

**BUDGET SUMMARY**

| Page Refer                            | Description                         | 2014 Budget        | 2014 Actual YTD Final | 2014 Variance    | 2015 Budget        |
|---------------------------------------|-------------------------------------|--------------------|-----------------------|------------------|--------------------|
| <b>TAX REVENUE &amp; GIL</b>          |                                     |                    |                       |                  |                    |
| 2                                     | Taxation Revenue                    | (4,210,000)        | (4,259,938)           | (49,938)         | (4,342,000)        |
| 2                                     | Grants & GIL                        | (1,056,000)        | (1,066,239)           | (10,239)         | (1,007,150)        |
|                                       | <b>TOTAL REVENUE</b>                | <b>(5,266,000)</b> | <b>(5,326,177)</b>    | <b>(60,177)</b>  | <b>(5,349,150)</b> |
| <b>OPERATIONS</b>                     |                                     |                    |                       |                  |                    |
| 3                                     | Council                             | 121,500            | 108,822               | (12,678)         | 102,500            |
| 4                                     | Administration                      | 16,700             | 13,495                | (3,205)          | 8,500              |
| 5                                     | Fire Department                     | 354,800            | 322,746               | (32,054)         | 335,100            |
| 6                                     | Police Services                     | 1,125,000          | 1,083,840             | (41,160)         | 1,150,000          |
| 6                                     | Conservation Authority              | 41,000             | 40,490                | (510)            | 42,000             |
| 6                                     | Cemeteries                          | 5,000              | 1,214                 | (3,786)          | 4,900              |
| 7                                     | Protective Services                 | 16,200             | 13,962                | (2,238)          | 16,700             |
| 8                                     | Building Inspection                 | 0                  | 0                     | 0                | 0                  |
| 9                                     | By-law Enforcement                  | 21,900             | 20,685                | (1,215)          | 35,400             |
| 10                                    | Public Works                        | 1,511,500          | 1,568,552             | 57,052           | 1,662,400          |
| 11                                    | Industrial Park Wastewater          | 35,800             | 40,301                | 4,501            | 40,600             |
| 12                                    | Ind. Park & New Wexford Water       | 4,200              | 4,522                 | 322              | 650                |
| 12                                    | Johnstown Water                     | 2,000              | 1,668                 | (332)            | 10,000             |
| 13                                    | Low Lift Station                    | 0                  | 0                     | 0                | 0                  |
| 14                                    | Storm Water Management              | 73,800             | 33,426                | (40,374)         | 149,400            |
| 15                                    | Waste Disposal & Transfer Sites     | 117,900            | 130,762               | 12,862           | 94,300             |
| 15                                    | Curbside Waste and Recycling        | 153,500            | 139,733               | (13,767)         | 114,500            |
| 16                                    | Recreation                          | 704,200            | 715,758               | 11,558           | 728,100            |
| 17                                    | Library                             | 95,800             | 94,904                | (896)            | 99,200             |
| 18                                    | Planning                            | 49,200             | 36,586                | (12,614)         | 47,900             |
| 19                                    | Economic Development                | 65,500             | 48,392                | (17,108)         | 49,500             |
| 20                                    | Agricultural & Drainage             | 17,000             | 10,940                | (6,060)          | 23,500             |
|                                       | <b>NET OPERATING BUDGET</b>         | <b>4,532,500</b>   | <b>4,430,798</b>      | <b>(101,702)</b> | <b>4,715,150</b>   |
| <b>CAPITAL</b>                        |                                     |                    |                       |                  |                    |
| 4-A                                   | Administration                      | 55,000             | 59,123                | 4,123            | 58,000             |
| 5-A                                   | Fire Department                     | 50,000             | 48,906                | (1,094)          | 76,000             |
| 10-A                                  | Public Works                        | 438,000            | 449,293               | 11,293           | 442,000            |
| 14                                    | Storm Water Management              | 10,000             | 5,398                 | (4,602)          | 10,000             |
| 15                                    | Waste Disposal & Transfer Sites     | 106,000            | 106,826               | 826              | 0                  |
| 16-E                                  | Recreation                          | 73,000             | 63,246                | (9,754)          | 48,000             |
| 17                                    | Library                             | 1,500              | 1,500                 | 0                | 0                  |
|                                       | <b>NET CAPITAL BUDGET</b>           | <b>733,500</b>     | <b>734,292</b>        | <b>792</b>       | <b>634,000</b>     |
| <b>TOWNSHIP (SURPLUS) / DEFICIT</b>   |                                     | <b>0</b>           | <b>(161,087)</b>      | <b>(161,087)</b> | <b>0</b>           |
| <b>WATER &amp; WASTEWATER SYSTEMS</b> |                                     |                    |                       |                  |                    |
| 21                                    | Spencerville Wastewater - Operating | (1,400)            | (7,853)               | (6,453)          | (2,300)            |
| 22                                    | Cardinal Wastewater - Operating     | (46,699)           | 15,646                | 62,345           | (16,000)           |
| 22-A                                  | Cardinal Wastewater - Capital       | 75,000             | 53,531                | (21,469)         | 105,000            |
| 23                                    | Cardinal Water - Operating          | 0                  | 16,903                | 16,903           | 14,500             |
| 23-A                                  | Cardinal Water - Capital            | 75,000             | 14,863                | (60,137)         | 97,800             |
|                                       |                                     | <b>101,901</b>     | <b>93,090</b>         | <b>(8,811)</b>   | <b>199,000</b>     |

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
REVENUE  
2015 BUDGET

**REVENUE BUDGET**

| Account<br>Number                  | Description                 | 2014<br>Budget     | 2014<br>Actual YTD | 2014<br>Variance | 2015<br>Budget     |
|------------------------------------|-----------------------------|--------------------|--------------------|------------------|--------------------|
| <b>Taxation</b>                    |                             |                    |                    |                  |                    |
| 10-4010                            | Current Taxes               | (4,210,000)        | (4,223,223)        | (13,223)         | (4,344,000)        |
| 10-4010                            | Capping Adjustment          |                    | 1,950              | 1,950            | 2,000              |
| 10-4011                            | Supplementary Taxes         | 0                  | (38,665)           | (38,665)         | 0                  |
| <b>TOTAL TAXATION REVENUE</b>      |                             | <u>(4,210,000)</u> | <u>(4,259,938)</u> | <u>(49,938)</u>  | <u>(4,342,000)</u> |
| <b>Grant In Lieu</b>               |                             |                    |                    |                  |                    |
| 10-4012                            | International Crossing      | (500)              | (584)              | (84)             | (500)              |
| 10-4020                            | Penalty & Interest          | (96,200)           | (122,991)          | (26,791)         | (100,000)          |
| 10-4050                            | Federal GIL                 | (19,000)           | (2,534)            | 16,466           | (35,000)           |
| 10-4055                            | Canada Post GIL             | (3,800)            | (3,821)            | (21)             | (3,800)            |
| 10-4060                            | Provincial GIL              | (59,000)           | (57,214)           | 1,786            | (57,000)           |
| 10-4063                            | Hydro One GIL               | (1,000)            | (1,261)            | (261)            | (1,000)            |
| 10-4064                            | Ontario Power Generator GIL | (24,200)           | (25,217)           | (1,017)          | (25,100)           |
| 10-4065                            | RSL Utilities GIL           | (500)              | (600)              | (100)            | (600)              |
| 10-4070                            | Railways                    | (14,000)           | (14,217)           | (217)            | (14,000)           |
| <b>TOTAL GRANT IN LIEU</b>         |                             | <u>(218,200)</u>   | <u>(228,439)</u>   | <u>(10,239)</u>  | <u>(237,000)</u>   |
| 10-4110                            | Provincial Grant OMPF       | (837,800)          | (837,800)          | 0                | (673,600)          |
| 10-4111                            | Provincial Grant OCIF       |                    |                    |                  |                    |
| 10-4710                            | Transfer From Reserve       |                    |                    |                  | (96,550)           |
| <b>Total GIL &amp; OMPF</b>        |                             | <u>(837,800)</u>   | <u>(837,800)</u>   | <u>0</u>         | <u>(770,150)</u>   |
| <b>TOTAL TAXATION &amp; GRANTS</b> |                             | <u>(5,266,000)</u> | <u>(5,326,177)</u> | <u>(60,177)</u>  | <u>(5,349,150)</u> |

**COUNCIL EXPENSES**

FINAL

2015 Budget

**COUNCIL EXPENSES**

| Account<br>Number       | Description               | 2014<br>Budget | 2014<br>Actual YTD | 2014<br>Variance | 2015<br>Budget |
|-------------------------|---------------------------|----------------|--------------------|------------------|----------------|
| Expense                 |                           |                |                    |                  |                |
| 16-5101                 | Honourarium               | 77,000         | 74,324             | (2,676)          | 55,100         |
| 16-5101                 | Committee Honourarium     |                |                    |                  | 5,000          |
| 16-5111                 | Canada Pension Plan       | 1,000          | 819                | (181)            | 1,000          |
| 16-5112                 | Employer Health Tax       | 1,400          | 1,482              | 82               | 1,400          |
| 16-5201                 | Special Meeting Allowance | 3,000          | 660                | (2,340)          | 3,000          |
| 16-5307                 | Miscellaneous             | 2,000          | 787                | (1,213)          | 2,000          |
| 16-5309                 | Telephone                 | 1,500          | 1,011              | (489)            | 1,000          |
| 16-5328                 | Conference & convent      | 10,000         | 6,256              | (3,744)          | 7,000          |
| 16-5329                 | Professional Develop      | 1,000          | 300                | (700)            | 1,000          |
| 16-5330                 | Public receptions         | 1,500          | 593                | (907)            | 1,000          |
| 16-5332                 | Advertising               | 1,500          | 1,313              | (187)            | 1,000          |
| 16-5333                 | Insurance                 | 3,800          | 4,060              | 260              | 4,100          |
| 16-5334                 | Mileage & Travel Expenses | 500            | 0                  | (500)            | 2,400          |
| 16-5336                 | Donations                 | 12,000         | 12,183             | 183              | 12,000         |
| 16-5337                 | Senior Support            | 300            | 350                | 50               | 500            |
| 16-5338                 | Recognition awards        | 5,000          | 4,684              | (316)            | 5,000          |
| <b>NET COUNCIL COST</b> |                           | <b>121,500</b> | <b>108,822</b>     | <b>(12,678)</b>  | <b>102,500</b> |

**ADMINISTRATION**

2015 Budget

**ADMINISTRATION**

| Account Number       | Description                      | 2014 Budget        | 2014 Actual YTD    | 2014 Variance   | 2015 Budget        |
|----------------------|----------------------------------|--------------------|--------------------|-----------------|--------------------|
| <b>Revenue</b>       |                                  |                    |                    |                 |                    |
| 17-4210              | Fees & Charges                   | (3,500)            | (3,213)            | 287             | (3,500)            |
| 17-4211              | Lottery licenses                 | (3,000)            | (3,247)            | (247)           | (3,000)            |
| 17-4212              | Marriage licenses                | (2,000)            | (2,250)            | (250)           | (2,000)            |
| 17-4213              | Bank interest                    | (18,000)           | (36,032)           | (18,032)        | (30,000)           |
| 17-4215              | Port Administration              | (758,000)          | (758,340)          | (340)           | (758,000)          |
| 17-4216              | Rentals                          | (1,000)            | (1,127)            | (127)           | (1,000)            |
| 17-4218              | Long term debt                   | (312,600)          | (312,592)          | 8               | (312,600)          |
| 17-4299              | Other revenue                    | (1,000)            | (21,590)           | (20,590)        | (1,000)            |
| 17-4710              | Transfer From Reserve - Election | (10,000)           | (10,000)           | 0               | 0                  |
| 17-4710              | Transfer From Reserve            | (6,000)            | (6,000)            | 0               | 0                  |
| 17-4299              | Employment Grant                 | (13,000)           | (12,114)           | 886             | 0                  |
| <b>TOTAL REVENUE</b> |                                  | <b>(1,128,100)</b> | <b>(1,166,505)</b> | <b>(38,405)</b> | <b>(1,111,100)</b> |
| <b>Expenses</b>      |                                  |                    |                    |                 |                    |
| 17-5102              | Salaries & wages                 | 389,000            | 408,567            | 19,567          | 388,500            |
| 17-5111              | Canada Pension Plan              | 14,100             | 15,489             | 1,389           | 16,000             |
| 17-5112              | Employer Health tax              | 7,800              | 8,281              | 481             | 7,600              |
| 17-5113              | Employment Insurance             | 7,000              | 7,233              | 233             | 7,300              |
| 17-5114              | Workers Compensation             | 8,300              | 8,318              | 18              | 11,800             |
| 17-5115              | Group Insurance                  | 42,200             | 50,265             | 8,065           | 42,100             |
| 17-5116              | OMERS Pension                    | 36,600             | 40,738             | 4,138           | 42,500             |
| 17-5125              | Maintenance Labour               | 7,000              | 11,718             | 4,718           | 10,000             |
| 17-5201              | Heat                             | 9,000              | 10,904             | 1,904           | 10,000             |
| 17-5202              | Hydro                            | 5,000              | 4,868              | (132)           | 5,500              |
| 17-5203              | Bldg supplies & repairs          | 10,000             | 6,957              | (3,043)         | 13,000             |
| 17-5205              | Custodian                        | 6,400              | 5,700              | (700)           | 6,400              |
| 17-5301              | Stationery & Forms               | 12,000             | 9,821              | (2,179)         | 11,000             |
| 17-5303              | Copying                          | 4,000              | 3,310              | (690)           | 3,500              |
| 17-5307              | Miscellaneous                    | 4,100              | 3,020              | (1,080)         | 4,000              |
| 17-5308              | Postage                          | 16,500             | 8,245              | (8,255)         | 12,000             |
| 17-5309              | Telephone                        | 10,000             | 9,879              | (121)           | 10,000             |
| 17-5310              | Equipment                        | 10,000             | 6,976              | (3,024)         | 5,000              |
| 17-5311              | Leased equipment                 | 700                | 610                | (90)            | 700                |
| 17-5320              | Consulting                       | 10,000             | 19,648             | 9,648           | 10,000             |
| 17-5321              | Legal                            | 45,000             | 54,772             | 9,772           | 45,000             |
| 17-5322              | Auditing                         | 23,000             | 18,215             | (4,785)         | 23,000             |
| 17-5324              | IT Services                      | 15,000             | 10,069             | (4,931)         | 13,000             |
| 17-5327              | Professional assoc               | 5,500              | 4,775              | (725)           | 5,500              |
| 17-5329              | Professional Development         | 13,000             | 11,882             | (1,118)         | 13,000             |
| 17-5331              | Courier service                  | 500                | 72                 | (428)           | 500                |
| 17-5332              | Advertising                      | 7,000              | 5,275              | (1,725)         | 6,000              |
| 17-5333              | Insurance                        | 12,000             | 12,242             | 242             | 12,400             |
| 17-5334              | Mileage                          | 4,000              | 4,690              | 690             | 4,700              |
| 17-5336              | Emergency Mangmnt                | 1,000              | 0                  | (1,000)         | 1,000              |

**ADMINISTRATION**

## 2015 Budget

| <u>Account Number</u>                | <u>Description</u>              | <u>2014 Budget</u> | <u>2014 Actual YTD</u> | <u>2014 Variance</u> | <u>2015 Budget</u> |
|--------------------------------------|---------------------------------|--------------------|------------------------|----------------------|--------------------|
| 17-5338                              | Student Intern Expenses         | 3,000              | 1,873                  | (1,127)              | 0                  |
| 17-5341                              | Tax write offs                  | 25,000             | 36,324                 | 11,324               | 25,000             |
| 17-5346                              | Bank charges                    | 2,500              | 3,110                  | 610                  | 3,000              |
| 17-5349                              | Charity Rebate                  | 2,000              | 1,827                  | (173)                | 2,000              |
| 17-5401                              | Election Costs                  | 24,000             | 21,735                 | (2,265)              | 0                  |
| 17-5585                              | Long term debt                  | 312,600            | 312,592                | (8)                  | 312,600            |
| 17-5901                              | Transfer to reserves            | 10,000             | 10,000                 | 0                    | 10,000             |
| 17-5901                              | Transfer to reserves - Election | 0                  | 0                      | 0                    | 6,000              |
| 17-5901                              | Transfer to reserves - Tax w/o  | 30,000             | 30,000                 | 0                    | 20,000             |
| <b>TOTAL ADMIN OPERATING EXPENSE</b> |                                 | <b>1,144,800</b>   | <b>1,180,000</b>       | <b>35,200</b>        | <b>1,119,600</b>   |
| <b>NET ADMIN OPERATING COST</b>      |                                 | <b>16,700</b>      | <b>13,495</b>          | <b>(3,205)</b>       | <b>8,500</b>       |
| <b>CAPITAL REVENUE</b>               |                                 |                    |                        |                      |                    |
| 17-4110                              | Government Grants               |                    |                        |                      | (50,000)           |
| 17-4790                              | WIP Carry Forward               |                    | 0                      | 0                    | (27,000)           |
| 17-4710                              | Transfer From Reserve           | (30,000)           | (10,000)               | 20,000               | (100,000)          |
|                                      |                                 | <b>(30,000)</b>    | <b>(10,000)</b>        | <b>20,000</b>        | <b>(177,000)</b>   |
| <b>CAPITAL EXPENSES</b>              |                                 |                    |                        |                      |                    |
| 17-5950                              |                                 |                    |                        |                      |                    |
| 17-5950                              | Accessibility                   | 65,000             | 45,530                 | (19,470)             | 210,000            |
| 17-5950                              | Town Hall Fence                 | 20,000             | 23,593                 | 3,593                | 0                  |
| 17-5950                              | Signage                         |                    |                        |                      | 25,000             |
|                                      |                                 | <b>85,000</b>      | <b>69,123</b>          | <b>(15,877)</b>      | <b>235,000</b>     |
| <b>NET CAPITAL</b>                   |                                 | <b>55,000</b>      | <b>59,123</b>          | <b>4,123</b>         | <b>58,000</b>      |
| <b>NET ADMINISTRATION COST</b>       |                                 | <b>71,700</b>      | <b>72,618</b>          | <b>918</b>           | <b>66,500</b>      |

**FIRE DEPARTMENT**

FINAL

2015 Budget

**FIRE DEPARTMENT**

| <u>Account Number</u>                | <u>Description</u>               | <u>2014 Budget</u> | <u>2014 Actual YTD</u> | <u>2014 Variance</u> | <u>2015 Budget</u> |
|--------------------------------------|----------------------------------|--------------------|------------------------|----------------------|--------------------|
| Revenue                              |                                  |                    |                        |                      |                    |
| 21-4112                              | Hall rental EMS                  | (6,000)            | (8,300)                | (2,300)              | (8,500)            |
| 21-4210                              | Fire calls billing               | (25,000)           | (43,025)               | (18,025)             | (25,000)           |
| 21-4299                              | Other revenue                    | 0                  | (9,340)                | (9,340)              | (500)              |
| 21-4299                              | HST Recovery                     |                    |                        |                      | (4,000)            |
| <b>TOTAL FIRE DEPARTMENT REVENUE</b> |                                  | <b>(31,000)</b>    | <b>(60,665)</b>        | <b>(29,665)</b>      | <b>(38,000)</b>    |
| Expenses                             |                                  |                    |                        |                      |                    |
| 21-5101                              | Honourarium                      | 86,300             | 81,284                 | (5,016)              | 88,000             |
| 21-5102                              | Salaries                         | 45,800             | 39,143                 | (6,657)              | 41,900             |
| 21-5111                              | Canada Pension Plan              | 1,700              | 1,432                  | (268)                | 1,800              |
| 21-5112                              | Employer Health Tax              | 2,700              | 2,641                  | (59)                 | 900                |
| 21-5113                              | Employment Insurance             | 800                | 655                    | (145)                | 950                |
| 21-5114                              | Workers Compensation             | 10,400             | 12,538                 | 2,138                | 10,850             |
| 21-5115                              | Group Insurance                  | 6,100              | 5,780                  | (320)                | 4,600              |
| 21-5116                              | OMERS Pension                    | 4,200              | 3,556                  | (644)                | 2,800              |
| 21-5120                              | Uniforms/Clothing/PPE            | 4,500              | 3,863                  | (637)                | 25,000             |
| 21-5201                              | Heat                             | 13,200             | 19,896                 | 6,696                | 14,000             |
| 21-5202                              | Hydro                            | 9,000              | 8,252                  | (748)                | 9,000              |
| 21-5203                              | Bldg supplies & repair           | 8,100              | 14,018                 | 5,918                | 10,000             |
| 21-5301                              | Stationery & Forms               |                    | 99                     | 99                   | 0                  |
| 21-5307                              | Miscellaneous                    | 5,000              | 7,013                  | 2,013                | 0                  |
| 21-5309                              | Telephone                        | 8,000              | 5,976                  | (2,024)              | 7,000              |
| 21-5310                              | Equipment repair & supplies      | 18,000             | 23,049                 | 5,049                | 22,000             |
| 21-5327                              | Professional assoc               | 1,000              | 764                    | (236)                | 1,000              |
| 21-5329                              | Health & Safety                  | 1,000              | 354                    | (646)                | 1,000              |
| 21-5330                              | Professional Development         | 23,000             | 24,968                 | 1,968                | 23,000             |
| 21-5332                              | Advertising                      | 0                  | 660                    | 660                  | 0                  |
| 21-5333                              | Insurance VFIS                   | 9,500              | 8,700                  | (800)                | 9,000              |
| 21-5333                              | Insurance                        | 21,000             | 20,664                 | (336)                | 20,700             |
| 21-5334                              | Mileage                          | 500                | 123                    | (377)                | 500                |
| 21-5335                              | Water testing                    | 500                | 116                    | (384)                | 500                |
| 21-5337                              | Inspections/prevention           | 10,000             | 5,925                  | (4,075)              | 8,000              |
| 21-5338                              | Contract Services                | 13,500             | 13,260                 | (240)                | 14,600             |
| 21-5339                              | Radio licenses                   | 2,000              | 1,844                  | (156)                | 2,000              |
| 21-5615                              | Truck fuel                       | 9,000              | 8,120                  | (880)                | 9,000              |
| 21-5618                              | Truck repairs                    | 21,000             | 18,718                 | (2,282)              | 20,000             |
| 21-5901                              | Communications Contract          | 20,000             | 20,000                 | 0                    | 14,000             |
| 21-5901                              | Transfer to Reserves - Buildings | 0                  | 0                      | 0                    | 11,000             |
| 21-5901                              | Transfer to Reserves - Vehicles  | 30,000             | 30,000                 | 0                    | 0                  |
| <b>TOTAL FIRE DEPT OPERATING EXP</b> |                                  | <b>385,800</b>     | <b>383,411</b>         | <b>(2,389)</b>       | <b>373,100</b>     |
| <b>NET FIRE DEPT OPERATING COST</b>  |                                  | <b>354,800</b>     | <b>322,746</b>         | <b>(32,054)</b>      | <b>335,100</b>     |

