

TOWNSHIP OF LAKE OF THE WOODS	2011	2011	2012	% of Total	5-Jun-12	ADOPTED
REVENUES	BUDGET	ACTUAL	BUDGET	page 1	Difference	
Taxes	450126	452086	462896		12770	
Minimum Taxes	2750	3106	2750		0	
Tax write offs	-505	-1638	-1500		-995	
Garbage Collections Fees	40525	40570	40525		0	
subtotal taxes	492896	494125	504671	43.43%	11775	
Federal Gas Tax	61274	61342	20000		-41274	
	0		0		0	
Total Federal Grant	61274	61342	20000	1.72%	-41274	
OMPF	562200	562200	574500		12300	
Prior yr OMPF adjt	11200	11200	0		-11200	
OMPF	573400	573400	574500		1100	
Livestock damages	2000	-467	2000		0	
Library Grant	3043	3043	3043		0	
Drainage Grants	2000		1500		-500	
subtotal Ontario Conditional grants	7043	2576	6543		-500	
	0		0		0	
subtotal Ontario TCA grants	0	0	0		0	
total Ontario Grants	580443	575976	581043	50.00%	600	
User fees etc						
Photocopier	25	5	25		0	
Winter Control other custom work	1000	788	1000		0	
Ontario Tire Recycle	50	23	50		0	
Heliport grant	3500	3500	3500		0	
Cemetery Revenues	2000	1020	2000		0	
Commuted Drainage Charges	2000	0	1500		-500	
Consent fees	600	150	150		-450	
Total user fees & service charges	9175	5486	8225	0.71%	-950	
License, permits etc	600	660	600		0	
Misc	1000	300	1000		0	
Lottery license fees	50	0	50		0	
Building Permit Fees	3000	2046	2000		-1000	
sub total licenses permits etc	4650	3006	3650		-1000	
Bergland Hall rents	1000	1635	1000		0	
Morson Hall rents	400	985	400		0	
Project Income	3500	2710	3500		0	
sub total rents etc	4900	5330	4900		0	
subtotal Licenses permits etc	9550	8336	8550		-1000	
POA	9500	5590	5500		-4000	
Penalty & Interest on taxes	9500	11809	11500		2000	
subtotal Fines & Penalties	19000	17399	17000		-2000	
PERMITS, LICENSES & FINES	28550	25735	25550	2.20%	-3000	
Bank Interest	8200	7557	8200		0	
Cemetery Interest	900	700	900		0	
Reserve Interest Equip Fund (schedule 8)	1389	3431	4162		2773	
Bergland Dump Reserve	20	50	41		21	
Morson Dump Reserve	293	725	594		301	
Dock Reserve	145	359	294		149	
Parking Lot Reserve Gov't Dock	13	31	26		13	
INVESTMENT INCOME	10961	12853	14217	1.22%	3257	
Other Municipalities (& First Nations)						
Other Misc	0	55	0		0	
Grading	2500	2465	2500		0	
sub total roads other municipalities	2500	2520	2500		0	
Other Landfill fees	200	225	200		0	
Landfill fees First Nations	3000	3150	3150		150	
Plowing	2500	3685	2500		0	
MUNICIPAL GRANTS	8200	9580	8350	0.72%	150	
Sale of Vehicles etc	0	0	0		0	
Locum House Donation & Fundraising	0	25834	0		0	
Parkland Revenue	0	0	0		0	
Tax sale lands		0	0		0	
OTHER INCOME	0	25834	0	0.00%	0	
Total Revenues	1191499	1210931	1162056	100.00%	-29442	

