



**THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI  
REGULAR COUNCIL MEETING  
AGENDA**

**Monday, May 13, 2019, 5:00 P.M.  
Main Level Chambers**

An audio recording of the Open Session of this meeting is being made and will be available through the Municipal Website as a public service to further enhance access to municipal government services and to continue to promote open and transparent government. As a visitor, your presence may be recorded and your name and address may be revealed during certain parts of the Council meeting.

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**Pages**

1. **CALL TO ORDER AND ROLL CALL**
2. **ADOPTION OF THE AGENDA**  
Draft Motion:  
BE IT RESOLVED THAT the Regular Council Agenda dated May 13, 2019 be adopted as presented/amended.
3. **DECLARATION OF CONFLICT OR PECUNIARY INTEREST AND GENERAL NATURE THEREOF**
4. **CLOSED SESSION**
5. **ADOPTION OF MINUTES**
- 5.1 **DRAFT Special Council Minutes - April 25, 2019** 1  
Draft Motion:  
BE IT RESOLVED THAT the Minutes of the Special Council Meeting held on April 25, 2019 be adopted as presented/amended.
- 5.2 **DRAFT Regular Council Minutes - April 25, 2019** 3  
Draft Motion:  
BE IT RESOLVED THAT the Minutes of the Regular Council Meeting held on April 25, 2019 be adopted as presented/amended.
6. **BUSINESS ARISING FROM THE MINUTES**
7. **DELEGATIONS/ PRESENTATIONS**
- 7.1 **Registered Delegations/Presentations**
1. **KPMG** 11  
RE: Financial Statement Review and Year-End Audit Report  
  
Draft Motion:  
BE IT RESOLVED THAT Council receive the presentation from KPMG.
2. **District School Board Ontario North East** 48  
RE: District School Board Ontario North East Update  
  
Draft Motion:

BE IT RESOLVED THAT Council receive the presentation from the District School Board Ontario North East.

- 7.2 **Unregistered Presentations (Maximum 15 Minutes in Total - in accordance with rules in By-law)**  
*\* 5 minutes per each presenter for maximum of a 15 minutes in total for all unregistered presentations\**

8. **CONSENT AGENDA ITEMS**

8.1 **Staff Report(s) for Information:**

8.2 **Correspondence for Information:**

*Hard copies of all correspondence for information is available at the Municipal office on request. The information items have been circulated to Council prior to the meeting.*

8.3 **Minutes of Local Boards & Committee Meetings**

9. **ANNOUNCEMENTS AND VERBAL REPORTS FROM MAYOR AND COUNCILLORS**

10. **STAFF REPORTS**

11. **COUNCIL COMMITTEE REPORTS**

12. **CORRESPONDENCE**

12.1 **Action Correspondence**

1. **Memo 2019-M-080 Correspondence from Paradis - Letter of Correspondence** 68

Draft Motion:

BE IT RESOLVED THAT Council receive Memo No. 2019-M-080;

AND FURTHER THAT Council accept with regret the resignation of Dan Paradis from the Committee of Adjustment.

2. **Memo 2019-M-081 Correspondence form VanManen - Bottles for Kids Program** 70

Draft Motion:

BE IT RESOLVED THAT Council receive Memo No. 2019-M-081;

AND FURTHER THAT Council decided not to pursue taking over responsibility of the Bottle for Kids program.

12.2 **Resolution from Other Municipalities**

1. **Memo 2019-M-082 Correspondence from Temagami Public Library and the draft resolution based on the resolution from the Dryden Public Library Board** 72

Draft Motion:

BE IT RESOLVED THAT Council receive Memo No. 2019-M-082;

AND FURTHER THAT Council adopts the resolution as attached to this memo being;

WHEREAS public libraries provide safe, inclusive, and vibrant community spaces where everyone is welcome to learn, work, connect, and have fun; and,

WHEREAS the Temagami Public Library actively partners with the community to deliver valued services and contribute to a culture of social good by sharing knowledge and resources; and,

WHEREAS the Temagami Public Library continues to deliver services that support provincial initiatives such as lifelong learning and skills development, local economic development, health literacy, and provides equitable access to government websites and services; and

WHEREAS the Temagami Public Library continues to manage public resources with the utmost care and are committed to the sustainability of their services; and

WHEREAS the Temagami Public Library requests that the Municipality of Temagami urge the Province of Ontario to recognize the importance of services provided by Ontario Library Service - North and the Southern Ontario Library Service including the administration of bulk purchasing agreements, technology consultation, strategic planning and policy development consultation, the provincial Interlibrary Loan system, board and staff training opportunities, collection development support, support for First Nations libraries and the administration of the Joint Automation Server Initiative; and

WHEREAS the Temagami Public Library requests that the Municipality of Temagami urge the Province of Ontario to restore funding to Ontario Library Service - North in recognition of the unfair and disproportionate impact of these cuts on Northern Ontario public libraries,

NOW THEREFORE BE IT RESOLVED that the Temagami Municipal Council supports the Temagami Public Library's request for the Government of Ontario to restore funding to Ontario Library Service - North; and

BE IT FURTHER RESOLVED that the Municipality of Temagami urges the Province of Ontario to support sustainable long term funding for Ontario's Public Libraries; and,

BE IT FINALLY RESOLVED that a copy of this resolution be sent to the Office of the Premier, to the Minister of Tourism, Culture, and Sport, to the Ontario Minister of Municipal Affairs, to the local MPP, to the Association of Municipalities Ontario, to the Ontario Library Association and to the Federation of Ontario Public Libraries.

**2. Memo 2019-M-083 Correspondence from Region of Peel**

75

Draft Motion:

BE IT RESOLVED THAT Council receive Memo No. 2019-M-083;

AND FURTHER THAT Council supports the request made that the Province engage municipalities and existing Boards of Health before proceeding with any changes to the existing structure and funding.

**13. BY-LAWS**

**14. APPROVED MINUTES OF COMMITTEE MEETINGS**

Draft Motion:

BE IT RESOLVED THAT the minutes of the Advisory Committees and Local Boards that have been submitted for Council's consideration be received listed in the minutes of this meeting.

The following item were received for information:

	- Committee of Adjustment Minutes - November 2019	
14.1	<b>Committee of Adjustment Minutes - November 2019</b>	78
15.	<b><u>UNFINISHED BUSINESS</u></b>	
15.1	<b>Draft 2019 Budget</b>	82
	Draft Motion: BE IT RESOLVED THAT Council approve the Draft Budget for the Municipality for 2019 and direct Staff to prepare the appropriate by-laws to strike the rates for the first meeting in June 2019.	
	Draft Motion: BE IT RESOLVED THAT Council direct Staff to coordinate a public session in Marten River and one in Temagami to review the budget with the Public.	
16.	<b><u>NEW BUSINESS</u></b>	
16.1	<b>Provincial Financial Cuts</b>	117
17.	<b><u>NOTICES OF MOTION</u></b>	
18.	<b><u>CONFIRMATION BY-LAW</u></b>	119
	Draft Motion: BE IT RESOLVED THAT By-law 19-1456, being a by-law to confirm the proceedings of the Council of the Corporation of the Municipality of Temagami, be taken as read a first, second and third time and finally passed this 13th day of May; AND FURTHER THAT the said by-law be signed by the Mayor and Clerk and recorded in the by-law book.	
19.	<b><u>ADJOURNMENT</u></b>	
	Draft Motion: BE IT RESOLVED THAT this meeting adjourn at     p.m.	





**THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI**

**SPECIAL COUNCIL MEETING**

**DRAFT MINUTES**

**Thursday, April 25, 2019, 4:00 P.M.**

**Main Level Chambers**

**PRESENT:** D. O'Mara, J. Harding, J. Shymko, C. Dwyer, B. Leudke, M. Youngs,  
J. Koistinen

**STAFF:** C. Davidson, Suzie Fournier

**PURPOSE OF THIS SPECIAL MEETING**

A Special Meeting of Council to possibly discuss items in Closed Session as permitted by Section 239(2) of the Municipal Act, prior to the Regular Session.

**CALL TO ORDER AND ROLL CALL**

Mayor O'Mara called the meeting to order at 4:17 pm.  
The Mayor called the Roll.

**DECLARATION OF CONFLICT OR PECUNIARY INTEREST AND GENERAL NATURE THEREOF**

NONE.

**CLOSED SESSION**

19-201

MOVED BY: M. Youngs

SECONDED BY: C. Dwyer

BE IT RESOLVED THAT the Council proceed into closed session to discuss matters related to:

the proposed or pending acquisition or disposal of land by the Municipality (239(2)(c)) being related to a water lot licence, a lot at the industrial park and negotiations with Infrastructure Ontario;

litigation or potential litigation including matters before administrative tribunals affecting the Municipality (239(2)(e)) being related to the recent LTAP (OMB) hearing; and

personal matters about an identifiable individual, including municipal employees (239(2)(b)) being results of investigation.

**CARRIED**

**ADJOURNMENT**

19-206

MOVED BY: B. Leudke

SECONDED BY: J. Koistinen

BE IT RESOLVED THAT Council adjourn this Special Meeting at 5:10 p.m.

**CARRIED**

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Mayor

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Clerk



**THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI**

**REGULAR COUNCIL MEETING**

**DRAFT MINUTES**

**Thursday, April 25, 2019, 6:30 P.M.**

**Main Level Chambers**

**PRESENT:** D. O'Mara, J. Shymko, C. Dwyer, B. Leudke, M. Youngs,  
J. Koistinen, J. Harding

**STAFF:** C. Davidson, S. Pandolfo, S. Fournier,  
B. Turcotte, T. Lepage, J. Sanderson, P. Elliott

**CALL TO ORDER AND ROLL CALL**

Mayor O'Mara called the meeting to order at 6:30 pm. There were 18 people in the audience. The Mayor called the Roll.

**ADOPTION OF THE AGENDA**

Section 15.1 and 15.2 Unfinished Business was moved under section 7.1.

19-207

MOVED BY: C. Dwyer

SECONDED BY: J. Koistinen

BE IT RESOLVED THAT the Regular Council Meeting Agenda dated April 25, 2019 be adopted as amended.

**CARRIED**

**DECLARATION OF CONFLICT OR PECUNIARY INTEREST AND GENERAL NATURE THEREOF**

NONE.

**CLOSED SESSION**

Mayor O'Mara reported that during the closed session, Council discussed accusation disposal of land by the municipality, water lot licence concerning negotiation with Industrial Park, potential land acquisition concerning negotiations with Infrastructure Ontario and employee investigation.

## **ADOPTION OF MINUTES**

### **DRAFT Minutes - April 11, 2019**

19-208

MOVED BY: J. Koistinen

SECONDED BY: M. Youngs

BE IT RESOLVED THAT the Minutes of the Regular Council Meeting held on April 11, 2019 be adopted as presented.

**CARRIED**

## **BUSINESS ARISING FROM THE MINUTES**

NONE.

## **DELEGATIONS/ PRESENTATIONS**

### **Registered Delegations/ Presentations**

MHBC Planning, Urban & Landscape Architecture

RE: Municipal Wide Official Plan Amendment - Second Units Date: April 25, 2019

Presenter: P. Townes, Associate MHBC Planning Limited, presented to Council the Municipal Wide Official Plan Amendment regarding Second Units and answered questions from Council.

### **Memo 2019-M-063 Official Plan Amendment 3 - Second Units**

19-209

MOVED BY: C. Dwyer

SECONDED BY: B. Leudke

BE IT RESOLVED THAT Council receive Memo No. 2019-M-063;

AND FURTHER THAT Council approve the amended wording of the Official Plan Amendment No.3;

AND FURTHER THAT Council directs Staff to proceed as guided by the Planning Act and the Official Plan to start the process for approval.

**CARRIED**

### **Memo 2019-M-064 - Home Occupation Matters**

19-210

MOVED BY: J. Harding

SECONDED BY: B. Leudke

BE IT RESOLVED THAT Council receive Memo No. 2019-M-064;

AND FURTHER THAT Council approve the amended wording of the proposed changes to the Comprehensive Zoning By-Law:

AND FURTHER THAT Council directs Staff to proceed as guided by the Planning Act and the Official Plan to start the process for approval.

**CARRIED**

**Unregistered Presentations (Maximum 15 Minutes in Total- in accordance with rules in By-law)**

*\* 5 minutes per each presenter for a Maximum of 15 Minutes in total for all unregistered presentations\**

Presenter: A resident

RE: Concerns regarding commercial garbage pickup and curbside recycling user fees.

**CONSENT AGENDA ITEMS**

19-211

MOVED BY: C. Dwyer

SECONDED BY: B. Leudke

BE IT RESOLVED THAT Council adopt the consent agenda motions presented on the agenda.

**CARRIED**

**Staff Report(s) for Information:**

19- 211A

MOVED BY: C. Dwyer

SECONDED BY: B. Leudke

BE IT RESOLVED THAT Council receive the annual reports from the Marten River Volunteer Fire Department, the Temagami Volunteer Fire Department, and the Public Works Department for information.

8.1.1 Marten River Volunteer Fire Department Report - Annual Report 2018

8.1.2 Temagami Volunteer Fire Department Report - March 2019

8.1.3 Public Works Department Monthly Report - April 2019

**CARRIED**

**Correspondence for Information:**

*Hard copies of all correspondence for information is available at the Municipal office on request. The information items have been circulated to Council prior to the meeting.*

## **Minutes of Local Boards & Committee Meetings**

19- 211B

MOVED BY: C. Dwyer

SECONDED BY: B. Leudke

BE IR RESOLVED THAT Council receive Minutes of Local Board and Meetings for Information.

8.3.1 Temagami Police Services Board Minutes - January 2019

8.3.2 Temagami Public Library Board Minutes - February 2019

8.3.3 Temagami Public Library Board Minutes - March 2019

**CARRIED**

## **ANNOUNCEMENTS AND VERBAL REPORTS FROM MAYOR AND COUNCILLORS**

Councillor Leudke reported on his attendance at the Incident Management System (IMS 200) and announced that he is now certified as a Community Emergency Management Coordinator.

Councillor Harding reported on his attendance at the MOU meeting.

Mayor O'Mara reported on DNSSAB, Community Safety and Well Being Plan and his attendance at the Au Chateau Board meeting.

Mayor O'Mara shared and update on the Access Point Plan, Temagami First Nation common items and it was also noted that the transport parking issue will be discuss at the next meeting.

## **STAFF REPORTS**

### **Memo 2019-M-070 Meeting May 9<sup>th</sup>**

19-212

MOVED BY: C. Dwyer

SECONDED BY: J. Harding

BE IT RESOLVED THAT Council receive Memo No. 2019-M-070;

AND FURTHER THAT Council reschedules the meeting of May 9, 2019 to Monday, May 13, 2019.

**CARRIED**

### **Memo 2019-M-071 LED Streetlight Proposal**

19-213

MOVED BY: C. Dwyer

SECONDED BY: M. Youngs

BE IT RESOLVED THAT Council receive Memo No. 2019-M-071;

AND FURTHER THAT Council approves the proposal received from RealTerm Energy on behalf of LAS for the replacement of our streetlights to LED lighting.

**DEFERRED**

**COUNCIL COMMITTEE REPORTS**

NONE.

**CORRESPONDENCE**

**Action Correspondence**

**Memo 2019-M-077 Correspondence from Pandolfo - Infrastructure Project**

19-214

MOVED BY: J. Shymko

SECONDED BY: J. Koistinen

BE IT RESOLVED THAT Council receive Memo No. 2019-M-077;  
AND FURTHER THAT Council confirms the previous direction given to Staff regarding application for the Infrastructure Program

**CARRIED**

**Memo 2019-M-078 Correspondence from Goodyear - Safety Concerns**

19-215

MOVED BY: C. Dwyer

SECONDED BY: M. Youngs

BE IT RESOLVED THAT Council receive Memo No. 2019-M-078;  
AND FURTHER THAT Council direct Staff to forward to MTO in support of requests for speed limit and use of engine brakes.

**CARRIED**

**Memo 2019-M-079 Correspondence from Merleau re Forest Talk**

19-216

MOVED BY: J. Shymko

SECONDED BY: C. Dwyer

BE IT RESOLVED THAT Council receive Memo No. 2019-M-079;  
AND FURTHER THAT Council direct Staff to forward a letter of support for this project to permit Mr. Merleau move forward with his project.

**CARRIED**

## **Resolution from Other Municipalities**

### **Memo 2019-M-075 Resolution from City of Brantford**

This was provided as information only.

19-217

MOVED BY: B. Leudke

SECONDED BY: C. Dwyer

BE IT RESOLVED THAT Council receive Memo No. 2019-M-075.

**CARRIED**

### **Memo 2019-M-076 - Resolution from the Town of LaSalle**

This was provided as information only.

19-218

MOVED BY: J. Shymko

SECONDED BY: J. Koistinen

BE IT RESOLVED THAT Council receive Memo No. 2019-M-076.

**CARRIED**

## **BY-LAWS**

NONE.

## **APPROVED MINUTES OF COMMITTEE MEETINGS**

NONE.

## **UNFINISHED BUSINESS**

NONE.

## **NEW BUSINESS**

### **Broadband Project**

19-219

MOVED BY: C. Dwyer

SECONDED BY: M. Youngs

WHEREAS Council of the Municipality of Temagami has targeted the need for improved Broadband, as a key for our future growth and development;



AND WHEREAS both the Province of Ontario and the Government of Canada have set out plans and future funding opportunities to enhance Broadband Services in rural and Northern areas;

AND WHEREAS the Municipality of Temagami is a unique area, where the population is spread over a large area (1906 square kilometres) with some areas are still relying on basic dial up services which makes finding an appropriate solution complex and requires some professional assistance to facilitate future funding opportunities.

AND WHEREAS based on discussions with the Temagami First Nation this is an issue we have in common and there is merit in working together on a common plan which could allow both communities to build upon the other's systems and infrastructure in the future to our mutual benefit;

AND WHEREAS a proposal from a consultant can be shared at the Phase 1 cost of \$7,500 plus expenses for each community;

NOW THEREFORE BE IT RESOLVED THAT Council of the Municipality of Temagami agree to partner with Temagami First Nation to conduct phase 1 of the joint broadband study to be completed by Amedeo Bernardi Consulting Inc. (North Bay) with the cost to the Municipality of Temagami being \$7,500 plus expenses.

**CARRIED**

#### **Memo 2019-M-073 Draft Procedural By-Law**

19-220

MOVED BY: C. Dwyer

SECONDED BY: J. Koistinen

BE IT RESOLVED THAT Council receive Memo No. 2019-M-073;

AND FURTHER THAT Council direct Staff to place the By-Law on the agenda for the May 23, 2019 meeting for Council's consideration.

**CARRIED**

#### **Memo 2019-M-074 User Charges**

19-221

MOVED BY: C. Dwyer

SECONDED BY: J. Koistinen

BE IT RESOLVED THAT Council receive Memo No. 2019-M-074;

AND FURTHER THAT Council direct Staff to place the By-Laws to adjust user fees on the agenda for the May 23, 2019 meeting for Council's consideration.

**CARRIED**

#### **NOTICES OF MOTION**

NONE.

## **CONFIRMATION BY-LAW**

19-222

MOVED BY: J. Shymko

SECONDED BY: J. Harding

BE IT RESOLVED THAT By-law 19-1455, being a by-law to confirm the proceedings of the Council of the Corporation of the Municipality of Temagami, be taken as read a first, second and third time and finally passed this 25th day of April; AND FURTHER THAT the said by-law be signed by the Mayor and Clerk and recorded in the by-law book.

