

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
2014 BUDGET

**BUDGET SUMMARY**

Page Refer	Description	2013 Budget	2013 Actual Unaudited	2013 Variance	2014 Budget
<b>Revenue</b>					
2	Taxation Revenue	(4,001,000)	(4,047,385)	(46,385)	(4,210,000)
2	Grants & GIL	(1,200,000)	(1,219,434)	(19,434)	(1,056,000)
	<b>TOTAL REVENUE</b>	<b>(5,201,000)</b>	<b>(5,266,819)</b>	<b>(65,819)</b>	<b>(5,266,000)</b>
<b>Expenses</b>					
3	Council	122,500	109,139	(13,361)	121,500
4	Administration	21,500	(101,245)	(122,745)	6,700
5	Fire Department	352,000	340,876	(11,124)	354,800
6	Police Services	1,125,000	984,579	(140,421)	1,125,000
6	Conservation Authority	42,000	41,947	(53)	41,000
6	Cemeteries	5,000	(20)	(5,020)	5,000
7	Protective Services	17,000	15,413	(1,587)	16,200
8	Building Inspection	500	0	(500)	0
9	By-law Enforcement	22,600	24,992	2,392	21,900
10	Public Works	1,515,000	1,512,531	(2,469)	1,511,500
11	Industrial Park Wastewater	23,200	(6,785)	(29,985)	35,800
12	Ind. Park & New Wexford Water	16,600	(9,432)	(26,032)	4,200
12	Johnstown Water	2,000	556	(1,444)	2,000
13	Maples Contract	(700)	(892)	(192)	0
14	Low Lift Station	0	0	0	0
15	Cardinal Storm Sewer	29,900	21,456	(8,444)	28,800
16	Waste Disposal	233,000	219,024	(13,976)	124,900
16	Waste Collection	133,000	136,368	3,368	146,500
17	Recreation	655,200	719,878	64,678	704,200
18	Library	89,700	84,424	(5,276)	95,800
19	Planning	51,500	44,694	(6,806)	49,200
20	Economic Development	68,500	45,657	(22,843)	65,500
21	Agricultural & Reforestation	20,000	7,458	(12,542)	17,000
	<b>TOTAL EXPENSES</b>	<b>4,545,000</b>	<b>4,190,618</b>	<b>(354,382)</b>	<b>4,477,500</b>
	<b>NET OPERATING BUDGET</b>	<b>(656,000)</b>	<b>(1,076,201)</b>	<b>(420,201)</b>	<b>(788,500)</b>
<b>CAPITAL</b>					
4-A	Administration	65,000	52,322	(12,678)	65,000
5-A	Fire Department	67,000	60,447	(6,553)	50,000
10-A	Public Works	473,000	531,341	58,341	483,000
15	Cardinal Storm Sewers	10,000	5,209	(4,791)	10,000
16	Waste Disposal	0	0	0	106,000
17-E	Recreation	37,500	43,956	6,456	73,000
18	Library	3,500	2,742	(758)	1,500
	<b>NET CAPITAL BUDGET</b>	<b>656,000</b>	<b>696,017</b>	<b>40,017</b>	<b>788,500</b>
	<b>(SURPLUS) / DEFICIT</b>	<b>0</b>	<b>(380,184)</b>	<b>(380,184)</b>	<b>0</b>

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
REVENUE  
2014 BUDGET

**REVENUE BUDGET**

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>Taxation</b>					
10-4010	Current Taxes	(4,001,000)	(4,000,931)	69	(4,210,000)
10-4011	Supplementary Taxes	0	(46,454)	(46,454)	0
<b>TOTAL TAXATION REVENUE</b>		<u>(4,001,000)</u>	<u>(4,047,385)</u>	<u>(46,385)</u>	<u>(4,210,000)</u>
<b>Grant In Lieu</b>					
10-4012	International Crossing	(500)	(584)	(84)	(500)
10-4020	Penalty & Interest	(95,000)	(114,007)	(19,007)	(96,200)
10-4050	Federal GIL	(35,000)	(35,898)	(898)	(19,000)
10-4055	Canada Post GIL	(3,800)	(3,855)	(55)	(3,800)
10-4060	Provincial GIL	(61,000)	(58,902)	2,098	(59,000)
10-4063	Hydro One GIL	(1,000)	(1,184)	(184)	(1,000)
10-4064	Ontario Power Generator GIL	(24,200)	(25,184)	(984)	(24,200)
10-4065	RSL Utilities GIL	(500)	(593)	(93)	(500)
10-4070	Railways	(14,000)	(14,127)	(127)	(14,000)
<b>TOTAL GRANT IN LIEU</b>		<u>(235,000)</u>	<u>(254,334)</u>	<u>(19,334)</u>	<u>(218,200)</u>
10-4110	Provincial Grant OMPF	(965,000)	(965,100)	(100)	(837,800)
<b>Total GIL &amp; OMPF</b>		<u>(1,200,000)</u>	<u>(1,219,434)</u>	<u>(19,434)</u>	<u>(1,056,000)</u>
<b>TOTAL TAXATION &amp; GRANTS</b>		<u>(5,201,000)</u>	<u>(5,266,819)</u>	<u>(65,819)</u>	<u>(5,266,000)</u>

**COUNCIL EXPENSES**

2014 Budget

**COUNCIL EXPENSES**

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>Expense</b>					
16-5101	Honourarium	77,000	78,560	1,560	77,000
16-5111	Canada Pension	1,000	892	(108)	1,000
16-5112	Employer Health Tax	1,300	1,532	232	1,400
16-5201	Special Meeting Allowance	2,000	0	(2,000)	3,000
16-5307	Miscellaneous	3,000	1,106	(1,894)	2,000
16-5309	Telephone	1,500	968	(532)	1,500
16-5328	Conference & convent	12,000	5,439	(6,561)	10,000
16-5329	Professional Develop	1,500	247	(1,253)	1,000
16-5330	Public receptions	1,500	1,311	(189)	1,500
16-5332	Advertising	1,300	2,052	752	1,500
16-5333	Insurance	3,600	3,602	2	3,800
16-5334	Mileage	500	83	(417)	500
16-5336	Donations	10,300	10,975	675	12,300
16-5338	Recognition awards	6,000	2,372	(3,628)	5,000
<b>NET COUNCIL COST</b>		<b>122,500</b>	<b>109,139</b>	<b>(13,361)</b>	<b>121,500</b>

**ADMINISTRATION**

2014 Budget

**ADMINISTRATION**

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>Revenue</b>					
17-4210	Fees & Charges	(3,000)	(5,616)	(2,616)	(3,500)
17-4110	Provincial Grants	0	(22,450)	(22,450)	0
17-4211	Lottery licenses	(3,500)	(2,334)	1,166	(3,000)
17-4212	Marriage licenses	(2,000)	(2,000)	0	(2,000)
17-4213	Bank interest	(17,000)	(35,532)	(18,532)	(18,000)
17-4215	Port Administration	(758,000)	(758,340)	(340)	(758,000)
17-4216	Rentals	(1,000)	(900)	100	(1,000)
17-4217	Tax Sale Suplus		(32,351)	(32,351)	0
17-4218	Long term debt	(448,500)	(448,493)	7	(312,600)
17-4299	Other revenue	(1,000)	(1,018)	(18)	(1,000)
17-4710	Transfer From Reserve - Election			0	(10,000)
17-4710	Transfer From Reserve				(6,000)
17-4299	Employment Grant		(12,366)	(12,366)	(13,000)
<b>TOTAL REVENUE</b>		<b>(1,234,000)</b>	<b>(1,321,400)</b>	<b>(87,400)</b>	<b>(1,128,100)</b>
<b>Expenses</b>					
17-5101	Committee expenses	1,200	440	(760)	0
17-5102	Salaries & wages	380,000	367,096	(12,904)	389,000
17-5111	Canada Pension	13,200	13,218	18	14,100
17-5112	Employer Health tax	7,200	7,291	91	7,800
17-5113	Employment Insurance	6,400	6,752	352	7,000
17-5114	Workers compenstn	7,800	7,951	151	8,300
17-5115	Group insurance	42,600	42,881	281	42,200
17-5116	OMERS pension	36,800	35,633	(1,167)	36,600
17-5125	Maintenance Labour	6,000	7,784	1,784	7,000
17-5201	Heat	10,000	9,250	(750)	9,000
17-5202	Hydro	4,000	4,487	487	5,000
17-5203	Bldg supplies & repairs	10,000	4,863	(5,137)	10,000
17-5205	Custodian	6,400	6,060	(340)	6,400
17-5301	Stationery & Forms	14,000	9,075	(4,925)	12,000
17-5303	Copying	4,500	3,143	(1,357)	4,000
17-5307	Miscellaneous	3,900	4,357	457	4,100
17-5308	Postage	14,000	16,454	2,454	16,500
17-5309	Telephone	10,000	10,044	44	10,000
17-5311	Leased equipment	700	610	(90)	700
17-5320	Consulting	12,000	37,315	25,315	10,000
17-5321	Legal	55,000	32,848	(22,152)	45,000
17-5322	Auditing	25,000	5,910	(19,090)	23,000
17-5323	Payroll processing	2,000	0	(2,000)	0
17-5324	IT Services	19,000	18,793	(207)	15,000
17-5327	Professional assoc	5,500	4,144	(1,356)	5,500
17-5329	Professional Development	11,000	8,281	(2,719)	13,000
17-5331	Courier service	500	318	(182)	500
17-5332	Advertising	8,000	6,615	(1,385)	7,000

