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THE CORPORATION OF THE MUNICIPALITY OF WHITESTONE

-AGENDA-

Public Meeting – Adoption of 2018 Budget
To be held at the Community Centre in Dunchurch
Tuesday, May 22, 2018 at 6:30 p.m.

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Please turn cell phone off or place on noiseless vibrate.

1. Call To Order.

- Any introductions are made - Council, Staff

2. Disclosure of Pecuniary Interest and General Nature Thereof.

The Chairperson asks those in attendance to sign the attendance sheet.
The Chairperson asks that all comments be addressed through the Chairperson.
Persons making comments should state their name.

3. Discussion:

3.1 Adoption of 2018 Budget

4. Adjournment.

Multiple formats are available upon request/as needed only;
Please contact the Municipality of Whitestone in writing at:
21 Church Street, Dunchurch, ON P0A 1G0 or phone at 705-389-2466.

“WHITESTONE, A PERFECT PLACE TO LIVE, WORK & PLAY”

STAFF REPORT

Prepared For: Council

Department: Administration

Agenda Date: May 22, 2018

Subject

Proposed 2018 Operating & Capital Budget

Purpose of Report

To present the Proposed 2018 Operating and Capital Budget to the Public.

Analysis/Financial/Staffing Implications

Executive Summary

Council began the 2018 budget deliberations in December 2017 by approving in principal the departmental operating budgets. On March 19, 2018, Council received a report outlining the Draft 2018 Operating and Capital Budget which noted a significant budget shortfall and would require a combination of expenditure decreases and a revenue (tax) increase to balance the budget.

Subsequent to the March 19 meeting, additional factors indicated that there was a potential deficit coming forward from 2017 operations, thereby increasing the budget shortfall. Since that meeting staff have had an opportunity to meet with the municipality's auditors and finalized the 2017 financial results. Staff are pleased to advise that 2017 ended with a small surplus of \$12,000. This surplus has been carried forward to reduce the 2018 budget shortfall.

On April 16, 2018 Council received a proposed 2018 Operating and Capital Budget which included an increase in taxes to balance the budget. Council directed that the Proposed 2018 Operating and Capital Budget be brought to a Public Meeting on May 22, 2018

The annual budget process is a complex "balancing act" of competing priorities. The municipality balances requests from the community, with the desire to maintain services, maintain the municipality's roads and infrastructure in good repair, while keeping property taxes reasonable and being fiscally responsible.

The "balancing act" for the 2018 budget has been particularly challenging. In addition to typical cost increases such as inflationary increases, the municipality has been faced with significant increases from external factors that the municipality has no control over, such as an \$80,000 increase in OPP costs and a reduction of \$37,000 in a grant received from the Province of Ontario.

The Proposed 2018 Operating and Capital Budget reflects a number of adjustments in order to strike that balance. The proposed budget maintains services, includes a deferral of some capital expenditures, a net increase in the contribution to various asset reserves and a tax increase. The combined impact of the municipal and school board levy for 2018 is an increase of \$28.00 per year for every \$100,000 in property assessment for residential properties experiencing the average year-over-year 2.3% assessment value increase.

The following is a summary of the Proposed 2018 Operating and Capital Budget:

Revenue & Expenditure Summary

Revenues	2018 Proposed	
General Purpose Taxation	2,580,047	41.82%
School Board Taxation	985,131	15.97%
Provincial Grants	1,071,603	17.37%
Surplus from 2017	12,000	0.19%
Reserves	228,975	3.71%
Loans	856,522	13.88%
Other	<u>435,786</u>	7.06%
	6,170,064	
Expenditures		
Total General Government	692,085	11.22%
Total Fire	193,165	3.13%
Other Protection	28,000	0.45%
Total Building Department	104,480	1.69%
Total Transportation Services	795,969	12.90%
Total Environmental Services	214,924	3.48%
Total Cemetery	7,555	0.12%
Total Facilities	127,068	2.06%
Total Recreation	38,720	0.63%
Total Thrift Shop	14,000	0.23%
Total Senior's Christmas	500	0.01%
Total Beautification	2,000	0.03%
Total Library	83,055	1.35%
Total Planning & Development	70,700	1.15%
Total Community & Development	12,930	0.21%
Capital Expenses	1,226,700	19.88%
Mandatory Levy Costs	1,066,563	17.29%
Loan Costs	304,519	4.94%
School Board	985,131	15.97%
Reserves	<u>202,000</u>	3.27%
	6,170,064	

Major Factors Affecting the Budget

External to the Municipality:

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

- Ontario Provincial Police Levy (O.P.P.) Costs - Increase of \$80,596 in policing cost
- Reduced Provincial Grant - Decrease in the Ontario Municipal Partnership Fund (OMPF) grant of \$37,000

The following is a chart detailing the history of the Ontario Provincial Policy Levy increases and the OMPF Grant since 2014.

	2014	2015	2016	2017	2018	Total Increase
O.P.P. Levy	101,274	171,567	272,550	365,757	446,353	345,079
OMPF Grant	756,000	783,300	862,200	960,600	923,600	167,600
O.P.P. Levy increases		70,293	100,983	93,207	80,596	345,079
OMPF Grant increases		27,300	78,900	98,400	-37,000	167,600

As noted in the above chart, the largest gap between the OPP Levy and the OMPF Grant occurred in 2018. A net negative impact on the budget of \$117,596.

Internal to the Municipality

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

- Debt Carrying Costs - Increase of approximately \$34,000 in debt carrying costs due to the Bunny Trail reconstruction and the Garage Debenture
- Election Expense - Increase \$30,000 for election expenses
- HR Contingency - Increase of \$70,000 related to the recruitment of a CAO and creating a Treasurer's position
- Reduced Fee Revenues - Decreased operating revenues of approximately \$33,000 when compared to 2017 actual revenue received

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

The Importance of Matching Funding with the Nature of the Expense

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

The majority of expenses included in the Budget are considered to be permanent in nature, that is they reoccur every year as they are required for the day-to-day service provision to rate payers. These costs include staff wages, materials (sand, salt etc.), fuel, utilities, as well as annual external levies, such as OPP, Health Unit, Ambulance services and social service costs. When increases in any of these costs occur, it is important that permanent funding be put in place to cover these costs, otherwise future budgets are at risk of having to reduce services to ratepayers. When cost increases are a result of external levies, attempting to absorb these additional costs into budgets without compensating permanent revenue increases (usually taxes) puts the municipality's ability to provide local services to ratepayers at risk.

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

The proposed tax increase is a source of permanent funding and will fund approximately 50% of the permanent cost increases included in the budget. The balance of the cost increases are mitigated in 2018 by reducing capital expenditures and contributions to reserves, and are discussed in further detail below. It is expected that further tax increases will be required in future years to reinstate funding for capital and building reserves.

2018 Contributions to Reserves

Whitestone, like all municipalities in Ontario, is responsible for repair and maintenance of significant infrastructure. Reserves, which are budgeted monies set aside for future expenditures, are frequently a source of funding for capital projects. Staff recommended a \$51,000 reduction in reserve funding for 2018 at the April 18th Council meeting, however Council passed a resolution to reinstate the \$51,000 contributions to reserves, and to increase it by another \$24,000.

The following is a summary of previous contributions to reserves and the proposed level of contribution for 2018.

