

PARKS AND CEMETERIES 2020 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-Dec-18	2019 Budget Approved	2019 Budget Actuals 31-Oct-19	2020 Budget Draft No. 1	3 Year Average 2016, 2017, 2018	Variance 2020-2019	Draft 1 - 2020 Budget as of December 18, 2019 Remarks
Revenue												
10-160-1610-0330-40582	Sundry Revenue	(\$10.61)	(\$100.00)	(\$100.00)	(\$100.00)	(\$59.02)	(\$100.00)	(\$44.76)	(\$100.00)	(\$56.54)	\$0.00	
10-160-1610-0330-40595	Private Work Charges		(\$100.00)		(\$100.00)	\$0.00	(\$100.00)	\$0.00	(\$100.00)	\$0.00	\$0.00	Private Stump Removal
10-160-1610-0330-40623	Cemetery License Fees					\$0.00		\$0.00		\$0.00	\$0.00	
10-160-1610-0330-40625	Sale of Niches	(\$31,206.35)	(\$19,701.80)	(\$5,779.76)	(\$6,000.00)	(\$8,743.37)	(\$7,000.00)	(\$9,867.83)	(\$7,000.00)	(\$15,243.16)	\$0.00	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)	(\$2,691.83)	(\$2,948.00)	(\$5,805.39)	(\$3,300.00)	(\$2,895.28)	(\$352.00)	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)	(\$36,186.23)	(\$29,000.00)	(\$26,297.64)	(\$29,000.00)	(\$29,759.15)	\$0.00	2020 No Change
	s/t	(\$63,844.52)	(\$53,600.02)	(\$32,337.42)	(\$35,148.00)	(\$47,680.45)	(\$39,148.00)	(\$42,015.62)	(\$39,500.00)	(\$47,954.13)	(\$352.00)	
Operational Revenue GST Ex												
	Student Wage Grants											
10-160-1610-0430-40582	Sundry Revenue	(\$3,455.69)	(\$5.00)	(\$5,000.00)	(\$5.00)		(\$5.00)	\$0.00	(\$5.00)	(\$4,227.85)	\$0.00	
10-160-1610-0430-40589	Expense Recoveries		(\$10.00)		(\$10.00)	\$260.51	(\$10.00)	\$0.00	(\$10.00)	\$260.51	\$0.00	
10-160-1610-0430-40638	Interest Earned	(\$22,644.34)	(\$20,000.00)	(\$22,111.70)	(\$22,000.00)	(\$20,511.49)	(\$22,000.00)	\$0.00	(\$22,000.00)	(\$21,755.84)	\$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)	(\$20,250.98)	(\$22,015.00)	\$0.00	(\$22,015.00)	(\$24,487.57)	\$0.00	
	Total	(\$89,944.55)	(\$73,615.02)	(\$59,449.12)	(\$57,163.00)	(\$67,931.43)	(\$61,163.00)	(\$42,015.62)	(\$61,515.00)	(\$72,441.70)	(\$352.00)	
	Expense											
Departmental Administration												
	Distributed Salary & Wages	(\$415,794.83)										
	Distributed Benefits	(\$85,753.29)										
10-160-1610-1101-60010	Contribution to Cemetery Trust					\$45,949.20						
10-160-1610-1101-60013	Overtime/Shift/Recall	5,157.16	\$5,000.00	\$649.83	\$5,000.00	\$58.31	\$500.00	\$57.59	\$100.00	\$1,955.10	(\$400.00)	
	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	\$57,261.96	\$65,744.00	\$29,525.21	\$74,338.15	\$92,374.08	\$8,594.15	Mel Langtry, Nick Wriggett, Matt McLellan & Larry Bragg home account split between PW and Parks + Portion of Kathy T +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	\$18,807.70	\$16,903.00	\$10,380.84	\$15,633.89	\$101,451.93	(\$1,269.11)	remainder of pt labour and vac pay
	Disability STD/LTD	7,949.96						\$0.00				
10-160-1610-1101-60055	WSIB	28,546.79	\$2,598.00	\$1,819.40	\$1,435.00	\$1,916.60	\$425.00	\$1,261.70	\$563.37	\$10,760.93	\$138.37	
10-160-1610-1101-60025	Canada Pension Plan	22,459.08	\$3,547.00	\$2,525.28	\$2,112.00	\$2,631.13	\$1,066.00	\$1,764.60	\$1,256.77	\$9,205.16	\$190.77	
10-160-1610-1101-60030	Employment Insurance	12,313.53	\$1,704.00	\$1,181.05	\$758.00	\$1,238.60	\$963.00	\$824.08	\$724.03	\$4,911.06	(\$238.97)	
	Dental, Vision, Extended Health	21,278.12						\$0.00				

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10-160-1610-1101-60035	OMERS	25,735.04	\$4,390.00	\$3,421.51	\$1,620.00	\$4,233.48	\$4,407.00	\$3,005.16	\$4,712.70	\$11,130.01	\$305.70	3 new hires in 2018/19 won't be able to join OMERS until 2020/21
	Life Insurance	1,231.35						\$0.00				
10-160-1610-1101-60040	Employer Health Tax	9,846.54	\$1,674.00	\$1,210.48	\$176.00	\$1,077.53	\$59.00	\$790.55	\$138.95	\$4,044.85	\$79.95	
10-160-1610-1101-60050	Employee Benefits		\$8,331.78	\$3,089.70	\$9,680.00	\$8,051.89	\$2,894.00	\$5,833.07	\$3,292.59	\$5,570.80	\$398.59	
	Staff Changes								\$12,635.82		\$12,635.82	2018 Green Space report Recommendation - 1 additional student. More grass to cut since taking over the wood yard. - Taking over Sister Kennedy Centre (\$4500 savings in CS)
	Private Works											
	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	\$408	\$0.00	\$8.00	Private Work labour - stump removal
10-160-1610-1131-60013	Overtime					\$0.00		\$0.00	\$0	\$0.00	\$0.00	
10-160-1610-1131-60020	Hourly Part Time		\$600	\$414.13	\$600.00	\$0.00	\$600	\$0.00	\$611	\$207.07	\$11.00	Private Work labour - stump removal
10-160-1610-1131-60025	Employer CPP		\$41	\$18.38	\$41.00	\$0.00	\$45	\$0.00	\$43	\$9.19	(\$2.45)	
10-160-1610-1131-60030	Employer EI		\$21	\$9.09	\$22.00	\$0.00	\$15	\$0.00	\$15	\$4.55	\$0.29	
10-160-1610-1131-60035	Employer OMERS		\$41		\$77.00	\$0.00	\$67	\$0.00	\$67	\$0.00	(\$0.12)	
10-160-1610-1131-60040	Employer EHT		\$20	\$7.76	\$20.00	\$0.00	\$20	\$0.00	\$20	\$3.88	(\$0.13)	
10-160-1610-1131-60050	Employer Benefits		\$83	\$198.71	\$26.00	\$0.00	\$30	\$0.00	\$32	\$99.36	\$2.31	
10-160-1610-1131-60055	Employer WSIB		\$31	\$12.15	\$32.00	\$0.00	\$31	\$0.00	\$32	\$6.08	\$0.79	
	Administration											
