

THE CORPORATION OF THE TOWN OF GANANOQUE
BY-LAW NO. 2023-001

BEING A BY-LAW TO ADOPT THE 2023 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 met on December 8th and 9th, 2022, and prepared a budget including estimates of all sums it requires during the year 2023 for the purposes of the Town pursuant to Section 290 of the *Municipal Act*, 2001, S.O. 2001, c. 25 as amended;

AND WHEREAS on January 17th, 2023, the Council of the Town of Gananoque received Council Report FIN-2023-001 and passed Motion #23-010 directing staff to reduce / realign the expenses in the 2023 Operating Budget in the amount of \$60,000, as it relates to funding the additional \$60,000 of the 2023 Joint Services Transfer;

AND WHEREAS the Council of the Town of Gananoque concurs with the recommendation to read By-law No. 2023-001, as amended by Motion #23-010, a first and second time on January 17th, 2023, being a By-law to adopt the 2023 Operating and Capital Budgets, and that the third and final reading take place on February 7th, 2023;

AND WHEREAS the Council of the Corporation of the Town of Gananoque deems it appropriate to pass such a By-law.

NOW THEREFORE be it resolved that the Council of the Corporation of the Town of Gananoque enacts as follows:

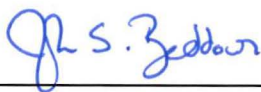
1. AUTHORIZATION:

- 1.1. That the 2023 Operating Fund budget, attached hereto as Schedule 'A', is hereby adopted.
- 1.2. That the 2023 Capital Fund budget, attached hereto as Schedule 'B', is hereby adopted.
- 1.3. That the total 2023 amount to be raised from taxation for Town and Police Services shall be \$9,750,655.

2. EFFECTIVE DATE:

- 2.1. This By-law shall come into full force and effect on January 1, 2023.

Read a first and second time this 17th day of January 2023.

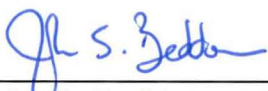


John S. Beddows, Mayor

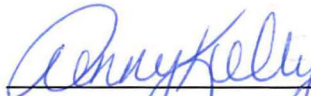


Shellee Fournier, CAO / Deputy Clerk
(Seal)

Read a third time and finally passed this 7th day of February 2023.



John S. Beddows, Mayor



Penny Kelly, Clerk
(Seal)

Town of Gananoque
2023 Operating Budget

Bylaw 2023-001 Schedule 'A'

			2021 Budget	2022 Budget	2023 Budget	\$ Change 2022/23	% Change 2022/23
Council		Revenues		0	0	0	
		Expenditures	134,765	143,105	146,740	3,635	2.54%
		Net Levy	134,765	143,105	146,740	3,635	2.54%
Election		Revenues		-22,000		22,000	-100.00%
		Expenditures	9,000	30,000	5,000	-25,000	-83.33%
		Net Levy	9,000	8,000	5,000	-3,000	-37.50%
Corporate		Revenues	-2,342,730	-2,273,828	-2,621,620	-347,792	15.30%
inc tx to reserves		Expenditures	2,102,258	2,461,077	3,089,162	628,085	25.52%
		Net Levy	-240,472	187,249	467,542	280,293	149.69%
Town Hall		Revenues	-141,143	-141,143	-141,145	-2	0.00%
		Expenditures	197,113	198,232	215,635	17,403	8.78%
		Net Levy	55,970	57,089	74,490	17,401	30.48%
IT		Revenues					
		Expenditures	185,125	188,825	198,160	9,335	4.94%
		Net Levy	185,125	188,825	198,160	9,335	4.94%
Fire		Revenues	-20,000	-20,000	-20,000	0	0.00%
		Expenditures	904,965	885,184	905,185	20,000	2.26%
		Net Levy	884,965	865,184	885,185	20,000	2.31%
Crossing Guards		Revenues					
		Expenditures	36,830	43,945	47,090	3,145	7.16%
		Net Levy	36,830	43,945	47,090	3,145	7.16%
Police		Revenues	-711,900	-996,137	-1,125,810	-129,673	13.02%
		Expenditures	3,401,169	3,762,790	3,971,410	208,620	5.54%
		Net Levy	2,689,269	2,766,653	2,845,600	78,947	2.85%
Emerg Management		Revenues				0	0.00%
Emergency Services		Expenditures	303,116	297,116	288,570	-8,546	-2.88%
		Net Levy	303,116	297,116	288,570	-8,546	-2.88%
Engineering Inspection		Revenues	-214,100	-160,600	-100,600	60,000	-37.36%
		Expenditures	224,155	229,345	217,450	-11,895	-5.19%
		Net Levy	10,055	68,745	116,850	48,105	69.98%
Bylaw Enforcement		Revenues	-3,000	-3,000	-2,000	1,000	-33.33%
		Expenditures	62,295	68,225	71,540	3,315	4.86%
		Net Levy	59,295	65,225	69,540	4,315	6.62%

