

PARKS AND CEMETERIES 2019 OPERATING BUDGET - DRAFT 1

New G/L Account	Description	2016 Budget Actuals 31-Dec-16	2017 Budget Approved	2017 Budget Actuals 31-Dec-17	2018 Budget Approved	2018 Budget Actuals 31-Oct-18	2019 Budget Draft No. 1 06-Dec-18	Variance 2019-2018	Draft 1 - 2019 Budget as of December 6, 2018 Remarks
Revenue									
10-160-1610-0330-40582	Sundry Revenue	(\$10.61)	(\$100.00)	(\$100.00)	(\$100.00)	(\$59.02)	(\$100.00)	\$0.00	
10-160-1610-0330-40595	Private Work Charges		(\$100.00)		(\$100.00)	\$0.00	(\$100.00)	\$0.00	Private Stump Removal
10-160-1610-0330-40623	Cemetery License Fees					\$0.00		\$0.00	
10-160-1610-0330-40625	Sale of Niches	(\$31,206.35)	(\$19,701.80)	(\$5,779.76)	(\$6,000.00)	(\$7,527.60)	(\$7,000.00)	(\$1,000.00)	based on selling 16 niches at an average cost of \$1231.36 in 2017 - Reduction in 2018 and 2019 no more space in Riverview Cemetery
10-160-1610-0330-40627	Lot Sales	(\$2,110.50)	(\$2,792.22)	(\$3,883.50)	(\$2,948.00)	(\$2,419.00)	(\$2,948.00)	\$0.00	more cremations- less lot sales average of 17, 16, 15 and 14
10-160-1610-0330-40629	Interments	(\$30,517.06)	(\$30,906.00)	(\$22,574.16)	(\$26,000.00)	(\$28,467.21)	(\$26,000.00)	\$0.00	same as budgeted in 2016
	s/t	(\$63,844.52)	(\$53,600.02)	(\$32,337.42)	(\$35,148.00)	(\$38,472.83)	(\$36,148.00)	(\$1,000.00)	
Operational Revenue GST Ex									
	Student Wage Grants								
10-160-1610-0430-40582	Sundry Revenue	(\$3,455.69)	(\$5.00)	(\$5,000.00)	(\$5.00)	\$0.00	(\$5.00)	\$0.00	
10-160-1610-0430-40589	Expense Recoveries		(\$10.00)		(\$10.00)		(\$10.00)	\$0.00	
10-160-1610-0430-40638	Interest Earned	(\$22,644.34)	(\$20,000.00)	(\$22,111.70)	(\$22,000.00)	\$0.00	(\$22,000.00)	\$0.00	As at December 31
10-160-1610-0430-40632	Donations							\$0.00	
	s/t	(\$26,100.03)	(\$20,015.00)	(\$27,111.70)	(\$22,015.00)	\$0.00	(\$22,015.00)	\$0.00	
	Total	(\$89,944.55)	(\$73,615.02)	(\$59,449.12)	(\$57,163.00)	(\$38,472.83)	(\$58,163.00)	(\$1,000.00)	
Expense									
Departmental Administration									
	Distributed Salary & Wages	(\$415,794.83)							
	Distributed Benefits	(\$85,753.29)							
10-160-1610-1101-60013	Overtime/Shift/Recall	5,157.16	\$5,000.00	\$649.83	\$5,000.00	\$36.19	\$500.00	(\$4,500.00)	
	Paid Leave (Berv/Sick/Other)	7,366.01							
	Vac, Stats, Holiday & Vac Pay	41,923.87							
10-160-1610-1101-60010	Salaries Full Time	170,188.98	\$33,026.84	\$49,671.29	\$26,901.00	\$39,296.25	\$65,743.81	\$38,842.81	Mel Langtry, Nick Wriggett, Matt McLellan & Larry Bragg home account split between PW and Parks + Portion of Kathy T (\$9000.00)+O&F Manager & Admin assist + Lorne Halvoresen/Trevor McKinnon Holidays
10-160-1610-1101-60020	Part Time Salaries & Wages	276,238.84	\$28,368.00	\$9,309.24	\$44,691.00	\$16,995.04	\$16,902.84	(\$27,788.16)	remainder of pt labour and vac pay
	Disability STD/LTD	7,949.96							
10-160-1610-1101-60055	WSIB	28,546.79	\$2,598.00	\$1,819.40	\$1,435.00	\$1,604.06	\$424.85	(\$1,010.15)	
10-160-1610-1101-60025	Canada Pension Plan	22,459.08	\$3,547.00	\$2,525.28	\$2,112.00	\$2,252.79	\$1,066.42	(\$1,045.58)	

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10-160-1610-1101-60030	Employment Insurance	12,313.53	\$1,704.00	\$1,181.05	\$758.00	\$1,061.78	\$962.85	\$204.85	
	Dental, Vision, Extended Health	21,278.12							
10-160-1610-1101-60035	OMERS	25,735.04	\$4,390.00	\$3,421.51	\$1,620.00	\$3,497.62	\$4,407.18	\$2,787.18	3 new hires in 2018/19 won't be able to join OMERS until 2020/21
	Life Insurance	1,231.35							
10-160-1610-1101-60040	Employer Health Tax	9,846.54	\$1,674.00	\$1,210.48	\$176.00	\$833.05	\$59.50	(\$116.50)	
10-160-1610-1101-60050	Employee Benefits		\$8,331.78	\$3,089.70	\$9,680.00	\$9,985.21	\$2,893.82	(\$6,786.18)	
	Staff Changes						\$12,778.30		2019 Increase from 12 Students to 13 for increase in workload with additions to greenspace care.
