

Schedule "A" to By-Law 2023-25

	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Reconciliation</u>				
General Government	642,148	740,369	689,225	553,771
Fire Department	188,703	290,805	359,429	242,038
Building Department	37,501	45,329	41,346	60,514
Livestock Valuers	1,202	1,000	347	1,000
Policing Services	314,044	317,399	314,324	306,043
911	1,598	1,500	1,245	1,500
Transportation Services	1,244,377	1,809,428	1,765,725	1,757,539
Streetlights	3,959	4,500	2,366	4,500
Environmental Services	249,686	384,756	449,946	501,800
Recreational and Cultural Services	110,580	118,699	112,265	136,036
Library Services	6,584	6,584	6,584	6,660
Planning and Development	320	3,000	2,587	3,000
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Total Expenditures	2,800,702	3,723,369	3,745,389	3,574,401
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Total Revenues	2,800,716	3,678,784	3,745,802	3,574,401
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Difference	14 -	44,585	413	
Surplus from previous year	24,309	44,585	44,585	44,998
Accumulated Surplus/Deficit	24,323	-	44,998	

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	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>REVENUES</u>				
Taxation	1,354,618	1,376,171	1,384,968	1,405,743
<u>Grant in Lieu</u>				
Ontario Municipal Tax Assistance	64,276	66,033	65,201	66,179
County Forest	1,734	1,734	1,754	1,754
Hydro One	5,059	5,059	5,059	5,059
<u>Ontario Funding Programs</u>				
OMPF	788,800	788,800	788,800	782,900
<u>Federal Funding Programs</u>				
Federal Gas Tax Revenue	63,700	63,000	49,102	49,740
<u>Federal Grant</u>				
Canada Summer Student Grant	5,778	7,350	2,520	9,920
<u>Ontario Specific Grants</u>				
Protection/Fire Services	14,684	10,142	10,142	10,570
Libraries	4,584	4,584	4,584	4,584
Ont. Community Infrastructure Fund	247,162	437,029	220,534	371,839
Ontario Protection	1,149		350	
Aggregate Licence Fees	6,031	6,000	5,977	6,000
Ont. Cannabis Legalization Implementation Fund	5,620			
COVID 19	9,000			
ON Summer Experience Program				7,624
<u>Other Municipal Grant</u>				
County (Community Garden)	2,354	4,358	2,099	2,259

Schedule "A" to By-Law 2023-25

	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Fees, Services Charges & Other</u>				
General Government	32,339	30,000	93,687	35,000
Rent	480	480	480	480
Miscellaneous	18	45,575	222	500
Penalties & Interest/Taxes	54,738	50,000	52,970	50,000
Investment Income/Interest	4,613	4,000	23,413	4,000
Fire Dept./Services	3,500	2,500	11,019	3,000
Building Permits/Revenue	21,906	10,000	15,092	12,000
Road Revenue	46,334	100	25	100
Sale of Vehicles/Equipment			66,054	
Tipping Fees	31,926	15,000	36,203	20,000
Recycling Grant	23,145	15,000	44,269	20,000
Misc. Recreation Revenue	4,000			
Planning & Shoreline	3,168	1,000	3,494	1,000
<u>Arena</u>				
Hall Rental/Ice Rental/Sign Advertising		5,000	7,404	5,000
Cafeteria		1,000		2,500
Special Events		7,500	200	5,000
Donations		500	280	500
Minor Sports		500		500
Reserve Funds				
Skate Sharpening		500	30	200
Misc		1,000	668	1,000
<u>Bicentennial Park</u>				
Special Events		5,000	4511	10,000
Donations		250	1190	250
Misc.		500	637	550

Schedule "A" to By-Law 2023-25

	2021 Actual	2022 Budget	2022 Actual	2023 Budget
Reserves -				
General Gov't - Working Funds		368,110	231,997	40,000
General				
Modernization		275,487	155,260	120,227
COVID		69,522	69,522	
Fire Capital			52,402	
Fire Fundraising				5,000
Shoreline Rd. Allowance				
Road Equip. Funds			278,950	15,000
Gas Tax Reserves			54,733	
OCIF				223,423
Waste Site Funds				250,000
Recreation				25,000
Bi-Centennial Park				
Total Revenue	2,800,716	3,678,784	3,745,802	3,574,401

