

Corporation of the Township of Chisholm

Municipal Office: 2847 Chiswick Line, RR #4, Powassan, ON P0H 1Z0

(705)724-3526 - Fax (705)724-5099

info@chisholm.ca

Leo Jobin, Mayor

Jennistine Leblond, CAO Clerk-Treasurer

AGENDA

FINANCE COMMITTEE MEETING

TUESDAY, JUNE 2, 2020

7PM

1. Adoption of the Agenda
2. Minutes of May 19th, 2020 (Encl.)
3. Review the following:
 - a. Memo from CAO – Final Budget Presentation to Committee
 - b. Proposed 2020 Tax Rate
 - c. Capital Budget for 2020-2021
 - d. Summary of Reserves for 2020
4. Presentation of Draft Budgets:
 - a. Summary
 - b. Revenues
 - c. Expenses
5. General Discussion
6. Open Forum
7. Adjournment

TOWNSHIP OF CHISHOLM

FINANCE COMMITTEE MEETING

DATE: May 19th, 2020
TIME: 7:00 P.M.
LOCATION: Council Chambers

PRESENT: Councillors Nunzio Scarfone (chair), James Gauthier
Gail Degagne (by teleconference) and Chris Jull
CAO Clerk Treasurer (CAO) Jenny Leblond

REGRETS: Mayor Leo Jobin

CALL TO ORDER

The meeting was called to order by Councillor Scarfone at 7:03 p.m.

1.0 ADOPTION OF AGENDA

Resolution 2020-08 (FC)

James Gauthier and Chris Jull: Be it resolved that the *Agenda* for this meeting be approved as presented. **'Carried'**

2.0 ADOPTION OF MINUTES

Resolution 2020-09 (FC)

Chris Jull and James Gauthier: Be it resolved that council adopt minutes of March 5th, 2020 as presented. **'Carried'**

3.0 The following was reviewed:

Memo from CAO, Re: Third Draft of 2020 Municipal Budget
Proposed 2020 Reserves
Memo from CAO, Re: Gravel Tenders for 2015-2019
Chisholm Assessment Change Profile
Proposed 2020 Tax Rate

4.0 PRESENTATION OF DRAFT BUDGET:

Summary of Revenues (\$2,548,322) and Expenses (\$2,548,322) was presented as a balanced budget for 2020 to the committee. The budget includes a levy of

\$1,675,382, which represented a decrease to the general tax rate of 1.94% over 2019.

5.0 GENERAL DISCUSSION

6.0 SCHEDULE NEXT FINANCE COMMITTEE

Resolution 2020-10 (FC)

James Gauthier and Chris Jull: Be it resolved that the next Finance Committee meeting be scheduled for June 2nd 2020 to finalize the 2020 budget.

'Carried'

7.0 ADJOURNMENT

Resolution 2020-11(FC)

Chris Jull and Nunzio Scarfone: Be it resolved that we do now adjourn this Finance Committee meeting to meet again at the call of the chair.

'Carried'

Chairperson, Leo Jobin

CAO Clerk-Treasurer, Jenny Leblond

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Leo Jobin, Mayor

Jennistine Leblond, CAO Clerk-Treasurer

MEMO

To: Council

From: Jenny Leblond, CAO Clerk Treasurer

Date: May 28, 2020

Re: **Fourth Draft of 2020 Municipal Budget**

The Fourth draft of the municipal budget is proposing a **1.94 % decrease** to the general tax rate, a **4.96 % decrease** to the education rate (as per province) for an **overall total tax rate reduction of 2.29%**.

Further to the memo from the CAO dated May 15, 2020 and the third draft of the budget, the following changes have been made:

- As part of the funding for the Alderdale Road Project, the township can only use a maximum of 60% of federal funding for any one project. Because the Investing in Canada Infrastructure Program has an allotment of 60% of federal funding, we cannot use the Gas Tax for our portion of the project as the Gas Tax is federal. We can use the Ontario Community Infrastructure Fund (OCIF) for our portion. Also, the portion of the HST that we do not get back as a rebate is not an eligible expense as part of the funding. This means that we will have to pay our portion of 6.67% of the project (\$175,462) plus 13.539% of the HST (\$40,974.24).

Having said this, we also will be splitting the project over two years so the financial impact will be spread over two years. Our costs for 2020 will be \$76,497 and this will be paid for from the \$88,423 OCIF funding. The balance of OCIF will defer to 2021.

- The education calculations are complete and the revenues and expenses are now in the draft budget.
- Levy for the North Bay Mattawa Conservation Authority was updated to actuals at \$11,587 for 2020.
- Public work budget was adjusted by adding the \$11,926 of OCIF to reserves for future road needs and the Alderdale Road Project expenses adjusted to the portion of the project being completed this year.

- Small shift of money in Environmental to correct a keying error in OMERS contributions; adjusted through site expenditures.
- Small reduction in Office Equipment to balance budget.
- Not being able to use the Gas Tax for the Alderdale Road project has allowed us to afford adding a layer of hard surfacing on River Road this year. See updated Capital Budget.

2020 TAX RATIO SPREAD SHEET DATA

CLASS	ASSESSMENT	RATIO	WEIGHTED ASSESSMENT
Residential	135,162,262	1.0000	135,162,262
Residential Payment in Lieu	29,000	1.0000	29,000
Commercial Occupied	285,138	1.1717	334,180
Commercial New Construction	386,400	1.1717	452,860
Commercial Vacant (70% of commercial occupied)	103,000	0.82019	84,460
Commercial Payment In Lieu	12,200	1.1717	11,419
Farmlands	10,293,800	0.2500	2,573,450
Landfill Payment in Lieu	1,700	1.123144	1,700
Industrial Occupied	108,700	1.1000	119,570
Industrial New Construction	306,000	1.1000	336,600
Managed Forests	773,300	0.2500	193,325
	147,461,500		139,298,826
Exempt	1,915,100		
	149,376,600		

	2019 Tax Rate	2020 Tax Rate	Inc./Dec. in tax rate
General	0.01226442	0.01202700	-1.935844%
Education	0.00161000	0.00153000	-4.968944%
Total Tax Rate	0.01387442	0.01355700	-2.287807%

2019 Assessment = 141,814,874
 2020 Assessment = 149,376,600
 Increase of 5.33%

Ratio x Residential Rate = Tax Rate

Res/Residential Payments in Lieu (PIL)	1.000	x	0.01202700	0.01202700
Commercial Occupied	1.1717	x	0.01202700	0.01409204
Commercial Excess/Vacant	0.82019	x	0.01202700	0.00986443
Commercial Payments in Lieu	1.1717	x	0.01202700	0.01409204
Farmlands	0.2500	x	0.01202700	0.00300675
Industrial Occupied/New Constr.	1.10	x	0.01202700	0.01322970
Industrial Excess/Vacant	0.715	x	0.01202700	0.00859305
Managed Forests	0.2500	x	0.01202700	0.00300675
Commercial New Construction	1.1717	x	0.01202700	0.01409204
Landfill Payment In Lieu	1.123144	x	0.01202700	0.01350805

