

CORPORATION OF THE VILLAGE OF MERRICKVILLE - WOLFORD

BY-LAW No. 15 - 15

BEING a By-Law to adopt the 2015 Operating Budget.

WHEREAS pursuant to section 290 of the Municipal Act, S.O. 2001, a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

NOW THEREFOR the Council of the Corporation of the Village of Merrickville - Wolford does enact as follows that:

1 The Municipally managed General Municipal Operating Budget in the amount of \$3,114,678.00 and attached hereto and marked as Schedule "A" and forming part of this by-law is hereby adopted as the General Municipal Operating Budget for the Corporation of the Village of Merrickville-Wolford for the year 2015.

2 This By-Law shall be deemed to have been passed and in affect as of the 1st day of January, 2015.

READ a first and second time this 25th day of May, 2014.

READ a third and final time and passed this 25th day of May, 2014.



David Nash, MAYOR



Jill E. Armstrong, CLERK

	A	B	H	I	K	L	M
1							Schedule "A"
2	Village of Merrickville Wolford	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
3	2014 Budget and Allocations						
4							
5	Taxation						
6	Municipal - Supplementaries	14-1002		67,841	6,032	-	See note in budget memo to Committee
7	Municipal - Own Purposes	14-1000	2,493,154	2,570,453	2,570,099	2,660,052	the Treasurer's memo) which recommends that the 1.8% loss of OMPF funding be recouped through a minimum 2.5% tax increase and a further 1% increase be used to cover expected increases in costs
8	Municipal - Supplementaries	14-1001	1,759	24,000		15,000	Additional taxes due to new const'n , omits etc
9	Total Taxation Municipality		2,494,913	2,662,294	2,576,131	2,675,052	
10							
11	Payment In Lieu of Taxes	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
12							
13	PIL Canada - Public Works	16-2105	24,617	22,000	24,730	25,596	Increase by same rate as taxes as rates are the same
14	PIL Canada - Post Office	16-2110	6,354	5,000	6,401	6,625	" " " "
15	PIL Canada - CBC	16-2112	489	500	477	494	" " " "
16	PIL Canada - CP Rail	16-2435	26,568	26,200	26,532	27,461	Increase by same rate as taxes - our request to them
17	PIL Ontario - LCBO	16-2430	6,625	6,000	6,649	6,882	" " " "
18	PIL Ontario - Environment and Energy	16-2439		-		-	" " " "
19	PIL Ontario - Natural Resources	16-2440	1,802	3,000	1,908	1,975	" " " "
20	PIL Ontario - Hydro One	16-2436	89,259	92,500	89,263	92,387	" " " "
21	PIL Ontario - Power Dams	16-2437	2,747	2,500	2,747	2,747	Rate consistant with 2014 - unknown for 2016
22	Total Payments in Lieu		158,461	157,700	158,707	164,166	
23							
24	Federal Grants	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
25							
26	Grant - Canada - Gas Tax	16-5140	87,945	82,523	82,523	82,526	Per allocation notice received from AMO
27	Grant - Canada - Specific	16-5185	24,748		3,018	3,000	Canada summer student grant for I rec student
28	Grant - Canada - Canada Day	16-5186		-	1,000	1,000	Received in 2014 and applied for in 2015
29	Total Federal Grants		112,693	82,523	86,541	86,526	

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30							
31	Provincial Grants	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
32							
33	Grant - Ontario - Other	16-5110	37,700	-		1,200	Gov't notice for Court security and prisoner transport
34	Grant - Ontario - OMPF	16-5150	408,900	355,800	355,800	287,500	Gov't notice for OMPF grant allocation
35	Grant - Ontario - OSTAR	15-5700		-	-	25,000	OCIF- per infrastructure agreementt - min grant
36	Grant - Ontario - Wolf Kills	16-5170	6,313	2,500	812	1,000	Reimbursement of Livestock kills paid
37	Grant - Ontario - Wolf Kills Evaluator	16-5171	600	275	120	200	Reimbursement of Livestock kills evaluator
38	Grant - Ontario - Municipal Drains	16-5175		-			
39	Grant - Ontario - Drainage Superintendent	16-5180		-			
40	Grant - Ontario - Other	16-5110		20,869	27,208	-	Asset management program amounts 2013 & 2014
41	Grant - Ontario - Pits and Quarries	15-3830	1,665	1,000	1,917	1,500	Based on usage from pits so known when received
42	Total Provincial Grants		455,178	380,444	385,857	316,400	
43							

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44							
45	Administration	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
46							
47	Interest - Corporation of M-W Bank Acco	16-7660	18,714	-	11,786	7,500	Decreased due to fewer funds in bank, little analysis needed for this line item due to unpredictability of interest rates
48	Interest - Temporary Investments			-			No temporary investments due to low working capital reserve
49	Interest - Various			-			None
50	Interest - Accounts Receivable	16-1930	645	1,000		1,000	Based on 2013 actual interest, with a forecast revenue of \$1000 for 2015
51	Interest - Tax Arrears	16-7510	99,410	90,000	127,486	90,000	Conservative estimate as arrears fluctuate annually. Tax arrears accrue interest at 15% per annum
52							
53	Fees - NSF Cheques	16-1935	360	300		300	Self explanatory
54	Fees - Tax Administration	16-1940	4,537	3,000	3,778	3,000	Payments to a collection agency that handles our tax arrears collection
55	Fees - Civil Marriage Ceremonies	16-7231	500	500		500	We charge \$250 per wedding ceremony
56	Fees - Nomination	16-7232		800	1,300	-	No nomination fees will be collected in 2015 because the election was in 2014
57	Fees - Tax Certificates	16-7860	2,610	2,500	2,875	2,500	Expect a reduction in tax certificate revenue as lawyers do not always provide the document to a buyer during the sale process. They are no longer required to provide this information to buyers.
58	Fees - Office Rental			-			Old account - no longer in use, recommend closure
59	Fees - Land Rental	16-7310	-				Old account - no longer in use, recommend closure
60	Fees - Tower Rental	15-3900	14,100	9,300	10,049	9,000	Communication tower on top of Collar Hill - contract allows for annual increase as a percentage of the previous year's billing. Forecast based on actuals from 2014
61	Fees - Miscellaneous	16-7890	3,067	100	\$ 1,133.00	100	Low expectation of misc fees in 2015 and more analysis will be done for the (erroneous?) negative value in 2014's actual
62	Fees - Solar Panels	15-3910	22,036	50,000	19,337	20,000	2014 revenue estimated based on six months of revenue in 2013. More recent data causes a reduction in forecasted revenue
63							