EXPENDITURES GENERAL GOVERNMENT (Schedule 1)

page 2

Total Expenses	91830	91794	99548		7718
Amortization	729	729	729		0
Assessment Office	26791	26791	27280		489
Net General Gov't	119350	119314	127557	11.39%	8207
PROTECTION SERVICES					
Fire Services (Schedule 2)	51261	33866	44771		-6490
Amortization	11475	11460	11465		-10
Net Fire	62736	45326	56236		-6500
Policing OPP	47437	47437	44564	total	-2873
Less Credit previous year	-4046	-4729	-1622	amortization	2424 **
Policing	43391	42708	42942	174998	-449
Wolf Damage	2000	0	2000		0
Building Cost	15000	14160	13000		-2000
subtotal Protective inspection	17000	14160	15000		-2000
Total Protection	123127	102195	114178	10.19%	-8949
TRANSPORTATION (Schedule 3)					
Roads Paved	5900	10175	8400		2500
Amortization	43039	43488	41977		-1062
Roads Unpaved	171400	172737	174774	Roads	3374
Amortization	65913	67443	67425	amortization	1512
Roads Bridges & Culverts	5000	678	4500	135345	-500
Amortization	11237	23182	11068	net	-169
Fort Frances Airport Levy	0	0	1425		1425
Winter Control	29200	23594	27000	216099	-2200
Amortization	13330	13329	14875		1545
	345019	354627	351444	31.38%	6425
ENVIRONMENT					
Garbage contract	39590	39458	39590		0
Dumps (Schedule 4)	41964	38437	43964		2000
subtotal Environment	81554	77894	83554	7.46%	2000
HEALTH SERVICES					
Health Unit	15484	15183	15484		0
Prior year adjustment	0	0	-1042		-1042
Net Health Unit levy	15484	15183	14442		-1042
Doctor Recruitment	5000	2834	5000		0
Mammogram Donation			2000		2000
Heliport plowing/inspection	2500	1929	2500		0
Ambulance	131515	131515	136384		4869
subtotal ambulance	134015	133443	138884		4869
Cemetery (Schedule 5)	6000	3764	6000		0
Net Health Services	160499	155224	166326	14.85%	5827
SOCIAL & FAMILY					
General Assistance	30694	30694	23815		-6879
Rainycrest	39819	39819	33183		-6636
Child Care	14851	14851	18203		3352
subtotal Social & Family	85364	85364	75201	6.71%	-10163 DSSAB
Social Housing	78234	78234	84927	7.58%	6693 8035
RECREATION					
Community Hall etc (Schedule 6)	46959	52344	50959		4000
Amortization	27459	27457	27459		0
subtotal recreation	74418	79801	78418		4000
Library	3600	3600	3600		0
subtotal recreation & culture	78018	83401	82018	7.32%	4000
PLANNING & DEVELOPMENT					
OP & Zoning Update	0	0	20000		20000
Consent & planning & Website Update	300	184	1800		1500
subtotal Planning	300	184	21800		21500
Morson Tourism Assoc	5000	5000	5000		0
RR Future Dev Corp	2156	1995	1995		-161
MBass Int'l Future Pavilion (STUDY)	2500	2500	2500		0
Tourism Signs	500	512	500		0
subtotal Commercial & industrial	10156	10007	9995		-161
Drainage Maintenance & Supt	4000	52	3000		-1000
subtotal Drainage	4000	52	3000		-1000
subtotal Planning & Development	14456	10243	34795	3.11%	20339
Total Expenditures less transfers	1085621	1066496	1120001	100.00%	34380

TOTALS

Grand Total Revenues	1191499	1210931	1162056	net of TCA	page 3
Grand Total Expenditures	1085621	1066496	1120001	945003	-29442
Unadjusted Surplus	105878	144435	42056	217054	34380
Accumulated Surplus begin of yr	4000956	4000956	4145391		-63822
Accumulated Surplus end of yr	4106834	4145391	4187446		

SURPLUS ADJUSTMENTS TO CASH

Unadjusted Surplus	105878	144435	42056		
Allocation of Reserve Interest	-1861	-4597	-5117		-3257
Allocation to Equip Reserve from Parks	0	0	0		0
Allocation to TCA/Reserves	-135000	-135000	-150000		-15000
Acquisition of TCAs	0	-128194	0		0
Amortization of TCAs	173182	187088	174998		1816
Allocation to Dump Closure Liability	8000	7672	8500		500
Deficit in Garbage Fees	-935	-1112	-935		0
Adjusted Surplus	149264	70292	69502		-79762
Opening Surplus	199245	199245	269537		70292
CASH Ending Surplus (deficit)	348509	269537	339038		-9471
Garbage Surplus b of yr	-2427	-2427	-1314		1113
Surplus (deficit) for yr	935	1112	935		0
Surplus (deficit) for year	-1492	-1314	-379		1113

