



SPECIAL BUDGET MEETING OF COUNCIL – SATURDAY, FEBRUARY 10, 2018 – 8:30 AM
RÉUNION SPÉCIALE BUDGÉTAIRE DU CONSEIL – SAMEDI, LE 10 FEVRIER 2018 – 8H30

AGENDA / ORDRE DU JOUR

- A) **Declaration of Pecuniary Interest / Déclaration d'intérêts pécuniaires**
- B) **Agenda / Ordre du jour**
B-1 Resolution to adopt the Agenda
- C) **2017 Budget Presentations / Présentations budgétaires pour l'année 2017**
- D) **Adjournment / Ajournement**
D-1 Resolution to adopt By-law **2018/08** confirming proceedings of meeting
D-2 Resolution to adjournment the meeting

MEMORANDUM

TO: Mayor and Council

AND TO:

FROM: Alisa Craddock CPA, CMA Director of Corporate Services/Treasurer

DATE: February 6, 2018

RE: 2018 Budget Deliberations

Please find attached the draft 2018 budget ahead of this Saturday's budget deliberation. This is an initial working document.

This initial document shows a substantial surplus. There were some unusual situations in 2017 which require some discussion and consideration prior to finalizing a year end surplus position.

The starting point for 2018 is 6.68%. Significantly, there is an increase in OMPF for 2018. Staff has prepared the departmental budgets, taking into consideration Council requests throughout the year, continued efficiencies, and future planning.

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MUNICIPALITY OF WEST NIPISSING

BUDGET 2018

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West Nipissing Ovest

Summary of All Categories

	2017			2018	
	Actual	Budget	Variance	Budget	Variance
Revenues					
Property Taxation	15,195,885	15,081,930	113,955	15,387,420	305,490
Payments in lieu	525,953	513,672	12,281	527,186	13,514
Grants	6,300,500	6,300,500	-	6,494,500	194,000
Other Revenues	2,883,442	2,711,365	172,077	2,881,976	170,611
Total Revenues	24,905,780	24,607,467	298,313	25,291,082	683,615
Expenditures					
HR Costs	6,977,966	7,318,999	341,033	7,731,403	(412,404)
Operating Expenses	5,968,124	6,484,363	516,239	6,642,099	(157,736)
Social Programs	4,194,506	4,212,131	17,625	4,300,702	(88,571)
Total Expenditures	17,140,596	18,015,493	874,897	18,674,204	(658,711)
Local Boards					
Police	4,195,739	4,206,359	10,620	4,297,822	(91,463)
Library	432,000	432,000	-	440,000	(8,000)
Cemetery	19,779	48,350	28,571	44,600	3,750
Total Board Expenditures	4,647,518	4,686,709	39,191	4,782,422	(95,713)
Total Expenditures incl. Boards	21,788,114	22,702,202	914,088	23,456,626	(754,423)
Surplus (Deficit)-Operating	3,117,666	1,905,265	1,212,401	1,834,456	(70,808)
Donations	-	-	-	-	-
Funding	(798,107)	(860,350)	(62,243)	(1,323,990)	463,640
Total Revenues-Capital Fund	(798,107)	(860,350)	(62,243)	(1,323,990)	463,640
Transfer to Reserve	1,469,239	1,430,000	(39,239)	1,640,000	(210,000)
Contribution from Reserve	(1,142,337)	(2,518,555)	(1,376,218)	(2,124,010)	(394,545)
Unexpended Revenue	(130,597)	-	130,597	-	-
Unexpended Revenue	-	-	-	-	-
Total Change in Reserves	196,305	(1,088,555)	(1,284,860)	(484,010)	(604,545)
Long Term Debt Financing	-	-	-	-	-
Payments on Loans	319,047	315,265	(3,782)	331,958	(16,693)
Total Change in Financing	319,047	315,265	(3,782)	331,958	(16,693)

Capital Assets

Capital expenditures-Infrastructure	1,008,187	1,589,895	581,708	2,328,990	(739,095)
Capital expenditures	1,402,347	1,949,010	546,663	1,989,010	(40,000)
Total Capital Assets	2,410,534	3,538,905	1,128,371	4,318,000	(779,095)
	2,127,779	1,905,265	222,514	2,841,958	936,693
Surplus (Deficit)	989,887	(0)	989,887	(1,007,502)	(1,007,501)



West Nipissing Ouest

Summary of All Departments

	2017			2018	
	Actual	Budget	Variance	Budget	Variance
Taxation					
Revenues	15,195,885	15,081,930	113,955	15,387,420	305,490
Payments in lieu	525,953	513,672	12,281	527,186	13,514
Provincial Grants-OMPF	6,300,500	6,300,500	-	6,494,500	194,000
General Government					
Revenues	1,539,709	1,436,365	103,344	1,426,476	(9,889)
Expenses	2,966,252	2,336,935	(629,317)	3,182,108	(845,173)
Surplus (Deficit)	(1,426,543)	(900,570)	(525,973)	(1,755,632)	(855,062)
Mayor & Council					
Expenses	186,791	194,485	7,694	196,620	(2,135)
Public Works					
Revenues	61,898	70,000	(8,102)	35,000	(35,000)
Expenses	5,201,724	6,024,860	823,136	6,151,537	(126,677)
Surplus (Deficit)	(5,139,826)	(5,954,860)	815,034	(6,116,537)	(161,677)
Community Services					
Revenues	999,813	978,500	21,313	955,500	(23,000)
Expenses	4,003,505	4,285,686	282,181	4,395,621	(109,935)
Surplus (Deficit)	(3,003,692)	(3,307,186)	303,494	(3,440,121)	(132,935)
Fire Department					
Revenues	60,708	18,000	42,708	18,000	-
Expenses	2,078,256	2,131,305	53,049	2,220,986	(89,681)
Surplus (Deficit)	(2,017,548)	(2,113,305)	95,757	(2,202,986)	(89,681)
Economic Development					
Revenues	28,890	-	28,890	250,000	250,000
Expenses	93,950	196,963	103,013	459,063	(262,100)
Surplus (Deficit)	(65,060)	(196,963)	131,903	(209,063)	(12,100)
Planning & Development					
Revenues	192,424	208,500	(16,076)	197,000	(11,500)
Expenses	365,425	361,210	(4,215)	431,850	(70,640)
Surplus (Deficit)	(173,001)	(152,710)	(20,291)	(234,850)	(82,140)



