

CORPORATION OF THE TOWN OF GANANOQUE

BY-LAW NO. 2020-001

BEING A BY-LAW TO ADOPT THE 2020 OPERATING AND CAPITAL BUDGETS

WHEREAS by Section 5 of the *Municipal Act*, 2001, S.O. 2001, c. 25, the powers of a municipal corporation are to be exercised by its Council;

AND WHEREAS Subsection 2 of Section 11 of the *Municipal Act*, 2001, S.O. 2001, c. 25, the powers of every Council are to be exercised by By-law;

AND WHEREAS the Council of the Town of Gananoque prepared a budget including estimates of all sums it requires during the year 2020 for the purposes of the Town pursuant to Section 290 of the *Municipal Act*, 2001, S.O. 2001, c. 25 as amended.

NOW THEREFORE BE IT RESOLVED that Council of the Corporation of the Town of Gananoque hereby enacts as follows:

1. That the 2020 Operating Fund budget, attached hereto as Schedule 'A', is hereby adopted.
2. That the 2020 Capital Fund budget, attached hereto as Schedule 'B', is hereby adopted.
3. That the total 2020 amount to be raised from taxation for Town and Police Services shall be \$8,120,555.
4. That this By-law come into force and effect as of January 1, 2020.

Read a first, second and third time and finally passed this 14th day of January, 2020.



Ted Lojko, Mayor



Penny Kelly, Clerk

(Seal)

Town of Gananoque
2020 Operating Budget

By-law No. 2020-001 - Schedule 'A'

Department		2018 BUDGET	2019 BUDGET	2020 Draft	\$ Change 2019/20	% Change 2019/20
Council	Revenues				0	0.0%
	Expenditures	114,575	130,895	132,990	2,095	1.6%
	Net Levy	114,575	130,895	132,990	2,095	1.6%
Election	Revenues	-15,600			0	0.0%
	Expenditures	24,600	9,000	9,000	0	0.0%
	Net Levy	9,000	9,000	9,000	0	0.0%
Corporate *OMPF reduction of \$63k	Revenues	-3,810,767	-3,631,767	-3,200,500	431,267	0.0%
	Expenditures	3,235,290	3,240,679	2,870,130	-370,549	-11.4%
	Net Levy	-575,477	-391,088	-330,370	60,718	-15.5%
Town Hall *includes mortgage	Revenues		-141,143	-141,143	0	0.0%
	Expenditures	40,700	193,493	202,158	8,665	4.5%
	Net Levy	40,700	52,350	61,015	8,665	16.6%
Information Technology	Revenues				0	0.0%
	Expenditures	171,045	175,195	182,840	7,645	4.4%
	Net Levy	171,045	175,195	182,840	7,645	4.4%
Fire	Revenues	-15,000	-20,000	-20,000	0	0.0%
	Expenditures	927,400	932,400	946,085	13,685	1.5%
	Net Levy	912,400	912,400	926,085	13,685	1.5%
Police	Revenues	-569,900	-682,160	-726,900	-44,740	0.0%
	Expenditures	3,134,317	3,259,650	3,361,486	101,836	3.1%
	Net Levy	2,564,417	2,577,490	2,634,586	57,096	2.2%
Public Works - Roads * parking reallocated	Revenues	-85,000	0	0	0	0.0%
	Expenditures	1,764,156	1,685,631	1,639,315	-46,316	-2.7%
	Net Levy	1,679,156	1,685,631	1,639,315	-46,316	-2.7%
Waste Management	Revenues	-229,018	-261,518	-270,963	-9,445	0.0%
	Expenditures	364,261	419,575	419,900	325	0.1%
	Net Levy	135,243	158,057	148,937	-9,120	-5.8%
Planning	Revenues	-20,450	-29,500	-30,906	-1,406	0.0%
	Expenditures	130,046	132,638	158,470	25,832	19.5%
	Net Levy	109,596	103,138	127,564	24,426	23.7%

Town of Gananoque
2020 Operating Budget

By-law No. 2020-001 - Schedule 'A'

