



2022 Budget

March 2022

Budget 2022 Timeline

August/September
2021

- Public Comment/Consultation

September/December
2021

- Staff Preparation of Budget Documents

December
20th, 2021

- 1st Special COW Budget Meeting

December
21st, 2021

- Potential for 2nd Meeting

December/January
2022

- Receive comment from the Public at Special COW

January
2022

- 2022 Budget to be Presented and Passed at Council

Updated to March
2022

Budget 2022 Timeline

- ▶ The Township's annual budget is a continuous, year round process.
- ▶ New for 2022, the Budget timeline was moved forward compared to previous years to encourage the approval of the 2022 Budget as close to the start of the fiscal year as possible.
- ▶ This subtle, yet important change will enable departments to provide services and implement new projects in the new fiscal year without delay and most importantly for the benefit of our ratepayers.
- ▶ Staff took into consideration the Draft Asset Management Plan, the Draft Long term Financial (LTF) Plan, the Master Fire Plan and the Master Recreation Plan. Although the LTF is not approved it provided Committee and Staff with a guideline of reserve usage, reserve allocations to begin the process of addressing the shortfall in capital infrastructure replacement, rehabilitation, etc. The Draft Asset Management Plan provided priorities based on condition of assets to address in 2022.

Public Comment and Consultation

- ▶ As noted in August/September of 2021 the Township requested comment and consultation from the public in relation to the 2022 Budget. There were two (2) received as noted below:
- ▶ (1) *Overall we are happy with how the budget is handled for Lanark Highlands. However, we are extremely concerned with the overgrowth and spread of wild parsnip. This year the ditches were cut far too late and in previous years also. It has now spread down roads we have never seen it in and worse yet it is in crop fields. Neglected fields are worse still. It is disappointing to see the County and neighbouring townships spray and mow for parsnip while Lanark Highlands is not. So, this would be our strongest priority for 2022, get the Wild Parsnip under control in Lanark Highlands.*
- ▶ (2) *Snye road is full of big holes again. Please include this in your budget. Hoping you will refill them before hunting season.*

NO Additional comments have been received in relation to the Budget as of January 19, 2022.

Budget 2022 Overview

- ▶ Every year the Township of Lanark Highlands budget is established to provide a foundation for the Township to meet the service and infrastructure needs of its residents.
- ▶ The 2022 Operating Budget proposes a 4.56% (without policing) and 3.72% (with policing) increase over the 2021 budget. The Capital Budget proposes a 0.95% increase over the 2021 budget. Factoring in assessment growth from 2021 of 0.09% and new assessment from the 2021 roll of 0.4% for a total of 0.49% as provided by the Municipal Assessment Corporation (MPAC), the net levy increase for the 2022 consolidated budget is 5.02%. Without any new assessment or growth the levy increase is 5.51%.
- ▶ The Draft Operating Budget includes a decrease in policing costs of \$31,000 which results in a policing tax rate decrease of 0.92%.
- ▶ The overall Municipal tax rate change over 2021 inclusive of the policing tax rate is 3.87%.

Version 1 included a tax rate increase of 4.33%

Version 1 included a consolidated of 5.82% or 6.31% without any new or growth in assessment.

Budget 2022 Overview

- ▶ The 2022 budget maintains or improves the current levels of service, as well as providing for a responsible number of initiatives designed to improve the quality of lives and the sustainability of the Township's infrastructure.
- ▶ The 2022 budget does consider changes for COVID-19, such as additional staffing at the arena.
- ▶ In addition to the Operating Budget the Township also creates a Capital Budget to plan for infrastructure costs related to Township infrastructure and other capital projects.



What does this mean for the ratepayer?

- The Consolidated budget would have the below noted impact on ratepayers for the Municipal/Police portion only.

Year	Median Single Family Dwelling	Municipal Tax	Policing Tax	Total Municipal
2021	195,000	813.33	232.25	1,045.58
2022	195,000	853.83	230.11	1,083.93
Difference	0	40.50	-2.14	38.36

**\$3.20/month
Increase**

Year	Median Single Family Dwelling Assessment	Municipal Tax	Policing Tax	Total Municipal Tax
2021	500,000	2,085.47	595.50	2,680.97
2022	500,000	2,189.31	590.02	2,779.32
Difference	0	103.84	-5.48	98.35

**\$8.20/month
Increase**

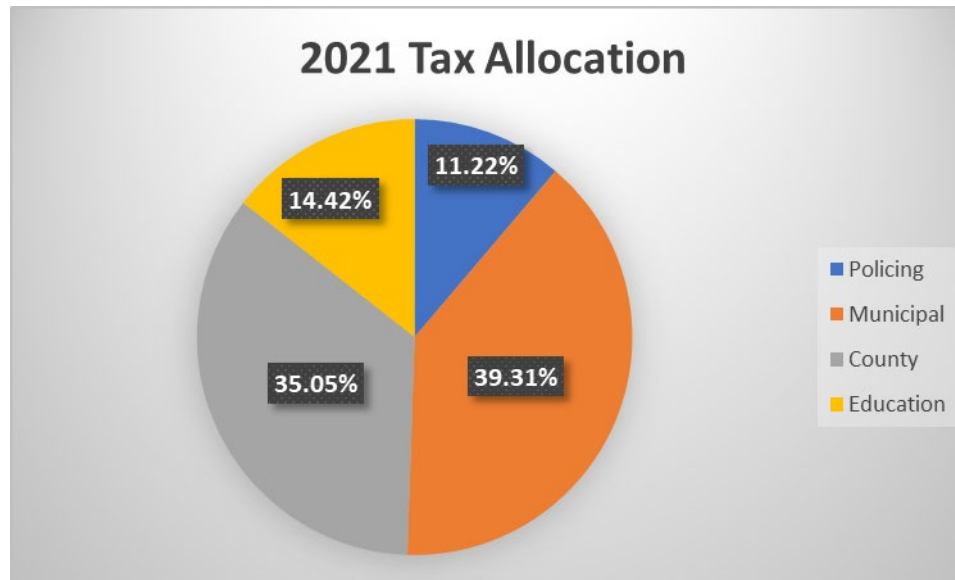
What does this mean for the ratepayer?

- The Consolidated budget would have the below noted impact on tax rates for the Municipal/Police portion only, not taking into consideration the County and School Board as their rates have not been provided for 2022.

	Residential	Policing	Total
2021	0.00417094	0.00119100	0.00536194
2022	0.00437861	0.00118003	0.00556966
Difference	0.00020767	-0.00001097	0.00020772
Percent Increase	4.98%	-0.92%	3.87%

Where do my taxes go?

- The below noted table shows the percentage of taxes that go to Municipal (Township), County and School Board for the 2021 year. Based off 2021 if a residential property had an assessed value of \$100,000 the tax payer would have paid \$1,061.17 which would be directed \$417.15 to Municipal, \$371.94 to County, \$119.06 to Policing and \$153.02 to the School Boards.



This will be further broken down on where the Municipal taxes are allocated in the presentation.



2022 Operating Budget

2022 OPERATING BUDGET

The 2022 Operating Budget includes a 4.56% (without policing) and 3.72% (with policing) increase over the 2021 budget. Factoring in assessment growth from 2021 of 0.09% and new assessment from the 2021 roll of 0.4% for a total of 0.49% as provided by the Municipal Assessment Corporation (MPAC), the net levy increase for the 2022 consolidated budget is 5.02%. The Operating Budget includes a decrease in policing costs of \$31,000 which results in a policing tax rate decrease of 0.92%. The overall Municipal tax rate change over 2021 inclusive of the policing levy is 3.87%.

What is an Operating Budget?

The Township creates an operating budget to plan for the day-to-day operations residents rely on, such as fire services, by-law, road, waste, parks maintenance, arena, building/planning and more. The budget includes costs for salaries, benefits, contracts, materials and supplies to provide those services. It is largely funded by tax dollars and user fees, such as charges for recreation programs, planning/building fees for example.

By law, Municipal governments are not allowed to have a deficit. This makes the annual budgeting process important to ensure services and initiatives are planned and carried out in a financially responsible way.

2022 Consolidated Operating Budget

While more detailed schedules for the operating budget are provided at the departmental level, the Consolidate Budget provides a more aggregate overview of the Township's budget.

The 2022 Operating Budget proposes a \$167,232.50 or 4.56% levy increase without policing or proposes a \$136,208 or 3.72% levy increase with policing.



2022 Consolidated Operating Budget

EXPENSES	2022 Operating	2021 Operating	\$ Difference	Variance %	Reason for Variance
Arena	267,324.00	234,117.00	33,207.00	14.18%	Mostly wages/employment expenses
Council	167,150.00	164,410.00	2,740.00	1.67%	Increase in wages 2.8%, reduction in legal by \$5,000
Planning and Building	367,890.00	343,240.00	24,650.00	7.18%	Wages/employment costs (Building budget reduced 3.3% over 2021, Planning increased 10.5%)
Community Services	293,801.00	264,967.00	28,834.00	10.88%	Mostly wages/employment expenses
Fire	603,981.00	617,699.00	-13,718.00	-2.22%	Small changes to various accounts
Police	1,041,498.00	1,075,921.00	-34,423.00	-3.20%	Reduction in 2022 OPP fees.
Corporate	1,142,169.60	1,054,362.00	87,807.60	8.33%	Wages/employment costs are approx. \$31,727 or 3% of the increase, Insurance is approx. \$23,000 or 2.2% of the increase, Computer Hardware is \$10,000 increase, Escribe is \$7,200 or 0.68% of increase, Cemetery expenses is \$6,500 or 0.62% of increase and the balance are small adjustments on various accounts. Wages included COLA (2 years for Union), change in CPP, EI, Health benefits, Step increase or change with a new treasurer and inclusive of approximately \$11,000 of employment costs that were mistakenly not budget for in finance in 2021 (EHT, CPP, EI)
Waste	761,540.00	661,351.00	100,189.00	15.15%	Increase of \$71,500 for waste site contract based on agreement and anticipated tonnage based on previous years or 9.4% of variance, brush chipping \$10,000 increase or 1.3% of variance, \$14,000 increase in GFL processing or 1.85% of variance and additional small adjustments to various accounts.
Library	135,057.00	125,057.00	10,000.00	8.00%	Presented by the Library
Roads	2,221,941.00	2,195,893.00	26,048.00	1.19%	Increase in weed control of \$28,000, increase in gas/diesel of \$16,000 and a decrease in wages of \$38,568 based on the 2021 budget included an additional full-time operator (8 rather than 7) and a various number of small adjustments amongst the other operating accounts.
Total	7,002,351.60	6,737,017.00	265,334.60	3.94%	

2022 Budget (All Departments)

- ▶ Personnel expenditures has an increase of \$58,982 or 2.8% increase over the 2021 budget. Some of the changes over the 2021 Budget year include:
 - ▶ Missed employment costs in the 2021 Budget such as CPP, EI, Health, WSIB in some departments (\$29,903).
 - ▶ Incorrect (over) calculation of OMERS (\$26,800) In 2021.
 - ▶ Budgeted for 8 full-time Public Works Operators when actual numbers are 7 full-time Operators for an overbudget in 2021 (\$56,000).
 - ▶ There was no COLA adjustment taken into consideration for the unionized employees and the 2020 collective agreement rate was used. Therefore, there will be an allocation of COLA for the 2021 and 2022 year for unionized staff.
 - ▶ Staff who received successful performance appraisals will move a step on the pay grid (or 3% increase).
 - ▶ A Management position moved from NU Level 1 to NU Level 2.
 - ▶ Non-Unionized staff received 0.7% COLA in 2021 based on Statistics Canada October to October Ontario All Items (similar to that of Council). For 2022 the Statistics Canada October 2020 to October 2021 Ontario All-Items is 4.9%. Non-Unionized staff are not recommending 4.9% COLA but a 2.8% COLA to average a 1.75% increase for 2021 and 2022 ($1.75 + 0.7 = 2.45$) similar to what County of Lanark, Tay Valley and the Town of Perth employees received in 2021 and 2022.
 - ▶ Council includes a 4.9% COLA based on the Statistics Canada October 2020 to October 2021 Ontario All-Items.
 - ▶ CPP increased from 5.45 to 5.7 contribution rates and the pensionable earnings increased from \$61,600 to \$64,900 and EI earnings increased from \$56,300 to \$60,300. Health Benefits are estimated at a 20% increase as new figures have not been received to date.
 - ▶ Minimum wage increases in January 2022 from \$14.35 to \$15.00 per hour or 4.52%.

2022 Budget (All Departments)

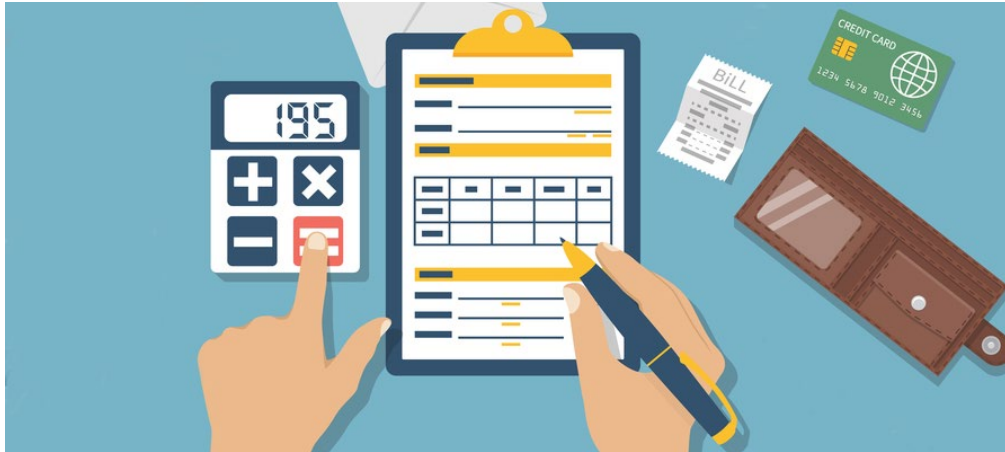
- ▶ Insurance costs increased \$23,000 over the 2021 year due the following notes from the Insurer:
 - ▶ Unfortunately, we are still in a “hard market” in insurance, which consists of increased premiums, reduced coverage, and fewer risks that insurers are able to write various class of business. A hard market is caused by a number of contributing factors that include falling investment rates, increases in claims and larger global losses. There are many factors impacting premiums such as higher award settlements; accelerating future care costs; claim Inflations – this is running between 6% to 8% annually and the growing litigious society. As market condition continues to deteriorate, rates and deductibles are continuing to increase which is being driven due to restrictions to Insurers reinsurance capacity and risk appetite with Insurers hoping to regain profitability.
 - ▶ Additionally, the cyber threat landscape has dramatically changed over the past two years. Given the boom in digitalization, the re/insurance industry has seen a substantial pick-up in cyber losses, with far higher combined ratios in 2020 and 2021 than in previous year. According to the Canadian Underwriters articles, the global COVID-19 pandemic has accelerated digital transformation and increased systemic vulnerabilities, causing economic and insured losses from cyber to skyrocket. As a result, the demand for cyber re/insurance coverage has increased significantly, mainly because of a heightened and rising awareness of cyber risks.

2022 Budget (All Departments)

- ▶ Escribe - Software Used for Council Agendas, Minutes, Resolutions and Reports
 - ▶ Increase of \$7,200 because the initial year the software was funded through the Modernization Reserve as a trial to determine the effectiveness and efficiency of the software. This is an annual costs moving forward.
- ▶ Cemetery Expenses (Township Owned)
 - ▶ The Cemeteries owned by the Township do not have enough funds in their Care and Maintenance Accounts to fund the contractor to complete grass cutting. The Township has budgeted \$2,000 per year in Community Services for Township staff costs to cut the grass. Due to the lack of funds it is the Townships responsibility to take care of the Cemeteries and therefore are budgeting \$6,500 in Corporate (under the Clerks Department) to ensure these are cared for.
- ▶ Waste Site Contract
 - ▶ The waste site contract was approved by Council at the November 23, 2021 meeting with an increase of \$71,500 based on the contract and the anticipated tonnage of previous years for the items that are costed on a per tonnage basis.
- ▶ Brush Chipping at Waste Sites
 - ▶ An increase of \$10,000 to complete the brush chipping due to the several years of pile up that remains and current disposal.
- ▶ Recycling Processing
 - ▶ Increase of \$14,000 based on the previous two years of costs for recycling processing due to changes in the market.

2022 Budget (All Departments)

- ▶ Weed Control
 - ▶ Increase of \$28,000 for staff to present a plan to Council on Weed Control.
- ▶ Fuel (Gas/Diesel)
 - ▶ Increase of \$16,000 based on the current market price of fuel and the anticipation that it will fluctuate throughout the year.





2022 Budget:

Consolidated Capital and Operating Revenue

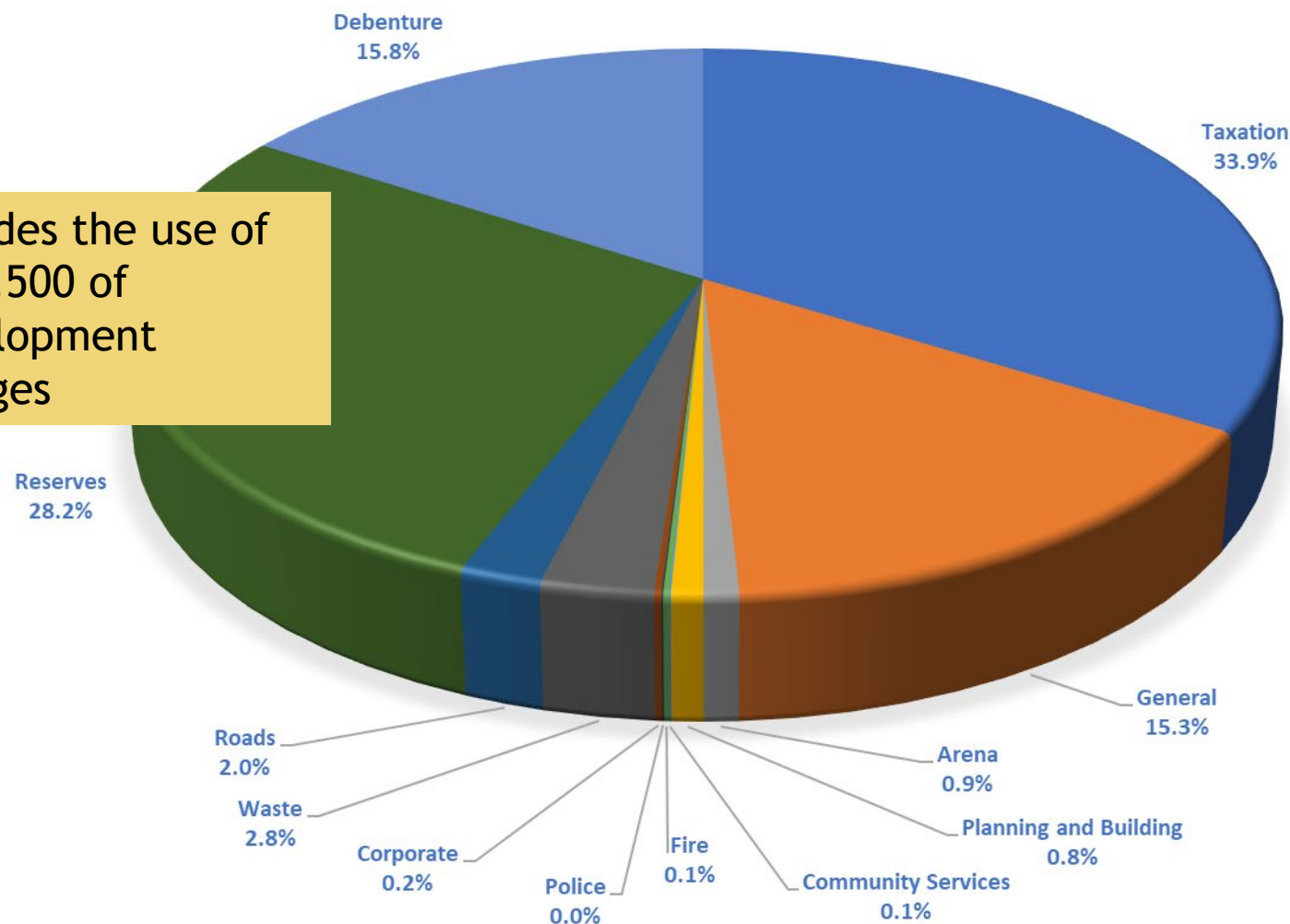
REVENUE		2022 Budget	2021 Budget	Difference	Variance %
Taxation		-4,901,608.50	-4,730,533.00	-171,075.50	3.62%
General		-2,211,810.00	-2,210,410.00	-1,400.00	0.06%
Arena		-280,730.00	-230,055.00	-50,675.00	22.03%
Planning and Building		-141,870.00	-224,066.00	82,196.00	-36.68%
Community Services		-162,746.00	-9,959.00	-152,787.00	1534.16%
Fire		-2,568,000.00	-117,900.00	-2,450,100.00	2078.12%
Police		-8,640.00	-13,440.00	4,800.00	-35.71%
Corporate		-145,188.00	-95,838.00	-49,350.00	51.49%
Waste		-444,005.10	-368,488.00	-75,517.10	20.49%
Library			0.00	0.00	
Roads		-3,632,535.00	-980,441.00	-2,652,094.00	270.50%
TOTAL		-14,497,132.60	-8,981,130.00	-5,516,002.60	61.42%