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64	Licences - Chip Wagons	16-7260	900	900	900	900	2 licenses @ \$450
65	Licences - Lottery	16-7270	136	100	137	100	Not a money maker - ticket lotteries are not a popular item at this time.
66	Licences - Marriage	16-7230	750	1,000	1,350	1,000	Fluctuates year to year, based on interest
67	Licences - Other	16-7264		-			None forecasted
68	Sales - Assets	11-6150.		-			No inventory - antique account
69	Sales - Flags	16-7740		-			No inventory - antique account
70	Sales - Pins and Spoons	16-7750		-			No inventory - antique account
71	Sales - Photocopies/Maps	16-7752	10	50		50	Minimal sales - personal printers make this service (more or less) obsolete
72	Sales - Blue Boxes	15-6451	104	50	91	50	Minimal sales
73	Costs Recovered - Admin from Enviro	16-7882		40,000		40,000	Cost recovery of the time spent by Staff doing billing, reception time, postage, etc for Water & Sewer. Captured as an expense on the Water & Sewer budget and, as a result, could be considered contra.
74	Costs Recovered - Administration	16-7880	4,855	500		500	An account to use for other types of staff time cost recovery. Minimal amounts forecasted for 2015
75							
76	Transfer from Reserves	16-8000		10,000	10,000	32,500	A reserve transfer "carry-forward" of \$25,000 (CC gas furnace) and \$7,500 (landfill gate) for work expected to occur in 2015
77	Total Administration		172,734	210,100	190,222	209,000	
78					5,948		Surplus/(deficit) of 2014 total budget. Comment: the value provided does not reconcile with the actual revenue deficit of 2014

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79							
80	Donations	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
81							
82	Donations - Cenotaph Park	15-3440		-	-	-	
83	Donations - Firefighters Association	15-6210	10,000	-	-	-	Donations are not included in forecasts - when they arrive it's good, but we don't count on them.
84	Donations - Special Events	15-3432		-	625	-	" "
85	Total Donations		10,000	-	625	-	
86							
87	Industry and Tourism	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
88							
89	Heritage Tax Rebate Applications	16-7235	75	75	25	75	Non-refundable \$25 charge for each tax rebate application submitted
90	Costs Recovered - Ind & Tourism	16-7881	37,533	3,000			A write-off of water utility charges to Friends of the Rideau. Further clarification required on this line item.
91	Grant - Industry and Tourism	16-1587		7,500		-	This line item captures an Economic Development program from Valley Heartland that ended 2014. Any new grants that come available in 2015 (and beyond) will be pursued and, if successful, assigned this account number.
92	Total Industry and Tourism		37,608	10,575	25	75	
93							
94	Planning and Development	Account	2013 Actual	2014 Budget	2014 Budget	2015 Budget	
95							
96	Fees - Severance Applications	15-3814	2,750	2,000	1,750	2,000	
97	Fees - Planning Reports			-	-	-	
98	Costs Recovered - Planning	15-3808	930	-	1,842	-	Flow-through revenue to cover our cost to provide consultant services to individuals. Cost-matching invoices are sent out to individuals for their consultation(s) with the Municipality's professionals.
99	Costs Recovered - Zoning/OP	15-3810	8,195	-	957	-	"
100	Costs Recovered - Minor Variance	15-3812	1,000	-	-	-	"
101	Costs Recovered - Road Closures	15-3816		-	-	-	"
102	Costs Recovered - Subdivision	15-3818	968	-	1,290	-	"
103	Costs Recovered - OMB			-	-	-	"
104	Total Planning		13,843	2,000	3,259	2,000	
105							
106	Building	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
107							

	A	B	H	I	K	L	M
108	Fees - Building Permits	16-7240	41,432	35,000	31,993	35,000	
109	Fees - Building Compliance Certificates	16-7245	195	200	250	250	
110	Fees - Development	16-7250	26,400	20,000	20,430	20,000	
111	Fees - Site Development	16-7253	472	-	913	-	
112	Fees - Signage	15-3850	1,025	750			
113	Total Building		69,524	55,950	53,586	55,250	
114							
115	Parkland	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
116	Fees - Parkland	16-7255	-	1,500	2,750	1,500	
117	Interest- Parkland	16-7663		200	262	200	
118	Total Parkland		-	1,700	3,012	1,700	
119							
120	By-Law	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
121							
122	Fines - Parking	16-7420	1,124	700	1,249	1,000	
123	Fines - psb	16-7470		-	-	-	Included in Line 141
124	Total By-law		1,124	700	1,249	1,000	
125							
126	Animal Control	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
127							
128	Fees - Dog Tags	16-7220	4,411	4,000	3,280	4,000	
129	Fees - Kennels	16-7225	250	250	250	250	
130	Fines - Animal Control	16-7450	200	200		200	
131	Costs Recovered - Animal Control			-			
132	Total Animal Control		4,861	4,450	3,530	4,450	
133							
134	Police Services Board	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
135							
136	Grant - Village	16-7473	5,500	6,000	6,000	6,000	Approvrd annual grant
137	Grant - Ontario - R.I.D.E. Program	15-5755	5,640	6,000	6,480	6,000	Based on final estimate from OPP
138	Interest - Police Services Board	16-7665	17	-	14	-	
139	Fees - Police Reports	16-7472	3,659	4,000	3,532	4,000	
140	Fees - Police Other			-	-	-	
141	Total Police Services Board		14,816	16,000	16,026	16,000	
142							
143	Fire Services	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
144							
145	Fees - Fire Compliance Certificates	15-3215		-	50		Rarely requested
146	Fees - Fire North Grenville	15-3210		-	-		
147	Fees - Fire Ottawa Contract	15-6212	1,000	1,000	1,000	1,000	Per agreement for coverage
148	Fees - Fire Montague Contract	15-6214	5,261	4,500	5,418	4,500	Per agreement for coverage
149	Donations - Fire Other	15-3220	6,374	6,000	6,600	5,000	IBM grant
150							
151	Donations - Fire Equipment	15-3431		-	-		

