



2020

APPROVED

BUDGET

CAPITAL AND OPERATING

MUNICIPALITY OF OLIVER PAIPOONGE

2020 Budget Summary

Schedule "A" to By-Law 6 - 2020

BUDGET AREA	2020 OPERATING BUDGET		2020 CAPITAL BUDGET		2020 TOTAL	2019 TOTAL	Increase/Decrease
	REVENUES	EXPENDITURES	NET	REVENUES	EXPENDITURES	NET	
ADMINISTRATION	363,216	1,104,657	741,441	-	144,149	144,149	912,934
AGENCIES	-	3,071,459	3,071,459	-	-	-	2,975,029
BUILDING	58,500	58,500	-	-	-	-	96,430
BY-LAW	3,150	41,514	38,364	-	-	-	3,751
CEMETERY	13,950	13,950	-	-	-	-	(5,000)
COUNCIL	-	150,576	150,576	-	-	-	20,137
ECONOMIC DEVELOPMENT	12,000	35,456	23,456	180,000	200,000	20,000	11,167
FIRE AND EMERGENCY	15,000	442,267	427,267	-	85,600	85,600	32,222
GENERAL RECREATION	15,500	211,274	195,774	3,000	6,000	3,000	15,769
LANDFILL	201,000	303,827	102,827	-	320,000	320,000	126,719
LIBRARY	-	15,800	15,800	-	-	-	-
LIVESTOCK	3,000	4,500	1,500	-	-	-	-
MURILLO HALL	7,000	29,974	22,974	-	1,500	1,500	56,310
MUSEUM - DUKE HUNT	6,392	54,668	48,276	-	-	-	(31,836)
MUSEUM - FOUNDERS	9,658	47,878	38,220	-	-	-	(7,412)
NOR WEST REC	174,000	221,429	47,429	-	40,000	-	1,107
PLANNING	63,600	195,412	131,812	-	-	-	15,305
PUBLIC WORKS	44,200	1,475,081	1,430,881	950,843	2,599,447	1,648,604	72,576
ROSSLYN HALL	9,550	46,678	37,128	-	46,000	-	(57,470)
SOUTH GARAGE	20,400	20,400	-	7,500	7,500	-	46,501
STREET LIGHTS	-	29,000	29,000	-	50,000	-	-
WATER SYSTEM	49,920	49,920	-	12,800	12,800	-	5,000
OMPF FUNDING	894,900	-	(894,900)	-	-	-	-
EDUCATION LEVY KEPT	13,339	-	(13,339)	-	-	-	91,100
TAX LEVY	8,004,798	-	(8,004,798)	-	-	-	(13,339)
Grand Total	9,983,073	7,624,220	(2,358,853)	1,154,143	3,512,996	2,358,853	(395,383)

MUNICIPALITY OF OLIVER PAIPOONGE
December 31, 2020

RESERVES	GL	Balance December 31, 2018	Transfers to Reserves from General Revenue	Transfers from Reserves	Balance December 31, 2019	Transfers to Reserves from General Revenue	Transfers from Reserves	Balance December 31, 2020
Working Funds	0070	969,421.23	136,149.00	85,000.00	1,020,570.23	136,149.00	85,000.00	1,071,719.23
Fixed Assets	0071	995,101.60	25,000.00		1,020,101.60	25,000.00		1,045,101.60
Admin. Equipment	0072	4,896.21			4,896.21			4,896.21
Roads Equipment	0073	58,222.23	50,000.00		108,222.23	50,000.00		158,222.23
Waterworks	0074	26,781.38	6,633.00		33,414.38	7,095.00		40,509.38
Cemetery Devel	0075	9,171.83			9,171.83			9,171.83
Federal Gas Tax	0076	-			-			-
NWR Equip/Bldg	0077	7,811.04	15,000.00		22,811.04	15,000.00		37,811.04
Rec. Development	0078	17,784.00			17,784.00			17,784.00
Building Dept.	0079	109,178.91			109,178.91			109,178.91
Infrastructure/ Bridges & Rds	0102	572,372.13		272,880.00	299,492.13		300,000.00	507.87
Rental Bldgs	0103	189,499.80	18,400.00		207,899.80	17,400.00		225,299.80
Elections	0105	191.68	6,000.00		6,191.68	6,000.00		12,191.68
Planning	0106	18,479.19			18,479.19			18,479.19
Emergency Rds	0107	45,621.67			45,621.67			45,621.67
Fire Dept. Equip	0108	52,123.19	13,000.00		65,123.19	50,000.00		115,123.19
Rec/Cem/Landfill Vehicle	0109	30,000.00	5,000.00	24,000.00	11,000.00	3,000.00		14,000.00
Cemetery Endowment	0154	20,744.74			20,744.74			20,744.74
Pit Rehabilitation	0157	55,756.67	16,000.00		71,756.67	14,500.00		86,256.67
		3,183,157.50	291,182.00	381,880.00	3,092,459.50	324,144.00	385,000.00	3,031,603.50

RESERVE FUNDS

Municipal Office	0056	-			-			-
Administration	0080	48,110.36			48,110.36			48,110.36
Fire	0081	29,182.47			29,182.47			29,182.47
Roads/Winter Cont	0082	49,895.06			49,895.06			49,895.06
Oliver Road	0083	5,244.74			5,244.74			5,244.74
Recreation - other	0084	31,156.25			31,156.25			31,156.25
KF Community Cntr	0085	29,317.99			29,317.99			29,317.99
Parkland	0086	252,586.95		3,000.00	249,586.95		3,000.00	246,586.95
Museum Dev	0087	72,756.53	10,000.00		82,756.53			82,756.53
Landfill (closure/post closure)	0088	1,058,174.16		350,000.00	708,174.16			708,174.16
		1,576,424.51	10,000.00	353,000.00	1,233,424.51	-	3,000.00	1,230,424.51
		4,759,582.01	301,182.00	734,880.00	4,325,884.01	324,144.00	388,000.00	4,262,028.01

TOTALS

NOTE: Dec. 31/19 Balances are based on budgeted 2019 transfers shown above.

**ADMINISTRATION
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Penalty on taxes	0215	50,000.00	69,117.44	50,000.00
Interest on Tax Arrears	0216	125,000.00	103,540.68	75,000.00
Power Dam Payment	0220	6,711.00	6,711.43	6,711.00
POA	0301	45,000.00	25,582.00	45,000.00
Provincial Court Security	0324	6,704.00	3,488.83	6,704.00
Bank/Loan Interest	0401	50,000.00	84,240.28	65,000.00
Fees	0402	6,000.00	3,588.44	8,000.00
Tax Certificates	0415	3,700.00	3,825.00	3,700.00
BIC's	0416	500.00	255.00	500.00
Sale of Property	0601	-	48,529.24	-
Lease of Property	0602	17,865.00	18,419.36	17,865.00
Bell Lease Agreement	0608	6,600.00	7,458.00	6,600.00
Salaries Transferred from Other Depts.	0824	37,150.00	37,150.00	57,136.00
Miscellaneous Revenue	0826	2,500.00	6,943.50	2,500.00
Prior Year Surplus	0840	-	-	-
Cannabis funding	0421	12,134.00	18,490.00	18,500.00
Transfer from Reserve	0451	-	-	-
TOTAL OPERATING REVENUE		369,864.00	437,339.20	363,216.00
EXPENDITURES:				
Administration Salaries	1210	481,220.50	456,567.49	507,472.18
Benefits	1220	138,398.00	130,053.56	139,667.13
Staff Development	1222	5,000.00	6,509.40	5,000.00
Travel & Convention	1223	5,000.00	4,618.97	5,000.00
Mileage	1225	1,500.00	552.80	1,500.00
Health & Safety	1227	15,000.00	8,610.79	15,000.00
IT & Computer Repairs	1230	10,000.00	6,130.19	10,000.00
Christmas Party	1231	1,000.00	4,394.98	8,000.00
Repairs & Maint. - 4569 Oliver Road	1232	3,000.00	2,049.26	3,000.00
Office Supplies	1236	12,000.00	9,826.62	12,000.00
General Expense	1237	10,000.00	10,865.64	10,000.00
Audit	1238	25,000.00	24,778.15	28,000.00
Postage	1239	12,500.00	9,019.68	12,500.00
Hydro - 4569 Oliver Road	1260	14,000.00	8,552.85	14,000.00
Natural Gas - 4569 Oliver Road	1261	2,500.00	2,517.17	2,500.00
Telephone	1262	6,000.00	4,744.64	6,000.00
Cell Phone	1263	2,000.00	1,532.29	1,650.00
Hydro - 3250 Hwy 130	1264	10,000.00	10,778.32	10,000.00
Natural Gas - 3250 Hwy 130	1265	4,800.00	4,069.80	4,800.00
Repair & Maint. - 3250 Hwy 130	1266	10,000.00	5,410.33	10,000.00
Service Charges	1270	3,000.00	6,128.52	3,000.00
Advertising	1272	6,000.00	4,486.91	6,000.00
Memberships	1273	6,200.00	7,885.86	8,000.00
Publications	1274	300.00	464.16	300.00
Leased Equipment	1276	5,200.00	4,836.08	5,200.00
Contracted Services	1280	30,000.00	39,924.51	30,000.00