**FIRE DEPARTMENT**

2015 Budget

| <u>Account Number</u>                | <u>Description</u>    | <u>2014 Budget</u> | <u>2014 Actual YTD</u> | <u>2014 Variance</u> | <u>2015 Budget</u> |
|--------------------------------------|-----------------------|--------------------|------------------------|----------------------|--------------------|
| <b>CAPITAL</b>                       |                       |                    |                        |                      |                    |
| Revenue                              |                       |                    |                        |                      |                    |
| 21-4790                              | WIP Carry Forward     | (25,000)           | (25,000)               | 0                    | (60,000)           |
| 21-4710                              | Transfer from Reserve |                    | (1,592)                | (1,592)              | (8,000)            |
|                                      |                       | <u>(25,000)</u>    | <u>(26,592)</u>        | <u>(1,592)</u>       | <u>(68,000)</u>    |
| Expense                              |                       |                    |                        |                      |                    |
| 21-5950                              | Equipment             | 75,000             | 15,498                 | (59,502)             | 0                  |
| 21-5950                              | SCBA Equipment        |                    | 60,000                 | 60,000               | 144,000            |
|                                      |                       | <u>75,000</u>      | <u>75,498</u>          | <u>498</u>           | <u>144,000</u>     |
| <b>NET CAPITAL</b>                   |                       | <u>50,000</u>      | <u>48,906</u>          | <u>(1,094)</u>       | <u>76,000</u>      |
| <b>TOTAL FIRE DEPARTMENT EXPENSE</b> |                       | <u>404,800</u>     | <u>371,652</u>         | <u>(33,148)</u>      | <u>411,100</u>     |

**MISCELLANEOUS DEPARTMENTS**

2015 Budget

| <u>Account Number</u>                | <u>Description</u>          | <u>2014 Budget</u> | <u>2014 Actual YTD</u> | <u>2014 Variance</u> | <u>2015 Budget</u> |
|--------------------------------------|-----------------------------|--------------------|------------------------|----------------------|--------------------|
| <b><u>POLICE SERVICES</u></b>        |                             |                    |                        |                      |                    |
| 22-5326                              | Police Service Costs        | 1,100,000          | 1,058,840              | (41,160)             | 1,150,000          |
| 22-5901                              | Transfer To Reserve         | 25,000             | 25,000                 | 0                    | 0                  |
|                                      |                             | <u>1,125,000</u>   | <u>1,083,840</u>       | <u>(41,160)</u>      | <u>1,150,000</u>   |
| <b><u>CONSERVATION AUTHORITY</u></b> |                             |                    |                        |                      |                    |
| 23-5326                              | Conservation Authority Levy | <u>41,000</u>      | <u>40,490</u>          | <u>(510)</u>         | <u>42,000</u>      |
| <b><u>CEMETERIES</u></b>             |                             |                    |                        |                      |                    |
| 65-4299                              | Cemetery Revenue            | (100)              | (94)                   | 6                    | (100)              |
| 65-5101                              | Cemetery Expenses           | 5,100              | 1,308                  | (3,792)              | 1,500              |
| 65-5901                              | Transfer To Reserves        | 0                  | 0                      | 0                    | 3,500              |
|                                      |                             | <u>5,000</u>       | <u>1,214</u>           | <u>(3,786)</u>       | <u>4,900</u>       |
| <b>NET CEMETERY COSTS</b>            |                             |                    |                        |                      |                    |



**PROTECTIVE SERVICES**

FINAL

2015 Budget

**PROTECTIVE SERVICES**

| Account Number                 | Description             | 2014 Budget   | 2014 Actual YTD | 2014 Variance  | 2015 Budget   |
|--------------------------------|-------------------------|---------------|-----------------|----------------|---------------|
| <b>ANIMAL CONTROL</b>          |                         |               |                 |                |               |
| Revenue                        |                         |               |                 |                |               |
| 24-4210                        | Dog licenses            | (5,500)       | (4,523)         | 977            | (4,500)       |
| 24-4211                        | Kennel licenses         | (500)         | (460)           | 40             | (400)         |
| 24-4212                        | Release fees            |               | (225)           | (225)          | (100)         |
| Total Animal Control Revenue   |                         | (6,000)       | (5,208)         | 792            | (5,000)       |
| Expenses                       |                         |               |                 |                |               |
| 24-5103                        | WSIB                    | 400           | 376             | (24)           | 400           |
| 24-5112                        | Miscellaneous           | 1,000         | 218             | (782)          | 1,000         |
| 24-5333                        | Insurance               | 1,300         | 1,478           | 178            | 1,500         |
| 24-5114                        | Contract fee            | 16,800        | 16,800          | -              | 16,800        |
| 24-5119                        | Mileage                 | 1,500         | -               | (1,500)        | 1,000         |
| 24-5309                        | Telephone               | 200           | 298             | 98             | -             |
| Total Animal Control Expense   |                         | 21,200        | 19,170          | (2,030)        | 20,700        |
| <b>NET ANIMAL CONTROL</b>      |                         | <b>15,200</b> | <b>13,962</b>   | <b>(1,238)</b> | <b>15,700</b> |
| <b>LIVESTOCK LOSSES</b>        |                         |               |                 |                |               |
| Revenue                        |                         |               |                 |                |               |
| 24-4215                        | Livestock cost recovery | (500)         | -               | 500            | (500)         |
| Livestock Cost                 |                         |               |                 |                |               |
| 24-5124                        | Livestock valuer        | 500           | -               | (500)          | 500           |
| 24-5125                        | Livestock losses        | 1,000         | -               | (1,000)        | 1,000         |
| Total Livestock Expense        |                         | 1,500         | -               | (1,500)        | 1,500         |
| NET LIVESTOCK LOSSES           |                         | 1,000         | -               | (1,000)        | 1,000         |
| <b>TOTAL PROTECTON EXPENSE</b> |                         | <b>16,200</b> | <b>13,962</b>   | <b>(2,238)</b> | <b>16,700</b> |

**BUILDING INSPECTION**

2015 Budget

**BUILDING INSPECTION**

| Account Number                           | Description              | 2014 Budget      | 2014 Actual YTD | 2014 Variance  | 2015 Budget      |
|--|--------------------------|------------------|-----------------|----------------|------------------|
| <b>Revenue</b>                           |                          |                  |                 |                |                  |
| 25-4210                                  | Fees & charges           | (700)            | (1,275)         | (575)          | (1,000)          |
| 25-4211                                  | Building permit fees     | (85,000)         | (89,642)        | (4,642)        | (85,000)         |
| 25-4710                                  | Transfer from Reserve    | (15,200)         | (2,379)         | 12,821         | (18,100)         |
| <b>TOTAL BUILDING INSPECT REVENUE</b>    |                          | <b>(100,900)</b> | <b>(93,296)</b> | <b>7,604</b>   | <b>(104,100)</b> |
| <b>Expenses</b>                          |                          |                  |                 |                |                  |
| 25-5102                                  | Salaries & wages         | 57,000           | 53,514          | (3,486)        | 61,700           |
| 25-5111                                  | Canada Pension Plan      | 1,900            | 1,819           | (81)           | 1,900            |
| 25-5112                                  | Employer Health Tax      | 1,200            | 1,128           | (72)           | 1,300            |
| 25-5113                                  | Employment Insurance     | 900              | 824             | (76)           | 900              |
| 25-5114                                  | Workers Compensation     | 1,400            | 1,296           | (104)          | 1,800            |
| 25-5115                                  | Group Insurance          | 6,500            | 6,666           | 166            | 6,500            |
| 25-5116                                  | OMERS Pension            | 6,500            | 6,256           | (244)          | 6,900            |
| 25-5120                                  | Uniforms                 | 400              | 0               | (400)          | 400              |
| 25-5305                                  | Publications             | 250              | 0               | (250)          | 250              |
| 25-5307                                  | Miscellaneous            | 250              | 189             | (61)           | 250              |
| 25-5309                                  | Telephone                | 1,000            | 592             | (408)          | 1,000            |
| 25-5310                                  | Office equipment         | 500              | 565             | 65             | 600              |
| 25-5321                                  | Legal                    | 1,000            | 916             | (84)           | 1,000            |
| 25-5324                                  | IT Services              | 4,300            | 4,335           | 35             | 1,300            |
| 25-5326                                  | Professional Consultants | 1,200            | 0               | (1,200)        | 800              |
| 25-5327                                  | Professional assoc       | 450              | 395             | (55)           | 600              |
| 25-5328                                  | Conference & convent     | 1,300            | 1,168           | (132)          | 1,400            |
| 25-5329                                  | Development course       | 1,200            | 40              | (1,160)        | 1,000            |
| 25-5332                                  | Advertising              | 250              | 0               | (250)          | 200              |
| 25-5333                                  | Insurance                | 8,900            | 10,120          | 1,220          | 10,300           |
| 25-5334                                  | Mileage                  | 4,500            | 3,473           | (1,027)        | 4,000            |
| 25-5901                                  | Transfer to Reserves     | 0                | 0               | 0              | 0                |
| <b>TOTAL BLDG INSPECT OPERATING EXP</b>  |                          | <b>100,900</b>   | <b>93,296</b>   | <b>(7,604)</b> | <b>104,100</b>   |
| <b>TOTAL BUILDING INSPECTION EXPENSE</b> |                          | <b>0</b>         | <b>0</b>        | <b>0</b>       | <b>0</b>         |

**BYLAW ENFORCEMENT**

2015 Budget

**BYLAW ENFORCEMENT**

| <u>Account Number</u>                   | <u>Description</u>   | 2014 Budget    | 2014 Actual YTD | 2014 Variance  | 2015 Budget    |
|---|----------------------|----------------|-----------------|----------------|----------------|
| Revenue                                 |                      |                |                 |                |                |
| 26-4211                                 | Fines                | (5,000)        | (2,045)         | 2,955          | (2,500)        |
| 26-4212                                 | License              | (600)          | (500)           | 100            | (500)          |
| <b>TOTAL BY-LAW ENFORCEMENT REVENUE</b> |                      | <b>(5,600)</b> | <b>(2,545)</b>  | <b>3,055</b>   | <b>(3,000)</b> |
| Expenses                                |                      |                |                 |                |                |
| 26-5102                                 | Salaries             |                |                 |                | 8,200          |
| 26-5111                                 | Employee Benefits    |                |                 |                | 2,400          |
| 26-5114                                 | Workers Compensation | 400            | 347             | (53)           | 400            |
| 26-5307                                 | Miscellaneous        | 300            | 271             | (29)           | 300            |
| 26-5309                                 | Telephone            | 1,000          | 640             | (360)          | 1,000          |
| 26-5321                                 | Legal                | 5,000          | 2,503           | (2,497)        | 5,000          |
| 26-5326                                 | Contract services    | 16,000         | 15,096          | (904)          | 16,000         |
| 26-5333                                 | Insurance            | 1,300          | 1,478           | 178            | 1,600          |
| 26-5335                                 | Mileage              | 3,500          | 2,895           | (605)          | 3,500          |
| <b>TOTAL BY-LAW OPERATING EXPENSE</b>   |                      | <b>27,500</b>  | <b>23,230</b>   | <b>(4,270)</b> | <b>38,400</b>  |
| <b>TOTAL BY-LAW EXPENSE</b>             |                      | <b>21,900</b>  | <b>20,685</b>   | <b>(1,215)</b> | <b>35,400</b>  |

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
PUBLIC WORKS SUMMARY  
2015 Budget

**PUBLIC WORKS**

| Account Number                     | Description                   | 2014<br>Budget   | 2014<br>Actual YTD | 2014<br>Variance | 2015<br>Budget   |
|------------------------------------|-------------------------------|------------------|--------------------|------------------|------------------|
| Revenue 27-4210                    | 911 Signage Revenue           | (1,000)          | (1,995)            | (995)            | (2,000)          |
| 31-4210                            | Fees and Charges              | (15,000)         | (15,029)           | (29)             | (15,000)         |
| 31-4299                            | Aggregate Resource Trust      | (6,000)          | (7,042)            | (1,042)          | (7,000)          |
| 31-4310                            | Sale of Assets                |                  | (8,982)            | (8,982)          |                  |
| 31-4710                            | Transfer from Reserve         |                  | (5,500)            | (5,500)          | 0                |
| 32-5901                            | Vehicle Costs to Other Dept's | (30,000)         | (29,821)           | 179              | (30,000)         |
| <b>TOTAL PW REVENUE</b>            |                               | <b>(52,000)</b>  | <b>(68,369)</b>    | <b>(16,369)</b>  | <b>(54,000)</b>  |
| <b>Expenses</b>                    |                               |                  |                    |                  |                  |
| 31-5000                            | Overhead - general            | 538,500          | 579,627            | 41,127           | 634,400          |
|                                    | Vehicle Expenses              | 171,000          | 181,339            | 10,339           | 209,500          |
|                                    | Shop Expenses & Fuel          | 127,000          | 146,622            | 19,622           | 129,000          |
| 33-5610                            | Bridges & culverts            | 37,000           | 49,801             | 12,801           | 46,000           |
| 33-5620                            | Safety devices                | 20,500           | 32,360             | 11,860           | 24,000           |
| 34-5600                            | Roadside maintenance          | 101,500          | 75,113             | (26,387)         | 104,500          |
| 35-5600                            | Hardtop maintenance           | 106,000          | 91,477             | (14,523)         | 105,000          |
| 36-5600                            | Loosetop maintenance          | 194,000          | 192,350            | (1,650)          | 188,000          |
| 38-5600                            | Winter Control                | 203,000          | 218,845            | 15,845           | 211,000          |
| 39-5600                            | Street lighting               | 65,000           | 69,387             | 4,387            | 65,000           |
| <b>TOTAL PW OPERATING EXPENSES</b> |                               | <b>1,563,500</b> | <b>1,636,921</b>   | <b>73,421</b>    | <b>1,716,400</b> |
| <b>NET PW OPERATING EXPENSES</b>   |                               | <b>1,511,500</b> | <b>1,568,552</b>   | <b>57,052</b>    | <b>1,662,400</b> |

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
PUBLIC WORKS SUMMARY  
2015 Budget

| Account<br>Number         | Description                   | 2014<br>Budget   | 2014<br>Actual YTD | 2014<br>Variance | 2015<br>Budget   |
|---------------------------|-------------------------------|------------------|--------------------|------------------|------------------|
| <b>CAPITAL</b>            |                               |                  |                    |                  |                  |
| <b>Revenue</b>            |                               |                  |                    |                  |                  |
| 39-5910                   | Budget Carry Forward - Hyndma | (107,000)        | (107,000)          |                  |                  |
| 39-5920                   | Trans from Reserves           | (205,000)        | (386,500)          | (181,500)        | (465,000)        |
| 39-5930                   | Gas Tax Revenue               | (200,000)        | (200,000)          | 0                | (200,000)        |
| <b>Total Revenue</b>      |                               | <b>(512,000)</b> | <b>(693,500)</b>   | <b>(181,500)</b> | <b>(665,000)</b> |
| <b>Expense</b>            |                               |                  |                    |                  |                  |
| 39-5950                   | Equipment                     | 205,000          | 209,130            | 4,130            | 275,000          |
| 41-5619                   | Bridges rehabilitation        | 30,000           | 12,763             | (17,237)         | 16,000           |
| 41-5820                   | James Street                  | 125,000          | 17,860             | (107,140)        | 125,000          |
| 41-5825                   | Joseph Street                 | 0                | 127,327            | 127,327          | 103,000          |
| 41-5840                   | Hyndman Road                  | 340,000          | 421,565            | 81,565           | 346,000          |
| 41-5850                   | Pittston Rd Culvert           | 250,000          | 354,148            | 104,148          | 0                |
| 41-5855                   | Ventnor/Howard/Edward         |                  |                    |                  | 70,000           |
| 41-5860                   | Elizabeth Street              |                  |                    |                  | 58,000           |
| 41-5865                   | Frederick Street              |                  |                    |                  | 43,000           |
| 41-5870                   | Cleary Road                   |                  |                    |                  | 19,000           |
| 41-5875                   | Henry Street                  |                  |                    |                  | 52,000           |
|                           |                               | <b>950,000</b>   | <b>1,142,793</b>   | <b>192,793</b>   | <b>1,107,000</b> |
| <b>NET CAPITAL</b>        |                               | <b>438,000</b>   | <b>449,293</b>     | <b>11,293</b>    | <b>442,000</b>   |
| <b>TOTAL PUBLIC WORKS</b> |                               | <b>1,949,500</b> | <b>2,017,845</b>   | <b>68,345</b>    | <b>2,104,400</b> |

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
PUBLIC WORKS OVERHEAD GENERAL  
2015 Budget

**PUBLIC WORKS**

| Account<br>Number             | Description              | 2014<br>Budget | 2014<br>Actual YTD | 2014<br>Variance | 2015<br>Budget |
|-------------------------------|--------------------------|----------------|--------------------|------------------|----------------|
| 31-5102                       | Salaries & wages         | 114,000        | 116,896            | 2,896            | 142,000        |
| 31-5103                       | Labour                   | 25,000         | 19,729             | (5,271)          | 27,000         |
| 31-5104                       | Vacation                 | 34,500         | 32,991             | (1,509)          | 44,000         |
| 31-5105                       | Sicktime                 | 8,000          | 9,307              | 1,307            | 9,800          |
| 31-5106                       | Statutory holidays       | 16,000         | 21,152             | 5,152            | 19,500         |
| 31-5107                       | Compassionate leave      | 2,500          | 0                  | (2,500)          | 2,000          |
| 31-5111                       | Canada Pension Plan      | 20,000         | 21,137             | 1,137            | 23,000         |
| 31-5112                       | Employer Health Tax      | 9,600          | 10,574             | 974              | 11,400         |
| 31-5113                       | Employment Insurance     | 9,100          | 9,881              | 781              | 10,600         |
| 31-5114                       | Workers Compensation     | 11,000         | 12,142             | 1,142            | 16,200         |
| 31-5115                       | Group Insurance          | 56,800         | 67,380             | 10,580           | 70,000         |
| 31-5116                       | OMERS Pension            | 40,400         | 43,691             | 3,291            | 48,500         |
| 31-5120                       | Uniforms                 | 3,000          | 2,363              | (637)            | 2,500          |
| 31-5201                       | Heat                     | 15,000         | 26,512             | 11,512           | 17,500         |
| 31-5202                       | Hydro                    | 12,000         | 8,961              | (3,039)          | 12,500         |
| 31-5203                       | Building R&M             | 20,000         | 28,337             | 8,337            | 25,000         |
| 31-5204                       | Water & Sewer Charges    |                | 3,987              | 3,987            | 5,000          |
| 31-5301                       | Stationery               | 500            | 1,326              | 826              | 1,000          |
| 31-5307                       | Miscellaneous            | 4,500          | 5,555              | 1,055            | 2,500          |
| 31-5309                       | Telephone / GPS          | 18,200         | 13,933             | (4,267)          | 20,000         |
| 31-5310                       | Equip Radio license      | 1,900          | 2,146              | 246              | 1,900          |
| 31-5326                       | Consulting costs         | 5,000          | 4,400              | (600)            | 4,500          |
| 31-5327                       | Assoc memberships        | 1,000          | 840                | (160)            | 1,000          |
| 31-5329                       | Professional Development | 10,000         | 11,248             | 1,248            | 11,000         |
| 31-5332                       | Advertising              | 1,000          | 153                | (847)            | 500            |
| 31-5333                       | Insurance                | 49,500         | 54,986             | 5,486            | 55,500         |
| 31-5901                       | Transfer to reserves     | 50,000         | 50,000             | 0                | 50,000         |
| <b>TOTAL OVERHEAD GENERAL</b> |                          | <b>538,500</b> | <b>579,627</b>     | <b>41,127</b>    | <b>634,400</b> |

**SHOP OVERHEAD**

|                            |                  |                |                |               |                |
|----------------------------|------------------|----------------|----------------|---------------|----------------|
| 32-5603                    | Labour           | 20,000         | 35,221         | 15,221        | 22,000         |
| 32-5605                    | Fuel             | 90,000         | 95,199         | 5,199         | 90,000         |
| 32-5606                    | Parts & Supplies | 17,000         | 16,202         | (798)         | 17,000         |
| <b>TOTAL SHOP OVERHEAD</b> |                  | <b>127,000</b> | <b>146,622</b> | <b>19,622</b> | <b>129,000</b> |