Reserves	2016 Approved by Council	2017 Approved by Council	2018 Draft
General Government	30,650		25,000
Roads Equipment	40,000	30,000	30,000
Roads Garage			
Roads Construction Reserve		20,000	20,000
Fire Equipment	10,000	10,000	10,000
Fire Pumper	30,000	30,000	30,000
Forest Fire	30,000	30,000	20,000
Building Dept Vehicle	10,000	6,000	
Facilities Dept Vehicle	10,000	10,000	10,000
Grange			
Thrift Shop	5,500	9,000	9,000
Infrastructure	15,000	15,000	30,000
Playground Equipment	10,000	10,000	10,000
Recreation - Walk Fit		3,000	3,000
Mt Commons Play Equip	1,500	1,500	1,500
Labrash Boat Launch	2,000	2,000	2,000
Kashe Dame	1,500	1,500	1,500
Total Reserve Contributions	196,150	178,000	202,000

Proposed 2018 Capital Budget

The following projects are proposed for the 2018 Capital Budget:

Department	Project
General Government	Computer Upgrades Office Equipment
Fire Department	Dispatch Centre Self-Contained Breathing Apparatus
Roads Department	Bunny Trail-Surface Treatment Bunny Trail – Culvert Reconstruction Shawanaga Lake Road Culvert Replace 2007 Tandem Lake Wah-Wash-Kesh Dock Garage Storage
Landfill	Alds Test Wells York Test Wells York Street Hydro
Facilities	Dunchurch Hall – Basement Administration/Fire Hall Complex Painting Church St. Parking Lot Facilities Truck
Recreation	Playground Pathway Construction Shrubs and Perennials Bike Rack Landscaping Solar Lighting Play Equipment & Signage Beach Improvements

Total Proposed 2018 Capital Budget - \$1,226,700

The Capital Budget is proposed to be funded as following:

Reserves	\$211,475
Operating Budget	\$28,000
Grants	\$130,703
Debt Financing	\$856,522

Taxes

A tax increase provides permanent funding for continuing expenses. Assessment growth from 2017 provided an increase in tax revenue of \$34,798. Additional tax revenue of \$186,965 is required in order to provide permanent funding. The 2018 taxes have been increased to cover additional permanent costs to the municipality, primarily the additional O.P.P. costs of \$80,000, the reduction of the OMPT grant of \$37,000 and an additional \$100,000 for Human Resources costs related to the recruitment of a CAO/Clerk and a new Treasurer position.

Residents tend to view tax increases in terms of the dollars that come out of their pocket. The municipal tax increase is reduced by the 2018 school board tax rate, resulting in a combined tax increase of 4.8% for the average residential property or \$28 a year for every \$100,000 in residential property assessment.

The proposed 2018 residential tax rate of .00453760 is a 5.7% increase over the 2017 residential tax rate of .00429755. This increase plus the average residential assessment increase of 2.3% totals approximately 8%. As noted above, the combined municipal/school tax increase reduces this to 4.8% by the school board tax rate.

It is worth noting that even with the tax increase proposed for 2018, Whitestone's tax rate will remain one of the lowest when compared to neighboring municipalities.

Financial Forecast

Operating Budget

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

Reserve Levels

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

Capital Funding

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

Whitestone's 5 Year Capital Plan (2019 to 2023) is summarized below. Funding this capital program has not been examined in detail, however it is anticipated that funding from grants, debt

financing, reserves and tax revenue will be required. When funding is not available, deferral or cancellation of projects will be necessary.

2018 Five Year Capital Plan Summary					
DEPARTMENT	2019	2020	2021	2022	2023
General Government	3,500	3,500	5,000	0	0
Fire Department	0	10,000	0	100,000	0
Roads Department	373,000	837,000	298,000	312,000	198,000
Landfill	15,000	0	20,000	0	0
Facilities	100,000	25,000	16,000	0	12,000
Recreation	0	0	0	0	0
Library	350,000	2,500	0	0	0
CEDC	10,000	10,000	10,000	10,000	10,000
Planning/Zoning	0	0	0	15,000	10,000
Total	851,500	888,000	349,000	437,000	230,000

How MPAC Reassessment Effects Your Property Taxes

Assessment in Ontario is managed by the Municipal Property Assessment Corporation (MPAC). Every four years, assessment in Ontario is re-valued, and the new assessment values are phased in over a 4 year period. 2018 is the second year in the most recent reassessment. The majority of properties in Ontario are affected in some way by the 2016 reassessment phase-in.

To determine if a property will have assessment-related tax increase, ratepayers should refer to their Notice of Assessment and compare the percentage increase in their assessment to the average assessment increase in Whitestone.

In Whitestone, the average residential property increased by 2.3% from 2017 to 2018, therefore residential properties with assessment increases over 2.3% will experience assessment-related tax increases. Farmland properties experienced average value increases of 23.9% for 2018, however this impact is lessened by the mandatory reduction of the farmland tax rate to 25% of the residential tax rate.

Recommendation

That comments from the Public be received;

That the Proposed 2018 Operating and Capital Budget be forwarded to Council for adoption.

Attachments

Schedule 1 – Revenues

Schedule 2 – Expenditures

Schedule 3 – 2018 Capital Budget & Reserves

Schedule 4 – 2013 to 2018 Draft Budgeted Reserve Summary

Schedule 5 – General Levy – 2018 Assessment

Schedule 6 – Comparison of 2017 Residential Tax Rates

Respectfully Submitted by:

**Name: Clayton Harris
Barb Cribbett**

**Position: Interim CAO
Position: Interim Treasurer**

2018 Revenues

Municipality of Whitestone 2018 Budget	2015 Actuals as of Dec 31-15	2015 Approved by Council	2016 Actuals as of Dec 31-16	2016 Approved by Council	2017 Actuals as of Dec 31-17	2017 Approved by Council	2018 Draft Budget
Revenue							
14-110 - Taxation Revenue: General Levy	2,202,504	2,201,050	2,344,659	2,333,092	2,358,284	2,358,284	2,580,047
14-210 - English Public School Taxes	1,046,730	1,042,667	1,050,345	1,045,994	1,001,400	1,000,013	985,131
14-310 - French Public School Taxes	3,756		3,333		3,134		
14-315 - English Separate School Taxes	314		304				
14-430 - In Lieu of Taxes	5,846		7,781		5,313		20,000
14-431 - Supplemental Taxes		30,000		20,000	24,287	20,000	20,000
14-432 - Supplemental Taxes - English Public					70,363		
15-100 - Interest Earned from Bank Balance	5,762	6,000	2,194	6,000	3,858	6,000	4,000
15-310 - LCBO Rent	10,319	11,000	10,523	11,000	10,740	11,000	11,000
15-310 - Miscellaneous Office Revenue	42,275	20,000	15,652	20,000	19,989	25,000	20,000
15-310-1 - Insurance Claim/Duncharon Hall			20,800		17,501	299,260	
15-310 - Roads Revenue		5,000	650	3,000	1,675	3,000	2,000
15-310-1 - Cemetery Fees (Fairholme)		15,000	10,231	17,000	13,372	17,000	15,000
15-346 - Garbage Pick Up Fees	5,860	7,000	2,849	7,000	505	7,000	7,000
15-370 - Recreation Revenue		10,000		10,000	13,455	10,000	2,000
15-370-1 Recreation Donations			1,150		2,125	2,700	2,700
15-370-2 Recreation-Walk Pit-Reserve	2,597	5,000	2,093	5,000	1,783	5,000	2,000
15-371 - Hall Rental Revenue	10,941	10,500	14,937	10,500	4,661	10,500	10,500
15-372 - After School Program	49,411	10,000	19,413	10,000	28,255	20,000	30,000
15-380 - Planning & Zoning Revenue	4,256	5,000		5,000	0	5,000	5,000
15-381 - Consensus-Road Upgrades		3,000		3,000	0	3,000	3,000
15-382 - Road Closing Revenue					25,450		
15-383 - Unrecorded Revenue	780	800	5,881	800	770	800	800
15-384 - Ferries Parking Permits	1,000	1,200	1,600	1,200	2,200	1,200	2,200
15-385 - Rental Units	860	1,200	825	1,200	981	1,200	1,200
15-390 - Dog Tags	800	1,000	1,000	2,000	1,370	2,000	2,000
15-395 - Community Development Revenue	125	1,000	250	1,000	200	1,000	1,000
15-506 - 9-1-1 Revenue	9,532	9,600	9,632	9,600	19,814	9,600	27,244
15-502 - Railway ROW	23,914	30,000	24,733	30,000	25,485	35,000	30,000
15-503 - Grains-Water Division Ontario	867	2,000	1,353	2,000	1,274	2,000	2,000
15-503-1 - Ontario Electronic Stewardship							
15-504 - Ontario Municipal Partners Fund	783,300	783,300	862,200	862,200	951,100	950,600	923,500
15-505 - SRMMIF Capital Program	4,492	280,810					
15-505-1 SRMMIF Capacity Program	25,000	25,000	25,000	25,000			
15-507-2 - Pedner - Pavilion			2		57,249	58,000	50,000
15-507-3 - OCIF - Capacity Program					50,000	50,000	50,000
15-507-4 - GAF - Library Renovations					19,000	19,000	19,000
15-507-5 - Friends of the Library					0	500	500
15-507-5 - Summer Student	1,838	5,400		5,400	2,494	7,256	2,500
15-507-6 - CIF Grant		5,000		5,000	0	5,000	5,000