Schedule "A" to By-Law 2023-25

	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>EXPENDITURES</u>				
<u>General Government</u>				
Members of Council	16,132	20,000	16,166	26,287
Admin Staff - Wages and Benefits	91,294	101,871	145,654	202,560
Mileage		300	170	250
Meals	133	150		
Consulting Fees	52,001			
Telephone/Internet	4,185	4,300	5,289	5,300
Fax	1,061	1,200	1,113	1,200
Hydro	4,078	8,000	9,792	9,000
Heating	2,360	2,500	2,871	3,000
Insurance	24,499	28,151	28,151	30,317
Website	178	1,000	356	500
Postage	3,602	3,800	3,602	3,800
Office Supplies	4,604	5,000	2,380	2,000
Maintenance Supplies	311	300	249	300
Emergency Management Funds		200	306	500
COVID 19 (Capital)	16,070	69,522	69,522	
Modernization Fund Expense	21,665	275,487	81,866	
Modernization Fund Expense (Capital)			54,799	120,227
Election Expenses		12,000	15,005	
Association Dues	1,677	2,000	1,767	2,000
Courses & Training	1,043	3,000	407	1,500
Advertising	1,966	2,000	1,611	2,000
Contracts	10,468	20,000	19,453	20,000
Equipment Maintenance	7,126	8,000	5,141	5,000
Building Maintenance	359	1,000	491	1,000
Audit Fees	30,055	31,000	32,828	33,000
Legal Fees	296,338	75,000	40,813	10,000
Miscellaneous	2,477	2,500	2,509	2,500
Tax Sale Costs	834	4,000	5,359	5,000
Bank Charges/Interest	2,506	2,500	2,781	2,500
Tax Capping/Write offs	8,474	5,000	2,944	3,000
Donation	5,525	1,000	1,242	1,500
Succession Reserve		30,000	15,000	15,000
Contribution to Reserves (Election)	2,000			4,000
Contribution to Reserves (Working Funds)			100,000	

Schedule "A" to By-Law 2023-25

	2021 Actual	2022 Budget	2022 Actual	2023 Budget
Financing Costs - Office Renovation	6,295	5,838	5,838	5,380
Principal Office Renovation	13,750	13,750	13,750	13,750
Server/Software Upgrade				15,000
Insurance Deductible				
Community Safety & Well Being	9,082			6,400
Office/Park Lot Improvements				
<i>Total General Government Expense</i>	<i>642,148</i>	<i>740,369</i>	<i>689,225</i>	<i>553,771</i>

Schedule "A" to By-Law 2023-25

	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Protection - Persons & Property</u>				
<u>Fire Services</u>				
Chief - Wages and Benefits	47,361	51,710	41,802	48,871
Wages	18,659	18,340	20,664	25,000
Mileage/Meals				
Telephone & Internet	1,170	1,200	1,127	1,200
Heating	7,300	8,000	11,134	10,000
Radio Expenses	7,007	7,000	6,357	6,500
Hydro	2,731	2,800	3,497	3,000
Insurance	23,517	25,774	25,774	28,117
Office Supplies/Signage	124	150		500
Advertising	987	1,000	987	1,000
Maintenance Supplies	108	150	646	300
Gas & Oil	2,345	3,500	6,490	5,000
Association Dues	395	400	130	400
Courses & Training	2,308	6,000	5,171	6,000
Fire Prevention	1,323	2,000	1,527	1,500
Vehicle Maintenance	17,216	25,000	30,634	25,000
Equipment Maintenance	14,792	15,000	12,778	15,000
Dispatch Fees	3,466	4,260	9,000	4,000
Building Maintenance	2,389	4,000	1,842	4,000
Miscellaneous	2,814	3,000	2,478	3,000
Fundraising	3,922		7,572	
Contribution to Reserves			18,000	25,000
Vehicle		88,471	140,933	
Small Tools/Equipment	28,769	23,050	10,886	28,650
<i>Total Fire Department Services Expense</i>	<i>188,703</i>	<i>290,805</i>	<i>359,429</i>	<i>242,038</i>

