

Agenda
For the Special Meeting of the
Committee of the Whole
of the Municipality of West Grey
To be Held on Monday, September 18, 2017 at 9:00 a.m.
At the Council Chambers – West Grey Municipal Office

1. **Call to Order** 9:00 a.m.

2. **Declarations of Pecuniary Interest and General Nature
Thereof**

3. **Items of Business**
 - 1) Director of Finance/Treasurer Report FTR #09/18/17
2018 Preliminary Budget

4. **Adjournment**



Report Committee of the Whole

Director of Finance/Treasurer – Report FTR#09/18/17

Date: September 18, 2017.

2018 Preliminary Budget

Attached are detailed Departmental Preliminary 2018 Budgets for Committee review.

1. 2018 Administration Budgets

- Council
- Admin
- Fire Other
- Canine Control
- Other Protection
- Crossing Guards
- Recreation Other
- Lamlash, Glenelg Halls
- Library Other
- Planning
- Airport, Transit
- SVCA, Flood Control
- Building, Property Standards, Source Water Protection

- Building Department History Review

- Grant's to Organizations

- Reserves and Reserve Funds

- Gas Tax Fund (GTF) Program Information

FTR#1 Recommendation: For Committee review and discussion.

Respectfully submitted:
Kerri Mighton
Director of Finance/Treasurer

COUNCIL 2018 DRAFT BUDGET					
Account Number	Account Name	2018 BUDGET	<i>Yr Over Yr Budget Change</i>	2017 BUDGET	to Sept 11/17 2017 YTD
1430053076	Admin-Transfer from Reserve/Fund	(32,500.00)	(32,500.00)		0.00
1430055410	Council Revenue	(6,400.00)	0.00	(6,400.00)	(460.00)
1430055411	Council Nomination Fees	(2,000.00)	(2,000.00)		0.00
SUBTOTAL COUNCIL REVENUES		(40,900.00)	(34,500.00)	(6,400.00)	(460.00)
1505001010	Council Wages	165,000.00	2,000.00	163,000.00	107,144.06
1505001011	Council CPP	4,000.00	500.00	3,500.00	2,644.81
1505001021	Council EHT	2,100.00	100.00	2,000.00	1,392.86
1505002009	Governance Candidate Registration	2,000.00	2,000.00		0.00
1505002010	Council Material & Supplies	5,000.00	0.00	5,000.00	3,772.52
1505002020	Council General Memberships/Conventio	14,000.00	0.00	14,000.00	10,862.98
1505002021	Council Mileage	10,000.00	0.00	10,000.00	6,262.13
1505002023	Council Election Expenses	45,000.00	45,000.00	0.00	0.00
1505003011	Council Contract Labour	500.00	0.00	500.00	0.00
1505003075	Council Transfer to Reserve	0.00	(12,500.00)	12,500.00	0.00
SUBTOTAL COUNCIL EXPENDITURES		247,600.00	37,100.00	210,500.00	132,079.36
TOTAL COUNCIL DEPARTMENT		206,700.00	2,600.00	204,100.00	131,619.36
YR over YR budget change		2,600.00			
		1.3%			

ADMIN/CORPORATE 2018 DRAFT BUDGET					
			<i>Yr Over Yr</i>		<i>to Sept 11/17</i>
Account Number	Account Name	2018 BUDGET	<i>Budget Change</i>	2017 BUDGET	2017 YTD
1430103076	Admin-Transfer from Reserve/Fund	0.00	100,000.00	(100,000.00)	0.00
1430105110	Admin. - Provincial Grant	0.00	0.00	0.00	0.00
1430105408	Tax Certificate	(13,000.00)	0.00	(13,000.00)	(10,555.00)
1430105410	Zoning Certificate	(5,500.00)	0.00	(5,500.00)	(6,095.00)
1430105411	Lottery License	(4,000.00)	0.00	(4,000.00)	(3,076.20)
1430105412	Sale History Books		0.00		0.00
1430105414	Tax Sale & Administration Fees	(5,000.00)	0.00	(5,000.00)	0.00
1430105417	Investment Income	(1,000.00)	0.00	(1,000.00)	(258.35)
1430105418	Other/Miscellaneous Revenue	(8,000.00)	0.00	(8,000.00)	(5,997.63)
1430105419	Revenue Lease Agreements	(13,100.00)	0.00	(13,100.00)	(5,850.00)
1430105421	Revenue Marriage Licenses	(3,000.00)	0.00	(3,000.00)	(3,800.00)
1430105422	Provincial Offences Revenue	(500.00)	0.00	(500.00)	(63.00)
1430106000	Cash Short/Over Rounding				(2.29)
SUBTOTAL REVENUES		(53,100.00)		(153,100.00)	(35,697.47)
1510001010	Administration Wages	528,500.00	21,500.00	507,000.00	370,689.29
1510001011	Administration CPP	18,000.00	500.00	17,500.00	14,962.39
1510001012	Administration EI	7,200.00	100.00	7,100.00	6,105.47
1510001013	Administration Life Insurance	18,500.00	400.00	18,100.00	12,627.83
1510001014	Administration OMERS	54,300.00	2,800.00	51,500.00	33,569.58
1510001015	Administration Benefits	8,700.00	0.00	8,700.00	1,926.50
1510001020	Admin Rwam/Greenshield Insurance	32,000.00	0.00	32,000.00	18,633.34
1510001021	Administration EHT	10,300.00	400.00	9,900.00	7,802.44
1510001022	Administration Worker Compensation	12,000.00	400.00	11,600.00	11,163.81
1510002000	Administration Website	2,000.00	0.00	2,000.00	1,536.57
1510002010	Administration Material & Supplies	12,000.00	0.00	12,000.00	7,608.04
1510002011	Administration Office Supplies	12,000.00	0.00	12,000.00	5,549.32
1510002012	Postage & Meter Rentals	40,000.00	0.00	40,000.00	31,667.30
1510002013	Photocopier Expense/Lease	5,000.00	0.00	5,000.00	4,684.18
1510002014	Administration Utilities	20,000.00	2,000.00	18,000.00	12,053.54
1510002015	Administration Building Maintenance	10,000.00	0.00	10,000.00	6,743.98
1510002016	Administration Telephone & Fax	9,000.00	0.00	9,000.00	6,025.02
1510002020	General Memberships	19,000.00	0.00	19,000.00	13,943.50
1510002021	Administration Mileage	3,000.00	0.00	3,000.00	1,103.83
1510002030	Administration - Computer Expense	28,250.00	2,250.00	26,000.00	22,752.83
1510002031	Admin Water Mointoring/Maintenance	1,000.00	0.00	1,000.00	285.44
1510002050	Administration Parking lot Maint'	2,000.00	0.00	2,000.00	1,542.47
1510002053	Financial Expense Bank Charge	2,000.00	0.00	2,000.00	1,817.42
1510002077	Administration Training	2,500.00	0.00	2,500.00	433.20
1510003011	Administration Contract Labour	6,000.00	0.00	6,000.00	3,205.44
1510003075	Transfer to Own Fund-Res/Res Fund		0.00		0.00
1510003077	Admin Transfer to Capital	10,000.00	0.00	10,000.00	0.00
1510005053	Tax Write-offs		0.00		0.00
SUBTOTAL ADMIN EXPENDITURES		873,250.00		842,900.00	598,432.73
1510052014	Corporate Costs Utilities	2,500.00	0.00	2,500.00	1,791.60
1510052015	Corporate Costs Building Renovation	5,000.00	0.00	5,000.00	176.55
1510052020	Corporate Costs Membership Fees	300.00	0.00	300.00	165.61
1510052022	Appreciation Day	2,500.00	0.00	2,500.00	0.00
1510052024	Corporate Costs Legal	50,000.00	0.00	50,000.00	12,324.93
1510052025	Corporate Costs Insurance	35,000.00	0.00	35,000.00	32,205.77
1510052026	Corporate Costs Audit Fees	42,500.00	0.00	42,500.00	0.00
1510052029	Corporate Costs Consultant Fees	5,000.00	0.00	5,000.00	1,526.40
1510052044	Corporate Costs Tax Sale Regs't Fee	5,000.00	0.00	5,000.00	0.00
1510052051	Corporate Costs Grants to Organiz't	57,650.00	0.00	57,650.00	42,547.64
1510052074	Corporate Cost Sale/Purchase Propt	500.00	0.00	500.00	1,336.66
1510052075	Corporate Costs Lease Agreement Exp	7,500.00	0.00	7,500.00	10,258.82
1510052078	Corporate Costs Promotional Expense	2,500.00	0.00	2,500.00	0.00

