

CORPORATION OF THE TOWN OF GANANOQUE

BY-LAW NO. 2018-005

BEING A BY-LAW TO ADOPT THE 2018 OPERATING AND CAPITAL BUDGETS

WHEREAS by Section 5 of the *Municipal Act*, 2001, S.O. 2001, c. 25, the powers of a municipal corporation are to be exercised by its Council;

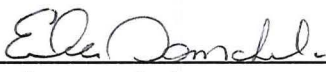
AND WHEREAS Subsection 2 of Section 11 of the *Municipal Act*, 2001, S.O. 2001, c. 25, the powers of every Council are to be exercised by By-law;


AND WHEREAS the Council of the Town of Gananoque prepared a budget including estimates of all sums it requires during the year 2018 for the purposes of the Town pursuant to Section 290 of the *Municipal Act*, 2001, S.O. 2001, c. 25 as amended.

NOW THEREFORE BE IT RESOLVED that Council of the Corporation of the Town of Gananoque hereby enacts as follows:

1. That the 2018 Operating Fund budget, attached hereto as Schedule 'A', is hereby adopted.
2. That the 2018 Capital Fund budget, attached hereto as Schedule 'B', is hereby adopted.
3. That the total 2018 amount to be raised from taxation for Town and Police Services shall be \$7,752,032.
4. That this By-law come into force and effect as of January 1, 2018.

Read a first, second and third time and finally passed this 23rd day of January, 2018.


Erika Demchuk, Mayor


Penny Kelly, Clerk

(Seal)

**Town of Gananoque
2018 Operating Budget**

Bylaw 2018-005 Schedule 'A'

Department		2016 BUDGET	2017 BUDGET	2018 BUDGET	\$ Change 2017/18	% Change 2017/18
Council	Revenues				0	0.0%
	Expenditures	100,945	104,720	114,575	9,855	8.6%
	Net Levy	100,945	104,720	114,575	9,855	8.6%
Election	Revenues			-15,600	-15,600	100.0%
	Expenditures	6,000	9,000	24,600	15,600	63.4%
	Net Levy	6,000	9,000	9,000	0	0.0%
Corporate	Revenues	-3,862,988	-3,807,728	-3,810,767	-3,039	0.1%
	Expenditures	3,271,045	3,161,966	3,305,572	143,606	4.3%
	Net Levy	-591,943	-645,762	-505,195	140,567	-27.8%
Town Hall	Revenues				0	
	Expenditures	37,320	41,220	40,700	-520	-1.3%
	Net Levy	37,320	41,220	40,700	-520	-1.3%
Program Support	Revenues				0	
	Expenditures	138,221	167,499	171,045	3,546	2.1%
	Net Levy	138,221	167,499	171,045	3,546	2.1%
Fire	Revenues	-79,300	-6,000	-15,000	-9,000	60.0%
	Expenditures	911,472	920,617	927,400	6,783	0.7%
	Net Levy	832,172	914,617	912,400	-2,217	-0.2%
Police	Revenues	-394,300	-458,600	-569,900	-111,300	19.5%
	Expenditures	2,980,409	3,023,017	3,134,317	111,300	3.6%
	Net Levy	2,586,109	2,564,417	2,564,417	0	0.0%
Public Works - Roads * asphalt was tx to capital * includes parking	Revenues *	-62,500	-65,000	-85,000	-20,000	23.5%
	Expenditures	1,716,566	1,675,253	1,764,156	88,903	5.0%
	Net Levy	1,654,066	1,610,253	1,679,156	68,903	4.1%
Waste Management	Revenues	-224,500	-224,500	-229,018	-4,518	2.0%
	Expenditures	373,242	365,065	364,261	-804	-0.2%
	Net Levy	148,742	140,565	135,243	-5,322	-3.9%
Planning	Revenues	-17,450	-17,450	-20,450	-3,000	14.7%
	Expenditures	134,075	153,395	130,046	-23,349	-18.0%
	Net Levy	116,625	135,945	109,596	-26,349	-24.0%

**Town of Gananoque
2018 Operating Budget**

Bylaw 2018-005 Schedule 'A'