2022 Budget: Consolidated Capital and Operating Revenue

Includes the use of
\$215,500 of
Development
Charges

TOWNSHIP OF LANARK HIGHLANDS - 2022 BUDGET
REVENUE SOURCES





2022 Budget:

Consolidated Capital and Operating Expenditures

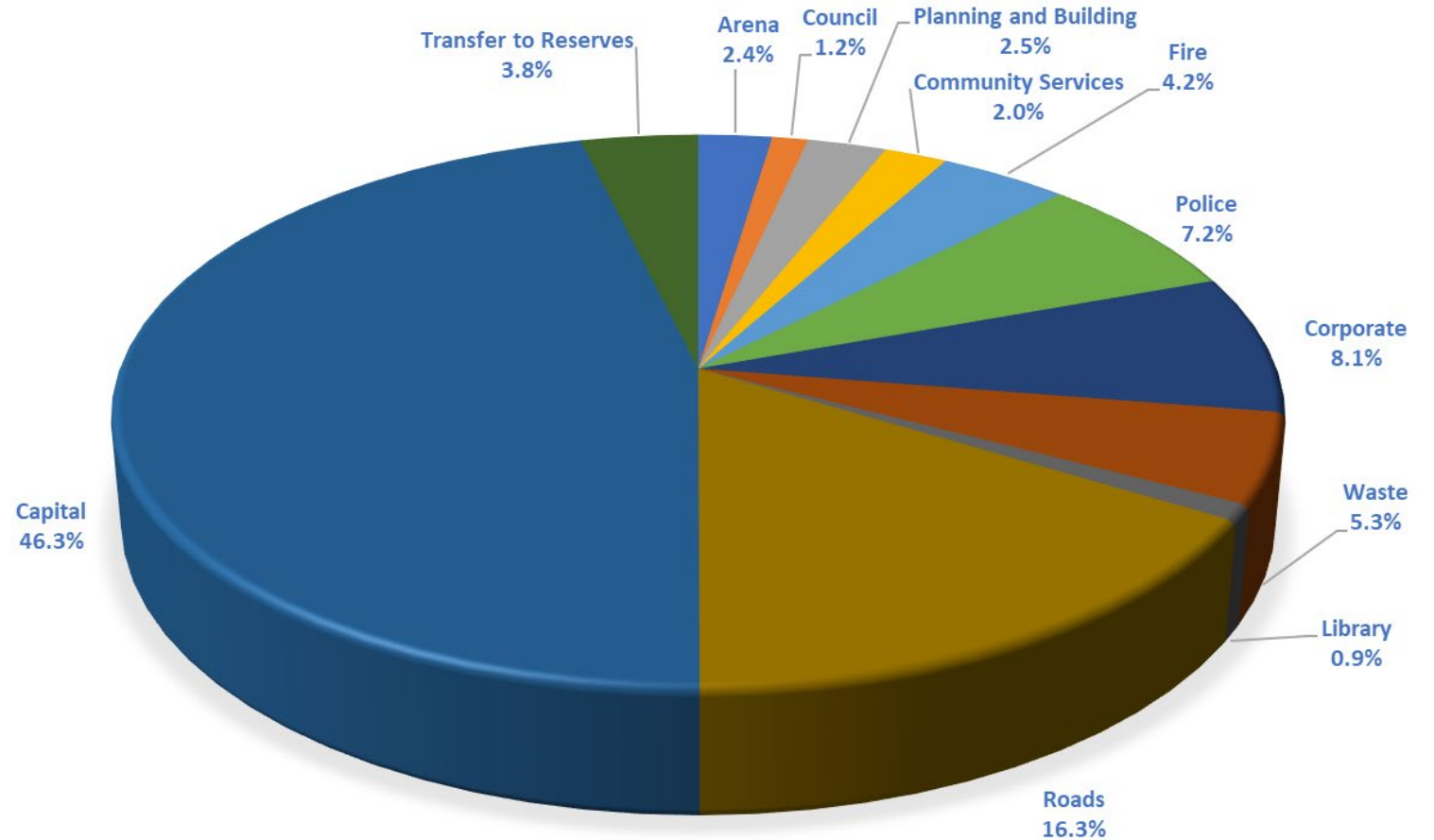
EXPENSES		2022 Budget	2021 Budget	Difference	Variance %
Arena		459,324.00	442,117.00	17,207.00	3.89%
Council		167,150.00	164,410.00	2,740.00	1.67%
Planning and Building		397,890.00	450,436.00	-52,546.00	-11.67%
Community Services		448,047.00	337,493.00	110,554.00	32.76%
Fire		3,289,981.00	943,699.00	2,346,282.00	248.63%
Police		1,043,498.00	1,077,921.00	-34,423.00	-3.19%
Corporate		1,254,169.60	1,126,362.00	127,807.60	11.35%
Waste		909,940.00	757,634.00	152,306.00	20.10%
Library		135,057.00	125,057.00	10,000.00	8.00%
Roads		6,392,076.00	3,556,001.00	2,836,075.00	79.75%
Total		14,497,132.60	8,981,130.00	5,516,002.60	61.42%



2022 Budget:

Consolidated
Capital and
Operating
Expenditures

TOWNSHIP OF LANARK HIGHLANDS - 2022 BUDGET EXPENDITURES



2022 Budget Reserve Usage

Opening Balance, January 1, 2022	\$ 9,619,327
Add: Reserve Allocation	\$ 456,000
Add: Levy Surplus 2021	\$ 276,500
Less: Reserve Usage	\$ 3,894,401
Balance, December 31, 2022	\$ 6,457,426

Note: The opening and closing balances are based on the budgeted amounts plus any additional reserves approved during 2021, but are not the actual budgeted balances for January 1, 2022.

Deferred Revenue/Liabilities/Development Charges

Opening Balance, January 1, 2022	\$ 1,400,335
Add: Allocations	\$ 95,000
Less: Usage	\$ 215,500
Balance, December 31, 2022	\$ 1,279,835





2022 Capital Budget

Final March 2022

A background image showing a blue rectangular area with white puzzle pieces. Some pieces are missing, revealing a lighter blue background. The text "2022 Budget" is centered in white.

2022 Budget





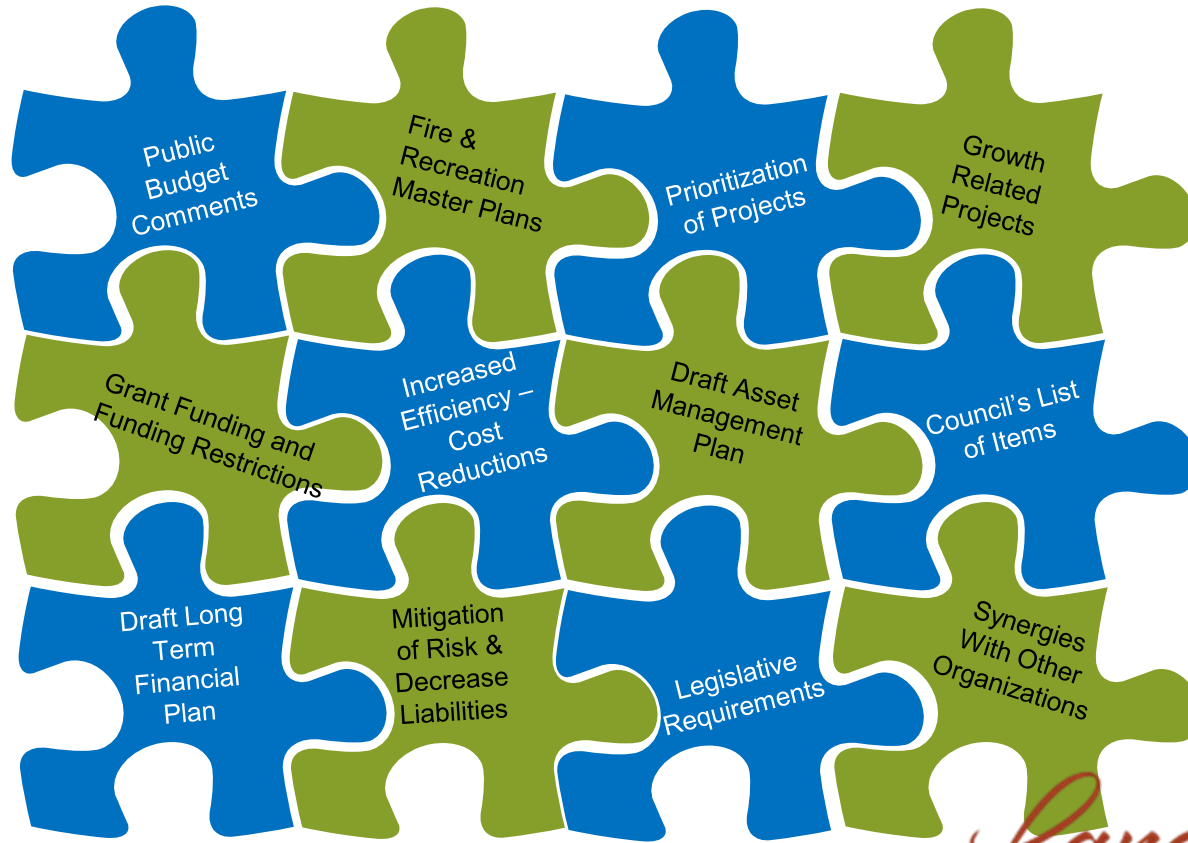
➤ 2022 Budget Process

- Staff used the Draft Asset Management Plan and the Draft Long Term Financial Plan as a guideline for the preparation of the Capital Budget. Although not passed by Council, it outlines the importance and the need for the Township to replace/rehabilitate the current assets and the funding required to do so.
- The Capital Budget does not incorporate payment of debentures in 2022 as the first payment will be in 2023, but there are funds of \$250,000 being transferred to Roads Reserves again in 2022.
- The proposed use of reserves for the Station 3 Fire Hall is recommended at this time until the time the building is built and Township staff can receive borrowing rates to make a sound financial decision at that time.



2022 Capital Budget

Considerations in determining the Capital Program



Major Capital Projects - 2022

Roads / Sidewalks

Dalhousie 5th Concession – Priority 5 on the Draft Asset Management Plan (there are no Priority 2-4 roads)	\$177,000.00
Dalhousie 9th Concession – Priority 5 on the Draft Asset Management Plan (there are no Priority 2-4 roads)	\$109,000.00
Lavant Mill Road – Priority 5 on the Draft Asset Management Plan (there are no Priority 2-4 roads)	\$225,000.00
Gravel Road Rehabilitation (Gravel Application)	\$300,000.00
Sidewalk/Curb Repair (2021 and 2022 plan)	\$199,335.00

Major Capital Projects - 2022



Roads / Sidewalks

Canning Street Paving – pulverizing, granulars, compaction, fine grade and 50mm lift of hot mix asphalt for approximately 213m	\$30,800
Hillier Street Paving – pulverizing, granulars, compaction, fine grade and 50mm lift of hot mix asphalt for approximately 150m	\$31,000
Clarence Street Paving – pulverizing, granulars, compaction, fine grade and 50mm lift of hot mix asphalt for approximately 286m	\$51,500
North Street Paving – pulverizing, granulars, compaction, fine grade and 50mm lift of hot mix asphalt for approximately 150m	\$22,500
Owen Street Paving – pulverizing, granulars, compaction, fine grade and 50mm lift of hot mix asphalt for approximately 725m	\$114,000
Princess Street Paving – pulverizing, granulars, compaction, fine grade and 50mm lift of hot mix asphalt for approximately 507m	\$127,500
Rosetta Road Paving – pulverizing, granulars, compaction, fine grade and 50mm lift of hot mix asphalt for approximately 235m	\$37,000



Major Capital Projects - 2022

Bridges

- ▣ Clyde Forks Bridge – Priority 1 on the Draft Asset Management Plan with a catastrophic rating of risk based on the condition and the risk of failure

Cost = \$1,526,000.00



Major Capital Projects - 2022

Vehicles & Equipment

Tandem Truck Replacements (2 x \$280,000)	\$560,000.00	Truck 35-03 and 38-06 should have been replaced prior to 2021 based on the Draft Asset Management Plan and the age of trucks being greater than 15 years.
¾ ton Truck and 1 ton Truck	\$140,000.00	One to McDonalds Corners and one to Middleville
New - Backhoe Loader (2022)	\$150,000.00	Will replace the Caterpillar backhoe (unit 48-95) and loader (unit 49-80) in Tatlock
Chipper	\$40,000.00	Should have been replaced in 2021 only budgeted \$15,000 and it is anticipated to cost closer to \$40k.
Fire – Pumper Truck to be replaced at Station 4 (Tatlock)	\$450,000	Based on the age of the truck and the Draft Asset Management Plan the truck is due for replacement.
Fire – Radio Infrastructure Upgrade, pager upgrades, dry hydrants (3), thermal imaging cameras and the evergreen PPE program	\$100,000	The old radio technology and pagers need updating and the plan is to update over a 3-5 year plan with \$20k per year put towards the upgrade.
Building – Vehicle (Replacement of Ford Ranger)	\$30,000.00	The Chief Building Official (CBO) vehicles was to be replaced in 2021 but due to the retirement of the CBO it was delayed.
Police – Speed Spy	\$2,000.00	Purchase of another speed spy at the request of Council.



Major Capital Projects - 2022

Community Services

- Bleachers for Clyde Memorial - \$8,000
- Clyde Memorial Wrought Iron Fence Rehab.- \$6,000
- Vincent Hall Dugout Roof - \$5,000
- Christmas Lights - \$10,000

Recreation Committee Request:

- Robertson Lake Beach Swing Set - \$5,000
- Composite Picnic Tables - \$7,000
- Decorative Garage Receptacles for Lanark Village - \$9,500



Major Capital Projects - 2022

Arena

- New Boards at the Arena - \$21,000
- Heaters at the Arena - \$26,000
- Level Ice Zamboni Accessory - \$20,000
- Event Table and Chairs - \$10,000
- Score Clock and Goal Lights - \$15,000





Major Capital Projects - 2022

Buildings / Facility Maintenance

- Station 3 New Fire Hall - \$2,000,000
- Hazardous Waste Depot Façade - \$10,000
- McDonalds Corners Landfill Expansion - \$43,400
- Canning Street Washroom - \$60,000
- Lanark Museum Foundation - \$51,746



Capital Carried Forward from 2021

- Funded from Levy 2021 to be placed in Surplus Reserve (used in 2022)
 - Fire Hall Engineering - \$100,000
 - Half ton - \$35,000 put towards the ¾ ton truck
 - Chipper - \$15,000
 - Clyde Memorial Boardwalk Plan - \$2,000
 - Lanark Museum Foundation - \$23,000
 - Sidewalk Plan - \$101,500
- Funded from reserves not used in 2021
 - Arena Engineering – \$75,000 Modernization Reserve
 - Community Improvement Plan - \$20,000 Modernization Reserve
 - Document Management Software - \$30,000 Modernization Reserve
 - Pay Equity/Compensation Review - \$12,000 Modernization Reserve
 - Organizational Review - \$10,000 Modernization Review
 - Rothwell Depot Updates PW - \$79,500 Development Charges

2022 Capital Budget

Revenue Assumptions

- Canada Community-Building Fund (FGT)
 - ▣ 2022 amount confirmed \$169,000
 - ▣ 2021 was a double up of this fund in the amount of \$332,044
- OCIF grant revenue
 - ▣ \$105,000 which is increased over 2021 by \$55,000

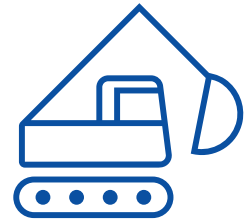
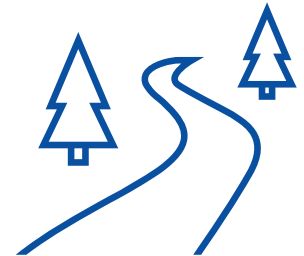


2022 Capital Budget

Revenue Assumptions – con't

■ Recommended Budget allocations

- ▢ That the Long Term Financial Plan includes a continued Capital Levy increase to accommodate the Asset Management Plan and ensure that Capital Assets are replaced/rehabilitated to reduce maintenance/repair costs.



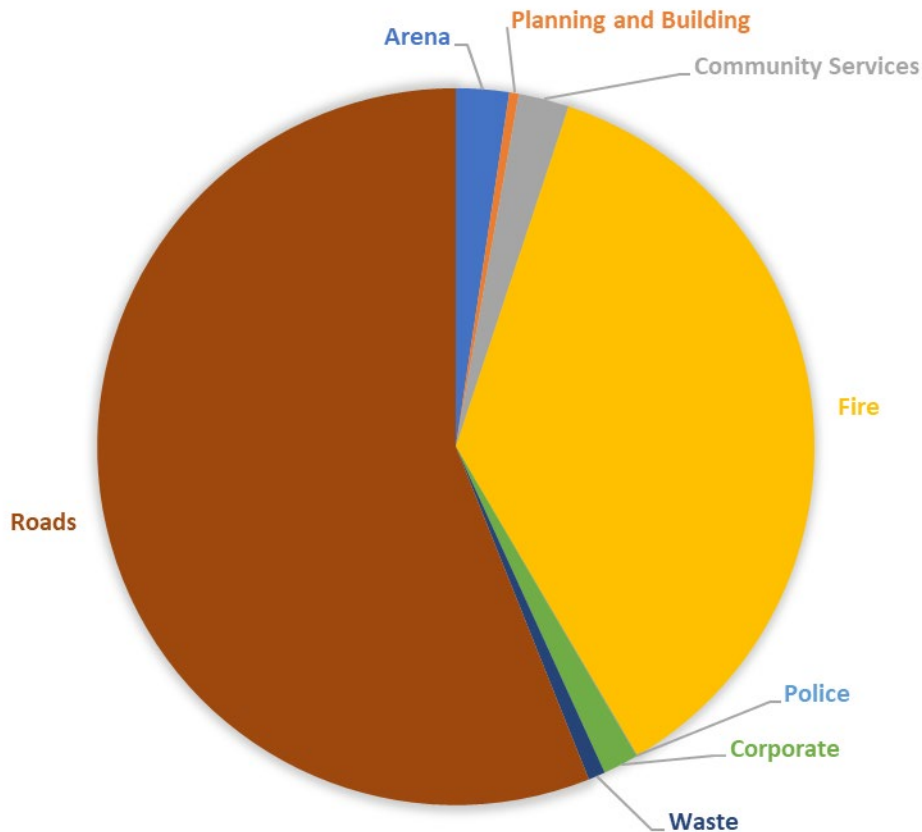
■ Subdivider Contributions

- ▢ Potential for funding through Development Charges for growth within the Township (Ex. Purchase of an excavator to complete brushing rather than sub contracting it out could be funded by DC Charges) – An option is to complete a study to service growth in the Township



2022 Capital Budget Allocations

CAPITAL EXPENDITURES

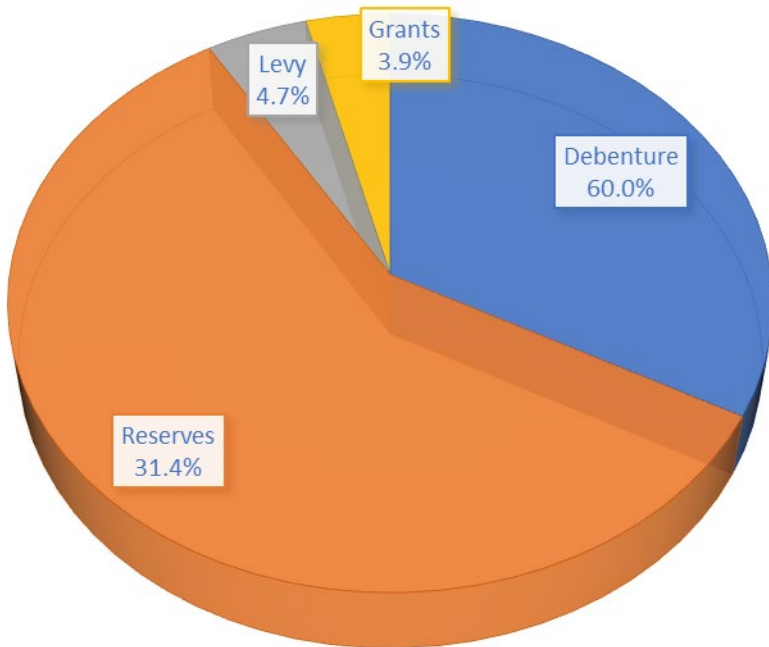


Capital	
Taxation	
General	
Arena	167,000
Planning and Building	30,000
Community Services	159,246
Fire	2,550,000
Police	2,000
Corporate	112,000
Waste	53,400
Roads	3,920,135
Library	
TOTAL	6,993,781

2022 Capital Budget

■ How are the Capital Projects being funded?

2022 CAPITAL FUNDING ALLOCATIONS



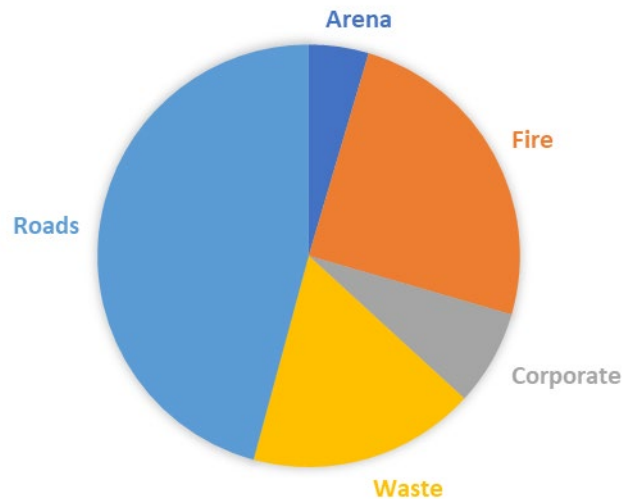
Deventure	2,295,135
Reserves	4,094,646
Levy	330,000
Grants	274,000
TOTAL	6,993,781

\$215,500 of this is
Development
Charges

2022 Capital Budget Reserve Allocations

■ 2022 Addition to Reserve Allocations for Capital

TRANSFER TO RESERVES



Taxation	
General	
Arena	25,000
Planning and Building	5,000
Community Services	
Fire	136,000
Police	
Corporate	40,000
Waste	95,000
Roads	250,000
Library	
TOTAL	551,000



2022 Budget

CAPITAL FUNDING

DEPARTMENT			FUNDING							
ARENA	2022 Budget		Levy	Reserves	Dev. Charges	Grants	Gas Tax	OCIF	Debentures	TOTAL
New boards - Current boards are chipped and unsafe to users	\$ 21,000.00	Current boards are chipped and broken with large holes in them. This creates a hazard to users as the edges of the broken boards are sharp and clothing can be caught on them.	10,000	21,000						21,000
Heaters - Current heaters are unsafe as they are leaking after repeatedly being fixed	\$ 26,000.00	Current heaters are unsafe for use for long periods of time. The heaters have been fixed numerous times over the years however they still leak and cause our CO detectors to go off if they are on for longer than a couple hours.		26,000						26,000
Level Ice Zamboni Accessory	\$ 20,000.00	Arena Attendants are hired on a seasonal basis and are paid minimum wage due to the collective agreement, because of this staff are often inexperienced when operating the Townships zamboni. This accessory will allow all levels of staff expertise to flood the ice with the same results, an even surface with no dips or hills.		20,000						20,000
Event Tables & Chairs - 200 chairs & 50 tables	\$ 10,000.00	Having event tables and chairs to offer user groups for various events throughout every season would be extremely useful to the community. Last summer when vaccination clinics were hosted at the arena staff had to borrow tables and chairs from the Town of Perth.								10,000
Arena Engineering	\$ 75,000.00	Carried forward from 2021		75,000						75,000
Score Clock & Goal Lights	\$ 15,000.00	The current goal clock has been glitching and cutting out. The score clock is essential for games and tournaments hosted at the arena. Goal lights are approximately \$1,500 and will enhance the experience for user groups at the arena.		15,000						15,000
TOTAL ARENA	\$ 167,000.00		10,000	157,000		0	0	0	0	167,000

FIRE/EMERGENCY MANAGEMENT	2022 Budget	
Replace Unit 424-Station 4	450,000	Fire Master Plan /AMP
Replace Unit 425-Station 5	450,000	Fire Master Plan /AMP - Closure of White Lake Station 5 would prevent the need to replace this truck.
Replace Unit 434-Station 4	350,000	2022 - Scheduled for replacement-Body in very rough condition- AMP - If Station 5 is closed that truck can be moved to Tatlock.
Replace Unit 482-Station 2	150,000	Fire Master Plan /AMP - This is to be replaced in 2022/2023 but staff does not recommend replacement in the 2022 year.
Addional equipment Van/Station 5	300,000	Fire Master Plan /AMP - Similar to the above noted pumper truck, that if White Lake is closed this does not need to be purchased.
Upgrade Radio infastructure -Digital Capatible	20,000	Replace old technology to help improve communications(3-5 yr plan)
New Min 6 pagers /replace min 5 technology	10,000	3 yr plan to replace pagers currently in service
Thermal imagining Camera	15,000	Additonal Thermal Camera (x3 ensure each hall has one)
Dry Hydrants Robertson Lake Area/Tatlock Rd/White Lake	40,000	Needed for additonal water supply toward Lavant Station/The current hydrant on the 511 near the boarder is out of service No Water. The White Lake hydrant was not completed in 2021 and was to be funded from reserves.
New PPE	15,000	Each year there is \$15,000 budgeted for new PPE, replacement of bunker gear on an evergreen program as opposed to all at one time.