ADMIN/CORPORATE 2018 DRAFT BUDGET					
			<i>Yr Over Yr</i>		to Sept 11/17
Account Number	Account Name	2018 BUDGET	<i>Budget Change</i>	2017 BUDGET	2017 YTD
1510052079	Corporate Costs Service Awards	2,000.00	0.00	2,000.00	0.00
1510052080	Corporate Costs Loan Advance		0.00		0.00
1510053011	Corporate Costs Contract labour	0.00	(200.00)	200.00	0.00
1510053075	Corporate Cost transfer to Reserve	107,500.00	0.00	107,500.00	0.00
1510053077	Corp Costs Tsfr to Capital	125,000.00	0.00	125,000.00	0.00
1510054050	Corporate Cost Liab'ty Durham Hydro	4,500.00	0.00	4,500.00	3,188.34
1510055052	Accounts Receivable Written Off		0.00		0.00
1510059100	Corporate Costs Payment in Lieu	55,000.00	5,000.00	50,000.00	55,370.61
SUBTOTAL CORP COSTS		509,950.00		505,150.00	160,892.93
1494105105	Debentures Issued	0.00	0.00	0.00	0.00
1494105110	Grants Ontario	0.00	0.00	0.00	0.00
1494105120	Grants Other Municipalities	0.00		0.00	0.00
1494105131	Sale of Land	0.00	0.00	0.00	(31,605.91)
1494106530	Contb' from Revenue Fund	(135,000.00)	0.00	(135,000.00)	0.00
1494106540	Contb' from Reserve Fund	(10,000.00)	0.00	(10,000.00)	0.00
CAPITAL REVENUE		(145,000.00)		(145,000.00)	(31,605.91)
1595103000	General Gov't Capital Expense	20,000.00	0.00	20,000.00	14,885.83
1595103076	Transfer to Reserves/Reserve Funds	125,000.00	0.00	125,000.00	0.00
CAPITAL EXPENDITURE		145,000.00		145,000.00	14,885.83
TOTAL ADMIN DEPARTMENT		1,330,100.00	135,150.00	1,194,950.00	706,908.11
YR over YR budget change		135,150.00			
		11.3%		1,294,950.00	
		-		35,150.00	
increase without Stabilization Reserve Transfer \$100,000		2.71%		2.71%	
Capital Detail		-		-	
Photocopier or transfer to IT reserve		10,000.00	Photocopier	10,000.00	0.00
Vadim OPEN -online portal for customers PL, PT, UB, PMT		10,000.00	Vadim OPEN -or	10,000.00	70,000.00
Police Station - design/tender/eng'g?????		0.00	Police Station - d	0.00	310,368.00
		20,000.00		20,000.00	380,368.00
Transfer to Admin IT Reserve			Transfer to Admin	0.00	10,000.00
Transfer to Police Station reserve		75,000.00	Tsfr to Police Sta	75,000.00	
Transfer to General Capital Reserve		50,000.00	Transfer to Gene	50,000.00	282,897.00
		125,000.00		125,000.00	673,265.00

FIRE OTHER 2018 DRAFT BUDGET					
Account Number	Account Name	2018 BUDGET	<i>Yr Over Yr Budget Change</i>	2017 BUDGET	to Sept 12/17 2017 YTD
1430175410	Revenue Fire - West Grey	(1,598.00)	0.00	(1,598.00)	0.00
SUBTOTAL REVENUES		(1,598.00)	0.00	(1,598.00)	0.00
1517003075	Transfer to Own Reserve	40,000.00	0.00	40,000.00	0.00
1517202036	Fire Other Pymts Dispatch	3,517.00	0.00	3,517.00	2,502.93
1517403010	Fire Other Pymts Elmwood	144,000.00	0.00	144,000.00	105,568.96
1517503010	Fire Other Pymts Hanover	55,000.00	0.00	55,000.00	43,350.00
1517603010	Fire Other Pymts Wellington North	18,870.00	0.00	18,870.00	18,888.50
157703010	Fire Other Pymts Markdale	35,700.00	0.00	35,700.00	34,854.61
SUBTOTAL EXPENDITURES		297,087.00	0.00	297,087.00	205,165.00
TOTAL OTHER FIRE DEPARTMENT		295,489.00	0.00	295,489.00	205,165.00
YR over YR budget change		0.00			
		0.0%	*payback borrow from reserve for 2014 trucks		
w/o Elmwood		151,489.00			
		144,000.00			
		295,489.00			

CANINE CONTROL 2018 DRAFT BUDGET					
Account Number	Account Name	2018 BUDGET	<i>Yr Over Yr Budget Change</i>	2017 BUDGET	to Sept 12/17 2017 YTD
1430305410	Revenue - Canine Control	(30,000.00)	0.00	(30,000.00)	(33,395.00)
	SUBTOTAL CANINE CONTROL REVENUES	(30,000.00)	0.00	(30,000.00)	(33,395.00)
1530002010	Canine Control Material & Supplies	6,000.00	0.00	6,000.00	3,554.89
1530002021	Canine Control Mileage	5,000.00	0.00	5,000.00	1,841.07
1530002024	Canine Control Legal	0.00			109.90
1530003011	Canine Wages Contract	15,000.00	0.00	15,000.00	7,694.06
1530005052	Canine Control Writeoffs				0.00
	SUBTOTAL CANINE CONTROL EXPENDITURES	26,000.00	0.00	26,000.00	13,199.92
	TOTAL CANINE CONTROL DEPARTMENT	(4,000.00)	0.00	(4,000.00)	(20,195.08)
	YR over YR budget change	0.00			
		0.0%			