Tax Rate Proof

Residential & Farm	135,162,262	x	0.01202700	1,625,596.53
Residential PIL	29,000	x	0.01202700	348.78
Commercial Occupied	285,138	x	0.01409204	4,018.17
Commercial Excess/Vacant	103,000	x	0.00986443	1,016.04
Commercial PIL	12,200	x	0.01409204	171.92
Farmlands	10,293,800	x	0.00300675	30,950.88
Industrial Occupied	108,700	x	0.01322970	1,438.07
Managed Forests	773,300	x	0.00300675	2,325.12
Industrial New Construction	306,000	x	0.01322970	4,048.29
Commercial New Construction	386,400	x	0.01409204	5,445.16
Landfill Payment In Lieu	1,700	x	0.01350805	22.96
	147,461,500		2020 Levy	1,675,381.93
			2019 Levy	1,625,132.51
			Increase of	50,249.42

Summary of Reserve Funds - 2020 Budget

Account No.	Account Name	Closing Balance December 31, 2019	Transfer from Reserves (2020 Budget)	Transfer to Reserves (2020 Budget + Other)	Closing Balance December 31, 2020
1-2-6000-4100	Reserve - Fire Department	(111,740.80)		(20,000.00)	(131,740.80)
					0.00
					0.00
1-2-6000-4110	Reserve for Working Funds	(11,134.41)			(11,134.41)
1-2-6000-4190	Reserve for Capital Expenditures	(10,685.00)			(10,685.00)
1-2-6000-4200	Reserve for Computer	0.00			0.00
1-2-6000-4205	Reserve for Office Improvements				0.00
1-2-6000-4210	Reserve for Road Equipment	0.00			0.00
1-2-6000-4212	Reserve for Recreation Prizes	(328.66)			(328.66)
1-2-6000-4215	Reserve for Rec. Programs & Events	0.00			0.00
1-2-6000-4220	Reserve for Community Centre				0.00
1-2-6000-4225	Reserve for Parks Equipment	(2,038.40)			(2,038.40)
1-2-6000-4226	Reserve for Recreation Cap. Exp.	0.00			0.00
1-2-6000-4230	Reserve for Waste Disposal Site				0.00
1-2-6000-4235	Reserve for Health Unit				0.00
1-2-6000-4240	Reserve for Gas Tax Funds	(163,062.18)	200,000.00	(78,328.16)	(41,390.34)
1-2-6000-4245	Reserve for One Time Efficiency Grant	(193,698.00)	30,000.00		(163,698.00)
1-2-6000-4250	Reserve for Cannabis Implementation	(15,000.00)			(15,000.00)
1-2-6000-4255	Reserve for Road Expenditures	0.00			0.00
1-2-6000-4260	Reserve for Aggregate Pits	(19,600.00)			(19,600.00)
1-2-6000-4265	Reserve for Salt Shed				0.00
1-2-6000-4270	Reserve for Road Needs Study				0.00
1-2-6000-4300	Reserve for Building Dept.	(1,983.12)			(1,983.12)
1-2-6000-4350	Reserve for Emergency Planning	(1,899.18)			(1,899.18)
1-2-6000-4400	Reserve for Election Expenses	(2,500.00)			(2,500.00)
1-2-6000-4401	Reserve for Sick Leave				0.00
1-2-6000-4402	Reserve for Landfill Closure	(89,457.59)		(10,675.00)	(100,132.59)
1-2-6000-4403	Reserve for Monitoring Wells	(1,000.00)	1,000.00		0.00
1-2-6000-4500	Reserve for Future Road Needs	0.00		(20,000.00)	(20,000.00)
1-2-6000-4600	Reserve for Future Land Purchases	0.00			0.00
1-2-6000-4601	Reserve for Future GIS Expense				0.00
?	Reserve for Broadband			(20,000.00)	(20,000.00)
?	Reserve for Equipment (PW)			(20,000.00)	(20,000.00)
?	Reserve for Property Clean Up			(10,000.00)	(10,000.00)
	TOTAL	(624,127.34)	231,000.00	(179,003.16)	(572,130.50)

Capital Budget	230,000.00
Operating Budget	1,000.00
	<u>231,000.00</u>

Budget Summary

Fourth and Final Draft: May 27 2020

	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change between budget yrs	Projected 2021	Projected 2021
REVENUE	-\$ 2,682,449	-\$ 3,533,574	-\$ 3,418,664	-21.54%	-\$ 2,430,953	-\$ 2,440,953
EXPENSES						
Fire Dept	\$ 123,712	\$ 108,450	\$ 108,451	14.07%	\$ 119,691	\$ 120,811
Public Works	\$ 1,039,088	\$ 1,899,746	\$ 1,855,991	-44.01%	\$ 1,051,480	\$ 1,073,995
Council & Election	\$ 23,250	\$ 18,745	\$ 25,750	-9.71%	\$ 24,750	\$ 28,250
Admin and Gen Govt	\$ 470,175	\$ 501,089	\$ 406,124	15.77%	\$ 412,633	\$ 418,680
Environmental	\$ 122,455	\$ 123,404	\$ 115,459	6.06%	\$ 126,586	\$ 120,795
Health/Social/Recreation/Plan	\$ 655,072	\$ 644,335	\$ 656,319	-0.19%	\$ 429,688	\$ 434,012
Other Expenses	\$ 248,696	\$ 240,393	\$ 249,557	-0.35%	\$ 242,273	\$ 262,602
Total Expenses	\$ 2,682,448	\$ 3,536,162	\$ 3,417,651	-18.36%	\$ 2,407,101	\$ 2,459,145
(Surplus)/Deficit	-\$ 0	\$ 2,588	-\$ 1,013		-\$ 23,852	\$ 18,192

Capital Projects Included in Budget	Scope	Cost	Financing
Alderdale Road Recontruction - Total Project		\$ 2,630,628.0	Still waiting for federal government for approval
Project over 2 years - 2020 portion only		\$ 936,781.20	If approved, \$76,497 will be the townships contribution in 2020; using OCIF

Transfers into Reserves Summary:

Transfer to Reserves for Broadband	20,000	
Transfer to Reserves Fire Dept	20,000	
Reserve for Future road needs	31,926	*includes \$11926 of OCIF to defer to 2021
Trsfr to Reserves Landfill Closure	10,675	
Transfer to Reserves for Working Funds	-	
Trsf to Reserves for Equipment	20,000	
Trsf to Property Clean up Reserves	10,000	
	112,601	

As per budget policy, contribute, at a minimum of, 5% of previous year tax levy into capital expenditures; current year or reserves