	<b>Private Works</b>								
	Distributed Salary & Wages	1,065.02							
	Distributed Benefits	311.99							
10-160-1610-1131-60010	Hourly Full Time		\$400		\$400.00	\$0.00	\$400	\$0.00	Private Work labour - stump removal
10-160-1610-1131-60013	Overtime					\$0.00		\$0.00	
10-160-1610-1131-60020	Hourly Part Time		\$600	\$414.13	\$600.00	\$0.00	\$600	\$0.00	Private Work labour - stump removal
10-160-1610-1131-60025	Employer CPP		\$41	\$18.38	\$41.00	\$0.00	\$45	\$3.93	
10-160-1610-1131-60030	Employer EI		\$21	\$9.09	\$22.00	\$0.00	\$15	(\$7.00)	
10-160-1610-1131-60035	Employer OMERS		\$41		\$77.00	\$0.00	\$67	(\$10.05)	
10-160-1610-1131-60040	Employer EHT		\$20	\$7.76	\$20.00	\$0.00	\$20	(\$0.50)	
10-160-1610-1131-60050	Employer Benefits		\$83	\$198.71	\$26.00	\$0.00	\$30	\$3.62	
10-160-1610-1131-60055	Employer WSIB		\$31	\$12.15	\$32.00	\$0.00	\$31	(\$0.80)	
	<b>Administration</b>								
10-160-1610-1200-71251	Telephone & Communications	6,040.65	\$6,000.00	\$7,045.04	\$6,180.00	\$4,207.21	\$5,600.00	(\$580.00)	Decrease due to new Tbaytel Network access at both cemeteries (standalone internet)
10-160-1610-1200-71260	Memberships	174.25	\$234.25	\$384.56	\$284.00	\$501.67	\$502.00	\$218.00	Ontario Association of Cemeteries yearly membership, OCT for Mechanics - Increased based on 2018 actual
10-160-1610-1400-71410	Office Supplies	1,553.84	\$1,000.00	\$1,033.52	\$1,000.00	\$1,141.65	\$1,000.00	\$0.00	
10-160-1610-1400-71413	Diesel Oil	3,715.31	\$5,365.39	\$4,162.42	\$5,300.00	\$1,695.20	\$5,300.00	\$0.00	No Change 2019
10-160-1610-1400-71418	Gasoline	23,242.25	\$27,081.00	\$28,526.86	\$27,352.00	\$25,284.69	\$27,352.00	\$0.00	No Change 2019
10-160-1610-1400-71471	Materials	1,319.22	\$1,000.00	\$1,637.25	\$1,000.00	\$224.72	\$1,000.00	\$0.00	
10-160-1610-1400-71480	Protective Clothing	8,631.98	\$8,000.00	\$7,761.98	\$8,000.00	\$5,371.92	\$8,000.00	\$0.00	Rain suits, safety boots, safety glasses, prescription glasses, work gloves, hard hats and safety t-shirts
10-160-1610-1500-71502	Computer Maintenance	1,238.57	\$1,400.00	\$1,322.80	\$1,400.00	\$1,296.50	\$1,700.00	\$300.00	Stone Orchard 1-Year Maintenance Agreement for software program - 2019 Increase for mobile solution

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10-160-1610-1500-71531	Conferences & Courses	1,547.49	\$3,000.00	\$1,647.11	\$3,000.00	\$260.51	\$3,000.00	\$0.00	First Aid updating, WHMIS refresher course, cemetery conference, playground inspector certification. JHS committee Forum North
10-160-1610-1500-71560	Columbarium Expense	7,465.76	\$4,500.00	\$3,613.86	\$4,500.00	\$1,960.49	\$2,500.00	(\$2,000.00)	Reduction due to the lack of space at Riverview Cemetery
10-160-1610-1500-71580	Property Insurance	16,334.67	\$16,656.00	\$16,615.90	\$16,747.00	\$13,909.37	\$15,549.06	(\$1,197.94)	supplied by deputy Treasurer
10-160-1610-1500-71585	Cemetery Licence Fee	1,059.00	\$1,100.00	\$1,842.00	\$1,100.00	\$0.00	\$1,100.00	\$0.00	90 burials at \$12 ea. + 15 admin fee rounded up (60 in 2017 & 73 YTD 2018)
10-160-1610-1500-71591	Advertising & Public Notices		\$500.00		\$500.00	\$1,810.36	\$500.00	\$0.00	Ads for Annual & Special Care & Job Vacancies
10-160-1610-1600-71662	Foreign Exchange								
	Contribution to Reserves								
	s/t	\$202,387.15	\$165,712.95	\$149,131.30	\$169,954.00	\$133,226.28	\$167,271.53	(\$2,682.47)	