**PUBLIC WORKS EXPENSES**

2015 Budget

| Account Number                | Description                         | 2014 Budget    | 2014 Actual YTD | 2014 Variance   | 2015 Budget    |
|-------------------------------|-------------------------------------|----------------|-----------------|-----------------|----------------|
| <b>BRIDGES &amp; CULVERTS</b> |                                     |                |                 |                 |                |
| 33-5613                       | Labour                              | 12,000         | 17,300          | 5,300           | 13,000         |
| 33-5615                       | OSIM Bridge Inspections             | 0              | 0               | 0               | 6,000          |
| 33-5616                       | Materials                           | 20,000         | 21,665          | 1,665           | 22,000         |
| 33-5617                       | Machine Rental - External           | 2,000          | 8,101           | 6,101           | 2,000          |
| 33-5619                       | Miscellaneous                       | 3,000          | 2,735           | (265)           | 3,000          |
|                               | <b>Total Bridges &amp; Culverts</b> | <b>37,000</b>  | <b>49,801</b>   | <b>12,801</b>   | <b>46,000</b>  |
| <b>SAFETY DEVICES</b>         |                                     |                |                 |                 |                |
| 33-5623                       | Labour                              | 5,000          | 11,521          | 6,521           | 7,000          |
| 33-5624                       | Crossing Maintenance - CNR          | 7,500          | 8,363           | 863             | 8,000          |
| 33-5625                       | Signs & Posts                       | 7,500          | 11,011          | 3,511           | 8,000          |
| 27-5616                       | 911 Materials                       | 500            | 1,465           | 965             | 1,000          |
|                               | <b>Total Safety Devices</b>         | <b>20,500</b>  | <b>32,360</b>   | <b>11,860</b>   | <b>24,000</b>  |
| <b>ROADSIDE MAINTENANCE</b>   |                                     |                |                 |                 |                |
| 34-5613                       | Labour - Mowing,Brushing,Ditching   | 75,000         | 39,307          | (35,693)        | 60,000         |
| 34-5617                       | Mowing Machine - Ext                |                | 6,550           | 6,550           | 6,000          |
| 34-5619                       | Miscellaneous                       | 500            | 4,334           | 3,834           | 500            |
| 34-5626                       | Brushing/Ditching Materials         | 1,000          | 481             | (519)           | 500            |
| 34-5627                       | Brushing Machine - Ext              | 15,000         | 16,300          | 1,300           | 15,000         |
| 34-5632                       | Weed Control                        |                |                 |                 | 12,500         |
| 34-5666                       | Tree Removal, Planting              | 10,000         | 8,141           | (1,859)         | 10,000         |
|                               | <b>Total Roadside Maintenance</b>   | <b>101,500</b> | <b>75,113</b>   | <b>(26,387)</b> | <b>104,500</b> |
| <b>HARDTOP MAINTENANCE</b>    |                                     |                |                 |                 |                |
| 35-5613                       | Labour                              | 25,000         | 25,222          | 222             | 25,000         |
| 35-5616                       | Patching & Re-Surfacing             | 55,000         | 36,640          | (18,360)        | 55,000         |
| 35-5627                       | Sweeping Machine - Twp              | 15,000         | 18,665          | 3,665           | 15,000         |
| 35-5629                       | Miscellaneous                       | 1,000          | 0               | (1,000)         | 0              |
| 35-5650                       | Sidewalk Improvements               | 10,000         | 10,950          | 950             | 10,000         |
|                               | <b>Total Hardtop Maintenance</b>    | <b>106,000</b> | <b>91,477</b>   | <b>(14,523)</b> | <b>105,000</b> |
| <b>LOOSE TOP MAINTENANCE</b>  |                                     |                |                 |                 |                |
| 36-5613                       | Labour                              | 25,000         | 23,284          | (1,716)         | 25,000         |
| 36-5616                       | Materials                           | 10,000         | 10,381          | 381             | 10,000         |
| 36-5636                       | Dust Layer Materials                | 55,000         | 52,635          | (2,365)         | 47,000         |
| 36-5656                       | Gravel Resurface                    | 104,000        | 106,050         | 2,050           | 106,000        |
|                               | <b>Total Loose Top Maintenance</b>  | <b>194,000</b> | <b>192,350</b>  | <b>(1,650)</b>  | <b>188,000</b> |

**PUBLIC WORKS EXPENSES**

2015 Budget

| <u>Account Number</u>        | <u>Description</u>          | <u>2014 Budget</u> | <u>2014 Actual YTD</u> | <u>2014 Variance</u> | <u>2015 Budget</u> |
|------------------------------|-----------------------------|--------------------|------------------------|----------------------|--------------------|
| <b>WINTER CONTROL</b>        |                             |                    |                        |                      |                    |
| 38-4710                      | Transfer from Reserve       |                    | (60,000)               | (60,000)             | 0                  |
| 38-5613                      | Labour                      | 83,000             | 137,185                | 54,185               | 85,000             |
| 38-5617                      | Machine Rental - External   | 15,000             | 31,924                 | 16,924               | 15,000             |
| 38-5619                      | Miscellaneous               | 5,000              | 474                    | (4,526)              | 1,000              |
| 38-5626                      | Sand & Salt Materials       | 80,000             | 89,262                 | 9,262                | 85,000             |
| 38-5901                      | Transfer to Reserve         | 20,000             | 20,000                 | 0                    | 25,000             |
|                              | <b>Total Winter Control</b> | <b>203,000</b>     | <b>218,845</b>         | <b>15,845</b>        | <b>211,000</b>     |
| <b>STREETLIGHTS</b>          |                             |                    |                        |                      |                    |
| 39-5602                      | Streetlight Hydro           | 50,000             | 58,038                 | 8,038                | 32,000             |
| 39-5606                      | Operation & Maintenance     | 15,000             | 11,349                 | (3,651)              | 7,000              |
| 39-5650                      | LED Debt Repayment          | 0                  | 0                      | 0                    | 26,000             |
|                              | <b>Total Streetlights</b>   | <b>65,000</b>      | <b>69,387</b>          | <b>4,387</b>         | <b>65,000</b>      |
| <b>TOTAL ACTIVITY COSTS:</b> |                             | <b>727,000</b>     | <b>729,333</b>         | <b>2,333</b>         | <b>743,500</b>     |



## TOWNSHIP OF EDWARDSBURGH/CARDINAL

## PUBLIC WORKS VEHICLE

2015 Budget

| Account Number  | Description                    | 2014 Budget | 2014 Actual YTD | 2014 Variance | 2015 Budget   |
|-----------------|--------------------------------|-------------|-----------------|---------------|---------------|
| <b>TRUCK #1</b> | <b>2011 GMC Pick-Up</b>        |             |                 |               |               |
| 32-5613         | Labour                         |             | 0               | 0             | 0             |
| 32-5614         | License                        |             | 184             | 184           |               |
| 32-5615         | Fuel                           |             | 7,477           | 7,477         |               |
| 32-5616         | Parts & Supplies               |             | 1,066           | 1,066         | 2,000         |
| 32-5618         | Repairs                        |             | 1,055           | 1,055         | 2,000         |
| 32-5619         | Miscellaneous                  |             | 0               | 0             |               |
|                 | <b>Total</b>                   | <b>0</b>    | <b>9,782</b>    | <b>9,782</b>  | <b>4,000</b>  |
| <b>TRUCK #2</b> | <b>2006 GMC 1 Ton</b>          |             |                 |               |               |
| 32-5623         | Labour                         |             | 99              | 99            | 300           |
| 32-5624         | License                        |             | 299             | 299           |               |
| 32-5625         | Fuel                           |             | 29              | 29            |               |
| 32-5626         | Parts & Supplies               |             | 990             | 990           | 2,000         |
| 32-5628         | Repairs                        |             | 4,915           | 4,915         | 5,000         |
| 32-5629         | Miscellaneous                  |             | 76              | 76            |               |
|                 | <b>Total</b>                   | <b>0</b>    | <b>6,408</b>    | <b>6,408</b>  | <b>7,300</b>  |
| <b>TRUCK #3</b> | <b>2005 International</b>      |             |                 |               |               |
| 32-5633         | Labour                         |             | 137             | 137           | 500           |
| 32-5634         | License                        |             | 1,879           | 1,879         |               |
| 32-5636         | Parts & Supplies               |             | 1,973           | 1,973         | 2,000         |
| 32-5638         | Repairs                        |             | 9,502           | 9,502         | 10,000        |
| 32-5639         | Miscellaneous                  |             | 0               | 0             |               |
|                 | <b>Total</b>                   | <b>0</b>    | <b>13,491</b>   | <b>13,491</b> | <b>12,500</b> |
| <b>TRUCK #4</b> | <b>2001 Peterbuilt 330</b>     |             |                 |               |               |
| 32-5643         | Labour                         |             | 286             | 286           | 600           |
| 32-5644         | License                        |             | 1,879           | 1,879         |               |
| 32-5646         | Parts & Supplies               |             | 3,576           | 3,576         | 4,000         |
| 32-5648         | Repairs                        |             | 14,685          | 14,685        | 15,000        |
| 32-5649         | Miscellaneous                  |             | 0               | 0             |               |
|                 | <b>Total</b>                   | <b>0</b>    | <b>20,426</b>   | <b>20,426</b> | <b>19,600</b> |
| <b>TRUCK #5</b> | <b>2010 International 2574</b> |             |                 |               |               |
| 32-5653         | Labour                         |             | 738             | 738           | 1,500         |
| 32-5654         | License                        |             | 1,705           | 1,705         |               |
| 32-5656         | Parts & Supplies               |             | 4,545           | 4,545         | 5,000         |
| 32-5658         | Repairs                        |             | 7,251           | 7,251         | 7,500         |
| 32-5659         | Miscellaneous                  |             | 0               | 0             |               |
|                 | <b>Total</b>                   | <b>0</b>    | <b>14,239</b>   | <b>14,239</b> | <b>14,000</b> |
| <b>TRUCK #6</b> | <b>1999 Volvo</b>              |             |                 |               |               |
| 32-5663         | Labour                         |             | 796             | 796           | 1,900         |
| 32-5664         | License                        |             | 1,721           | 1,721         |               |
| 32-5666         | Parts & Supplies               |             | 896             | 896           | 2,000         |
| 32-5668         | Repairs                        |             | 7,254           | 7,254         | 7,500         |
| 32-5669         | Miscellaneous                  |             | 641             | 641           |               |
|                 | <b>Total</b>                   | <b>0</b>    | <b>11,308</b>   | <b>11,308</b> | <b>11,400</b> |

## TOWNSHIP OF EDWARDSBURGH/CARDINAL

## PUBLIC WORKS VEHICLE

2015 Budget

| Account Number   | Description               | 2014 Budget | 2014 Actual YTD | 2014 Variance | 2015 Budget   |
|------------------|---------------------------|-------------|-----------------|---------------|---------------|
| <b>TRUCK #7</b>  | <b>2011 International</b> |             |                 |               |               |
| 32-5673          | Labour                    |             | 897             | 897           | 1,800         |
| 32-5674          | License                   |             | 1,146           | 1,146         |               |
| 32-5676          | Parts & Supplies          |             | 2,575           | 2,575         | 3,000         |
| 32-5678          | Repairs                   |             | 904             | 904           | 2,000         |
| 32-5679          | Miscellaneous             |             | 0               | 0             |               |
|                  | <b>Total</b>              | <b>0</b>    | <b>5,522</b>    | <b>5,522</b>  | <b>6,800</b>  |
| <b>TRUCK #8</b>  | <b>2003 Peterbuilt</b>    |             |                 |               |               |
| 32-5683          | Labour                    |             | 408             | 408           | 1,000         |
| 32-5684          | License                   |             | 1,289           | 1,289         |               |
| 32-5686          | Parts & Supplies          |             | 1,136           | 1,136         | 2,000         |
| 32-5688          | Repairs                   |             | 11,196          | 11,196        | 12,000        |
| 32-5689          | Miscellaneous             |             | 0               | 0             |               |
|                  | <b>Total</b>              | <b>0</b>    | <b>14,029</b>   | <b>14,029</b> | <b>15,000</b> |
| <b>TRUCK #11</b> | <b>2007 Ford 1 Ton</b>    |             |                 |               |               |
| 32-5693          | Labour                    |             | 355             | 355           | 1,000         |
| 32-5694          | License                   |             | 577             | 577           |               |
| 32-5695          | Fuel                      |             | 33              | 33            |               |
| 32-5696          | Parts & Supplies          |             | 3,331           | 3,331         | 4,000         |
| 32-5698          | Repairs                   |             | 8,936           | 8,936         | 9,000         |
| 32-5699          | Miscellaneous             |             | 0               | 0             |               |
|                  | <b>Total</b>              | <b>0</b>    | <b>13,232</b>   | <b>13,232</b> | <b>14,000</b> |
| <b>GRADER #1</b> | <b>1989 Champion</b>      |             |                 |               |               |
| 32-5713          | Labour                    |             | 46              | 46            | 400           |
| 32-5716          | Parts & Supplies          |             | 11,670          | 11,670        | 13,000        |
| 32-5718          | Repairs                   |             | 4,090           | 4,090         | 5,000         |
|                  | <b>Total</b>              | <b>0</b>    | <b>15,806</b>   | <b>15,806</b> | <b>18,400</b> |
| <b>GRADER #2</b> | <b>1997 Champion</b>      |             |                 |               |               |
| 32-5723          | Labour                    |             | 337             | 337           | 1,000         |
| 32-5726          | Parts & Supplies          |             | 10,321          | 10,321        | 11,000        |
| 32-5728          | Repairs                   |             | 5,959           | 5,959         | 6,000         |
|                  | <b>Total</b>              | <b>0</b>    | <b>16,617</b>   | <b>16,617</b> | <b>18,000</b> |
| <b>LOADER #1</b> | <b>2003 Case 621D</b>     |             |                 |               |               |
| 32-5733          | Labour                    |             | 52              | 52            | 400           |
| 32-5736          | Parts & Supplies          |             | 1,680           | 1,680         | 2,000         |
| 32-5738          | Repairs                   |             | 4,696           | 4,696         | 6,000         |
|                  | <b>Total</b>              | <b>0</b>    | <b>6,428</b>    | <b>6,428</b>  | <b>8,400</b>  |
| <b>LOADER #2</b> | <b>1992 Komatsu</b>       |             |                 |               |               |
| 32-5743          | Labour                    |             | 181             | 181           | 300           |
| 32-5746          | Parts & Supplies          |             | 1,292           | 1,292         | 2,500         |
| 32-5748          | Repairs                   |             | 0               | 0             | 2,500         |
|                  | <b>Total</b>              | <b>0</b>    | <b>1,473</b>    | <b>1,473</b>  | <b>5,300</b>  |

**TOWNSHIP OF EDWARDSBURGH/CARDINAL****PUBLIC WORKS VEHICLE**

2015 Budget

| Account Number                   | Description      | 2014 Budget    | 2014 Actual YTD | 2014 Variance    | 2015 Budget    |
|----------------------------------|------------------|----------------|-----------------|------------------|----------------|
| <b>TRACTOR New Holland T6020</b> |                  |                |                 |                  |                |
| 32-5753                          | Labour           |                | 149             | 149              | 300            |
| 32-5756                          | Parts & Supplies |                | 357             | 357              | 3,000          |
| 32-5758                          | Repairs          |                | 427             | 427              | 3,000          |
| 32-5759                          | Miscellaneous    |                | 0               | 0                |                |
|                                  | <b>Total</b>     | <b>0</b>       | <b>933</b>      | <b>933</b>       | <b>6,300</b>   |
| <b>FLOAT TRAILER</b>             |                  |                |                 |                  |                |
| 32-5768                          | Repairs          |                | 2,195           | 2,195            | 5,000          |
|                                  | <b>Total</b>     | <b>0</b>       | <b>2,195</b>    | <b>2,195</b>     | <b>5,000</b>   |
| <b>MOWER</b>                     |                  |                |                 |                  |                |
| 32-5773                          | Labour           |                | 0               | 0                | 500            |
| 32-5778                          | Repairs          |                | 11,212          | 11,212           | 12,000         |
|                                  | <b>Total</b>     | <b>0</b>       | <b>11,212</b>   | <b>11,212</b>    | <b>12,500</b>  |
| <b>BACKHOE</b>                   |                  |                |                 |                  |                |
| 32-5783                          | Labour           |                | 508             | 508              | 2,000          |
| 32-5788                          | Repairs          |                | 1,496           | 1,496            | 3,000          |
| 32-5789                          | Miscellaneous    |                | 0               | 0                |                |
|                                  | <b>Total</b>     | <b>0</b>       | <b>2,004</b>    | <b>2,004</b>     | <b>5,000</b>   |
| <b>SIDEWALK PLOW 2011 Holder</b> |                  |                |                 |                  |                |
| 32-5793                          | Labour           |                | 168             | 168              | 500            |
| 32-5796                          | Parts & Supplies |                | 578             | 578              | 2,000          |
| 32-5798                          | Repairs          |                | 7,744           | 7,744            | 8,000          |
|                                  | <b>Total</b>     | <b>0</b>       | <b>8,490</b>    | <b>8,490</b>     | <b>10,500</b>  |
| <b>BRUSH HOG</b>                 |                  |                |                 |                  |                |
| 32-5813                          | Labour           |                | 1,642           | 1,642            | 3,000          |
| 32-5816                          | Parts & Supplies |                | 18              | 18               | 1,000          |
| 32-5818                          | Repairs          |                | 261             | 261              | 1,000          |
|                                  | <b>Total</b>     | <b>0</b>       | <b>1,921</b>    | <b>1,921</b>     | <b>5,000</b>   |
| <b>HIGH HOE 1996 Daewoo</b>      |                  |                |                 |                  |                |
| 32-5823                          | Labour           | 19,000         | 1,639           | (17,361)         | 3,000          |
| 32-5826                          | Parts & Supplies | 152,000        | 508             | (151,492)        | 2,500          |
| 32-5828                          | Repairs          |                | 3,312           | 3,312            | 5,000          |
| 32-5829                          | Miscellaneous    |                | 364             | 364              |                |
|                                  | <b>Total</b>     | <b>171,000</b> | <b>5,823</b>    | <b>(165,177)</b> | <b>10,500</b>  |
| <b>TOTAL VEHICLE COSTS:</b>      |                  | <b>171,000</b> | <b>181,339</b>  | <b>10,339</b>    | <b>209,500</b> |
| <b>Summary</b>                   |                  |                |                 |                  |                |
|                                  | Labour           | 19,000         | 8,438           | (10,562)         | 20,000         |
|                                  | License          | 0              | 10,679          | 10,679           | 0              |
|                                  | Fuel             | 0              | 7,539           | 7,539            | 0              |
|                                  | Parts & Supplies | 152,000        | 46,512          | (105,488)        | 63,000         |
|                                  | Repairs          | 0              | 107,090         | 107,090          | 126,500        |

8/18/2016

**TOWNSHIP OF EDWARDSBURGH/CARDINAL  
PUBLIC WORKS VEHICLE**

|               |             |                |                |               |                |
|---------------|-------------|----------------|----------------|---------------|----------------|
| Miscellaneous | 2015 Budget | 0              | 1,081          | 1,081         | 0              |
|               |             | <u>171,000</u> | <u>181,339</u> | <u>10,339</u> | <u>209,500</u> |

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
**SPENCERVILLE WASTEWATER**  
 2015 Budget

**SPENCERVILLE WASTEWATER**

| Account Number                         | Description                    | 2014 Budget      | 2014 Actual YTD  | 2014 Variance  | 2015 Budget      |
|--|--------------------------------|------------------|------------------|----------------|------------------|
| <b>Revenue</b>                         |                                |                  |                  |                |                  |
| 51-4210                                | Sewage maintenance             | (124,000)        | (123,427)        | 573            | (128,600)        |
| 51-4220                                | Interest Income-Penalty        | (1,000)          | (714)            | 286            | (1,000)          |
| 51-4710                                | Transfer from Reserves         |                  | (500)            | (500)          |                  |
| <b>TOTAL OPERATING REVENUE</b>         |                                | <u>(125,000)</u> | <u>(124,641)</u> | <u>359</u>     | <u>(129,600)</u> |
| <b>Expenses</b>                        |                                |                  |                  |                |                  |
| 51-5102                                | Salaries & wages               | 30,200           | 39,480           | 9,280          | 30,200           |
| 51-5105                                | On Call wages                  | 4,500            | 4,732            | 232            | 4,800            |
| 51-5111                                | Canada Pension Plan            | 1,300            | 1,601            | 301            | 1,300            |
| 51-5112                                | Employer Health Tax            | 700              | 871              | 171            | 700              |
| 51-5113                                | Employment Insurance           | 600              | 741              | 141            | 600              |
| 51-5114                                | Workers Compensation           | 400              | 486              | 86             | 400              |
| 51-5115                                | Group Insurance                | 3,000            | 3,505            | 505            | 4,700            |
| 51-5116                                | OMERS Pension                  | 3,200            | 4,425            | 1,225          | 4,000            |
| 51-5125                                | PW Allocated labour            | 400              | 0                | (400)          | 400              |
| 51-5126                                | Machine Rental Township        | 400              | 0                | (400)          | 400              |
| 51-5202                                | Hydro                          | 6,400            | 5,206            | (1,194)        | 6,400            |
| 51-5203                                | Repairs                        | 3,000            | 0                | (3,000)        | 3,000            |
| 51-5204                                | Chemicals                      | 12,000           | 6,864            | (5,136)        | 12,000           |
| 51-5307                                | Miscellaneous                  | 200              | 31               | (169)          | 150              |
| 51-5309                                | Telephone                      | 2,000            | 420              | (1,580)        | 1,000            |
| 51-5310                                | Equipment                      | 2,500            | 0                | (2,500)        | 2,000            |
| 51-5320                                | System Optimization            | 5,000            | 3,453            | (1,547)        | 4,000            |
| 51-5326                                | Contract fee                   | 9,000            | 7,421            | (1,579)        | 9,000            |
| 51-5329                                | Professional Development       | 1,500            | 694              | (806)          | 1,500            |
| 51-5331                                | Lab, courier & postage         | 2,900            | 2,806            | (94)           | 3,000            |
| 51-5334                                | Insurance                      | 4,400            | 4,703            | 303            | 4,950            |
| 51-5335                                | Vehicle expense                | 5,000            | 5,469            | 469            | 5,000            |
| 51-5336                                | Snow plowing                   | 2,000            | 1,099            | (901)          | 4,800            |
| 51-5727                                | Maintenance WW Coll            | 3,000            | 2,781            | (219)          | 3,000            |
| 51-5902                                | Transfer to Reserve            | 20,000           | 20,000           | 0              | 20,000           |
| <b>TOTAL OPERATING EXPENSE</b>         |                                | <u>123,600</u>   | <u>116,788</u>   | <u>(6,812)</u> | <u>127,300</u>   |
| <b>NET OPERATING</b>                   |                                | <u>(1,400)</u>   | <u>(7,853)</u>   | <u>(6,453)</u> | <u>(2,300)</u>   |
| <b>CAPITAL</b>                         |                                |                  |                  |                |                  |
| 51-5950                                | Capital Expenses               | 0                | 0                | 0              | 0                |
| <b>CURRENT YEAR DEFICIT (SURPLUS)</b>  |                                | <u>(1,400)</u>   | <u>(7,853)</u>   | <u>(6,453)</u> | <u>(2,300)</u>   |
| <b>SPENCERVILLE WASTEWATER RESERVE</b> |                                |                  |                  |                |                  |
|  | Opening                        | 101,208          | 101,208          |                | 130,961          |
|  | Interest                       | 500              | 1,900            |                | 1,000            |
|  | Transfer to Reserves           | 20,000           | 20,000           |                | 20,000           |
|  | Current Year (Deficit) Surplus | 1,400            | 7,853            |                | 2,300            |
|  | Closing                        | <u>123,108</u>   | <u>130,961</u>   |                | <u>154,261</u>   |