CAPITAL FUND EXPENDITURES

Fire & other Protection	15120		0		-15120
	0				0
Total Fire	15120	0	0		-15120
					0
2011 GAS TAX Projects	61274	92454	0		-61274
	0				0
Total Transportation Grants	61274	92454	0		-61274
	0				0
	0				0
Recreation	0	0	0		0
Total Capital Expenditures	76394	92454	0		-76394

CAPITAL FUND REVENUES

GAS Tax 2011	61274	61342	0		-61274
	0				0
Total Transportation Grants	61274	61342	0		-61274
Waterfront Park BCF	0				0
Waterfront Park Infrastructure	0				0
Total Recreation Capital Grants	0	0	0		0
Total Capital Revenues	61274	61342	0		-61274
Township Share of Capital Cost	15120	31112	0		-15120

	2011	2011	2012	share rate	difference
	Budget	Actual	Budget	%	
EDUCATION					
English Public	190836	197393	188906	80.87	-1930
English Separate	13311	14952	12975	19.13	-336
French Separate	142	0	53		-89
less write offs	0	-2556	0		0
TOTALS	204289	209788	201935	100.00	-1705

	MUNICIPAL TAXES	SCHOOL TAXES	TOTAL TAXES	
Residential RTEP	381151	167464	548615	0
Residential RTES	18522	8138	26660	
Residential RTFS	121	53	174	
COMM (OCCUPIED)	21029	24772	45801	
HYDRO CH	92	108	200	
COMM (VACANT)	42	49	91	
FARMLANDS FTEP	1540	677	2217	
FARMLANDS FTES	114	50	165	
Subtotal Taxes	422611	201310	623921	
RES & FARM RPEP PROV TENANT	1578	693	2271	
RES & FARM RPES PROV TENANT	89	39	128	
PIL Residential RG	147		147	
PIL Commercial Gen CG	38364		38364	
Total PILs	40177	732	40910	
	462788	0	202043	0
Adjst	108		-108	0
GRAND TOTAL PILS & TAXES	462896	0	201935	0

ASSESSMENT	TOTAL	TAX RATIO	WEIGHTED ASSMT	RESIDNTL TX RATE	TAX RATIO	TAX RATE
Residential RTEP	75775525					
Residential RTES	3682275					
Residential RTFS	24000					
Total Residential	79481800	1.0000	79481800	0.503000	1.0000	0.503000
Comm (occupied)	2041500	1.980000	4042170	0.503000	1.980000	0.995941
Comm (new construction)	70000	1.980000	138600			
HYDRO CH	9200	1.980000	18216	0.503000	1.980000	0.995941
Comm (Vacant) CX	6000	1.386000	8316	0.503000	1.386000	0.697158
Farmlands FTEP	1224800					
Farmlands FTES	90900					
Total Farm	1315700	0.250000	328925	0.503000	0.250000	0.125750
Total Assessment	82924200		84018027			
RES & FARM RPEP PROV TENANT	313686					
RES & FARM RPES PROV TENANT	17714					
	331400	1.000000	331400	0.503000		
PIL Residential RG	29200	1.000000	29200	0.503000	1.980000	0.995941
PIL Commercial Gen CG	3852000	1.980000	7626960	0.503000	1.980000	0.995941
subtotal	4212600					
Totals	87136800		92005587	**** amount to keep tax rate the same as 2011		

TAX CALCULATION	TOTAL REQUIRED	TOTAL ASSESSMENT	2012 Rate	2011 Rate	Residential rate difference	% difference
TOTAL GEN LEVY 2012****	462788	92005587			0.503000	
2011 levy	450015					
TAX RATES			2012 Rate			%
Residential	0.503000	0.221000	0.724000	0.734000	-0.010000	-1.38%
Comm Occupied	0.995941	1.173174	2.169115	2.203944	-0.034829	-1.61%
Comm Vacant	0.697158	0.821222	1.518380	1.542760	-0.024380	-1.61%
Farmlands	0.125750	0.055250	0.181000	0.183500	-0.002500	-1.38%