[illegible]

PUBLIC WORKS

Item	2022 BUDGET	Description of Capital/Reasoning (AMP, Long Term Financial Plan)								
Sidewalk Replacement	\$199,335.00	Sidewalk Replacement Plan. Scope of work in 2021 will occur in 2022. 2021 scope = \$99,488, 2022 scope = \$99,847	280,000	101,500	97,835	20,000	354,835	414,300	1,526,000	199,335
Roads - Re-Gravel	\$300,000.00	Road projects to be presented prior to work beginning.								300,000
Roads - Chip and Tar	\$511,000.00	Priority 1 Road and some of the Priority 5 Roads								511,000
Roads - Asphalt Paving	\$414,300.00	Priority 5 Roads								414,300
Bridges - Clyde Forks	\$1,526,000.00	OCMIS Report Forthcoming. Clyde Forks cost from AMP Asset Inventory. This Bridge has the highest risk rating of all the assets and was considered catastrophic if failure occurs and the likely hood is high.								1,526,000
Depot Rothwell Mill	\$79,500.00	Carried forward from 2021								79,500
TOTAL ROADS	\$3,030,135.00									280,000

Tandem Plow Truck	\$280,000.00	Replacement for Unit INT 35-03 - \$41,060 in maintenance from 2019 to Oct. 12, 2021		280,000	280,000
Tandem Plow Truck	\$280,000.00	Replacement for Unit INT 38-06 - \$78,707 in maintenance from 2019 to Oct. 12, 2021		280,000	280,000
Tandem Plow Truck	\$280,000.00	37-06	Order in 2022 for 2023/2024 as currently with the market there is a substantial wait for theses trucks. This will ensure that we prevent further excessive maintenance costs. This will still result in the tandems being replaced several years late from the AMP (15 year life for the tandem trucks). By the time the time these trucks are received a		280,000
Tandem Plow Truck	\$280,000.00	32-07			280,000

Tandem Plow Truck	\$280,000.00	36-05	debenture may not be required, reserve usage could be utilized if \$250,000 per year continues to be placed in reserves.								280,000	280,000
Chipper	\$40,000.00		Should have been replaced in 2021 only budgeted \$15,000 and it is anticipated to cost closer to \$40k.	25,000	15,000							40,000
Half tons (2) - Council changed to 1 3/4 ton and 1-1 tonne truck	\$140,000.00		One ton in McDonalds Corners and 3/4 ton in Middleville		118,000	22,000						140,000
New - Backhoe Loader (2022)	\$150,000.00		Will replace the Caterpillar backhoe (unit 48-95) and loader (unit 49-80) in Tatlock		150,000							150,000
TOTAL PUBLIC WORKS EQUIPMENT/VEHICLES	\$1,730,000.00			25,000	843,000	22,000	0	0	0		840,000	1,730,000

TOTAL 2022 Budget Capital	330,000	3,879,146	215,500	0	169,000	105,000	3,135,135	7,833,781
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Plus: Addition to reserves (not allocated in 2021)	250,000
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580,000

Township of Lanark Highlands
Budgetary Control Report
to October 31, 2021

	Taxation	2022 Budget	2021 Budget	Actual YTD	Variance	Variance %
1-11-01-000-000-701	Municipal Res and Farm	-3,710,441.50	-3,519,899.00	-3,519,900.59	-190,542.50	0.05
1-11-01-000-000-702	Municipal Commercial and industrial	-77,505.00	-71,868.00	-74,915.33	-5,637.00	0.08
1-11-01-000-000-703	Municipal Multi-Residential	-29,704.00	-27,967.00	-27,966.73	-1,737.00	0.06
1-11-01-000-000-704	Municipal Farmland/Man Forest	-54,600.00	-50,418.00	-50,417.94	-4,182.00	0.08
1-11-01-000-000-730	Police Levy	-1,029,358.00	-1,060,381.00	-1,055,611.32	31,023.00	-0.03
1-11-98-000-000-701	No Support - Res/Farm				0.00	100.00
1-11-98-000-000-702	No Support - comm/Ind				0.00	100.00
	Total General Revenue	-4,901,608.50	-4,730,533.00	-4,728,811.91	-171,075.50	

Township of Lanark Highlands
Budgetary Control Report
Budget 2022

	General Revenue	2022 Budget	2021 Budget	Actual YTD	2020 Actual	2019 Actual	Variance	Variance %	Notes:
1-02-32-140-000-854	OTHER REVENUE - PROVINCIAL OFFENCES	-22,000.00	-22,000.00			-35,204.69	0.00	0.00%	
1-03-47-195-000-874	PROV. GRANT - PITS & QUARRIES	-155,000.00	-150,000.00	-166,097.49	-141,186.00	-161,487.81	-5,000.00	3.33%	Based on previous years receiving additional funds from TOARC.
1-11-01-000-000-705	Municipal Level Landfill PIL	-1,130.00	-1,130.00	-1,142.21	-1,129.55	-1,164.90	0.00	0.00%	
1-11-01-000-000-710	Taxation - Municipal - Supps - Res/Farm	-15,000.00	-15,000.00	-10,896.17	-24,856.55	-32,845.10	0.00	0.00%	
1-11-01-000-000-713	Taxation - Municipal - Supps - Farm/Man For			-1,891.72	-681.61	-637.17	0.00		
1-11-02-000-000-731	Taxation - P-I-L Canada Post	-1,200.00	-1,200.00		-1,407.26	-1,114.19	0.00	0.00%	
1-11-02-000-000-732	Taxation - P-I-L Ontario	-44,500.00	-44,500.00	-84,091.15	-48,590.75	-45,448.76	0.00	0.00%	
1-11-02-000-000-733	Taxation - P-I-L - LCBO	-2,800.00	-2,800.00		-2,862.06	-2,329.52	0.00	0.00%	
1-11-02-000-000-734	Taxation - P-I-L County Lands	-9,000.00	-9,000.00		-8,925.98	-24,276.29	0.00	0.00%	
1-11-02-000-000-735	Taxation - P-I-L Dumpsites	-1,100.00	-1,100.00				0.00	0.00%	
1-11-02-000-000-737	Taxation - P-I-L Ontario Hydro	-6,580.00	-6,580.00	-6,580.25	-6,579.75	-6,579.75	0.00	0.00%	
1-11-05-000-000-761	Prov Grant - OMPF	-1,669,500.00	-1,673,100.00	-1,673,100.00	-1,644,200.00	-1,629,800.00	3,600.00	-0.22%	Report presented to Council on November 9th, 2021.
1-11-05-000-000-767	Other Government Grants				-41,250.00		0.00	100.00%	
1-11-13-000-000-851	Interest & Penalties on Tax	-160,000.00	-160,000.00	-170,309.38	-169,021.20	-159,899.16	0.00	0.00%	
1-11-15-000-000-861	Other Rev - Investment Income	-124,000.00	-124,000.00	-98,999.22	-144,949.93	-282,068.53	0.00	0.00%	Remain the same as previous year, with the anticipation to invest the W&S reserve amount if the lending rates deem it beneficial.
1-11-15-000-000-867	Other Rev- Sale of Land			-24,694.46			0.00	100.00%	
	Total General Revenue	-2,211,810.00	-2,210,410.00	-2,237,802.05	-2,235,640.64	-2,382,855.87	-1,400.00	0.06%	

Township of Lanark Highlands
Budgetary Control Report
BUDGET 2022

	Council Expenses	Budget 2022	Budget 2021	Actual YTD	2020 Actual	2019 Actual	Variance	Variance %	Notes:
1-01-21-000-000-221	COUNCIL - COUNCIL REMUNERATION	113,485.00	110,394.00	108,267.14	113,869.93	108,079.72	3,091.00	2.8%	Based on CPI Ontario October 2020 to October 2021 = 4.9% - Committee on December 20th, 2021 chose to do a 2.8% similar to that of staff.
1-01-21-000-000-225	EHT - Council	2,260.00		2,111.14	2,191.71	1,997.19	2,260.00	100.0%	Was not budgeted for in 2021.
1-01-21-000-000-231	OMERS - COUNCIL	10,300.00	9,935.00	8,317.49	8,784.42	8,536.74	365.00	3.7%	Increase based on salary changes.
1-01-21-000-000-233	CPP - COUNCIL	5,205.00	4,681.00	3,929.88	3,906.47	3,316.54	524.00	11.2%	Increase based on changes of salary and changes to CPP for 2022 from 5.45% to 5.7%
1-01-21-000-000-240	MEMBERS OF COUNCIL -EMPLOYEE /	1,000.00	1,000.00	803.48		1,404.23	0.00	0.0%	
1-01-21-000-000-301	MEMBERS OF COUNCIL - LEGAL	20,000.00	25,000.00	44,228.58	13,035.46		-5,000.00	-20.0%	Integrity Commissioner Investigations - still anticipated to be on-going. At the December 20, 2021 meeting Committee chose to increase this amount to \$20,000
1-01-21-000-000-336	MEMBERS OF COUNCIL-COMMUNICATION INFRASTRUCTURE	300.00	300.00	0.00		268.42	0.00	0.0%	
1-01-21-000-000-339	MEMBERS OF COUNCIL-CONVENTIONS, ETC----SEMINARS/ C	3,000.00	3,000.00	0.00	3,618.65	3,346.56	0.00	0.0%	
1-01-21-000-000-406	MEMBERS OF COUNCIL-OFFICE SUPPLIES	600.00	600.00	389.22	123.00	332.61	0.00	0.0%	
1-01-21-000-000-409	MEMBERS OF COUNCIL-COMPUTER COSTS	1,000.00	1,000.00	233.01	722.46	626.06	0.00	0.0%	
1-01-21-000-000-410	Council - Meeting Expenses	2,500.00	1,000.00	3,612.31	3,046.45		1,500.00	150.0%	Bell Conferencing expenses to continue into 2022.
1-01-21-000-000-413	MEMEBERS OF COUNCIL - MAYOR'S COMMUNICATION	1,600.00	1,600.00	0.00	879.45	55.97	0.00	0.0%	
1-01-21-000-000-414	MEMBERS OF COUNCIL-TRAVEL EXPENSES	1,000.00	1,000.00	642.97	1,245.40	2,748.71	0.00	0.0%	
1-01-21-000-000-416	MEMBERS OF COUNCIL-MEALS	1,000.00	1,000.00	0.00	87.67	191.04	0.00	0.0%	
1-01-21-000-000-428	MEMBERS OF COUNCIL-SPECIAL ITEMS/EVENTS	2,500.00	2,500.00	60.00	2,827.43	1,455.12	0.00	0.0%	
1-01-21-000-000-487	MEMBERS OF COUNCIL-MAYOR'S DISCRETIONARY	1,000.00	1,000.00	0.00		500.31	0.00	0.0%	
1-01-21-000-000-599	MEMBERS OF COUNCIL - MAJOR CAPITAL					1,139.68	0.00	#DIV/0!	
1-01-21-000-000-753	MEMBERS OF COUNCIL - DONATIONS	400.00	400.00	200.00	520.00	100.00	0.00	0.0%	
TOTAL COUNCIL		167,150.00	164,410.00	172,795.22	154,858.50	134,098.90	2,740.00	1.7%	

Township of Lanark Highlands
Budgetary Control Report
BUDGET 2022

Planning and Building Expenses		Budget 2022	Budget 2021	Actual YTD	2020 Actual	2019 Actual	Variance	Variance %	Notes:
1-02-34-000-000-201	WAGES - BUILDING INSPECTIONS - CBO	89,600.00	93,519.00	72,065.91	85,888.85	70,675.28	-3,919.00	-4.19%	CBO retired October 1, 2021 - a structural review is underway for a report to be brought forth to Council - Reduced due to removal of a summer student and reduced allocation of Administrative Assistant from 33% to 25%.
1-02-34-000-000-224	HEALTH - Building Inspections - CBO	5,165.00	1,136.00	910.82	742.70		4,029.00	354.67%	
1-02-34-000-000-224	EHT - Building Inspections - CBO	1,770.00	1,824.00	1,453.87	1,748.86	1,417.84	-54.00	-2.96%	
1-02-34-000-000-226	WSIB - BUILDING INSPECTIONS - CBO	2,590.00	2,665.00	2,119.88	2,551.85	2,288.09	-75.00	-2.81%	
1-02-34-000-000-231	OMERS - Building Inspections - CBO	8,750.00	17,064.00	1,200.50	1,010.80	6,763.92	-8,314.00	-48.72%	Calculated incorrectly in 2021.
1-02-34-000-000-233	CPP - BUILDING INSPECTIONS - CBO	4,165.00	1,002.00	701.17	673.45		3,163.00	315.67%	
1-02-34-000-000-235	EI - Building Inspections - CBO	1,640.00	1,683.00	1,549.12	1,560.83	1,222.47	-43.00	-2.55%	
1-02-34-000-000-599	GENERAL-PROTECTION SERVICES-BUILDING I- - -MAJOR C	30,000.00	30,000.00	0.00			0.00	0.00%	New Vehicle for 2021 - was not purchased until a new CBO is hired (2022). This is to be funded from reserve.
1-02-34-150-000-227	PPP - CBO Vision Care	0.00	450.00	0.00		450.00	-450.00	-100.00%	Vision Care is covered under the Benefits program.
1-02-34-150-000-305	PPP - CBO - GIS			3,202.69	3,400.05	3,353.66	0.00		Budgeted under Corporate.
1-02-34-150-000-306	CBO Contract			6,285.00					
1-02-34-150-000-332	PPP - CBO Printing/Advertising	350.00	350.00	0.00	451.82		0.00	0.00%	
1-02-34-150-000-333	PPP - CBO - CELL PHONE	750.00	750.00	659.85	479.72	365.93	0.00	0.00%	
1-02-34-150-000-339	PPP - CBO TRAINING/SEMINARS/CONVENTIONS-----SEMINAR	1,500.00	1,500.00	0.00		2,631.35	0.00	0.00%	
1-02-34-150-000-406	PPP - CBO Office Supplies	500.00	500.00	3.70	95.63	102.33	0.00	0.00%	
1-02-34-150-000-414	CBO Travel Expenses			845.59		64.83			
1-02-34-150-000-417	PPP - CBO Professional Memberships	1,000.00	1,000.00	330.72	910.19	700.01	0.00	0.00%	
1-02-34-150-000-422	PPP - CBO Gas & Oil - 19-08	2,200.00	1,750.00	1,220.13	1,662.32	1,087.15	450.00	25.71%	Increase in the cost of fuel.
1-02-34-150-000-429	PPP - CBO Repairs 19-08	1,500.00	1,500.00	168.30	567.29		0.00	0.00%	to be replaced in 2022
1-02-34-150-000-441	PPP - CBO SAFETY BOOTS	250.00	250.00	225.13	250.00	494.34	0.00	0.00%	
1-07-81-000-000-201	WAGES - CORPORATE - PLANNING	122,700	92,036.00	87,486.12	72,497.87	77,841.78	30,664.00	33.32%	Admin Assistant now allocated at 60%, as opposed to 20%
1-07-81-000-000-224	HEALTH - CORPORATE - PLANNING	6,610	4,577.00	3,234.51	3,285.29	4,072.61	2,033.00	44.42%	
1-07-81-000-000-225	EHT - CORPORATE - PLANNING	2,420	1,795.00	1,395.32	1,255.33	1,326.79	625.00	34.82%	
1-07-81-000-000-226	WSIB - CORPORATE - PLANNING	3,540	2,623.00	2,017.75	1,813.13	2,114.24	917.00	34.96%	
1-07-81-000-000-231	OMERS - CORPORATE - PLANNING	12,500	22,742.00	6,361.02	5,780.14	6,805.14	-10,242.00	-45.04%	
1-07-81-000-000-233	CPP - CORPORATE - PLANNING	5,200	4,051.00	2,962.15	2,623.01	2,565.88	1,149.00	28.36%	
1-07-81-000-000-235	EI - CORPORATE - PLANNING	2,070	2,036.00	1,222.63	1,132.34	1,164.23	34.00	1.67%	
1-07-81-000-000-301	PLANNING - CONSULTING & LEGAL FEES	7,000	7,000.00	0.00		13,732.78	0.00	0.00%	Tied to 308;
1-07-81-000-000-305	Planning - GIS			3,202.87	3,400.14	3,353.66	0.00		
1-07-81-000-000-307	Planning - Consulting (3rd Party Fees Recovered)	38,820	38,820.00	20,310.31	31,694.07	7,742.59	0.00	0.00%	
1-07-81-000-000-308	Planning Consulting Expense			5,523.90	8,435.22	1,177.11	0.00		Tied to 301;
1-07-81-000-000-339	PLANNING - TRAINING/SEMINARS/CONVENTIONS-----SEMINA	2,900	1,950.00	-20.23	15.00		950.00	48.72%	To incorporate training for the planning administrative assistant
1-07-81-000-000-406	PLANNING - OFFICE SUPPLIES	500	500.00	1,382.65	226.31	465.85	0.00	0.00%	
1-07-81-000-000-414	PLANNING - TRAVEL EXPENSE	500	750.00	0.00		16.20	-250.00	-33.33%	
1-07-81-000-000-416	PLANNING - MEALS	200	200.00	0.00			0.00	0.00%	
1-07-81-000-000-417	PLANNING - MEMBERSHIPS	1,000	325.00	0.00	150.00		675.00	207.69%	
1-07-81-000-000-601	Planning - Transfer to Reserves		77,196.00	0.00	48,333.00		-77,196.00	-100.00%	
1-07-81-000-000-821	Planning - OP Amendments			20,249.73	73.78		0.00		
1-07-81-000-109-201	Regular Wages - Planning - Recoverable			2,165.80	14,503.85		0.00		
1-07-81-000-109-225	EHT Planning Recoverable			42.23	285.47		0.00		
1-07-81-000-109-226	WSIB Planning - Recoverable			61.72	417.21		0.00		

1-07-81-000-109-233	CPP Planning Recoverable			104.25	698.75	0.00		
1-07-81-000-109-235	EI Planning Recoverable			47.91	323.80	0.00		
1-02-33-145-000-656	Requisition - MVC	40,200	36,892.00	36,892.00	35,687.00	34,287.00	3,308.00	8.97%
Total Expenses		397,890.00	450,436.00	92,942.38			-52,546.00	-11.67%

Planning and Building Revenue		Budget 2022	Budget 2021	Actual YTD	2020 Actual	2019 Actual	Variance	Variance %	
1-02-34-150-000-831	OTHER REVENUE - BUILDING PERMITS	-55,000.00	-60,000.00	-60,080.68	-55,583.60	-35,608.91	5,000.00	-8.33%	
1-02-34-000-000-984	CBO transfer from Reserve	-30,000.00	-30,000.00	0.00			0.00	0.00%	
1-07-81-000-000-602	Planning - Capital Projects - Reserves Transfer		-77,196.00	0.00			77,196.00	-100.00%	
1-07-81-000-000-816	Planning - Minor Variance (Includes Peer Review)	-2,000	-2,000.00	-3,250.00	-2,000.00	-750.00	0.00	0.00%	
1-07-81-000-000-817	Planning - Zoning Amendments	-2,500	-2,500.00	-3,050.05	-2,500.00	-1,750.00	0.00	0.00%	
1-07-81-000-000-818	Planning - Zoning Compliance	-2,800	-2,800.00	-2,300.00	-2,850.00	-1,350.00	0.00	0.00%	
1-07-81-000-000-822	PLANNING - SITE PLANS	-2,000	-2,000.00	-1,500.00	-1,500.00	-1,250.00	0.00	0.00%	
1-07-81-000-000-823	PLANNING - SEVERENCES	-8,600	-8,600.00	-8,300.00	-9,400.00	-1,350.00	0.00	0.00%	
1-07-81-000-000-824	Planning - Other			-72.00	-1,791.00		0.00		
1-07-81-000-000-825	Third Party Fees	-38,820	-38,820.00	-5,704.73	-65,366.69	-4,918.65	0.00	0.00%	In and Out (in expenses too)
1-11-11-000-000-831	Refreshment Vehicle Permits	-150	-150.00	0.00	-150.00		0.00	0.00%	
Total Revenue		-141,870.00	-224,066.00	-84,257.46	-141,141.29	-46,977.56	82,196.00	-36.68%	

