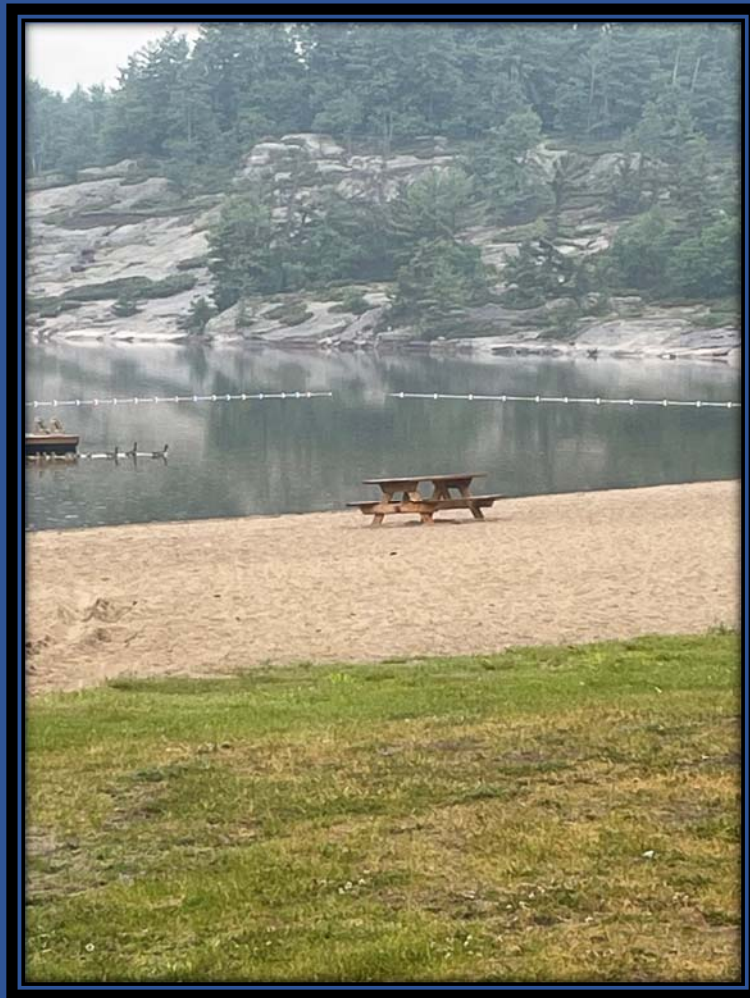


FINAL

2024

Municipality of McDougall Annual Budget



Our budget creates the financial capacity to provide quality services to enhance the safety, livability and prosperity of our community.

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Budget Introduction

The 2024 Municipality of McDougall budget focuses on the commitment to providing a vast array of services and programs to build and support a prosperous, growing and sustainable community. The cost to provide our core services while maintaining our aging infrastructure is becoming increasingly difficult. This puts pressure on the property tax base. Staff are continually looking for new ways to support growth, manage and improve our existing assets, and maintain organizational sustainability and levels of service.

Elements of McDougall's Budget

- **Operating budget (tax-rate)** is for ongoing programs and services that are funded primarily through a combination of property taxes, user fees, grants and reserves and can be delivered by the Municipality or by one of our service partners (i.e. roads operations, parks, Social Services and OPP).
- **Operating budget (user-rate)** is for ongoing programs and services funded primarily through reserve funds and user fees intended to make the programs and services self-sustaining or near self-sustaining. McDougall currently has three user rate based operating budgets: water, wastewater and landfill.
- **Capital budget** is for projects designed to create, enhance or rehabilitate our network of assets, including infrastructure (roads, bridges, buildings etc.), land, equipment and vehicles. The capital budget is funded from a combination of property taxes, debt issuance, grants and reserves.

Budget & Financial Overview

Tax Based Operating Budget

The following summarizes the components that must be considered when developing the operating budget:

Maintaining Existing Service Levels

- The cost to maintain existing service levels, including the impact of prior decisions
 - Maintaining existing service levels increases costs every year due to inflationary pressures beyond our control (hydro, diesel, materials).
 - Prior year investments (or non-investments) in capital items can impact the ongoing operational costs to maintain existing service levels.

- To mitigate these additional costs, staff look for efficiencies and opportunities for improvement and focus on capital strategies to help reduce operational costs.

Debt & Reserve Management

- Implementing financial practices for debt and reserve management related to financing of capital
 - The provincial limit for debt servicing costs is 25%. McDougall has maintained a limit under the 25% threshold.
 - McDougall contributes annually to various reserves to provide funding for specific commitments and long term financial projects.
 - In order to reduce the reliance on debt and build appropriate capital reserves to support renewal needs within our asset management program, the municipality intends to increase the annual contribution to the capital reserve annually. However, this is not always a possibility based on capital needs and renewals.

Service Partners

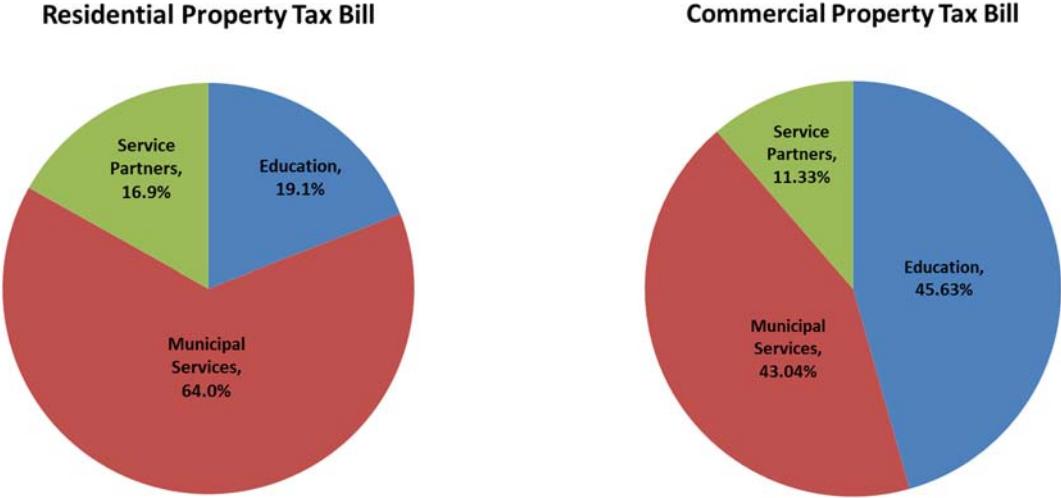
- Service Partner Requests (OPP, Health Unit, Ambulance, DSSAB, Belvedere, Library, Museum, etc.)
 - These Boards and Agencies have a legislated authority to establish budgets and levy taxes through the Municipality's tax rate. The Municipality has limited ability to revise their requests.
 - These requests comprise 16.9% of the property tax bill.

Property Tax Bill

Allocation of Property Tax Bill

In 2024, for an average home assessed at \$275,000, the proposed residential property tax bill increase of \$87 annually to \$2,204 will fund the following programs: Municipal non-user pay services \$1,411 (64.0%), Service Partners \$372 (16.9%) and education \$421 (19.1%). The education portion is set by the Province of Ontario and for 2024 this rate remained unchanged from 2023.

The average commercial property owner contributes 45.6% of their tax dollar to education compared to a 16.9% contribution from residential. Commercial properties contribute proportionately less of their total tax payment to support municipal services. An industrial property tax bill has the same breakdown as a commercial property tax bill.



Your Property Tax Dollar

Every day the residents and businesses of McDougall use municipal services and see their tax dollars at work. Examples of ways one might witness these services include:

- driving or walking on a municipal road
- playing in, swimming at or walking through a municipal park
- borrowing a book from the library
- dropping off trash and recycling at the transfer station
- seeing a fire truck, police car or ambulance pass by, knowing that if they need these services they are available 24 hours a day, 7 days a week.

The Municipality of McDougall delivers many of these valued and essential services directly.

The municipality funds area service partners for ambulance, OPP, homes for the aged, and social services. McDougall children attend elementary and high schools that are funded by the education portion of the property tax bill.

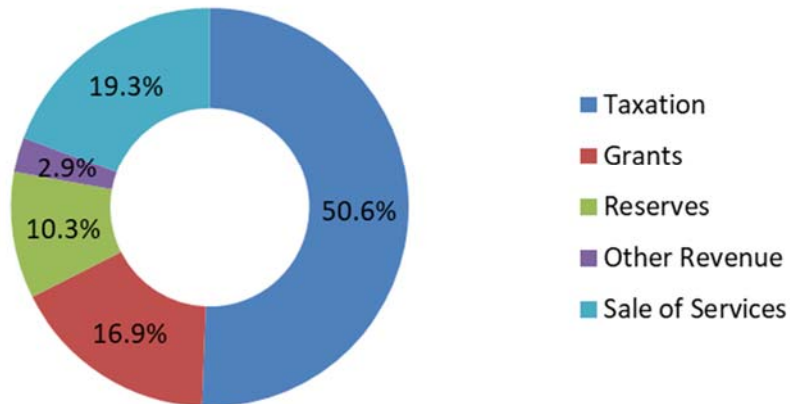
Where Your Property Taxes Go

For an average home assessed at \$275,000, the proposed residential municipal property taxes (not including education) are \$1,783. Major services received and the total annual amounts paid per home for each are described on the following pages.

Transportation Services	\$500	<ul style="list-style-type: none"> - Road (approx. 130 km), bridge & trail maintenance - Snow clearing, ditch maintenance & brushing - Fleet maintenance for vehicles and equipment - Reserve transfer to fund future road investments - Debenture payments for previous road projects
General Government & Administration	\$426	<ul style="list-style-type: none"> - Mayor, Council & meeting expenses - Administration and treasury services, including Administration building & Asset Management planning
Protection Services: Fire & By-Law	\$233	<ul style="list-style-type: none"> - The McDougall Fire Department strives to protect our community through Fire Prevention and Public Education - During 2023, responded to 64 emergency calls, with the first vehicle arriving in an average of 13 minutes - A total of 923 firefighter hours were accumulated in 2023
Parks & Recreation	\$133	<ul style="list-style-type: none"> - 2 community buildings, 1 natural surface indoor arena, 10 parks, 5 beach facilities, 5.5 km recreational trail, 1 Georgian Bay wharf, contribution of capital funding towards the West Parry Sound Recreation and Cultural Centre
Ontario Provincial Police	\$130	<ul style="list-style-type: none"> - 24 hours a day, 7 days a week availability, 365 days a year - Within McDougall, 218 calls responded to in 2022 (with a four-year average of 279 calls per year) 2023 data not yet available - levy is set by OPP
District of Social Services	\$98	<ul style="list-style-type: none"> - Provides social service programming such as; Ontario Works, Children & Community Services
Ambulance	\$75	<ul style="list-style-type: none"> - Local ambulance services provided to Municipality of McDougall residents
Planning & Economic Development	\$66	<ul style="list-style-type: none"> - Supports planning department services, consultants, GIS & planning board fees - Other levies
Waste Management	\$54	<ul style="list-style-type: none"> - Over 230 tonnes of recyclables diverted from the municipal landfill through the recycling program at the transfer station - Transfer station services all municipal households in McDougall, offers recycling as well as electronics recycling & scrap metal
Home for the aged: Belvedere Heights	\$28	<ul style="list-style-type: none"> - Annual service levy
Health Unit	\$23	<ul style="list-style-type: none"> - Annual service levy
Library	\$13	<ul style="list-style-type: none"> - Annual service levy
Museum	\$4	<ul style="list-style-type: none"> - Annual support
Total Municipal Tax	\$1,783	

2024 Operating & Capital Revenue

Sources of Revenue



Revenue Highlights

- Proposed 5.17% residential property tax rate increase
- Ontario Municipal Partnership Fund \$799,800
- Ontario Community Infrastructure Fund (OCIF) \$251,359
- Canada Community-Building Fund (formerly Federal Gas Tax) \$172,543
- Northern Ontario Resource Development Support Fund \$120,617
- Henvey Inlet Community Benefit grant \$50,000 plus CPI adjustment
- Northern Ontario Heritage Fund Corporation funding for capital projects approved in 2023's budget but project completed in 2024 \$238,875

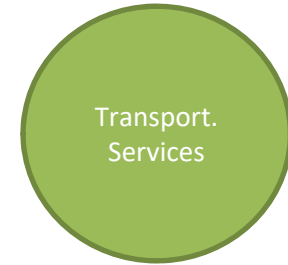
2024 Operating Costs (tax rate)

2024: \$1,350,952
2023: \$1,247,595

Fire Department: \$521,879
 Emergency Planning: \$4,050
 Police Services: \$484,350
 Animal Control: \$6,600
 By-Law Enforcement: \$45,950
 Building Department: \$288,123



Protection



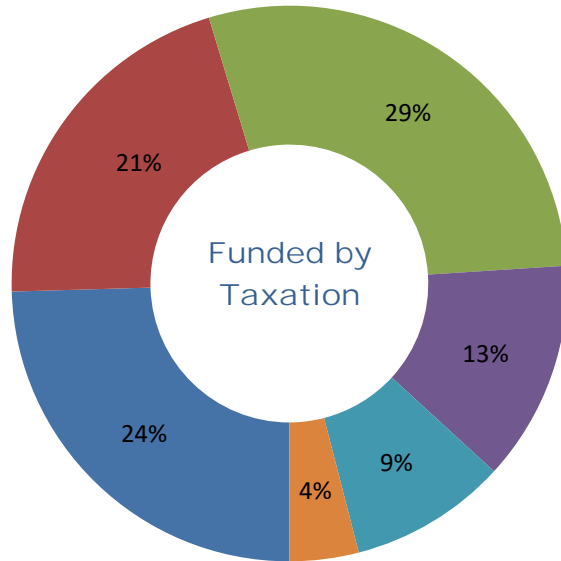
Transport.
Services

2024: \$1,862,599
2023: \$1,830,481

2024: \$1,586,212
2023: \$1,381,299



General
Government



Health,
Family &
Social
Services

2024: \$834,635
2023: \$804,090

Land Ambulance: \$277,441
 Health Unit: \$85,091
 DSSAB: \$366,205
 Belvedere: \$105,898

2024: \$244,443
2023: \$233,537



Planning &
Economic
Develop.



Recreation
& Culture

2024: \$557,666
2023: \$556,319

Recreation: \$493,267
 Museum: \$15,000
 Library: \$49,399

2024 Capital Budget - Summary

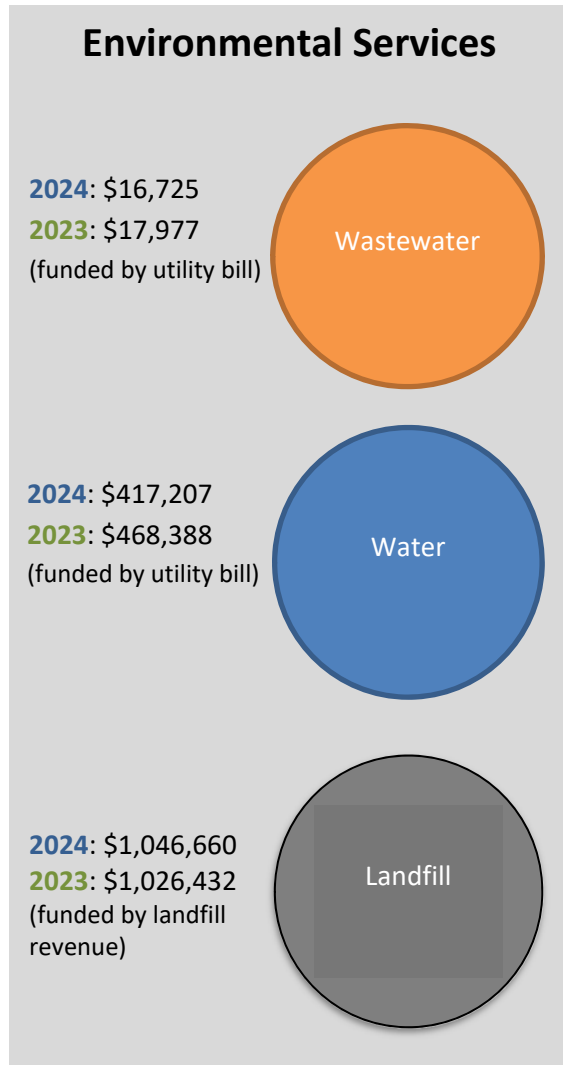
Key Infrastructure Projects

Department	Project	Dollar Value
Transportation	Hoddy Side Rd Rehab	363,500
Transportation	Felsman Dr Rehab	273,000
Transportation	Bunny Trail Repairs	200,000
Transportation	Long Lake Estates Culvert	173,300
Transportation	Pleasant View Dr Rehab	95,000
Transportation	McDougall Rd Culvert Liner	85,000
Transportation	Hillview Dr Rehab	71,000
Parks & Recreation	Capital costs for WPS Rec & Culture Centre	240,000
Parks & Recreation	Nobel Community Hall Renovation	121,800
Parks & Recreation	Waubamik Hall Renovations	64,000
Parks & Recreation	Tractor/Mower Arm	50,000
Parks & Recreation	Playground Equipment	60,000
Parks & Recreation	Various Minor Capital Projects	71,000
Landfill	Weigh Scale replacement	140,000
Landfill	Compactor Teeth replacement	80,000
Landfill	Various Minor Capital Projects	78,000
General Government	Council Chambers move/renovation	50,000
General Government	Building Condition Assessment	40,000
General Government	Various Minor Capital Projects	37,500
Crawford Septic	Septic Assessment	25,000
Water	SCADA System	42,500
Fire	Squad pickup including lighting & accessories	90,000
Fire	Minor Capital Projects	5,900
Total Capital Projects		\$2,456,500

Capital Budget Funding

Revenue Stream	Source	Dollar Value
Grants	Ontario Community Infrastructure Fund (annual)	\$431,009
Grants	Ontario Municipal Partnership Fund (annual)	529,328
Grants	Canada Community-Building Fund (annual)	210,463
Grants	Northern Ontario Heritage Fund Corporation (application based)	139,350
Grants	Northern Ontario Resource Development Support Fund (annual)	200,000
Reserves	Transfer to capital	946,350
Total Capital Revenue		\$2,456,500

2024 Operating Costs (User rate)



Operating Costs Highlights

- Administration increase due to wage increases and a \$50k transfer to reserves for future capital needs related to Municipal facilities.
- Finance increase due to wage increases and a \$60k transfer of excess interest income to reserves given the current high interest rates are not expected to continue in future years.
- Information Technology costs are no longer being spread to various departments.
- Asset Management increase required due to additional legislated requirements in 2024 and no longer funding these costs from reserves.
- Building department increase relates to plans to hire a building inspector.
- Water revenue and expense reductions due to no longer providing services to the Parry Sound Area Industrial Park.
- Parks department increase due to plans to improve quality of sand at Nobel Beach and ongoing funding towards the West Parry Sound Recreation and Cultural Centre.
- Planning and Economic Development increase in revenue relates to carrying forward the surplus in the prior year to fund the ongoing update of the Official Plan and Zoning review and continued training of the Planner hired midway through 2023.