**INDUSTRIAL PARK WASTEWATER**

FINAL

2015 Budget

**INDUSTRIAL PARK WASTEWATER**

| Account Number                 | Description              | 2014 Budget     | 2014 Actual YTD | 2014 Variance  | 2015 Budget     |
|--------------------------------|--------------------------|-----------------|-----------------|----------------|-----------------|
| <b>Revenue</b>                 |                          |                 |                 |                |                 |
| 52-4210                        | Industrial Park Revenue  | (19,500)        | (19,127)        | 373            | (19,500)        |
| 52-4299                        | Industrial park Misc Rev | (2,100)         | 0               | 2,100          |                 |
| 52-4299                        | Prescott Admin Fee       |                 | (15,000)        |                | (15,300)        |
| <b>TOTAL REVENUE</b>           |                          | <b>(21,600)</b> | <b>(34,127)</b> | <b>2,473</b>   | <b>(34,800)</b> |
| <b>Expenses</b>                |                          |                 |                 |                |                 |
| 52-5311                        | Leased Land-ROW          | 0               | 0               | 0              | 500             |
| 52-5325                        | Professional fees        | 0               | 1,095           | 1,095          | 0               |
| 52-5326                        | WWTP operating charges   | 56,000          | 51,837          | (4,163)        | 58,000          |
| 52-5333                        | Insurance                | 1,400           | 1,496           | 96             | 1,600           |
| 52-5901                        | Transfer to Reserve      |                 | 15,000          |                | 15,300          |
| <b>TOTAL EXPENSES</b>          |                          | <b>57,400</b>   | <b>69,428</b>   | <b>(2,972)</b> | <b>75,400</b>   |
| <b>NET OPERATING COSTS</b>     |                          | <b>35,800</b>   | <b>35,301</b>   | <b>(499)</b>   | <b>40,600</b>   |
| <b>CAPITAL</b>                 |                          |                 |                 |                |                 |
| 52-4710                        | Transfer from Reserve    |                 | (1,038,832)     | (1,038,832)    |                 |
| 52-5950                        | Capital Expense          |                 | 1,043,832       | 1,043,832      |                 |
|                                |                          | <b>0</b>        | <b>5,000</b>    | <b>5,000</b>   | <b>0</b>        |
| <b>NET IND PARK WASTEWATER</b> |                          | <b>35,800</b>   | <b>40,301</b>   | <b>4,501</b>   | <b>40,600</b>   |

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
INDUSTRIAL PARK / NEW WEXFORD WATER  
2015 Budget

**IND. PARK & NEW WEXFORD WATER**

| Account<br>Number                             | Description            | 2014<br>Budget   | 2014<br>Actual YTD | 2014<br>Variance | 2015<br>Budget   |
|---|------------------------|------------------|--------------------|------------------|------------------|
| <b>Revenue</b>                                |                        |                  |                    |                  |                  |
| 53-4221                                       | County Road 2 revenue  | (172,000)        | (148,297)          | 23,703           | (160,000)        |
| 53-4710                                       | Transfer from Reserve  |                  | (500)              | (500)            |                  |
| <b>TOTAL REVENUE</b>                          |                        | <b>(172,000)</b> | <b>(148,797)</b>   | <b>23,203</b>    | <b>(160,000)</b> |
| <b>Expenses</b>                               |                        |                  |                    |                  |                  |
| 53-5102                                       | Salaries & wages       | 18,600           | 19,774             | 1,174            | 19,500           |
| 53-5111                                       | Canada Pension Plan    | 800              | 660                | (140)            | 800              |
| 53-5112                                       | Employer Health Tax    | 400              | 388                | (12)             | 500              |
| 53-5113                                       | Employment Insurance   | 400              | 304                | (96)             | 400              |
| 53-5114                                       | Workers Compensation   | 300              | 205                | (95)             | 300              |
| 53-5115                                       | Group Insurance        | 1,800            | 1,941              | 141              | 2,500            |
| 53-5116                                       | OMERS Pension          | 2,000            | 1,967              | (33)             | 2,100            |
| 53-5301                                       | Miscellaneous          | 100              | 0                  | (100)            | 100              |
| 53-5309                                       | Telephone              | 900              | 420                | (480)            | 900              |
| 53-5326                                       | Contracts              | 1,200            | 1,465              | 265              | 1,200            |
| 53-5329                                       | Development course     | 1,000            | 275                | (725)            | 1,000            |
| 53-5333                                       | Insurance              | 4,600            | 4,917              | 317              | 5,100            |
| 53-5335                                       | Water Testing          | 2,200            | 1,883              | (317)            | 2,200            |
| 53-5336                                       | Vehicle expense        | 1,200            | 1,142              | (58)             | 1,350            |
| 53-5612                                       | Ind park water maint   | 2,200            | 0                  | (2,200)          | 2,200            |
| 53-5320                                       | System Optimization    | 1,500            | 0                  | (1,500)          | 1,500            |
| 53-5631                                       | Prescott water charges | 122,000          | 102,978            | (19,022)         | 104,000          |
| 53-5901                                       | Transfer To Reserves   | 15,000           | 15,000             | 0                | 15,000           |
| <b>TOTAL EXPENSE</b>                          |                        | <b>176,200</b>   | <b>153,319</b>     | <b>(22,881)</b>  | <b>160,650</b>   |
| <b>NET IND.PARK &amp; NEW WEXFORD EXPENSE</b> |                        | <b>4,200</b>     | <b>4,522</b>       | <b>322</b>       | <b>650</b>       |

**JOHNSTOWN WATER WELLS**

|                                |                                  |              |              |              |               |
|--------------------------------|----------------------------------|--------------|--------------|--------------|---------------|
| <b>Expense</b>                 |                                  |              |              |              |               |
| 53-5641                        | Well/water system maintenance    | 2,000        | 1,668        | (332)        | 2,000         |
| 53-5902                        | Transfer to Reserve (Segregated) |              |              |              | 8,000         |
| <b>TOTAL JOHNSTOWN EXPENSE</b> |                                  | <b>2,000</b> | <b>1,668</b> | <b>(332)</b> | <b>10,000</b> |

**LOW LIFT STATION**

2015 Budget

**LOW LIFT STATION**

| Account Number                      | Description                  | 2014 Budget   | 2014 Actual YTD | 2014 Variance | 2015 Budget   |
|-------------------------------------|------------------------------|---------------|-----------------|---------------|---------------|
| <b>REVENUE</b>                      |                              |               |                 |               |               |
| 55-4210                             | Greenfield Billing           | (94,200)      | (94,200)        | 0             | (95,100)      |
| <b>EXPENSES</b>                     |                              |               |                 |               |               |
| 55-5102                             | Salaries and wages           | 13,600        | 16,142          | 2,542         | 15,500        |
| 55-5105                             | On call Wages                | 4,500         | 4,567           | 67            | 4,800         |
| 55-5111                             | Canada Pension Plan          | 600           | 666             | 66            | 600           |
| 55-5112                             | Employer Health Tax          | 300           | 401             | 101           | 400           |
| 55-5113                             | Employment Insurance         | 300           | 307             | 7             | 300           |
| 55-5114                             | Workers Compensation         | 200           | 220             | 20            | 200           |
| 55-5115                             | Group Insurance              | 1,400         | 1,422           | 22            | 1,900         |
| 55-5116                             | OMERS Pension                | 1,500         | 2,040           | 540           | 1,700         |
| 55-5202                             | Hydro                        | 13,800        | 15,024          | 1,224         | 14,000        |
| 55-5203                             | Repairs                      | 1,000         | 13              | (987)         | 750           |
| 55-5204                             | Chemicals & supplies         | 4,800         | 3,164           | (1,636)       | 4,500         |
| 55-5301                             | Stationery                   | 200           | 200             | 0             | 200           |
| 55-5306                             | Materials                    | 1,100         | 0               | (1,100)       | 1,000         |
| 55-5307                             | Miscellaneous                | 250           | 0               | (250)         | 250           |
| 55-5309                             | Telephone                    | 750           | 420             | (330)         | 500           |
| 55-5310                             | Equipment repair             | 9,000         | 157             | (8,843)       | 14,950        |
| 55-5326                             | Contract fee                 | 2,500         | 1,733           | (767)         | 2,400         |
| 55-5329                             | Development Course           | 1,000         | 536             | (464)         | 800           |
| 55-5331                             | Postage and Courier          | 200           | 0               | (200)         | 100           |
| 55-5334                             | Insurance                    | 5,400         | 5,771           | 371           | 5,800         |
| 55-5335                             | Lab testing                  | 300           | 0               | (300)         | 300           |
| 55-5336                             | Vehicle expense              | 3,800         | 3,935           | 135           | 3,400         |
| 55-5350                             | Property Tax                 |               | 687             | 687           | 750           |
| 55-5902                             | Contribution to Reserve Fund | 20,000        | 20,000          | 0             | 20,000        |
| 55-5901                             | Transfer to Reserves         | 7,700         | 16,795          | 9,095         | 0             |
| <b>TOTAL OPERATING EXPENSES</b>     |                              | <b>94,200</b> | <b>94,200</b>   | <b>0</b>      | <b>95,100</b> |
| <b>TOTAL LOW LIFT STATION COSTS</b> |                              | <b>0</b>      | <b>0</b>        | <b>0</b>      | <b>0</b>      |



**CARDINAL WASTEWATER**

2015 Budget

**CARDINAL WASTEWATER SYSTEM**

| Account Number                  |                          | 2014 Budget      | 2014 Actual YTD  | 2014 Variance   | 2015 Budget      |
|---------------------------------|--------------------------|------------------|------------------|-----------------|------------------|
| <b>REVENUE</b>                  |                          |                  |                  |                 |                  |
| 56-4210                         | Sewer charges            | (546,500)        | (460,896)        | 85,604          | (544,000)        |
| 56-4214                         | Septage                  | (25,000)         | (26,688)         | (1,688)         | 0                |
| 56-4220                         | Interest-Penalty         | (3,000)          | (1,309)          | 1,691           | 0                |
| 56-4299                         | Misc Revenue             | (2,999)          | (3,000)          | (1)             | (3,000)          |
| 56-4710                         | Transfer From Reservers  | 0                | (1,500)          | (1,500)         |                  |
| <b>TOTAL WASTEWATER REVENUE</b> |                          | <b>(577,499)</b> | <b>(493,393)</b> | <b>84,106</b>   | <b>(547,000)</b> |
| <b>WASTEWATER EXPENSES</b>      |                          |                  |                  |                 |                  |
| 56-5102                         | Salaries and wages       | 158,000          | 142,835          | (15,165)        | 156,000          |
| 56-5105                         | On Call wages            | 4,500            | 4,732            | 232             | 4,800            |
| 56-5111                         | Canada Pension Plan      | 5,900            | 4,686            | (1,214)         | 5,600            |
| 56-5112                         | Employer Health Tax      | 3,300            | 2,907            | (393)           | 3,400            |
| 56-5113                         | Employment Insurance     | 3,100            | 2,538            | (562)           | 3,100            |
| 56-5114                         | Workers Compensation     | 2,100            | 1,666            | (434)           | 1,900            |
| 56-5115                         | Group Insurance          | 14,000           | 16,321           | 2,321           | 17,900           |
| 56-5116                         | OMERS Pension            | 15,400           | 13,390           | (2,010)         | 15,400           |
| 56-5201                         | Heat                     | 18,000           | 17,030           | (970)           | 18,500           |
| 56-5202                         | Hydro                    | 52,000           | 47,174           | (4,826)         | 50,000           |
| 56-5204                         | Chemicals & supplies     | 13,000           | 15,278           | 2,278           | 14,500           |
| 56-5301                         | Stationery               | 300              | 902              | 602             | 500              |
| 56-5306                         | Materials                | 13,000           | 1,863            | (11,137)        | 10,000           |
| 56-5307                         | Miscellaneous            | 1,000            | 496              | (504)           | 500              |
| 56-5309                         | Telephone                | 6,000            | 5,120            | (880)           | 5,000            |
| 56-5310                         | Building & Equip. repair | 21,000           | 23,733           | 2,733           | 22,500           |
| 56-5321                         | Legal                    | 2,000            | 2,600            | 600             | 2,500            |
| 56-5326                         | Contract fee             | 37,500           | 43,943           | 6,443           | 40,000           |
| 56-5327                         | Professional assoc       | 500              | 227              | (273)           | 500              |
| 56-5329                         | Professional Development | 5,000            | 4,660            | (340)           | 5,000            |
| 56-5331                         | Postage & courier        | 300              | 101              | (199)           | 300              |
| 56-5334                         | Insurance                | 21,400           | 22,873           | 1,473           | 23,400           |
| 56-5335                         | Lab testing              | 20,000           | 20,846           | 846             | 20,500           |
| 56-5336                         | Vehicle expense          | 4,000            | 5,488            | 1,488           | 4,500            |
| 56-5337                         | Sludge removal           | 13,000           | 10,379           | (2,621)         | 12,000           |
| 56-5350                         | Property Tax             |                  | 1,703            | 1,703           | 1,700            |
| 56-5725                         | Allocated Labour         | 4,000            | 3,878            | (122)           | 4,500            |
| 56-5726                         | Machine Rental Township  | 2,500            | 2,706            | 206             | 1,500            |
| 56-5727                         | Maintenance              | 40,000           | 38,964           | (1,036)         | 35,000           |
| 56-5901                         | Transfer to Reserves     | 50,000           | 50,000           | 0               | 50,000           |
| <b>TOTAL OPERATING EXPENSE</b>  |                          | <b>530,800</b>   | <b>509,039</b>   | <b>(21,761)</b> | <b>531,000</b>   |
| <b>NET OPERATING REVENUE</b>    |                          | <b>(46,699)</b>  | <b>15,646</b>    | <b>62,345</b>   | <b>(16,000)</b>  |

**CARDINAL WASTEWATER**

2015 Budget

| Account Number                        | 2014 Budget | 2014 Actual YTD | 2014 Variance | 2015 Budget |
|---------------------------------------|-------------|-----------------|---------------|-------------|
| <b>CAPITAL GRANTS</b>                 |             |                 |               |             |
| 56-4113                               | 0           | 0               | 0             | 0           |
| <b>CAPITAL EXPENDITURES</b>           |             |                 |               |             |
| Equipment                             | 0           | 48,133          | 48,133        | 30,000      |
| James Street                          | 75,000      | 5,398           | (69,602)      | 75,000      |
| Joseph Street                         | 0           | 0               | 0             |             |
| 56-5950 Total                         | 75,000      | 53,531          | (21,469)      | 105,000     |
| <b>NET CAPITAL EXPENDITURES</b>       | 75,000      | 53,531          | (21,469)      | 105,000     |
| <b>NET CARDINAL WASTEWATER SYSTEM</b> | 28,301      | 69,177          | 40,876        | 89,000      |

**CARDINAL WASTEWATER RESERVE FUND**

|                                |          |          |          |
|--------------------------------|----------|----------|----------|
| Opening Reserve Fund           | 384,295  | 376,608  | 364,470  |
| Interest                       | 2,200    | 7,039    | 4,200    |
| Transfer to Reserve            | 50,000   | 50,000   | 50,000   |
| Current Year (Deficit) Surplus | (28,301) | (69,177) | (89,000) |
| Closing                        | 408,194  | 364,470  | 329,670  |

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
STORM WATER MANAGEMENT  
2015 Budget

**STORM WATER MANAGEMENT**

| Account Number                    | Description                    | 2014<br>Budget | 2014<br>Actual YTD | 2014<br>Variance | 2015<br>Budget |
|-----------------------------------|--------------------------------|----------------|--------------------|------------------|----------------|
| <b>Expenses</b>                   |                                |                |                    |                  |                |
| 57-5102                           | Salaries and wages ES          | 7,600          | 9,942              | 2,342            | 8,800          |
| 57-5102                           | Salaries and wages PW          |                | 0                  |                  | 25,000         |
| 57-5102                           | Salaries and wages Dir Oper    |                |                    |                  | 9,000          |
| 57-5111                           | Canada Pension Plan            | 400            | 267                | (133)            | 400            |
| 57-5112                           | Employer Health Tax            | 200            | 187                | (13)             | 200            |
| 57-5113                           | Employment Insurance           | 200            | 122                | (78)             | 200            |
| 57-5114                           | Workers Compensation           | 100            | 102                | 2                | 200            |
| 57-5115                           | Group Insurance                | 800            | 790                | (10)             | 1,200          |
| 57-5116                           | OMERS Pension                  | 800            | 934                | 134              | 1,000          |
| 57-5125                           | PW Allocated labour            | 2,000          | 0                  | (2,000)          | 2,000          |
| 57-5310                           | Maintenance & repair           | 9,000          | 1,465              | (7,535)          | 10,000         |
| 57-5312                           | Johnstown Drainage Projects    | 35,000         | 12,834             | (22,166)         | 35,000         |
| 57-5313                           | Spencerville Drainage Projects |                |                    |                  | 15,000         |
| 57-5314                           | Ventnor Drainage Projects      | 10,000         | 0                  | (10,000)         | 30,000         |
| 57-5333                           | Insurance                      | 1,200          | 1,283              | 83               | 1,400          |
| 57-5428                           | Machine Rental Twp             | 1,000          | 0                  | (1,000)          | 0              |
| 57-5901                           | Transfer to Reserve            | 5,500          | 5,500              | 0                | 10,000         |
| <b>TOTAL OPERATING EXPENSE</b>    |                                | <b>73,800</b>  | <b>33,426</b>      | <b>(40,374)</b>  | <b>149,400</b> |
| <b>CAPITAL</b>                    |                                |                |                    |                  |                |
| 57-4710                           | Transfer from Reserve          | (65,000)       | (39,452)           | 25,548           | (65,000)       |
| <b>Expense</b>                    |                                |                |                    |                  |                |
| 57-5950                           | Joseph Street                  |                | 39,452             | 39,452           |                |
| 57-5950                           | James Street                   | 75,000         | 5,398              | (69,602)         | 75,000         |
| 57-5950                           | Cty Rd 2 Watermain Project     | 0              | 0                  | 0                |                |
|                                   |                                | <b>10,000</b>  | <b>5,398</b>       | <b>(4,602)</b>   | <b>10,000</b>  |
| <b>NET STORM WATER MANAGEMENT</b> |                                | <b>83,800</b>  | <b>38,824</b>      | <b>(44,976)</b>  | <b>159,400</b> |

**CARDINAL WATER**

2015 Budget

**CARDINAL WATER SYSTEM**

| Account                         | Description              | 2014<br>Budget   | 2014<br>Actual YTD | 2014<br>Variance | 2015<br>Budget   |
|---------------------------------|--------------------------|------------------|--------------------|------------------|------------------|
| <b>REVENUE</b>                  |                          |                  |                    |                  |                  |
| 58-4210                         | Water Revenue            | (567,000)        | (465,680)          | 101,320          | (537,000)        |
| 58-4220                         | Interest-Penalty         | 0                | (1,201)            | (1,201)          | 0                |
| 58-4299                         | Miscellaneous Revenue    | (3,000)          | (4,220)            | (1,220)          | (3,000)          |
| 58-4710                         | Transfer from Reserves   | 0                | (1,500)            | (1,500)          |                  |
| <b>TOTAL REVENUE</b>            |                          | <b>(570,000)</b> | <b>(472,601)</b>   | <b>97,399</b>    | <b>(540,000)</b> |
| <b>WATER TREATMENT EXPENSES</b> |                          |                  |                    |                  |                  |
| 58-5102                         | Salaries and wages       | 156,000          | 109,936            | (46,064)         | 135,000          |
| 58-5105                         | On Call wages            | 4,500            | 4,732              | 232              | 4,800            |
| 58-5111                         | Canada Pension Plan      | 5,800            | 3,448              | (2,352)          | 4,500            |
| 58-5112                         | Employer Health Tax      | 3,300            | 2,273              | (1,027)          | 2,800            |
| 58-5113                         | Employment Insurance     | 3,000            | 1,958              | (1,042)          | 2,500            |
| 58-5114                         | Workers Compensation     | 2,000            | 1,176              | (824)            | 1,600            |
| 58-5115                         | Group Insurance          | 13,800           | 15,223             | 1,423            | 14,700           |
| 58-5116                         | OMERS Pension            | 15,100           | 10,167             | (4,933)          | 13,000           |
| 58-5725                         | Allocated Labour         | 10,000           | 3,307              | (6,693)          | 10,000           |
| 58-5726                         | Machine Rental Township  | 5,000            | 11,869             | 6,869            | 3,000            |
| 58-5201                         | Heat                     | 7,500            | 6,244              | (1,256)          | 8,000            |
| 58-5202                         | Hydro                    | 21,000           | 19,051             | (1,949)          | 22,000           |
| 58-5204                         | Chemicals & supplies     | 17,500           | 12,840             | (4,660)          | 17,500           |
| 58-5301                         | Stationery               | 500              | 521                | 21               | 500              |
| 58-5306                         | Materials                | 12,000           | 359                | (11,641)         | 10,000           |
| 58-5307                         | Miscellaneous            | 800              | 437                | (363)            | 500              |
| 58-5309                         | Telephone                | 2,500            | 2,057              | (443)            | 2,500            |
| 58-5310                         | Bldg & Equip repair      | 16,000           | 3,832              | (12,168)         | 15,000           |
| 58-5326                         | Contract fee             | 38,500           | 51,870             | 13,370           | 48,000           |
| 58-5327                         | Professional assoc       | 1,000            | 1,265              | 265              | 1,000            |
| 58-5329                         | Professional Development | 7,000            | 7,296              | 296              | 7,000            |
| 58-5331                         | Postage & courier        | 300              | 5                  | (295)            | 200              |
| 58-5334                         | Insurance                | 18,900           | 20,201             | 1,301            | 20,500           |
| 58-5335                         | Lab testing              | 14,000           | 12,116             | (1,884)          | 14,200           |
| 58-5336                         | Vehicle expense          | 6,000            | 6,194              | 194              | 6,000            |
| 58-5350                         | Property Tax             |                  | 5,635              | 5,635            | 5,700            |
| 58-5727                         | Maintenance              | 34,000           | 21,492             | (12,508)         | 30,000           |
| 59-5901                         | Capital replacement fund | 154,000          | 154,000            | 0                | 154,000          |
| <b>TOTAL OPERATING EXPENSES</b> |                          | <b>570,000</b>   | <b>489,504</b>     | <b>(80,496)</b>  | <b>554,500</b>   |
| <b>NET OPERATING EXPENSES</b>   |                          | <b>0</b>         | <b>16,903</b>      | <b>16,903</b>    | <b>14,500</b>    |

