

**THE CORPORATION OF THE TOWN OF GANANOQUE
BY-LAW NO. 2021-001**

BEING A BY-LAW TO ADOPT THE 2021 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 met on Thursday, December 3rd and 10th, 2020, and prepared a budget including estimates of all sums it requires during the year 2021 for the purposes of the Town pursuant to Section 290 of the *Municipal Act*, 2001, S.O. 2001, c. 25 as amended;

AND WHEREAS the Council of the Town of Gananoque received Council Report FIN-2021-001, and concurs with its recommendation to read By-law No. 2021-002, a first and second time on January 12th, 2021, being a By-law to adopt the 2021 Operating and Capital Budgets, and that the third and final reading take place on February 2nd, 2021;

AND WHEREAS the Council of the Corporation of the Town of Gananoque deems it appropriate to pass such a By-law.

NOW THEREFORE be it resolved that the Council of the Corporation of the Town of Gananoque enacts as follows:

1. AUTHORIZATION:

- 1.1. That the 2021 Operating Fund budget, attached hereto as Schedule 'A', is hereby adopted.
- 1.2. That the 2021 Capital Fund budget, attached hereto as Schedule 'B', is hereby adopted.
- 1.3. That the total 2021 amount to be raised from taxation for Town and Police Services shall be \$8,657,675.

2. EFFECTIVE DATE:

- 2.1. This By-law shall come into full force and effect on January 1, 2021.

Read a first and second time, this this 12th day of January 2021.



Ted Lojko, Mayor



Penny Kelly

(Seal)

Read a third time and finally passed this 2nd day of February 2021.

Ted Lojko, Mayor

Penny Kelly, Clerk

(Seal)

Town of Gananoque
2021 Operating Budget

By-law No. 2021-001 Schedule 'A'

Department		2019 BUDGET	2020 Budget	2021 Draft	\$ Change 2020/21	% Change 2020/21
Council	Revenues				0	0.0%
	Expenditures	130,895	132,990	134,765	1,775	1.33%
	Net Levy	130,895	132,990	134,765	1,775	1.33%
Election	Revenues					
	Expenditures	9,000	9,000	9,000	0	0.0%
	Net Levy	9,000	9,000	9,000	0	0.0%
Corporate	Revenues	-3,631,767	-3,200,500	-2,342,730	857,770	-26.8%
	Expenditures	3,240,679	2,870,130	2,102,258	-767,872	-26.8%
	Net Levy	-391,088	-330,370	-240,472	89,898	-27.2%
Town Hall	Revenues	-141,143	-141,143	-141,143	0	0.0%
	Expenditures	193,493	202,158	197,113	-5,045	-2.50%
	Net Levy	52,350	61,015	55,970	-5,045	-8.27%
IT	Revenues					
	Expenditures	175,195	182,840	185,125	2,285	1.25%
	Net Levy	175,195	182,840	185,125	2,285	1.25%
Fire	Revenues	-20,000	-20,000	-20,000	0	0.0%
	Expenditures	932,400	946,085	904,965	-41,120	-4.35%
	Net Levy	912,400	926,085	884,965	-41,120	-4.44%
Crossing Guards	Revenues					
	Expenditures	30,138	30,138	36,830	6,692	22.2%
	Net Levy	30,138	30,138	36,830	6,692	22.2%
Police	Revenues	-682,160	-726,900	-711,900	15,000	-2.1%
	Expenditures	3,259,650	3,361,486	3,401,169	39,683	1.2%
	Net Levy	2,577,490	2,634,586	2,689,269	54,683	2.1%
Emerg Management Emergency Services	Revenues				0	
	Expenditures	304,116	304,206	303,116	-1,090	-0.4%
	Net Levy	304,116	304,206	303,116	-1,090	-0.4%
Building Inspection	Revenues	-201,100	-186,600	-214,100	-27,500	14.7%
	Expenditures	211,005	196,640	224,155	27,515	14.0%
	Net Levy	9,905	10,040	10,055	15	0.15%
Bylaw Enforcement	Revenues	-2,000	-3,000	-3,000	0	0.0%
	Expenditures	34,975	61,900	62,295	395	0.6%
	Net Levy	32,975	58,900	59,295	395	0.7%