OTHER PROTECTION 2018 DRAFT BUDGET					
Account Number	Account Name	2018 BUDGET	<i>Yr Over Yr Budget Change</i>	2017 BUDGET	to Sept 12/17 2017 YTD
1430405410	Revenue - Fence Viewing	(250.00)	0.00	(250.00)	0.00
1430405411	Revenue - Livestock Recoveries	(5,000.00)	0.00	(5,000.00)	(651.00)
1430405412	Revenue - Livestock Admin Fees	(300.00)	0.00	(300.00)	(90.00)
SUBTOTAL OTHER PROTECTION REVENUES		(5,550.00)	0.00	(5,550.00)	(741.00)
1540103011	Other Protection Fence Viewing	250.00	0.00	250.00	0.00
SUBTOTAL FENCE VIEWING EXPENDITURES		250.00	0.00	250.00	0.00
1540203011	Other Protection Livestock Valuer	2,000.00	0.00	2,000.00	272.47
1540203030	Livestock Claims	5,000.00	0.00	5,000.00	0.00
SUBTOTAL LIVESTOCK VALUER EXPENDITURES		7,000.00	0.00	7,000.00	272.47
1540303011	Other Protection - OSPCA	0.00	0.00	0.00	0.00
SUBTOTAL OSPCA EXPENDITURES		0.00	0.00	0.00	0.00
1540603011	Other Protection Weed Inspection	500.00	0.00	500.00	281.87
SUBTOTAL WEED INSPECTION EXPENDITURES		500.00	0.00	500.00	281.87
TOTAL OTHER PROTECTION EXPENDITURES		7,750.00	0.00	7,750.00	554.34
TOTAL OTHER PROTECTION DEPARTMENT		2,200.00	0.00	2,200.00	(186.66)
YR over YR budget change		0.00			
		0.0%			

CROSSING GUARDS 2018 DRAFT BUDGET

CROSSING GUARDS 2018 DRAFT BUDGET					
Account Number	Account Name	2018 BUDGET	<i>Yr Over Yr Budget Change</i>	2017 BUDGET	to Sept 12/17 2017 YTD
1561001010	Crossing Guard Wages	24,000.00	1,000.00	23,000.00	13,870.54
1561001011	Crossing Guard CPP	320.00	145.00	175.00	270.76
1561001012	Crossing Guard EI	625.00	175.00	450.00	321.88
1561001021	Crossing Guard EHT	475.00	100.00	375.00	275.06
1561001022	Crossing Guard Work' Comp	680.00	180.00	500.00	430.23
1561002010	Crossing Guard Material & Supplies	500.00	0.00	500.00	0.00
SUBTOTAL CROSSING GUARDS EXPENDITURES		26,600.00	1,600.00	25,000.00	15,168.47
TOTAL CROSSING GUARDS DEPARTMENT		26,600.00	1,600.00	25,000.00	15,168.47
YR over YR budget change		1,600.00			
		6.4%			

RECREATION OTHER 2018 DRAFT BUDGET

			<i>Yr Over Yr</i>		
Account Number	Account Name	2018 BUDGET	<i>Budget Change</i>	2017 BUDGET	2017 YTD
1573403010	Recreation - Elmwood	18,500.00	0.00	18,500.00	15,000.00
SUBTOTAL RECRATION - ELMWOOD		18,500.00	0.00	18,500.00	15,000.00
1573603010	Recreation - Stothart Hall	3,500.00	0.00	3,500.00	0.00
SUBTOTAL RECREATION - STOTHART HALL		3,500.00	0.00	3,500.00	0.00
TOTAL OTHER RECREATION DEPARTMENT		22,000.00	0.00	22,000.00	15,000.00
YR over YR budget change		0.00			
		0.0%			
ECC recommending \$10,000 reserve from WG & Brockton each for kitchen renovation					
- Elmwood Hydro Reserve					
Elmwood Hydro Reserve balance		18,000.00			

LAMLASH, GLENELG 2018 DRAFT BUDGET					
Account Number	Account Name	2018 BUDGET	<i>Yr Over Yr Budget Change</i>	2017 BUDGET	to Sept 12/17 2017 YTD
1430785410	Revenue - Lamlash Hall	(3,000.00)	0.00	(3,000.00)	(1,577.14)
SUBTOTAL LAMLASH HALL REVENUES		(3,000.00)	0.00	(3,000.00)	(1,577.14)
1578001010	Recreation Lamlash Hall Wages	200.00	0.00	200.00	0.00
1578002010	Rec Lamlash Hall Mat/Supplies	500.00	0.00	500.00	102.51
1578002014	Recreation Lamlash Hall Utilities	3,500.00	0.00	3,500.00	1,305.25
1578002015	Lamlash Hall Building Maintenance	2,450.00	0.00	2,450.00	130.10
1578002025	Lamlash Hall Insurance	1,760.00	0.00	1,760.00	1,737.42
1578002031	Lamlash Hall Water Monitoring/Maint	1,200.00	0.00	1,200.00	318.00
1578003011	Rec Lamlash Hall Wages Contract	2,000.00	0.00	2,000.00	1,060.00
SUBTOTAL LAMLASH HALL EXPENDITURES		11,610.00	0.00	11,610.00	4,653.28
1430795410	Revenue Glenelg Hall	(750.00)	0.00	(750.00)	(299.12)
SUBTOTAL GLENELG HALL REVENUES		(750.00)	0.00	(750.00)	(299.12)
1579002010	Rec Glenelg Hall Mat/Supplies	335.00	0.00	335.00	0.00
1579002014	Rec Glenelg Hall Utilities	750.00	0.00	750.00	309.94
1579002015	Glenelg Hall Building Maintenance	500.00	0.00	500.00	40.00
1579002025	Rec Glenelg Hall Insurance	500.00	0.00	500.00	496.40
1579002031	Glenelg Hall Water Monitoring/Maint	0.00	0.00	0.00	19.84
1579003011	Rec Glenelg Hall Wage Contract	500.00	0.00	500.00	195.00
SUBTOTAL GLENELG HALL EXPENDITURES		2,585.00	0.00	2,585.00	1,061.18
TOTAL LAMLASH, GLENELG EXPENDITURES		13,445.00	0.00	13,445.00	5,415.34
TOTAL LAMLASH, GLENELG DEPARTMENT		10,445.00	0.00	10,445.00	3,838.20
YR over YR budget change		0.00		3,838.20	
		0.0%		58.1%	
	Lamlash	8,610.00		8,610.00	3,076.14
	Glenelg	1,835.00		1,835.00	762.06
		-		-	-