		2016 BUDGET	2017 BUDGET	2018 BUDGET	\$ Change 2017/18	% Change 2017/18
Building Inspection	Revenues	-77,600	-77,600	-151,100	-73,500	48.6%
	Expenditures	79,356	72,172	167,704	95,532	57.0%
	Net Levy	1,756	-5,428	16,604	22,032	132.7%
Bylaw Enforcement	Revenues	-4,000	-4,000	-2,000	2,000	-100.0%
	Expenditures	38,480	38,480	34,800	-3,680	-10.6%
	Net Levy	34,480	34,480	32,800	-1,680	-5.1%
Animal Control	Revenues	-11,500	-11,500	-11,500	0	0.0%
	Expenditures	21,125	21,125	26,350	5,225	19.8%
	Net Levy	9,625	9,625	14,850	5,225	35.2%
Crossing Guards	Revenues					
	Expenditures	28,583	29,083	36,105	7,022	19.4%
	Net Levy	28,583	29,083	36,105	7,022	19.4%
Economic Development	Revenues	-54,560	-54,060	-462,360	-408,300	88.3%
	Expenditures	267,515	254,030	678,521	424,491	62.6%
	Net Levy	212,955	199,970	216,161	16,191	7.5%
Visitor's Centre	Revenues	-21,000	-25,000	-38,640	-13,640	35.3%
	Expenditures	86,509	106,063	115,615	9,552	8.3%
	Net Levy	65,509	81,063	76,975	-4,088	-5.3%
Recreation Administration	Revenues			-500	-500	
	Expenditures	65,195	51,006	55,525	4,519	8.1%
	Net Levy	65,195	51,006	55,025	4,019	7.3%
Parks and Programs	Revenues	-32,500	-24,500	-25,000	-500	2.0%
	Expenditures	339,517	359,744	357,240	-2,504	-0.7%
	Net Levy	307,017	335,244	332,240	-3,004	-0.9%
Arena	Revenues	-335,512	-341,366	-347,977	-6,611	1.9%
	Expenditures	396,753	420,807	434,480	13,673	3.1%
	Net Levy	61,241	79,441	86,503	7,062	8.2%
Special Events	Revenues	-10,000	-15,000	-15,000	0	0.0%
	Expenditures	35,000	57,600	48,600	-9,000	-18.5%
	Net Levy	25,000	42,600	33,600	-9,000	-26.8%
Marina	Revenues	-741,330	-746,200	-765,100	-18,900	2.5%
	Expenditures	527,919	563,394	580,808	17,414	3.0%
	Net Levy	-213,411	-182,806	-184,292	-1,486	0.8%

**Town of Gananoque
2018 Operating Budget**

Bylaw 2018-005 Schedule 'A'

		2016 BUDGET	2017 BUDGET	2018 BUDGET	\$ Change 2017/18	% Change 2017/18
Library	Revenues	-14,882	-48,025	-17,400	30,625	-176.0%
	Expenditures	204,900	240,893	212,582	-28,311	-13.3%
	Net Levy	190,018	192,868	195,182	2,314	1.2%
Properties	Revenues	-21,500	-21,500	-13,761	7,739	-56.2%
	Expenditures	418,092	447,637	371,261	-76,376	-20.6%
	Net Levy	396,592	426,137	357,500	-68,637	-19.2%
External Agencies	Revenues	-63,814	-64,545	-65,285	-740	1.1%
	Expenditures	1,034,643	1,049,709	1,058,300	8,591	0.8%
	Net Levy	970,829	985,164	993,015	7,851	0.8%
Grants and Misc. Programs	Revenues	-116,000	-116,000	-96,000	20,000	-20.8%
	Expenditures	330,425	521,093	452,758	-68,335	-15.1%
	Net Levy	214,425	405,093	356,758	-48,335	-13.5%
Emergency Preparedness Emergency Services	Revenues					
	Expenditures	296,889	292,856	295,206	2,350	0.8%
	Net Levy	296,889	292,856	295,206	2,350	0.8%
BIA Levy	Revenues	-44,000	-55,000	-55,000	0	0.0%
	Expenditures	44,000	55,000	55,000	0	0.0%
	Net Levy	0	0		0	0.0%
Tax Total Only						
Total Expenditures		\$ 13,884,196	\$ 14,202,444	\$ 14,957,527	\$ 755,083	5.0%
Total Revenue		-\$ 6,189,236	-\$ 6,183,574	-\$ 6,812,358	-\$ 628,784	9.2%
Net Tax Levy		\$ 7,467,960	\$ 7,637,470	\$ 7,752,032	114,562	1.5%
Payments in Lieu of Taxes		-290,032				
Supplemental Taxes		-12,000				
Tax Write Offs		100,000				