Township of Lanark Highlands
2022

DRAFT Budget

Arena Expenses		2022 BUDGET	Budget 2021	Actual YTD Oct	2020 Actual	2019 Actual	Variance 2021 Budget to 2022 Budget	Variance %	Reason for Change
1-08-00-000-000-201	WAGES - ARENA	\$ 107,000.00	91,738.00	91,766.39	90,454.56	81,233.11	15,262.00	16.64%	Split Lead Hand & Manager 50/50 - Arena Attendants 26 weeks of work x 50 hours per week x 4 staff per day based on COVID requirements- COLA and adjustment to scoring of the Arena Manager. 2021 Budget did not take into consideration any COLA on the Unionized staff and used the 2020 rates because an agreement hadn't been reached.
1-08-00-000-000-224	HEALTH - ARENA	\$ 4,129.00	3,441.00	3,667.73	2,978.16	2,183.08	688.00	19.99%	
1-08-00-000-000-225	EHT - ARENA STAFF	\$ 2,340.00	1,789.00	1,980.11	1,839.75	1,640.45	551.00	30.80%	
1-08-00-000-000-226	WSIB - ARENA STAFF	\$ 3,410.00	2,615.00	2,874.15	2,696.63	2,661.87	795.00	30.40%	All these increases are based on the adjustment to wages and the increase of CPP, EI
1-08-00-000-000-231	OMERS - ARENA STAFF	\$ 6,700.00	5,051.00	5,994.86	4,263.04	2,887.60	1,649.00	32.65%	and employment costs.
1-08-00-000-000-233	CPP - ARENA STAFF	\$ 5,340.00	4,402.00	4,366.64	3,865.68	3,036.85	938.00	21.31%	
1-08-00-000-000-235	EI - ARENA STAFF	\$ 2,650.00	2,029.00	2,021.69	2,015.43	2,166.17	621.00	30.61%	
1-08-00-000-000-309	GENERAL-COMMUNITY CENTRE- - -WASTE COLLECTION CO	\$ 1,150.00	1,150.00	703.10			0.00	0.00%	
1-08-00-000-000-315	Arena - Health & Safety	\$ 2,000.00	1,000.00	2,667.92	1,662.80	264.13	1,000.00	100.00%	Based on the previous years and the importance of health and safety at the arena.
1-08-00-000-000-329	TELEPHONE	\$ 1,000.00	1,000.00	578.93	639.05	709.04	0.00	0.00%	
1-08-00-000-000-330	INTERNET	\$ 500.00	300.00	985.81	752.76	509.43	200.00	66.67%	Increased due to addition of guest wifi.
1-08-00-000-000-333	MANAGER'S CELL PHONE	\$ 1,500.00	1,500.00	1,029.65	903.14	1,381.24	0.00	0.00%	
1-08-00-000-000-337	BUILDING MAINTENANCE	\$ 18,000.00	15,000.00	24,438.62	22,648.99	30,513.73	3,000.00	20.00%	Increased due to this account being over budget for the past several years, building is deteriorating and inflation on supplies.
1-08-00-000-000-339	Arena - Seminars/Conventions/Training	\$ 5,000.00	3,000.00	2,419.80	3,242.00	1,013.23	2,000.00	66.67%	New employees propane handling, CPR/First Aid, Working at Heights, ORFA Courses (Lead Hand/Supervisor)
1-08-00-000-000-340	GENERAL-COMMUNITY CENTRE- - - Alarm System Monito	\$ 150.00	150.00	0.00			0.00	0.00%	
1-08-00-000-000-353	REG 170 COM CENTRE WATER TEST	\$ 125.00	125.00	95.00	47.50	78.90	0.00	0.00%	
1-08-00-000-000-417	Arena - Memberships	\$ 330.00	160.00	330.00	320.00	155.00	170.00	106.25%	
1-08-00-000-000-456	HYDRO - LIGHTS (FRONT)	\$ 13,000.00	12,725.00	5,073.35	7,607.91	10,578.77	275.00	2.16%	Estimated.
1-08-00-000-000-457	BUILDING - HEAT	\$ 13,000.00	13,000.00	6,484.20	5,705.02	5,444.59	0.00	0.00%	Estimated based on the fact that staff locked in a propane rate of \$0.569/L until August 2022. This is for all accounts throughout the budget.
1-08-00-000-000-458	PROPANE - ZAMBONI	\$ 2,000.00	2,000.00	481.05	3,197.68	4,379.06	0.00	0.00%	
1-08-00-000-000-465	Arena Safety Reuired Improvements	\$ -				10,734.90			
1-08-00-000-000-466	OTHER SERVICES & RENTS	\$ 2,000.00	2,000.00	68.50	2,098.80	809.46	0.00	0.00%	
1-08-00-000-000-467	OTHER MATERIALS & SUPPLIES	\$ 5,000.00	5,000.00	4,551.17	4,883.79	8,222.10	0.00	0.00%	
1-08-00-000-000-481	HYDRO - PLANT (BACK)	\$ 42,000.00	41,942.00	12,708.65	38,671.31	39,665.93	58.00	0.14%	Estimated.
1-08-00-000-000-482	ICE PLANT MAINTENANCE	\$ 8,000.00	8,000.00	16,587.51	18,588.64	8,622.05	0.00	0.00%	
1-08-00-000-000-483	ZAMBONI REPAIRS	\$ 2,500.00	2,500.00	1,494.06	1,292.90	2,717.28	0.00	0.00%	
1-08-00-000-000-486	SEPTIC PUMPING	\$ 6,000.00	6,000.00	4,215.84	6,090.00	8,185.00	0.00	0.00%	
1-08-00-000-000-488	GENERAL-COMMUNITY CENTRE- - - Ice Painting	\$ 3,000.00	3,000.00	3,028.25			0.00	0.00%	
1-08-00-000-000-489	GENERAL-COMMUNITY CENTRE- Office Supplies	\$ 1,000.00	1,000.00	416.29			0.00	0.00%	
1-08-00-000-000-490	GENERAL-COMMUNITY CENTRE- Staff Clothing Allowanc	\$ 1,000.00	1,000.00	0.00			0.00	0.00%	
1-08-00-000-000-491	GENERAL-COMMUNITY CENTRE- Staff Clothing Allowance	\$ 1,500.00	1,500.00	0.00			0.00	0.00%	
1-08-00-000-000-492	Canteen Expenses Account	\$ 6,000.00		5,830.27			6,000.00	100.00%	Offset in Revenue.
1-08-00-000-000-501	ICIP Expenses			2,242.50					
1-08-00-000-000-599	CAPITAL EXPENDITURES		183,000.00	155,026.81	196,033.51	220,768.99	-183,000.00	-100.00%	\$45,000 funded from levy, \$47,000 from ARENA reserves
	New Boards (Arena)	\$ 21,000.00					21,000.00		
	Heaters (Arena)	\$ 26,000.00					26,000.00		
	Level Ice - Zamboni Accessory	\$ 20,000.00					20,000.00		
	Event Tables and Chairs	\$ 10,000.00					10,000.00		
	Arena Engineering (From 2021)	\$ 75,000.00					75,000.00		
	Score Clock and Goal Lights	\$ 15,000.00					15,000.00		
1-08-00-000-000-601	TRANSFER TO CAPITAL RESERVE	\$ 25,000.00	25,000.00	0.00	25,000.00	25,000.00	0.00	0.00%	
	Total Expenditures	\$ 459,324.00	442,117.00	364,128.85	447,499.05	475,561.96	17,207.00	3.89%	

REVENUES		2022 BUDGET	2021 Budget	2021 Actual YTD	2020 Actual	2019 Actual	Variance 2021 Budget to 2022 Budget	Variance %	
1-08-00-000-000-764	Prov Grant - Modernization Fund				-40,025.70	-150,000.00	0.00		
1-08-00-000-000-785	GRANTS - OTHER MUNICIPALITIES (FR PERTH)		-11,405.00	-5,219.18	-11,403.60	676.66	11,405.00	-100.00%	No Agreement in place currently. The Recreation group is working on figures as per the Recreation Master Plan.
1-08-00-000-000-841	ICE RENTAL	-\$ 108,600.00	-107,520.00	-39,170.87	-70,125.93	-126,692.52	-1,080.00	0.99%	increased rates by 1% this season
1-08-00-000-000-842	BOOTH RENTAL - CANTEEN REVENUES	-\$ 6,000.00	-2,750.00	-6,776.05	-1,500.00	-2,500.00	-3,250.00	54.17%	Canteen revenue that offsets the expenditures.
1-08-00-000-000-843	SIGN RENTAL	-\$ 2,000.00	-2,000.00	1,299.78	-2,618.39	-2,370.34	0.00	0.00%	Adjust and write off sign rentals that were uncollectable from 2020 and not adjusted at year end.
1-08-00-000-000-844	Hall Rentals					-1,080.00			
1-08-00-000-000-875	Miscellaneous Revenue	-\$ 2,000.00	-2,000.00	-20,340.00	-2,000.00		0.00	0.00%	
1-08-00-000-000-887	PUBLIC SKATING	-\$ 3,000.00	-3,000.00	0.00	-1,379.00	-3,012.00	0.00	0.00%	
1-08-00-000-000-891	LDCC-Pepsi Machine Revenue	-\$ 1,000.00	-250.00	-1,870.00	-413.25		-750.00	75.00%	
1-08-00-000-000-892	GENERAL-COMMUNITY CENTRE- - - -Zamboni Advertising	-\$ 1,130.00	-1,130.00	0.00			0.00	0.00%	
1-08-00-000-000-893	Learn to Skate			-6,200.00					
1-08-00-000-000-981	TRANSFER FROM RESERVES	-\$ 157,000.00	-100,000.00	0.00	-86,221.31	-120,691.05	-57,000.00	36.31%	
Total Revenue		-\$ 280,730.00	-230,055.00	-78,276.32	-215,687.18	-405,669.25	-50,675.00	18.05%	

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Police Services Revenue		2022 BUDGET	Budget 2021	Actual YTD	2020 Actual	2019 Actual	Variance 2021 Budget to 2022 Budget	Variance %	Reason for Change
1-02-32-140-000-772	POLICE - RIDE PROGRAM	-\$ 6,640.00	-6,640.00	-6,536.00	-6,250.36	-6,573.24	0.00	0.00%	
1-02-32-140-000-854	OTHER REVENUE - Provincial Offences				-21,077.83	-35,204.69	0.00		
1-02-32-140-000-875	OTHER REVENUE-RECOVERABLE EXPENSES		-4,800.00	0.00			4,800.00	100.00%	No revenue in this account since 2018.
1-02-32-140-000-981	Police - Transfer From Reserve	-\$ 2,000.00	-2,000.00	0.00		-12,000.00	0.00	0.00%	Purchase of radar sign.
Total Revenue		-8,640.00	-13,440.00	-6,536.00	-27,328.19	-53,777.93	4,800.00	-55.56%	

Police Services Expenses		2022 Budget	Budget 2021	Actual YTD	2020 Actual	2019 Actual	Variance 2021 Budget to 2022 Budget	Variance %	Reason for Change
1-02-32-140-000-320	Policing	\$ 1,029,358.00	1,060,381.00	966,039.12	1,087,179.87	1,087,899.27	-31,023.00	-3.01%	Pricing provided by OPP-2022
1-02-32-140-000-321	Police - Ride Program	\$ 6,640.00	6,640.00	0.00	737.60	5,816.88	0.00	0.00%	
1-02-32-140-000-322	OAPSB Meeting Expenses	\$ 500.00	2,000.00	0.00			-1,500.00	-300.00%	Council approved a member to attend the OAPSB spring conference last year, however the conference was changed to virtual which they will follow suit for in 2022. The change to virtual means the cost is much smaller than in person
1-02-32-140-000-417	PSB Memberships	\$ 1,100.00	3,000.00	0.00	697.75		-1,900.00	-172.73%	OAPSB Membership cost \$800
1-02-32-140-000-432	Police Services - Minor Capital	\$ 2,000.00	2,000.00	742.84		12,213.46	0.00	0.00%	Procure another spy radar as per Council request to replace the trailer mounted radar taken out of service in 2021.
1-02-32-140-000-467	POLICE SERVICES BOARD - MISC	\$ 1,500.00	1,500.00	1,067.85	190.05	2,986.64	0.00	0.00%	
1-02-32-000-000-221	HONORARIUMS - POLICE	\$ 2,400.00	2,400.00	1,200.00	1,186.44	2,400.00	0.00	0.00%	
Total Expenses		\$ 1,043,498.00	1,077,921.00	969,049.81	1,089,991.71	1,111,316.25	-34,423.00	-3.30%	

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Fire Revenue		2022 BUDGET	Budget 2021	Actual YTD	2020 Actual	2019 Actual	Variance 2021 Budget to 2022 Budget	Variance %	Reason for Change
1-02-31-122-000-763	Prov Grant					-26,342.23			
1-02-31-122-000-766	Fire - Bylaws - Fines - MNR	-1,000	-1,000.00	-1,960.00	-11,489.94	-1,923.13	0.00	0.00%	
1-02-31-122-000-769	Automatic Aid - Tay valley / DNE----AUTOMATIC AID	-10,000	-10,000.00	-10,000.00	-10,000.00	-10,000.00	0.00	0.00%	Flat rate each year based on the agreement with Tay Valley (By-Law2014-1264)
1-02-31-122-000-838	Fire - Permits & Fees / Smoke CO Alarms	-1,000	-1,000.00	-740.00	-794.19	-1,937.65	0.00	0.00%	
1-02-31-122-000-863	Fire Services - Donations				-3,474.05	-3,680.00	0.00		
1-02-31-122-000-983	Transfer from Fire Reserve Capital	-460,000	-85,000.00	0.00		-649,202.15	-375,000.00	81.52%	Pumper truck, radios/pagers, dry hydrants
	Transfer from Surplus 2021	-100,000							
1-02-31-122-129-600	Fire PPE Reserves Transfer	-15,000	-15,000.00	0.00			0.00	-100.00%	
	Development Charges Revenue	-75,000							
1-02-31-122-000-867	Sale of Equipment			-27,267.24	-43,874.52		0.00		
1-02-31-122-000-875	Other Revenue - Misc	-6,000	-5,900.00	-6,410.00	-13,913.66	-700.00	-100.00	1.67%	
1-02-31-122-000-912	Transfer from Reserves - Fire Services				-15,177.77		0.00		
	Reserves - W&S	-1,900,000			-107,832.33	-14,173.52	-1,900,000.00	100.00%	Station 3 - McDonalds Corners - If debentured instead of reserve use over a 20 year loan at 3% (current rate with IO is 2.94) the payments would be anorrnximatelv \$127,000/vear
Total Fire Revenue		-2,568,000.00	-117,900.00	-46,377.24	-206,556.46	-707,958.68	-2,275,100.00	88.59%	

Fire Expenses		2022 BUDGET	Budget 2021	Actual YTD	2020 Acutal	2019 Actual	Variance 2021 Budget to 2022 Budget		Reason for Change
1-02-31-000-000-201	WAGES - FIRE DEPT - ADMINISTRATION	147,700	140,971.00	121,189.55	123,426.93	81,335.59	6,729.00	4.77%	Reduction of time allocated from the Administrative Assistant from 60% to 33%
1-02-31-000-000-221	WAGES - FIRE DEPT - HONORARIUMS	175,000	175,501.00	128,759.18	121,272.42	196,974.04	-501.00	-0.29%	Based on previous years numbers - although the rate of pay should be adjusted by COLA same as non-union employees
1-02-31-000-000-224	HEALTH FIRE - ADMINISTRATION	6,621	8,018.00	5,449.90	5,817.67	4,538.96	-1,397.00	-17.42%	
1-02-31-000-000-225	EHT - FIRE - ADMIN	2,900	2,749.00	4,657.40	4,222.39	5,401.48	151.00	5.49%	
1-02-31-000-000-226	WSIB FIRE ADMINISTRATION	4,210	4,018.00	3,250.13	3,229.27	2,264.12	192.00	4.78%	
1-02-31-000-000-231	OMERS FIRE ADMINISTRATION	12,800	22,064.00	10,675.09	11,498.67	7,317.51	-9,264.00	-41.99%	Budgeted incorrectly in 2021.
1-02-31-000-000-233	CPP - FIRE DEPT - ADMINISTRATION	6,600	6,078.00	4,648.54	4,478.00	3,457.50	522.00	8.59%	
1-02-31-000-000-235	EI - FIRE DEPT - ADMIN	2,700	2,530.00	1,894.18	1,908.84	1,624.94	170.00	6.72%	
1-02-31-122-000-201	Fire - Fire Chief Wages			5,000.00		4,000.00	0.00		
1-02-31-122-000-221	Fire - Honorariums			15.31	3,631.54		0.00		
1-02-31-122-000-224	Fire Chief - Other Insurance Plans			0.00			0.00		
1-02-31-122-000-226	Fire - Workers Compensation			0.00			0.00		
1-02-31-122-000-231	FIRE CHIEF - OMERS			0.00			0.00		
1-02-31-122-000-240	Fire - Employee Appreciaton	2,500	2,500.00	21.30	2,262.82	1,924.45	0.00	0.00%	
1-02-31-122-000-305	FIRE GIS			3,202.70	3,400.07	3,353.66	0.00		
1-02-31-122-000-307	FIRE Consulting				22,917.80	47,359.83	0.00		
1-02-31-122-000-323	Fire - Software	2,700	2,200.00	2,828.67	2,296.16	2,187.16	500.00	22.73%	Increase budget in 2022 for monthly Adobe payments and additional costs to software.
1-02-31-122-000-329	FIRE CHIEF/STN CELL PHONE	4,500	4,000.00	1,230.54	1,502.18	524.46	500.00	12.50%	Based on actual costs for the previous years being approximately \$4500-\$5000
1-02-31-122-000-337	Fire Stations - Building Maintenance	10,000	10,000.00	0.00	48.33	11,187.37	0.00	0.00%	
1-02-31-122-000-339	Fire - SEMINARS/CONVENTIONS----SEMINARS/ CONVENTIONS	2,000	2,000.00	0.00	795.73	1,041.63	0.00	0.00%	
1-02-31-122-000-340	Fire - Training	30,000	30,000.00	16,297.76	8,090.12	25,950.29	0.00	0.00%	
1-02-31-122-000-350	Fire - MNR Services	5,400	5,400.00	5,086.81	5,049.68	4,975.42	0.00	0.00%	Contract - Increase 2022 budget by 2% COLA - Approx. \$5,189
1-02-31-122-000-406	Fire - Office Supplies	1,000	1,000.00	200.22	1,219.71	1,073.75	0.00	0.00%	
1-02-31-122-000-414	Fire - Travel Expenses	2,000	2,000.00	494.84	1,414.38	4,826.46	0.00	0.00%	
1-02-31-122-000-416	Fire - Meals	1,000	1,200.00	588.28	183.49	1,031.34	-200.00	-16.67%	
1-02-31-122-000-417	Fire - Professional Fees/Dues/Membership	2,000	2,000.00	1,484.24	1,694.70	1,146.95	0.00	0.00%	
1-02-31-122-000-422	FIRE CHIEF - GMC SIERRA - GAS & OIL	9,000	9,000.00	652.94	1,962.05	2,672.64	0.00	0.00%	All in One Account.
1-02-31-122-000-429	FIRE CHIEF - GMC SIERRA - REPAIRS			1,484.47	385.93	258.17	0.00		
1-02-31-122-000-431	Fire - Medical Equipment Supplies	4,000	5,000.00	148.31	4,313.08	360.90	-1,000.00	-20.00%	
1-02-31-122-000-433	Fire - Prevention/Education	6,000	6,000.00	1,911.61	2,942.43	4,336.68	0.00	0.00%	
1-02-31-122-000-435	Fire - Dispatch/Communication(LICENCE/PAGERS)	10,000	10,000.00	7,075.42	8,355.64	15,384.02	0.00	0.00%	change out some old radios/Dual Purpose Digital and Analog
1-02-31-122-000-436	Fire - Dry Hydrant - Mtc.	1,000		524.28			1,000.00		
1-02-31-122-000-437	Fire - Small Tools	4,000	4,000.00	1,467.42	1,266.59	1,082.89	0.00	0.00%	
1-02-31-122-000-438	Fire - Automatic Aid Agreement	15,000	10,000.00	9,367.00	2,064.00	1,000.00	5,000.00	50.00%	We pay McNab Braeside \$1,000 standby and Mississippi Mills per call
1-02-31-122-000-440	Fire - Health and Safety Equipment	4,000	4,000.00	2,854.92	3,683.55	6,555.03	0.00	0.00%	
1-02-31-122-000-442	Fire - Branding/Professionalism	4,000	4,000.00	2,369.24	3,238.39	3,154.15	0.00	0.00%	
1-02-31-122-000-467	Fire - Miscellaneous Materials	2,500	2,500.00	356.24	525.59	548.47	0.00	0.00%	
1-02-31-122-000-599	CAPITAL FIRE EQUIPMENT/VEHICLES	535,000	200,000.00	11,196.37	117,477.83	722,533.14	335,000.00	167.50%	Pumper, radio upgrade, pagers, dry hydrants
	CAPITAL Buildings	2,000,000					2,000,000.00	100.00%	
	Transfer to Capital Reserve	126,000	126,000.00	0.00	169,874.52	126,000.00	0.00	0.00%	
	Transfer to SCBA Reserve	10,000						100.00%	Reserve for SCBA's
1-02-31-122-000-625	Fire - Insurance	20,000	20,000.00	16,833.96	16,935.48	16,606.95	0.00	0.00%	
1-02-31-122-129-430	Fire - PPE - Maintenance	10,000	10,000.00	5,933.13	3,228.78	8,389.92	0.00	0.00%	
1-02-31-122-129-499	Fire - PPE - New Purchase---PPE - NEW	15,000	15,000.00	1,012.92	27,404.87	14,173.52	0.00	0.00%	
1-02-31-122-129-422	Fire-Vehicle-Fuel			230.41	242.48	6,041.39	0.00		
1-02-31-122-130-430	Fire - Vehicle - Maintenance	40,000	42,000.00	104.87	10,254.35	32,858.17	-2,000.00	-4.76%	All in One Account-
1-02-31-122-131-430	Fire - Equipment - Maintenance	15,000	15,000.00	5,673.09	10,557.41	9,575.87	0.00	0.00%	All in One Account -
1-02-31-126-121-317	STN 1 LV - ALARM/SECURITY	2,400	2,000.00	268.65	463.77	207.59	400.00	20.00%	Based on actual costs.
1-02-31-126-121-329	STN 1 LV - Telephone			599.56	707.16	729.31	0.00		