Town of Gananoque
2023 Operating Budget

Bylaw 2023-001 Schedule 'A'

		2021 Budget	2022 Budget	2023 DRAFT	\$ Change 2022/23	% Change 2022/23
Animal Control	Revenues	-11,250	-11,250	-6,050	5,200	-46.22%
	Expenditures	24,600	24,850	24,350	-500	-2.01%
	Net Levy	13,350	13,600	18,300	4,700	34.56%
Parking	Revenues	-115,000	-136,000	-144,000	-8,000	5.88%
	Expenditures	49,570	58,140	55,640	-2,500	-4.30%
	Net Levy	-65,430	-77,860	-88,360	-10,500	13.49%
Public Works	Revenues	0	-42,000	-57,000	-15,000	35.71%
	Expenditures	1,659,800	1,731,051	1,925,965	194,914	11.26%
	Net Levy	1,659,800	1,689,051	1,868,965	179,914	10.65%
Waste Management	Revenues	-270,963	-295,618	-299,300	-3,682	1.25%
	Expenditures	416,693	450,277	446,560	-3,717	-0.83%
	Net Levy	145,730	154,659	147,260	-7,399	-4.78%
Planning	Revenues	-35,906	-39,406	-41,206	-1,800	4.57%
	Expenditures	160,060	170,870	173,021	2,151	1.26%
	Net Levy	124,154	131,464	131,815	351	0.27%
Ec Deve	Revenues	-168,147	-225,660	-112,125	113,535	-50.31%
	Expenditures	346,947	401,795	295,540	-106,255	-26.45%
	Net Levy	178,800	176,135	183,415	7,280	4.13%
Visitor's Centre	Revenues	-34,425	-43,390	-49,605	-6,215	14.32%
	Expenditures	153,425	164,770	167,660	2,890	1.75%
	Net Levy	119,000	121,380	118,055	-3,325	-2.74%
Rec Admin	Revenues	-500	-500	-7,000	-6,500	1300.00%
	Expenditures	31,110	36,566	46,005	9,439	25.81%
	Net Levy	30,610	36,066	39,005	2,939	8.15%
Parks and Programs	Revenues	-3,378	-3,378	-11,385	-8,007	237.03%
	Expenditures	355,850	357,153	439,085	81,932	22.94%
	Net Levy	352,472	353,775	427,700	73,925	20.90%
Area	Revenues	-398,465	-415,010	-444,927	-29,917	7.21%
	Expenditures	571,279	591,090	572,077	-19,013	-3.22%
	Net Levy	172,814	176,080	127,150	-48,930	-27.79%
GBM	Revenues		-17,175	-10,000	7,175	-41.78%
	Expenditures		17,175	30,615	13,440	78.25%
	Net Levy		0	20,615	20,615	

Town of Gananoque
2023 Operating Budget

Bylaw 2023-001 Schedule 'A'

		2021 Budget	2022 Budget	2023 DRAFT	\$ Change 2022/23	% Change 2022/23
Special Events	Revenues	-15,000	-15,000	-15,000	0	0.00%
	Expenditures	49,520	49,520	65,665	16,145	32.60%
	Net Levy	34,520	34,520	50,665	16,145	46.77%
Marina	Revenues	-914,185	-989,850	-1,068,255	-78,405	7.92%
	Expenditures	736,705	808,821	881,796	72,975	9.02%
	Net Levy	-177,480	-181,029	-186,459	-5,430	3.00%
External Agencies	Revenues	-45,900	-46,515	-59,875	-13,360	28.72%
	Expenditures	1,087,167	1,112,024	1,212,139	100,115	9.00%
	Net Levy	1,041,267	1,065,509	1,152,264	86,755	8.14%
Grants	Revenues	-69,000	-51,000	-163,845	-112,845	221.26%
	Expenditures	459,950	457,047	489,065	32,018	7.01%
	Net Levy	390,950	406,047	325,220	-80,827	-19.91%
Properties	Revenues	-85,480	-71,635	-103,975	-32,340	45.15%
*excludes ext txs	Expenditures	450,335	406,408	394,612	-11,796	-2.90%
	Net Levy	364,855	334,773	290,637	-44,136	-13.18%
Tax Total Only						
Total Expenditures		\$ 19,199,341	\$ 21,435,455	\$ 21,889,440	\$ 453,985	2.1%
Total Revenue		-\$ 10,949,211	-\$ 13,185,325	-\$ 12,370,150	\$ 815,175	-6.2%
Net Tax Levy		\$ 8,657,675	\$ 9,242,030	\$ 9,519,290	\$ 277,260	3.0%
Tax Levy Including Real Growth				\$ 9,750,655	\$ 231,365	2.5%
Payment in Lieu of Taxes	\$ (239,137)					
Supplemental Taxes	\$ (25,000)					
Tax Write Offs	\$ 47,500					
Encubered Taxes	\$ 175,750					
Library	Revenues	-15,050	-15,050	-30,231	-15,181	100.87%
	Expenditures	220,650	224,762	246,235	21,473	9.55%
	Net Levy	205,600	209,712	216,004	6,292	3.00%