LIBRARY - OTHER 2018 DRAFT BUDGET					
Account Number	Account Name	2017 BUDGET	Yr Over Yr Budget Change	2017 BUDGET	to Sept 12/17 2017 YTD
1430873076	Library Transfer from Reserve	0.00	0.00	0.00	0.00
1430875410	Revenue - Library	(4,500.00)	0.00	(4,500.00)	(4,358.93)
1430875411	Revenue - Library Wages	(209,734.00)	0.00	(209,734.00)	(136,854.65)
SUBTOTAL LIBRARY REVENUES		(214,234.00)	0.00	(214,234.00)	(141,213.58)
1587051011	Library CPP	7,150.00	0.00	7,150.00	5,170.68
1587051012	Library EI	4,200.00	0.00	4,200.00	2,701.32
1587051013	Library Life Insurance	2,500.00	0.00	2,500.00	1,807.01
1587051014	Library Omers	5,650.00	0.00	5,650.00	3,924.35
1587051020	Library Greenshield Insurance	4,100.00	0.00	4,100.00	3,160.40
1587051021	Library EHT	3,400.00	0.00	3,400.00	2,436.96
1587051022	Library Workers Compensation	650.00	0.00	650.00	449.86
1587052010	Library Mat/Supplies	2,000.00	0.00	2,000.00	4,358.93
1587052031	Library Wtr Monitoring/Other M&S	6,000.00	0.00	6,000.00	7,954.05
1587053010	Library Wages	182,084.00	0.00	182,084.00	117,204.07
1587053075	Library Transfer to Reserve		0.00		
1587053077	Library Tsfr to Capital	35,000.00	0.00	35,000.00	
SUBTOTAL LIBRARY EXPENDITURES		252,734.00	0.00	252,734.00	149,167.63
1587203010	Library Other Pymts West Grey	285,495.00	5,597.00	279,898.00	279,898.00
			2.0%		
SUBTOTAL LIBRARY OTHER PYMTS WEST GREY		285,495.00	5,597.00	279,898.00	279,898.00
1587553010	Library Other Pymts Grey Highlands	15,203.00	298.00	14,905.00	7,452.50
			2.0%		
SUBTOTAL LIBRARY OTHER PYMTS WEST GREY		15,203.00	298.00	14,905.00	7,452.50
1494875105	Library Loan/Debentures	0.00	0.00	0.00	0.00
1494875110	Library Grants Ontario	0.00	0.00	0.00	0.00
1494876530	Library Con'n from Revenue Fund	(35,000.00)	0.00	(35,000.00)	0.00
1494876540	Cont'b from Reserve	0.00	0.00	0.00	0.00
CAPITAL REVENUES		(35,000.00)	0.00	(35,000.00)	0.00
1595873000	Library Capital Expense	10,000.00	0.00	10,000.00	814.08
1595873076	Library Capital Tsfr to Reserve*	25,000.00	0.00	25,000.00	0.00
CAPITAL EXPENDITURES		35,000.00	0.00	35,000.00	814.08
TOTAL LIBRARY OTHER DEPARTMENT		339,198.00	5,895.00	333,303.00	296,118.63
YR over YR budget change		5,895.00			
		1.8%			
*payback loan for new library until old library sold					

2018 BUDGET WORKSHEET - PLANNING				
Account Code	Description	2018 BUDGET	Yr Over Yr Budget Change	to Sept 12/17 2017 BUDGET 2017 YTD
1415006545	Contrib'ns from Subdivider Reserve	0.00	0.00	(8,315.52)
1430905076	Planning Transfer from Reserve	0.00	12,500.00	0.00
1430905110	Planning Grants Ontario	(12,720.00)	0.00	0.00
1430905409	Planning Revenue	(2,500.00)	0.00	(1,538.94)
1430905410	Revenue - Severance Fee	(15,000.00)	0.00	(8,300.00)
1430905411	Revenue - Zoning Amendment Fee	(14,000.00)	0.00	(9,410.00)
1430905414	Revenue - Minor Variance Fee	(1,800.00)	0.00	(4,800.00)
1430905419	Revenue - Municipal Drains			0.00
1430905420	Revenue - Tile Drainage	(11,848.00)	0.00	(15,106.32)
1430905421	Revenue-Tile Drainage New Loan Rec'		0.00	0.00
OPERATING REVENUES		(57,868.00)	12,500.00	(70,368.00) (47,470.78)
1590001010	Planning & Development Wages	16,550.00	0.00	16,547.49
1590001011	Planning/Development CPP	510.00	0.00	512.82
1590001012	Planning/Developemnt EI	205.00	0.00	197.84
1590001013	Planning Life Insurance	600.00	0.00	601.02
1590001014	Planning OMERS	1,755.00	0.00	1,750.99
1590001015	Planning/Development Benefits	200.00	0.00	200.00
1590001020	Planning RWAM/Greenshield Insurance	820.00	0.00	817.84
1590001021	Planning/Development EHT	317.00	0.00	316.59
1590001022	Planning/Development Wk Comp'	2,897.00	0.00	2,915.46
1590002010	Planning/Development Mat/Supplies	3,000.00	0.00	1,819.40
1590002020	Planning General Memberships	200.00	0.00	120.00
1590002021	Planning/Development Mileage	50.00	0.00	0.00
1590002024	Planning/Development Legal Fees	3,000.00	0.00	567.16
1590002045	Planning - Official Plan/Dev Chrg Exp	0.00	0.00	0.00
1590002050	Planning Subdivider Expense	0.00	0.00	8,308.16
1590002077	Planning/Development Environmental	25,000.00	0.00	14,262.09
1590003011	Planning Contract Labour	25,000.00	0.00	15,540.56
1590003075	Planning Transfer to reserve/Fund	5,000.00	0.00	0.00
1590005000	Municipal Drain Expense	15,000.00	(3,586.00)	1,197.28
1590005011	Municipal Drain Contract Labour	20,000.00	0.00	24,266.85
1590007201	Tile Drainage Payment to Landowner	0.00	0.00	0.00
1590007202	Tile Drainage - Principal	9,773.00	0.00	9,772.78
1590007203	Tile Drainage - Interest	2,075.00	0.00	1,936.84
OPERATING EXPENDITURES		131,952.00	(3,586.00)	135,538.00) 101,651.17
PLANNING TOTAL		74,084.00	8,914.00	65,170.00) 54,180.39
YR over YR budget change		8,914.00		<i>tsfr \$25,000 to reserve unspent</i>
		13.7%		<i>for WG/Hanover at 2016 YE</i>

AIRPORT & TRANSIT 2018 DRAFT BUDGET					
Account Number	Account Name	2018 BUDGET	<i>Yr Over Yr Budget Change</i>	2017 BUDGET	to Sept 12/17 2017 YTD
1555003010	Airport Requisition	37,700.00	(6,910.00)	44,610.00	26,655.00
TOTAL AIRPORT		37,700.00	(6,910.00)	44,610.00	26,655.00
YR over YR budget change		(6,910.00)			
		-15.5%			
1430615411	Revenue Taxi-Car/Driver License Fee	(200.00)	0.00	(200.00)	(200.00)
1430615412	Revenue Parking Tickets	(3,500.00)	0.00	(3,500.00)	(2,335.00)
SUBTOTAL TRANSIT/PARKING REVENUES		(3,700.00)	0.00	(3,700.00)	(2,535.00)
1562002010	Parking Materials & Supplies	500.00	0.00	500.00	0.00
1562003010	Disability Transit Payments	81,000.00	3,000.00	78,000.00	77,813.21
SUBTOTAL TRANSIT/PARKING EXPENDITURES		81,500.00	3,000.00	78,500.00	77,813.21
TOTAL TRANSIT/PARKING DEPARTMENT		77,800.00	3,000.00	74,800.00	75,278.21
YR over YR budget change		3,000.00			
		4.0%			
	Airport & Transit	115,500.00	(3,910.00)	119,410.00	
			-3.3%		
				0.00	
Airport	General Airport Levy	37,705.50		35,910.00	
	One Time plus share of \$32,200 capital	0.00		8,700.00	
		37,705.50		44,610.00	

