



The Corporation of the Municipality of Whitestone

**Agenda of Special Council Meeting
Tuesday, April 7, 2020**

Via Teleconference

Call 1-855-898-6392 Participant Pass Code 4334304

Please mute your telephone by pressing * 6.

Roll Call

1. **Call to Order** 2:00 p.m.
2. **Disclosure of Pecuniary Interest**
3. **Approval of Agenda**
4. **Move into Committee of the Whole**
5. **2020 Municipal Budget Discussion**
 - 5.1 Staff Report FIN-2020-05 (revised)
Draft 2020 Operating and Capital Budget
Patricia Allen, Treasurer/Tax Collector
6. **Reconvene into Regular Meeting**

Matters arising from Committee of the Whole
7. **Confirming By-Law**
8. **Adjournment**



Municipality of Whitestone

Report to Council

Prepared for: Council

Department: Finance

Agenda Date: April 7, 2020

Report No: FIN-2020-05(Revised)

Subject:

Draft 2020 Operating and Capital Budget.

Recommendation:

THAT the Council of the Corporation of the Municipality of Whitestone does hereby receive report FIN-2020-05 (Draft 2020 Operating and Capital Budget) for information purposes.

AND THAT the Council of the Corporation of the Municipality of Whitestone does hereby receive the Draft 2020 Operating and Capital Budget as presented (and as amended as per discussions at the February 19, 2020 Special Council Meeting).

Background and Analysis:

The annual budget process is a balance between competing priorities and this municipality balances requests from the community, with the desire to maintain services, maintain the municipality's roads and infrastructure in good repair, while keeping property taxes reasonable and being fiscally responsible. The balancing act for the 2019 budget was a little easier due to a one time unconditional grant and two times the amount of Gas Tax Rebate.

The one time unconditional grant and the additional Gas Tax Rebate of \$589,478 in the year 2019 was not granted in the year of 2020.

At the time of writing this report, staff has assisted the external auditors to finalize the 2019 financial statements resulting in a surplus of \$140,526.

Draft 2020 Operating and Capital Budget

The Draft 2020 Operating and Capital Budget reflects decreased funding from grants, deferral of capital projects, contribution to reserves, debt financing, assessment growth of 2.21% plus an assumed tax increase of 4.79%.

The following is a summary of the Draft 2020 Operating and Capital Budget:

Revenue & Expenditure Summary

Revenues	2020 Proposed
General Purpose Taxation	2,909,585
Provincial Grants	1,071,876
Reserves	327,000
Loans	655,000
Other	<u>388,564</u>
	5,352,025

Expenditures

Total General Government	809,434
Total Fire	220,329
Other Protection	22,500
Total Building Department	109,267
Total Transportation Services	939,092
Total Environmental Services	270,875
Total Cemetery	17,604
Total Facilities	130,727
Total Recreation	35,036
Total Thrift Shop	12,250
Total Senior's Christmas	500
Total Library	83,840
Total Planning & Development	63,461
Total Community & Development	11,000
Capital Expenses	1,391,000
Mandatory Levy Costs	1,104,784
Loan Costs	280,267
Reserves	<u>300,000</u>
	5,801,966
	Shortfall (449,941)
	2019 Surplus 140,526

Revised Shortfall (309,415)

Major Factors Affecting the Budget

External to the Municipality:

The following are the major external factors that are beyond the control of the municipality and therefore have an immediate impact on Whitestone's budget. These factors are also permanent in nature and require a permanent funding solution. The municipality may have difficulty absorbing these additional costs / loss of revenue into the existing budget without negatively impacting servicing.

- Ontario Provincial Police Levy (O.P.P.), \$439,848, unchanged from 2019.
- DSSAB, \$262,573, increase of (\$2,493), (0.96%).
- Belvedere Home, \$92,222, increase of (\$1,003), (1.10%).
- Ambulance Levy, \$179,807, increase of (\$7,987), (4.65%).
- Ontario Municipal Partnership Fund (OMPF) revenue, \$966,300, increased \$8,900, 0.93%.
- Gas tax revenue \$55,576, decrease of (\$58,478), (51%) (from 2020). In previous years this revenue is typically approximately \$55,000
- One Time unconditional grant revenue decrease of (\$531,000) not awarded in 2020.

Internal to the Municipality

The following internal factors are within the control of the municipality, in that Council can make decisions affecting the expenditure. However, once the decisions are made, the costs are committed and must be appropriately funded within the budget. For example, once the decision has been made to debt finance a capital project, the loan/debenture repayment costs must be funded through the municipality's budget when the project is complete.

- Debt Carrying Costs - Increase of approximately \$10,000 in debt carrying costs due to purchase of tandem snow plow at approx. \$300,000. Repayment of single axle truck finished in November of 2019. Office and Fire Hall payments of \$120,619 to finish in November of 2020. The Municipality will remain well within the ARL (Annual Repayment Limit) for 2020 which is \$608,303.
- It is important to point out that debt was not increased in 2019. The Bunny Trail Culvert cost of approximately \$250,000 could be financed or costs can be absorbed by the available grant funding due to other capital projects not being completed.
- All salaries adjusted for CPI, 1.7%, management, council and fire departments: additional head count in Public Works Department (approved in 2019 budget) and two proposed seasonal/casual positions in Landfill for 2020. Collective Bargaining agreement has resulted in a 1.8% retroactive pay increase from April 1, 2019 until April 1, 2020 and a 1.9% increase for the remaining nine (9) months in 2020.
- Reduced Revenues mainly due to decreased municipal and federal grants.
- Reserves, estimated ending 2020 balance \$1,125,000 with contributions of \$300,000 proposed in 2020.
- Draft Capital projects totalling \$303,424 do not have an obvious funding source such as reserves or debt financing.
- Modest increases for various Boards / Committees
- Adjustments to some operational budget line based on expected needs

Taken together, these items represent a significant portion of the proposed budget shortfall.

The Importance of Matching Funding with the Nature of the Expense

It is important to match the type of expense with the type of funding. Permanent expense increases require permanent funding and "one time" expenses can be funded with "one time" funding. Utilizing one time funding, such as reserve funds to fund what is known to be a permanent expense is a short term temporary solution that cannot be sustained.

The majority of expenses included in the Budget are considered to be permanent in nature, that is they reoccur every year as they are required for the day-to-day service provision to

ratepayers. These costs include staff wages, materials (sand, salt, gravel etc.), fuel, utilities, as well as annual external levies, such as OPP, health unit, ambulance services and social service costs. When increases in any of these costs occur, it is important that permanent funding be put in place to cover these costs, otherwise future budgets are at risk of having to reduce services to ratepayers. When cost increases are a result of external levies, attempting to absorb these additional costs into budgets without compensating permanent revenue increases (usually taxes) puts the municipality's ability to provide local services to ratepayers at risk.

There are also costs which are considered "one time" costs. Since these costs are one time they can arguably be funded from a grant or a reserve and don't require a source of permanent funding. These costs are predominantly capital projects.

The proposed tax increase is a source of permanent funding and will fund the permanent cost increases included in the budget. The balance of the cost increases are mitigated in 2020 by reducing capital expenditures and contributions to reserves, and are discussed in further detail below. It is expected that further tax increases will be required in future years to reinstate funding for capital and building reserves.