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152	Cost Recovered - Fire	15-3221		-	-		
153	Fire - Transfer from Reserves			-	-		
154	Fire - Unfinanced Capital Outlay			-	-		
155	Total Fire Services		12,635	11,500	13,068	10,500	
156							
157	Drainage	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
158							
159	Tile Drainage - Payments	14-1112	12,826	13,000	12,826	18,537	Loan received from ratepayer and repaid to Gov
160	Tile Drainage - New Loans	14-1115			38,300		No loans anticipated
161	Tile Drainage - Drainage Inspections			-	-	-	
162	Municipal Drains - Assessments	14-1119		-	-	-	
163	Municipal Drains - Costs Recovered	16-5177		-	-	-	
164	Total Drainage		12,826	13,000	51,126	18,537	
165							
166	Streets and Roads		2013 Actual	2014 Budget	2014 Actual	2015 Budget	
167					-	-	
168	Grants - Federal	15-5770		2,500		2,500	Minimal expected
169	Grants - Provincial			-	-	-	
170	Sales - Streets Miscellaneous	15-5316	3,200	2,000	-	5,000	Proceeds from sale of equipment or vehicles
171	Costs Recovered - Streets	15-5465		-	-	-	
172	Transfer from Reserves	16-8000		-	-	-	
173	LIP - Charlotte Street	16-2450		-	-	-	
174	Loan Proceeds - Capital Works			-	-	-	
175	Total Street and Roads		3,200	4,500	-	7,500	
176							
177	Waste Collection	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
178							
179	Grant - Canada Recycling			-	-	-	old account
180	Grant - Ontario Recycling	15-5480	1,859	10,000		-	None anticipated
181	Other Recycling	15-5452		500	-	-	
182					-	-	
183	Fees - Bag Tags	15-4775	43,463	45,000	40,665	45,000	Consistant with actual
184	Fees - Landfill Charges	15-6452	17,299	25,000	24,048	25,000	Consistant with actual
185	Costs Recovered - Landfill	15-5475	17,889	18,500	21,445	18,500	Stewardship Ontario recycling \$16,000 Tires etc. \$2,500
186	Total Waste Collection		80,510	99,000	86,158	88,500	

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187							
188	Recreation	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
189							
190	Grant - Canada			-	-	-	
191	Grant - Ontario	15-5720	2,673	2,000	-	2,000	Summer student
192	Grant - Trillium	16-5161		-	-	-	no applications anticipated
193	Donations - Recreation Woford	15-3719	3,729	-	-	-	
194	Donations - Recreation Merrickville	15-3720		-	-	-	
195	Donations - walking trail	15-3718		-	-	-	
196							
197	Fees - Rental Merrickville CC	16-7320	7,915	10,000	10,839	10,000	
198	Fees - Rental Merrickville Grounds			-	-	-	
199	Fees - Rental Merrickville Ball Diamonds			-	-	-	
200	Fees - Canteen	16-7362		-	-	-	
201							
202	Fees - Rental Woford Hall	16-7325	1,449	1,500	897	1,500	
203	Fees - Rental Woford Grounds			-	-	-	
204	Fees - Rental Woford Ball Diamonds	16-7340		750	1,750	750	
205						-	
206	Fees - Service Groups			-	-	-	
207	Fees - Rink-Skating			-	-	-	
208	Fees - Exercise Group	16-7892		-	-	-	
209	Fees - Swimming	16-7893		-	-	-	
210	Fees - Ball	16-7894		-	-	-	
211	Fees - Soccer	16-7859	1,500	1,500	-	1,500	
212	Fees - User Surcharge	16-7895		-	-	-	
213	Fees - Summer Programs	16-7896	15,855	15,500	12,180	15,000	Registration fees - Sizzling summer program
214	Fees - Miscellaneous	16-7891	351	-	-	-	
215						-	
216	R/B - Transfer from Reserves for Capital	16-7920	84,210	25,000	25,000	-	
217	Total Revenue Recreation		117,682	56,250	50,666	30,750	

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218							
219	Museum Revenues	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
220							
221	Grant - Federal	15-4750		-	-	-	
222	Grant - Village			-	-	-	
223	Museum cost recovered	16-7636	23,140	10,000	-	10,000	Offset summer hires (applied for by HS)
224					-	-	
225	Museum - Admission Fees	15-3750	3,222	1,600	1,195	1,500	
226	Museum - Sale of Spoons/Pins	15-3760	4	20	11	20	
227	Museum - Misc Revenues	16-7635		-	-	-	
228	Total Museum		26,366	11,620	1,206	11,520	
229							
230	TOTAL REVENUES		3,798,974	3,780,306	3,680,994	3,698,926	accepted by Council April 20, 2015

	A	B	H	I	K	L	M
231							
232	Village of Merrickville - Wolford						
233							
234	General Government						
235	Council Salaries	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
236							
237	Council - Honorarium	17-1110	65,091	65,877	65,877	67,458	Based on previous year plus the Ontario CPI (2.4% for 2015)
238	Council - Burden	17-1120	1,643	1,200	1,241	1,200	
239	Council - EHT	17-1130	1,269	1,500	1,285	1,400	
240	Council - WSIB	17-1140	2,682	1,500	1,357	1,800	
241	Total Council Salaries		70,685	70,077	69,760	71,858	
242							
243	Council Expenses						
244	Council - Travel	17-1165	1,442	1,650	1,097	1,650	50 cents per kilometer paid for use of POV
245	Council - Conventions Etc.	17-1150		1,000	478	1,000	Few conventions to be attended by Council members in 2015.
246	Council - Supplies	17-1160	2,731	2,500	3,491	3,000	Bulk of this is the drop mailing of Council Notes, Special Notices, etc
247	Total Council Expenses		4,173	5,150	5,066	5,650	
248							
249	General Government						
250	Administrative Salaries	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
251							
252	Admin - Salaries	17-1210	285,138	300,598	281,729	312,198	Due to lower staff levels, the 2014 Actual value is artificially low. 2015 budget is based on 2014 budget value, plus CPI
253	Admin - Contract Salaries	17-4360		-	-	-	
254	Admin - Overtime	17-1210	621	1,000	1,779	1,000	Staff is encouraged to take time off in lieu of over time pay, this produces low overtime forecast for 2015
255	Admin - Part Time	17-1216		-	-	-	No part time staffing anticipated in 2015
256	Admin - Payroll Burden	17-1220	17,945	18,000	18,166	18,500	Directly related to salary in all departments
257	Admin - Benefits	17-1221	35,669	40,488	47,324	48,000	"
258	Admin - WSIB	17-1222	5,969	6,000	5,803	8,500	Further analysis needed on the forecasted value for 2015 - why a \$3000 jump?
259	Admin - EHT	17-1223	5,650	5,500	5,494	6,000	"
260	Admin - OMERS	17-1224	24,961	25,000	22,674	25,000	Reduced 2015 forecast from \$27,500 to reflect anticipated lowered full time staff.
261	Admin - Mileage	17-1225		1,200	1,041	1,200	50 cents per kilometer paid for use of POV