Town of Gananoque
2021 Operating Budget

By-law No. 2021-001 Schedule 'A'

		2019 BUDGET	2020 Budget	2021 Draft	\$ Change 2020/21	% Change 2020/21
Animal Control	Revenues	-11,750	-10,750	-11,250	-500	4.7%
	Expenditures	26,350	26,100	24,600	-1,500	-5.7%
	Net Levy	14,600	15,350	13,350	-2,000	-13.0%
Parking	Revenues	-95,000	-100,000	-115,000	-15,000	15.0%
	Expenditures	39,300	49,570	49,570	0	0.0%
	Net Levy	-55,700	-50,430	-65,430	-15,000	29.7%
Public Works	Revenues	0	0	0	0	
	Expenditures	1,685,631	1,639,315	1,675,300	35,985	2.2%
	Net Levy	1,685,631	1,639,315	1,675,300	35,985	2.2%
Waste Management	Revenues	-261,518	-270,963	-270,963	0	0.0%
	Expenditures	419,575	419,900	416,693	-3,207	-0.8%
	Net Levy	158,057	148,937	145,730	-3,207	-2.2%
Planning	Revenues	-29,500	-30,906	-35,906	-5,000	16.2%
	Expenditures	132,638	158,470	160,060	1,590	1.0%
	Net Levy	103,138	127,564	124,154	-3,410	-2.7%
Ec Deve	Revenues	-355,060	-170,580	-168,147	2,433	-1.4%
	Expenditures	585,580	350,865	346,947	-3,918	-1.1%
	Net Levy	230,520	180,285	178,800	-1,485	-0.82%
Visitor's Centre	Revenues	-41,500	-49,837	-34,425	15,412	-30.9%
	Expenditures	134,210	150,018	153,425	3,407	2.3%
	Net Levy	92,710	100,181	119,000	18,819	18.8%
Rec Admin	Revenues	-500	-500	-500	0	0.0%
	Expenditures	54,705	29,906	31,110	1,204	4.0%
	Net Levy	54,205	29,406	30,610	1,204	4.1%
Parks and Programs	Revenues	-3,000	-3,378	-3,378	0	0.0%
	Expenditures	326,311	358,271	358,350	79	0.0%
	Net Levy	323,311	354,893	354,972	79	0.0%
Arena	Revenues	-360,043	-371,695	-398,465	-26,770	7.2%
	Expenditures	452,271	518,144	571,279	53,135	10.3%
	Net Levy	92,228	146,449	172,814	26,365	18.0%
Special Events	Revenues	-15,000	-15,000	-15,000	0	0.0%
	Expenditures	48,600	49,520	49,520	0	0.0%
	Net Levy	33,600	34,520	34,520	0	0.0%

Town of Gananoque
2021 Operating Budget

By-law No. 2021-001 Schedule 'A'

			2019 BUDGET	2020 Budget	2021 Draft	\$ Change 2020/21	% Change 2020/21	
Marina	Revenues		-807,560	-871,157	-914,185	-43,028	4.9%	
	Expenditures		623,268	695,259	734,090	38,831	5.6%	
	Net Levy		-184,292	-175,898	-180,095	-4,197	2.4%	
External Agencies	Revenues		-55,399	-55,399	-45,399	10,000	-18.1%	
	Expenditures		1,055,574	1,077,109	1,087,167	10,058	0.9%	
	Net Levy		1,000,175	1,021,710	1,041,768	20,058	2.0%	
Grants	Revenues		-96,000	-96,000	-69,000	27,000	-28.1%	
	Expenditures		480,089	483,808	459,950	-23,858	-4.9%	
	Net Levy		384,089	387,808	390,950	3,142	0.8%	
Properties	Revenues		-55,237	-69,704	-85,480	-15,776	22.6%	
*excludes ext txs	Expenditures		473,296	469,170	450,335	-18,835	-4.0%	
	Net Levy		418,059	399,466	364,855	-34,611	-8.7%	
Tax Total Only								
Total Expenditures				\$ 19,082,659	\$ 19,199,341	\$ 116,682	0.6%	
Total Revenue				-\$ 10,962,104	-\$ 10,541,666	\$ 420,438	-3.8%	
Tax Levy Excluding Growth				\$ 8,120,555	\$ 8,244,130	\$ 123,575	1.5%	
Net Tax Levy				\$ 7,914,795	\$ 8,120,555	\$ 8,657,675	\$ 537,120	6.8%
Payments in Lieu of Taxes	\$ (251,832)							
Supplemental Taxes	\$ (25,000)							
Tax Rebates	\$ 351,495							
Tax Write Offs	\$ 57,500							
Library	Revenues		-19,438	-17,300	-15,050	2,250	-13.0%	
	Expenditures		219,500	220,363	220,650	287	0.1%	
	Net Levy		200,062	203,063	205,600	2,537	1.25%	
BIA Levy	Revenues		-45,100	-45,100	-45,100	0	0.0%	
	Expenditures		45,100	45,100	45,100	0	0.0%	
	Net Levy		0	0	0	0		

