

Township of Lake of Bays
Notes to Budget B2

N2

FUNCTIONAL ANALYSIS

Following are revenue / expense accounts impacting the operating budget for 2010

Item	2010 budget request	2010 / 2009 budget variance	2009 final budget	2009 / 2008 budget variance	2009 actuals at Dec. 31	2008 final budget	2008 actuals at Dec 31.
Grant Revenue	1,133,331	\$ 108,767	1,242,098	\$ 28,102	867,325	1,213,996	1,146,018
Computer Serv.	190,937	\$ 83,802	107,135	\$ 22,835	155,349	84,300	82,055
Salaries/Ben.	2,351,512	\$ 43,477	2,308,035	\$ 16,674	2,437,340	2,291,361	2,275,622
Hydro	122,080	\$ 24,350	97,730	-\$ 12,625	128,142	110,355	94,847
Heat	61,850	\$ 7,800	54,050	\$ 8,772	61,618	45,278	56,146
Telephone	40,296	\$ 4,900	35,396	\$ 4,456	41,420	30,940	33,765
Total \$ impact	3,900,006	\$ 273,096	3,844,444	\$ 68,214	3,691,194	3,776,230	3,691,194

POTENTIAL BUDGET DEFICIENCIES

Item	2010 budget request	2010 / 2009 budget variance	2009 final budget	2009 / 2008 budget variance	2009 actuals at Dec. 31	2008 final budget	2008 actuals at Dec 31.
Legal	58,600	-\$ 16,650	75,250	56.77%	177,103	48,000	96,899
PW Equipment	251,281	\$ 15,307	235,974	-11.33%	296,868	266,113	333,643
R & M Bldgs.	100,372	\$ 16,500	83,872	-8.40%	132,804	91,567	78,356
	410,253	\$ 15,157	395,096	\$ 0	606,775	405,680	508,898

Note: 2010 request below 2008 spending level

STATEMENT OF CHANGES

1 Assessment		% Change	2010	2009	
Residential		7.91	\$2,267,004,778	\$2,100,872,647	
Multi-Res		1.33	476,500	470,250	
Farmland		3.21	176,700	171,200	
Managed Forest		14.06	17,200,046	15,080,410	
Commercial		4.77	33,107,917	31,601,916	
Industrial		0.90	2,289,042	2,268,625	
		7.90	\$2,320,254,983	2,150,465,048	
2 Changes in Funding Levels		Change	2010	2009	
OMPF- Finance		\$4,100	\$728,400	\$724,300	
Gas Tax -PW		62,395	109,510	47,115	
Muskoka-PW		0	284,000	284,000	
		\$66,495	\$1,121,910	1,055,415	
3 Reserves (2009)		Open	Add'n	Red'n	Close
Working Capital		\$333,814		\$149,000	184,814
Library		21,858		\$10,000	11,858
LOB Fish Habitat		18,500			18,500
Fire		14,500	30,000		44,500
OMPF		0	175,000		175,000
Heritage			4,386		4,386
Fire Boat		48,706			48,706
Roads		155,550		155,550	0
Election		20,000	10,000		30,000
Building		74,478			74,478
Official Plan		20,000			20,000
A. Daniels Fish		800	175	140	835
Sand Dome Dw		69,842	34,920	104,762	0
Mayors Golf		16,554		13,000	3,554
		\$794,602	\$254,481	\$419,452	\$613,077
4 Reserve Funds (2009)		Open	Add'n	Red'n	Close
Dev't Charges		\$68,926	\$20,123	\$69,902	19,147
Parks Fund		778,711	80,289	297,376	561,624
Gas Tax Res		0	0	0	0
OLRA		0	128,389	34,656	93,733
		847,637	100,412	367,278	580,771
5 Taxes Receivable			2009	2008	
Current			\$263,320	285,635	
Last			270,386	293,924	
Previous			102,267	79,178	
Prior			25,953	14,314	
Past			3,945	645	
Penalty & Interest			125,578	135,227	
			\$791,449	808,923	