1-02-31-126-121-336	STN 1 LV - Communications Equipment			4,395.01	735.68		0.00		
1-02-31-126-121-337	STN 1 LV - BUILDING MAINTENANCE			1,874.55	5,964.64		0.00		
1-02-31-126-121-406	STN 1 LV - OFFICE SUPPLIES			26.99	33.57		0.00		
1-02-31-126-121-422	STN 1 LV - Gas and Oil			1,948.79	622.25		0.00		
1-02-31-126-121-429	STN 1 LV Vehicle Maintenance			7,171.42	4,426.01		0.00		
1-02-31-126-121-430	STN 1 LV Equipment Maintenance			1,398.29	5,950.16		0.00		
1-02-31-126-121-431	STN 1 LV Medical Expenses				181.09		0.00		
1-02-31-126-121-432	STN 1 LV Minor Capital					6,315.23			
1-02-31-126-121-437	STN 1 LV Small Tools			133.41	161.77	1,315.66	0.00		
1-02-31-126-121-456	STN 1 LV - HYDRO	6,500	6,000.00	0.00	1,085.32		500.00	8.33%	All in One Account-
1-02-31-126-121-457	STN 1 LV - HEAT	8,500	8,500.00	0.00			0.00	0.00%	All in One Account-
1-02-31-126-122-311	Stn 2 - Snowplowing	10,000	10,000.00	2,442.24	5,942.80	4,531.46	0.00	0.00%	All in One Account
1-02-31-126-122-317	STN 2 - MID - Alarm/Security			244.22	439.34	244.22	0.00		
1-02-31-126-122-329	STN 2 - MID - Telephone			589.21	707.16	729.31	0.00		
1-02-31-126-122-330	STN 2 MID - INTERNET	3,000	3,000.00	508.80	610.56	610.56	0.00	0.00%	
1-02-31-126-122-336	STN 2 MID - Communications equipment				569.91		0.00		
1-02-31-126-122-337	STN 2 - MID - Building Maintenance			3,312.21			0.00		
1-02-31-126-122-339	STN 2 - MID - Training/Seminars/Convention			125.00	300.00		0.00		
1-02-31-126-122-422	STN 2 - MID - Gas and Oil			1,541.85	1,500.68		0.00		
1-02-31-126-122-429	STN 2 - MID - Vehicle Maintenance			5,232.13	5,333.30		0.00		
1-02-31-126-122-430	STN 2 - MID - Equipment Maintenance			3,357.52	2,102.83		0.00		
1-02-31-126-122-431	STN 2 - MID - Medical Expenses				181.09		0.00		
1-02-31-126-122-456	STN 2 - MID - Hydro			1,356.22	1,529.15	1,791.01	0.00		
1-02-31-126-122-457	STN 2 - MID - Heat			2,103.15	2,323.21	4,217.81	0.00		
1-02-31-126-122-467	STN 2 - MID - Misc Expenses			33.85			0.00		
1-02-31-126-123-311	Stn 3 - Snowplowing			5,851.20	3,816.00	6,851.20	0.00		
1-02-31-126-123-317	STN 3 - MDC - Alarm/Security			244.22	439.34	244.22	0.00		
1-02-31-126-123-329	STN 3 - MDC - Telephone			589.21	707.16	731.32	0.00		
1-02-31-126-123-330	STN 3 MDC - INTERNET			559.68	610.56	610.56	0.00		
1-02-31-126-123-336	STN 3 MDC - Communications Equipment				192.14		0.00		
1-02-31-126-123-337	STN 3 - MDC - Building Maintenance			19.92	1,628.16		0.00		
1-02-31-126-123-339	STN 3 - MDC - Training/Seminars/Conventions				101.76		0.00		
1-02-31-126-123-422	STN 3 - MDC - Gas and Oil			104.24			0.00		
1-02-31-126-123-429	STN 3 - MDC - Vehicle Maintenance			4,284.27	480.00		0.00		
1-02-31-126-123-430	STN 3 - MDC - Equipment Maintenance			917.87	637.00		0.00		
1-02-31-126-123-431	STN 3 - MDC - Medical Expense				181.09		0.00		
1-02-31-126-123-432	STN 3 - MDC- Minor Capital					758.42			
1-02-31-126-123-437	STN 3 - MDC - Small Tools			97.39			0.00		
1-02-31-126-123-456	STN 3 - MDC - Hydro			1,901.70	1,850.85	2,457.66	0.00		
1-02-31-126-123-457	STN 3 - MDC - Heat			1,055.57	1,147.20	1,351.00	0.00		
1-02-31-126-123-467	STN 3 - MDC - Misc				25.42		0.00		
1-02-31-126-125-456	STN 8 -JL - HYDRO			1,022.09	1,129.94	897.07	0.00		
1-02-31-126-126-311	STN 4 - Snowplowing			915.84	508.80	2,544.00	0.00		
1-02-31-126-126-317	STN 4 - TAT - Alarm/Security			244.22	439.33	244.22	0.00		
1-02-31-126-126-329	STN 4 - TAT - Telephone			610.22	813.71	714.43	0.00		
1-02-31-126-126-330	STN 4 TAT - INTERNET			568.66	616.29	610.56	0.00		
1-02-31-126-126-337	STN 4 - TAT - Building Maintenance			42.71	1,151.48		0.00		
1-02-31-126-126-422	STN 4 - TAT - Gas and Oil			934.09	994.91		0.00		
1-02-31-126-126-429	STN 4 - TAT - Vehicle Maintenance			2,332.61	8,003.32		0.00		
1-02-31-126-126-430	STN 4 - TAT - Equipment Maintenance			692.14	669.06		0.00		
1-02-31-126-126-431	STN 4 - TAT- Medical Expense				181.09		0.00		
1-02-31-126-126-456	STN 4 - TAT - Hydro			788.27	862.94	1,093.34	0.00		
1-02-31-126-126-457	STN 4 - TAT - Heat			1,218.03	1,058.53	1,109.63	0.00		
1-02-31-126-128-317	STN 5 - WL - Alarm/Security			244.22	618.70	244.22	0.00		
1-02-31-126-128-329	STN 5 - WL - Telephone			448.91	583.83	506.80	0.00		
1-02-31-126-128-330	STN 5 WL - INTERNET			566.58	617.44	610.56	0.00		
1-02-31-126-128-336	STN 5 WL - Communications Equipment			295.10	2,702.08		0.00		
1-02-31-126-128-337	STN 5 - WL - Building Maintenance			487.94			0.00		
1-02-31-126-128-406	STN 5 - WL Office Supplies			49.71	124.36		0.00		
1-02-31-126-128-422	STN 5 - WL - Gas and Oil			372.66	211.95		0.00		
1-02-31-126-128-429	STN 5 - WL - Vehicle Maintenance			2,289.71	2,120.93		0.00		
1-02-31-126-128-430	STN 5 - WL - Equipment Maintenance				774.36		0.00		
1-02-31-126-128-431	STN 5 - WL - Medical Expense				101.46		0.00		
1-02-31-126-128-437	STN 5 - WL - Small Tools				222.73		0.00		
1-02-31-126-128-456	STN 5 - WL - Hydro			693.65	737.96	1,019.24	0.00		
1-02-31-126-128-457	STN 5 - WL - Heat			1,848.04	1,683.66	1,321.32	0.00		
1-02-35-164-000-329	EMO - TELEPHONE	2,950	2,916.00	2,082.85	2,082.65	2,066.28	34.00	1.17%	
1-02-35-164-000-339	EMO - COURSE FEES----SEMINARS/ CONVENTIONS/TRAININ	2,000	2,000.00	1,399.20	1,073.57	0.00	0.00	0.00%	
1-02-35-164-000-467	EMO - MISC	2,500	2,554.00		704.86	470.14	-54.00	-2.11%	
Total Fire Expenses		3,289,981.00	943,699.00	460,607.03	799,551.94	1,432,177.17	2,336,282.00	247.57%	

Township of Lanark Highlands
2022
DRAFT Budget

	Waste Revenue	2022 BUDGET	Budget 2021	Actual YTD	2020 Actual	2019 Actual	Variance 2021 Budget to 2022 Budget	Variance %	Reason for Change
1-04-51-240-000-729	LANARK VILLAGE TAX LEVY	-\$77,422.00	-56,000.00	-56,769.48	-47,944.26	-48,175.72	-21,422.00	38.25%	Actual agreement approved by Council on November 9, 2021 to Emterra in the amount of \$58,125.60 plus HST. Plus an additional \$18,222 from the 2019 and 2020 year that was underfunded by levy based on the actual expenditures for the pick up.
1-04-51-240-000-805	GARBAGE COLLECTION - TIPPING FEES	-\$65,000.00	-60,000.00	-52,902.02	-78,669.00	-70,724.25	-5,000.00	8.33%	Based on previous years and the revenue increasing.
1-04-52-000-000-427	Fuel Sur-Charge	-\$1,000.00	-1,000.00	0.00			0.00	0.00%	
1-04-52-240-000-727	SPECIAL LEVY HOUSEHOLD WASTE	-\$163,533.10	-163,488.00	-163,712.90	-163,488.15	-163,623.00	-45.10	0.03%	This is based on a charge of \$44.95 once per year per household on the Final Tax Bill. We use last year actual for budget 2022.
1-04-52-240-000-981	Contribution from Reserve	-\$43,400.00			-19,980.58	-19,936.11	-43,400.00	100.00%	For the McDonalds Corners landfill expansion
1-04-52-241-000-788	HOUSEHOLD HAZARDOUS WASTE-TAY VAL	-\$10,000.00	-3,500.00	-7,727.13			-6,500.00	185.71%	Previously Tay Valley was not being billed the correct portion of the HHHW costs.
1-04-52-241-630-763	MHSW Refund - Stewardship Ont				-983.43		0.00		
1-04-53-245-630-764	RECYCLING REFUND - STEWARDSHIP ONT	-\$68,000.00	-68,000.00	-34,027.34	-67,762.85	-67,180.97	0.00	0.00%	Basing the payments off the 2021 year.
1-04-53-245-630-807	Revenue - Composters	-\$100.00		-70.00	-217.82		-100.00	100.00%	
1-04-53-245-630-808	Revenue - Blue Boxes	-\$50.00		64.65	-48.06	-144.16	-50.00	100.00%	
1-04-53-245-630-872	RECYCLING REIMBURSEMENT	-\$7,000.00	-7,000.00	-777.78	-14,565.79	-17,611.09	0.00	0.00%	
1-04-53-245-630-875	REVENUE - MISC.	-\$8,500.00	-9,500.00	-8,597.47	-8,890.31	-9,716.58	1,000.00	-10.53%	Steel pick up from the waste/landfill site.
1-04-56-000-000-751	Grant - Waste Modernization			-63,000.00					
	Total Revenue	-\$444,005.10	-368,488.00	-387,519.47	-402,550.25	-397,111.88	-75,517.10	20.49%	

	Waste Expenses	2022 BUDGET	Budget 2021	Actual YTD	2020 Actual	2019 Actual	Variance 2021 Budget to 2022 Budget	Variance %	Reason for Change
1-04-52-000-000-201	WAGES - WASTE- MTCE	\$34,785.00	35,342.00	19,246.24	20,009.85	16,761.47	-557.00	-1.58%	34% Waste Admin, Waste Attendant at HHHW for 25 weeks + student for 18 weeks at 20hrs
1-04-52-000-000-224	HEALTH - WASTE DEPT	\$1,405.00	1,137.00	971.50	1,069.48	1,066.05	268.00	23.57%	
1-04-52-000-000-225	EHT - Waste	\$700.00	689.00	426.96	445.23	370.61	11.00	1.60%	
1-04-52-000-000-226	WSIB - WASTE STAFF	\$1,000.00	1,007.00	618.89	644.81	604.38	-7.00	-0.70%	
1-04-52-000-000-231	OMERS - WASTE STAFF	\$1,700.00	1,564.00	1,255.89	1,797.60	1,255.38	136.00	8.70%	
1-04-52-000-000-233	CPP - Waste Dept	\$1,670.00	1,546.00	981.30	1,090.27	810.23	124.00	8.02%	
1-04-52-000-000-235	EI - Waste Dept	\$780.00	782.00	473.82	494.68	429.42	-2.00	-0.26%	
1-04-52-000-000-875	Miscellaneous Revenue	\$0.00	1,500.00	0.00	-3,500.00		-1,500.00	-100.00%	Error in Budget 2021.
1-04-52-225-000-315	Site 1 Flower - Studies	\$78,900.00	87,484.00	5,256.89	14,719.45	5,497.99	-8,584.00	-9.81%	actual EXP value for 2022 (excluding HST) I included the HST
1-04-52-225-000-329	Site 1 Flower - Telephone	\$1,500.00	1,200.00	0.00			300.00	25.00%	Based on actual costs.
1-04-52-225-000-449	Site 1 Flower - Site Maintenance	\$15,000.00	12,000.00	302.23	675.08	6,210.92	3,000.00	25.00%	Maintenace for all the site, based on needs./lack thereof
1-04-52-225-000-456	Waste Sites - Hydro	\$3,700.00	3,500.00	0.00			200.00	5.71%	Estimated
1-04-52-225-000-599	Waste Capital	\$10,000.00			20,394.72	5,760.07	10,000.00	100.00%	Capital work to update/refresh the façade at the HHHW Centre in Middleville.

1-04-52-227-000-315	Site 3 Lanark Village - Studies	\$0.00		18,207.53	15,459.22	8,493.06	0.00		
1-04-52-228-000-315	Site 4 McDonalds - Studies	\$0.00		11,320.46	8,159.23	5,629.27	0.00		
1-04-52-228-000-329	Site 4 McDonalds - Telephone	\$0.00		641.71	717.35	729.07	0.00		
1-04-52-228-000-449	Site 4 McDonalds - Site Maintenance	\$0.00		21,957.91	12,604.49	2,407.13	0.00		
1-04-52-228-000-450	Site 4 McDonalds - Supplies	\$250.00		532.20	206.80		250.00	100.00%	
1-04-52-228-000-456	Site 4 McDonalds - Hydro	\$0.00		2,945.57	3,269.70	2,917.97	0.00		
1-04-52-228-650-597	Site 4 McDonalds - Re-Use Centre Capital	\$0.00		1,699.52	1,071.33	18,653.48	0.00		
1-04-52-228-000-599	CAPITAL - Site 4 McDonalds	\$43,400.00		2,785.17	3,886.11		43,400.00	100.00%	McDonalds Corners Landfill Expansion
1-04-52-229-000-315	Site 5 Middleville Studies	\$0.00		13,750.16	18,484.39	11,092.36	0.00		
1-04-52-229-000-329	Site 5 Middleville Telephone	\$0.00		589.21	707.16	709.12	0.00		
1-04-52-229-000-449	Site 5 Middleville Site Maintenance	\$0.00		2,265.17	3,098.23	75.30	0.00		
1-04-52-229-000-450	Site 5 Middleville Supplies	\$250.00		464.45	241.78		250.00	100.00%	
1-04-52-229-000-456	Site 5 Middleville Hydro	\$0.00		345.22	408.13	507.43	0.00		
1-04-52-230-000-315	Site 6 Robertsons - Studies	\$0.00		13,144.77	16,735.75	12,465.27	0.00		
1-04-52-230-000-449	Site 6 Robertsons - Site Maintenance			659.40					
1-04-52-232-000-315	Site 8 Watsons Studies	\$0.00		9,437.49	7,949.33	5,725.16	0.00		
1-04-52-232-000-456	Site 8 Watsons Hydro	\$0.00		795.90			0.00		
1-04-52-233-000-315	Site 9 White Lake Studies	\$0.00		10,335.92	14,075.44	3,745.79	0.00		
1-04-52-240-000-302	WASTE SITE CONTRACT - Robert Alexander	\$455,000.00	383,500.00	425,434.31	403,900.33	320,415.04	71,500.00	18.64%	Based on contract approve by Council at the November 23, 2021 meeting.
1-04-52-240-000-316	Joint Waste Management Service Delivery			36,536.94					
1-04-52-240-000-332	Waste - Advertising / Promotional Material	\$1,500.00	1,500.00	393.58	1,636.13	226.58	0.00	0.00%	
1-04-52-240-000-339	Waste - Training / Seminars /Conventions----SE	\$300.00	300.00	0.00	66.76	183.17	0.00	0.00%	
1-04-52-240-000-406	Waste - Office Supplies	\$1,000.00	1,000.00	986.06	443.35	572.58	0.00	0.00%	
1-04-52-240-000-467	Waste - Miscellaneous	\$2,900.00	300.00	370.41	1,066.84	111.94	2,600.00	866.67%	Includes the 6 months of sharing costs for a portable outhouse for the Middleville HHW attendant.
1-04-52-240-000-468	Brushing Chipping	\$25,000.00	15,000.00	3,008.28			10,000.00	66.67%	Due to amount of brush at each of the 7 seven sites from previous years build up and current, there will need to be additional funds.
1-04-52-240-000-477	TFR TO RESERVE FOR WASTE SITE	\$95,000.00	96,283.00	0.00	95,000.00	95,000.00	-1,283.00	-1.33%	For site closure costs
1-04-52-241-000-346	HOUSEHOLD HAZARDOUS WASTE- DISPOS	\$25,000.00	20,000.00	39,354.22	36,327.14	6,459.00	5,000.00	25.00%	Drain All Staff possibly - difficult to staff. Plan to coordinate with Tay Valley in 2022 season
1-04-52-241-000-447	Household Hazardous Waste - Wages			9,158.40		485.01	0.00		
1-04-52-241-000-599	CAPITAL - Site 9 White Lake	\$0.00			139.22	402.24	0.00		Crown land use permit for darling Lot 20/21 C11 - This should be in miscellaneous not Capital.
1-04-52-241-000-788	Household Hazardouse Waste - Tay Valley	\$0.00			186.35		0.00		
1-04-53-000-000-314	Removal - Processing Charge GFL	\$50,000.00	36,000.00	49,596.81	50,320.68	30,246.87	14,000.00	38.89%	Recycables shipped and processed by GFL
1-04-51-240-000-309	Collection - Service Agreements (Lanark Village	\$59,200.00	56,000.00	56,953.25	57,484.77	56,856.30	3,200.00	5.71%	Based on Contract approved by Council at the November 9, 2021 meeting.
Total Waste Expenses		\$909,940.00	757,634.00	763,203.74	811,487.18	622,875.66	152,306.00	20.10%	

Township of Lanark Highlands
2022 DRAFT BUDGET

Roads Revenue		2022 BUDGET	2021 Budget	2021 YTD	2020 Actual	2019 Actual	Variance 2021 Budget to 2022 Budget	Variance %	Reason for Change
1-03-41-175-000-981	Transfer from Reserves				-47,391.97	-316,240.00	0.00		
1-03-41-176-447-303	Capital Projects - Reserves Transfer		-580,497.00	0.00			580,497.00	-100.00%	
1-03-41-195-000-774	GRANTS - OCIF	-\$105,000.00	-50,000.00	-50,000.00	-60,000.00	-50,000.00	-55,000.00	110.00%	As provided to the Township on December 8, 2021.
1-03-41-195-000-776	Grants - Energy Light Upgrade			-9,150.00			0.00		
1-03-41-195-000-775	OTHER REVENUES				-2,925.00	-450.00	0.00		
1-03-44-195-000-981	Transfer from Reserves	-\$793,000.00			-279,066.60		-793,000.00		Two tandems, two half tons and a backhoe
	Surplus 2021	-\$151,500.00							
	Development Charges	-\$101,500.00							
1-03-47-195-000-773	Roads - Gas Tax Revenue	-\$169,000.00	-332,044.00	-332,044.05	-161,934.82	-328,308.49	163,044.00	-49.10%	2021 was a double payment of Gas Tax that is not anticipated in 2022.
1-03-47-195-000-781	ROADS - COUNTY MAINTENANCE	-\$3,400.00	-3,400.00	-3,385.74	-3,339.34	-3,266.42	0.00	0.00%	
1-03-47-195-000-782	Roads - Others - Maintenance Agreements	-\$8,000.00	-8,000.00	-7,237.70	-6,093.90	-6,486.70	0.00	0.00%	
1-03-47-195-000-809	ROADS - CIVIC ADDRESSING	-\$2,500.00	-2,500.00	-4,160.00	-2,135.00	-1,425.00	0.00	0.00%	
1-03-47-195-000-833	ROADS - ENTRANCE PERMITS	-\$2,000.00	-2,000.00	-6,100.00	-1,700.00	-500.00	0.00	0.00%	
1-03-47-195-000-867	PW Equipment Sales	\$0.00		20,000.00	-26,632.98	-20,000.00	0.00		Negative revenue for the adjustment of an incorrect invoice in 2019 in the amount of \$20,000. This was the trade in of equipment when the new grader was purchased from Toromont for Middleville garage in 2019 and the trade in was taken into account on the Bill of Sale for the new grader and then it was included in Accounts Receivable as sale of equipment. The double entry was fixed in 2021.
1-03-47-195-000-875	ROADS - REBATE PTO'S/RDS MISC	-\$1,500.00	-2,000.00	0.00	-750.41	32.25	500.00	-25.00%	
1-03-47-195-000-981	Transfer from Reserves				-345,534.00	-602,008.72	0.00		
	Debenture	-\$2,295,135.00					-2,295,135.00		IO Debenture - 20 year on the Bridge and 10 year on the roads - First payment to be 2023 approximately \$222,780 (Fund either by Capital Levy increase in 2023 approx. 5.5% or reserve and capital levv increase)
Tota Road Revenue		-\$3,632,535.00	-980,441.00	-392,077.49	-591,970.02	-726,644.36	-2,399,094.00	244.70%	

Roads Expense		2022 BUDGET	2021 Budget	2021 YTD	2020 Actual	2019 Actual	Variance 2021 Budget to 2022 Budget	Variance %	Reason for Change / Notes
1-03-41-175-000-984	Transfer to Reserves - Gas Tax		417,044.00	0.00			-417,044.00	-100.00%	Not moving the gas tax to reserve as the \$169,000 will be utilized in 2022.
1-03-41-175-451-306	French Line Contract			1,827.61					
1-03-41-175-453-306	Highland Line Contract	\$0.00		5,072.74			0.00		
1-03-41-175-459-599	Capital - 3rd Con Dalhousie	\$0.00			248,079.87		0.00		
1-03-41-175-479-306	Class 6C Roads - Contract Misc.	\$0.00			13,775.00	21,519.33	0.00		This is replaced with 1-03-42-183-411-627 (Class 5 and 6 roads)
1-03-41-175-480-306	Various Const - Contract/Misc	\$55,000.00	55,000.00	20,008.74	38,272.76	4,460.07	0.00	0.00%	
1-03-41-175-481-306	Roads - Gravel Material	\$0.00			293,647.56	303,352.10	0.00		
1-03-41-175-481-599	CAPITAL - Iron Mine Road	\$0.00			261,974.51		0.00		
1-03-41-175-485-100	Geotechnical for Road Construction	\$10,000.00	10,000.00	6,003.84			0.00	0.00%	Snye Road, White Lake
1-03-41-176-447-302	Capital Work		791,564.00	743,003.37	47,391.97		-791,564.00	-100.00%	
	Caning Street	\$30,800.00							
	Hillier Street	\$31,000.00							
	Clarence Street	\$51,500.00							
	North Street	\$22,500.00							
	Owne Street	\$114,000.00							
	Princess Street	\$127,500.00							
	Rothwell Mill (2021 Carried forward)	\$79,500.00							
	Rosetta Road	\$37,000.00					37,000.00	100.00%	8 km of Double Surface Treatment including pulverizing, 6" granular base, fine grade and compaction. Based on the Highest priority road on the AMP ratings (Priorityv 1).
									1.7 km of Double Surface Treatment including pulverizing, 6" granular base, fine grade and compaction. Based on the next highest priority road on the AMP ratings (Priorityv 5).
	Dalhousie 5th Concession	\$177,000.00					177,000.00	100.00%	1.25 km of Double Surface Treatment including pulverizing, 6" granular base, fine grade and compaction. Based on the next highest priority road on the AMP ratings (Priorityv 5).
									2.5 km of Double Surface Treatment including pulverizing, 6" granular base, fine grade and compaction. Based on the next highest priority road on the AMP ratings (Priorityv 5).
	Dalhousie 9th Concession	\$109,000.00					109,000.00	100.00%	The replacement of the bridge is of high importance as it is rated as catastrophic on the AMP and could result in major liabilities for the Township.
									Cleaning, sweeping, washing salt and sand
	Lavant Mill Road	\$225,000.00					225,000.00	100.00%	
	Clyde Forks Bridge	\$1,526,000.00					1,526,000.00	100.00%	
1-03-42-180-424-467	Bridges - Misc	\$6,000.00	6,000.00	0.00	4,250.81	1,399.20	0.00	0.00%	
1-03-42-180-425-467	Culverts - Misc.	\$20,000.00	20,000.00	19,403.07	11,055.79	29,309.13	0.00	0.00%	
1-03-42-181-401-467	Roadside Mowing - Misc	\$15,000.00	14,000.00	14,857.21	12,699.65	12,699.65	1,000.00	7.14%	

