-2060	TR10 - Lubrication	200	210	400
1-4-7210-2070	TR10 - Repairs	2,500	1,057	4,000
1-4-7210-4030	TR10 - Licences	115	116	100
	Total PARKS TRUCK #10 - 2010 D	**6,815**	**4,123**	**9,500**
PARKS TRUCK #8 - 2006 FORD F450				
1-4-7211-1010	TR8 - Wages and benefits	1,000	585	1,000
1-4-7211-2022	TR8 - Fuel	3,500	3,763	4,000
1-4-7211-2060	TR8 - Lubrication	200	235	400
1-4-7211-2070	TR8 - Repairs	9,000	7,912	9,000
1-4-7211-4030	TR8 - Licences	421	421	350
	Total PARKS TRUCK #8 - 2006 FO	**14,121**	**12,916**	**14,750**
PARKS TRACTOR #1 - JOHN DEERE 4110				
1-4-7212-1010	TRACTOR 1 - Wages and benefits	500	317	500
1-4-7212-2022	TRACTOR 1 - Fuel	500	230	500
1-4-7212-2060	TRACTOR 1 - Lubrication	100	77	100
1-4-7212-2070	TRACTOR 1 - Repairs	3,000	768	5,000
	Total PARKS TRACTOR #1 - JOHN	**4,100**	**1,392**	**6,100**
PARKS TRACTOR #2 - JOHN DEERE				
1-4-7213-1010	TRACTOR 2 - Wages and benefits	500	184	500
1-4-7213-2022	TRACTOR 2 -Fuel	500	230	500
1-4-7213-2060	TRACTOR 2 - Lubrication	100	32	100
1-4-7213-2070	TRACTOR 2 - Repairs	3,000	780	3,000
	Total PARKS TRACTOR #2 - JOHN	**4,100**	**1,226**	**4,100**
PARKS TRAILERS				
1-4-7214-1010	PARKS TRAILERS - Wages and benefits	300	53	300
1-4-7214-2070	PARKS TRAILERS - Repairs	500	470	600
1-4-7214-4030	PARKS TRAILERS - Licenses	0	0	40
	Total PARKS TRAILERS	**800**	**523**	**940**
PARKS TRUCK #11- 2007 DODGE PICKUP				
1-4-7216-1010	TR11 - Wages and benefits	1,000	165	1,000
1-4-7216-2022	TR11 - Fuel	2,000	2,225	2,000
1-4-7216-2060	TR11 - Lubrication	300	351	400
1-4-7216-2070	TR11 - Repairs	3,000	122	5,000
1-4-7216-4030	TR11 - Licences	115	116	100
	Total PARKS TRUCK #11- 2007 DO	**6,415**	**2,979**	**8,500**
COMMUNITY CENTRE AND PAVILION				
1-4-7300-1010	HALL - Wages and benefits	90,000	87,346	90,000
1-4-7300-2010	HALL - Materials/Supplies	15,000	11,766	16,000
1-4-7300-2024	HALL - Heating Fuel	17,500	17,338	14,000
1-4-7300-2030	HALL - Hydro/Stove Propane	23,000	21,262	17,500
1-4-7300-2400	HALL - Repairs & Maintenance	17,000	16,065	17,000
1-4-7300-3010	HALL - Equipment Charges	4,100	4,038	4,000
1-4-7300-3020	HALL - Zamboni Expenses	2,000	933	2,000

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Account Code	Account Description	2015 BASE BUDGET	2014 ACTUAL VALUES	2014 FINAL BUDGET
1-4-7300-3030	HALL - Generator Expenses	3,400	2,841	3,400
1-4-7300-4020	HALL - Insurance	11,000	8,971	6,500
1-4-7300-7000	HALL - Amortization Expense	0	40,510	0
1-4-7300-8000	HALL - Capital Expenditures	44,925	42,373	48,841
1-4-7300-8001	HALL - Capital Contra Account	0	-42,373	0
1-4-7300-9000	HALL - Transfers to Reserves	25,000	25,000	25,000
	Total COMMUNITY CENTRE AND PAV	**252,925**	**236,070**	**244,241**
LIBRARY				
1-4-7400-5012	LIBRARY	67,500	66,200	66,200
	Total LIBRARY	**67,500**	**66,200**	**66,200**
LOCKS				
1-4-7500-1010	LOCKS - Wages and benefits	17,500	17,332	17,500
1-4-7500-2010	LOCKS - Materials and Supplies	2,600	1,300	2,600
1-4-7500-3010	LOCKS - Equipment Charges	200	0	200
	Total LOCKS	**20,300**	**18,632**	**20,300**
HERITAGE CENTRE				
1-4-7600-5012	HERITAGE CENTRE	12,000	12,488	12,000
	Total HERITAGE CENTRE	**12,000**	**12,488**	**12,000**
PLANNING & DEVELOPMENT				
1-4-8010-5012	PLN - Official Plan & Zoning Bylaw	0	337	3,000
1-4-8010-5014	PLN - General	15,000	11,926	15,000
	Total PLANNING & DEVELOPMENT	**15,000**	**12,263**	**18,000**
REQUISITIONS				
1-4-8300-6100	EP School Requistion	0	1,268,013	0
1-4-8300-6110	FP School Requistion	0	8,709	0
1-4-8300-6120	ES School Requistion	0	29,686	0
1-4-8300-6130	FS School Requisition	0	8,326	0
	Total REQUISITIONS	**0**	**1,314,734**	**0**
TO BE RECOVERED				
1-4-8400-8005	2B Recov-Croft Landfill	0	-661,500	0
1-4-8400-8010	2B Recov-Chapman Landfill	0	-83,000	0
1-4-8400-8020	2B Recov-(I/S) Debt-Building	0	94,032	94,032
	Total TO BE RECOVERED	**0**	**-650,468**	**94,032**
	Total Expense	**7,724,149**	**6,754,869**	**5,438,762**
	Total GENERAL FUND	**3,631,636**	**342,342**	**3,297,289**