CONSERVATION AUTHORITY 2018 DRAFT BUDGET					
Account Number	Account Name	2018 BUDGET	<i>Yr Over Yr Budget Change</i>	2017 BUDGET	to Sept 12/17 2017 YTD
1430203076	Transfer from Reserve	0.00	0.00	0.00	0.00
1430205411	Revenue Flood Control	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES		0.00	0.00	0.00	0.00
1520003010	SVCA Requisition	198,700.00	6,998.00	191,702.00	191,702.00
1520003013	SVCA Durham Dams Expense	0.00	0.00	0.00	0.00
SUBTOTAL CONSERVATION AUTHORITY EXPENDITURE:		198,700.00	6,998.00	191,702.00	191,702.00
1520101010	Flood Control Wages	4,000.00	0.00	4,000.00	2,445.52
1520102010	Flood Control Material & Supplies	500.00	0.00	500.00	0.00
1520102058	Flood Control Machine Time	2,000.00	0.00	2,000.00	520.00
1520103010	Flood Control Expense	35,000.00	5,000.00	30,000.00	0.00
1520103011	Flood Control Contract Labour	7,500.00	0.00	7,500.00	0.00
SUBTOTAL FLOOD CONTROL EXPENDITURES		49,000.00	5,000.00	44,000.00	2,965.52
TOTAL COUNCIL DEPARTMENT		247,700.00	11,998.00	235,702.00	194,667.52
YR over YR budget change		11,998.00			
		5.1%			
may need to add for NDMF (National Disaster Mitigation Fund) application for flood mapping					

2018 BUDGET WORKSHEET - BUILDING DEPARTMENT						
Account Code	Description	2018 BUDGET	Yr Over Yr Budget Change	2017 BUDGET	to Sept 12/17 2017 YTD	Variance
1430253076	Building Transfer from Reserve					
1430255410	Revenue - Building Permits	(150,000.00)	0.00	(150,000.00)	(109,700.00)	(40,300.00)
1430255411	Revenue Building Misc	(50,000.00)			(47,374.00)	47,374.00
BUILDING REVENUES		(200,000.00)		(150,000.00)	(157,074.00)	7,074.00
1525002010	Building Material & Supplies	50,000.00	50,000.00		6,250.00	(6,250.00)
1525003011	Building Contract labour	125,000.00	0.00	125,000.00		125,000.00
1525003075	Building Transfer to Reserve/Fund	25,000.00	0.00	25,000.00		25,000.00
1525003077	Building Transfer to Capital		0.00			0.00
BUILDING OPERATING EXPENDITURES		200,000.00		150,000.00	6,250.00	143,750.00
1-4-9425-6530	Building Capital from Revenue Fund	0.00	0.00	0.00	0.00	0.00
1-5-9525-300	Building Capital Expense	0.00	0.00	0.00	0.00	0.00
BUILDING CAPITAL TOTAL		0.00		0.00	0.00	0.00
BUILDING DEFICIT (SURPLUS)		0.00		0.00	(150,824.00)	150,824.00
1430403076	Property Standards tsfr frm reserve		0.00		0.00	0.00
1430255414	Trailer Permit Fees	0.00	0.00	0.00	(1,000.00)	1,000.00
1430405414	Revenue - Other Pymts Property Std		0.00		(300.00)	300.00
PROPERTY STANDARDS REVENUES		0.00		0.00	(1,300.00)	1,300.00
1525052009	Prperty Std Inspect'n Exp/Trailer Perm		0.00		0.00	0.00
1525052010	Property Standards Mat/Supplies		0.00		0.00	0.00
1525052021	Property Standards Mileage		0.00		0.00	0.00
1525052024	Property Standards Legal	5,000.00	5,000.00	0.00	2,182.66	(2,182.66)
1525052077	Property Standards Training		0.00		0.00	0.00
1525053011	Property Standards Contract Labour	15,000.00	(22,750.00)	37,750.00	6,581.92	31,168.08
PROPERTY STANDARDS EXPENDITURES		20,000.00		37,750.00	8,764.58	28,985.42
PROPERTY STANDARDS DEFICIT (SURPLUS)		20,000.00		37,750.00	7,464.58	30,285.42
1430403076	Transfer from Reserve					
1430405413	Revenue - Septic		0.00		0.00	0.00
1430405417	Revenue - Septic Education		0.00		0.00	0.00
OTHER PROTECTION SEPTIC REVENUES		0.00		0.00	0.00	0.00
1540402077	Other Protection Septic - Training		0.00			0.00
1540403011	Other Protection Septic		0.00		13,478.13	(13,478.13)
1540403075	Other Protection Septic Tsfr to Res				0.00	
OTHER PROTECTION SEPTIC EXPENDITURES		0.00		0.00	13,478.13	(13,478.13)
OTHER PROTECTION SEPTIC DEFICIT (SURPLUS)		0.00		0.00	13,478.13	(13,478.13)

2018 BUDGET WORKSHEET - BUILDING DEPARTMENT						
Account Code	Description	2018 BUDGET	Yr Over Yr Budget Change	2017 BUDGET	to Sept 12/17 2017 YTD	Variance
1430415110	Source Water Protection Prov. Grant	0.00	25,452.00	(25,452.00)	0.00	(25,452.00)
1430415410	Revenue - Source Water Protection		0.00		0.00	0.00
SOURCE WATER PROTECTION REVENUES		0.00		(25,452.00)	0.00	(25,452.00)
1541002010	Source Water Materials & Supplies		0.00		0.00	0.00
1541002021	Source Water Protection Mileage		0.00		0.00	0.00
1541002024	Source Water Protection Legal		0.00		0.00	0.00
1541002077	Source Water Protection Training		0.00		0.00	0.00
1541003011	Source Water Contract Labour	25,452.00	0.00	25,452.00	25,452.00	0.00
SOURCE WATER PROTECTION EXPENDITURES		25,452.00		25,452.00	25,452.00	0.00
SOURCE WATER PROTECTION DEFICIT (SURPLUS)		25,452.00		0.00	25,452.00	(25,452.00)
DEPARTMENT TOTAL		45,452.00		37,750.00	(104,429.29)	142,179.29
Year Over Year Budget Increase \$		7,702.00				
Year Over Year Budget Increase %		20.4%				
revenues - bldg, pty stds, septic		(200,000.00)		(150,000.00)		
expenses - bldg, pty stds, septic		220,000.00		187,750.00		
net (surplus)/deficit - bldg, pty stds, septic		20,000.00		37,750.00		