2009 OPERATING BUDGET – carry forward
SERVICE LEVEL CHANGE REQUEST

DEPARTMENT

Public Works

PROGRAM

Funding of Winter Maintenance of Seasonal Roads

DESCRIPTION and IMPACT OF SERVICE	
<p>After residents stated concerns in regards to winter maintenance of seasonal roads at a customer service meeting on December 11, 2007 the public works department has been working on a proposal to present to Council that may alleviate these concerns.</p> <p>On October 7, 2008 a report was submitted to Council with a recommendation that Council approve grants for maintenance of seasonally maintained roads policy # PW-2.20.</p> <p>The resolution was deferred to 2009 budget discussions</p> <p>Based on the deferred resolution the matter was placed in the proposed 2009 budget for council consideration.</p>	
Staffing and Financial Impact	
N/A <input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time <input type="checkbox"/>	Est. # Annual Hours: N/A
Funding Source: Grant <input type="checkbox"/> Donations <input type="checkbox"/> User Fees <input type="checkbox"/> Tax Levy <input checked="" type="checkbox"/>	
Other: (explain)	
Estimate Expenses \$	\$21,544
Estimate Revenues \$	_____
Net Cost \$	\$21,544



**2010 OPERATING BUDGET
SERVICE LEVEL CHANGE REQUEST**

DEPARTMENT Various
PROGRAM Grant Requests

DESCRIPTION and IMPACT OF SERVICE									
<p>Throughout 2009, there have been several requests from outside agencies for grants to support their programs. The following is a summary:</p> <table border="0"> <tr> <td>Northern Ontario School of Medicine</td> <td style="text-align: right;">\$ 750 (for four years)</td> </tr> <tr> <td>Huntsville Arts Society</td> <td style="text-align: right;">\$ 5,000</td> </tr> <tr> <td>Huntsville/LOB Chamber</td> <td style="text-align: right;">\$10,000</td> </tr> <tr> <td>Limberlost Race</td> <td style="text-align: right;">\$ 1,000</td> </tr> </table>		Northern Ontario School of Medicine	\$ 750 (for four years)	Huntsville Arts Society	\$ 5,000	Huntsville/LOB Chamber	\$10,000	Limberlost Race	\$ 1,000
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Staffing and Financial Impact									
N/A <input checked="" type="checkbox"/> Full Time <input type="checkbox"/> Part Time <input type="checkbox"/>	Est. # Annual Hours:								
Funding Source: Grant <input type="checkbox"/> Donations <input type="checkbox"/> User Fees <input type="checkbox"/> Tax Levy <input checked="" type="checkbox"/>									
Other: (explain)									
Estimate Expenses	\$ 16,750								
Estimate Revenues	\$ _____								
Net Cost	\$ 16,750								



**2010 OPERATING BUDGET
SERVICE LEVEL CHANGE REQUEST**

DEPARTMENT Public Works
PROGRAM Increased Mechanic Hours

DESCRIPTION and IMPACT OF SERVICE	
Increase the hours of work for the mechanic from 16 hours per week to 24 hours per week.	
Staffing and Financial Impact	
N/A <input type="checkbox"/> Full Time <input type="checkbox"/> Part Time <input checked="" type="checkbox"/>	Est. # Annual Hours: 416
Funding Source:	
Grant <input type="checkbox"/>	Donations <input type="checkbox"/> User Fees <input type="checkbox"/> Tax Levy <input checked="" type="checkbox"/>
Other: (explain)	
Estimate Expenses	\$ 12,480
Estimate Revenues	\$ 0
Net Cost	\$ 12,480