Municipality of McDougall 2024 Tax Supported Operating Budget Summary

Description	2024 Budget			2023 Budget			Budget Changes 2024/2023	
	Expenditures	Revenues	Net	Expenditures	Revenues	Net	\$	%
General Revenue	-	5,624,579	(5,624,579)	-	5,381,033	(5,381,033)	(243,546)	-4.5%
Education	1,287,497	1,287,497	-	1,273,701	1,273,701	-	-	#DIV/0!
General Government								
Mayor and Council	218,989	3,500	215,489	215,775	3,500	212,275	3,214	1.5%
Elections	5,400	-	5,400	5,400	-	5,400	-	0.0%
Administration	818,767	-	818,767	728,331	11,032	717,299	101,468	14.1%
Information Technology	78,000	-	78,000	72,000	72,000	-	78,000	#DIV/0!
Finance	424,056	306,025	118,031	338,793	241,500	97,293	20,738	21.3%
Asset Management	41,000	-	41,000	21,000	9,000	12,000	29,000	241.7%
Protection: Persons and Properties								
Fire Department	521,879	15,000	506,879	496,903	15,000	481,903	24,976	5.2%
Police Services: OPP contract	484,350	-	484,350	498,490	-	498,490	(14,140)	-2.8%
By-Law Enforcement	45,950	500	45,450	43,350	500	42,850	2,600	6.1%
Emergency Planning	4,050	15,500	(11,450)	5,550	15,000	(9,450)	(2,000)	-21.2%
Animal Control	6,600	-	6,600	5,500	-	5,500	1,100	20.0%
Building Department	288,123	175,500	112,623	197,802	160,500	37,302	75,321	201.9%
Transportation Services								
General	436,002	89,500	346,502	459,551	85,000	374,551	(28,049)	-7.5%
Operations	1,426,597	-	1,426,597	1,370,930	-	1,370,930	55,667	4.1%
Environmental Services								
Water System	417,207	417,207	-	468,388	468,388	-	-	#DIV/0!
Wastewater	16,725	16,725	-	17,977	17,977	-	-	#DIV/0!
Waste Management	201,764	-	201,764	209,827	-	209,827	(8,063)	-3.8%
Landfill	1,046,660	1,360,227	(313,567)	1,026,432	1,280,315	(253,883)	(59,684)	-23.5%



Municipality of McDougall 2024 Tax Supported Operating Budget Summary

Description	2024 Budget			2023 Budget			Budget Changes 2024/2023	
	Expenditures	Revenues	Net	Expenditures	Revenues	Net	\$	%
<u>Health/Social/Family Services</u>								
Land Ambulance	277,441	-	277,441	267,377	-	267,377	10,064	3.8%
Health Unit	85,091	-	85,091	82,610	-	82,610	2,481	3.0%
DSSAB	366,205	-	366,205	348,205	-	348,205	18,000	5.2%
Belvedere	105,898	-	105,898	105,898	-	105,898	-	0.0%
<u>Recreation & Culture</u>								
Parks Department	493,267	2,000	491,267	493,920	7,850	486,070	5,197	1.1%
Culture								
Museum	15,000	-	15,000	13,000	-	13,000	2,000	15.4%
Library	49,399	7,350	42,049	49,399	7,350	42,049	-	0.0%
<u>Planning & Economic Development</u>								
	244,443	85,250	159,193	233,537	-	233,537	(74,344)	-31.8%
Total Operating Budget								
	9,406,360	9,406,360	-	9,049,646	9,049,646	-	-	-
Total Capital Budget								
	2,456,500	2,456,500	-	3,089,128	3,089,128	-	-	-
Total Budget								
	11,862,860	11,862,860	-	12,138,774	12,138,774	-	-	-

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
General Municipal Property Tax						
1-3-00300-0400	Municipal Taxation - Residential	-5,171,384	-4,855,563	-4,855,560	315,821	-6.50
1-3-00300-0401	Municipal Taxation - Commercial	-62,479	-60,755	-60,598	1,724	-2.84
1-3-00300-0402	Municipal Taxation - Industrial	-20,353	-19,874	-19,597	479	-2.41
1-3-00300-0403	Municipal Taxation - Farmlands	-1,937	-1,716	-1,716	221	-12.88
1-3-00300-0404	Municipal Taxation - Managed Forests	-7,954	-7,891	-7,891	63	-0.80
1-3-00300-0410	Municipal Supplemental - Residential	-32,500	-30,000	-44,575	2,500	-8.33
1-3-00300-0411	Municipal Supplemental - Commercial	0	0	-475	0	0.00
	Total Revenue	-5,296,607	-4,975,799	-4,990,412	-320,808	
1-4-00300-0410	Taxes Written Off - Residential	0	0	208	0	0.00
1-4-00300-0413	Taxes Written Off - Farmlands	0	0	-134	0	0.00
1-4-00300-0414	Taxes Written Off - Managed Forests	0	0	315	0	0.00
	Total Expenditure	0	0	389	0	
	General Municipal Property Tax (Surplus)/Deficit	-5,296,607	-4,975,799	-4,990,023	-320,808	
	Report Total -->	-5,296,607	-4,975,799	-4,990,023	-320,808	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Payments in Lieu						
1-3-00310-0420	PIL - Tax Assistance Program	-16,500	-16,500	-17,565	0	0.00
1-3-00310-0421	PIL - Ontario Hydro	-14,000	-14,000	-14,313	0	0.00
1-3-00310-0422	PIL - Railway Right Of Way	-27,000	-27,000	-27,386	0	0.00
1-3-00310-0423	Education PIL	0	0	-27,065	0	0.00
	Total Revenue	-57,500	-57,500	-86,329	0	
	Payments in Lieu (Surplus)/Deficit	-57,500	-57,500	-86,329	0	
	Report Total -->	-5,354,107	-5,033,299	-5,076,352	-320,808	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
English Public Education Property Tax						
1-3-00400-0400	English Public Education Taxation - Resi	-1,164,871	-1,145,699	-1,145,700	19,172	-1.67
1-3-00400-0403	English Public Education Taxation - Farm	-457	-426	-426	31	-7.28
1-3-00400-0404	English Public Education Taxation - Mana	-1,877	-1,958	-1,958	-81	4.14
1-3-00400-0410	English Public Education Taxation - Supp	0	0	-11,058	0	0.00
	Total Revenue	-1,167,205	-1,148,083	-1,159,142	-19,122	
1-4-00400-1192	Taxes Written Off - English Public	0	0	121	0	0.00
1-4-00400-2050	School Board Requisitions - English Publ	1,223,356	1,205,511	1,224,253	-17,845	-1.48
	Total Expenditure	1,223,356	1,205,511	1,224,374	-17,845	
	English Public Education Property Tax (Surplus)/Deficit	56,151	57,428	65,232	-1,277	
	Report Total -->	-5,297,956	-4,975,871	-5,011,120	-322,085	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
English Seperate Education Property Tax						
1-3-00410-0400	English Separate Education Taxation - Re	-52,938	-56,893	-56,893	-3,955	6.95
1-3-00410-0410	English Separate Education Taxation - Su	0	0	-30	0	0.00
	Total Revenue	-52,938	-56,893	-56,923	3,955	
1-4-00410-2050	School Board Requisitions - English Sepa	61,561	65,712	64,491	4,151	6.32
	Total Expenditure	61,561	65,712	64,491	4,151	
	English Seperate Education Property Tax (Surplus)/Deficit	8,623	8,819	7,568	-196	
	Report Total -->	-5,289,333	-4,967,052	-5,003,552	-322,281	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
French Public Education Property Tax						
1-3-00420-0400	French Public Education Taxation - Resid	-954	-622	-622	332	-53.38
	Total Revenue	-954	-622	-622	-332	
1-4-00420-2050	School Board Requisitions - French Publi	954	622	1,878	-332	-53.38
	Total Expenditure	954	622	1,878	-332	
	French Public Education Property Tax (Surplus)/Deficit	0	0	1,256	0	
	Report Total -->	-5,289,333	-4,967,052	-5,002,296	-322,281	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
French Seperate Education Property Tax						
1-3-00430-0400	French Separate Education Taxation - Re:	-1,626	-1,856	-1,856	-230	12.39
1-3-00430-0410	French Separate Education - Supp	0	0	-86	0	0.00
	Total Revenue	-1,626	-1,856	-1,942	230	
1-4-00430-2050	School Board Requisitions - French Sepa	1,626	1,856	1,942	230	12.39
	Total Expenditure	1,626	1,856	1,942	230	
	French Seperate Education Property Tax (Surplus)/Deficit	0	0	0	0	
	Report Total -->	-5,289,333	-4,967,052	-5,002,296	-322,281	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
No Support Education Property Taxes						
1-3-00440-0401	No Support Education Taxation - Comm	-53,106	-54,294	-54,116	-1,188	2.19
1-3-00440-0402	No Support Education Taxation - Industri	-11,668	-11,953	-11,720	-285	2.38
1-3-00440-0410	No Support Education Taxation - Supp	0	0	-429	0	0.00
	Total Revenue	-64,774	-66,247	-66,265	1,473	
	No Support Education Property Taxes (Surplus)/Deficit	-64,774	-66,247	-66,265	1,473	
	Report Total -->	-5,354,107	-5,033,299	-5,068,561	-320,808	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Ontario Municipal Partnership Fund						
1-3-00500-0430	Ontario Municipal Partnership Fund	-270,472	-347,734	-502,591	-77,262	22.22
	Total Revenue	-270,472	-347,734	-502,591	77,262	
1-4-00500-3000	Transfer to Reserves	0	0	346,841	0	0.00
	Total Expenditure	0	0	346,841	0	
	Ontario Municipal Partnership Fund (Surplus)/Deficit	-270,472	-347,734	-155,750	77,262	
	Report Total -->	-5,624,579	-5,381,033	-5,224,311	-243,546	

Budget Department by Category



From Category: 300 **To Category:** 8500

Account Code: ?-?-?????-???? **To :** ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Ontario Specific Grants						
	Ontario Specific Grants (Surplus)/Deficit	0	0	0	0	
	Report Total -->	-5,624,579	-5,381,033	-5,224,311	-243,546	

Budget Department by Category



From Category: 300 To Category: 8500
Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Federal Specific Grants						
	Federal Specific Grants (Surplus)/Deficit	0	0	0	0	
	Report Total -->	-5,624,579	-5,381,033	-5,224,311	-243,546	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Interest, Penalties and Commissions						
1-3-00800-0440	Penalties & Interest on Taxes	-78,000	-75,000	-91,640	3,000	-4.00
	Total Revenue	-78,000	-75,000	-91,640	-3,000	
	Interest, Penalties and Commissions (Surplus)/Deficit	-78,000	-75,000	-91,640	-3,000	
	Report Total -->	-5,702,579	-5,456,033	-5,315,951	-246,546	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Other Revenue						
1-3-00850-0450	Interest Income	-120,000	-60,000	-317,986	60,000	-100.00
1-3-00850-0455	Tax Certificates	-4,500	-5,500	-3,655	-1,000	18.18
1-3-00850-0456	Lottery Licences	0	0	-107	0	0.00
1-3-00850-0457	NSF Fees	-275	-250	-873	25	-10.00
1-3-00850-0460	Shore Road Allowance Admin Fee	-250	-250	-500	0	0.00
1-3-00850-0461	Planning Admin Fee	0	-2,500	-6,600	-2,500	100.00
1-3-00850-0462	P.O.A. Fines Recovered	-10,000	-10,000	-9,098	0	0.00
1-3-00850-0463	Sale Of Municipal Property	-15,000	-10,000	-26,100	5,000	-50.00
1-3-00850-0464	Other Revenues	-26,000	-26,000	-29,919	0	0.00
1-3-00850-0466	Henvey Community Grant	-52,000	-52,000	-53,490	0	0.00
1-3-00850-0470	Donation Revenue	0	0	-50,100	0	0.00
	Total Revenue	-228,025	-166,500	-498,428	-61,525	
1-4-00850-3000	Transfer to Reserves - Other Revenue	112,000	52,000	303,490	-60,000	-115.38
	Total Expenditure	112,000	52,000	303,490	-60,000	
	Other Revenue (Surplus)/Deficit	-116,025	-114,500	-194,938	-1,525	
	Report Total -->	-5,818,604	-5,570,533	-5,510,889	-248,071	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Mayor & Council						
1-3-01000-0437	Recovery of Expenses - Council	-3,500	-3,500	-2,790	0	0.00
	Total Revenue	-3,500	-3,500	-2,790	0	
1-4-01000-1115	Remuneration - Council	126,067	122,395	122,621	-3,672	-3.00
1-4-01000-1116	Special Meetings - Council	2,186	2,122	0	-64	-3.02
1-4-01000-1120	Payroll Overhead Burden Council	13,296	12,905	12,025	-391	-3.03
1-4-01000-1121	OMERS - Council	11,346	11,016	9,377	-330	-3.00
1-4-01000-1122	Employee Benefits - Council	30,994	24,227	26,402	-6,767	-27.93
1-4-01000-1131	Telephone - Council	750	750	1,407	0	0.00
1-4-01000-1137	Memberships/Subscriptions - Council	2,550	2,400	2,463	-150	-6.25
1-4-01000-1141	Meeting Costs - Council	1,000	1,000	316	0	0.00
1-4-01000-1150	Computer Operation & Supplies - Council	0	5,760	4,697	5,760	100.00
1-4-01000-1160	Workshops/Training Courses - Council	2,800	2,800	379	0	0.00
1-4-01000-1161	Conferences - Council	10,000	15,000	10,314	5,000	33.33
1-4-01000-1162	Mileage - Council	1,800	1,800	1,803	0	0.00
1-4-01000-1170	Insurance - Council	2,200	2,100	2,077	-100	-4.76
1-4-01000-1175	Professional Fees Legal - Council	5,000	2,500	1,221	-2,500	-100.00
1-4-01000-1185	Donations - Council	9,000	9,000	7,675	0	0.00
	Total Expenditure	218,989	215,775	202,777	-3,214	
	Mayor & Council (Surplus)/Deficit	215,489	212,275	199,987	3,214	
	Report Total -->	-5,603,115	-5,358,258	-5,310,902	-244,857	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Elections						
1-4-01100-1181	Election Expenses	0	0	343	0	0.00
1-4-01100-1184	Compliance Committee	400	400	0	0	0.00
1-4-01100-3000	Transfer to Reserves - Elections	5,000	5,000	5,000	0	0.00
	Total Expenditure	5,400	5,400	5,343	0	
	Elections (Surplus)/Deficit	5,400	5,400	5,343	0	
	Report Total -->	-5,597,715	-5,352,858	-5,305,559	-244,857	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ??-?-?????-???? To : ??-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Administration						
1-3-01200-0437	Recovery of Expenses - Administration	0	-11,032	-11,040	-11,032	100.00
	Total Revenue	0	-11,032	-11,040	11,032	
1-4-01200-1000	Salaries Full Time - Admin	413,832	368,375	376,894	-45,457	-12.34
1-4-01200-1120	Payroll Overhead Burden - Admin	38,705	35,983	36,734	-2,722	-7.56
1-4-01200-1121	OMERS - Admin	46,580	40,572	40,695	-6,008	-14.81
1-4-01200-1122	Employee Benefits - Admin	39,085	39,533	37,747	448	1.13
1-4-01200-1130	Office Supplies/Materials - Admin	2,500	2,500	1,671	0	0.00
1-4-01200-1131	Telephone - Admin	8,500	8,500	8,710	0	0.00
1-4-01200-1132	Internet Service - Admin	2,100	2,000	2,074	-100	-5.00
1-4-01200-1133	Postage/Courier - Admin	10,000	9,000	9,578	-1,000	-11.11
1-4-01200-1134	Printing/Photocopy Costs - Admin	6,500	6,500	4,895	0	0.00
1-4-01200-1135	Supplies/Services - Admin	7,500	7,500	8,846	0	0.00
1-4-01200-1136	Advertising - Admin	1,000	1,000	193	0	0.00
1-4-01200-1137	Memberships/Subscriptions - Admin	2,500	2,500	1,235	0	0.00
1-4-01200-1138	Food & Beverage - Admin	2,200	2,000	2,618	-200	-10.00
1-4-01200-1145	Office Equipment - Admin	1,500	1,500	4,313	0	0.00
1-4-01200-1150	Computer Operation & Supplies - Admin	0	21,600	21,076	21,600	100.00
1-4-01200-1160	Workshops/Training Courses - Admin	5,000	5,000	250	0	0.00
1-4-01200-1161	Conferences - Admin	2,000	2,000	0	0	0.00
1-4-01200-1162	Mileage - Admin	550	550	0	0	0.00
1-4-01200-1163	Health & Safety - Admin	500	500	382	0	0.00
1-4-01200-1170	Insurance - Admin	19,100	18,000	17,802	-1,100	-6.11
1-4-01200-1175	Professional Fees Legal - Admin	10,000	10,000	5,199	0	0.00
1-4-01200-1176	Professional Fees Audit - Admin	20,750	19,750	35,049	-1,000	-5.06
1-4-01200-1180	Staff Appreciation - Admin	7,000	7,000	8,655	0	0.00
1-4-01200-1183	Miscellaneous - Admin	500	500	471	0	0.00
1-4-01200-2040	Annual Levy - MPAC	84,495	83,393	83,393	-1,102	-1.32
1-4-01200-3000	Transfer to Reserves - Admin	50,000	0	18,000	-50,000	0.00
	Total Expenditure	782,397	695,756	726,480	-86,641	
	Administration (Surplus)/Deficit	782,397	684,724	715,440	97,673	
	Report Total -->	-4,815,318	-4,668,134	-4,590,119	-147,184	