BUILDING HISTORY SUMMARY

	2011	2012	2013	2014	2015*	2016**
Building Wages & Benefits	140,905	156,383	161,330	171,613	59,496	-
Building Materials, Supplies, Insurance, etc	24,693	48,612	22,464	20,044	15,043	107
Building Contract Labour	1,394	834	2,447	943	109,968	138,224
Subtotal	166,992	205,829	186,242	192,600	184,507	138,331
Building Legal	-	-	3,436	166,034	62,956	-
Total Building Expenses	166,992	205,829	189,679	358,634	247,463	138,331
Building Revenues	(193,882)	(235,619)	(107,785)	(407,142)	(198,092)	(258,296)
Net Building (Surplus)/Deficit	(26,890)	(29,790)	81,894	(48,508)	49,371	(119,965)
	0	-	-	(0)	-	-
Septic Contract Labour & Expenses	28,107	29,579	21,921	23,172	1,979	2,442
Septic Revenues	(29,843)	(36,300)	(24,800)	(28,550)	(9,000)	-
Net Septic (Surplus)/Deficit	(1,736)	(6,721)	(2,879)	(5,378)	(7,021)	2,442
	-	-	-	-	-	-
Total Building & Septic Expenses	195,099	235,409	211,600	381,806	249,442	140,773
Total Building & Septic Revenues	(223,725)	(271,919)	(132,585)	(435,692)	(207,092)	(258,296)
NET BUILDING & SEPTIC (SURPLUS)/DEFICIT	(28,626)	(36,510)	79,015	(53,886)	42,350	(117,524)
	-	0	-	-	-	-
	2011	2012	2013	2014	2015	2016
Property Standards Revenues	(300)	(600)	(4,192)	(4,000)	(1,850)	(1,365)
Property Standards Expenses	9,907	5,408	12,670	19,399	6,253	20,130
Net (Surplus)/Deficit	9,607	4,808	8,478	15,399	4,403	18,765
Property Standards Tsfr to Legal Reserve		25,000		-	-	-
	9,607	29,808	8,478	15,399	4,403	18,765

*started with Joint Services effective July 1, 2015. West Grey share 30%.

** Southgate joined the Building Services effective June 1, 2016. West Grey share 25%.

Building revenues in 2014 included \$228,000 for wind turbine permits.

Grants to Organizations

Payable only upon written request

Request Received *

2018 vs
2017 Paid to Date
Change in 2017

Organization Name	2014	2015	2016	2017	2018	Comment	2018 vs 2017 Change	Paid to Date in 2017
GENERAL COMMUNITY INITIATIVES								
1 Grey County Farm Safety	100 *	100 *	100 *	100 *	100		-	100.00
2 Durham Agricultural Society	500 *	500 *	500 *	500 *	500	increase for 2008 only 150th	-	500.00
3 Chesley Agricultural Society	150 *	150 *	150 *	150 *	150		-	150.00
4 Neustadt Normanby Carrick Ag Society	500 *	500 *	500	500 *	500		-	500.00
5 Bentinck Plowmen	200 *	200 *	200	200	200		-	200.00
6 Normanby Plowmen's Association	200 *	200 *	200 *	200 *	200		-	200.00
7 St John's Ambulance	100	100	100	100	100		-	100.00
8 Durham Food Bank	1,500	1,500	1,500 *	1,500	1,500		-	1,500.00
9 Royal Canadian Legion Remembrance Day	100 *	100	100	100	100	get larger wreath for 2013 onward	-	100.00
12 South Grey Bruce Literacy Council	500	500 *	500 *	500 *	500		-	500.00
13 Durham Art Gallery	0					- Econ.Dev.Initiative for '2012'		
14 Words Aloud Poetry Collective	500 *	500 *	500 *	500 *	500	2016 request \$2,000	-	500.00
15 Fringe Film Festival	250	250	250	250	250		-	250.00
16 Bruce Grey Active 2010	300 *	300 *	300 *	300 *	300		-	300.00
17 Durham Soccer Club for maintenance	1,500	1,500 *	1,500	1,500	1,500	maintenance grant	-	1,500.00
18 West Grey-Durham Lions Club	500 *	500 *	500	500	500	Canada Day Celebrations	-	500.00
19 Neustadt Rec. Fundraising - Xmas in Village	500 *	500	250	250	250	request to split between	-	250.00
Neustadt Firefighters Assoc. - Xmas Parade			250	250	250	Xmas in Village & Parade	-	250.00
20 Durham Santa Claus Parade	500 *	500	500	500	500		-	500.00
Canada 150				25,000 *		issued 22,000 to other org'ns	(25,000)	22,000.00
21 Miscellaneous	1,500	1,500	7,250	7,250	7,250	WG Chamber	-	297.64
SUBTOTAL GENERAL COMMUNITY INITIATIVES	9,400	9,400	15,150	40,150	15,150	<i>G/L 5-10-05-2051</i>	(25,000)	25,047.64
HEALTH INITIATIVES								
22 (Centre Grey Hospital pledge (\$190,000 over 10 yrs -\$162,500 to Dec.31/17)								
Durham Community Health Care Foundation Clinic	12,500 *	12,500 *	12,500 *	12,500	12,500			12,500.00
Health Care Heroes Radio-a-thon	2,500 *	2,500 *	2,500 *	2,500	2,500			2,500.00
Grape Escape	2,500 *	2,500 *	2,500 *	2,500	2,500	G/L 5-1005-2051 \$57,650		2,500.00
HEALTH CARE RESERVE	7,500	0	7,500	7,500	7,500	<i>G/L 5-10-05-3075</i>		7,500.00
SUBTOTAL HEALTH INITIATIVES	25,000	17,500	25,000	25,000	25,000			25,000.00
SUBTOTAL GRANTS TO ORGANIZATIONS	34,400	26,900	40,150	65,150	40,150			50,047.64
								15,102.36