2018 Revenues

Municipality of Whitestone 2018 Budget	2015 Actuals as of Dec 31-15	2015 Approved by Council	2016 Actuals as of Dec 31-16	2016 Approved by Council	2017 Actuals as of Dec 31-17	2017 Approved by Council	2018 Draft Budget
15-507-7 - Ontario Disaster Relief	21,887	50,000			0	55,000	17,000
15-507-8 - CIP - Janz Hill							58,478
15-508 - Federal Gas Tax Revenue	123,567	53,191	55,820	55,820	14,575	55,820	2,300
15-510 - Unconditional Grant	2,008	4,300	2,487	4,300	2,267	4,300	15,000
15-510-5 Provincial Offences Revenue	22,547	24,000	14,763	24,000	11,536	24,000	3,000
15-511 - Court Security Program	665	1,611		1,611	3,005	1,611	50
15-520 - Prov - MNR - Fire		50		50	0	50	6,500
15-522 - Fire Revenue	6,150	10,000	14,400	10,000	6,468	10,000	1,000
15-525 - Fire - Smoke Alarms/Carbon Monoxide	2,180	250	964	2,200	891	2,200	3,500
15-527 - Fire-Reliquid Maintenance	3,500	3,500	3,500	3,500	3,500	3,500	5,225
15-540 - Grants-Provincial Tree Cananda Grant							3,750
15-570 - Grant - Recreation	1,000	3,725	1,940	9,000	1,380	3,750	9,000
15-571 - Recreation Reserve - Thrift Shop	5,500	9,000			13,635	9,000	742
15-571-2-Seniors Xmas Reserve	329	742	290	742	0	742	80,000
15-720 - Licenses/Permits	54,008	55,000	48,294	60,000	79,222	60,000	2,500
15-721 - Tax Certificates	2,650	2,500	2,023	2,500	2,350	2,500	2,400
15-722 - Trailer License Fees	1,400	2,400	2,940	2,400	1,540	2,400	63,000
15-750 - Penalties/Interest	45,617	70,000	60,032	70,000	57,468	75,000	2,000
15-751 - Shore Road Allowance Revenue		2,000		2,000	1,500	2,000	2,000
15-752 - Concession Road Allowance Revenue		2,000		2,000	0	2,000	30,000
15-770 - Sales (Land)	565	14,000	14,693		600		1,200
16-773 - Nursing Station Maintenance Revenue	1,200	1,200	1,200	1,200	1,200	1,200	211,475
15-790 - Transfer Between Funds -Capital	96,485	255,166	69,330	447,297	471,086	547,933	17,500
15-790 - Transfer Between Funds - Operating							
15-820 - Infrastructure Reserve	15,000	15,000	15,000	15,000	0	15,000	
15-842 - Rezoning Revenue		1,000		1,000	0	1,000	
Single Axle Financing			210,694	250,000	353,462	470,000	400,000
Roads Garage Financing				350,000	436,828	400,000	41,522
Bunny Trail Reconstruction Financing							400,000
Bunny Trail Convert Financing							265,000
Tancem Financing							150,000
Shawwaga Culture Financing							
Bunny Trail Reconstruction Financing							
Surplus	157,508	157,508	155,432	155,432	382,713	282,713	2,000
Unexpended After School Program Revenue	157,339	70,395			98,820	70,395	
Unexpended Gas Tax Revenue	4,994,042	5,332,875	5,124,974	5,916,808	6,613,144	7,392,007	6,179,064
Total Revenue							

2018 Expenditures

Schedule 2
May 2018

Municipality of Whitestone 2018 Budget	2014 Actuals as of Dec 31-14	2015 Actuals as of Dec 31-15	2015 Approved by Council	2016 Actuals as of Dec 31-16	2016 Approved by Council	2017 Actuals as of Dec 31-17	2017 Approved by Council	2018 Draft Budget
General Government								
16-090 - Council Fees	78,025	83,538	78,025	80,755	78,800	83,254	81,650	82,824
16-091 - Council - Travel	1,402	1,317	3,000	1,180	2,500	577	1,500	1,500
16-092 - Council - Miscellaneous	3,486	4,107	4,000	1,979	5,000	2,458	4,000	4,000
16-100 - Admin - Salaries/Benefits	375,821	359,430	250,379	261,685	276,000	331,153	292,000	332,062
16-102 - Admin - Travel Expenses	3,264	2,162	4,000	3,289	4,000	4,000	4,000	3,500
16-103 - Admin - Membership/Subscriptions	4,550	4,627	4,500	4,427	4,600	4,541	4,500	4,600
16-104 - Admin - Training Expenses	3,752	7,556	8,000	7,786	8,000	3,916	13,500	10,000
16-105 - Admin - Public Relations Allowance	1,391	1,365	1,500	115	1,500	541	1,500	1,250
16-106 - Admin - Postage Expenses	11,225	8,925	12,500	11,776	12,500	12,300	12,500	12,500
16-107 - Admin - Insurance	15,346	15,926	15,500	16,881	16,000	17,862	18,000	18,000
16-108 - Admin - Advertising	3,165	1,489	3,000	3,071	3,000	3,102	2,400	2,400
16-109 - Admin - Telephone	2,447	2,285	3,000	2,898	2,500	1,965	2,500	2,500
16-110 - Admin - Office Supplies	12,314	11,160	10,000	9,989	10,000	9,955	10,000	10,000
16-111 - Admin - Office Equipment	1,562	1,600	2,000	2,000	2,000	0	2,000	2,000
16-115 - Admin - Computer Supplies/Support	14,759	13,726	13,000	11,378	14,000	12,904	14,000	14,500
16-116 - Admin - Tax Notices	229	239	800	1,120	800	1,215	1,200	1,200
16-117 - Admin - Tax Registrations	5	5	150	10	50	0	50	50
16-118 - Admin - Financial Expense	1,918	5,232	3,000	6,915	3,000	5,251	3,000	3,000
16-119 - Admin - Assessment	77,742	78,054	78,054	77,762	77,762	78,183	78,183	79,112
16-120 - Admin - Auditor/Legal Expenses	51,583	37,326	50,000	37,906	40,000	37,498	40,000	40,000
16-121 - Admin - Election	26,079	2,300	0	2,300	0	177	0	30,000
16-122 - Admin - Donations	5,100	7,400	7,400	7,400	7,400	7,400	7,400	7,400
16-123 - Admin - Volunteer Appreciation	5,107	4,782	3,500	1,377	4,800	9,427	9,500	9,600
16-124 - Admin - Taxes Written Off	2,935	5,598	0	3,127	0	2,734	0	0
16-125 - Admin - Re-Assessment	4,743	9,004	7,500	1,640	7,500	0	7,500	7,500
16-126 - Admin - Communications	3,692	5,507	10,000	6,167	10,000	5,209	10,000	8,000
16-131 - HR Contingency			24,942		25,000	2,825		70,000
16-133 - Contingency - Professional Drawings			0		0	0		0
16-130 - Office - Heating/Hydr	11,922	10,343	9,500	10,054	9,500	8,350	9,500	9,500
16-131 - Office - Building Maintenance	2,152	1,450	2,200	1,186	2,000	3,358	2,000	2,000
16-135 - Office - Janitorial Supplies	238	421	500	466	500	571	500	500
16-135 - Admin/Fire/Debris/Payments	120,619	120,619	120,619	120,619	120,619	120,619	120,619	120,619
16-135-2 - Admin/Fire Complex Loan Interest		5,097	2,500	-1,407				
16-161 - Web Site - Maintenance/Wages	2,446	748	2,000	610	1,000	1,740	1,000	1,000
16-162 - High Speed Internet	1,209	1,310	1,200	806	1,200	1,260	1,200	1,200
TOTAL GENERAL GOVERNMENT	745,799	738,682	755,769	704,163	743,551	763,574	755,352	891,817