**2010 OPERATING BUDGET
SERVICE LEVEL CHANGE REQUEST**

DEPARTMENT

Library – Business Plan

PROGRAM

Part Time support

DESCRIPTION and IMPACT OF SERVICE	
<p>Provide additional part time support to fully staff all existing open hours. Nine hours per week per branch plus 480 hours to cover vacation periods. \$24800 plus benefits.</p>	
Staffing and Financial Impact	
<p>N/A <input type="checkbox"/> Full Time <input type="checkbox"/> Part Time <input checked="" type="checkbox"/></p>	<p>Est. # Annual Hours: 1415</p>
<p>Funding Source:</p> <p>Grant <input type="checkbox"/> Donations <input type="checkbox"/> User Fees <input type="checkbox"/> Tax Levy <input checked="" type="checkbox"/></p> <p>Other: (explain)</p>	
Estimate Expenses	\$ 26,800
Estimate Revenues	\$ _____
Net Cost	\$ 26,800

**Township of Lake of Bays
2010 Consolidated Strategic Plan Initiatives
Departmental and Community Group**

STRATEGIC PRIORITY # 1 - Engage and Communicate Openly with the Community

Accomplishment	Department /Group Accomplishment #	Amount Requested	
		Departmental	Community
a. Development of Streaming Video	Corporate Services # 1		
b. Website Improvement for easy dissemination and to comply with Accessibility	Corporate Services # 2; Public Works # 1; Community Group # 1	\$ 5,000	\$ 5,000
c. Review of Parliamentary Procedures	Corporate Services # 3	0	
d. Increase Advertising in Newspaper and Tax Bills, Community Facilities	Corporate Services # 4; Public Works # 2; Community Group # 2,3,5	(Forester-Weekender) \$15,000	(Other paper) \$ 15,000 (Tax Insert) \$ 5,000 (Facility info) \$ 1,000
e. Change Reception Area for internal and external customers	Finance Services # 1	\$20,000	
f. Mount Projector for Council Chambers	Finance Services # 2	\$ 5,000	
g. Implement Debit Machine and Electronic Fund Transfer	Finance Services # 4	\$ 3,000	
h. Analyze All Municipal User Fees to Ensure Cost Recovery	Finance Services # 3	0	
i. Increased Public meetings	Building Services # 1, Public Works # 2, Planning Services# 2, Community Group # 7	\$ 4,500	
j. Reduce Duplicate Names in Civic Addresses	Building Services # 2	\$ 25,000	
k. Update Development Permit By-law	Planning Services # 1	\$ 5,000	
l. Revise Applications	Planning Services # 3	\$ 500	
m. Development Permit Enforcement	Planning Services # 4	\$ 5,000	
Total		\$ 88,000	\$ 26,000

STRATEGIC PRIORITY # 3 – Ensure Sound, Innovative, Transparent Financial Planning

Accomplishment	Department Accomplishment # /Group	Amount Requested	
		Departmental	Community
a. Analyze All Municipal User Fees to Ensure Cost Recovery	Finance Services # 3	\$ 0	
b. Implement Debit Machine and Electronic Fund Transfer	Finance Services # 4	\$ 3,000	
Total		\$ 3,000	

STRATEGIC PRIORITY # 5 – Protect, Preserve and Promote Our Healthy Natural Environment

Accomplishment	Department Accomplishment # /Group	Amount Requested	
		Departmental	Community
a. Septic Re-inspection	Building Services # 3	\$ 25,000	
b. Ensure Tender Documents Contain Appropriate Environmental Protection Provisions	Public Works # 3	\$ 500	
c. Signage for All Public Properties and Water Access Points	Parks & Facilities # 3	\$ 10,000	
Total		\$ 35,500	

STRATEGIC PRIORITY # 6 – Work in Collaborative Partnerships to Develop a Sustainable Local Economy that Supports Our Vision

Accomplishment	Department Accomplishment # /Group	Amount Requested	
		Departmental	Community
a. Partner with the Ontario Winter Games – Host Female Hockey	Parks & Facilities # 1	\$ 15,000	
b. Build Bandstand and Washroom	Parks & Facilities # 2		\$ 270,000
Total		\$ 15,000	\$ 270,000

TOTAL STRATEGIC PLAN INITIATIVES

\$141,500

\$ 296,000