West Nipissing Ouest

Summary of All Departments

	2017			2018	
	Actual	Budget	Variance	Budget	Variance
Emergency Services					
Revenues	-	4,750	4,750	3,500	1,250
Expenses	-	(4,750)	4,750	(3,500)	1,250
Surplus (Deficit)	-	(4,750)	4,750	(3,500)	1,250
Police Services					
Revenues	310,841	294,387	16,454	315,435	21,048
Expenses	4,506,580	4,500,746	(5,834)	4,613,257	(112,511)
Surplus (Deficit)	(4,195,739)	(4,206,359)	10,620	(4,297,822)	(91,463)
Libraries					
Expenses	432,000	432,000	-	440,000	(8,000)
Cemetery					
Expenses	19,779	48,350	28,571	44,600	3,750
Municipal Drains					
Expenses	90,753	85,000	(5,753)	85,000	-
Animal Control					
Expenses	87,213	87,433	220	89,175	(1,742)
Health Services					
Expenses	429,985	429,985	-	429,985	-
DNSSAB					
Expenses	2,758,669	2,757,570	(1,099)	2,826,037	(68,467)
Home for the Aged-Au Chateau					
Expenses	1,005,852	1,024,576	18,724	1,044,680	(20,104)
Grand Total					
Revenues	25,216,621	24,901,854	314,767	25,606,517	704,663
Expenses	24,226,734	24,901,854	675,120	26,614,019	(1,712,164)
Net Surplus (Deficit)	989,887	-	989,887	(1,007,502)	(1,007,501)

Budgeted Taxation Revenue for 2017 **15,081,930**

% Taxation increase **6.68%**

Budgeted Taxation Revenue for 2018 **16,394,922**

1% represents **150,819**

**General Government
2018**

	2017			2018	
	Actual	Budget	Variance	Budget	Variance
Revenues					
Taxation Revenue	15,195,885	15,081,930	113,955	15,387,420	(305,490)
Payments in Lieu	525,953	513,672	12,281	527,186	(13,514)
Grants	6,300,500	6,300,500	-	6,494,500	(194,000)
Interest Income	91,645	76,500	15,145	76,500	-
Licenses and Fees	76,512	76,700	(188)	76,700	-
P.O.A.	24,767	35,000	(10,233)	30,000	5,000
Management Fees	143,000	143,000	-	143,000	-
Pentalties & Interest	241,065	230,000	11,065	230,000	-
Rental Income	352,163	352,165	(2)	352,165	-
Sale of Land	36,728	20,000	16,728	-	20,000
Miscellaneous Income	80,564	10,000	70,564	10,000	-
Interdepartmental Charges	233,265	233,000	265	248,111	(15,111)
Dividend Income	260,000	260,000	-	260,000	-
Total Revenues	23,562,047	23,332,467	229,580	23,835,582	(503,115)
Expenditures					
HR Costs					
Salaries & Wages	1,050,669	1,082,984	32,315	1,179,044	(96,060)
Benefits	255,517	286,745	31,228	309,555	(22,810)
Education	20,057	27,500	7,443	29,000	(1,500)
Total HR Costs	1,326,243	1,397,229	70,986	1,517,599	(120,370)
Operating Costs					
Advertising	20,260	11,000	(9,260)	13,550	(2,550)
Election Costs	1,501	-	(1,501)	75,000	(75,000)
General Insurance	76,065	77,140	1,075	78,416	(1,276)
IT and Support	111,077	105,150	(5,927)	123,950	(18,800)
Insurance Settlements	20,940	75,000	54,060	75,000	-
Interdepartmental Charges	7,155	7,240	85	7,240	-
Interest Expense	15,736	14,000	(1,736)	16,000	(2,000)
Interest on Loans	17,878	23,916	6,038	14,846	9,070
Leasing Expense	48,199	52,500	4,301	52,500	-
Materials	5,016	1,500	(3,516)	1,500	-
Memberships	14,544	17,000	2,456	17,000	-
Office Supplies	61,037	51,500	(9,537)	51,500	-
Professional Fees	99,888	95,000	(4,888)	95,000	-
Property Assessment	238,681	238,681	-	242,795	(4,114)
Repairs & Maintenance	75,626	96,000	20,374	96,000	-
Services and Rents	13,566	16,000	2,434	16,000	-