	Internal subtotal	\$172,733.36	\$132,266.57	\$114,804.77	\$136,302.00	\$106,021.67	\$133,619.53	(\$2,682.47)	Internal budget total
	<b>Vehicles Licenced- Expenses</b>								<b>BASED ON MECHANIC WORKING FOR PARKS AND CEMETERIES 8 MONTHS OF YEAR</b>
	Distributed Salary & Wages	\$4,907.53							
	Distributed Benefits	\$1,620							
10-160-1610-2910-60015	Hourly Full Time		\$7,890	\$1,279.60	\$8,008.00	\$6,694.35	\$8,168	\$160.00	
10-160-1610-2910-60013	Overtime		\$0					\$0.00	
10-160-1610-2910-60020	Hourly Part Time		\$0					\$0.00	
10-160-1610-2910-60025	Employer CPP		\$326	\$54.17	\$325.00	\$394.55	\$367	\$41.99	
10-160-1610-2910-60030	Employer EI		\$145	\$23.22	\$173.00	\$172.53	\$139	(\$34.32)	
10-160-1610-2910-60035	Employer OMERS		\$665	\$119.56	\$613.00	\$798.99	\$547	(\$66.13)	
10-160-1610-2910-60040	Employer EHT		\$152	\$24.27	\$156.00	\$164.74	\$159	\$3.28	
10-160-1610-2910-60050	Employer Benefits		\$762	\$60.08	\$520.00	\$830.45	\$605	\$84.90	
10-160-1610-2910-60055	Employer WSIB		\$196	\$37.92	\$256.00	\$270.38	\$257	\$1.29	
10-160-1610-2910-71545	Vehicle Parts & Maintenance	\$2,501.81	\$6,000.00	\$4,282.65	\$6,000.00	\$2,854.32	\$6,000.00	\$0.00	
10-160-1610-2910-71580	Insurance	\$4,735.67	\$4,659.00	\$4,633.28	\$4,594.00	\$3,816.42	\$3,370.77	(\$1,223.23)	supplied by deputy Treasurer
10-160-1610-2910-71582	Licences	\$1,485.00	\$1,485.00	\$1,583.75	\$1,608.00	\$1,635.75	\$1,660.29	\$52.29	1.5% increase over 2018 actual
	s/t	\$15,249.55	\$22,280.37	\$12,098.50	\$22,253.00	\$17,632.48	\$21,273.07	(\$979.93)	
	<b>Large Equipment Expenses</b>								<b>23 - larger pieces of equipment such as riding lawnmowers, backhoe, tri-deck pull behind mowers</b>
	Distributed Salary & Wages	\$13,509.80							
	Distributed Benefits	\$4,458							
10-160-1610-2912-60010	Hourly Full Time		\$16,281	\$4,411.65	\$16,525.00	\$16,470.56	\$16,856	\$331.00	

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	<b>Expense</b>								
	<b>Grounds Maintenance</b>								Cut, trim and landscape 13 acres of land, large flower beds, hedge, snow plowing
	Distributed Salary & Wages	\$20,696.81							
	Distributed Benefits	\$3,509							
10-100-1040-2740-60015	Hourly Full Time		\$7,000	(\$148.23)	\$1,100.00	\$7,214.28	\$7,242	\$6,142.00	
10-100-1040-2740-60013	Overtime		\$0	\$1,461.78		\$79.92	\$500	\$500.00	
10-100-1040-2740-60020	Hourly Part Time		\$10,500	\$29,241.28	\$30,000.00	\$15,187.34	\$24,480	(\$5,520.00)	Moved \$6000. to hourly full time plus 2% to get closer to 2018 numbers
10-100-1040-2740-60025	Employer CPP		\$719	\$1,380.86	\$1,261.00	\$1,052.13	\$1,425	\$164.28	
10-100-1040-2740-60030	Employer EI		\$366	\$680.21	\$674.00	\$512.55	\$476	(\$198.17)	
10-100-1040-2740-60035	Employer OMERS		\$723	\$2,133.11	\$2,381.00	\$1,047.60	\$2,124	(\$257.12)	
10-100-1040-2740-60040	Employer EHT		\$341	\$586.47	\$606.00	\$444.54	\$619	\$12.58	
10-100-1040-2740-60050	Employer Benefits		\$1,460	\$1,847.39	\$2,018.00	\$1,515.83	\$2,349	\$331.24	
10-100-1040-2740-60055	Employer WSIB		\$534	\$924.73	\$995.00	\$729.58	\$990	(\$5.27)	
10-100-1040-2740-71471	Materials	\$0.00	\$1,000.00	\$1,066.59	\$1,000.00	\$176.33	\$3,000.00	\$2,000.00	Topsoil, grass seed, fertilizer, lease of garbage bin, irrigation hoses - 2019 Increase of \$2000 for roadway granulars
10-100-1040-2740-71540	Equipment rental-own					\$0.00		\$0.00	