**CARRIED**

## **ADJOURNMENT**

19-223

MOVED BY: B. Leudke

SECONDED BY: J. Koistinen

BE IT RESOLVED THAT this meeting adjourn at 9:15 p.m.

**CARRIED**

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Mayor

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Clerk



# Corporation of the Municipality of Temagami

**Financial Statement Review and Year-End Audit Report**

**May 13, 2019**

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# Auditors' Report

## INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of  
The Corporation of the Municipality of Temagami

### Opinion

We have audited the consolidated financial statements of The Corporation of the Municipality of Temagami (the "Municipality"), which comprise:

- the consolidated statement of financial position as at December 31, 2018
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and the notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Municipality as at December 31, 2018, and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the "Auditors' Responsibilities for the Audit of the Financial Statements" section of our auditors' report.

We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibility of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, internal omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

# Auditors' Report

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Municipality's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities with the Group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

May 13, 2019

- New auditors report requirements in the current year. Additional information provided on auditor and management responsibilities
- Unqualified or clean audit opinion
- Highest level of financial assurance available under the Canadian Auditing Standards
- Materiality for the engagement was set at \$191,000 with a posting threshold of \$9,000
- Statements are in draft pending Council approval

# Statement of Financial Position

## THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Consolidated Statement of Financial Position

December 31, 2018, with comparative information for 2017

	2018	2017
<b>Financial assets</b>		
Cash	\$ 3,200,997	\$ 2,861,060
Taxes receivable	803,989	806,236
Accounts receivable (note 3)	353,331	467,185
	<u>4,358,317</u>	<u>4,134,481</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities (note 4)	880,608	676,047
Deferred revenue	38,355	15,500
Long-term debt (note 5)	640,776	758,295
Landfill closure liabilities (note 6)	114,700	112,900
	<u>1,674,439</u>	<u>1,562,742</u>
<b>Net financial assets</b>	<u>2,683,878</u>	<u>2,571,739</u>
<b>Non-financial assets</b>		
Tangible capital assets (note 7)	15,058,005	15,140,290
	<u>15,058,005</u>	<u>15,140,290</u>
<b>Accumulated surplus (note 8)</b>	<u>\$ 17,741,883</u>	<u>\$ 17,712,029</u>

### Highlights

- Cash increase as a result of the timing of payments (note an increase in trade accounts payable as of December 31, 2018)
- Overall taxes receivable balance is consistent with prior year with an increased amount of taxes included within current taxes (improved from the prior year)
- Account receivable decrease given there was \$270K outstanding on the grants from Fednor and NOHFC for the waterfront (docks) at the end of 2017 (small grant receivables outstanding at the end of 2018)
- Accounts payable increase given the timing of payments to suppliers when compared to 2017
- Deferred revenue relates to the Main Street Revitalization funding not spent at December 31, 2018
- No new long-term debt within the 2018 year end (capital purchases funded by the discretionary operating reserve in 2018)

# Composition of Taxes Receivable

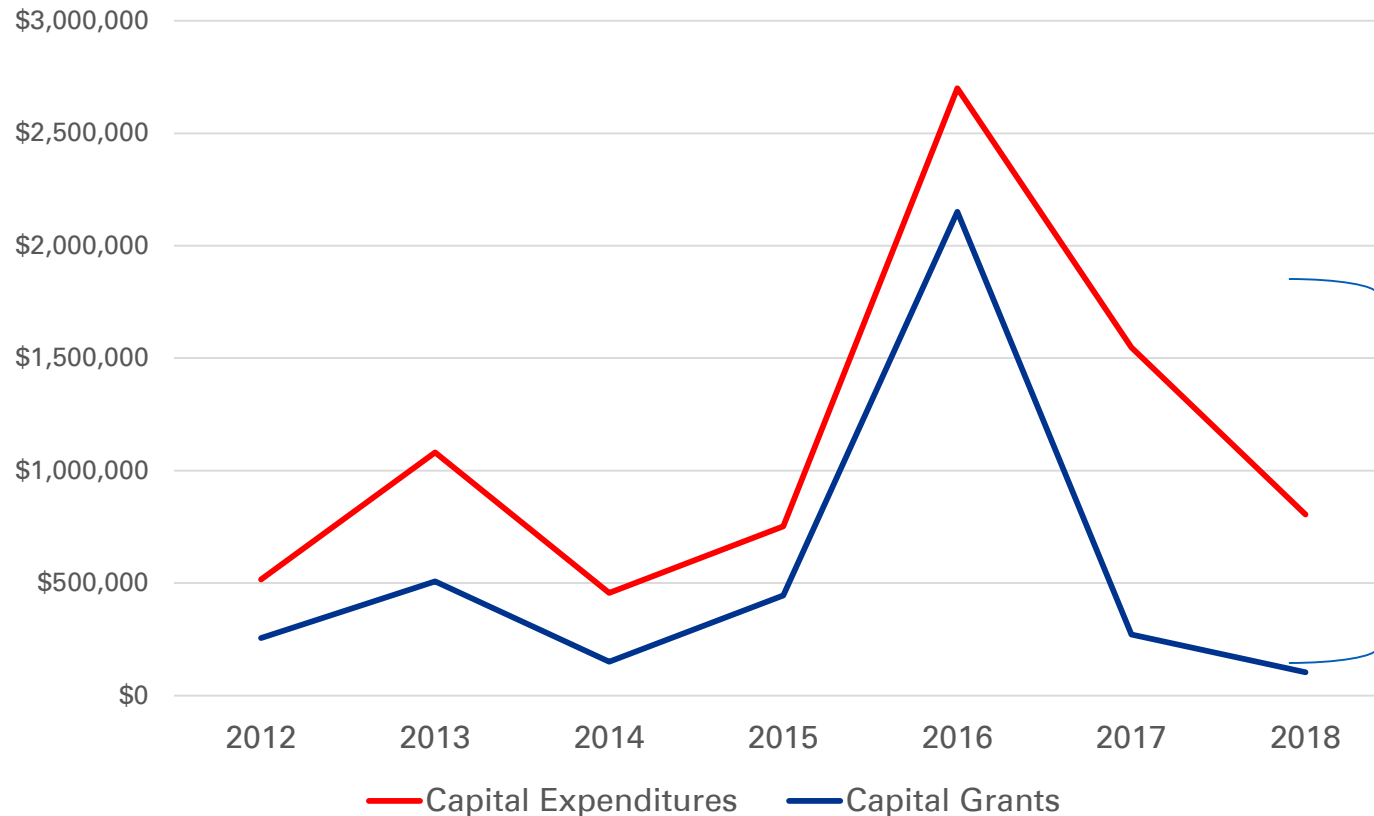
	2018	2018 %	2017 %
2018 taxation year	\$304,895	36.7%	29.1%
2017 taxation year	\$107,650	13.0%	15.9%
2016 and prior taxation years	\$273,826	33.0%	36.8%
Interest and penalties	\$143,630	17.3%	18.3%
<b>Total</b>	<b>\$830,001</b>		

# Significant Tangible Capital Asset Additions

• Lake Temagami Road Improvements	\$120,000
• Arena Upgrades	\$348,000
• Computers / Website	\$52,000
• Clean Water / Wastewater Fund (Water Treatment Plant Upgrades / Lagoon)	\$219,000
• Other miscellaneous small additions (in various categories)	\$66,100



# Capital Additions and Grants



The differential in capital expenditures and capital grants in 2018 is more pronounced.

Non grant funded capital expenditures were funded by the discretionary operating reserve

# Statement of Operations

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2018, with comparative information for 2017

	Budget 2018	Actual 2018	Actual 2017
	(note 11)		
Revenues:			
Operating revenues:			
Municipal taxation	\$ 3,810,131	\$ 3,818,285	\$ 3,750,244
User charges	733,673	729,222	726,019
Provincial grants	1,580,155	1,597,107	1,556,425
Federal grants	-	138,678	4,650
Investment income	20,000	39,041	17,322
Penalties and interest on taxes	90,000	80,934	90,612
Provincial Offences Act	13,000	12,858	13,556
Other	78,577	109,277	182,981
	6,325,536	6,525,402	6,341,809
Capital revenues:			
Provincial grants	295,127	50,000	50,000
Federal grants	190,049	53,510	221,086
	485,176	103,510	271,086
Total revenues	6,810,712	6,628,912	6,612,895
Expenses:			
General government	1,115,236	1,095,593	1,274,778
Protection to persons and property	750,835	760,410	764,990
Transportation services	888,497	1,142,454	1,004,456
Environmental services	765,238	1,189,405	1,089,457
Health services	683,618	693,712	616,627
Social and family services	1,121,293	1,121,292	1,105,388
Recreational and cultural services	357,274	395,836	367,750
Planning and development	193,701	200,356	169,133
Total expenses	5,875,692	6,599,058	6,392,579
Annual surplus	935,020	29,854	220,316
Accumulated surplus, beginning of year	17,712,029	17,712,029	17,491,713
Accumulated surplus, end of year	\$ 18,647,049	\$ 17,741,883	\$ 17,712,029

## Highlights

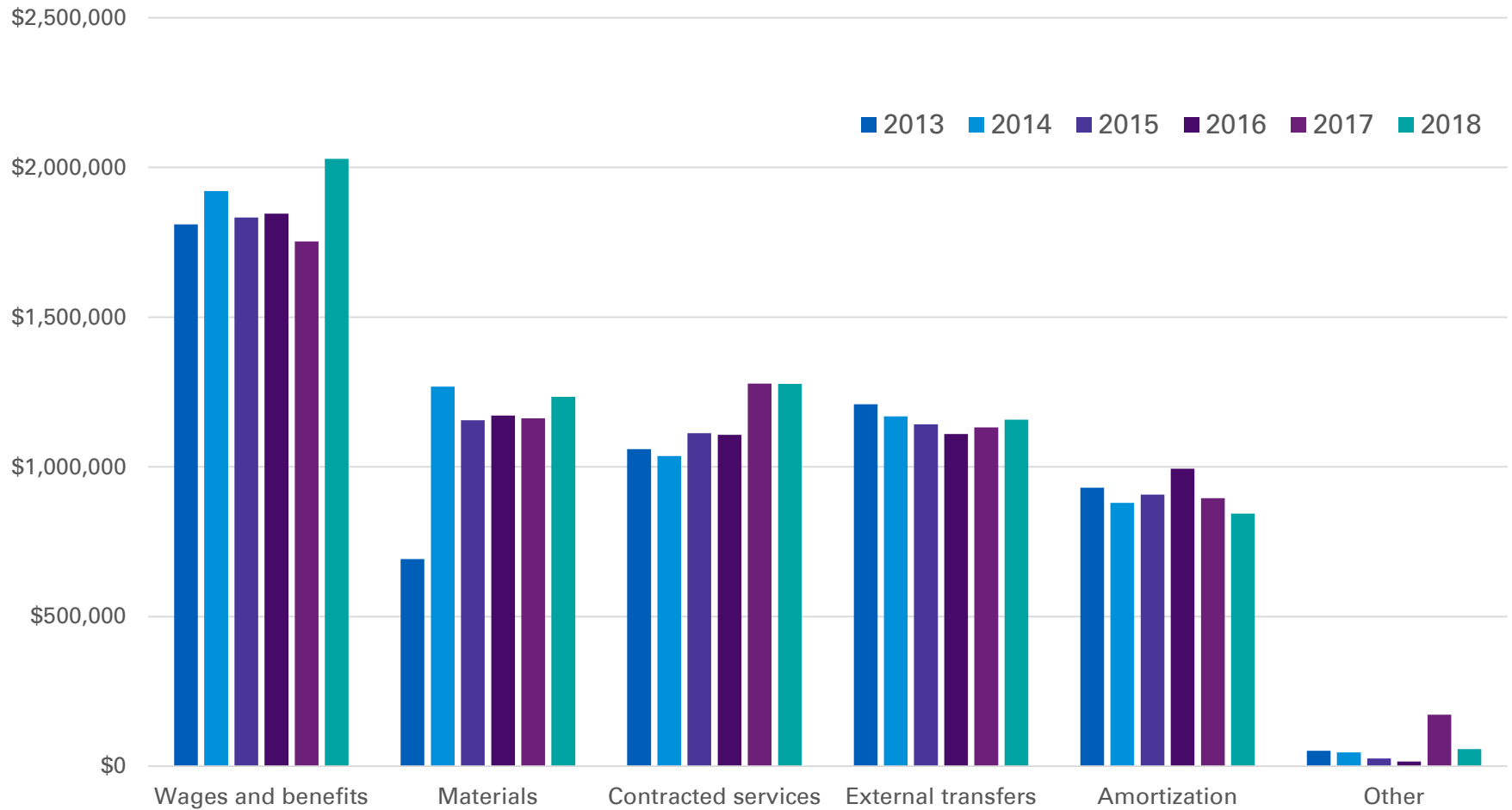
- Taxation increase of \$68K
  - No significant changes to note in the year
- User charges – consistent with the prior year
- Province of Ontario
  - OMPF \$871K
  - DSSAB Funding \$644K
  - Clean Water Wastewater Fund \$38K
  - Other small grants totaling \$44,000
- Federal Grants
  - Fednor \$22K
  - Clean Water Wastewater Fund \$76K
  - Other small grants totaling \$40,000
- Capital revenues:
  - Federal Gas Tax - \$53K
  - Provincial OCIF Funding - \$50K
- Other revenue
  - Decrease in other revenue mainly related to a decrease in recycling revenue

## Operating Expenses

	Reported Expenses			Budgeted Expenses	Variance
	Reported	Amortization	Adjusted		
General	\$1,095,593	(\$122,191)	\$973,402	\$1,115,235	(\$141,833)
Protection	\$760,410	(\$40,998)	\$719,412	\$750,835	(\$31,423)
Transportation	\$1,142,454	(\$209,000)	\$933,454	\$888,497	\$44,957
Environmental	\$1,189,405	(\$366,069)	\$823,336	\$765,238	\$58,098
Health	\$693,712	(\$3,872)	\$689,840	\$683,618	\$6,222
Social & Family	\$1,121,292	-	\$1,121,292	\$1,121,292	-
Recreation & Culture	\$395,836	(\$99,538)	\$296,298	\$357,274	(\$60,976)
Planning and Development	\$200,356	(\$2,494)	\$197,862	\$193,701	\$4,161
<b>Total</b>	<b>\$6,599,058</b>	<b>(\$844,162)</b>	<b>\$5,754,896</b>	<b>\$5,875,692</b>	

- The increase in transportation expenses relates to an increase in materials and contracted services within the 2018 year end.
- The increase in environmental expenses relates to an increase in contracted services within 2018 when compared to budget
- Remaining expenses comparable or under budget compared to the prior year

# Operating Expenses



# Matters for Communication

## **Audit is complete pending:**

- Council approval of financial statements
- Receipt of signed representation letter

No significant difficulties encountered during the course of our audit procedures

- No changes to our planned audit approach
- No disagreements or difficulties with management

No unadjusted audit differences above our posting threshold

No significant internal control weaknesses noted



# Thank you



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Consolidated Financial Statements of

**THE CORPORATION OF THE  
MUNICIPALITY OF TEMAGAMI**

Year ended December 31, 2018

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# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Consolidated Financial Statements

Year ended December 31, 2018

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## **Management's Responsibility for the Consolidated Financial Statements**

The accompanying consolidated financial statements of The Corporation of the Municipality of Temagami (the "Municipality") are the responsibility of the Municipality's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of The Chartered Professional Accountants Canada. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Municipality's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by Management.

Council meets with Management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Municipality. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Municipality's consolidated financial statements.

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Treasurer/Administrator



KPMG LLP  
Claridge Executive Centre  
144 Pine Street  
Sudbury Ontario P3C 1X3  
Canada  
Telephone (705) 675-8500  
Fax (705) 675-7586

## INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of  
The Corporation of the Municipality of Temagami

### **Opinion**

We have audited the consolidated financial statements of The Corporation of the Municipality of Temagami (the "Municipality"), which comprise:

- the consolidated statement of financial position as at December 31, 2018
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and the notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Municipality as at December 31, 2018, and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibility under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### ***Responsibility of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality's financial reporting process.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.  
  
The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, internal omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Municipality's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities with the Group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

Date

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

## Consolidated Statement of Financial Position

December 31, 2018, with comparative information for 2017

	2018	2017
<b>Financial assets</b>		
Cash	\$ 3,200,997	\$ 2,861,060
Taxes receivable	803,989	806,236
Accounts receivable (note 3)	353,331	467,185
	<u>4,358,317</u>	<u>4,134,481</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities (note 4)	880,608	676,047
Deferred revenue	38,355	15,500
Long-term debt (note 5)	640,776	758,295
Landfill closure liabilities (note 6)	114,700	112,900
	<u>1,674,439</u>	<u>1,562,742</u>
Net financial assets	2,683,878	2,571,739
<b>Non-financial assets</b>		
Tangible capital assets (note 7)	15,058,005	15,140,290
	<u>15,058,005</u>	<u>15,140,290</u>
Accumulated surplus (note 8)	\$ 17,741,883	\$ 17,712,029

The accompanying notes are an integral part of this consolidated financial statements.

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

## Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2018, with comparative information for 2017

	Budget 2018	Actual 2018	Actual 2017
	(note 11)		
Revenues:			
Operating revenues:			
Municipal taxation	\$ 3,810,131	\$ 3,818,285	\$ 3,750,244
User charges	733,673	729,222	726,019
Provincial grants	1,580,155	1,597,107	1,556,425
Federal grants	-	138,678	4,650
Investment income	20,000	39,041	17,322
Penalties and interest on taxes	90,000	80,934	90,612
Provincial Offences Act	13,000	12,858	13,556
Other	78,577	109,277	182,981
	6,325,536	6,525,402	6,341,809
Capital revenues:			
Provincial grants	295,127	50,000	50,000
Federal grants	190,049	53,510	221,086
	485,176	103,510	271,086
Total revenues	6,810,712	6,628,912	6,612,895
Expenses:			
General government	1,115,236	1,095,593	1,274,778
Protection to persons and property	750,835	760,410	764,990
Transportation services	888,497	1,142,454	1,004,456
Environmental services	765,238	1,189,405	1,089,457
Health services	683,618	693,712	616,627
Social and family services	1,121,293	1,121,292	1,105,388
Recreational and cultural services	357,274	395,836	367,750
Planning and development	193,701	200,356	169,133
Total expenses	5,875,692	6,599,058	6,392,579
Annual surplus	935,020	29,854	220,316
Accumulated surplus, beginning of year	17,712,029	17,712,029	17,491,713
Accumulated surplus, end of year	\$ 18,647,049	\$ 17,741,883	\$ 17,712,029

The accompanying notes are an integral part of this consolidated financial statements.

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

## Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2018, with comparative information for 2017

	2018	2017
Annual surplus	\$ 29,854	\$ 220,316
Acquisition of tangible capital assets	(805,037)	(1,547,733)
Amortization of tangible capital assets	844,159	895,094
Loss on disposition of tangible capital assets	15,663	145,000
Proceeds on sale of tangible capital assets	27,500	-
Change in net financial assets	112,139	(287,323)
Net financial assets, beginning of year	2,571,739	2,859,062
Net financial assets, end of year	\$ 2,683,878	\$ 2,571,739

The accompanying notes are an integral part of this consolidated financial statements.