SCHEDULE 1 GENERAL GOVT	2011 BUDGET	2011 ACTUAL	2012 BUDGET	page 5	difference
Council Remuneration	10600	10209	11500		900
Travel & Conf	4000	3192	4000		0
Mig etc	900	1767	1500		600
Printing & Ads	100	0	100		0
Grant & Memberships	1000	1058	1000		0
Clerk-Treasurer Salary & benefits	53500	54165	60300		6800
Conference & travel	500	246	500		0
mlg etc	1000	312	1000		0
Office Supplies	1300	430	1300		0
Election	0	0	0		0
Postage	800	709	800		0
Telephone	440	178	440		0
Printing & Ads	1300	1934	1300		0
Audit	9057	11601	13275		4218
Legal	1500	0	1500		0
Building Rent	4800	4800	0		-4800
Insurance	707	1169	707		0
Bank Charges	26	25	26		0
Computer upgrades	300	0	300		0
Amortization	729	729	729		0
Totals	92559	92523	100277		7718

FIRE SERVICES SCHEDULE 2	2011 Budget	2011 Actual	2012 Budget		
FIRE					
Other Wages	1500	1680	1500		0
WSIB & payroll costs 1/3	1300	824	1833		533
Heat	5000	2970	3500		-1500
Various Capital	4000		0		-4000
Fire alarm/smoke detectors	500	0	0		-500
Paint lumber etc	500	865	500		0
Point System 1/3	6000	2100	6000		0
Conference/meetings.admn 1/3	0	75	833		833
Training & Travel 1/3	3300	3015	2500		-800
Public Education 1/3	500	187	1000		500
Building maintenance	600	1378	600		0
Communications 1/3	1500	0	1267		-233
Equipment etc	200	0			-200
Fire Chief 1/3	10000	7937	10000		0
Deputy Chief 1/3	1700	1633	2833		1133
Training Officer 1/3			1667		1667
Fire Prevention/Public Ed Officer 1/3			1667		1667
Hydro	1000	916	1006		6
Building insurance	900	913	900		0
Amortization	2997	2997	2997	1/3 share	0
Dispatch/fire agreement 1/3	3275	1949	833	30433	-2442
Mutual Aid	300	0	500		200
Truck Wages	300	0	0		-300
Morson fire truck gas	100	0	0		-100
part	50	0	0		-50
maintenance & safeties	400	1265	0		-400
insurance & radio licenses	1945	1864	1945		0
Amortization	1400	1400	1400		0
Bergland Fire truck labour	100	0	100		0
truck gas	500	0	100		-400
parts	544	0	0		-544
repairs	1110	168	700		-410
insurance & radio licenses	2987	3014	2987	amort	0
Amortization	5709	5709	5709	11465	0
boat wages etc	75	0	0		-75
boat gas	175	46	0		-175
boat parts etc	400	0	0		-400
Boat Maintenance	500	1065	0		-500
Amortization SCBAs	1369	1354	1359	other	-10
Totals	62736	45326	56236	14338	-6500

TRANSPORTATION
SCHEDULE 3

2011 Budget 2011 Actual 2012 Budget

Roads Paved

Patching wages	1000	2298	2000	1000
materials	2000	4424	4000	2000
equipment	2000	1389	1500	-500
own grader & truck rental	900	2065	900	0
Prime & surface wages	0	0	0	0
Amortization	43039	43488	41977	-1062
subtotal Paved Roads	48939	53663	50377	1438