	s/t	\$24,205.41	\$22,642.25	\$39,174.19	\$40,035.00	\$27,960.10	\$43,204.54	\$3,169.54	
	<b>Building &amp; Maintenance</b>								Cleaning and repairs to lunchroom, greenhouse and garage at Cemetery
	Distributed Salary & Wages	\$464.59							
	Distributed Benefits	\$153							
10-100-1040-2741-60015	Hourly Full Time		\$800		\$800.00	\$557.32	\$4,078	\$3,278.44	\$816 Parks Staff + \$2174.96 Tradesperson
10-100-1040-2741-60013	Overtime		\$0			\$0.00		\$0.00	
10-100-1040-2741-60020	Hourly Part Time		\$1,200		\$1,218.00	\$2,312.66	\$1,242	\$24.00	
10-100-1040-2741-60025	Employer CPP		\$82		\$82.00	\$128.15	\$240	\$157.71	
10-100-1040-2741-60030	Employer EI		\$42		\$44.00	\$63.26	\$80	\$35.81	
10-100-1040-2741-60035	Employer OMERS		\$83		\$155.00	\$49.79	\$359	\$203.73	
10-100-1040-2741-60040	Employer EHT		\$39		\$39.00	\$53.99	\$104	\$64.75	
10-100-1040-2741-60050	Employer Benefits		\$167		\$131.00	\$0.00	\$411	\$279.62	
10-100-1040-2741-60055	Employer WSIB		\$61		\$65.00	\$88.60	\$166	\$101.00	
10-100-1040-2741-71420	Electrical Power	\$6,906.21	\$6,620.00	\$6,313.84	\$6,620.00	\$3,977.32	\$5,500.00	(\$1,120.00)	Reduction in 2019 due to insulation and LED lighting & Insulation Upgrades completed in 2018
10-100-1040-2741-71421	Water & Sewer	\$1,920.43	\$2,790.14	\$2,075.81	\$2,200.00	\$1,423.32	\$2,259.40	\$59.40	Water meter installed fall of 2011- 2019 draft budget increase 2.7%.

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	<b>Monument Maintenance</b>								
	Distributed Salary & Wages	\$988.20							
	Distributed Benefits	\$258							
10-100-1040-2748-60015	Hourly Full Time		\$400		\$400.00	\$0.00	\$408	\$8.00	No maintenance completed in 2018 due to manpower shortage
10-100-1040-2748-60020	Hourly Part Time		\$600		\$609.00	\$0.00	\$621	\$12.00	
10-100-1040-2748-60025	Employer CPP		\$41		\$41.00	\$0.00	\$46	\$5.23	
10-100-1040-2748-60030	Employer EI		\$21		\$22.00	\$0.00	\$15	(\$6.56)	
10-100-1040-2748-60035	Employer OMERS		\$41		\$77.00	\$0.00	\$69	(\$8.11)	
10-100-1040-2748-60040	Employer EHT		\$20		\$20.00	\$0.00	\$20	\$0.07	
10-100-1040-2748-60050	Employer Benefits		\$83		\$65.00	\$0.00	\$76	\$11.20	
10-100-1040-2748-60055	Employer WSIB		\$31		\$32.00	\$0.00	\$32	\$0.10	
10-100-1040-2748-71471	Materials	\$117.83	\$250.00		\$250.00	\$0.00	\$250.00	\$0.00	
10-100-1040-2748-71540	Equip. Rental owned	\$0.00				\$0.00		\$0.00	
	s/t	<b>\$1,363.77</b>	<b>\$1,486.80</b>	<b>\$0.00</b>	<b>\$1,516.00</b>	<b>\$0.00</b>		<b>\$21.93</b>	
	Total	<b>\$68,497.23</b>	<b>\$78,579.38</b>	<b>\$118,160.21</b>	<b>\$133,864.00</b>	<b>\$73,882.30</b>	<b>\$139,797.36</b>	<b>\$6,971.29</b>	
	<b>Riverview Cemetery</b>								
	<b>Operational Revenue</b>								
	Private Work Charges								
10-100-1041-0330-40589	Riverview Expense Recovery					(\$643.00)		\$0.00	
10-100-1041-0330-40624	Annual Plot Care	(\$714.98)	(\$1,500.00)	(\$510.68)	(\$1,500.00)	(\$518.35)	(\$1,500.00)	\$0.00	Average actual revenue for 2015 & 2014 Closer to 2015, 2016, 2017 and 2018 actual revenue
10-100-1041-0330-40626	Monument Setting	(\$4,039.20)	(\$4,100.00)	(\$4,480.77)	(\$4,300.00)	(\$4,618.20)	(\$4,500.00)	(\$200.00)	
	s/t	<b>(\$4,754.18)</b>	<b>(\$5,600.00)</b>	<b>(\$4,991.45)</b>	<b>(\$5,800.00)</b>	<b>(\$5,779.55)</b>	<b>(\$6,000.00)</b>	<b>(\$200.00)</b>	