		2018 BUDGET	2019 BUDGET	2020 Draft	\$ Change 2019/20	% Change 2019/20
Building Inspection	Revenues	-151,100	-201,100	-186,600	14,500	0.0%
	Expenditures	167,704	211,005	196,640	-14,365	-6.8%
	Net Levy	<u>16,604</u>	<u>9,905</u>	<u>10,040</u>	135	1.4%
Parking	Revenues		-95,000	-100,000	-5,000	0.0%
	Expenditures		39,300	49,570	10,270	26.1%
	Net Levy	<u>0</u>	<u>-55,700</u>	<u>-50,430</u>	5,270	-9.5%
Bylaw Enforcement	Revenues	-2,000	-2,000	-3,000	-1,000	0.0%
	Expenditures	34,800	34,975	61,900	26,925	77.0%
	Net Levy	<u>32,800</u>	<u>32,975</u>	<u>58,900</u>	25,925	78.6%
Animal Control	Revenues	-11,500	-11,750	-10,750	1,000	0.0%
	Expenditures	26,350	26,350	26,100	-250	-0.9%
	Net Levy	<u>14,850</u>	<u>14,600</u>	<u>15,350</u>	750	5.1%
Crossing Guards	Revenues				0	0.0%
	Expenditures	36,105	30,138	30,138	0	0.0%
	Net Levy	<u>36,105</u>	<u>30,138</u>	<u>30,138</u>	0	0.0%
Economic Development	Revenues	-462,360	-355,060	-170,580	184,480	0.0%
	Expenditures	678,521	585,580	350,865	-234,715	-40.1%
	Net Levy	<u>216,161</u>	<u>230,520</u>	<u>180,285</u>	-50,235	-21.8%
Visitor's Centre	Revenues	-38,640	-41,500	-49,837	-8,337	0.0%
	Expenditures	115,615	134,210	150,018	15,808	11.8%
	Net Levy	<u>76,975</u>	<u>92,710</u>	<u>100,181</u>	7,471	8.1%
Recreation Administration	Revenues	-500	-500	-500	0	0.0%
	Expenditures	55,525	54,705	29,906	-24,799	-45.3%
	Net Levy	<u>55,025</u>	<u>54,205</u>	<u>29,406</u>	-24,799	-45.8%
Parks and Programs	Revenues	-25,000	-3,000	-3,378	-378	0.0%
	Expenditures	357,240	326,311	354,893	28,582	8.8%
	Net Levy	<u>332,240</u>	<u>323,311</u>	<u>351,515</u>	28,204	8.7%
Arts	Revenues	-347,977	-360,043	-371,695	-11,652	0.0%
	Expenditures	434,480	452,271	518,144	65,873	14.6%
	Net Levy	<u>86,503</u>	<u>92,228</u>	<u>146,449</u>	54,221	58.8%
Special Events	Revenues	-15,000	-15,000	-15,000	0	0.0%
	Expenditures	48,600	48,600	49,520	920	1.9%
	Net Levy	<u>33,600</u>	<u>33,600</u>	<u>34,520</u>	920	2.7%

**Town of Gananoque
2020 Operating Budget**

By-law No. 2020-001 - Schedule 'A'

Marina	Revenues	-765,100	-807,560	-871,157	-63,597	0.0%
	Expenditures	580,808	623,268	695,259	71,991	11.6%
	Net Levy	<u>-184,292</u>	<u>-184,292</u>	<u>-175,898</u>	<u>8,394</u>	<u>-4.6%</u>
		2018	2019	2020 Draft	\$ Change	% Change
		BUDGET	BUDGET		2019/20	2019/20
Library	Revenues	-17,400	-19,438	-17,300	2,138	0.0%
	Expenditures	212,582	219,500	220,363	863	0.4%
	Net Levy	<u>195,182</u>	<u>200,062</u>	<u>203,063</u>	<u>3,001</u>	<u>1.5%</u>
Properties	Revenues	-52,401	-55,237	-69,704	-14,467	0.0%
	Expenditures	371,261	410,439	469,170	58,731	14.3%
	Net Levy	<u>318,860</u>	<u>355,202</u>	<u>399,466</u>	<u>44,264</u>	<u>12.5%</u>
External Agencies	Revenues	-65,512	-55,399	-55,399	0	0.0%
	Expenditures	1,058,300	1,055,574	1,077,109	21,535	2.0%
	Net Levy	<u>992,788</u>	<u>1,000,175</u>	<u>1,021,710</u>	<u>21,535</u>	<u>2.2%</u>
Grants and Misc. Programs	Revenues	-96,000	-96,000	-96,000	0	0.0%
	Expenditures	494,886	480,089	483,808	3,719	0.8%
	Net Levy	<u>398,886</u>	<u>384,089</u>	<u>387,808</u>	<u>3,719</u>	<u>1.0%</u>
Emergency Preparedness	Revenues				0	0.0%
Emergency Services	Expenditures	295,206	304,116	304,206	90	0.0%
	Net Levy	<u>295,206</u>	<u>304,116</u>	<u>304,206</u>	<u>90</u>	<u>0.0%</u>
BIA Levy	Revenues	-55,000	-45,100	-45,100	0	0.0%
	Expenditures	55,000	45,100	45,100	0	0.0%
	Net Levy	<u></u>	<u></u>	<u></u>	<u>0</u>	<u>0.0%</u>