Proposed 2020 Capital Budget

The following projects are proposed for the 2020 Capital Budget:

Department	Project
General Government	Computer Upgrades Cyber Security Audit and Upgrades Web Site Revamping and Improvements Communications Consultant Asset Management Plan Consultant Services \$41,500
Fire Department	Repeater \$16,000
Roads Department	Roads Needs Study Structure Maintenance Canning Road repairs and Surface Treatment Guiderail Boundary Spur Road Three Cable Guiderail repair & replacement Tandem Snow Plow Back Hoe Tires Roads Depot Gates and Cameras Hazard Tree Removal Balsam Road repairs and Surface Treatment Gravel Pit Perimeter Survey Lake Wah-Wash-Kesh Task Force Parking improvements Grader Repair Articulation Float Salt Shed Rehabilitation Hoist Alarms Whitestone Lake Road repairs and Surface Treatment

\$928,500

Landfill

Cameras
1 40 yd waste Bin
Retaining Wall
Grade Sites and Add Granular A
Education and Promotion Program
School Cans Bottle Shed
\$64,500

Facilities

Nursing Station Feasibility Study
Audio Improvements for Community Centre
Dock Improvements on Church Street
Concrete Ramp Improvements
The Grange – Historical Panels
Electronic Notice Sign at Community Centre
\$121,000

Recreation

Park Sign and Shrubs
Sun Shade for Beach Area
Accessibility Path
\$29,500

Other

Municipality Facility Renovation
Library Expansion (assuming no FedNor grant)
\$190,000

Total Proposed 2020 Capital Budget - **\$1,391,000**

The Capital Budget is proposed to be funded as following:

Reserves	\$327,000
OCIF/Gas Tax	\$105,576
Debt Financing	\$655,000
To Be Determined	\$303,424

Taxes

A tax increase provides permanent funding for continuing expenses. Assessment growth from new growth provided an increase in tax revenue of \$60,200. Additional tax revenue of \$125,000 4.79% has also been assumed for draft budget purposes.

Financial Forecast

Operating Budget

The Operating Budget in future years will continue to be impacted by inflation, wage, material and levy increases external to Whitestone.

Reserve Levels

Taxation revenue is stable and is generally the source of funding used to build reserves. In turn, reserves are used to fund asset repair and replacement. At historical cost, the Municipality of Whitestone has over \$10 million in assets (roads, bridges, buildings) that will require repair and replacement over time. Continuing to build reserves is a prudent practice for future capital projects.

Capital Funding

Capital funding is generally provided by reserves, grants and debt financing. In the past, Whitestone has also made use of prior years' surpluses to fund capital costs. Surplus funding is not a reliable funding source, and can vary widely from year to year. The dependency on surplus funding and its variances makes capital planning challenging.

How MPAC Reassessment Affects Your Property Taxes

Assessment in Ontario is managed by the Municipal Property Assessment Corporation (MPAC). Every four years, assessment in Ontario is re-valued, and the new assessment values are phased in over a four year period. 2020 is the fourth year in the most recent reassessment. The majority of properties in Ontario are affected in some way by the 2016 reassessment phase-in. There is a new reassessment MPAC is about to roll out to be phased-in over a four year period 2021 – 2024.

AS OF THE WRITING OF THIS REPORT THE REASSESSMENT HAS BEEN PUT ON HOLD.

Asset Management Plan (AMP)

In accordance with the Municipal Asset Management Planning Regulations, O. Reg. 588/17, under the Infrastructure for Jobs and Prosperity Act 2015 that requires all Municipalities to leverage asset management planning to optimize infrastructure investment decisions, this municipality passed By-Law 41-2019 to approve a Strategic Asset Management Policy in July of 2019. This municipality also applied through Municipal Finance Officers Association of Ontario (MFOA), to the 'AMP it up' program, and was granted consulting time from Public Sector Digest (PSD).

Two planning sessions commenced towards the end of 2019 which included a review and rating of current asset management planning practices. PSD has developed and delivered an Asset Management Action Plan. PSD has identified four components: *State of the Infrastructure, Asset Management Strategies, Levels of Service and Financial Strategy*.

The next milestone in July of 2021 requires the core assets, being roads and bridges, to be reported. By July of 2023 all assets must be reported and by July of 2024, an annual review from Council is required during the annual budgeting process.

The Asset Management Team consists of the CAO/Clerk, Treasurer and Roads Manager. Next steps: The Roads Manager is undertaking a Road Needs Study in 2020 which will itemize and assess the road system, determine the replacement costs and the estimated useful life. Structural Bridge inspections were done in 2019 and per legislation requiring biennial

inspections, these inspections will be undertaken in 2021. Fleet, buildings and other assets will be itemized and assessed over the next several years in anticipation of the 2023 timeline.

Next Steps:

Staff has two recommendations;

1). Increase debt to fund The Bunny Trail Culvert by \$250,000 and decrease operating and capital by \$59,415.

2). Decrease operating and capital expenditures by \$309,415. (Note: Shortfall of \$449,441 is separated between Operating \$145,941 and Capital \$303,500 respectively).

Council to direct staff with a decision on funding alternatives to balance and finalize 2020 Draft Operating and Capital Budget.

Link to Strategic Plan:

- 2. Fiscal Responsibility and Accountability

Respectfully submitted by:

Reviewed by:

Patricia Allen
Treasurer / Tax Collector

Michelle Hendry
CAO/Clerk

Attachment A – Draft 2020 Revenues and Expenses

Attachment B – Draft 2020 Capital Budget

Attachment C – Information requested by Council at the February 19, 2020 Budget meeting

Municipality of Whitestone
2020 Draft Budget

	2019 Approved Budget	2019 Actuals	VAR FAV(Unfav)		2020 Draft Budget	
Expenses						
General Government						
16-090 - Council -Fees	107,684	99,268	8,416		110,082	
16-091 - Council - Travel	1,500	4,149	(2,649)	-Roma/OGRA	1,538	
16-092 - Council - Miscellaneous	3,500	5,523	(2,023)		3,500	
16-100 - Admin - Salaries/Benefits	482,585	476,606	5,979		491,355	
16-102 - Admin - Travel Expenses	3,500	6,135	(2,635)	-Roma/OGRA	3,500	
16-103 - Admin - Membership/Subscriptions	5,000	5,355	(355)	-ROMA,AMCTO,Good Rds Assoc	7,500	
16-104 - Admin - Training Expenses	6,000	7,707	(1,707)		5,000	
16-105 - Admin - Public Relations Allowance	1,000	3,581	(2,581)	-Newsletter,MetroLandMedia,	2,000	
16-106 - Admin - Postage Expenses	12,500	11,895	605		12,813	
16-107 - Admin - Insurance	17,000	17,227	(227)		17,425	
16-108 - Admin - Advertising	6,000	12,578	(6,578)	-MetroLandMedia, Indeed	8,000	
16-109 - Admin - Telephone	2,500	4,736	(2,236)		4,500	
16-110 - Admin - Office Supplies	9,000	13,990	(4,990)		9,225	
16-110-2 - Admin - Cash Over/Under	-	(67)	67		-	
16-113 - Admin - Office Equipment	1,500	3,605	(2,105)	- wall divider	1,538	
16-115 - Admin - Computer Supplies/Support	18,000	30,631	(12,631)	-DH \$9k,DS \$3k	22,000	-DH/Munisoft
16-116 - Admin - Tax Notices	1,200	1,185	15		1,230	
16-117 - Admin - Tax Registrations	-	-	-		-	
16-118 - Admin - Financial Expense	4,000	9,931	(5,931)	Whitst Lk Res Sev P&I W/o	4,100	
16-119 - Admin - MPAC Fees	79,495	79,596	(102)		79,979	
16-120 - Admin - Legal Expenses	56,000	43,021	12,979		36,000	
16-120 - 1- Admin - Auditor	14,000	12,109	1,891		14,000	
				-Cmp Audit Comm, fee refnd,		
16-121 - Admin - Election	-	1,942	(1,942)	Data Fix Election mgmt.	1,942	
16-122 - Admin - Donation	7,400	6,404	996		7,400	
16-123 - Admin - Volunteer Appreciation	7,500	9,108	(1,608)		9,200	
16-124 - Admin - Taxes Written Off	-	-	-		-	
16-125 - Admin - Re-Assessment	2,500	3,678	(1,178)		2,563	
16-126 - Admin - Communications	5,000	1,522	3,478		5,125	
16-131 - HR Contingency	10,000	17,513	(7,513)	-T Dobbie	10,000	
16-133 - Contingency - Professional Drawings	-	-	-		-	
16-141 - Water Testing	-	86	(86)		-	
16-150 - Office - Heating/Hydro	9,000	3,383	5,617		9,225	
16-151 - Office - Building Maintenance	4,000	3,082	918		4,100	
16-153 - Office - Janitorial Supplies	1,000	109	891		1,025	
16-155 - Admin/Fire-Debenture Payments	120,619	120,619	(0)		120,619	-ends Nov 2020, semi-annual
16-155-2 - Admin/Fire Complex Loan Interest	-	-	-		-	
16-161 - Web Site - Maintenance/Wages	1,500	387	1,113		300	
16-162 - High Speed Internet	1,200	3,312	(2,112)		3,250	
TOTAL GENERAL GOVERNMENT	1,001,683	1,019,909	(18,226)		1,010,032	-0.8%