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**General Government
2018**

	2017			2018	
	Actual	Budget	Variance	Budget	Variance
Utilities & Telecommunication	255,818	280,130	24,312	281,193	(1,063)
Write Offs	235,951	151,000	(84,951)	151,000	-
Non TCA Expenses	10,540	5,000	(5,540)	5,000	-
Total Material, Supplies & Rents	1,329,478	1,317,757	(11,721)	1,413,490	(95,733)
Total Expenditures	2,655,721	2,714,986	59,265	2,931,089	(216,103)
Net Surplus (Deficit) Operations	20,906,326	20,617,481	288,845	20,904,493	287,012
Transfer to Reserve	150,044	150,000	(44)	160,000	(10,000)
Contribution from Reserve	(148,270)	(851,010)	(702,740)	(326,010)	525,000
Total Change in Reserves	1,774	(701,010)	(702,784)	(166,010)	515,000
Payments on Loans	160,487	156,949	(3,538)	166,019	(9,070)
Total Change in Financing	160,487	156,949	(3,538)	166,019	(9,070)
Capital Assets					
Capital expenditures-Equipment	148,270	166,010	17,740	251,010	(85,000)
Total Capital Assets	148,270	166,010	17,740	251,010	(85,000)
	310,531	(378,051)	(688,582)	251,019	(629,070)
Surplus (Deficit)	20,595,795	20,995,532	(399,737)	20,653,474	(342,058)

**Mayor and Council
2018**

		2017		2018	
	Actual	Budget	Variance	Budget	Variance
Expenditures					
HR Costs					
Salaries & Wages	144,979	144,980	1	147,010	(2,030)
Benefits	12,882	15,055	2,173	15,160	(105)
Education	22,264	22,000	(264)	22,000	-
Total HR Costs	180,125	182,035	1,910	184,170	(2,135)
Operating Costs					
Advertising	-	3,000	3,000	3,000	-
Community Projects	5,735	7,200	1,465	7,200	-
Office Supplies	-	1,250	1,250	1,250	-
Utilities & Telecommunication	931	1,000	69	1,000	-
Total Material, Supplies & Rents	6,666	12,450	5,784	12,450	-
Total Expenditures	186,791	194,485	7,694	196,620	(2,135)
Net Surplus (Deficit) Operations	(186,791)	(194,485)	7,694	(196,620)	(2,135)

**Public Works
2018**

	2017			2018	
	Actual	Budget	Variance	Budget	Variance
Revenues					
Miscellaneous Income	61,898	70,000	(8,102)	35,000	(35,000)
Total Revenues	61,898	70,000	(8,102)	35,000	(35,000)
Expenditures					
HR Costs					
Salaries & Wages	1,442,258	1,536,663	94,405	1,541,431	(4,768)
Benefits	357,101	384,528	27,427	400,050	(15,522)
Education	5,909	6,150	241	7,150	(1,000)
Total HR Costs	1,805,268	1,927,341	122,073	1,948,631	(21,290)
Operating Costs					
Advertising	2,565	2,000	(565)	3,000	(1,000)
Contractors	211,434	216,000	4,566	235,000	(19,000)
General Insurance	171,271	175,030	3,759	176,206	(1,176)
Interest on Loans	-	-	-	-	-
IT & Support	7,899	10,000	2,101	10,000	-
Leasing Expense	4,071	4,500	429	4,500	-
Licenses & Permits	23,097	30,000	6,903	30,000	-
Materials	753,730	1,039,386	285,656	929,500	109,886
Office Supplies	7,900	9,800	1,900	9,800	-
Professional Fees	4,355	4,000	(355)	4,000	-
Repairs & Maintenance	39,897	21,500	(18,397)	24,500	(3,000)
Services and Rents	263,461	244,000	(19,461)	214,000	30,000
Supplies	48,961	45,000	(3,961)	45,000	-
Utilities & Telecommunication	273,182	272,703	(479)	291,800	(19,097)
Vehicle Expenses	711,349	673,600	(37,749)	675,600	(2,000)
Non TCA Expenses	33,791	5,000	(28,791)	5,000	-
Total Material, Supplies & Rents	2,556,963	2,752,519	195,556	2,657,906	94,613
Total Expenditures	4,362,231	4,679,860	317,629	4,606,537	73,323
Net Surplus (Deficit) Operations	(4,300,333)	(4,609,860)	309,527	(4,571,537)	38,323
Funding					
Funding	(798,107)	(860,350)	(62,243)	(1,323,990)	(463,640)
Total Revenues-Capital Fund	(798,107)	(860,350)	(62,243)	(1,323,990)	(463,640)
Transfer to Reserve	500,000	500,000	-	600,000	100,000
Contribution from Reserve	(431,112)	(644,545)	(213,433)	(853,000)	(208,455)

**Public Works
2018**

	2017			2018	
	Actual	Budget	Variance	Budget	Variance
Other Revenue	(130,597)	-	130,597	-	-
Unexpended Revenue	-	-	-	-	-
Total Change in Reserves	(61,709)	(144,545)	(82,836)	(253,000)	(108,455)
Payments on Loans	-	-	-	-	-
Total Change in Financing	-	-	-	-	-
Capital Assets					
Capital expenditures-Infrastructure	1,008,187	1,589,895	581,708	2,328,990	739,095
Capital expenditures-Equipment	691,122	760,000	68,878	793,000	33,000
Total Capital Assets	1,699,309	2,349,895	650,586	3,121,990	772,095
	839,493	1,345,000	505,507	1,545,000	200,000
Surplus (Deficit)	(5,139,826)	(5,954,860)	815,034	(6,116,537)	(161,677)