Tax Total Only						
Total Expenditures	\$14,929,373	\$ 15,221,387	\$ 15,035,083	-186,304	-1.2%	
Total Revenue	-\$ 6,851,225	-\$ 6,834,775	-\$ 6,456,412	378,363	-5.5%	
Net Tax Levy *	\$ 7,752,032	\$ 7,914,795	\$ 8,120,555	205,760	2.6%	

Payments in Lieu of Taxes	323,132
Supplemental Taxes	25,000
Tax Write Offs	75,000

* includes \$38,410 from real growth

By-law No. 2020-001, Schedule 'B'

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Date : Dec 12, 2019

Time : 11:47 am

TOWN OF GANANOQUE
General Ledger Trial Balance



Fiscal Year : 2020
Account : 2-4-?????-???? To 2-5-?????-????
Period : 1 To 12

Account Code	CC1	CC2	CC3	Account Name	Balance	Budget Amt - BV
FU	2					
CLASS	4			REVENUE		
CATEGORY	4200			Police		
2-4-04200-5901				TRANSFER FROM RESERVES	0.00	-35,000
				Category Total	0.00	-35,000
CATEGORY	6100			Roads		
2-4-06100-4043				Gas Tax Revenue	0.00	-313,009
				Category Total	0.00	-313,009
CATEGORY	6101			Roads		
2-4-06101-5903				Transfer from Reserve Fund	0.00	-1,213,995
				Category Total	0.00	-1,213,995
CATEGORY	6112			Roads		
2-4-06112-4029				OCIF Grant	0.00	-358,625
				Category Total	0.00	-358,625
CATEGORY	6600			Waste Diversion		
2-4-06600-5901				Transfer from Reserves	0.00	-12,000
				Category Total	0.00	-12,000
CATEGORY	16101			Recreation		
2-4-16101-5901				Transfer from Reserves	0.00	-20,000
				Category Total	0.00	-20,000
CATEGORY	16102			Parks & Playgrounds		
2-4-16102-5901				TRANSFER FROM RESERVES	0.00	-27,000
				Category Total	0.00	-27,000
CATEGORY	16304			Recreation		
2-4-16304-5901				TRANSFER FROM RESERVES	0.00	-516,000
				Category Total	0.00	-516,000
CATEGORY	16341			Arena		
2-4-16341-5901				Transfer from Reserves	0.00	-67,500
				Category Total	0.00	-67,500
CATEGORY	16700			Marina Revenue		
2-4-16700-5901				Transfer from Reserves	0.00	-282,900
				Category Total	0.00	-282,900
CATEGORY	18100			Planning		
2-4-18100-5901				Transfer from Reserves	0.00	-81,603
				Category Total	0.00	-81,603
CATEGORY	18600			Economic Development		
2-4-18600-5901				TRANSFER FROM RESERVES	0.00	-80,000

TOWN OF GANANOQUE
General Ledger Trial Balance



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FU	2					
CLASS	4			REVENUE		
CATEGORY	18600			Economic Development		
				Category Total	0.00	-80,000
				REVENUE Total	0.00	-3,007,632
CLASS	5			EXPENDITURE		
CATEGORY	4201			Police - Replacement Vehicle		
2-5-04201-5314				VEHICLE REPLACEMENT	0.00	35,000
				Category Total	0.00	35,000
CATEGORY	6005			Total Station		
2-5-06005-5010				Equipment	0.00	24,500
				Category Total	0.00	24,500
CATEGORY	6006			Transit Bus		
2-5-06006-5010				Equipment	0.00	120,000
				Category Total	0.00	120,000
CATEGORY	6103			PW - Asphalt Paving Program		
2-5-06103-5400				PW - Asphalt Paving -Contracted S	0.00	624,500
				Category Total	0.00	624,500
CATEGORY	6111			Blacksnapper Bridge		
2-5-06111-5400				Contracted Services	0.00	60,000
				Category Total	0.00	60,000
CATEGORY	6138			PW - Pine Street		
2-5-06138-5400				Contracted Services	0.00	967,389
				Category Total	0.00	967,389
CATEGORY	6500			Streetlight Project		
2-5-06500-5400				contracted services	0.00	89,240
				Category Total	0.00	89,240
CATEGORY	6600			Waste Diversion		
2-5-06600-5613				Green Container Grants	0.00	12,000
				Category Total	0.00	12,000
CATEGORY	16102			Recreation - Playground Upgrades		
2-5-16102-5400				CONTRACTED SERVICES	0.00	20,000
				Category Total	0.00	20,000
CATEGORY	16110			Town Hall Park Revitalization		
2-5-16110-5400				Contracted SERVICES	0.00	125,000
				Category Total	0.00	125,000