TOWN OF GANANOQUE
General Ledger Trial Balance



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By-law No. 2021-001, Schedule 'B'

Account Code	CC1	CC2	CC3	Account Name	Balance	Budget Amt - BV
IND	2					
CLASS	5			EXPENDITURE		
CATEGORY 2514				Asset Management Plan		
5-02514-5400				Contracted Services	0.00	150,000
				Category Total	0.00	150,000
CATEGORY 4201				Police - Replacement Vehicle		
5-04201-5314				VEHICLE REPLACEMENT	0.00	25,000
				Category Total	0.00	25,000
CATEGORY 4202				Police - Use of Force/IRD		
5-04202-5415				EQUIPMENT	0.00	16,000
				Category Total	0.00	16,000
CATEGORY 6103				PW - Asphalt Paving Program		
5-06103-5400				PW - Asphalt Paving -Contracted Se	0.00	345,000
				Category Total	0.00	345,000
CATEGORY 6111				Blacksnapper Bridge		
5-06111-5400				Contracted Services	0.00	60,000
				Category Total	0.00	60,000
CATEGORY 6138				PW - Pine Street		
5-06138-5400				Contracted Services	0.00	754,470
				Category Total	0.00	754,470
CATEGORY 6197				PW - Plow		
5-06197-5400				Contracted Services	0.00	30,000
				Category Total	0.00	30,000
CATEGORY 6700				Environmental Action Plan		
5-06700-5400				Contracted Services	0.00	80,000
				Category Total	0.00	80,000
CATEGORY 8105				Sewer - Lagoon Cleaning		
5-08105-5400				Sewage Lagoon Cleaning	0.00	250,000
				Category Total	0.00	250,000
CATEGORY 8106				Service Lateral / Manhole		
5-08106-5400				CONTRACTED SERVICES	0.00	25,000
				Category Total	0.00	25,000
CATEGORY 8108				Wastewater Share Vehicle		
5-08108-5000				Vehicle	0.00	25,000
				Category Total	0.00	25,000
CATEGORY 8130				EAST END PUMPING Building		
5-08130-5400				Contracted Services	0.00	400,000
				Category Total	0.00	400,000