**ADMINISTRATION**

2014 Budget

<u>Account Number</u>	<u>Description</u>	<u>2013 Budget</u>	<u>2013 Actual</u>	<u>2013 Variance</u>	<u>2014 Budget</u>
17-5333	Insurance	12,000	11,625	(375)	12,000
17-5334	Mileage	2,800	3,810	1,010	4,000
17-5336	Emergency Mangmnt	1,000	38	(962)	1,000
17-5338	Student Intern Expenses	5,000	1,932	(3,068)	3,000
17-5341	Tax write offs	25,000	38,393	13,393	25,000
17-5346	Bank charges	2,500	2,425	(75)	2,500
17-5349	Charity Rebate	2,000	1,826	(174)	2,000
17-5401	Election Costs	0	0	0	24,000
17-5585	Long term debt	448,500	448,493	(7)	312,600
17-5901	Transfer to reserves	10,000	10,000	0	10,000
17-5901	Transfer to reserves - Election	10,000	10,000	0	0
17-5901	Transfer to reserves - Tax w/o	20,000	20,000	0	30,000
<b>TOTAL ADMIN OPERATING EXPENSE</b>		<b>1,255,500</b>	<b>1,220,155</b>	<b>(35,345)</b>	<b>1,134,800</b>
<b>NET ADMIN OPERATING COST</b>		<b>21,500</b>	<b>(101,245)</b>	<b>(122,745)</b>	<b>6,700</b>
<b>CAPITAL REVENUE</b>					
17-4210	Capital Donation		(50,000)	(50,000)	
17-4710	Transfer From Reserve				(30,000)
<b>CAPITAL EXPENSES</b>					
17-5950	Equipment	10,000	4,432	(5,568)	10,000
17-5950	Accessibility	55,000	97,890	42,890	65,000
17-5950	Town Hall Fence				20,000
<b>NET CAPITAL</b>		<b>65,000</b>	<b>52,322</b>	<b>(12,678)</b>	<b>65,000</b>
<b>NET ADMINISTRATION COST</b>		<b>86,500</b>	<b>(48,923)</b>	<b>(135,423)</b>	<b>71,700</b>

**FIRE DEPARTMENT**

2014 Budget

**FIRE DEPARTMENT**

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>Revenue</b>					
21-4112	Hall rental EMS	(8,200)	(8,200)	0	(6,000)
21-4210	Fire calls billing	(25,000)	(15,545)	9,455	(25,000)
21-4299	Other revenue	0	(245)	(245)	0
<b>TOTAL FIRE DEPARTMENT REVENUE</b>		<b>(33,200)</b>	<b>(23,990)</b>	<b>9,210</b>	<b>(31,000)</b>
<b>Expenses</b>					
21-5101	Honourarium	85,000	87,862	2,862	86,300
21-5102	Salaries	37,100	37,425	325	45,800
21-5111	Canada Pension Plan	1,400	1,432	32	1,700
21-5112	Emp Health Tax	900	2,477	1,577	2,700
21-5113	Employment Insurance	800	650	(150)	800
21-5114	Workers compensation	10,300	12,266	1,966	10,400
21-5115	Group insurance	5,000	3,474	(1,526)	6,100
21-5116	OMERS	3,500	3,565	65	4,200
21-5120	Uniforms	5,000	3,289	(1,711)	2,500
21-5201	Heat	13,200	12,669	(531)	13,200
21-5202	Hydro	8,000	10,418	2,418	9,000
21-5203	Bldg supplies & repair	7,300	10,149	2,849	8,100
21-5305	Magazines & periodicals	500	76	(424)	0
21-5307	Miscellaneous supplies	7,000	4,887	(2,113)	5,000
21-5309	Telephone	8,000	6,922	(1,078)	8,000
21-5310	Equipment repair & maintenance	20,000	14,220	(5,780)	18,000
21-5311	Hydrant charge	12,000	12,000	0	0
21-5327	Professional assoc	1,200	1,415	215	1,000
21-5329	Health & Safety	4,000	817	(3,183)	1,000
21-5330	Professional Development	23,000	11,760	(11,240)	23,000
21-5332	Advertising	500	296	(204)	0
21-5333	Insurance VFIS	9,200	9,102	(98)	9,500
21-5333	Insurance	20,500	20,571	71	21,000
21-5334	Mileage	2,000	199	(1,801)	500
21-5335	Water testing	500	159	(341)	500
21-5336	Miscellaneous clothes	4,500	1,626	(2,874)	2,000
21-5337	Inspections/prevention	10,000	7,360	(2,640)	10,000
21-5338	Prescott Fire Service	13,300	13,064	(236)	13,500
21-5339	Radio licenses	1,900	1,844	(56)	2,000
21-5615	Truck fuel	8,600	9,291	691	9,000
21-5618	Truck repairs	21,000	23,581	2,581	21,000
21-5901	Reserve for Communications	20,000	20,000	0	20,000
21-5901	Transfer to Reserves	20,000	20,000	0	30,000
<b>TOTAL FIRE DEPT OPERATING EXP</b>		<b>385,200</b>	<b>364,866</b>	<b>(20,334)</b>	<b>385,800</b>
<b>NET FIRE DEPT OPERATING COST</b>		<b>352,000</b>	<b>340,876</b>	<b>(11,124)</b>	<b>354,800</b>

**FIRE DEPARTMENT**

Account Number	Description	2014 Budget			2014 Budget
		2013 Budget	2013 Actual	2013 Variance	
<b>CAPITAL</b>					
Revenue					
21-4710	Transfer from Reserves WIP Carry Forward	(193,000)	(243,000)	(50,000)	(25,000)
		<u>(193,000)</u>	<u>(243,000)</u>	<u>(50,000)</u>	<u>(25,000)</u>
Expense					
21-5950	Vehicles	193,000	197,887	4,887	0
21-5950	Equipment	50,000	55,560	5,560	75,000
21-5950	Communication Equipment		50,000	50,000	
21-5950	Office & Garage Renovations	17,000	0	(17,000)	0
		<u>260,000</u>	<u>303,447</u>	<u>43,447</u>	<u>75,000</u>
<b>NET CAPITAL</b>		<u>67,000</u>	<u>60,447</u>	<u>(6,553)</u>	<u>50,000</u>
<b>TOTAL FIRE DEPARTMENT EXPENSE</b>		<u>419,000</u>	<u>401,323</u>	<u>(17,677)</u>	<u>404,800</u>

**MISCELLANEOUS DEPARTMENTS**

2014 Budget

<u>Account Number</u>	<u>Description</u>	<u>2013 Budget</u>	<u>2013 Actual</u>	<u>2013 Variance</u>	<u>2014 Budget</u>
<b><u>POLICE SERVICES</u></b>					
22-5326	Police Service Costs	1,100,000	959,579	(140,421)	1,100,000
22-5901	Transfer To Reserve	25,000	25,000	0	25,000
		<u>1,125,000</u>	<u>984,579</u>	<u>(140,421)</u>	<u>1,125,000</u>
<b><u>CONSERVATION AUTHORITY</u></b>					
23-5326	Conservation Authority Levy	<u>42,000</u>	<u>41,947</u>	<u>(53)</u>	<u>41,000</u>
<b><u>CEMETERIES</u></b>					
65-4299	Cemetery Revenue	(100)	(102)	(2)	(100)
65-5101	Cemetery Expenses	<u>5,100</u>	<u>82</u>	<u>(5,018)</u>	<u>5,100</u>
	<b>NET CEMETERY COSTS</b>	<u>5,000</u>	<u>(20)</u>	<u>(5,020)</u>	<u>5,000</u>



**PROTECTIVE SERVICES**

2014 Budget

**PROTECTIVE SERVICES**

<u>Account Number</u>	<u>Description</u>	<u>2013 Budget</u>	<u>2013 Actual</u>	<u>2013 Variance</u>	<u>2014 Budget</u>
<b>ANIMAL CONTROL</b>					
Revenue					
24-4210	Dog licenses	(5,500)	(5,595)	(95)	(5,500)
24-4211	Kennel licenses	(500)	(460)	40	(500)
24-4212	Release fees		(175)	(175)	
Total Animal Control Revenue		<u>(6,000)</u>	<u>(6,230)</u>	<u>(230)</u>	<u>(6,000)</u>
Expenses					
24-5103	WSIB	300	31	(269)	400
24-5112	Miscellaneous	600	933	333	1,000
24-5113	Insurance	1,200	1,196	(4)	1,300
24-5114	Contract fee	16,200	16,500	300	16,800
24-5117	Dog pound	1,500	1,425	(75)	-
24-5119	Mileage	1,500	248	(1,252)	1,500
24-5309	Telephone	700	411	(289)	200
24-5100	Fence Viewers		88	88	
Total Animal Control Expense		<u>22,000</u>	<u>20,832</u>	<u>(1,168)</u>	<u>21,200</u>
<b>NET ANIMAL CONTROL</b>		<u>16,000</u>	<u>14,602</u>	<u>(1,398)</u>	<u>15,200</u>
<b>LIVESTOCK LOSSES</b>					
Revenue					
24-4215	Prov livestock recovery	(1,000)	-	1,000	(500)
Livestock Cost					
24-5124	Livestock valuer	500	216	(284)	500
24-5125	Livestock losses	1,500	595	(905)	1,000
Total Livestock Expense		<u>2,000</u>	<u>811</u>	<u>(1,189)</u>	<u>1,500</u>
<b>NET LIVESTOCK LOSSES</b>		<u>1,000</u>	<u>811</u>	<u>(189)</u>	<u>1,000</u>
<b>TOTAL PROTECTON EXPENSE</b>		<u>17,000</u>	<u>15,413</u>	<u>(1,587)</u>	<u>16,200</u>