Municipality of Whitestone
2020 Draft Budget

	2019 Approved Budget	2019 Actuals	VAR FAV(Unfav)	2020 Draft Budget	
Protection to Persons & Property					
Fire					
16-201 - Fire - Firefighters Wages	78,080	64,824	13,256	85,509	-84080 + 1.7%
16-202 - Fire - Training	7,000	6,084	916	7,000	
16-202-1 Fire - New Recruitments	20,000	3,807	16,193	20,000	
16-203 - Fire - Advertising	100		100	100	
16-204 - Fire - Workplace Safety Ins	6,000		6,000	6,000	
16-205 - Fire - Ambulance Dispatch	4,097	3,782	315	4,179	
16-206 - Fire - Insurance	19,500	16,001	3,499	18,000	
16-206 - 1 Fire - Insurance Helipad Ins				1,650	
16-207 - Fire - Drivers Exams	600	90	510	600	
16-208 - Fire - Prevention/Education	2,160	2,022	138	2,160	
16-209 - Fire - Memberships/Mutual Aid	545	543	2	545	
16-209 - 1- Fire - Engineering				4,000	
16-210 - Fire - Misc	2,230	2,386	(156)	2,230	
16-211 - Fire Extinguish Services MNRF		86,857	(86,857)		-Refund from CN June 2019
16-212 - Fire - Radio Tower & Air	1,896	1,608	288	1,896	
16-213 - Fire - Radio Licenses	1,000	1,397	(397)	1,000	
16-216 - Fire - Vehicle Supplies		-			
16-218 - Fire - Stand Pipe	500	428	72	500	
16-219 - Fire - Air Bottle Hydrostating	1,000	977	23	1,000	
16-220 - Forest Fire Expense (MNR)	400	1,053	(653)	400	
16-222 - Fire - Bunker/Safety/Uniforms	5,800	5,771	29	5,800	
16-222-1 Fire - Turnout/Repair/Cleaning	2,400	940	1,460	2,400	
16-223-3 Fire - CPA Fire Cost				1,086	
16-225 - Fire - Hose Replacement	1,000	859	141	1,000	
16-227 - Fire - Office Supplies		230	(230)		
16-229 - Fire - Mileage	200	42	158	200	
16-232 - Station 1 - Hydro	2,900	2,763	137	2,900	
16-233 - Station 1 - Minor Purchases	3,600	2,256	1,344	3,600	
16-234 - Station 1 - Fuel & Oil	5,000	4,881	119	5,000	
16-235 - Station 1 - Boat 1	554	102	452	554	
16-236 - Station 1 - Heating	2,500		2,500	2,500	
16-237 - Station 1 - Telephone	2,700	2,660	40	2,700	
16-238 - Station 1 - Supplies	1,065	871	194	1,065	
16-239 - Station 1 - Building Maintenance	995	813	182	995	
16-241 - Station 1 - Inspections & Repairs	750	575	175	750	
16-242 - Station 1 - 5610 Insp/Repairs (Van)	2,000	937	1,063	2,000	
16-243 - Station 1 - Snowmobile Inspection/Repairs	200	-	200	200	
16-245 - Station 1 - Radio Equipment/Repairs	1,500	794	706	1,500	
16-248 - Station 1 - Pumper Inspection/Repairs	1,700	1,596	104	1,700	
16-250 - Station 1 - Truck #10	2,700	1,583	1,117	2,700	
16-251 - Station 2 - Hydro	1,255	483	772	1,255	
16-252 - Station 2 - Minor Purchases/Hose	3,400	3,326	74	3,400	

**Municipality of Whitestone
2020 Draft Budget**

	2019 Approved Budget	2019 Actuals	VAR FAV(Unfav)		2020 Draft Budget	
16-253 - Station 2 - Fuel & Oil	1,000	571	429		1,000	
16-254 - Station 2 - 5623 Insp/Rep (Van)	2,000	6,121	(4,121)	-Offset against reversal of \$5k ded	2,000	
16-255 - Station 2 - Boat 2	554	278	276		554	
16-256 - Station 2 - Heating	2,000	2,470	(470)		2,000	
16-257 - Station 2 - Telephone	835	695	140		835	
16-258 - Station 2 - Supplies	800	772	28		800	
16-259 - Station 2 - Building Maintenance	316	140	176		316	
16-260 - Station 2 - Grasscutting/Snow/Helipad	3,500	6,694	(3,194)		3,500	
16-261 - Station 2 - Tanker Inspection/Repairs	1,700	1,060	640		1,700	
16-263 - Station 2 - Radio Equipment/Repairs	1,200	1,012	188		1,200	
16-264 - Station 2 - Snowmobile Inspection/Repairs	200	-	200		200	
16-265 - Fire Rating Signs (3)	650	508	142		650	
16-267 - Fire Pro	1,300	719	581		1,300	
16-268 - SCBA Testing	1,500	720	780		1,500	
16-269 - Cell Phone	300	300	-		300	
16-269-1 - Argo/Trailer	400	149	251		400	
16-271 Defibrillator Expense	1,500	1,397	103		1,500	
16-272-1 - Jaws Mtce/Training	500		500		500	
Total Fire	207,582	246,945	(39,363)		220,329	-6.1%

Municipality of Whitestone
2020 Draft Budget

	2019 Approved Budget	2019 Actuals	VAR FAV(Unfav)		2020 Draft Budget	
Other Protection						
16-270 - Emergency Plan	3,000	1,221	1,779		3,000	
16-273 - Animal Control	500	864	(364)		750	
16-274 - Policing Levy	439,848	440,537	(689)	-Still to be processed for 2019	439,848	
16-275 - By-Law Enforcement	22,000	22,067	(67)		22,500	
Total Other Protection	465,348	464,690	658		466,098	-0.2%