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Account Code	CC1	CC2	CC3	Account Name	Balance	Budget Amt - BV
IND	2					
CLASS	5			EXPENDITURE		
CATEGORY	8132			East End Pumping Station Pump 2		
	8132			East End Pumping Station Pump 2		
	5-08132-5400			Contracted Services	0.00	45,000
				Category Total	0.00	45,000
CATEGORY	8133			East End Pumping Stn Spare Pump		
	5-08133-5400			Contracted Services	0.00	150,000
				Category Total	0.00	150,000
CATEGORY	8134			East End Pumping Stn Alum Tank		
	5-08134-5400			Contracted Services	0.00	75,000
				Category Total	0.00	75,000
CATEGORY	8138			Sewer - Pine Street		
	5-08138-5400			Contracted Services	0.00	312,285
				Category Total	0.00	312,285
CATEGORY	8141			Stone St Pumping Station		
	5-08141-5318			Materials	0.00	15,000
	5-08141-5400			Contracted Services	0.00	12,500
				Category Total	0.00	27,500
CATEGORY	8147			Force Main Upgrades		
	5-08147-5400			Contracted Services	0.00	150,000
				Category Total	0.00	150,000
CATEGORY	8151			Wastewater Share Trailer		
	5-08151-5318			Materials	0.00	5,000
				Category Total	0.00	5,000
CATEGORY	8308			Water Share Vehicle		
	5-08308-5318			Materials & Supplies	0.00	25,000
				Category Total	0.00	25,000
CATEGORY	8315			Hydrant Replacement		
	5-08315-5400			Contracted Costs	0.00	25,000
				Category Total	0.00	25,000
CATEGORY	8317			Water - Corrosion Control		
	5-08317-5400			Contracted Services	0.00	25,000
				Category Total	0.00	25,000
CATEGORY	8320			WTP Electrical Upgrade		
	5-08320-5400			CONTRACTED SERVICES	0.00	50,000
				Category Total	0.00	50,000
CATEGORY	8323			WTP Chlorine Analyzer		

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Account Code	CC1	CC2	CC3	Account Name	Balance	Budget Amt - BV
IND	2					
.ASS	5			EXPENDITURE		
\\TEGC	8323			WTP Chlorine Analyzer		
5-08323-5400				Contracts	0.00	30,000
				Category Total	0.00	30,000
\\TEGORY	8324			WTP Lighting		
5-08324-5400				Contracted Services	0.00	30,000
				Category Total	0.00	30,000
\\TEGORY	8326			WTP Process Treatment Upgrades		
5-08326-5318				Materials and supplies	0.00	10,000
				Category Total	0.00	10,000
\\TEGORY	8328			Leak Detection / Water Audit Program		
5-08328-5400				Contracted Services	0.00	25,000
				Category Total	0.00	25,000
\\TEGORY	8338			Water - Pine Street		
5-08338-5400				Contracted Services	0.00	265,660
				Category Total	0.00	265,660
\\TEGORY	8351			Water Share Trailer		
5-08351-5318				Materials	0.00	5,000
				Category Total	0.00	5,000
\\TEGORY	8370			Bulk Water Station		
5-08370-5400				Contracted Services	0.00	75,000
				Category Total	0.00	75,000
\\TEGORY	8371			Flush Stations		
5-08371-5400				Contracted Services	0.00	20,000
				Category Total	0.00	20,000
\\TEGORY	8372			WTP Raw Water Sample Pumps		
5-08372-5400				Contracted Services	0.00	5,000
				Category Total	0.00	5,000
\\TEG	8375			Low Lift Pump 2		
5-08375-5400				Contracted Services	0.00	10,000
				Category Total	0.00	10,000
\\TEGORY	8376			Low Lift Pump 3		
5-08376-5400				Contracted Services	0.00	35,000
				Category Total	0.00	35,000
\\TEGORY	8377			High Lift Pump 2		
5-08377-5400				Contracted Services	0.00	30,000
				Category Total	0.00	30,000