1-03-42-181-402-467	Brushing - Misc. (\$244,618 from 2022 to 2019)	\$70,000.00	70,000.00	65,211.52	66,387.10	38,231.23	0.00	0.00%	Future Option may be to include excavator and brushing head and ditching head in Fleet Costs and complete more brushing and chipping for similar amount of money.
1-03-42-181-403-467	Ditching - Misc. (\$68,480 from 2022 to 2019)	\$22,000.00	22,000.00	22,000.51	16,810.76	7,670.16	0.00	0.00%	
1-03-42-181-405-625	Catch Basin Clean Out	\$8,000.00	5,000.00	7,740.00			3,000.00	60.00%	Change based on the actual costs incurred in 2021.
1-03-42-181-406-467	Fencing - Misc.	\$1,000.00	1,000.00	0.00	1,666.12		0.00	0.00%	
1-03-42-181-429-467	Weed Control - Misc.	\$30,000.00	2,000.00	0.00		44.76	28,000.00	1400.00%	Assumed a spray program for 2022 - estimate only
1-03-42-182-408-448	Asphalt Repair - Material	\$23,000.00	23,000.00	19,605.47	21,338.86	18,061.80	0.00	0.00%	Cold Patch
1-03-42-182-409-467	Sweeping - Misc	\$7,000.00	7,000.00	6,342.85	7,440.69	5,803.36	0.00	0.00%	
1-03-42-182-410-467	CAPITAL -Sidewalk/Curb Repair - Misc.	\$199,335.00	101,500.00	4,900.89			97,835.00	96.39%	Identified in Capital Area
1-03-42-183-411-448	Gravel Patch - Material	\$75,000.00	75,000.00	82,489.32	77,827.94	79,505.96	0.00	0.00%	
1-03-42-183-411-627	CAPITAL Class 5 and 6 Road Repairs	\$40,000.00	40,000.00	19,600.71			0.00	0.00%	
	CAPITAL - Gravel Road Works	\$300,000.00					300,000.00	100.00%	2021 included gravel work in the Capital Works line item to be funded from reserves. It is important to distinguish each Capital project on separate GL and that the Gravel Road Works be funded from levy and increase the amount each year based on the AMP and the number of gravel roads in the Township. Based on the AMP this figure should increase each year to get to a value of \$600,000.
1-03-42-183-411-630	Tree Review and Removal	\$8,000.00	8,000.00	0.00			0.00	0.00%	
1-03-42-183-413-448	Dust Control - Material	\$95,000.00	93,600.00	96,368.97	100,963.06	94,928.60	1,400.00	1.50%	
1-03-42-184-415-467	Safety Devices - Misc	\$2,000.00	2,000.00	395.85			0.00	0.00%	
1-03-42-184-416-448	Signs - Material	\$5,000.00	2,000.00	7,800.00	1,218.06	1,824.44	3,000.00	150.00%	
1-03-42-184-417-467	Guide Rails - Misc.	\$20,000.00	20,000.00	5,978.40	897.42	2,792.71	0.00	0.00%	
1-03-42-184-417-469	Guide Rail Review	\$6,000.00	6,000.00	0.00			0.00	0.00%	
1-03-42-184-428-467	Line Painting	\$5,000.00	4,000.00	4,472.35			1,000.00	25.00%	
1-03-42-185-418-467	Beaver Control - Misc.	\$6,000.00	6,000.00	3,566.42	3,593.86	4,386.41	0.00	0.00%	
1-03-42-187-421-448	Sand/Salt -Material	\$210,000.00	210,000.00	166,350.41	198,961.63	447,873.01	0.00	0.00%	Sand, Salt, Deicer
1-03-42-187-423-302	Winter Contracts	\$125,000.00	125,000.00	101,717.55	122,274.95	77,293.88	0.00	0.00%	
1-03-42-197-427-467	Road Signs / Civicl Addressing - Misc.	\$1,000.00	750.00	3,878.54	724.53	276.68	250.00	33.33%	33% Admin, PW Manager and Engineering Student
1-03-43-000-000-201	WAGES - PW - ADMIN (Admin split 33% each for Fire, PW, Waste)	\$125,100.00	103,772.00	121,158.78	87,020.32	100,985.19	21,328.00	20.55%	
1-03-43-000-000-224	HEALTH - PUBLIC WORKS - ADMINISTRATION	\$5,492.00	4,577.00	4,922.33	4,785.40	6,238.79	915.00	19.99%	
1-03-43-000-000-225	EHT - PUBLIC WORKS - ADMINSTRATION	\$2,500.00	2,024.00	2,366.39	1,777.83	2,163.92	476.00	23.52%	
1-03-43-000-000-226	WSIB - PUBLIC WORKS - ADMINISTRATION	\$3,610.00	2,958.00	3,424.53	2,565.55	3,446.48	652.00	22.04%	
1-03-43-000-000-231	OMERS - PUBLIC WORKS - ADMIN	\$11,100.00	18,561.00	11,535.80	7,261.14	11,173.65	-7,461.00	-40.20%	
1-03-43-000-000-233	CPP - PUBLIC WORKS - ADMIN	\$5,400.00	4,169.00	4,701.35	4,489.63	4,019.29	1,231.00	29.53%	
1-03-43-000-000-235	EI - PUBLIC WORKS - ADMIN	\$2,140.00	1,683.00	1,935.10	1,968.01	1,811.68	457.00	27.15%	
1-03-43-195-107-333	Supt PW - Cell Phone / Pager	\$1,000.00	1,000.00	662.85	1,003.00	893.26	0.00	0.00%	
1-03-43-195-107-339	SUPTPUBLIC WORKS-TRAINING/SEMINARS/CONVENTIONS----	\$3,000.00	3,200.00	473.18	3,844.37	1,889.40	-200.00	-6.25%	
1-03-43-195-107-406	SUPERINTENDENT PUBLIC WORKS - OFFICE SUPPLIES	\$400.00	400.00	160.06	348.53	448.55	0.00	0.00%	
1-03-43-195-107-414	Superintendent Travel Expenses	\$200.00		61.24			200.00	100.00%	
1-03-43-195-107-417	SUPT PW - MEMBERSHIPS	\$1,000.00	500.00	1,557.63	1,047.34	224.34	500.00	100.00%	OACETT, Good Roads, etc.
1-03-43-195-107-463	SUPERINTENDENT PUBIC WORKS - FURNITURE/EQUIPMENT	\$250.00	250.00	0.00			0.00	0.00%	Job postings, winter notice, tenders, etc.
1-03-44-179-000-334	PUBLIC WORKS - ADVERTI	\$1,000.00	150.00	3,030.48			850.00	566.67%	
1-03-44-179-000-420	Gasoline Stock	\$24,000.00	18,000.00	22,111.40	17,592.24	13,628.67	6,000.00	33.33%	
1-03-44-179-000-421	Diesel Stock	\$110,000.00	100,000.00	101,549.82	98,858.15	149,447.47	10,000.00	10.00%	
1-03-44-179-000-423	Oil & Fluids & Acetylene	\$9,500.00	9,500.00	5,051.81	9,502.66	10,275.92	0.00	0.00%	Pick-up Trucks (x5)
1-03-44-179-000-425	Fleet - Licenses	\$625.00		125.00			625.00	100.00%	
									Purchase of two tandems as soon as possible and order an additional 3 tandems to ensure that we have them by 2024 at the latest based on the current market, there will be a delay in receing the trucks and it would be recommended to order trucks that are needed ahead of schedule to ensure we receive them when needed.
1-03-44-179-000-599	CAPITAL - Road Equipment Capital Additions	\$890,000.00	50,000.00	279,066.62	305.50	600,312.72	840,000.00	1680.00%	
1-03-44-179-000-601	Transfer to Reserves	\$250,000.00			250,000.00	250,000.00	250,000.00	100.00%	If replace 5 tandems this can remain at \$200,000 if not this needs to be increased to \$250,000
1-03-44-179-500-474	Vehicle Repairs - Unallocated (\$237,087 in 2020 and \$273,034 in 2019)	\$200,000.00	200,000.00	5,073.14	390.76	3,603.27	0.00	0.00%	
1-03-44-179-501-422	GMC SIERRA11-11 - GAS & OIL	\$2,000.00	2,000.00	1,154.94	168.02	198.40	0.00	0.00%	
1-03-44-179-501-425	GMC SIERRA 11-11 - LICENCES (for Plow Trucks)	\$27,000.00	27,000.00	0.00	24,617.91	24,058.00	0.00	0.00%	
1-03-44-179-501-474	CHEV Sierra 11 -11 Repairs	\$0.00		1,633.53	10,019.12	394.83	0.00		
1-03-44-179-506-474	CHEV 13-09 Repairs	\$0.00			309.93	2,307.72	0.00		
1-03-44-179-507-474	FORD 15-09 Repairs	\$0.00			3,486.67	768.34	0.00		
1-03-44-179-508-474	CHEV Silverado 60-20 Repairs	\$0.00		137.32	386.17	276.36	0.00		
1-03-44-179-506-474	CHEV 13-09 Repairs			135.21					
1-03-44-179-509-422	CHEV Silverado 1712 - Gas and Oil	\$0.00		3.36	62.92	39.54	0.00		
1-03-44-179-509-474	CHEV Silverado 1712 - Repairs	\$0.00		1,240.77	1,964.84		0.00		Over \$40k in repairs in the last three years
1-03-44-179-515-474	INT Terraastar 2714 - Repairs	\$0.00		8,744.42	5,106.33	9,531.68	0.00		
1-03-44-179-522-474	INT 3207 Repairs	\$0.00		12,707.07	14,984.67	12,579.78	0.00		
1-03-44-179-523-474	INT 3305 Repairs	\$0.00		172.97	2,449.06	20,436.07	0.00		
1-03-44-179-524-474	INT 3407 Repairs	\$0.00			3,080.07		0.00		
1-03-44-179-525-474	INT 3503 Repairs	\$0.00		25,296.80	16,317.32	15,487.14	0.00		
1-03-44-179-526-474	INT 3605 Repairs	\$0.00		15,210.34	11,660.85	21,962.65	0.00		Over \$70k in repairs in the last three years
1-03-44-179-527-474	INT 3706 Repairs	\$0.00		37,513.73	17,995.19	15,596.18	0.00		
1-03-44-179-528-474	INT 3806 Repairs	\$0.00		23,274.23	30,776.34	26,457.45	0.00		Over \$60K in repairs
1-03-44-179-529-474	INT 39-07 Repairs	\$0.00		13,703.16	18,666.19	30,295.44	0.00		
1-03-44-179-530-474	INT 300-11 Repairs	\$0.00		39,222.99	16,220.98	23,631.45	0.00		Over \$60K in repairs
1-03-44-179-532-474	INT 302-07 Repairs	\$0.00		3,711.33	8,057.66	10,778.01	0.00		
1-03-44-179-533-474	303-17 -18 Western Star Repairs and Maint	\$0.00		6,729.30	11,107.71	5,755.12	0.00		
1-03-44-179-534-474	304-17 - 18 Western Star Repairs and Maint	\$0.00		3,385.78	9,768.03	6,062.33	0.00		
1-03-44-179-535-474	41-07 Volvo G940 Repairs	\$0.00		10,972.42	11,280.57	1,269.84	0.00		

1-03-44-179-536-474	42-07 Volvo G940 Repairs	\$0.00		11,543.74	9,945.44	41,900.14	0.00		
1-03-44-179-538-474	Champ 4494 Repairs	\$0.00		1,410.07	1,127.40	3,445.57	0.00		
1-03-44-179-539-474	57-19 Cat Grader Repairs	\$0.00		12,031.59	9,133.97	12,065.66	0.00		
1-03-44-179-542-474	Cat Hoe 4895 Repairs	\$0.00			609.99	1,134.04	0.00		
1-03-44-179-543-474	JD Hoe 4980 Repairs	\$0.00		305.28	3,963.05	379.55	0.00		
1-03-44-179-544-474	50-04 John Deere Loader Repairs	\$0.00		6,258.35	5,213.53	-117.57	0.00		
1-03-44-179-545-474	46-09 Terex Backhoe Repairs	\$0.00		4,429.83	3,896.05	1,164.15	0.00		
1-03-44-179-550-474	56-09 Kubota Tractor Repairs	\$0.00		252.81		615.38	0.00		
1-03-44-179-553-467	54-98 Chipper Misc	\$0.00		49.42			0.00		
1-03-44-179-553-474	54-98 Chipper Repairs	\$0.00		229.16			0.00		
1-03-44-179-554-474	55-03 Skid Steer Repairs	\$0.00		787.78	182.16	923.56	0.00		
1-03-44-179-555-474	53-08 Case Backhoe Repairs	\$0.00		2,618.98	6,232.72	5,826.08	0.00		
1-03-44-179-556-474	61-80 Steamer Repairs	\$0.00		335.81			0.00		
1-03-44-179-557-474	64-13 2013 Sweeper	\$0.00		2,562.67	185.14	2,556.16	0.00		
1-03-44-179-558-474	65-91 Float Repairs	\$0.00		424.46			0.00		
1-03-44-179-559-474	59-19 Tandem Trailer Repairs	\$0.00		2,010.88	227.94		0.00		
1-03-44-179-561-474	Chain Saws 7790 Repairs	\$0.00			802.52	367.53	0.00		
1-03-44-179-569-474	Tandem Axle Trailer 6709 Repairs	\$0.00			1,035.69	343.01	0.00		
1-03-44-179-571-474	Wacker Neuson 5819 Repairs	\$0.00		564.29	216.21		0.00		
1-03-44-179-572-474	59-19 Case Backhoe Repairs	\$0.00		268.34	55.85		0.00		
1-03-44-179-573-467	305-21 Snow Plow Misc	\$0.00		4,492.51			0.00		
1-03-44-179-573-474	305-21 Snow Plow Repairs	\$0.00		806.03			0.00		
1-03-47-000-000-201	Wages PW Maintenance	\$535,590.00	580,130.00	503,168.15	510,983.06	526,839.93	-44,540.00	-7.68%	The difference is there was a fulltime student budget on this line item in 2021 as well as an additional full time operator (8 total).
1-03-47-000-000-224	PW Health Benefits	\$28,904.00	29,116.00	21,933.79	22,036.43	24,310.06	-212.00	-0.73%	
1-03-47-000-000-225	EHT - PUBLIC WORKS - MTCE	\$11,420.00	13,250.00	9,868.21	10,011.86	10,690.60	-1,830.00	-13.81%	
1-03-47-000-000-226	WSIB - PUBLIC WORKS - MTCE STAFF	\$16,690.00	19,366.00	14,312.43	14,253.67	15,828.79	-2,676.00	-13.82%	
1-03-47-000-000-231	OMERS - PUBLIC WORKS - MTCE	\$36,420.00	39,876.00	34,901.41	36,110.66	36,658.87	-3,456.00	-8.67%	
1-03-47-000-000-233	CPP - PUBLIC WORKS - MTCE	\$27,500.00	27,459.00	24,486.90	23,989.90	23,195.36	41.00	0.15%	
1-03-47-000-000-235	EI - PUBLIC WORKS - MTCE	\$11,150.00	12,602.00	10,435.35	10,429.21	11,030.40	-1,452.00	-11.52%	
1-03-47-178-201-329	Depot 1 Lanark - Telephone (\$4719 in 2020 and \$4109 in 2019)	\$5,000.00	7,000.00	132.85	265.08	78.32	-2,000.00	-28.57%	
1-03-47-178-201-337	Depot 1 Lanark - Bldg Maint. (\$12,921 in 2020 and \$10,692 in 2019)	\$13,000.00	13,000.00	4,233.99	335.25	453.63	0.00	0.00%	
1-03-47-178-201-437	Depot 1 Lanark - Small Tools (\$2,833 in 2020 and \$1,548 in 2019)	\$2,500.00	2,000.00	445.58	398.71	305.27	500.00	25.00%	
1-03-47-178-201-456	Depot 1 Lanark - Hydro (\$45,900 in 2020, \$49,600 in 2019)	\$54,400.00	54,400.00	1,716.09	1,846.88	2,160.06	0.00	0.00%	Increase from previous 2019 and 2020 for hydro at Rothwell Mill
1-03-47-178-201-475	Depot 1 Lanark - Supplies (\$22,732 in 2020, \$21,175 in 2019)	\$20,000.00	15,000.00	1,342.17	4,418.06	5,675.60	5,000.00	33.33%	
1-03-47-178-202-317	Depot 2 McDonalds - Alarm Security	\$250.00		244.22	244.22	244.22	250.00	100.00%	
1-03-47-178-202-329	Depot 2 McDonalds Telephone	\$0.00		1,957.62	1,654.69	1,376.41	0.00		
1-03-47-178-202-330	Depot 2 McDonalds - Internet (\$1172 in 2020 and \$1119 in 2019)	\$1,800.00	1,200.00	508.80	662.30	559.68	600.00	50.00%	assumed internet in new Depot at Rothwell Mill
1-03-47-178-202-337	Depot 2 McDonalds - Building Maintenance	\$0.00		3,058.70	2,882.61	5,831.10	0.00		
1-03-47-178-202-437	Depot 2 McDonalds - Small Tools	\$0.00		1,885.62	1,248.18	429.62	0.00		
1-03-47-178-202-456	Depot 2 McDonalds - Hydro	\$0.00		2,269.66	3,047.31	2,830.95	0.00		
1-03-47-178-202-457	Depot 2 McDonalds - Heat (\$18,365 in 2020, \$23,707 in 2019)	\$25,000.00	25,000.00	5,450.21	5,036.87	6,748.83	0.00	0.00%	Increase from previous 2019 and 2020 for heat at Rothwell Mill
1-03-47-178-202-475	Depot 2 McDonalds - Supplies	\$0.00		2,139.54	7,189.91	5,874.84	0.00		
1-03-47-178-203-317	Depot 3 Middleville - Alarm Security	\$250.00		244.22	244.22	244.22	250.00	100.00%	
1-03-47-178-203-329	Depot 3 Middleville Telephone	\$0.00		1,436.23	953.67	898.89	0.00		
1-03-47-178-203-330	Depot 3 Middleville - Internet	\$0.00		559.68	509.97	559.68	0.00		
1-03-47-178-203-337	Depot 3 Middleville - Building Maintenance	\$0.00		9,895.66	5,134.75	4,408.16	0.00		
1-03-47-178-203-437	Depot 3 Middleville - Small Tools	\$0.00		328.52	1,186.26	814.07	0.00		
1-03-47-178-203-456	Depot 3 Middleville - Hydro	\$0.00		2,776.73	3,603.29	4,270.98	0.00		
1-03-47-178-203-457	Depot 3 Middleville - Heat	\$0.00		5,527.86	5,083.48	6,555.26	0.00		
1-03-47-178-203-475	Depot 3 Middleville - Supplies	\$0.00		6,996.39	11,051.49	9,543.03	0.00		
1-03-47-178-204-317	Depot 4 Tatlock - Alarm Security	\$250.00		244.22	244.22	244.23	250.00	100.00%	
1-03-47-178-204-329	Depot 4 Tatlock Telephone	\$0.00		625.19	722.85	677.86	0.00		
1-03-47-178-204-337	Depot 4 Tatlock Building Maintenance	\$0.00			256.10		0.00		
1-03-47-178-204-456	Depot 4 Tatlock - Hydro	\$0.00		1,932.26	5,714.26	3,225.12	0.00		
1-03-47-178-204-457	Depot 4 Tatlock - Heat	\$0.00		6,148.33	3,901.51	6,927.24	0.00		
1-03-47-178-204-475	Depot 4 Tatlock - Supplies	\$0.00		71.20	73.26	81.81	0.00		
1-03-47-178-205-329	Depot 5 Joes Lake - Telephone	\$0.00		933.11	1,122.95	1,078.05	0.00		
1-03-47-178-205-337	Depot 5 Joes Lake - Building Maintenance	\$0.00			42.86		0.00		
1-03-47-178-205-457	Depot 5 Joes Lake Heat	\$0.00		2,087.40	2,752.47	2,421.13	0.00		
1-03-47-178-206-456	Depot 6 White Lake - Hydro	\$0.00		582.23	702.42	963.72	0.00		
1-03-47-178-206-457	Depot 6 White Lake - Heat	\$0.00		1,000.33	589.72	1,054.79	0.00		
1-03-47-178-207-337	Depot 7 Rothwell Mill - Building Maint	\$0.00		629.56	4,269.91		0.00		
1-03-47-178-207-437	Depot 7 Rothwell Mill - Small Tools	\$0.00		585.05			0.00		
1-03-47-178-207-457	Depot 7 Rothwell Mill - Heat	\$0.00		1,610.28	1,001.70		0.00		
1-03-47-178-207-475	Depot 7 Rothwell Mill - Supplies	\$0.00		201.59			0.00		
1-03-47-188-571-456	Street Lights - Dalhousie	\$0.00		3,826.04	5,147.85	4,910.20	0.00		
103-47-188-872-456	Street Lights - Lanark TWP	\$0.00		3,613.63	4,164.24	6,438.08	0.00		
1-03-47-188-573-456	Street Lights - Lanark Village	\$0.00		14,384.59	19,018.90	21,694.62	0.00		
1-03-47-188-574-456	Street Lights - Lavant	\$0.00		1,670.46	1,321.96	1,622.16	0.00		
1-03-47-188-575-456	Street Lights - N Sherbrooke	\$0.00		1,171.03	1,339.72	1,491.74	0.00		
1-03-47-195-000-201	Roads - Regular - Wages			0.00	234.60	1,251.76	0.00		
1-03-47-195-000-250	ROADS - Debenture Repayment				130,600.80	130,600.80	0.00		
1-03-47-195-000-305	Roads - GIS			6,280.94	3,400.07	4,371.26	0.00		
1-03-47-195-000-339	ROADS-CONFERENCE/COURSE/TRAINING----SEMINARS/ CONV	\$10,000.00	10,000.00	2,018.13	1,266.45	3,628.00	0.00	0.00%	\$3,000 expected for grader course. Others as: Propane, Chainsaw, Municipal Law, possbile course for Manaqer
1-03-47-195-000-406	Roads - Office Supplies	\$1,500.00	1,000.00	1,575.82	625.31	58.68	500.00	50.00%	
1-03-47-195-000-439	Roads - Radios/Air Time/Telephone	\$13,000.00	13,000.00	11,522.32	13,007.47	11,553.56	0.00	0.00%	
1-03-47-195-000-442	Roads - Safety Equipment----BRANDING/PROFESSIONALI	\$5,000.00	5,000.00	9,391.79	10,441.50	8,535.78	0.00	0.00%	
1-03-47-195-000-467	Roads - Misc	\$2,000.00	400.00	3,420.15	1,166.06	344.00	1,600.00	400.00%	

