

CORPORATION OF THE TOWN OF GANANOQUE

BY-LAW NO. 2019-015

BEING A BY-LAW TO ADOPT THE 2019 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 2019 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 2019 Operating Fund budget, attached hereto as Schedule 'A', is hereby adopted.
2. That the 2019 Capital Fund budget, attached hereto as Schedule 'B', is hereby adopted.
3. That the total 2019 amount to be raised from taxation for Town and Police Services shall be \$7,914,795.
4. That this By-law come into force and effect as of January 1, 2019.

Read a first, second and third time and finally passed this 19th day of February, 2019.



Ted Lojko, Mayor



Penny Kelly, Clerk
(Seal)

**Town of Gananoque
2019 Operating Budget**

By-law No. 2019-015 Schedule 'A'

Department		2017 BUDGET	2018 BUDGET	2019 BUDGET	\$ Change 2018/19	% Change 2018/19
Council	Revenues				0	0.0%
	Expenditures	104,720	114,575	130,895	16,320	14.2%
	Net Levy	104,720	114,575	130,895	16,320	14.2%
Election	Revenues		-15,600		15,600	-100.0%
	Expenditures	9,000	24,600	9,000	-15,600	-63.4%
	Net Levy	9,000	9,000	9,000	0	0.0%
Corporate *OMPF reduction of \$63k	Revenues	-3,807,728	-3,810,767	-3,631,767	179,000	-4.7%
	Expenditures	3,161,966	3,235,290	3,240,679	5,389	0.2%
	Net Levy	-645,762	-575,477	-391,088	184,389	32.0%
Town Hall *includes mortgage	Revenues			-141,143	-141,143	
	Expenditures	41,220	40,700	193,493	152,793	375.4%
	Net Levy	41,220	40,700	52,350	11,650	28.6%
Program Support	Revenues				0	
	Expenditures	167,499	171,045	175,195	4,150	2.4%
	Net Levy	167,499	171,045	175,195	4,150	2.4%
Fire	Revenues	-6,000	-15,000	-20,000	-5,000	33.3%
	Expenditures	920,617	927,400	932,400	5,000	0.5%
	Net Levy	914,617	912,400	912,400	0	0.0%
Police	Revenues	-458,600	-569,900	-682,160	-112,260	19.7%
	Expenditures	3,023,017	3,134,317	3,259,650	125,333	4.0%
	Net Levy	2,564,417	2,564,417	2,577,490	13,073	0.5%
Public Works - Roads * includes parking	Revenues	-65,000	-85,000	-95,000	-10,000	11.8%
	Expenditures	1,675,253	1,764,156	1,724,931	-39,225	-2.2%
	Net Levy	1,610,253	1,679,156	1,629,931	-49,225	-2.9%
Waste Management	Revenues	-224,500	-229,018	-261,518	-32,500	14.2%
	Expenditures	365,065	364,261	419,575	55,314	15.2%
	Net Levy	140,565	135,243	158,057	22,814	16.9%
Planning	Revenues	-17,450	-20,450	-29,500	-9,050	44.3%
	Expenditures	153,395	130,046	132,638	2,592	2.0%
	Net Levy	135,945	109,596	103,138	-6,458	-5.9%

**Town of Gananoque
2019 Operating Budget**

By-law No. 2019-015 Schedule 'A'

		2017 BUDGET	2018 BUDGET	2019 DRAFT BUDGET	\$ Change 2018/19	% Change 2018/19
Building Inspection	Revenues	-77,600	-151,100	-201,100	-50,000	33.1%
	Expenditures	72,172	167,704	211,005	43,301	25.8%
	Net Levy	-5,428	16,604	9,905	-6,699	-40.3%
Bylaw Enforcement	Revenues	-4,000	-2,000	-2,000	0	0.0%
	Expenditures	38,480	34,800	34,975	175	0.5%
	Net Levy	34,480	32,800	32,975	175	0.5%
Animal Control	Revenues	-11,500	-11,500	-11,750	-250	2.2%
	Expenditures	21,125	26,350	26,350	0	0.0%
	Net Levy	9,625	14,850	14,600	-250	-1.7%
Crossing Guards	Revenues				0	
	Expenditures	29,083	36,105	30,138	-5,967	-16.5%
	Net Levy	29,083	36,105	30,138	-5,967	-16.5%
Economic Development	Revenues	-54,060	-462,360	-355,060	107,300	-23.2%
	Expenditures	254,030	678,521	585,580	-92,941	-13.7%
	Net Levy	199,970	216,161	230,520	14,359	6.6%
Visitor's Centre	Revenues	-25,000	-38,640	-41,500	-2,860	7.4%
	Expenditures	106,063	115,615	134,210	18,595	16.1%
	Net Levy	81,063	76,975	92,710	15,735	20.4%
Recreation Administration	Revenues		-500	-500	0	
	Expenditures	51,006	55,525	54,705	-820	-1.5%
	Net Levy	51,006	55,025	54,205	-820	-1.5%
Parks and Programs	Revenues	-24,500	-25,000	-3,000	22,000	-88.0%
	Expenditures	359,744	357,240	326,311	-30,929	-8.7%
	Net Levy	335,244	332,240	323,311	-8,929	-2.7%
Arena	Revenues	-341,366	-347,977	-360,043	-12,066	3.5%
	Expenditures	420,807	434,480	452,271	17,791	4.1%
	Net Levy	79,441	86,503	92,228	5,725	6.6%
Special Events	Revenues	-15,000	-15,000	-15,000	0	0.0%
	Expenditures	57,600	48,600	48,600	0	0.0%
	Net Levy	42,600	33,600	33,600	0	0.0%
Marina	Revenues	-746,200	-765,100	-807,560	-42,460	5.5%
	Expenditures	563,394	580,808	623,268	42,460	7.3%
	Net Levy	-182,806	-184,292	-184,292	0	0.0%