Prior Year tax levy	(1,605,703)
times 5%	80,285

REVENUE		Fourth and Final Draft: May 27 2020						Projected 2021	Projected 2022	Comments on 2021/2022
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments on Proposed 2020 Budget				
Cemetery Revenue										
1-3-0000-1000	Sale of Plots	-\$ 250	-\$ 120	-\$ 250	0.00%		-\$ 250	-\$ 250		
1-3-0000-2000	General Revenue - Cemetery	-\$ 750	-\$ 1,325	-\$ 500	50.00%		-\$ 500	-\$ 500		
General Taxation										
1-3-1000-1000	Residential and Farm	-\$ 1,675,382	-\$ 1,605,703	-\$ 1,625,133	3.09%	1.94 %decrease in tax rate, 4.97 % decrease in education rate, 5.33 % increase in assessment	-\$ 1,718,455	-\$ 1,728,455		
1-3-1000-2000	Commercial & Industrial		-\$ 19,430	\$ -	#DIV/0!					
1-3-1000-4000	General - Supplementary Taxes		-\$ 29,513	\$ -	#DIV/0!					
1-3-1000-5000	General - Taxes Written Off		\$ 9,962	\$ -	#DIV/0!					
Taxation School Boards										
1-3-1100-1000	English Public Levy	-\$ 174,159	-\$ 172,962	-\$ 172,961	0.69%					
1-3-1100-2000	English Public Supplementary		-\$ 3,740	\$ -	#DIV/0!					
1-3-1100-3000	English Public Write Off		\$ 903	\$ -	#DIV/0!					
1-3-1200-1000	French Public Levy	-\$ 2,909	-\$ 2,852	-\$ 2,852	1.99%					
1-3-1200-3000	French Public Write Off		\$ -	\$ -	#DIV/0!					
1-3-1300-1000	English Separate Levy	-\$ 18,522	-\$ 19,500	-\$ 19,500	-5.02%					
1-3-1300-2000	English Separate Supplementary		-\$ 139	\$ -	#DIV/0!					
1-3-1300-3000	English Separate Tax Write Off		\$ -	\$ -	#DIV/0!					
1-3-1400-1000	Fench Separate Levy	-\$ 15,486	-\$ 15,473	-\$ 15,473	0.09%					
1-3-1400-2000	French Separate Supplementary		\$ -	\$ -	#DIV/0!					
1-3-1400-3000	French Separate Tax Write Off		\$ -	\$ -	#DIV/0!					
1-3-1500-1000	Education - Commercial Industrial	-\$ 10,089	-\$ 12,218	-\$ 12,218	-17.42%					
1-3-1500-3000	Education - Commercial Indust. Woffs		\$ 2,198	\$ -	#DIV/0!					
Unconditional Grants Provincial										
1-3-4200-5120	Ontario Municipal Partnership Fund	-\$ 525,700	-\$ 525,900	-\$ 525,900	-0.04%	confirmed for 2020	-\$ 525,700	-\$ 525,700		
Federal Grants										
1-3-5100-5720	Federal Government				#DIV/0!					
Conditional Grants (Provincial)										
1-3-5200-5200	Wolf Damage Grants		-\$ 590		#DIV/0!					
1-3-5200-5300	Infrastructure Grants	-\$ 88,423	-\$ 758,159	-\$ 747,277	-88.17%	\$88,423 OCIF Formula being used of Alderdale Rd	-\$ 88,423	-\$ 88,423		
1-3-5200-5325	Other Provincial Grants	-\$ 65,853	-\$ 116,030	-\$ 48,788	34.98%	Service Delivery Review Funding & Balance of Main Street Revitalization Funding				
1-3-5200-5355	Drainage Grant Revenue	-\$ 4,000		-\$ 1,500	166.67%					
1-3-5200-5356	Drainage Recoverable - Owners			\$ -	#DIV/0!					
Adminsitration Revenue										
1-3-6100-1910	Rev Re:Mandatory Septic Inspections	-\$ 600	\$ -	-\$ 600	0.00%	Offset by expense 1-4-0700-2350				

1-3-6100-5785	Newsletter Advertising	-\$ 700	-\$ 870	-\$ 450	55.56%		-\$ 500	-\$ 500	
1-3-6100-7770	Tax Certificate	-\$ 2,500	-\$ 3,000	-\$ 2,000	25.00%		-\$ 2,000	-\$ 2,000	
1-3-6100-7800	Tax Registration Revenue	-\$ 1,000	-\$ 1,050						
1-3-6100-7900	Provincial Offences Net Revenue	-\$ 500	\$ -	-\$ 2,000	-75.00%		-\$ 1,000	-\$ 1,000	
Building Revenue									
1-3-6200-7240	Building Permits	-\$ 17,000	-\$ 15,983	-\$ 10,000	70.00%	already have permit applications for 3 new dwellings, a garage and a cottage.	-\$ 17,000	-\$ 17,000	
1-3-6200-7250	Transfer from Res - Building Dept		-\$ 7,844	\$ -	#DIV/0!				
Animal Control Revenue									
1-3-6300-7210	Dog Taxes Collected	-\$ 2,000	-\$ 1,980	-\$ 2,200	-9.09%		-\$ 2,000	-\$ 2,000	
1-3-6300-7220	Dog Taxes Collect. By Animal Control		\$ -	-\$ 100	-100.00%				
1-3-6300-7400	Pound Fees and Fines	-\$ 150	-\$ 250	-\$ 100	50.00%		-\$ 150	-\$ 150	
Roads Revenue									
1-3-6400-7740	Roads Revenue	-\$ 1,000	-\$ 6,179	-\$ 1,000	0.00%		-\$ 1,000	-\$ 1,000	
1-3-6400-7760	Aggregate Resources Revenue	-\$ 2,500	-\$ 3,703	-\$ 2,500	0.00%		-\$ 2,500	-\$ 2,500	
Fire Department Revenue									
1-3-6500-5795	Fire Dept Revenue		\$ -	\$ -	#DIV/0!				
Environmental Revenue									
1-3-6700-7535	Recycling Revenue	-\$ 15,000	-\$ 16,453	-\$ 15,000	0.00%		-\$ 15,000	-\$ 15,000	
1-3-6700-7540	Tipping Fees	-\$ 1,200	-\$ 1,615	-\$ 3,000	-60.00%		-\$ 2,500	-\$ 2,500	
1-3-6700-7542	Electronics Removal	-\$ 275	-\$ 273	-\$ 300	-8.33%		-\$ 275	-\$ 275	
1-3-6700-7545	Scrap Metal Removal	-\$ 1,500	-\$ 1,056	-\$ 1,500	0.00%		-\$ 1,000	-\$ 1,000	
Planning Revenue									
1-3-6800-7780	Zoning Fees	-\$ 4,000	-\$ 700	-\$ 350	1042.86%		-\$ 700	-\$ 700	
1-3-6800-7781	Deposits - Zoning By-Law Fees		-\$ 3,350	\$ -	#DIV/0!				
1-3-6800-7782	Recoverable Planning Expenses		\$ -	-\$ 2,500	-100.00%		-\$ 3,000	-\$ 3,000	
1-3-6800-7785	Severance Application Fees	-\$ 2,500	-\$ 2,022	-\$ 4,000	-37.50%		-\$ 2,500	-\$ 2,500	
1-3-6800-7795	Minor Variance Fees	-\$ 1,000	-\$ 1,463	-\$ 1,500	-33.33%		-\$ 1,000	-\$ 1,000	
1-3-6800-7800	Admin Fees - Road Allowances	-\$ 500	\$ -	-\$ 500	0.00%		-\$ 500	-\$ 500	
1-3-6800-7805	Deposits - Lakeshore Road Allowance		\$ -	\$ -	#DIV/0!				
1-3-6800-7810	Frontage Fees	-\$ 3,000	-\$ 10,582	-\$ 7,000	-57.14%		-\$ 3,000	-\$ 3,000	
1-3-6800-7820	Planning Fees		\$ -	\$ -	#DIV/0!				
Other Revenue									
1-3-8000-5000	Interest Income	-\$ 7,000	-\$ 9,449	-\$ 11,000	-36.36%		-\$ 5,000	-\$ 5,000	
1-3-8000-7510	Penalties - Current Taxes	-\$ 15,000	-\$ 21,673	-\$ 18,000	-16.67%		-\$ 16,000	-\$ 16,000	
1-3-8000-7520	Interest - Tax Arrears	-\$ 18,000	-\$ 21,181	-\$ 30,000	-40.00%		-\$ 16,000	-\$ 16,000	
1-3-8000-9100	Other Revenue	-\$ 3,000	-\$ 7,389	-\$ 10,000	-70.00%		-\$ 5,000	-\$ 5,000	
1-3-8000-9905	Cont. from Reserves - Working Funds		-\$ 19,829	-\$ 19,829	-100.00%		\$ -	\$ -	
1-3-8000-9915	Cont. from Capital Fund		\$ -		#DIV/0!				
1-3-8000-9920	Cont. from Reserves - Rd Equip		\$ -		#DIV/0!				
1-3-8000-9921	Cont from Reserves - Roads Exp		\$ -		#DIV/0!				
1-3-8000-9955	Contribution from Reserve - Gas Tax		-\$ 105,089	-\$ 100,883	-100.00%				
1-3-8000-9960	Contribution from reserves - FD		\$ -		#DIV/0!				
1-3-8000-9977	Cont from Res for Emerg. Planning		\$ -		#DIV/0!				
1-3-8000-9979	Cont from Res - Monitoring Wells	-\$ 1,000			#DIV/0!				
	Cont from Res - Efficiencies								
	TOTAL REVENUE	-\$ 2,682,448	-\$ 3,533,574	-\$ 3,418,664	-21.54%		-\$ 2,430,953	-\$ 2,440,953	