	<b>Grounds Maintenance</b>								Cut, trim and landscape 19 Acres of land, large flower beds, hedge, snow plowing and tree trimming
	Distributed Salary & Wages	\$21,767.84							
	Distributed Benefits	\$3,223							
10-100-1041-2740-60015	Hourly Full Time		\$18,800	\$10,995.26	\$11,000.00	\$8,753.50	\$11,220	\$220.00	
10-100-1041-2740-60020	Hourly Part Time		\$28,200	\$32,252.21	\$32,736.00	\$21,872.51	\$33,391	\$655.00	
10-100-1041-2740-60025	Employer CPP		\$1,927	\$2,013.15	\$1,773.00	\$1,430.52	\$2,004	\$231.38	
10-100-1041-2740-60030	Employer EI		\$992	\$974.63	\$947.00	\$699.09	\$669	(\$277.83)	
10-100-1041-2740-60035	Employer OMERS		\$1,941	\$1,378.24	\$3,349.00	\$1,525.94	\$2,987	(\$362.16)	
10-100-1041-2740-60040	Employer EHT		\$917	\$831.00	\$853.00	\$603.68	\$870	\$16.91	
10-100-1041-2740-60050	Employer Benefits		\$3,920	\$2,141.72	\$2,838.00	\$1,469.54	\$3,304	\$465.76	
10-100-1041-2740-60055	Employer WSIB		\$1,434	\$1,336.40	\$1,400.00	\$990.71	\$1,392	(\$8.14)	

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10-100-1041-2740-71471	Materials	\$887.44	\$1,000.00	\$696.32	\$1,000.00	\$948.58	\$3,000.00	\$2,000.00	grass seed, fertilizer, irrigation hoses, large beds - 2019 Increase of \$2000 for roadway granular A
10-100-1041-2740-71540	Equipment Rental - Own	\$0.00				\$0.00		\$0.00	Purchased 3 pin hitch box grader - no requirement for PW grader
	s/t	\$25,878.05	\$59,129.60	\$52,618.93	\$55,896.00	\$38,294.07	\$58,836.92	\$2,940.92	
	<b>Building &amp; Maintenance</b>								
	Distributed Salary & Wages	\$871.73							
	Distributed Benefits	\$288							
10-100-1041-2741-60015	Hourly Full Time		\$800		\$800.00		\$4,062	\$3,262.44	\$800 Parks Staff + \$3262.44 Tradesperson
10-100-1041-2741-60020	Hourly Part Time		\$1,200		\$1,200.00		\$1,200	\$0.00	
10-100-1041-2741-60025	Employer CPP		\$82		\$81.07		\$237	\$156.03	
10-100-1041-2741-60030	Employer EI		\$42		\$43.32		\$79	\$35.62	
10-100-1041-2741-60035	Employer OMERS		\$83		\$153.15		\$355	\$201.67	
10-100-1041-2741-60040	Employer EHT		\$39		\$39.00		\$103	\$63.62	
10-100-1041-2741-60050	Employer Benefits		\$167		\$129.78		\$406	\$276.36	
10-100-1041-2741-60055	Employer WSIB		\$61		\$64.00		\$164	\$100.19	
10-100-1041-2741-71420	Electrical Power	\$2,879.30	\$2,900.00	\$2,976.42	\$3,100.00	\$1,903.34	\$3,000.00	(\$100.00)	
10-100-1041-2741-71421	Water & Sewer	\$710.81	\$1,000.00	\$1,900.39	\$2,057.76	\$1,171.38	\$2,113.32	\$55.56	New water meter fall of 2011 - 2019 Increase by 2.7%
10-100-1041-2741-71471	Materials	\$587.11	\$1,000.00	\$566.19	\$1,000.00	\$713.47	\$1,000.00	\$0.00	Miscellaneous building supplies
10-100-1041-2741-71523	Contracted Works	\$761.98	\$1,000.00	\$587.88	\$1,000.00	\$607.80	\$1,000.00	\$0.00	Annual fee from ESA - blanket inspection services - approximately \$500, Air fresheners - Northwest Pest Control
	Equipment Rental - Own	\$0.00							
	s/t	\$6,098.60	\$8,373.60	\$6,030.88	\$9,668.08	\$4,395.99	\$13,719.57	\$4,051.49	
	<b>Interments</b>								
	Distributed Salary & Wages	\$11,830.08							
	Distributed Benefits	\$3,226							
10-100-1041-2746-60015	Hourly Full Time		\$4,800	\$2,215.35	\$4,872.00	\$5,319.14	\$4,970	\$98.00	
10-100-1041-2746-60013	Overtime			\$3,102.58		\$689.22	\$1,500	\$1,500.00	
10-100-1041-2746-60020	Hourly Part Time		\$7,200	\$1,597.21	\$1,398.00	\$640.62	\$1,426	\$28.00	