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
Insurance	1281	115,630.00	119,055.88	145,000.00
Legal	1282	30,000.00	50,035.68	30,000.00
Asset Management	1283	-	4,822.28	-
OMB Hearings	1284	-	-	-
LRCA Mapping	1285	21,400.00	12,567.38	12,567.38
Elections	1286	-	6,908.50	-
Newsletter - Contracted Services	1287	17,500.00	16,004.20	17,500.00
Kakabeka Church - Hydro, Heat, HW	1288	-	-	-
Kakabeka Church - Repairs & Maint.	1289	-	-	-
Tax Write Offs	1295	45,000.00	-	-
Transfer to Reserves	1277	31,000.00	24,997.92	31,000.00
Contingency	1278	-	-	-
Computers/software upgrades	1298	10,000.00	4,262.31	10,000.00
Official Plan	1293	-	-	-
TOTAL OPERATING EXPENDITURES		1,090,148.50	1,013,963.12	1,104,656.69
NET OPERATING		(720,284.50)	(576,623.92)	(741,440.69)
CAPITAL				
REVENUE:				
Federal Grant -	0302			
Provincial Grant -	0311			
Prior Year Surplus	0840			
Transfer from Reserve - Working	0840			
Transfer from Reserve - Municipal Office	0840			
TOTAL CAPITAL REVENUE		-	-	-
EXPENDITURES:				
Project #1 - Stand by Generator	1290			18,500.00
Project #2 - Server/Computer updates	1291			30,000.00
Project #3 - Water system Office	1292			5,000.00
Project #4 - Office renovations	1293			4,500.00
	1296			
	1297			
Municipal Office Loan	1294	-	-	86,149.00
TOTAL CAPITAL EXPENDITURES		192,649.00	128,295.11	144,149.00
NET CAPITAL		(192,649.00)	(128,295.11)	(144,149.00)
TOTAL ALL REVENUE		369,864.00	437,339.20	363,216.00
TOTAL ALL EXPENDITURES		1,282,797.50	1,142,258.23	1,248,805.69
Surplus/(Deficit)		(912,933.50)	(704,919.03)	(885,589.69)

**AGENCIES
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
LRCA Capital Reserve	0450			
Working Funds	0450			
TOTAL OPERATING REVENUE		-	-	-
EXPENDITURES:				
Thunder Bay Food Strategy	2410	1,850.00	1,850.00	3,000.00
Police	2610	1,148,018.00	1,126,916.00	1,194,864.00
MNRF	2710	7,700.00	8,226.26	8,500.00
T.B. Vet.	2810	500.00	500.00	500.00
T. Bay Health Unit Levy	4310	131,238.00	131,238.00	144,632.00
Ambulance	5110	521,956.00	549,959.00	548,054.00
DSSAB	6110	929,723.00	914,366.00	951,333.00
Library	7425	66,557.63	66,557.63	67,734.35
LRCA	7780	71,407.00	66,045.00	54,341.00
T.B. Mun League	7781	2,300.00	2,220.52	2,300.00
MPAC	8480	93,779.22	93,779.24	96,200.42
TOTAL OPERATING EXPENDITURES		2,975,028.85	2,961,657.65	3,071,458.77
NET OPERATING		(2,975,028.85)	(2,961,657.65)	(3,071,458.77)
CAPITAL				
REVENUE:				
		-	-	-
TOTAL CAPITAL REVENUE		-	-	-
EXPENDITURES:				
Library Capital - Books	7426			
TOTAL CAPITAL EXPENDITURES		-	-	-
NET CAPITAL		-	-	-
TOTAL ALL REVENUE		-	-	-
TOTAL ALL EXPENDITURES		2,975,028.85	2,961,657.65	3,071,458.77
Surplus/(Deficit)		(2,975,028.85)	(2,961,657.65)	(3,071,458.77)

BUILDING/PLUMBING INSPECTION
2020 BUDGET

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Building Permits	0502	48,500.00	45,407.05	58,500.00
Plumbing Permits	0503	-	-	-
Transfer from Reserve	0505	-	1,019.99	-
TOTAL OPERATING REVENUE		48,500.00	46,427.04	58,500.00
EXPENDITURES:				
Salaries	2310	33,000.00	30,011.98	33,000.00
Mileage	2325	5,000.00	6,072.93	5,000.00
Administration	2330	10,000.00	10,000.00	20,000.00
Other Services	2370	500.00	342.13	500.00
Transfer to Reserve	2380	-	-	-
TOTAL OPERATING EXPENDITURES		48,500.00	46,427.04	58,500.00
NET OPERATING		-	-	-

**BY-LAW ENFORCEMENT
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Dog Tags	0418	2,500.00	2,370.00	2,500.00
Fines	0419	500.00	550.00	500.00
Pound Charges	0420	100.00	-	100.00
Kennel Licence	0501	50.00	100.00	50.00
TOTAL OPERATING REVENUE		3,150.00	3,020.00	3,150.00
EXPENDITURES:				
Salaries	2210	29,863.00	30,162.58	33,021.46
Benefits	2220	2,200.00	2,222.23	2,433.00
Fuel/Mileage - gas, oil	2225	2,200.00	3,094.05	3,000.00
Vehicle R&M BL04	2227	1,500.00	2,174.73	1,500.00
Supplies	2250	1,000.00	559.60	1,000.00
Cell Phone	2263	1,000.00	529.38	560.00
TOTAL OPERAING EXPENDITURES		37,763.00	38,742.57	41,514.46
NET OPERATING		(34,613.00)	(35,722.57)	(38,364.46)

CEMETERY - STANLEY HILL
2020 BUDGET

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Opening & Closing	0424	8,500.00	6,592.97	8,500.00
Perpetual Care Interest	0427	1,450.00	-	1,450.00
Sale of Plots	0605	4,000.00	1,638.95	4,000.00
CEMETERY - Military Markers	0609	-	16,750.00	-
TOTAL OPERATING REVENUE		13,950.00	24,981.92	13,950.00
EXPENDITURES:				
Tsf Gen Rec	5202	-	16,750.00	-
Student Salaries - Grasscutting	5211	3,000.00	3,000.00	3,000.00
Supervisor Salary	5212	2,500.00	2,500.00	2,500.00
Honorariums	5215	500.00	665.00	500.00
Admin Services	5230	2,150.00	2,150.00	2,150.00
General Expense	5237	5,000.00	2,798.56	4,500.00
Equip. Maintenance	5240	500.00	511.99	500.00
Cemetery Licence	5272	300.00	243.00	300.00
Transfer to Reserve	5273	-	1,000.00	500.00
TOTAL OPERATING EXPENDITURES		13,950.00	29,618.55	13,950.00
NET OPERATING		-	(4,636.63)	-
CAPITAL				
REVENUE:				
Prior Year Surplus	0122	-	-	-
Transfer from Reserve - Endowment	0449	-	-	-
TOTAL CAPITAL REVENUE		-	-	-
EXPENDITURES:				
	5290	-	-	-
	5291	-	-	-
	5292	-	-	-
TOTAL CAPITAL EXPENDITURES		5,000.00	3,517.00	-
NET CAPITAL		(5,000.00)	3,517.00	-
TOTAL ALL REVENUE		13,950.00	24,981.92	13,950.00
TOTAL ALL EXPENDITURES		18,950.00	33,135.55	13,950.00
Surplus/(Deficit)		(5,000.00)	(8,153.63)	-

**COUNCIL
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
EXPENDITURES:				
Council Salaries	1110	114,599.96	113,243.69	126,861.84
Council Benefits	1120	2,839.00	3,773.74	4,514.00
Council Conf/Mileage	1155	7,000.00	12,093.35	7,000.00
Council integrity commissioner	1156	-	-	2,500.00
Other Services	1170	6,000.00	9,582.97	9,700.00
TOTAL OPERATING EXPENDITURES		130,438.96	138,693.75	150,575.84
NET OPERATING		130,438.96	138,693.75	150,575.84
CAPITAL				
EXPENDITURES:				
Project #1 -	1190	-	-	-
TOTAL CAPITAL EXPENDITURES		-	-	-
TOTAL ALL EXPENDITURES		130,438.96	138,693.75	150,575.84
Surplus/(Deficit)		130,438.96	138,693.75	150,575.84