Budget Department by Category



From Category: 300 To Category: 8500
Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Admin Buildings						
1-4-01225-2001	Water/Wastewater - Admin Bldg	1,120	1,075	1,074	-45	-4.19
1-4-01225-2002	Hydro - Admin Bldg	14,850	13,500	12,454	-1,350	-10.00
1-4-01225-2003	Maintenance Supplies - Admin Bldg	500	500	120	0	0.00
1-4-01225-2004	Maintenance Repairs - Admin Bldg	2,500	2,500	2,596	0	0.00
1-4-01225-2005	Equipment & Repairs - Admin Bldg	4,500	4,500	4,319	0	0.00
1-4-01225-2007	Grounds Maintenance - Admin Bldg	500	500	276	0	0.00
1-4-01225-2008	Janitorial Cleaning Contracts - Admin BI	12,400	10,000	9,319	-2,400	-24.00
	Total Expenditure	36,370	32,575	30,158	-3,795	
	Admin Buildings (Surplus)/Deficit	36,370	32,575	30,158	3,795	
	Report Total -->	-4,778,948	-4,635,559	-4,559,961	-143,389	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Information Technology						
1-3-01300-0437	Recovery of Expenses - IT	0	-72,000	-61,997	-72,000	100.00
	Total Revenue	0	-72,000	-61,997	72,000	
1-4-01300-1150	Computer Operation & Supplies - IT	48,000	42,000	33,704	-6,000	-14.29
1-4-01300-1151	Consultation Services - IT	30,000	30,000	28,293	0	0.00
	Total Expenditure	78,000	72,000	61,997	-6,000	
	Information Technology (Surplus)/Deficit	78,000	0	0	78,000	
	Report Total -->	-4,700,948	-4,635,559	-4,559,961	-65,389	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Finance						
1-4-01400-1000	Salaries Full Time - Finance	218,536	187,654	194,965	-30,882	-16.46
1-4-01400-1120	Payroll Overhead Burden - Finance	21,584	19,610	20,366	-1,974	-10.07
1-4-01400-1121	OMERS - Finance	24,234	19,991	20,743	-4,243	-21.22
1-4-01400-1122	Employee Benefits - Finance	19,952	20,268	19,508	316	1.56
1-4-01400-1131	Telephone - Finance	1,000	1,000	560	0	0.00
1-4-01400-1136	Advertising - Finance	250	250	0	0	0.00
1-4-01400-1137	Memberships/Subscriptions - Finance	2,000	2,000	1,952	0	0.00
1-4-01400-1150	Computer Operation & Supplies - Finance	0	11,520	10,004	11,520	100.00
1-4-01400-1160	Workshops/Training Courses - Finance	2,500	2,500	127	0	0.00
1-4-01400-1161	Conferences - Finance	3,500	3,500	2,605	0	0.00
1-4-01400-1162	Mileage - Finance	500	500	0	0	0.00
1-4-01400-1175	Professional Fees - Finance	2,000	2,000	0	0	0.00
1-4-01400-1191	Service Charges - Finance	14,000	14,000	12,583	0	0.00
1-4-01400-1192	Taxes Written Off - Finance	2,000	2,000	761	0	0.00
	Total Expenditure	312,056	286,793	284,174	-25,263	
	Finance (Surplus)/Deficit	312,056	286,793	284,174	25,263	
	Report Total -->	-4,388,892	-4,348,766	-4,275,787	-40,126	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Asset Management						
1-3-01500-0575	Transfer from Reserves - Asset Mgmt	0	-9,000	0	-9,000	100.00
	Total Revenue	0	-9,000	0	9,000	
1-4-01500-1151	Consultation Services - Asset Mgmt	40,000	20,000	5,512	-20,000	-100.00
1-4-01500-1160	Workshops/Training Courses - Asset Mgn	1,000	1,000	0	0	0.00
	Total Expenditure	41,000	21,000	5,512	-20,000	
	Asset Management (Surplus)/Deficit	41,000	12,000	5,512	29,000	
	Report Total -->	-4,347,892	-4,336,766	-4,270,275	-11,126	

MUNICIPALITY OF MCDUGALL
Budget Department by Category



GL5290
Date : Mar 25, 2024

From Category: 300 **To Category:** 8500
Account Code: ?-?-?????-???? **To :** ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Fire - General						
1-3-02000-0437	Recovery of Expenses -Fire Marque	-5,000	-5,000	-17,310	0	0.00
1-3-02000-0464	Other Revenues - Fire	-5,000	-5,000	0	0	0.00
1-3-02000-0495	Firefighting Rescue Response - MTO	-5,000	-5,000	-6,245	0	0.00
	Total Revenue	-15,000	-15,000	-23,555	0	
1-4-02000-1000	Salaries Full Time - Fire	105,000	95,472	98,162	-9,528	-9.98
1-4-02000-1001	Salaries Part Time - Fire	133,301	129,418	129,688	-3,883	-3.00
1-4-02000-1120	Payroll Overhead Burden - Fire	28,219	26,238	26,219	-1,981	-7.55
1-4-02000-1121	OMERS - Fire	11,494	10,209	10,238	-1,285	-12.59
1-4-02000-1122	Employee Benefits - Fire	10,095	11,741	11,705	1,646	14.02
1-4-02000-1130	Office Supplies/Materials - Fire	500	300	414	-200	-66.67
1-4-02000-1131	Telephone - Fire	2,400	2,400	3,025	0	0.00
1-4-02000-1132	Internet Service - Fire	1,500	1,500	1,279	0	0.00
1-4-02000-1135	Supplies/Services - Fire	3,000	3,000	2,048	0	0.00
1-4-02000-1136	Advertising - Fire	500	500	0	0	0.00
1-4-02000-1137	Memberships/Subscriptions - Fire	2,400	2,400	896	0	0.00
1-4-02000-1138	Food & Beverage - Fire	1,400	1,400	1,256	0	0.00
1-4-02000-1139	Clothing Allowance - Fire	250	250	146	0	0.00
1-4-02000-1140	Uniforms - Fire	3,000	3,000	515	0	0.00
1-4-02000-1145	Office Equipment - Fire	500	2,000	2,071	1,500	75.00
1-4-02000-1150	Computer Operation & Supplies - Fire	0	2,200	6,705	2,200	100.00
1-4-02000-1160	Workshops/Training Courses - Fire	7,500	10,000	7,199	2,500	25.00
1-4-02000-1161	Conferences - Fire	800	800	50	0	0.00
1-4-02000-1162	Mileage - Fire	7,500	8,500	7,543	1,000	11.76
1-4-02000-1163	Health & Safety - Fire	600	600	1,251	0	0.00
1-4-02000-1170	Insurance - Fire	38,700	34,300	36,482	-4,400	-12.83
1-4-02000-1183	Miscellaneous - Fire	1,000	1,000	1,480	0	0.00
1-4-02000-2026	Radio Maintenance - Fire	2,000	2,000	3,526	0	0.00
1-4-02000-2027	Radio Licences - Fire	1,800	1,780	1,781	-20	-1.12
1-4-02000-2060	Safety Equipment/Prot. Clothing - Fire	22,000	22,000	20,989	0	0.00
1-4-02000-2061	Firefighting Tools/Equipment - Fire	12,000	12,000	10,408	0	0.00
1-4-02000-2062	Mutual Aid Agreement - Fire	1,500	1,500	0	0	0.00
1-4-02000-2063	Fire Prevention - Fire	500	500	344	0	0.00
1-4-02000-2064	Forest Fire Management Fee - Fire	5,000	4,720	4,920	-280	-5.93
1-4-02000-2065	Expendable Supplies - Fire	2,000	2,000	508	0	0.00
1-4-02000-2066	Central Communications - Fire	4,000	4,000	3,935	0	0.00
1-4-02000-3000	Transfer to Reserves - Fire	30,000	30,000	63,555	0	0.00
	Total Expenditure	440,459	427,728	458,338	-12,731	
	Fire - General (Surplus)/Deficit	425,459	412,728	434,783	12,731	
	Report Total -->	-3,922,433	-3,924,038	-3,835,492	1,605	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Fire Building - #1 Nobel						
1-4-02025-2000	Heating - #1 Nobel	4,000	4,000	4,672	0	0.00
1-4-02025-2001	Water/Wastewater - #1 Nobel	1,120	1,075	1,074	-45	-4.19
1-4-02025-2002	Hydro - #1 Nobel	8,800	8,000	8,379	-800	-10.00
1-4-02025-2003	Maintenance Supplies - #1 Nobel	500	400	698	-100	-25.00
1-4-02025-2004	Maintenance Repairs - #1 Nobel	1,500	1,000	4,771	-500	-50.00
1-4-02025-2005	Equipment & Repairs - #1 Nobel	2,000	2,000	3,094	0	0.00
	Total Expenditure	17,920	16,475	22,688	-1,445	
	Fire Building - #1 Nobel (Surplus)/Deficit	17,920	16,475	22,688	1,445	
	Report Total -->	-3,904,513	-3,907,563	-3,812,804	3,050	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Fire Building - #2 Waubamik						
1-4-02030-2000	Heating - #2 Waubamik	4,500	4,500	7,036	0	0.00
1-4-02030-2002	Hydro - #2 Waubamik	2,200	2,000	1,681	-200	-10.00
1-4-02030-2003	Maintenance Supplies - #2 Waubamik	500	400	691	-100	-25.00
1-4-02030-2004	Maintenance Repairs - #2 Waubamik	2,000	1,500	2,812	-500	-33.33
1-4-02030-2005	Equipment & Repairs - #2 Waubamik	1,500	1,500	1,922	0	0.00
	Total Expenditure	10,700	9,900	14,142	-800	
	Fire Building - #2 Waubamik (Surplus)/Deficit	10,700	9,900	14,142	800	
	Report Total -->	-3,893,813	-3,897,663	-3,798,662	3,850	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Fire Vehicles						
1-4-02050-2200	Vehicles - Fire	40,800	30,800	23,361	-10,000	-32.47
1-4-02050-2203	Fuel - Fire	12,000	12,000	9,467	0	0.00
	Total Expenditure	52,800	42,800	32,828	-10,000	
	Fire Vehicles (Surplus)/Deficit	52,800	42,800	32,828	10,000	
	Report Total -->	-3,841,013	-3,854,863	-3,765,834	13,850	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Ontario Provincial Police						
1-4-02100-2040	Ontario Provincial Police	483,850	498,490	493,404	14,640	2.94
1-4-02100-2044	Community Policing Advisory Committee	500	0	0	-500	0.00
	Total Expenditure	484,350	498,490	493,404	14,140	
	Ontario Provincial Police (Surplus)/Deficit	484,350	498,490	493,404	-14,140	
	Report Total -->	-3,356,663	-3,356,373	-3,272,430	-290	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Bylaw Enforcement						
1-3-02200-0500	Bylaw Enforcement Fines	-500	-500	0	0	0.00
	Total Revenue	-500	-500	0	0	
1-4-02200-1130	Office Supplies/Materials - Bylaw	350	350	492	0	0.00
1-4-02200-1160	Workshops/Training Courses - Bylaw	1,500	3,000	432	1,500	50.00
1-4-02200-1170	Insurance - Bylaw	1,100	1,000	1,054	-100	-10.00
1-4-02200-1175	Professional Fees Legal - Bylaw	2,000	2,000	562	0	0.00
1-4-02200-1183	Miscellaneous - Bylaw	1,000	1,000	1,569	0	0.00
1-4-02200-2040	Contracted Services - Bylaw	40,000	36,000	38,233	-4,000	-11.11
	Total Expenditure	45,950	43,350	42,342	-2,600	
	Bylaw Enforcement (Surplus)/Deficit	45,450	42,850	42,342	2,600	
	Report Total -->	-3,311,213	-3,313,523	-3,230,088	2,310	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Emergency Planning						
1-3-02300-0575	Transfer from Reserves - Emergency Plar	-15,500	-15,000	-26,160	500	-3.33
	Total Revenue	-15,500	-15,000	-26,160	-500	
1-4-02300-1135	Supplies/Services - Emergency Planning	1,000	2,500	1,145	1,500	60.00
1-4-02300-2005	Equipment & Repairs - Emergency Planni	500	500	136	0	0.00
1-4-02300-2067	Emergency Management	2,500	2,500	523	0	0.00
1-4-02300-2202	Fuel - Emergency Planning	50	50	0	0	0.00
	Total Expenditure	4,050	5,550	1,804	1,500	
	Emergency Planning (Surplus)/Deficit	-11,450	-9,450	-24,356	-2,000	
	Report Total -->	-3,322,663	-3,322,973	-3,254,444	310	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Animal Control						
1-4-02400-2040	Contracted Services - Animal Control	6,600	5,500	4,125	-1,100	-20.00
	Total Expenditure	6,600	5,500	4,125	-1,100	
	Animal Control (Surplus)/Deficit	6,600	5,500	4,125	1,100	
	Report Total -->	-3,316,063	-3,317,473	-3,250,319	1,410	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Building - General						
1-3-02800-0464	Compliance - Building	-500	-500	-150	0	0.00
1-3-02800-0510	Building Permits	-125,000	-110,000	-162,338	15,000	-13.64
1-3-02800-0515	Admin Fee - Building	0	0	-11,325	0	0.00
1-3-02800-0575	Transfer from Reserves - Building	-50,000	-50,000	0	0	0.00
	Total Revenue	-175,500	-160,500	-173,813	-15,000	
1-4-02800-1000	Salaries Full Time - Building	174,062	107,827	112,675	-66,235	-61.43
1-4-02800-1001	Salaries Part Time - Building	10,300	10,000	9,720	-300	-3.00
1-4-02800-1120	Payroll Overhead Burden - Building	19,580	10,733	12,011	-8,847	-82.43
1-4-02800-1121	OMERS - Building	18,049	12,013	12,024	-6,036	-50.25
1-4-02800-1122	Employee Benefits - Building	19,182	10,919	10,289	-8,263	-75.68
1-4-02800-1131	Telephone - Building	1,600	800	1,715	-800	-100.00
1-4-02800-1137	Memberships/Subscriptions - Building	2,200	1,600	1,591	-600	-37.50
1-4-02800-1139	Clothing Allowance - Building	800	500	0	-300	-60.00
1-4-02800-1145	Office Equipment - Building	2,000	300	0	-1,700	-566.67
1-4-02800-1150	Computer Operation & Supplies - Building	11,200	15,760	14,090	4,560	28.93
1-4-02800-1160	Workshops/Training Courses - Building	4,500	4,500	802	0	0.00
1-4-02800-1161	Conferences - Building	1,000	1,000	390	0	0.00
1-4-02800-1162	Mileage - Building	13,750	12,750	12,238	-1,000	-7.84
1-4-02800-1170	Insurance - Building	7,400	6,600	7,027	-800	-12.12
1-4-02800-1175	Professional Fees - Building	2,000	2,000	785	0	0.00
1-4-02800-1183	Miscellaneous - Building	500	500	127	0	0.00
	Total Expenditure	288,123	197,802	195,484	-90,321	
	Building - General (Surplus)/Deficit	112,623	37,302	21,671	75,321	
	Report Total -->	-3,203,440	-3,280,171	-3,228,648	76,731	

Budget Department by Category



From Category: 300 To Category: 8500
Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Building - Vehicles						
	Building - Vehicles (Surplus)/Deficit	0	0	0	0	
	Report Total -->	-3,203,440	-3,280,171	-3,228,648	76,731	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Transportation - General						
1-3-03000-0436	Federal Specific Grants - Transportation	0	0	-1,964	0	0.00
1-3-03000-0464	Other Revenues - Transportation	-77,000	-72,500	-75,433	4,500	-6.21
1-3-03000-0520	Quarry Revenues - Transportation	-12,500	-12,500	-12,842	0	0.00
	Total Revenue	-89,500	-85,000	-90,239	-4,500	
1-4-03000-1000	Salaries Full Time - Transportation	0	91,520	8,865	91,520	100.00
1-4-03000-1001	Salaries Part Time - Transportation	0	0	640	0	0.00
1-4-03000-1120	Payroll Overhead Burden - Transportation	0	8,746	361	8,746	100.00
1-4-03000-1121	OMERS - Transportation	0	10,378	85	10,378	100.00
1-4-03000-1122	Employee Benefits - Transportation	0	9,005	110	9,005	100.00
1-4-03000-1130	Office Supplies/Materials - Transportati	600	600	357	0	0.00
1-4-03000-1131	Telephone - Transportation	3,000	2,500	3,339	-500	-20.00
1-4-03000-1133	Postage/Courier - Transportation	150	150	0	0	0.00
1-4-03000-1134	Printing/Photocopy Costs - Transportatio	100	100	0	0	0.00
1-4-03000-1135	Supplies/Services - Transportation	500	500	518	0	0.00
1-4-03000-1136	Advertising - Transportation	500	500	345	0	0.00
1-4-03000-1137	Memberships/Subscriptions - Transportati	1,500	1,500	1,371	0	0.00
1-4-03000-1138	Food & Beverage - Transportation	1,500	1,500	1,870	0	0.00
1-4-03000-1139	Clothing Allowance - Transportation	2,800	3,500	3,789	700	20.00
1-4-03000-1150	Computer Operation & Supplies - Transpc	0	6,480	5,871	6,480	100.00
1-4-03000-1160	Workshops/Training Courses - Transporta	10,000	10,000	9,464	0	0.00
1-4-03000-1161	Conferences - Transportation	3,000	4,000	0	1,000	25.00
1-4-03000-1162	Mileage - Transportation	500	500	0	0	0.00
1-4-03000-1163	Health & Safety - Transportation	2,000	2,000	1,315	0	0.00
1-4-03000-1170	Insurance - Transportation	38,000	31,200	36,180	-6,800	-21.79
1-4-03000-1175	Professional Fees Legal - Transportation	500	500	0	0	0.00
1-4-03000-1183	Miscellaneous - Transportation	500	500	90	0	0.00
1-4-03000-1190	Interest on Borrowing - Transportation	22,212	25,164	25,164	2,952	11.73
1-4-03000-2255	Loan Payments - Transportation	101,660	98,708	0	-2,952	-2.99
1-4-03000-3000	Transfer to Reserves - Transportation Op	246,980	150,000	185,000	-96,980	-64.65
	Total Expenditure	436,002	459,551	284,734	23,549	
	Transportation - General (Surplus)/Deficit	346,502	374,551	194,495	-28,049	
	Report Total -->	-2,856,938	-2,905,620	-3,034,153	48,682	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Transportation - Operations						
1-4-03025-1000	Salaries Full Time - Transportation Op.	120,842	110,456	85,989	-10,386	-9.40
1-4-03025-1001	Salaries Part Time - Transportation Op.	500	0	648	-500	0.00
1-4-03025-1002	Wages Overtime - Transportation Op.	1,270	1,432	459	162	11.31
1-4-03025-1120	Payroll Overhead Burden - Transportation	14,109	14,017	10,560	-92	-0.66
1-4-03025-1121	OMERS - Transportation Op.	10,226	10,316	6,810	90	0.87
1-4-03025-1122	Employee Benefits - Transportation Op.	12,575	14,802	6,693	2,227	15.05
	Total Expenditure	159,522	151,023	111,159	-8,499	
	Transportation - Operations (Surplus)/Deficit	159,522	151,023	111,159	8,499	
	Report Total -->	-2,697,416	-2,754,597	-2,922,994	57,181	