**Community Services
2018**

	2017			2018	
	Actual	Budget	Variance	Budget	Variance
Revenues					
Federal Grants	28,084	20,000	8,084	20,000	-
Provincial Grants	-	3,500	(3,500)	3,500	-
Donations	10,025	-	10,025	-	-
Arenas	236,182	239,000	(2,818)	234,000	(5,000)
Canteen Sales	75,135	97,500	(22,365)	75,000	(22,500)
Program Revenues	41,300	35,000	6,300	20,000	(15,000)
Fitness and Pool Revenues	126,326	117,500	8,826	122,500	5,000
Memberships	78,901	64,000	14,901	71,500	7,500
Advertising	2,405	5,000	(2,595)	10,000	5,000
Rentals	398,086	392,000	6,086	397,000	5,000
Miscellaneous Income	3,369	5,000	(1,631)	2,000	(3,000)
Total Revenues	999,813	978,500	21,313	955,500	(23,000)
Expenditures					
HR Costs					
Salaries & Wages	1,637,656	1,645,269	7,613	1,671,130	(25,861)
Benefits	347,943	381,815	33,872	396,575	(14,760)
Education	16,380	34,500	18,120	34,500	-
Total HR Costs	2,001,979	2,061,584	59,605	2,102,205	(40,621)
Operating Costs					
Cost of Goods Sold	45,177	45,000	(177)	45,000	-
Materials & Supplies	46,892	51,000	4,108	51,000	-
Subcontractors	2,477	8,500	6,023	8,500	-
Advertising & Promotion	7,023	15,500	8,477	10,500	5,000
Community Projects	25,994	45,000	19,006	45,000	-
General Insurance	180,536	191,794	11,258	184,108	7,686
Interest on Loans	85,072	85,578	506	79,488	6,090
IT & Support	18,891	31,000	12,109	36,500	(5,500)
Licenses & Permits	7,101	15,500	8,399	10,000	5,500
Office Supplies	27,104	39,000	11,896	40,500	(1,500)
Repairs & Maintenance	240,726	290,000	49,274	305,000	(15,000)
Services and Rents	48,125	42,500	(5,625)	46,500	(4,000)
Utilities & Telecommunication	664,148	710,500	46,352	722,000	(11,500)
Vehicle Expenses	17,964	27,500	9,536	27,500	-
Non TCA Expenses	8,336	50,000	41,664	50,000	-
Total Material, Supplies & Rents	1,425,566	1,648,372	222,806	1,661,596	(13,224)

**Community Services
2018**

	2017			2018	
	Actual	Budget	Variance	Budget	Variance
Total Expenditures	3,427,545	3,709,956	282,411	3,763,801	(53,845)
Net Surplus (Deficit) Operations	(2,427,732)	(2,731,456)	303,724	(2,808,301)	(76,845)
Grants	-	-	-	-	-
Donations	-	-	-	-	-
Total Revenues-Capital Fund	-	-	-	-	-
Transfer to Reserve	450,000	450,000	-	500,000	(50,000)
Contribution from Reserve	(423,769)	(768,000)	(344,231)	(500,000)	268,000
Unexpended Revenue	-	-	-	-	-
Unexpended Revenue	-	-	-	-	-
Total Change in Reserves	26,231	(318,000)	(344,231)	-	318,000
Long-term debt financing	-	-	-	-	-
Payments on Loans	84,460	84,230	(230)	90,320	(6,090)
Lease repayment	41,500	41,500	-	41,500	-
Total Change in Financing	125,960	125,730	(230)	131,820	(6,090)
Capital Assets					
Capital expenditures	423,769	768,000	344,231	500,000	268,000
Capital expenditures-Development	-	-	-	-	-
Total Capital Assets	423,769	768,000	344,231	500,000	268,000
	575,960	575,730	230	631,820	56,090
Surplus (Deficit)	(3,003,692)	(3,307,186)	303,494	(3,440,121)	(132,935)

Fire
2018

	2017			2018	
	Actual	Budget	Variance	Budget	Variance
Revenues					
Miscellaneous Income	60,708	18,000	42,708	18,000	-
Total Revenues	60,708	18,000	42,708	18,000	-
Expenditures					
HR Costs					
Salaries & Wages	958,150	967,827	9,677	1,011,805	(43,978)
Benefits	334,118	394,710	60,592	377,980	16,730
Education	29,377	25,100	(4,277)	26,600	(1,500)
Total HR Costs	1,321,645	1,387,637	65,992	1,416,385	(28,748)
Operating Costs					
Materials & Supplies	65,431	65,000	(431)	67,500	(2,500)
General Insurance	37,067	37,067	-	36,321	746
Interest on Loans	-	-	-	-	-
Interfund transfers	22,000	22,000	-	22,000	-
Licenses & Permits	30	1,600	1,570	1,600	-
Office Supplies	37,899	45,220	7,321	47,220	(2,000)
Repairs & Maintenance	69,314	76,500	7,186	77,500	(1,000)
Services and Rents	16,505	14,000	(2,505)	15,000	(1,000)
Utilities & Telecommunication	82,320	86,181	3,861	91,360	(5,179)
Vehicle Expenses	56,850	66,100	9,250	66,100	-
Non TCA Expenses	-	-	-	-	-
Total Material, Supplies & Rents	387,416	413,668	26,252	424,601	(10,933)
Total Expenditures	1,709,061	1,801,305	92,244	1,840,986	(39,681)
Net Surplus (Deficit) Operations	(1,648,353)	(1,783,305)	134,952	(1,822,986)	(39,681)
Transfer to Reserve	369,195	330,000	39,195	380,000	(50,000)
Contribution from Reserve	(139,186)	(255,000)	(115,814)	(445,000)	(190,000)
Total Change in Reserves	230,009	75,000	(76,619)	(65,000)	(240,000)
Donations	-	-	-	-	-
Total Revenues-Capital Fund	-	-	-	-	-
Payments on Loans	-	-	-	-	-
Total Change in Financing	-	-	-	-	-