TOWN OF GANANOQUE
General Ledger Trial Balance

By-law No. 2018-005 - Schedule 'B'

GL5030 (T)

Page : 1

Date : Jan 22, 2018

Time : 11:24 am



Fiscal Year : 2018
Account : 2-4-?????-???? To 2-5-?????-????
Period : 1 To 12

Account Code	CC1	CC2	CC3	Account Name	Balance	Budget Amt - BV
FUND	2					
SS	4			REVENUE		
CATEGORY	2500			Investing in Ontario Funds		
2-4-02500-4029				OCIF Formula Funding	0.00	-236,844
				Category Total	0.00	-236,844
CATEGORY	2502			Corporate Services - Broadband Project		
2-4-02502-5901				TRANSFER FROM RESERVES	0.00	-20,000
				Category Total	0.00	-20,000
CATEGORY	2503			Town Hall Addition / Renovations		
2-4-02503-5901				TRANSFER FROM RESERVES	0.00	-1,208,000
				Category Total	0.00	-1,208,000
CATEGORY	2507			Town Hall Addition / Renovations		
2-4-02507-4026				DEBENTURE PROCEEDS	0.00	-2,000,000
				Category Total	0.00	-2,000,000
CATEGORY	4101			Fire - Communication Equipment		
2-4-04101-5901				Trans from reserves	0.00	-15,000
				Category Total	0.00	-15,000
CATEGORY	4200			Police		
2-4-04200-5901				TRANSFER FROM RESERVES	0.00	-45,000
				Category Total	0.00	-45,000
CATEGORY	6006			Public Works		
2-4-06006-5901				TRANSFER FROM RESERVES	0.00	-2,393,263
				Category Total	0.00	-2,393,263
CATEGORY	6100			Roads		
2-4-06100-4043				Gas Tax Revenue	0.00	-330,867
				Category Total	0.00	-330,867
CATEGORY	6400			Parking		
2-4-06400-5901				Transfer From Reserve Parking	0.00	-22,000
				Category Total	0.00	-22,000
CATEGORY	8101			Wastewater		
2-4-08101-5901				Trans from reserves	0.00	-5,602,830
				Category Total	0.00	-5,602,830
CATEGORY	8302			Water		
2-4-08302-5901				Trans from reserves	0.00	-675,945
				Category Total	0.00	-675,945
CATEGORY	16341			Recreation - Ice Making Machine		
2-4-16341-5901				Transfer from Reserves	0.00	-109,400

TOWN OF GANANOQUE
General Ledger Trial Balance

By-law No. 2018-005 - Schedule 'B'

GL5030 (T)

Page : 2

Date : Jan 22, 2018

Time : 11:24 am



Fiscal Year : 2018
Account : 2-4-?????-???? To 2-5-?????-????
Period : 1 To 12

Account Code	CC1	CC2	CC3	Account Name	Balance	Budget Amt - BV
FUND	2					
CLASS	4			REVENUE		
CATEGORY	16341			Recreation - Ice Making Machine		
				Category Total	0.00	-109,400
CATEGORY	16700			Marina Revenue		
2-4-16700-5901				Transfer from Reserves	0.00	-51,000
				Category Total	0.00	-51,000
CATEGORY	19001			Property - Salt Shed		
2-4-19001-5901				TRANSFER FROM RESERVES	0.00	-108,100
				Category Total	0.00	-108,100
				REVENUE Total	0.00	-12,818,249
CLASS	5			EXPENDITURE		
CATEGORY	2501			Town Hall Addition / Renovation		
2-5-02501-5400				Town Hall Renovations	0.00	3,208,000
				Category Total	0.00	3,208,000
CATEGORY	2511			Official Plan		
2-5-02511-5400				Contracted Services	0.00	20,000
				Category Total	0.00	20,000
CATEGORY	2601			Website Upgrade		
2-5-02601-5400				Contracted Services	2,818.75	0
				Category Total	2,818.75	0
CATEGORY	4110			Fire Training Facility		
2-5-04110-5415				EQUIPMENT	0.00	15,000
				Category Total	0.00	15,000
CATEGORY	4201			Police - Replacement Vehicle		
2-5-04201-5314				VEHICLE REPLACEMENT	25,440.02	25,000
				Category Total	25,440.02	25,000
CATEGORY	4202			Police - Use of Force/IRD		
2-5-04202-5415				EQUIPMENT	0.00	10,000
				Category Total	0.00	10,000
CATEGORY	4203			Police - Computer Purchases		
2-5-04203-5415				EQUIPMENT	0.00	10,000
				Category Total	0.00	10,000
CATEGORY	6001			GPS system		
2-5-06001-5318				Materials & Supplies	0.00	30,000
				Category Total	0.00	30,000