Budget Department by Category



From Category: 300 To Category: 8500
Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Transportation - Building						
1-4-03050-2000	Heating - Transportation Bldg	15,000	14,000	14,652	-1,000	-7.14
1-4-03050-2001	Water/Wastewater - Transportation Bldg	1,120	1,075	1,074	-45	-4.19
1-4-03050-2002	Hydro - Transportation Bldg	10,000	8,000	9,991	-2,000	-25.00
1-4-03050-2003	Maintenance Supplies - Transportation Bl	1,000	1,000	22	0	0.00
1-4-03050-2004	Maintenance Repairs - Transportation Bld	5,000	5,000	4,867	0	0.00
1-4-03050-2005	Equipment & Repairs - Transportation Bld	2,500	2,500	653	0	0.00
1-4-03050-2006	Facility Management - Transportation Bld	2,000	3,500	619	1,500	42.86
1-4-03050-2008	Janitorial Cleaning Contracts - Transpor	6,500	4,000	2,160	-2,500	-62.50
1-4-03050-2020	Workshop Supplies - Transportation Bldg	18,000	18,000	17,214	0	0.00
	Total Expenditure	61,120	57,075	51,252	-4,045	
	Transportation - Building (Surplus)/Deficit	61,120	57,075	51,252	4,045	
	Report Total -->	-2,636,296	-2,697,522	-2,871,742	61,226	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Transportation - Vehicles & Equipment						
1-4-03100-1000	Salaries Full Time - Vehicles & Equipmen	33,836	28,637	38,479	-5,199	-18.15
1-4-03100-1001	Salaries Part Time - Vehicles & Equipmer	0	0	68	0	0.00
1-4-03100-1002	Wages Overtime - Vehicles & Equipment	1,770	1,432	1,273	-338	-23.60
1-4-03100-1120	Payroll Overhead Burden - Vehicles & Eqi	4,061	3,747	4,788	-314	-8.38
1-4-03100-1121	OMERS - Vehicles & Equipment	2,863	2,675	3,468	-188	-7.03
1-4-03100-1122	Employee Benefits - Vehicles & Equipmer	3,521	3,838	3,132	317	8.26
1-4-03100-2204	Maintenance Costs/Parts - Vehicles & Eqi	65,000	86,750	218,562	21,750	25.07
	Total Expenditure	111,051	127,079	269,770	16,028	
	Transportation - Vehicles & Equipment (Surplus)/Deficit	111,051	127,079	269,770	-16,028	
	Report Total -->	-2,525,245	-2,570,443	-2,601,972	45,198	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Transportation - Vehicle Overhead						
1-4-03105-2201	Motor Oil/Grease - Transportation	4,000	4,000	2,608	0	0.00
1-4-03105-2202	Gas - Transportation	5,000	8,000	4,296	3,000	37.50
1-4-03105-2203	Diesel - Transportation	110,000	120,000	97,614	10,000	8.33
1-4-03105-2204	Maintenance Costs/Parts - Transportation	500	500	448	0	0.00
1-4-03105-2205	Licences & Insurance - Transportation	22,500	22,500	21,113	0	0.00
1-4-03105-2225	Materials & Supplies - Transportation	12,000	15,000	10,953	3,000	20.00
	Total Expenditure	154,000	170,000	137,032	16,000	
	Transportation - Vehicle Overhead (Surplus)/Deficit	154,000	170,000	137,032	-16,000	
	Report Total -->	-2,371,245	-2,400,443	-2,464,940	29,198	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Bridges & Culverts						
1-4-03200-1000	Salaries Full Time - Bridges & Culverts	4,834	8,182	188	3,348	40.92
1-4-03200-1001	Salaries Part Time - Bridges & Culverts	0	0	753	0	0.00
1-4-03200-1002	Wages Overtime - Bridges & Culverts	0	477	0	477	100.00
1-4-03200-1120	Payroll Overhead Burden - Bridges & Culverts	558	1,078	108	520	48.24
1-4-03200-1121	OMERS - Bridges & Culverts	409	764	88	355	46.47
1-4-03200-1122	Employee Benefits - Bridges & Culverts	503	1,096	18	593	54.11
1-4-03200-2225	Materials & Supplies - Bridges & Culvert	35,000	35,000	61,917	0	0.00
1-4-03200-2250	Contracted Services - Bridges & Culverts	5,000	5,000	5,164	0	0.00
	Total Expenditure	46,304	51,597	68,236	5,293	
	Bridges & Culverts (Surplus)/Deficit	46,304	51,597	68,236	-5,293	
	Report Total -->	-2,324,941	-2,348,846	-2,396,704	23,905	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Drainage & Brushing						
1-4-03300-1000	Salaries Full Time - Drainage & Brushing	58,004	49,092	45,761	-8,912	-18.15
1-4-03300-1001	Salaries Part Time - Drainage & Brushing	0	0	10,236	0	0.00
1-4-03300-1002	Wages Overtime - Drainage & Brushing	5,901	3,819	7,810	-2,082	-54.52
1-4-03300-1120	Payroll Overhead Burden - Drainage & Br	7,209	6,569	8,021	-640	-9.74
1-4-03300-1121	OMERS - Drainage & Brushing	4,908	4,585	4,422	-323	-7.04
1-4-03300-1122	Employee Benefits - Drainage & Brushing	6,036	6,579	5,190	543	8.25
1-4-03300-2225	Materials & Supplies - Drainage & Brushir	10,000	10,000	189	0	0.00
1-4-03300-2250	Contracted Services - Drainage & Brushir	5,000	20,000	6,911	15,000	75.00
	Total Expenditure	97,058	100,644	88,540	3,586	
	Drainage & Brushing (Surplus)/Deficit	97,058	100,644	88,540	-3,586	
	Report Total -->	-2,227,883	-2,248,202	-2,308,164	20,319	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Roadside Maintenance						
1-4-03400-1000	Salaries Full Time - Roadside Maintenan	154,677	118,638	163,249	-36,039	-30.38
1-4-03400-1001	Salaries Part Time - Roadside Maintenanc	30,269	26,890	13,539	-3,379	-12.57
1-4-03400-1002	Wages Overtime - Roadside Maintenance	8,851	5,729	14,815	-3,122	-54.49
1-4-03400-1120	Payroll Overhead Burden - Roadside Mair	18,629	18,910	22,174	281	1.49
1-4-03400-1121	OMERS - Roadside Maintenance	13,089	11,080	16,148	-2,009	-18.13
1-4-03400-1122	Employee Benefits - Roadside Maintenanc	16,096	15,899	16,733	-197	-1.24
1-4-03400-2009	Chemicals - Roadside Maintenance	2,500	4,000	510	1,500	37.50
1-4-03400-2225	Materials & Supplies - Roadside Maintena	75,000	75,000	96,838	0	0.00
1-4-03400-2226	Dust Control Materials/Supplies - Roadsi	35,000	35,000	35,028	0	0.00
1-4-03400-2250	Contracted Services - Roadside Maintena	4,000	4,000	13,375	0	0.00
1-4-03400-2252	Material Processing RAP - Roadside Mair	20,000	18,000	0	-2,000	-11.11
	Total Expenditure	378,111	333,146	392,409	-44,965	
	Roadside Maintenance (Surplus)/Deficit	378,111	333,146	392,409	44,965	
	Report Total -->	-1,849,772	-1,915,056	-1,915,755	65,284	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Street Lighting						
1-4-03500-1000	Salaries Full Time - Street Lighting	0	0	47	0	0.00
1-4-03500-1120	Payroll Overhead Burden - Street Lightin	0	0	2	0	0.00
1-4-03500-1121	OMERS - Street Lighting	0	0	5	0	0.00
1-4-03500-1122	Employee Benefits - Street Lighting	0	0	4	0	0.00
1-4-03500-2002	Hydro - Street Lighting	12,000	10,000	10,454	-2,000	-20.00
1-4-03500-2225	Materials & Supplies - Street Lighting	500	500	0	0	0.00
1-4-03500-2250	Contracted Services - Street Lighting	2,500	4,000	1,814	1,500	37.50
	Total Expenditure	15,000	14,500	12,326	-500	
	Street Lighting (Surplus)/Deficit	15,000	14,500	12,326	500	
	Report Total -->	-1,834,772	-1,900,556	-1,903,429	65,784	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Signals						
1-4-03510-2041	Contracted Services - CP Rail	26,500	23,000	22,563	-3,500	-15.22
1-4-03510-2042	Contracted Services - CN Rail	13,700	12,000	11,781	-1,700	-14.17
	Total Expenditure	40,200	35,000	34,344	-5,200	
	Signals (Surplus)/Deficit	40,200	35,000	34,344	5,200	
	Report Total -->	-1,794,572	-1,865,556	-1,869,085	70,984	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Signs & Safety						
1-4-03520-1000	Salaries Full Time - Signs & Safety	4,834	4,091	7,972	-743	-18.16
1-4-03520-1001	Salaries Part Time - Signs & Safety	0	0	271	0	0.00
1-4-03520-1002	Wages Overtime - Signs & Safety	0	0	505	0	0.00
1-4-03520-1120	Payroll Overhead Burden - Signs & Safety	558	513	1,089	-45	-8.77
1-4-03520-1121	OMERS - Signs & Safety	409	382	732	-27	-7.07
1-4-03520-1122	Employee Benefits - Signs & Safety	503	548	896	45	8.21
1-4-03520-2225	Materials & Supplies - Signs & Safety	10,000	10,000	5,512	0	0.00
1-4-03520-2250	Contracted Services - Signs & Safety	35,000	25,000	24,236	-10,000	-40.00
	Total Expenditure	51,304	40,534	41,213	-10,770	
	Signs & Safety (Surplus)/Deficit	51,304	40,534	41,213	10,770	
	Report Total -->	-1,743,268	-1,825,022	-1,827,872	81,754	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Snow & Ice Removal						
1-4-03600-1000	Salaries Full Time - Snow & Ice Removal	106,341	90,002	79,242	-16,339	-18.15
1-4-03600-1001	Salaries Part Time - Snow & Ice Removal	0	0	508	0	0.00
1-4-03600-1002	Wages Overtime - Snow & Ice Removal	40,717	34,852	28,111	-5,865	-16.83
1-4-03600-1120	Payroll Overhead Burden - Snow & Ice R	15,804	15,011	12,599	-793	-5.28
1-4-03600-1121	OMERS - Snow & Ice Removal	8,999	8,406	7,393	-593	-7.05
1-4-03600-1122	Employee Benefits - Snow & Ice Removal	11,066	12,061	9,512	995	8.25
1-4-03600-2225	Materials & Supplies - Snow & Ice Remov	130,000	130,000	117,463	0	0.00
	Total Expenditure	312,927	290,332	254,828	-22,595	
	Snow & Ice Removal (Surplus)/Deficit	312,927	290,332	254,828	22,595	
	Report Total -->	-1,430,341	-1,534,690	-1,573,044	104,349	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Water System - General						
1-3-04000-0530	Water Billings	-341,957	-320,000	-328,933	21,957	-6.86
1-3-04000-0531	Water Shut-off/Connection Charges	-24,000	-25,000	-13,500	-1,000	4.00
1-3-04000-0532	Water Penalty & Interest	-1,250	-1,500	-1,256	-250	16.67
1-3-04000-0536	Curb Stop Installation Fees	0	0	-2,000	0	0.00
1-3-04000-0537	Ind. Park Service Fee	-50,000	-121,888	-121,888	-71,888	58.98
	Total Revenue	-417,207	-468,388	-467,577	51,181	
1-4-04000-1000	Salaries Full Time - Water	117,350	125,000	156,540	7,650	6.12
1-4-04000-1001	Salaries Part Time - Water	0	0	68	0	0.00
1-4-04000-1002	Wages Overtime - Water	4,739	5,000	6,728	261	5.22
1-4-04000-1012	Wages Industrial Park - Water	5,950	77,754	53,937	71,804	92.35
1-4-04000-1120	Payroll Overhead Burden - Water	13,810	21,512	23,875	7,702	35.80
1-4-04000-1121	OMERS - Water	11,221	19,074	19,523	7,853	41.17
1-4-04000-1122	Employee Benefits - Water	12,298	22,070	19,776	9,772	44.28
1-4-04000-1130	Office Supplies/Materials - Water	2,000	2,000	47	0	0.00
1-4-04000-1131	Telephone - Water	2,500	2,500	1,957	0	0.00
1-4-04000-1135	Supplies/Services - Water	8,000	6,500	10,466	-1,500	-23.08
1-4-04000-1136	Advertising - Water	1,000	1,000	610	0	0.00
1-4-04000-1137	Memberships/Subscriptions - Water	500	100	170	-400	-400.00
1-4-04000-1145	Office Equipment - Water	2,500	100	0	-2,400	-2400.00
1-4-04000-1150	Computer Operation & Supplies - Water	0	3,600	2,818	3,600	100.00
1-4-04000-1160	Workshops/Training Courses - Water	6,000	6,000	5,370	0	0.00
1-4-04000-1161	Conferences - Water	500	500	0	0	0.00
1-4-04000-1162	Mileage - Water	250	275	0	25	9.09
1-4-04000-1170	Insurance - Water	20,500	18,100	19,504	-2,400	-13.26
1-4-04000-1183	Miscellaneous - Water	200	200	20	0	0.00
1-4-04000-3000	Transfer to Reserves - Water	52,489	5,703	14,240	-46,786	-820.38
	Total Expenditure	261,807	316,988	335,649	55,181	
	Water System - General (Surplus)/Deficit	-155,400	-151,400	-131,928	-4,000	
	Report Total -->	-1,585,741	-1,686,090	-1,704,972	100,349	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Water System - Building						
1-4-04025-2002	Hydro - Water Bldg	4,000	4,000	3,706	0	0.00
1-4-04025-2003	Maintenance Supplies - Water Bldg	2,500	2,500	2,836	0	0.00
1-4-04025-2004	Maintenance Repairs - Water Bldg	2,500	2,500	227	0	0.00