10-100-1041-2746-60025	Employer CPP		\$493	\$285.80	\$254.16	\$320.17	\$287	\$33.21	
10-100-1041-2746-60030	Employer EI		\$253	\$130.91	\$135.81	\$146.79	\$96	(\$39.87)	
10-100-1041-2746-60035	Employer OMERS		\$496	\$496.97	\$480.12	\$423.55	\$428	(\$51.89)	
10-100-1041-2746-60040	Employer EHT		\$234	\$126.98	\$122.27	\$134.37	\$125	\$2.45	
10-100-1041-2746-60050	Employer Benefits		\$1,001	\$528.77	\$406.85	\$1,034.40	\$474	\$66.82	



New G/L Account	Description	2016 Budget Actuals 31-Dec-16	2017 Budget Approved	2017 Budget Actuals 31-Dec-17	2018 Budget Approved	2018 Budget Actuals 31-Oct-18	2019 Budget Draft No. 1 06-Dec-18	Variance 2019-2018	Draft 1 - 2019 Budget as of December 6, 2018 Remarks
10-100-1041-2746-60055	Employer WSIB		\$366	\$218.75	\$200.64	\$220.50	\$200	(\$1.08)	
10-100-1041-2746-71471	Materials	\$843.98	\$850.00		\$850.00	\$0.00	\$850.00	\$0.00	
	s/t	<b>\$15,899.89</b>	<b>\$15,692.80</b>	<b>\$8,703.32</b>	<b>\$8,719.85</b>	<b>\$8,928.76</b>	<b>\$10,355.49</b>	<b>\$1,635.64</b>	
	<b>Grave Plot- Flower Care</b>								Prep., plant, fertilize, weed, cultivate and water flower bed
	Distributed Salary & Wages	\$81,836.13							
	Distributed Benefits	\$13,247							
10-100-1041-2747-60015	Hourly Full Time		\$14,000	\$10,392.24	\$6,000.00	\$13,583.01	\$6,120	\$120.00	
10-100-1041-2747-60020	Hourly Part Time		\$56,000	\$78,223.95	\$66,052.00	\$49,128.65	\$67,373	\$1,321.00	
10-100-1041-2747-60025	Employer CPP		\$2,877	\$3,953.68	\$2,920.71	\$2,845.81	\$3,302	\$381.35	
10-100-1041-2747-60030	Employer EI		\$1,477	\$1,984.51	\$1,560.69	\$1,434.95	\$1,102	(\$458.29)	
10-100-1041-2747-60035	Employer OMERS		\$2,891	\$1,465.67	\$5,517.37	\$1,332.87	\$4,921	(\$596.80)	
10-100-1041-2747-60040	Employer EHT		\$1,365	\$1,705.49	\$1,405.01	\$1,231.74	\$1,433	\$28.10	
10-100-1041-2747-60050	Employer Benefits		\$5,838	\$2,071.88	\$4,675.30	\$2,234.83	\$5,443	\$767.38	
10-100-1041-2747-60055	Employer WSIB		\$2,135	\$2,680.41	\$2,305.66	\$2,021.23	\$2,293	(\$12.68)	
10-100-1041-2747-71471	Materials	\$19,051.23	\$12,798.23	\$9,725.83	\$14,700.00	\$13,293.31	\$13,293.31	\$1,550.05	Includes \$4000 to purchase proper top soil & \$9122.78 for flowers + \$ 1500 miscellaneous items
	s/t	<b>\$114,134.74</b>	<b>\$99,381.23</b>	<b>\$112,203.66</b>	<b>\$105,136.75</b>	<b>\$87,106.40</b>	<b>\$105,280.11</b>	<b>\$3,100.10</b>	
	<b>Monument Maintenance</b>								Installation and adjustment of foundations for Monuments
	Distributed Salary & Wages	\$2,899.34							
	Distributed Benefits	\$385							
10-100-1041-2748-60015	Hourly Full Time		\$2,800	\$222.08	\$2,800.00	\$1,179.60	\$2,856	\$56.00	
10-100-1041-2748-60020	Hourly Part Time		\$4,200	\$5,409.99	\$4,623.00	\$4,737.65	\$4,715	\$92.00	
10-100-1041-2748-60025	Employer CPP		\$287	\$280.87	\$301.00	\$291.97	\$340	\$39.17	
10-100-1041-2748-60030	Employer EI		\$148	\$137.75	\$161.00	\$143.52	\$134	(\$27.43)	
10-100-1041-2748-60035	Employer OMERS		\$289	\$18.90	\$568.00	\$112.02	\$507	(\$61.10)	
10-100-1041-2748-60040	Employer EHT		\$137	\$112.90	\$145.00	\$122.74	\$148	\$2.63	
10-100-1041-2748-60050	Employer Benefits		\$584	\$119.20	\$482.00	\$341.91	\$561	\$78.69	
10-100-1041-2748-60055	Employer WSIB		\$214	\$184.70	\$238.00	\$201.40	\$236	(\$1.78)	
10-100-1041-2748-71471	Materials	\$585.03	\$1,000.00	\$512.39	\$1,000.00	\$318.36	\$1,000.00	\$0.00	Concrete and wood required for foundations and maintenance