	A	B	H	I	K	L	M
262	Total Administrative Salaries		375,953	397,786	384,010	420,398	
263							
264	Administrative Expenses	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
265							
266	Asset Management Expenses						
267							
268	Asset Management Plan	27-1200		20,000		-	The asset management plan is complete and available for use in future projects. Retain this line item to capture any future costs
269	Asset Management Expenses	27-1200		13,000		-	" "
270						-	
271	Total Asset Management Expenses			33,000			
272							
273	Admin - Memberships	17-1256	6,305	5,000	7,402	6,000	Memberships, conferences, seminars to professional associations. Further information is needed to identify the level of need for this budget item.
274	Admin - Training	17-1557		2,000	345	1,500	Similar to account 17-1256, it needs to be reviewed for pertinence
275	Admin - Office Supplies	12-1240	8,658	11,000	9,907	9,000	Reduced from \$11,000, looking for efficiencies
276	Admin - Books and Manuals	17-1245	267	300	277	300	Few purchases of hard copy documents in 2015 - this material has been generally replaced by web sites.
277	Admin - Equipment Purchases	17-1241	-	-	25		Coffee maker
278	Admin - Computer Supplies	17-1244	3,608	4,000	4,196	4,200	Confirm the need to increase this budget item - can it be dropped back to 2013 levels?
279	Admin - Computer Support	17-1250	8,890	11,000	9,479	10,000	Reduced from \$11,000. Munisoft provides software, hardware, tech support to the Municipality and is under contract. Recommend maintaining this in place for the time being, given the expense of introducing new computer systems.
280	Admin - Equipment Rental	17-1243	7,153	7,800	8,692	8,000	Photocopier. Request to look into the cost per page and compare this to a purchase.
281	Admin - Audit Fees	17-1252	11,575	22,000	21,155	22,000	Recommend putting this out to tender. 50% lower costs in 2013 were due to lowered number of work for the auditor
282	Admin - Legal Fees	17-1253	13,066	20,000	21,001	25,000	Reduced from \$30,000.

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283	Admin - Insurance	17-1258	32,784	44,000	33,474	34,949	This reflects Administration's portion of the insurance coverage for liability, building, contents, etc. Insurance package is available for review and the broker is willing to do a presentation.
284	Admin - Communications	17-1251	23,536	23,000	20,307	23,000	Includes cell phones and the telecom packages in use by Staff
285	Admin - Utilities	17-1242	9,195	13,200	8,891	10,000	This covers the admin portion of utilities only.
286	Admin - Repairs and Maintenance	17-1254	9,370	9,500	5,408	6,500	Reduced from \$8000
287	Admin - Cleaning Contract	17-1510	4,681	5,000	4,868	5,000	Kept as proposed
288	Admin - Bank Charges	17-1266	7,133	4,000	2,113	2,500	Reduced from \$3,000.
289	Admin - Interest on Loans	17-1261	122,500	15,000	29,814	30,000	
290	Admin - Tax Write Offs	17-1263	18,904	15,000	1,950	10,000	Represents money paid back to property owners when their assessment is lowered.
291	Admin - Assessment Write Offs	17-1262		10,000		5,000	Represents the loss of revenue from taxation due to lowered assessments
292	Admin - Heritage Tax Rebate	17-1265	1,562	1,800	703	1,000	Kept as proposed
293	Admin - Prior Year Adjustments	17-1255		-			Remove this account from the system
294	Admin - Land Rental	17-1360	383	2,000			Not applicable to Admin
295	Admin - Signage	17-1355		-			Not applicable to Admin
296	Admin - Miscellaneous	17-1400	1,903	500	883	500	Kept as proposed.
297	Admin - EMO Expenses	17-1260		-			Obsolete account for Emergencies Measures needs. Now handled through the Fire Department.
298	Admin - Election Expenses	17-1300		12,000	10,977	3,000	Set aside \$3000 annually, for four years, for the upcoming election
299	Admin - Cemetery Expenses	17-5690	510	2,500		2,500	New, additional grass cutting at an abandoned cemetery. 2014 Actuals will be allocated to this line item at year end from a Public Works line item.
300	Admin - Marriage Licence Forms	17-6500	960	1,000	960	1,000	Municipal purchase cost of licences
301	Admin - Civil Marriage Expenses	17-6510		-			No expenses
302	Admin - Capital Expenses	27-1100		-			Removed \$12,695 from 2014 Actuals and added to the Capital Costs section of the report
303	Admin - tower expenses	17-1450	783	1,000	787	1,000	Primarily electrical costs for the tower
304	Admin - solar panel expense	17-1460	499	500	1,698	1,500	Possibly related to electrical costs but needs to be confirmed by Staff
305	Admin - Transfer for Tower	17-1270		-			None expected
306	Admin - Transfer to Reserves:	17-1273					To be discussed at a future date.
307	Hospital Reserve	17-1273		-			None expected
308	Capital Working Funds	17-1273		20,000			To be discussed at a future date.

	A	B	H	I	K	L	M
309	Self Insurance	17-1259		5,000		5,000	This value pays for Vision Care insurance for employees and covers the glasses\contacts costs that is not covered by our health insurance policy.
310	Working Funds Contingencies	33-3110		3,000		12,073	To be discussed at a future date with the Treasurer.
311	Gas Tax Reserve	17-1274		-			To be discussed at a future date with the Treasurer.
312	Future Tax Write Offs	17-1263	18,904	-			Removed \$18,904 from 2013 Actual. Not applicable to 2015
313		78-9600					
314	Total Administrative Expenses		313,129	271,100	205,312	240,522	
315					2,119		
316	Donations and Grants	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
317							
318	Donations - Community Groups	17-5679	10,600	12,000	13,098	8,000	
319	Donations - Memorial	17-5681	386	1,000	340	1,000	funerals/staff/council family members
320	Donations - Hospital	17-5680	15,000	-	10,000	-	
321	Donations - Other	17-5682	150	1,500	150	6,000	The HUB
322	Grant - Library	17-7950	62,000	72,500	72,500	73,500	Per library board approved budget
323	Grant - Library Building	17-7952		-			old account
324	Grant - Museum			-			old account
325	Grant - Police Services Board	14-2000	5,500	6,000	6,000	6,000	Offset in Police Services Board grants income
326	Grant - Rideau Heritage Route	17-7990	2,000	2,000	2,000	2,000	annual grant
327							
328	Levy - Conservation Authority	17-2010	19,397	18,016	18,016	18,763	2015 Conservation approved budget received
329	Total Donations and Grants		115,033	113,016	122,104	115,263	
330							
331	Industry and Tourism	Account		2014 Budget	2014 Actual	2015 Budget	
332	Ind & Tour - Contract Position	17-8230		5,500			Removed \$5500 from the 2015 Budget
333	Ind & Tour - Supplies	17-8240	2,943	100	-	100	Kept as Proposed
334	Ind & Tour - Flags	17-8253	1,854	2,000	1,570	1,500	Municipality purchases flags for street poles in downtown Merrickville
335	Ind & Tour - Toilet Rentals	17-8245		2,000	1,930	2,000	Porta-potty in parking lot
336	Ind & Tour - Cenotaph	17-8241	1,348	1,500	1,963	2,000	Kept as Proposed
337	Ind & Tour - Streetscape/Beautification	17-8242	465	5,300	6,008	6,000	Upgraded from \$5,500 based on Chamber request for side streets.
338	Ind & Tour - Advertising	17-8250	3,599	4,000	2,848	4,000	More analysis required to validate this budget item
339	Ind & Tour - Economic Dev.	17-8275	1,526	850		850	More analysis required to validate this budget item