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# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

## Consolidated Statement of Cash Flows

Year ended December 31, 2018, with comparative information for 2017

	2018	2017
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 29,854	\$ 220,316
Items not involving cash:		
Amortization of tangible capital assets	844,159	895,094
Loss on disposition of tangible capital assets	15,663	145,000
Increase in landfill closure liabilities	1,800	1,800
	891,476	1,262,210
Change in non-cash assets and liabilities:		
Decrease (increase) in taxes receivable	2,247	(42,619)
Decrease in accounts receivable	113,854	480,045
Increase (decrease) in accounts payable and accrued liabilities	204,561	(341,332)
Increase in deferred revenue	22,855	15,500
Net change in cash from operating activities	1,234,993	1,373,804
Financing activities:		
Principal repayment on net long-term debt	(117,519)	(88,522)
Issuance of long-term debt	-	666,926
Net change in financing activities	(117,519)	578,404
Capital activities:		
Proceeds on sale of tangible capital assets	27,500	-
Acquisition of tangible capital assets	(805,037)	(1,547,733)
Net change in cash from capital activities	(777,537)	(1,547,733)
Net change in cash	339,937	404,475
Cash, beginning of year	2,861,060	2,456,585
Cash, end of year	\$ 3,200,997	\$ 2,861,060

The accompanying notes are an integral part of this consolidated financial statements.

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2018

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The Corporation of the Municipality of Temagami (the "Municipality") is a municipality in the Province of Ontario, Canada. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act and other related legislation.

## 1. Significant accounting policies:

The consolidated financial statements of the Municipality are prepared by management in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board and the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Municipality are as follows:

### (a) Reporting entity:

- (i) These consolidated financial statements reflect the assets, liabilities, revenues and expenses and include the activities of all committees of Council and the following boards which are under the control of Council:

Parks and Recreation Committee  
Committee of Adjustment  
Planning and Advisory Committee  
Water Supply System  
Temagami Community Library  
Cemetery Board  
Temagami Ambulance Service

All interfund and inter-organizational transactions and balances between these organizations are eliminated.

- (ii) Non-consolidated entities:

The following entities are not consolidated within the consolidated financial statements of the Municipality:

The District of Nipissing Social Services Administration Board  
Temiskaming Health Unit

- (iii) The Municipality collects taxation revenue on behalf of the school boards.

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in the municipal fund balances on these financial statements (note 9).

- (iv) Trust funds and their related operations administered by the Municipality are not included in these financial statements but are reported on separately on the Trust Funds Financial Statements.

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2018

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## 1. Significant accounting policies (continued):

### (a) Reporting entity (continued):

#### (v) Revenue recognition:

Property tax billings are prepared by the Municipality based on assessment rolls issued by the Municipal Property Assessment Corporation. Tax rates are established annually by Council, incorporating amounts to be raised for local services and amount the Municipality is required to collect on behalf of the Province of Ontario in respect of education taxes.

A normal part of the assessment process is the issue of supplementary assessment rolls which provide updated information with respect to changes in property assessments. Assessments and related property taxes are subject to appeal by ratepayers. Tax adjustments as a result of supplementary assessment and appeals are estimated based on historical results.

The Municipality is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the accounts in the period the interest and penalties are levied.

Government transfers which include provincial and federal grants are recognized in the period that the events giving rise to the transfer have occurred as long as: the transfer is authorized; the eligibility criteria, if any, have been met and the amount can be reasonably estimated. Government transfers received before these criteria have been met are recorded in the accounts as deferred revenue and are recognized as revenue in the period in which all of these criteria are met.

User fees and other revenues are recognized when the services are performed or goods are delivered, collection of the relevant receivable is probable, persuasive evidence of an arrangement exists and fees are fixed or determinable. Amounts received for future services are deferred until the service is provided.

### (b) Basis of accounting:

#### (i) Accrual accounting:

Sources of financing and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay. Amounts applied to specific operating and capital projects are recorded as revenue in the fiscal period in which the funds are expended on these projects.

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2018

## 1. Significant accounting policies (continued):

### (b) Basis of accounting (continued):

#### (ii) Pensions and employee benefits:

The Municipality accounts for its participation in the Ontario Municipal Employee Retirement Systems ("OMERS"), a multi-employer public sector pension fund, as a defined contribution plan.

Vacation entitlements are accrued for as entitlements are earned.

### (c) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, design, construction, development, improvement or betterment of the tangible capital asset. The cost, less residual value, of the tangible capital assets, excluding land and landfill sites, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful Life - Years
Buildings	10 - 50
Heavy equipment	10 - 25
Vehicles	10 - 25
Equipment	5 - 20
Roads	10 - 30
Water distribution lines	40 - 50
Sewer lines	40 - 50
Land improvements	10 - 50

Landfill sites are amortized using the units of production method based upon capacity used during the year.

Annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

### (d) Deferred revenues:

Grants, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used in the conduct of certain projects or the completion of specific work. In addition, certain fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or the services are performed.

A requirement for local governments is that the obligatory reserve funds be reported as deferred revenue. This requirement is in place as provincial legislation and other agreements restrict how these funds may be used and under certain circumstances these funds may possibly be refunded. Given the restriction in use until spent on qualifying projects or expenses these amounts are deferred.

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2018

## 1. Significant accounting policies (continued):

### (e) Landfill liability:

The liability for closure of operational sites and post-closure care has been recognized based on estimated future expenses, estimated inflation and the usage of the site's capacity during the year.

### (f) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year combined with the annual surplus provides the change in net financial assets for the year.

### (g) Reserves:

Certain amounts, as approved by Council, are set aside in reserves for future operating and capital purposes. Transfers to and/or from reserves are recorded as an adjustment to the respective fund when approved.

### (h) Use of estimates:

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the periods specified. Significant items subject to such estimates and assumptions include the valuation allowances for taxes and accounts receivable, the carrying value of tangible capital assets and provisions for accrued liabilities and landfill closure liabilities.

Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

## 2. Contributions to non-consolidated entities:

Further to note 1(a)(ii), the following contributions were made by the Municipality to these entities:

	2018	2017
The District of Nipissing Social Services		
Administration Board	\$ 827,216	811,640
Temiskaming Health Unit	36,043	26,497
	\$ 863,259	838,137

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2018

## 3. Accounts receivable:

	2018	2017
Government of Canada - HST	\$ 95,564	106,551
Government of Canada - Grants	75,592	56,815
Province of Ontario - Grants	124,230	286,321
Other	87,945	47,498
Allowance for doubtful accounts	(30,000)	(30,000)
	\$ 353,331	467,185

## 4. Accounts payable and accrued liabilities:

	2018	2017
Trade and miscellaneous	\$ 721,204	554,346
Personnel related obligations	159,404	121,701
	\$ 880,608	676,047

## 5. Long-term debt:

Municipal debt reported on the consolidated statement of financial position is made up of the following:

	2018	2017
Debenture with the Ontario Infrastructure Projects Corporation bearing interest at 4.19% and payable in semi-annual blended payments of \$27,897, due May 2020	\$ 80,303	131,129
Bank of Nova Scotia demand loan payable \$5,558 monthly plus interest at prime plus 0%	560,473	627,166
	\$ 640,776	758,295

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2018

## 5. Long-term debt (continued):

Principal repayments on the municipal debt are as follows:

2019	\$	119,671
2020		94,017
2021		66,693
2022		66,693
Thereafter		293,702
		\$ 640,776

## 6. Landfill closure liabilities:

The Environmental Protection Act sets out the regulatory requirements to properly close and maintain all active and inactive landfill sites. Under environmental law, there is a requirement for closure and post-closure care of solid waste landfill sites. This requirement is to be provided for over the estimated life of the landfill sites based on usage.

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over terms using the best information available to management. Future events may result in significant changes to the estimated total expenditures; capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

Estimated total expenditures represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at the risk-free rate adjusted for the effect of the Municipality's credit standing of 3.0%. The estimated total landfill closure and post-closure care expenditures are calculated to be \$114,700 (2017 - \$112,900). The estimated liability for these expenditures is recognized as the landfill site's capacity is used.

The estimated remaining capacity of the landfill sites is 40,012 cubic meters. The Municipality has established a reserve of \$150,000 to date to provide for these obligations.

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2018

## 7. Tangible capital assets:

Cost	Balance at December 31, 2017	Additions	Disposals	Balance at December 31, 2018
Land	\$ 144,542	-	-	144,542
Land improvements	2,430,405	-	-	2,430,405
Buildings	9,778,309	360,000	-	10,138,309
Vehicles	222,883	-	-	222,883
Equipment	5,240,757	23,191	-	5,263,948
Heavy equipment	2,197,930	27,500	(215,811)	2,009,619
Roads	3,544,156	120,098	-	3,664,254
Water distribution lines	3,849,902	-	-	3,849,902
Sewer lines	3,213,967	-	-	3,213,967
Assets under construction	-	274,248	-	274,248
<b>Total</b>	<b>\$ 30,622,851</b>	<b>805,037</b>	<b>(215,811)</b>	<b>31,212,077</b>

Accumulated Amortization	Balance at December 31, 2017	Disposals	Amortization	Balance at December 31, 2018
Land	\$ -	-	-	-
Land improvements	262,866	-	84,322	347,188
Buildings	2,676,628	-	230,539	2,907,167
Vehicles	194,337	-	10,325	204,662
Equipment	2,365,088	-	234,901	2,599,989
Heavy equipment	787,570	(172,648)	92,894	707,816
Roads	3,262,424	-	49,901	3,312,325
Water distribution lines	3,233,917	-	76,998	3,310,915
Sewer lines	2,699,731	-	64,279	2,764,010
<b>Total</b>	<b>\$ 15,482,561</b>	<b>(172,648)</b>	<b>844,159</b>	<b>16,154,072</b>

	Net book value, December 31, 2017	Net book value, December 31, 2018
Land	\$ 144,542	144,542
Land improvements	2,167,539	2,083,217
Buildings	7,101,681	7,231,142
Vehicles	28,546	18,221
Equipment	2,875,669	2,663,959
Heavy equipment	1,410,360	1,301,803
Roads	281,732	351,929
Water distribution lines	615,985	538,987
Sewer lines	514,236	449,957
Assets under construction	-	274,248
<b>Total</b>	<b>\$ 15,140,290</b>	<b>15,058,005</b>



# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2018

## 7. Tangible capital assets (continued):

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Land	\$ 275,565	13,977	(145,000)	144,542
Land improvements	2,306,714	123,691	-	2,430,405
Buildings	9,584,664	193,645	-	9,778,309
Vehicles	222,883	-	-	222,883
Equipment	5,064,074	176,683	-	5,240,757
Heavy equipment	1,286,161	911,769	-	2,197,930
Roads	3,416,188	127,968	-	3,544,156
Water distribution lines	3,849,902	-	-	3,849,902
Sewer lines	3,213,967	-	-	3,213,967
<b>Total</b>	<b>\$ 29,220,118</b>	<b>1,547,733</b>	<b>(145,000)</b>	<b>30,622,851</b>

Accumulated Amortization	Balance at December 31, 2016	Disposals	Amortization	Balance at December 31, 2017
Land	\$ -	-	-	-
Land improvements	178,544	-	84,322	262,866
Buildings	2,452,874	-	223,754	2,676,628
Vehicles	184,012	-	10,325	194,337
Equipment	2,123,171	-	241,917	2,365,088
Heavy equipment	692,923	-	94,647	787,570
Roads	3,163,572	-	98,852	3,262,424
Water distribution lines	3,156,919	-	76,998	3,233,917
Sewer lines	2,635,452	-	64,279	2,699,731
<b>Total</b>	<b>\$ 14,587,467</b>	<b>-</b>	<b>895,094</b>	<b>15,482,561</b>

	Net book value, December 31, 2016	Net book value, December 31, 2017
Land	\$ 275,565	144,542
Land improvements	2,128,170	2,167,539
Buildings	7,131,790	7,101,681
Vehicles	38,871	28,546
Equipment	2,940,903	2,875,669
Heavy equipment	593,238	1,410,360
Roads	252,616	281,732
Water distribution lines	692,983	615,985
Sewer lines	578,515	514,236
<b>Total</b>	<b>\$ 14,632,651</b>	<b>15,140,290</b>

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2018

## 8. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2018	2017
Surplus (deficit):		
Invested in tangible capital assets	\$ 15,058,005	15,140,290
Amounts to be recovered:		
Unfinanced municipal debt – grinder pumps	(80,303)	(131,129)
Unfinanced municipal debt – grader and plow	(560,473)	(627,166)
Equity in tangible capital assets	14,417,229	14,381,995
Reserves set aside by Council for:		
Discretionary Capital Reserves:		
- Working capital	300,338	300,338
- Landfill closure costs	150,000	135,000
- Arena	50,474	35,074
- Public Works Complex	429,000	389,000
- Future Improvements Lake Temagami Access Road	193,000	210,000
- Lot Creation and Development	50,000	50,000
- Marten River Fire	157,000	110,000
- Official Plan Review	94,230	54,230
- Survey	21,291	21,291
- Temagami Fire	37,500	–
- Future IPM Town Road	125,000	50,000
- OMB Hearing	30,000	30,000
- Welcome Centre – Generator Primary EOC	50,000	25,000
- Loan Reserve	112,981	112,981
- Cemetery Columbarium / Memory Wall	4,313	4,313
- Community Improvement Plan	10,000	10,000
	1,815,127	1,537,227
Other Reserves:		
- Discretionary Operating	927,967	1,211,247
- Tax Rate Stabilization	267,031	267,031
- Operating Budget Contingency	45,717	45,717
- Water and Wastewater Stabilization	51,901	51,901
- Dedicated Water and Wastewater Capital	216,911	216,911
	1,509,527	1,792,807
Total reserves	3,324,654	3,330,034
Accumulated surplus	\$ 17,741,883	17,712,029

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2018

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## 9. Operations of school boards:

Further to note 1(a)(iii), the property taxes collected on behalf of the school boards are \$1,966,846 (2017 - \$1,946,593).

## 10. Pension agreement:

The Municipality makes contributions to the Ontario Municipal Employees' Retirement Fund (OMERS), which is a multi-employer plan, on behalf of certain members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The amount contributed to OMERS for 2018 was \$99,372 (2017 - \$99,640) for current service and is included as an expense in the consolidated statement of operations and accumulated surplus.

At December 31, 2018, the OMERS pension plan had total assets of \$111.9 billion (2017 - \$105.7 billion) and an accumulated deficit of \$2.9 million (2017 – surplus of \$605 billion).

## 11. Budget figures:

The budget adopted by Council was not prepared on a basis consistent with that used to report actual results according to Public Sector Accounting Standards. As a result, the budget figures presented in the consolidated statement of operations and accumulated surplus and change in net financial assets represent the financial plan adopted by Council with adjustment as follows:

---

Annual surplus per budget approved by Council	\$ –
Less:	
Internal reserve transfers	(736,539)
Add:	
Investment in tangible capital assets	1,671,559
Surplus per revised budget	\$ 935,020

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# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2018

---

## **12. Public Sector Salary Disclosure:**

During 2018, one employee was paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996, of \$100,000 or more by the Municipality.

## **13. Comparative information:**

Certain of the 2018 comparative information have been reclassified to conform to the current year presentation.

## **14. Segmented information:**

The Municipality of Temagami is a diversified municipal government institution that provides a wide range of services to its citizens, including General Government Services, Protection Services, Transportation Services, Environmental Services, Health Services, Social and Family Services, Recreational and Cultural Services and Planning and Development Services. Service areas were created for the purposes of recording specific activities to attain certain objectives in accordance with regulations, restrictions or limitations (see Schedule to note).

Municipal Services are provided by departments and their activities are reported in these Service Areas. Departments disclosed in the Segmented Information, along with the services they provide, are as follows:

### **General Government Services**

The Departments within General Government Services are responsible for adopting bylaws; adopting administrative policy; levying taxes; acquiring, disposing and managing Municipal assets; ensuring effective financial management; monitoring performance and ensuring that high quality Municipal Service standards are met.

### **Protection Services**

Services provided in this segment include the enforcement of laws, prevention of crime, and maintenance of peace, order, and security by protecting life, property and the environment through the provision of emergency response, thus ensuring safe homes and safe communities.

### **Transportation Services**

Areas of responsibility include planning, design, construction, cleaning, repair, snow removal and signage.

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2018

---

## 14. Segmented information (continued):

### **Environmental Services**

The environmental services include water and sewer services as well as garbage and recycling services.

Water and Sewer services include the operation and distribution of water and networking sewer mains, storm sewers and the pump station.

### **Health Services**

The Municipality funds a range of public health services and provides cemetery services through the health unit.

### **Social and Family Services**

The services are provided indirectly by the Municipality through the District Social Services Board and include family and children's services and housing services.

### **Recreation and Cultural Services**

The Department is responsible for providing, facilitating the development of, and maintaining high quality parks, recreational facilities, and cultural services.

### **Planning and Development**

The Planning and Development Department is responsible for preparing land use plans, bylaws and policies for sustainable development of the Municipality and for reviewing and approving new development.

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Schedule to Note 14 - Segmented Information (continued)

Year ended December 31, 2018

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health Services	Social & Family Services	Recreation & Cultural Services	Planning and Development	Total 2018
Revenues:									
Operating revenues:									
User charges	\$ 49,806	77,779	504	544,553	5,305	-	15,191	36,084	729,222
Provincial grants	879,451	-	7,316	37,796	644,343	-	28,201	-	1,597,107
Federal grants	-	-	-	75,592	-	-	41,911	21,175	138,678
Investment income	39,041	-	-	-	-	-	-	-	39,041
Penalties and interest on taxes	80,934	-	-	-	-	-	-	-	80,934
Provincial Offences Act	-	12,858	-	-	-	-	-	-	12,858
Other	25,295	6,978	46,238	3,500	-	-	19,040	8,226	109,277
Capital revenues:									
Provincial grants	-	-	50,000	-	-	-	-	-	50,000
Federal grants	53,510	-	-	-	-	-	-	-	53,510
Total revenues	1,128,037	97,615	104,058	661,441	649,648	-	104,343	65,485	2,810,627
Expenses:									
Salaries, wages and benefits	446,453	157,874	523,919	46,911	587,463	-	138,638	127,783	2,029,041
Long-term debt interest	-	-	21,224	4,967	472	-	-	-	26,663
Materials	350,604	125,216	331,551	173,166	65,856	-	149,623	37,485	1,233,501
Contracted services	161,278	436,322	41,097	598,292	-	-	8,037	32,594	1,277,620
Rents and financial	15,067	-	-	-	-	-	-	-	15,067
External transfers	-	-	-	-	36,049	1,121,292	-	-	1,157,341
Amortization of tangible capital assets	122,191	40,998	209,000	366,069	3,872	-	99,538	2,494	844,162
Loss on disposition of tangible capital assets	-	-	15,663	-	-	-	-	-	15,663
Total expenses	1,095,593	760,410	1,142,454	1,189,405	693,712	1,121,292	395,836	200,356	6,599,058
Funded through:									
Taxation									3,818,285
Annual surplus									\$ 29,854

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Schedule to Note 14 - Segmented Information (continued)

Year ended December 31, 2018

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health Services	Social & Family Services	Recreation & Cultural Services	Planning and Development	Total 2017
<b>Revenues:</b>									
Operating revenues:									
User charges	\$ 34,150	45,302	279	585,966	2,684	-	15,564	42,074	726,019
Provincial grants	899,443	-	-	-	634,122	-	22,860	-	1,556,425
Federal grants	-	-	-	-	-	-	4,650	-	4,650
Investment income	17,322	-	-	-	-	-	-	-	17,322
Penalties and interest on taxes	90,612	-	-	-	-	-	-	-	90,612
Provincial Offences Act	-	13,556	-	-	-	-	-	-	13,556
Other	57,915	4,664	27,246	59,149	2,597	-	20,995	10,415	182,981
Capital revenues:									
Provincial grants	-	-	50,000	-	-	-	-	-	50,000
Federal grants	197,948	-	-	-	-	-	-	23,138	221,086
<b>Total revenues</b>	<b>1,297,390</b>	<b>63,522</b>	<b>77,525</b>	<b>645,115</b>	<b>639,403</b>	<b>-</b>	<b>64,069</b>	<b>75,627</b>	<b>2,862,651</b>
<b>Expenses:</b>									
Salaries, wages and benefits	463,729	70,892	409,626	58,911	530,393	-	113,930	105,829	1,753,310
Long-term debt interest	-	-	12,473	7,032	1,225	-	-	-	20,730
Materials	371,513	119,726	287,356	143,623	54,065	-	156,523	29,380	1,162,186
Capital expenditures	-	-	-	-	-	-	-	-	-
Contracted services	171,012	527,893	33,423	507,753	575	-	6,139	31,430	1,278,225
Rents and financial	6,149	-	-	-	-	-	-	-	6,149
External transfers	-	-	-	-	26,497	1,105,388	-	-	1,131,885
Amortization of tangible capital assets	117,375	46,479	261,578	372,138	3,872	-	91,158	2,494	895,094
Loss on disposition of tangible capital assets	145,000	-	-	-	-	-	-	-	145,000
<b>Total expenses</b>	<b>1,274,778</b>	<b>764,990</b>	<b>1,004,456</b>	<b>1,089,457</b>	<b>616,627</b>	<b>1,105,388</b>	<b>367,750</b>	<b>169,133</b>	<b>6,392,579</b>
<b>Funded through:</b>									
Taxation									3,750,244
<b>Annual surplus</b>									<b>\$ 220,316</b>



# Municipality of Temagami Council Meeting

May 13, 2019



District School Board  
Ontario North East  
Page 48 of 119



# Vision

Empowering all  
learners to  
achieve personal  
excellence.