	s/t	<b>\$3,868.87</b>	<b>\$9,657.60</b>	<b>\$6,998.78</b>	<b>\$10,318.00</b>	<b>\$7,449.17</b>	<b>\$10,496.18</b>	<b>\$178.18</b>	
	Total	<b>\$161,125.97</b>	<b>\$186,634.83</b>	<b>\$181,564.12</b>	<b>\$183,938.68</b>	<b>\$140,394.84</b>	<b>\$192,688.27</b>	<b>\$11,706.33</b>	
	Total Cemeteries						<b>\$332,485.63</b>		

New G/L Account	Description	2016 Budget Actuals 31-Dec-16	2017 Budget Approved	2017 Budget Actuals 31-Dec-17	2018 Budget Approved	2018 Budget Actuals 31-Oct-18	2019 Budget Draft No. 1 06-Dec-18	Variance 2019-2018	Draft 1 - 2019 Budget as of December 6, 2018 Remarks
	<b>Parks - Point Park</b>								
	<b>Operational Revenue</b>								
10-160-1611-0330-40670	Daily Campsite Fees	(\$24,652.89)	(\$10,076.70)	(\$27,016.50)	(\$15,000.00)	(\$20,199.87)	(\$20,000.00)	(\$5,000.00)	2019 based on 3 year average
10-160-1611-0430-40589	Expense Recoveries								Vandalism revenue from 2013 damages
	s/t	(\$24,652.89)	(\$10,076.70)	(\$27,016.50)	(\$15,000.00)	(\$20,199.87)	(\$20,000.00)	(\$5,000.00)	
	<b>Grounds Maintenance</b>								Grass cutting, garbage collection, tree trimming & repairs to water system etc.....
	Contribution to Capital								
	Distributed Salary & Wages	\$7,763.18							
	Distributed Benefits	\$1,039							
10-160-1611-2740-60015	Hourly Full Time		\$6,000	\$5,940.64	\$896.00	\$9,670.98	\$6,242	\$5,346.00	Major Storm damage clean up 2018 - increase for more tree removal in 2019
10-160-1611-2740-60013	Overtime			\$1,016.49		\$845.22	\$1,000	\$1,000.00	
10-160-1611-2740-60020	Hourly Part Time		\$9,000	\$4,088.87	\$9,000.00	\$23,147.22	\$9,180	\$180.00	Major Storm damage clean up 2018 - increase for more tree removal in 2019
10-160-1611-2740-60025	Employer CPP		\$615	\$537.76	\$401.00	\$1,777.01	\$683	\$281.91	
10-160-1611-2740-60030	Employer EI		\$317	\$256.94	\$214.00	\$879.17	\$231	\$17.33	
10-160-1611-2740-60035	Employer OMERS		\$620	\$645.12	\$758.00	\$1,516.19	\$1,033	\$274.55	
10-160-1611-2740-60040	Employer EHT		\$293	\$209.36	\$193.00	\$757.74	\$301	\$107.73	
10-160-1611-2740-60050	Employer Benefits		\$1,251	\$177.34	\$642.00	\$1,759.21	\$1,142	\$500.11	
10-160-1611-2740-60055	Employer WSIB		\$458	\$360.52	\$317.00	\$1,238.47	\$482	\$164.57	
10-160-1611-2740-71471	Materials	\$2,198.75	\$2,500.00	\$1,095.28	\$2,500.00	\$2,387.31	\$2,500.00	\$0.00	Replace picnic tables - 10 x \$250.00 = \$2500,
									Asselin to supply garbage bins and emptying services - 2018 Increase for FFPC Assistance in Tree Removal
10-160-1611-2740-71523	Contracted Works	\$1,682.44	\$2,000.00	\$3,157.63	\$5,000.00	\$1,069.36	\$5,000.00	\$0.00	
10-160-1611-2740-71540	Equipment Rentals - Owned	\$0.00		\$1,948.12		\$316.70		\$0.00	No repairs to shoreline retaining wall budgeted in 2016
	s/t	\$12,683.23	\$23,052.00	\$19,434.07	\$19,921.00	\$45,364.58	\$27,793.20	\$7,872.20	
	<b>Building Maintenance</b>								Washrooms, Showers & Garage
	Distributed Salary & Wages	\$6,888.15							
	Distributed Benefits	\$1,254							
10-160-1611-2741-60015	Hourly Full Time		\$800	\$126.33	\$800.00	\$64.11	\$2,991	\$2,190.96	\$816 Parks Staff + 2174.96 Tradesperson
10-160-1611-2741-60020	Hourly Part Time		\$1,200		\$1,200.00	\$3,468.33	\$1,224	\$24.00	
10-160-1611-2741-60025	Employer CPP		\$82		\$81.00	\$154.80	\$190	\$108.90	