UNPAVED ROADS

grass mowing wages	500	662	700	200
equipment	4100	6268	6300	2200
brushing wages	500	3631	3500	3000
equipment	15000	10342	12500	-2500
ditch wages	100	435	400	300
equipment	5500	10962	5500	0
Beaver control wages	400	48	400	0
equipment	2200	1994	2000	-200
Debris wages	400	185	400	0
grading wages	8000	8443	8000	0
dust control wages	208	85	208	0
materials	15000	12767	12500	-2500
gravel resurface wages	800	1573	800	0
materials	1500		1200	-300
equipment	10500	963	10500	0
license/permits	1200	12627	1200	0
Amortization	49623	50908	52193	** 2570
Safety devices wages	1600	946	1100	-500
materials	1600	1978	1600	0
Building wages	5000	5127	5000	0
heat	3500	5207	5500	2000
materials	7500	7538	7500	0
phone	1500	1663	1500	0
maintenance	1700	3144	2500	800
hydro	1985	1861	1985	0
insurance	1060	1500	1560	500
Amortization	1807	3375	1,807	0
Rd Supt wages	23000	16299	18000	-5000
vac pay/stats	5000	8092	8000	3000
benefits	15000	16417	18000	3000
travel	500	501	500	0
rd school	500	1118	500	0
Printing & ads	300	0	300	0
One ton truck wages	1200	386	500	-700
fuel	2900	0	900	-2000
lubs	150	0	150	0
parts	2500	0	1500	-1000
repairs	2000	0	1000	-1000
insurance	442	687	442	0
license/permits	100	0	100	0
Amortization	2996	1545	1938	-1058
1/2 ton wages	300	354	300	0
fuel	4500	2942	3136	-1364
lubs	200		200	0
parts	200	238	200	0
repairs	2300	0	1000	-1300
insurance	377	594	377	0
license/permits	100	0	100	0
Grader wages	4500	6063	5500	1000
fuel	9000	6735	7000	-2000
lubs	3000	990	1500	-1500
parts	6300	4327	5000	-1300
repairs	1541	3354	3041	1500
insurance	5637	5395	5637	0
Amortization	11487	11615	11487	0
Credit own grader & truck rental	-11500	-1320	-1500	10000

Plow Truck Wages	1439	988	988
fuel	5036	5000	5000
lubs	48	50	50
parts	952	950	950
repairs	772	800	800
insurance	2045	2050	2050
Credit own grader & truck rental	-10675	-10800	-10800
subtotal Unpaved Roads	237313	240180	242199
	2011	2011	2012
CULVERTS & BRIDGES	BUDGET	ACTUAL	BUDGET
bridge wages	600	678	600
culverts	3500	0	3000
equipment	900	0	900
Amortization	11237	23182	11068
subtotal Culverts & Bridges	16237	23860	15568
WINTER CONTROL			
Winter snowplow wages	12000	7307	10000
Non owned Equipment Rental		71	
Amortization	13330	13329	14875
own grader & truck rental	10600	9125	10600
Sanding wages	2500	552	800
Sand & materials	2800	4078	3500
own grader & truck rental		805	800
Snow fence wages	750	0	750
equipment	50	0	50
Standby wages	500	1656	500
	42530	36923	41875
Grand total Transporation	345019	354627	350019

page 7

ENVIRONMENTAL SCHEDULE 4

McCrosson Dump wages	8200	8063	8400	200
Both dumps vp	1450	1432	1550	100
Both Dumps other payroll	1100	1162	1100	0
Travel etc	25	0	25	0
equipment	5150	4099	5150	0
Bergland Insurance	202	203	202	0
Solid Waste Liability	8000	7672	8500	500
Morson Dump wages	12600	11320	13800	1200
Supplies	525	175	525	0
Contract pickup	39590	39458	39590	0
Morson materials	280	0	280	0
equipment	4230	4110	4230	0
insurance	202	203	202	0
	0	0	0	0
Total environment	81554	77894	83554	2000

COMM GARBAGE FEES

Buena Vista	600	600	600	0
Marina	600	600	600	0
Mylies	600	600	600	0
New Moon Landing	600	600	600	0
Pelican Landing	600	600	600	0
Pier North	600	600	600	0
Red Wing Lodge	600	600	600	0
Sportsman Harbour	600	600	600	0
Lake Resorts	4800	4800	4800	0
Total Commercial Garbage fees	9600	9600	9600	0

Cemetery Schedule 5

Wages	50	1354	1050	1000
Ground Maintenance Bergland	1200	725	1200	0
Equip rentals digging etc	1500	943	1500	0
Wages	50	77	50	0
Ground Maintenance Morson	1000	530	1000	0
Equip rentals digging etc	2200	134	1200	-1000
Total cemetery	6000	3764	6000	0