**BUILDING INSPECTION**

2014 Budget

**BUILDING INSPECTION**

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>Revenue</b>					
25-4210	Fees & charges		(675)	(675)	(700)
25-4211	Building permit fees	(85,000)	(101,544)	(16,544)	(85,000)
25-4710	Transfer from Reserve	(12,000)	0	12,000	(15,200)
<b>TOTAL BUILDING INSPECT REVENUE</b>		<b>(97,000)</b>	<b>(102,219)</b>	<b>(5,219)</b>	<b>(100,900)</b>
<b>Expenses</b>					
25-5101	Committee expenses	1,000	653	(347)	0
25-5102	Salaries & wages	55,000	56,265	1,265	57,000
25-5111	Canada pension plan	1,900	1,767	(133)	1,900
25-5112	Employer health tax	1,300	1,069	(231)	1,200
25-5113	Employment insurance	900	875	(25)	900
25-5114	Workers compensation	1,400	1,222	(178)	1,400
25-5115	Group insurance	6,100	6,720	620	6,500
25-5116	OMERS pension	6,000	5,863	(137)	6,500
25-5120	Uniforms	200	0	(200)	400
25-5305	Publications	500	405	(95)	250
25-5307	Miscellaneous	1,000	357	(643)	250
25-5309	Telephone	900	967	67	1,000
25-5310	Office equipment	800	338	(462)	500
25-5321	Legal		2,604	2,604	1,000
25-5324	IT Services	1,300	1,282	(18)	4,300
25-5326	Professional Consultants	2,000	0	(2,000)	1,200
25-5327	Professional assoc	550	449	(101)	450
25-5328	Conference & convent	1,500	1,087	(413)	1,300
25-5329	Development course	1,200	1,130	(70)	1,200
25-5332	Advertising	250	0	(250)	250
25-5333	Insurance	8,700	8,673	(27)	8,900
25-5334	Mileage	5,000	4,036	(964)	4,500
25-5901	Transfer to Reserves		6,457	6,457	0
<b>TOTAL BLDG INSPECT OPERATING EXP</b>		<b>97,500</b>	<b>102,219</b>	<b>4,719</b>	<b>100,900</b>
<b>TOTAL BUILDING INSPECTION EXPENSE</b>		<b>500</b>	<b>0</b>	<b>(500)</b>	<b>0</b>

**BYLAW ENFORCEMENT**

2014 Budget

**BYLAW ENFORCEMENT**

<u>Account Number</u>	<u>Description</u>	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>Revenue</b>					
26-4211	Fines	(500)	(1,396)	(896)	(5,000)
26-4212	License	(600)	(250)	350	(600)
<b>TOTAL BY-LAW ENFORCEMENT REVENUE</b>		<b>(1,100)</b>	<b>(1,646)</b>	<b>(546)</b>	<b>(5,600)</b>
<b>Expenses</b>					
26-5114	Workers compensation	300	342	42	400
26-5307	Miscellaneous	300	0	(300)	300
26-5309	Telephone	700	883	183	1,000
26-5321	Legal	2,500	5,601	3,101	5,000
26-5326	Contract services	16,000	15,290	(710)	16,000
26-5333	Insurance	1,200	1,196	(4)	1,300
26-5335	Mileage	2,700	3,326	626	3,500
<b>TOTAL BY-LAW OPERATING EXPENSE</b>		<b>23,700</b>	<b>26,638</b>	<b>2,938</b>	<b>27,500</b>
<b>TOTAL BY-LAW EXPENSE</b>		<b>22,600</b>	<b>24,992</b>	<b>2,392</b>	<b>21,900</b>

**PUBLIC WORKS SUMMARY**

2014 Budget

**PUBLIC WORKS**

<u>Account Number</u>	<u>Description</u>	<u>2013 Budget</u>	<u>2013 Actual</u>	<u>2013 Variance</u>	<u>2014 Budget</u>
Revenue 27-4210	911 Signage Revenue	(1,000)	(1,355)	(355)	(1,000)
31-4210	Fees and Charges	(12,500)	(16,214)	(3,714)	(15,000)
31-4299	Aggregate Resource Trust	(7,500)	(5,491)	2,009	(6,000)
32-5901	Vehicle Costs to Other Dept's	(34,000)	(23,075)	10,925	(30,000)
<b>TOTAL PW REVENUE</b>		<b>(55,000)</b>	<b>(46,135)</b>	<b>8,865</b>	<b>(52,000)</b>
<b>Expenses</b>					
31-5000	Overhead - general	518,800	555,064	36,264	538,500
	Vehicle Expenses	171,000	159,873	(11,127)	171,000
	Shop Expenses & Fuel	117,000	146,372	29,372	127,000
33-5610	Bridges & culverts	48,800	32,341	(16,459)	37,000
33-5620	Safety devices	23,500	17,413	(6,087)	20,500
34-5600	Roadside maintenance	90,400	105,587	15,187	101,500
35-5600	Hardtop maintenance	117,000	80,032	(36,968)	106,000
36-5600	Loosetop maintenance	220,000	169,091	(50,909)	194,000
38-5600	Winter Control	202,500	226,407	23,907	203,000
39-5600	Street lighting	61,000	66,486	5,486	65,000
<b>TOTAL PW OPERATING EXPENSES</b>		<b>1,570,000</b>	<b>1,558,666</b>	<b>(11,334)</b>	<b>1,563,500</b>
<b>NET PW OPERATING EXPENSES</b>		<b>1,515,000</b>	<b>1,512,531</b>	<b>(2,469)</b>	<b>1,511,500</b>

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
PUBLIC WORKS SUMMARY  
2014 Budget

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>CAPITAL</b>					
<b>Revenue</b>					
	Budget Carry Forward - Hyndman				(107,000)
39-5910	Trans from Reserves - Bridges	(281,000)	(281,000)	0	0
39-5920	Trans from Reserves	(343,000)	(123,010)	219,990	(205,000)
31-4710	Gas Tax Revenue	(185,000)	(100,000)	85,000	(200,000)
<b>Total Revenue</b>		<b>(809,000)</b>	<b>(504,010)</b>	<b>304,990</b>	<b>(512,000)</b>
<b>Expense</b>					
39-5950	Equipment	343,000	67,010	(275,990)	205,000
41-5619	Bridges rehabilitation	481,000	531,382	50,382	30,000
41-5612	Transfer to Reserve - Bridges	0	0	0	0
41-5679	Ventnor Road	100,000	99,623	(377)	0
41-5809	Edward/Howard St		0	0	10,000
41-5819	Gill Street		71,285	71,285	0
41-5820	James Street	10,000	0	(10,000)	125,000
41-5830	Cherry Street	63,000	8,235	(54,765)	0
41-5835	Beverly Street	45,000	71,113	26,113	0
41-5840	Hyndman Road	195,000	109,380	(85,620)	340,000
41-5789	Johnstown Drainage	35,000	25,554	(9,446)	35,000
41-5845	Paving Ryan St & Parking Lot	10,000	43,854	33,854	0
41-5850	Pittston Rd Culvert		7,915	7,915	250,000
41-5855	Armstrong Road			0	0
		<b>1,282,000</b>	<b>1,035,351</b>	<b>(246,649)</b>	<b>995,000</b>
<b>NET CAPITAL</b>					
		<b>473,000</b>	<b>531,341</b>	<b>58,341</b>	<b>483,000</b>
<b>TOTAL PUBLIC WORKS</b>					
		<b>1,988,000</b>	<b>2,043,872</b>	<b>55,872</b>	<b>1,994,500</b>

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
PUBLIC WORKS OVERHEAD GENERAL  
2014 Budget

**PUBLIC WORKS**

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
31-5101	Committee Exp Allow	1,200	1,010	(190)	0
31-5102	Salaries & wages	81,700	141,687	59,987	114,000
31-5103	Labour	31,600	19,311	(12,289)	25,000
31-5104	Vacation	34,100	29,753	(4,347)	34,500
31-5105	Sicktime	8,000	6,674	(1,326)	8,000
31-5106	Statutory holidays	15,900	11,846	(4,054)	16,000
31-5107	Compassionate leave	2,500	103	(2,397)	2,500
31-5111	Canada Pension Plan	19,100	21,689	2,589	20,000
31-5112	Employer health tax	9,400	10,369	969	9,600
31-5113	Employment insurance	8,700	10,951	2,251	9,100
31-5114	Workers compensation	10,800	11,872	1,072	11,000
31-5115	Group insurance	59,500	60,945	1,445	56,800
31-5116	OMERS pension	40,200	39,571	(629)	40,400
31-5120	Uniforms	3,000	2,474	(526)	3,000
31-5201	Heat	14,300	14,922	622	15,000
31-5202	Hydro	10,000	11,107	1,107	12,000
31-5203	Building R&M	20,000	17,721	(2,279)	20,000
31-5301	Stationery	500	366	(134)	500
31-5307	Miscellaneous	4,700	5,304	604	4,500
31-5309	Telephone	18,200	12,324	(5,876)	18,200
31-5310	Equip Radio license	1,700	1,804	104	1,900
31-5321	Legal	500	4,208	3,708	0
31-5326	Consulting costs	5,000	684	(4,316)	5,000
31-5327	Assoc memberships	800	1,049	249	1,000
31-5329	Professional Development	8,000	6,712	(1,288)	10,000
31-5332	Advertising	1,000	672	(328)	1,000
31-5333	Insurance	46,400	47,936	1,536	49,500
31-5901	Transfer to reserves	62,000	62,000	0	50,000
<b>TOTAL OVERHEAD GENERAL</b>		<b>518,800</b>	<b>555,064</b>	<b>36,264</b>	<b>538,500</b>

**SHOP OVERHEAD**

32-5603	Labour	20,000	35,261	15,261	20,000
32-5604	Equipment - Other	2,000	1,249	(751)	2,000
32-5605	Fuel	80,000	92,747	12,747	90,000
32-5606	Parts & Supplies	11,000	14,313	3,313	11,000
32-5607	Oil & Grease	3,500	2,602	(898)	3,500
32-5609	Miscellaneous	500	200	(300)	500
<b>TOTAL SHOP OVERHEAD</b>		<b>117,000</b>	<b>146,372</b>	<b>29,372</b>	<b>127,000</b>