# Mission

Together, we  
inspire innovation  
and a passion for  
learning.



# Temagami Public School



# Temagami Public School





# Temagami Public School



# DSB1 Strategic Plan

- Three Strategic Priorities:
  - Innovation
  - Culture
  - Equity
- Three Focus Commitments for 2019-2020





# We put the needs of learners first by:

- Ensuring students are the focus
- Expecting high standards in pedagogy, programs and results
- Providing access to resources, technology and experiences that meet students' strengths and needs



# Learning Lab





# We inspire and promote learning by:

- Encouraging risk-taking by students and staff
- Engaging the community in real world experiences for students
- Developing critical thinking skills in students





# Promoting Learning





# We ensure respectful learning and working environments by:

- Providing resources that promote wellness
- Respecting cultural diversity
- Promoting a culture of learning



# Culture of Learning & Wellness





# Our Commitment to Temagami

- On-going commitment to a K-6 school in Temagami
- Staffing expenditures exceed funding
- On-going capital projects – air handling units, fencing, parking
- Early Years Partnership



# Capital Projects

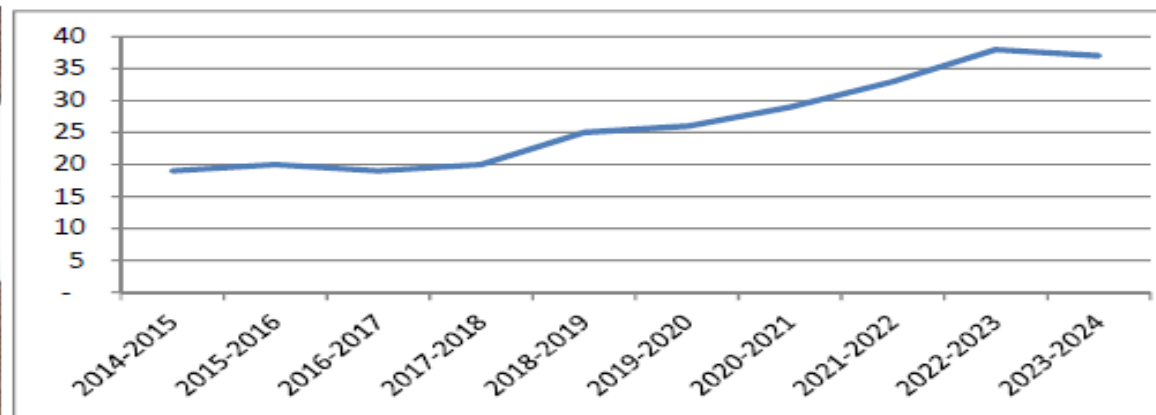




# Parking & Fencing



# Enrolment



School Year	Number of Students	Ministry Rated Capacity	Actual % Utilization	Actual Available Places	Ministry Calculated % Utilization	Decline Over Previous Year	Cumulative Decline Since 2001-2002
2014-2015	19	268	7.09	249	7.09	(3)	100
2015-2016	20	268	7.46	248	7.46	(1)	99
2016-2017	19	268	7.09	249	7.09	1	100
2017-2018	20	268	7.46	248	7.46	(1)	99
2018-2019	25	268	9.33	243	9.33	(5)	94
2019-2020	26	268	9.70	242	9.70	(1)	93
2020-2021	29	268	10.82	239	10.82	(3)	90
2021-2022	33	268	12.31	235	12.31	(4)	86
2022-2023	38	268	14.18	230	14.18	(5)	81
2023-2024	37	268	13.81	231	13.81	1	82



# Current Grades, Combinations, PTR

Grade	Number of Students
K1	5
K2	5
1	2
2	5
3	0
4	1
5	2
6	4
Grades	Total Number of Students
K1 – Gr.1	12
Gr. 2 – 6	12

Student to  
Teacher  
Ratio:  
**12:1**





# Special Education

- Classroom teachers provide instruction / interventions to small groups of students based on student needs
- All administrative tasks related to special education are completed by the vice-principal to ensure that the time allotted can be student focused



# Wonderings

- Attracting children to Temagami Public School
- French Immersion
- Religion
- Indigenous language
- Attracting and retaining teachers



# Questions





**Corporation of the Municipality of Temagami**

**Memorandum to Council**

**Memo No.**  
2019-M-080

☒ **Staff**  
☐ **Committee**

**Subject:** Correspondence from Paradis – Resignation

**Agenda Date:** **May 13, 2019**

**Attachments:** Letter from Paradis – Letter of Resignation

**RECOMMENDATION**

BE IT RESOLVED THAT Council receive Memo No. 2019-M-080;

AND FURTHER THAT Council accept with regret the resignation of Dan Paradis from the Committee of Adjustment.

**Respectfully Submitted:**  
**Suzie Fournier**  
**Municipal Clerk**

## Suzie Fournier

---

**From:** Tammy Lepage  
**Sent:** Tuesday, April 30, 2019 2:32 PM  
**To:** Suzie Fournier  
**Cc:** craig.d  
**Subject:** FW: Commuter of adjustment

Sincerely,

Tammy Lepage, Planning Clerk  
7 Lakeshore Drive  
P.O. Box 220  
Temagami, ON P0H 2H0  
Phone: 705-569-3421 Ext. 210  
Fax: 705-569-2834  
Email: [planning@temagami.ca](mailto:planning@temagami.ca)

-----Original Message-----

**From:** Dan [REDACTED]  
**Sent:** April 18, 2019 9:16 AM  
**To:** Tammy Lepage <[planning@temagami.ca](mailto:planning@temagami.ca)>  
**Subject:** Commuter of adjustment

Dear Tammy

I will not be able to commit my time to this committee as I will be working in Englehart this summer and we will be gone on holidays after that so I will resign sorry for the inconvenience Dan Paradis

Sent from my iPhone



**Corporation of the Municipality of Temagami**

**Memorandum to Council**

**Memo No.**  
2019-M-081

☒ **Staff**  
☐ **Committee**

<b>Subject:</b>	Correspondence from VanManen
<b>Agenda Date:</b>	<b>May 13, 2019</b>
<b>Attachments:</b>	Letter from VanManen – Bottles for Kids Program

**RECOMMENDATION**

BE IT RESOLVED THAT Council receive Memo No. 2019-M-081;

AND FURTHER THAT Council decided not to pursue taking over responsibility of the Bottle for Kids program.

**INFORMATION**

Correspondence has been received from Joanne VanManen requesting to pass on the responsibility of sorting and transporting the bottles to the nearest depot to Parks & Rec. After receiving a request from Mrs. VanManen, I contacted her to get additional information. She informed me that the nearest depot is in Marten River or Latchford and that the delivered happens weekly. She also informed me that it usually takes one to two hours to sort the bottles and that her net profit would normally be around \$2000.00 during the period of May to the end October .

As per safety and liability reasons Parks & Rec. would need to use Municipality equipment. As per B. Turcotte, Public Works Superintendent, Park and Rec. used their trailer for multiple work/projects as transporting equipment's, chairs and tables during events. The Bottle for Kids Program could tie up staff and equipment and limit time for other existing work or projects.

**Respectfully Submitted:**  
**Suzie Fournier**  
**Municipal Clerk**

## Suzie Fournier

---

**From:** Sabrina Pandolfo  
**Sent:** Tuesday, April 30, 2019 12:44 PM  
**To:** craig.d; Suzie Fournier  
**Subject:** FW: Bottles for Kids Program

For Council

Sincerely,

Sabrina Pandolfo  
Deputy Treasurer  
Municipality of Temagami

705-569-3421 ext.207

**From:** Joanne Van Manen [mailto:temagamidailybread@gmail.com]  
**Sent:** Tuesday, April 30, 2019 12:41 PM  
**To:** Sabrina Pandolfo <projects@temagami.ca>  
**Subject:** Re: Bottles for Kids Program

Dear Mayor and counsel,

As you know we have been operating the empty bottle returns for the benefit of the children in Temagami. We would like to pass on the responsibility of sorting and transporting to the nearest depot, to parks and rec people as we do not have the time nor resources to continue doing this. The trailer will be available for use by the people running the bottle returns for kids of Temagami and can still be parked in the Our Daily Bread parking lot. Kimberly Bricker and I are willing to remain directors of this project. If you have any suggestions as to how we can implement this please let us know.

With kind regards,  
Joanne VanManen

### Our Daily Bread

6722 Highway 11 N., Box 159

Temagami, Ontario.

P0H 2H0

705-569-3600

--

**Our Daily Bread**  
6722 Highway 11 N., Box 159



**Corporation of the Municipality of Temagami**

**Memo No.**  
2019-M-082

**Memorandum to Council**



**Staff**



**Committee**

<b>Subject:</b>	Resolution from the Dryden Public Library Board
<b>Agenda Date:</b>	<b>May 13, 2019</b>
<b>Attachments:</b>	Correspondence from Temagami Public Library and the draft resolution based on the resolution from the Dryden Public Library Board

**RECOMMENDATION**

BE IT RESOLVED THAT Council receive Memo No. 2019-M-082;

AND FURTHER THAT Council adopts the resolution as attached to this memo being.....

**INFORMATION**

Accompanying this report is communication received from the Temagami Public Library Board. Like Public Health and Ambulances, Libraries are facing reductions in their provincial support for the 2019 fiscal year. Changes to funding models for Public Libraries shifts the financial responsibility to municipalities or reduces service provided.

**Respectfully Submitted:**  
**Craig Davidson**  
**Treasurer/Administrator**



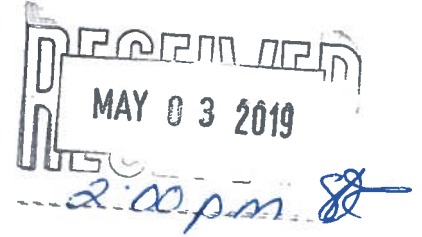
# Temagami Public Library

Box 220, 7 Lakeshore Drive, Temagami, Ontario P0H 2H0



May 2, 2019

The Municipality of Temagami  
7 Lakeshore Drive  
Temagami, Ontario  
P0H 2H0



**Attention: Mayor and Council**

Dear Mayor O'Mara and Members of Council,

As a result of recent cuts to Ontario Library Service - North and Southern Ontario Library Service by the Provincial Government, they have had to reduce services to Ontario Libraries. They are no longer able to fund inter library loans, a vital service to small rural Northern Libraries that allowed us to share books and other resources with other libraries across the province.

Attached is a proposed resolution for Council's consideration. The template for this resolution has been circulated to us by Dryden Public Library and I have edited it for Temagami. Similar resolutions have been or are being sent by libraries to communities across Ontario for support in lobbying the government to restore the funding that was cut back to these organizations so that we can continue to offer such services as the inter library loan service. Please feel free to edit the proposed resolution as you see fit.

There is also a petition asking the Ontario government to reverse their funding cut to Southern Ontario Library Service and Ontario Library Service North located at the Library. I invite you to please stop by the library and sign the petition.

I thank you in advance for your consideration and please feel free to contact me if you have any questions.

Sincerely,

Quelia Cormier  
CEO – Temagami Public Library

Copy to: Temagami Public Library Board

Enclosure

“WHEREAS public libraries provide safe, inclusive, and vibrant community spaces where everyone is welcome to learn, work, connect, and have fun; and,

WHEREAS the Temagami Public Library actively partners with the community to deliver valued services and contribute to a culture of social good by sharing knowledge and resources; and,

WHEREAS the Temagami Public Library continues to deliver services that support provincial initiatives such as lifelong learning and skills development, local economic development, health literacy, and provides equitable access to government websites and services; and

WHEREAS the Temagami Public Library continues to manage public resources with the utmost care and are committed to the sustainability of their services; and

WHEREAS the Temagami Public Library requests that the Municipality of Temagami urge the Province of Ontario to recognize the importance of services provided by Ontario Library Service - North and the Southern Ontario Library Service including the administration of bulk purchasing agreements, technology consultation, strategic planning and policy development consultation, the provincial Interlibrary Loan system, board and staff training opportunities, collection development support, support for First Nations libraries and the administration of the Joint Automation Server Initiative; and

WHEREAS the Temagami Public Library requests that the Municipality of Temagami urge the Province of Ontario to restore funding to Ontario Library Service - North in recognition of the unfair and disproportionate impact of these cuts on Northern Ontario public libraries,

NOW THEREFORE BE IT RESOLVED that the Temagami Municipal Council supports the Temagami Public Library’s request for the Government of Ontario to restore funding to Ontario Library Service - North; and

BE IT FURTHER RESOLVED that the Municipality of Temagami urges the Province of Ontario to support sustainable long term funding for Ontario’s Public Libraries; and,

BE IT FINALLY RESOLVED that a copy of this resolution be sent to the Office of the Premier, to the Minister of Tourism, Culture, and Sport, to the Ontario Minister of Municipal Affairs, to the local MPP, to the Association of Municipalities Ontario, to the Ontario Library Association and to the Federation of Ontario Public Libraries.”



**Corporation of the Municipality of Temagami**

**Memorandum to Council**

**Memo No.**  
2019-M-083

☒ **Staff**  
☐ **Committee**

<b>Subject:</b>	Resolution from the Region of Peel
<b>Agenda Date:</b>	<b>May 13, 2019</b>
<b>Attachments:</b>	Correspondence from Region of Peel

**RECOMMENDATION**

BE IT RESOLVED THAT Council receive Memo No. 2019-M-083;

AND FURTHER THAT Council supports the request made that the Province engage municipalities and existing Boards of Health before proceeding with any changes to the existing structure and funding.

**INFORMATION**

Accompanying this report is communication received from the Region of Peel regarding proposed changes to public health services and land ambulance being considered by the Province.

Changes to funding models for these services could see pressure to increase our tax levy or reducing the level of service. Supporting the resolution demonstrates that Council believes it is appropriate for the province to consult with municipalities, especially in areas where the result may be an increase in property taxation.

**Respectfully Submitted:**  
**Craig Davidson**  
**Treasurer/Administrator**



## Office of the Regional Chair

May 3, 2019

Resolution Number 2019-375

The Honourable Christine Elliott  
Ministry of Health and Long-Term Care  
Hepburn Block, 10<sup>th</sup> Floor  
80 Grosvenor St.  
Toronto ON M7A 1E9

The Honourable Steve Clark  
Ministry of Municipal Affairs and Housing  
17<sup>th</sup> Floor, 777 Bay Street  
Toronto ON M5G 2E5

Dear Ministers:

**Subject: Overview of Health System Transformation – A Region of Peel Perspective**

---

I am writing to advise that Regional Council approved the following resolution at its meeting held on Thursday, April 25, 2019:

**Resolution 2019-375:**

Whereas the Provincial Government has made certain announcements relating to Public Health and the Paramedic Services system;

And whereas, the announcements do not contain sufficient detail to be able to provide commentary;

And whereas, the announcements have a significant impact on the delivery of public health services and Paramedic Services;

And whereas, the role of the municipalities is not clear in the announcement;

And whereas, funding has not been committed, neither quantum or source;

Therefore be it resolved, that this matter be referred to the Health Services Integration Committee to monitor the issue and determine the role of the Region throughout the roll out of the plans and work with staff to report back to Council on details of the proposal and projected impacts of change together with regular staff communication to Regional Council on emerging issues;

And further, that recommendations of the Health System Integration Committee and Regional Council be referred to the Government Relations Committee for further advocacy;

The Regional Municipality of Peel

And further, that the Chair arrange a round table meeting with the local MPP's to provide information on the current structure and funding model and the potential impacts of change to service delivery with changes to the structure and funding model. Other invitees to the round table include the Chair and Vice-Chair of the Health Services section, the Commissioner of Health Services, the CAO, the Medical Officer of Health and the Chief of Paramedic Services and Chair of Health System Integration Committee;

And further, that the Chair and Mayors work with MARCO/LUMCO and AMO to demonstrate the benefits of public health and Paramedic Services remaining fully integrated with other Region of Peel functions;

And further, that the Province be requested to engage municipalities and existing Boards of Health before proceeding with any changes to the existing structure and funding;

And further, that this resolution be provided to the Minister of Health, the Minister of Municipal Affairs and Housing, all municipalities, AMO, Ontario Association of Paramedic Chiefs, the Association of Local Public Health Agencies, and MARCO/LUMCO.

Yours Truly,



Nando Iannicca  
Regional Chair and Chief Executive Officer

NI:sm

Copied:

Pat Vanini, Executive Director, Association of Municipalities of Ontario  
Michelle Mackenzie, Executive Director, Ontario Association of Paramedic Chiefs  
Loretta Ryan, Executive Director, The Association of Local Public Health Agencies  
Karen Redman, Regional Chair, Waterloo Region, Chair of MARCO  
Cam Guthrie, Mayor, City of Guelph, Chair of LUMCO  
All Ontario Municipalities

The Regional Municipality of Peel

**The Corporation of the Municipality of Temagami  
COMMITTEE OF ADJUSTMENT  
The Municipality of Temagami Theatre  
November 22, 2018 at 1:00 pm  
MINUTES**

An audio recording of this meeting has been made and is available through the Municipal Website.
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**Committee of Adjustment Members:** Jim Hasler, Cathy Dwyer, Claire Rannie, and Barry Graham.

**Staff:** Secretary-Treasurer: Tammy Lepage; Planner: Jamie Robinson (by phone);

**Absent:** Nicole Brooker (With Notice) Ron Prefasi (With Notice), Barret Leudke (With Notice), Bruce Rice (With Notice) & Gary Cline (With Notice),

**Members of the Public: 2**

**Call to Order**

The Secretary Treasurer called the meeting to order at 1:00 pm.