Budget Prep

Fourth and Final Draft: May 27 2020

Department: 1-3-0100- Council

G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments	Projected 2021	Projected 2022	Comments on 2021/2022
1110	Remuneration	\$ 20,000	\$ 16,035	\$ 20,000	0.00%		\$ 20,000	\$ 20,000	
1120	Travel and Conferences	\$ 2,500	\$ 2,343	\$ 5,000	-50.00%	less conferences due to COVID19	\$ 4,000	\$ 4,000	
1130	Other Expenses	\$ 250	\$ -	\$ 250	0.00%		\$ 250	\$ 250	
1141	CPP premium	\$ 200	\$ 54	\$ 200	0.00%		\$ 200	\$ 200	
1150	EHT premium	\$ 300	\$ 313	\$ 300	0.00%		\$ 300	\$ 300	
TOTALS		\$ 23,250	\$ 18,745	\$ 25,750	-9.71%		\$ 24,750	\$ 24,750	

Department: 1-3-0200- Elections

G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments	Projected 2021	Projected 2022	Comments on 2021/2022
1310	Remuneration - Election Staff	\$ -	\$ -	\$ -	#DIV/0!	No Election Expenses for 2020	\$ -	\$ 2,500	No expenses for 2021
1320	Supplies and Services	\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ 1,000	
TOTALS		\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ 3,500	

TOTALS	\$ 23,250	\$ 18,745	\$ 25,750	-9.71%
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\$ 24,750	\$ 28,250
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Department: 1-4-0300 Admin									
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments	Projected 2021	Projected 2022	Comments on 2021/2022
1141	CPP Premium	\$ 8,000	\$ 7,628	\$ 10,465	-23.55%		\$ 8,120	\$ 8,242	
1410	Salaries Admin	\$ 204,426	\$ 202,430	\$ 205,200	-0.38%		\$ 207,493	\$ 210,605	
1430	Training	\$ 1,000	\$ 1,676	\$ 2,300	-56.52%		\$ 1,015	\$ 1,030	
1440	Travel Conferences & Other	\$ 2,500	\$ 5,117	\$ 3,650	-31.51%		\$ 2,538	\$ 2,576	
1460	EI Premium	\$ 4,200	\$ 4,042	\$ 4,658	-9.83%		\$ 4,263	\$ 4,327	
1470	EHT Premiums	\$ 4,000	\$ 3,911	\$ 4,001	-0.02%		\$ 4,060	\$ 4,121	
1476	OMERS	\$ 17,000	\$ 16,919	\$ 18,468	-7.95%		\$ 17,255	\$ 17,514	
1480	Group Insurance Benefits	\$ 15,000	\$ 14,350	\$ 14,986	0.09%		\$ 15,225	\$ 15,453	
1485	Health and Safety	\$ 100	\$ -	\$ 100	0.00%		\$ 102	\$ 103	
1490	WSIB Premiums	\$ 7,094	\$ 6,981	\$ 7,120	-0.37%		\$ 7,200	\$ 7,308	
1498	Building Expenses	\$ 9,000	\$ 9,618	\$ 9,000	0.00%		\$ 9,135	\$ 9,272	
1499	Cap. Office Construction	\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ -	
1520	Insurance	\$ 22,502	\$ 20,202	\$ 20,202	11.39%	actual	\$ 22,840	\$ 23,182	
1530	Contracted Office Services	\$ 2,200	\$ 1,986	\$ 2,500	-12.00%		\$ 2,233	\$ 2,266	
1540	Computer Expenses	\$ 10,500	\$ 11,080	\$ 11,000	-4.55%	all accounting/taxation software support	\$ 10,658	\$ 10,817	
1610	Office Supplies	\$ 4,000	\$ 4,457	\$ 4,200	-4.76%		\$ 4,060	\$ 4,121	
1620	Telephone and Fax	\$ 6,500	\$ 5,535	\$ 4,320	50.46%	includes after hours emergency line/teleconference costs	\$ 6,598	\$ 6,696	
1630	Postage	\$ 4,750	\$ 4,355	\$ 5,000	-5.00%		\$ 4,821	\$ 4,894	
1660	Sub and Magazines	\$ 3,100	\$ 3,538	\$ 3,400	-8.82%		\$ 3,147	\$ 3,194	
1710	Office Equipment	\$ 860	\$ 223	\$ 1,000	-14.00%	recover seats	\$ 873	\$ 886	
1720	Computer Equipment	\$ -	\$ 2,949	\$ -	#DIV/0!		\$ -	\$ -	
1735	Miscellaneous	\$ -	\$ -	\$ 10,000	-100.00%		\$ -	\$ -	
Department: 1-4-0400- Gen Govt									
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments	Projected 2021	Projected 2022	Comments on 2021/2022
1670	Audit Fees	\$ 14,500	\$ 12,944	\$ 14,500	0.00%		\$ 14,718	\$ 14,938	
1672	Expenses Asset Management	\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ -	
1675	Tax Registration Expenses	\$ 3,500	\$ 3,720	\$ 2,800	25.00%		\$ 3,553	\$ 3,606	
1680	Legal Fees	\$ 8,000	\$ 6,831	\$ 4,500	77.78%		\$ 4,500	\$ 4,500	
1690	Advertising	\$ 500	\$ 640	\$ 500	0.00%		\$ 508	\$ 515	
1700	Civic Addressing	\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ -	
1720	Receptions	\$ 1,200	\$ 892	\$ 1,200	0.00%		\$ 1,218	\$ 1,236	
1740	Interest Expense (Operating Loan)	\$ 500	\$ -	\$ 2,000	-75.00%		\$ 508	\$ 515	
1750	Bank Charges	\$ 1,200	\$ 1,115	\$ 1,400	-14.29%		\$ 1,218	\$ 1,236	
1800	Awards and Recognition	\$ 400	\$ 173	\$ 500	-20.00%		\$ 406	\$ 412	
1810	General Donations	\$ 1,500	\$ 1,356	\$ 1,650	-9.09%		\$ 1,523	\$ 1,545	
1825	Transfer to Reserves Computer Software	\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ -	
1826	Transfer to Reserves Office Improv.	\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ -	
1828	Transfer to Reserves for Working Funds	\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ -	
	Transfer to Reserves for Broadband	\$ 20,000	\$ -	\$ -	#DIV/0!		\$ 20,300	\$ 20,605	
2700	Consulting Fees - HR	\$ 15,000	\$ 30,756	\$ 8,000	87.50%		\$ 5,000	\$ 5,000	
2770	Property Assessment (MPAC)	\$ 25,643	\$ 25,403	\$ 25,404	0.94%		\$ 26,028	\$ 26,419	
2805	Website	\$ 1,500	\$ 1,560	\$ 2,100	-28.57%		\$ 1,523	\$ 1,545	
5330	One time Efficiencies	\$ -	\$ 88,702	\$ -					
?	Service Delivery Review Expenses	\$ 50,000	\$ -	\$ -					
	TOTALS	\$ 470,175	\$ 501,089	\$ 406,124	15.77%		\$ 412,633	\$ 418,680	