**PUBLIC WORKS EXPENSES**

2014 Budget

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>BRIDGES &amp; CULVERTS</b>					
33-5613	Labour	10,900	10,782	(118)	12,000
33-5615	OSIM Bridge Inspections		5,210	5,210	0
33-5616	Materials	32,000	12,706	(19,294)	20,000
33-5617	Machine Rental - External	1,500	651	(849)	2,000
33-5619	Miscellaneous	4,400	2,992	(1,408)	3,000
	<b>Total Bridges &amp; Culverts</b>	<b>48,800</b>	<b>32,341</b>	<b>(16,459)</b>	<b>37,000</b>
<b>SAFETY DEVICES</b>					
33-5623	Labour	5,700	6,962	1,262	5,000
33-5624	Crossing Maintenance - CNR	11,000	8,838	(2,162)	7,500
33-5625	Signs & Posts	6,400	1,298	(5,102)	7,500
27-5616	911 Materials	400	315	(85)	500
	<b>Total Safety Devices</b>	<b>23,500</b>	<b>17,413</b>	<b>(6,087)</b>	<b>20,500</b>
<b>ROADSIDE MAINTENANCE</b>					
34-5613	Labour - Mowing, Brushing, Ditching	60,000	81,174	21,174	75,000
34-5619	Miscellaneous	500	0	(500)	500
34-5626	Brushing Materials	900	108	(792)	1,000
34-5627	Brushing Machine - Ext	15,000	15,250	250	15,000
34-5629	Brushing Machine - Twp	1,500	517	(983)	0
34-5639	Ditching	2,500	0	(2,500)	0
34-5666	Tree Removal, Planting	10,000	8,538	(1,462)	10,000
	<b>Total Roadside Maintenance</b>	<b>90,400</b>	<b>105,587</b>	<b>15,187</b>	<b>101,500</b>
<b>HARDTOP MAINTENANCE</b>					
35-5613	Labour	24,100	22,977	(1,123)	25,000
35-5616	Patching & Re-Surfacing	61,000	36,374	(24,626)	55,000
35-5627	Sweeping Machine - Twp	20,000	13,824	(6,176)	15,000
35-5629	Miscellaneous	500	326	(174)	1,000
35-5647	Machine Rental - External	1,400	0	(1,400)	0
41-5776	Sidewalk Improvements	10,000	6,531	(3,469)	10,000
	<b>Total Hardtop Maintenance</b>	<b>117,000</b>	<b>80,032</b>	<b>(36,968)</b>	<b>106,000</b>
<b>LOOSE TOP MAINTENANCE</b>					
36-5613	Labour	41,200	21,334	(19,866)	25,000
36-5616	Materials	16,000	7,595	(8,405)	10,000
36-5629	Miscellaneous	500	0	(500)	0
36-5636	Dust Layer Materials	57,000	47,172	(9,828)	55,000
36-5656	Gravel Resurface	104,000	92,990	(11,010)	104,000
36-5657	Machine Rental - External	1,300	0	(1,300)	0
	<b>Total Loose Top Maintenance</b>	<b>220,000</b>	<b>169,091</b>	<b>(50,909)</b>	<b>194,000</b>

35-5650

**PUBLIC WORKS EXPENSES**

Account Number	Description	2014 Budget			
		2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>WINTER CONTROL</b>					
38-5613	Labour	82,800	83,521	721	83,000
38-5617	Machine Rental - External	15,000	13,678	(1,322)	15,000
38-5619	Miscellaneous	4,700	5,336	636	5,000
38-5626	Sand & Salt Materials	80,000	103,872	23,872	80,000
38-5901	Transfer to Reserve	20,000	20,000	0	20,000
	<b>Total Winter Control</b>	<b>202,500</b>	<b>226,407</b>	<b>23,907</b>	<b>203,000</b>
<b>STREETLIGHTS</b>					
39-5602	Streetlight Hydro	50,000	52,445	2,445	50,000
39-5606	Operation & Maintenance	11,000	14,041	3,041	15,000
	<b>Total Streetlights</b>	<b>61,000</b>	<b>66,486</b>	<b>5,486</b>	<b>65,000</b>
<b>TOTAL ACTIVITY COSTS:</b>		<b>763,200</b>	<b>697,357</b>	<b>(65,843)</b>	<b>727,000</b>



TOWNSHIP OF EDWARDSBURGH/CARDINAL  
**INDUSTRIAL PARK WASTEWATER**  
 2014 Budget

**INDUSTRIAL PARK WASTEWATER**

<u>Account Number</u>	<u>Description</u>	<u>2013 Budget</u>	<u>2013 Actual</u>	<u>2013 Variance</u>	<u>2014 Budget</u>
<b>Revenue</b>					
52-4210	Industrial Park Revenue	(13,000)	(14,686)	(1,686)	(19,500)
52-4299	Industrial park Misc Rev	(1,400)	0	1,400	(2,100)
52-4710	Transfer From Reserve				
<b>TOTAL REVENUE</b>		<u>(14,400)</u>	<u>(14,686)</u>	<u>(286)</u>	<u>(21,600)</u>
<b>Expenses</b>					
52-5311	Leased Land-ROW	1,500	0	(1,500)	0
52-5320	Rate Fee Analysis	10,000	0	(10,000)	0
52-5325	Professional fees	3,000	1,241	(1,759)	0
52-5326	WWTP operating charges	22,000	5,338	(16,662)	56,000
52-5333	Insurance	1,100	1,322	222	1,400
52-5585	Interest				
<b>TOTAL EXPENSES</b>		<u>37,600</u>	<u>7,901</u>	<u>(29,699)</u>	<u>57,400</u>
<b>NET OPERATING COSTS</b>		<u>23,200</u>	<u>(6,785)</u>	<u>(29,985)</u>	<u>35,800</u>
<b>CAPITAL</b>					
52-5950	Capital Expense				
<b>NET IND PARK WASTEWATER</b>		<u>23,200</u>	<u>(6,785)</u>	<u>(29,985)</u>	<u>35,800</u>

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
INDUSTRIAL PARK / NEW WEXFORD WATER  
2014 Budget

**IND. PARK & NEW WEXFORD WATER**

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>Revenue</b>					
53-4221	County Road 2 revenue	(151,500)	(160,369)	(8,869)	(172,000)
53-4223	Hydrant charge	(2,000)	(2,000)	0	0
<b>TOTAL REVENUE</b>		<u>(153,500)</u>	<u>(162,369)</u>	<u>(8,869)</u>	<u>(172,000)</u>
<b>Expenses</b>					
53-5102	Salaries & wages	17,200	16,541	(659)	18,600
53-5111	Canada Pension	800	516	(284)	800
53-5112	Employer Health Tax	500	313	(187)	400
53-5113	Employment Insurance	400	234	(166)	400
53-5114	WSIB	400	172	(228)	300
53-5115	Group Insurance	1,900	1,696	(204)	1,800
53-5116	OMERS	1,900	1,648	(252)	2,000
53-5301	Miscellaneous	100	108	8	100
53-5309	Telephone	600	806	206	900
53-5326	Contracts	1,200	1,381	181	1,200
53-5329	Development course	800	0	(800)	1,000
53-5333	Insurance	3,700	4,446	746	4,600
53-5335	Water Testing	2,200	2,114	(86)	2,200
53-5336	Vehicle expense	1,200	945	(255)	1,200
53-5612	Ind park water maint	2,200	1,231	(969)	2,200
53-5320	System Optimization	0	244	244	1,500
53-5631	Prescott water charges	122,000	110,542	(11,458)	122,000
53-5901	Transfer To Reserves	10,000	10,000	0	15,000
	Reallocation of Maples Costs	3,000	0	(3,000)	0
<b>TOTAL EXPENSE</b>		<u>170,100</u>	<u>152,937</u>	<u>(17,163)</u>	<u>176,200</u>
<b>NET IP &amp; NW EXPENSE</b>		<u>16,600</u>	<u>(9,432)</u>	<u>(26,032)</u>	<u>4,200</u>

**JOHNSTOWN WATER SUPPLY EXPENSE**

<b>Expense</b>					
53-5641	Well/water system maintenance	2,000	556	(1,444)	2,000
<b>TOTAL JOHNSTOWN EXPENSE</b>		<u>2,000</u>	<u>556</u>	<u>(1,444)</u>	<u>2,000</u>

**MAPLES**  
2014 Budget

**MAPLES**

<u>Account Number</u>	<u>Description</u>	<u>2013 Budget</u>	<u>2013 Actual</u>	<u>2013 Variance</u>	<u>2014 Budget</u>
<b>Revenue</b>					
54-4221	Revenue	(10,250)	(5,536)	4,714	0
<b>Expenses</b>					
54-5102	Salaries & wages	4,950	1,865	(3,085)	0
54-5105	On Call	850	721	(129)	0
54-5111	Canada Pension	225	149	(76)	0
54-5112	Employer Health tax	150	62	(88)	0
54-5113	Employment insurance	125	71	(54)	0
54-5114	Workers compensation	100	34	(66)	0
54-5115	Group insurance	550	482	(68)	0
54-5116	OMERS	550	322	(228)	0
54-5306	Materials	925	423	(502)	0
54-5307	Miscellaneous	125	0	(125)	0
54-5333	Insurance	225	270	45	0
54-5335	Water testing	650	245	(405)	0
54-5336	Vehicle	125	0	(125)	0
<b>TOTAL MAPLES EXPENSES</b>		<u>9,550</u>	<u>4,644</u>	<u>(4,906)</u>	<u>0</u>
<b>MAPLES REVENUE</b>		<u>(700)</u>	<u>(892)</u>	<u>(192)</u>	<u>0</u>