2018 Expenditures

Schedule 2
May 2018

Municipality of Whitestone 2018 Budget	2014 Actuals as of Dec 31-14	2015 Actuals as of Dec 31-15	2016 Approved by Council	2016 Actuals as of Dec 31-16	2016 Approved by Council	2017 Actuals as of Dec 31-17	2017 Approved by Council	2018 Draft Budget
Protection to Persons & Property								
Fire								
16-201 - Fire - Firefighters Wages	61,717	58,196	55,450	61,533	62,362	65,989	62,362	55,532
16-202 - Fire - Training	6,754	6,660	7,000	6,333	7,000	3,037	7,000	7,000
16-202-1 Fire - New Recruitments		5,809	20,300	16,970	20,000	1,304	20,000	20,000
16-205 - Fire - Advertising	145		100		100		100	100
16-204 - Fire - Workplace Safety Ins	2,581	4,708	3,500	4,417	4,000	5,903	4,000	6,000
16-205 - Fire - Ambulance Dispatch	3,672	3,672	5,600	3,672	3,672	3,782	4,097	4,398
16-206 - Fire - Insurances	15,892	15,935	16,892	17,909	16,892	18,332	18,000	18,300
16-207 - Fire - Drivers Exams	95	100	600	197	600	196	600	600
16-208 - Fire - Prevention/Education	2,102	3,757	2,160	2,295	2,160	2,629	2,160	2,160
16-209 - Fire - Memberships/Council Aid	666	891	545	629	545	1,137	545	545
16-210 - Fire - Miscellaneous	1,883	2,197	2,250	2,261	2,210	1,952	2,250	2,250
16-212 - Fire - Radio Tower & Air	611	531	630	650	650	1,929	650	1,296
16-213 - Fire - Radio Licenses	699	699	1,000	699	1,000	838	1,000	1,000
16-218 - Fire - Stand Pipe	500	500	500	562	500	57	500	500
16-219 - Fire - Air Bort's Hydrosealing	421	944	700	1,400	1,000	715	1,000	1,000
16-220 - Forest Fire Expense (MOP)	250	838	400	272	400	662	400	400
16-222 - Fire - Bunkers/Safety/Uniforms	3,763	7,719	5,800	5,596	5,800	5,232	5,800	5,800
16-223-1 Fire - Turnout/Repair/Cleaning	598	3,938	2,000	1,223	2,000	1,116	2,400	2,400
16-225 - Fire - Hose Replacement	810	895	1,000	949	1,000	940	1,000	1,000
16-229 - Fire - Mileage	197		200		200	0	200	200
16-232 - Station 1 - Hydro	2,910	3,609	2,900	3,157	2,900	2,579	2,500	2,900
16-233 - Station 1 - Minor Purchases	3,166	3,439	3,600	4,252	3,600	4,139	3,600	3,600
16-234 - Station 1 - Fuel & Oil	3,013	3,567	5,000	2,994	5,000	3,652	5,000	5,000
16-235 - Station 1 - Boat 1	269	971	554	76	554	153	554	554
16-235 - Station 1 - Heating	2,168	1,030	2,500	611	2,500	1,461	2,500	2,500
16-237 - Station 1 - Telephone	1,973	2,023	2,750	2,537	2,700	2,989	2,700	2,700
16-238 - Station 1 - Supplies	514	1,034	1,055	990	1,065	735	1,065	1,065
16-239 - Station 1 - Building Maintenance	696	474	595	1,545	595	995	995	995
16-241 - Station 1 - Inspections & Repairs	739	65	750	505	750	886	750	750
16-242 - Station 1 - 5610 Insp/Repairs (Van)	742	1,864	2,600	1,925	2,000	1,934	2,000	2,000
16-243 - Station 1 - Snowmobile Inspections/Repairs	97	15	200	23	200	108	200	200
16-245 - Station 1 - Radio Equipment/Repairs	1,451	1,454	1,500	2,067	1,500	0	1,500	1,500
16-248 - Station 1 - Pumper Inspections/Repairs	1,447	1,322	1,700	2,190	1,700	2,854	1,700	1,700
16-250 - Station 1 - Truck w/ID	1,047	3,571	2,700	457	2,700	413	2,700	2,700
16-251 - Station 2 - Hydrom	1,105	792	1,255	1,061	1,255	1,427	1,255	1,255
16-253 - Station 2 - Minor Purchases/Hose	3,244	3,303	3,400	3,205	3,400	2,097	3,400	3,400
16-255 - Station 2 - Fuel & Oil	399	478	1,000	508	1,000	1,311	1,000	1,000
16-256 - Station 2 - 5623 Insp/Rep (Van)	854	1,889	2,000	1,233	2,000	2,078	2,000	2,000
16-258 - Station 2 - Boat 2	200	378	554	150	554	545	554	554
16-256 - Station 2 - Heating	5,316	2,094	2,000	2,320	2,000	1,731	2,000	2,000
16-257 - Station 3 - Telephons	715	776	835	508	835	634	835	835

2018 Expenditures

Municipality of Whitestone 2018 Budget	2014 Actuals as of Dec 31-14	2015 Actuals as of Dec 31-15	2015 Approved by Council	2016 Actuals as of Dec 31-16	2016 Approved by Council	2017 Actuals as of Dec 31-17	2017 Approved by Council	2018 Draft Budget
16-258 - Station 2 - Supplies	518	798	800	547	800	670	850	800
16-259 - Station 2 - Building Maintenance	38	38	316		316	154	316	316
16-260 - Station 2 - Grasscutting/Snow	4,351	3,685	3,500	4,945	3,500	2,249	3,500	3,500
16-261 - Station 2 - Tanker Inspection/Repairs	857	1,612	1,700	1,807	1,700	452	1,700	1,700
16-263 - Station 2 - Radio Equipment/Repairs	1,099	1,017	1,200	1,199	1,200	1,317	1,200	1,200
16-264 - Station 2 - Snowmobile Inspection/Repairs	75	15	200	101	200	517	200	200
16-265 - Fire Rating Signs (?)			650	500	650	443	650	650
16-271 - DeCeilator	1,241	1,019	1,500	214	1,500	0	0	0
16-267 - Fire Pto	623	656	1,300	656	1,300	556	1,300	1,300
16-268 - S.C.B.A. Testing	1,053	1,256	1,500	656	1,500	1,425	1,500	1,500
16-269 - Cell Phone	240	240	240	240	240	240	240	240
16-269.1 - Argo/Trailer	395	383	400	76	400	365	400	400
16-271 DeCeilator Expense			500	200	500	0	500	500
16-273.1 - Jaws Attew/Training			1,77,341	169,007	185,125	159,618	187,058	193,165
Total Fire	151,099	163,075	1,77,341	169,007	185,125	159,618	187,058	193,165