10-160-1610-1200-71251	Telephone & Communications	6,040.65	\$6,000.00	\$7,045.04	\$6,180.00	\$6,689.62	\$5,600.00	\$4,796.54	\$3,500.00	\$6,591.77	(\$2,100.00)	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	\$405.82	\$500.00	\$353.49	(\$2.00)	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	\$562.80	\$1,000.00	\$1,243.00	\$0.00	
10-160-1610-1400-71413	Diesel Oil	3,715.31	\$5,365.39	\$4,162.42	\$5,300.00	\$2,262.97	\$3,500.00	\$3,836.06	\$3,500.00	\$3,380.23	\$0.00	No Change 2020
10-160-1610-1400-71418	Gasoline	23,242.25	\$27,081.00	\$28,526.86	\$27,352.00	\$29,339.97	\$27,352.00	\$22,202.24	\$27,000.00	\$27,036.36	(\$352.00)	2020 - 3 Year Average
10-160-1610-1400-71471	Materials	1,319.22	\$1,000.00	\$1,637.25	\$1,000.00	\$224.72	\$1,000.00	\$508.46	\$1,000.00	\$1,060.40	\$0.00	
10-160-1610-1400-71480	Protective Clothing	8,631.98	\$8,000.00	\$7,761.98	\$8,000.00	\$6,498.09	\$8,000.00	\$7,706.74	\$8,000.00	\$7,630.68	\$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	\$1,345.12	\$1,700.00	\$1,340.05	\$1,700.00	\$1,302.16	\$0.00	Stone Orchard 1-Year Maintenance Agreement for software program - 2019 Increase for mobile solution
10-160-1610-1500-71531	Conferences & Courses	1,547.49	\$3,000.00	\$1,647.11	\$3,000.00	\$1,851.60	\$2,000.00	\$453.32	\$1,700.00	\$1,682.07	(\$300.00)	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	\$3,154.36	\$2,500.00	\$3,119.95	\$3,100.00	\$4,744.66	\$600.00	
10-160-1610-1500-71580	Property Insurance	16,334.67	\$16,656.00	\$16,615.90	\$16,747.00	\$17,019.18	\$18,721.00	\$19,026.06	\$21,010.00	\$16,656.58	\$2,289.00	supplied by deputy Treasurer
10-160-1610-1500-71585	Cemetery License Fee	1,059.00	\$1,100.00	\$1,842.00	\$1,100.00	\$951.00	\$1,100.00	\$0.00	\$1,100.00	\$1,284.00	\$0.00	90 burials at \$12 ea. + 15 admin fee rounded up (60 in 2017 & 73 YTD 2018)
	Indignant Burials					\$4,680.81		\$0.00		\$4,680.81	\$0.00	

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												Remarks
10-160-1610-1500-71591	Advertising & Public Notices		\$500.00		\$500.00	\$1,810.36	\$500.00	\$0.00	\$500.00	\$1,810.36	\$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	\$218,697.52	\$167,644.00	\$117,400.84	\$188,233.96	\$190,071.99	\$20,589.96	
	Vehicles Licensed- Expenses											BASED ON MECHANIC WORKING FOR PARKS AND CEMETERIES 8 MONTHS OF YEAR
	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	\$6,873.31	\$8,323	\$3,986.98	\$155.00	
10-160-1610-2910-60013	Overtime		\$0					\$0.00	\$0		\$0.00	
10-160-1610-2910-60020	Hourly Part Time		\$0					\$0.00	\$0		\$0.00	
10-160-1610-2910-60025	Employer CPP		\$326	\$54.17	\$325.00	\$394.55	\$367	\$360.31	\$348	\$224.36	(\$19.44)	
10-160-1610-2910-60030	Employer EI		\$145	\$23.22	\$173.00	\$172.53	\$139	\$153.52	\$125	\$97.88	(\$14.15)	
10-160-1610-2910-60035	Employer OMERS		\$665	\$119.56	\$613.00	\$798.99	\$547	\$711.65	\$557	\$459.28	\$9.64	
10-160-1610-2910-60040	Employer EHT		\$152	\$24.27	\$156.00	\$164.74	\$159	\$146.00	\$162	\$94.51	\$3.30	
10-160-1610-2910-60050	Employer Benefits		\$762	\$60.08	\$520.00	\$830.45	\$605	\$788.42	\$659	\$445.27	\$54.10	
10-160-1610-2910-60055	Employer WSIB		\$196	\$37.92	\$256.00	\$270.38	\$257	\$235.79	\$260	\$154.15	\$2.68	
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	\$9,021.99	\$6,000.00	\$3,212.93	\$0.00	
10-160-1610-2910-71580	Insurance	\$4,735.67	\$4,659.00	\$4,633.28	\$4,594.00	\$3,816.42	\$4,882.00	\$4,299.98	\$5,615.00	\$4,395.12	\$733.00	supplied by deputy Treasurer
10-160-1610-2910-71582	Licenses	\$1,485.00	\$1,485.00	\$1,583.75	\$1,608.00	\$1,635.75	\$1,660.00	\$1,755.75	\$1,755.75	\$1,568.17	\$95.75	2020 = 2019 actuals
	s/t	\$15,249.55	\$22,280.37	\$12,098.50	\$22,253.00	\$17,632.48	\$22,784.00	\$24,346.72	\$23,803.88	\$14,993.51	\$1,019.88	
	Large Equipment Expenses											23 - larger pieces of equipment such as riding lawnmowers, backhoe, tri-deck pull behind mowers
	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	\$15,007.11	\$17,176	\$10,441.11	\$320.00	
10-160-1610-2912-60013	Overtime		\$0	\$1,268.67			\$500	\$0.00	\$500	\$1,268.67	\$0.00	
10-160-1610-2912-60020	Hourly Part Time		\$0					\$0.00	\$0	\$0.00	\$0.00	
10-160-1610-2912-60025	Employer CPP		\$672	\$218.78	\$670.00	\$812.72	\$757	\$2,991.47	\$717	\$515.75	(\$39.75)	
10-160-1610-2912-60030	Employer EI		\$300	\$91.36	\$358.00	\$364.00	\$286	\$325.33	\$258	\$227.68	(\$28.36)	
10-160-1610-2912-60035	Employer OMERS		\$1,372	\$579.77	\$1,265.00	\$1,644.51	\$1,129	\$1,507.72	\$1,149	\$1,112.14	\$19.73	
10-160-1610-2912-60040	Employer EHT		\$314	\$106.85	\$322.00	\$339.44	\$329	\$309.21	\$335	\$223.15	\$5.93	
10-160-1610-2912-60050	Employer Benefits		\$1,573	\$645.50	\$1,072.00	\$1,937.52	\$1,248	\$1,692.47	\$1,360	\$1,291.51	\$112.18	
10-160-1610-2912-60055	Employer WSIB		\$404	\$181.67	\$529.00	\$557.01	\$531	\$499.46	\$536	\$369.34	\$4.89	
10-160-1610-2912-71545	Vehicle Parts & Maintenance	\$10,569.25	\$10,000.00	\$5,344.34	\$10,000.00	\$12,379.72	\$10,000.00	\$18,757.98	\$10,000.00	\$9,431.10	\$0.00	
	s/t	\$28,537.42	\$30,916.34	\$12,848.59	\$30,741.00	\$34,505.48	\$31,636.00	\$41,090.75	\$32,030.62	\$25,297.16	\$394.62	

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	Small Equipment											73 pieces of small equipment such as water wagon, weed eaters, push lawnmowers & power saws
	Distributed Salary & Wages	\$6,434.32										
