



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

Wednesday, June 17, 2020, 6:30 P.M.

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.

Pages

1. PURPOSE OF THIS SPECIAL MEETING

A Special Meeting of Council to be held on June 17, 2020, by electronic participation is to discuss the propose 2020 budget.

2. CALL TO ORDER AND ROLL CALL

3. ADOPTION OF THE AGENDA

Draft Motion:

BE IT RESOLVED THAT the Special Council Agenda dated June 17, 2020, be adopted as presented/amended.

4. DECLARATION OF CONFLICT OR PECUNIARY INTEREST AND GENERAL NATURE THEREOF

5. UNFINISHED BUSINESS

5.1 2020 Budget

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Draft Motion:

BE IT RESOLVED THAT Council direct Staff to prepare the necessary by-laws to establish Service Charges and Tax Rates as supported by the Budget proposal received and approved on June 17, 2020.

6. ADJOURNMENT

Draft Motion:

BE IT RESOLVED THAT this meeting adjourn at X:XX p.m.

Budget Questions and Answers

The following are questions and comments received about the budget and Staff reply. As well, there is a recap of Staff recommendation (adjusted) for Council's consideration as we discuss the budget again on June 17th.

1. Increase in the Recreation and Culture Budget

The increase in the budget is basically due to the reallocation of the 0.5FTE from Public Works to the Recreation area. You will note that the Public Works is showing a similar decrease. There is also an increase in the budget for students. This budget for students could be reduced by \$15,000 (net between salary decrease and revenue increase) due to the response now received on our Canada summer jobs application. On the subject of the full time position, as the year unfolds this position would be completing other tasks that are outside of the parks and recreation category. Among these are tending to the Fitness Centre, Health and Safety Inspections of Municipal facilities as well as being the coordinator with building contractors.

There was also mention of different activities that normally occur annually in the municipality. Apart from Canada Day and Shiverfest, the other activities, Temagami Community Market and the Canoe Festival for example, are actually recorded as Donations which appear in the General Administration category. There was also the note of saving on 'in kind donations' for typical summer events. While this is true, it will not take Staff away from normal duties to perform the supports for the events.

2. Planning and Development Budget

The Contract Planner is included as part of these costs. At present, with the Municipality not recovering fees related to planning applications the cost of these are also included in the budget. We did budget a little more for contract planner as last year the fees were more than double the budget and we have no other way to recover these at present. Any costs associated with the Official Plan Review or the development of a Community Improvement Plan are not part of the contract planner costs.

In the Development area, we did try to increase the budget to provide some room for the unexpected activities that may arise. Last year, the cost associated with the Broadband Study completed were not in the budget approved by Council and Staff needed to adjust different areas to ensure that this study could be completed and we could, as a municipality, stay within our overall budget. Especially in the area of Broadband, there are many unknowns as we move through the year. Maintaining this budget will help to ensure that funds will be available to prepare applications (broadband is outside of our normal business activity) and move the Broadband file forward.

In the Planning and Development Capital the increases were adjusting the estimate for the Official Plan Review based on the current estimate and removal/relocation of the microfit installation and the repairs to the Firehall roof.

3. Fire Department and Cost of Living

As part of the Service Delivery Review we can review the pay structure for volunteers. Based on what I have seen in other Municipalities, you are likely to find that we are lagging a little behind where other municipalities are. Presently, the command structure (Chief, Deputy, Captains) are responsible for basically all of the administration related to the operation of the Fire Departments. Administrative Staff provide billing assistance, especially with billing to the MTO.

Amounts paid to Staff, Council and Volunteers are all included in the cost of living adjustments provided annually. Through review of municipal policy, Council could reassess the cost of living. Presently, we use the states Stats Canada Consumer Price Index to establish what cost of living increases may be. Should Council wish to review compensation policies, this should be done in concert with a compensation review, especially with municipalities in our vicinity. While I do not know the compensation levels, I do know that the Town of Colbalt had to advertise multiple times to secure a new CAO and presently Coleman Twp has just advertised their vacant CAO position for the second time. By way of information, municipal positions are becoming very competitive. While our policies should be reviewed from time to time it is also important to ensure the review is complete, not just one part of the equation.

4. The \$30,000 Health Capital budget is the improvements to the Cemetery. The largest component of these is the new columbarium.

As for the large increase in the Au Chateau budget, while are working on the issue, the largest stumbling block is the Province adjusting the regulation that established the Nipissing West Long Term Care Board which includes us in the operation of Au Chateau.

5. COVID Relief

When the shutdown was occurring in mid-March many municipalities responded by delaying due dates and waiving certain fees. We did not and at the time I noted that Staff would make a recommendation as part of the budget process. It should be noted that many of the municipalities that provided relief are now finding that it is not possible to complete the year without having a significant deficit in the absence of support from the other levels of government or totally gutting their budget. We do have processes underway that could alter how we do things such as the Service Delivery Review and the Waste Management Master Plan as well as the outstanding considerations of the recommendations made through the Strategic Planning Process.