TOWN OF GANANOQUE
General Ledger Trial Balance

By-law No. 2018-005 - Schedule 'B'

GL5030 (T)

Page : 3

Date : Jan 22, 2018

Time : 11:24 am



Fiscal Year : 2018
Account : 2-4-?????-???? To 2-5-?????-????
Period : 1 To 12

Account Code	CC1	CC2	CC3	Account Name	Balance	Budget Amt - BV
FUND	2					
SS	5			EXPENDITURE		
CATEGORY	6002			Security Gates PW Yard		
CATEGORY	6002			Security Gates PW Yard		
2-5-06002-5400				Contracted Services	0.00	15,000
				Category Total	0.00	15,000
CATEGORY	6004			William Street Drainage		
2-5-06004-5400				Contracted Services	0.00	165,000
				Category Total	0.00	165,000
CATEGORY	6103			PW - Asphalt Paving Program		
2-5-06103-5400				PW - Asphalt Paving -Contracted S	0.00	500,000
				Category Total	0.00	500,000
CATEGORY	6111			Blacksnapper Bridge		
2-5-06111-5400				Contracted Services	0.00	60,000
				Category Total	0.00	60,000
CATEGORY	6112			PW - Hudson Bridge		
2-5-06112-5901				Transfer to Reserves	0.00	236,844
				Category Total	0.00	236,844
CATEGORY	6121			Replacement Pickup Truck		
2-5-06121-5314				Replacement Truck	0.00	75,000
				Category Total	0.00	75,000
CATEGORY	6124			Dump / Plow Truck		
2-5-06124-5314				REPLACEMENT OF '06 CHEV COI	0.00	120,000
				Category Total	0.00	120,000
CATEGORY	6142			Maple & Osbourne		
2-5-06142-5400				Contracted Services	0.00	994,300
				Category Total	0.00	994,300
CATEGORY	6143			West End Subdivision		
2-5-06143-5400				Contracted Services	0.00	15,000
				Category Total	0.00	15,000
CATEGORY	6400			Parking		
2-5-06400-5400				Parking - Meters	0.00	22,000
				Category Total	0.00	22,000
CATEGORY	8103			Sewer - Lagoon Upgrades		
2-5-08103-5400				Contracted Services	0.00	248,410
				Category Total	0.00	248,410
CATEGORY	8104			Sewer - Pumping Station Upgrades		

TOWN OF GANANOQUE
General Ledger Trial Balance

By-law No. 2018-005 - Schedule 'B'

GL5030 (T)