1-4-04025-2005	Equipment & Repairs - Water Bldg	2,500	2,500	822	0	0.00
1-4-04025-2069	Chlorine/Chemicals - Water Bldg	800	800	273	0	0.00
1-4-04025-2080	Permits - Water Bldg	100	100	0	0	0.00
1-4-04025-2090	Water Purchases - P.S.	110,000	105,000	109,065	-5,000	-4.76
1-4-04025-2126	Monitoring Program	6,000	6,000	5,352	0	0.00
1-4-04025-2250	Contracted Services	15,000	15,000	0	0	0.00
	Total Expenditure	143,400	138,400	122,281	-5,000	
	Water System - Building (Surplus)/Deficit	143,400	138,400	122,281	5,000	
	Report Total -->	-1,442,341	-1,547,690	-1,582,691	105,349	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Water System - Vehicles						
1-4-04050-2200	Vehicles - Water	5,000	5,000	11	0	0.00
1-4-04050-2202	Fuel - Water	5,000	5,000	5,174	0	0.00
1-4-04050-2204	Maintenance Costs/Parts - Water	2,000	3,000	4,462	1,000	33.33
	Total Expenditure	12,000	13,000	9,647	1,000	
	Water System - Vehicles (Surplus)/Deficit	12,000	13,000	9,647	-1,000	
	Report Total -->	-1,430,341	-1,534,690	-1,573,044	104,349	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Crawford Septic System						
1-3-04100-0540	Sewer Surcharge on Water Bills	-16,625	-15,969	-15,968	656	-4.11
1-3-04100-0541	Sewer Penalty & Interest	-100	-100	-82	0	0.00
1-3-04100-0575	Transfer from Reserves - Septic	0	-1,908	0	-1,908	100.00
	Total Revenue	-16,725	-17,977	-16,050	1,252	
1-4-04100-1000	Salaries Full Time - Septic	3,993	5,016	2,956	1,023	20.39
1-4-04100-1002	Wages Overtime - Septic	212	233	0	21	9.01
1-4-04100-1120	Payroll Overhead Burden - Septic	495	580	313	85	14.66
1-4-04100-1121	OMERS - Septic	416	509	297	93	18.27
1-4-04100-1122	Employee Benefits - Septic	455	589	307	134	22.75
1-4-04100-1131	Telephone - Septic	600	750	545	150	20.00
1-4-04100-1170	Insurance - Septic	2,000	1,800	1,895	-200	-11.11
1-4-04100-2002	Hydro - Septic	900	1,000	796	100	10.00
1-4-04100-2005	Equipment & Repairs - Septic	2,000	1,500	300	-500	-33.33
1-4-04100-2250	Contracted Services - Septic	4,200	6,000	4,073	1,800	30.00
1-4-04100-3000	Transfer to Reserves - Septic	1,454	0	4,568	-1,454	0.00
	Total Expenditure	16,725	17,977	16,050	1,252	
	Crawford Septic System (Surplus)/Deficit	0	0	0	0	
	Report Total -->	-1,430,341	-1,534,690	-1,573,044	104,349	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Waste Management						
1-4-04200-1000	Salaries Full Time - Waste Mgmt	53,697	52,133	45,656	-1,564	-3.00
1-4-04200-1001	Salaries Part Time - Waste Mgmt	10,049	8,928	13,316	-1,121	-12.56
1-4-04200-1002	Wages Overtime - Waste Mgmt	3,497	3,395	8,023	-102	-3.00
1-4-04200-1120	Payroll Overhead Burden - Waste Mgmt	9,389	8,861	8,649	-528	-5.96
1-4-04200-1121	OMERS - Waste Mgmt	5,737	5,495	4,324	-242	-4.40
1-4-04200-1122	Employee Benefits - Waste Mgmt	8,295	8,415	6,763	120	1.43
1-4-04200-1131	Telephone - Waste Mgmt	600	600	625	0	0.00
1-4-04200-1135	Supplies/Services - Waste Mgmt	2,500	0	4,372	-2,500	0.00
1-4-04200-1183	Miscellaneous - Waste Mgmt	500	500	613	0	0.00
1-4-04200-2004	Maintenance & Repairs - Waste Mgmt	2,500	5,000	140	2,500	50.00
1-4-04200-2125	Hazardous Waste - Waste Mgmt	30,000	27,500	23,518	-2,500	-9.09
1-4-04200-2250	Contracted Services - Waste Mgmt	1,000	1,000	0	0	0.00
	Total Expenditure	127,764	121,827	115,999	-5,937	
	Waste Management (Surplus)/Deficit	127,764	121,827	115,999	5,937	
	Report Total -->	-1,302,577	-1,412,863	-1,457,045	110,286	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Waste Disposal						
1-4-04225-2101	Recycling Depot Pick-ups	51,000	65,000	98,828	14,000	21.54
1-4-04225-2250	Contracted Services - Waste Disposal	23,000	23,000	18,741	0	0.00
	Total Expenditure	74,000	88,000	117,569	14,000	
	Waste Disposal (Surplus)/Deficit	74,000	88,000	117,569	-14,000	
	Report Total -->	-1,228,577	-1,324,863	-1,339,476	96,286	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
McDougall Landfill - General						
1-3-04300-0464	Other Revenues - Landfill	-53,652	0	-216	53,652	0.00
1-3-04300-0550	Tipping Fees - Municipalities	-600,000	-550,000	-602,357	50,000	-9.09
1-3-04300-0551	Tipping Fees - Commercial Users	-540,000	-500,000	-603,656	40,000	-8.00
1-3-04300-0552	Tipping Fee Penalty & Interest	-1,000	-500	-908	500	-100.00
1-3-04300-0553	Tipping Fees - Ratepayers	-60,000	-55,000	-68,194	5,000	-9.09
1-3-04300-0554	Scrap Metal Sales	-35,000	-40,000	-45,797	-5,000	12.50
1-3-04300-0555	Waste Diversion Ontario Funding	-68,075	-132,315	-134,233	-64,240	48.55
1-3-04300-0556	Landfill Miscellaneous	-2,500	-2,500	-1,901	0	0.00
	Total Revenue	-1,360,227	-1,280,315	-1,457,262	-79,912	
1-4-04300-1000	Salaries Full Time - Landfill	148,518	130,967	150,118	-17,551	-13.40
1-4-04300-1001	Salaries Part Time - Landfill	12,108	15,000	15,918	2,892	19.28
1-4-04300-1002	Wages Overtime - Landfill	15,450	15,000	20,449	-450	-3.00
1-4-04300-1120	Payroll Overhead Burden - Landfill	19,832	17,300	20,985	-2,532	-14.64
1-4-04300-1121	OMERS - Landfill	15,266	13,598	13,910	-1,668	-12.27
1-4-04300-1122	Employee Benefits - Landfill	17,628	16,709	17,570	-919	-5.50
1-4-04300-1130	Office Supplies/Materials - Landfill	1,000	1,000	0	0	0.00
1-4-04300-1131	Telephone - Landfill	2,900	2,600	2,847	-300	-11.54
1-4-04300-1132	Internet Service - Landfill	1,500	1,500	674	0	0.00
1-4-04300-1134	Printing/Photocopy Costs - Landfill	700	700	967	0	0.00
1-4-04300-1135	Supplies/Services - Landfill	15,000	15,000	16,188	0	0.00
1-4-04300-1136	Advertising - Landfill	0	0	345	0	0.00
1-4-04300-1137	Memberships/Subscriptions - Landfill	500	500	545	0	0.00
1-4-04300-1138	Food & Beverage - Landfill	1,200	750	1,340	-450	-60.00
1-4-04300-1145	Office Equipment - Landfill	1,500	1,500	733	0	0.00
1-4-04300-1150	Computer Operation & Supplies - Landfill	3,200	5,000	9,648	1,800	36.00
1-4-04300-1151	Consultation Services - Landfill	10,000	15,000	9,807	5,000	33.33
1-4-04300-1160	Workshops/Training Courses - Landfill	2,500	2,500	795	0	0.00
1-4-04300-1161	Conferences - Landfill	500	1,500	0	1,000	66.67
1-4-04300-1163	Health & Safety - Landfill	1,500	1,500	1,845	0	0.00
1-4-04300-1170	Insurance - Landfill	15,000	14,000	14,321	-1,000	-7.14
1-4-04300-1183	Miscellaneous - Landfill	750	750	899	0	0.00
1-4-04300-2000	Heating - Landfill	7,500	0	1,331	-7,500	0.00
1-4-04300-2002	Hydro - Landfill	4,000	0	13	-4,000	0.00
1-4-04300-2003	Maintenance Supplies - Landfill	7,500	7,500	4,599	0	0.00
1-4-04300-2008	Janitorial Cleaning Contracts - Landfill	500	500	0	0	0.00
1-4-04300-2025	Equipment Rentals - Landfill	2,000	500	3,717	-1,500	-300.00
1-4-04300-2127	Accounts Written Off - Landfill	2,000	2,000	0	0	0.00
1-4-04300-2226	Dust Control Materials/Supplies - Landfi	15,000	15,000	4,289	0	0.00
1-4-04300-2250	Contracted Services - Landfill	15,000	15,000	9,708	0	0.00
1-4-04300-2251	Property Tax - Landfill	11,250	11,250	10,955	0	0.00
1-4-04300-2252	Material Processing RAP - Landfill	5,000	5,000	0	0	0.00
1-4-04300-3000	Transfer to Reserves - Landfill	315,000	315,000	468,464	0	0.00
	Total Expenditure	671,302	644,124	802,980	-27,178	
	McDougall Landfill - General (Surplus)/Deficit	-688,925	-636,191	-654,282	-52,734	
	Report Total -->	-1,917,502	-1,961,054	-1,993,758	43,552	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
McDougall Landfill - Vehicles & Equip						
1-4-04325-2200	Vehicles - Landfill	0	3,000	0	3,000	100.00
1-4-04325-2201	Motor Oil/Grease - Landfill	0	2,500	0	2,500	100.00
1-4-04325-2204	Maintenance Costs/Parts - Vehicles	0	48,750	71,963	48,750	100.00
	Total Expenditure	0	54,250	71,963	54,250	
	McDougall Landfill - Vehicles & Equip (Surplus)/Deficit	0	54,250	71,963	-54,250	
	Report Total -->	-1,917,502	-1,906,804	-1,921,795	-10,698	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
McDougall Landfill - Vehicle Overhead						
1-4-04330-2201	Motor Oil/Grease - Landfill	2,500	0	0	-2,500	0.00
1-4-04330-2202	Gas - Landfill	5,000	5,000	5,269	0	0.00
1-4-04330-2203	Diesel - Landfill	65,000	50,000	61,752	-15,000	-30.00
1-4-04330-2204	Maintenance Costs/Parts Landfill Vehicle	35,750	0	0	-35,750	0.00
	Total Expenditure	108,250	55,000	67,021	-53,250	
	McDougall Landfill - Vehicle Overhead (Surplus)/Deficit	108,250	55,000	67,021	53,250	
	Report Total -->	-1,809,252	-1,851,804	-1,854,774	42,552	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Commercial Recycling						
1-4-04350-2128	Wood Grinding - Landfill	40,000	40,000	37,684	0	0.00
1-4-04350-2129	Shingle Removal - Landfill	15,000	15,000	13,257	0	0.00
1-4-04350-2130	Drywall Removal - Landfill	10,000	10,000	9,050	0	0.00
	Total Expenditure	65,000	65,000	59,991	0	
	Commercial Recycling (Surplus)/Deficit	65,000	65,000	59,991	0	
	Report Total -->	-1,744,252	-1,786,804	-1,794,783	42,552	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Leachate Collection						
1-4-04375-1000	Salaries Full Time - Lechate	47,915	57,689	46,895	9,774	16.94
1-4-04375-1002	Wages Overtime - Lechate	2,122	1,634	2,604	-488	-29.87
1-4-04375-1120	Payroll Overhead Burden - Lechate	5,918	6,618	5,548	700	10.58
1-4-04375-1121	OMERS - Lechate	4,987	5,849	4,734	862	14.74
1-4-04375-1122	Employee Benefits - Lechate	5,466	6,768	5,203	1,302	19.24
1-4-04375-1135	Supplies/Services - Lechate	4,500	3,500	5,967	-1,000	-28.57
1-4-04375-1138	Food & Beverage - Lechate	500	500	518	0	0.00
1-4-04375-1183	Miscellaneous - Lechate	500	500	518	0	0.00
1-4-04375-2002	Hydro - Lechate	40,700	37,000	38,816	-3,700	-10.00
1-4-04375-2004	Maintenance Repairs - Lechate	7,500	7,000	11,018	-500	-7.14
1-4-04375-2005	Equipment & Repairs - Lechate	8,000	7,000	5,383	-1,000	-14.29
1-4-04375-2009	Chemicals - Lechate	12,000	15,000	8,729	3,000	20.00
1-4-04375-2126	Monitoring Program - Lechate	45,000	42,000	59,200	-3,000	-7.14
1-4-04375-2204	Maintenance Costs/Parts - Lechate	10,000	10,000	5,735	0	0.00
1-4-04375-2250	Contracted Services - Lechate	7,000	7,000	2,941	0	0.00
Total Expenditure		202,108	208,058	203,809	5,950	
Leachate Collection (Surplus)/Deficit		202,108	208,058	203,809	-5,950	
Report Total -->		-1,542,144	-1,578,746	-1,590,974	36,602	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Ambulance						
1-4-05000-2040	Ambulance	277,441	267,377	267,377	-10,064	-3.76
	Total Expenditure	277,441	267,377	267,377	-10,064	
	Ambulance (Surplus)/Deficit	277,441	267,377	267,377	10,064	
	Report Total -->	-1,264,703	-1,311,369	-1,323,597	46,666	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Health Unit						
1-4-05100-2040	Health Unit	85,091	82,610	82,610	-2,481	-3.00
	Total Expenditure	85,091	82,610	82,610	-2,481	
	Health Unit (Surplus)/Deficit	85,091	82,610	82,610	2,481	
	Report Total -->	-1,179,612	-1,228,759	-1,240,987	49,147	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
District Social Services						
1-4-06000-2040	District Social Services	366,205	348,205	348,205	-18,000	-5.17
	Total Expenditure	366,205	348,205	348,205	-18,000	
	District Social Services (Surplus)/Deficit	366,205	348,205	348,205	18,000	
	Report Total -->	-813,407	-880,554	-892,782	67,147	