2018 Expenditures

Municipality of Whitestone 2018 Budget	2014 Actuals as of Dec 31-14	2015 Actuals as of Dec 31-15	2015 Approved by Council	2016 Actuals as of Dec 31-16	2016 Approved by Council	2017 Actuals as of Dec 31-17	2017 Approved by Council	2018 Draft Budget
Other Protection								
15-270 - Emergency Plan	1,502	311	3,000	2,659	3,000	2,735	3,000	3,000
15-273 - Animal Control	1,720	489	1,500	1,242	1,000	483	1,000	1,000
15-274 - Policing Levy	191,274	171,567	172,236	273,550	272,500	363,360	365,757	446,333
15-275 - By-Law Enforcement	19,570	21,389	23,000	21,839	23,000	21,197	23,000	24,000
Total Other Protection	124,066	193,736	199,736	298,290	299,500	387,796	392,757	474,333
Building Department								
16-280 - Building Department	88,937	92,244	86,734	91,508	98,500	83,247	99,580	101,480
16-281 BLD Official Supplies						3,527		
16-283 BLD Official - Telephone/Net						447		
16-283 - Cell Phone						245		
16-285 BLD Official - Memberships						651		
16-290 - Bld Official - Truck Maintenance		2,517	3,000	1,258	300	1,453	1,800	1,500
16-291 - Bld Official - Truck Fuel		2,619	3,500	1,258	3,500	1,094	1,500	1,500
16-292 - Bld Official - Mileage	4,071	344		107				
Total Building Department	93,008	97,724	93,234	94,131	102,500	90,683	103,280	104,480
TOTAL PROTECTION TO PERSONS & PROPE	368,173	454,535	470,331	561,428	586,975	638,097	683,095	771,998

2018 Expenditures

Municipality of Whitestone 2018 Budget	2014 Actuals as of Dec 31-14	2015 Actuals as of Dec 31-15	2015 Approved by Council	2016 Actuals as of Dec 31-16	2016 Approved by Council	2017 Actuals as of Dec 31-17	2017 Approved by Council	2018 Draft Budget
Transportation Services Operating Expenses								
16-301 - Roads - Wages	184,724	219,959	220,040	263,244	249,600	267,259	254,652	258,419
16-305 - Roads - Office-Supplies/Memberships	243	187	800	319	900	320	900	900
16-304 - Roads - Office-Training	1,614	7,316	3,000	3,539	8,500	3,237	5,000	5,000
16-306 - Roads - Office-Telex/Radio Licenses	1,309	1,230	1,400	699	1,400	1,323	1,400	1,400
16-325 - Garage - Mtr/Supplies/Tools	6,128	4,843	6,000	6,211	6,200	8,208	6,000	6,000
16-321 - Garage - High Speed Internet	874	1,316	1,200	1,209	1,200	1,263	1,200	1,200
16-322 - Roads - Cell Phone	1,295	1,262	1,400	1,621	1,400	1,697	1,500	1,800
16-323 - Garage - Hydro	3,169	3,893	5,000	4,468	5,000	5,082	5,000	5,000
16-329 - Garage - Bleating	4,665	8,808	12,000	6,386	10,000	2,807	19,000	10,000
16-331 - Garage - Insurance	2,322	2,544	2,400	2,526	2,400	2,529	2,400	2,400
16-334 - Garage - Blag Misc	2,071	732	5,000	218	1,500	4,923	1,500	1,500
16-337 - Culverts - Goods & Services	30,994	21,194	29,000	31,145	35,000	19,955	25,000	25,000
16-343 - Road Side Brushing	267	20,706	20,000	9,889	20,000	20,449	20,000	20,000
16-344 - Road Sweeping	7,651	105	7,000	1,000	2,000	1,801	2,000	2,000
16-350 - Ditching - Goods & Services	1,000	9,265	15,000	31,353	15,000	13,474	15,000	15,000
16-355 - Beaver Dams - Goods & Services	4,376	600	4,400	550	2,500	500	2,500	1,000
16-360 - Hardtop Patching - Goods & Services		1,862	7,000	433	3,000	2,911	3,000	2,000
16-365 - Grading - Goods & Services			6,000	229		3,878	1,000	3,000
16-370 - Dust Control - Goods & Services	39,523	41,149	45,000	38,012	45,000	37,008	45,000	45,000
16-375 - Gravel - Summer Maintenance	95,619	103,174	125,000	116,367	125,000	118,834	125,000	125,000
16-380 - Snow Plow - Goods & Services	45,933	3,250	5,000		5,000		5,000	5,000
16-386 - Spreading/Salting - Goods & Services	34,173	19,419	35,000	33,712	35,000	29,694	35,000	35,000
16-389 - Road Side Grass Cutting	4,274	2,209	5,000	2,485	5,000	2,863	5,000	5,000
16-390 - Wheelcut Repairs	95,671	17,282	20,000					
16-391 - Sign/Safety - Goods & Services	2,794	1,662	5,000	3,341	5,000	2,201	5,000	5,000
16-393 - 4 X 4 Truck - Maintenance	5,635	2,640	5,000	1,958	4,000	4,057	4,000	4,000
16-394 - 4 X 4 Truck - Fuel	5,673	6,678	10,000	5,460	10,000	6,652	10,000	8,000
16-396 - Misc - Goods & Services	5,083	1,573	2,000	1,185	2,000	1,564	2,000	2,000
16-398 - Turn Around Upgrades			10,000	2,435	5,000	0	5,000	5,000
16-399 - Best Practices	516	2,384	2,000	314	2,000	0	2,000	2,000
16-402 - Tandem Freightliner - Maintenance	91	9,800	8,000	12,957	10,000	15,533	10,000	10,000
16-403 - Tandem Freightliner - Fuel		8,580	15,000	10,596	15,000	9,585	15,000	12,000
16-404 - Single Axle Freightliner - Maintenance				1,255		5,425	10,000	10,000
16-404 - Single Axle Freightliner - Fuel				1,595		10,405	15,000	12,000
16-405 - Liaris Lake Road Association	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
16-407 - 5 Ton Scuffing - Maintenance	10,000	15,741	10,000	8,206	8,000	3,185		
16-408 - 5 Ton - Fuel	15,315	8,048	8,000	3,654	8,000			
16-409 - Tandem International - Maintenance	17,307	17,793	20,000	13,555	20,000	21,551	10,000	10,000
16-411 - Tandem International - Fuel	15,319	8,792	15,000	12,113	15,000	10,492	15,000	12,000
16-413-2 - Floor Maintenance	913	694	2,200	1,221	2,200	572	2,200	2,200

2018 Expenditures

Municipality of Whitestone 2018 Budget	2014 Actuals as of Dec 31-14	2015 Actuals as of Dec 31-15	2015 Approved by Council	2016 Actuals as of Dec 31-16	2016 Approved by Council	2017 Actuals as of Dec 31-17	2017 Approved by Council	2018 Draft Budget
16-413-3 - Steam Jenny Maintenance	117		250	29	250	0	250	250
16-413-4 - Steam Jenny Fuel		108	290	37	250	0	250	250
16-414 - Bunny Trail RR X - Maintenance	3,848	3,711	4,000	3,726	4,000	3,537	4,000	4,000
16-421 - Gracie - Maintenance	19,237	14,585	20,000	30,621	35,000	29,634	15,000	20,000
16-423 - Gracie - Fuel	10,340	9,580	10,000	6,692	10,000	8,982	10,000	10,000
16-426 - Backhoe - Maintenance	13,811	7,508	20,000	6,526	5,000	8,985	5,000	6,000
16-427 - Backhoe - Fuel	4,215	3,349	5,000	2,294	6,000	3,518	6,000	6,000
16-439 - Street Lights	3,892	3,544	3,000	3,942	3,000	5,355	3,000	3,000
16-440 - Tandem (Freightliner) Load Payments		70,000	70,000	69,441	70,000	59,441	70,000	35,000
				-118				
16-440-4 Roads Grant								78,630
16-441-3 Single Axle Loan Payments				6,120	11,600	70,231	70,000	75,000
						4,926		
16-441-5 Roads Garage Debture						0	20,000	30,000
16-441-6 - Roads Garage Loan Interest						367		
16-441-7 Bunny Trail Culvert Construction Loan - Interest						0	8,000	3,900
16-441-9 Bunny Trail Construction & Loan Debture						0	14,000	45,000
TOTAL TRANSPORTATION SERVICES	698,159	702,628	826,340	741,392	816,600	848,805	899,400	979,869