	Distributed Benefits	\$2,035										
10-160-1610-2914-60015	Hourly Full Time		\$7,139	\$6,462.23	\$7,246.00	\$3,810.71	\$7,391	\$6,575.08	\$7,532	\$5,136.47	\$141.00	
10-160-1610-2914-60013	Overtime		\$0			\$133.84	\$500		\$500	\$133.84	\$0.00	
10-160-1610-2914-60020	Hourly Part Time		\$0			\$5.36			\$0	\$5.36	\$0.00	
10-160-1610-2914-60025	Employer CPP		\$295	\$242.19	\$294.00	\$187.45	\$332	\$331.75	\$315	\$214.82	(\$17.47)	
10-160-1610-2914-60030	Employer EI		\$131	\$105.58	\$157.00	\$85.06	\$125	\$141.04	\$113	\$95.32	(\$12.02)	
10-160-1610-2914-60035	Employer OMERS		\$602	\$631.21	\$555.00	\$367.42	\$495	\$653.43	\$504	\$499.32	\$8.74	
10-160-1610-2914-60040	Employer EHT		\$138	\$119.58	\$141.00	\$78.39	\$144	\$134.40	\$147	\$98.99	\$2.87	
10-160-1610-2914-60050	Employer Benefits		\$690	\$756.15	\$470.00	\$380.09	\$547	\$793.33	\$596	\$568.12	\$49.46	
10-160-1610-2914-60055	Employer WSIB		\$177	\$198.44	\$232.00	\$128.64	\$233	\$217.16	\$235	\$163.54	\$2.00	
10-160-1610-2914-71545	Vehicle Parts & Maintenance	\$3,201.40	\$9,000.00	\$3,319.09	\$9,000.00	\$2,705.42	\$9,000.00	\$5,793.08	\$3,900.00	\$3,075.30	(\$5,100.00)	2020 - 3 year average
10-160-1610-2914-71582	Licenses											
	s/t	\$11,670.49	\$18,171.01	\$11,834.47	\$18,095.00	\$7,882.38	\$18,767.00	\$14,639.27	\$13,841.58	\$10,462.45	(\$4,925.42)	
	Total expenditures	\$167,900.06	\$163,465.66	\$126,463.74	\$183,880.00	\$210,786.43	\$179,668.00	\$155,461.96	\$196,395.04	\$168,383.41	\$16,727.04	
	Fort Frances Cemetery											
	Operational Revenue											
10-100-1040-0330-40624	Annual Plot Care											
10-100-1040-0330-40589	Expense Recovery			(\$42.62)		(\$346.16)		(\$318.59)		(\$194.39)		
10-100-1040-0330-40626	Monument Setting	(\$522.33)	(\$500.00)	(\$732.16)	(\$723.00)	(\$900.00)	(\$723.00)	(\$706.72)	(\$723.00)	(\$718.16)	\$0.00	2020 - No Change
	s/t	(\$522.33)	(\$500.00)	(\$774.78)	(\$723.00)	(\$1,246.16)	(\$723.00)	(\$1,025.31)	(\$723.00)	(\$847.76)	\$0.00	
	Expense											
	Grounds Maintenance											Cut, trim and landscape 13 acres of land, large flower beds, hedge, snow plowing
	Distributed Salary & Wages	\$20,696.81										
	Distributed Benefits	\$3,509										
10-100-1040-1510-75350	Contribution to Capital					\$11,777				\$11,776.84		
10-100-1040-2740-60015	Hourly Full Time		\$7,000	(\$148.23)	\$1,100.00	\$9,077.42	\$7,242	\$9,981.53	\$7,378	\$4,464.60	\$136.00	
10-100-1040-2740-60013	Overtime		\$0	\$1,461.78		\$197.88	\$500	\$0.00	\$500	\$829.83	\$0.00	
10-100-1040-2740-60020	Hourly Part Time		\$10,500	\$29,241.28	\$30,000.00	\$15,187.34	\$24,480	\$12,091.06	\$24,945	\$22,214.31	\$465.00	
10-100-1040-2740-60025	Employer CPP		\$719	\$1,380.86	\$1,261.00	\$1,150.16	\$1,425	\$1,130.07	\$1,350	\$1,265.51	(\$75.24)	
10-100-1040-2740-60030	Employer EI		\$366	\$680.21	\$674.00	\$556.20	\$476	\$524.98	\$485	\$618.21	\$8.85	
10-100-1040-2740-60035	Employer OMERS		\$723	\$2,133.11	\$2,381.00	\$1,239.16	\$2,124	\$1,157.18	\$2,162	\$1,686.14	\$37.76	
10-100-1040-2740-60040	Employer EHT		\$341	\$586.47	\$606.00	\$486.07	\$619	\$467.04	\$630	\$536.27	\$11.30	
10-100-1040-2740-60050	Employer Benefits		\$1,460	\$1,847.39	\$2,018.00	\$1,672.92	\$2,349	\$1,291.60	\$2,560	\$1,760.16	\$210.67	
10-100-1040-2740-60055	Employer WSIB		\$534	\$924.73	\$995.00	\$797.67	\$990	\$754.43	\$1,008	\$861.20	\$18.48	
10-100-1040-2740-71471	Materials	\$0.00	\$1,000.00	\$1,066.59	\$1,000.00	\$496.17	\$3,000.00	\$2,093.22	\$1,000.00	\$520.92	(\$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					\$465.30		\$0.00		\$465.30	\$0.00	
	s/t	\$24,205.41	\$22,642.25	\$39,174.19	\$40,035.00	\$43,103.13	\$43,205.00	\$29,491.11	\$42,017.82	\$35,494.24	(\$1,187.18)	

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-Dec-18	2019 Budget Approved	2019 Budget Actuals 31-Oct-19	2020 Budget Draft No. 1	3 Year Average 2016, 2017, 2018	Variance 2020-2019	Draft 1 - 2020 Budget as of December 18, 2019 Remarks
	Building & Maintenance											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	\$2,781.72	\$3,042	\$557.32	(\$1,036.08)	\$832 Parks Staff + \$2209.92 Tradesperson
10-100-1040-2741-60013	Overtime		\$0			\$88.47		\$0.00	\$0	\$88.47	\$0.00	
10-100-1040-2741-60020	Hourly Part Time		\$1,200		\$1,218.00	\$2,312.66	\$1,242	\$1,693.48	\$1,265	\$2,312.66	\$23.00	
10-100-1040-2741-60025	Employer CPP		\$82		\$82.00	\$128.15	\$240	\$220.86	\$180	\$128.15	(\$60.15)	
10-100-1040-2741-60030	Employer EI		\$42		\$44.00	\$63.26	\$80	\$98.29	\$65	\$63.26	(\$15.40)	
10-100-1040-2741-60035	Employer OMERS		\$83		\$155.00	\$62.07	\$359	\$310.47	\$288	\$62.07	(\$70.95)	
10-100-1040-2741-60040	Employer EHT		\$39		\$39.00	\$56.23	\$104	\$90.03	\$84	\$56.23	(\$20.02)	
10-100-1040-2741-60050	Employer Benefits		\$167		\$131.00	\$0.00	\$411	\$133.69	\$641	\$0.00	\$230.07	
10-100-1040-2741-60055	Employer WSIB		\$61		\$65.00	\$92.27	\$166	\$145.40	\$134	\$92.27	(\$31.62)	
10-100-1040-2741-71420	Electrical Power	\$6,906.21	\$6,620.00	\$6,313.84	\$6,620.00	\$5,995.59	\$6,175.00	\$5,408.70	\$6,175.00	\$6,405.21	\$0.00	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	\$2,046.39	\$2,259.00	\$1,887.60	\$2,320.00	\$2,014.21	\$61.00	Water meter installed fall of 2011- 2020 increase 3.22%.