In the absence of the Chair, the consensus of the Committee passed the following motion:

18-23

MOVED BY: C. Dwyer

SECONDED BY: J. Hasler

BE IT RESOLVED THAT the Committee of Adjustment appoint Barry Graham as Chair for this meeting.

CARRIED

The Chair introduced the Committee members.

The Secretary-Treasurer read out the meeting procedures.

**Adoption of Agenda**

18-24

MOVED BY: C. Rannie

SECONDED BY: C. Dwyer

BE IT RESOLVED THAT the agenda dated November 22, 2018 be adopted as presented.

CARRIED

**Approval of Minutes**

18-25

MOVED BY: C. Dwyer

SECONDED BY: C. Rannie

BE IT RESOLVED THAT the minutes of the Committee of Adjustment meeting held October 25, 2018 be adopted presented.

CARRIED

**Declarations of Conflict of Interest**

Cathy Dwyer declared as she is the contractor for the applicant.

**Deferred Application**

None.

*P. Townes joined the meeting by phone at 1:08 p.m.*

## New Applications

### **1) Application No. MV-18-06**

Applicant: Duff Ryan on behalf of Tarik Muzaffar and Annette Niebuhr

Property Location: 20 Lake Temagami Island 1119

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**THE PURPOSE** of the Application is: to permit the construction of multiple additions to an existing cottage that is located within the Shoreline Activity Area and to permit additions that do not meet the minimum required setback from the shore. The proposed additions are located to the side and to the rear of the existing cottage.

**THE EFFECT** of the Application is: to vary the following sections of the Zoning By-law: **Section 6.28** – To permit an expansion of a legal non-complying dwelling that is located partially within the Shoreline Activity Area. The existing cottage is 103.5 square metres (1,114 square feet) in size and the proposed additions total 110.5 square metres (1,189 square feet) in size; **Section 6.40** – To permit an increase in the maximum area of structures within the Shoreline Activity Area of 135 square metres where 100 square metres is permitted; **Section 7.4.2** Any dwelling unit a) – To permit an addition to the existing cottage that is located 6.0 metres from the shore; and to permit a covered deck that is located 4.0 metres from the shore, where 15.0 metres is required; **Section 7.4.2** The lot g) – To permit a maximum lot coverage 10.5% where a maximum lot coverage of 8% is permitted.

### Presentation of the Applications

The Committee had received a copy of the application and the Planning Report from MHBC Planning dated November 13, 2018, with the meeting package. Patrick Townes of MHBC attended by telephone and summarized the application with a power point presentation for the Committee. He explained the four test of the minor variance as per s. 45 of the *Planning Act*, and that the intent of the Official Plan and zoning by-law has not been met with the proposed addition to the north side of the cottage. The proposed development did not meet the minimum distance of 15 metres from the shore, the 100 square metres of maximum area of structures permitted within the Shoreline Activity Area (SAA) and the expansion of an existing legal non-complying dwelling would require a variance to the above noted sections of the zoning by-law. He further explained that based on the updated materials provided by the Agent, which was submitted after the planning report was compiled. His review of the application, the application does not satisfy the four tests for the proposed development on the north side of the cottage and recommends the variance be deferred.

### Correspondence Included in the Packages

- Correspondence from Timiskaming Health Unit dated November 8, 2018 – no objections subject to no increase of bedrooms as the Class 4 sewage system was installed in 2015 can service a maximum of four bedrooms.

### Correspondence Received After Packages Were Compiled

The Secretary-Treasurer read out the correspondence below:

- Temagami Lakes Association received November 15, 2018 – objections subject to the request for further encroaching into the SAA. Request a condition be imposed to restrict the removal of vegetation and enter into a site plan agreement with the Municipality.
- Joe Wood received November 20, 2018 – no objections
- David Grannary dated November 22, 2018 – no objections

### Presentation of the Application by the Applicant/Agent:

*B. Graham moved away from the table at 1:33p.m to view the presentation from the applicant.*

The Agent Duff Ryan and owner Tarik Muzaffar presented a PPT presentation including videos of the proposed development to the Committee. He spoke to the application and informed the Committee the reason for the proposed development in the location. Duff Ryan further explained that the viewscape will not change with the proposed development. He addressed the Timiskaming

Health Unit concerns regarding the maximum number of bedrooms that the Septic system could sustain. He confirmed that the cottage only has two bedrooms at this time. He advised the committee that in order to meet conformity with the by-law, the naturel trees surrounding the cottage would need to be cut down and the main importance of the applicant and agent is to preserve the trees and natural viewscapes. The owner Tarik Muzaffar spoke to the application, and informed the Committee that the proposed development is to meet the needs of the expanding family.

*Barry Graham returned to the table at 1:44p.m.*

Questions/Comments by other Property Owners:

- None.

Questions/Comments by Committee of Adjustment Members:

The Committee of Adjustment Members had the following questions/comments:

- Concerns that the corridor is to be widen as demonstrated in the model it appears to be expanded. The applicant addressed the concerns and the corridor will not be widened.
- Concerns with the colours of the chimney and the applicant informed the committee that the colours are to match the natural setting of the surroundings.
- Comment regarding that the cottage is legal non-conforming, and they are requiring is 1 metre closer than the existing cottage. P. Townes would like an opportunity to review all of the information that was provided at the meeting and would like to defer the applications.
- Concerns with continuation of the non-compliance.
- Comment majority of boat traffic is to the east of Rabbit Nose.
- Comment that the application be deferred until the larger scale maps are provided and the planner had an opportunity to review the materials provided by the applicants.

*The Secretary-Treasurer went to seek guidance from the Treasurer/Administrator on procedure matter when quorum began with four members & one declaration of conflict was declared. (2:15 and returned at 2:20) The Secretary-Treasurer read from the Committee of Adjustment By-law that no decision of the Committee is valid unless the majority of the members that heard the application whether it being to grant, refuse or defer. .*

*A brief recess took place 2:20 and reconvened at 2:25 p.m.*

*Craig Davidson joined the meeting to provide advice to the Committee on the procedures for the Chair voting on a decision. Craig Davidson informed the Committee that the Chair can vacate his seat and as the Committee has not chosen a Vice Chair they can appoint another.*

18-26

MOVEDBY: C. Rannie

SECONDED BY: B. Graham

BE IT RESOLVED THAT the Committee appoint Jim Hasler while Barry Graham vacates his Seat as Chair

CARRRIED

Discussion/Decision by Committee Members

*J. Hasler did not concur with the decision of granting the application.*

The Committee members discussed the application and the following resolution was passed:

**Application: MV-18-06**

18-27

MOVED BY: B. Graham



SECONDED BY: C. Rannie

BE IT RESOLVED THAT

The Committee of Adjustment: Grants

Minor Variance Application: MV-18-06

Applicant: Duff Ryan on behalf of Tarik Muzaffar and Annette Niebuhr

Subject to the attached Notice of Decision.

CARRIED

*B. Graham resumed his seat as Chair.*

The notice of decision shall reflect that the variance shall be granted subject to: the variance only apply to the proposed addition as shown in the application sketch and that the applicant enter a site plan agreement amendment with the Municipality of Temagami.

The reason cited for this decision was that the application did not satisfy the four test for a minor variance established in Section 45 of the Planning Act. The committee considered the comments made in coming to their decision.

*P.Townes was excused from the meeting at 2:29 p.m.*

**Adjourned Applications**

None.

**New Business**

None.

**Adjournment**

18-28

MOVED BY: J. Hasler

SECONDED BY: C. Rannie

BE IT RESOLVED THAT the November 22, 2018 Committee of Adjustment meeting be adjourned at 2:35 p.m.

CARRIED

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Prepared by Tammy Lepage  
Secretary-Treasurer Committee of Adjustment

## Municipality of Temagami 2019 Budget Commentary

There have been a few changes since our first look at the budget. As well, Council's comments regarding proposed capital projects have been included in this latest edition of the 2019 Municipal Budget. Presently, the budget is in a balanced state meaning that, if approved, we would be raising funds sufficient to cover expenditures.

### Debt

This budget is not expected to increase the debt of the Municipality. At the end of 2018, the Municipality had a total debt of \$640,776 summarized as \$80,303 remaining on a loan for grinder pumps, \$239,755 remaining on a loan for the purchase of a tandem truck, and \$320,718 remaining on a loan for the purchase of a grader. In 2018, our costs to service this debt (both principal and interest) was \$143,709. This can be compared to our annual repayment limit estimated to be \$1,197,409 for the same period.

Municipalities do not necessarily have a credit limit the same as a business would. Rather, based on the interest rate and length of the loan, municipalities can borrow provided they remain within the annual repayment limit. Any updates to our debt acquisition policies will be made as we work through the update to the Asset Management Plan.

### Reserves

As reported earlier, our total reserves at the end of 2018 equalled \$3,324,654. This budget, if approved would reduce this by \$223,212 which would leave us with reserves of \$3,113,942. The amounts to be transferred to and from reserves, and the particular reserve they apply to, are illustrated on the Continuity of Reserves. As well, there is a slight reallocation recommended with reserve accounts. It should be pointed out that all the reserves we presently have are classified as 'discretionary reserves' meaning that Council can reallocate reserves based on perceived need. Care should be exercised when moving reserves from an area where user charges have raised the funds to those supported through the tax rates.

This budget also would start the process of setting monies aside for future capital expenditures in the water, wastewater, and grinder pump areas. The amount of this reserve transfer is presently estimated at 15% over the cost of the service although Council does have options available to them.

A question that is often asked is, "What should our reserve be?" Apart from the Reserve for Working Capital which should be equal to 10% of the municipal levy, there are not hard rules. The answer to this question as it pertains to the Municipality of Temagami may become a little clearer during 2019 as we work through the update to the Asset Management Plan through the AMP 2.0 program. Having a projected reserve balance of over \$3 million does provide some flexibility during the year should some needs arise that are not included in this budget. While these would need to be considered carefully, it would be possible for Council to consider needs not known at this time and, if necessary, fund these through reserve transfers approved by Council resolution. An example of this could be repairs recommended at the Arena related to damage caused by ice coming off the roof. At present we do not have an estimate of what these repairs might be.

The particulars of the recommended reserve transfers will be discussed in the appropriate areas throughout this commentary.

## Capital

Council had established a budget guideline of \$600,000 for capital expenditure funded through taxation. Also included in this are amounts that have been set aside in reserve for future capital expenditures. While the total shows that the budget expects to be \$12,000 over this guideline, this is due to a reserve transfer being proposed that comes from rent from the Ambulance building. The rental amount increased in 2019 with the increased to be used for building improvements.

Council also provided comments on proposed 2019 capital projects. The majority of these have been considered and capital projects adjusted. There are a few areas where this was not possible. The hoses for the Temagami Fire Department and the Dump Wagon were items that were part of the approvals in 2018 and only show here as the items ordered were not received until 2019. They have now been received and are intended to be funded by transferring funds from reserves. (portion of 2018 surplus) There was a suggestion to remove the loader which is not possible as this piece of equipment was purchased earlier this year. While the amount being estimated for the 'lean to' at the Arena, this project remained on the list as without it winter rentals of the Community Centre may be jeopardized as this project is to ensure an emergency exit remains usable. The other item that was not removed as suggested was \$12,000 for the Tower. From a safety perspective, it is recommended that the work on the stairs and metal fatigue testing that was planned proceed. This is the main attraction we can offer to boost tourism and this work is vital to our continued enjoyment of the Tower.

Presently, all of the Modernization Fund monies received from the Province are planned to be spent in capital items. While presently, there is \$60,000 earmarked for conversion of our streetlights to LED, should this project not proceed the funds could be spent elsewhere. Our understanding is that these funds can be spent as we see fit provided the purpose of the expenditure is to increase efficiencies and hopefully lower future costs.

Other Provincial and Federal grants being used for capital projects are the OCIF Formula grant of \$53,867 being used for gravel resurfacing, the Federal Gas Tax of \$107,020 being used in the water and wastewater area, remaining CWWF funds (total \$23,919) in the water and waste water area, \$20,000 from FEDNOR for the road at the Industrial Park, and Mainstreet Funds of \$38,555. The use of the Mainstreet Funds is projected to cover upgrades to benches and garbage cans, signs and lighting.

Changes that were made were removing the Shredder (Administration), upgrades to Council Chambers (Administration), purchase of the Pumper Truck for Marten River Fire, completion of Spruce Drive Construction, the Float Trailer, ¾ Ton Truck, the Garbage Truck, the map printer and most of the items in the recreation/community centre area.

With the removal of the Pumper for Marten River from the 2019 projects, the reserve allocation was increased to \$50,000. This brings the total reserve for Marten River Fire to \$207,000 which is summarized as \$47,000 for accessible washrooms and the remaining \$160,000 for the future purchase of the pumper.

Other funds to be set aside in reserves include the annual allotment for future Temagami Fire Capital, Town Road Improvements, Lake Temagami Access Road Improvements, the Arena and the Public Works Building in addition to the reserve for the Ambulance Building noted above.

## Operations

When we consider the functional classification of expenditures, there are two areas where the operations are considerably different than other areas of the Municipality. These are Social Services and Health Services.

## Social Services

Included in this are two transfers; one to the Nipissing District Social Services Administration Board (NDSSAB) of \$827,216 and the second is our contribution to Au Chateau in support of Homes for the Aged in the amount of \$300,240. Combined, this area has increased by \$49,734 or 4.44% over 2018.

## Health Services

We also operate the Temagami Ambulance Service although it is managed through an agreement with the North Bay Regional Hospital. Also, the budget for this service is approved by the NDSSAB and we do receive funding for this. In 2019, the total budgeted expense, and offsetting grant for the Temagami Ambulance Service is \$668,100. Of this, \$614,500 (91.98%) is the approved budget for wages and benefits.

The other activities reported in the Health Services are Cemetery Board Operations of \$10,937 and contributions to the Health Unit estimated at \$38,000. While Provincial Contributions to public health has been in the news as of late, presently we have received no word if this estimate is subject to change. In order to ensure we can levy taxes in a timely fashion the prudent course of action would be to process with the earlier estimate and any increase would be part of the 2020 levy.

## Other Areas

If we remove Social Services and Health Services from the remainder of the operating budget, the total spent in other areas of responsibilities is \$4,240,565. Of this, \$1,481,079 (34.93%) is the estimate for Honorariums, Wages and Benefits. The budget supports the following full-time equivalents (FTE):

Function	Full Time	Part Time	Total	2018
Administration	4.0	1.5	5.5	6.5
Building Inspection	1.0	-	1.0	1.0
Roads	7.5	-	7.5	7.5
Recreation	0.5	-	0.5	1.0
Library	1.0	0.5	1.5	1.5
Planning & Development	2.0	1.0	3.0	3.0
Students	-	1.3	1.3	1.3
Total	16.0	4.3	20.3	21.8

In addition to the above position, seven (7) Members of Council and a compliment of twenty (20) Volunteers in each of Marten River Fire Department and the Temagami Fire Department have been included in the wage estimates for the year. Also included in the wage estimates is an overtime allowance of 10%. At times, overtime is a necessary part of our operations. Department Managers are responsible for scheduling work, including overtime, in such a fashion as to minimize the need for overtime and to

recommend a different course of action should it become apparent that the workload has grown to the point where hiring an addition position (full or part time) would be best given the circumstances. Other expenditure types are summarized by service and itemized by sub-function. Contracted Services for Water, Wastewater, MPAC Services and Insurance account for a little over \$550,000 in these costs. As well, care has been taken to ensure estimates have been included for Integrity Commissioner Services although there are no available comparable figures. As noted in our first look at the budget, an estimate of \$50,000 for this and legal services has been included in Council's area as well as \$17,500 (\$2,500 per Member of Council) to seek individual advise from the Integrity Commissioner. The individual departments can be reviewed and questions answered during the meeting.

#### Non-Tax and Non-Grant Revenue

There are three categories of revenues that fall into this classification; Other Revenue, Investment Income and User Charges. Other Revenue represents donations for activities like Shiverfest and Canada Day as well as proceeds from the sale of land and our microfit installation. As the year unfolds, items such as insurance proceeds would also be reported in this area.

The Municipality receives investment income from two main sources being investment income (including interest on bank accounts) from the bank (\$36,000) and penalty and interest on taxes receivable (\$80,000).

The User Charges, totalling \$934,788 consist of fee for services for water, wastewater, grinder pumps, and waste collection totalling \$702,788 or 75.18% of the total. Other areas can be reviewed at the meeting.

#### Federal and Provincial Grants

For the most part, these grants support capital projects. In the Provincial Grant area, other than the Grant for Ambulance Services, operationally we are expecting funding through the OMPF of \$865,300, through the Northern Ontario Heritage Fund to support our Tourism Intern of \$31,500 as well as smaller grants in other areas of the municipality.

#### Taxation

When all of the proposed expenditure, revenue and reserve activity is considered, the remaining \$3,907,461 is estimated to come from Taxation. As noted during our initial review of the budget, the taxes raised through assessment has been estimated to increase 2.5%. The Residential rate required to support this tax levy is 0.823%. We have also received the updated education tax rates which, for the residential tax class is 0.161%. Both of these are lower than the 2018 rates as our weighted assessment base has increased by 3.84%. When considered in total, for properties where there has been no change in assessment, the total tax bill is actually lower by 1.3%. For those properties that experienced an increase in assessment, the tax levy would increase slightly lower than the percentage increase in their assessment.

When the special area charges (noted in user fees) are considered, with the present notion to have a 15% premium for a capital levy, the rates increase by about 21% in total. For simple cost recovery, the total increase would be just over 5%. As noted earlier, Council should start building up funds for future capital projects in areas supported through user charges. While 15% has been used as an estimate, Council can determine a different premium level.