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Department: 1-4-0500- Fire Dept.

G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments	Projected 2021	Projected 2022	Comments on 2021/2022
1141	CPP	\$ 650	\$ 580	\$ 750			\$ 660	\$ 670	
1460	EI		\$ -	\$ -			\$ -	\$ -	
1480	EHT	\$ 300	\$ 254	\$ 300	0		\$ 305	\$ 309	
2125	Materials and Supplies	\$ 1,200	\$ 929	\$ 1,200	0.00%		\$ 1,218	\$ 1,236	
2130	Building Maintenance	\$ 2,000	\$ 1,790	\$ 2,000	0.00%		\$ 2,030	\$ 2,060	
2135	Communications	\$ 4,000	\$ 3,990	\$ 4,000	0.00%		\$ 4,060	\$ 4,121	
2140	Training	\$ 1,000	\$ 2,325	\$ 3,000	-66.67%	capacity issue getting into the Fire College & COVID 19	\$ 1,015	\$ 1,030	
2145	Insurance	\$ 16,302	\$ 14,779	\$ 14,779	10.31%	actual	\$ 16,547	\$ 16,795	
2146	WSIB	\$ 7,200	\$ 7,269	\$ 6,000	20.00%		\$ 7,308	\$ 7,418	
2150	Equipment Maintenance	\$ 9,000	\$ 7,753	\$ 9,000	0.00%		\$ 9,135	\$ 9,272	
2155	Fire Agreement - MNR	\$ 175	\$ 172	\$ 172	1.70%	estimate a 1.7% increase	\$ 178	\$ 180	
2160	Health and Safety	\$ 6,200	\$ 3,567	\$ 4,200	47.62%		\$ 6,293	\$ 6,387	
2165	Radio Equipment	\$ 2,000	\$ 1,105	\$ 2,000	0.00%		\$ 2,030	\$ 2,060	
2180	Gas and Oil	\$ 2,500	\$ 2,146	\$ 2,000	25.00%	2019 was a quieter year	\$ 2,538	\$ 2,576	
2185	Clothing	\$ 4,400	\$ 2,971	\$ 4,400	0.00%		\$ 4,466	\$ 4,533	
2190	Travel and Conferences	\$ 1,500	\$ 608	\$ 1,700	-11.76%		\$ 1,523	\$ 1,545	
2192	Per Diem	\$ 1,000	\$ 2,160	\$ 3,240	-69.14%		\$ 1,015	\$ 1,030	
2195	Salaries (points)	\$ 8,250	\$ 8,000	\$ 8,000	3.13%	further incentive for volunteers	\$ 8,500	\$ 8,500	
2200	Honorarium	\$ 16,375	\$ 16,250	\$ 16,250	0.77%	Captain increase of \$25 X 5 Captains =\$125	\$ 16,500	\$ 16,500	
2210	Fire Fighter Recognition	\$ 2,100	\$ 2,100	\$ 2,100	0.00%		\$ 2,132	\$ 2,163	
2225	Advertising	\$ 150	\$ -	\$ 150	0.00%		\$ 152	\$ 155	
2230	Memberships & Subscriptions	\$ 660	\$ 609	\$ 660	0.00%		\$ 670	\$ 680	
2235	Heat and Hydro	\$ 7,500	\$ 5,784	\$ 7,500	0.00%		\$ 7,613	\$ 7,727	
2240	Fire Prevention	\$ 750	\$ 590	\$ 550	36.36%		\$ 761	\$ 773	
2245	Small Equipment	\$ 3,000	\$ 735	\$ 3,000	0.00%		\$ 3,045	\$ 3,091	
2250	Transfer to Reserves	\$ 20,000	\$ 16,566	\$ 6,000	233.33%		\$ 20,000	\$ 20,000	
2255	Capital Expenditures	\$ 5,500	\$ 5,419	\$ 5,500	0.00%	further parts related to the pump purchased in 2019 and a purchase of another pump			
TOTALS		\$ 123,712	\$ 108,450	\$ 108,451	14.07%		\$ 119,691	\$ 120,811	