1-03-47-195-000-601

Roads - Transfer to Reserve

Total Road Expenses

			237,117.84	419,048.43	0.00	
\$6,392,076.00	3,556,001.00	3,001,677.75	3,440,386.53	3,951,124.52	2,836,075.00	79.75%

Township of Lanark Highlands
2022
DRAFT Budget

Corporate Services Revenues		2022 BUDGET	Budget 2021	Actual YTD	2020 Actual	2019 Actual	Variance 2021 Budget to 2022 Budget	Variance %	Reason for Change
1-01-22-000-000-764	CORP OVERHEAD - Prov Grant			-47,000.00	-8,457.94	-25,339.00	0.00		
1-01-22-000-000-981	TRANSFER FROM CAPITAL RESERVES		-62,000.00	0.00	-32,106.00		62,000.00	-100.00%	
1-01-23-000-000-801	REVENUE - TAX CERTIFICATES	-5,000	-4,700.00	-6,860.00	-5,045.00	-5,165.00	-300.00	6.38%	
1-01-23-000-000-802	REV NSF CHARGES	-250	-300.00	-20.00	-260.00	-360.00	50.00	-16.67%	
1-01-23-000-000-803	REV COMMISSIONER FEES	-200	-200.00	-75.00	-150.00	-126.42	0.00	0.00%	
1-01-23-000-000-840	CORP OVERHEAD - RENTALS	-10,488	-10,488.00	0.00	-10,488.00	-10,488.00	0.00	0.00%	
1-01-23-000-000-870	REV - PHOTOCOPIES/FAX	-250	-250.00	-87.25	-152.30	-514.38	0.00	0.00%	
1-01-23-000-000-873	REVENUE - OTHER	-500	-500.00	-1,525.67	-9,338.32	-861.00	0.00	0.00%	
1-01-23-000-000-981	CORP OVERHEAD - TRANSFER FR RESERVE	-40,000	-10,000.00	0.00	-59,339.49	-70,951.99	-30,000.00	300.00%	2022 Election
	Computer Reserve	-10,000							
	Modernization Reserve	-72,000							
1-01-28-000-000-981	IT - Transfer from Reserve			-45,924.69	-5,000.00	-2,727.01	0.00		
1-02-36-163-000-829	PPP - Livestock Loss Reimbursement	-4,500	-4,500.00	-1,858.20	-375.26	-1,911.85	0.00	0.00%	
1-02-36-163-000-832	OTHER REVENUE - DOG LICENCES	-2,000	-2,500.00	-510.00	-1,025.21	-1,840.00	500.00	-20.00%	
1-02-36-163-000-875	PPP - DOG POUND REVENUE		-400.00	250.00			400.00	-100.00%	
Total Corporate Revenues		-145,188	-95,838.00	-101,492.61	-130,337.05	-116,532.80	32,650.00	-34.07%	
Corporate Services Expenses		2022 BUDGET	Budget 2021	Actual YTD	2020 Actual	2019 Actual	Variance 2021 Budget to 2022 Budget		Reason for Change
1-01-22-000-000-201	RECEPTION - WAGES	54,800	52,670.00	57,097.50	59,680.23	32,093.11	2,130.00	4.04%	
1-01-22-000-000-224	HEALTH - CORPORATE RECEPTION	4,129		3,039.41	3,916.04	6,287.60	4,129.00	100.00%	
1-01-22-000-000-225	EHT - CORPORATE - RECEPTION	1,070	1,165.00	1,113.56	1,180.06	628.82	-95.00	-8.15%	
1-01-22-000-000-226	WSIB - CORPORATE - RECEPTION	1,565	1,501.00	1,611.73	1,703.97	1,003.48	64.00	4.26%	
1-01-22-000-000-231	OMERS - CORPORATE - RECEPTION	4,940	4,740.00	4,990.63	5,414.03	2,902.38	200.00	4.22%	
1-01-22-000-000-233	CPP - CORPORATE - RECEPTION	2,930	2,680.00	2,851.62	2,910.30	1,460.12	250.00	9.33%	
1-01-22-000-000-235	EI CORPORATE RECEPTION	1,220		1,234.02	1,238.72	714.78	1,220.00	100.00%	
1-01-22-000-000-238	RECRUITMENT	3,000	3,000.00	6,821.72	6,675.69	5,474.63	0.00	0.00%	
1-01-22-000-000-240	EMPLOYEE APPRECIATION	2,500	2,500.00	2,546.44	777.11	1,578.14	0.00	0.00%	
1-01-22-000-000-301	CORPORATE LEGAL	20,000	15,000.00	26,320.17	14,405.78	14,870.30	5,000.00	33.33%	Based on the previous years and the required outstanding issues.
1-01-22-000-000-303	CORPORATE AUDIT FEES	20,000	20,000.00	14,266.77	23,000.70	8,140.80	0.00	0.00%	
1-01-22-000-000-307	CONSULTING	15,000	15,000.00	5,536.86	19,008.87	76,287.85	0.00	0.00%	
1-01-22-000-000-315	MUNICIPAL JOINT HEALTH & SAFETY	1,000	1,000.00	534.24	1,685.53	354.25	0.00	0.00%	
1-01-22-000-000-317	CORPORATE - ALARM	500	300.00	373.85	268.65	268.65	200.00	66.67%	Increase based on actual.
1-01-22-000-000-329	CORPORATE TELEPHONE	15,000	15,000.00	13,977.71	14,306.23	14,532.07	0.00	0.00%	
1-01-22-000-000-332	CORPORATE PRINTING	2,000	2,000.00	2,274.06	2,517.80	2,150.00	0.00	0.00%	
1-01-22-000-000-334	CORPORATE ADVERTISING	12,000	12,000.00	12,610.81	12,478.94	8,838.80	0.00	0.00%	
1-01-22-000-000-338	CORPORATE SERVICE/RENTAL AGREEMENTS	7,000	7,000.00	3,173.37	6,540.89	10,866.19	0.00	0.00%	
1-01-22-000-000-339	CORPORATE TRAINING/SEMINARS/CONVENTIONS-----SEMINA	1,300	1,300.00	973.72	1,912.05	607.80	0.00	0.00%	
1-01-22-000-000-352	By-Law Services Expense	15,000	15,000.00	0.00	102.78		0.00	0.00%	Hourly rate charged if required Frontenac By-Law Services
1-01-22-000-000-401	CORPORATE POSTAGE/COURIER	17,500	17,500.00	15,356.95	14,816.75	14,996.50	0.00	0.00%	
1-01-22-000-000-406	CORPORATE OFFICE SUPPLIES	7,500	7,500.00	5,513.57	6,814.80	9,249.61	0.00	0.00%	
1-01-22-000-000-411	CORPORATE FOOD/BEVERAGES-----FOOD AND WATER SUPPLI	2,000	2,000.00	1,499.14	2,168.47	2,770.78	0.00	0.00%	
1-01-22-000-000-417	CORPORATE MEMBERSHIPS	5,000	5,000.00	4,480.28	4,622.18	5,535.71	0.00	0.00%	
1-01-22-000-000-463	CORPORATE EQUIPMENT/FURNITURE	20,000	72,000.00	17,500.55	19,369.04	3,080.26	-52,000.00	-72.22%	Included rewiring of office building/IT updates in 2021.
1-01-22-000-000-601	TRANSFER TO CAPITAL RESERVES	25,000	40,445.00	0.00		25,000.00	-15,445.00	-38.19%	Based on previous needs.
1-01-22-000-000-602	Transfer to Reserves Operating					84,020.00	0.00		
1-01-23-000-000-201	ADMIN BLDG - SALARY WAGES			320.64			0.00		
1-01-23-000-000-301	CORP OVERHEAD - TAX SALES - LEGAL	5,000	5,000.00	3,476.25	-4,070.40		0.00	0.00%	

1-01-23-000-000-335	CORP OVERHEAD - CLEANING CONTRACT	12,755	12,504.00	13,304.38	12,504.25	13,585.84	251.00	2.01%	2% increase.
1-01-23-000-000-337	CORP OVERHEAD - BLDG MTC	15,000	15,000.00	13,037.38	12,113.25	11,708.77	0.00	0.00%	
1-01-23-000-000-412	CORP OVERHEAD - CLEANING SUPPLIES	1,300	1,200.00	2,206.51	7,871.83	1,073.86	100.00	8.33%	
1-01-23-000-000-456	CORP OVERHEAD - HYDRO	11,007	11,007.00	10,005.37	11,344.75	12,308.13	0.00	0.00%	
1-01-23-000-000-457	CORP OVERHEAD - HEAT	8,500	8,000.00	8,324.92	7,000.70	12,468.77	500.00	6.25%	
1-01-23-000-000-599	COPR - CAPITAL			31,210.31	32,955.98	70,951.99	0.00		
1-01-23-000-000-625	CORP OVERHEAD - INSURANCE	140,632	117,193.00	119,327.32	101,532.00	94,175.48	23,438.60	20.00%	
1-01-23-000-000-627	CORP OVERHEAD - BANK SERVICE CHARGES	2,000	2,000.00	2,088.99	2,396.53	2,309.01	0.00	0.00%	
1-01-23-440-000-599	BRANDING - CORPORATE CAPITAL				16,276.85		0.00		
1-01-23-442-000-599	ADMIN BLDG - CORP CAPITAL				9,748.00		0.00		
	Community Improvement Plan (Carried forward from 2021)	20,000							
	Document Management Software (Carried forward from 2021)	30,000							
	Pay Equity/Compensation Review (Carried forward from 2021)	12,000							
	Organizational Review (Carried forward from 2021)	10,000							
1-01-24-000-000-470	ELECTIONS - ELECTION SUPPLIES	40,000	1,600.00	1,526.40	1,426.40	3,700.28	38,400.00	2400.00%	Datafix/Intelivote/election workers/supplies/audit compliance committee costs/shredding of ballots
1-01-24-000-000-601	ELECTIONS - TRANSFER TO RESERVE	10,000	10,000.00	0.00	10,000.00	20,000.00	0.00	0.00%	
1-01-25-000-000-201	CAO - SALARY/WAGES OFFICE---	113,550	105,922.00	121,217.10	117,185.88	66,361.20	7,628.00	7.20%	
1-01-25-000-000-224	HEALTH - CORPORATE - CAO	4,129	3,441.00	4,204.79	4,475.64	2,793.30	688.00	19.99%	
1-01-25-000-000-225	EHT - CORPORATE - CAO	2,250	2,065.00	2,379.64	2,264.08	1,302.05	185.00	8.96%	
1-01-25-000-000-226	WSIB - CORPORATE - CAO	3,290	3,019.00	2,773.28	2,820.91	2,073.88	271.00	8.98%	
1-01-25-000-000-227	VISION BENEFITS - CORPORATE - CAO		400.00	0.00			-400.00	-100.00%	This is included in the benefits program \$450.
1-01-25-000-000-231	OMERS - CORPORATE - CAO	13,100	20,199.00	12,940.89	12,386.43	7,375.38	-7,099.00	-35.15%	
1-01-25-000-000-233	CPP - CORPORATE - CAO	3,431	3,166.00	3,166.45	3,086.01	2,893.70	265.00	8.37%	
1-01-25-000-000-235	EI - CORPORATE - CAO	1,340	1,245.00	1,245.33	1,278.08	1,230.30	95.00	7.63%	
1-01-25-000-000-307	CONSULTING--CAO OFFICE---	5,000	5,000.00	0.00	3,480.20	5,328.82	0.00	0.00%	
1-01-25-000-000-315	MUNICIPAL JOINT HEALTH & SAFETY--CAO	1,000	1,000.00	415.77	203.52	22.46	0.00	0.00%	
1-01-25-000-000-333	CAO - CELL PHONE- OFFICE---	850	850.00	206.45	419.90	256.91	0.00	0.00%	
1-01-25-000-000-339	CAO - TRAINING/SEMINARS/CONVENTIONS-	3,500	3,500.00	0.00	1,858.71	2,178.75	0.00	0.00%	
1-01-25-000-000-414	CAO - TRAVEL EXPENSES-	750	750.00	0.00	356.61	241.35	0.00	0.00%	
1-01-25-000-000-416	CAO - MEALS	250	250.00	196.26	158.30	30.77	0.00	0.00%	
1-01-25-000-000-417	CAO - PROFESSIONAL FEES/DUES/MEMBERSHIPS	650	400.00	683.89	531.25		250.00	62.50%	
1-01-26-000-000-201	WAGES - CORPORATE - CLERKS	97,800	40,161.00	48,031.86	52,799.21	32,907.26	57,639.00	143.52%	Includes full time wages for the Clerk all in one line as opposed to some wages being included in the below noted account.
1-01-26-000-000-224	HEALTH - CORPORATE - CLERKS	4,749	1,996.00	2,898.39	2,839.68	2,045.04	2,753.00	137.93%	
1-01-26-000-000-225	EHT - CORPORATE - CLERKS	1,875	783.00	1,132.61	1,078.98	766.43	1,092.00	139.46%	
1-01-26-000-000-226	WSIB - CORPORATE - CLERKS	2,740	1,145.00	1,636.12	1,557.80	1,222.19	1,595.00	139.30%	
1-01-26-000-000-231	OMERS - CORPORATE - CLERKS	9,800	9,881.00	5,501.73	5,317.76	4,109.79	-81.00	-0.82%	
1-01-26-000-000-233	CPP - CORPORATE - CLERKS	3,870	1,794.00	2,284.41	2,193.76	1,450.50	2,076.00	115.72%	
1-01-26-000-000-235	EI - CORPORATE - CLERKS	1,520	888.00	926.44	935.67	646.42	632.00	71.17%	
1-01-26-104-000-201	CLERK - SALARY/WAGES		40,754.00	0.00		57,764.06	-40,754.00	-100.00%	based on 50% based on a fulltime employee to start mid year and this did not happen in 2021 - full waaes are sittina in the Clerk line.
1-01-26-104-000-224	CLERK - OTHER INSURANCE PLANCS		1,721.00	0.00			-1,721.00	-100.00%	
1-01-26-104-000-225	CLERK - EMPLOYER HEALTH TAX		795.00	0.00			-795.00	-100.00%	same as above
1-01-26-104-000-226	CLERK - WORKERS COMPENSATION		1,161.00	0.00			-1,161.00	-100.00%	same as above
1-01-26-104-000-231	CLERK - OMERS		11,089.00	0.00			-11,089.00	-100.00%	same as above
1-01-26-104-000-233	CLERK - CANADA PENSION PLAN		1,583.00	0.00			-1,583.00	-100.00%	same as above
1-01-26-104-000-235	CLERK - EMPLOYMENT INSURANCE		901.00	0.00			-901.00	-100.00%	same as above
1-01-26-104-000-339	CLERK - TRAINING/SEMINARS/CONVENTIONS----SEMINARS/	2,000	2,000.00	115.59		1,384.10	0.00	0.00%	
1-01-26-104-000-364	ACCESSIBILITY REQUIREMENTS	2,000	1,000.00	105.00			1,000.00	100.00%	Based on the needs for accessibility requirements. This may need tobe increased.
1-01-26-104-000-406	CLERK - OFFICE SUPPLIES	500	500.00	180.32	165.36	309.85	0.00	0.00%	
1-01-26-104-000-414	CLERK - TRAVEL EXPENSES	500	500.00	0.00		244.04	0.00	0.00%	
1-01-26-104-000-416	CLERK- -MEALS	200	200.00	0.00			0.00	0.00%	
1-01-26-104-603-201	CLERK-COVID WAGES				1,128.82		0.00		

1-01-26-104-000-417	CLERK - MEMBERSHIPS	460	625.00	457.65	666.53		-165.00	-26.40%	\$460 based on AMCTO invoice
	CLERK- Software	7,200					7,200.00	100.00%	Escribe
1-02-36-163-000-341	PPP - Livestock Valuer Salary	1,000	1,000.00	160.00	150.00	237.50	0.00	0.00%	
1-02-36-163-000-342	PPP - Dog Pound Agreements	3,000	3,000.00	1,934.46	1,424.64	1,679.04	0.00	0.00%	Changing to Almonte Vet Services
1-02-36-163-000-343	PPP-ANIMAL CONTROL MEDICAL TREATMENT		250.00	0.00			-250.00	-100.00%	
1-02-36-163-000-352	PPP - Animal Control Salary/ Retainer	7,200	8,500.00	8,053.29	8,700.49	7,896.56	-1,300.00	-15.29%	New agreement with Frontenac By-Law Services - with a monthly retainer.
1-02-36-163-000-359	PPP - Livestock Loss	4,500	4,500.00	1,348.20	345.26	969.85	0.00	0.00%	
1-02-36-163-000-361	PPP - Animal Control - Operational Expense	2,550	2,000.00	921.67	2,104.50	1,200.14	550.00	27.50%	Hourly rate charged if required Frontenac By-Law Services
1-02-36-163-000-414	PPP - Animal Control Travel Expense	1,000	1,000.00	32.57	534.25	439.60	0.00	0.00%	
1-02-36-163-000-471	PPP - Livestock Valuer Travel Exp	500	500.00	70.95	19.81	212.98	0.00	0.00%	
1-01-27-000-000-201	WAGES - CORPORATE - FINANCE	212,200	117,624.00	165,966.61	148,714.32	135,438.25	94,576.00	80.41%	Inclusive of Treasurer, Tax Clerk, Payroll Clerk
1-01-27-000-000-224	Finance - Health Plan	12,388	6,882.00	8,477.84	7,880.60	8,301.65	5,506.00	80.01%	
1-01-27-000-000-225	EHT - CORPORATE FINANCE	4,150		2,995.76	2,631.55	2,535.59	4,150.00	100.00%	
1-01-27-000-000-226	WSIB - CORPORATE - FINANCE	6,090	3,352.00	4,185.16	3,800.21	4,043.35	2,738.00	81.68%	
1-01-27-000-000-231	OMERS - CORPORATE - FINANCE	20,600	10,586.00	13,765.08	11,197.15	10,912.41	10,014.00	94.60%	
1-01-27-000-000-233	CPP CORPORATE FINANCE	10,010		7,367.37	5,982.85	5,579.22	10,010.00	100.00%	
1-01-27-000-000-235	EI CORPORATE FINANCE	4,005		3,117.12	2,743.55	2,654.38	4,005.00	100.00%	
1-01-27-102-000-201	TREASURER - SALARY/WAGES		79,875.00	38,266.45	67,395.26	34,261.68	-79,875.00	-100.00%	Included in the Finance Wages
1-01-27-102-000-224	TREASURER - OTHER INSURANCE PLANS			1,958.93	4,158.22	2,273.25	0.00		same as above
1-01-27-102-000-225	TREASURER-EMPLOYER HEALTH TAX		1,558.00	949.77	1,575.42	794.23	-1,558.00	-100.00%	same as above
1-01-27-102-000-226	TREASURER - WORKERS COMPENSATION		2,276.00	1,374.63	2,273.29	1,265.74	-2,276.00	-100.00%	same as above
1-01-27-102-000-231	TREASURER-OMERS		16,396.00	4,436.96	8,375.41	4,215.82	-16,396.00	-100.00%	same as above
1-01-27-102-000-233	TREASURER-CANADA PENSION PLAN		3,166.00	2,519.97	3,038.33	1,954.71	-3,166.00	-100.00%	same as above
1-01-27-102-000-235	TREASURER- EMPLOYMENT INSURANCE		1,245.00	817.83	1,258.79	911.40	-1,245.00	-100.00%	same as above
1-01-27-102-000-339	TREASURER-TRAINING/SEMINARS/CONVENTIONS----SEMINAR	4,500	4,500.00	354.12	747.12	3,231.21	0.00	0.00%	
1-01-27-102-000-406	TREASURER-OFFICE SUPPLIES	2,500	2,500.00	1,773.91	2,127.06	587.90	0.00	0.00%	
1-01-27-102-000-414	TREASURER-TRAVEL EXPENSES	500	500.00	558.32		252.15	0.00	0.00%	
1-01-27-102-000-417	TREASURER-MEMBERSHIPS	800	800.00	254.40	727.58	992.73	0.00	0.00%	
1-01-27-103-000-224	CLERICAL - OTHER INSURANCE PLANS		3,441.00	0.00			-3,441.00	-100.00%	Doubled budgeted in 2021
1-01-27-103-000-225	CLERICAL - EMPLOYER HEALTH TAX		2,294.00	0.00			-2,294.00	-100.00%	Doubled budgeted in 2021
1-01-27-103-000-227	CLERICAL - VISION CARE		900.00	0.00			-900.00	-100.00%	Doubled budgeted in 2021
1-01-27-103-000-233	CLERICAL- CANADA PENSION PLAN		6,029.00	0.00			-6,029.00	-100.00%	Doubled budgeted in 2021
1-01-27-103-000-235	CLERICAL - EMPLOYMENT INSURANCE		2,491.00	0.00			-2,491.00	-100.00%	Doubled budgeted in 2021
1-01-27-103-000-305	GIS	20,000	18,250.00	7,049.23	3,400.15	3,353.61	1,750.00	9.59%	All in one account - dispersed to other departments
1-01-27-103-000-309	CLERICAL - Training/Seminars			20.35					
1-01-27-103-000-406	CLERICAL - OFFICE SUPPLIES				539.25	1,418.93	0.00		
1-01-27-103-000-414	CLERICAL - TRAVEL EXPENSES				18.01	143.63	0.00		
1-01-27-103-000-417	CLERICAL - MEMBERSHIPS			249.31	412.13	244.22	0.00		
1-01-27-103-000-418	CLERICAL - PUBLICATIONS				48.24		0.00		
1-01-28-000-000-322	COMPUTER HARDWARE MAINT	20,000	10,000.00	16,897.25	10,365.28	3,785.50	10,000.00	100.00%	Based on the requirements for computer replacements/hardware replacements. County, Financial Software, Fire Pro (the 2021 YTD to overbudget based on 2019 and 2020
1-01-28-000-000-325	COMPUTER SUPPORT	30,000	30,000.00	59,358.59	38,342.11	36,226.93	0.00	0.00%	outstanding invoices that were not processed in the appropriate years. County \$12,000 and Great Plains \$11,000
1-01-28-000-000-326	WEB SITE SERVICES	3,500	2,500.00	2,740.68	2,045.08	2,199.84	1,000.00	40.00%	
1-01-28-000-000-327	WIRELESS NEWTWORK	2,000	1,200.00	1,704.00	2,285.00	1,274.49	800.00	66.67%	
1-01-28-000-000-599	IT Computer Hardware			53,099.36			0.00		
1-01-28-000-000-601	IT - TRANSFER TO RESERVES	5,000	5,000.00	0.00	5,000.00		0.00	0.00%	
1-06-77-401-000-276	Cemeteries - Grants to Cemetery Boards	300	300.00	0.00			0.00	0.00%	Cemetery Boards were to receive \$50 per Board (not for cemeteries owned by the Township) to help support their costs in maintaining/looking after the cemeteries