ECONOMIC DEVELOPMENT
2020 BUDGET

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
EDC - Rural Business Expo	0325			
EDC - NOHFC/OAS Funding - Intern	0321	37,020.00	37,020.06	7,500.00
EDC - Calendar Revenue	0325	4,500.00	5,391.25	4,500.00
TOTAL OPERATING REVENUE		41,520.00	42,411.31	12,000.00
EXPENDITURES:				
Salaries	8210	36,577.00	37,125.72	8,292.79
Honourariums	8215	2,600.00	-	-
Benefits	8220	4,332.00	4,450.28	863.00
Mileage	8221	300.00	179.63	300.00
Advertising & Promotions	8230	25,000.00	7,522.64	25,000.00
Memberships	8260	1,000.00	-	1,000.00
Training (was other services In 2017)	8270	4,000.00	3,259.57	-
TOTAL OPERATING EXPENDITURES		73,809.00	52,537.84	35,455.79
NET OPERATING		(32,289.00)	(10,126.53)	(23,455.79)
CAPITAL				
REVENUE:				
Airship Hangar Study	0326	-	16,017.90	180,000.00
TOTAL CAPITAL REVENUE		-	16,017.90	180,000.00
EXPENDITURES:				
Project #1 - Airship Hangar Study	8290	-	21,735.97	200,000.00
TOTAL CAPITAL EXPENDITURES		-	21,735.97	200,000.00
NET CAPITAL		-	(5,718.07)	(20,000.00)
TOTAL ALL REVENUE		41,520.00	58,429.21	192,000.00
TOTAL ALL EXPENDITURES		73,809.00	74,273.81	235,455.79
Surplus/(Deficit)		(32,289.00)	(15,844.60)	(43,455.79)

**FIRE & EMERGENCY SERVICES
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
MTO Fire Callouts	0417	15,000.00	13,356.00	15,000.00
Misc. Fire Call Outs	0428	-	37,967.50	-
Fire - Other Fees	0429	17,000.00	9,195.22	-
Donations - Fire	0804	-	4,300.00	-
Donations - First Response	0820	-	573.75	-
Transfer from Reserve - Working Funds	0901	-	-	-
TOTAL OPERATING REVENUE		32,000.00	65,392.47	15,000.00
EXPENDITURES:				
Officer Honorariums	2110	-	68,930.00	70,539.12
Trainer Salaries	2112	2,000.00	2,159.09	2,000.00
Member Honorariums and Certification	2115	170,800.00	70,728.38	100,000.00
Benefits	2120	23,120.00	11,972.38	28,991.66
Staff Development/Training	2122	10,000.00	8,176.35	12,500.00
Administrative Services	2130	10,000.00	10,000.00	39,986.00
Office Supplies	2131	2,000.00	1,363.36	1,000.00
Pumper Flow Tests	2133	-	-	6,000.00
Fuel & Oil - Vehicles	2134	9,000.00	8,102.71	12,000.00
R&M - Radios/Pagers	2135	1,800.00	363.20	1,000.00
Licences & Permits	2136	1,600.00	2,127.31	2,000.00
General Supplies	2137	4,500.00	2,563.18	4,500.00
Refreshments	2138	1,000.00	717.66	1,000.00
Minor Equipment	2140	9,500.00	5,789.91	9,500.00
Equipment Testing/SCBA	2141	8,000.00	4,213.05	8,000.00
Fire Telecommunications	2144	1,800.00	1,222.48	2,100.00
CACC Callouts	2145	5,000.00	3,991.00	5,500.00
IT & Computer Repairs/Firepro	2146	3,700.00	3,807.96	3,700.00
Volunteer Recognition	2147	3,000.00	-	3,000.00
Oil Guard Emerg Vehicles	2150	2,000.00	-	2,000.00
Cell Phone	2163	1,800.00	1,328.24	1,200.00
Memberships	2171	500.00	509.49	500.00
Fire Prevention	2172	6,500.00	3,657.82	6,500.00
Auto Extrication	2173	1,500.00	1,260.19	1,500.00
Protective Clothing - Fire	2174	15,000.00	12,582.16	18,000.00
Inspections	2175	2,000.00	1,735.33	2,500.00
Operations	2178	2,000.00	1,340.99	2,000.00
Insurance	2181	8,700.00	8,178.45	8,700.00
EFR Protective Clothing	2182	2,400.00	2,256.09	2,400.00
EFR Equipment	2183	2,000.00	1,817.28	2,000.00
EFR Supplies	2184	2,000.00	1,958.77	2,000.00
FIRE - MNR Assistance	2186	-	8,339.72	5,000.00

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
Intola FH - Bldg R&M	2620	100.00	184.98	2,000.00
Intola FH - Hydro	2621	900.00	580.79	750.00
Intola FH - Heat	2622	2,500.00	2,666.06	3,000.00
Intola FH - Telephone	2623	300.00	231.42	300.00
Kakabeka FH - Bldg R&M	2630	1,500.00	889.98	2,500.00
Kakabeka FH - Hydro	2631	2,000.00	1,097.02	1,500.00
Kakabeka FH - Heat	2632	3,000.00	2,247.84	3,000.00
Kakabeka FH - Telephone/Internet	2633	1,000.00	981.78	1,100.00
Murillo FH - Bldg R&M	2640	1,000.00	3,094.04	2,000.00
Murillo FH - Hydro	2641	2,200.00	1,572.57	1,800.00
Murillo FH - Heat	2642	3,200.00	2,392.14	2,800.00
Murillo FH - Telephone/Internet	2643	1,575.00	1,520.35	1,100.00
Rosslyn FH - Bldg R&M	2650	1,000.00	1,038.05	6,000.00
Rosslyn FH - Hydro	2651	1,400.00	999.33	1,000.00
Rosslyn FH - Heat	2652	2,900.00	2,394.34	3,200.00
Rosslyn FH - Telephone	2653	550.00	376.89	550.00
Slate River FH - Bldg R&M	2660	900.00	183.44	2,000.00
Slate River FH - Hydro	2661	900.00	769.41	900.00
Slate River FH - Heat	2662	3,500.00	3,030.76	3,500.00
Slate River FH - Telephone	2663	300.00	231.42	300.00
Stanley FH - Bldg R&M	2670	1,000.00	243.87	2,000.00
Stanley FH - Hydro	2671	800.00	568.09	650.00
Stanley FH - Heat	2672	1,900.00	1,536.60	1,900.00
Stanley FH - Telephone	2673	350.00	231.42	350.00
Vehicle R&M - P11	2711	7,000.00	11,277.62	3,500.00
Vehicle R&M - T12	2712	0.00	64.00	2,000.00
Vehicle R&M - R13	2713	2,000.00	662.24	500.00
Vehicle R&M - R14	2714	300.00	261.51	300.00
Vehicle R&M - P21	2721	1,800.00	2,064.50	1,800.00
Vehicle R&M - R23	2723	500.00	254.07	500.00
Vehicle R&M - P31	2731	8,500.00	1,612.05	3,500.00
Vehicle R&M - R33	2733	300.00	1,032.47	300.00
Vehicle R&M - R39	2739	300.00	305.18	300.00
Vehicle R&M - R90	2790	500.00	796.68	500.00
Vehicle R&M - P91	2791	1,800.00	2,726.67	1,800.00
Vehicle R&M - T92	2792	2,000.00	-	2,000.00
Vehicle R&M - P93	2793	1,800.00	1,145.96	1,800.00
Vehicle R&M - T94	2794	1,800.00	4,046.48	2,000.00
Vehicle R&M - R95	2795	300.00	826.95	300.00
Vehicle R&M - P96	2796	2,000.00	3,895.42	2,000.00
Vehicle R&M - R97	2797	300.00	766.55	300.00
Vehicle R&M - T98	2798	1,800.00	1,757.50	5,400.00
Vehicle R&M - P99	2799	1,650.00	2,780.31	1,650.00
TOTAL OPERATING EXPENDITURES		382,645.00	316,531.30	442,266.78
NET OPERATING		(350,645.00)	(251,138.83)	(427,266.78)

CAPITAL				
REVENUE:				
Transfer from Working Reserves	-	-	-	-
TOTAL CAPITAL REVENUE	-	-	-	-
EXPENDITURES:				
Project #1 - SIDE by SIDE	2188	-	-	-
Project #2 - Murillo Station Furnace	2189	5,000.00	-	-
Project #3 - 6 ea PASS Alarms	2190	3,600.00	-	-
Project #4 - Prevention Display	2191	5,000.00	-	-
Project #5 - Building Assessment 6 stations	2192	12,000.00	-	-
Project #6 - Murillo Fire Hall Water fixture an	2193	5,000.00	-	-
Project #7 - New Rescue	2194	5,000.00	-	-
Project #8 -	2195	-	-	-
Project #9 -	2196	-	-	-
Total Capital Projects	117,000.00	192,288.33	35,600.00	-
TRANSFER TO RESERVES:				
Transfer to Reserves	2185	13,000.00	17,873.75	50,000.00
Total Transfer to Reserves	13,000.00	17,873.75	50,000.00	-
TOTAL CAPITAL EXPENDITURES	130,000.00	210,162.08	85,600.00	-
NET CAPITAL	(130,000.00)	(210,162.08)	(85,600.00)	-
TOTAL ALL REVENUE	32,000.00	65,392.47	15,000.00	-
TOTAL ALL EXPENDITURES	512,645.00	526,693.38	527,866.78	-
Surplus/(Deficit)	(480,645.00)	(461,300.91)	(512,866.78)	-