	A	B	H	I	K	L	M
340	Ind & Tour - Promotion	17-8252	4,847	1,000	711	1,000	More analysis required to validate this budget item
341	Ind & Tour - Other/Levee	17-8256	1,526	4,500	827	1,500	The levee is held every four years - does this budget amount accrue in a reserve?
342	Ind & Tour - Christmas	17-8260	4,796	6,200	4,687	5,500	Hydro/tree/wreaths/ for Block House Park and lamp posts
343	Ind & Tour - Canada Day	17-8270	7,325	8,500	7,632	8,500	Kept as proposed until better understanding of cost drivers is gained
344	Ind & Tour - Capital	27-8200		-			None expected
345	Total - Industry and Tourism		30,229	41,450	28,177	32,950	

	A	B	H	I	K	L	M
346							
347	Planning and Development	Account	2013 Actual	2014 Actual	2014 Actual	2015 Budget	
348							
349	Planning - Supplies	17-8140		50		50	
350	Planning - Legal and Consultant Fees	17-8142	25,355	15,000	7,630	15,000	
351	Planning - Subdivisions	17-8147		-			invoices sent for resident consult with planner
352	Planning - Severances	17-8148			1,140		"
353	Planning - Zoning/OP Amendment	17-8145	1,131	1,000	285	1,000	"
354	Planning - Minor Variance	17-8146	1,641	1,000		1,000	"
355	Planning - Official Plan	17-8151		-	4,053		Reports etc re: County Official Plan
356	Planning - Zoning By-Law	17-8155	9,810	-			
357	Planning - Capital Expenses	27-5312		-			
358	Total Planning and Development		37,937	17,050	13,108	17,050	
359							
360	Building Inspection	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
361							
362	Building Insp. - Salaries	17-2510	21,853	26,390	24,290	30,000	4 hrs/day - 5 days/week
363	Building Insp. - Contract	17-2515	1,370	2,500			
364	Building Insp. - Burden	17-2520	1,484	2,500	2,603	1,600	
365	Building Insp. - WSIB	17-2522	450	600	500	1,100	
366	Building Insp. - EHT	17-2536	426	500	474	800	
367	Building Insp. - Mileage	17-2537	2,307	3,000	3,597	3,800	
368	Building Insp. - Supplies	17-2540	981	1,400	324	1,000	
369	Building Insp. - Training and Conferences	17-2542	139	2,000	112	2,000	
370	Building Insp. - MMAH Inspection Fee			-			
371	Building Insp. - Rural Addressing	17-8172	621	700	293	500	
372	Building Insp. - Permit Fees - Development	33-3110		20,000			
373	Total Building Inspection		29,631	59,590	32,193	40,800	
374							
375	Parkland	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
376	Transfer to Parkland Reserve	17-1273	13,257	1,700			
377	Total Parkland		13,257	1,700	-	-	

	A	B	H	I	K	L	M
378							
379	Property Standards	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
380	Property Standards - supplies	17-2550	2,519	-	1,598		
381	Property Standards - mileage	17-2640		-	-		
382	Property Standards - wages	17-2610	17,505	2,000	16,966	14,000	
383	Property Standards - Fence viewers	17-2612		-	-		
384	Total Property Standards		20,024	2,000	18,564	14,000	
385							
386	By - Law Enforcement	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
387							
388	By-Law Enforcement - Salaries	17-2710	17,057	16,000	24,118	20,000	
389	By-Law Enforcement - Burden	17-2720	252	1,600	5,170	2,000	
390	By-Law Enforcement - WSIB	17-2722	749	250	962	1,500	
391	By-Law Enforcement - EHT	17-2730	709	250	911	850	
392	By-Law Enforcement - Mileage	17-2740	935	1,000	876	1,000	
393	By-Law Enforcement - Supplies	17-2745		250	1,109	250	
394	By-Law Enforcement - Communications	17-2748	796	800	748	800	
395	Total By-law Enforcement		20,498	20,150	33,894	26,400	
396							
397	Animal Control	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
398							
399	Animal Control - Contract	17-2410	1,272	9,500	6,381	8,000	
400	Animal Control - Livestock Evaluator	17-2411		1,000	50	1,000	
401	Animal Control - Livestock Expenses	17-2413	318	300	108	300	
402	Animal Control - Livestock Claims	17-2412	7,010	3,000	478	2,500	
403	Animal Control - Supplies/Vet	17-2450	175	300	378	300	
404	Animal Control - fuel	17-2451	373	500	130	500	
405							
406	Total Animal Control		9,148	14,600	7,525	12,600	

	A	B	H	I	K	L	M
407							
408	Police Services Board	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
409							
410	PSB - Honorarium	17-2000	2,470	3,800	2,145	3,000	Per diem set by Council
411	PSB - Memberships/ Conventions	17-2865	7,530	6,000	4,612	6,000	As per Police Services Act
412	PSB - Mileage	17-2791	655	500	196	500	
413	PSB - Supplies	17-2840	380	500	1,011	1,000	Includes \$500.00 donation for Youth Event
414	PSB - R.I.D.E. Program	17-2875	6,600	7,000	3,257	6,000	
415	Total Police Services Board		17,635	17,800	11,221	16,500	
416							
417	Community Policing Expenses	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
418							
419	Parking Fines Paid to MTO	17-2760		-	-	-	old account
420	Communications	17-2851		-	-	-	old account
421	OPP Policing Contract	17-2860	468,663	538,263	513,092	468,327	Per notice received from Province
422	Total Community Policing Expenses		468,663	538,263	513,092	468,327	
423							
424	Crossing Guards	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
425							
426	Crossing Guard - Salary	17-2210	6,302	7,000	6,357	6,400	
427	Crossing Guard - Burden	17-2222		-	245	250	
428	Crossing Guard - WSIB	17-2221	130	130	131	150	
429	Crossing Guard - EHT	17-2227	123	200	124	200	
430	Total Crossing Guard		6,555	7,330	6,857	7,000	
431							
432	Fire Salaries	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
433							
434	Fire - Salaries Full Time	17-2110	38,910	30,000	32,665	35,000	
435	Fire - Honorarium	17-2111	28,585	30,000	30,437	30,000	\$15 per call per hour per firefighter
436	Fire - Training wages	17-2112		10,000		-	Reallocated to wages per diem 5,000, training 5,000
437	Fire - Burden	17-2114	2,001	2,200	2,128	2,200	
438	Fire - Benefits	17-2117		-			
439	Fire - WSIB	17-2120	2,807	1,000	664	1,000	
440	Fire - EHT	17-2121		700	630	700	
441	Total Fire Salaries		72,303	73,900	66,524	68,900	