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Department: 1-4-0700 - Conservation Authority						Projected 2021	Projected 2022	Comments on 2021/2022
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change			
2310	Conservation Authority Levy	\$ 11,587	\$ 11,223	\$ 11,223	3.24%		\$ 11,761	\$ 11,937
2350	Mand. Septic Inspection Fees	\$ 600	\$ 140	\$ 600	0.00%		\$ 609	\$ 618
2400	Source Water Protection	\$ 500	\$ -	\$ 500	0.00%		\$ 508	\$ 515
2775	GIS Strategic Plan	\$ 7,664	\$ 7,543	\$ 7,664	0.00%		\$ 7,779	\$ 7,896
2776	Transfer to Reserves for GIS	\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ -
TOTALS		\$ 20,351	\$ 18,906	\$ 19,987	1.82%		\$ 20,656	\$ 20,966
Department: 1-4-0800- Building ByLaw Enforcement						Projected 2021	Projected 2022	Comments on 2021/2022
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change			
1141	ByLaw Enforcement - CPP	\$ 203	\$ 205	\$ 203	0.00%		\$ 206	\$ 209
1460	ByLaw Enforcement - EI	\$ 91	\$ 122	\$ 91	0.00%		\$ 92	\$ 94
2410	Building Inspection Salaries	\$ 12,000	\$ 16,278	\$ 15,000	-20.00%		\$ 12,180	\$ 12,363
2420	Building Inspection Other Exp.	\$ 3,000	\$ 5,308	\$ 3,000	0.00%		\$ 3,045	\$ 3,091
2430	Transfer to Reserve for Building Dept	\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ -
2450	ByLaw Enforcement - WSIB	\$ 138	\$ 186	\$ 138	0.00%		\$ 140	\$ 142
2710	ByLaw Enforcement Officer	\$ 7,500	\$ 5,364	\$ 5,000	50.00%	include PSA	\$ 7,613	\$ 7,727
2720	ByLaw Enforcement Other Exp	\$ 1,000	\$ 898	\$ 1,200	-16.67%		\$ 1,015	\$ 1,030
2750	ByLaw Enforcement - EHT	\$ 78	\$ 105	\$ 78	0.00%		\$ 79	\$ 80
3000	Property Cleanup costs	\$ -	\$ -	\$ 10,000	-100.00%	put funds into reserves for when needed as opposed to having an expense line each year	\$ -	\$ -
?	Property Cleanup Cost Reserves	\$ 10,000	\$ -	\$ -			\$ -	\$ -
TOTALS		\$ 34,010	\$ 28,466	\$ 34,710	-2.02%		\$ 24,370	\$ 24,736
Department: 1-4-0900- Animal Control Canine						Projected 2021	Projected 2022	Comments on 2021/2022
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change			
2510	Wages	\$ 1,500	\$ 1,580	\$ 1,500	0.00%		\$ 1,523	\$ 1,545
2520	Supplies and Other	\$ 500	\$ 417	\$ 500	0.00%		\$ 508	\$ 515
2530	Live Stock Evaluator-Other Exp	\$ -	\$ -	\$ -	#DIV/0!			
2540	Live stock Evaluator	\$ -	\$ -	\$ -	#DIV/0!			
2555	Veterinary Unit Representative	\$ -	\$ -	\$ -	#DIV/0!			
TOTALS		\$ 2,000	\$ 1,997	\$ 2,000	0.00%		\$ 2,030	\$ 2,060

Department: 1-4-0901- Animal Control Livestock						Projected 2021	Projected 2022	Comments on 2021/2022
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments		
1460	Livestock Evaluator - EI Benefits	\$ 25	\$ 1	\$ 25	0.00%		\$ 25	\$ 26
2530	Livestock Killed by Dogs/Wolves	\$ 1,000	\$ 560	\$ 1,000	0.00%		\$ 1,015	\$ 1,030
2535	Livestock Evaluator Expenses	\$ 100	\$ 35	\$ 100	0.00%		\$ 102	\$ 103
2540	Livestock Evaluator	\$ 150	\$ 54	\$ 150	0.00%		\$ 152	\$ 155
	TOTALS	\$ 1,275	\$ 650	\$ 1,275	0.00%		\$ 1,294	\$ 1,314

Department: 1-4-0902- Animal Control Veterinary						Projected 2021	Projected 2022	Comments on 2021/2022
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments		
1828	Veterinary Unit	650	\$ 650	\$ 650	0.00%		660	670
2700	Veterinary Unit Representative		\$ -	\$ -	#DIV/0!			
	TOTALS	\$ 650	\$ 650	\$ 650	0.00%		\$ 660	\$ 670

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Department: 1-4-0903- Animal Control Bear						Projected 2021	Projected 2022	Comments on 2021/2022
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments		
2570	Bear Control	0	\$ -	\$ -	#DIV/0!			
	TOTALS							

Department: 1-4-0904- Animal Control Pound Keeper						Projected 2021	Projected 2022	Comments on 2021/2022
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments		
1460	Pound Keeper EI Deduction	20	\$ -	\$ 20	0.00%		20	20
2600	Pound Keeper Wages	100	\$ -	\$ 100	0.00%		100	100
2660	Pound Keeper Other Expenses	\$ 100	\$ -	\$ 100	0.00%		100	100
	TOTAL	\$ 220	\$ -	\$ 220	0.00%		\$ 220	\$ 220

Department: 1-4-1000 Other Protections

G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	Percentage Change	Comments	Projected 2021	Projected 2022	Comments on 2021/2022
0010	Fence Viewing	\$ 100	\$ -	\$ 100	0.00%		\$ 102	\$ 112	
0012	Fence Viewing Expenses	\$ 50	\$ -	\$ 50	0.00%		\$ 51	\$ 56	
0020	Emergency Planning	\$ 3,500	\$ 682	\$ 1,500	133.33%		\$ 3,553	\$ 3,913	
0021	Trsfer to Reserves Emerg. Plan		\$ -		#DIV/0!		\$ -	\$ -	
0025	JEPP Grant Expenditures		\$ -		#DIV/0!		\$ -	\$ -	
0040	Costs Re 911 contract	\$ 693	\$ 693	\$ 678	2.21%		\$ 703	\$ 775	
0050	Policing Costs	\$ 185,827	\$ 188,349	\$ 188,367	-1.35%		\$ 188,614	\$ 207,759	
0060	Wistiwasing Watershed Mgmt Comm	\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ -	
1460	Fence Viewing El	\$ 20	\$ -	\$ 20	0.00%		\$ 20	\$ 22	
1500	Fence Viewing Expenses			\$ -	#DIV/0!		\$ -	\$ -	
	TOTAL	\$ 190,190	\$ 189,724	\$ 190,715	-0.28%		\$ 193,043	\$ 212,637	
TOTALS		\$ 248,696	\$ 240,393	\$ 249,557	-0.35%		\$ 242,273	\$ 262,602	

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Department: 1-4-1100- Public Works