Locum House

Materials		88		page 8	0
Postage		36			0
Building Maintenance & Repair	5000	2321	5000		0
Bank Charges		36			0
Fundraising Expense		354			0
Total Locum House	<u>5000</u>	<u>2834</u>	<u>5000</u>		0

RECREATION COSTS Schedule 6

	2011	2011	2012		
	BUDGET	ACTUAL	BUDGET		
Bergland					
Wages & Benefits	2400	462	400		-2000
Office Supplies	50	7	50		0
Cleaning supplies etc	50	346	50		0
Telephone	825	428	425		-400
Grounds maintenance	4000	1572	4000		0
Janitor	3000	3549	3000		0
Building maintenance	800	356	800		0
Hydro	11100	10099	11100		0
Insurance	3875	3646	3875		0
Amortization	16358	16357	16358		0
Morson				40058	
Wages & Benefits	400	727	400		0
Heating	2935	4174	4235		1300
Office Supplies	0	0	0		0
Telephone	775	467	775		0
Grounds maintenance	1500	1340	1500		0
Janitor	150	420	150		0
Building maintenance	250	4174	250		0
Hydro	4000	3586	4000		0
Insurance	2349	1982	2049		-300
Amortization	4145	4144	4145		0
Rebuilt Floating Docks Wages		800			0
Rebuilt Floating Docks Materials Ramp		2479	4000		4000
Waterfront Park Wages		1658	1100		1100
Waterfront Park Materials	2000	5894	2000		0
Grounds maintenance	3000	2646	3000		0
Insurance		304	300		300
Amortization	6956	6956	6956		0
Parking Lot Hydro		0	0	34860	0
Total Maintenance	<u>70918</u>	<u>78572</u>	<u>74918</u>		4000
PROJECTS					0
Projects, Sports & Events	3500	1229	3500		0
Project	0	0	0		0
Total projects	<u>3500</u>	<u>1229</u>	<u>3500</u>		0
Grand Total Expenditures	<u>74418</u>	<u>79801</u>	<u>78418</u>		4000
RECREATION REVENUES					
Bergland Hall Rentals	1000	1635	1000		0
Morson Hall Rentals	900	985	900		0
Twp Grant Bergland	42458	38423	39058		-3400
Twp Grant Morson	28460	33875	33960		5500
Total Operation Revenues	<u>72818</u>	<u>74918</u>	<u>74918</u>		2100
PROJECTS ETC					
Other Projects	3500	1229	3500		0
Canteen	0	0	0		0
Total Revenues	<u>3500</u>	<u>1229</u>	<u>3500</u>		0
GRAND TOTAL REVENUES	<u>76318</u>	<u>76147</u>	<u>78418</u>		2100

RESERVE FUNDS Schedule 7 RESERVES/TRUST FUND BUDGET	Balance bg of yr	Interest	Contribution or withdraw	Balance end of year
Interest @ 1.0%				
Reserve for Working Capital	220000		0	220000
Equipment Fund	416227	4162	150000	570389
Dock Repair Reserve	29407	294	0	29701
Gov't Dock (MBI)	2569	26	0	2595
Bergland Dump Closure Reserve	4105	41	0	4146
Morson Dump Closure Reserve	59396	594	8500	68490
Grand Total Reserve opening	<u>731704</u>	<u>5117</u>	<u>158500</u>	<u>895321</u>
Deferred Revenue				
Gas Tax Reserve	814	4	0	818
Parks Reserve	0	0	0	0
Total Deferred Revenue	<u>814</u>	<u>4</u>	<u>0</u>	<u>818</u>
Revenues Interest 0.5%				
#1 Monument Care Fund	5500	28	50	5578
#2 Monument Care Fund	850	4	50	904
#1 Cemetery Fund	42800	214	300	43314
#2 Cemetery Fund	8000	40	150	8190
Interest Income for year	<u>57150</u>	<u>286</u>	<u>550</u>	<u>57986</u>
Grand Total	<u>789668</u>	<u>5407</u>	<u>159050</u>	<u>954125</u>