**Town of Gananoque
2019 Operating Budget**

By-law No. 2019-015 Schedule 'A'

		2017 BUDGET	2018 BUDGET	2019 DRAFT BUDGET	\$ Change 2018/19	% Change 2018/19
Municipal Administration	Revenues	-48,025	-17,400	-19,438	-2,038	11.7%
	Expenditures	240,893	212,582	219,500	6,918	3.3%
	Net Levy	192,868	195,182	200,062	4,880	2.5%
Properties	Revenues	-21,500	-52,401	-55,237	-2,836	5.4%
	Expenditures	447,637	371,261	410,439	39,178	10.6%
	Net Levy	426,137	318,860	355,202	36,342	11.4%
External Agencies	Revenues	-64,545	-65,512	-55,399	10,113	-15.4%
	Expenditures	1,049,709	1,058,300	1,055,574	-2,726	-0.3%
	Net Levy	985,164	992,788	1,000,175	7,387	0.7%
Grants and Misc. Programs	Revenues	-116,000	-96,000	-96,000	0	0.0%
	Expenditures	521,093	494,886	480,089	-14,797	-3.0%
	Net Levy	405,093	398,886	384,089	-14,797	-3.7%
Emergency Preparedness Emergency Services	Revenues				0	
	Expenditures	292,856	295,206	304,116	8,910	3.0%
	Net Levy	292,856	295,206	304,116	8,910	3.0%
BIA Levy	Revenues	-55,000	-55,000	-45,100	9,900	-18.0%
	Expenditures	55,000	55,000	45,100	-9,900	-18.0%
	Net Levy	0			0	0.0%

Tax Total Only						
Total Expenditures	\$	14,202,444	\$14,929,373	\$ 15,260,687	\$	726,929 4.9%
Total Revenue	-\$	6,183,574	-\$ 6,851,225	-\$ 6,929,775	-\$	667,651 9.7%
Net Tax Levy *	\$	7,637,470	\$ 7,752,032	\$ 7,914,795		162,763 2.1%

Payments in Lieu of Taxes	\$	(323,132)
Supplemental Taxes	\$	(30,000)
Tax Write Offs	\$	75,000

* Includes \$46,484 from Real Growth

TOWN OF GANANOQUE
General Ledger Trial Balance



Fiscal Year : 2019
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	4101			Fire		
2-4-04101-5901				Trans from reserves	0.00	-661,440
				Category Total	0.00	-661,440
CATEGORY	4200			Police		
2-4-04200-5901				TRANSFER FROM RESERVES	0.00	-62,000
				Category Total	0.00	-62,000
CATEGORY	6003			Public Works		
2-4-06003-5901				TRANSFER FROM RESERVES	0.00	-1,364,768
				Category Total	0.00	-1,364,768
CATEGORY	6106			Public Works		
2-4-06106-5901				TRANSFER FROM RESERVES	0.00	-56,500
				Category Total	0.00	-56,500
CATEGORY	6112			PW - Hudson Bridge		
2-4-06112-4029				OCIF Grant	0.00	-1,401,762
				Category Total	0.00	-1,401,762
CATEGORY	16102			Parks & Playgrounds		
2-4-16102-5901				TRANSFER FROM RESERVES	0.00	-60,000
				Category Total	0.00	-60,000
CATEGORY	16341			Arena		
2-4-16341-5901				Transfer from Reserves	0.00	-151,000
				Category Total	0.00	-151,000
CATEGORY	16700			Marina Revenue		
2-4-16700-5901				Transfer from Reserves	0.00	-100,000
				Category Total	0.00	-100,000
CATEGORY	18100			Official Plan Review		
2-4-18100-5901				Transfer from Reserves	0.00	-86,410
				Category Total	0.00	-86,410
CATEGORY	19000			Properties		
2-4-19000-5903				TRANSFER FROM RESERVEs	0.00	-130,000
				Category Total	0.00	-130,000
				REVENUE Total	0.00	-4,073,880