	A	B	H	I	K	L	M
442							
443	Fire Expenses	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
444							
445	Fire - Training	17-2157	6,639	10,000	6,799	15,000	
446	Fire - Memberships and Conventions	17-2156	1,884	3,500	2,332	3,500	
447	Fire - Office Supplies & Materials	17-2140	1,535	2,000	1,846	2,000	
448	Fire - Interest on Loan						
449	Fire - Loan Payments	17-2130		60,000	60,000	20,500	Final partial payment in 2015 (ladder truck)
450	Fire - Communications	17-2151	7,787	23,000	10,265	23,000	
451	Fire - Utilities	17-2142	16,415	18,056	13,187	18,000	
452	Fire - Insurance	17-2158	15,079	16,000	14,375	15,493	
453	Fire - Miscellaneous	17-2147	439	-	197	-	
454	Fire - Mileage	17-2145	1,337	1,500	1,412	1,500	
455	Fire - Repairs to Building	17-2141	7,970	10,000	1,842	5,000	Move \$10,000. to capital
456	Fire - Vehicle Operating	17-2144	2,040	3,000	3,137	3,000	
457	Fire - Gear repair/replace	17-2152	11,276	7,000	8,626	7,000	
458	Fire - Truck Repairs	17-2155	6,152	10,000	13,167	10,000	
459	Fire - Medical Supplies & Services	17-2159	452	1,200	1,755	1,200	
460	Fire - Uniforms	17-2160	4,405		1,234	1,250	
461	Fire - Prevention Costs	17-2153	937	2,500	2,370	2,500	
462	Fire - Equipment Repairs	17-2154	2,792	7,500	7,652	7,500	
463	Fire - Capital Equipment	27-2100			17,820		Move 17820. to capital (error copy from 2014)
464	Fire - Mutual Aid Charges						
465	Fire - Capital Special	27-2110					
466	Fire - Capital Building	27-2120					
467	Fire - New Truck						
468	Fire - Capital Working Funds						
469	Total Fire Expenses		87,139	175,256	168,016	136,443	
470							
471	Drainage	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
472							
473	Tile Drainage	17-8170	12,826	13,000	12,826	18,537	Payments from ratepayer and paid to Government
474	Tile Drainage - New loans				38,300	-	
475	Municipal Drain Maintenance	17-8174		500			

	A	B	H	I	K	L	M
476	Total Drainage		12,826	13,500	51,126	18,537	
477							
478	Streets and Roads						
479	Streets Salaries	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
480							
481	Streets - Salaries	17-3110	276,572	253,000	300,327	307,535	
482	Streets - Overtime	17-3112	38,445	20,000	25,883	20,000	
483	Streets - Part Time	17-3111		40,000			
484	Streets - On Call	17-3113		4,000			total payroll Lines 482 - 485 (317k in 2014 Budget)
485	Streets - Burden	17-3120	20,532	23,000	22,604	23,000	
486	Streets - Benefits	17-3121	37,317	38,348	39,095	38,348	
487	Streets - WSIB	17-3122	6,366	6,500	6,553	6,500	
488	Streets - EHT	17-3123	6,026	6,250	6,203	6,350	
489	Streets - OMERS	17-3124	21,892	22,000	23,756	22,000	
490	Total Streets Salaries		407,150	413,098	424,421	423,733	
491							
492	Streets Expenses	Account		2014 Budget	2014 Actual	2015 Budget	
493							
494	Streets - Mileage	17-3115		500		500	
495	Streets - Training	17-3148		1,000	293	1,000	
496	Streets - Conferences	17-3156	2,031	2,000	45	2,000	
497	Streets - Office Supplies	17-3141	1,762	1,500	2,602	1,500	
498	Streets - Parts	17-3144		3,000			old account
499	Streets - Utilities	17-3142	10,700	13,200	16,507	18,000	
500	Streets - Communication	17-3151	5,873	5,500	6,324	5,500	
501	Streets - Building Repairs and Maintenance	17-3146	4,277	5,000	7,554	5,000	
502	Streets - Interest on Loans	17-3170	65,171	-			
503	Streets - Insurance	17-3158	44,278	47,000	45,988	51,448	
504	Streets - Consultants and Professional Fees	17-3152	6,279	10,000	2,340	10,000	
505	Streets - Miscellaneous	17-3150	1,494	500	937	500	
506	Streets - Vehicle Lease	31-3172		85,165	45,944	87,600	2 plow trucks and pick up
507	Streets - Vehicle Operating	17-3144	66,345	60,000	70,430	65,000	fuel etc
508	Streets - Vehicle Repairs	17-3155	44,374	30,000	52,236	30,000	all fleet vehicles
509	Streets - Sign Mtce	17-3135	3,016	2,000	2,017	2,200	
510	Streets - Equipment Rentals	17-3154	5,005	3,000	3,485	3,000	
511	Streets - Equipment Maintenance	17-3155	7,281	20,000	12,670	20,000	
512	Streets - Small Equipment Purchases	17-3145	1,782	5,000	6,315	5,000	
513	Streets - Tree Planting	17-3180		1,500	1,369	1,500	
514	Streets - Roadside Mowing/Brushing	17-3164	10,430	20,000	10,430	20,000	
515	Streets - Tree Removal	17-3165	11,581	7,000	8,141	7,000	
516	Streets - Snow Removal	17-3162	18,837	13,000	5,611	13,000	
517	Streets - Sweeping	17-3163	6,650	10,000	8,741	10,000	

	A	B	H	I	K	L	M
518	Streets - Roadside Brushing	17-3166	4,531	-	12,323	12,000	Included with 17-3164 (duplicate account)
519	Streets - Crossing Maintenance	17-3400	8,106	9,000	7,798	9,000	
520	Streets - Large Culvert Installations	17-3140		-			
521	Streets - Safety Equipment	17-3167	1,850	3,000	3,462	3,000	
522	Streets - Ditching Program Capital	27-3100		15,000			
523	Total Streets Expenses		331,653	372,865	333,562	383,748	
524							
525	Streets Capital Projects						
526							
527	Streets - Sidewalks - Repairs & Replacemen	17-3160	6,885	7,000		7,000	No work done in 2014
528	Streets - Loan Payments	17-3169	65,171	-	-		See - Note 8 and note 12
529	Streets - Capital Projects- New Equipment	27-3101	5,939				
530	Streets - Capital Projects-Buildings	27-3105		-			
531	Streets - Capital Projects-Bridges & Rehab	27-3100		-			
532	Total Streets Capital Projects		77,995	7,000	239,196	7,000	
533							
534	Streets Materials	Account	2013 Actual	2014 Actual	2014 Actual	2015 Budget	
535							
536	Materials - Maintenance	17-3140	67,445	60,000	63,882	60,000	
537	Materials - Spring Break-up	17-3139	6,289	5,000	7,575	5,000	
538	Materials - Construction	17-3149	1,010	1,000	2,258	1,000	
539	Materials - Entrance Culverts	17-3446	4,456	6,000	5,842	6,000	
540	Materials - Salt and Sand	17-3157	44,210	45,000	51,641	45,000	
541	Materials - Calcium	17-3159	40,837	42,000	36,506	42,000	
542	Total Streets Materials		164,247	159,000	167,704	159,000	
543							
544	LIP - Charlotte Street	27-3110		-	-	-	LIP=Local Improvement Charge (finished 2013)
545	Total Streets and Roads		573,895	538,865	740,462	549,748	
546							
547	Street Lights	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
548							
549	Street Lights - Repairs	17-3440	2,352	5,000	6,562	5,000	
550	Street Light - Supplies	17-3442	324	300	1,042	300	
551	Street Lights - Hydro Merrickville	17-3450	22,701	23,000	24,421	23,000	
552	Street Lights - Hydro Wolford	17-3451	5,714	6,600	7,534	6,600	
553	Street Lights - Capital	17-3447		-			
554	Total Streets Lights		31,091	34,900	39,559	34,900	