**LOW LIFT STATION**

2014 Budget

**LOW LIFT STATION**

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>REVENUE</b>					
55-4210	Greenfield Billing	(94,200)	(94,100)	100	(94,200)
<b>EXPENSES</b>					
55-5102	Salaries and wages	12,600	11,698	(902)	13,600
55-5105	On call Wages	3,300	4,424	1,124	4,500
55-5111	Canada Pension Plan	600	503	(97)	600
55-5112	Employer Health Tax	400	305	(95)	300
55-5113	Employment Insurance	300	227	(73)	300
55-5114	Workers Compensation	300	167	(133)	200
55-5115	Group Insurance	1,400	1,242	(158)	1,400
55-5116	OMERS	1,400	1,601	201	1,500
55-5202	Hydro	14,000	14,865	865	13,800
55-5203	Repairs	1,000	2,156	1,156	1,000
55-5204	Chemicals & supplies	5,000	3,231	(1,769)	4,800
55-5301	Stationery	200	70	(130)	200
55-5306	Materials	900	1,064	164	1,100
55-5307	Miscellaneous	250	0	(250)	250
55-5309	Telephone	700	805	105	750
55-5310	Equipment repair	10,000	0	(10,000)	9,000
55-5326	Contract fee	2,500	1,750	(750)	2,500
55-5329	Development Course	1,000	0	(1,000)	1,000
55-5331	Postage and Courier	150	0	(150)	200
55-5334	Insurance	4,500	5,408	908	5,400
55-5335	Lab testing	300	0	(300)	300
55-5336	Vehicle expense	3,500	3,016	(484)	3,800
55-5902	Contribution to Reserve Fund	20,000	20,000	0	20,000
55-5950	Amortization of Assets	0	0	0	0
55-5901	Transfer to Reserves	7,400	21,568	14,168	7,700
	Reallocation of Maples Costs	2,500	0	(2,500)	
<b>TOTAL OPERATING EXPENSES</b>		<b>94,200</b>	<b>94,100</b>	<b>(100)</b>	<b>94,200</b>
<b>TOTAL LOW LIFT STATION COSTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CARDINAL STORM SEWERS**

2014 Budget

**CARDINAL STORM SYSTEM**

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>Expenses</b>					
57-5102	Salaries and wages	7,000	3,564	(3,436)	7,600
57-5111	Canada Pension	400	101	(299)	400
57-5112	Employer Health Tax	300	80	(220)	200
57-5113	Employment Insurance	200	45	(155)	200
57-5114	Workers compensation	200	44	(156)	100
57-5115	Group Insurance	800	690	(110)	800
57-5116	OMERS	800	429	(371)	800
57-5125	PW Allocated labour	2,000	2,499	499	2,000
57-5306	Materials	3,000	944	(2,056)	3,000
57-5310	Maintenance & repair	5,000	4,978	(22)	6,000
57-5326	System mapping	2,000	0	(2,000)	0
57-5333	Insurance	900	1,082	182	1,200
57-5428	Machine Rental Twp	2,200	2,500	300	1,000
57-5901	Transfer to Reserve	4,500	4,500	0	5,500
	Reallocation of Maples Costs	600	0	(600)	0
<b>TOTAL OPERATING EXPENSE</b>		<b>29,900</b>	<b>21,456</b>	<b>(8,444)</b>	<b>28,800</b>
<b>CAPITAL</b>					
57-4710	Transfer from Reserve				(65,000)
57-4113	Infrastructure Grant				0
	Long Term Debt Funding				0
<b>Expense</b>					
57-5950	Joseph Street	5,000	0	(5,000)	
57-5950	James Street	5,000	0	(5,000)	75,000
57-5950	Cty Rd 2 Watermain Project				0
		<b>10,000</b>	<b>0</b>	<b>(10,000)</b>	<b>10,000</b>
<b>NET CARDINAL STORM SEWER SYSTEM</b>		<b>39,900</b>	<b>21,456</b>	<b>(18,444)</b>	<b>38,800</b>

**WASTE DISPOSAL SITE**

2014 Budget

**WASTE DISPOSAL SITE**

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>REVENUES</b>					
59-4210	Tipping fees	(34,000)	(39,376)	(5,376)	(38,000)
<b>TOTAL WASTE DISPOSAL REVENUE</b>		<b>(34,000)</b>	<b>(39,376)</b>	<b>(5,376)</b>	<b>(38,000)</b>
<b>EXPENSES</b>					
59-5102	Salaries & wages	30,000	23,577	(6,423)	42,300
59-5203	Bldg Supplies & Maint	1,000	1,580	580	1,000
59-5306	Materials	3,000	0	(3,000)	1,000
59-5327	Engineering	62,000	65,866	3,866	45,000
59-5328	Site Maintenance	43,000	52,254	9,254	52,000
59-5329	Recycling Operations	10,000	1,131	(8,869)	0
59-5333	Advertising	600	196	(404)	600
59-5334	Insurance	22,400	13,171	(9,229)	14,000
59-5428	Machine rental TWP	10,000	15,625	5,625	7,000
59-5902	Transfer to reserves	85,000	85,000	0	0
<b>TOTAL OPERATING EXPENSES</b>		<b>267,000</b>	<b>258,400</b>	<b>(8,600)</b>	<b>162,900</b>
<b>NET OPERATING EXPENSES</b>		<b>233,000</b>	<b>219,024</b>	<b>(13,976)</b>	<b>124,900</b>
<b>CAPITAL REVENUE</b>					
59-4710	Transfer from reserves - Closure				(85,000)
59-4710	Transfer from reserves - PW				(180,000)
<b>CAPITAL EXPENSES</b>					
59-5900	Closure Costs				151,000
59-5900	Transfer Station Setup				220,000
		0	0	0	106,000
<b>WASTE DISPOSAL SITE TOTALS</b>		<b>233,000</b>	<b>219,024</b>	<b>(13,976)</b>	<b>230,900</b>

**WASTE COLLECTION & RECYCLING**

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>REVENUE</b>					
59-4110	Stewardship Ont	(57,000)	(57,828)	(828)	(57,000)
59-4111	Ont Tire Stewardship	(2,000)	(817)	1,183	(2,000)
59-4211	Bag Sales	(150,000)	(151,482)	(1,482)	(168,500)
59-4212	Recycling Revenues		(1,300)	(1,300)	(5,000)
<b>TOTAL REVENUE</b>		<b>(209,000)</b>	<b>(211,427)</b>	<b>(2,427)</b>	<b>(232,500)</b>
<b>EXPENSES</b>					
59-5307	Bags & Misc Supplies	20,000	18,825	(1,175)	22,000
59-5326	Contract Collection	313,200	307,427	(5,773)	334,000
59-5326	Waste Bin Collection	6,800	21,075	14,275	21,000
59-5330	Pitch-In Canada Program	2,000	468	(1,532)	2,000
<b>TOTAL OPERATING EXPENSES</b>		<b>342,000</b>	<b>347,795</b>	<b>5,795</b>	<b>379,000</b>
<b>TOTAL WASTE COLLECTION &amp; RECYCLING</b>		<b>133,000</b>	<b>136,368</b>	<b>3,368</b>	<b>146,500</b>

**RECREATION**

2014 Budget

	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>RECREATION SUMMARY</b>				
<b>Operating Expense</b>				
Administration	132,600	164,389	31,789	145,000
Parks	167,300	162,110	(5,190)	168,300
Pools	71,000	57,214	(13,786)	73,600
Arena Operations	272,000	321,802	49,802	298,600
Canteens	(2,400)	1,398	3,798	3,200
South Centre	14,700	12,965	(1,735)	15,500
<b>TOTAL OPERATING EXPENSE</b>	<b>655,200</b>	<b>719,878</b>	<b>64,678</b>	<b>704,200</b>
<b>Capital Expense</b>				
Former Cardinal Arena Decommissioning	15,000	13,500	(1,500)	0
Parks	6,500	4,491	(2,009)	23,000
Pools	6,000	5,965	(35)	20,000
Arena Operations	0	0	0	15,000
South Centre	10,000	20,000	10,000	15,000
<b>TOTAL CAPITAL EXPENSE</b>	<b>37,500</b>	<b>43,956</b>	<b>6,456</b>	<b>73,000</b>
<b>TOTAL RECREATION EXPENSE</b>	<b>692,700</b>	<b>763,834</b>	<b>71,134</b>	<b>777,200</b>

**RECREATION**

## 2014 Budget

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>ADMINISTRATION</b>					
Revenue					
81-4299	Other Revenue	0	(1,695)	(1,695)	0
<b>TOTAL ADMINISTRATION REVENUE</b>		<b>0</b>	<b>(1,695)</b>	<b>(1,695)</b>	<b>0</b>
Expenses					
81-5101	Comm. expense allow	1,000	653	(347)	500
81-5102	Salaries & wages	69,500	101,840	32,340	75,500
81-5111	Canada pension plan	2,500	2,721	221	2,600
81-5112	Employer health tax	1,500	1,654	154	1,600
81-5113	Employment insurance	1,200	1,293	93	1,100
81-5114	Workers' compensation	1,700	1,900	200	1,800
81-5115	Group insurance	7,700	8,780	1,080	7,700
81-5116	OMERS	7,400	8,367	967	8,400
81-5120	Miscellaneous clothing	3,000	2,393	(607)	4,000
81-5307	Miscellaneous	1,400	1,057	(343)	1,400
81-5309	Telephone	5,000	5,747	747	5,500
81-5321	Legal	1,000	0	(1,000)	1,000
81-5324	Computer Expenses			0	2,600
81-5329	Professional Development	12,000	9,976	(2,024)	12,000
81-5333	Advertising	200	287	87	300
81-5334	Insurance	6,500	6,734	234	7,000
81-5615	Vehicle Fuel	7,000	9,256	2,256	8,000
81-5618	Vehicle Repairs	4,000	3,426	(574)	4,000
<b>ADMINISTRATION EXPENSE</b>		<b>132,600</b>	<b>166,084</b>	<b>33,484</b>	<b>145,000</b>
<b>NET ADMINISTRATION EXPENSE</b>		<b>132,600</b>	<b>164,389</b>	<b>31,789</b>	<b>145,000</b>
Capital					
81-4710	Transfer From Reserves				(15,000)
81-5950	Vehicle	0	0	0	15,000
<b>TOTAL ADMINISTRATION EXPENSE</b>		<b>132,600</b>	<b>164,389</b>	<b>31,789</b>	<b>145,000</b>

**FORMER CARDINAL ARENA**

76-5207	Refrigeration Decommissioning Car	15,000	13,500	(1,500)	0
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TOWNSHIP OF EDWARDBURGH/CARDINAL  
RECREATION  
2014 Budget