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Reserve/Reserve Funds		Municipality of West Grey							Dec. 31, 2017
General Ledger No.		December 31st, 2016	Opening Bal Reserves	From Operating	Budget Transfers To Operating	From Capital	To Capital	Interest/S/charge	Ending Balance
1230002301	West Grey	Working Capital	1,000,695.46						1,000,695.46
	West Grey	General	91,383.10						91,383.10
		Election	20,000.00	12,500.00					32,500.00
		Official Plan/Secondary Plan/D4 Study	52,264.84	5,000.00					57,264.84
		Planning D4 Study	5,013.76						5,013.76
		Planning Road EA Study (Magwood/Hanover)	25,000.00		(12,500.00)				12,500.00
		Campground Appeal	10,000.00						10,000.00
		Library Renovation	0.00						0.00
		Elwood Library	7,647.81						7,647.81
		SEPTIC Educat'n/Legal	881.85						881.85
		Website	0.00						0.00
		Service Awards	95.52						95.52
		Legal Reserve	20,000.00						20,000.00
1230002302			232,286.88	17,500.00	(12,500.00)	0.00	0.00	0.00	237,286.88
2 30 00 2305		Estimated Taxes Unbilled	120,330.34						120,330.34
2 30 00 2308	West Grey	Insurance	205,227.86	100,000.00	(5,000.00)				300,227.86
	West Grey	Administration IT	37,965.20				(10,000.00)		27,965.20
		Admin - Generator	5,332.79						5,332.79
		Revenue Stabilization	295,289.00		(100,000.00)				195,289.00
		Wage Grid Review	0.00						0.00
1230002309			338,586.99	0.00	(100,000.00)	0.00	(10,000.00)	0.00	228,586.99
SUBTOTAL WORKING FUNDS			1,897,127.53	117,500.00	(117,500.00)	0.00	(10,000.00)	0.00	1,887,127.53
1230002307	West Grey	WSIB	135,044.34						135,044.34
SUBTOTAL CONTINGENCIES			135,044.34	0.00	0.00	0.00	0.00	0.00	135,044.34
1230202306	West Grey	Ayton Shared Well	6,593.50	1,100.00					7,693.50
1230202307	Normanby	Playground Equip	11,535.33			5,000.00			16,535.33
1230202308	Normanby	Recreation Fundraising	27,482.92				(25,000.00)		2,482.92
1230202309	Normanby	Rec.Capital	122,558.62				(20,000.00)		102,558.62
1230302302	Neustadt	Arena	30,000.00				(25,000.00)		5,000.00
1230302308	Neustadt	Recreation Fundraising	29,919.08				(12,500.00)		17,419.08
1230302310	Neustadt	Community Centre Dor	10,405.80			10,000.00			20,405.80
1230402301	Durham	Recreation/Trillium Gra	47,050.19						47,050.19
1230402305	Durham	Town Hall	23,000.00			5,000.00			28,000.00
1230402308	Durham	Recreation Fundraising	13,316.10						13,316.10
1230002340	West Grey	Recreation (Myr's Yth)/i	632.51						632.51
	Durham	Rec. Equip. (skatebrd prl)	3,164.00						3,164.00
	Durham	Rec. Equip. (tennis court)	0.00						0.00
1230402340			3,164.00	0.00	0.00	0.00	0.00	0.00	3,164.00
SUBTOTAL RECREATION FACILITIES			325,658.05	1,100.00	0.00	20,000.00	(82,500.00)	0.00	264,258.05
	West Grey	Police	104,567.83						104,567.83
		Police Wages	0.00	0.00	0.00				0.00
		Police K9	0.00						0.00
1230002319			104,567.83	0.00	0.00	0.00	0.00	0.00	104,567.83
	West Grey	Fire Truck Reserve	54,254.39			30,000.00			84,254.39
		Fire Remuneration	27,556.00			Chief's Truck Dur. Stn. Siding			27,556.00
		Fire Other Equip.	27,274.58		0.00	5,000.00	0.00		32,274.58
		Markdale Fire Buyout	90,733.09						90,733.09
1230002320			199,818.06	0.00	0.00	35,000.00	0.00	0.00	234,818.06
1230002321	West Grey	Other Fire (EF)	140,089.00	40,000.00					180,089.00
1230002325	West Grey	Building	113,084.63	25,000.00					138,084.63
SUBTOTAL PROTECTION SERVICES			557,559.52	65,000.00	0.00	35,000.00	0.00	0.00	657,559.52
1230002351	West Grey	Street Lighting	9,784.74						9,784.74
	West Grey	Roads Equipment	185,362.63				(19,000.00)		166,362.63
loan \$240,384	120,384	Watson Gravel Pit tsfr (s	160,000.00						160,000.00
1230002331			345,362.63	0.00	0.00	0.00	(19,000.00)	0.00	326,362.63

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Reserve/Reserve Funds		Municipality of West Grey						Dec. 31, 2017
General Ledger	December 31st, 2016	Opening Bal Reserves	From Operating	Budget Transfers To Operating	From Capital	To Capital	Interest/S/charge	Ending Balance
1230002332	West Grey	Winter Control	51,429.76					51,429.76
1230102331	West Grey	Gravel Pit	161,439.56					161,439.56
1230002333	West Grey	Connecting Link	1,454.17					1,454.17
1230302303	Neustadt	Storm Drainage	0.00					0.00
SUBTOTAL ROADWAYS		569,470.86	0.00	0.00	0.00	(19,000.00)	0.00	550,470.86
1230402336	Durham	Water/Sewer	43,562.79	135,257.00				178,819.79
1230302333	Neustadt	Sewer	90,359.06		19,475.00			109,834.06
1230302336	Neustadt	Water	6,862.87	12,475.00				19,337.87
SUBTOTAL WATER/WASTEWATER SERVICES		140,784.72	147,732.00	0.00	19,475.00	0.00	0.00	307,991.72
2 30 20 2341	Normanby	Landfill	46,699.00					46,699.00
2 30 50 2341	West Grey	Landfill	576,756.19		20,000.00	(141,000.00)		455,756.19
SUBTOTAL WASTE DISPOSAL		623,455.19	0.00	0.00	20,000.00	(141,000.00)	0.00	502,455.19
1230002310	West Grey	Municipal Facilities	277,282.63	YE surplus 2015	incl. Dur. Wtr. Borrow \$96,672.06 res'n 243-15 for SCADA			277,282.63
1230002310	West Grey	Grey County-Nby/Carr.B	0.00					0.00
1230002310	West Grey	Future Police Station	70,000.00		75,000.00			145,000.00
1230002310	West Grey	Capital reserve	909,956.33		(70,000.00)	138,550.00		978,506.33
SUBTOTAL GENERAL GOVERNMENT		1,257,238.96	0.00	(70,000.00)	213,550.00	0.00	0.00	1,400,788.96
1230002315	West Grey	Economic Devel'p	400,597.43	32,350.00	(51,200.00)			381,747.43
SUBTOTAL PLANNING & DEVELOPMENT		400,597.43	32,350.00	(51,200.00)	0.00	0.00	0.00	381,747.43
	West Grey	Parks	8,000.00		0.00			8,000.00
	Durham	Tree Program donation (D.Hort.)	1,800.00		0.00			1,800.00
	Durham	Memorial Tree donation (D.Hort.)	300.00					300.00
	Durham	Entrance Signs (spruce) (D.Hort.)	500.00					500.00
	Neu.	Lions Park playground equip	15,000.00		5,000.00			20,000.00
1230002342			25,600.00	0.00	0.00	5,000.00	0.00	30,600.00
1230002303	West Grey	Centre Grey Hospital P	155,000.00	7,500.00				162,500.00
1230002354	West Grey	Flood Control	42,138.30					42,138.30
1230002353	Bentinck	Future Capital Project	1,184.35					1,184.35
1230402352	Durham	Murals(Planning Dev')	0.00					0.00
1230002311	West Grey	Library CAP reserve	4,006.98					4,006.98
	Durham	Cemetery	44,728.34					44,728.34
	Durham	Colum. Future Dev.Fund	445.35					445.35
1230402349			45,173.69	0.00	0.00	0.00	0.00	45,173.69
SUBTOTAL OTHER (excl. share of SMA)		273,103.32	7,500.00	0.00	5,000.00	0.00	0.00	285,603.32
	SMA		8,742.00					8,742.00
SUBTOTAL OTHER (with share of SMA)		281,845.32	7,500.00	0.00	5,000.00	0.00	0.00	294,345.32
SUBTOTAL GENERAL LEDGER 01		6,180,039.92	371,182.00	(238,700.00)	313,025.00	(252,500.00)	0.00	6,373,046.92
incl. share of SMA		6,188,781.92	371,182.00	(238,700.00)	313,025.00	(252,500.00)	0.00	6,381,788.92
	West Grey	Library General	12,366.30					12,366.30
		Provincial Grant	2,852.19					2,852.19
		OLCF Grant	5,771.19					5,771.19
		Durham Branch Expansio	881.53					881.53
		CFGB - Eva LeFlar Dono	0.00					0.00
		Children's Program	1,107.66					1,107.66
		Lifelong Learning	966.20					966.20
2245002301			23,945.07	0.00	0.00	0.00	0.00	23,945.07
2245002302	Durham	Library - Gates	0.00					0.00
SUBTOTAL LIBRARY LEDGER 02		23,945.07	0.00	0.00	0.00	0.00	0.00	23,945.07
TOTAL GENERAL RESERVES		6,203,984.99	371,182.00	(238,700.00)	313,025.00	(252,500.00)	0.00	6,396,991.99