Municipality of Temagmi					
Budget Summary					
for 2019					
	2018		2019	Budget Increase	
	Budget	Actual	Budget	\$	%
Municipal Taxation	3,810,132	3,818,285	3,907,461	97,329	2.55%
Provincial Grants	1,823,610	1,673,093	2,145,573	321,963	17.66%
Federal Grants	404,998	133,815	145,366	(259,632)	(64.11%)
User Charges	802,504	743,060	934,788	132,284	16.48%
Investment Income	110,000	119,975	116,000	6,000	5.45%
Other Revenue	22,070	97,868	26,500	4,430	20.07%
Total Revenue	6,973,314	6,586,096	7,275,688	302,374	4.34%
Operations					
General Government	1,115,236	968,101	1,088,461	(26,775)	(2.40%)
Protection	732,330	701,639	769,229	36,899	5.04%
Public Works	967,023	995,313	986,332	19,309	2.00%
Environmental	760,238	846,855	808,666	48,428	6.37%
Health	683,618	689,838	717,037	33,419	4.89%
Social Services	1,121,292	1,121,292	1,171,026	49,734	4.44%
Parks, Recreation and Culture	357,274	296,274	321,544	(35,730)	(10.00%)
Planning	193,701	197,861	266,333	72,632	37.50%
Total Operations	5,930,712	5,817,173	6,128,628	197,916	3.34%
Capital					
General Government	260,000	86,402	252,607	(7,393)	(2.84%)
Protection	173,165	12,473	93,600	(79,565)	(45.95%)
Public Works	170,000	173,523	419,867	249,867	146.98%
Environmental	379,655	191,136	383,913	4,258	1.12%
Parks, Recreation and Culture	537,309	362,105	57,000	(480,309)	(89.39%)
Planning	166,585		162,785	(3,800)	(2.28%)
Total Capital	1,686,714	825,639	1,369,772	(316,942)	(18.79%)
Total Expense	7,617,426	6,642,812	7,498,400	(119,026)	(1.56%)
Net	(644,112)	(56,716)	(222,712)		
Transfer to/from Reserves	644,112	56,716	222,712		
Balance	0	0	0		

Municipality of Temagami					
Continuity of Reserves					
2019 Budget					<b>Proposed</b>
	<b>Balance</b>	<b>Budget</b>		<b>Reallocation</b>	<b>Balance</b>
<b>Description</b>	<b>31-Dec-18</b>	<b>Addition</b>	<b>Deletion</b>	<b>Addition</b>	<b>31-Dec-19</b>
Working Capital	\$ 300,338.00			\$ 89,662.00	\$ 390,000.00
Landfill Closure	\$ 150,000.00				\$ 150,000.00
Arena	\$ 50,474.00	\$ 15,000.00			\$ 65,474.00
Public Works Complex	\$ 429,000.00	\$ 80,400.00			\$ 509,400.00
Ambulance Building		\$ 12,000.00			\$ 12,000.00
Future LT Access Rd	\$ 193,000.00	\$ 10,000.00	\$ 20,000.00		\$ 183,000.00
Lot Creation and Development	\$ 50,000.00		\$ 20,000.00		\$ 30,000.00
Marten River Fire	\$ 157,000.00	\$ 50,000.00			\$ 207,000.00
Official Plan Review	\$ 94,230.00		\$ 94,230.00		\$ -
Survey	\$ 21,291.00			\$ (21,291.00)	\$ -
Temagami Fire	\$ 37,500.00	\$ 20,000.00	\$ 17,500.00		\$ 40,000.00
Future IMP Town road	\$ 50,000.00	\$ 15,000.00			\$ 65,000.00
Fox Run Reserve	\$ 75,000.00				\$ 75,000.00
OMB Hearing	\$ 30,000.00		\$ 30,000.00		\$ -
Welcome Centre General	\$ 50,000.00				\$ 50,000.00
Loan Reserve	\$ 112,981.00				\$ 112,981.00
Cemember col/mw	\$ 4,313.14				\$ 4,313.14
Community Improvement Plan	\$ 10,000.00		\$ 10,000.00		\$ -
Cannibis		\$ 10,000.00			\$ 10,000.00
Discretionary Operating Reserve	\$ 927,967.81		\$ 277,573.00	\$ (22,654.00)	\$ 627,740.81
Tax Rate Stabilization	\$ 267,031.00				\$ 267,031.00
Operating Budget Contingency	\$ 45,717.00			\$ (45,717.00)	\$ -
Water and Waste Water Stabilization	\$ 51,901.00			\$ (51,901.00)	\$ -
Dedicated water waste capital	\$ 148,114.00	\$ 70,041.00	\$ 36,081.00	\$ 51,901.00	\$ 233,975.00
Grinder Capital	\$ 68,797.00	\$ 12,231.00			\$ 81,028.00
	\$ 3,324,654.95	\$ 294,672.00	\$ 505,384.00	\$ -	\$ 3,113,942.95

Municipality of Temagami						
Capital Projects Requested for 2019						
	<b>2019</b>	<b>Modernization</b>	<b>Reserves</b>	<b>Provincial</b>	<b>Federal</b>	<b>Tax</b>
<b>Project</b>	<b>Proposed</b>	<b>Fund</b>		<b>Funding</b>	<b>Funding</b>	
Computer finalization	20,000.00	20,000.00				-
Energy Audit	50,000.00	50,000.00				-
HVAC	90,000.00	34,800.00	55,200.00			-
WC Generator	25,000.00	25,000.00				-
Asset Management Plan	20,000.00	20,000.00				-
Strategic Plan	20,000.00	20,000.00				-
Administration	225,000.00	169,800.00	55,200.00	-	-	-
MR - Aluminun Ladders	11,500.00					11,500.00
MR - Jaws of Life	44,000.00					44,000.00
Tem Fire - Hoses	17,600.00		17,500.00			100.00
Tem Capital Bunker Suits	20,000.00					20,000.00
Protection	93,100.00	-	17,500.00	-	-	75,600.00
Fox Run	50,000.00					50,000.00
ONR Crossing Project	30,000.00					30,000.00
Gravel Resurfacing	119,867.00			53,867.00		66,000.00
Loader	140,000.00					140,000.00
LTAP Parking Lot	20,000.00		20,000.00			-
Street Light Retrofit	60,000.00	60,000.00				-
Transportation	419,867.00	60,000.00	20,000.00	53,867.00	-	286,000.00
CWWF Projects	60,000.00		36,081.00	7,973.00	15,946.00	-
Tem North Lagoon ECA	10,000.00				10,000.00	-
Water - PCL	85,000.00	85,000.00				-
Reserve Water OCWA Cap Letter	100,020.00				97,020.00	3,000.00
Engineering Water Extension	20,000.00					20,000.00
Waste Site Acquisition	75,000.00	75,000.00				-
Waste Mangement Plan	50,000.00	50,000.00				-
Dump Wagon	12,000.00		12,000.00			-
Environment	412,020.00	210,000.00	48,081.00	7,973.00	122,966.00	23,000.00
Benches and garbage cans	20,000.00			20,000.00		-
Arena Leen to	25,000.00					25,000.00
Tower Capital	12,000.00		12,000.00			-
Recreation	57,000.00	-	12,000.00	20,000.00	-	25,000.00
Community Improvement Plan	10,000.00		10,000.00			-
Official Plan Update	94,230.00		94,230.00			-
Industrial Park Road	40,000.00		20,000.00		20,000.00	-
Mainstreet	18,555.00			18,555.00		-
Planning and Development	162,785.00	-	124,230.00	18,555.00	20,000.00	-
<b>Total</b>	<b>1,369,772.00</b>	<b>439,800.00</b>	<b>277,011.00</b>	<b>100,395.00</b>	<b>142,966.00</b>	<b>409,600.00</b>
Reserve Transfers						
MR Fire						50,000.00
Temagami Fire						20,000.00
Public Works Building						80,400.00
Future Town Road Improvements						15,000.00
Future Lake Temagami Access Road Improvements						10,000.00
Ambulance Building						12,000.00
Arena						15,000.00
Total Reserve Transfer						202,400.00
Total Requirement						612,000.00
Budget Guideline						600,000.00
Excess						12,000.00



Municipality of Temagami					
Department Operating Budget					
for 2019					
	2018		2019	Budget Increase	
	Budget	Actual	Budget	\$	%
Ambulance SPC Supervisor	451,494	83,325	80,000	(4,594)	(1.02%)
Ambulance SPH Full Time		54,001	64,000		
Ambulance SPH Part Time		166,225	121,500		
Ambulance Shift/Weekend Premium		2,167	2,200		
Ambulance Shift OT		19,976	5,000		
Ambulance Stand By		85,400	86,000		
Ambulance Call Back		31,877	42,000		
Ambulance Stat Holiday taken		1,573	10,200		
Ambulance Vacation Pay		13,856	18,500		
Ambulance Sick Pay		12,093	12,000		
Ambulance EHS approved training		4,509	5,500		
Ambulance Uniforms	600	700	1,000	400	66.67%
Ambulance Benefits - CPP	121,500	17,022	16,400	7,100	5.84%
Ambulance Benefits - EI		8,162	9,200		
Ambulance Benefits - OMERS		27,440	32,000		
Ambulance Benefits - EHT		9,643	9,200		
Ambulance Benefits - Group Plan		14,562	19,000		
Ambulance Benefits - WSIB		31,632	26,500		
Ambulance Benefits - In Lieu of Benefits			16,300		
Ambulance Furniture			1,000	1,000	
Ambulance Meal Allowance	1,800	1,079	1,800	0	0.00%
Ambulance Travel	1,500	1,558	1,500	0	0.00%
Ambulance Cell phone	900	756	1,000	100	11.11%
Ambulance fax line 23951	1,500	1,816	2,000	500	33.33%
Ambulance Utilities	9,500	7,101	9,700	200	2.11%
Ambulance Telephone	1,000	1,260	1,300	300	30.00%
Ambulance Office Supplies & Equipment	2,150	247	1,000	(1,150)	(53.49%)
Ambulance Oxygen	3,000	1,630	3,000	0	0.00%
Ambulance Other Supplies & Equipment	500	91	500	0	0.00%
Ambulance Audit Fees	2,000	1,800	2,100	100	5.00%
Ambulance Professional Fees	7,381	9,965	8,000	619	8.39%
Ambulance Other Services and Rentals EXP	1,000	1,229	2,000	1,000	100.00%
Ambulance Building Maintenance	1,700	147	1,850	150	8.82%
Ambulance Cleaning Supplies & Equipment	750	928	750	0	0.00%
Ambulance Medical Materials & Supplies	2,500		2,500	0	0.00%
Ambulance Gas Oil Fluid Minor Vehicle Re	7,500	7,373	7,500	0	0.00%
Ambulance Computer Communications Equip	1,500	229	1,500	0	0.00%
Ambulance Administration		12,000	12,200	12,200	
Ambulance Postage			200	200	
Ambulance Courier			100	100	
Ambulance Linen			1,500	1,500	
Ambulance Contracted Services		958		0	
Ambulance Insurance	6,100	3,672	6,200	100	1.64%
Ambulance Water Sewer Grinder Garbage	3,000	3,063	3,200	200	6.67%
Ambulance Building Rental	7,700	7,700	19,200	11,500	149.35%
Total Ambulance	636,575	648,765	668,100	31,525	4.95%

Municipality of Temagami						
Department Operating Budget						
for 2019						
	2018		2019	Budget Increase		
	Budget	Actual	Budget	\$	%	
Public Health Services	36,313	36,043	38,000	1,687	4.65%	
Cemetery Salaries and Wages	3,000	3,214	3,200	200	6.67%	
Cemetery Redistributed Wages		988		0		
Cemetery Redistributed Benefits		356		0		
Cemetery EHTBenefits	230		237	7	3.04%	
Cemetery Materials and Supplies	7,000	472	7,000	0	0.00%	
Cemetery Contracted Services	500		500	0	0.00%	
Total Cemetery	10,730	5,030	10,937	207	1.93%	
	683,618	689,838	717,037	33,419	4.89%	

Municipality of Temagami						
2019 Budget						
Operations						
	2018		2019		Budget Increase	
	Budget	Actual	Budget		\$	%
Council						
Honorarium and Benefits	74,079	64,728	79,573		5,494	7.42%
Materials and Supplies	27,350	43,585	98,300		70,950	259.41%
Total Council	101,429	108,313	177,873		76,444	75.37%
Administration						
Salary and Benefits	456,834	403,370	415,531		(41,303)	(9.04%)
Materials and Supplies	170,870	148,189	155,200		(15,670)	(9.17%)
Contracted Services	223,272	183,857	191,750		(31,522)	(14.12%)
Financial Expenses	16,800	20,927	17,000		200	1.19%
Other Transfers	20,300	12,236	18,000		(2,300)	(11.33%)
Total Administration	888,076	768,579	797,481		(90,595)	(10.20%)
Municipal Property						
Salary and Benefits	20,406	21,612	21,007		601	2.95%
Materials and Supplies	57,000	38,013	48,500		(8,500)	(14.91%)
Contracted Services	3,600	3,500	3,600		0	0.00%
Financial Expenses	33,725	19,331	25,000		(8,725)	(25.87%)
Train Station	11,000	8,753	15,000		4,000	36.36%
Total Municipal Property	125,731	91,209	113,107		(12,624)	(10.04%)
Total General Government	1,115,236	968,101	1,088,461		(26,775)	(2.40%)

Municipality of Temagami						
Department Operating Budget						
for 2019						
	2018		2019	Budget Increase		
	Budget	Actual	Budget	\$	%	
Council Honourariums	71992	62745	75500	3,508	4.87%	
Council Redistrubed Benefits	2087	1983		1,986	95.16%	
Council CPP			2601			
Council EHT			1472			
Council Travel & Training	15500	5870	21000	5,500	35.48%	
Council Telephone	650	887	1300	650	100.00%	
Council Legal Fees				0		
Council Materials and Supplies	1200	11412	8500	7,300	608.33%	
Election Expense	10000	7175				
Council Materials and Supplies		10876	50000	50,000		
Council Contracted Services		7365	17500	17,500		
	101429	108313	177873	76,444	75.37%	

Municipality of Temagami						
Department Operating Budget						
for 2019						
	2018		2019		Budget Increase	
	Budget	Actual	Budget		\$	%
Admin Salaries	374,694	345,528	328,306		(46,388)	(12.38%)
Admin Redistributed Benefits	82,140	57,842			5,085	6.19%
Admin CPP			11,047			
Admin EI			5,353			
Admin Omers			28,630			
Admin EHT			6,402			
Admin Group Benefits			26,739			
Admin WSIB			9,054			
Admin Travel and Training	10,000	6,479	20,000		10,000	100.00%
Admin Memberships	6,500	6,973	7,000		500	7.69%
Admin Subscriptions	900	1,374	1,500		600	66.67%
Admin Telephone	18,210	11,636	14,000		(4,210)	(23.12%)
Admin Courier	200	118	200		0	0.00%
Admin Postage	6,000	6,982	8,000		2,000	33.33%
Admin Office Supplies	8,500	7,707	8,000		(500)	(5.88%)
Admin Office Equipment	9,000	6,050	8,000		(1,000)	(11.11%)
Admin Advertising	13,000	10,392	9,000		(4,000)	(30.77%)
Admin Legal Fees	15,410	36,270	12,000		(3,410)	(22.13%)
Admin Audit Fees	16,000	23,395	18,000		2,000	12.50%
Admin Professional Fees	6,000	11,431	8,000		2,000	33.33%
Admin Materials and Supplies	650	987	1,000		350	53.85%
Admin Health and Safety	500	467	500		0	0.00%
Admin Technology	5,000	17,928	20,000		15,000	300.00%
Admin Contracted Services	10,670	7,087	10,000		(670)	(6.28%)
Admin Insurance	120,000	106,764	110,000		(10,000)	(8.33%)
Admin Maintenance Contracts	35,000	14,896	15,000		(20,000)	(57.14%)
Admin Property Assessment Services	57,602	55,110	56,750		(852)	(1.48%)
Admin Grants & Donations	17,000	9,047	15,000		(2,000)	(11.76%)
Admin Staff Recognition	3,300	3,189	3,000		(300)	(9.09%)
Admin Contingency	55,000		20,000		(35,000)	(63.64%)
Tax Write Offs	10,000	5,860	10,000		0	0.00%
Admin Cash Management	6,800	15,067	7,000		200	2.94%
	888,076	768,579	797,481		(90,595)	(10.20%)

	Municipality of Temagami						
	Department Operating Budget						
	for 2019						
		2018		2019		Budget Increase	
		Budget	Actual	Budget		\$	%
1-5-1400-1010	Municipal Building Salaries and Wages	15,207	17,834	<b>17,800</b>		2,593	17.05%
1-5-1400-1031	Mun Bldg Redistributed Wages		611			0	
1-5-1400-1130	Mun Bldg Redistributed Benefits	5,199	3,167			(1,992)	(38.32%)
1-5-1400-1132	Municipal Building CPP			<b>602</b>			
1-5-1400-1133	Municipal Building EI			<b>404</b>			
1-5-1400-1134	Municipal Building OMERS			<b>1,284</b>			
1-5-1400-1135	Municipal Building EHT			<b>347</b>			
1-5-1400-1137	Municipal Building WSIB			<b>570</b>			
1-5-1400-2111	Welcome Centre Utilities	36,000	27,750	<b>30,000</b>		(6,000)	(16.67%)
1-5-1400-2150	Building Repairs and Maintenance	18,000	4,868	<b>12,000</b>		(6,000)	(33.33%)
1-5-1400-2152	Mun Bldg Janitorial Supplies	1,200	727	<b>1,500</b>		300	25.00%
1-5-1400-2300	Mun Bldg Materials and Supplies	1,800	4,668	<b>5,000</b>		3,200	177.78%
1-5-1400-3040	Mun Bldg Contracted Services	3,600	3,500	<b>3,600</b>		0	0.00%
1-5-1400-5000	Municipal Taxes	20,400	16,565	<b>20,000</b>		(400)	(1.96%)
1-5-1400-5100	Leases and Land Use Permits	6,600	2,766	<b>3,000</b>		(3,600)	(54.55%)
1-5-1400-5110	ONR Parking - Lease	6,725		<b>2,000</b>		(4,725)	(70.26%)
1-5-1410-2107	Train Station Utilities	11,000	8,753	<b>15,000</b>		4,000	36.36%
		<b>125,731</b>	<b>91,209</b>	<b>113,107</b>		<b>(12,624)</b>	<b>(10.04%)</b>

Municipality of Temagami						
2019 Budget						
Operations						
	2018		2019		Budget Increase	
	Budget	Actual	Budget		\$	%
Marten River Fire						
Honorarium and Benefits	25,300	30,812	33,880		8,580	33.91%
Materials and Supplies	45,700	30,665	56,715		11,015	24.10%
Total Marten River Fire	71,000	61,477	90,595		19,595	27.60%
Temagami Fire						
Honorarium and Benefits	42,786	42,947	49,200		6,414	14.99%
Materials and Supplies	57,260	39,256	55,150		(2,110)	(3.68%)
Total Temagami Fire	100,046	82,203	104,350		4,304	4.30%
Police Services						
Honorarium	300	300	300		0	0.00%
Materials and Supplies	19,657	10,510	20,500		843	4.29%
Other Transfers	319,957	337,182	313,263		(6,694)	(2.09%)
Total Police Services	439,960	430,195	438,413		(1,547)	(0.35%)
Building Department						
Salary and Benefits	83,439	72,236	82,841		(598)	(0.72%)
Materials and Supplies	22,900	19,836	27,500		4,600	20.09%
Total Building Department	106,339	92,072	110,341		4,002	3.76%
Animal Control	10,000	7,156	5,800		(4,200)	(42.00%)
By-Law Enforcement	4,265	5,118	5,730		1,465	34.35%
Emergency Management	720	23,418	14,000		13,280	1844.44%
Total Other Protection	14,985	35,692	25,530		10,545	70.37%
Total Protection	732,330	701,639	769,229		36,899	5.04%



Municipality of Temagami						
Department Operating Budget						
for 2019						
	2018		2019		Budget Increase	
	Budget	Actual	Budget		\$	%
Marten River Fire Honorariums	20,400	23,667	24,200		3,800	18.63%
Marten River Fire Wages		61			0	
Marten River Fire Benefits	4,900	7,084			4,780	97.55%
Marten River Fire EHT			180			
Marten River Fire VFIS			3,000			
Marten River Fire WSIB			6,500			
Marten River Fire Travel	2,500	1,471	2,500		0	0.00%
Marten River Fire Conference Expense	1,600	1,037	1,500		(100)	(6.25%)
Marten River Fire Training Expense	1,800		1,500		(300)	(16.67%)
Marten River Fire Membership Fees	400	353	400		0	0.00%
Marten River Fire Telephone	3,500	5,393	5,500		2,000	57.14%
Marten River Fire Utilities	8,000	6,800	7,000		(1,000)	(12.50%)
Marten River Fire Communications	2,300	1,083	2,000		(300)	(13.04%)
Marten River Fire Office Supplies	900	1,102	1,000		100	11.11%
Marten River Fire Small Equipment Inspec	5,200	2,980	4,000		(1,200)	(23.08%)
Marten River Fire Small Equipment Purcha	8,800	691	6,000		(2,800)	(31.82%)
Marten River Fire Small Equipment Repair	500		500		0	0.00%
Marten River Fire Building Repairs and M	2,500	710	3,500		1,000	40.00%
Marten River Fire Materials and Supplies	1,200	42	1,200		0	0.00%
Marten River Fire Fire Prevention	1,500	973	1,500		0	0.00%
Marten River Fire Vehicle Operations	2,000	1,630	2,000		0	0.00%
Marten River Fire Vehicle Repairs & Main	2,000	4,733	4,000		2,000	100.00%
Marten River Fire Contracted Services	1,000	1,667	12,615		11,615	1161.50%
	71,000	61,477	90,595		19,595	27.60%