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>PARKS</b>					
Revenue					
82-4112	Summer Jobs Grants	(1,300)	(2,186)	(886)	0
82-4250	Donations		(2,000)	(2,000)	0
<b>TOTAL PARKS REVENUE</b>		<u>(1,300)</u>	<u>(4,186)</u>	<u>(2,886)</u>	<u>0</u>
Expenses					
82-5102	Salaries & wages	98,600	101,255	2,655	103,000
82-5111	Canada pension plan	4,200	3,911	(289)	4,600
82-5112	Employer health tax	2,100	1,902	(198)	2,200
82-5113	Employment insurance	2,400	2,299	(101)	2,500
82-5114	Workers' compensation	2,400	2,183	(217)	2,500
82-5115	Group insurance	11,700	12,259	559	13,000
82-5116	OMERS	6,000	6,502	502	7,000
82-5202	Hydro	2,000	3,234	1,234	2,500
82-5203	Repairs & Maintenance	5,000	7,434	2,434	5,000
82-5307	Miscellaneous	3,000	4,143	1,143	4,000
82-5310	Equipment	1,000	681	(319)	1,000
82-5326	Contract grass cutting	14,800	5,464	(9,336)	5,500
82-5334	Insurance	7,000	7,252	252	7,500
81-5626	Tractor Expenses	3,000	4,313	1,313	2,500
<b>PARKS OPERATING EXPENSE</b>		<u>163,200</u>	<u>162,832</u>	<u>(368)</u>	<u>162,800</u>
<b>NET PARKS EXPENSE</b>		<u>161,900</u>	<u>158,646</u>	<u>(3,254)</u>	<u>162,800</u>
<b>BALL DIAMONDS</b>					
Revenue					
83-4211	Rentals	(2,000)	(2,323)	(323)	(2,000)
Expenses					
83-5202	Hydro	2,000	1,984	(16)	2,000
83-5203	Repairs	4,000	2,515	(1,485)	4,000
83-5306	Supplies	1,000	874	(126)	1,000
83-5334	Insurance	400	414	14	500
<b>BALL DIAMOND OPERATING EXPENSE</b>		<u>7,400</u>	<u>5,787</u>	<u>(1,613)</u>	<u>7,500</u>
<b>NET BALL DIAMONDS EXPENSES</b>		<u>5,400</u>	<u>3,464</u>	<u>(1,936)</u>	<u>5,500</u>
<b>NET PARKS &amp; BALL DIAMONDS</b>		<u>167,300</u>	<u>162,110</u>	<u>(5,190)</u>	<u>168,300</u>
<b>CAPITAL</b>					
82-5950	Capital	6,500	4,491	(2,009)	23,000
<b>TOTAL PARKS EXPENSE</b>		<u>173,800</u>	<u>166,601</u>	<u>(7,199)</u>	<u>191,300</u>

**RECREATION****2014 Budget**

<u>Account Number</u>	<u>Description</u>	<u>2013 Budget</u>	<u>2013 Actual</u>	<u>2013 Variance</u>	<u>2014 Budget</u>
<b>SWIMMING POOLS / SUMMER DAY CAMP</b>					
<b>Revenue</b>					
85-4113	Student Grants	(7,500)	(3,440)	4,060	(2,500)
85-4211	Registration fees	(17,500)	(17,532)	(32)	(20,000)
85-4212	Gate receipts	(4,000)	(3,091)	909	0
85-4250	Donations	0	(10,000)	(10,000)	(5,000)
<b>TOTAL POOL REVENUE</b>		<b>(29,000)</b>	<b>(34,063)</b>	<b>(5,063)</b>	<b>(27,500)</b>
<b>Expenses</b>					
85-5102	Salaries & wages	58,700	58,956	256	58,000
85-5511	Canada Pension plan	3,000	1,960	(1,040)	3,200
85-5112	Employer health tax	1,300	1,149	(151)	1,300
85-5113	Employment insurance	1,700	1,562	(138)	1,700
85-5114	Workers compensation	1,500	1,321	(179)	1,500
85-5115	Group insurance	1,800	0	(1,800)	0
85-5116	OMERS	900	67	(833)	0
85-5202	Hydro	5,400	3,136	(2,264)	5,400
85-5203	Supplies & Repairs	11,000	11,660	660	11,000
85-5204	Cleaning supplies	500	484	(16)	500
85-5207	Water / Sewer Charges				5,800
85-5306	Program supplies	4,800	4,908	108	6,000
85-5309	Telephone	1,000	572	(428)	1,000
85-5328	Professional Development	3,000	186	(2,814)	0
85-5333	Advertising	500	239	(261)	500
85-5334	Insurance	4,900	5,077	177	5,200
<b>TOTAL POOL OPERATING EXPENSE</b>		<b>100,000</b>	<b>91,277</b>	<b>(8,723)</b>	<b>101,100</b>
<b>NET POOL OPERATING EXPENSE</b>		<b>71,000</b>	<b>57,214</b>	<b>(13,786)</b>	<b>73,600</b>
85-5950	Pool Repairs	6,000	5,965	(35)	20,000
<b>NET CAPITAL EXPENSE</b>		<b>6,000</b>	<b>5,965</b>	<b>(35)</b>	<b>20,000</b>
<b>TOTAL POOL EXPENSES</b>		<b>77,000</b>	<b>63,179</b>	<b>(13,821)</b>	<b>93,600</b>

**RECREATION**

## 2014 Budget

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>ARENA OPERATIONS</b>					
Revenue					
86-4211	Ice rentals	(395,000)	(408,536)	(13,536)	(450,000)
86-4212	Public skating	(3,000)	(2,606)	394	(3,000)
86-4215	Building rentals	(1,000)	0	1,000	(1,000)
86-4217	Advertising signs	(3,500)	(14,180)	(10,680)	(10,000)
86-4250	Port of Johnstown				(145,000)
<b>TOTAL REVENUE</b>		<b>(402,500)</b>	<b>(425,322)</b>	<b>(22,822)</b>	<b>(609,000)</b>
Expenses					
86-5102	Salaries & wages	247,700	249,795	2,095	276,000
86-5111	Canada pension	10,000	10,448	448	11,800
86-5112	Employer health tax	5,000	5,074	74	5,800
86-5113	Employment insurance	5,700	6,219	519	6,500
86-5114	Worker's compensation	5,800	5,803	3	6,600
86-5115	Group insurance	34,800	39,346	4,546	40,800
86-5116	OMERS	17,700	18,255	555	21,900
86-5203	Building supplies & repair	21,000	31,456	10,456	23,000
86-5204	Cleaning supplies	5,000	6,446	1,446	6,000
86-5207	Repairs refrigeration	14,000	32,633	18,633	14,000
86-5309	Telephone	5,500	5,538	38	5,500
86-5311	Other equipment rental	2,500	4,411	1,911	2,500
86-5320	Consultants	2,000	0	(2,000)	6,800
86-5326	Garbage/snow removal	800	0	(800)	0
86-5334	Insurance	25,000	30,392	5,392	27,000
86-5335	Water testing	500	113	(387)	500
86-5602	Hydro	110,000	139,932	29,932	130,000
86-5604	Water / Sewer Charges				7,200
86-5612	Ice Machine - propane	7,000	7,893	893	7,500
86-5618	Ice Machine - repairs	4,500	3,370	(1,130)	4,500
76-5951	Transfer to reserves	150,000	150,000	0	0
86-5650	Loan Payment				303,700
<b>TOTAL OPERATING EXPENSE</b>		<b>674,500</b>	<b>747,124</b>	<b>72,624</b>	<b>907,600</b>
<b>NET OPERATING EXPENSE</b>		<b>272,000</b>	<b>321,802</b>	<b>49,802</b>	<b>298,600</b>
ARENA CAPITAL					
81-5950	Capital Expenses		0	0	15,000
<b>NET CAPITAL EXPENSE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
<b>NET ARENA COSTS</b>		<b>272,000</b>	<b>321,802</b>	<b>49,802</b>	<b>313,600</b>

**RECREATION**

## 2014 Budget

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>CANTEENS</b>					
Revenue					
87-4211	Sales	(100,000)	(105,930)	(5,930)	(110,000)
	Summer Jobs Grant	(1,500)			0
87-4299	Other Revenue (Coca Cola)	(1,500)	0	1,500	(1,500)
<b>TOTAL CANTEEN REVENUE</b>		<b>(103,000)</b>	<b>(105,930)</b>	<b>(4,430)</b>	<b>(111,500)</b>
Expenses					
87-5102	Salaries & wages	38,500	42,144	3,644	46,200
87-5111	Canada pension	2,000	712	(1,288)	2,300
87-5112	Employer health tax	900	851	(49)	1,000
87-8113	Employment insurance	1,200	1,132	(68)	1,300
87-5114	Worker's compensation	1,000	978	(22)	1,100
87-5203	Repairs & Supplies	1,500	737	(763)	1,500
87-5207	Water / Sewer Charges				600
87-5306	Purchases	50,000	55,428	5,428	55,000
87-5307	Miscellaneous	3,000	2,756	(244)	3,000
87-5334	Insurance	2,500	2,590	90	2,700
<b>TOTAL CANTEEN OPERATING EXPENSE</b>		<b>100,600</b>	<b>107,328</b>	<b>6,728</b>	<b>114,700</b>
<b>TOTAL CANTEEN EXPENSE</b>		<b>(2,400)</b>	<b>1,398</b>	<b>2,298</b>	<b>3,200</b>
<b>SOUTH CENTRE</b>					
Revenue					
88-4215	Building rental	(2,000)	(1,706)	294	(2,000)
<b>TOTAL S/C REVENUE</b>		<b>(2,000)</b>	<b>(1,706)</b>	<b>294</b>	<b>(2,000)</b>
Expenses					
88-5102	Salaries & wages	1,000	43	(957)	0
88-5201	Heat	1,500	1,673	173	2,000
88-5202	Hydro	3,000	3,858	858	4,200
88-5203	Building supplies & repairs	6,000	5,158	(842)	6,000
88-5204	Cleaning supplies	500	459	(41)	500
88-5205	Custodial services	2,000	1,120	(880)	2,000
88-5309	Telephone	1,200	896	(304)	1,200
88-5334	Insurance	1,300	1,347	47	1,400
88-5335	Water testing	200	117	(83)	200
<b>TOTAL S/C OPERATING EXPENSE</b>		<b>16,700</b>	<b>14,671</b>	<b>(2,029)</b>	<b>17,500</b>
<b>NET S/C OPERATING EXPENSE</b>		<b>14,700</b>	<b>12,965</b>	<b>(1,735)</b>	<b>15,500</b>
CAPITAL					
	Accessibility Grants				
	From WIP unspent	(10,000)	0		(20,000)
88-5950	Capital Expenses	20,000	20,000	0	35,000
<b>NET CAPITAL</b>		<b>10,000</b>	<b>20,000</b>	<b>0</b>	<b>15,000</b>
<b>TOTAL S/C EXPENSE</b>		<b>24,700</b>	<b>32,965</b>	<b>(1,735)</b>	<b>30,500</b>