TOWN OF GANANOQUE
General Ledger Trial Balance



Fiscal Year : 2023
Account : 2-4-?????-???? To 2-5-?????-????
Period : 1 To 12

By-law No. 2023-001, Schedule 'B'

Account Code	CC1	CC2	CC3	Account Name	Balance	Budget Amt - BV
FUND	2					
CLASS	4			REVENUE		
CATEGORY	2502			Corporate Services		
2-4-02502-5901				TRANSFER FROM RESERVES	0.00	-306,575
				Category Total	0.00	-306,575
CATEGORY	4101			Fire		
2-4-04101-5901				Trans from reserves	0.00	-235,000
				Category Total	0.00	-235,000
CATEGORY	4200			Police		
2-4-04200-5901				TRANSFER FROM RESERVES	0.00	-60,000
				Category Total	0.00	-60,000
CATEGORY	4400			Building / Bylaw / GIS		
2-4-04400-4034				Grant	0.00	-10,310
				Category Total	0.00	-10,310
CATEGORY	4450			Community Safety Plan		
2-4-04450-5901				Transfer from Reserves	0.00	-42,500
				Category Total	0.00	-42,500
CATEGORY	4500			Emergency Services		
2-4-04500-5901				Transfer from Reserves	0.00	-45,000
				Category Total	0.00	-45,000
CATEGORY	6003			Public Works		
2-4-06003-5901				TRANSFER FROM RESERVES	0.00	-2,289,870
				Category Total	0.00	-2,289,870
CATEGORY	6100			Roads		
2-4-06100-4043				Gas Tax Revenue	0.00	-341,465
				Category Total	0.00	-341,465
CATEGORY	6112			Roads		
2-4-06112-4029				OCIF Grant	0.00	-629,040
				Category Total	0.00	-629,040
CATEGORY	16101			Recreation		
2-4-16101-5901				Transfer from Reserves	0.00	-42,000
				Category Total	0.00	-42,000
CATEGORY	16341			Arena		
2-4-16341-5901				Transfer from Reserves	0.00	-102,000
				Category Total	0.00	-102,000
CATEGORY	16700			Marina Revenue		
2-4-16700-5901				Transfer from Reserves	0.00	-122,310

TOWN OF GANANOQUE
General Ledger Trial Balance



Fiscal Year :	2023					
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	16700			Marina Revenue		
				Category Total	0.00	-122,310
CATEGORY	18100			Planning		
2-4-18100-5901				Transfer from Reserves	0.00	-50,000
				Category Total	0.00	-50,000
CATEGORY	19001			Property		
2-4-19001-5901				TRANSFER FROM RESERVES	0.00	-80,000
				Category Total	0.00	-80,000
				REVENUE Total	0.00	-4,356,070
CLASS	5			EXPENDITURE		
CATEGORY	2504			Town Hall		
2-5-02504-5318				Materials & Supplies	0.00	125,000
2-5-02504-5400				Contracted Services	0.00	15,000
				Category Total	0.00	140,000
CATEGORY	2514			Asset Management Plan		
2-5-02514-5400				Contracted Services	0.00	56,575
				Category Total	0.00	56,575
CATEGORY	2600			Program Support - Server		
2-5-02600-5400				CONTRACTED SERVICES	0.00	110,000
				Category Total	0.00	110,000
CATEGORY	4104			Fire - Vehicle Replacement		
2-5-04104-5317				Vehicle	0.00	85,000
				Category Total	0.00	85,000
CATEGORY	4110			Fire Training Facility		
2-5-04110-5415				EQUIPMENT	0.00	150,000
				Category Total	0.00	150,000
CATEGORY	4201			Police - Replacement Vehicle		
2-5-04201-5314				VEHICLE REPLACEMENT	0.00	25,000
				Category Total	0.00	25,000
CATEGORY	4203			Police - Computer Purchases		
2-5-04203-5415				EQUIPMENT	0.00	5,000
				Category Total	0.00	5,000
CATEGORY	4207			Equipment		
2-5-04207-5318				Misc capital purchases	0.00	8,000