Municipality of Whitestone

Building Department

16-280 - Salaries	99,761	96,026	3,735		100,092	
16-279 - Building Department Truck Fuel	3,500	1,380	2,120		2,000	
16-281 Supplies	1,000	216	784		500	
16-283 Telephone/Net	780	-	780		-	
16-283-1 Cell Phone	1,000	742	258		750	
16-284 - Training/Seminar	1,500	40	1,460	-Health & Safety Training	1,000	
16-285 Memberships	616	516	100		600	
16-288 Planning Expenses		468	(468)	-J Jackson	500	
16-290 - Truck Maintenance	3,500	4,411	(911)	Griffith Bros. snow tires and storag	3,570	
16-291-1 Mileage	250	305	(55)		255	
	111,907	104,104	7,802		109,267	2.4%
TOTAL PROTECTION TO PERSONS & PROPERTY	784,837	815,739	-30,902		795,694	-1.4%

Municipality of Whitestone
2020 Draft Budget

	2019 Approved Budget	2019 Actuals	VAR FAV(Unfav)		2020 Draft Budget
Transportation Services					
Operating Expenses					
16-301 - Roads - Wages	368,913	317,665	51,248		454,168
16-302 - Roads - Benefits			-		-
16-303 - Roads - Office-Supplies/Memberships	1,500	4,786	(3,286)	-MetroLandMedia,	3,000
16-304 - Roads - Office-Training	10,000	2,179	7,821		5,000
16-306 - Roads - Office-Tower/Radio Licences		992	(992)		-
16-310 - Roads - Supplies		1,036	(1,036)		-
16-316 - Garage - Miscellaneous		2,517	(2,517)		-
16-320 - Garage - Mtc/Supplies/Tools	13,000	17,169	(4,169)		13,000
16-321 - Garage - High Speed Internet	1,200	1,068	132		1,224
16-322 - Roads - Cell Phone	2,000	902	1,098		1,000
16-323 - Garage - Hydro	2,000	1,348	652		2,040
16-324 - Garage - Telephone	1,000	1,706	(706)		1,600
16-329 - Garage - Heating	7,800	6,314	1,486		7,500
16-331 - Garage - Insurance	1,500	947	553		1,000
16-334 - Garage - Bldg Mtce	6,000	2,633	3,367		4,000
16-337 - Culverts - Goods & Services	13,000	15,538	(2,538)	-HubCap \$8.3k, Schlager \$7.6k.	13,000
16-343 - Road Side Brushing	12,000	549	11,451		12,000
16-344 - Road Sweeping	1,500	2,708	(1,208)	-Ace Equipment	3,000
16-350 - Ditching - Goods & Services	12,000	23,931	(11,931)	-Schlager Inc.\$14.1k.	12,000
16-355 - Beaver Dams - Goods & Services	250	1,450	(1,200)		1,000
16-360 - Hardtop Patching - Goods & Services	3,000	3,741	(741)		3,700
16-365 - Grading - Goods & Services	2,000	4,144	(2,144)		2,040
16-370 - Dust Control - Goods & Services	37,000	37,134	(134)		37,740
16-375 - Gravel - Summer Maintenance	100,000	82,117	17,883		90,000
16-380 - Snow Plow - Goods & Services		7,772	(7,772)	-Schlager Inc.\$5.7k.	7,000
16-386 - Sanding/Salting - Goods & Services	35,000	43,482	(8,482)	-Fowler, A Miron, K&S Winds Salt	35,000
16-389 - Road Side Grass Cutting	3,000	8,855	(5,855)	-Schlager Inc., \$5.1k.	5,060
16-390 - Washout Repairs		2,245	(2,245)		-
16-391 - Sign/Safety - Goods & Services	5,000	2,497	2,503		5,100
16-393 - 4 X 4 Truck - Maintenance	6,500	8,681	(2,181)		6,630
16-394 - 4 X 4 Truck - Fuel	8,000	7,146	854		8,160
16-394 - 1 - Dodge Ram 2018 Mtc		4,576	(4,576)	-MacLang Headlamp	3,000
16-394 - 2 - Dodge Ram 2018 Fuel		3,341	(3,341)		3,000
16-395 - Used Truck- Fuel	8,000	549	7,451		-
16-395-1 - Used Truck- Maintenance	3,000	50	2,950		-
16-396 - Misc - Goods & Services	2,000	9,041	(7,041)	-Hydro,SDB,Ace	5,000
16-398 - Turn Around Upgrades	5,000	5,459	(459)		5,100
16-399 - Boat Launches	3,000		3,000		3,060
16-400-1 Construction-Bunny Trail-Reconstruction			-		-
16-400-7 CN Crossing Construction			-		-

Municipality of Whitestone 2020 Draft Budget	2019 Approved Budget	2019 Actuals	VAR FAV(Unfav)		2020 Draft Budget	
16-400-11 Roads Bunny Trail Slurry Seal		-	-		-	
				-License Renewal, Gilroy's tires,		
16-402 - Tandem Freightliner - Maintenance	14,000	33,445	(19,445)	Griffith Bros., SDB	14,280	
16-403 - Tandem Freightliner - Fuel	12,000	7,903	4,097		10,000	
16-404 - Single Axle Freightliner - Maintenance	9,000	16,048	(7,048)		9,180	
16-404-1 - Single Axle Freightliner - Fuel	12,000	7,797	4,203		10,000	
16-405 - Harris Lake Road Association	1,000	1,173	(173)		1,200	
16-407 - 5 Ton Sterling - Maintenance		-	-		-	
16-405 - 5 Tonne - Fuel		-	-		-	
16-409 - Tandem International - Maintenance	9,000	24,444	(15,444)	-SDB Truck Rpr	3,000	
16-411 - Tandem International - Fuel	7,000	8,203	(1,203)		2,000	
16-413-2 - Float Maintenance	1,000	254	746		1,020	
16-413-3 - Steam Jenny Maintenance	250		250		255	
16-413-4 - Steam Jenny Fuel	250		250		255	
16-414 - Bunny Trail RR X - Maintenance	4,000	3,770	231		4,080	
16-421 - Grader - Maintenance	20,000	7,786	12,214		15,400	
16-423 - Grader - Fuel	5,000	7,328	(2,328)		8,000	
16-426 - Backhoe - Maintenance	15,000	18,655	(3,655)	-GF Preston \$9.3k repairs	15,300	
16-427 - Backhoe - Fuel	6,000	7,053	(1,053)		6,120	
16-428 - 4 Construction Canning Road		270	(270)		-	
16-434 - Garage Reno/Addition		-	-		-	
16-439 - Street Lights	3,500	5,410	(1,910)		3,570	
16-440 - Tandem (Freightliner) Loan Payments	35,000		35,000			
Tandem Snow Plow(Freightliner)			-		53,000	
16-440-4 Roads Grant	86,515	77,438	9,077		81,310	- 5% increase on actual
16-441-3 Single Axle Loan Payments - Principle	70,000	64,379	5,621		-	ended Nov 2019
16-441-4 Single Axle Loan Payments - Interest		1,276	(1,276)		-	ended Nov 2019
						new truck
16-441-5 Roads Garage Debenture	36,237	7,754	28,483		37,281	
16-441-6 - Roads Garage Loan Interest		-	-		-	
16-441-7 Bunny Trail Culvert Construction Loan - Interest	40,009	9,670	30,339		7,800	est
16-441-9 Bunny Trail Construction & Loan Debenture	55,499		55,499		61,567	
16-442-1 Shawanaga Loan Interest	1,523		1,523			
Additional Financing for Capital Roads Projects to be determined						
TOTAL TRANSPORTATION SERVICES	1,117,946	946,324	171,622		1,098,739	1.7%