1-06-77-401-000-467 Cemeteries - Maintenance/Grass

1-06-77-401-000-478 Cemeteries - Fees (BAO)

1-06-77-407-000-467 Cemetery Supplies

Total Corporate Expenses

6,500		8,258.06		385.56	6,500.00	100.00%
425	425.00	0.00	207.00	327.00	0.00	0.00%
500	500.00	0.00			0.00	0.00%
1,254,170	1,125,829	1,044,265	1,018,373	1,053,134	56,341	5.00%

Grass cutting for the cemeteries taken over by the Township as there are no funds in the care and maintenance accounts. Therefore the Township is responsible for still ensuring that the cemetery is maintained. There was \$2,000 budgeted every year in the Community Services for the grass cutting of

Township of Lanark Highlands
2022
DRAFT Budget

Community Services Revenue		2022 BUDGET	Budget 2021	Actual YTD	2020 Actual	2019 Actual	Variance 2021 Budget to 2022 Budget	Variance %	Reason for Change
1-06-36-163-000-764	Ball Diamond - Grant Revenue				-6,500.00		0.00		
1-06-71-273-000-810	Ball Diamond Rental Revenues	-\$7,000.00	-6,500.00	-8,803.76	-4,398.86	-6,836.54	-500.00	7.69%	
1-06-71-273-000-814	Tennis Court Rental Revenue	-\$500.00		-500.00			-500.00		
1-06-71-000-000-428	Other Rec and Cultural - Special Events Revenue			1,425.00	-4,435.00		0.00		
1-06-79-000-000-837	Other Rev - Lottery Licences	-\$1,000.00	-1,000.00	-352.20	-517.96	-829.42	0.00	0.00%	
1-06-79-000-000-981	Transfer from Recreation Reserve					-35,000.00	0.00		
1-06-79-403-000-779	CSC (R&C) - Grants				-99,898.47		0.00		
1-06-73-255-000-810	GRANTS		-2,459.00	-37,366.83	-12,131.10	-37,400.19	2,459.00	-100.00%	
	Surplus 2021	-\$23,000.00							
	Development Charges	-\$39,000.00							
1-06-73-255-000-982	Community Centres - Transfer from Reserves	-\$92,246.00				-19,843.20	-92,246.00	100.00%	
1-06-73-275-000-810	Grant - Robertson Lake Pickle Ball Court			-24,539.00			0.00		
Total Revenue		-\$162,746.00	-9,959.00	-70,136.79	-127,881.39	-99,909.35	-90,787.00	911.61%	

Community Services Expenditures		2022 BUDGET	Budget 2021	Actual YTD	2020 Actual	2019 Actual	Variance 2021 Budget to 2022 Budget	Variance %	Reason for Change
1-06-74-277-000-466	LANARK VILLAGE BEAUTIFICATION- FLOWER BOXES/BASKET	\$ 15,000.00	15,000.00	8,746.26	0.00	9,193.35	0.00	0.00%	
1-06-73-255-000-599	Building Maintenance	\$ 30,000.00	30,000.00	12,677.06			0.00	0.00%	
1-06-71-000-000-201	WAGES - PARKS - GENERAL	\$ 103,300.00	87,791.00	108,012.03	104,872.26	70,546.01	15,509.00	17.67%	Lead Hand & Manager Split 50/50 and seasonal employees
1-06-71-000-000-224	HEALTH - PARKS	\$ 4,129.00	3,441.00	3,666.93	4,763.37	3,071.28	688.00	19.99%	
1-06-71-000-000-225	EHT - PARKS	\$ 2,020.00	1,712.00	1,894.62	1,953.18	1,392.50	308.00	17.99%	
1-06-71-000-000-226	WSIB - PARKS	\$ 3,000.00	2,502.00	2,749.27	2,835.84	2,223.60	498.00	19.90%	
1-06-71-000-000-231	OMERS - PARKS STAFF	\$ 6,700.00	5,051.00	5,994.46	6,124.59	3,063.45	1,649.00	32.65%	
1-06-71-000-000-233	CPP - PARKS STAFF	\$ 4,890.00	4,154.00	4,148.91	3,911.52	2,359.70	736.00	17.72%	
1-06-71-000-000-235	EI - PARKS STAFF	\$ 2,300.00	1,942.00	1,931.53	2,123.19	1,629.66	358.00	18.43%	
1-06-71-000-000-315	Parks - Health & Safety	\$ 1,000.00	1,000.00	973.22	542.93	100.83	0.00	0.00%	
1-06-71-000-000-333	Community Services Man Cell Phone	\$ 1,000.00		835.73	1,041.07	99.16	1,000.00		
1-06-71-000-000-414	Recreation and Parks Travel Expense	\$ 500.00			369.31	330.50	500.00		
1-06-71-000-000-422	P&R Trucks GMC - GAS & OIL	\$ 4,000.00	4,000.00	3,175.49	1,540.28	1,816.94	0.00	0.00%	
1-06-71-000-000-430	EQUIPMENT MAINTENANCE	\$ 5,000.00	5,000.00	4,058.02	3,673.99	5,267.43	0.00	0.00%	
1-06-71-000-000-437	Small Tools	\$ 2,000.00	2,000.00	1,877.36			0.00	0.00%	
1-06-71-000-000-445	Portable Toilets	\$ 10,000.00	6,000.00	10,261.40			4,000.00	66.67%	Increase this as this was the first year we had porta potties at these locations and they will be out for longer next summer
1-06-71-000-000-446	Tree Removal	\$ 5,000.00	5,000.00	3,816.00			0.00	0.00%	
1-06-71-000-000-467	Misc	\$ -		32.00			0.00		
1-06-71-000-000-449	GRASS CUTTING - 2012		2,000.00	0.00	2,994.32		-2,000.00	-100.00%	Grass cutting for cemeteries in Corporate Services
1-06-71-000-000-455	GEN Rec - Staff Clothing Allowance	\$ 1,500.00	1,500.00	101.74			0.00	0.00%	
1-06-71-000-000-474	PR-19 - Repairs	\$ 2,500.00	2,500.00	1,606.65	2,719.91	3,768.92	0.00	0.00%	
1-06-71-000-000-329	PR Telephone			91.84					
1-06-71-249-000-456	Hydro - Parks Depot	\$ 1,200.00	1,000.00	1,447.59	288.17		200.00	20.00%	
1-06-71-249-000-457	Heat - Parks Depot	\$ 1,000.00	1,000.00	0.00	374.92		0.00	0.00%	
1-06-71-252-000-276	Grant - Hopetown Ramp	\$ -		0.00			0.00		
1-06-71-272-000-276	Parks/Boat Launches - Misc	\$ 3,000.00	3,000.00	1,160.54	2,921.83		0.00	0.00%	
1-06-71-273-000-456	CLYDE BALL PARK - HYDRO	\$ 1,000.00	1,000.00	1,266.13	972.33	2,962.37	0.00	0.00%	
1-06-71-273-000-467	Park Supplies	\$ 7,000.00	7,000.00	1,399.67	5,202.22	37.31	0.00	0.00%	
1-06-71-273-000-599	PARKS - CAPITAL		46,280.00	109,580.47	206,337.20	14,073.40	-46,280.00	-100.00%	
Clyde Memorial Wrought Iron Fence		\$ 6,000.00					6,000.00	100.00%	

	Bleachers Cylde Memorial	\$	8,000.00					8,000.00	100.00%	
	Vincent Hall Dug Out Roof	\$	5,000.00					5,000.00	100.00%	
	Canning Street Washroom	\$	60,000.00					60,000.00	100.00%	
	Robertson Lake Swing Set	\$	5,000.00					5,000.00	100.00%	
	Composite Picnic Tables	\$	7,000.00					7,000.00	100.00%	
	Christmas Lights	\$	5,000.00					5,000.00	100.00%	
	Clyde Memorial Boadwalk Plans (Carried forward from 2021)	\$	2,000.00					2,000.00		
	Decorative Garbage Recepticles	\$	9,500.00					9,500.00	100.00%	
1-06-71-274-000-449	Vincent Hall Ball Park Supplies	\$	2,000.00	2,000.00	3,424.64	1,708.18		0.00	0.00%	
1-06-71-274-000-456	Vincent Hall - Hydro	\$	1,500.00			619.27	1,207.59	1,500.00		
1-06-71-274-000-467	Vincent Hall - Other Supplies	\$	-			848.90	559.68	0.00		
1-06-71-275-000-276	Grant - Robb's Lake Park	\$	-			800.00	530.00	0.00		
1-06-71-276-000-456	Centennial Park - Hydro and Supplies	\$	-		47.85	336.37	365.97	0.00		
1-06-71-284-000-201	Summer Student Wages	\$	-		4,815.98			0.00		
1-06-71-284-000-225	Summer Student EHT				93.90			0.00		
1-06-71-284-000-226	Summer Student WSIB				137.26			0.00		
1-06-71-284-000-233	Summer Student CPP				224.14			0.00		
1-06-71-284-000-235	Summer Student EI				106.38			0.00		
1-06-71-284-000-449	Other Maitenance and Supplies				697.33	3,413.50	17,341.63	0.00		
1-06-72-404-000-467	Winter Carnival - Other Supplies - Frosty Fling	\$	1,000.00		1,000.00	2,429.90	3,644.18	1,000.00	100.00%	They apply each year for these funds.
1-06-72-404-000-888	Winter Carnival - Recipts	\$	-			-1,352.75	-2,471.50	0.00		
1-06-71-284-000-406	Office Supplies	\$	1,000.00	1,000.00	261.56			0.00	0.00%	
1-06-71-284-000-422	Parks and Rec- Equipment Fuel	\$	1,000.00	1,000.00	0.00	40.64		0.00	0.00%	
1-06-72-405-000-276	Youth Centre - Grant	\$	2,222.00	2,222.00	2,492.00	2,016.92	2,153.56	0.00	0.00%	
1-06-72-405-000-337	Youth Centre - Building Maintenance	\$	13,000.00	13,000.00	6,128.64	3,542.09	8,400.95	0.00	0.00%	
1-06-72-405-000-353	Reg 170 - Youth Centre Water Test	\$	150.00	150.00	145.02	359.62	107.04	0.00	0.00%	
1-06-72-405-000-456	Youth Centre - Hydro	\$	3,912.00	3,912.00	1,225.44	1,324.12	1,767.34	0.00	0.00%	
1-06-72-405-000-457	Youth Centre - Heat	\$	2,008.00	2,008.00	1,645.78	1,377.48	1,943.71	0.00	0.00%	
1-06-72-423-000-467	Lanark Township 200th Celebration - Expenses	\$	-		362.82	1,500.00	875.70	0.00		
1-06-73-000-000-329	Canning St. Garage -TELEPHO	\$	500.00	500.00	0.00			0.00	0.00%	
1-06-73-000-000-457	Canning Street Heat				1,169.99					
1-06-73-000-000-458	Canning St. - Building Maintenance	\$	2,000.00	2,000.00	998.26			0.00	0.00%	
1-06-73-251-000-276	Grant - McDonalds/Elphin CC-COMMUNITY FACILITIES--	\$	16,000.00	15,612.00	1,568.00	1,568.00	1,554.00	388.00	2.49%	One account for all the Community Centre Grants with a 2% increase.
1-06-73-251-000-337	Community Centre Building Maintenance				4,673.67		7,482.62	0.00		
1-06-73-251-000-353	Reg 170 MERA/ Centennial Beach Water Test--COMMUNI	\$	1,220.00	1,220.00	287.48	139.99	80.28	0.00	0.00%	
1-06-73-252-000-276	Grant - Hopetown School				1,568.00	1,568.00	1,570.57	0.00		
1-06-73-252-000-337	Hopetown CC Building Maintenance and Expenses					331.32	640.83	0.00		
1-06-73-252-000-353	Hopetown CC Water Test				145.02	96.68	56.07	0.00		
1-06-73-253-000-276	Grant - Tatlock CC				1,568.00	1,568.00	3,926.50	0.00		
1-06-73-253-000-337	Tatlock CC Building Maintenance				25.43	7,365.52	696.39	0.00		
1-06-73-253-000-353	Tatlock Water Test				96.68	48.34	53.52	0.00		
1-06-73-254-000-276	Grant North Lavant CC				1,568.00	1,568.00	1,554.00	0.00		
1-06-73-254-000-337	Canada 150 - grant related expenses					331.32	441.95	0.00		
1-06-73-254-000-353	North Lavant CC Water Testing				145.02	96.68	107.04	0.00		
1-06-73-255-000-276	Grant Middleville CC				1,568.00	1,568.00	1,970.57	0.00		
1-06-73-255-000-337	Middleville CC Building Maintenance					339.45	4,428.85	0.00		
1-06-73-255-000-353	Middleville CC Water Testing				96.68	96.68	107.04	0.00		
1-06-73-256-000-275	Robertson Lake Pickle Ball Court				30,928.86					
1-06-73-256-000-276	Grant - Watsons Corners CC					1,568.00	1,554.00	0.00		
1-06-73-256-000-353	Watsons Corners Water Testing				48.34	48.34	1,006.98	0.00		
1-06-73-257-000-276	Robertsons Lake Community Centre				1,568.00		1,554.00	0.00		
1-06-73-257-000-337	Robertsons Lake CC Building Maintenance				243.96	203.71	909.85	0.00		
1-06-73-257-000-353	South Lavant CC Water Test				137.37	48.34	75.20	0.00		
1-06-73-258-000-276	White Lake CC - Grant					1,568.00	1,554.00	0.00		
1-06-73-258-000-337	White Lake CC - Building Maintenance					535.03	276.05	0.00		
1-06-73-258-000-353	White Lake CC Water Test					48.34	96.88	0.00		

1-06-73-259-000-276	Grant - MC Ag Hall			1,554.00	1,554.00	1,554.00	0.00	
1-06-73-406-000-401	Courier Charge - Water Test			125.65		216.55	0.00	
1-06-74-277-000-428	Beautification - Special Events Supplies				9,458.48		0.00	
1-06-78-305-000-276	Grant to Middleville Museum	10,000.00	5,000.00	5,000.00	3,683.00	-5,000.00	-50.00%	
1-06-78-000-000-467	Museums		10,730.59	6,683.09		0.00		
1-06-78-360-000-276	Grant to Lanark Village Museum		5,000.00	5,000.00	3,683.00	5,000.00	100.00%	
1-06-78-306-000-337	Lanark Village Museum - Building Maint and Expenses		223.77	239.14	78.34	0.00		
1-06-78-305-000-599	LANARK MUSEUM-CAPITAL (NEW ADDITION)	26,246.00	0.00	1,513.83		25,500.00	97.16%	As presented to Committee of the Whole on November 23, 2021
1-06-79-000-000-276	GENERAL-RECREATION & CULTURE-OTHER RECR- - -GRANTS	10,000.00	2,250.00	8,000.00		0.00	0.00%	
1-06-79-000-000-315	Community Services - Studies			763.20		0.00		
1-06-79-000-000-362	Other Rec and Culture - Special Events Expense			1,752.82		0.00		
1-06-79-403-000-278	CSC Grants to Other Organizations		3,068.00	99,898.47		0.00		
1-06-79-403-000-334	CSC - (R&C) - Advertising	250.00	0.00	322.11	24.18	0.00	0.00%	
1-06-79-406-000-276	Grants to Chairtable Organizations	2,500.00	0.00			-2,500.00	-100.00%	All in one account above.
1-07-84-403-000-334	CSC - (ECO DEV) - Tourism Publication Advertising	3,000.00	0.00	3,390.38	20.39	0.00	0.00%	
1-07-84-403-000-463	CSC - (ECO DEV) - Furniture and Equipment			4,078.16		0.00		
1-07-84-431-000-467	Economic Development - Misc	1,000.00	0.00	508.13	9,500.00	0.00	0.00%	
1-07-84-431-000-476	Economic Development/Tourism - Promotional			8,354.15	8,354.14	0.00		
Community Services Total Expenditures		\$ 448,047.00	\$ 337,493.00	\$ 390,670.43	\$ 551,748.37	\$ 217,173.05	\$ 110,554.00	32.76%

THE TOWNSHIP OF LANARK HIGHLANDS
Statement of Reserves
as of December 31st, 2022

GL Account	RESERVE	Opening Balance 01-Jan-22	2021 Levy Carryforward	BUDGET		ACTUAL		Description	Closing Balance 31-Dec-22	Recommended allocation of 2022 Surplus	Opening Balance 01-Jan-23
				2022 Additions	2022 Reductions	2022 Additions	2022 Reductions				
1-07-81-000-000-170	Official Plan Review	\$ -							\$ -		
1-23-81-000-000-172	Zoning By-law	\$ -							\$ -		
1-08-80-000-000-172	Lanark Highlands Arena	\$ 56,174.60		\$ 25,000.00	\$ 67,000.00			New Boards, Heaters, Zamboni Accessory	\$ 14,174.60		\$ 14,174.60
1-08-80-000-000-187	Frosty Fling Funds	\$ 4,471.84							\$ 4,471.84		\$ 4,471.84
1-23-00-000-000-170	Surplus / Deficit	\$ 423.40	\$ 276,500.00		\$ 276,500.00			\$35K half tonne PW, \$15K chipper PW, \$101,500 sidewalk PW, \$100,000 Fire Engineering, \$23,000 Lanark museum, \$2K Clyde Boardwalk	\$ 423.40		\$ 423.40
1-23-00-000-000-171	Operating Funds	\$ 501,930.17							\$ 501,930.17		\$ 501,930.17
1-23-00-000-000-172	Capital Expenditures	\$ 579,347.77			\$ 43,400.00			McDonalds Corners Landfill Expansion,	\$ 535,947.77		\$ 535,947.77
1-23-00-000-000-173	Road Equipment Replacement	\$ 340,317.97		\$ 250,000.00	\$ 793,000.00			Two Tandem trucks (\$280K each), 1tonne and 3/4 tonne truck \$83K (other \$35,000 from surplus and \$22,000 from reserve) and backhoe \$150k	\$ (202,682.03)		\$ (202,682.03)
1-23-00-000-000-174	Recreation	\$ 49,001.36			\$ 35,500.00			Fence rehab, Bleachers Clyde Memorial, Beach swing set, Composite picnic tables, Decorative Waste recepticles in Lanark	\$ 13,501.36		\$ 13,501.36
1-23-00-000-000-175	Microphones/Video	\$ 24,887.01							\$ 24,887.01		\$ 24,887.01
1-23-00-000-000-176	Master Fire Plan	\$ 77,000.00			\$ 36,000.00			Rothwell Mill Washroom \$21k and \$15k Score Clock (Arena)	\$ 41,000.00		\$ 41,000.00
1-23-00-000-000-177	CBO Vehicle Replacement	\$ 30,678.97		\$ 5,000.00	\$ 30,000.00				\$ 5,678.97		\$ 5,678.97
1-23-00-000-000-178	Recreation Equipment	\$ -							\$ -		\$ -
1-23-00-000-000-179	Loan Repayment	\$ -							\$ -		\$ -
1-23-00-000-000-180	Municipal Modernization Funding	\$ 243,302.31			\$ 147,000.00			Organizational Review from 2021, Community Improvement Plan from 2021, Document Management Software from 2021, Pay Equity/Compensation Review from 2021, Arena Engineering \$75,000 from 2021	\$ 96,302.31		\$ 96,302.31
1-23-00-000-000-181	Election Expense	\$ 40,000.00		\$ 10,000.00	\$ 40,000.00				\$ 10,000.00		\$ 10,000.00
1-23-00-000-000-183	Vincent Hall Park	\$ 5,116.00			\$ 5,000.00			Dugouts	\$ 116.00		\$ 116.00
1-23-00-000-000-184	White Lake Community Centre	\$ 255.21			\$ 255.21				\$ -		\$ -
1-23-00-000-000-185	Roads - Crain's Construction Agreement	\$ -							\$ -		\$ -
1-23-00-000-000-186	Emergency Generator Building	\$ 10,000.00							\$ 10,000.00		\$ 10,000.00
1-23-00-000-000-190	Administration Building	\$ 210,800.01		\$ 25,000.00					\$ 235,800.01		\$ 235,800.01
1-23-00-000-000-194	Policing Contingency	\$ 33,503.00			\$ 2,000.00				\$ 31,503.00		\$ 31,503.00
1-23-00-000-000-195	Computer Upgrades	\$ 39,896.82		\$ 5,000.00	\$ 10,000.00			\$10,000 for Computer Hardware upgrade	\$ 34,896.82		\$ 34,896.82
1-23-00-000-000-196	Water & Sewer	\$ 6,715,278.64			\$ 1,928,746.00			Lanark Village Museum Repairs, Fire Hall \$1,900,000	\$ 4,786,532.64		\$ 4,786,532.64
1-23-00-000-000-197	Legal Costs Tax Sales	\$ 8,237.79							\$ 8,237.79		\$ 8,237.79
1-23-00-000-000-198	Middleville CC Well/Septic	\$ -							\$ -		\$ -
1-23-00-000-000-199	Highland Voice	\$ 5,000.00			\$ 5,000.00			Moved to CBO Vehicle	\$ -		\$ -
1-23-31-126-000-186	Lanark Highlands - Fire Department	\$ 517,421.31		\$ 126,000.00	\$ 460,000.00			New truck, pagers	\$ 183,421.31		\$ 183,421.31
1-23-31-126-000-187	PPE Equipment	\$ 101,437.69			\$ 15,000.00			New PPE	\$ 86,437.69		\$ 86,437.69
1-23-31-126-000-188	Fire Hose Replacement	\$ 24,845.95							\$ 24,845.95		\$ 24,845.95
1-23-31-126-000-189	SCBA	\$ -		\$ 10,000.00					\$ 10,000.00		\$ 10,000.00
TOTAL Reserves		\$ 9,619,327.82	\$ 276,500.00	\$ 456,000.00	\$ 3,894,401.21	\$ -	\$ -	\$ -	\$ 6,457,426.61	\$ -	\$ 6,457,426.61
Deferred Revenue/Liabilities											
1-22-000-000-000-147	AP - Waste Site Closure	\$ 1,145,861.53		\$ 95,000.00					\$ 1,240,861.53		\$ 1,240,861.53
1-23-00-000-000-188	Gas Tax Infrastructure Projects	\$ 5,313.10							\$ 5,313.10		\$ 5,313.10
	Development Charges	\$ 249,161.00			\$ 215,500.00				\$ 33,661.00		
Total Deferred Revenue/Liabilities		\$ 1,400,335.63		\$ 95,000.00	\$ 215,500.00	\$ -	\$ -	\$ -	\$ 1,279,835.63	\$ -	\$ 1,246,174.63
		\$ 11,019,663.45	\$ 276,500.00	\$ 551,000.00	\$ 4,109,901.21	\$ -	\$ -	\$ -	\$ 7,737,262.24	\$ -	\$ 7,703,601.24