Page : 4

Date : Jan 22, 2018

Time : 11:24 am



Fiscal Year : 2018
Account : 2-4-?????-???? To 2-5-?????-????
Period : 1 To 12

Account Code	CC1	CC2	CC3	Account Name	Balance	Budget Amt - BV
FUND	2					
CLASS	5			EXPENDITURE		
CATEGORY	8104			Sewer - Pumping Station Upgrades		
2-5-08104-5400				Contracted Services	0.00	375,160
				Category Total	0.00	375,160
CATEGORY	8105			Sewer - Lagoon Cleaning		
2-5-08105-5400				Sewage Lagoon Cleaning	0.00	372,885
				Category Total	0.00	372,885
CATEGORY	8107			Sewer - Odour Control PS3		
2-5-08107-5400				Contracted Services	0.00	36,730
				Category Total	0.00	36,730
CATEGORY	8125			Sewage Pumping Station Study		
2-5-08125-5400				Contracted Services	0.00	2,167,530
				Category Total	0.00	2,167,530
CATEGORY	8142			Maple & Osbourne		
2-5-08142-5400				Contracted Services	0.00	512,750
				Category Total	0.00	512,750
CATEGORY	8143			West End Subdivision		
2-5-08143-5400				Contracted Services	0.00	51,500
				Category Total	0.00	51,500
CATEGORY	8145			Metres		
2-5-08145-5318				Metres	0.00	40,000
				Category Total	0.00	40,000
CATEGORY	8147			Force Main Upgrades		
2-5-08147-5400				Contracted Services	0.00	1,797,865
				Category Total	0.00	1,797,865
CATEGORY	8317			Water - Corrosion Control		
2-5-08317-5400				Contracted Services	0.00	19,365
				Category Total	0.00	19,365
CATEGORY	8327			Flow Metres		
2-5-08327-5318				Materials & Supplies	0.00	52,330
				Category Total	0.00	52,330
CATEGORY	8342			Maple & Osbourne		
2-5-08342-5400				Contracted Services	0.00	512,750
				Category Total	0.00	512,750
CATEGORY	8343			West End Subdivision		
2-5-08343-5400				Contracted Services	0.00	51,500

TOWN OF GANANOQUE
General Ledger Trial Balance

By-law No. 2018-005 - Schedule 'B'

GL5030 (T)

Page : 5

Date : Jan 22, 2018

Time : 11:24 am



Fiscal Year : 2018
Account : 2-4-?????-???? To 2-5-?????-????
Period : 1 To 12

Account Code	CC1	CC2	CC3	Account Name	Balance	Budget Amt - BV
FUND	2					
CLASS	5			EXPENDITURE		
CATEGORY	8343			West End Subdivision		
				Category Total	0.00	51,500
CATEGORY	8345			Metres		
2-5-08345-5318				Metres	0.00	40,000
				Category Total	0.00	40,000
CATEGORY	16303			Arena		
2-5-16303-5400				Contracted Services	0.00	88,000
				Category Total	0.00	88,000
CATEGORY	16304			Arena Painting		
2-5-16304-5400				Contracted Services	0.00	3,950
				Category Total	0.00	3,950
CATEGORY	16308			Arena Mechanical Replacements		
2-5-16308-5400				Rec - Arena Rink Surf Dehumidifier (0.00	12,450
				Category Total	0.00	12,450
CATEGORY	16332			Recreation - Splashpad/Washrooms		
2-5-16332-5400				CONTRACTED SERVICES	0.00	5,000
				Category Total	0.00	5,000
CATEGORY	16404			Bay Road		
2-5-16404-5400				CONTRACTED SERVICES	0.00	749,830
				Category Total	0.00	749,830
CATEGORY	16405			Marina - Seadoo Ramp		
2-5-16405-5400				Marina - Main Dock Tubes C.S.	0.00	11,000
				Category Total	0.00	11,000
CATEGORY	16700			Marina		
2-5-16700-5400				Dock Renewal	0.00	20,000
				Category Total	0.00	20,000
CATEGORY	16701			CCTV SYSTEM		
2-5-16701-5400				Contracted Services	0.00	20,000
				Category Total	0.00	20,000
CATEGORY	19065			St Lawrence Hydro Relocation		
2-5-19065-5400				CONTRACTED SERVICES	0.00	88,100
				Category Total	0.00	88,100
CATEGORY	19070			125 Water St ACHM		
2-5-19070-5400				CONTRACTED SERVICES	0.00	20,000

TOWN OF GANANOQUE
General Ledger Trial Balance

By-law No. 2018-005 - Schedule 'B'

GL5030 (T)

Page : 6

Date : Jan 22, 2018

Time : 11:24 am



Fiscal Year : 2018
Account : 2-4-?????-???? To 2-5-?????-????
Period : 1 To 12

Account Code	CC1	CC2	CC3	Account Name	Balance	Budget Amt - BV
FIIND	2					
SS	5			EXPENDITURE		
CATEGORY	19070			125 Water St ACHM		
				Category Total	0.00	20,000
				EXPENDITURE Total	28,258.77	12,818,249
				CAPITAL FUND Total	28,258.77	0
				REPORT TOTAL	28,258.77	0