Municipality of Temagami						
Department Operating Budget						
for 2019						
	2018		2019		Budget Increase	
	Budget	Actual	Budget		\$	%
Temagami Fire Honorariums	38,240	34,265	39,000		760	1.99%
Temagami Fire Redistributed Wages		2,008			0	
Temagami Fire Benefits	4,546	6,674			5,654	124.37%
Temagami Fire EHT			500			
Temagami Fire VFIS			3,000			
Temagami Fire WSIB			6,700			
Temagami Fire Travel	1,013	1,013	1,200		187	18.46%
Temagami Fire Conference Expense	20		4,400		20	100.00%
Temagami Fire Training Expense	12,360	6,964	8,000			
Temagami Fire Membership Fees	441	259	400		(41)	(9.30%)
Temagami Fire Natural Gas	2,600	2,841	3,000		400	15.38%
Temagami Fire Telephone	4,500	5,241	5,500		1,000	22.22%
Temagami Fire Utilities	1,450	1,327	1,500		50	3.45%
Temagami Fire Communications	1,291	791	1,200		(91)	(7.05%)
Temagami Fire Office Supplies	200	374	400		200	100.00%
Temagami Fire Small Equipment Operations	2,900	3,424	3,000		100	3.45%
Temagami Fire Small Equipment Purchases	8,750	5,624	7,000		(1,750)	(20.00%)
Temagami Fire Public Education	2,540	1,141	2,500		(40)	(1.57%)
Temagami Fire Building Repairs and Maint	200	743	600		400	200.00%
Temagami Fire Janitorial Supplies	150	207	200		50	33.33%
Temagami Fire Materials and Supplies	470	97	500		30	6.38%
Temagami Fire Fire Prevention	2,615	870	2,000		(615)	(23.52%)
Temagami Fire Vehicle Operations	5,170	4,380	5,000		(170)	(3.29%)
Temagami Fire Vehicle Repairs & Maintena	6,080	2,383	5,000		(1,080)	(17.76%)
Temagami Fire Contracted Services	4,510	1,577	3,750		(760)	(16.85%)
	100,046	82,203	104,350		4,304	4.30%

Municipality of Temagami						
Department Operating Budget						
for 2019						
	2018		2019		Budget Increase	
	Budget	Actual	Budget		\$	%
Police Service Board Honorarium	300	300	<b>300</b>		0	0.00%
Police Service Board Travel Travel	5330	2359	<b>5900</b>		570	10.69%
Police Service Board Training Expense	2585	1603	<b>2585</b>		0	0.00%
Police Service Board Membership Fees	825	739	<b>825</b>		0	0.00%
Police Service Board Communications	1020		<b>1020</b>		0	0.00%
Police Service Board Office Supplies	300	80	<b>300</b>		0	0.00%
Police Service Board Professional Fees	2890	1912	<b>3240</b>		350	12.11%
Local Police Services	420003	419385	<b>417613</b>		(2,390)	(0.57%)
Police RIDE Program	6707	3817	<b>6630</b>		(77)	(1.15%)
	439960	430195	<b>438413</b>		(1,547)	(0.35%)

Municipality of Temagami						
Department Operating Budget						
for 2019						
	2018		2019		Budget Increase	
	Budget	Actual	Budget		\$	%
CBO Salaries and Wages	62,896	53,864	<b>63,728</b>		832	1.32%
CBO Benefits	20,543	18,372			(1,430)	(6.96%)
CBO CPP			<b>2,749</b>			
CBO EI			<b>1,204</b>			
CBO OMERS			<b>5,496</b>			
CBO EHT			<b>1,280</b>			
CBO Group Benefits			<b>6,284</b>			
CBO WSIB			<b>2,100</b>			
CBO Travel	14,400	12,441	<b>14,000</b>		(400)	(2.78%)
CBO Training Expense	4,300	2,173	<b>4,000</b>		(300)	(6.98%)
CBO Membership Fees	600	457	<b>600</b>		0	0.00%
CBO Telephone	1,900	1,831	<b>2,000</b>		100	5.26%
CBO Office Supplies	400	321	<b>500</b>		100	25.00%
CBO Small Tools and Equipment	400	554	<b>500</b>		100	25.00%
CBO Materials and Supplies	150	230	<b>400</b>		250	166.67%
CBO Snowmobile Expense	750	82	<b>500</b>		(250)	(33.33%)
CBO Contracted Services		1,747	<b>5,000</b>		5,000	
	106,339	92,072	<b>110,341</b>		4,002	3.76%

Municipality of Temagami						
Department Operating Budget						
for 2019						
	2018		2019		Budget Increase	
	Budget	Actual	Budget		\$	%
Public Works Salaries and Wages	322,829	289,615	304,997		(17,832)	(5.52%)
Public Works Benefits	94,217	120,382			20,101	21.33%
Public Works CPP			10,239			
Public Works EI			5,156			
Public Works OMERS			39,884			
Public Works EHT			4,464			
Public Works Group Benefits			45,779			
Public Works WSIB			8,796			
PW Training Expense	12,000	9,725	10,000		(2,000)	(16.67%)
PW Natural Gas	5,000	5,243	5,500		500	10.00%
PW Telephone	5,000	8,538	9,000		4,000	80.00%
PW Utilities	8,200	6,819	7,500		(700)	(8.54%)
PW Courier/Freight	500	909	1,000		500	100.00%
PW Communications	2,700	3,249	3,500		800	29.63%
PW Small Equipment Operations	500	1,193	1,200		700	140.00%
PW Small Tools and Equipment	1,200	1,906	2,000		800	66.67%
PW Advertising	1,000	897	1,000		0	0.00%
PW Materials and Supplies	17,000	15,078	16,000		(1,000)	(5.88%)
PW Health and Safety	500		500		0	0.00%
PW Contracted Services	2,500	2,845	3,000		500	20.00%
PW General/Overhead	473,146	466,399	479,515		6,369	1.35%
PW Paved Roads Redistributed Wages	7,200	6,937	7,000		(200)	(2.78%)
PW Paved Redistributed Benefits	4,700	823	1,050		(3,650)	(77.66%)
PW Paved WM Redistributed Wages	17,000	17,711	18,000		1,000	5.88%
PW Paved WM Redistributed Benefits	7,600	2,024	2,700		(4,900)	(64.47%)
PW Paved Road WM Materials and Supplies	23,000	24,046	19,000		(4,000)	(17.39%)
PW Patching	15,000	1,720	15,000		0	0.00%
PW Paved Road WM Contracted Services	16,000	11,627	12,000		(4,000)	(25.00%)
Paved Roads	90,500	64,888	74,750		(15,750)	(17.40%)
PW Mine Road WM Redistributed Wages	3,500	8,111	8,500		5,000	142.86%
PW Mine Road WM Redistributed Benefits	1,500	908	1,275		(225)	(15.00%)
PW Mine Road WM Materials and Supplies	28,000	50,895	33,000		5,000	17.86%
PW Mine Road WM Contracted Services	10,000		10,000		0	0.00%
PW Mine Road Redistributed Wages	15,300	13,180	15,000		(300)	(1.96%)
PW Mine Road Redistributed Benefits	5,400	1,538	2,250		(3,150)	(58.33%)
Mine Road	63,700	74,632	70,025		6,325	9.93%

Municipality of Temagami						
Department Operating Budget						
for 2019						
	2018		2019	Budget Increase		
	Budget	Actual	Budget	\$	%	
PW Unpaved Road WM Redistributed Wages	10,500	23,125	24,000	13,500	128.57%	
PW Unpaved Road WM Redistributed Benefit	4,700	2,698	3,600	(1,100)	(23.40%)	
PW Unpaved Road WM Materials and Supplie	14,000	24,446	17,000	3,000	21.43%	
PW Unpaved Road WM Contracted Services	12,000	19,164	10,000	(2,000)	(16.67%)	
PW Unpaved Roads Redistributed Wages	7,200	23,746	25,000	17,800	247.22%	
PW Unpaved Roads Redistributed Benefits	3,200	2,826	3,750	550	17.19%	
Unpaved Roads	51,600	96,005	83,350	31,750	61.53%	
PW Rabbit Lake Access Point Redistribute	399	616	1,000	601	150.63%	
PW Rabbit Lake Access Point Redistribute	360	73	150	(210)	(58.33%)	
PW Cassels Access Point Redistributed Wa	364	1,068	1,000	636	174.73%	
PW Cassells Access Point Redistributed B	145	121	150	5	3.45%	
PW Net Lake Access Point Redistributed W	296	811	1,000	704	237.84%	
PW Net Lake Access Point Redistributed B	118	97	150	32	27.12%	
PW Mine Access Point Redistributed Wages	3,050	5,805	6,000	2,950	96.72%	
PW Mine Access Point Redistributed Benef	1,020	543	900	(120)	(11.76%)	
PW Mine Access Materials and Supplies	30,050	1,332	7,200	(22,850)	(76.04%)	
PW Dock Maintenance	400	240	5,000	4,600	1150.00%	
Navigational Aid Materials and Supplies	5,000	2,211	6,000	1,000	20.00%	
Navigational Aid Contracted Services	6,987	6,217	7,000	13	0.19%	
Acces Points and Navigation	48,189	19,134	35,550	(12,639)	(26.23%)	
PW Grader Operations	11,000	13,636	13,000	2,000	18.18%	
PW Grader Maintenance and Repairs	11,000	13,267	18,000	7,000	63.64%	
PW Grader LTD Interest	9,000	11,104	10,000	1,000	11.11%	
PW Grader LTD Principal	24,000	38,486	38,486	14,486	60.36%	
Grader	55,000	76,493	79,486	24,486	44.52%	
PW Loader Operations	5,500	8,605	10,000	4,500	81.82%	
PW Loader Maintenance and Repairs	8,000	2,515	500	(7,500)	(93.75%)	
Backhoe/Loader	13,500	11,120	10,500	(3,000)	(22.22%)	
PW Dozer Operations	5,500	10,618	10,000	4,500	81.82%	
PW Dozer Maintenance and Repairs	5,000	37,142	5,000	0	0.00%	
Dozer	10,500	47,760	15,000	4,500	42.86%	

Municipality of Temagami						
Department Operating Budget						
for 2019						
	2018		2019		Budget Increase	
	Budget	Actual	Budget		\$	%
PW Large Truck Operations	21,000	34,524	29,000		8,000	38.10%
PW Large Truck Maintenance and Repairs	6,000	12,620	15,500		9,500	158.33%
PW Large Truck LTD Interest	5,000	10,120	9,000		4,000	80.00%
PW Large Truck LTD Principal	14,000	28,206	28,206		14,206	101.47%
Large Trucks	46,000	85,470	81,706		35,706	77.62%
PW Small Truck Operations	9,000	11,905	12,000		3,000	33.33%
PW Small Truck Maintenance and Repairs	5,000	4,537	6,000		1,000	20.00%
Small Trucks	14,000	16,442	18,000		4,000	28.57%
PW Town Streetlight Utilities	27,000	23,850	24,000		(3,000)	(11.11%)
PW Town Streetlight Contracted Services	63,000	4,037	3,500		(59,500)	(94.44%)
PW Cassels Lake Streetlights Utilities	1,050	722	1,050		0	0.00%
PW Mine Access Utilities	2,500	2,535	2,500		0	0.00%
PW Mine Access Streetlight Contracted Se	800		800		0	0.00%
Streetlights	94,350	31,144	31,850		(62,500)	(66.24%)
Crossing Guard Honorarium	6,538	5,806	6,600			
Crossing Guard Materials and Supplies		20				
Crossing Guard	6,538	5,826	6,600		62	0.95%
	967,023	995,313	986,332		19,309	2.00%



Municipality of Temagami						
2019 Budget						
Operations						
	2018		2019		Budget Increase	
	Budget	Actual	Budget		\$	%
Sewer						
Honorarium and Benefits	3,050	4,152	4,830		1,780	58.36%
Materials and Supplies	33,500	30,405	27,400		(6,100)	(18.21%)
Contracted Services	71,000	69,712	73,751		2,751	3.87%
Total Sewer	107,550	104,269	105,981		(1,569)	(1.46%)
Grinder Pump						
Honorarium and Benefits	7,500	5,416	5,750		(1,750)	(23.33%)
Materials and Supplies	15,500	26,722	20,000		4,500	29.03%
LTD Payments	55,794	55,793	55,793		(1)	(0.00%)
Total Grinder Pump	78,794	87,931	81,543		2,749	3.49%
Water						
Honorarium	5,126	6,464	8,050		2,924	57.04%
Materials and Supplies	99,500	117,738	113,359		13,859	13.93%
Contracted Services	220,000	216,105	239,553		19,553	8.89%
Total Water	324,626	340,307	360,962		36,336	11.19%
Waste						
Salary and Benefits	24,900	30,875	38,180		13,280	53.33%
Materials and Supplies	70,368	59,470	66,000		(4,368)	(6.21%)
Contracted Services	154,000	224,003	156,000		2,000	1.30%
Total Waste	249,268	314,348	260,180		10,912	4.38%
Total Environmental	760,238	846,855	808,666		48,428	6.37%

Municipality of Temagami						
Department Operating Budget						
for 2019						
	2018		2019		Budget Increase	
	Budget	Actual	Budget		\$	%
Sewer North Redistributed Wages	2,200	2,145	1,100		(1,100)	
Sewer North Redistributed Benefits	850	246	165		(685)	
Sewer North Natural Gas		600			0	
Sewer North Telephone	1,500	1,925	1,200		(300)	
Sewer North Utilities	7,000	3,736			(7,000)	
Sewer North Materials and Supplies	25,000	24,144	12,500		(12,500)	
Sewer North Contracted Services	71,000	69,712	40,000		(31,000)	
Sewer North Breaks Redistributed Wages		870	500		500	
Sewer North BreaksRedistributed Benefits		103	75		75	
Sewer North Shut Off Redistributed Wages		706	500		500	
Sewer North Shut OffRedistributed Benefi		82	75		75	
Sewer South Redistributed Wages			1,100		1,100	
Sewer South Redistributed Benefits			165		165	
Sewer South Telephone			1,200		1,200	
Sewer South Materials and Supplies			12,500		12,500	
Sewer South Contracted Services			33,751		33,751	
Sewer South Breaks Redistributed Wages			500		500	
Sewer South Breaks Redistributed Benefit			75		75	
Sewer South Shut Off Redistributed Wages			500		500	
Sewer South Shut OffRedistributed Benefi			75		75	
	107,550	104,269	105,981		(1,569)	(1.46%)

	Municipality of Temagami						
	Department Operating Budget						
	for 2019						
		2018		2019		Budget Increase	
		Budget	Actual	Budget		\$	%
1-5-4200-1031	Grinder Pump Redistributed Wages	5,300	4,843	5,000		(300)	(5.66%)
1-5-4200-1130	Grinder Pump Redistributed Benefits	2,200	573	750		(1,450)	(65.91%)
1-5-4200-2300	Grinder Pump Materials and Supplies	13,500	6,925	10,000		(3,500)	(25.93%)
1-5-4200-3040	Grinder Pump Contracted Services	2,000	19,797	10,000		8,000	400.00%
1-5-4200-7201	Grinder Pump LTD Interest	7,032	4,967	2,000		(5,032)	(71.56%)
1-5-4200-7204	Grinder Pump LTD Principal	48,762	50,826	53,793		5,031	10.32%
1-5-4200-9000	Grinder Pump Transfer to grinder pump re						
		78,794	87,931	81,543		2,749	3.49%

Municipality of Temagami						
Department Operating Budget						
for 2019						
	2018		2019		Budget Increase	
	Budget	Actual	Budget		\$	%
Water North Redistributed Wages	400	2,291	1,500		1,100	
Water North Redistributed Benefits	126	253	225		99	
Water North Natural Gas	11,500	13,580			(11,500)	
Water North Telephone			1,200		1,200	
Water North Utilities	52,000	39,611			(52,000)	
Water North Materials and Supplies	36,000	64,547	20,000		(16,000)	
Water North Contracted Services	220,000	216,105	120,128		(99,872)	
Water North Break Redistributed Wages		1,545	1,000		1,000	
Water North Break Redistributed Benefits		185	150		150	
Water North Shut Off Redistributed Wages	3,200	1,959	1,000		(2,200)	
Water North Shut Off Redistributed Benef	1,400	231	150		(1,250)	
Water South Redistributed Wages			1,500		1,500	
Water South Redistributed Benefits			225		225	
Water South Telephone			1,200		1,200	
Water South Utilities			70,959		70,959	
Water South Materials and Supplies			20,000		20,000	
Water South Contracted Services			119,425		119,425	
Water South Break Redistributed Wages			1,000		1,000	
Water South Break Redistributed Benefits			150		150	
Water South Shut Off Redistributed Wages			1,000		1,000	
Water South Shut Off Redistributed Benef			150		150	
	324,626	340,307	360,962		36,336	11.19%

Municipality of Temagami					
Department Operating Budget					
for 2019					
	2018		2019	Budget Increase	
	Budget	Actual	Budget	\$	%
Waste Collection Redistributed Wages	18,200	15,101	18,200	0	0.00%
Waste Collection Redistributed Benefits	6,700	1,785	2,730	(3,970)	(59.25%)
Waste Collection Materials and Supplies	400	108	500	100	25.00%
Waste Collection Vehicle Operations	5,000	7,996	8,000	3,000	60.00%
Waste Collection Vehicle Repairs & Mainte	5,000	4,114	5,000	0	0.00%
	35,300	29,104	34,430	(870)	(2.46%)
Strathy Landfill Redistributed Wages		5,144	6,000	6,000	
Strathy Landfill Redistributed Benefits		596	900	900	
Strathy Landfill Materials and Supplies	500	137	500	0	0.00%
Strathy Landfill Monitoring Costs and An	2,000	1,960	2,500	500	25.00%
Strathy Landfill Contracted Services	26,500	44,447	20,000	(6,500)	(24.53%)
	29,000	52,284	29,900	900	3.10%
Sisk Landfill Redistributed Wages		3,977	5,000	5,000	
Sisk Landfill Redistributed Benefits		431	750	750	
Sisk Landfill Materials and Supplies	600	360	500	(100)	(16.67%)
Sisk Landfill Monitoring Costs and Annua	4,500	5,055	5,000	500	11.11%
Sisk Landfill Contracted Services	17,000	35,922	20,000	3,000	17.65%
	22,100	45,745	31,250	9,150	41.40%
Brigg Landfill Redistributed Wages		3,453	4,000	4,000	
Brigg Landfill Redistributed Benefits		388	600	600	
Brigg Landfill Materials and Supplies	1,100	890	1,000	(100)	(9.09%)
Brigg Landfill Monitoring Costs and Annu	6,000	10,107	12,000	6,000	100.00%
Brigg Landfill Contracted Services	45,000	70,422	45,000	0	0.00%
	52,100	85,260	62,600	10,500	20.15%
Mine Access Transfer Contracted Services		9,643	9,000	9,000	
Welcome Centre Transfer Contracted Servi	8,476	9,360	9,000	524	6.18%
Landfill Closure Costs			2,500	2,500	
	8,476	19,003	20,500	12,024	141.86%
Strathy Recycling Contracted Services	60,000	67,271	65,000	5,000	8.33%
Sisk Recycling Contracted Services	1,600	5,369	5,000	3,400	212.50%
Mine Landing Recycling Contracted Servic	5,500	5,941	6,000	500	9.09%
R&D Recycle - Bin Rental	2,500	1,679	2,500	0	0.00%
Waste Hazardous Material North Bay	2,692	2,692	3,000	308	11.44%
Recycling	72,292	82,952	81,500	9,208	12.74%
Waste Management Master Plan	30,000			(30,000)	
Total Waste	249,268	314,348	260,180	10,912	4.38%
	249268	314348	260180		