**GENERAL RECREATION
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Provincial Grants	0314			
Air Ambulance Pad	0717	3,500.00	3,500.00	3,500.00
Cemetery Project	0718	-	16,750.00	-
Surplus Equipment Sold	0812	500.00	-	2,000.00
Donation - Summer Playground	0819	-	-	-
Grasscutting transf. from Cemetery	0825	3,000.00	3,000.00	3,000.00
Transfer from Landfill Salaries	0825	-	-	-
Transfer from Cemetery - supervisor	0825	-	-	-
Transfer from Murillo Hall	0825	7,000.00	7,000.00	7,000.00
Transfer from Nor West	0825	-	-	-
TOTAL OPERATING REVENUE		14,000.00	30,250.00	15,500.00
EXPENDITURES:				
Full Time Staff Salaries	7110	118,000.00	119,314.95	125,870.56
Benefits	7120	31,137.00	38,977.56	36,562.00
2013 F250 Superduty	7142	-	2,520.99	3,000.00
Vehicle R&M - CS03	7144	3,000.00	1,787.43	3,000.00
Vehicle R&M - CS04	7149	3,000.00	1,008.67	-
Fuel & Oil - half tons	7145	5,000.00	12,184.71	6,000.00
Transfer to Reserve	7148	2,500.00	2,500.00	2,500.00
Grasscutting/General Maintenance				
- Salaries	7112	17,330.00	23,597.94	17,278.00
- Benefits	7122	1,788.00	2,791.12	1,813.00
- Minor Equipment Purchase	7140	750.00	2,179.39	750.00
- R&M Kubota Tractor	7143	500.00	507.27	500.00
- Rep. & Maint. Equip	7146	2,500.00	1,876.48	2,500.00
- Fuel & Oil	7147	2,500.00	750.62	2,500.00
Rinks & Outdoor Facilities				
Murillo Rink R&M	7930	500.00	1,271.88	500.00
Murillo Rink Heat & Hydro	7931	2,500.00	1,903.76	2,500.00
Kakabeka Rink R&M	7934	1,000.00	3,127.08	1,000.00
Kakabeka Rink Hydro	7935	1,500.00	1,095.94	1,500.00
Kakabeka Rink Heat	7936	1,500.00	1,902.33	1,500.00
Rosslyn Rink R&M	7938	500.00	1,027.07	500.00
Intola Rink R&M	7940	500.00	1,503.49	500.00
Intola Rink Hydro	7941	1,000.00	705.81	1,000.00
TOTAL OPERATING EXPENDITURES		197,005.00	222,534.49	211,273.56
NET OPERATING		(183,005)	(192,284)	(195,774)

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
CAPITAL				
REVENUE:				
Transfer from Reserves - cem/rec/Land	0109	24,000.00	24,463.48	-
Transfer from Reserves - Working Funds	0821		-	
Transfer from Reserves - Parkland	0821	3,000.00	3,052.81	3,000.00
TOTAL CAPITAL REVENUE		27,000.00	27,516.29	3,000.00
EXPENDITURES:				
Project #1 - Ride on mower acquisition	7190			6,000.00
Project #2 -	7191			-
Project #3 -	7192			-
Project #4 -	7193			-
Project #5 -	7194			-
Transfer to Reserve	7148			-
TOTAL CAPITAL EXPENDITURES		27,000.00	33,116.71	6,000.00
NET CAPITAL		-	(5,600.42)	(3,000.00)
TOTAL ALL REVENUE		41,000.00	57,766.29	18,500.00
TOTAL ALL EXPENDITURES		224,005.00	255,651.20	217,273.56
Surplus/(Deficit)		(183,005.00)	(197,884.91)	(198,773.56)

**LANDFILL
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Fees	0407	10,000.00	10,667.70	10,000.00
Soil	0440	100,000.00	169,200.00	100,000.00
Stewardship Ontario - Recycling	0441	-	26,817.46	-
Transfer from Reserve (site maintenance)	0452	85,000.00	-	85,000.00
Scrap Revenue	0828	6,000.00	1,132.60	6,000.00
TOTAL OPERATING REVENUE		201,000.00	207,817.76	201,000.00
EXPENDITURES:				
Salaries - Operating	4210	71,216.00	79,999.00	75,309.00
Salaries - Levelling	4211	18,754.00	13,929.08	19,811.00
Benefits	4220	12,938.00	16,886.01	13,407.00
Professional Development	4222	1,000.00	-	1,000.00
Co-ordinator Services	4230	10,000.00	10,000.00	10,000.00
Well Testing	4231	60,000.00	33,418.67	60,000.00
Landfill Materials & Supplies	4250	1,500.00	868.77	1,000.00
Fuel/hydraulic fuel/oil	4251	20,000.00	22,613.72	20,000.00
Landfill Shack Heat	4252	2,000.00	1,734.11	2,000.00
Signs	4253	1,500.00	-	1,500.00
Equipment R&M - North dozer	4254	2,500.00	1,980.09	2,500.00
Equipment R&M - South dozer	4255	2,500.00	442.66	-
Equipment R&M -North Compactor	4256	3,000.00	11,564.62	3,500.00
Equipment R&M - South compactor	4257	3,000.00	4,145.79	3,500.00
Cell Phone	4263	200.00	132.31	200.00
PIL property taxes	4270	1,900.00	10,635.49	1,900.00
Contracted Services	4280	-	4,190.18	-
Calcium	4281	3,000.00	-	2,000.00
Port - a - Johns	4287	1,000.00	1,516.19	1,200.00
Recycling	4288	33,600.00	39,413.89	35,000.00
Transfer to Reserves - Vehicles	4282	2,500.00	2,500.00	-
Transfer to Reserves - Closure	4283	-	-	-
Transfer to Reserve (Surplus)	4284	-	-	-
North Landfill site maintenance	4290	35,000.00	43,907.63	25,000.00
S. Landfill Redesign	4291	-	10,795.61	-
South Landfill site maintenance	4294	50,000.00	5,413.39	25,000.00
TOTAL OPERATING EXPENDITURES		337,108.00	316,087.21	303,827.00
NET OPERATING		(136,108.00)	(108,269.45)	(102,827.00)

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
CAPITAL				
REVENUE:				
Transfer from Reserves - Rental buildings	0452			
Transfer from Reserves - Partial landfill closure	0088	350,000.00	-	-
TOTAL CAPITAL REVENUE		350,000.00	-	-
EXPENDITURES:				
Project #1 - Repair Compactor - Bushings	4292			10,000.00
Project #2 - Landfill Access Card	4293			10,000.00
Project #3 - Phase II Landfill Expansion South	4294			300,000.00
TOTAL CAPITAL EXPENDITURES		510,000.00	144,461.24	320,000.00
NET CAPITAL		(160,000.00)	(144,461.24)	(320,000.00)
TOTAL ALL REVENUE		551,000.00	207,817.76	201,000.00
TOTAL ALL EXPENDITURES		847,108.00	460,548.45	623,827.00
Surplus/(Deficit)		(296,108.00)	(252,730.69)	(422,827.00)

**LIBRARY
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Utility support reimbursement	0709	-	-	-
Transfer from Working Reserve	0813	-	-	-
TOTAL OPERATING REVENUE			-	-
EXPENDITURES:				
MURILLO BRANCH				
Heat	7431	1,500.00	839.06	1,500.00
Hydro	7432	1,500.00	2,850.93	1,500.00
Repairs & Maint.	7433	1,500.00	966.31	1,500.00
Cleaning apportionment	7434	3,500.00	3,500.00	3,500.00
Total Murillo Branch		8,000.00	8,156.30	8,000.00
ROSSLYN BRANCH				
Heat	7441	1,500.00	847.04	1,500.00
Hydro	7442	1,300.00	1,054.05	1,300.00
Repair & Maint.	7443	1,500.00	2,429.36	1,500.00
Cleaning apportionment	7444	3,500.00	3,500.00	3,500.00
Total Rosslyn Branch		7,800.00	7,830.45	7,800.00
TOTAL OPERATING EXPENDITURES		15,800.00	15,986.75	15,800.00
NET OPERATING		(15,800.00)	(15,986.75)	(15,800.00)
CAPITAL				
REVENUE:				
TOTAL CAPITAL REVENUE		-	-	-
EXPENDITURES:				
Project #1 -	7790			
Project #2 -	7791			
TOTAL CAPITAL EXPENDITURES		-	-	-
NET CAPITAL		-	-	-
TOTAL ALL REVENUE		-	-	-
TOTAL ALL EXPENDITURES		15,800.00	15,986.75	15,800.00
Surplus/(Deficit)		(15,800.00)	(15,986.75)	(15,800.00)

**LIVESTOCK
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Livestock - Damages Reimbursed	0814	3,000.00	867.40	3,000.00
TOTAL OPERATING REVENUE		3,000.00	867.40	3,000.00
EXPENDITURES:				
Livestock - Salaries & Benefits	2510	1,500.00	151.04	1,500.00
Livestock - Mileage	2525	100.00	-	100.00
Livestock - Materials & Supplies	2550	50.00	-	50.00
Livestock - Damages Paid	2590	2,850.00	837.40	2,850.00
TOTAL OPERATING EXPENDITURES		4,500.00	988.44	4,500.00
NET OPERATING		(1,500.00)	(121.04)	(1,500.00)