**CARDINAL WATER**

2015 Budget

| Account                         | Description                    | 2014<br>Budget | 2014<br>Actual YTD | 2014<br>Variance | 2015<br>Budget |
|---------------------------------|--------------------------------|----------------|--------------------|------------------|----------------|
| <b>CAPITAL GRANTS</b>           |                                |                |                    |                  |                |
| 58-4113                         | Transfer from Hydro Reserve    | 0              | (38,566)           | (38,566)         |                |
| 58-4114                         | Provincial Grant OCIF          |                |                    |                  | (47,200)       |
|                                 | Total                          | 0              | (38,566)           | (38,566)         | (47,200)       |
| <b>CAPITAL EXPENDITURES</b>     |                                |                |                    |                  |                |
|                                 | Meters                         |                | 38,713             | 38,713           |                |
|                                 | James Street                   | 75,000         | 5,398              | (69,602)         | 95,000         |
|                                 | Water Tower                    |                | 0                  | 0                | 50,000         |
|                                 | New Water Connection           |                | 9,318              | 9,318            |                |
| 58-5950                         | Total                          | 75,000         | 53,429             | (21,571)         | 145,000        |
| <b>NET CAPITAL EXPENDITURES</b> |                                | 75,000         | 14,863             | (60,137)         | 97,800         |
| <b>NET CARDINAL WATER</b>       |                                | 75,000         | 31,766             | (43,234)         | 112,300        |
| <b>CARDINAL WATER RESERVE</b>   |                                |                |                    |                  |                |
|                                 | Opening Reserve Fund           | 252,020        | 243,192            |                  | 370,136        |
|                                 | Transfer from Reserve          | 154,000        | 154,000            |                  | 154,000        |
|                                 | Interest                       | 300            | 4,710              |                  | 2,700          |
|                                 | Current Year (Deficit) Surplus | (75,000)       | (31,766)           |                  | (112,300)      |
|                                 | Closing                        | 331,320        | 370,136            |                  | 414,536        |

**WASTE DISPOSAL SITE**

2015 Budget

**WASTE DISPOSAL & TRANSFER SITES**

| Account Number                                   | Description                    | 2014 Budget     | 2014 Actual YTD | 2014 Variance  | 2015 Budget     |
|--|--------------------------------|-----------------|-----------------|----------------|-----------------|
| <b>REVENUES</b>                                  |                                |                 |                 |                |                 |
| 59-4210  | Tipping fees                   | (38,000)        | (22,639)        | 15,361         | (24,000)        |
| 59-4111  | Ont Tire Stewardship           | (2,000)         | 0               | 2,000          | (1,000)         |
| 59-4212  | Recycling Revenues             | (5,000)         | (5,290)         | (290)          | (5,000)         |
| 59-4710  | Transfer from Reserves         |                 | (1,500)         | (1,500)        | 0               |
| <b>TOTAL WASTE DISPOSAL REVENUE</b>              |                                | <b>(45,000)</b> | <b>(29,429)</b> | <b>15,571</b>  | <b>(30,000)</b> |
| <b>EXPENSES</b>                                  |                                |                 |                 |                |                 |
| 59-5102  | Salaries & wages               | 42,300          | 34,041          | (8,259)        | 23,000          |
| 59-5203  | Bldg Supplies & Maint          | 2,000           | 636             | (1,364)        | 0               |
| 59-5327  | Engineering                    | 45,000          | 53,929          | 8,929          | 52,000          |
| 59-5328  | Site Maintenance               | 52,000          | 31,374          | (20,626)       | 33,000          |
| 59-5329  | Recycling Operations           | 0               | 8,473           | 8,473          | 0               |
| 59-5333  | Advertising                    | 600             | 981             | 381            | 500             |
| 59-5334  | Insurance                      | 14,000          | 15,462          | 1,462          | 15,700          |
| 59-5350  | Property Tax                   |                 | 49              | 49             | 100             |
| 59-5428  | Machine rental TWP             | 7,000           | 15,246          | 8,246          | 0               |
| <b>TOTAL OPERATING EXPENSES</b>                  |                                | <b>162,900</b>  | <b>160,191</b>  | <b>(2,709)</b> | <b>124,300</b>  |
| <b>NET OPERATING EXPENSES</b>                    |                                | <b>117,900</b>  | <b>130,762</b>  | <b>12,862</b>  | <b>94,300</b>   |
| <b>CAPITAL REVENUE &amp; EXPENSES</b>            |                                |                 |                 |                |                 |
| 59-4710  | Transfer from reserves         | (265,000)       |                 | 265,000        | (33,000)        |
| 59-4790  | WIP Carry Forward              | 0               |                 | 0              | (87,000)        |
| 59-4113  | OCIF Grant                     | 0               | 0               | 0              | (240,000)       |
| 59-5950  | Transfer Strn. & Closure Costs | 371,000         | 106,826         | (264,174)      | 360,000         |
|  |                                | <b>106,000</b>  | <b>106,826</b>  | <b>826</b>     | <b>0</b>        |
| <b>TOTAL WASTE DISPOSAL &amp; TRANSFER SITE:</b> |                                | <b>223,900</b>  | <b>237,588</b>  | <b>13,688</b>  | <b>94,300</b>   |

**CURBSIDE WASTE COLLECTION & RECYCLING**

| Account Number                              | Description             | 2014 Budget      | 2014 Actual YTD  | 2014 Variance   | 2015 Budget      |
|---|-------------------------|------------------|------------------|-----------------|------------------|
| <b>REVENUE</b>                              |                         |                  |                  |                 |                  |
| 59-4110                                     | Stewardship Ont         | (57,000)         | (50,242)         | 6,758           | (50,000)         |
| 59-4211                                     | Bag Sales               | (168,500)        | (179,788)        | (11,288)        | (180,000)        |
| <b>TOTAL REVENUE</b>                        |                         | <b>(225,500)</b> | <b>(230,030)</b> | <b>(4,530)</b>  | <b>(230,000)</b> |
| <b>EXPENSES</b>                             |                         |                  |                  |                 |                  |
| 59-5307                                     | Bags & Misc Supplies    | 22,000           | 20,155           | (1,845)         | 22,000           |
| 59-5326                                     | Contract Collection     | 334,000          | 328,907          | (5,093)         | 300,000          |
| 59-5326                                     | Waste Bin Collection    | 21,000           | 20,368           | (632)           | 21,000           |
| 59-5330                                     | Pitch-In Canada Program | 2,000            | 333              | (1,667)         | 1,500            |
| <b>TOTAL OPERATING EXPENSES</b>             |                         | <b>379,000</b>   | <b>369,763</b>   | <b>(9,237)</b>  | <b>344,500</b>   |
| <b>TOTAL CURBSIDE WASTE &amp; RECYCLING</b> |                         | <b>153,500</b>   | <b>139,733</b>   | <b>(13,767)</b> | <b>114,500</b>   |

**RECREATION**

FINAL

2015 Budget

|                                 | 2014<br>Budget | 2014<br>Actual YTD | 2014<br>Variance | 2015<br>Budget |
|---------------------------------|----------------|--------------------|------------------|----------------|
| <b>RECREATION SUMMARY</b>       |                |                    |                  |                |
| <b>Operating Expense</b>        |                |                    |                  |                |
| Administration                  | 145,000        | 145,326            | 326              | 149,400        |
| Parks                           | 168,300        | 169,950            | 1,650            | 156,700        |
| Pools                           | 73,600         | 58,695             | (14,905)         | 98,900         |
| Arena Operations                | 298,600        | 322,457            | 23,857           | 306,900        |
| Canteens                        | 3,200          | 6,536              | 3,336            | 1,000          |
| South Centre                    | 15,500         | 12,794             | (2,706)          | 15,200         |
| <b>TOTAL OPERATING EXPENSE</b>  | <b>704,200</b> | <b>715,758</b>     | <b>11,558</b>    | <b>728,100</b> |
| <b>Capital Expense</b>          |                |                    |                  |                |
| Administration                  | 0              | 880                | 880              | 0              |
| Parks                           | 23,000         | 15,079             | (7,921)          | 0              |
| Pools                           | 20,000         | 2,425              | (17,575)         | 20,000         |
| Arena Operations                | 15,000         | 30,455             | 15,455           | 28,000         |
| South Centre                    | 15,000         | 8,672              | (6,328)          | 0              |
| Former Cardinal Arena           | 0              | 5,735              | 5,735            | 0              |
| <b>TOTAL CAPITAL EXPENSE</b>    | <b>73,000</b>  | <b>63,246</b>      | <b>(9,754)</b>   | <b>48,000</b>  |
| <b>TOTAL RECREATION EXPENSE</b> | <b>777,200</b> | <b>779,004</b>     | <b>1,804</b>     | <b>776,100</b> |

**RECREATION**

2013 Budget

| <u>Account Number</u>               | <u>Description</u>       | <u>2014 Budget</u> | <u>2014 Actual YTD</u> | <u>2014 Variance</u> | <u>2015 Budget</u> |
|-------------------------------------|--------------------------|--------------------|------------------------|----------------------|--------------------|
| <b>ADMINISTRATION</b>               |                          |                    |                        |                      |                    |
| Revenue                             |                          |                    |                        |                      |                    |
| 81-4299                             | Other Revenue            | 0                  | (25)                   | (25)                 | 0                  |
| 81-4310                             | Sale of Assets           | 0                  | (638)                  | (638)                | 0                  |
| 81-4710                             | Transfer from Reserve    | 0                  | (3,000)                | (3,000)              | 0                  |
| <b>TOTAL ADMINISTRATION REVENUE</b> |                          | <b>0</b>           | <b>(3,663)</b>         | <b>(3,663)</b>       | <b>0</b>           |
| Expenses                            |                          |                    |                        |                      |                    |
| 81-5101                             | Committee Expenses       | 500                | 324                    | (176)                | 0                  |
| 81-5102                             | Salaries & wages         | 75,500             | 81,146                 | 5,646                | 81,200             |
| 81-5111                             | Canada Pension Plan      | 2,600              | 2,655                  | 55                   | 2,500              |
| 81-5112                             | Employer Health Tax      | 1,600              | 1,949                  | 349                  | 1,600              |
| 81-5113                             | Employment Insurance     | 1,100              | 1,111                  | 11                   | 1,200              |
| 81-5114                             | Workers Compensation     | 1,800              | 1,959                  | 159                  | 2,400              |
| 81-5115                             | Group Insurance          | 7,700              | 11,294                 | 3,594                | 8,500              |
| 81-5116                             | OMERS Pension            | 8,400              | 8,341                  | (59)                 | 8,500              |
| 81-5120                             | Miscellaneous clothing   | 4,000              | 3,514                  | (486)                | 3,500              |
| 81-5307                             | Miscellaneous            | 1,400              | 1,237                  | (163)                | 1,400              |
| 81-5309                             | Telephone                | 5,500              | 4,833                  | (667)                | 5,500              |
| 81-5321                             | Legal                    | 1,000              | 0                      | (1,000)              | 0                  |
| 81-5324                             | Computer Expenses        | 2,600              | 2,637                  | 37                   | 1,300              |
| 81-5329                             | Professional Development | 12,000             | 8,574                  | (3,426)              | 11,000             |
| 81-5333                             | Advertising              | 300                | 82                     | (218)                | 300                |
| 81-5334                             | Insurance                | 7,000              | 7,768                  | 768                  | 8,500              |
| 81-5615                             | Vehicle Fuel             | 8,000              | 8,645                  | 645                  | 8,000              |
| 81-5618                             | Vehicle Repairs          | 4,000              | 2,920                  | (1,080)              | 4,000              |
| <b>ADMINISTRATION EXPENSE</b>       |                          | <b>145,000</b>     | <b>148,989</b>         | <b>3,989</b>         | <b>149,400</b>     |
| <b>NET ADMINISTRATION EXPENSE</b>   |                          | <b>145,000</b>     | <b>145,326</b>         | <b>326</b>           | <b>149,400</b>     |
| Capital                             |                          |                    |                        |                      |                    |
| 81-4710                             | Transfer From Reserves   | (15,000)           | (15,000)               | 0                    | 0                  |
| 81-5950                             | Vehicle                  | 15,000             | 15,880                 | 880                  | 0                  |
| <b>TOTAL ADMINISTRATION EXPENSE</b> |                          | <b>145,000</b>     | <b>146,206</b>         | <b>1,206</b>         | <b>149,400</b>     |



TOWNSHIP OF EDWARDBURGH/CARDINAL  
RECREATION  
2015 Budget

| Account Number                        | Description            | 2014 Budget    | 2014 Actual YTD | 2014 Variance  | 2015 Budget    |
|---------------------------------------|------------------------|----------------|-----------------|----------------|----------------|
| <b>PARKS</b>                          |                        |                |                 |                |                |
| Revenue                               |                        |                |                 |                |                |
| 82-4112                               | Summer Jobs Grants     | 0              | (3,458)         | (3,458)        | 0              |
| 82-4250                               | Donations              | 0              | 0               | 0              | 0              |
| <b>TOTAL PARKS REVENUE</b>            |                        | <u>0</u>       | <u>(3,458)</u>  | <u>(3,458)</u> | <u>0</u>       |
| Expenses                              |                        |                |                 |                |                |
| 82-5102                               | Salaries & wages       | 103,000        | 107,186         | 4,186          | 93,700         |
| 82-5111                               | Canada Pension Plan    | 4,600          | 4,270           | (330)          | 3,900          |
| 82-5112                               | Employer Health Tax    | 2,200          | 2,078           | (122)          | 1,900          |
| 82-5113                               | Employment Insurance   | 2,500          | 2,417           | (83)           | 2,200          |
| 82-5114                               | Workers Compensation   | 2,500          | 2,387           | (113)          | 2,800          |
| 82-5115                               | Group Insurance        | 13,000         | 13,480          | 480            | 11,300         |
| 82-5116                               | OMERS Pension          | 7,000          | 8,171           | 1,171          | 5,700          |
| 82-5202                               | Hydro                  | 2,500          | 2,639           | 139            | 2,500          |
| 82-5203                               | Repairs & Maintenance  | 5,000          | 5,432           | 432            | 8,000          |
| 82-5307                               | Miscellaneous          | 4,000          | 3,265           | (735)          | 1,000          |
| 82-5310                               | Equipment              | 1,000          | 1,209           | 209            | 1,000          |
| 82-5326                               | Contract grass cutting | 5,500          | 6,199           | 699            | 5,500          |
| 82-5334                               | Insurance              | 7,500          | 8,323           | 823            | 9,100          |
| 81-5626                               | Tractor Expenses       | 2,500          | 1,186           | (1,314)        | 2,500          |
| <b>PARKS OPERATING EXPENSE</b>        |                        | <u>162,800</u> | <u>168,242</u>  | <u>5,442</u>   | <u>151,100</u> |
| <b>NET PARKS EXPENSE</b>              |                        | <u>162,800</u> | <u>164,784</u>  | <u>1,984</u>   | <u>151,100</u> |
| <b>BALL DIAMONDS</b>                  |                        |                |                 |                |                |
| Revenue                               |                        |                |                 |                |                |
| 83-4211                               | Rentals                | (2,000)        | (2,229)         | (229)          | (2,000)        |
| Expenses                              |                        |                |                 |                |                |
| 83-5202                               | Hydro                  | 2,000          | 2,031           | 31             | 2,000          |
| 83-5203                               | Repairs                | 4,000          | 3,923           | (77)           | 4,000          |
| 83-5306                               | Supplies               | 1,000          | 886             | (114)          | 1,000          |
| 83-5334                               | Insurance              | 500            | 555             | 55             | 600            |
| <b>BALL DIAMOND OPERATING EXPENSE</b> |                        | <u>7,500</u>   | <u>7,395</u>    | <u>(105)</u>   | <u>7,600</u>   |
| <b>NET BALL DIAMONDS EXPENSES</b>     |                        | <u>5,500</u>   | <u>5,166</u>    | <u>(334)</u>   | <u>5,600</u>   |
| <b>NET PARKS &amp; BALL DIAMONDS</b>  |                        | <u>168,300</u> | <u>169,950</u>  | <u>1,650</u>   | <u>156,700</u> |
| <b>CAPITAL</b>                        |                        |                |                 |                |                |
| 82-4710                               | Transfer From Reserve  |                | (8,000)         | (8,000)        | 0              |
| 82-5950                               | Capital                | 23,000         | 23,079          | 79             | 0              |
|                                       |                        | <u>23,000</u>  | <u>15,079</u>   | <u>(7,921)</u> | <u>0</u>       |
| <b>TOTAL PARKS EXPENSE</b>            |                        | <u>191,300</u> | <u>185,029</u>  | <u>(6,271)</u> | <u>156,700</u> |

**RECREATION**

2013 Budget

| Account Number                          | Description            | 2014 Budget     | 2014 Actual YTD | 2014 Variance   | 2015 Budget     |
|---|------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>SWIMMING POOLS / SUMMER DAY CAMP</b> |                        |                 |                 |                 |                 |
| Revenue                                 |                        |                 |                 |                 |                 |
| 85-4113                                 | Student Grants         | (2,500)         | (3,390)         | (890)           | (2,500)         |
| 85-4211                                 | Registration fees      | (20,000)        | (14,665)        | 5,335           | (15,000)        |
| 85-4212                                 | Gate receipts          | 0               | (900)           | (900)           | (900)           |
| 85-4250                                 | Donations              | (5,000)         | (10,000)        | (5,000)         | (10,000)        |
| 85-4710                                 | Transfer from Reserves | 0               | (10,000)        | (10,000)        | 0               |
| <b>TOTAL POOL REVENUE</b>               |                        | <b>(27,500)</b> | <b>(38,955)</b> | <b>(11,455)</b> | <b>(28,400)</b> |
| Expenses                                |                        |                 |                 |                 |                 |
| 85-5102                                 | Salaries & wages       | 58,000          | 59,104          | 1,104           | 77,000          |
| 85-5511                                 | Canada Pension Plan    | 3,200           | 1,449           | (1,751)         | 3,700           |
| 85-5112                                 | Employer Health Tax    | 1,300           | 1,153           | (147)           | 1,500           |
| 85-5113                                 | Employment Insurance   | 1,700           | 1,136           | (564)           | 2,000           |
| 85-5114                                 | Workers Compensation   | 1,500           | 1,324           | (176)           | 2,300           |
| 85-5115                                 | Group Insurance        |                 |                 |                 | 2,700           |
| 85-5116                                 | OMERS Pension          | 0               | 146             | 146             | 1,400           |
| 85-5202                                 | Hydro                  | 5,400           | 5,196           | (204)           | 5,400           |
| 85-5203                                 | Supplies & Repairs     | 11,000          | 11,625          | 625             | 11,000          |
| 85-5204                                 | Cleaning supplies      | 500             | 447             | (53)            | 500             |
| 85-5207                                 | Water / Sewer Charges  | 5,800           | 2,435           | (3,365)         | 6,000           |
| 85-5306                                 | Program supplies       | 6,000           | 6,521           | 521             | 6,000           |
| 85-5309                                 | Telephone              | 1,000           | 847             | (153)           | 1,000           |
| 85-5333                                 | Advertising            | 500             | 496             | (4)             | 500             |
| 85-5334                                 | Insurance              | 5,200           | 5,771           | 571             | 6,300           |
| <b>TOTAL POOL OPERATING EXPENSE</b>     |                        | <b>101,100</b>  | <b>97,650</b>   | <b>(3,450)</b>  | <b>127,300</b>  |
| <b>NET POOL OPERATING EXPENSE</b>       |                        | <b>73,600</b>   | <b>58,695</b>   | <b>(14,905)</b> | <b>98,900</b>   |
| 85-5950                                 | Pool Repairs           | 20,000          | 2,425           | (17,575)        | 20,000          |
| <b>NET CAPITAL EXPENSE</b>              |                        | <b>20,000</b>   | <b>2,425</b>    | <b>(17,575)</b> | <b>20,000</b>   |
| <b>TOTAL POOL EXPENSES</b>              |                        | <b>93,600</b>   | <b>61,120</b>   | <b>(32,480)</b> | <b>118,900</b>  |

**RECREATION**

FINAL

2015 Budget

| Account Number          | Description                | 2014 Budget    | 2014 Actual YTD | 2014 Variance | 2015 Budget    |
|-------------------------|----------------------------|----------------|-----------------|---------------|----------------|
| <b>ARENA OPERATIONS</b> |                            |                |                 |               |                |
| Revenue                 |                            |                |                 |               |                |
| 86-4211                 | Ice rentals                | (450,000)      | (466,207)       | (16,207)      | (510,000)      |
| 86-4212                 | Public skating             | (3,000)        | (3,190)         | (190)         | (3,000)        |
| 86-4215                 | Building rentals           | (1,000)        | (45)            | 955           | -              |
| 86-4217                 | Advertising signs          | (10,000)       | (10,350)        | (350)         | (10,000)       |
| 86-4250                 | Port of Johnstown          | (145,000)      | (146,900)       | (1,900)       | (128,000)      |
| 76-4250                 | Arena Donations            |                | (2,110)         | (2,110)       | -              |
| 81-4710                 | Transfer from Reserve      |                | (25,000)        | (25,000)      | -              |
| TOTAL REVENUE           |                            | (609,000)      | (653,802)       | (44,802)      | (651,000)      |
| Expenses                |                            |                |                 |               |                |
| 86-5102                 | Salaries & wages           | 276,000        | 274,145         | (1,855)       | 262,000        |
| 86-5111                 | Canada Pension Plan        | 11,800         | 11,410          | (390)         | 10,500         |
| 86-5112                 | Employer Health Tax        | 5,800          | 5,184           | (616)         | 5,200          |
| 86-5113                 | Employment Insurance       | 6,500          | 5,946           | (554)         | 6,000          |
| 86-5114                 | Workers Compensation       | 6,600          | 5,791           | (809)         | 7,600          |
| 86-5115                 | Group Insurance            | 40,800         | 42,667          | 1,867         | 38,800         |
| 86-5116                 | OMERS Pension              | 21,900         | 19,127          | (2,773)       | 20,000         |
| 86-5203                 | Building supplies & repair | 23,000         | 22,179          | (821)         | 30,000         |
| 86-5204                 | Cleaning supplies          | 6,000          | 6,535           | 535           | 7,000          |
| 86-5205                 | Maintenance Agreements     |                |                 |               | 16,000         |
| 86-5207                 | Repairs refrigeration      | 14,000         | 26,753          | 12,753        | 5,000          |
| 86-5309                 | Telephone                  | 5,500          | 5,731           | 231           | 5,500          |
| 86-5311                 | Other equipment rental     | 2,500          | 2,651           | 151           | 2,500          |
| 86-5320                 | Consultants                | 6,800          | -               | (6,800)       | -              |
| 86-5334                 | Insurance                  | 27,000         | 25,321          | (1,679)       | 28,100         |
| 86-5335                 | Water testing              | 500            | 114             | (386)         | 500            |
| 86-5201                 | Natural Gas Heating        |                |                 |               | 17,000         |
| 86-5602                 | Hydro                      | 130,000        | 188,602         | 58,602        | 153,000        |
| 86-5604                 | Water / Sewer Charges      | 7,200          | 17,257          | 10,057        | 27,500         |
| 86-5612                 | Ice Machine - propane      | 7,500          | 8,978           | 1,478         | 7,500          |
| 86-5618                 | Ice Machine - repairs      | 4,500          | 4,170           | (330)         | 4,500          |
| 86-5650                 | Loan Payment               | 303,700        | 303,698         | (2)           | 303,700        |
| TOTAL OPERATING EXPENSE |                            | 907,600        | 976,259         | 68,659        | 957,900        |
| NET OPERATING EXPENSE   |                            | 298,600        | 322,457         | 23,857        | 306,900        |
| ARENA CAPITAL           |                            |                |                 |               |                |
| 86-5950                 | Capital Expenses           | 15,000         | 30,455          | 15,455        | 28,000         |
| NET CAPITAL EXPENSE     |                            | 15,000         | 30,455          | 15,455        | 28,000         |
| <b>NET ARENA COSTS</b>  |                            | <b>313,600</b> | <b>352,912</b>  | <b>39,312</b> | <b>334,900</b> |