**Fire
2018**

	2017			2018	
	Actual	Budget	Variance	Budget	Variance
Capital Assets					
Capital expenditures-Equipment	139,186	255,000	115,814	445,000	(190,000)
Total Capital Assets	139,186	255,000	115,814	445,000	(190,000)
	369,195	330,000	39,195	380,000	50,000
Surplus (Deficit)	(2,017,548)	(2,113,305)	95,757	(2,202,986)	(89,681)

Planning
2018

	Actual	2017 Budget	Variance	2018 Budget	Variance
Revenues					
Building Permits	127,211	137,500	(10,289)	140,000	2,500
Planning Consent	33,150	40,500	(7,350)	30,000	(10,500)
Other Revenue	32,063	30,500	1,563	27,000	(3,500)
Total Revenues	192,424	208,500	(16,076)	197,000	(11,500)
Expenditures					
HR Costs					
Salaries & Wages	235,128	233,745	(1,383)	286,670	(52,925)
Benefits	94,585	88,765	(5,820)	100,480	(11,715)
Education	5,563	9,500	3,937	12,000	(2,500)
Total HR Costs	335,276	332,010	(3,266)	399,150	(67,140)
Operating Costs					
Office Supplies	20,297	14,900	(5,397)	18,400	(3,500)
Legal	2,046	5,000	2,954	5,000	-
Professional Fees	2,173	2,000	(173)	2,000	-
Special Projects	-	-	-	-	-
Utilities & Telecommunication	3,336	3,600	264	3,600	-
Non TCA Expenses	2,297	3,700	1,403	3,700	-
Total Material, Supplies & Rents	30,149	29,200	(949)	32,700	(3,500)
Total Expenditures	365,425	361,210	(4,215)	431,850	(70,640)
Net Surplus (Deficit) Operations	(173,001)	(152,710)	(20,291)	(234,850)	(82,140)

Historical Analysis 7
Norm recommended increase fight away

Economic Development 2018

	Actual	2017 Budget	Variance	2018 Budget	Variance
Revenues					
Grants	28,890	-	28,890	250,000	250,000
Other Revenue	-	-	-	-	-
Total Revenues	28,890	-	28,890	250,000	250,000
Expenditures					
HR Costs					
Salaries & Wages	6,795	18,500	11,705	110,000	(91,500)
Benefits	635	3,763	3,128	17,263	(13,500)
Education	-	8,900	8,900	36,000	(27,100)
Total HR Costs	7,430	31,163	23,733	163,263	(132,100)
Operating Costs					
Advertising	3,589	25,000	21,411	85,000	(60,000)
Community Projects	25,333	75,000	49,667	100,000	(25,000)
Doctor Recruitment	20,345	25,000	4,655	55,000	(30,000)
Interest on Loans	4,450	4,464	14	2,931	1,533
Office Supplies	203	1,750	1,547	16,750	(15,000)
Professional Fees	-	-	-	-	-
Supplies	-	2,000	2,000	2,000	-
Telephone	-	-	-	-	-
Total Operating Costs	53,920	133,214	79,294	261,681	(128,467)
Total Expenditures	61,350	164,377	103,027	424,944	(260,567)
Net Surplus (Deficit) Operations	(32,460)	(164,377)	131,917	(174,944)	(10,567)
Payments on Loans	32,600	32,586	14	34,119	(1,533)
Total Change in Financing	32,600	32,586	14	34,119	(1,533)
	32,600	32,586	14	34,119	1,533
Surplus (Deficit)	(65,060)	(196,963)	131,903	(209,063)	(12,100)

Emergency Measures 2018

		2017		2018	
	Actual	Budget	Variance	Budget	Variance
Revenues					
Grants		-	-	-	-
	-	-	-	-	-
Expenses					
Materials & supplies	-	2,500	2,500	3,500	(1,000)
Telecommunications	-	250	250	-	250
Vehicle Expense	-	2,000	2,000	-	2,000
			-		-
Total Operating Costs	-	4,750	4,750	3,500	1,250
Total Expenditures	-	4,750	4,750	3,500	1,250
Net Surplus (Deficit) Operations	-	(4,750)	4,750	(3,500)	1,250
Transfer to Reserve	-	-	-	-	-
Contribution from Reserve	-	-	-	-	-
Total Change in Reserves	-	-	-	-	-
Capital Assets					
Capital expenditures-Equipment	-	-	-	-	-
Total Capital Assets	-	-	-	-	-
	-	-	-	-	-
Surplus (Deficit)	-	(4,750)	4,750	(3,500)	(1,250)

Heritage Committee 2018

		2017		2018	
	Actual	Budget	Variance	Budget	Variance
Revenues					
Grants		-	-	-	-
	-	-	-	-	-
Expenses					
Materials & supplies	-	1,000	1,000	1,000	-
Education/Advertising	-	500	500	500	-
			-		-
Total Operating Costs	-	1,500	1,500	1,500	-
Total Expenditures	-	1,500	1,500	1,500	-
Net Surplus (Deficit) Operations	-	(1,500)	1,500	(1,500)	-
Surplus (Deficit)	-	(1,500)	1,500	(1,500)	-