2018 Expenditures

Schedule 2
May 2018

Municipality of Whiteshore 2018 Budget	2014 Actuals as of Dec 31-14	2015 Actuals as of Dec 31-15	2015 Approved by Council	2016 Actuals as of Dec 31-16	2016 Approved by Council	2017 Actuals as of Dec 31-17	2017 Approved by Council	2018 Draft Budget
Environmental Services								
16-443 - Landfill Wages	88,743	75,726	80,205	89,307	95,000	122,766	94,930	96,324
16-444 - York Landfill - Training	30	2,080	1,000	59	1,000	30	1,000	1,000
16-444 - York Landfill - Miscellaneous	1,095	1,123	3,000	90	3,000	247	3,000	3,000
16-446 - York Landfill - Supplies	2,466	1,755	3,500	3,263	3,500	2,193	3,500	3,500
16-447 - York Landfill - Compaction/Cover	8,800	33,161	12,000	5,831	12,000	19,244	12,000	12,000
16-448 - York Landfill - Recycling	13,430	16,817	23,000	17,629	22,000	18,777	22,000	22,000
16-449 - York Landfill - Site Upgrades	81	103	1,000	3,658	500	508	500	500
16-452 - York Landfill - Maintenance	637	1,433	2,500	1,204	2,500	5,742	2,000	2,000
16-458 - York Landfill - Compactors Maintenance	3,730	650	2,500	2,376	2,000	5,062	2,000	4,000
16-458 - York Landfill - Snow Removal	2,128	6,276	2,000	10,805	10,000	10,200	10,200	7,000
16-458 - York Landfill - Hazardous Waste	14,002	7,405	10,000	632	500	341	500	500
16-457 - York Landfill - Water Testing	312	248	700	432	500	500	500	500
16-457 - York Landfill - Hearing	13,260	13,260	13,260	13,393	13,260	13,575	13,400	13,400
16-459 - York Landfill - Bulk Waste	3,192	2,852	5,000	4,582	5,000	5,019	5,000	5,000
16-466 - Auld Landfill - Supplies	2,343	1,692	2,500	1,068	2,500	1,256	2,500	2,500
16-466 - Auld Landfill - Hydro	6,261	9,752	8,000	1,010	8,000	548	1,000	1,000
16-467 - Auld Landfill - Compaction/Cover	10,130	8,303	12,000	13,054	8,000	5,032	10,000	10,000
16-468 - Auld Landfill - Recycling	1,000	5,168	10,000	5,809	12,000	8,593	12,000	12,000
16-469 - Auld Landfill - Site Upgrades	81	722	1,000	1,002	1,000	1,090	1,000	1,000
16-471 - Auld Landfill - Bulk Waste	2,343	163	200	525	200	304	200	200
16-473 - Auld Landfill - Maintenance	3,750	567	2,500	1,044	2,500	595	2,000	2,000
16-473-1 - Auld Landfill - Compactors Maintenance	322	816	2,500	2,500	2,500	0	1,500	0
16-476 - Auld Landfill - Snow Removal	332	1,025	1,000	167	1,000	186	1,000	1,000
16-477 - Auld Landfill - Miscellaneous Training	2,128	6,379	2,000	3,375	2,000	5,012	2,000	4,000
16-478 - Auld Landfill - Hazardous Waste	4,478	4,042	2,000	8,986	2,000	12,762	4,000	7,000
16-478 - Auld Landfill - Water Testing	511	277	800	194	500	388	500	500
16-483 - Wet Wash/Kash Chair			800		800	0	800	800
16-486 - Wet Wash/Kash MINR Closure						102		
16-488 - Lakes Depot	2,445	2,506	2,500	2,652	2,500	2,765	2,700	2,700
TOTAL ENVIRONMENTAL SERVICES	189,762	185,266	206,465	202,743	208,260	232,758	213,000	214,924

2016 Expenditures

Municipality of Whitesboro 2016 Budget	2014 Actuals as of Dec 31-14	2015 Actuals as of Dec 31-15	2015 Approved by Council	2016 Actuals as of Dec 31-16	2016 Approved by Council	2017 Actuals as of Dec 31-17	2017 Approved by Council	2018 Draft Budget
Health Services								
16-549 - Health Unit Operating (Levy)	26,928	29,091	29,091	29,673	29,673	29,673	29,673	29,673
16-550 - Air Balance Levy	142,370	149,386	149,286	154,323	154,323	151,193	151,193	157,326
Total Health Services	169,298	178,477	178,377	183,996	183,996	190,866	190,866	196,919
Cemetery								
16-501 - Cemetery - Audit	153	153	155	153	155	0	155	155
16-502 - Cemetery - Memberships	138	138	140	139	140	157	140	140
16-508 - Cemetery - Secretary/Treasurer	692	646	660	532	660	0	660	660
16-505 - Fairborn Cemetery - Wages/Grasscutting	2,239	1,550	2,350	2,198	2,300	1,540	2,300	2,300
16-506 - Fairborn Cemetery - Materials/Misc		59	100	15	83	0	300	300
16-512 - Maple Is Cemetery - Wages	298	185	300		300	0	300	300
16-513 - Maple Is Cemetery - Materials/Misc		59		4	100	47	100	100
16-515 - Maple Is Cemetery - Grasscutting	1,730	1,192	2,000	1,549	2,000	1,236	2,000	2,000
16-519 - Whitesboro Cemetery - Wages		196	300		300	0	300	300
16-521 - Whitesboro Cemetery - Materials	90	59	100	4	100	47	100	100
16-524 - Whitesboro Cemetery - Grasscutting	1,567	853	1,500	1,099	1,500	824	1,500	1,500
Total Cemetery	6,902	5,074	7,555	5,893	7,555	4,044	7,555	7,555
TOTAL HEALTH SERVICES	176,200	183,551	185,932	189,889	191,551	194,910	198,421	204,474
Social & Family Services								
16-618 - Dist Soc Services (DSSAB) Levy	243,188	247,446	247,446	249,378	249,378	253,009	253,009	255,746
16-628 - Belvedere Home - Operating (Levy)	65,702	74,174	94,174	81,164	81,164	87,218	87,218	88,435
TOTAL SOCIAL & FAMILY SERVICES	308,890	321,620	341,620	330,542	330,542	340,227	340,227	344,179