Budget Department by Category



From Category: 300 To Category: 8500

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Seniors Housing						
1-4-06100-2040	Seniors Housing	78,925	91,334	91,334	12,409	13.59
1-4-06100-3000	Transfer to Reserve - Senior Housing	26,973	14,564	14,564	-12,409	-85.20
	Total Expenditure	105,898	105,898	105,898	0	
	Seniors Housing (Surplus)/Deficit	105,898	105,898	105,898	0	
	Report Total -->	-707,509	-774,656	-786,884	67,147	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Parks, Rec & Culture-General						
1-3-07000-0450	Interest Income - Parks & Recreation	0	0	-10,502	0	0.00
1-3-07000-0587	Parkland Dedication Fees - Parks & Rec	0	0	-55,000	0	0.00
	Total Revenue	0	0	-65,502	0	
1-4-07000-1000	Salaries Full Time - Parks & Rec	63,128	84,169	38,921	21,041	25.00
1-4-07000-1001	Salaries Part Time - Parks & Rec	14,166	15,000	15,631	834	5.56
1-4-07000-1002	Wages Overtime - Parks & Rec	2,732	2,652	1,919	-80	-3.02
1-4-07000-1120	Payroll Overhead Burden - Parks & Rec	8,972	10,717	7,324	1,745	16.28
1-4-07000-1121	OMERS - Parks & Rec	6,945	9,261	4,816	2,316	25.01
1-4-07000-1122	Employee Benefits - Parks & Rec	8,181	10,773	5,115	2,592	24.06
1-4-07000-1130	Office Supplies/Materials - Parks & Rec	500	250	0	-250	-100.00
1-4-07000-1131	Telephone - Parks & Rec	200	175	183	-25	-14.29
1-4-07000-1136	Advertising - Parks & Rec	1,000	500	932	-500	-100.00
1-4-07000-1137	Memberships/Subscriptions - Parks & Rec	750	750	0	0	0.00
1-4-07000-1145	Office Equipment - Parks & Rec	50	50	0	0	0.00
1-4-07000-1160	Workshops/Training Courses - Parks & Rec	2,500	2,500	1,831	0	0.00
1-4-07000-1161	Conferences - Parks & Rec	500	150	0	-350	-233.33
1-4-07000-1170	Insurance - Parks & Rec	29,500	24,200	28,053	-5,300	-21.90
1-4-07000-1183	Miscellaneous - Parks & Rec	500	500	389	0	0.00
1-4-07000-1187	Cemetery	4,000	4,000	209	0	0.00
1-4-07000-2140	Fireworks Display - Parks & Rec	8,500	8,500	7,880	0	0.00
1-4-07000-2150	McDougall Recreation Committee	8,000	0	0	-8,000	0.00
1-4-07000-3000	Transfer to Def Revenue - Parks & Rec	11,745	0	89,968	-11,745	0.00
1-4-07000-5050	Gain/Loss on Disposal of Asset - Parks	0	0	931	0	0.00
	Total Expenditure	171,869	174,147	204,102	2,278	
	Parks, Rec & Culture-General (Surplus)/Deficit	171,869	174,147	138,600	-2,278	
	Report Total -->	-535,640	-600,509	-648,284	64,869	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Parks, Rec & -Vehicles & Equipment						
1-4-07025-2201	Motor Oil/Grease - Parks & Rec	500	50	346	-450	-900.00
1-4-07025-2202	Fuel - Parks & Recreation	9,000	9,000	6,991	0	0.00
1-4-07025-2204	Maintenance Costs/Parts - Parks & Rec	6,500	6,750	16,502	250	3.70
	Total Expenditure	16,000	15,800	23,839	-200	
	Parks, Rec & -Vehicles & Equipment (Surplus)/Deficit	16,000	15,800	23,839	200	
	Report Total -->	-519,640	-584,709	-624,445	65,069	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Parks & Beaches						
1-4-07100-1131	Telephone - Parks & Beaches	300	0	321	-300	0.00
1-4-07100-1135	Supplies/Services - Parks & Beaches	6,000	6,000	7,300	0	0.00
1-4-07100-2002	Hydro - Parks & Beaches	1,000	1,000	578	0	0.00
1-4-07100-2003	Maintenance Supplies - Parks & Beaches	2,500	2,500	556	0	0.00
1-4-07100-2004	Maintenance Repairs - Parks & Beaches	2,500	2,500	937	0	0.00
1-4-07100-2007	Grounds Maintenance - Parks & Beaches	12,000	2,000	7,343	-10,000	-500.00
	Total Expenditure	24,300	14,000	17,035	-10,300	
	Parks & Beaches (Surplus)/Deficit	24,300	14,000	17,035	10,300	
	Report Total -->	-495,340	-570,709	-607,410	75,369	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Swim Program						
1-3-07200-0565	Swim Program Registration Fees	0	-5,500	0	-5,500	100.00
	Total Revenue	0	-5,500	0	5,500	
1-4-07200-1001	Salaries Part Time - Swim	0	22,000	0	22,000	100.00
1-4-07200-1002	Wages Overtime - Swim	0	538	0	538	100.00
1-4-07200-1120	Payroll Overhead Burden - Swim	0	2,758	0	2,758	100.00
1-4-07200-1121	OMERS - Swim	0	1,985	0	1,985	100.00
1-4-07200-1135	Supplies/Services - Swim	5,000	950	1,947	-4,050	-426.32
	Total Expenditure	5,000	28,231	1,947	23,231	
	Swim Program (Surplus)/Deficit	5,000	22,731	1,947	-17,731	
	Report Total -->	-490,340	-547,978	-605,463	57,638	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Waubamik Community Hall						
1-3-07300-0570	Waubamik Hall Rental	-1,000	-1,000	-2,035	0	0.00
	Total Revenue	-1,000	-1,000	-2,035	0	
1-4-07300-1131	Telephone - Waubamik Hall	575	575	535	0	0.00
1-4-07300-1135	Supplies/Services - Waubamik Hall	1,500	150	1,576	-1,350	-900.00
1-4-07300-2000	Heating - Waubamik Hall	3,500	3,500	2,728	0	0.00
1-4-07300-2001	Water/Wastewater - Waubamik Hall	3,000	3,000	499	0	0.00
1-4-07300-2002	Hydro - Waubamik Hall	2,200	2,200	1,853	0	0.00
1-4-07300-2003	Maintenance & Supplies - Waubamik Hall	1,500	1,000	1,415	-500	-50.00
1-4-07300-2004	Maintenance Repairs - Waubamik Hall	1,500	1,000	375	-500	-50.00
	Total Expenditure	13,775	11,425	8,981	-2,350	
	Waubamik Community Hall (Surplus)/Deficit	12,775	10,425	6,946	2,350	
	Report Total -->	-477,565	-537,553	-598,517	59,988	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Nobel Hall Rental						
1-3-07325-0570	Nobel Hall Rental	-1,000	-1,000	-700	0	0.00
	Total Revenue	-1,000	-1,000	-700	0	
1-4-07325-1131	Telephone - Nobel Hall	0	1,500	0	1,500	100.00
1-4-07325-1132	Internet Service - Nobel Hall	1,500	1,500	71	0	0.00
1-4-07325-1135	Supplies/Services - Nobel Hall	500	500	2,147	0	0.00
1-4-07325-2000	Heating - Nobel Hall	0	2,500	0	2,500	100.00
1-4-07325-2001	Water/Wastewater - Nobel Hall	958	1,075	920	117	10.88
1-4-07325-2002	Hydro - Nobel Hall	3,800	1,800	3,289	-2,000	-111.11
1-4-07325-2003	Maintenance & Supplies - Nobel Hall	500	500	1,054	0	0.00
1-4-07325-2004	Maintenance Repairs - Nobel Hall	1,500	1,500	144	0	0.00
	Total Expenditure	8,758	10,875	7,625	2,117	
	Nobel Hall Rental (Surplus)/Deficit	7,758	9,875	6,925	-2,117	
	Report Total -->	-469,807	-527,678	-591,592	57,871	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
McDougall Recreation Complex						
1-3-07400-0464	MRC - Other Revenues	0	-100	0	-100	100.00
1-3-07400-0465	MRC Rental Income	0	-250	-28	-250	100.00
	Total Revenue	0	-350	-28	350	
1-4-07400-1000	Salaries Full Time - Rec. Complex	14,341	13,923	6,105	-418	-3.00
1-4-07400-1001	Salaries Part Time - Rec. Complex	10,851	9,063	2,374	-1,788	-19.73
1-4-07400-1002	Wages Overtime - Rec. Complex	3,090	3,000	545	-90	-3.00
1-4-07400-1120	Payroll Overhead Burden - Rec. Complex	3,134	2,832	1,122	-302	-10.66
1-4-07400-1121	OMERS - Rec. Complex	2,267	2,069	626	-198	-9.57
1-4-07400-1122	Employee Benefits - Rec. Complex	2,074	2,143	933	69	3.22
1-4-07400-1131	Telephone - Rec. Complex	1,150	1,100	1,111	-50	-4.55
1-4-07400-1183	Miscellaneous - Rec. Complex	400	400	155	0	0.00
1-4-07400-2001	Water/Wastewater - Rec. Complex	958	1,075	920	117	10.88
1-4-07400-2002	Hydro - Rec. Complex	8,800	8,000	7,379	-800	-10.00
1-4-07400-2003	Maintenance Supplies - Rec. Complex	1,000	1,000	569	0	0.00
1-4-07400-2004	Maintenance Repairs - Rec. Complex	3,500	2,500	2,459	-1,000	-40.00
1-4-07400-2005	Equipment & Repairs - Rec. Complex	2,000	1,500	3,489	-500	-33.33
	Total Expenditure	53,565	48,605	27,787	-4,960	
	McDougall Recreation Complex (Surplus)/Deficit	53,565	48,255	27,759	5,310	
	Report Total -->	-416,242	-479,423	-563,833	63,181	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Museum						
1-4-07500-2040	Museum	15,000	13,000	13,000	-2,000	-15.38
	Total Expenditure	15,000	13,000	13,000	-2,000	
	Museum (Surplus)/Deficit	15,000	13,000	13,000	2,000	
	Report Total -->	-401,242	-466,423	-550,833	65,181	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Library Services						
1-3-07600-0431	Ontario Specific Grants - Library	-7,350	-7,350	-7,349	0	0.00
	Total Revenue	-7,350	-7,350	-7,349	0	
1-4-07600-2040	Library Services	49,399	49,399	49,398	0	0.00
	Total Expenditure	49,399	49,399	49,398	0	
	Library Services (Surplus)/Deficit	42,049	42,049	42,049	0	
	Report Total -->	-359,193	-424,374	-508,784	65,181	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
West Parry Sound Rec & Cultural Ctr						
1-4-07700-3000	Transfer to Reserves - Pool	200,000	190,837	190,837	-9,163	-4.80
	Total Expenditure	200,000	190,837	190,837	-9,163	
	West Parry Sound Rec & Cultural Ctr (Surplus)/Deficit	200,000	190,837	190,837	9,163	
	Report Total -->	-159,193	-233,537	-317,947	74,344	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Planning Department						
1-3-08000-0461	Planning Admin Fees	-8,000	0	0	8,000	0.00
1-3-08000-0575	Transfer from Reserves - Planning	-77,250	0	0	77,250	0.00
	Total Revenue	-85,250	0	0	-85,250	
1-4-08000-1000	Salaries Full Time - Planning	75,190	85,000	34,613	9,810	11.54
1-4-08000-1120	Payroll Overhead Burden - Planning	9,434	9,541	4,470	107	1.12
1-4-08000-1121	OMERS - Planning	7,142	8,680	3,197	1,538	17.72
1-4-08000-1122	Employee Benefits - Planning	8,854	9,563	4,166	709	7.41
1-4-08000-1175	Professional Fees Legal - Planning	10,000	10,000	2,811	0	0.00
1-4-08000-2250	Contracted Services - Planning	82,250	38,000	22,306	-44,250	-116.45
1-4-08000-3000	Transfer to Reserves - Planning	10,000	10,000	87,250	0	0.00
	Total Expenditure	202,870	170,784	158,813	-32,086	
	Planning Department (Surplus)/Deficit	117,620	170,784	158,813	-53,164	
	Report Total -->	-41,573	-62,753	-159,134	21,180	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
West Parry Sound Geography Network						
1-4-08050-2040	West Parry Sound Geography Network	14,000	12,500	12,150	-1,500	-12.00
	Total Expenditure	14,000	12,500	12,150	-1,500	
	West Parry Sound Geography Network (Surplus)/Deficit	14,000	12,500	12,150	1,500	
	Report Total -->	-27,573	-50,253	-146,984	22,680	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Committee of Adj/Property Standards						
1-4-08100-1116	Special Meetings - Committees	1,000	1,000	350	0	0.00
	Total Expenditure	1,000	1,000	350	0	
	Committee of Adj/Property Standards (Surplus)/Deficit	1,000	1,000	350	0	
	Report Total -->	-26,573	-49,253	-146,634	22,680	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Industrial Park Board						
1-4-08200-2040	Industrial Park Board	14,883	14,883	14,884	0	0.00
	Total Expenditure	14,883	14,883	14,884	0	
	Industrial Park Board (Surplus)/Deficit	14,883	14,883	14,884	0	
	Report Total -->	-11,690	-34,370	-131,750	22,680	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Planning Board						
1-4-08250-2040	Planning Board	7,000	7,000	5,000	0	0.00
	Total Expenditure	7,000	7,000	5,000	0	
	Planning Board (Surplus)/Deficit	7,000	7,000	5,000	0	
	Report Total -->	-4,690	-27,370	-126,750	22,680	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Revenue						
Economic Development						
1-4-08300-2040	Economic Development	0	9,000	6,250	9,000	100.00
1-4-08300-3000	Transfer to Reserves - Economic Develop	0	3,000	3,000	3,000	100.00
	Total Expenditure	0	12,000	9,250	12,000	
	Economic Development (Surplus)/Deficit	0	12,000	9,250	-12,000	
	Report Total -->	-4,690	-15,370	-117,500	10,680	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Energy & Climate Change Initiative						
1-4-08400-1011	Energy & Climate Change Initiative	2,870	15,370	15,370	12,500	81.33
	Total Expenditure	2,870	15,370	15,370	12,500	
	Energy & Climate Change Initiative (Surplus)/Deficit	2,870	15,370	15,370	-12,500	
	Report Total -->	-1,820	0	-102,130	-1,820	

Budget Department by Category



From Category: 300 To Category: 8500
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description	2024 FINAL BUDGET	2023 FINAL BUDGET	2023 ACTUAL VALUES	Variance	Var %
General Operating Fund						
Expenditure						
Business Development Centre						
1-4-08500-2043	Chamber of Commerce	1,820	0	0	-1,820	0.00
	Total Expenditure	1,820	0	0	-1,820	
	Business Development Centre (Surplus)/Deficit	1,820	0	0	1,820	
	Report Total -->	0	0	-102,130	0	

Budget Department by Category



From Category: 90000 **To Category:** 97000
Account Code: ?-?-?????-???? **To :** ?-?-?????-????

Account Code	Account Description			2024 FINAL BUDGET
	CC1	CC2	CC3	
General Operating Fund				
Revenue				
Capital Works - General Government				
Revenue				
1-3-90000-0431	Ontario Specific Grants - General Govern			-73,000
1-3-90000-0575	Transfer From Reserves - General Govern			-54,500
Total Revenue				-127,500
Expenditure				
1-4-90000-9000	Capital Works - General Government			7,500
	15009 Office Postage Machine			
1-4-90000-9000	Capital Works - General Government			60,000
	15010 Council Chambers Move/Remodel			
1-4-90000-9000	Capital Works - General Government			20,000
	15011 Network Server Replacement			
1-4-90000-9000	Capital Works - General Government			40,000
	15012 Building Condition Assessment			
Total Expenditure				127,500
Capital Works - General Government (Surplus)/Deficit				0
Report Total -->				0

Budget Department by Category



From Category: 90000 **To Category:** 97000
Account Code: ?-?-?????-???? **To :** ?-?-?????-????

Account Code	Account Description			2024 FINAL BUDGET
	CC1	CC2	CC3	
General Operating Fund				
Revenue				
Capital Works - Fire				
Revenue				
1-3-91000-0431	Ontario Specific Grants - Fire			-40,000
1-3-91000-0575	Transfer From Reserves - Fire			-55,900
Total Revenue				-95,900
Expenditure				
1-4-91000-9000	Capital Works - Fire			90,000
	5024 Squad 4 Pick-up Replacement			
1-4-91000-9000	Capital Works - Fire			5,900
	5026 Fire Logo Update			
Total Expenditure				95,900
Capital Works - Fire (Surplus)/Deficit				0
Report Total -->				0

Budget Department by Category



From Category: 90000 To Category: 97000

Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description			2024 FINAL BUDGET
	CC1	CC2	CC3	
General Operating Fund				
Revenue				
Capital Works - Building				
	Capital Works - Building (Surplus)/Deficit			0
	Report Total -->			0

Budget Department by Category



From Category: 90000 **To Category:** 97000
Account Code: ?-?-?????-???? **To :** ?-?-?????-????

Account Code	Account Description			2024 FINAL BUDGET
	CC1	CC2	CC3	
General Operating Fund				
Revenue				
Capital Works - Transportation				
Revenue				
1-3-93000-0431	Ontario Specific Grants - Transportation			-965,337
1-3-93000-0436	Federal Specific Grants - Transportation			-210,463
1-3-93000-0575	Transfer From Reserves - Transportation			-85,000
Total Revenue				-1,260,800
Expenditure				
1-4-93000-9000	Capital Works - Transportation			85,000
	9004 McDougall Road Culvert			
1-4-93000-9000	Capital Works - Transportation			173,300
	9040 Long Lake Estates Culvert			
1-4-93000-9000	Capital Works - Transportation			200,000
	9041 Bunny Trail Repairs			
1-4-93000-9000	Capital Works - Transportation			273,000
	9042 Felsman Drive Rehabilitation			
1-4-93000-9000	Capital Works - Transportation			71,000
	9043 Hillview Drive Rehabilitation			
1-4-93000-9000	Capital Works - Transportation			95,000
	9044 Pleasant View Drive Rehabilitation			
1-4-93000-9000	Capital Works - Transportation			363,500
	9045 Hoddy Side Road Rehabilitation			
Total Expenditure				1,260,800
Capital Works - Transportation (Surplus)/Deficit				0
Report Total -->				0

Budget Department by Category



From Category: 90000 **To Category:** 97000
Account Code: ?-?-?????-???? **To :** ?-?-?????-????

Account Code	Account Description			2024 FINAL BUDGET
	CC1	CC2	CC3	
General Operating Fund				
Revenue				
Capital Works - Water System				
Revenue				
1-3-94000-0575	Transfer From Reserves - Water System			-42,500
	Total Revenue			-42,500
Expenditure				
1-4-94000-9000	Capital Works - Water System 11007 Water SCADA System			42,500
	Total Expenditure			42,500
Capital Works - Water System (Surplus)/Deficit				0
Report Total -->				0

Budget Department by Category



From Category: 90000 **To Category:** 97000
Account Code: ?-?-?????-???? **To :** ?-?-?????-????

Account Code	Account Description			2024 FINAL BUDGET
	CC1	CC2	CC3	
General Operating Fund				
Revenue				
Capital Works - Sewage System				
Revenue				
1-3-95000-0575	Transfer From Reserves - Sewage Syster			-25,000
	Total Revenue			-25,000
Expenditure				
1-4-95000-9000	Capital Works - Sewage System 12003 Septic Assessment			25,000
	Total Expenditure			25,000
Capital Works - Sewage System (Surplus)/Deficit				0
Report Total -->				0

Budget Department by Category



From Category: 90000 To Category: 97000
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description			2024 FINAL BUDGET
	CC1	CC2	CC3	
General Operating Fund				
Revenue				
Capital Works - Landfill				
Revenue				
1-3-96000-0575	Transfer From Reserves - Landfill			-298,000
	Total Revenue			-298,000
Expenditure				
1-4-96000-9000	Capital Works - Landfill			30,000
	13005 Landfill Shop			
1-4-96000-9000	Capital Works - Landfill			140,000
	13006 Weigh Scales			
1-4-96000-9000	Capital Works - Landfill			10,000
	13007 Air Compressor and Brush Hog			
1-4-96000-9000	Capital Works - Landfill			8,000
	13008 Leachate SCADA System			
1-4-96000-9000	Capital Works - Landfill			30,000
	13009 Landfill Office Space			
1-4-96000-9000	Capital Works - Landfill			80,000
	13010 Compactor Teeth Replacement			
	Total Expenditure			298,000
	Capital Works - Landfill (Surplus)/Deficit			0
	Report Total -->			0

Budget Department by Category



From Category: 90000 To Category: 97000
 Account Code: ?-?-?????-???? To : ?-?-?????-????

Account Code	Account Description			2024 FINAL BUDGET
	CC1	CC2	CC3	
General Operating Fund				
Revenue				
Capital Works - Parks & Recreation				
Revenue				
1-3-97000-0431	Ontario Specific Grants - Parks & Rec			-221,350
1-3-97000-0575	Transfer From Reserves - Parks & Rec			-385,450
Total Revenue				-606,800
Expenditure				
1-4-97000-9000	Capital Works - Parks & Recreation			6,300
	7006 Park & Building Signage			
1-4-97000-9000	Capital Works - Parks & Recreation			64,000
	7009 Waubamik Hall Exterior Renovations			
1-4-97000-9000	Capital Works - Parks & Recreation			6,500
	7013 Accessible Picnic Tables			
1-4-97000-9000	Capital Works - Parks & Recreation			240,000
	7036 West Parry Sound Rec & Culture Centre			
1-4-97000-9000	Capital Works - Parks & Recreation			3,200
	7037 George Hunt Security System			
1-4-97000-9000	Capital Works - Parks & Recreation			121,800
	7038 Nobel Hall Renovations (Church portion)			
1-4-97000-9000	Capital Works - Parks & Recreation			50,000
	7039 Tractor Mower Arm			
1-4-97000-9000	Capital Works - Parks & Recreation			15,000
	7041 Long Lake Boat Launch Relocation			
1-4-97000-9000	Capital Works - Parks & Recreation			30,000
	7045 Parks & Trails Master Plan			
1-4-97000-9000	Capital Works - Parks & Recreation			3,000
	7046 Change Room for Long Lake Beach			
1-4-97000-9000	Capital Works - Parks & Recreation			60,000
	7047 Playground Equipment			
1-4-97000-9000	Capital Works - Parks & Recreation			7,000
	7048 Exhaust System for Nobel Hall Kitchen			
Total Expenditure				606,800
Capital Works - Parks & Recreation (Surplus)/Deficit				0
Report Total -->				0

Tables and Microphones for Council Chambers

Asset Class: Equipment

Department: General Government

Procurement Policy: Documented Quotes

Project Type: Previously Approved

Summary: It is expected that Council meetings will continue to be streamed and posted for later viewing. To make it easier for viewers to hear all discussions and presentations, an updated set-up is recommended. Pending approval of the next project on this list, the microphones would be installed at the new Council Chambers and these two projects would be combined into one.

Funding Source	Amount
Transfer from Reserve	\$10,000
TOTAL	\$10,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Council Chambers/Emergency Operations Centre Move

Asset Class: Equipment/Buildings

Department: General Government

Procurement Policy: Documented Quotes

Project Type: Recommended

Summary: With the addition of new employees needing to work out of the municipal office and the recent renovations at Nobel Hall, staff are proposing that Council Chambers be relocated to the portion of Nobel Hall that used to be a church. The current Council Chambers would be renovated to allow for a meeting room, two offices and an area for printing. Office equipment would be required at the new Council Chambers as it would also act as our Emergency Operations Centre.

Funding Source	Amount
Transfer from Reserve	\$37,000
Ontario Specific Grants - OMPF	\$13,000
TOTAL	\$50,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Office Postage Machine

Asset Class: Equipment
 Procurement Policy: Documented Quotes

Department: General Government
 Project Type: Previously Approved

Summary: The office postage machine is over eight years old and sealing capabilities have deteriorated significantly. Ongoing maintenance has not resolved the issues with sealing and purchasing an updated model is recommended.