	A	B	H	I	K	L	M
555							
556	Waste Collection	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
557							
558	Waste Collection - Garbage Pickup	17-4450	25,805	30,000	25,347	30,000	multi-year contract
559	Waste Collection - Recycling Pickup	17-4452	18,827	17,000	17,640	17,000	multi-year contract
560	Total Collection and Recycling		44,632	47,000	42,987	47,000	-
561							
562	Landfill Site Salaries	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
563							
564	Landfill - Salaries	17-4510	31,092	34,569	37,816	38,724	
565	Landfill - Burden	17-4520	1,318	2,600	3,396	3,400	
566	Landfill - Benefits	17-4521		-			
567	Landfill - WSIB	17-4522	699	725	674	690	
568	Landfill - EHT	17-4530	662	700	638	675	
569	Total Landfill Salaries		33,771	38,594	42,524	43,489	
570							
571	Landfill Site Expenses	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
572							
573	Landfill Site - Site Mtce	14-4557		2,000			
574	Landfill Site - Communications	17-4541	949	2,100	1,357	2,100	
575	Landfill Site - Utilities	17-4542	3,173	2,530	1,737	2,530	
576	Landfill Site - STUDIES	17-4560		10,000	1,509	10,000	
577	Landfill Site - Consulting Fees	17-4561		5,000		5,000	
578	Landfill Site - Insurance	17-4558		2,500		2,500	
579	Landfill Site - Miscellaneous	17-4550	3,257	3,500	4,978	3,500	
580	Landfill Site - Safety Equipment	17-4555	283	500	625	500	
581	Landfill Site - Update of the C of A	17-4551		1,000	300	1,000	
582	Landfill Site - Water Monitoring	17-4543	30,864	30,000	24,907	30,000	
583	Landfill Site - Water Monitoring Wells			-			
584	Landfill Site - Pest Control	17-4544	793	800	763	800	
585	Landfill Site - Tire Removal	17-4552		-			
586	Landfill Site - Metal Removal	17-4546		1,500		1,500	
587	Landfill Site - Berm and Slope	17-4547		2,000	5,281	2,000	
588	Landfill Site - Expansion and Road	17-4548	1,640	7,000	7,929	7,000	
589	Landfill Site - Clearing Land/Drainage	17-4549		-			
590	Landfill Site - Cover Material	17-4540	3,653	7,000	7,794	7,000	
591	Landfill Site - Compaction	17-4545		-	4,991	3,000	
592	Landfill Site - Compactor Mtce	17-4554	10,082	15,000	27,333	15,000	
593	Landfill Site - Blue Box Depot	17-4454	7,010	7,500	7,010	7,500	
594	Landfill Site - Capital	27-4500					
595	Landfill Site - Capital-Buildings	27-4505		-			
596	Landfill Site - Transfer to Reserves	17-4557		15,000	15,000	15,000	Annual amount for future landfill closure
597	Total Landfill Site Expenses		61,704	114,930	111,515	115,930	

	A	B	H	I	K	L	M
598							
599	Recreation	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
600							
601	RB Programs - Salary	17-7310	16,946	19,000	15,572	19,000	
602	RB Programs - Payroll Burden	17-7320	1,851	1,600	1,604	1,600	
603	RB Programs - Mileage	17-7325		100		100	
604	RB Programs - Supplies	17-7340	2,763	3,000	878	3,000	
605	RB Programs - Services	17-7350	915	1,000	1,036	1,000	
606	RB Programs - Insurance	17-7368		-			
607	RB Programs - Program Costs	27-7400		-			
608	RB Programs - Exercise	17-7361		-			
609	RB Programs - Swimming	17-7362	180	1,000		1,000	
610	RB Programs - Other	17-7360		1,000		1,000	
611	RB Programs - Toboggan Hill	17-7147		2,000		2,000	
612	RB - Ball Diamond Grounds	17-7144			218		
613	RB Programs - Ball Diamond Lights	17-7142	660	650	528	650	
614	RB Programs - Repairs and Maintenance	17-7143		2,000		2,000	
615	Total Recreation		23,315	31,350	19,836	31,350	
616							
617	Centennial Hall	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
618							
619	Centennial Hall - Cleaning Contract	17-7155	1,831	3,000	2,100	3,000	
620	Centennial Hall - Grounds Mntnce Contract	17-7154	4,889	9,000	7,577	8,000	
621	Centennial Hall - Burden	17-7156	25	40			
622	Centennial Hall - EHT	17-7157		-			
623	Centennial Hall - WSIB	17-7158		-			
624	Centennial Hall - Mileage	17-7169		-			old account
625	Centennial Hall - Utilities	17-7152	9,674	10,750	7,138	10,500	
626	Centennial Hall - Insurance	17-7168	1,018	1,100	1,018	1,100	
627	Centennial Hall - Maintenance	17-7153	4,145	4,000	2,743	3,500	
628	Centennial Hall - Grounds Maintenance	17-7162	2,071	-			duplicate account with 17-7154
629	Centennial Hall - Tennis Courts	17-7159	84	100	939		No work in 2014
630	Centennial Hall - Rink Maintenance	17-7160	515	1,500	579	700	
631	Centennial Hall - Ball Diamond Maintenance	17-7161	426	500		500	
632	Centennial Hall - Capital			-			
633	Total Centennial Hall		24,678	29,990	22,094	27,300	