TOWN OF GANANOQUE
General Ledger Trial Balance



GL5030 (T) Page : 2
Date : Feb 06, 2019 Time : 9:19 am

Fiscal Year : 2019
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	4111			Pumper 4		
2-5-04111-5318				Materials & Supplies	0.00	661,440
				Category Total	0.00	661,440
CATEGORY	4200			Police - Communications		
2-5-04200-5318				Dispatch upgrade	11,175.29	11,000
				Category Total	11,175.29	11,000
CATEGORY	4203			Police - Computer Purchases		
2-5-04203-5319				SMALL EQUIPMENT PURCHASES	0.00	5,000
				Category Total	0.00	5,000
CATEGORY	4209			Server		
2-5-04209-5318				Materials & Supplies	0.00	20,000
				Category Total	0.00	20,000
CATEGORY	4210			Sidearms		
2-5-04210-5318				Materials & Supplies	0.00	26,000
				Category Total	0.00	26,000
CATEGORY	6001			GPS system		
2-5-06001-5318				Materials & Supplies	0.00	30,000
				Category Total	0.00	30,000
CATEGORY	6002			Security Gates PW Yard		
2-5-06002-5400				Contracted Services	5,393.28	0
				Category Total	5,393.28	0
CATEGORY	6005			Stump Grinder		
2-5-06005-5010				Equipment	0.00	15,500
CATEGORY	6005			Stump Grinder		
				Category Total	0.00	15,500
CATEGORY	6006			Brush Chipper		
2-5-06006-5010				Equipment	0.00	65,000
				Category Total	0.00	65,000
CATEGORY	6010			Bucket Truck		
2-5-06010-5010				Equipment	0.00	67,500
				Category Total	0.00	67,500
CATEGORY	6103			PW - Asphalt Paving Program		
2-5-06103-5400				PW - Asphalt Paving -Contracted Se	0.00	465,000
				Category Total	0.00	465,000
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		
2-5-06112-5400				Contracted Services	0.00	1,560,590
				Category Total	0.00	1,560,590

TOWN OF GANANOQUE
General Ledger Trial Balance



GL5030 (T)
Date : Feb 06, 2019

Page : 3
Time : 9:19 am

Fiscal Year : 2019
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	6124			Dump / Plow Truck		
2-5-06124-5903				Transfer to Reserves	0.00	56,500
				Category Total	0.00	56,500
CATEGORY	6142			Maple & Osbourne		
2-5-06142-5400				Contracted Services	0.00	402,940
				Category Total	0.00	402,940
CATEGORY	6500			LED Streetlight Project		
2-5-06500-5400				contracted services	0.00	100,000
				Category Total	0.00	100,000
CATEGORY	16104			Legion Park Retaining Wall		
2-5-16104-5400				Contracted Services	0.00	60,000
				Category Total	0.00	60,000
CATEGORY	16301			Arena Structural Maint		
2-5-16301-5400				Contracted Services	0.00	5,000
				Category Total	0.00	5,000
CATEGORY	16305			Arena Doors		
2-5-16305-5400				Contracted Services	0.00	6,000
				Category Total	0.00	6,000
CATEGORY	16307			Arena CCTV System		
2-5-16307-5400				Contracted Services	0.00	10,000
				Category Total	0.00	10,000
CATEGORY	16308			Arena Mechanical Replacements		
2-5-16308-5400				Contracted Services	0.00	5,000
				Category Total	0.00	5,000
CATEGORY	16340			Zamboni		
2-5-16340-5318				materials & supplies	0.00	110,000
				Category Total	0.00	110,000
CATEGORY	16341			Arena Building Assessment		
2-5-16341-5415				Equipment	0.00	15,000
				Category Total	0.00	15,000
CATEGORY	16413			Marina Waste Enclosure		
2-5-16413-5400				Contracted Services	0.00	25,000
				Category Total	0.00	25,000
CATEGORY	16700			Marina Study		
2-5-16700-5400				Dock Renewal	0.00	55,000
				Category Total	0.00	55,000
CATEGORY	16701			Marina CCTV SYSTEM		
2-5-16701-5400				Contracted Services	0.00	20,000
				Category Total	0.00	20,000

TOWN OF GANANOQUE
General Ledger Trial Balance



Fiscal Year : 2019
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	18100			Planning - Official Plan		
2-5-18100-5403				Architect, Engineering, Consulting	0.00	51,410
				Category Total	0.00	51,410
CATEGORY	18103			Planning - Dev Charges Study		
2-5-18103-5400				Contracted Services	0.00	35,000
				Category Total	0.00	35,000
CATEGORY	19006			VC / Library Chimney & Lighting		
2-5-19006-5400				Contracted Services	0.00	35,000
				Category Total	0.00	35,000
CATEGORY	19015			ACHM Elevator / Chimney Repairs		
2-5-19015-5400				Property - Twn Hall Roof C.S.	0.00	75,000
				Category Total	0.00	75,000
CATEGORY	19070			Little Pump House Repointing		
2-5-19070-5400				CONTRACTED SERVICES	0.00	20,000
				Category Total	0.00	20,000
				EXPENDITURE Total	16,568.57	4,073,880
				CAPITAL FUND Total	16,568.57	0
				REPORT TOTAL	16,568.57	0