**RECREATION**

2013 Budget

| Account Number                         | Description                 | 2014 Budget      | 2014 Actual YTD  | 2014 Variance  | 2015 Budget      |
|--|-----------------------------|------------------|------------------|----------------|------------------|
| <b>CANTEENS</b>                        |                             |                  |                  |                |                  |
| Revenue                                |                             |                  |                  |                |                  |
| 87-4211                                | Sales                       | (110,000)        | (106,973)        | 3,027          | (112,000)        |
| 87-4299                                | Other Revenue (Coca Cola)   | (1,500)          | (1,500)          | 0              | (1,500)          |
| <b>TOTAL CANTEEN REVENUE</b>           |                             | <b>(111,500)</b> | <b>(108,473)</b> | <b>3,027</b>   | <b>(113,500)</b> |
| Expenses                               |                             |                  |                  |                |                  |
| 87-5102                                | Salaries & wages            | 46,200           | 52,904           | 6,704          | 45,400           |
| 87-5111                                | Canada Pension Plan         | 2,300            | 982              | (1,318)        | 2,300            |
| 87-5112                                | Employer Health Tax         | 1,000            | 1,040            | 40             | 900              |
| 87-8113                                | Employment Insurance        | 1,300            | 1,403            | 103            | 1,200            |
| 87-5114                                | Workers Compensation        | 1,100            | 1,195            | 95             | 1,400            |
| 87-5203                                | Repairs & Supplies          | 1,500            | 0                | (1,500)        | 1,500            |
| 87-5207                                | Water / Sewer Charges       | 600              | 0                | (600)          | 600              |
| 87-5306                                | Purchases                   | 55,000           | 52,966           | (2,034)        | 55,000           |
| 87-5307                                | Miscellaneous               | 3,000            | 1,523            | (1,477)        | 3,000            |
| 87-5334                                | Insurance                   | 2,700            | 2,996            | 296            | 3,200            |
| <b>TOTAL CANTEEN OPERATING EXPENSE</b> |                             | <b>114,700</b>   | <b>115,009</b>   | <b>309</b>     | <b>114,500</b>   |
| <b>TOTAL CANTEEN EXPENSE</b>           |                             | <b>3,200</b>     | <b>6,536</b>     | <b>3,336</b>   | <b>1,000</b>     |
| <b>SOUTH CENTRE</b>                    |                             |                  |                  |                |                  |
| Revenue                                |                             |                  |                  |                |                  |
| 88-4215                                | Building rental             | (2,000)          | (2,410)          | (410)          | (2,500)          |
| <b>TOTAL S/C REVENUE</b>               |                             | <b>(2,000)</b>   | <b>(2,410)</b>   | <b>(410)</b>   | <b>(2,500)</b>   |
| Expenses                               |                             |                  |                  |                |                  |
| 88-5201                                | Heat                        | 2,000            | 1,874            | (126)          | 2,000            |
| 88-5202                                | Hydro                       | 4,200            | 4,354            | 154            | 4,200            |
| 88-5203                                | Building supplies & repairs | 6,000            | 4,909            | (1,091)        | 6,000            |
| 88-5204                                | Cleaning supplies           | 500              | 445              | (55)           | 500              |
| 88-5205                                | Custodial services          | 2,000            | 1,020            | (980)          | 2,000            |
| 88-5309                                | Telephone                   | 1,200            | 933              | (267)          | 1,000            |
| 88-5334                                | Insurance                   | 1,400            | 1,554            | 154            | 1,800            |
| 88-5335                                | Water testing               | 200              | 115              | (85)           | 200              |
| <b>TOTAL S/C OPERATING EXPENSE</b>     |                             | <b>17,500</b>    | <b>15,204</b>    | <b>(2,296)</b> | <b>17,700</b>    |
| <b>NET S/C OPERATING EXPENSE</b>       |                             | <b>15,500</b>    | <b>12,794</b>    | <b>(2,706)</b> | <b>15,200</b>    |
| CAPITAL Accessibility Grants           |                             |                  |                  |                |                  |
| 88-4790                                | From WIP unspent            | (20,000)         | (20,000)         | 0              | 0                |
| 88-5950                                | Capital Expenses            | 35,000           | 28,672           | (6,328)        | 0                |
| <b>NET CAPITAL</b>                     |                             | <b>15,000</b>    | <b>8,672</b>     | <b>(6,328)</b> | <b>0</b>         |
| <b>TOTAL S/C EXPENSE</b>               |                             | <b>30,500</b>    | <b>21,466</b>    | <b>(9,034)</b> | <b>15,200</b>    |

**LIBRARY**  
2015 Budget**LIBRARY**

| <u>Account Number</u>              | <u>Description</u>             | <u>2014 Budget</u> | <u>2014 Actual YTD</u> | <u>2014 Variance</u> | <u>2015 Budget</u> |
|------------------------------------|--------------------------------|--------------------|------------------------|----------------------|--------------------|
| <b>Revenue</b>                     |                                |                    |                        |                      |                    |
| 89-4299                            | Miscellaneous Revenue          | 0                  | 0                      | 0                    |                    |
|                                    | Work In Progress Carry Forward | 0                  | 0                      | 0                    |                    |
|                                    |                                | <u>0</u>           | <u>0</u>               | <u>0</u>             | <u>0</u>           |
| <b>Expenses</b>                    |                                |                    |                        |                      |                    |
| 89-5201                            | Library Utilities              | 7,500              | 8,522                  | 1,022                | 8,000              |
| 89-5203                            | Library Building Repairs       | 6,300              | 6,566                  | 266                  | 7,500              |
| 89-5302                            | Maintenance Labour             | 2,100              | 0                      | (2,100)              | 1,000              |
| 89-5335                            | Library Water Testing          | 200                | 116                    | (84)                 | 200                |
| 89-5350                            | Library Board Grant            | 79,700             | 79,700                 | 0                    | 82,500             |
|                                    |                                | <u>95,800</u>      | <u>94,904</u>          | <u>(896)</u>         | <u>99,200</u>      |
| <b>Net Library Operating Costs</b> |                                | <u>95,800</u>      | <u>94,904</u>          | <u>(896)</u>         | <u>99,200</u>      |
| <b>Capital</b>                     |                                |                    |                        |                      |                    |
| 89-5950                            | Library Capital                | 1,500              | 1,500                  | 0                    | 0                  |
| <b>NET OPERATING EXPENSE</b>       |                                | <u>97,300</u>      | <u>96,404</u>          | <u>(896)</u>         | <u>99,200</u>      |

**PLANNING**  
2015 Budget**PLANNING**

| <u>Account Number</u>          | <u>Description</u>   | <u>2014 Budget</u> | <u>2014 Actual YTD</u> | <u>2014 Variance</u> | <u>2015 Budget</u> |
|--------------------------------|----------------------|--------------------|------------------------|----------------------|--------------------|
| Revenue                        |                      |                    |                        |                      |                    |
| 91-4210                        | Planning Fees        | (3,600)            | (7,950)                | (4,350)              | (5,000)            |
| <b>TOTAL PLANNING REVENUE</b>  |                      | <b>(3,600)</b>     | <b>(7,950)</b>         | <b>(4,350)</b>       | <b>(5,000)</b>     |
| Expenses                       |                      |                    |                        |                      |                    |
| 91-5101                        | Committee Expenses   | 500                | 324                    | (176)                | 0                  |
| 91-5102                        | Salaries & wages     | 25,200             | 25,072                 | (128)                | 24,000             |
| 91-5111                        | Canada Pension Plan  | 700                | 364                    | (336)                | 800                |
| 91-5112                        | Employer Health tax  | 600                | 479                    | (121)                | 500                |
| 91-5113                        | Employment Insurance | 300                | 475                    | 175                  | 400                |
| 91-5114                        | Workers Compensation | 600                | 550                    | (50)                 | 600                |
| 91-5115                        | Group Insurance      | 2,600              | 2,406                  | (194)                | 2,700              |
| 91-5116                        | OMERS Pension        | 3,100              | 2,384                  | (716)                | 2,400              |
| 91-5307                        | Miscellaneous        | 300                | 82                     | (218)                | 300                |
| 91-5321                        | Legal/OMB            | 2,000              | 0                      | (2,000)              | 5,000              |
| 91-5326                        | Planners fees        | 5,000              | 2,136                  | (2,864)              | 5,000              |
| 91-5329                        | Development course   | 1,000              | 294                    | (706)                | 500                |
| 91-5333                        | Advertising          | 1,000              | 192                    | (808)                | 500                |
| 91-5334                        | Insurance            | 1,300              | 1,478                  | 178                  | 1,600              |
| 91-5336                        | OP Review            |                    |                        |                      | 8,000              |
| 91-5338                        | Comm. of Adjustment  | 600                | 300                    | (300)                | 600                |
| 91-5901                        | Transfer to reserves | 8,000              | 8,000                  | 0                    | 0                  |
| <b>TOTAL PLANNING EXPENSES</b> |                      | <b>52,800</b>      | <b>44,536</b>          | <b>(8,264)</b>       | <b>52,900</b>      |
| <b>TOTAL PLANNING EXPENSES</b> |                      | <b>49,200</b>      | <b>36,586</b>          | <b>(12,614)</b>      | <b>47,900</b>      |

**ECONOMIC DEVELOPMENT**

FINAL

2015 Budget

**ECONOMIC DEVELOPMENT**

| Account Number               | Description                           | 2014 Budget      | 2014 Actual YTD  | 2014 Variance   | 2015 Budget      |
|------------------------------|---------------------------------------|------------------|------------------|-----------------|------------------|
| <b>Revenue</b>               |                                       |                  |                  |                 |                  |
| 92-4200                      | Gain on Sale of Land                  | (135,000)        | (138,029)        | (3,029)         | 0                |
| 92-4250                      | Grant Revenue                         | 0                | 323              | 323             | (29,750)         |
| 92-4710                      | From Reserve - Cardinal Hydro for CIP | (10,000)         | (10,000)         | 0               | (10,000)         |
| 92-4710                      | From Reserve - Industrial Park        | (67,000)         | (58,000)         | 9,000           | (25,500)         |
| 92-4715                      | Carry Fwd. Unspent Program Funds      | (29,000)         | (29,000)         | 0               | (36,000)         |
| <b>TOTAL REVENUE</b>         |                                       | <b>(241,000)</b> | <b>(234,706)</b> | <b>6,294</b>    | <b>(101,250)</b> |
| <b>Expenses</b>              |                                       |                  |                  |                 |                  |
| 92-5201                      | Committee Expense                     | 500              | 323              | (177)           | 0                |
| 92-5332                      | Advertising                           | 500              | 458              | (42)            | 550              |
| 92-5350                      | Development activity                  | 1,300            | 275              | (1,025)         | 1,000            |
| 92-5363                      | Todds Signs 401/416                   | 3,700            | 3,663            | (37)            | 3,700            |
| 92-5380                      | CIP Township Projects                 | 25,000           | 22,369           | (2,631)         | 25,000           |
| 92-5382                      | CIP Program Grants                    | 50,000           | 49,791           | (209)           | 50,000           |
| 92-5392                      | ED Strategy Programs                  | 20,000           | 7,762            | (12,238)        | 12,000           |
| 92-5360                      | Community in Bloom                    | 3,500            | 1,673            | (1,827)         | 3,000            |
| 92-5501                      | Industrial Park Marketing             | 67,000           | 58,755           | (8,245)         | 30,500           |
| 92-5901                      | Transfer To Reserves                  | 135,000          | 138,029          | 3,029           | 25,000           |
| <b>TOTAL EXPENSE</b>         |                                       | <b>306,500</b>   | <b>283,098</b>   | <b>(23,402)</b> | <b>150,750</b>   |
| <b>NET OPERATING EXPENSE</b> |                                       | <b>65,500</b>    | <b>48,392</b>    | <b>(17,108)</b> | <b>49,500</b>    |

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
**AGRICULTURAL / DRAINAGE**  
 2015 Budget

**AGRICULTURAL / DRAINAGE**

| Account Number                  | Description              | 2014<br>Budget | 2014<br>Actual YTD | 2014<br>Variance | 2015<br>Budget |
|---------------------------------|--------------------------|----------------|--------------------|------------------|----------------|
| <b>Revenue</b>                  |                          |                |                    |                  |                |
| 93-4110                         | Municipal drain grants   | (9,000)        | (7,967)            | 1,033            | (9,000)        |
| 93-4299                         | Other revenue            | 0              | (100)              | (100)            | 0              |
| <b>TOTAL DRAINAGE REVENUE</b>   |                          | <u>(9,000)</u> | <u>(8,067)</u>     | <u>933</u>       | <u>(9,000)</u> |
| <b>Expenses</b>                 |                          |                |                    |                  |                |
| 93-5102                         | Salary & Benefits        | 0              | 0                  | 0                | 9,000          |
| 93-5307                         | Miscellaneous            | 500            | 0                  | (500)            | 500            |
| 93-5321                         | Legal                    | 1,000          | 1,205              | 205              | 1,000          |
| 93-5325                         | Superintendent           | 18,000         | 16,840             | (1,160)          | 18,000         |
| 93-5326                         | Beaver control           | 5,000          | 962                | (4,038)          | 2,500          |
| 93-5327                         | Professional assoc       | 500            | 0                  | (500)            | 500            |
| 93-5329                         | Professional Development | 1,000          |                    | (1,000)          | 1,000          |
| <b>TOTAL OPERATING EXPENSES</b> |                          | <u>26,000</u>  | <u>19,007</u>      | <u>(6,993)</u>   | <u>32,500</u>  |
| <b>NET OPERATING EXPENSES</b>   |                          | <u>17,000</u>  | <u>10,940</u>      | <u>(6,060)</u>   | <u>23,500</u>  |



| Insurance |                | 2014<br>Budget | 2014<br>Actual YTD | 2014<br>Variance | 2015<br>Budget | Allocate<br>Reserve<br>Transfer |
|-----------|----------------|----------------|--------------------|------------------|----------------|---------------------------------|
| 16-5333   | Insurance      | 3,800          | 4,060              | 260              | 4,100          |                                 |
| 17-5333   | Insurance      | 12,000         | 12,242             | 242              | 12,400         |                                 |
| 21-5333   | Insurance VFIS | 9,500          | 8,700              | -800             | 9,000          |                                 |
| 21-5333   | Insurance      | 21,000         | 20,664             | -336             | 20,700         |                                 |
| 24-5333   | Insurance      | 1,300          | 1,478              | 178              | 1,500          |                                 |
| 25-5333   | Insurance      | 8,900          | 10,120             | 1,220            | 10,300         | 1,500                           |
| 26-5333   | Insurance      | 1,300          | 1,478              | 178              | 1,600          |                                 |
| 31-5333   | Insurance      | 49,500         | 54,986             | 5,486            | 55,500         | 5,500                           |
| 51-5334   | Insurance      | 4,400          | 4,703              | 303              | 4,950          | 500                             |
| 52-5333   | Insurance      | 1,400          | 1,496              | 96               | 1,600          |                                 |
| 53-5333   | Insurance      | 4,600          | 4,917              | 317              | 5,100          | 500                             |
| 55-5334   | Insurance      | 5,400          | 5,771              | 371              | 5,800          |                                 |
| 56-5334   | Insurance      | 21,400         | 22,873             | 1,473            | 23,400         | 1,500                           |
| 57-5333   | Insurance      | 1,200          | 1,283              | 83               | 1,400          |                                 |
| 58-5334   | Insurance      | 18,900         | 20,201             | 1,301            | 20,500         | 1,500                           |
| 59-5334   | Insurance      | 14,000         | 15,462             | 1,462            | 15,700         | 1,500                           |
| 81-5334   | Insurance      | 7,000          | 7,768              | 768              | 8,500          | 1,000                           |
| 82-5334   | Insurance      | 7,500          | 8,323              | 823              | 9,100          | 1,000                           |
| 83-5334   | Insurance      | 500            | 555                | 55               | 600            |                                 |
| 85-5334   | Insurance      | 5,200          | 5,771              | 571              | 6,300          | 1,000                           |
| 86-5334   | Insurance      | 27,000         | 25,321             | -1,679           | 28,100         |                                 |
| 87-5334   | Insurance      | 2,700          | 2,996              | 296              | 3,200          |                                 |
| 88-5334   | Insurance      | 1,400          | 1,554              | 154              | 1,800          |                                 |
| 91-5334   | Insurance      | 1,300          | 1,478              | 178              | 1,600          |                                 |
|           |                | <u>231,200</u> | <u>244,200</u>     | <u>13,000</u>    | <u>252,750</u> | <u>15,500</u>                   |

## TOWNSHIP OF EDWARDSBURGH/CARDINAL

**RESERVES and RESERVE FUNDS**

2015 Budget

Last Update: April 17, 2015

|                                       | Balance<br>42,004.00 | Year End<br>Adjustments | Balance<br>1/1/2015 | 2015<br>Transfers<br>In | Interest         | 2015<br>Transfers<br>Out | Balance<br>11/30/2015 |      |           |
|---------------------------------------|----------------------|-------------------------|---------------------|-------------------------|------------------|--------------------------|-----------------------|------|-----------|
| <b>EARMARKED RESERVES</b>             |                      |                         |                     |                         |                  |                          |                       |      |           |
| 01-3510 Capital expenditures          |                      |                         |                     |                         |                  |                          |                       |      |           |
| Tax Rate Reduction                    |                      | 96,550.00               | 96,550.00           |                         |                  | (96,550.00)              | -                     |      |           |
| Administration                        | 70,300.13            | 1,200.00                | 71,500.13           | 10,000.00               |                  |                          | 81,500.13             | 4-A  |           |
| Tax Write Offs                        | 50,000.00            |                         | 50,000.00           | 20,000.00               |                  |                          | 70,000.00             | 4-A  |           |
| Election Reserve                      | 0.00                 |                         | -                   | 6,000.00                |                  |                          | 6,000.00              | 4-A  |           |
| Fire Department - Vehicles            | 162,895.00           |                         | 162,895.00          |                         |                  |                          | 162,895.00            | 5    |           |
| Fire Department - Buildings           |                      |                         |                     | 11,000.00               |                  |                          | 11,000.00             | 5    |           |
| Fire Department - Equipment           | 18,408.34            | 4,800.00                | 23,208.34           |                         |                  | (8,000.00)               | 15,208.34             | 5-A  |           |
| Policing Costs                        | 150,000.00           |                         | 150,000.00          |                         |                  |                          | 150,000.00            | 6    |           |
| Cemeteries                            |                      |                         |                     | 3,500.00                |                  |                          | 3,500.00              | 6    |           |
| Building Dept Reserve                 | 17,778.72            |                         | 17,778.72           |                         |                  | (18,100.00)              | (321.28)              | 8    |           |
| Public Works                          | 1,225,314.34         | 51,036.73               | 1,276,351.07        | 50,000.00               |                  | (530,000.00)             | 796,351.07            | 10-B | 10-A      |
| Winter Control                        | 0.00                 |                         | -                   | 25,000.00               |                  |                          | 25,000.00             | 10-D |           |
| Environmental Services - Low Lift     | 208,827.92           | 2,500.00                | 211,327.92          |                         |                  |                          | 211,327.92            | 13   |           |
| Environmental Services - Storm Sewers | 24,948.00            | 1,000.00                | 25,948.00           | 10,000.00               |                  |                          | 35,948.00             | 14   |           |
| Landfill Closure Reserve              | 85,000.00            |                         | 85,000.00           |                         |                  | (33,000.00)              | 52,000.00             | 15   |           |
| Recreation                            | 107,359.35           | 4,000.00                | 111,359.35          |                         |                  |                          | 111,359.35            | 16   |           |
| Planning Reserve                      | 16,000.00            |                         | 16,000.00           |                         |                  |                          | 16,000.00             | 18   |           |
|                                       | 2,136,831.80         | 161,086.73              | 2,297,918.53        | 135,500.00              | -                | (685,650.00)             | 1,747,768.53          |      |           |
| 01-3540 Working Funds                 | 750,000.00           |                         | 750,000.00          |                         |                  |                          | 750,000.00            |      |           |
| <b>Total Reserves</b>                 | <b>2,886,831.80</b>  | <b>161,086.73</b>       | <b>3,047,918.53</b> | <b>135,500.00</b>       | <b>-</b>         | <b>(685,650.00)</b>      | <b>2,497,768.53</b>   |      |           |
| <b>RESERVE FUNDS</b>                  |                      |                         |                     |                         |                  |                          |                       |      |           |
| 98-3813 Industrial Park Land          | 365,721.12           | -                       | 365,721.12          | 25,000.00               | 7,000.00         | (25,500.00)              | 372,221.12            | 19   |           |
| 98-3814 Raw Water Supply System       | 126,143.65           |                         | 126,143.65          | 20,000.00               | 2,500.00         |                          | 148,643.65            | 13   |           |
| 98-3803 Industrial Park Wastewater    | 15,000.00            |                         | 15,000.00           | 15,300.00               | 300.00           |                          | 30,600.00             | 11   |           |
| 98-3804 Industrial Park Water         | 39,893.79            |                         | 39,893.79           | 15,000.00               | 900.00           |                          | 55,793.79             | 12   |           |
| 98-3805 Johnstown Water Wells         |                      |                         | -                   | 8,000.00                | 150.00           |                          | 8,150.00              | 12   |           |
| 98-3812 Gas Tax Grant                 | 189,807.44           |                         | 189,807.44          | 205,000.00              | 4,000.00         | (200,000.00)             | 198,807.44            | PROV | 10-A      |
| 98-3807 Cardinal Hydro                | 111,394.71           |                         | 111,394.71          | 15,000.00               | 2,000.00         | (10,000.00)              | 118,394.71            | RSL  | 20 / 24-A |
| 98-3806 Spencerville Wastewater       | 130,961.36           | -                       | 130,961.36          | 2,300.00                | 1,500.00         |                          | 134,761.36            | 22   |           |
| 98-3808 Cardinal Wastewater           | 364,470.64           | -                       | 364,470.64          | 50,000.00               | 7,000.00         | (89,000.00)              | 332,470.64            | 23-A |           |
| 98-3811 Cardinal Water                | 370,136.65           | -                       | 370,136.65          | 154,000.00              | 7,000.00         | (112,300.00)             | 418,836.65            | 24-A |           |
| <b>Total Reserve Funds</b>            | <b>1,713,529.36</b>  | <b>-</b>                | <b>1,713,529.36</b> | <b>509,600.00</b>       | <b>32,350.00</b> | <b>(436,800.00)</b>      | <b>1,818,679.36</b>   |      |           |
| <b>GRAND TOTAL</b>                    | <b>4,600,361.16</b>  | <b>161,086.73</b>       | <b>4,761,447.89</b> | <b>645,100.00</b>       | <b>32,350.00</b> | <b>(1,122,450.00)</b>    | <b>4,316,447.89</b>   |      |           |