The one area of relief that I believe should be offered is the ability for payment plans to be created for ratepayers upon request. While this may decrease the revenue received from Penalty and Interest Revenue, it is also true that we have some of our ratepayers, especially summer camps and the tourism sector and those that rely on these for employment, that have their ability to earn revenue either significantly curtailed or stopped altogether. With the ability for Staff to work with these ratepayers and create payment plans based on individual circumstances, the effects of the economic shut down may be able to be mitigated somewhat.

One comment received suggested not offering any relief at this time while another liked the approach of offering a rebate.

6. Target Tax Increase

The 4.98% increase was for properties in the Townsite that also pay the water and sewer rates. From a dollar perspective, the tax revenue from 2019 to 2020 in the budget presented increased by 4.4%. In order to have a tax levy increase of 2% there would need to be a reduction in the budget of \$95,038.

The presentation noted that based on the 4.4% increase in tax revenue the effective tax rate would actually decrease by 0.92%. What individual ratepayers experience will vary from property to property and, in total, there would be more taxes collected. For 2020, each property will be different in how the budget effects them. With a 2% increase in the dollar value of the tax levy, the effective rate applied to assessment would decrease by around 2%.

Water, Sewer and Grinder Pump rates are based on expenditure and, in 2020, are the budgeted expenditure plus 10% for future capital. There are increases in the Water and Sewer rates partly due to inflationary costs and partly due to the adjustment of service units. The Grinder Pump rate decreased significantly as the debt charges for 2020 are half of what they have been for the past 10 years. This rate will most likely decrease again next year as there will be no debt payments budgeted in this area.

One suggestion was to try to get to a 0%. In order to do this a total of \$172,794 would need to be reduced from the budget. It should also be pointed out that 0%, especially when Au Chateau, DSSAB and inflation is considered is actually a reduction in the budget. Many Councils (not necessarily Temagami) have 'held the line' when considering the tax levy and then want money for projects. If we are carving from our budget the increase we are required to pay to Au Chateau and DSSAB, then there would not be any resources for projects. Last year there was Broadband, improvements to the contractor parking and the Temagami North ditches (first two phases) that were added after the budget was approved.

7. Removal of Projects from Capital Projects Requested

There are two types of capital projects. Those funded through the tax levy and those funded by other sources. Included in other sources are Provincial Grants, Federal Grants, and Transfers from Reserves established for certain purposes. Of the projects noted, Council Chambers, Energy Plan for the Welcome Centre, Implementation of the Strategic Plan, the Compactor Truck and \$7,000 of the proposed Recreation Equipment all are proposed to come from these other sources of revenue.

The Council Chambers, if updated, could also provide a community asset that could be used/rented for presentations, community meetings and perhaps workshops and other training. These costs are proposed to be spent with the modernization and efficiency fund received from the Province in 2019. Council does have the option to use these funds for any purpose with that respects the spirit in which they were given. About quarterly, I am asked by the Province how we are spending these funds.

The Energy Plan for the Welcome Centre is something that should be done if we are going to replace our source of HVAC energy from electricity. There may be other cost savings that could be realized with the replacement of windows etc. While the study can be delayed, it should be

done with the understanding that other projects would also be delayed. This may be something better identified through the greenhouse gas reduction project through FCB that Council approved in May.

While Council has yet to prioritize and otherwise deal with the recommendations in the Strategic Plan, if any of these are to go forward there should be some funds to do this. To my knowledge, we do not have any outstanding amounts with the Commerce Group in the absence of us requesting further work from them.

The compactor truck, especially if a gently used unit at a very reasonable price, will most likely be part of the future of waste management. Especially in Temagami and Temagami North, many residents rely on this service. Waste Collection is also an area where we charge a service fee for. While Council is free to reverse their earlier approval, I will repeat that if we find a good unit at a very favourable price then I believe it would be in our future best interests to acquire it. I view this similar to the used pumper that eased some of the equipment pressure last year for the Marten River Volunteer Fire Department.

In any case, those projects funded through the Modernization and Efficiency Fund (Council Chambers and the Strategic Plan Implementation) if they do not go forwards then as we work through the Service Delivery Review and the Waste Management Master Plan, other projects may arise where these funds could be spent provided that they either allow us to become more modern or efficient in our approach. Those projects funded through reserve transfers, if they do not go forward, the funds would remain in reserves.

For the other projects, for the Cemetery, Council had previously provided the Cemetery Board approval for these capital improvements. Again, while Council could retract this approval there may have already been work completed based on this approval.

The float trailer has been included in the Public Works 'wish list' for a number of years and the use of the snowmobile for winter inspections was noted.

Presently, there is a little over \$500,000 in the reserve for a future PW building. Depending on the size and other uses that are incorporated in any future Public Works Building, it would probably cost significantly more than the \$1 million noted, and probably more than \$2 million. Again, as we work through the Service Delivery Review items such as these can be viewed.

8. Number of Council Members and Council Pay

The next Municipal Election is scheduled for 2022. Prior to the end of 2021, any change in the size and composition of Council would need to be discussed and approved according to the present legislation. The Municipal Act 2001, as amended, establishes the minimum size of a Municipal Council at 5 including the Head of Council. While this is a discussion that should happen once per Council Term, no changes approved become effective until the next Municipal Election.