P:\AUDIT\2017\Reserve Continuity 2017 budget SORTED TO MATCH FS

Reserve/Reserve Funds	Municipality of West Grey							Dec. 31, 2017
		Opening Bal	Budget Transfers			Interest/	Ending	
General Ledger	December 31st, 2016	Reserves	From Operating	To Operating	From Capital	To Capital	S/charge	Balance
incl. share of SMA		6,212,726.99	371,182.00	(238,700.00)	313,025.00	(252,500.00)	0.00	6,405,733.99
Total General Reserves w/share of SMA		6,212,726.99	371,182.00	(238,700.00)	313,025.00	(252,500.00)	0.00	6,405,733.99

Gas Tax Fund (GTF) Program Information

The federal Gas Tax Fund (GTF) is the only permanent, stable and predictable source of funding for municipal infrastructure. AMO administers the GTF on behalf of the Government of Canada. The GTF provides Ontario's municipalities with a per-capita allocation each and every year, without the need for an application or matching funding.

There are 17 eligible categories for which the GTF can be used:

- **Local roads and bridges (including active transportation)**
- **Drinking water**
- **Wastewater**
- **Solid waste**
- Sport
- Recreation
- Culture
- Tourism
- Disaster mitigation
- Regional and local airports
- Short-sea shipping
- Short-line rail
- Broadband connectivity
- **Public transit**
- **Community energy systems**
- Brownfield redevelopment
- **Capacity building**

Municipalities can "bank" or carry over funding for up to five years.

Outcomes are now focused on community benefits and not just environmental outputs.

Allocations for 2014-2018 are based on population data from the 2011 Census. Allocations for 2019-2023 will be based on the 2016 Census. Municipal allocations will increase in 2016 and in 2018. This is because the GTF will grow nationally at 2% per year in \$100 million increments.

Municipalities must clearly demonstrate that projects are prioritized based on an Asset Management framework.

There are a number of requirements both now and over the life of the Agreement. This includes annual reporting, outcomes reporting, a new communications protocol, and demonstrating progress on Asset Management. Construction signage reporting is required in an ongoing manner. Permanent signage is no longer a requirement.

Estimated AMO Allocations Federal Gas Tax Fund (2014 to 2018)

NAME	Upper Tier (if Applicable)		StatsCan Population - 2011	% Change
Frontenac Co	Frontenac Co	UT	26,375	-1.06%
Central Frontenac Tp	Frontenac Co	LT	4,556	-2.34%
Frontenac Islands Tp	Frontenac Co	LT	1,864	0.11%
North Frontenac Tp	Frontenac Co	LT	1,842	-3.26%
South Frontenac Tp	Frontenac Co	LT	18,113	-0.63%
Grey Co	Grey Co	UT	92,568	0.17%
Chatsworth Tp	Grey Co	LT	6,437	0.70%
Georgian Bluffs Tp	Grey Co	LT	10,404	-0.97%
Grey Highlands M	Grey Co	LT	9,520	0.42%
Hanover T	Grey Co	LT	7,490	4.80%
Meaford M	Grey Co	LT	11,100	1.39%
Owen Sound C	Grey Co	LT	21,688	-0.30%
Southgate Tp	Grey Co	LT	7,190	1.67%
The Blue Mountains T	Grey Co	LT	6,453	-5.45%
West Grey M	Grey Co	LT	12,286	-0.02%
Haliburton Co	Haliburton Co	UT	17,026	5.44%

2014	2015	2016	2017	2018
\$ 763,699.04	\$ 763,699.04	\$ 801,883.99	\$ 801,883.99	\$ 840,068.94
\$ 131,920.87	\$ 131,920.87	\$ 138,516.91	\$ 138,516.91	\$ 145,112.95
\$ 53,972.89	\$ 53,972.89	\$ 56,671.54	\$ 56,671.54	\$ 59,370.18
\$ 53,335.87	\$ 53,335.87	\$ 56,002.67	\$ 56,002.67	\$ 58,669.46
\$ 524,469.41	\$ 524,469.41	\$ 550,692.88	\$ 550,692.88	\$ 576,916.35
\$ 2,680,344.74	\$ 2,680,344.74	\$ 2,814,361.98	\$ 2,814,361.98	\$ 2,948,379.21
\$ 186,386.00	\$ 186,386.00	\$ 195,705.30	\$ 195,705.30	\$ 205,024.60
\$ 301,252.12	\$ 301,252.12	\$ 316,314.73	\$ 316,314.73	\$ 331,377.34
\$ 275,655.54	\$ 275,655.54	\$ 289,438.32	\$ 289,438.32	\$ 303,221.09
\$ 216,876.05	\$ 216,876.05	\$ 227,719.85	\$ 227,719.85	\$ 238,563.65
\$ 321,405.09	\$ 321,405.09	\$ 337,475.35	\$ 337,475.35	\$ 353,545.60
\$ 627,985.01	\$ 627,985.01	\$ 659,384.26	\$ 659,384.26	\$ 690,783.51
\$ 208,189.43	\$ 208,189.43	\$ 218,598.90	\$ 218,598.90	\$ 229,008.37
\$ 186,849.29	\$ 186,849.29	\$ 196,191.75	\$ 196,191.75	\$ 205,534.21
\$ 355,746.21	\$ 355,746.21	\$ 373,533.52	\$ 373,533.52	\$ 391,320.83
\$ 492,994.87	\$ 492,994.87	\$ 517,644.62	\$ 517,644.62	\$ 542,294.36