Municipality of Whitestone
2020 Draft Budget

Environmental Services

	2019 Approved Budget	2019 Actuals	VAR FAV(Unfav)		2020 Draft Budget
				-Reallocate between	
16-444-2 - Landfill Wages	83,241	109,001	(25,761)	roads/facilities actual vs budget.	133,415
16-444-1 - York Landfill - Training	500		500		1,500
16-444 - York Landfill - Miscellaneous	1,000	1,241	(241)		2,500
16-445 - York Landfill - Wages/Benefits			-		-
16-446 - York Landfill - Supplies	1,500	2,176	(676)		4,500
16-446 - 1 York Landfill - Hydro	800	571	229		816
16-447 - York Landfill -Compaction/Cover	17,000	14,124	2,876		17,340
16-448 - York Landfill - Recycling	25,000	33,471	(8,471)	-Waste Connections	30,000
16-449 - York Landfill - Site Upgrade		2,823	(2,823)		-
16-450-1 - York Landfill - Capital-Hydro		2,014	(2,014)		-
16-452 - York Landfill - Maintenance	500	3,292	(2,792)	-BRS Electric	3,000
16-452-2 - York Landfill - Compactors Maintenance	2,000	529	1,471		2,040
16-453 - York Landfill - Snow Removal			-		-
16-455 - York Landfill - Hazardous Waste	6,000	13,981	(7,981)	-Town of PS	12,000
16-456 - York Landfill - Monitoring	12,000	10,735	1,265		12,240
16-457 - York Landfill - Heating	500	423	77		510
16-459 - York Landfill - Bulk Waste	5,000	7,134	(2,134)		10,000
16-460 - York/Aulds Landfill - Brush Grinding	20,000		20,000		-
16-466 - Auld Landfill - Supplies	1,500	5,925	(4,425)	-RHH Eng \$3k	1,530
16-466-1 Auld Landfill - Hydro	1,000	790	210		1,020
16-467 - Auld Landfill - Compaction/Cover	9,000	6,974	2,026		9,180
16-468 - Auld Landfill - Recycling	11,500	15,984	(4,484)	-Waste Connections	16,000
16-469 - Auld Landfill - Site Upgrade			-		-
16-471 - Auld Landfill - Bulk Waste	1,000	1,989	(989)		2,500
16-473 - Auld Landfill - Maintenance	200		200		204
16-473-1 - Auld Landfill - Compactors Maintenance	2,000		2,000		2,040
16-474 - Auld Landfill - Snow Removal			-		-
16-476 - Auld Landfill - Miscellaneous/Training	500	551	(51)		1,500
16-477 - Auld Landfill - Hazardous Waste			-		-
16-478 - Auld Landfill - Monitoring	5,000	4,955	45		5,100
16-479 - Auld Landfill - Heating	500	158	342		510
16-483 - WahWashKesh Dam	800		800		816
16-486 Wah-Wash-Kesh MNR Closure	102		102		104
16-488 - Harris Lake Depot	500	305	195		510
TOTAL ENVIRONMENTAL SERVICES	208,642	239,146	(30,504)		270,875
					-29.8%

Municipality of Whitestone 2020 Draft Budget	2019 Approved Budget	2019 Actuals	VAR FAV(Unfav)	2020 Draft Budget	
Health Services					
16-549 - Health Unit Operating (Levy)	30,545	30,545	0	32,073	
16-550 - Ambulance Levy	171,820	171,820	-	179,807	
Total Health Services	202,365	202,365	0	211,880	-4.7%
Cemetery					
16-501 - Cemetery - Audit	155	75	80	150	
16-501 - 1 Cemetery - Staking Fees	140	115	25 -T Brear, R. Whitmell	400	
16-502 - Cemetery - Memberships	140	339	(199) -BAO/OACFP	340	
16-502 - 1 - Cemetery - Travel Expenses/Training	-	-	- -BAO Training	-	
16-502 - 2 - Cemetery - Software	-	-	- -Stone Orchard	6,787	
16-538 - Cemetery - Secretary/Treasurer	660		660	677	
16-505 - Fairholme Cemetery - Wages/Grasscutting	2,000	1,420	580	2,500	
16-506 - Fairholme Cemetery - Materials/Misc	300	572	(272) -PSHH paint, Whites Bld repair Sh-	1,750	
16-512 - Maple Is Cemetery - Wages	-	-	-	-	
16-513 - Maple Is Cemetery - Materials/Misc	300	412	(112) -Whites Bld Rpr shed	500	
16-515 - Maple Is Cemetery - Grasscutting	1,500	1,420	80	2,000	
16-519 - Whitestone Cemetery - Wages	-	-	-	-	
16-522 - Whitestone Cemetery - Materials	300	253	47 -Whites Bld Rpr shed	500	
16-524 - Whitestone Cemetery - Grasscutting	1,000	1,420	(420) -LnK Maintenance	2,000	
Total Cemetery	6,495	6,026	469	17,604	-171.0%
TOTAL HEALTH SERVICES	208,860	208,391	469	229,484	-9.9%
Social & Family Services					
16-458 - Parry Sound Industrial Park	14,280	14,277	3	14,534	
16-618 - Dist Soc Services (DSSAB) Levy	260,080	260,080	(0)	262,573	
16-628 - Belvedere Home - Operating (Levy)	92,217	91,217	1,000 -Budget number comm incorrectly	92,220	
TOTAL SOCIAL & FAMILY SERVICES	366,577	365,575	1,002	369,327	-0.8%

Municipality of Whitestone
2020 Draft Budget

	2019 Approved Budget	2019 Actuals	VAR FAV(Unfav)		2020 Draft Budget
Recreation & Culture					
Facilities					
16-699 - Facilities - Wages	57,552	39,308	18,245	-Lead Hand Fac/SS	60,056
16-702 - Dunchurch Hall - Supplies	2,500	6,412	(3,912)	-Septic pumping \$1.2k	6,500
16-702-1 - Dunchurch Hall - Insurance Claim			-		-
16-703 - Dunchurch Hall - Building Maintenance	6,000	6,298	(298)		6,150
16-704 - Dunchurch Hall - Heating	4,000	2,195	1,805		3,500
16-705 - Dunchurch Hall - Hydro	4,000	3,261	739		3,500
16-706 - Dunchurch Hall - Telephone	700	1,233	(533)		1,200
16-707 - Dunchurch Hall - Insurance	3,500	3,445	55		3,588
16-707-1 - Facilities - Training	500	89	411		1,500
16-708 - Dunchurch Hall - Cleaning Services	3,500		3,500		3,588
16-709 - Dunchurch Hall - Grasscutting/Snow	-	1,604	(1,604)		-
16-710 - Dunchurch Hall - High Speed Internet	1,300	961	339		1,333
16-716 - Maple Is Hall - Supplies	150	33	117		154
16-718 - Maple Is Hall - Building Maintenance	2,000	661	1,339		1,000
16-719 - Maple Is Hall - Hydro	2,500	1,359	1,141		1,500
16-720 - Maple Is Hall - Telephone	600	1,550	(950)		1,250
16-725 - Maple Is Hall - Insurance	800	861	(61)		820
16-727 - Maple Is Hall - Grass & Snow		204	(204)		-
16-741 - Pavilion - Supplies	1,700	873	827		1,200
16-741-1 - Pavilion Heating	1,200	1,985	(785)		1,230
16-742 - Pavilion - Building Maintenance	2,000	2,169	(169)		2,050
16-743 - Pavilion - Hydro	1,200	988	212		1,100
16-745 - Pavilion - Insurance	2,000	2,153	(153)		2,050
16-748 - Pavilion - Emergency Lighting		52	(52)		-
16-751 - Ball Park - Supplies			-		-
16-752 - Ball Park - Building Maintenance			-		-
16-755 - Ball Park - Grasscutting		204	(204)		-
16-761 - Maple Is Park - Supplies		12	(12)		-
16-762 - Maple Is Park - Building Maintenance			-		-
16-767 - Municipal Flowers	1,000	347	653		1,025
16-768 - Storage Garage - Hydro	400	205	195		410
16-769 - Facilities / Parks Maintenance	5,000	1,031	3,969		3,000
16-771 - Grange - Building Maintenance	1,000	264	736		1,025
16-772 - Grange - Grasscutting/Snow		7	(7)		-
16-775 - Facilities Truck - Maintenance	3,000	1,054	1,946		2,000
16-776 - Facilities Truck - Fuel	3,000	849	2,151		1,500
16-777 - Municipal Building Mtce	2,500	209	2,291		1,500
16-778 - Water Maintenance	15,000	10,920	4,080	-The Water Healer \$14.3k	13,000
16-779 - Water Testing	2,000	423	1,577		1,500
16-781 - Dunchurch Dock - Beach Maintenance	2,000	763	1,237		1,500
16-783 - Cell Phone	350	20	330		-
16-784 - Mower Expense	1,000	1,089	(89)	-LnK Mtc \$1.4k Gr Cutting	1,000