	A	B	H	I	K	L	M
634							
635	Merrickville Community Centre	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
636							
637	CC - Cleaning Contract	17-7210	6,633	7,000	4,331	5,000	
638	CC - Burden	17-7220	352	1,000		1,000	contract position - needs reallocation
639	CC - WSIB	17-7221		300		300	"
640	CC - EHT	17-7223		300		300	"
641	CC - OMERS			-			
642	CC - Materials and Supplies	17-7240	3,796	2,500	2,074	2,500	
643	CC - Utilities	17-7242	26,105	28,715	24,090	28,715	
644	CC - Insurance	17-7258	21,172	23,000	23,026	26,049	Annual bill
645	CC - Surcharges from Other Municipalities	17-7280	7,648	9,000		9,000	Include in Rec Program in 2016
646	CC - Miscellaneous Items	17-7281		200		200	
647	CC - Canisters	17-7247		-			
648	CC - Grounds Maintenance	17-7249	4,959	3,500	5,129	3,500	
649	CC - Cleaning Supplies	17-7250	2,162	2,000	1,739	2,000	
650	CC - Building Repairs and Maintenance	17-7251	8,246	8,000	9,114	9,400	
651	CC - Equipment Rentals	17-7255		-			
652	CC - Capital Purchases	27-7300		-			
653	CC - Transfers to Reserves	17-7280		-			
654	Total Community Center		81,073	85,515	69,503	87,964	
655							
656							
657	Merrickville Rink	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
658							
659	Rink - contract	17-7410	9,472	8,500	5,615	8,500	
660	Rink - Burden	17-7420	678	-	79	100	
661	Rink - WSIB	17-7422	195	-	15	25	
662	Rink - EHT	17-7423	185	-	15	25	
663	Rink - Gas and Oil	17-7444	85	500	25	100	contractor
664	Rink - Utilities	17-7442	7,023	8,000	7,550	8,000	
665	Rink - Communications	17-7443	292	300	929	400	2014 actual cost of full EMC x 2 insertions
666	Rink - Equipment and Repairs	17-7455	351	500	525	500	
667	Rink - Boards	17-7440		-			
668	Total Rink		18,281	17,800	14,753	17,650	
669							
670	Total All Recreation		147,347	164,655	126,186	164,264	
671							

	A	B	H	I	K	L	M
672							
673	Museum	Account	2013 Actual	2014 Budget	2014 Actual	2015 Budget	
674							
675	Museum - Salaries	17-7510	14,114	8,000	19,540	12,000	Salary set by Historical Society
676	Museum - Payroll Burden	17-7520	1,539	2,000	1,717	1,500	
677	Museum - EHT	17-7523	286	300	381	350	
678	Museum - WSIB	17-7524	302	350	403	350	
679	Museum - Opening and Closing	17-7512		1,000	204	1,000	
680	Museum - Communications	17-7551	339	325	350	350	
681	Museum - Utilities	17-7540	1,198	1,450	925	1,450	
682	Museum - Repairs and Maintenance	17-7541	111	150	120	150	
683	Museum - Insurance	17-7558	1,840	1,900	2,107	2,266	
684	Museum - Rent	17-7559	2,527	3,000	3,012	3,000	Parks Canada Payment
685	Total - Museum		22,256	18,475	28,759	22,416	
686							
687							\$27,280 moved to capital (Fire) \$5000 added to Fire for maintenance
688	(Deficit) /Surplus Beginning of Year						
689							
690							
691	TOTAL OPERATING EXPENSE		3,026,664	3,243,234	3,292,962	3,114,678	
692							
693	CURRENT YEAR OPERATING SURPLUS/(DEFICIT)			537,071	388,032	584,249	
694							
695	Capital bank loan payments						
696	Main Street					79,500	
697	Infrastructure Program Projects					24,496	
698	Tar and chip program					130,200	
699	Total capital loan payments			270,000	239,196	234,196	
700	Amount Available for Capital/Reserve building	0	-	267,071	148,836	350,053	amount available for capital/reserve building
701							
702	Tax increase used	1.035					
703	Ontario CPI increase	1.024					
704							
705							
706	Village of Merrickville - Wolford						
707	Discretionary Capital						
708							
709							
710		Account		2014 Budget	2014 Actual	2015 Budget	
711							
712	Administration:	Account					
713							

	A	B	H	I	K	L	M
714	Office computers and software (6 x \$1,500)					9,000	Required for Munisoft upgrade
715	Server up grades require to run software upgrades					5,000	Required for Munisoft upgrade
716	Council laptops and software					3,000	Reduced from \$8000. To allow the purchase of meeting management software only.
717	Additional Council Chambers chairs (10*\$50)					-	Removed \$500. Plan on setting up 10 folding chairs from the Community Centre along the back wall.
718	Conversion to gas furnace			11,200			
719	Total Administration		-	11,200	-	17,000	
720							
721	Fire Department:	Account		2014 Budget	2014 Actual	2015 Budget	
722							
723	Dry Hydrant - Jasper			5,000	-		
724	Additional Equipment for truck			10,000	-		
725	Conversion to gas furnace			11,200	-		
726	Reserve for new truck					30,000	Balance left after final truck pay off
727							
728	Total		-	26,200	-	30,000	
729							
730	Street Lights:	Account		2014 Budget	2014 Actual	2015 Budget	
731							
732	Street light replacement with LED lights - proposal from LAS					45,553	Put into reserve
733							
734	Total		-	-	-	45,553	
735	Streets and Roads:	Account		2014 Budget	2014 Actual	2015 Budget	
736	Maitland Road Maintenance			42,000			
737	Weedman Road Maintenance			15,000			
738	Barber Road Bridge			15,000			
739	Roses Bridge Road - bridge			47,000			
740	Kilmanoch Bridge Repairs			12,000			
741	Church Street - catch and storm basins			15,000			
742	Conversion to gas furnace			5,600			
743	GPS system for 4 plow trucks & 1 sidewalk plow					-	Per email from insurance broker - was \$20,000
744	Used grader					25,000	no - 25000. to reserves per Council
745	Kabota tractor					10,000	10000 reserve
746	St. Lawrence Street -parking lane paving					21,000	
747	Weedmark Rd - double surface treatment					90,000	
748	Ireland Road - base and culvert upgrades					60,000	
749	Rink building - gas furnace					6,000	
750	County Road 43 from Cty Rd #23 to CP overpass					13,000	
751							
752	Total Streets and Roads	\$0.00	-	151,600	-	225,000	

	A	B	H	I	K	L	M
753	Landfill Site:	Account	-		-		
754	Building upgrades			2,000			
755	New entrance gate			7,000		7,500	Carry forward to 2015 included line 76
756	Decommission 4 wells			25,000			
757	Total Landfill Site		-	34,000	-	7,500	Removed from M764 (rev in transfer)
758	Community Center:	Account		2014 Budget	2014 Actual	2015 Budget	
759							
760	Conversion to gas furnace			28,000		25,000	Removed from M764 (rev in transfer)
761	Total Community Center		-	28,000	-	25,000	
762	Other:	Account					
763							
764	Centennial Hall upgrades			14,000			
765							
766	Total Other			14,000	-	-	
767							
768	Total Capital Projects			265,000	-	350,053	0
769							
770							
771	NET SURPLUS/(DEFICIT)			2,071		(0)	
772							
773							
774							
775							