10-100-1040-2741-71471	Materials	\$2,254.32	\$2,000.00	\$1,297.07	\$2,000.00	\$5,147.77	\$2,000.00	\$2,947.61	\$2,000.00	\$2,899.72	\$0.00	Cleaning supplies, mechanical supplies
10-100-1040-2741-71523	Contracted Works	\$2,773.36	\$4,000.00	\$4,719.30	\$4,000.00	\$4,321.55	\$4,000.00	\$3,420.92	\$4,000.00	\$3,938.07	\$0.00	Garbage bins emptying -Asselin, Galbraith changing lighting ballast garage, ESA annual inspection fees & inspection of 1 ton hoist
10-100-1040-2741-71540	Equipment Rentals - Owned	\$25.00				\$0.00		\$3.34		\$12.50	\$0.00	
	s/t	\$14,497.23	\$17,883.74	\$14,406.02	\$17,354.00	\$20,871.73	\$21,114.00	\$19,142.11	\$20,193.85	\$16,591.66	(\$920.15)	
	Interments											
	Distributed Salary & Wages	\$225.60										
	Distributed Benefits	\$74										
10-100-1040-2746-60015	Hourly Full Time		\$200	\$336.28	\$203.00	\$574.84	\$207	\$328.07	\$211	\$455.56	\$4.00	
10-100-1040-2746-60013	Overtime					\$101.04	\$500	\$212.13	\$500	\$101.04	\$0.00	
10-100-1040-2746-60020	Hourly Part Time		\$300	\$103.53	\$305.00	\$4.04	\$311	\$6.17	\$317	\$53.79	\$6.00	
10-100-1040-2746-60025	Employer CPP		\$21	\$16.12	\$21.00	\$38.36	\$23	\$25.80	\$22	\$27.24	(\$0.95)	
10-100-1040-2746-60030	Employer EI		\$11	\$7.29	\$11.00	\$17.87	\$8	\$11.14	\$8	\$12.58	(\$0.08)	
10-100-1040-2746-60035	Employer OMERS		\$21	\$22.98	\$39.00	\$74.97	\$34	\$48.78	\$35	\$48.98	\$1.31	
10-100-1040-2746-60040	Employer EHT		\$10	\$5.42	\$10.00	\$16.24	\$10	\$10.51	\$10	\$10.83	\$0.30	
10-100-1040-2746-60050	Employer Benefits		\$42	\$57.29	\$33.00	\$0.71	\$38	\$46.03	\$42	\$29.00	\$3.81	
10-100-1040-2746-60055	Employer WSIB		\$15	\$10.62	\$16.00	\$23.55	\$16	\$17.01	\$16	\$17.09	\$0.47	
10-100-1040-2746-71471	Materials	\$0.00	\$100.00	\$41.51	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$13.84	\$0.00	
	s/t	\$300.04	\$718.40	\$601.04	\$738.00	\$851.62	\$1,247.00	\$705.64	\$1,261.86	\$584.23	\$14.86	

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-Dec-18	2019 Budget Approved	2019 Budget Actuals 31-Oct-19	2020 Budget Draft No. 1	3 Year Average 2016, 2017, 2018	Variance 2020-2019	Draft 1 - 2020 Budget as of December 18, 2019 Remarks
	Grave Plot- Flower Care											Preparation, planting, fertilizing, weeding, cultivate and watering
	Distributed Salary & Wages	\$19,902.54										
	Distributed Benefits	\$3,025										
10-100-1040-2747-60015	Hourly Full Time		\$5,000	\$4,883.30	\$5,000.00	\$5,590.59	\$5,100	\$5,937.38	\$5,197	\$5,236.95	\$97.00	
10-100-1040-2747-60020	Hourly Part Time		\$20,000	\$48,066.20	\$50,000.00	\$16,665.82	\$51,000	\$15,478.77	\$51,969	\$32,366.01	\$969.00	
10-100-1040-2747-60025	Employer CPP		\$1,028	\$2,358.08	\$2,229.00	\$1,030.06	\$2,521	\$1,030.28	\$2,387	\$1,694.07	(\$133.83)	
10-100-1040-2747-60030	Employer EI		\$523	\$1,181.37	\$1,191.00	\$517.14	\$842	\$484.11	\$857	\$849.26	\$15.49	
10-100-1040-2747-60035	Employer OMERS		\$1,033	\$779.47	\$4,212.00	\$593.21	\$3,756	\$746.14	\$3,823	\$686.34	\$67.27	
10-100-1040-2747-60040	Employer EHT		\$488	\$1,015.67	\$1,073.00	\$445.32	\$1,094	\$430.75	\$1,115	\$730.50	\$20.74	
10-100-1040-2747-60050	Employer Benefits		\$2,085	\$752.27	\$3,569.00	\$63.91	\$4,155	\$1,398.90	\$4,527	\$408.09	\$372.00	
10-100-1040-2747-60055	Employer WSIB		\$763	\$1,591.88	\$1,760.00	\$730.81	\$1,750	\$695.92	\$1,784	\$1,161.35	\$33.58	
10-100-1040-2747-71471	Materials	\$5,725.43	\$5,430.69	\$4,125.50	\$5,910.00	\$5,414.50	\$5,414.00	\$3,699.82	\$8,362.54	\$5,088.48	\$2,948.54	Includes \$5862.54 to purchase flowers & 1500 of topsoil + \$1000 in Misc. materials
	s/t	\$28,653.11	\$36,348.19	\$64,753.74	\$74,944.00	\$31,051.36	\$75,632.00	\$29,902.07	\$80,021.79	\$41,486.07	\$4,389.79	
	Monument Maintenance											
	Distributed Salary & Wages	\$988.20										
	Distributed Benefits	\$258										
10-100-1040-2748-60015	Hourly Full Time		\$400		\$400.00	\$5,821.12	\$408	\$1,834.59	\$416	\$5,821.12	\$8.00	
10-100-1040-2748-60020	Hourly Part Time		\$600		\$609.00	\$0.00	\$621	\$0.00	\$633	\$0.00	\$12.00	
10-100-1040-2748-60025	Employer CPP		\$41		\$41.00	\$303.72	\$46	\$91.43	\$44	\$303.72	(\$2.20)	
10-100-1040-2748-60030	Employer EI		\$21		\$22.00	\$118.99	\$15	\$38.28	\$16	\$118.99	\$0.74	
10-100-1040-2748-60035	Employer OMERS		\$41		\$77.00	\$592.23	\$69	\$172.26	\$70	\$592.23	\$1.16	
10-100-1040-2748-60040	Employer EHT		\$20		\$20.00	\$127.49	\$20	\$37.22	\$20	\$127.49	\$0.46	
10-100-1040-2748-60050	Employer Benefits		\$83		\$65.00	\$902.28	\$76	\$307.69	\$83	\$902.28	\$7.07	
10-100-1040-2748-60055	Employer WSIB		\$31		\$32.00	\$209.23	\$32	\$60.13	\$33	\$209.23	\$0.73	
10-100-1040-2748-71471	Materials	\$117.83	\$250.00		\$250.00	\$346.79	\$250.00	\$0.00	\$250.00	\$232.31	\$0.00	
10-100-1040-2748-71540	Equip. Rental owned	\$0.00				\$0.00		\$0.00			\$0.00	