**LIBRARY**  
2014 Budget

**LIBRARY**

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>Revenue</b>					
89-4299	Miscellaneous Revenue		(250)	(250)	0
	Work In Progress Carry Forward	(4,700)	(4,700)	0	0
		<u>(4,700)</u>	<u>(4,950)</u>	<u>(250)</u>	<u>0</u>
<b>Expenses</b>					
89-5201	Library Utilities				7,500
89-5203	Library Building Repairs	5,000	5,178	178	4,100
89-5203	Painting	4,700	1,526	(3,174)	0
89-5203	Cleaning & Repairs				2,200
89-5302	Maintenance Labour	2,100	275	(1,825)	2,100
89-5322	Audit Fees	2,000	1,832	(168)	0
89-5333	Insurance	3,200	3,248	48	0
89-5335	Library Water Testing	200	115	(85)	200
89-5350	Library Board Grant	77,200	77,200	0	79,700
		<u>94,400</u>	<u>89,374</u>	<u>(5,026)</u>	<u>95,800</u>
<b>Net Library Operating Costs</b>		<u>89,700</u>	<u>84,424</u>	<u>(5,276)</u>	<u>95,800</u>
<b>Capital</b>					
89-5950	Library Capital	3,500	2,742	(758)	1,500
<b>NET OPERATING EXPENSE</b>		<u>93,200</u>	<u>87,166</u>	<u>(6,034)</u>	<u>97,300</u>

**PLANNING**  
2014 Budget

**PLANNING**

<u>Account Number</u>	<u>Description</u>	<u>2013 Budget</u>	<u>2013 Actual</u>	<u>2013 Variance</u>	<u>2014 Budget</u>
<b>Revenue</b>					
91-4210	Planning & zoning fee	(2,000)	(724)	1,276	(1,600)
91-4211	Severance fees	(2,000)	(2,400)	(400)	(2,000)
<b>TOTAL PLANNING REVENUE</b>		<b>(4,000)</b>	<b>(3,124)</b>	<b>876</b>	<b>(3,600)</b>
<b>Expenses</b>					
91-5101	Committee Expenses	1,000	653	(347)	500
91-5102	Salaries & wages	24,600	24,690	90	25,200
91-5111	Canada Pension Plan	800	914	114	700
91-5112	Employer Health tax	600	467	(133)	600
91-5113	Employment insurance	400	465	65	300
91-5114	Workers compensation	600	536	(64)	600
91-5115	Group insurance	2,300	2,356	56	2,600
91-5116	OMERS pension	3,000	2,310	(690)	3,100
91-5307	Miscellaneous	400	261	(139)	300
91-5321	Legal/OMB	5,000	0	(5,000)	2,000
91-5326	Planners fees	5,000	4,287	(713)	5,000
91-5329	Development course	1,000	361	(639)	1,000
91-5333	Advertising	1,000	1,172	172	1,000
91-5334	Insurance	1,200	1,196	(4)	1,300
91-5338	Comm. of Adjustment	600	150	(450)	600
91-5901	Transfer to reserves	8,000	8,000	0	8,000
<b>TOTAL PLANNING EXPENSES</b>		<b>55,500</b>	<b>47,818</b>	<b>(7,682)</b>	<b>52,800</b>
<b>TOTAL PLANNING EXPENSES</b>		<b>51,500</b>	<b>44,694</b>	<b>(6,806)</b>	<b>49,200</b>

**ECONOMIC DEVELOPMENT**

2014 Budget

**ECONOMIC DEVELOPMENT**

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>Revenue</b>					
92-4200	Gain on Sale of Land	0	(333,837)	(333,837)	(135,000)
92-4250	Grant Revenue		(14,683)	(14,683)	0
92-4710	From Reserve - Cardinal Hydro for CIP	(15,000)	(15,000)	0	(10,000)
92-4710	From Reserve - Industrial Park	(15,000)	(57,065)	(42,065)	(67,000)
92-4715	Carry Fwd. Unspent Program Funds	(50,000)	(50,000)	0	(29,000)
<b>TOTAL REVENUE</b>		<b>(80,000)</b>	<b>(470,585)</b>	<b>(390,585)</b>	<b>(241,000)</b>
<b>Expenses</b>					
92-5201	Committee Expense	1,000	653	(347)	500
92-5332	Advertising	2,500	254	(2,246)	500
92-5350	Development activity	1,300	1,855	555	1,300
92-5363	Todds Signs 401/416	3,700	3,663	(37)	3,700
92-5380	CIP Township Projects	50,000	33,267	(16,733)	25,000
92-5382	CIP Program Grants	50,000	50,201	201	50,000
92-5392	ED Strategy Programs	20,000	34,129	14,129	20,000
92-5360	Community in Bloom	3,500	1,318	(2,182)	3,500
92-5501	Industrial Park Marketing	15,000	57,065	42,065	67,000
92-5511	Meadowlands Sub	1,500	0	(1,500)	0
92-5901	Transfer To Reserves	0	333,837	333,837	135,000
<b>TOTAL EXPENSE</b>		<b>148,500</b>	<b>516,242</b>	<b>367,742</b>	<b>306,500</b>
<b>NET OPERATING EXPENSE</b>		<b>68,500</b>	<b>45,657</b>	<b>(22,843)</b>	<b>65,500</b>

**AGRICULTURAL REFORESTATION**

2014 Budget

**AGRICULTURAL REFORESTATION**

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>Revenue</b>					
93-4110	Municipal drain grants	(9,000)	(6,611)	2,389	(9,000)
93-4299	Other revenue		(1,714)	(1,714)	0
<b>TOTAL DRAINAGE REVENUE</b>		<b>(9,000)</b>	<b>(8,325)</b>	<b>675</b>	<b>(9,000)</b>
<b>Expenses</b>					
93-5125	PW Allocated Labour	1,000	0	(1,000)	0
93-5307	Miscellaneous	1,500	0	(1,500)	500
93-5321	Legal	1,000		(1,000)	1,000
93-5325	Superintendent	18,000	13,461	(4,539)	18,000
93-5326	Beaver control	5,000	2,147	(2,853)	5,000
93-5327	Professional assoc	500	175	(325)	500
93-5329	Professional Development	1,000		(1,000)	1,000
93-5428	Machine rental TWP	1,000		(1,000)	0
<b>TOTAL OPERATING EXPENSES</b>		<b>29,000</b>	<b>15,783</b>	<b>(13,217)</b>	<b>26,000</b>
<b>NET OPERATING EXPENSES</b>		<b>20,000</b>	<b>7,458</b>	<b>(12,542)</b>	<b>17,000</b>



**SPENCERVILLE WASTEWATER**

2014 Budget

**SPENCERVILLE WASTEWATER**

Account Number	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>Revenue</b>					
51-4210	Sewage maintenance	(118,000)	(117,849)	151	(124,000)
51-4220	Interest Income-Penalty	(1,000)	(764)	236	(1,000)
51-4299	Miscellaneous	(500)	0	500	
<b>TOTAL OPERATING REVENUE</b>		<b>(119,500)</b>	<b>(118,613)</b>	<b>887</b>	<b>(125,000)</b>
<b>Expenses</b>					
51-5102	Salaries & wages	28,000	33,328	5,328	30,200
51-5105	On Call wages	3,400	3,991	591	4,500
51-5111	Canada Pension	1,100	1,213	113	1,300
51-5112	Employer Health Tax	700	710	10	700
51-5113	Employment Insurance	600	624	24	600
51-5114	Workers Compensation	500	389	(111)	400
51-5115	Group Insurance	3,100	2,761	(339)	3,000
51-5116	OMERS	3,000	3,727	727	3,200
51-5125	PW Allocated labour	400	201	(199)	400
51-5126	Machine Rental Township	400	0	(400)	400
51-5202	Hydro	6,200	5,771	(429)	6,400
51-5203	Repairs	3,000	0	(3,000)	3,000
51-5204	Chemicals	12,000	5,609	(6,391)	12,000
51-5307	Miscellaneous	200	83	(117)	200
51-5309	Telephone	2,000	1,309	(691)	2,000
51-5310	Equipment	2,500	1,647	(853)	2,500
51-5320	System Optimization	10,000	5,308	(4,692)	5,000
51-5326	Contract fee	9,000	9,327	327	9,000
51-5329	Professional Development	1,000	0	(1,000)	1,500
51-5331	Lab, courier & postage	2,500	2,790	290	2,900
51-5334	Insurance	3,500	4,206	706	4,400
51-5335	Vehicle expense	5,000	3,058	(1,942)	5,000
51-5336	Snow plowing	1,500	2,071	571	2,000
51-5727	Maintenace WW Coll	3,000	0	(3,000)	3,000
51-5901	Transfer to Reserve	15,000	23,222	8,222	20,000
	Reallocation of Maples Costs	2,700	0	(2,700)	0
<b>TOTAL OPERATING EXPENSE</b>		<b>120,300</b>	<b>111,345</b>	<b>(6,255)</b>	<b>123,600</b>
<b>NET OPERATING</b>		<b>800</b>	<b>(7,268)</b>	<b>(5,368)</b>	<b>(1,400)</b>
<b>CAPITAL</b>					
51-5950	Pump Overhaul	10,000	7,268	(2,732)	0
<b>CURRENT YEAR DEFICIT (SURPLUS)</b>		<b>10,800</b>	<b>0</b>	<b>(8,100)</b>	<b>(1,400)</b>
<b>SPENCERVILLE WASTEWATER RESERVE</b>					
	Opening	77,227	77,227		101,208
	Interest	500	759		500
	Transfer to Reserves	15,000	23,222		20,000
	Current Year (Deficit) Surplus	(10,800)	0		1,400
	Closing	<u>81,927</u>	<u>101,208</u>		<u>123,108</u>