**Police
2018**

		2017		2018	
	Actual	Budget	Variance	Budget	Variance
Revenues	310,841	294,387	16,454	315,435	21,048
Expenditures					
HR Costs	4,046,435	4,054,188	7,753	4,131,677	(77,489)
Operating Costs	369,033	356,558	(12,475)	381,580	(25,022)
Total Expenditures	4,415,468	4,410,746	(4,722)	4,513,257	(102,511)
Net Surplus (Deficit) Operations	(4,104,627)	(4,116,359)	11,732	(4,197,822)	(81,463)
Transfer to Reserve	91,112	90,000	(1,112)	100,000	(10,000)
Contribution from Reserve	-	(119,850)	119,850	(169,000)	49,150
Total Change in Reserves	91,112	(29,850)	118,738	(69,000)	39,150
Capital Assets					
Capital expenditures-Equipment	-	119,850	119,850	169,000	(49,150)
Total Capital Assets	-	119,850	119,850	169,000	(49,150)
	91,112	90,000	1,112	100,000	10,000
Surplus (Deficit)	(4,195,739)	(4,206,359)	10,620	(4,297,822)	(91,463)

Draft Budget - not approved by Board

Cemeteries 2018

	Actual	2017 Budget	Variance	2018 Budget	Variance
Revenues	27,719	18,500	9,219	32,800	14,300
Expenditures					
HR Costs	4,873	7,100	2,227	-	7,100
Operating Costs	37,625	54,750	17,125	72,400	(17,650)
Total Expenditures	42,498	61,850	19,352	72,400	(10,550)
Net Surplus (Deficit) Operations	(14,779)	(43,350)	28,571	(39,600)	3,750
Transfer to Reserve	5,000	5,000	-	5,000	-
Contribution from Reserve	-	-	-	-	-
Total Change in Reserve	5,000	5,000	-	5,000	-
Capital Assets					
Capital expenditures-Equipment	-	-	-	-	-
Total Capital Assets	-	-	-	-	-
	5,000	5,000	-	5,000	-
Surplus (Deficit)	(19,779)	(48,350)	28,571	(44,600)	3,750

Drains 2018

		2017		2018	
	Actual	Budget	Variance	Budget	Variance
Revenues					
Income	-	-	-	-	-
Total Revenues	-	-	-	-	-
Expenditures					
Drainage Maintenance	6,175	5,000	(1,175)	5,000	-
Superintendent Fees	25,753	20,000	(5,753)	20,000	-
Municipal portion of drains	58,825	60,000	1,175	60,000	-
Total Expenditures	90,753	85,000	(5,753)	85,000	-
Net Surplus (Deficit) Operations	(90,753)	(85,000)	(5,753)	(85,000)	-
Transfer to Reserve					
Contribution from Reserve	-	-	-	-	-
Total Change in Reserves	-	-	-	-	-
Capital Assets					
Capital expenditures	-	-	-	-	-
Total Capital Assets	-	-	-	-	-
	-	-	-	-	-
Surplus (Deficit)	(90,753)	(85,000)	(5,753)	(85,000)	-

Libraries
2018

	Actual	2017	Variance	2018	Variance
		Budget		Budget	
Municipal Contribution	432,000	432,000	-	440,000	(8,000)

Draft Budget - not approved by Board

Animal Control
2018

	Actual	2017 Budget	Variance	2018 Budget	Variance
Expenses					
Contractors	87,083	87,083	-	88,825	(1,742)
Miscellaneous Expenses	130	350	220	350	-
Total expenses	87,213	87,433	220	89,175	(1,742)
Surplus (Deficit)	(87,213)	(87,433)	(220)	(89,175)	(1,742)

Public Health
2018

	Actual	2017 Budget	Variance	2018 Budget	Variance
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Expenditures

Public Health Services	429,985	429,985	-	429,985	-
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**DNSSAB
2018**

	2017			2018	
	Actual	Budget	Variance	Budget	Variance
Expenses					
General Assistance	2,746,570	2,746,570	-	2,815,037	(68,467)
Field & Verner Elderly Persons	12,099	11,000	(1,099)	11,000	-
			-		
Total Expenses-Deficit	2,758,669	2,757,570	(1,099)	2,826,037	(68,467)

*based on estimated apportionment from DNSSAB

Au Chateau 2018

		2017		2018	
	Actual	Budget	Variance	Budget	Variance
Expenses					
Assistance to the Aged	1,000,852	1,019,576	18,724	1,039,680	(20,104)
Bus Services	5,000	5,000	-	5,000	-
Total Expenses-Deficit	1,005,852	1,024,576	18,724	1,044,680	(20,104)