Schedule "A" to By-Law 2023-25

	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Building Department Services</u>				
Wages and Benefits	35,800	42,029	28,374	43,464
Mileage/Fuel	832	1,500	1,491	
Vehicle Maintenance	332	500	66	
Association Dues		250		250
Courses & Training	226	750		1,500
Consulting Fees			10,750	
Other	311	300	665	300
Used Half Ton				15,000
<i>Total Building Department Expense</i>	<i>37,501</i>	<i>45,329</i>	<i>41,346</i>	<i>60,514</i>
Livestock Valuers	1,202	1,000	347	1,000
Policing Services	314,044	317,399	314,324	306,043
Civic Address Supplies	1,598	1,500	1,245	1,500

Schedule "A" to By-Law 2023-25

	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Transportation Services</u>				
Wages and Benefits	360,964	392,279	438,362	443,617
Telephone & Internet	2,152	2,500	2,396	2,500
Heating	13,402	20,000	14,451	14,000
Radio Expenses	4,580	4,700	5,613	5,500
Hydro	4,219	5,000	4,436	4,500
Insurance	21,888	22,504	22,504	26,098
Office Supplies	165	1,200	145	250
Maintenance Supplies	12,570	15,000	13,858	15,000
Gas & Oil	86,902	114,000	126,324	120,000
Signage	1,390	1,500	5,311	2,500
Small Tools	1,712	3,000	2,500	6,000
Association Dues	846	900	866	300
Courses & Training		5,000	763	10,500
Advertisement	1,622	2,000	1,537	1,500
Contracts (Security)	207	250	207	210
Vehicle Maintenance	87,004	95,000	142,859	100,000
Equipment Maintenance	13,356	20,000	34,536	75,000
Building Maintenance	12,389	15,000	1,716	20,000
Road Maintenance	15,622	25,000	35,160	45,000
Winter Maintenance	27,013	35,000	47,724	65,000
Equipment Rentals			4,657	4,500
Legal Fees		1,000		1,000
Mics.	4,812	4,500	5,800	4,500
Contribution to Reserves	72,000		100,000	
Principle - 2011 John Deere	21,471			
Principle - 2017 International	33,452			
Principle - 2018 Pick-ups	18,020	18,020	18,020	18,020
Principle - 2013 CAT Grader				19,700
Interest - Truck	395			
Interest - Loader	494			
Interest - Pickups	1,427	1,046	1,046	534
Interest - Grader				3,870
Gravel (include inventory)	20,825			50,000
Brushing	16,655	20,000	8,678	
Culverts	41,448	20,000		
Sweeping	3,674	6,000	3,460	4,000
Cemetery				

Schedule "A" to By-Law 2023-25

	2021 Actual	2022 Budget	2022 Actual	2023 Budget
Crackseal Program		15,000		15,000
Asphalt Reclaimer	18,927			15,800
Combo Plow/Sander		320,000	278,950	
County Vehicle	7,612			
Used Half Ton		24,000	30,528	15,000
Equipment			85,067	8,140
Road Construction		437,029	293,543	146,000
Schroeder Road	251,462	163,000	34,708	
Little Ireland Road	63,700			
Cedar Grove Road				112,250
Moccasin Lake Road				96,500
River Road				74,250
Trout Lake Road				
Wingle Road				211,000
<i>Total Transportation Services Expense</i>	<i>1,244,377</i>	<i>1,809,428</i>	<i>1,765,725</i>	<i>1,757,539</i>

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	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Streetlighting Services</u>				
Streetlights	3,959	4,000	2,366	4,000
Streetlight Maintenance		500		500
<i>Total Streetlighting Services Expense</i>	<i>3,959</i>	<i>4,500</i>	<i>2,366</i>	<i>4,500</i>