G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments	Projected 2021	Projected 2022	Comments on 2021/2022
1141	CPP	\$ 12,000	\$ 12,567	\$ 14,886	-19.39%		12,180	12,363	
1460	EI	\$ 5,200	\$ 6,065	\$ 6,625	-21.51%		5,278	5,357	
1476	Benefits - OMERS	\$ 21,000	\$ 22,745	\$ 23,717	-11.46%		21,315	21,635	
3110	Wages	\$ 267,265	\$ 280,504	\$ 284,992	-6.22%		271,274	275,343	
3115	Gravel	\$ 30,000	\$ 128,554	\$ 120,000	-75.00%	not doing road application for 2020, just stock pile	125,000	128,000	
3116	Sand and Salt	\$ 40,000	\$ 35,580	\$ 40,000	0.00%		40,600	41,209	
3117	Calcium	\$ 75,000	\$ 69,857	\$ 75,000	0.00%		76,125	77,267	
3118	Culverts	\$ 40,000	\$ 27,016	\$ 13,000	207.69%		40,600	41,209	
3119	Cold Mix/Crushed Asphalt	\$ 8,500	\$ 7,085	\$ 8,500	0.00%		8,628	8,757	
3120	Materials - Shop & Supplies	\$ 12,111	\$ 11,825	\$ 15,000	-19.26%		12,293	12,477	
3121	Small Equipment Repairs	\$ 2,000	\$ 674	\$ 2,000	0.00%		2,030	2,060	
3122	Advertising/Courier	\$ 1,000	\$ 873	\$ 1,000	0.00%		1,015	1,030	
3125	Memberships & Subscriptions	\$ 750	\$ 751	\$ 724	3.59%		761	773	
3130	Equipment Rentals	\$ 30,000	\$ 17,251	\$ 18,900	58.73%	\$5,000 for equipment rentals, \$25,000 for hired contractors (large culvert replacements)	30,450	30,907	
3140	Equipment Capital Purchases				#DIV/0!		-	-	
3145	Building Capital Purchases				#DIV/0!		-	-	
3150	Garage Furnance Fuel	\$ 9,500	\$ 10,798	\$ 9,500	0.00%		9,643	9,787	
3160	Garage - Main Building	\$ 3,000	\$ 2,137	\$ 3,500	-14.29%		3,045	3,091	
3165	Computer Expenses	\$ 500	\$ -	\$ 500	0.00%		508	515	
3210	Grader Expenses - Blades	\$ 4,000	\$ 1,884	\$ 7,000	-42.86%		4,060	4,121	
3211	Grader Fuel	\$ 11,000	\$ 12,217	\$ 13,000	-15.38%		11,165	11,332	
3212	Grader Parts and Repairs	\$ 10,000	\$ 14,081	\$ 10,000	0.00%		10,150	10,302	
3230	International Truck licence	\$ 2,000	\$ 1,993	\$ 5,000	-60.00%		2,030	2,060	
3231	International Truck Fuel	\$ 11,000	\$ 14,071	\$ 12,000	-8.33%		11,165	11,332	
3232	International Truck Parts & Repairs	\$ 18,000	\$ 13,929	\$ 10,000	80.00%	major repairs needed this year	18,270	18,544	
3235	Mack Truck licence	\$ 1,500	\$ 1,466	\$ 4,500	-66.67%		1,523	1,545	
3236	Mack Truck Fuel	\$ 9,000	\$ 3,144	\$ 5,000	80.00%		9,135	9,272	
3237	Mack Truck Parts & Repairs	\$ 11,000	\$ 15,636	\$ 15,000	-26.67%		11,165	11,332	
3240	Backhoe Expenses	\$ -	\$ -	\$ -	#DIV/0!		-	-	
3241	Backhoe Fuel	\$ 3,000	\$ 3,171	\$ 6,000	-50.00%		3,045	3,091	
3242	Backhoe Parts and Repairs	\$ 15,000	\$ 2,268	\$ 3,000	400.00%	major repair needed this year	15,225	15,453	
3255	GMC 2019 licence	\$ 265		\$ 265	0.00%		269	273	
3256	GMC 2019 Fuel	\$ 4,000	\$ 616	\$ 3,500	14.29%		4,060	4,121	
3257	GMC 2019	\$ 1,500	\$ 2,442	\$ 1,500	0.00%	2019 expense was radio/GPS	1,523	1,545	
3260	GMC Pickup 2015 licence	\$ 265	\$ 265	\$ 265	0.00%		269	273	
3261	GMC Fuel 2015	\$ 5,000	\$ 6,905	\$ 6,000	-16.67%		5,075	5,151	
3262	GMC Parts & Repairs 2015	\$ 4,000	\$ 3,791	\$ 6,000	-33.33%		4,060	4,121	
3270	Freightliner Expense Licence	\$ 2,200	\$ 2,342	\$ 5,000	-56.00%		2,233	2,266	
3271	Freightliner Fuel	\$ 10,000	\$ 14,952	\$ 12,000	-16.67%		10,150	10,302	
3272	Freightliner Parts & Repairs	\$ 11,500	\$ 12,311	\$ 5,000	130.00%	winter tires	11,673	11,848	
3280	Excavator		\$ 2,784	\$ -	#DIV/0!	No longer using this account	-	-	
3281	Excavator Fuel	\$ 6,000	\$ 5,618	\$ 8,000	-25.00%		6,090	6,181	
3282	Excavator Parts & Repairs	\$ 5,000	\$ 6,604	\$ 5,000	0.00%		5,075	5,151	
3660	Benefits Group Insurance	\$ 17,000	\$ 18,864	\$ 19,386	-12.31%		17,255	17,514	

3690	EHT Premiums	\$ 5,200	\$ 5,462	\$ 5,691	-8.63%		5,278	5,357
3700	WSIB Premiums	\$ 9,200	\$ 9,720	\$ 10,128	-9.16%		9,338	9,478
3710	Garage Telephone	\$ 3,000	\$ 2,385	\$ 1,600	87.50%		3,045	3,091
3720	Garage Hydro	\$ 4,500	\$ 3,088	\$ 4,500	0.00%		4,568	4,636
3725	Travel	\$ 750	\$ 287	\$ 1,000	-25.00%		761	773
3730	Conferences & Training	\$ 5,000	\$ 6,620	\$ 10,000	-50.00%		5,075	5,151
3740	Plans and Studies	\$ 11,000	\$ 3,053	\$ 5,000	120.00%	2 yr Bridge inspections + Pioneer Bridge?	4,000	10,000
3745	Engineering Costs - Misc	\$ 5,000	\$ 4,221	\$ 3,000	66.67%		5,075	5,151
3750	Insurance	\$ 25,310	\$ 20,422	\$ 20,422	23.93%	actual	25,690	26,075
3760	Signage	\$ 2,500	\$ 1,628	\$ 1,500	66.67%		2,538	2,576
3765	Health and Safety	\$ 6,000	\$ 8,858	\$ 6,000	0.00%		6,090	6,181
3770	Clothing & Boot Allowance	\$ 2,500	\$ 2,039	\$ 3,000	-16.67%		2,538	2,576
3810	Long Term Principal	\$ 82,156	\$ 88,428	\$ 88,428	-7.09%	confirmed	83,388	84,639
3915	Long Term Loans Interest	\$ 13,890	\$ 16,638	\$ 16,638	-16.52%	confirmed	14,098	14,310
4320	Trsf to Reserves for Equipment	\$ 20,000	\$ -	\$ -	#DIV/0!		20,300	20,605
4405	Bridge/Culvert Repairs	\$ 4,000	\$ 14,974	\$ 26,965	-85.17%		4,060	4,121
4415	Road Patching	\$ -	\$ -	\$ -	#DIV/0!		-	-
4430	Costs Re Aggregate pits	\$ 2,000	\$ -	\$ 2,200	-9.09%		2,030	2,060
4435	Transfer to Reserves, Aggregate pits		\$ -	\$ -	#DIV/0!		-	-
4436	Reserve for Future road needs	\$ 31,926	\$ -	\$ -	#DIV/0!	\$20K plus \$11,926 left over from OCIF revenue		
4440	Alderdale Road Reconstruction	\$ 76,497				OCIF 76497		
4442	Repairs to golf Course Road		\$ 106,276	\$ 116,481	-100.00%		-	-
4450	Bridge No 4 River Road	\$ 6,603	\$ 809,741	\$ 731,678	-99.10%	tax mistake on 10% holdback	6,702	6,803
4460	Beaver Control	\$ 2,000	\$ 270	\$ 1,500	33.33%	increase in beaver control	1,500	1,500
4466	Transfer to Reserves for Working Funds			\$ -	#DIV/0!		20,000	20,000
	TOTALS	\$ 1,039,088	\$ 1,899,746	\$ 1,855,991	-44.01%		\$ 1,051,480	\$ 1,073,995