2018 Expenditures

Municipality of Whitestone 2018 Budget	2014 Actuals as of Dec 31-14	2015 Actuals as of Dec 31-15	2015 Approved by Council	2016 Actuals as of Dec 31-16	2016 Approved by Council	2017 Actuals as of Dec. 31-17	2017 Approved by Council	2018 Draft Budget
Recreation & Culture								
Facilities	2014 Actuals as of Dec 31-14							
15-659 - Facilities - Wages	41,986	49,312	44,230	61,793	63,155	85,042	64,500	65,468
16-702 - Dunchurch Hall - Supplies	4,319	2,050	2,900	7,694	2,300	1,492	2,500	2,300
15-703 - Dunchurch Hall - Building Maintenance	4,586	5,225	4,000	4,592	5,000	5,340	5,000	7,000
16-704 - Dunchurch Hall - Heating	3,378	2,403	5,000	3,140	4,000	4,973	4,000	4,000
15-705 - Dunchurch Hall - Hydro	2,948	4,126	4,500	5,290	4,500	8,912	4,500	4,500
16-706 - Dunchurch Hall - Telephony	632	697	600	349	600	630	600	700
16-707 - Dunchurch Hall - Insurance	3,797	3,728	4,000	3,930	4,000	3,777	4,000	4,000
15-709 - Dunchurch Hall - Crosscutting/Snow	1,536	1,867	3,000	35	3,000	9	3,000	3,000
16-710 - Dunchurch Hall - High Speed Internet		741	2,400	604	1,200	1,370	800	1,300
16-716 - Maple Is Hall - Supplies		68	150		150	220	150	150
16-718 - Maple Is Hall - Building Maintenance	125	2,168	750	66	750	1,513	500	500
16-719 - Maple Is Hall - Hydro	2,633	2,543	1,800	2,773	2,400	3,339	2,500	2,600
16-720 - Maple Is Hall - Telephone	590	603	600	560	600	531	600	600
16-725 - Maple Is Hall - Insurance	739	721	800	769	800	719	800	800
16-741 - Pavilion - Supplies	1,961	748	2,200	352	1,500	1,464	1,500	1,500
16-741-1 - Pavilion Lighting						2,079	1,500	1,500
16-743 - Pavilion - Building Maintenance	566	585	1,500	1,443	1,000	2,302	1,000	1,000
16-743 - Pavilion - Hydro	2,086	2,313	2,000	1,804	2,000	1,824	2,000	2,000
16-745 - Pavilion - Insurance	1,846	1,911	2,000	1,961	2,000	2,077	2,000	2,000
16-751 - Ball Park - Supplies	42		100		100			
16-752 - Ball Park - Building Maintenance	17		100		100			
16-751 - Maple Is Park - Supplies			1,000		1,000			
16-752 - Maple Is Park - Building Maintenance			100		100			
16-758 - Storage Garage - Eycro			100	24		368	400	400
16-771 - Garage - Building Maintenance	15		100		100			
16-772 - Garage - Crosscutting/Snow	802	825	1,000		1,000	0	1,000	
16-775 - Facilities Truck - Maintenance	3,044	1,486	5,000	5,752	2,000	1,224	5,000	5,000
16-776 - Facilities Truck - Fuel	3,662	2,188	3,500	2,852	3,500	4,889	3,000	3,000
16-777 - Municipal Building Move (Lot)	3,423	3,095	4,000	2,145	4,000	2,862	4,000	4,000
16-778 - Water Maintenance	4,713	5,432	5,000	5,708	5,000	5,625	5,000	5,000
16-779 - Water Testing	1,668	1,649	2,000	1,381	2,000	1,445	2,000	2,000
16-781 - Dunchurch Dock - Beach Maintenance	288	1,531	2,000	204	2,200	0	2,200	2,200
16-785 - Cell Phone	282	354	400	296	350	244	350	350
16-784 - Mower Expense	2,436	791	1,200	453	1,200	993	1,000	1,000
Total Facilities	95,300	99,107	105,730	116,931	121,805	145,204	123,600	127,068

2018 Expenditures

Schedule 2
May 2018

Municipality of Whitestone 2018 Budget	2014 Actuals as of Dec 31-14	2015 Actuals as of Dec 31-15	2015 Approved by Council	2016 Actuals as of Dec 31-16	2016 Approved by Council	2017 Actuals as of Dec 31-17	2017 Approved by Council	2018 Draft Budget
Recreation								
16-787 - Recreation - Public Pay Telephone	611	538	700	481	700	671	700	750
16-790 - Recreation - Committees Programs	10,765	10,052	10,000	8,715	9,600	15,518	17,350	19,020
16-790-1 Recreation-Hall Rentals	2,131	1,994	3,500	1,776	3,500	100	3,500	3,500
16-790-2 Recreation Equip & Education/Training	3,891	416	5,700	108	1,700	51	1,500	2,000
16-790-3 Recreation-Walk Pt. Training						2,193	3,000	3,000
16-791 - Recreation Computers - Donations			10,000	11,724	10,000	500	10,000	10,000
16-798 - After School Program	11,567	10,941	500	458	500	431	500	500
16-798-1 After School Program-Supplies			26,400	23,266	26,000	30,060	36,550	38,720
Total Recreation	28,765	23,991	26,400	23,266	26,000	50,060	56,550	58,720
Thrift Shop								
2016 Actuals as of Dec 31-14								
16-793 - Recreation - Thrift Shop Donations	11,850	13,030	12,000	9,730	12,000	14,680	12,000	12,000
16-794 - Recreation - Thrift Shop Expenses	173	78	2,000	229	2,000	1,895	2,000	2,000
Total Thrift Shop	12,023	13,078	14,000	9,959	14,000	16,575	14,000	14,000
Senior's Christmas								
2014 Actuals as of Dec 31-14								
16-795-1 - Recreation - Seniors Xmas Expenses	700	500	500	338	500	363.66	500	500
Total Senior's Christmas	700	500	500	338	500	363.66	500	500
Beautification								
2014 Actuals as of Dec 31-14								
16-796 - Beautification	1,200			1,675	2,000	1,448	2,000	2,000
Total Beautification	1,200	0	0	1,675	2,000	1,448	2,000	2,000

2018 Expenditures

Municipality of Whitestone 2018 Budget	2014 Actuals as of Dec 31-14	2015 Actuals as of Dec 31-15	2015 Approved by Council	2016 Actuals as of Dec 31-16	2016 Approved by Council	2017 Actuals as of Dec 31-17	2017 Approved by Council	2018 Draft Budget
Library								
16-803 - Library - Expenses	70,616	70,610	70,410	71,009	71,670	73,640	73,640	80,055
16-806 - Library - Building Maintenance	2,856	2,747	3,000	2,853	3,050	3,374	3,000	3,000
Total Library	73,472	73,357	73,410	73,862	74,720	82,014	81,640	83,055
TOTAL RECREATION & CULTURE	211,320	209,833	220,040	226,011	238,975	275,669	256,600	265,343
Planning & Development								
16-818 - 911 Expenses	1,290	1,053	1,000	2,243	1,000	1,621	1,000	1,500
16-819 - 911 Levy	1,030	1,050	1,050	1,054	1,050	1,190	1,055	1,100
16-841 - Perry Sound Planning Board	6,020	7,000	7,000	14,660	17,000	7,000	7,000	7,000
16-843 - Planning & Development	97,077	102,560	61,000	61,667	61,000	64,807	61,000	61,000
Total Planning & Development	105,397	111,683	70,050	79,624	80,050	74,588	70,055	70,700
Community Economic & Development								
16-865 - Community Development Committee	553	2,374	7,260	8,651	10,930	12,073	10,930	10,930
16-865-2 - Walking Trails - Maintenance	1,198	225	3,100	877	3,130	219	2,000	2,000
Total Community & Development	1,753	2,599	10,360	9,528	14,060	12,291	12,930	12,930
TOTAL PLANNING & DEVELOPMENT	107,150	114,282	80,410	89,152	94,110	86,849	82,985	83,630
TOTAL CAPITAL AND RESERVES	1,363,685	834,085	1,243,271	874,228	1,665,300	3,370,889	3,409,170	3,756,234
TOTAL MUNICIPAL EXPENSES	#REF!	3,744,380	4,290,178	3,919,566	4,875,844 0	5,661,456	6,391,094	5,184,934
School Boards								985,131
TOTAL EXPENSES MUNICIPAL & SCHOOL								6,170,065