10-160-1611-2741-60030	Employer EI		\$42		\$43.00	\$77.88	\$63	\$20.22	
10-160-1611-2741-60035	Employer OMERS		\$83	\$19.88	\$153.00	\$36.38	\$284	\$131.19	
10-160-1611-2741-60040	Employer EHT		\$39	\$2.27	\$39.00	\$65.34	\$82	\$43.19	

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New G/L Account	Description	2016 Budget Actuals 31-Dec-16	2017 Budget Approved	2017 Budget Actuals 31-Dec-17	2018 Budget Approved	2018 Budget Actuals 31-Oct-18	2019 Budget Draft No. 1 06-Dec-18	Variance 2019-2018	Draft 1 - 2019 Budget as of December 6, 2018 Remarks
	<b>Lions Millennium Park</b>								Start-up/shut down of fountain, washrooms and inspection of filter system
10-160-1613-0430-40632	Donation								
	Distributed Salary & Wages	\$2,707.20							
	Distributed Benefits	\$893							
10-160-1613-1101-60015	Hourly Full Time		\$1,240	\$3,383.55	\$3,424.00	\$0.00	\$3,492	\$68.00	
10-160-1613-1101-60013	Overtime			\$116.20		\$0.00		\$0.00	
10-160-1613-1101-60020	Hourly Part Time		\$1,860	\$1,035.33	\$1,860.00	\$0.00	\$1,897	\$37.00	
10-160-1613-1101-60025	Employer CPP		\$127	\$98.15	\$214.00	\$0.00	\$242	\$28.13	
10-160-1613-1101-60030	Employer EI		\$65	\$43.97	\$114.00	\$0.00	\$81	(\$33.16)	
10-160-1613-1101-60035	Employer OMERS		\$128	\$130.09	\$405.00	\$0.00	\$361	(\$44.19)	
10-160-1613-1101-60040	Employer EHT		\$60	\$43.50	\$103.00	\$0.00	\$105	\$2.09	
10-160-1613-1101-60050	Employer Benefits		\$259	\$873.55	\$343.00	\$0.00	\$399	\$56.09	
10-160-1613-1101-60055	Employer WSIB		\$95	\$70.21	\$169.00	\$0.00	\$168	(\$0.86)	
10-160-1613-1101-71540	Equipment Rentals - Owned	\$0.00				\$0.00		\$0.00	Public Works equipment
10-160-1613-2740-71420	Electrical Power	\$2,620.55	\$2,600.00	\$1,824.89	\$2,600.00	\$1,091.29	\$2,600.00	\$0.00	No Change 2018, 2019
10-160-1613-2740-71421	Water & Sewer	\$1,126.59	\$1,200.00	\$1,909.32	\$1,231.00	\$1,517.25	\$1,264.24	\$33.24	Water for fountain and washrooms - 2019 based on 2018 budgeted +2.7%
10-160-1613-2740-71471	Materials	\$790.23	\$1,000.00	\$32.43	\$1,000.00	\$1,301.49	\$1,000.00	\$0.00	Purchasing of toilet paper, cleaning supplies, chemicals and filters for fountain
10-160-1613-2740-71523	Contracted Works	\$826.82	\$1,000.00	\$140.15	\$1,000.00	\$674.77	\$1,000.00	\$0.00	Electrician and plumber for repairs
	s/t	<b>\$8,964.77</b>	<b>\$9,633.77</b>	<b>\$9,701.34</b>	<b>\$12,463.00</b>	<b>\$4,584.80</b>	<b>\$12,609.34</b>	<b>\$146.34</b>	
	<b>Rainy Lake Square</b>								<b>New for 2018 - based on Lions Park - 2019 end of contractor warranty period higher input from Town Resources</b>
10-160-1615-1101-60015	Hourly Full Time			\$481.54	\$2,000.00	\$921.58	\$2,000	\$0.00	
10-160-1615-1101-60020	Hourly Part Time				\$3,000.00	\$139.20	\$3,000	\$0.00	
10-160-1615-1101-60025	Employer CPP			\$7.69	\$202.68	\$57.64	\$225	\$21.97	
10-160-1615-1101-60030	Employer EI			\$2.26	\$108.30	\$26.75	\$75	(\$33.30)	
10-160-1615-1101-60035	Employer OMERS			\$46.26	\$382.87	\$101.29	\$335	(\$48.11)	
10-160-1615-1101-60040	Employer EHT			\$9.33	\$97.50	\$24.36	\$98	\$0.00	
10-160-1615-1101-60050	Employer Benefits			\$102.67	\$324.44	\$2.10	\$370	\$45.85	
10-160-1615-1101-60055	Employer WSIB			\$5.11	\$160.00	\$37.87	\$156	(\$4.00)	
10-160-1615-1240-71420	Electrical Power			\$251.48	\$2,600.00	\$502.56	\$800.00	(\$1,800.00)	

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