**MURILLO HALL
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Hall Rentals	0704	7,000.00	6,536.17	7,000.00
TOTAL OPERATING REVENUE		7,000.00	6,536.17	7,000.00
EXPENDITURES:				
Salaries	7610	6,885.00	6,885.00	7,022.00
Benefits	7620	675.00	675.00	702.00
Admin services	7625	7,000.00	7,000.00	7,000.00
Supplies				
Repairs & Maintenance - Bldgs.	7630	6,000.00	15,536.00	5,000.00
Materials & Supplies	7650	3,500.00	4,322.65	3,500.00
Utilities				
- Hydro	7660	5,000.00	2,795.95	5,000.00
- Gas	7661	1,500.00	829.20	1,500.00
Contracted Services				
- Lab Tests - Water	7680	250.00	78.00	250.00
Transfer to Reserve	0900	-	-	-
TOTAL OPERATING EXPENDITURES		30,810.00	38,121.80	29,974.00
NET OPERATING		(23,810.00)	(31,585.63)	(22,974.00)
CAPITAL				
REVENUE:				
Transfer from Working Reserves	0900	-	-	-
Subsidy	0329	-	-	-
TOTAL CAPITAL REVENUE		-	-	-
EXPENDITURES:				
Project #1 - Blinds	7690			1,500.00
	7691			-
	7692			-
TOTAL CAPITAL EXPENDITURES		32,500.00	16,486.63	1,500.00
NET CAPITAL		(32,500.00)	(16,486.63)	(1,500.00)
TOTAL ALL REVENUE		7,000.00	6,536.17	7,000.00
TOTAL ALL EXPENDITURES		63,310.00	54,608.43	31,474.00
Surplus/(Deficit)		(56,310.00)	(48,072.26)	(24,474.00)

**MUSEUM - DUKE HUNT
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Ontario Grants	0317	4,892.00	4,892.00	4,892.00
Door Fees	0410	-	181.25	-
Donations	0807	1,000.00	1,732.50	1,000.00
Fundraising	0811	500.00	1,541.60	500.00
TOTAL OPERATING REVENUE		6,392.00	8,347.35	6,392.00
EXPENDITURES:				
Adm & Sup. Salaries	7310	28,132.00	32,945.61	34,694.00
Honorariums	7312	1,200.00	770.00	1,200.00
Benefits	7320	1,268.00	1,566.53	1,564.00
Mileage	7325	910.00	910.00	910.00
Cleaning Apportionment	7333	1,050.00	1,050.00	1,050.00
Office Supplies	7336	1,250.00	279.58	1,250.00
General Maintenance	7337	3,000.00	1,120.99	3,000.00
Signage	7338	1,500.00	1,344.00	1,500.00
Postage	7339	70.00	-	-
Repairs to Artifacts	7346	1,500.00	-	-
Materials & Supplies	7350	500.00	-	500.00
Hydro	7360	5,000.00	3,323.56	3,500.00
Natural Gas	7361	4,500.00	3,679.52	4,500.00
Telephone/Internet	7362	1,000.00	987.00	1,000.00
Advertising	7370	1,200.00	250.00	-
Transfer to Reserve	7371	10,000.00	10,000.00	-
TOTAL OPERATING EXPENDITURES		62,080.00	58,226.79	54,668.00
NET OPERATING		(55,688.00)	(49,879.44)	(48,276.00)
CAPITAL				
REVENUE:				
TOTAL CAPITAL REVENUE		-	-	-
EXPENDITURES:				
Project #1 -	7390			
Project #2 -	7391			
TOTAL CAPITAL EXPENDITURES		-	10,115.00	-
NET CAPITAL		-	(10,115.00)	-
TOTAL ALL REVENUE		6,392.00	8,347.35	6,392.00
TOTAL ALL EXPENDITURES		62,080.00	68,341.79	54,668.00
Surplus/(Deficit)		(55,688.00)	(59,994.44)	(48,276.00)

**MUSEUM - FOUNDERS'
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Grants	0318	3,658.00	-	3,658.00
Admission	0455	-	-	-
Rentals	0456	1,000.00	968.60	1,000.00
Donations	0457	1,000.00	3,288.50	1,000.00
Fundraising	0458	-	43.00	-
Goods Sold	0459	1,500.00	714.80	1,500.00
Artifacts Sold	0461	2,500.00	7,370.00	2,500.00
Founders Bank interest earned	0833	-	456.35	-
TOTAL OPERATING REVENUE		9,658.00	12,841.25	9,658.00
EXPENDITURES:				
Salaries	7410	22,634.00	11,088.09	25,909.00
Benefits	7411	1,337.00	864.70	1,669.00
Honourariums	7412	-	-	-
Mileage	7413	-	-	-
Goods for re-sale	7414	800.00	797.91	800.00
Office Supplies & Postage	7415	1,000.00	953.35	1,000.00
General Maintenance	7416	5,000.00	2,828.20	5,000.00
Signage/Advertising	7417	2,500.00	845.49	2,500.00
Repairs to Artifacts	7418	-	38.89	-
Materials & Supplies	7419	1,500.00	686.28	1,500.00
Hydro	7421	4,500.00	3,771.24	4,500.00
Heat	7422	4,000.00	3,112.45	4,000.00
Telephone/Internet	7423	1,000.00	1,107.75	1,000.00
Transfer to Reserve	7427	2,500.00	-	-
TOTAL OPERATING EXPENDITURES		46,771.00	26,094.35	47,878.00
NET OPERATING		(37,113.00)	(13,253.10)	(38,220.00)
CAPITAL				
REVENUE:				
TOTAL CAPITAL REVENUE		-	-	-
EXPENDITURES:				
Project #1 -	7491	-	-	-
Project #2 -	7492	-	-	-
TOTAL CAPITAL EXPENDITURES		-	-	-
NET CAPITAL		-	-	-
TOTAL ALL REVENUE		9,658.00	12,841.25	9,658.00
TOTAL ALL EXPENDITURES		46,771.00	26,094.35	47,878.00
Surplus/(Deficit)		(37,113.00)	(13,253.10)	(38,220.00)

**NOR WEST RECREATION
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Advertising	0438	3,500.00	1,475.00	4,000.00
Ice Rental	0710	140,000.00	139,327.06	140,000.00
Dog Shows	0711	5,000.00	4,650.00	5,000.00
Donations	0806	-	143.55	-
Concession Sales	0809	25,000.00	8,890.70	25,000.00
TOTAL OPERATING REVENUE		173,500.00	154,486.31	174,000.00
EXPENDITURES:				
Salaries	7210	41,614.00	42,376.87	35,992.35
Supervisor Salary	7211	10,500.00	10,500.00	10,500.00
Benefits	7220	4,435.00	3,702.83	3,737.00
Building R&M	7231	15,000.00	21,298.50	20,000.00
Ice-Making/Arena Equipment R&M	7232	5,500.00	41,477.00	5,500.00
Concession Equipment R&M	7233	2,500.00	473.82	3,000.00
R&M Ice Re-surfacer	7234	2,000.00	105.96	2,500.00
Material & Supplies				
Office/Custodial Supplies	7251	3,500.00	2,211.85	3,500.00
Goods for Resale	7255	16,000.00	7,977.70	16,000.00
Travel & Training	7256	2,000.00	-	2,000.00
Utilities				
- Hydro	7260	60,000.00	79,391.61	62,000.00
- Natural Gas	7261	15,000.00	12,047.43	15,500.00
- Telephone	7262	1,000.00	1,239.30	1,000.00
- Cell Phone	7263	1,000.00	948.48	1,000.00
- Propane	7264	1,500.00	2,104.55	2,200.00
Contracted Services				
- General Contracted Serv.	7270	15,000.00	10,317.00	18,000.00
- Garbage Pickup	7271	2,000.00	2,635.31	3,000.00
- Advertising Signs	7272	1,000.00	-	1,000.00
Transfer to Reserve	7273	15,000.00	-	15,000.00
TOTAL OPERATING EXPENSE		214,549.00	238,808.21	221,429.35
NET OPERATING		(41,049.00)	(84,321.90)	(47,429.35)

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
CAPITAL				
REVENUE:				
Transfer from Reserve	0842			
TOTAL CAPITAL REVENUE		-	-	-
EXPENDITURES:				
Project #1 - Rubber floor - Renewal	7290			30,000.00
Project #2 - Switch for Generator	7291			10,000.00
Project #3 -	7292			
Project #4 -	7293			
TOTAL CAPITAL EXPENDITURES		31,075.00	35,380.38	40,000.00
NET CAPITAL		(31,075.00)	(35,380.38)	(40,000.00)
TOTAL ALL REVENUE				
		173,500.00	154,486.31	174,000.00
TOTAL ALL EXPENDITURES				
		245,624.00	274,188.59	261,429.35
Surplus/(Deficit)		(72,124.00)	(119,702.28)	(87,429.35)