Funding Source	Amount
Transfer from Reserve	\$7,500
TOTAL	\$7,500

Operating Impact of Capital Project	
Maintenance Costs	\$0

Municipal Phone System

Asset Class: Equipment
 Procurement Policy: Documented Quotes

Department: General Government
 Project Type: Previously Approved

Summary: The current phone system was installed in 2013 and does not allow transfer of calls between locations. New technology can be installed allowing for additional functionality and the current operating budget would cover both the costs of the system upgrades (spread over six to seven years) and the ongoing monthly phone charges.

Funding Source	Amount
Existing Operating Budget	\$0
TOTAL	\$0

Operating Impact of Capital Project	
Maintenance Costs	\$0

Network Server Replacement

Asset Class: Equipment
 Procurement Policy: Usual Supplier

Department: General Government
 Project Type: Recommended

Summary: There are two main servers for our computer network and the older of the two is now in excess of ten years old. To keep our network running smoothly and properly backed up, it is recommended that a new server be installed to replace the older of the two.

Funding Source	Amount
Ontario Specific Grants - OMPF	\$20,000
TOTAL	\$20,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Building Condition Assessments

Asset Class: Study/Buildings
 Procurement Policy: Documented Quotes

Department: General Government
 Project Type: Recommended

Summary: There are additional requirements related to non-core assets that come into effect for Asset Management in 2024. The overall quality of the asset management planning with regards to our buildings would be enhanced by having a professional walk through our buildings and assess the quality and remaining life of the various components of each building. This will assist Council with future decisions on whether to consolidate, replace or add buildings to our current inventory.

Funding Source	Amount
Ontario Specific Grants – OMPF	\$40,000
TOTAL	\$40,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Pick-up Truck Replacement

Asset Class: Fleet

Procurement Policy: Tender

Department: Fire

Project Type: Recommended

Summary: \$25,000 was placed into reserves in each of 2022 and 2023 for the replacement of the existing 2007 Squad 4 pickup truck. The remaining third of the truck cost is to be funded in 2024 in addition to the cost of installing lighting and accessories to equip the vehicle for fire response.

Funding Source	Amount
Ontario Specific Grants - OMPF	\$40,000
Transfer from Reserve	\$50,000
TOTAL	\$90,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Fire Department Logo Update

Asset Class: Other

Procurement Policy: Documented Quotes

Department: Fire

Project Type: Previously Approved

Summary: The current Fire department logo incorporates the previous municipal logo. We would like to upgrade our Fire Department logo and incorporate some features of the new municipal logo into it. Cost includes design work, replacement of patches on uniform shirts, plus the purchase of some hats and shirts for the members of the department.

Funding Source	Amount
Transfer from Reserve	\$5,900
TOTAL	\$5,900

Operating Impact of Capital Project	
Maintenance Costs	\$0

Bunny Trail Repairs

Asset Class: Roads Infrastructure
 Procurement Policy: Tender

Department: Transportation
 Project Type: Recommended

Summary: The milder temperatures that fluctuated from just above freezing to just below zero through the early part of last winter and this winter have led to significant damages to the Bunny Trail. A significant amount of cold patching has been required to keep the road in drivable condition. A portion of the road was repaired in 2023 and the remaining 4km will need to be microsurfaced in 2024 to ensure the continued safety of travelers on this road. The project also involves improvement of sight lines and improvements to drainage.

Funding Source	Amount
Ontario Specific Grants - NORDS	\$200,000
TOTAL	\$200,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Long Lake Estates Culvert

Asset Class: Bridge/Culvert Infrastructure
 Procurement Policy: Tender

Department: Transportation
 Project Type: Previously Approved

Summary: The 2022 Bridge Inspection Report indicates that there is severe corrosion of this culvert and has recommended more frequent inspections until it is replaced or temporary works are completed to stabilize the outlet. Planning for this project started in 2023, but the bulk of the work is being brought forward to 2024.

Funding Source	Amount
Transfer from Reserves	\$173,300
TOTAL	\$173,300

Operating Impact of Capital Project	
Maintenance Costs	\$0

McDougall Road Culvert Liner

Asset Class: Bridges & Culverts
 Procurement Policy: Tender

Department: Transportation
 Project Type: Previously Approved

Summary: Installation of a three-foot culvert liner to extend the life of the asset.

Funding Source	Amount
Transfer from Reserves	\$85,000
TOTAL	\$85,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Felsman Drive Rehabilitation

Asset Class: Roads Infrastructure
 Procurement Policy: Tender

Department: Transportation
 Project Type: Recommended

Summary: Felsman Drive is scheduled for rehabilitation. The project involves improvement of sight lines, improvements to drainage, culvert replacement, pulverization of the existing surface, regrading roadways and driveways with new granular material and placement of a new asphalt surface.

Funding Source	Amount
Federal Specific Grants – CCBF (Fed Gas)	\$210,463
Ontario Specific Grants - OMPF	\$62,537
TOTAL	\$273,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Hillview Drive Rehabilitation

Asset Class: Roads Infrastructure
 Procurement Policy: Tender

Department: Transportation
 Project Type: Recommended

Summary: Hillview Drive is scheduled for rehabilitation. The project involves improvement of sight lines, improvements to drainage, culvert replacement, pulverization of the existing surface, regrading roadways and driveways with new granular material and placement of a new asphalt surface. This project was included in the 2023 capital budget but given it did not qualify for NORDS funding, Council approved replacing this project with Taylor Crescent instead. Therefore, seeking re-approval of this project with alternative funding sources.

Funding Source	Amount
Ontario Specific Grants - OMPF	\$71,000
TOTAL	\$71,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Pleasantview Drive Rehabilitation

Asset Class: Roads Infrastructure
 Procurement Policy: Tender

Department: Transportation
 Project Type: Recommended

Summary: Pleasantview Drive is scheduled for rehabilitation. The project involves improvement of sight lines, improvements to drainage, culvert replacement, pulverization of the existing surface, regrading roadways and driveways with new granular material and placement of a new asphalt surface.

Funding Source	Amount
Ontario Specific Grants - OMPF	\$95,000
TOTAL	\$95,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Hoddy Side Road Rehabilitation

Asset Class: Roads Infrastructure
 Procurement Policy: Tender

Department: Transportation
 Project Type: Recommended

Summary: Hoddy Side Road is scheduled for rehabilitation. The project involves improvement of sight lines, improvements to drainage, culvert replacement, pulverization of the existing surface, regrading roadways and driveways with new granular material and placement of a new asphalt surface.

Funding Source	Amount
Ontario Specific Grants - OCIF	\$257,709
Ontario Specific Grants - OMPF	\$105,791
TOTAL	\$363,500

Operating Impact of Capital Project	
Maintenance Costs	\$0

SCADA System for Nobel Water System

Asset Class: Water
 Procurement Policy: Documented Quotes

Department: Environmental
 Project Type: Previously Approved

Summary: With the Municipality no longer being responsible for the operations of the Parry Sound Area Industrial Park in 2024, the Nobel water system needs its own SCADA system. It is deemed necessary to maintain control over and security of the Water system’s SCADA and to maintain compliance with the Ministry of Environment, Conservation and Parks regulations and our Drinking Water Works permit. This project was approved outside of the 2023 budget process at the May 3, 2023 Meeting of Council.

Funding Source	Amount
Transfer from Reserve	\$42,500
TOTAL	\$42,500

Operating Impact of Capital Project	
Maintenance Costs	\$0

Crawford Septic Assessment

Asset Class: Wastewater
 Procurement Policy: Documented Quotes

Department: Environmental
 Project Type: Recommended

Summary: Engineering assessments of the Septic Bed have indicated that it should be replaced sooner than later. Continued assessment is required as we seek out funding sources to proceed with the replacement. This study will give us a framework to maintain a safe and effective system.

Funding Source	Amount
Transfer from Reserve	\$25,000
TOTAL	\$25,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Landfill Shop

Asset Class: Facilities
 Procurement Policy: Tender & Documented Quotes (subtrades)

Department: Environmental
 Project Type: Previously Approved

Summary: A steel structure landfill shop was built in 2023 to house tools and equipment. The majority of the project is complete with primarily electrical and plumbing work remaining in 2024.

Funding Source	Amount
Transfer from Reserve	\$30,000
TOTAL	\$30,000

Operating Impact of Capital Project	
Maintenance Costs	\$35,000

Landfill Office Space for Water Staff

Asset Class: Facilities

Department: Environmental

Procurement Policy: Documented Quotes

Project Type: Recommended

Summary: With the Municipality no longer being responsible for the operations of the Parry Sound Area Industrial Park in 2024, the water staff need to have their office space relocated to the landfill. There is space in the landfill office, but some renovations and furniture are required to make it suitable as workspace rather than just a storage area.

Funding Source	Amount
Transfer from Reserve	\$30,000
TOTAL	\$30,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Landfill Weigh Scale

Asset Class: Equipment

Department: Environmental

Procurement Policy: Documented Quotes/Usual Supplier

Project Type: Recommended

Summary: The landfill weigh scale is nearing the end of its useful life. Given revenues at the landfill are based on weight, not having a working scale would result in lost revenue for the municipality. It is recommended that the scale be replaced before it has a significant breakdown.

Funding Source	Amount
Transfer from Reserve	\$140,000
TOTAL	\$140,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Landfill Leachate SCADA System

Asset Class: Equipment
 Procurement Policy: Usual Supplier

Department: Environmental
 Project Type: Recommended

Summary: The current SCADA system for the landfill leachate system is nearing the end of its useful life. It currently trips for no reason, setting off the alarm, thereby causing landfill staff to change what they are doing to reset the alarm and ensure that office staff also getting a call is aware that any issue has been addressed.

Funding Source	Amount
Transfer from Reserve	\$8,000
TOTAL	\$8,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Landfill Compactor Roller Teeth Replacement

Asset Class: Equipment
 Procurement Policy: Documented Quotes

Department: Environmental
 Project Type: Recommended

Summary: With the addition of the shop at the landfill, staff were able to bring the compactor indoors in February 2024 for a good inspection. Given the hard surface of the shop floor compared to having the compactor on softer surfaces where the teeth would sink into the ground, we were able to see how much wear has been accumulated on the teeth of the compactor. Regular use of the compactor has significantly extended the estimated life of the landfill. To continue seeing the same impacts from this important piece of equipment, staff is recommending that the worn teeth be replaced. The team is investigating options for individual teeth replacement or entire roller replacement. Staff has determined that the best option at this point is to purchase the full roller with all teeth on the used market. Estimated cost includes transporting the large heavy roller to the landfill site.

Funding Source	Amount
Transfer from Reserve	\$80,000
TOTAL	\$80,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Landfill Equipment Additions (Air compressor and Rotary Cutter)

Asset Class: Equipment

Department: Environmental

Procurement Policy: Documented Quotes

Project Type: Recommended

Summary: With the addition of the shop at the landfill, we anticipate completing more repairs and maintenance on the landfill equipment onsite rather than having to bring the equipment to the public works shop or shipping them offsite. As a result there is some equipment required to make the shop functional. The items expected to be of greatest use include an air compressor and a Brush Hog (rotary cutter).

Funding Source	Amount
Transfer from Reserve	\$10,000
TOTAL	\$10,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Capital contribution towards West Parry Sound Recreation and Culture Centre

Asset Class: Facilities

Department: Parks & Recreation

Procurement Policy: Usual Supplier

Project Type: Recommended

Summary: The Municipality of McDougall has committed to a contribution of greater than \$1,475,000 towards the \$32 million estimated construction cost of the West Parry Sound Recreation and Cultural Centre. In 2023 we were required to send the full amount of our committed capital contribution to the West Parry Sound Recreation and Culture Centre Board. We borrowed the amount not yet included in the capital budget (\$500,000) at the end of 2023 from reserves and will repay the other reserves over 2024 and 2025. The transfer from reserve noted below is not a loan but is a draw from the reserve noted.

Funding Source	Amount
Municipal taxation – Transfer from operating	\$200,000
Transfer from Reserve – Henvey Community Reserve	\$40,000
TOTAL	\$240,000

Operating Impact of Capital Project	
Maintenance Costs	\$TBD

Nobel Community Hall Renovations (former church portion of the building)

Asset Class: Facilities

Department: Parks & Recreation

Procurement Policy: Tender, Sub trades Documented Quotes

Project Type: Previously Approved

Summary: The scope of the project includes:

- Floors to be leveled and re-surfaced
- Electrical to be inspected and updated as necessary
- Walls to be insulated, re-drywalled and painted

Funding Source	Amount
Ontario Specific Grants – NOHFC	\$91,350
Transfer from Reserve	\$30,450
TOTAL	\$121,800

Operating Impact of Capital Project	
Maintenance Costs	\$0

Waubamik Community Hall Renovations

Asset Class: Facilities

Department: Parks & Recreation

Procurement Policy: Tender, Sub trades Documented Quotes

Project Type: Previously Approved

Summary: The scope of the project includes:

- Siding to be replaced
- Wood deck accessibility ramp to be replaced
- Replacement of the entry door with an automatic push button door (completed in 2023)
- Replacing one of the restroom vanities
- Adding metal storage racks in the basement

Funding Source	Amount
Ontario Specific Grants – NOHFC	\$48,000
Transfer from Reserve	\$16,000
TOTAL	\$64,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Tractor/Mower

Asset Class: Equipment
 Procurement Policy: Documented Quotes

Department: Parks & Recreation
 Project Type: Previously Approved

Summary: We replaced the 1986 Case International Tractor in 2023 with a new Kubota tractor, but are still working to locate an available mower arm to go with it.

Funding Source	Amount
Transfer from Reserve	\$50,000
TOTAL	\$50,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Long Lake Boat Launch Relocation

Asset Class: Equipment
 Procurement Policy: Documented Quotes

Department: Parks & Recreation
 Project Type: Previously Approved

Summary: The existing boat launch at this location interferes with the beach. By moving the launch, it would allow for better separation of the beach from the launch area which would improve safety for all users.

Funding Source	Amount
Transfer from Reserve	\$15,000
TOTAL	\$15,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Parks and Trails Master Plan

Asset Class: Study

Procurement Policy: Documented Quotes

Department: Parks & Recreation

Project Type: Previously Approved

Summary: The municipality is in need of an updated Trails Master Plan. Amendments to the Planning Act requires that the municipality prepare and make available to the public a parks plan. Staff recommend that the two be combined into a joint document.

Funding Source	Amount
Transfer from Reserve	\$15,000
TOTAL	\$15,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Further Funding for Parks and Trails Master Plan

Asset Class: Study

Procurement Policy: Documented Quotes

Department: Parks & Recreation

Project Type: Recommended

Summary: It is expected that the Parks and Trails Master Plan originally approved in 2023’s capital budget will cost more than originally estimated. Pending approval of this additional funding, these two projects would be combined into one.

Funding Source	Amount
Ontario Specific Grants - OMPF	\$15,000
TOTAL	\$15,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Accessible Picnic Tables

Asset Class: Equipment

Procurement Policy: Documented Quotes

Department: Parks & Recreation

Project Type: Previously Approved

Summary: Accessible picnic tables were budgeted for in 2020 but due to covid-19 manufacturer shutdowns, we could not get product. This project is important to better serve our visitors at our beach parks. The amount carried forward would fund two tables.

Funding Source	Amount
Transfer from Reserve	\$6,500
TOTAL	\$6,500

Operating Impact of Capital Project	
Maintenance Costs	\$0

Nobel Hall and Beach Signage

Asset Class: Equipment

Procurement Policy: Usual Supplier

Department: Parks & Recreation

Project Type: Previously Approved

Summary: With the recent renovations of Nobel Hall and word of mouth from people who have rented it already, we are expecting more hall rentals in 2024. Signage is required to identify the facility and its parking to visitors. In addition, signage at our beaches are in need of an update. Many are getting quite faded and there may be the potential to combine information or warnings that are currently posted on multiple signs onto a single sign.

Funding Source	Amount
Transfer from Reserve	\$6,300
TOTAL	\$6,300

Operating Impact of Capital Project	
Maintenance Costs	\$0

George Hunt Parking Lot Security System

Asset Class: Equipment

Procurement Policy: Usual Supplier

Department: Parks & Recreation

Project Type: Previously Approved

Summary: The 2022 project provided a security system for the boat launch directly. This project would expand the security and safety to the parking lot as well. The hope is that the system will help prevent use of the lot by those without a valid municipal sticker.

Funding Source	Amount
Transfer from Reserve	\$3,200
TOTAL	\$3,200

Operating Impact of Capital Project	
Maintenance Costs	\$0

Change Room for Long Lake Estates Beach

Asset Class: Facilities

Procurement Policy: Usual Supplier

Department: Parks & Recreation

Project Type: Previously Approved

Summary: The hope is that the municipality could partner with a local school/shop class to have students build a change house for one of our beaches. The municipality would purchase the supplies, the students would benefit from the build experience and the municipality would save the cost of paying to have it built.

Funding Source	Amount
Transfer from Reserve	\$3,000
TOTAL	\$3,000

Operating Impact of Capital Project	
Maintenance Costs	\$100

Cooking Exhaust System for Nobel Hall

Asset Class: Equipment

Department: Parks & Recreation

Procurement Policy: Documented Quotes

Project Type: Recommended

Summary: Currently the kitchen at Nobel Hall does not have adequate venting. The addition of an Exhaust System would allow the removal of the restriction currently in place for rentals that prevents anyone from cooking meat or anything with grease.

Funding Source	Amount
Ontario Specific Grants - OMPF	\$7,000
TOTAL	\$7,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Playground Equipment

Asset Class: Equipment

Department: Parks & Recreation

Procurement Policy: Documented Quotes

Project Type: Recommended

Summary: Included in the current capital budget is a parks and trails master plan. It is anticipated that there will be recommendations coming out of this study that would require the updating of some of our current playground equipment. This budget is estimated to cover the cost of one playground structure.