	s/t	\$1,363.77	\$1,486.80	\$0.00	\$1,516.00	\$8,421.85	\$1,537.00	\$2,541.60	\$1,564.96	\$3,261.87	\$27.96	
	Total	\$68,497.23	\$78,579.38	\$118,160.21	\$133,864.00	\$103,053.53	\$142,012.00	\$80,757.22	\$144,337.28	\$96,570.32	\$2,325.28	
	Riverview Cemetery											
	Operational Revenue											
	Private Work Charges											
10-100-1041-0330-40589	Riverview Expense Recovery					(\$643.00)		(\$97.80)		(\$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)	(\$531.82)	(\$1,500.00)	(\$581.34)	\$0.00	
10-100-1041-0330-40626	Monument Setting	(\$4,039.20)	(\$4,100.00)	(\$4,480.77)	(\$4,300.00)	(\$5,747.40)	(\$4,500.00)	(\$3,609.68)	(\$4,500.00)	(\$4,755.79)	\$0.00	Closer to 2015, 2016, 2017 and 2018 actual revenue
	s/t	(\$4,754.18)	(\$5,600.00)	(\$4,991.45)	(\$5,800.00)	(\$6,908.75)	(\$6,000.00)	(\$4,239.30)	(\$6,000.00)	(\$5,551.46)	\$0.00	

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-Dec-18	2019 Budget Approved	2019 Budget Actuals 31-Oct-19	2020 Budget Draft No. 1	3 Year Average 2016, 2017, 2018	Variance 2020-2019	Draft 1 - 2020 Budget as of December 18, 2019
												Remarks
	Grounds Maintenance											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	\$10,953.10	\$11,220	\$12,232.51	\$11,433	\$10,974.18	\$213.00	
10-100-1041-2740-60013	Overtime					\$44.24		\$0.00	\$0	\$44.24	\$0.00	
10-100-1041-2740-60020	Hourly Part Time		\$28,200	\$32,252.21	\$32,736.00	\$21,872.51	\$33,391	\$23,680.59	\$34,025	\$27,062.36	\$634.00	
10-100-1041-2740-60025	Employer CPP		\$1,927	\$2,013.15	\$1,773.00	\$1,521.36	\$2,004	\$1,766.95	\$1,898	\$1,767.26	(\$105.74)	
10-100-1041-2740-60030	Employer EI		\$992	\$974.63	\$947.00	\$733.79	\$669	\$823.59	\$682	\$854.21	\$12.87	
10-100-1041-2740-60035	Employer OMERS		\$1,941	\$1,378.24	\$3,349.00	\$1,741.43	\$2,987	\$1,502.87	\$3,040	\$1,559.84	\$53.23	
10-100-1041-2740-60040	Employer EHT		\$917	\$831.00	\$853.00	\$649.67	\$870	\$731.46	\$886	\$740.34	\$16.43	
10-100-1041-2740-60050	Employer Benefits		\$3,920	\$2,141.72	\$2,838.00	\$1,626.63	\$3,304	\$1,179.72	\$3,600	\$1,884.18	\$295.84	
10-100-1041-2740-60055	Employer WSIB		\$1,434	\$1,336.40	\$1,400.00	\$1,066.15	\$1,392	\$1,181.64	\$1,418	\$1,201.28	\$26.29	
10-100-1041-2740-71471	Materials	\$887.44	\$1,000.00	\$696.32	\$1,000.00	\$948.58	\$1,000.00	\$175.41	\$3,000.00	\$844.11	\$2,000.00	grass seed, fertilizer, irrigation hoses, large beds - 2020 Increase of \$2000 for roadway granular A
10-100-1041-2740-71540	Equipment Rental - Own	\$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	\$41,157.46	\$56,837.00	\$43,274.74	\$59,982.92	\$39,884.81	\$3,145.92	
	Building & Maintenance											
	Distributed Salary & Wages	\$871.73										
	Distributed Benefits	\$288										
10-100-1041-2741-60015	Hourly Full Time		\$800		\$800.00	\$0.00	\$4,062	\$1,408.25	\$4,130	\$0.00	\$67.88	\$815 Parks Staff + \$3314.88 Tradesperson
10-100-1041-2741-60020	Hourly Part Time		\$1,200		\$1,200.00	\$0.00	\$1,200	\$205.52	\$1,223	\$0.00	\$23.00	
10-100-1041-2741-60025	Employer CPP		\$82		\$81.07	\$0.00	\$237	\$81.60	\$224	\$0.00	(\$13.47)	
10-100-1041-2741-60030	Employer EI		\$42		\$43.32	\$0.00	\$79	\$35.39	\$80	\$0.00	\$1.29	
10-100-1041-2741-60035	Employer OMERS		\$83		\$153.15	\$0.00	\$355	\$158.92	\$357	\$0.00	\$2.00	
10-100-1041-2741-60040	Employer EHT		\$39		\$39.00	\$0.00	\$103	\$33.20	\$104	\$0.00	\$1.38	
10-100-1041-2741-60050	Employer Benefits		\$167		\$129.78	\$0.00	\$406	\$201.97	\$424	\$0.00	\$17.90	
10-100-1041-2741-60055	Employer WSIB		\$61		\$64.00	\$0.00	\$164	\$53.63	\$167	\$0.00	\$3.01	
10-100-1041-2741-71420	Electrical Power	\$2,879.30	\$2,900.00	\$2,976.42	\$3,100.00	\$2,542.41	\$3,000.00	\$1,697.28	\$3,000.00	\$2,799.38	\$0.00	No Change 2020
10-100-1041-2741-71421	Water & Sewer	\$710.81	\$1,000.00	\$1,900.39	\$1,883.00	\$1,700.04	\$2,113.00	\$1,313.13	\$1,800.00	\$1,437.08	(\$313.00)	New water meter fall of 2011 - Closer to 3 year average
10-100-1041-2741-71471	Materials	\$587.11	\$1,000.00	\$566.19	\$1,000.00	\$759.04	\$1,000.00	\$3,595.58	\$1,000.00	\$637.45	\$0.00	Miscellaneous building supplies
10-100-1041-2741-71523	Contracted Works	\$761.98	\$1,000.00	\$587.88	\$1,000.00	\$1,683.34	\$1,000.00	\$551.83	\$1,000.00	\$1,011.07	\$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	\$9,493.32	\$6,684.83	\$13,719.00	\$9,336.30	\$13,508.99	\$6,271.44	(\$210.01)	

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-Dec-18	2019 Budget Approved	2019 Budget Actuals 31-Oct-19	2020 Budget Draft No. 1	3 Year Average 2016, 2017, 2018	Variance 2020-2019	Draft 1 - 2020 Budget as of December 18, 2019
												Remarks
	Interments											
	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	\$8,861.68	\$4,970	\$8,629.50	\$5,064	\$5,538.52	\$94.00	