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
CAPITAL SUMMARY  
2015

|                                  | Expense<br>2015<br>Budget | Revenue                     |                             |                     |                    | FROM<br>TAXATION                      |
|----------------------------------|---------------------------|-----------------------------|-----------------------------|---------------------|--------------------|---------------------------------------|
|                                  |                           | Transfer<br>From<br>Reserve | Gov't<br>Grants<br>+Gas Tax | Work In<br>Progress | TOTAL<br>REVENUE   |                                       |
| 17-5950 ADMINISTRATION - CAPITAL |                           |                             |                             |                     |                    |                                       |
| Accessibility                    | 210,000                   | (100,000)                   | (50,000)                    | (27,000)            | (177,000)          | 33,000                                |
| Signage                          | 25,000                    |                             |                             |                     | -                  | 25,000                                |
|                                  | <u>235,000</u>            | <u>(100,000)</u>            | <u>(50,000)</u>             | <u>(27,000)</u>     | <u>(177,000)</u>   | <u>58,000</u>                         |
| 21-5950 FIRE DEPARTMENT-CAPITAL  |                           |                             |                             |                     |                    |                                       |
| Equipment                        | 144,000                   | (8,000)                     |                             | (60,000)            | (68,000)           | 76,000                                |
|                                  | <u>144,000</u>            | <u>(8,000)</u>              | <u>-</u>                    | <u>(60,000)</u>     | <u>(68,000)</u>    | <u>76,000</u>                         |
| 39-5950 PUBLIC WORKS             |                           |                             |                             |                     |                    |                                       |
| Equipment                        | 275,000                   | (275,000)                   |                             |                     | (275,000)          | -                                     |
| Bridge Rehabilitation            | 16,000                    |                             |                             |                     | -                  | 16,000                                |
| Joseph Street                    | 103,000                   |                             |                             |                     | -                  | 103,000                               |
| James Street                     | 125,000                   |                             |                             |                     | -                  | 125,000                               |
| Hyndman Road Reconstruction      | 346,000                   | (100,000)                   | (150,000)                   |                     | (250,000)          | 96,000                                |
| Ventnor/Howard/Edward            | 70,000                    |                             |                             |                     | -                  | 70,000                                |
| Elizabeth Street                 | 58,000                    | (25,000)                    | (25,000)                    |                     | (50,000)           | 8,000                                 |
| Frederick Street                 | 43,000                    | (40,000)                    |                             |                     | (40,000)           | 3,000                                 |
| Cleary Road                      | 19,000                    |                             |                             |                     | -                  | 19,000                                |
| Henry Street                     | 52,000                    | (25,000)                    | (25,000)                    |                     | (50,000)           | 2,000                                 |
|                                  | <u>1,107,000</u>          | <u>(465,000)</u>            | <u>(200,000)</u>            | <u>-</u>            | <u>(665,000)</u>   | <u>442,000</u>                        |
| 57-5950 STORM WATER MANAGEMENT   |                           |                             |                             |                     |                    |                                       |
| James Street                     | 75,000                    | (65,000)                    |                             |                     | (65,000)           | 10,000                                |
|                                  | <u>75,000</u>             | <u>(65,000)</u>             | <u>-</u>                    | <u>-</u>            | <u>(65,000)</u>    | <u>10,000</u>                         |
| 59-5900 WASTE DISPOSAL SITE      |                           |                             |                             |                     |                    |                                       |
| Transfer Station Setup & Closure | 360,000                   | (33,000)                    | (240,000)                   | (87,000)            | (360,000)          | -                                     |
|                                  | <u>360,000</u>            | <u>(33,000)</u>             | <u>(240,000)</u>            | <u>(87,000)</u>     | <u>(360,000)</u>   | <u>-</u>                              |
| RECREATION - CAPITAL             |                           |                             |                             |                     |                    |                                       |
| 85-5950 Pool Repairs             | 20,000                    |                             |                             |                     | -                  | 20,000                                |
| 86-5950 Brine Pump               | 23,000                    |                             |                             |                     | -                  | 23,000                                |
| 86-5950 Ice Edger                | 5,000                     |                             |                             |                     | -                  | 5,000                                 |
|                                  | <u>48,000</u>             | <u>-</u>                    | <u>-</u>                    | <u>-</u>            | <u>-</u>           | <u>48,000</u>                         |
| 89-5950 LIBRARY                  |                           |                             |                             |                     |                    |                                       |
| Library Capital                  | -                         |                             |                             |                     | -                  | -                                     |
|                                  | <u>-</u>                  | <u>-</u>                    | <u>-</u>                    | <u>-</u>            | <u>-</u>           | <u>-</u>                              |
| TOTALS                           | <u>1,969,000</u>          | <u>(671,000)</u>            | <u>(490,000)</u>            | <u>(174,000)</u>    | <u>(1,335,000)</u> | <u>634,000</u>                        |
|                                  |                           |                             |                             |                     |                    | <b>FROM<br/>Water/Sewer<br/>Rates</b> |
| 56-5950 CARDINAL WASTEWATER      |                           |                             |                             |                     |                    |                                       |
| Equipment                        | 30,000                    |                             |                             |                     | -                  | 30,000                                |
| James Street                     | 75,000                    |                             |                             |                     | -                  | 75,000                                |
|                                  | <u>105,000</u>            | <u>-</u>                    | <u>-</u>                    | <u>-</u>            | <u>-</u>           | <u>105,000</u>                        |
| 58-5950 CARDINAL WATER           |                           |                             |                             |                     |                    |                                       |
| Water Tower                      | 50,000                    |                             | (47,200)                    |                     | (47,200)           | 2,800                                 |
| James Street                     | 95,000                    |                             |                             |                     | -                  | 95,000                                |
|                                  | <u>145,000</u>            | <u>-</u>                    | <u>(47,200)</u>             | <u>-</u>            | <u>(47,200)</u>    | <u>97,800</u>                         |
|                                  | <u>250,000</u>            | <u>-</u>                    | <u>(47,200)</u>             | <u>-</u>            | <u>(47,200)</u>    | <u>202,800</u>                        |

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
2013 Summary

**2015**

|                            | Operating        |                  | Capital          |                  | Net              | Net            | Total            |         |
|----------------------------|------------------|------------------|------------------|------------------|------------------|----------------|------------------|---------|
|                            | Revenue          | Expense          | Revenue          | Expense          | Operating        | Capital        |                  |         |
| Council                    |                  | 102,500          |                  |                  | 102,500          | 0              | 102,500          | 1.92%   |
| Administration             | 1,111,100        | 1,119,600        | 177,000          | 235,000          | 8,500            | 58,000         | 66,500           | 1.24%   |
| Fire                       | 38,000           | 373,100          | 68,000           | 144,000          | 335,100          | 76,000         | 411,100          | 7.69%   |
| Police                     |                  | 1,150,000        |                  |                  | 1,150,000        | 0              | 1,150,000        | 21.50%  |
| Conservation Authority     |                  | 42,000           |                  |                  | 42,000           | 0              | 42,000           | 0.79%   |
| Cemeteries                 | 100              | 5,000            |                  |                  | 4,900            | 0              | 4,900            | 0.09%   |
| Protective Services        | 5,500            | 22,200           |                  |                  | 16,700           | 0              | 16,700           | 0.31%   |
| Building Inspection        | 104,100          | 104,100          |                  |                  | 0                | 0              | 0                | 0.00%   |
| Bylaw Enforcement          | 3,000            | 38,400           |                  |                  | 35,400           | 0              | 35,400           | 0.66%   |
| Public Works               | 54,000           | 1,716,400        | 665,000          | 1,107,000        | 1,662,400        | 442,000        | 2,104,400        | 39.34%  |
| Industrial Park Sewage     | 34,800           | 75,400           |                  |                  | 40,600           | 0              | 40,600           | 0.76%   |
| Water County Rd 2          | 160,000          | 160,650          |                  |                  | 650              | 0              | 650              | 0.01%   |
| Johnstown Water            |                  | 10,000           |                  |                  | 10,000           | 0              | 10,000           | 0.19%   |
| Low Lift Station           | 95,100           | 95,100           |                  |                  | 0                | 0              | 0                | 0.00%   |
| Cardinal Storm System      |                  | 149,400          | 65,000           | 75,000           | 149,400          | 10,000         | 159,400          | 2.98%   |
| Waste Disposal             | 30,000           | 124,300          | 360,000          | 360,000          | 94,300           | 0              | 94,300           | 1.76%   |
| Waste Collection           | 230,000          | 344,500          |                  |                  | 114,500          | 0              | 114,500          | 2.14%   |
| Recreation                 | 797,400          | 1,525,500        |                  | 48,000           | 728,100          | 48,000         | 776,100          | 14.51%  |
| Library                    |                  | 99,200           |                  |                  | 99,200           | 0              | 99,200           | 1.85%   |
| Planning                   | 5,000            | 52,900           |                  |                  | 47,900           | 0              | 47,900           | 0.90%   |
| Economic Development       | 101,250          | 150,750          |                  |                  | 49,500           | 0              | 49,500           | 0.93%   |
| Agricultural Reforestation | 9,000            | 32,500           |                  |                  | 23,500           | 0              | 23,500           | 0.44%   |
|                            | <u>2,778,350</u> | <u>7,493,500</u> | <u>1,335,000</u> | <u>1,969,000</u> | <u>4,715,150</u> | <u>634,000</u> | <u>5,349,150</u> | 100.00% |

Total budgeted expenditure 9,462,500

total budgeted revenue 5,120,500

amount from taxation 4,342,000

## Schedule "A" to By-law 2015-

|                                     | REVENUE   | EXPENDITURES | TO BE RAISED<br>FROM TAXES |
|-------------------------------------|-----------|--------------|----------------------------|
| <b>OPERATING BUDGET</b>             |           |              |                            |
| Council                             |           | 102,500      | 102,500                    |
| Administration                      | 1,111,100 | 1,119,600    | 8,500                      |
| Fire Department                     | 38,000    | 373,100      | 335,100                    |
| Police Services                     |           | 1,150,000    | 1,150,000                  |
| Conservation Authority              |           | 42,000       | 42,000                     |
| Cemeteries                          | 100       | 5,000        | 4,900                      |
| Protective Services                 | 5,500     | 22,200       | 16,700                     |
| Building Inspection                 | 104,100   | 104,100      | 0                          |
| Bylaw Enforcement                   | 3,000     | 38,400       | 35,400                     |
| Public Works                        | 54,000    | 1,716,400    | 1,662,400                  |
| Industrial Park Wastewater          | 34,800    | 75,400       | 40,600                     |
| Industrial Park & New Wexford Water | 160,000   | 160,650      | 650                        |
| Johnstown Water                     |           | 10,000       | 10,000                     |
| Low Lift Station                    | 95,100    | 95,100       | 0                          |
| Storm Water Management              |           | 149,400      | 149,400                    |
| Waste Disposal                      | 30,000    | 124,300      | 94,300                     |
| Waste Collection                    | 230,000   | 344,500      | 114,500                    |
| Recreation                          | 797,400   | 1,525,500    | 728,100                    |
| Library                             |           | 99,200       | 99,200                     |
| Planning                            | 5,000     | 52,900       | 47,900                     |
| Economic Development                | 101,250   | 150,750      | 49,500                     |
| Agricultural & Drainage             | 9,000     | 32,500       | 23,500                     |
| <b>Total Operating</b>              | 2,778,350 | 7,493,500    | 4,715,150                  |
| <b>Less:</b>                        |           |              |                            |
| Grants In Lieu                      | 237,000   |              | -237,000                   |
| Provincial Grant (OMPF)             | 673,600   |              | -673,600                   |
| Transfer From Reserve               | 96,550    |              | -96,550                    |
|                                     | 3,785,500 | 7,493,500    | 3,708,000                  |
| <b>CAPITAL BUDGET</b>               |           |              |                            |
| Administration                      | 177,000   | 235,000      | 58,000                     |
| Fire Department                     | 68,000    | 144,000      | 76,000                     |
| Public Works                        | 665,000   | 1,107,000    | 442,000                    |
| Storm Water Management              | 65,000    | 75,000       | 10,000                     |
| Waste Disposal                      | 120,000   | 120,000      | 0                          |
| Recreation                          | 0         | 48,000       | 48,000                     |
| <b>Total Capital</b>                | 1,095,000 | 1,729,000    | 634,000                    |
| <b>GRAND TOTAL</b>                  | 4,880,500 | 9,222,500    | 4,342,000                  |

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
 SPENCERVILLE WASTEWATER SYSTEM BUDGET  
 Schedule A, By-law 2015-\_\_

| Account<br>Number                      | Description                    | 2015<br>Budget          |
|--|--------------------------------|-------------------------|
| <b>Revenue</b>                         |                                |                         |
|  | Sewage maintenance             | (128,600)               |
|  | Interest Income-Penalty        | (1,000)                 |
|  |                                | <u>0</u>                |
| <b>TOTAL OPERATING REVENUE</b>         |                                | <u><u>(129,600)</u></u> |
| <b>Expenses</b>                        |                                |                         |
|  | Salaries & wages               | 30,200                  |
|  | On Call wages                  | 4,800                   |
|  | Canada Pension                 | 1,300                   |
|  | Employer Health Tax            | 700                     |
|  | Employment Insurance           | 600                     |
|  | W S I B                        | 400                     |
|  | Group Insurance                | 4,700                   |
|  | O M E R S                      | 4,000                   |
|  | PW Allocated labour            | 400                     |
|  | Machine Rental Township        | 400                     |
|  | Hydro                          | 6,400                   |
|  | Repairs                        | 3,000                   |
|  | Chemicals                      | 12,000                  |
|  | Miscellaneous                  | 150                     |
|  | Telephone                      | 1,000                   |
|  | Equipment                      | 2,000                   |
|  | System Optimization            | 4,000                   |
|  | Contract fee                   | 9,000                   |
|  | Development course fee         | 1,500                   |
|  | Lab, courier & postage         | 3,000                   |
|  | Insurance                      | 4,950                   |
|  | Vehicle expense                | 5,000                   |
|  | Snow plowing                   | 4,800                   |
|  | Maintenace WW Coll             | 3,000                   |
|  | Transfer to Reserve            | 20,000                  |
|  |                                | <u>0</u>                |
| <b>TOTAL OPERATING EXPENSE</b>         |                                | <u><u>127,300</u></u>   |
| <b>NET OPERATING</b>                   |                                | <u><u>(2,300)</u></u>   |
| <b>CAPITAL</b>                         |                                |                         |
|  | Equipment Replacement          | 0                       |
| <b>CURRENT YEAR DEFICIT (SURPLUS)</b>  |                                | <u><u>(2,300)</u></u>   |
| <b>SPENCERVILLE WASTEWATER RESERVE</b> |                                |                         |
|  | Opening                        | 130,961                 |
|  | Interest                       | 1,000                   |
|  | Transfer to Reserves           | 20,000                  |
|  | Current Year (Deficit) Surplus | 2,300                   |
|  | Closing                        | <u><u>154,261</u></u>   |

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
 CARDINAL WASTEWATER SYSTEM BUDGET  
 Schedule B, By-law 2013-XX

| <u>Description</u>                          | <u>2015<br/>Budget</u> |
|---|------------------------|
| <b>REVENUE</b>                              |                        |
| Sewer charges                               | (525,500)              |
| Septage                                     | (46,000)               |
| Interest-Penalty                            | (6,000)                |
| <b>TOTAL WASTEWATER REVENUE</b>             | <u>(577,500)</u>       |
| <b>WASTEWATER EXPENSES</b>                  |                        |
| Honourariums                                | 600                    |
| Salaries and wages                          | 134,000                |
| On Call wages                               | 3,400                  |
| Canada Pension Plan                         | 4,400                  |
| Employer Health Tax                         | 2,900                  |
| Employment insurance                        | 2,400                  |
| Workers Compensation                        | 1,600                  |
| Group insurance                             | 12,500                 |
| OMERS                                       | 12,500                 |
| Heat  | 25,000                 |
| Hydro                                       | 48,000                 |
| Chemicals & supplies                        | 12,500                 |
| Stationery                                  | 300                    |
| Materials                                   | 13,000                 |
| Miscellaneous                               | 1,000                  |
| Telephone                                   | 6,600                  |
| Building & Equip. repair                    | 21,000                 |
| Legal                                       | 2,000                  |
| Contract fee                                | 23,000                 |
| Professional assoc                          | 500                    |
| Development course fee                      | 5,000                  |
| Postage & courier                           | 1,000                  |
| Insurance                                   | 17,300                 |
| Lab testing                                 | 19,000                 |
| Vehicle expense                             | 3,600                  |
| Sludge removal                              | 15,000                 |
| Allocated Labour                            | 4,000                  |
| Machine Rental Township                     | 2,500                  |
| Maintenance                                 | 40,000                 |
| Transfer to Reserves                        | 50,000                 |
| Reallocation of Maples Costs                | 11,000                 |
| <b>TOTAL OPERATING EXPENSE</b>              | <u>495,600</u>         |
| <b>NET OPERATING REVENUE</b>                | <u>(81,900)</u>        |
| <b>CAPITAL GRANTS OSWAP 3</b>               | <u>(174,681)</u>       |
| <b>CAPITAL EXPENDITURES</b>                 |                        |
| OSWAP 3 relining                            | 272,000                |
| Engineering - James & Joseph Streets        | 10,000                 |
| Total                                       | <u>282,000</u>         |
| <b>NET CAPITAL EXPENDITURES</b>             | <u>107,319</u>         |
| <b>NET CARDINAL WASTEWATER SYSTEM</b>       | <u><u>25,419</u></u>   |
| <br><b>CARDINAL WASTEWATER RESERVE FUND</b> |                        |
| Opening Reserve Fund                        | 420,873                |
| Interest                                    | 2,200                  |
| Transfer to Reserve                         | 50,000                 |
| Current Year (Deficit) Surplus              | (25,419)               |
| Closing                                     | <u><u>447,654</u></u>  |