TOWN OF GANANOQUE
General Ledger Trial Balance



Fiscal Year :	2023					
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	4207			Equipment		
				Category Total	0.00	8,000
CATEGORY	4209			Server		
2-5-04209-5318				Materials & Supplies	0.00	22,000
				Category Total	0.00	22,000
CATEGORY	4400			Building / BYlaw / GIS Software		
2-5-04400-5400				Contracted Services	0.00	10,310
				Category Total	0.00	10,310
CATEGORY	4450			Community Safety Plan		
2-5-04450-5318				Materials & Supplies	0.00	42,500
				Category Total	0.00	42,500
CATEGORY	4502			ES Building HVAC		
2-5-04502-5400				Contracted Services	0.00	45,000
				Category Total	0.00	45,000
CATEGORY	6003			PW Garage & Admin Bldg		
2-5-06003-5400				Contracted Services	0.00	10,000
				Category Total	0.00	10,000
CATEGORY	6005			Small Equipment		
2-5-06005-5010				Equipment	0.00	13,000
				Category Total	0.00	13,000
CATEGORY	6008			Electric Vehicle Charging Stn		
2-5-06008-5400				Contracted Services	0.00	5,000
				Category Total	0.00	5,000
CATEGORY	6103			PW - Asphalt Paving Program		
2-5-06103-5400				PW - Asphalt Paving -Contracted Se	0.00	676,500
				Category Total	0.00	676,500
CATEGORY	6104			PW - Water St Swing Bridge		
2-5-06104-5400				CONTRACTED SERVICES	0.00	90,000
				Category Total	0.00	90,000
CATEGORY	6114			PW - Salt Shed		
2-5-06114-5400				Contracted Services	0.00	78,000
				Category Total	0.00	78,000
CATEGORY	6122			PW - Vehicle Replacement		
2-5-06122-5314				Vehicle	0.00	73,343

TOWN OF GANANOQUE
General Ledger Trial Balance



Fiscal Year :	2023					
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	6122			PW - Vehicle Replacement		
				Category Total	0.00	73,343
CATEGORY	6124			Dump / Plow Truck		
2-5-06124-5314				REPLACEMENT OF '06 CHEV COL	0.00	359,952
				Category Total	0.00	359,952
CATEGORY	6144			Arthur St		
2-5-06144-5400				Contracted Services	0.00	1,749,580
2-5-06144-5403				Engineering	0.00	205,000
				Category Total	0.00	1,954,580
CATEGORY	16301			Arena Structural Maint - Backflow		
2-5-16301-5400				Contracted Services	0.00	12,000
				Category Total	0.00	12,000
CATEGORY	16302			Arena Fire Panel		
2-5-16302-5400				CONTRACTED SERVICES	0.00	25,000
				Category Total	0.00	25,000
CATEGORY	16308			Arena Mechanical Replacements		
2-5-16308-5400				Contracted Services	0.00	20,000
				Category Total	0.00	20,000
CATEGORY	16310			Recreation - Mower		
2-5-16310-5314				Rec - Parks - Mower	0.00	32,000
				Category Total	0.00	32,000
CATEGORY	16334			Skatepark		
2-5-16334-5400				Contracted Services	0.00	10,000
				Category Total	0.00	10,000
CATEGORY	16343			Arena Building		
2-5-16343-5400				Contracted Services	0.00	15,000
				Category Total	0.00	15,000
CATEGORY	16354			Arena Steel Beam Maintenance		
2-5-16354-5400				Contracted Services	0.00	30,000
				Category Total	0.00	30,000
CATEGORY	16401			Marina - Hydro Upgrade		
2-5-16401-5400				Marina - Electrical	0.00	85,000
				Category Total	0.00	85,000
CATEGORY	16407			Marina - WIFI		
2-5-16407-5400				WIFI	0.00	12,310

TOWN OF GANANOQUE
General Ledger Trial Balance



Fiscal Year :	2023					
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	16407 Marina - WIFI					
	Category Total				0.00	12,310
CATEGORY	16413 Marina Waste Enclosure					
2-5-16413-5400	Contracted Services				0.00	25,000
	Category Total				0.00	25,000
CATEGORY	18102 Planning - Developement Permit Bylaw					
2-5-18102-5403	CIT Arch/Eng/Consulting/Design				0.00	50,000
	Category Total				0.00	50,000
CATEGORY	19005 Property - Pumphouse					
2-5-19005-5400	CONTRACTED SERVICES				0.00	40,000
	Category Total				0.00	40,000
CATEGORY	19006 VC / Library					
2-5-19006-5400	Contracted Services				0.00	10,000
	Category Total				0.00	10,000
CATEGORY	19040 Visitor Center Shelter					
2-5-19040-5400	Contracted Services				0.00	25,000
	Category Total				0.00	25,000
CATEGORY	19045 115 Water St - Customs Building					
2-5-19045-5400	Contracted Services				0.00	5,000
	Category Total				0.00	5,000
	EXPENDITURE Total				0.00	4,356,070
	CAPITAL FUND Total				0.00	0
	REPORT TOTAL				0.00	0