**Municipality of Whitestone
2020 Draft Budget**

	2019 Approved Budget	2019 Actuals	VAR FAV(Unfav)	2020 Draft Budget	
16-784-4 - Capital-Library Renovations				-	
Total Facilities	133,952	95,089	38,864	130,727	2.4%

Municipality of Whitestone
2020 Draft Budget

	2019 Approved Budget	2019 Actuals	VAR FAV(Unfav)		2020 Draft Budget	
Recreation						
16-787 - Recreation - Public Pay Telephone	700	661	39		700	
16-790 - Recreation - Committee Programs	18,050	6,124	11,926		20,500	
16-790-1 Recreation-Hall Rentals	-	-	-		-	
16-790-2 Recreation-Capital-Playground Equip	-	-	-		-	
16-791-2 Recreation Equip & Education/Training	2,000	1,160	840		-	
16-791-3 Recreation-Walk Fit Training	1,000	3,132	(2,132) -LHIN, Sr Fitness		-	
16-791 - Recreation Committee - Donations	-	-	-		-	
Total Recreation	21,750	11,077	10,673		21,200	2.5%
After School Program						
16-798 - After School Program	13,000	12,004	996		12,208	
16-798-1 After School Program-Supplies	500	398	102		500	
	13,500	12,402	1,098		13,838	
Total Recreation & After School Program	35,250	23,479	11,771		35,038	0.6%
Thrift Shop						
16-793 - Recreation - Thrift Shop Donations	12,000	14,100	(2,100)		12,000	
16-794 - Recreation - Thrift Shop Expenses	500	147	353		250	
Total Thrift Shop	12,500	14,247	-1,747		12,250	2.0%
Senior's Christmas						
16-795-1 - Recreation - Diners Club	500	-	500		500	
Total Senior's Christmas	500	0	500		500	0.0%
Library						
16-802 - Library - Heating	-	511	(511)		1,000	
16-803 - Library - Expenses	77,515	75,116	2,399		79,840	
16-806 - Library - Building Maintenance	4,000	2,315	1,685		3,000	
Total Library	81,515	77,942	3,573		83,840	-2.9%
TOTAL RECREATION & CULTURE	263,717	210,757	52,961		262,355	0.5%
Planning & Development						
16-811 - Nursing Station Expenses	1,500	1,472	28		1,538	
16-818 - 911 Expenses	1,600	2,061	(461)		1,640	
16-819 - 911 Levy	1,100	1,194	(94)		1,128	

Municipality of Whitestone 2020 Draft Budget	2019 Approved Budget	2019 Actuals	VAR FAV(Unfav)	2020 Draft Budget	
16-841 - Parry Sound Planning Board	7,000	7,000	-	7,000	
16-843 - Planning & Development	61,000	43,466	17,534	43,656	
16-844 - Planning-Capital-Official Plan/Zoning				8,500	
Total Planning & Development	72,200	55,193	17,007	63,461	12.1%
Community Economic & Development					
16-845 - Tourism Orientation Destination Signs	9,000	3,376	5,624	3,000	823090
16-845-1 - Walking Trails - Maintenance/Land Use	1,000	729	271	500	
16-845-2 - CIINO		-	-	7,500	
Total Community & Development	10,000	4,105	5,895	11,000	-10.0%
TOTAL PLANNING & DEVELOPMENT	82,200	59,299	22,901	74,461	9.4%
	4,034,462	3,865,140	169,323	4% 4,110,966	-1.9%
TOTAL CAPITAL	1,226,500	690,561	535,939	44% 1,391,000	-13.4%
TOTAL RESERVES	202,000	217,079	(15,079)	300,000	-48.5%
TOTAL MUNICIPAL EXPENSES	5,462,962	4,772,779	690,183	13% 5,801,966	-6.2%
School Boards	964,349	984,576	(20,227)	-	
TOTAL EXPENSES MUNICIPAL & SCHOOL	6,427,311	5,757,355	669,956	5,801,966	9.7%
REVENUES	6,427,311	5,898,301	(529,010)	5,352,025	16.7%
	(0)	140,946	(1,198,966)	(449,941) Shortfall	
				140,526 2019 Surplus	
				(309,415) Revised Shortfall	

2020 Draft Capital Budget

DEPARTMENT	PROJECT	2019 Actuals		2019	2020
				Final Cap Bud	Draft Cap Bud
General Government					
	Computer Upgrades	2,162.70	19-	3,500	3,500
	Tablets/Notebooks for Council		19-	5,000	
	Office Equipment	1,366.75	19-	3,000	
	Safety Improvements at front desk	1,526.40	19-	3,000	
	Cyber security audit and upgrades		19-	30,000	10,000
	Web site revamping and improvements		19-	10,000	10,000
	Communications consultant	4,127.50	19-	10,000	11,000
	Consultant to Develop AMP				7,000
	Records Management		19-	10,000	
	Postage Machine				
	Sub-total			74,500	41,500
Fire Department					
	Pumper Truck #1 new tires and brakes	3,055.35	19-	5,500	
	Dispatch Centre				16,000
	Replace Repeater				
	Sub-total			5,500	16,000
Roads Department					
	Roads Needs Study				20,000
	Municipal Structure Inspection	6,614.41	19-	6,500	
	Structure Maintenance		19-	30,000	30,000
	Slurry Seal Bunnv Trail	80,410.85	19-	90,000	
	Culvert Bunnv Trail	249,503.51	19-	450,000	
	Culvert Shawanaga Lake Road		19-		
	Canning Road Repairs and Surface				155,000
	Guiderail Boundary Spur Road		19-	15,000	15,000
	Three cable guiderail repair and		19-	20,000	20,000
	Tandem Combo Unit (2017 estimate)		19-		295,000
	Grader tires	12,176.08	19-	15,000	
	Back Hoe tires	3,296.36	19-	8,500	5,000
	Roads Depot Gates and Cameras				22,000
	Hazard Tree Removal	9,005.33	19-	10,000	18,000
	Regulatory and Warning signs		19-	10,000	
	Balsam Road Repairs and Surface	103,104.36	19-	125,000	115,000
	Gravel Pit Perimeter Survey				5,000
	Garage Renovations(Cameras)				
	Lake Wah-Wash-Kesh Task Force	966.93	19-	37,500	37,500
	Pave Intersections				
	Grader - repair articulation				6,000
	Storage Shed at Yard - 5mx12m				0
	Float				35,000
	Salt Shed - Rehabilitation				40,000
	Hoist Alarms				10,000
	Foleys Road - Grave & Ditching				
	Balsam Road - Gravel & Ditching				
	Grev Owl Road				
	Lorimer Lake Road - Ditching Gravel				
	Maple Island Rd-Surface Treatment				
	Shawanaga Lake Road-Ditching Gravel				
	Chur Lee Road				
	Whitestone Lake Rd-Repairs and				100,000
	Slurry Seal				
	Replace Grader				