TOWNSHIP OF EDWARDSBURGH/CARDINAL  
 CARDINAL WATER SYSTEM BUDGET  
 Schedule A, By-law 2013-XX

| <u>Description</u>                   | <u>2015<br/>Budget</u> |
|--------------------------------------|------------------------|
| <b>REVENUE</b>                       |                        |
| Water Revenue                        | (545,000)              |
| Interest-Penalty                     | (4,500)                |
| Hydrant charge                       | (10,000)               |
| <b>TOTAL REVENUE</b>                 | <u>(559,500)</u>       |
| <b>WATER TREATMENT EXPENSES</b>      |                        |
| Committee expense allow              | 600                    |
| Salaries and wages                   | 132,000                |
| On Call wages                        | 3,400                  |
| Canada Pension Plan                  | 4,400                  |
| Employer Health Tax                  | 2,900                  |
| Employment Insurance                 | 2,400                  |
| Workers Compensation                 | 1,600                  |
| Group Insurance                      | 12,300                 |
| OMERS                                | 12,300                 |
| Heat                                 | 7,000                  |
| Hydro                                | 20,000                 |
| Chemicals & supplies                 | 17,500                 |
| Stationery                           | 500                    |
| Materials                            | 11,500                 |
| Miscellaneous                        | 8,000                  |
| Telephone                            | 2,200                  |
| Bldg & Equip repair                  | 16,000                 |
| Contract fee                         | 32,500                 |
| Professional assoc                   | 1,000                  |
| Development course fee               | 7,000                  |
| Postage & courier                    | 1,000                  |
| Lab testing                          | 14,000                 |
| Insurance                            | 15,200                 |
| Vehicle expense                      | 5,000                  |
| Allocated Labour                     | 10,000                 |
| Machine Rental Township              | 5,500                  |
| Maintenance                          | 35,000                 |
| Capital replacement fund             | 154,000                |
| Reallocation of Maples Costs         | 9,000                  |
| <b>TOTAL OPERATING EXPENSES</b>      | <u>543,800</u>         |
| <b>NET OPERATING EXPENSES</b>        | <u>(15,700)</u>        |
| <b>CAPITAL REVENUE</b>               |                        |
| Transfer from Hydro Reserve          | (360,000)              |
| <b>CAPITAL EXPENDITURES</b>          |                        |
| Meters                               | 360,000                |
| Engineering - James & Joseph Streets | 10,000                 |
| Water Tower Repair                   | 175,000                |
| Total                                | <u>545,000</u>         |
| <b>NET CAPITAL EXPENDITURES</b>      | <u>185,000</u>         |
| <b>NET CARDINAL WATER</b>            | <u>169,300</u>         |
| <b>CARDINAL WATER RESERVE</b>        |                        |
| Opening Reserve Fund                 | 293,381                |
| Transfer from combined Card, Reserve | 154,000                |
| Interest                             | 300                    |
| Current Year (Deficit) Surplus       | (169,300)              |
| Closing                              | <u>278,381</u>         |



|                     |                                   | 2014<br>Budget | 2014<br>Actual YTD | 2014<br>Variance | 2015<br>Budget | Budget<br>Increase |
|---------------------|-----------------------------------|----------------|--------------------|------------------|----------------|--------------------|
| <b>SALARIES ETC</b> |                                   |                |                    |                  |                |                    |
| 16-5101             | Honourarium                       | 77,000         | 74,324             | -2,676           | 55,100         |                    |
| 16-5101             | Committee Honourarium             | 0              | 0                  | 0                | 5,000          |                    |
| 16-5201             | Special Meeting Allowance         | 3,000          | 660                | -2,340           | 3,000          |                    |
| 17-5102             | Salaries & wages                  | 389,000        | 408,567            | 19,567           | 388,500        |                    |
| 17-5125             | Maintenance Labour                | 7000           | 11718              | 4718             | 10000          |                    |
| 21-5101             | Honourarium                       | 86,300         | 81,284             | -5,016           | 88,000         |                    |
| 21-5102             | Salaries                          | 45,800         | 39,143             | -6,657           | 41,900         |                    |
| 25-5102             | Salaries & wages                  | 57,000         | 53,514             | -3,486           | 61,700         |                    |
| 26-5102             | Salaries                          | 0              | 0                  | 0                | 8200           |                    |
| 31-5102             | Salaries & wages                  | 114,000        | 116,896            | 2,896            | 142,000        |                    |
| 31-5103             | Labour                            | 25,000         | 19,729             | -5,271           | 27,000         |                    |
| 31-5104             | Vacation                          | 34,500         | 32,991             | -1,509           | 44,000         |                    |
| 31-5105             | Sicktime                          | 8,000          | 9,307              | 1,307            | 9,800          |                    |
| 31-5106             | Statutory holidays                | 16,000         | 21,152             | 5,152            | 19,500         |                    |
| 31-5107             | Compassionate leave               | 2,500          | 0                  | -2,500           | 2,000          |                    |
| 32-5603             | Labour                            | 20,000         | 35,221             | 15,221           | 22,000         |                    |
| 33-5613             | Labour                            | 12,000         | 17,300             | 5,300            | 13,000         |                    |
| 33-5623             | Labour                            | 5,000          | 11,521             | 6,521            | 7,000          |                    |
| 34-5613             | Labour - Mowing,Brushing,Ditching | 75,000         | 39,307             | -35,693          | 60,000         |                    |
| 35-5613             | Labour                            | 25,000         | 25,222             | 222              | 25,000         |                    |
| 36-5613             | Labour                            | 25,000         | 23,284             | -1,716           | 25,000         |                    |
| 38-5613             | Labour                            | 83,000         | 137,185            | 54,185           | 85,000         |                    |
| 57-5102             | Salaries and wages ES             | 7,600          | 9,942              | 2,342            | 8,800          |                    |
| 57-5102             | Salaries and wages PW             | 0              | 0                  | 0                | 25,000         |                    |
| 57-5102             | Salaries and wages Dir Oper       | 0              | 0                  | 0                | 9,000          |                    |
| 59-5102             | Salaries & wages                  | 42,300         | 34,041             | -8,259           | 23,000         |                    |
| 51-5102             | Salaries & wages                  | 30,200         | 39,480             | 9,280            | 30,200         |                    |
| 51-5105             | On Call wages                     | 4,500          | 4,732              | 232              | 4,800          |                    |
| 53-5102             | Salaries & wages                  | 18,600         | 19,774             | 1,174            | 19,500         |                    |
| 55-5102             | Salaries and wages                | 13,600         | 16,142             | 2,542            | 15,500         |                    |
| 55-5105             | On call Wages                     | 4,500          | 4,567              | 67               | 4,800          |                    |
| 56-5102             | Salaries and wages                | 158,000        | 142,835            | -15,165          | 156,000        |                    |
| 56-5105             | On Call wages                     | 4,500          | 4,732              | 232              | 4,800          |                    |
| 57-5102             | Salaries and wages ES             | 7,600          | 9,942              | 2,342            | 8,800          |                    |
| 58-5102             | Salaries and wages                | 156,000        | 109,936            | -46,064          | 135,000        |                    |
| 58-5105             | On Call wages                     | 4,500          | 4,732              | 232              | 4,800          |                    |
| 81-5101             | Committee Expenses                | 500            | 324                | -176             | 0              |                    |
| 81-5102             | Salaries & wages                  | 75,500         | 81,146             | 5,646            | 81,200         |                    |
| #REF!               | #REF!                             | #REF!          | #REF!              | #REF!            | #REF!          |                    |
| #REF!               | #REF!                             | #REF!          | #REF!              | #REF!            | #REF!          |                    |
| #REF!               | #REF!                             | #REF!          | #REF!              | #REF!            | #REF!          |                    |
| 82-5102             | Salaries & wages                  | 103,000        | 107,186            | 4,186            | 93,700         |                    |
| 85-5102             | Salaries & wages                  | 58,000         | 59,104             | 1,104            | 77,000         |                    |
| 86-5102             | Salaries & wages                  | 276,000        | 274,145            | -1,855           | 262,000        |                    |
| 87-5102             | Salaries & wages                  | 46,200         | 52,904             | 6,704            | 45,400         |                    |
| 89-5302             | Maintenance Labour                | 2100           | 0                  | -2100            | 1000           |                    |
| 91-5101             | Committee Expenses                | 500            | 324                | -176             | 0              |                    |
| 91-5102             | Salaries & wages                  | 25,200         | 25,072             | -128             | 24,000         |                    |
| 92-5201             | Committee Expense                 | 500            | 323                | -177             | 0              |                    |
| 93-5102             | Salary & Benefits                 | 0              | 0                  | 0                | 9,000          |                    |
|                     |                                   | #REF!          | #REF!              | #REF!            | #REF!          | #REF!              |

|                 |                     | 2014          | 2014          | 2014          | 2015          | Budget   |
|-----------------|---------------------|---------------|---------------|---------------|---------------|----------|
|                 |                     | Budget        | Actual YTD    | Variance      | Budget        | Increase |
| <b>BENEFITS</b> |                     |               |               |               |               |          |
| 16-5111         | Canada Pension Plan | 1,000         | 819           | -181          | 1,000         |          |
| 17-5111         | Canada Pension Plan | 14,100        | 15,489        | 1,389         | 16,000        |          |
| 21-5111         | Canada Pension Plan | 1,700         | 1,432         | -268          | 1,800         |          |
| 25-5111         | Canada Pension Plan | 1,900         | 1,819         | -81           | 1,900         |          |
| 26-5111         | Employee Benefits   | 0             | 0             | 0             | 2400          |          |
| 31-5111         | Canada Pension Plan | 20,000        | 21,137        | 1,137         | 23,000        |          |
| 51-5111         | Canada Pension Plan | 1,300         | 1,601         | 301           | 1,300         |          |
| 53-5111         | Canada Pension Plan | 800           | 660           | -140          | 800           |          |
| 55-5111         | Canada Pension Plan | 600           | 666           | 66            | 600           |          |
| 56-5111         | Canada Pension Plan | 5,900         | 4,686         | -1,214        | 5,600         |          |
| 57-5111         | Canada Pension Plan | 400           | 267           | -133          | 400           |          |
| 58-5111         | Canada Pension Plan | 5,800         | 3,448         | -2,352        | 4,500         |          |
| 81-5111         | Canada Pension Plan | 2,600         | 2,655         | 55            | 2,500         |          |
| 82-5111         | Canada Pension Plan | 4,600         | 4,270         | -330          | 3,900         |          |
| 85-5511         | Canada Pension Plan | 3,200         | 1,449         | -1,751        | 3,700         |          |
| 86-5111         | Canada Pension Plan | 11,800        | 11,410        | -390          | 10,500        |          |
| 87-5111         | Canada Pension Plan | 2,300         | 982           | -1,318        | 2,300         |          |
| 91-5111         | Canada Pension Plan | 700           | 364           | -336          | 800           |          |
|                 |                     | <u>78,700</u> | <u>73,154</u> | <u>-5,546</u> | <u>83,000</u> | 5.46%    |
| 16-5112         | Employer Health Tax | 1,400         | 1,482         | 82            | 1,400         |          |
| 17-5112         | Employer Health tax | 7,800         | 8,281         | 481           | 7,600         |          |
| 21-5112         | Employer Health Tax | 2,700         | 2,641         | -59           | 900           |          |
| 25-5112         | Employer Health Tax | 1,200         | 1,128         | -72           | 1,300         |          |
| 31-5112         | Employer Health Tax | 9,600         | 10,574        | 974           | 11,400        |          |
| 51-5112         | Employer Health Tax | 700           | 871           | 171           | 700           |          |
| 53-5112         | Employer Health Tax | 400           | 388           | -12           | 500           |          |
| 55-5112         | Employer Health Tax | 300           | 401           | 101           | 400           |          |
| 56-5112         | Employer Health Tax | 3,300         | 2,907         | -393          | 3,400         |          |
| 57-5112         | Employer Health Tax | 200           | 187           | -13           | 200           |          |
| 58-5112         | Employer Health Tax | 3,300         | 2,273         | -1,027        | 2,800         |          |
| 81-5112         | Employer Health Tax | 1,600         | 1,949         | 349           | 1,600         |          |
| 82-5112         | Employer Health Tax | 2,200         | 2,078         | -122          | 1,900         |          |
| 85-5112         | Employer Health Tax | 1,300         | 1,153         | -147          | 1,500         |          |
| 86-5112         | Employer Health Tax | 5,800         | 5,184         | -616          | 5,200         |          |
| 87-5112         | Employer Health Tax | 1,000         | 1,040         | 40            | 900           |          |
| 91-5112         | Employer Health tax | 600           | 479           | -121          | 500           |          |
|                 |                     | <u>43,400</u> | <u>43,016</u> | <u>-384</u>   | <u>42,200</u> | -2.76%   |

2015 BUDGET FINAL

|         |                      | 2014<br>Budget | 2014<br>Actual YTD | 2014<br>Variance | 2015<br>Budget | Budget<br>Increase |
|---------|----------------------|----------------|--------------------|------------------|----------------|--------------------|
| 17-5113 | Employment Insurance | 7,000          | 7,233              | 233              | 7,300          |                    |
| 21-5113 | Employment Insurance | 800            | 655                | -145             | 950            |                    |
| 25-5113 | Employment Insurance | 900            | 824                | -76              | 900            |                    |
| 31-5113 | Employment Insurance | 9,100          | 9,881              | 781              | 10,600         |                    |
| 51-5113 | Employment Insurance | 600            | 741                | 141              | 600            |                    |
| 53-5113 | Employment Insurance | 400            | 304                | -96              | 400            |                    |
| 55-5113 | Employment Insurance | 300            | 307                | 7                | 300            |                    |
| 56-5113 | Employment Insurance | 3,100          | 2,538              | -562             | 3,100          |                    |
| 57-5113 | Employment Insurance | 200            | 122                | -78              | 200            |                    |
| 58-5113 | Employment Insurance | 3,000          | 1,958              | -1,042           | 2,500          |                    |
| 81-5113 | Employment Insurance | 1,100          | 1,111              | 11               | 1,200          |                    |
| 82-5113 | Employment Insurance | 2,500          | 2,417              | -83              | 2,200          |                    |
| 85-5113 | Employment Insurance | 1,700          | 1,136              | -564             | 2,000          |                    |
| 86-5113 | Employment Insurance | 6,500          | 5,946              | -554             | 6,000          |                    |
| 87-8113 | Employment Insurance | 1,300          | 1,403              | 103              | 1,200          |                    |
| 91-5113 | Employment Insurance | 300            | 475                | 175              | 400            |                    |
|         |                      | <u>38,800</u>  | <u>37,051</u>      | <u>-1,749</u>    | <u>39,850</u>  | 2.71%              |
| 17-5114 | Workers Compensation | 8,300          | 8,318              | 18               | 11,800         |                    |
| 21-5114 | Workers Compensation | 10,400         | 12,538             | 2,138            | 10,850         |                    |
| 25-5114 | Workers Compensation | 1,400          | 1,296              | -104             | 1,800          |                    |
| 26-5114 | Workers Compensation | 400            | 347                | -53              | 400            |                    |
| 31-5114 | Workers Compensation | 11,000         | 12,142             | 1,142            | 16,200         |                    |
| 51-5114 | Workers Compensation | 400            | 486                | 86               | 400            |                    |
| 53-5114 | Workers Compensation | 300            | 205                | -95              | 300            |                    |
| 55-5114 | Workers Compensation | 200            | 220                | 20               | 200            |                    |
| 56-5114 | Workers Compensation | 2,100          | 1,666              | -434             | 1,900          |                    |
| 57-5114 | Workers Compensation | 100            | 102                | 2                | 200            |                    |
| 58-5114 | Workers Compensation | 2,000          | 1,176              | -824             | 1,600          |                    |
| 81-5114 | Workers Compensation | 1,800          | 1,959              | 159              | 2,400          |                    |
| 82-5114 | Workers Compensation | 2,500          | 2,387              | -113             | 2,800          |                    |
| 85-5114 | Workers Compensation | 1,500          | 1,324              | -176             | 2,300          |                    |
| 86-5114 | Workers Compensation | 6,600          | 5,791              | -809             | 7,600          |                    |
| 87-5114 | Workers Compensation | 1,100          | 1,195              | 95               | 1,400          |                    |
| 91-5114 | Workers Compensation | 600            | 550                | -50              | 600            |                    |
|         |                      | <u>50,700</u>  | <u>51,702</u>      | <u>1,002</u>     | <u>62,750</u>  | 23.77%             |

2015 BUDGET FINAL

|         |                 | 2014<br>Budget | 2014<br>Actual YTD | 2014<br>Variance | 2015<br>Budget | Budget<br>Increase |
|---------|-----------------|----------------|--------------------|------------------|----------------|--------------------|
| 17-5115 | Group Insurance | 42,200         | 50,265             | 8,065            | 42,100         |                    |
| 21-5115 | Group Insurance | 6,100          | 5,780              | -320             | 4,600          |                    |
| 25-5115 | Group Insurance | 6,500          | 6,666              | 166              | 6,500          |                    |
| 31-5115 | Group Insurance | 56,800         | 67,380             | 10,580           | 70,000         |                    |
| 51-5115 | Group Insurance | 3,000          | 3,505              | 505              | 4,700          |                    |
| 53-5115 | Group Insurance | 1,800          | 1,941              | 141              | 2,500          |                    |
| 55-5115 | Group Insurance | 1,400          | 1,422              | 22               | 1,900          |                    |
| 56-5115 | Group Insurance | 14,000         | 16,321             | 2,321            | 17,900         |                    |
| 57-5115 | Group Insurance | 800            | 790                | -10              | 1,200          |                    |
| 58-5115 | Group Insurance | 13,800         | 15,223             | 1,423            | 14,700         |                    |
| 81-5115 | Group Insurance | 7,700          | 11,294             | 3,594            | 8,500          |                    |
| 82-5115 | Group Insurance | 13,000         | 13,480             | 480              | 11,300         |                    |
| 86-5115 | Group Insurance | 40,800         | 42,667             | 1,867            | 38,800         |                    |
| 91-5115 | Group Insurance | 2,600          | 2,406              | -194             | 2,700          |                    |
|         |                 | <u>210,500</u> | <u>239,140</u>     | <u>28,640</u>    | <u>227,400</u> | 8.03%              |
| 17-5116 | OMERS Pension   | 36,600         | 40,738             | 4,138            | 42,500         |                    |
| 21-5116 | OMERS Pension   | 4,200          | 3,556              | -644             | 2,800          |                    |
| 25-5116 | OMERS Pension   | 6,500          | 6,256              | -244             | 6,900          |                    |
| 31-5116 | OMERS Pension   | 40,400         | 43,691             | 3,291            | 48,500         |                    |
| 51-5116 | OMERS Pension   | 3,200          | 4,425              | 1,225            | 4,000          |                    |
| 53-5116 | OMERS Pension   | 2,000          | 1,967              | -33              | 2,100          |                    |
| 55-5116 | OMERS Pension   | 1,500          | 2,040              | 540              | 1,700          |                    |
| 56-5116 | OMERS Pension   | 15,400         | 13,390             | -2,010           | 15,400         |                    |
| 57-5116 | OMERS Pension   | 800            | 934                | 134              | 1,000          |                    |
| 58-5116 | OMERS Pension   | 15,100         | 10,167             | -4,933           | 13,000         |                    |
| 81-5116 | OMERS Pension   | 8,400          | 8,341              | -59              | 8,500          |                    |
| 82-5116 | OMERS Pension   | 7,000          | 8,171              | 1,171            | 5,700          |                    |
| 85-5116 | OMERS Pension   | 0              | 146                | 146              | 1,400          |                    |
| 86-5116 | OMERS Pension   | 21,900         | 19,127             | -2,773           | 20,000         |                    |
| 91-5116 | OMERS Pension   | 3,100          | 2,384              | -716             | 2,400          |                    |
|         |                 | <u>166,100</u> | <u>165,333</u>     | <u>-767</u>      | <u>175,900</u> | 5.90%              |

|                     |                      | 2014<br>Budget | 2014<br>Actual YTD | 2014<br>Variance | 2015<br>Budget | Budget<br>Increase |
|---------------------|----------------------|----------------|--------------------|------------------|----------------|--------------------|
| <b>SALARIES ETC</b> |                      |                |                    |                  |                |                    |
| 81-5101             | Committee Expenses   | 500            | 324                | -176             | 0              |                    |
| 81-5102             | Salaries & wages     | 75,500         | 81,146             | 5,646            | 81,200         |                    |
| 82-5102             | Salaries & wages     | 103,000        | 107,186            | 4,186            | 93,700         |                    |
| 85-5102             | Salaries & wages     | 58,000         | 59,104             | 1,104            | 77,000         |                    |
| 86-5102             | Salaries & wages     | 276,000        | 274,145            | -1,855           | 262,000        |                    |
| 87-5102             | Salaries & wages     | 46,200         | 52,904             | 6,704            | 45,400         |                    |
|                     |                      | <u>559,200</u> | <u>574,809</u>     | <u>15,609</u>    | <u>559,300</u> | 0.02%              |
| <b>BENEFITS</b>     |                      |                |                    |                  |                |                    |
| 81-5111             | Canada Pension Plan  | 2,600          | 2,655              | 55               | 2,500          |                    |
| 82-5111             | Canada Pension Plan  | 4,600          | 4,270              | -330             | 3,900          |                    |
| 85-5111             | Canada Pension Plan  | 3,200          | 1,449              | -1,751           | 3,700          |                    |
| 86-5111             | Canada Pension Plan  | 11,800         | 11,410             | -390             | 10,500         |                    |
| 87-5111             | Canada Pension Plan  | 2,300          | 982                | -1,318           | 2,300          |                    |
|                     |                      | <u>24,500</u>  | <u>20,766</u>      | <u>-3,734</u>    | <u>22,900</u>  | -6.53%             |
| 81-5112             | Employer Health Tax  | 1,600          | 1,949              | 349              | 1,600          |                    |
| 82-5112             | Employer Health Tax  | 2,200          | 2,078              | -122             | 1,900          |                    |
| 85-5112             | Employer Health Tax  | 1,300          | 1,153              | -147             | 1,500          |                    |
| 86-5112             | Employer Health Tax  | 5,800          | 5,184              | -616             | 5,200          |                    |
| 87-5112             | Employer Health Tax  | 1,000          | 1,040              | 40               | 900            |                    |
|                     |                      | <u>11,900</u>  | <u>11,404</u>      | <u>-496</u>      | <u>11,100</u>  | -6.72%             |
| 81-5113             | Employment Insurance | 1,100          | 1,111              | 11               | 1,200          |                    |
| 82-5113             | Employment Insurance | 2,500          | 2,417              | -83              | 2,200          |                    |
| 85-5113             | Employment Insurance | 1,700          | 1,136              | -564             | 2,000          |                    |
| 86-5113             | Employment Insurance | 6,500          | 5,946              | -554             | 6,000          |                    |
| 87-8113             | Employment Insurance | 1,300          | 1,403              | 103              | 1,200          |                    |
|                     |                      | <u>13,100</u>  | <u>12,013</u>      | <u>-1,087</u>    | <u>12,600</u>  | -3.82%             |
| 81-5114             | Workers Compensation | 1,800          | 1,959              | 159              | 2,400          |                    |
| 82-5114             | Workers Compensation | 2,500          | 2,387              | -113             | 2,800          |                    |
| 85-5114             | Workers Compensation | 1,500          | 1,324              | -176             | 2,300          |                    |
| 86-5114             | Workers Compensation | 6,600          | 5,791              | -809             | 7,600          |                    |
| 87-5114             | Workers Compensation | 1,100          | 1,195              | 95               | 1,400          |                    |
|                     |                      | <u>13,500</u>  | <u>12,656</u>      | <u>-844</u>      | <u>16,500</u>  | 22.22%             |
| 81-5115             | Group Insurance      | 7,700          | 11,294             | 3,594            | 8,500          |                    |
| 82-5115             | Group Insurance      | 13,000         | 13,480             | 480              | 11,300         |                    |
| 86-5115             | Group Insurance      | 40,800         | 42,667             | 1,867            | 38,800         |                    |
|                     |                      | <u>61,500</u>  | <u>67,441</u>      | <u>5,941</u>     | <u>58,600</u>  | -4.72%             |
| 81-5116             | OMERS Pension        | 8,400          | 8,341              | -59              | 8,500          |                    |
| 82-5116             | OMERS Pension        | 7,000          | 8,171              | 1,171            | 5,700          |                    |
| 85-5116             | OMERS Pension        | 0              | 146                | 146              | 1,400          |                    |
| 86-5116             | OMERS Pension        | 21,900         | 19,127             | -2,773           | 20,000         |                    |
|                     |                      | <u>37,300</u>  | <u>35,785</u>      | <u>-1,515</u>    | <u>35,600</u>  | -4.56%             |