Municipality of Whirestone

2018 Capital Budget	2015 Actuals as of Dec 31-15	2015 Approved by Council	2016 Actuals as of Dec 31-16	2016 Approved by Council	2017 Actuals as of Dec 31-17	2017 Approved by Council	2018 Draft Budget
General Government	13,165	13,000	11,598	12,000	16,940	37,000	8,500
Fire	1,453	1,500	7,888	8,700	2,628	22,000	69,900
Building Department			29,007	30,000			
Roads Department	669,808	880,071	589,761	1,151,750	1,207,271	1,739,350	975,300
Landfill		40,000	3,546	50,000	6,462	96,000	60,000
Cemetery	992	1,200		1,200	0	1,200	0
Facilities	41,372	84,000	15,558	142,500	768,865	804,500	60,000
Recreation	1,112	40,000	4,108	56,000	74,871	67,774	33,000
CEDEC-Other Projects	7,002	7,000	5,354	7,000	0	10,000	0
Planning - Official Plan	3,763	15,000	13,068	10,000	32,074	7,000	
Total Capital	738,667	1,081,771	629,688	1,469,150	2,109,111	2,784,824	1,226,700
Reserves							
General Government			30,650	30,650			25,000
Roads Equipment:	40,000	40,000	40,000	40,000	30,000	30,000	30,000
Roads Garage	50,000	50,000					
Roads Construction: Reserve	10,000	10,000	10,000	10,000	20,000	20,000	20,000
Fire Equipment:			30,000	30,000	10,000	10,000	10,000
Fire Pumper			30,000	30,000	30,000	30,000	30,000
Forest Fire			30,000	30,000	30,000	30,000	20,000
Building Dept: Vehicle	10,000	10,000	10,000	10,000	6,000	6,000	
Facilities Dept: Vehicle	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Grange	6,000	6,000					
Trash Shop	5,500	5,500	5,500	5,500	9,000	9,000	9,000
Infrastructure	15,000	15,000	15,000	15,000	15,000	15,000	30,000
Playground Equipment	10,000	10,000	10,000	10,000	13,455	10,000	10,000
Recreation - Walk Fit					3,000	3,000	3,000
MJ Commons Play Equip	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Labrash Bear Launch	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Kashe Dams	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Total Reserve Contributions	161,500	161,500	186,150	196,150	181,455	178,000	202,000
Total Capital & Reserves	900,167	1,243,271	815,838	1,665,300	2,290,566	2,962,824	1,428,700

2013 to 2018 Draft Budgeted Reserve Summary

Reserve	2013 Balance	2014 Balance	2015 Balance	2016 Balance	2017 Closing Balance	Draft 2018 Budgeted Transfers In	Draft 2018 Budgeted Transfers Out	Draft 2018 Budgeted Closing Balance
General Reserve	60,080	58,407	45,242	75,892	58,952	25,000	18,500	65,452
Parkland	91,097	110,697	177,970	255,666	78,863		10,775	68,088
Fire Vehicle	30,000	1,118	11,118	21,118	21,118	30,000		51,118
Capital Equip	14,900	14,900	14,900	54,900	60,000	10,000	40,000	30,000
Forest Fire Reserve				30,000	84,900	20,000	34,900	70,000
Roads Garage	50,000	100,000	150,000	150,000	7,300		7,300	0
Roads Equipment Reserve	127,000	167,000	151,726	91,726	121,726	30,000		151,726
Roads Construction Reserve	72,627	15,949	0	0	20,000	20,000		40,000
Reserve Thrift Shop	20,248	34,536	29,037	21,957	19,013	9,000		28,013
Landfill Reserve	50,530	50,530	50,530	50,530	44,751		43,000	1,751
Rec. Dock Reserve	2,666	2,666	2,666	2,666	2,666			2,666
Cemetery Reserve	2,478	2,478	2,478	2,478	2,478			2,478
Cemetery Capital	13,721	13,721	13,721	13,721	13,721			13,721
Roads Development	24,250	24,250	24,250	24,250	24,250		0	24,250
Gas Tax	82,204	70,395		55,820	0			0
Infrastructure	51,344	55,979	61,866	65,974	85,038	30,000		115,038
Seniors X mas	5,314	5,192	4,692	4,892	4,997			4,997
MI Parks	2,250	4,100	5,600	7,450	8,950	1,500		10,450
Playground equip	20,000	30,000	38,967	49,767	7,003	10,000	17,000	3
Kashe Dam	1,500	3,000	4,500	6,000	7,500	1,500		9,000
Building Vehicle Reserve	0	10,000	20,000	0	36,000			36,000
Facilities Vehicle Reserve	0	10,000	20,000	20,000	30,000	10,000	40,000	0
Grange Reserve		10,000	16,000	16,000	16,000			16,000
Walk Fit					557	3,000		3,557
Labrash Boat Launch	1,500	3,500	5,500	7,500	9,500	2,000		11,500
Dunchurch Mall Improvement					500			500
Total	723,709	798,418	850,763	1,028,307	765,783	202,000	211,475	756,308

**Municipality of Whitestone
General Levy - 2018 Assessment**

	Assessment	Tax Ratio	Weighted Assessment	Tax Rate	Tax Amount
Residential	562,125,712	1.0000	562,125,712	0.00453760	2,550,701.63
Commercial	3,621,219	1.0000	3,621,219	0.00453760	16,431.64
Commercial Excess		0.7000	0	0.00317632	0.00
Commercial Vacant	89,000	0.7000	62,300	0.00317632	282.69
Commercial New Construction	40,550	1.0000	40,550	0.00453760	184.00
Farmland	2,126,735	0.2500	531,684	0.00113440	2,412.57
Industrial	228,000	1.0000	228,000	0.00453760	1,034.57
Managed Forest	2,077,166	0.2500	519,292	0.00113440	2,356.34
Sub Total	570,308,382		567,128,756		2,573,403.44
Industrial PIL		1.0000	0		0.00
Commercial PIL	37,800	1.0000	37,800	0.00453760	171.52
Residential PIL - General	78,000	1.0000	78,000	0.00453760	353.93
Residential Tenant of Prov PIL	1,212,272	1.0000	1,212,272	0.00453760	5,500.81
Landfill PIL	3,850	4.8232	18,569	0.02188567	84.26
LCBO PIL	117,400	1.0000	117,400	0.00453760	532.71
Total	571,757,704		568,592,797		2,580,046.68

School Board - 2018 Assessment

	Assessment	Tax Ratio	Weighted Assessment	Tax Rate	Tax Amount
Residential	562,125,712	1.0000	562,125,712	0.00170000	955,613.71
Commercial	3,621,219	1.0000	3,621,219	0.00598621	21,677.38
Commercial Excess		0.7000	0	0.00419035	0.00
Commercial Vacant	89,000	0.7000	62,300	0.00419035	372.94
Commercial New Construction	40,550	1.0000	40,550	0.00598621	242.74
Farmland	2,126,735	0.2500	531,684	0.00042500	903.86
Industrial	228,000	1.0000	228,000	0.01015510	2,315.36
Managed Forest	2,077,166	0.2500	519,292	0.00042500	882.80
Sub Total	570,308,382		567,128,756		982,008.79
Industrial PIL		1.0000	0		0.00
Commercial PIL	37,800	1.0000	37,800	0.00598621	226.28
Residential PIL - General	78,000	1.0000	78,000	0.00170000	132.60
Residential Tenant of Prov PIL	1,212,272	1.0000	1,212,272	0.00170000	2,060.86
Landfill PIL	3,850	1.0000	3,850		
LCBO PIL	117,400	1.0000	117,400	0.00598621	702.78
Total	571,757,704		568,578,078		985,131.31

2017 Residential Tax Rates