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Account Code	CC1	CC2	CC3	Account Name	Balance	Budget Amt - BV
IND	2					
CLASS	5			EXPENDITURE		
ACCOUNT	8378			Backflow Devices		
ACCOUNT	8378			Backflow Devices		
ACCOUNT	5-08378-5400			Contracted Services	0.00	25,000
				Category Total	0.00	25,000
ACCOUNT	8380			WTP Discharge Pressure Serge Relief		
ACCOUNT	5-08380-5400			Contracted Services	0.00	20,000
				Category Total	0.00	20,000
ACCOUNT	16102			Recreation - Playground Upgrades		
ACCOUNT	5-16102-5400			CONTRACTED SERVICES	0.00	27,000
				Category Total	0.00	27,000
ACCOUNT	16110			Town Hall Park Revitalization		
ACCOUNT	5-16110-5400			Contracted Services	0.00	550,000
				Category Total	0.00	550,000
ACCOUNT	16111			Band Shell		
ACCOUNT	5-16111-5400			Contracted Services	0.00	3,000
				Category Total	0.00	3,000
ACCOUNT	16301			Arena Structural Maint - Backflow		
ACCOUNT	5-16301-5400			Contracted Services	0.00	10,000
				Category Total	0.00	10,000
ACCOUNT	16303			Arena Rubber Matting		
ACCOUNT	5-16303-5318			MATERIALS & SUPPLIES	0.00	5,000
				Category Total	0.00	5,000
ACCOUNT	16305			Arena Pre Entry Room		
ACCOUNT	5-16305-5400			Contracted Services	0.00	10,000
				Category Total	0.00	10,000
ACCOUNT	16308			Arena Mechanical Replacements		
ACCOUNT	5-16308-5400			Contracted Services	0.00	20,000
				Category Total	0.00	20,000
ACCOUNT	16310			Recreation - Mower		
ACCOUNT	5-16310-5314			Rec - Parks - Utility Vehicle	0.00	8,000
				Category Total	0.00	8,000
ACCOUNT	16320			Trees		
ACCOUNT	5-16320-5400			Contracted Services	0.00	40,000
				Category Total	0.00	40,000
ACCOUNT	16323			Sport Courts		
ACCOUNT	5-16323-5400			Contracted Services	0.00	371,530

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General Ledger Trial Balance



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Account Code	CC1	CC2	CC3	Account Name	Balance	Budget Amt - BV
IND	2					
CLASS	5			EXPENDITURE		
TEGC	16323			Sport Courts		
				Category Total	0.00	371,530
TEGORY	16334			Skatepark		
5-16334-5400				Contracted Services	0.00	10,000
				Category Total	0.00	10,000
TEGORY	16336			400 Stone St N		
5-16336-5400				Contracted Services	0.00	5,000
				Category Total	0.00	5,000
TEGORY	16341			Arena Building Assessment		
5-16341-5415				Equipment	0.00	40,000
				Category Total	0.00	40,000
TEGORY	16342			Arena Sound System		
5-16342-5318				Materials & Supplies	0.00	20,000
				Category Total	0.00	20,000
TEGORY	16370			Backflow		
5-16370-5415				Contract	0.00	12,000
				Category Total	0.00	12,000
TEGORY	16401			Marina - Hydro Upgrade		
5-16401-5400				Marina - Prkg Lot Hydro Re-Conf C.	0.00	6,500
				Category Total	0.00	6,500
TEGORY	16409			Marina - Custom's Dock		
5-16409-5400				Contracted Services	0.00	109,730
				Category Total	0.00	109,730
TEGORY	16410			Pumpout		
5-16410-5400				Contracted Services	0.00	11,300
				Category Total	0.00	11,300
TEGORY	16411			Shower Facilities		
5-16411-400				Contracted Services	0.00	26,400
				Category Total	0.00	26,400
TEGORY	16600			Marina Dock Plumbing		
5-16600-5400				Contracted Services	0.00	7,000
				Category Total	0.00	7,000
TEGORY	17500			Visitor Center		
5-17500-5317				Digital Screens	0.00	7,275
				Category Total	0.00	7,275
TEGORY	18100			Planning - Official Plan		

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Account Code	CC1	CC2	CC3	Account Name	Balance	Budget Amt - BV
IND	2					
CLASS	5			EXPENDITURE		
CATEGORY	18100			Planning - Official Plan		
5-18100-5403				Architect, Engineering, Consulting	0.00	42,000
				Category Total	0.00	42,000
CATEGORY	18604			Lighting		
5-18604-5318				Materials & Supplies	0.00	40,000
				Category Total	0.00	40,000
CATEGORY	18607			Ec Dev Events		
5-18607-5400				Contracted Services	0.00	10,000
				Category Total	0.00	10,000
CATEGORY	19005			Property - Pumphouse		
5-19005-5400				CONTRACTED SERVICES	0.00	40,000
				Category Total	0.00	40,000
				EXPENDITURE Total	0.00	5,067,650
				CAPITAL FUND Total	0.00	5,067,650
				REPORT TOTAL	0.00	5,067,650