**PLANNING & DEVELOPMENT
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Student Grants - Intern	0323	-	-	-
Fees - OP Amendments & Planning	0411	3,000.00	2,200.00	3,600.00
Fees - Comm of Adj.	0412	8,000.00	12,000.00	10,000.00
Lakehead Rural Planning Bd	0444	30,000.00	30,000.00	30,000.00
Administrative Salary - reallocation	8111	-	-	20,000.00
Transfer from Working Reserve for ZB	0840	-	-	-
TOTAL OPERATING REVENUE		41,000.00	44,200.00	63,600.00
EXPENDITURES:				
Salaries	8110	63,258.00	79,511.32	129,957.24
Administrative Salary - reallocation	8111	10,000.00	10,000.00	-
Benefits	8120	5,028.00	14,395.48	41,454.94
Mileage	8125	200.00	428.62	250.00
Staff Development	8130	500.00	-	500.00
Material & Supplies re Planner	8150	1,000.00	1,132.21	1,500.00
Postage	8170	2,500.00	2,096.71	2,500.00
OPA - Ministry fees	8172	-	-	5,000.00
Consultant Fees	8180	15,000.00	16,194.20	10,000.00
LRPB Membership	8182	250.00	250.00	250.00
Comm of Adj - Honorarium	8515	2,500.00	2,623.47	4,000.00
Transfer to Reserve - Planning	8516	-	-	-
Zoning By-law Consultant	8190	-	10,101.49	-
TOTAL OPERATING EXPENDITURES		100,236.00	136,733.50	195,412.18
NET OPERATING		(59,236.00)	(92,533.50)	(131,812.18)

**PUBLIC WORKS - OPERATING
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Summer Student Grant	0312	-	-	-
Fees - Roads	0405	-	406.00	-
Entrance Permits	0422	700.00	450.00	700.00
Plowing	0443	4,500.00	544.00	4,500.00
Other Roads Fees	0801	1,500.00	10,229.70	1,500.00
Transfer from Landfill Salaries	0823	10,000.00	10,000.00	10,000.00
Transfer from Cemetery - supervisor	0823	2,500.00	2,500.00	2,500.00
Transfer from Nor West	0823	10,500.00	10,500.00	10,500.00
MNR - Pits & Quarries	0831	16,000.00	15,099.09	14,500.00
Municipal Drain Grant	0851	-	-	-
TOTAL OPERATING REVENUE		45,700.00	49,728.79	44,200.00

EXPENDITURES:

GENERAL MAINTENANCE

Salaries

- Salaries	3110	545,588.00	550,148.15	562,301.75
- Student Salary	3111	12,813.00	20,774.71	12,667.20
- Benefits	3120	171,056.00	170,421.88	175,212.00

General Maintenance

- Culverts	3130	15,000.00	9,489.86	20,000.00
- Cold Mix/Hardtop Patching	3132	20,000.00	20,230.41	20,000.00
- Salt	3133	45,000.00	58,067.17	50,000.00
- CNR Crossing	3134	15,000.00	16,045.75	19,500.00
- CPR Crossing	3135	25,000.00	24,111.17	27,500.00
- Signs	3136	10,000.00	7,966.51	10,000.00
- Snow removal	3137	-	10,883.21	-
- Ditching/Drainage	3140	50,000.00	15,498.93	35,000.00

Material & Supplies

- Shop Tools and Supplies	3150	10,000.00	10,809.94	10,000.00
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Utilities

- Hydro	3160	4,200.00	3,388.71	4,500.00
- Heating - Shops	3161	6,000.00	5,763.57	6,000.00
- Telephone	3162	1,300.00	1,240.08	1,300.00
- Cell Phone	3163	1,300.00	1,553.80	1,300.00
- Cleaning (apportionment from administration)	3164	1,500.00	1,500.00	1,500.00

Other Services

- Membership Fees	3170	200.00	70.00	200.00
- Radios, Tower, etc.	3171	3,000.00	6,392.68	3,500.00
- Radio Licence	3172	1,600.00	598.00	1,600.00
- Staff Development	3173	7,500.00	5,726.27	7,500.00
- Advertising	3174	2,500.00	-	2,000.00
- Shop Repairs	3175	6,500.00	7,903.84	3,000.00
- Health & Safety	3176	4,000.00	922.16	4,000.00
- Pits & Quarries Royalties	3177	5,000.00	13,979.23	5,000.00
- Insurance Claims	3181	5,000.00	-	5,000.00

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
Equipment				
Diesel Fuel & Oil - Vehicles	3243	90,000.00	111,280.58	90,000.00
Gas - 1/2 tons	3244	8,000.00	12,275.43	10,000.00
Licences	3245	13,500.00	15,519.00	14,000.00
Vehicle R&M - PW01	3701	2,000.00	1,096.78	2,000.00
Vehicle R&M - PW02	3702	1,500.00	3,945.07	4,000.00
Vehicle R&M - PW20	3720	7,500.00	16,613.50	3,500.00
Vehicle R&M - PW21	3721	2,000.00	7,935.47	2,000.00
Vehicle R&M - PW22	3722	2,500.00	11,656.76	3,500.00
Vehicle R&M - PW23	3723	2,000.00	2,029.77	2,000.00
Vehicle R&M - PW24	3724	5,500.00	26,124.82	5,500.00
Vehicle R&M - PW25	3725	3,500.00	7,966.22	4,500.00
Vehicle R&M - PW26	3726	1,500.00	10,399.65	1,500.00
Equipment R&M - PW28	3728	15,000.00	17,281.24	15,000.00
Equipment R&M - PW29	3729	3,500.00	7,484.26	4,500.00
Equipment R&M - PW30	3730	2,000.00	390.05	2,500.00
Equipment R&M - PW32	3732	4,000.00	4,641.05	4,000.00
Equipment R&M - PW33	3733	4,000.00	7,228.41	4,000.00
Equipment R&M - PW34	3734	4,000.00	8,983.77	4,000.00
Equipment R&M - PW35	3735	3,000.00	971.10	3,000.00
Equipment R&M - PW36	3736	1,000.00	279.84	1,000.00
Total General Maintenance		1,145,057.00	1,237,588.80	1,169,080.95
CONTRACTED MAINTENANCE				
Dust Layer	3481	20,000.00	21,607.66	15,000.00
Equipment Rental	3482	25,000.00	13,979.31	20,000.00
Guard Rail Repair	3483	8,000.00	2,289.60	8,000.00
Utility Locates	3484	6,000.00	6,017.22	6,000.00
Spray Injection Patching	3485	25,000.00	25,948.85	25,000.00
Hot Mix Repair	3486	30,000.00	5,574.17	20,000.00
Linepainting	3491	30,000.00	29,203.35	30,000.00
Beaver Control	3492	7,500.00	4,273.15	7,500.00
Crack Repair	3493	25,000.00	28,126.00	45,000.00
Winter Sand/Salt	3494	60,000.00	62,371.05	60,000.00
Pit Stripping/Rehabilitation	3495	20,000.00	6,005.38	15,000.00
Aggregate	3496	20,000.00	8,445.93	20,000.00
Engineering Fees	3497	20,000.00	13,127.05	20,000.00
Total Contracted Maintenance		296,500.00	226,968.72	291,500.00
TRANSFER TO RESERVES				
Pit Rehabilitation (pits and quarry royalties recv'd)	3740	16,000.00	15,099.09	14,500.00
Total Transfer to Reserves		16,000.00	15,099.09	14,500.00
TOTAL OPERATING EXPENDITURES		1,457,557.00	1,479,656.61	1,475,080.95
NET OPERATING		(1,411,857.00)	(1,429,927.82)	(1,430,880.95)

PUBLIC WORKS - CAPITAL
2020 BUDGET

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
CAPITAL				
REVENUE:				
Current Year Federal Gas Tax	0308	365,139.35	731,242.23	359,302.35
Transfer from Reserve - Unspent Gas Tax	0453			
Transfer from Reserve - Infrastructure/Bridges	0453	272,880.00	-	300,000.00
Transfer from Reserve - Roads Equipment	0453	78,000.00	-	-
Transfer from Reserve - Working Funds	0453	5,000.00	-	-
Bank Loan	0099	-	-	-
Transfer from Parkland	0453	-	-	-
OCIF Grant	0331	277,252.00	277,252.00	291,541.00
TOTAL CAPITAL REVENUE		998,271.35	1,008,494.23	950,843.35
EXPENDITURES:				
Project #1 - Replace unit #21 - 1 ton plow	3587			85,000.00
Project #2 - John Deere Mower Improvements	3588			9,000.00
Project #3 - 25000 kg Track Excavator (used)	3589			125,000.00
Project #4 - Rosslyn Road - Ridler to Fraser - DST	3590			155,000.00
Project #5 - DST Rehab - Barrie west of River Road	3591			425,000.00
Project #6 - Preventative SST Program	3592			300,000.00
Project #7 - Contributions to Rosslyn Road	3593			200,000.00
Project #8 - DST (expansion) Aspen & Monteith - S/S	3594			275,000.00
Project #9 - DST Rehab - Hanna / Candy Mountain East	3595			275,000.00
Project #10 - Swipe Card Fuel Dispensing System	3597			10,000.00
	3598			
	3599			
	3600			
	3601			
	3602			
		2,053,369.00	2,412,244.41	1,859,000.00
LOAN PAYMENTS:				
Oliver Road Loan payments	3614	620,000.00	-	690,446.76
Total Loan Payments		620,000.00	-	690,446.76
TRANSFER TO RESERVES:				
Roads Equipment	3498	50,000.00	-	50,000.00
		50,000.00	-	50,000.00
TOTAL CAPITAL EXPENDITURES		2,723,369.00	2,412,244.41	2,599,446.76
NET CAPITAL		(1,725,097.65)	(1,403,750.18)	(1,648,603.41)