10-100-1041-2746-60013	Overtime			\$3,102.58		\$1,396.55	\$1,500	\$106.56	\$1,500	\$2,249.57	\$0.00	
10-100-1041-2746-60020	Hourly Part Time		\$7,200	\$1,597.21	\$1,398.00	\$640.62	\$1,426	\$0.00	\$1,453	\$1,118.92	\$27.00	
10-100-1041-2746-60025	Employer CPP		\$493	\$285.80	\$254.16	\$518.23	\$287	\$430.85	\$272	\$402.02	(\$14.86)	
10-100-1041-2746-60030	Employer EI		\$253	\$130.91	\$135.81	\$206.73	\$96	\$182.72	\$98	\$168.82	\$1.76	
10-100-1041-2746-60035	Employer OMERS		\$496	\$496.97	\$480.12	\$888.61	\$428	\$827.52	\$436	\$692.79	\$7.86	
10-100-1041-2746-60040	Employer EHT		\$234	\$126.98	\$122.27	\$232.84	\$125	\$174.17	\$127	\$179.91	\$2.08	
10-100-1041-2746-60050	Employer Benefits		\$1,001	\$528.77	\$406.85	\$1,276.22	\$474	\$941.78	\$516	\$902.50	\$42.08	
10-100-1041-2746-60055	Employer WSIB		\$366	\$218.75	\$200.64	\$380.84	\$200	\$281.35	\$203	\$299.80	\$3.33	
10-100-1041-2746-71471	Materials	\$843.98	\$850.00		\$850.00	\$72.66	\$500.00	\$1,388.50	\$500.00	\$458.32	\$0.00	
	s/t	\$15,899.89	\$15,692.80	\$8,703.32	\$8,719.85	\$14,474.98	\$10,006.00	\$12,962.95	\$10,169.25	\$13,026.06	\$163.25	
	Grave Plot- Flower Care											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	\$17,472.83	\$6,236	\$11,987.63	\$116.00	
10-100-1041-2747-60013	Overtime							\$20.51	\$0		\$0.00	
10-100-1041-2747-60020	Hourly Part Time		\$56,000	\$78,223.95	\$66,052.00	\$49,128.65	\$67,373	\$52,550.63	\$68,653	\$63,676.30	\$1,280.00	
10-100-1041-2747-60025	Employer CPP		\$2,877	\$3,953.68	\$2,920.71	\$2,845.81	\$3,302	\$3,225.44	\$3,127	\$3,399.75	(\$174.74)	
10-100-1041-2747-60030	Employer EI		\$1,477	\$1,984.51	\$1,560.69	\$1,434.95	\$1,102	\$1,524.00	\$1,123	\$1,709.73	\$21.34	
10-100-1041-2747-60035	Employer OMERS		\$2,891	\$1,465.67	\$5,517.37	\$1,332.87	\$4,921	\$1,977.12	\$5,009	\$1,399.27	\$87.58	
10-100-1041-2747-60040	Employer EHT		\$1,365	\$1,705.49	\$1,405.01	\$1,231.74	\$1,433	\$1,354.98	\$1,460	\$1,468.62	\$27.34	
10-100-1041-2747-60050	Employer Benefits		\$5,838	\$2,071.88	\$4,675.30	\$2,234.83	\$5,443	\$2,187.49	\$5,931	\$2,153.36	\$487.50	
10-100-1041-2747-60055	Employer WSIB		\$2,135	\$2,680.41	\$2,305.66	\$2,021.23	\$2,293	\$2,188.82	\$2,337	\$2,350.82	\$43.54	
10-100-1041-2747-71471	Materials	\$19,051.23	\$12,798.23	\$9,725.83	\$14,700.00	\$13,293.31	\$13,293.00	\$12,225.12	\$21,178.14	\$14,023.46	\$7,885.14	Includes \$4000 to purchase proper top soil & \$15,678.14 for flowers + \$ 1500 miscellaneous items
	s/t	\$114,134.74	\$99,381.23	\$112,203.66	\$105,136.75	\$87,106.40	\$105,280.00	\$94,726.94	\$115,053.70	\$104,481.60	\$9,773.70	

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-Dec-18	2019 Budget Approved	2019 Budget Actuals 31-Oct-19	2020 Budget Draft No. 1	3 Year Average 2016, 2017, 2018	Variance 2020-2019	Draft 1 - 2020 Budget as of December 18, 2019 Remarks
	Monument Maintenance											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	\$2,187.20	\$2,910	\$700.84	\$54.00	
10-100-1041-2748-60020	Hourly Part Time		\$4,200	\$5,409.99	\$4,623.00	\$4,737.65	\$4,715	\$0.00	\$4,824	\$5,073.82	\$109.00	
10-100-1041-2748-60025	Employer CPP		\$287	\$280.87	\$301.00	\$291.97	\$340	\$107.99	\$323	\$286.42	(\$17.04)	
10-100-1041-2748-60030	Employer EI		\$148	\$137.75	\$161.00	\$143.52	\$134	\$45.36	\$116	\$140.64	(\$17.99)	
10-100-1041-2748-60035	Employer OMERS		\$289	\$18.90	\$568.00	\$112.02	\$507	\$203.31	\$517	\$65.46	\$10.25	
10-100-1041-2748-60040	Employer EHT		\$137	\$112.90	\$145.00	\$122.74	\$148	\$43.98	\$151	\$117.82	\$2.81	
10-100-1041-2748-60050	Employer Benefits		\$584	\$119.20	\$482.00	\$341.91	\$561	\$363.91	\$612	\$230.56	\$51.46	
10-100-1041-2748-60055	Employer WSIB		\$214	\$184.70	\$238.00	\$201.40	\$236	\$71.04	\$241	\$193.05	\$5.30	
10-100-1041-2748-71471	Materials	\$585.03	\$1,000.00	\$512.39	\$1,000.00	\$318.36	\$500.00	\$259.82	\$500.00	\$471.93	\$0.00	Concrete and wood required for foundations and maintenance
	s/t	\$3,868.87	\$9,657.60	\$6,998.78	\$10,318.00	\$7,449.17	\$9,997.00	\$3,282.61	\$10,194.79	\$6,105.61	\$197.79	
	Total	\$161,125.97	\$186,634.83	\$181,564.12	\$183,763.92	\$149,964.09	\$189,839.00	\$159,344.24	\$202,909.65	\$164,218.06	\$13,070.65	
	Total Cemeteries	\$229,623.20	\$265,214.21	\$299,724.33	\$317,627.92	\$253,017.62	\$331,851.00	\$240,101.46	\$347,246.93	\$260,788.38	\$15,395.93	
	Parks - Point Park											
	Operational Revenue											
10-160-1611-0330-40670	Daily Campsite Fees	(\$24,652.89)	(\$10,076.70)	(\$27,016.50)	(\$15,000.00)	(\$20,209.44)	(\$20,000.00)	(\$20,883.42)	(\$21,238.44)	(\$23,959.61)	(\$1,238.44)	
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)	(\$20,209.44)	(\$20,000.00)	(\$20,883.42)	(\$21,238.44)	(\$23,959.61)	(\$1,238.44)	
	Grounds Maintenance											Grass cutting, garbage collection, tree trimming & repairs to water system etc.....