TOWN OF GANANOQUE
General Ledger Trial Balance



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Period : 1 To 12

Account Code	CC1	CC2	CC3	Account Name	Balance	Budget Amt - BV
FU	2					
CLASS	5			EXPENDITURE		
CATEGORY	16119			Water Bottle Filling		
CATEGORY	16119			Water Bottle Filling		
2-5-16119-5318				Materials & Supplies	0.00	5,000
2-5-16119-5400				contracted services	0.00	21,000
				Category Total	0.00	26,000
CATEGORY	16301			Arena Structural Maint		
2-5-16301-5400				Contracted Services	0.00	5,000
				Category Total	0.00	5,000
CATEGORY	16302			Arena Fire Panel		
2-5-16302-5400				CONTRACTED SERVICES	0.00	17,500
				Category Total	0.00	17,500
CATEGORY	16303			Arena Rubber Matting		
2-5-16303-5318				MATERIALS & SUPPLIES	0.00	15,000
				Category Total	0.00	15,000
CATEGORY	16305			Arena Pre Entry Room		
2-5-16305-5400				Contracted Services	0.00	10,000
				Category Total	0.00	10,000
CATEGORY	16316			Recreation - Swim Dock		
2-5-16316-5400				Contracted Services	0.00	27,000
				Category Total	0.00	27,000
CATEGORY	16320			Trees		
2-5-16320-5400				Contracted Services	0.00	40,000
				Category Total	0.00	40,000
CATEGORY	16323			Sport Courts		
2-5-16323-5400				Contracted Services	0.00	300,000
				Category Total	0.00	300,000
CATEGORY	16334			Skatepark		
2-5-16334-5400				Contracted Services	0.00	10,000
				Category Total	0.00	10,000
CATEGORY	16336			400 Stone St N		
2-5-16336-5400				Contracted Services	0.00	40,000
				Category Total	0.00	40,000
CATEGORY	16341			Arena Building Assessment		
2-5-16341-5415				Equipment	0.00	30,000
				Category Total	0.00	30,000

TOWN OF GANANOQUE
General Ledger Trial Balance



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Period : 1 To 12

Account Code	CC1	CC2	CC3	Account Name	Balance	Budget Amt - BV
FU	2					
CLASS	5			EXPENDITURE		
CATEGORY	16370			Backflow		
CATEGORY	16370			Backflow		
2-5-16370-5415				Contract	0.00	5,000
				Category Total	0.00	5,000
CATEGORY	16401			Marina - Hydro Upgrade		
2-5-16401-5400				Marina - Prkg Lot Hydro Re-Conf C.	0.00	6,500
				Category Total	0.00	6,500
CATEGORY	16415			Marina		
2-5-16415-5400				Marina Dredging	0.00	16,400
				Category Total	0.00	16,400
CATEGORY	16700			Marina		
2-5-16700-5400				Dock Renewal	0.00	210,000
				Category Total	0.00	210,000
CATEGORY	16701			Marina Master Plan		
2-5-16701-5400				Contracted Services	0.00	50,000
				Category Total	0.00	50,000
CATEGORY	18100			Planning - Official Plan		
2-5-18100-5403				Architect, Engineering, Consulting	0.00	46,603
				Category Total	0.00	46,603
CATEGORY	18103			Planning - Dev Charges Study		
2-5-18103-5400				Contracted Services	0.00	35,000
				Category Total	0.00	35,000
CATEGORY	18604			Lighting		
2-5-18604-5318				Materials & Supplies	0.00	40,000
				Category Total	0.00	40,000
				EXPENDITURE Total	0.00	3,007,632
				CAPITAL FUND Total	0.00	0
				REPORT TOTAL	0.00	0