**ROSSLYN HALL
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Rentals	0703	5,000.00	6,607.50	5,000.00
Cleaning Apportionment	0839	4,550.00	4,550.00	4,550.00
TOTAL OPERATING REVENUE		9,550.00	11,157.50	9,550.00
EXPENDITURES:				
Salaries	7510	16,648.00	16,470.41	25,471.01
Benefits	7520	2,129.00	1,579.38	2,907.00
Repairs & Maintenance	7533	6,000.00	2,374.29	6,000.00
General Supplies	7537	1,500.00	1,311.54	1,500.00
Utilities				
- Hydro	7560	4,500.00	4,133.48	4,500.00
- Natural Gas	7561	4,800.00	3,329.55	4,800.00
Contracted Services				
- Lab Tests -Water	7580	150.00	266.26	300.00
- Garbage removal	7582	450.00	1,202.11	1,200.00
TOTAL OPERATING EXPENDITURES		36,177.00	30,667.02	46,678.01
NET OPERATING		(26,627.00)	(19,509.52)	(37,128.01)
CAPITAL				
REVENUE:				
Transfer from Reserve	0841			
Grant				
TOTAL CAPITAL REVENUE		-	-	-
EXPENDITURES:				
Project #1 - New Chairs	7590			10,000.00
Project #2 - Partition Wall Removal	7591			-
Project #3 - Paint Hall Main Area	7592			7,500.00
Project #4 - Roof System Rehabilitation	7593			20,000.00
Project #5 - Brick Repair - Exterior	7594			8,500.00
TOTAL CAPITAL EXPENDITURES		10,000.00	13,622.32	46,000.00
NET CAPITAL		(10,000.00)	(13,622.32)	(46,000.00)
TOTAL ALL REVENUE		9,550.00	11,157.50	9,550.00
TOTAL ALL EXPENDITURES		46,177.00	44,289.34	92,678.01
Surplus/(Deficit)		(36,627.00)	(33,131.84)	(83,128.01)

**SOUTH GARAGE
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Rent	0714	20,400.00	18,921.00	20,400.00
TOTAL OPERATING REVENUE		20,400.00	18,921.00	20,400.00
EXPENDITURES:				
Repairs & Maintenance	8633	2,000.00	8,895.71	3,000.00
Transfer to Rental Bldg Reserve	8644	18,400.00	10,025.29	17,400.00
TOTAL OPERATING EXPENDITURES		20,400.00	18,921.00	20,400.00
NET OPERATING		-	-	-
CAPITAL				
REVENUE:				
Transfer from Reserve		-	-	7,500.00
TOTAL CAPITAL REVENUE		-	-	7,500.00
EXPENDITURES:				
Project #1 - Insulated door	8634	-	-	7,500.00
TOTAL CAPITAL EXPENDITURES		-	-	7,500.00
NET CAPITAL		-	-	-
TOTAL ALL REVENUE		20,400.00	18,921.00	27,900.00
TOTAL ALL EXPENDITURES		20,400.00	18,921.00	27,900.00
Surplus/(Deficit)		-	-	-

STREETLIGHTS
2020 BUDGET

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
TOTAL OPERATING REVENUE		-	-	-
EXPENDITURES:				
Utilities - Hydro	3260	21,000.00	20,672.56	21,000.00
Contracted Services	3280	3,000.00	8,030.65	8,000.00
TOTAL OPERATING EXPENDITURES		24,000.00	28,703.21	29,000.00
NET OPERATING		(24,000.00)	(28,703.21)	(29,000.00)
CAPITAL				
REVENUE:				
TOTAL CAPITAL REVENUE		-	-	-
EXPENDITURES:				
Street Lights	3290	50,000.00	-	50,000.00
TOTAL CAPITAL EXPENDITURES		50,000.00	50,000.00	50,000.00
NET CAPITAL		(50,000.00)	(50,000.00)	(50,000.00)
TOTAL ALL REVENUE		-	-	-
TOTAL ALL EXPENDITURES		74,000.00	78,703.21	79,000.00
Surplus/(Deficit)		(74,000.00)	(78,703.21)	(79,000.00)

**WATER SYSTEM
2020 BUDGET**

		2019 BUDGET	2019 As of Dec 31	2020 BUDGET
OPERATING				
REVENUE:				
Direct Water Billing	0406	49,920.00	33,280.00	49,920.00
Grants	0414	-	35,182.50	-
Well Inspection (5 year)	0460	-	-	-
TOTAL OPERATING REVENUE		49,920.00	68,462.50	49,920.00
EXPENDITURES:				
Water - Maintenance Contract	4130	26,887.00	27,540.78	27,425.00
Water - Operator Accreditation	4131	2,400.00	-	2,400.00
Water - Telephone	4150	1,200.00	1,103.31	1,200.00
Water - Hydro	4160	3,800.00	5,359.08	3,800.00
Water - Testing/Lab Fees	4162	4,000.00	3,233.85	3,000.00
Water - Meter Calibration	4170	1,800.00	-	1,800.00
Water - Hydrochloride	4171	500.00	-	500.00
Water - Maintenance	4172	2,000.00	6,078.58	2,000.00
Water - Sodium	4173	700.00	-	700.00
Water - Well Inspection	4174	-	-	-
Transfer to Reserve	4181	6,633.00	26,775.05	7,095.00
TOTAL OPERATING EXPENDITURES		49,920.00	70,090.65	49,920.00
NET OPERATING		-	1,628.15	-
CAPITAL				
REVENUE:				
Transfer from Reserve	0454			12,800.00
Current Year Capital Fees	0414			
Clean Water/Wastewater Fund	0307			
OCIF Grant	0404			-
TOTAL CAPITAL REVENUE		10,000.00	10,000.00	12,800.00
EXPENDITURES:				
Project #1 -Remote reading meters	4190			12,800.00
TOTAL CAPITAL EXPENDITURES		10,000.00	8,371.85	12,800.00
NET CAPITAL		-	1,628.15	-
TOTAL ALL REVENUE		59,920.00	78,462.50	62,720.00
TOTAL ALL EXPENDITURES		59,920.00	78,462.50	62,720.00
Surplus/(Deficit)		-	-	-

Description of Vehicle Account Numbers

Department/Location	Year/Make/Model	Vehicle #	GL #	GL Description	FUND
FIRE - KAKABEKA	2002 HME Pumper 44XFT42862WZ19980	P11	2711	Vehicle R&M - P11	FIRE
FIRE - MURILLO	2012 International Tanker	T12	2712	Vehicle R&M - T12	FIRE
FIRE - KAKABEKA	2004 Ford Rescue	R13	2713	Vehicle R&M - R13	FIRE
FIRE - SLATE	2010 Dodge Caravan (Chief's)	R14	2714	Vehicle R&M - R14	FIRE
FIRE - MURILLO	2011 International Fire Pumper	P21	2721	Vehicle R&M - P21	FIRE
FIRE - MURILLO	E350 Crestline Promedic	R23	2723	Vehicle R&M - R23	FIRE
FIRE - INTOLA	2002 HME Pumper 44KFT42822WZ19987	P31	2731	Vehicle R&M - P31	FIRE
FIRE - INTOLA	1987 Chev 1 Ton Crew Cab	R33	2733	Vehicle R&M - R33	FIRE
FIRE - ROSSLYN	1998 Crestliner Rescue	R39	2739	Vehicle R&M - R39	FIRE
FIRE - STANLEY	2003 Ford Van Rescue	R90	2790	Vehicle R&M - R90	FIRE
FIRE - STANLEY	2013 Int 7400 Pumper/Tanker	P91	2791	Vehicle R&M - P91	FIRE
FIRE - SLATE	1978 International Tanker	T92	2792	Vehicle R&M - T92	FIRE
FIRE - ROSSLYN	2003 FRHT Firetruck MCV	P93	2793	Vehicle R&M - P93	FIRE
FIRE - STANLEY	1996 Western Star Tanker	T94	2794	Vehicle R&M - T94	FIRE
FIRE - SLATE	1995 E350 Crestline Promedic	R95	2795	Vehicle R&M - R95	FIRE
FIRE - ROSSLYN	1994 GMC Rescue	R96	2796	Vehicle R&M - P96	FIRE
FIRE - STANLEY	1978 Chev - 4 wheel drive	R97	2797	Vehicle R&M - R97	FIRE
FIRE - ROSSLYN	2000 Volvo Fire Tanker	T98	2798	Vehicle R&M - T98	FIRE
FIRE - SLATE	1999 International 40S Truck	P99	2799	Vehicle R&M - P99	FIRE
GENERAL REC	2013 Chevrolet Silverado	CS03	7144	Vehicle R&M - CS03	GENREC
	2012 Chevrolet Silverado	CS04	7149	Vehicle R&M - CS04	GENREC
	2013 Ford F250 Superduty	CS05	7142	Vehicle R&M - CS05	GENREC
	Kubota Tractor		7143	R&M Kubota Tractor	GENREC
	Zamboni (Olympia)		7234	R&M Ice Re-surfacer	NORWEST
ROADS	2016 Ford F150	PW02	3702	Vehicle R&M - PW02	TRANS
	2019 International Dump/Plow/Sander	PW20	3720	Vehicle R&M - PW20	TRANS
	2000 Ford F350 Service Truck	PW21	3721	Vehicle R&M - PW21	TRANS
	2016 International Dump/Plow/Sander	PW22	3722	Vehicle R&M - PW22	TRANS
	1994 Ford L8000 Dump Truck	PW23	3723	Vehicle R&M - PW23	TRANS
	2011 International Dump/Plow/Sander	PW24	3724	Vehicle R&M - PW24	TRANS
	2015 Freightliner Plow & Dump Truck	PW25	3725	Vehicle R&M - PW25	TRANS
	2007 International Truck Service Van	PW26	3726	Vehicle R&M - PW26	TRANS
	2013 John Deere Grader	PW28	3728	Equipment R&M - PW28	TRANS
	938 Cat Loader & Plow	PW29	3729	Equipment R&M - PW29	TRANS
	936 Cat Loader	PW30	3730	Equipment R&M - PW30	TRANS
	2009 420 Cat Tractor/Backhoe	PW32	3732	Equipment R&M - PW32	TRANS
	John Deere Rubber-tired Excavator&Brusher 180CW	PW33	3733	Equipment R&M - PW33	TRANS
	Bulldozer	PW34	3734	Equipment R&M - PW34	TRANS
	Loader with brusher head	PW35	3735	Equipment R&M - PW35	TRANS
	Float Trailer	PW36	3736	Equipment R&M - PW36	TRANS
BYLAW	2014 Ford F150	BL04	2227	Vehicle R&M - BL04	BYLAW
SOUTH LANDFILL	1996 Bulldozer 650		4255	Equipment R&M - South dozer	LNDFL
SOUTH LANDFILL	Compactor		4257	Equipment R&M - South compactor	LNDFL
NORTH LANDFILL	1989 Bulldozer 550		4254	Equipment R&M - North dozer	LNDFL
NORTH LANDFILL	2003 Compactor		4256	Equipment R&M - North compactor	LNDFL