	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	\$7,442.06	\$6,361	\$7,805.81	\$119.00	Major Storm damage clean up 2018 - increase for more tree removal in 2019/20
10-160-1611-2740-60013	Overtime			\$1,016.49		\$1,633.14	\$1,000	\$816.71	\$900	\$1,324.82	(\$100.00)	
10-160-1611-2740-60020	Hourly Part Time		\$9,000	\$4,088.87	\$9,000.00	\$23,147.22	\$9,180	\$15,343.91	\$9,354	\$13,618.05	\$174.00	Major Storm damage clean up 2018 - increase for more tree removal in 2019/20
10-160-1611-2740-60025	Employer CPP		\$615	\$537.76	\$401.00	\$1,804.46	\$683	\$1,152.66	\$656	\$1,171.11	(\$26.76)	
10-160-1611-2740-60030	Employer EI		\$317	\$256.94	\$214.00	\$892.29	\$231	\$534.72	\$236	\$574.62	\$4.73	
10-160-1611-2740-60035	Employer OMERS		\$620	\$645.12	\$758.00	\$1,597.52	\$1,033	\$1,158.52	\$1,051	\$1,121.32	\$18.02	
10-160-1611-2740-60040	Employer EHT		\$293	\$209.36	\$193.00	\$775.12	\$301	\$472.78	\$306	\$492.24	\$5.44	
10-160-1611-2740-60050	Employer Benefits		\$1,251	\$177.34	\$642.00	\$1,760.14	\$1,142	\$1,926.90	\$1,244	\$968.74	\$102.48	
10-160-1611-2740-60055	Employer WSIB		\$458	\$360.52	\$317.00	\$1,266.86	\$482	\$763.81	\$490	\$813.69	\$8.31	
10-160-1611-2740-71471	Materials	\$2,198.75	\$2,500.00	\$1,095.28	\$2,500.00	\$2,389.73	\$2,500.00	\$596.38	\$2,500.00	\$1,894.59	\$0.00	Replace picnic tables - 10 x \$250.00 = \$2500,
10-160-1611-2740-71523	Contracted Works	\$1,682.44	\$2,000.00	\$3,157.63	\$5,000.00	\$1,069.36	\$3,000.00	\$1,211.84	\$3,000.00	\$1,969.81	\$0.00	Asselin to supply garbage bins and emptying services - 2018 Increase for FFPC Assistance in Tree Removal
10-160-1611-2740-71540	Equipment Rentals - Owned	\$0.00		\$1,948.12		\$286.70		\$142.40		\$744.94	\$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	\$46,293.52	\$25,794.00	\$31,562.69	\$26,099.22	\$26,136.94	\$305.22	

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-Dec-18	2019 Budget Approved	2019 Budget Actuals 31-Oct-19	2020 Budget Draft No. 1	3 Year Average 2016, 2017, 2018	Variance 2020-2019	Draft 1 - 2020 Budget as of December 18, 2019
												Remarks
	Building Maintenance											Washrooms, Showers & Garage
	Distributed Salary & Wages	\$6,888.15										
	Distributed Benefits	\$1,254										
10-160-1611-2741-60010	Hourly Full Time		\$800	\$126.33	\$800.00	\$122.69	\$2,991	\$68.50	\$3,042	\$124.51	\$50.92	\$832. Parks Staff + \$2209.92 Tradesperson
10-160-1611-2741-60013	Overtime							\$75.19	\$0	\$0.00	\$0.00	
10-160-1611-2741-60020	Hourly Part Time		\$1,200		\$1,200.00	\$3,468.33	\$1,224	\$3,265.02	\$1,247	\$3,468.33	\$23.00	
10-160-1611-2741-60025	Employer CPP		\$82		\$81.00	\$157.55	\$190	\$161.36	\$179	\$157.55	(\$10.90)	
10-160-1611-2741-60030	Employer EI		\$42		\$43.00	\$79.12	\$63	\$76.61	\$64	\$79.12	\$1.33	
10-160-1611-2741-60035	Employer OMERS		\$83	\$19.88	\$153.00	\$41.92	\$284	\$281.07	\$287	\$30.90	\$2.84	
10-160-1611-2741-60040	Employer EHT		\$39	\$2.27	\$39.00	\$66.49	\$82	\$66.01	\$84	\$34.38	\$1.63	
10-160-1611-2741-60050	Employer Benefits		\$167		\$130.00	\$7.38	\$324	\$261.78	\$340	\$7.38	\$15.64	
10-160-1611-2741-60055	Employer WSIB		\$61	\$5.67	\$64.00	\$109.11	\$132	\$106.63	\$134	\$57.39	\$1.81	
10-160-1611-2741-71420	Hydro Charges	\$5,547.99	\$5,500.00	\$3,456.32	\$3,500.00	\$3,681.37	\$3,800.00	\$3,045.70	\$3,800.00	\$4,228.56	\$0.00	2020 No Change
10-160-1611-2741-71421	Water & Sewer Charges	\$11,409.20	\$4,661.02	\$3,907.30	\$4,100.00	\$5,046.41	\$5,200.00	\$4,582.89	\$5,200.00	\$6,787.64	\$0.00	New water meter fall of 2011- 2020 No Change
10-160-1611-2741-71471	Material - Buildings	\$2,319.57	\$2,500.00	\$2,163.83	\$2,500.00	\$607.48	\$2,500.00	\$1,044.15	\$2,500.00	\$1,696.96	\$0.00	Paint, toilet/sink replacement - materials
10-160-1611-2741-71523	Contracted Works	\$1,101.94	\$2,000.00	\$932.08	\$2,000.00	\$850.62	\$1,500.00	\$2,026.32	\$1,500.00	\$961.55	\$0.00	Plumbing & Electrical Repairs
10-160-1611-2741-71540	Equipment Rentals - Owned	\$0.00				\$0.00		\$0.00		\$0.00	\$0.00	
	s/t	\$28,520.57	\$17,134.42	\$10,613.68	\$14,610.00	\$14,238.47	\$18,290.00	\$15,061.23	\$18,376.27	\$17,790.91	\$86.27	
	Total Point Park	\$16,550.91	\$30,109.72	\$3,031.25	\$19,531.00	\$40,322.55	\$24,084.00	\$25,740.50	\$23,237.05	\$19,968.24	(\$846.95)	
	Parks-Outdoor Facilities											Includes playgrounds, rinks & St. Francis
	Distributed Salary & Wages	\$203,228.72										
	Distributed Benefits	\$46,458										
10-160-1612-1101-60015	Hourly Full Time		\$80,000	\$92,390.43	\$81,200.00	\$72,740.37	\$82,824	\$105,139.44	\$84,398	\$82,565.40	\$1,574.00	
10-160-1612-1101-60013	Overtime			\$194.74		\$239.57	\$100	\$300.74	\$200	\$217.16	\$100.00	
10-160-1612-1101-60020	Hourly Part Time		\$120,000	\$113,755.38	\$111,650.00	\$114,350.79	\$113,883	\$99,374.72	\$100,000	\$114,053.09	(\$13,883.00)	
10-160-1612-1101-60025	Employer CPP		\$8,220	\$9,455.06	\$7,817.00	\$8,758.30	\$8,838	\$9,929.73	\$7,700	\$9,106.68	(\$1,137.80)	
10-160-1612-1101-60030	Employer EI		\$4,180	\$4,374.84	\$4,177.00	\$4,195.45	\$2,951	\$4,514.88	\$2,766	\$4,285.15	(\$185.03)	
10-160-1612-1101-60035	Employer OMERS		\$8,260	\$8,663.35	\$14,767.00	\$7,132.44	\$13,170	\$11,944.68	\$12,323	\$7,897.90	(\$847.45)	
10-160-1612-1101-60040	Employer EHT		\$3,900	\$3,982.60	\$3,761.00	\$3,803.61	\$3,836	\$4,098.08	\$3,596	\$3,893.11	(\$240.24)	
10-160-1612-1101-60050	Employer Benefits		\$16,680	\$8,312.43	\$12,514.00	\$9,029.38	\$14,568	\$12,287.92	\$14,603	\$8,670.91	\$34.57	
10-160-1612-1101-60055	Employer WSIB		\$6,100	\$6,396.76	\$6,171.00	\$6,268.70	\$6,137	\$6,619.54	\$5,753	\$6,332.73	(\$383.78)	
10-160-1612-1101-71540	Equipment Rental - Own	\$479.04		\$309.30		\$2,047.36		\$194.32	\$0.00	\$945.23	\$0.00	Public Works equipment
10-160-1612-1400-71421	Water & Sewer	\$243.07		\$154.67		\$483.60		\$0.00		\$293.78	\$0.00	
10-160-1612-1400-71471	Materials	\$28,491.22	\$17,000.00	\$31,827.50	\$20,000.00	\$23,695.69	\$20,000.00	\$23,475.60	\$20,000.00	\$28,004.80	\$0.00	Includes playgrounds, rinks & St. Francis.