Funding Source	Amount
Ontario Specific Grants - OMPF	\$60,000
TOTAL	\$60,000

Operating Impact of Capital Project	
Maintenance Costs	\$0

Municipality of McDougall
 Capital Summary
 2024 Budget

Department	Project	Cost	Prioritization	2024 Funding Source	OMPF	OCIF	CCBF Fed Gas	NOHFC	NORDS	Operating	Reserves	Remaining
General Govt	Carried forward - Office Postage Machine	7,500	Carryforward	7,500 reserve							7,500.00	-
General Govt	Carried forward - Tables & Microphones for Council Chambers	10,000	Carryforward	10,000 reserve							10,000.00	-
General Govt	Council Chambers/EOC move	50,000	high	50,000 OMPF, reserve	13,000.00						37,000.00	-
General Govt	New server	20,000	high	20,000 OMPF	20,000.00							-
General Govt	Building Condition Assessments	40,000	high	40,000 OMPF	40,000.00							-
Fire	Carried forward - Updated Fire Logo	5,900	Carryforward	5,900 reserve							5,900.00	-
Fire	Squad 4 Truck Replacement (third year of funding)	75,000	high	75,000 OMPF, reserve	25,000.00						50,000.00	-
Fire	Lighting & Accessories for Squad 4 replacement	15,000	high	15,000 OMPF	15,000.00							-
Transportation	Projects carried forward - McDougall Road Culvert	85,000	Carryforward	85,000 reserve							85,000.00	-
Transportation	Projects carried forward - Long Lake Estates Culvert	173,300	Carryforward	173,300 OCIF		173,300.00						-
Transportation	Bunny Trail	200,000	high	200,000 NORDS					200,000.00			-
Transportation	Felsman Drive	273,000	high	273,000 CCBF, OMPF	62,536.69		210,463.31					-
Transportation	Hillview Drive	71,000	high	71,000 OMPF	71,000.00							-
Transportation	Pleasant View Drive	95,000	high	95,000 OMPF	95,000.00							-
Transportation	Hoddy Side Road	363,500	high	363,500 OCIF, OMPF	105,790.81	257,709.19						-
Water	Projects carried forward - SCADA System	42,500	Carryforward	42,500 reserve							42,500.00	-
Septic	Projects carried forward - Septic Assessment	25,000	Carryforward	25,000 reserve							25,000.00	-
Landfill	Projects carried forward - Landfill Shop	30,000	Carryforward	30,000 reserve							30,000.00	-
Landfill	Weigh scale	140,000	high	140,000 reserve							140,000.00	-
Landfill	Air compressor	4,000	high	4,000 reserve							4,000.00	-
Landfill	Brush hog (rotary cutter)	6,000	high	6,000 reserve							6,000.00	-
Landfill	leachate alarm system SCADA	8,000	high	8,000 reserve							8,000.00	-
Landfill	Office space for Water staff	30,000	high	30,000 reserve							30,000.00	-
Landfill	BOMAG compactor teeth replacement	80,000	high	80,000 reserve							80,000.00	-
Parks & Rec	Projects carried forward - Nobel Hall Renovations	121,800	Carryforward	121,800 NOHFC, reserve				91,350.00		x	30,450.00	-
Parks & Rec	Projects carried forward - Waubamuk Hall Exterior Renovations	64,000	Carryforward	64,000 NOHFC, reserve				48,000.00		x	16,000.00	-
Parks & Rec	Projects carried forward - Accessible Picnic Tables	6,500	Carryforward	6,500 reserve						x	6,500.00	-
Parks & Rec	Projects carried forward - Signage	6,300	Carryforward	6,300 reserve						x	6,300.00	-
Parks & Rec	Projects carried forward - George Hunt Security System	3,200	Carryforward	3,200 reserve						x	3,200.00	-
Parks & Rec	Projects carried forward - Tractor/Mower Arm	50,000	Carryforward	50,000 reserve						x	50,000.00	-
Parks & Rec	Projects carried forward - Long Lake Boat Launch Relocate	15,000	Carryforward	15,000 reserve						x	15,000.00	-
Parks & Rec	Projects carried forward - Change Rooms for Long Lake Estates	3,000	Carryforward	3,000 reserve						x	3,000.00	-
Parks & Rec	Projects carried forward - Parks & Trails Master Plan	15,000	Carryforward	15,000 reserve						x	15,000.00	-
Parks & Rec	additional funds for Parks & Trails Master plan	15,000	high	15,000 OMPF	15,000.00							-
Parks & Rec	playground equipment	60,000	mid	60,000 OMPF	60,000.00							-
Parks & Rec	exhaust system for Nobel Hall	7,000	high	7,000 OMPF	7,000.00							-
Parks & Rec	pay back pool reserve borrowing	522,147	high	240,000 operating, reserve						200,000.00	40,000.00	282,146.51
TOTAL		12,965,197		2,456,500	2024 Total	529,327.50	431,009.19	210,463.31	139,350.00	200,000.00	200,000.00	746,350.00
Less User Rate Areas (Water, Sewer and Landfill)				(365,500)	2024 Available	799,800.00	431,009.19	210,463.31	139,350.00	210,956.47	200,000.00	
Tax Based				2,091,000	Remaining	270,472.50	-	-	-	10,956.47	-	
Portion Carried Forward				664,000		to operating				defer to 2025		
NEW PROJECTS FOR TAX BASED CAPITAL IN 2024				1,427,000								

Municipality of McDougall
5 Year Capital Forecast
2024 Budget

Department	Project	Cost	Prioritization	2024	2025	2026	2027	2028
General Govt	Carried forward - Office Postage Machine	7,500	Carryforward	7,500				
General Govt	Carried forward - Tables & Microphones for Council Chambers	10,000	Carryforward	10,000				
General Govt	Council Chambers/EOC move	50,000	high	50,000				
General Govt	New server	20,000	high	20,000				
General Govt	Building Condition Assessments	40,000	high	40,000				
General Govt	Records Management Software	10,000	mid			10,000		
Fire	Carried forward - Updated Fire Logo	5,900	Carryforward	5,900				
Fire	Squad 4 Truck Replacement (third year of funding)	75,000	high	75,000				
Fire	Lighting & Accessories for Squad 4 replacement	15,000	high	15,000				
Fire	Additional Air Cylinders	26,250	mid		26,250			
Fire	Drone Replacement	15,000	mid		15,000			
Fire	Rescue 1 - Rechasis/Update	350,000	high		350,000			
Fire	Trailer for Station 1, moving old one to Station 2	25,000	mid			25,000		
Fire	Auto Extrication Battery Powered Equipment	55,000	mid			55,000		
Fire	Tanker 2 Replacement	750,000	mid				750,000	
Fire	Fire Hall Replacement	1,000,000	mid					1,000,000
Building	SUV for building inspector	60,000	mid		60,000			
Transportation	Projects carried forward - McDougall Road Culvert	85,000	Carryforward	85,000				
Transportation	Projects carried forward - Long Lake Estates Culvert	173,300	Carryforward	173,300				
Transportation	Bunny Trail	200,000	high	200,000				
Transportation	Felsman Drive	273,000	high	273,000				
Transportation	Hillview Drive	71,000	high	71,000				
Transportation	Pleasant View Drive	95,000	high	95,000				
Transportation	Hoddy Side Road	363,500	high	363,500				
Transportation	2014 Frieghtliner Replacement	350,000	Equipment plan		350,000			
Transportation	Burnside Bridge Rd	291,840	Roads plan		291,840			
Transportation	Mountain Basin Road	111,360	Roads plan		111,360			
Transportation	Murray Point Road	169,920	Roads plan		169,920			
Transportation	Parkway Drive	234,240	Roads plan		234,240			
Transportation	Strawberry Lane	40,000	Roads plan		40,000			
Transportation	Oakridge Road	585,280	Roads plan			585,280		
Transportation	Meadow Crest Road	234,240	Roads plan			234,240		
Transportation	Maple Ridge Drive	40,000	Roads plan			40,000		
Transportation	Grandview Drive	115,200	Roads plan			115,200		
Transportation	George Hunt Memorial Drive	296,960	Roads plan			296,960		
Transportation	1997 Grader Replacement	300,000	Equipment plan			300,000		
Transportation	Duff Crescent	123,200	Roads plan				123,200	
Transportation	Miller Drive	407,160	Roads plan				407,160	
Transportation	Riverview Drive	52,800	Roads plan				52,800	
Transportation	Skerryvore Circle	281,600	Roads plan				281,600	
Transportation	White Beaver Trail	191,400	Roads plan				191,400	
Transportation	2016 Frieghtliner Replacement	350,000	Equipment plan				350,000	
Transportation	2020 Ford 550 Utility Truck Replacement	130,000	Equipment plan				130,000	
Transportation	Kirkham Road	345,600	Roads plan					345,600
Transportation	Ryder Drive	250,000	Roads plan					250,000
Transportation	2016 Excavator Replacement	250,000	Equipment plan					250,000
Water	Projects carried forward - SCADA System	42,500	Carryforward	42,500				
Water	Share of PS Upgrading membranes on water plant	195,000	high		195,000			
Water	2014 Chev Pickup replacement	80,000	mid		80,000			
Water	2012 Chev Pickup replacement	80,000	mid				80,000	
Septic	Projects carried forward - Septic Assessment	25,000	Carryforward	25,000				
Septic	septic bed	1,800,000	high		1,800,000			
Landfill	Projects carried forward - Landfill Shop	30,000	Carryforward	30,000				
Landfill	Weigh scale	140,000	high	140,000				
Landfill	Air compressor	4,000	high	4,000				
Landfill	Brush hog (rotary cutter)	6,000	high	6,000				
Landfill	leachate alarm system SCADA	8,000	high	8,000				
Landfill	Office space for Water staff	30,000	high	30,000				
Landfill	BOMAG compactor teeth replacement	80,000	high	80,000				
Landfill	Gator/UTV (2006)	30,000	mid		30,000			
Landfill	greenhouse	40,000	mid				40,000	
Parks & Rec	Projects carried forward - Nobel Hall Renovations	121,800	Carryforward	121,800				
Parks & Rec	Projects carried forward - Waubamik Hall Exterior Renovations	64,000	Carryforward	64,000				
Parks & Rec	Projects carried forward - Accessible Picnic Tables	6,500	Carryforward	6,500				
Parks & Rec	Projects carried forward - Signage	6,300	Carryforward	6,300				
Parks & Rec	Projects carried forward - George Hunt Security System	3,200	Carryforward	3,200				
Parks & Rec	Projects carried forward - Tractor/Mower Arm	50,000	Carryforward	50,000				
Parks & Rec	Projects carried forward - Long Lake Boat Launch Relocate	15,000	Carryforward	15,000				
Parks & Rec	Projects carried forward - Change Rooms for Long Lake Estates	3,000	Carryforward	3,000				
Parks & Rec	Projects carried forward - Parks & Trails Master Plan	15,000	Carryforward	15,000				
Parks & Rec	additional funds for Parks & Trails Master plan	15,000	high	15,000				
Parks & Rec	playground equipment	60,000	mid	60,000				
Parks & Rec	exhaust system for Nobel Hall	7,000	high	7,000				
Parks & Rec	pay back pool reserve borrowing	522,147	high	240,000		42,147		
Parks & Rec	George Hunt boat ramp extension	40,000	mid		40,000			
Parks & Rec	MRC refrigeration system	515,000	TBD			515,000		
Parks & Rec	Replacement Dishwasher for Nobel Hall	4,500	mid					4,500
Parks & Rec	Mill Lake access	TBD	TBD					
TOTAL		12,965,197		2,456,500	4,033,610	2,218,827	2,406,160	1,850,100
Less User Rate Areas (Water, Sewer and Landfill)				365,500	2,105,000	-	120,000	-
Tax Based				2,091,000	1,928,610	2,218,827	2,286,160	1,850,100

Municipality of McDougall
2023 Capital Expenditures
to December 31, 2023

Expenditures		YTD 2023	2023 Budget	Variance YTD/Budget	Percentage Spent	\$ Needed to be carried forward
General Government	Office Photocopier/Scanner	9,006	8,500	(506)	106%	-
	Postage Machine	-	7,500	7,500	0%	7,500.00
	Council Chambers Audio	-	10,000	10,000	0%	10,000.00
Protection	Heating Upgrade for Station 1	8,772	15,000	6,228	58%	-
	Pick-up Truck Replacement	25,000	25,000	-	100%	-
	Station 1 Flooring Replacement	8,006	10,000	1,994	80%	-
	Fire Logo Update	1,097	7,000	5,903	16%	5,900.00
	Fire Hose Replacements	6,582	8,500	1,918	77%	-
	Gear Extractor	6,034	10,000	3,966	60%	-
	Tablet to Monitor Air Tanks	7,339	6,000	(1,339)	122%	-
Recreation & Culture	Contribution to WPS Rec & Culture Ctr	1,162,717	828,078	(334,639)	140%	-
	Nobel Community Hall Renovations	124,203	246,000	121,797	50%	121,800.00
	Accessible Picnic Tables	-	6,500	6,500	0%	6,500.00
	McDougall Rec Centre Security System	5,292	5,200	(92)	102%	-
	Signage	2,901	9,200	6,299	32%	6,300.00
	Swim Barriers	7,231	25,000	17,769	29%	-
	George Hunt Security System	1,739	5,000	3,261	35%	3,200.00
	Waubamik Hall Exterior Renovations	8,438	72,500	64,062	12%	64,000.00
	Nobel Hall Furniture	18,508	7,500	(11,008)	247%	-
	Tractor/Mower	130,309	150,000	19,692	87%	50,000.00
	Portage Lake Boat Launch	-	25,000	25,000	0%	-
	Long Lake Boat Launch Relocation	-	15,000	15,000	0%	15,000.00
	Nobel Beach House Security System	2,562	3,000	438	85%	-
	Cemetery Fencing	15,681	12,000	(3,681)	131%	-
	Office Shed Garage Door Replacement	4,136	4,150	14	100%	-
	Parks and Trails Master Plan	-	15,000	15,000	0%	15,000.00
	Change Room for Long Lake Estates	-	3,000	3,000	0%	3,000.00
Transportation Services	Taylor Cres	189,157	129,500	(59,657)	146%	-
	Burnside Bridge Road Rehabilitation	115,142	150,000	34,858	77%	-
	Bunny Trail Repairs	150,897	200,000	49,103	75%	-
	McDougall Road Culvert Liner	-	85,000	85,000	0%	85,000.00
	Long Lake Estates Culvert	1,679	175,000	173,321	1%	173,300.00
	Compactor Roller	9,500	35,000	25,500	27%	-
Environmental Services	Landfill Shop	766,086	750,000	(16,086)	102%	30,000.00
	Water SCADA system	9,566	52,000	42,434	18%	42,500.00
	Crawford Septic Assessment	-	25,000	25,000	0%	25,000.00
Total Capital Expenditures		2,797,581	3,141,128	343,547	89%	664,000.00



Municipality of McDougall Projected Reserve Activity 2024 Budget

Account	Reserve Description	2022 Ending Balance	2024 Opening Balance *	Projected Transfers In	Projected Transfers Out	2024 Forecasted Ending balance
1-2-00260-0300	Working Capital Reserve	1,266,106.44	1,016,106.44	60,000.00	-	1,076,106.44
1-2-00260-0305	General Government Reserve	181,535.73	186,599.74	50,000.00	54,500.00	182,099.74
1-2-00260-0306	Election Reserve	4,000.00	9,000.00	5,000.00	-	14,000.00
1-2-00260-0307	Legal Reserve	38,677.52	38,677.52	-	-	38,677.52
1-2-00260-0308	Henvey Community Reserve	169,534.57	123,025.02	52,000.00	40,000.00	135,025.02
1-2-00260-0310	Fire Equipment Reserve	137,543.75	178,270.93	30,000.00	55,900.00	152,370.93
1-2-00260-0311	Building Dept Reserve	220,125.32	219,619.76	-	50,000.00	169,619.76
1-2-00260-0312	Government Funding Reserve	137,256.74	111,096.44	-	15,500.00	95,596.44
1-2-00260-0313	Planning Department Reserve	-	87,250.00	10,000.00	77,250.00	20,000.00
1-2-00260-0314	Transportation Winter Reserve	40,000.00	40,000.00	-	-	40,000.00
1-2-00260-0315	Transportation Equipment Reserve	254,678.17	369,869.67	196,980.00	-	566,849.67
1-2-00260-0316	Transportation Roads Reserve	578,382.17	527,389.94	-	85,000.00	442,389.94
1-2-00260-0317	Bridge Reserve	75,500.29	75,500.29	50,000.00	-	125,500.29
1-2-00260-0318	Senior Housing Reserve	69,240.00	83,804.00	26,973.00	-	110,777.00
1-2-00260-0319	Economic Development Reserve	-	3,000.00	-	-	3,000.00
1-2-00260-0320	Parks & Recreation Reserve	28,960.61	162,735.61	11,745.00	130,450.00	44,030.61
1-2-00260-0321	Waubamik Hall Reserve	16,253.07	16,253.07	-	-	16,253.07
1-2-00260-0322	Rec & Cultural Centre Reserve	(187,507.40)	(522,146.51)	240,000.00	-	(282,146.51)
1-2-00260-0330	Water Reserve	783,789.38	774,223.33	52,489.00	42,500.00	784,212.33
1-2-00260-0331	Sewer Reserve	53,640.37	53,640.37	1,454.00	25,000.00	30,094.37
1-2-00260-0332	Landfill Closure Reserve	2,490,484.53	2,039,398.36	315,000.00	298,000.00	2,056,398.36
		6,358,201.26	5,593,313.98	1,101,641.00	874,100.00	5,820,854.98

* Opening balance does not yet include 2023 yearend deficit or surplus

1-2-00240-0251	Parkland Dedication Account	179,197.19	140,074.18		15,000.00	125,074.18
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Municipality of McDougall Community Grants 2024 Budget

Payor/Vendor	2024 Budget	2023 Budget	2022 Budget
Rotary 3-Pitch (The Rach Fund)	1,000.00	1,000.00	1,000.00
Royal Canadian Legion - Wreaths	225.00	225.00	225.00
WPSHC - Doctor Recruitment	5,000.00	5,000.00	5,000.00
Festival of the Sound	1,450.00	1,450.00	1,450.00
Miscellaneous	1,325.00	1,325.00	1,325.00
Total Community Grants	9,000.00	9,000.00	9,000.00