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Department: 1-4-1300 Environmental

G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments	Projected 2021	Projected 2022	Comments on 2021/2022
1141	CPP Premium	\$ 800	\$ 620	\$ 887	-9.81%		812.00	824.18	
1460	EI Premium	\$ 440	\$ 355	\$ 394	11.66%		446.52	453.22	
1476	OMERS	\$ 1,600	\$ 1,408	\$ 1,565	2.24%		1624.00	1648.36	
4505	Site Clean up	\$ 5,500	\$ 16,803	\$ 12,000	-54.17%	no shredding this year but pushing last year	5582.50	5666.24	
4510	Site Expenditures	\$ 43,060	\$ 39,317	\$ 32,000	34.56%	shred	46000	39000	2020/2021 annual report
4512	Recycling/Landfill Educ Comm		\$ -		#DIV/0!				
4515	Landfill Closer Study		\$ -		#DIV/0!				
4520	Trsfr to Reserves Landfill Closure	\$ 10,675	\$ 10,675	\$ 10,675	0.00%		\$ 10,835.13	\$ 10,997.7	
4521	Transfer to Reserves Monitoring Wells		\$ -		#DIV/0!		\$ -	\$ -	
4610	Recycling	\$ 39,600	\$ 35,820	\$ 39,600	0.00%		\$ 40,194.00	\$ 40,796.9	
4620	Wages - Landfill	\$ 19,380	\$ 17,161	\$ 17,396	11.40%		\$ 19,670.68	\$ 19,965.7	
4610	EHT Premium	\$ 400	\$ 305	\$ 339	17.99%		\$ 406.00	\$ 412.1	
4650	WSIB	\$ 1,000	\$ 940	\$ 603	65.84%		\$ 1,015.00	\$ 1,030.2	
4670	Property Acquisition Costs		\$ -	\$ -	#DIV/0!		\$ -	\$ -	
4675	Landfill Closure Costs		\$ -	\$ -	#DIV/0!		\$ -	\$ -	
	TOTALS	\$ 122,455	\$ 123,404	\$ 115,459	6.06%		\$ 126,586	\$ 120,795	

Budget Prep

Fourth and Final Draft: May 27 2020

Department: 1-4-1400- Health							Projected 2021	Projected 2022	Comments on 2021/2022
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments			
5110	Health Unit	\$ 45,354	\$ 43,195	\$ 43,195	5.00%	confirmed	\$ 46,034	\$ 46,725	
5200	Contribution to Hospital		\$ -	\$ -	#DIV/0!		\$ -	\$ -	
6510	Cemetary Expenses		\$ 2,107	\$ 2,000	-100.00%		\$ -	\$ -	
6520	One Kids Place		\$ -	\$ -	#DIV/0!		\$ -	\$ -	
	TOTAL	\$ 45,354	\$ 45,302	\$ 45,195	0.35%		\$ 46,034	\$ 46,725	
Department: 1-4-1500- Social Assistance									
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments			
6110	Social Assistance	\$ 264,561	\$ 247,895	\$ 247,895	6.72%	confirmed	\$ 268,529	\$ 272,557	
Department: 1-4-1600- Home for the Aged									
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments			
6210	Home for the Aged	\$ 52,208	\$ 49,750	\$ 49,750	4.94%	Operating levy increase of 4.94%	\$ 52,991	\$ 53,786	
Department: 1-4-1700- Parks									
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments			
1110	Parks Expenses	\$ 2,500	\$ 1,924	\$ 5,000	-50.00%		5000	5000	
1115	Tennis Court	\$ 500	\$ 335	\$ 750	-33.33%		2500	750	
1125			\$ -	\$ -	#DIV/0!				
1200	Parks and Rec Insurance	\$ 4,461	\$ 3,691	\$ 3,691	20.86%		\$ 4,528	\$ 4,596	
	TOTALS	\$ 7,461	\$ 5,950	\$ 9,441	-20.97%		\$ 12,028	\$ 10,346	
Department: 1-4-1800- Recreation									
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments			
1310	Recreation Programs & Events	\$ 100	\$ 571	\$ 600	-83.33%	Horseshoe Tournament cancelled this year	600	600	
1500			\$ -		#DIV/0!				
1510	Avertising	\$ 100	\$ -	\$ 300	-66.67%	?	300	300	
	TOTALS	\$ 200	\$ 571	\$ 900	-77.78%		\$ 900	\$ 900	
Department: 1-4-1900- Library									
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments			
1910	Powassan Library	\$ 32,370	\$ 31,509	\$ 31,509	2.73%		\$ 32,856	\$ 33,348	
1920	Library Board Members	\$ 100	\$ 90	\$ 150	-33.33%		150	150	
	TOTALS	\$ 32,470	\$ 31,599	\$ 31,659	2.56%		\$ 33,006	\$ 33,498	

Department: 1-4-2000- Planning								
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments		
1110	Planning Expenses	\$ 6,500	\$ 6,589	\$ 6,500			6500	6500
1120	Offical Plan Members	\$ -	\$ -	\$ -	#DIV/0!			
1130	Zoning By-Law Expenses	\$ -	\$ 590	\$ -	#DIV/0!			
1135	Committee of Adjustment	\$ 800	\$ 588	\$ 1,200	-33.33%		1200	1200
1140	Consent Application Expenses	\$ 500	\$ -	\$ 500	0.00%		500	500
1320	Economic Development	\$ -	\$ -	\$ -	#DIV/0!			
1321	Strategic Planning Expenses	\$ -	\$ -	\$ -	#DIV/0!			
1322	MainStreet Revitalization Exp	\$ 15,853	\$ 22,935	\$ 38,788			0	0
1330	Drainage Expenses	\$ 8,000	\$ 8,783	\$ 1,500	433.33%		8000	8000
TOTALS		\$ 31,653	\$ 39,485	\$ 48,488	-34.72%		\$ 16,200	\$ 16,200

Department: 1-4-4000- Education Reg Public								
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments		
1000	English Public	\$ 174,159	\$ 181,209	\$ 172,961	0.69%			
2000	French Public	\$ 2,909	\$ 3,622	\$ 2,852	1.99%			
TOTALS		\$ 177,067	\$ 184,831	\$ 175,813	0.71%		\$ -	\$ -

Department: 1-4-4000- Education Reg Separate								
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments		
2000	English Separate	\$ 18,522	\$ 13,634	\$ 15,473	19.71%			
1000	French Separate	\$ 15,486	\$ 25,318	\$ 19,500	-20.58%			
TOTALS		\$ 34,008	\$ 38,952	\$ 34,973	-2.76%		\$ -	\$ -

Department: 1-4-4000- Education Commercial/Industrial								
G/L Acct#	G/L Name	Proposed Budget 2020	ACTUALS 2019	Prior Year Budget 2019	% Change	Comments		
1000	Education Commercial/Industrial	\$ 10,089	\$ -	\$ 12,205	-17.33%			

TOTALS	\$ 655,072	\$ 644,335	\$ 656,319	-0.19%
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\$ 429,688	\$ 434,012
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