												ESA annual fees for rink shacks, Electrical & Plumbing repairs, Boat rental for annual Dock Repairs
10-160-1612-1500-71523	Contracted Works	\$5,354.30	\$2,500.00	\$4,479.10	\$2,500.00	\$5,360.74	\$3,400.00	\$2,845.72	\$3,400.00	\$5,064.71	\$0.00	
	Contribution to Capital											
	s/t	\$284,253.94	\$266,840.00	\$284,296.16	\$264,557.00	\$258,106.00	\$269,707.00	\$280,725.37	\$254,738.27	\$275,552.03	(\$14,968.73)	

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-Dec-18	2019 Budget Approved	2019 Budget Actuals 31-Oct-19	2020 Budget Draft No. 1	3 Year Average 2016, 2017, 2018	Variance 2020-2019	Draft 1 - 2020 Budget as of December 18, 2019 Remarks
	Lions Millennium Park											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	\$0.00	\$3,558	\$1,691.78	\$66.00	
10-160-1613-1101-60013	Overtime			\$116.20		\$0.00		\$0.00	\$0	\$58.10	\$0.00	
10-160-1613-1101-60020	Hourly Part Time		\$1,860	\$1,035.33	\$1,860.00	\$0.00	\$1,897	\$141.47	\$1,933	\$517.67	\$36.00	
10-160-1613-1101-60025	Employer CPP		\$127	\$98.15	\$214.00	\$0.00	\$242	\$6.14	\$229	\$49.08	(\$12.70)	
10-160-1613-1101-60030	Employer EI		\$65	\$43.97	\$114.00	\$0.00	\$81	\$3.03	\$82	\$21.99	\$1.37	
10-160-1613-1101-60035	Employer OMERS		\$128	\$130.09	\$405.00	\$0.00	\$361	\$0.00	\$367	\$65.05	\$6.24	
10-160-1613-1101-60040	Employer EHT		\$60	\$43.50	\$103.00	\$0.00	\$105	\$2.61	\$107	\$21.75	\$2.07	
10-160-1613-1101-60050	Employer Benefits		\$259	\$873.55	\$343.00	\$0.00	\$399	\$0.00	\$435	\$436.78	\$35.83	
10-160-1613-1101-60055	Employer WSIB		\$95	\$70.21	\$169.00	\$0.00	\$168	\$4.22	\$171	\$35.11	\$3.32	
10-160-1613-1101-71540	Equipment Rentals - Owned	\$0.00				\$0.00		\$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	\$1,686.98	\$1,750.00	\$1,210.81	\$1,750.00	\$2,044.14	\$0.00	No Change 2018, 2019, 2020
10-160-1613-2740-71421	Water & Sewer	\$1,126.59	\$1,200.00	\$1,909.32	\$1,231.00	\$2,452.28	\$2,500.00	\$1,145.00	\$1,900.00	\$1,829.40	(\$600.00)	Water for fountain and washrooms - 2020 based on 3 year average
10-160-1613-2740-71471	Materials	\$790.23	\$1,000.00	\$32.43	\$1,000.00	\$309.33	\$1,000.00	\$441.08	\$1,000.00	\$377.33	\$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	\$624.96	\$1,000.00	\$547.25	\$0.00	Electrician and plumber for repairs
	s/t	\$8,964.77	\$9,633.77	\$9,701.34	\$12,463.00	\$5,123.36	\$12,995.00	\$3,579.32	\$12,533.13	\$7,929.82	(\$461.87)	
	Rainy Lake Square											New for 2018 - 2019 end of contractor warranty period higher input from Town Resources
10-160-1615-1101-60015	Hourly Full Time			\$481.54	\$2,000.00	\$1,193.29	\$2,000	\$0.00	\$2,038	\$837.42	\$38.00	
10-160-1615-1101-60020	Hourly Part Time				\$3,000.00	\$139.20	\$3,000	\$0.00	\$3,057	\$139.20	\$57.00	
10-160-1615-1101-60025	Employer CPP			\$7.69	\$202.68	\$68.34	\$225	\$0.00	\$213	\$38.02	(\$12.24)	
10-160-1615-1101-60030	Employer EI			\$2.26	\$108.30	\$31.44	\$75	\$0.00	\$76	\$16.85	\$1.43	
10-160-1615-1101-60035	Employer OMERS			\$46.26	\$382.87	\$130.80	\$335	\$0.00	\$334	\$88.53	(\$0.60)	
10-160-1615-1101-60040	Employer EHT			\$9.33	\$97.50	\$30.69	\$98	\$0.00	\$99	\$20.01	\$1.35	
10-160-1615-1101-60050	Employer Benefits			\$102.67	\$324.44	\$42.40	\$370	\$0.00	\$403	\$72.54	\$33.48	
10-160-1615-1101-60055	Employer WSIB			\$5.11	\$160.00	\$43.68	\$156	\$0.00	\$159	\$24.40	\$2.96	
10-160-1615-1240-71420	Electrical Power			\$251.48	\$2,600.00	\$946.22	\$1,000.00	\$535.53	\$1,000.00	\$598.85	\$0.00	
10-160-1615-1240-71421	Water & Sewer			\$0.00	\$1,200.00	\$578.86	\$625.00	\$0.00	\$645.00	\$289.43	\$20.00	3.22% increase over 2019 budget
10-160-1615-1240-71471	Materials			\$184.48	\$2,000.00	\$2,526.05	\$2,500.00	\$523.46	\$2,500.00	\$1,355.27	\$0.00	
10-160-1615-1240-71540	Equipment Rentals - Owned			\$175.00	\$0.00	\$262.50	\$700.00	\$6.25	\$700.00	\$218.75	\$0.00	
10-160-1615-1240-71580	Insurance			\$177.19	\$963.00	\$954.85	\$971.00	\$977.81	\$1,034.00	\$566.02	\$63.00	Based on information from Deputy Treasurer
10-160-1615-1240-71523	Contracted Works				\$1,000.00	\$821.18	\$1,500.00	\$256.45	\$1,500.00	\$821.18	\$0.00	
	s/t			\$1,443.01	\$14,038.80	\$7,769.50	\$13,555.00	\$2,299.50	\$13,759.38	\$4,606.26	\$204.38	
	.											
	Total	\$297,799.96	\$319,558.79	\$298,471.76	\$310,589.80	\$311,321.41	\$320,341.00	\$312,344.69	\$304,267.83	\$302,531.04	(\$16,073.17)	

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-Dec-18	2019 Budget Approved	2019 Budget Actuals 31-Oct-19	2020 Budget Draft No. 1	3 Year Average 2016, 2017, 2018	Variance 2020-2019	Draft 1 - 2020 Budget as of December 18, 2019 Remarks
	Administration	\$167,900	\$163,466	\$126,464	\$183,880	\$210,786	\$179,668	\$155,462	\$196,395	\$168,383.41	\$16,727.04	9.31%
	Cemeteries	\$229,623	\$265,214	\$299,724	\$317,628	\$253,018	\$331,851	\$240,101	\$347,247	\$260,788.38	\$15,395.93	4.64%
	Parks	\$297,800	\$319,559	\$298,472	\$310,590	\$311,321	\$320,341	\$312,345	\$304,268	\$302,531.04	(\$16,073.17)	-5.02%
	Total Operating Costs	\$695,323	\$748,239	\$724,659.83	\$812,097.72	\$775,125.46	\$831,860	\$707,908.11	\$847,910	\$731,702.84	\$16,049.80	1.93%