-need approx.\$10k of what was budgeted in 2019
 -carry over from 2019;need \$7,160 plus HST for 2020 and \$6,205 per year for next 3 years
 -awarded \$12,800 plus HST , require additional budeget in 2020

-for development of Asset Managemtn Plan
 -as per bridge and culver inspection report
 -budgeted in previous years but no engineering reason to proceed based on structure review in 2019

-carry over from 2019
 -carry over from 2019
 -tender awarded at \$286,412 + HST (with rebate, budget approx. \$291,000)

-new tires needed again in 2020
 -additional funds for 2020 - a yearly budget item
 -signs purchased from operationg budget
 -grind +2"A + ST (also need the \$22,000 remaining from 2019)

-carry over from 2019

-Roads Depot
 -currenty no method to transport Backhoe
 -as per engineering review and recommendations
 -for trucks per upcoming legislation

-future ST \$125,000

2020 Draft Capital Budget

	2019 Actuals		2019	2020	
Sub-total			817.500	928.500	
Landfill					
Cameras				10.000	
2 bins 2019 1 bin 2020	12.888.09	19-	18.500	10.000	-need one more bin (2 purchased in 2019)
Retaining wall		19-	25.000	25.000	-carry over from 2019
Shed (storage)	14.572.06	19-	12.000		
Gates and Fence repair improved	13.242.09	19-	19.000		
Grade sites and add Granular A		19-	6.000	6.000	-2019 work charged to operating; additional work needed
Education and Promotion program		19-	3.500	3.500	-carry over from 2019
School cans/bottle program		19-	10.000	10.000	-carry over from 2019
Sub-total			94.000	64.500	
Facilities					
Paint Admin/Fire Complex		19-			-no painting required at this time
Outside water tap at Community Centre	259.49	19-	5.000		
Nursing Station Roof	6.894.25	19-	15.000		
Nursing Station Feasibility Study				7.500	
Dunchurch Hall-Replace Tables/Trolleys	10.842.26	19-	9.500		
Water System Upgrade-Dunchurch Hall including cartridge filters	12,311.88	19-	15,000		
Audio Improvements for Community	514.17	19-	20.000	34.500	-carry over remainder from 2019
Structural Assessment Thrift Shop	630.91	19-	5.000		
Dock Improvements on Church Street				16.000	-Parkland Reserve
Concrete Ramp Improvements	12.020.61	19-	12.000	18.000	-additional funds needed to complete the project, Parkland Reserve
Canopy over Generator					-will be budgeted in operating (less than \$5000)
Pavilion-Sandblast Beams/Paint					
Commercial Mower					
Generator Concrete Pad Fix	3.663.37	19-			
The Grange	5.099.56	19-	16.000	5.000	-installation of historical information panels
Electronic Notice Sign at CC				40.000	budget based on recent installation in Magnetawan
Sub-total			97.500	121.000	
Recreation					
Fence (geese protection)	7.316.56	19-	5.000		
Park sign and shrubs (adjacent to new Sun Shade for Beach area)				7.000	-Parkland Reserve
Sun Shade for Beach area		19-	2.500	2.500	-carry over from 2019
Accessibility Path		19-	5.000	20.000	-carry over from 2019 additional \$15,000, Parkland Reserve
Sub-total			12.500	29.500	
Other					
CBO Truck	27,618.68	19-	30.000		
Library Expansion	75,000.00	19-	75.000	125.000	-\$75k committed spending in 2019; may need additional 125k without FedNor grant (Subject to tender opening April 9th, 2020)
Pool and Wellness Centre	10,370.00	19-	20.000		-due diligence ongoing
Municipality Facility Renovation		19-		65.000	
Sub-total			125.000	190.000	
TOTAL	690.560.51		1.226.500	1.391.000	

ATTACHMENT C

Information as requested by Council at the February 19, 2020 Budget meeting

1. Detailed Library Budget (2020)
2. Detailed Recreation Committee Budget (2020) and previous expenditures
3. Road Grant increase comparisons (2011 to 2019)
4. Fire Department Payroll comparison of budget and actual 2013 to 2019
5. New Fire Fighter list of items issued and costs (Note: not all new recruits require all of the gear noted)

Whitestone Public Library Income Budget Proposal

INCOME	YTD	2018	2019 draft
Municipal Grant	\$ 81,201.27	\$ 81,413.00	\$ 77,515.00
Provincial Grant	\$ 4,676.00	\$ 4,676.00	\$ 4,676.00
Pay equity	\$ 979.00	\$ 979.00	\$ 979.00
Fines	\$ 249.95	\$ 400.00	\$ 250.00
Photocopies & Fax	\$ 1,973.40	\$ 2,500.00	\$ 2,000.00
Donations	\$ 980.55	\$ 1,000.00	\$ 1,000.00
Interest	\$ 211.77	\$ 130.00	\$ 200.00
Miscellaneous	\$ 165.25	\$ 350.00	\$ 250.00
Transfer (cap acct -wages)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Poss. Student Grant	\$ 3,658.00	\$ 1,200.00	\$ 1,200.00
G.S.T. rebate	\$ 5,510.95	\$ 2,500.00	\$ 2,500.00
Mileage from OLSN	\$ 35.26	\$ 170.00	\$ 170.00
Connectivity	\$ 1,895.00	\$ 1,895.00	\$ 1,895.00
Postage from OLSN	\$ 110.51	\$ 120.00	\$ 120.00
Friends donation		\$ 1,000.00	\$ -
Fundraising/Future Endeavours	\$ 9,874.15	\$ 2,750.00	\$ 2,750.00
Libraries more than books	\$ 1,414.41	\$ 6,477.00	\$ -
Improving Lib. Dig. Serv.		\$ 3,865.00	\$ -
TOTAL	\$ 113,935.47	\$ 112,425.00	\$ 96,505.00

Library Income - Notes

Municipal grant is reduced due to municipality not billing Propane, Insurance, Audit and Maintenance, grass & snow (\$5180)

Student grant is kept the same as 2018 because it is unlikely we will get the Summer Experience Program (100% reimbursement) is rarely issued two years in a row.

Friends of the library did not issue a 2018 donation because the library took over their main fundraising event. (book sale)

Miscellaneous Breakdown			
	YTD	2018	2019
Library cards/out of town members	\$ 144.00	\$ 300.00	\$ 200.00
laminating	\$ 13.25	\$ 40.00	\$ 40.00
headphones/glasses	\$ 8.00	\$ 10.00	\$ 10.00
Misc Total	\$ 165.25	\$ 350.00	\$ 250.00
Fundraising Breakdown			
book sale	\$ 1,745.70		
Bingo Canteen	\$ 1,778.55	\$ 2,000.00	\$ 2,000.00
Bottle Shed	\$ 750.00	\$ 750.00	\$ 750.00
silent auction	\$ 2,716.50		
giving tree/future end.	\$ 2,050.00		
Straw. Soc / harvest	\$ 833.40		
Fundraising Total	\$ 9,874.15	\$ 2,750.00	\$ 2,750.00

Fundraising Breakdown notes:

Bingo Canteen and Bottle Shed money will remain in operating account. Revenues from the book sale, silent auction, donations to giving tree, future endeavours and donations received at Strawberry Social and Harvest Lunch are to be deposited directly into the Library Expansion Fund.