Based on 3% increase in levy + \$50,000 to reserve

West Nipissing Ouest

Summary of Dedicated Reserves

As at December 31, 2017

	Opening Balance	Additions	Transfer to Capital Fund	Reserve Available	Expenditure	Ending Balance
Municipal Reserves						
General Government IT	27,753	10,000		37,753	9,731	28,022
General Government Facilities	110,527	140,000		250,527	138,539	111,988
Evansville Playground	4,879		44	4,923		4,923
Fire Services-Equipment Reserve	5,695	30,000		35,695	18,037	17,658
Fire Services - Fleet	101,277	250,000		351,277	121,149	230,128
Fire Services - Facilities	100,000	50,000		150,000		150,000
Fire Services - Fire Marque	25,477		39,195	64,672		64,672
Emergency Measures	70,268			70,268		70,268
Au Chateau	95,240	40,000		135,240		135,240
Community Services	325,991	450,000		775,991	420,769	355,222
Museum	52,058			52,058		52,058
Parks from Planning	11,729		22,500	34,229		34,229
Downtown Beautification	425			425		425
Planning Reserve (Zoning ByLaw)	319			319		319
Public Works	2,694	500,000		502,694	431,122	71,571
Public Works (Infrastructure)	18,037			18,037		18,037
Water and Sewer (Equipment)	46,626	25,000		71,626	33,831	37,795
Water and Sewer (Capital)	914,016	1,100,000		2,014,016	789,375	1,224,641
Water and Sewer (Infrastructure)	18,037	-		18,037	-	18,037
	<u>1,931,048</u>	<u>2,595,000</u>	<u>61,739</u>	<u>4,587,787</u>	<u>1,962,553</u>	<u>2,625,234</u>
Board Reserves						
Police Services-Contingency Reserve	2,115		1,112	3,227	1,200	2,027
Police Services	96,172	90,000		186,172	151,000	35,172
Cemetaries	7,683	5,000		12,683		12,683
	<u>105,970</u>	<u>95,000</u>	<u>1,112</u>	<u>202,082</u>	<u>152,200</u>	<u>49,882</u>
	<u>2,037,018</u>	<u>2,690,000</u>	<u>62,851</u>	<u>4,789,869</u>	<u>2,114,754</u>	<u>2,675,116</u>

December 31, 2017
MUNICIPALITY OF WEST NIPISSING

ANALYSIS OF DEBT

Municipal Debt	5,343,690.39
Water & Sewer Debt:	8,568,526.87
Consolidated Debt	13,912,217.26

	Opening	Add'l loans	Principal	Interest	Payments	Closing	Expiry Date	Interest Rate	Complete
2016 Fleet (for 2015)	601,262.64	-	171,883.36	10,141.52	182,024.88	429,379.28	May 18, 2020	1.9400%	May-20
Infrastructure Ontario (Emerg)	1,016,424.00	-	92,142.96	21,360.50	113,503.46	924,281.04	July 4, 2026	2.1500%	Jul-26
Administration Building	602,629.56	-	110,486.94	17,878.14	128,365.08	492,142.62	January 25, 2018	3.2500%	Dec-21
Infrastructure Ontario (Roof)	910,758.37	-	41,440.14	31,967.38	73,407.52	869,318.23	April 1, 2033	3.5500%	Apr-33
Infrastructure Ontario (CS)		924,000.00	-	-	-	924,000.00	November 1, 2027	3.0100%	Nov-27
Signage	117,532.97	-	32,599.73	4,450.39	37,050.12	84,933.24	May 26, 2020	3.3300%	May-20
Ambulance Bay	1,065,083.93	-	55,308.48	35,976.96	91,285.44	1,009,775.45	February 6, 2022	3.1000%	Feb-32
Waterfront II	440,208.78	-	37,232.10	14,497.98	51,730.08	402,976.68	February 6, 2022	3.0700%	Feb-27
NOHFC Museum	207,364.03	-	480.18	0.00	480.18	206,883.85			

4,961,264.28	924,000.00	541,573.89	136,272.87	677,846.76	5,343,690.39
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	Opening	Add'l loans	Principal	Interest	Payments	Closing	Expiry Date		
Previous Loan	6,416,464.38	-	435,638.02	396,534.82	832,172.84	5,980,826.36	August 17, 2027	5.4600%	Aug-27
2009 Loan	1,420,642.92	-	90,118.07	59,667.77	149,785.84	1,330,524.85	March 11, 2019	4.3000%	Mar-29
2010 Advance	1,394,781.14	-	137,605.48	64,738.63	202,344.11	1,257,175.66	May 26, 2025	3.8900%	May-25

9,231,888.44	-	663,361.57	520,941.22	1,184,302.79	8,568,526.87
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**West Nipissing Ouest
Planning Department
2018**

	2017			2018	
	Actual	Budget	Variance	Budget	Variance
Revenues					
Building Permits	127,211	137,500	(10,289)	140,000	2,500
Planning Consent	33,150	40,500	(7,350)	30,000	(10,500)
Zoning Request	20,025	18,000	2,025	18,000	-
Planning Amendments	3,150	4,000	(850)	4,000	-
Subdivision Agreement Fees	7,023	8,500	(1,477)	5,000	(3,500)
Miscellaneous Income	1,865	-	1,865	-	-
Contribution from Reserve	-	-	-	-	-
Revenues	192,424	208,500	(16,076)	197,000	(11,500)
Expenditures:					
Salaries & Wages					
Full Time Wages	218,598	228,390	9,792	281,260	(52,870)
Part Time Wages	16,530	5,355	(11,175)	5,410	(55)
Salaries & Wages	235,128	233,745	(1,383)	286,670	(52,925)
Employee Benefits					
El-Reduced Rate	3,271	3,020	(251)	3,720	(700)
El-Regular Rate	578	103	(475)	110	(7)
CPP	9,530	8,085	(1,445)	9,735	(1,650)
EHT	5,652	4,830	(822)	5,925	(1,095)
Omers	28,654	24,660	(3,994)	30,600	(5,940)
Sick Leave Cost	3,169	5,000	1,831	5,000	-
W.S.I.B.	8,334	6,715	(1,619)	9,230	(2,515)
Eyeglasses	1,108	800	(308)	800	-
Long Term Service Pay	410	410	-	550	(140)
Health Benefits	11,547	12,332	785	12,000	332
Mileage Expenses	9,203	8,000	(1,203)	8,000	-
Car Allowances	12,546	12,810	264	12,810	-
Meals	583	2,000	1,417	2,000	-
Employee Benefits	94,585	88,765	(5,820)	100,480	(11,715)
Conferences & Training					