**CARDINAL WASTEWATER**

2014 Budget

**CARDINAL WASTEWATER SYSTEM**

Account Number		2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>REVENUE</b>					
56-4210	Sewer charges	(525,500)	(529,509)	(4,009)	(546,500)
56-4214	Septage	(46,000)	(35,000)	11,000	(25,000)
56-4220	Interest-Penalty	(6,000)	(4,460)	1,540	0
56-4299	Misc Revenue	0	(6,040)	(6,040)	(3,000)
56-4710	Transfer From Reservers		(35,787)	(35,787)	(2,999)
<b>TOTAL WASTEWATER REVENUE</b>		<b>(577,500)</b>	<b>(610,796)</b>	<b>(33,296)</b>	<b>(577,499)</b>
<b>WASTEWATER EXPENSES</b>					
56-5101	Honourariums	600	505	(95)	0
56-5102	Salaries and wages	134,000	151,729	17,729	158,000
56-5105	On Call wages	3,400	3,991	591	4,500
56-5111	Canada Pension Plan	4,400	4,673	273	5,900
56-5112	Employer Health Tax	2,900	2,947	47	3,300
56-5113	Employment insurance	2,400	2,643	243	3,100
56-5114	Workers Compensation	1,600	1,531	(69)	2,100
56-5115	Group insurance	12,500	13,557	1,057	14,000
56-5116	OMERS	12,500	14,044	1,544	15,400
56-5201	Heat	25,000	13,692	(11,308)	18,000
56-5202	Hydro	48,000	59,860	11,860	52,000
56-5204	Chemicals & supplies	12,500	16,071	3,571	13,000
56-5301	Stationery	300	175	(125)	300
56-5306	Materials	13,000	15,343	2,343	13,000
56-5307	Miscellaneous	1,000	1,753	753	1,000
56-5309	Telephone	6,600	4,991	(1,609)	6,000
56-5310	Building & Equip. repair	21,000	17,113	(3,887)	21,000
56-5321	Legal	2,000	0	(2,000)	2,000
56-5326	Contract fee	23,000	23,139	139	37,500
56-5327	Professional assoc	500	289	(211)	500
56-5329	Professional Development	5,000	2,244	(2,756)	5,000
56-5331	Postage & courier	1,000	1,307	307	300
56-5334	Insurance	17,300	20,789	3,489	21,400
56-5335	Lab testing	19,000	20,145	1,145	20,000
56-5336	Vehicle expense	3,600	4,937	1,337	4,000
56-5337	Sludge removal	15,000	12,822	(2,178)	13,000
56-5725	Allocated Labour	4,000	3,992	(8)	4,000
56-5726	Machine Rental Township	2,500	1,825	(675)	2,500
56-5727	Maintenance	40,000	19,573	(20,427)	40,000
56-5901	Transfer to Reserves	50,000	0	(50,000)	50,000
	Reallocation of Maples Costs	11,000	0	(11,000)	0
<b>TOTAL OPERATING EXPENSE</b>		<b>495,600</b>	<b>435,680</b>	<b>(59,920)</b>	<b>530,800</b>
<b>NET OPERATING REVENUE</b>		<b>(81,900)</b>	<b>(175,116)</b>	<b>(93,216)</b>	<b>(46,699)</b>

**CARDINAL WASTEWATER**

2014 Budget

Account Number	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>CAPITAL GRANTS</b>				
56-4113 OSWAP 3	(174,681)	(174,705)	(24)	0
<b>CAPITAL EXPENDITURES</b>				
OSWAP 3 relining	272,000	292,761	20,761	0
James Street	5,000	0	(5,000)	75,000
Joseph Street	5,000	0	(5,000)	0
Retaining Wall Reconstruction	0	57,060	57,060	0
56-5950 Total	282,000	349,821	67,821	75,000
<b>NET CAPITAL EXPENDITURES</b>	107,319	175,116	67,797	75,000
<b>NET CARDINAL WASTEWATER SYSTEM</b>	25,419	0	(25,419)	28,301

**CARDINAL WASTEWATER RESERVE FUND**

Opening Reserve Fund	415,778	415,778	384,295
Interest	2,200	4,304	2,200
Transfer to Reserve	50,000	0	50,000
Current Year (Deficit) Surplus	(25,419)	(35,787)	(28,301)
Closing	442,559	384,295	408,194

**CARDINAL WATER**

2014 Budget

**CARDINAL WATER SYSTEM**

Account	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>REVENUE</b>					
58-4210	Water Revenue	(545,000)	(547,235)	(2,235)	(567,000)
58-4220	Interest-Penalty	(4,500)	(4,340)	160	0
58-4223	Hydrant charge	(10,000)	(10,000)	0	0
58-4299	Miscellaneous Revenue	0	(4,820)	(4,820)	(3,000)
58-4710	Transfer from Reserves		(196,616)	(196,616)	0
<b>TOTAL REVENUE</b>		<b>(559,500)</b>	<b>(763,011)</b>	<b>(203,511)</b>	<b>(570,000)</b>
<b>WATER TREATMENT EXPENSES</b>					
58-5101	Committee expense allow	600	505	(95)	0
58-5102	Salaries and wages	132,000	123,946	(8,054)	156,000
58-5105	On Call wages	3,400	3,991	591	4,500
58-5111	Canada Pension Plan	4,400	3,572	(828)	5,800
58-5112	Employer Health Tax	2,900	2,409	(491)	3,300
58-5113	Employment Insurance	2,400	2,130	(270)	3,000
58-5114	Workers Compensation	1,600	1,237	(363)	2,000
58-5115	Group Insurance	12,300	14,946	2,646	13,800
58-5116	OMERS	12,300	11,157	(1,143)	15,100
58-5201	Heat	7,000	6,578	(422)	7,500
58-5202	Hydro	20,000	22,692	2,692	21,000
58-5204	Chemicals & supplies	17,500	14,497	(3,003)	17,500
58-5301	Stationery	500	21	(479)	500
58-5306	Materials	11,500	14,243	2,743	12,000
58-5307	Miscellaneous	8,000	6,305	(1,695)	800
58-5309	Telephone	2,200	2,657	457	2,500
58-5310	Bldg & Equip repair	16,000	12,797	(3,203)	16,000
58-5326	Contract fee	32,500	22,002	(10,498)	38,500
58-5327	Professional assoc	1,000	842	(158)	1,000
58-5329	Professional Development	7,000	4,960	(2,040)	7,000
58-5331	Postage & courier	1,000	1,349	349	300
58-5334	Insurance	15,200	18,266	3,066	18,900
58-5335	Lab testing	14,000	13,302	(698)	14,000
58-5336	Vehicle expense	5,000	8,339	3,339	6,000
58-5725	Allocated Labour	10,000	3,536	(6,464)	10,000
58-5726	Machine Rental Township	5,500	3,125	(2,375)	5,000
58-5727	Maintenance	35,000	21,838	(13,162)	34,000
59-5901	Capital replacement fund	154,000	154,000	0	154,000
	Reallocation of Maples Costs	9,000	0	(9,000)	0
<b>TOTAL OPERATING EXPENSES</b>		<b>543,800</b>	<b>495,242</b>	<b>(48,558)</b>	<b>570,000</b>
<b>NET OPERATING EXPENSES</b>		<b>(15,700)</b>	<b>(267,769)</b>	<b>(252,069)</b>	<b>0</b>

**CARDINAL WATER**

2014 Budget

Account	Description	2013 Budget	2013 Actual	2013 Variance	2014 Budget
<b>CAPITAL GRANTS</b>					
58-4113	Transfer from Hydro Reserve	(360,000)	(294,000)	66,000	0
	Infrastructure Grant				0
	Long Term Debt Funding				0
	Total	<u>(360,000)</u>	<u>(294,000)</u>	<u>66,000</u>	<u>0</u>
<b>CAPITAL EXPENDITURES</b>					
	Meters	360,000	303,128	(56,872)	
	James Street	5,000	0	(5,000)	75,000
	Joseph Street	5,000	0	(5,000)	
	Water Tower Repair	175,000	258,641	83,641	
	County Rd 2 Watermain				0
58-5950	Total	<u>545,000</u>	<u>561,769</u>	<u>16,769</u>	<u>75,000</u>
<b>NET CAPITAL EXPENDITURES</b>		<u>185,000</u>	<u>267,769</u>	<u>82,769</u>	<u>75,000</u>
<b>NET CARDINAL WATER</b>		<u>169,300</u>	<u>0</u>	<u>(169,300)</u>	<u>75,000</u>

**CARDINAL WATER RESERVE**

Opening Reserve Fund	291,655	291,655		252,020
Transfer from Reserve	154,000	154,000		154,000
Interest	300	2,981		300
Current Year (Deficit) Surplus	<u>(169,300)</u>	<u>(196,616)</u>		<u>(75,000)</u>
Closing	<u>276,655</u>	<u>252,020</u>		<u>331,320</u>