Student grant was 100% and an anomaly

The Ontario Government has not provided a grant for programming for 2019.

Library Expenses - Notes

Copy licence and maintenance lower due to municipality buying their own machine.
less copies were made, lowering our service charge.

Supplies included fees for member cards and item labels (every 8-10yrs)

Reserve fund transfer will include future endeavours donations and overage, book sale,
2018 OLA superconference fee was charged to IDLS grant. Increase necessary.

(for staff and bd training)

Security in 2018 was higher due to renovations and service call

Propane, Insurance, Audit & Maintenance, grass and snow taken on by the municipality,

Reducing our expenditures by \$5180.

Library training and recognition now to include volunteers

Whitestone Public Library Expense Budget proposal

EXPENSES	Year End est	2018	2019 draft
Salaries	\$ 63,201.18	\$ 69,500.00	\$ 69,500.00
Benefits	\$ 13,494.57	\$ 16,000.00	\$ 14,000.00
EI, CPP, FIT &PIT	-\$ 10,005.00	-\$ 10,500.00	-\$ 10,030.00
WSIB/health tx	\$ 907.52	\$ 975.00	\$ 975.00
HST 5%	\$ 1,060.90	\$ 1,100.00	\$ 1,000.00
HST 8%	\$ 1,234.86	\$ 1,350.00	\$ 1,250.00
Hydro	\$ 1,583.28	\$ 2,100.00	\$ 1,750.00
Bell	\$ 702.04	\$ 700.00	\$ 700.00
Propane	\$ 1,150.00	\$ 1,150.00	
Connectivity	\$ 1,895.40	\$ 1,850.00	\$ 1,895.00
Insurance	\$ 2,700.00	\$ 2,700.00	
Materials	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
(Books, Magazines, DVDs, Audio/Ebooks)			
Supplies	\$ 1,248.14	\$ 500.00	\$ 500.00
Mileage & Meetings	\$ 725.00	\$ 725.00	\$ 745.00
Audit	\$ 330.00	\$ 330.00	
Maint. Grass, snow, clean	\$ 1,000.00	\$ 1,000.00	
Misc.			
postage	\$ 300.00	\$ 300.00	\$ 300.00
Programming	\$ 627.92	\$ 500.00	\$ 1,600.00
Fundraising Expenses	\$ 771.67	\$ 975.00	\$ 800.00
Advertising			\$ 100.00
Security	\$ 622.74	\$ 240.00	\$ 240.00
Comp. Expenses			\$ -
Tech. Support	\$ 557.47	\$ 600.00	\$ 600.00
Memberships	\$ 280.00	\$ 280.00	\$ 280.00
Equip & Furniture	\$ 88.95		\$ -
Copy licence and maint	\$ 600.00	\$ 2,000.00	\$ 800.00
Reserve fund tsf	\$ 11,925.00		
Library training and recognition	\$ 1,000.00	\$ 500.00	\$ 1,500.00
Lib more than just books	\$ 4,141.70	\$ 5,685.00	\$ -
Improving Digital serv. Grant	\$ 3,786.82	\$ 3,865.00	\$ -
Total Expenses	\$ 113,930.16	\$ 112,425.00	\$ 96,505.00

RECREATION BUDGET 2020

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Fiscal Year 2020

Canada Day	5,000.00
Easter Breakfast	500.00
Halloween Haunt	500.00
Christmas Decorating	1,000.00
Breakfast with Santa	500.00
Christmas Craft Sale	0.00
Sports (Pickelball, Gym mats & Bike Rack)	4,000.00
Fitness	1,500.00
Advertising	2,000.00
Youth and Kids	3,000.00
Family Events	2,000.00
Kitchen Supplies	500.00
(Measuring cups, pot holders, can openers, knives)	

Total FY20 Events and Equipment 20,500.00

Hall Rentals	3,500.00
After School Program	10,000.00
After School Program Supplies	500.00
Public Pay Phone	700.00

FY 20 total Operating Budget 35,200.00

Recreation Budget, 2015 to 2020

Recreation Comm	2015	2015	2016	2016	2017	2017	2018	2018	2019	2019	2020
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Expenses	10,000	10,052	9,600	8,719	17,350	15,618	19,020	8,525	18,050	6,124	20,500
Variance Fav / -Unfav		-52 -1%		881 9%		1,732 10%		10,495 55%		11,926 66%	

Road Grant Comparison

<i>Year</i>	<i>x'</i>	<i>y'</i>	<i>%age increase from</i>	<i>%age increase from</i>	<i>Budget</i>	<i>Actual</i>	<i>%age increase from</i>	<i>%age increase from</i>
	\$	\$	<i>previous year</i>	<i>previous year</i>	\$	\$	<i>previous year</i>	<i>previous year</i>
			<i>x'</i>	<i>y'</i>			<i>Budget</i>	<i>Actual</i>
2019	\$ 337.18	\$ 51.25	10%	10%	\$ 86,515.00	\$ 77,437.65	10%	11%
2018	\$ 306.53	\$ 46.59	0%	0%	\$ 78,650.00	\$ 69,597.99	0%	0%
2017	\$ 306.53	\$ 46.59	10%	10%	\$ 78,650.00	\$ 69,813.04	10%	17%
2016	\$ 278.66	\$ 42.35	10%	10%	\$ 71,500.00	\$ 59,690.85	10%	2%
2015	\$ 253.32	\$ 38.50	10%	10%	\$ 65,000.00	\$ 58,290.94	-11%	19%
2014	\$ 230.30	\$ 35.00	11%	6%	\$ 73,205.00	\$ 49,148.91	10%	10%
2013	\$ 206.93	\$ 33.00	9%	10%	\$ 66,550.00	\$ 44,848.05	10%	11%
2012	\$ 189.70	\$ 30.00	5%	9%	\$ 60,500.00	\$ 40,339.25	10%	13%
2011	\$ 180.65	\$ 27.50	-	-	\$ 55,000.00	\$ 35,775.03	-	-

Per By-Law 30-2017

x = dollars per kilometre

y = dollars per household

Prepared by: Patricia Allen

Mar-20

W

FIRE DEPARTMENT WAGES, 2015 TO 2020

Fire Department	2015		2016		2017		2018		2019		2020
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Wages	55,450	58,196	62,362	61,533	62,362	65,989	65,522	67,462	78,080	64,824	85,509
VAR Fav/ - Unfav		-2,746 -5%		829 1%		-3,627 -6%		-1,940 -3%		13,256 17%	

Whitestone Fire Rescue

List and cost of personal for new firefighter

-Bunker Gear	1400.00
-Bunker Gear Bag	65.00
-Helmet	195.00
-Glover	95.00
-Balaclavas	19.00
-Boots	175.00
-Coverall	300.00
-Wild Fire Bag	40.00
-Hardhat	85.00
-Vast	140.00
-EX/Glovers	70.00
-Firefighter /Glovers	65.00
-SP103	?
Flashlight	45.00
Radio	1,300
Pager	800.00

4,794.00tx 13% = 5,417.22 this cost is for personal protection

Equipment only