**West Nipissing Ouest
Planning Department
2018**

	2017			2018	
	Actual	Budget	Variance	Budget	Variance
Education/Courses	5,563	9,500	3,937	12,000	(2,500)
Conferences & Training	5,563	9,500	3,937	12,000	(2,500)
Material, Supplies, Services & Rents					
Office Supplies	2,912	3,500	588	3,500	-
Computer Supplies	-	1,000	1,000	1,000	-
Courier & Express	819	400	(419)	400	-
Advertising & Promotion	1,957	1,500	(457)	1,500	-
Membership & Subscriptions	1,021	2,000	979	2,000	-
Software	13,588	6,500	(7,088)	10,000	(3,500)
Equipment Leases		-	-	-	-
Telephone <i>Utilities</i>	3,336	3,600	264	3,600	-
Equipment Repair & Maintenance		200	200	200	-
Legal	2,046	5,000	2,954	5,000	-
Other Professional Fees	2,173	2,000	(173)	2,000	-
Equip. & Machinery Purchases <i>NMTA</i>	2,297	3,500	1,203	3,500	-
License & Permits	-	-	-	-	-
Misc. Costs	-	-	-	-	-
Material, Supplies & Rents	30,149	29,200	(949)	32,700	(3,500)
Total Expenditures	365,425	361,210	(4,215)	431,850	(70,640)
Surplus (Deficit)	(173,001)	(152,710)	(20,291)	(234,850)	(82,140)

53.79%

Office supplies

Draft Library Budget- 2018

REVENUE	BUDGET	ACTUAL	Draft
	2017	2017	2018
FROM RESERVE	19,500	\$ 9,181.00	48,000
MUNICIPAL CONTRIBUTION	432,000	401,549	440,000
PROVINCIAL GRANT	32,989	32,986	32,989
FEES AND FINES	11,500	11,078	11,500
TOTAL OPERATING REVENUE	476,489	445,613	484,489
PAY EQUITY FUNDING	20,012	20,012	20,012
EMPLOYMENT GRANTS	-		
MISC REVENUE	15,000	6,361	23,485
TOTAL SPECIAL GRANTS	35,012	26,373	43,497
PROJECT GRANT		10,610	10,610
TOTAL REVENUE	531,001	491,777	586,596
EXPENDITURES			
BOOKS	35,000	32,828	35,000
E-BOOKS	3,000	509	2,000
LIBRARY SUPPLIES	10,000	6,514	10,000
MAGAZINES & A/V MATERIAL	12,500	9,250	12,000
MISCELLANEOUS	5,000	2,829	4,000
OFFICE IN GENERAL	2,500	1,335	2,000
POSTAGE	1,400	1,097	1,400
PROFESSIONAL DEVELOPMENT	5,000	5,259	5,700
PROFESSIONAL FEES	4,000	3,892	5,500
RENT/INSURANCE	42,500	41,574	42,500
REPAIRS & MAINTENANCE	16,000	15,298	16,000
SALARIES & BENEFITS	345,000	348,249	364,011
TELEPHONE/INTERNET	13,500	11,700	13,500
UTILITIES	1,000	777	1,000
TECH SUPPORT	15,101	14,144	15,500
PROJECT GRANT EXPENSES		10,781	8,485
TOTAL OPERATING EXPENSE	511,501	506,036	538,596
RESERVE:	19,500	9,181	48,000
TOTAL EXPENDITURES	531,001	515,217	586,596

Draft Library Budget- 2018

HST			
Total Rebate			
Total at 5%			
Total HST			

Melanie Ducharme

From: Guilles Tessier
Sent: February 10, 2018 10:08 AM
To: Melanie Ducharme
Subject: Fwd: Quick reference for 2017 highlights and 2018 budget

Guilles Tessier

Begin forwarded message:

From: <gtessier@municipality.westnipissing.on.ca>
Date: February 10, 2018 at 9:48:25 AM EST
To: <jsavage@municipality.westnipissing.on.ca>, <lmalette@municipality.westnipissing.on.ca>, <nroberge@municipality.westnipissing.on.ca>, Jamie Restoule <jrestoule@municipality.westnipissing.on.ca>, <rlarabie@municipality.westnipissing.on.ca>, <yduhaime@municipality.westnipissing.on.ca>, <gfortier@municipality.westnipissing.on.ca>, <dbrisson@municipality.westnipissing.on.ca>
Subject: Quick reference for 2017 highlights and 2018 budget

Our 2017 year end shows a 300K +/- surplus mostly from salaries and Material, supplies, services and rents.

- Supervisor position still vacant (94K)
- granular (different road maintenance strategy and new culvert policy) (122K)
- hot asphalt (no significant emergency patching required, 2018 may be significantly different) (70K)
- culvert purchases (new culvert policy, reduced stock to frequent sizes and/or emergency stock only) hubbel is only 30 minutes away, reduced 50K +/- of overhead. All 3 area sub foremans in agreement. (67K)

Some highlights to consider for 2018:

- Supervisor position to be filled (contract supervision/planning/scheduling)
- addition of 0.5 FTE for connecting links, Hwy 64 section only for first year (conditional upon collective bargaining) shift sander will be required in turn enhancing our current level of service!
- reduced revenue by 35K (new culvert policy)
- reduced gravel budget by \$100K (increased capital)
- Reduced culvert purchases/stock by \$50K (new culvert policy and reduced stock)

Quick note regarding Capital budget:

- 400K transferred from 2017 from Nature's Trail bridge project ongoing (acquisition of land delays)

Please don not hesitate to contact me or any of the budget team members at any time