Purpose of Budget Notes

These notes are intended to provide additional information to readers of the Budget to provide a better understanding of the figures presented.

Notes are only provided for accounts where there is a difference from prior year budget or actual figures in order to explain the rationale behind the figure presented.

The notes are organized in the same manner as the Budget for easy reference to department and account numbers.

2019 Year to Date (YTD) are as December 31, 2019

The Year to Date (YTD) figures shown in the middle column are the totals as of December 31, 2019.

2020 Budget Draft Figures Subject to Change

The 2020 Budget figures presented are draft only and are subject to change pending Council consideration and approval.

Salaries, Wages & Benefits

Salaries, wages & benefits are based on calculations using forecasted or approved wages for staff and current employer liability rates (WSIB, Source Deductions, OMERS, EHT).

Vehicle and Equipment Repair & Maintenance

Costs for vehicle and equipment repairs is estimated based on known upcoming repairs (i.e. tires, brakes, etc.) for each unit. Unexpected breakdowns are difficult to budget for but the accumulated budget totals for vehicles/equipment repair and maintenance generally is sufficient to cover such costs.

Hydro and Heat for Buildings

These costs are generally estimated based on prior year usage.

Operating Increase

The 2020 draft operating budget as presented is 4.71% over 2019's operating budget. This is mainly due to a increase in overall wages due mainly to annual increases and fire department compensation reorganization and administration restructuring.

Administration

Administration is showing an increase mainly due to wages and benefits due to the increase in staffing requirements in the upcoming year for billing and asset management planning and other administrative requirements. Council approval in 2019.

0216	Interest on Taxes Arrears	Figure presented more accurately reflects the interest being assigned.
0301	POA	Provincials Offences Act (POA). This revenue is fines collected by the Thunder Bay office and distributed between the member municipalities in accordance to a 33% blend of households, population and assessment. This is always an estimated figure as actual fines to be levied and paid are undetermined.
0324	Court Security	This figure is an actual amount based on the agreement (By-law 961-2016) signed with the Ministry of Community Safety and Correctional Services.
0602	Lease of Property	Includes rent for farmland, old office and agriplex.
0401	Bank/Loan Interest	Loan interest for Kay Bee Seniors Loans \$25,000 in addition to \$25,000 estimated interest earned on general bank account.
0402	Fees	Include lottery license fees, replacement landfill card fees, FOI fees, and miscellaneous fees not recorded elsewhere.
1233	Donations	Moved to Council since donations are generally from Council – other services (account 1170).
1237	General Expense	Includes copier charges, coffee/tea, water, shredding (estimate \$10,000). In 2019 includes an additional \$5,000 to complete records storage room with shelves, new boxes, additional shredding.
1276	Leased Equipment	Includes copier and postage machine lease payments.
1277	Transfer to Reserve	\$86,149 to Fixed Asset Reserve to pay year 3 of 15 for Municipal Office self-loan. \$25,000 of interest from Kay Bee Seniors Loan to Fixed Asset Reserve. The usual \$6,000 for election in this account is in the election expense account.

1280	Contracted Services	Includes software support fees, closed meeting investigate or retainer.
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Agencies

Increases to Agency levies estimated until actual figures are received.

Building/Plumbing Inspection

Enforcement of the Building Code Act requires that permit fees collected offset expenditures. Any surplus at year end is transferred to a Building Department Reserve to offset costs in future years that may run a deficit.

0502 0503	Building Permits Plumbing Permits	Fees collected for building permits. Plumbing permit fees combined with building permits because no benefit to have separate accounts.
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By-law Enforcement

No significant changes.

Cemetery

As with the Building Permits, the cost to maintain the cemetery is offset by revenue. In accordance to the *Funeral, Burial and Cremation Services Act*, a portion of fees collected for plot sales and monument installs is transferred to the Perpetual Care Fund; a trust account. Income to the trust account cannot be used for cemetery maintenance; it can only be used to generate interest which can be used toward cemetery maintenance.

Council

Salaries based on prior years payments for annual honourarium and its 2% increase, plus additional meetings attended and the increase due to the increase from the change of the 1/3 of council remuneration no longer being tax free.

Economic Development

No significant changes.

Fire & Emergency Services

Increase due to wages and the HST on honourariums not being rebated.

2110	Officer Honorariums	Total amount paid to officers in monthly honorariums.
2115	Honorariums	\$100,000 for the volunteers based on the point system for calls and training attended which was increased by \$30,000 due to the new training requirements.
2120	Benefits	Includes employer payroll liability, plus 17% benefits based on high WSIB rates.
2133	Pumper Flow test	Previously amount was included in individual Pumper expenses which has now been given own account for \$6,000 as it is an annual expense.

General Recreation

No significant changes.

Landfill

0407	Fees	These are the fees charged to businesses for waste brought in as per By-law 852-2015. This revenue stream is not as high as anticipated.
0452	Transfer from Reserve for site maintenance	This is a standard reserve transfer done each year to offset the cost of any maintenance done at the landfill sites.

Library

No significant changes.

Livestock

Traditionally the costs for implementing the Wildlife Damage Compensation Program have not been included in the budget. However, the program is not 100% cost recovery so it is important to budget for and approve the costs.

Murillo Hall

No significant changes. Wages calculated based on actual salary.

Museum – Duke Hunt

No significant changes. Wages calculated based on actual salary.

Museum – Founders

No significant changes. Wages calculated based on actual salary.

Nor West Recreation Centre

No significant changes. Wages calculated based on actual salary.

Planning & Development

Main increase in wages due to 2020 having a full time Planning Manager and allocation of administrative staff to the department.

Public Works

Overall decrease due to better estimate of wages and operating efficiencies gained with Public Works staff undertaking work that use to be contracted out.

0831	MNR – Pits & Quarries	This is the revenue received from registered pit and quarry owners who pay royalties under the <i>Aggregate Resources Act</i> of which the Municipality receives a percentage of. The revenue received is transferred to a reserve for future rehabilitation of municipally owned pits. See account 3740 under expense as the offset.
3486	Hot mix repair	Adverse spring breakup caused more areas to need to be repaired
3491	Line painting	Very little required this year. Traditional dollar value will be applied in 2020.
3740	Pit Rehabilitation	Transfer to reserve of revenue received in account 0831.

Rosslyn Hall

Increase mainly due to the updated calculation of expected salary in 2020.

South Garage

No significant changes. Wages calculated based on actual salary.

Streetlights

\$50,000 transfer is the year 4 payment of the 4 years Council undertook to repay the \$200,000 capital cost of the streetlights.

Water

Direct billing is based on \$130 per month for 32 households on the system. Costs are based on actual invoices received in 2019 and projected forward to 2020. Maintenance contract may be reduced when the Municipality is relieved of the requirement for daily grab samples. Water revenue is intended to be cost recovery of expenses. It is noted that any net revenue after current year expenses are paid are put into a reserve for future capital, as well as for future expenditures such as well testing that do not occur on an annual basis but on a 4 or 5 year cycle.