Municipality of Temagami						
Department Operating Budget						
for 2019						
	2018		2019	Budget Increase		
	Budget	Actual	Budget	\$	%	
Parks and Recreation Salaries and Wages	53,036	39,085	32,400	(20,636)	(38.91%)	
Tower Benefits	6,280	4,968		4,970	79.14%	
Parks and Recreation Redistributed Wages		6,544	7,000			
Parks and Recreation Redistributed Benef		776	1,050			
Parks and Recreation CPP			796			
Parks and Recreation EI			735			
Parks and Recreation EHT			632			
Parks and Recreation WSIB			1,037			
Parks and Recreation Ball Field Maintena	1,600		1,600	0	0.00%	
Parks and Recreation Travel	4,000	102	2,000	(2,000)	(50.00%)	
Parks and Recreation Materials and Suppl	5,200	3,949	4,500	(700)	(13.46%)	
Parks and Recreation Contracted Services	250	452	500	250	100.00%	
Canada Day	15,000	13,475	15,000	0	0.00%	
Events	4,000	5,170	4,000	0	0.00%	
Shiverfest	4,000	4,701	3,000	(1,000)	(25.00%)	
Tower Salaries and Wages		4,297		0		
Tower Redistributed Benefits		1,145	225	225		
Tower Redistributed Wages		1,235	1,500	1,500		
Tower Telephone	700	910	1,000	300	42.86%	
Tower Utilities	1,400	721	1,200	(200)	(14.29%)	
Tower Trail Maintenance and Signage	5,000	118	3,000	(2,000)	(40.00%)	
Tower Advertising	1,000	387	1,000	0	0.00%	
Tower Building Maintenance	1,200	914	1,200	0	0.00%	
Tower Janitorial Supplies	300	96	100	(200)	(66.67%)	
Tower Materials and Supplies	3,400	1,330	2,500	(900)	(26.47%)	
Tower Contracted Services	1,200	850	1,000	(200)	(16.67%)	
Program Materials and Supplies	50,000	11,797		(50,000)		
Fitness Centre	9,100	4,800	5,000	(4,100)	(45.05%)	
	166,666	107,822	91,975	(74,691)	(44.81%)	

Municipality of Temagami						
Department Operating Budget						
for 2019						
	2018		2019		Budget Increase	
	Budget	Actual	Budget		\$	%
Community Centre Salaries and Wages		4,320			0	
Community Centre Redistributed Wages		20,202	30,000		30,000	
Community Centre Redistributed Benefits		5,708	4,500		4,500	
Community Centre Membership Fees	200		200		0	0.00%
Community Centre Natural Gas	17,000	15,227	16,000		(1,000)	(5.88%)
Community Centre Telephone	6,000	5,865	6,000		0	0.00%
Community Centre Utilities	42,000	35,135	38,000		(4,000)	(9.52%)
Community Centre Shop Tools/Equipment	1,900	73	1,000		(900)	(47.37%)
Community Centre Advertising	1,000		1,000		0	0.00%
Community Centre Building Maintenance	22,800	7,057	20,000		(2,800)	(12.28%)
Community Centre Janitorial Supplies	300	1,611	1,500		1,200	400.00%
Community Centre Vending Supplies	1,000	689	1,000		0	0.00%
Community Centre Materials and Supplies	1,250	661	1,000		(250)	(20.00%)
Community Centre Health and Safety	250	617	500		250	100.00%
Community Centre Vehicle Maintenance & R	250	2,629	3,000		2,750	1100.00%
Community Centre Equipment Operations	5,000	3,761	4,000		(1,000)	(20.00%)
Community Centre Equipment Maintenance a	450	182	500		50	11.11%
Community Centre Contracted Services	8,000	6,734	8,000		0	0.00%
Community Centre Ice Plant Maintenance	12,000	11,844	12,000		0	0.00%
	119,400	122,315	148,200		28,800	24.12%



Municipality of Temagami						
Department Operating Budget						
for 2019						
	2018		2019	Budget Increase		
	Budget	Actual	Budget	\$	%	
Library Salaries and Wages	35,258	36,223	46,020	10,762	30.52%	
Library Redistributed Wages		2,157		0		
Library Redistributed Benefits	13,045	11,977		139	1.07%	
Library CPP			1,873			
Library EI			1,044			
Library OMERS			3,168			
Library EHT			755			
Library Group Benefits			5,105			
Library WSIB			1,239			
Library Travel	575		575	0	0.00%	
Library Training Expense	600	825	1,000	400	66.67%	
Library Membership Fees	1,200	1,178	1,200	0	0.00%	
Library Subscriptions	800	544	800	0	0.00%	
Library Telephone	800	789	800	0	0.00%	
Library Office Supplies	700	233	700	0	0.00%	
Library Small Equipment Operations	1,400	578	1,400	0	0.00%	
Library Tech Support	1,900	1,221	1,900	0	0.00%	
Library Office Repairs and Maintenance	700	45	700	0	0.00%	
Library Materials and Supplies	500	272	500	0	0.00%	
Library Book Purchases	7,500	6,767	7,500	0	0.00%	
Library Technology	500		500	0	0.00%	
Library Literacy	300	153	300	0	0.00%	
Library Service Ontario Expenses	425	121	425	0	0.00%	
Library Capital cap matching funds	3,865	3,054	3,865	0	0.00%	
Library Local History Project	1,140			(1,140)		
	71,208	66,137	81,369	10,161	14.27%	

Municipality of Temagami						
2019 Budget						
Operations						
	2018		2019		Budget Increase	
	Budget	Actual	Budget		\$	%
Planning						
Honorarium and Benefits	53,796	65,645	<b>64,192</b>		10,396	19.32%
Materials and Supplies	48,630	65,077	<b>69,500</b>		20,870	42.92%
Total Planning	102,426	130,722	<b>133,692</b>		31,266	30.53%
Development						
Honorarium and Benefits	55,275	62,137	<b>118,141</b>		62,866	113.73%
Materials and Supplies	36,000	5,002	<b>14,500</b>		(21,500)	(59.72%)
Total Development	91,275	67,139	<b>132,641</b>		41,366	45.32%
Total	193,701	197,861	<b>266,333</b>		72,632	37.50%

Municipality of Temagami						
Department Operating Budget						
for 2019						
	<b>2018</b>		<b>2019</b>		<b>Budget Increase</b>	
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>		<b>\$</b>	<b>%</b>
Planning Salaries and Wages	39,159	44,678	<b>48,400</b>		9,241	23.60%
PAC Honorariaums	300	(19)	<b>300</b>		0	0.00%
Planning Redistributed Wages		4,935			0	
Planning Redistributed Benefits	14,337	16,051			1,155	8.06%
Planning CPP			<b>2,290</b>			
Planning EI			<b>1,098</b>			
Planning OMERS			<b>3,960</b>			
Planning EHT			<b>944</b>			
Planning Group Benefits			<b>5,651</b>			
Planning WSIB			<b>1,549</b>			
Planning Conference Expense	7,500	2,464	<b>4,000</b>		(3,500)	(46.67%)
Planning Membership Fees	380	280	<b>500</b>		120	31.58%
Planning Advertising		918	<b>2,000</b>		2,000	
Planning Professional Fees	13,000	22,561	<b>12,000</b>		(1,000)	(7.69%)
Planning Registration and Search Fees	2,500	1,777	<b>2,000</b>		(500)	(20.00%)
Planning OMB Hearings		24,237	<b>30,000</b>		30,000	
Planning Materials and Supplies	5,000	138	<b>1,000</b>		(4,000)	(80.00%)
Planning Inspections	8,000	3,387	<b>5,000</b>		(3,000)	(37.50%)
Planning GIS Contracted Services	12,250	9,315	<b>13,000</b>		750	6.12%
	<b>102,426</b>	<b>130,722</b>	<b>133,692</b>		<b>31,266</b>	<b>30.53%</b>

Municipality of Temagami					
Department Operating Budget					
for 2019					
	2018		2019	Budget Increase	
	Budget	Actual	Budget	\$	%
Admin User Charges	700	14,597	13,000	12,300	1757.14%
Tax Certificates	1,500	1,945	1,500	0	0.00%
Lottery Licences	200	70	200	0	0.00%
Building/Property Rentals	15,250	10,311	33,000	17,750	116.39%
Office/Room Rentals	600	844	900	300	50.00%
Docking Fees - Town	9,000	8,114	9,000	0	0.00%
Insurance Facility Rentals	600	442	600	0	0.00%
Administration	27,850	36,323	58,200	30,350	108.98%
MTO Recovery	10,200	25,809	20,000	9,800	96.08%
Emergency and fire Response	6,000	7,481	7,500	1,500	25.00%
Burn Permits Marten River		120	100	100	
Donations	47,000			(47,000)	(100.00%)
Marten River Fire	63,200	33,410	27,600	(35,600)	(56.33%)
MTO Recovery	9,739	27,680	10,000	261	2.68%
Burn Permits	1,094	840	1,200	106	9.69%
Misc Revenue - Search	352	3,228	3,000	2,648	752.27%
Temagami Fire	11,185	31,748	14,200	3,015	26.96%
POA Income	13,000	12,858	13,000	0	0.00%
Dog Licences	400	169	300	(100)	(25.00%)
Building Permits	21,000	21,959	21,000	0	0.00%
Travel	6,000	5,940	6,000	0	0.00%
Buidling Search	600	660	600	0	0.00%
Parking Fines	500		200	(300)	(60.00%)
911 Sign Fees	200	330	200	0	0.00%
Building Permit and Other	41,700	41,916	41,300	(400)	(0.96%)
User Fees		504	3,000	3,000	
Parking/Mine Landing	14,710	15,180	15,000	290	1.97%
Roads	14,710	15,684	18,000	3,290	22.37%
Sewer Fees - Res/Comm	107,550	106,984	121,878	14,328	13.32%
Grinder Maintenance Fees	83,794	81,582	93,774	9,980	11.91%
Water Fees - Res/Comm	326,626	314,116	415,106	88,480	27.09%
Garbage Collection Town	35,300	34,655	34,430	(870)	(2.46%)
Garbage Collection Mine Landing	36,663	-3	37,600	937	2.56%
Strathy Landfill Site Fees	4,000	2,624	4,000	0	0.00%
Sisk Landfill Sites Fees	4,000	4,468	4,500	500	12.50%
Brigg Landfill Sites Fees	4,400	126	6,000	1,600	36.36%
Recycling Revenue		3,500	15,000	15,000	
Environment	602,333	548,052	732,288	129,955	21.58%

Municipality of Temagami						
Department Operating Budget						
for 2019						
	2018		2019		Budget Increase	
	Budget	Actual	Budget		\$	%
Cemetery Fees	1,100	3,405	2,500		1,400	127.27%
Cemetery Care and Maintenance	378		500		122	32.28%
Sales - Columarium Niches	1,006	1,900	1,000		(6)	(0.60%)
Cemetery	2,484	5,305	4,000		1,516	61.03%
Arena Ice Rental Fees	2,220	2,837	3,000		780	35.14%
Arena Hall Rentals	4,500	5,956	6,000		1,500	33.33%
Arena Rent/Vending Sales	300	298	300		0	0.00%
Tower User Fees	4,000	1,304	4,000		0	0.00%
User Fees - Fitness Centre	3,000	2,303	3,000		0	0.00%
User Fees - Sports	300	60	300		0	0.00%
Recreation - Facilities	14,320	12,758	16,600		2,280	15.92%
CAP Funding	3,865				(3,865)	(100.00%)
User Fees	1,752	914	1,500		(252)	(14.38%)
Service Ontario Revenue	425	425			(425)	(100.00%)
Library	6,042	1,339	1,500		(4,542)	(75.17%)
Planning Applications	17,200	13,585	18,000		800	4.65%
Development Applications	1,200	2,400	2,500		1,300	108.33%
Zoning Certificate Revenue	280	540	600		320	114.29%
Planning and Development	18,680	16,525	21,100		2,420	12.96%
Total User Fees	802,504	743,060	934,788		132,284	16.48%

Municipality of Temagami						
Summary of Federal Grants						
for 2019						
	<b>2018</b>		<b>2019</b>		<b>Budget Increase</b>	
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>		<b>\$</b>	<b>%</b>
FEDNOR	144,688				(144,688)	
Parks and Recreation Federal Funding	161,800		<b>2,400</b>		(159,400)	(98.52%)
Tower Federal Funding	45,000	41,911			(45,000)	
Development Federal Funding			<b>20,000</b>		20,000	
Gax Tax Revenue	53,510	53,510	<b>107,020</b>		53,510	100.00%
CWWF Federal		38,394	<b>15,946</b>		15,946	
<b>Total</b>	<b>404,998</b>	<b>133,815</b>	<b>145,366</b>		<b>(259,632)</b>	<b>(64.11%)</b>

Municipality of Temagami						
Summary of Provincial Grants for 2019						
	2018		2019		Budget Increase	
	Budget	Actual	Budget		\$	%
OMPF	870,500	870,500	865,300		(5,200)	(0.60%)
Modernization Fund			439,800		439,800	
Provincial Support - CSPT		1,951	2,660		2,660	
Cannibis			10,000		10,000	
RIDE Program Revenue	6,707	6,318	6,700		(7)	(0.10%)
Min of Health - Helipads Maint	7,500	7,000	7,000		(500)	(6.67%)
Provincial Programs	636,285	644,343	668,100		31,815	5.00%
Provincial Funding Healthy Living	31,000	17,460			(31,000)	
Tourism Intern	20,003	21,175	31,500		11,497	57.48%
Parks and Recreation Provincial Funding -	7,316	7,316	10,000		2,684	36.69%
Library Provincial Funding	8,636	8,636	4,318		(4,318)	(50.00%)
OCIF Formula		50,000	53,867		53,867	
CWWF Provincial	197,308	38,394	7,973		(189,335)	(95.96%)
Mainstreet	38,355		38,355		0	0.00%
Total	1,823,610	1,673,093	2,145,573		321,963	17.66%

Hello everyone:

This is being sent to you on behalf of the DNSSAB Board.

I regret to inform you of recent known Provincial funding implication to our member municipalities. Our social services funding has been frozen to last year's actuals. This means our collective agreement pressures will need to be offset from either a municipal increase or cuts to core services such as social services and mental health supports and transitional supports. This may impact your call volume for community policing as we may not be able to provide pro-active case management for complex clients. And further, if we don't achieve our new increased employment targets with less funding, this will result in a further 15% decrease in our upload funding. This is compounded by the fact that our actuals were \$1.1M lower than budgeted last fiscal year. As of last year our board budgeted \$2.5M less than our notional available funding on top of \$1.1M in expenditure reduction. This reduction will have an impact on our ability to manage the most vulnerable in your communities.

On our children services side, the Provinces cut our administration in half and now requires a municipal match of 20% levy for a previously 100% funding program. Our board will be further reducing our overhead to minimize the impact on children services. This reduction in oversight will have some increase risks to services provided in the district. We will be announcing reductions in staff to shield our municipal members from significant levy implications. We will also be containing our corporate overhead, which is already 3.5% of budget which is generally considered exceptionally low.

Our EMS funding has also been frozen to last year's actuals. Our board will be maintaining existing EMS coverage at this time, but this cost will need to be structurally levied over the long term to maintain EMS services. This is the first time in over 15 years that our Provincial EMS funding has been frozen, but still remains a municipal responsibility at this time, as we have not received any direction from the Province yet regarding the centralization of services communicated to AMO. The EMS funding will put our board under extreme pressure to either reduce services or pass costs on



through the levy. This not something our board relishes and it is potentially a community safety risk, should services be reduced. This district runs very lean on EMS staffing pattern services.

While information continues to be received intermittently from the provincial government and various ministries, we are striving to keep member municipalities informed of budget implications that may affect you. While our intent is not to send you information piecemeal, it is apparent that is the way we will be receiving it from the various ministries that fund us, and we feel it is important that you receive this information as soon as possible.

Attached to this email is a letter that I ask you to share with your council members at the earliest convenience. It is in your best interest to advocate for funding that impacts our district citizens. Unfortunately, EMS costs (costs which we can't control) are expected to increase with the aging population and community challenges with addictions and mental health. This means there will be no increase in our services but will likely mean an increase in the costs to municipalities. Please prepare yourself for a significant levy adjustment of these downloaded provincial costs.

If you have any questions, please don't hesitate to contact my office.



Sincerely,

Joe

Joseph Bradbury

Chief Administrative Officer | Directeur général de l'administration

District of Nipissing Social Services Administration Board (DNSSAB) |

Conseil d'administration des services sociaux du district de Nipissing (CASSDN)

**Healthy communities without poverty | Des communautés saines et sans pauvreté**

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# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

## BY-LAW NO. 19-1456

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### Being a By-Law to confirm the proceedings of Council of the Corporation of the Municipality of Temagami

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**WHEREAS** pursuant to Section 5(1) of the Municipal Act, 2001, S.O. 2001, c. 25 as amended, the powers of a municipality shall be exercised by its Council; and

**WHEREAS** pursuant to Section 5(3) of the Municipal Act, 2001, S.O. 2001, c. 25 as amended, a municipal power, including a municipality's capacity rights, powers and privileges under Section 8 of the Municipal Act, 2001, S.O. 2001, c. 25 as amended, shall be exercised by By-Law unless the municipality is specifically authorized to do otherwise; and

**WHEREAS** it is deemed expedient that the proceedings of the Council of the Corporation of the Municipality of Temagami at this Session be confirmed and adopted by By-Law.

**NOW THEREFORE** the Council of the Corporation of the Municipality of Temagami hereby enacts as follows:

1. **THAT** the actions of the Council of The Corporation of the Municipality of Temagami in respect of all recommendations in reports and minutes of committees, all motions and resolutions and all actions passed and taken by the Council of the Corporation of the Municipality of Temagami, documents and transactions entered into during the May 13, 2019 Regular meeting of Council are hereby adopted and confirmed, as if the same were expressly embodied in this By-Law.
2. **THAT** the Mayor and proper officials of The Corporation of the Municipality of Temagami are hereby authorized and directed to do all the things necessary to give effect to the action of the Council of The Corporation of the Municipality of Temagami during the said meetings referred to in paragraph 1 of this By-Law.
3. **THAT** the Mayor and the Treasurer/Administrator or Clerk are hereby authorized and directed to execute all documents necessary to the action taken by this Council as described in Section 1 of this By-Law and to affix the Corporate Seal of The Corporation of the Municipality of Temagami to all documents referred to in said paragraph 1.

Read a first, second and third time and finally passed this 13<sup>th</sup> day of May, 2019.

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Mayor

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Clerk