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	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Environmental Services</u>				
Recycling Contract	36,644	40,000	43,661	45,000
Household Hazardous Waste	5,733	6,000	5,044	6,000
Consulting Fees				1,500
<u>Brudenell Waste Site</u>				
Wages and Benefits	23,158	25,218	34,641	22,850
Telephone	61	61	61	
Heating	322	450	501	600
Signage	215	300	126	1,000
Courses & Training		1,000	1,450	
Small tools		100	160	200
Advertising		300		300
Vehicle Maintenance (incl. Fuel)	19,976	35,000	26,924	25,000
Equipment Maintenance	4,700	15,000	6,493	10,000
Site Maintenance		7,500		
Grinding	24,855	30,000	17,604	20,000
Miscellaneous	721	1,000	3,432	3,500
Consulting Fees	31,239	35,000	26,861	26,650
Contribution to Reserves	40,500		100,000	
Bulldozer Expenses - Reserves	5,000			
Roll Off Truck		120,000	119,466	
Steel Wheel Compactor				250,000
Improvements to Site	538	5,000	7,429	10,000
<u>Lyndoch Waste Site</u>				
Wages and Benefits	15,044	16,812	15,396	19,400
Heating	317	450	139	400
Signage	87	300		1,000
Small tools		100		200
Advertising		300		
Miscellaneous				500
Consulting Fees	11,810	12,600	13,083	13,100
Improvements to Site	507	1,000	526	2,500

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	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Raglan Waste Site</u>				
Wages and Benefits	19,527	21,015	21,928	29,000
Heating	207	450	87	400
Signage	105	300		1,000
Small tools		100		200
Advertising		300		
Miscellaneous		100	47	500
Consulting Fees	7,913	8,000	3,338	8,500
Improvements to Site	507	1,000	1,549	2,500
<i>Total Environmental Services Expense</i>	<i>249,686</i>	<i>384,756</i>	<i>449,946</i>	<i>501,800</i>

Schedule "A" to By-Law 2023-25

	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Parks and Recreational Services</u>				
<u>Recreation</u>				
Wages and Benefits	4,639	7,930	2,004	12,100
Manager Wages and Benefits	28,172	31,095	25,276	
Swim Student Wages		5,000		5,000
Telephone/Internet			2,360	2,500
Heating			11,256	14,000
Hydro			2,011	3,000
Insurance		18,666	18,666	20,886
Grounds Maintenance				5,000
Building Maintenance				5,000
Equipment Maintenance				3,000
Canteen		1,000		2,000
Community Garden Project	2,354	4,358	2,099	2,259
Community Enhancement				1,741
Equipment				2,000
Seniors Lunch Club (CRC)	4,034	4,500	4,500	4,500
Quadeville Community Centre		3,000	3,000	3,000
Programs & Activities		3,000	3,119	4,500
Maintenance/Supplies	7812	8,000	2,974	
Fundraising Expenditures		2,500		3,000
Advertising	114	250	544	250
Misc.	4360	4,500	2,531	7,000
Recreation	38,000			
Audit Fees		1,200		
Repairs/Improvements (Grounds/Building)			2,484	
Facilities Expense	445	1,000		
Utlities	11622	14,000		
Misc. Grant Expense (Raglan Four Seasons Park)	4,000			
Public Washroom				25,000

Schedule "A" to By-Law 2023-25

	2021 Actual	2022 Budget	2022 Actual	2023 Budget
<u>Bicentennial Park</u>				
Utilities	1006	1,200		
Telephone			522	550
Hydro			912	1,000
Repairs	1337	4,000	7,240	4,500
Fundraising expenditures		2,500	587	3,000
Misc.	805	1,000	180	1,250
Renovation Project	6091			
Contribution to Reserves (General Recreation)	30,000		15,000	
Contribution to Reserves (Raglan Four Seasons Park)			5,000	
<i>Total Parks & Recreational Services Expense</i>	<i>144,791</i>	<i>118,699</i>	<i>112,265</i>	<i>136,036</i>
<u>Library Services</u>				
Barry's Bay Library	3,792	3,792	3,792	3,868
Kilaloe Library	2,792	2,792	2,792	2,792
<i>Total Library Services Expense</i>	<i>6,584</i>	<i>6,584</i>	<i>6,584</i>	<i>6,660</i>
<u>Planning and Development</u>				
Advertising	320	1,000	137	1,000
Cannibus Study				
County Fees		2,000	2,450	2,000
<i>Total Planning & Dev. Expense</i>	<i>320</i>	<i>3,000</i>	<i>2,587</i>	<i>3,000</i>
<i>TOTAL EXPENDITURES</i>	<i>2,836,934</i>	<i>3,723,369</i>	<i>3,745,389</i>	<i>3,574,401</i>

NOTE: Actual expenses are based on Trial Balance which is prepared using Cash Basis accounting methods. The Financial Statements are prepared according to PSAB accounting standards.