As it relates to Council Remuneration, similar to Staff remuneration, if this is considered it should be with complete inputs. Our present rates are, from what I have observed, on the low side for most municipal governments.

9. Staff Duties and Complement

As has been noted earlier with Council, when the consolidation of the CAO and the Treasurer position there were also changes in other positions caused as a result of this. Staff have completed a review of what their typical day looks like with the completion of a diary over a month. Based on this information, job descriptions are being assessed to ensure they are still accurate or highlighting where adjustments may be required. We are discussing the possibility of adding professional support for this through the Service Delivery Review while remaining within the financial and operations constraints of the funding we have received for this process.

Job descriptions and perhaps altering how the different job functions are merged will inform these decisions. It is also important to remember that now that we have some stability in our staffing from a few years ago, we can approach staffing levels and duty allocation with less scrambling to just get the job done.

Summary

One of the roles of Council (Municipal Act Section 224(e)) is to ensure the financial integrity of the Municipality. While much of this is through the procurement policy and the accountability and transparency measures, including the annual financial audit, part of this responsibility is to ensure that sufficient funds are included in the budget to allow the municipality to operate. From the last Council meeting it was noted by Councillor Koistinen that there was around \$200,000 to come from reserves for operations and this is similar (although a little lower) than what was budgeted in 2018 and much lower than what was budgeted in 2017. As well, if the \$610,000 capital levy is approved, it is still a couple hundred thousand lower than our annual amortization expense. While capital assets funded through Provincial Grants are not excluded in this illustration it could be said that presently our tax levy is about \$400,000 lower than it should be to ensure the municipality can operate into the future both from a day to day and a capital perspective. Most of this difference comes from the historical operations. Many municipalities pull from reserves without putting in. Provided we stay in the area of around \$3 million in reserves then we are not totally losing control of the future. There are many municipalities that lower taxes, reduce reserves and take on borrowing and end up in a few short years actually losing control of future tax levy increases. We are a long way from that yet.

We are undertaking a Service Delivery Review, a Waste Management Master Plan, updating our asset conditions while we work on updating the Asset Management Plan for Council's consideration as well as finalizing the updated fee and service charge by-law for Council's consideration this month. All of these will work together to provide a more complete picture of the future of the municipality and the menu of services that will be offered by the Municipality and how these will be funded.

While we may never get to the point where reserves are not used to offset operating and capital planning needs, to decrease our present position significantly will increase future pressures in the absence of considerable changes in municipal operations and services.

Based on the comments received, should Council wish to absorb the increase in the DSSAB and Au Chateau levies for 2020 by eliminating the amount recommended to be transferred to the reserve for a future Public Works Building then an increase in the amount raised in taxes could be held at 2%. Actually, if the full \$100,000 was eliminated then the resulting increase would be 1.87% in the dollars raised through the tax levy for 2020.

This would further increase the divide between the capital levy and the annual amortization. It would also decrease the ability of Council to respond to items that may arise through the year like Broadband projects or capital projects not included in our planning.

Regardless of the decision, (4.4% or 2% or absorbing the DSSAB/Au Chateau increase or not) as we work through the various reviews and plans this year there needs to be some frank and honest discussion and direction.

Methodology

There are, in essence, three parts to the budget presentation for 2020. As you are aware, we are presently in the middle of the response phase of the COVID-19 pandemic and the related Provincially declared emergency. Not only has this significantly altered our operations but has also altered the daily lives of the vast majority of our ratepayers, especially our tourism commercial base. While there will most likely be changes to how we operate in the future as we move through the response and recovery phases, for stability, Part 1 of the budget presentation is made with a 'business as normal' perspective.

Part 1 was prepared using the budget guideline adopted earlier by Council as the guide. This part is the more traditional budget presentation. Areas dealing with proposed taxation and user charges and the effect these will have on the average ratepayer are included. As well, there are schedules at the back of this document that have the operations by department and relative comments. There are two sections for the capital discussion this year. The first is the recommended projects and reserve transfers for 2020 that reconcile with Council's guideline of a capital levy of \$620,000. The second section contains projects that have not been included in the budget proposal. Should Council determine to do a project from this list then project(s) of equal value should be removed from the proposed list or other means of funding (tax increase, debt, reserves) should also be approved at the same time.

Part 2 deals with outstanding grant applications made in 2019. As well, this part expands in areas of water and sewer capital that, if fund in one budget year, would not be possible with the philosophy of water and sewer user rates paying for the cost of operating the system. Part 2 introduces the possibility of debt acquisition which, given the present interest rates, provides real options for Council to complete projects without totally mortgaging the future.

Part 3 provides recommendations on possible relief to our ratepayers from the COVID-19. While we remain hopeful that there will be some assistance from the Province or the Federal Government, presently, any assistance offered by the Municipality must also be funded by the Municipality. Given that our largest source of revenue is property taxation, giving relief that requires an increase in taxation by the same amount is counter-productive. This part will present ideas for Council to consider that could possibly provide some relief without, at the same time, increasing the tax burden.

Part 1

In the 2020 budget guidelines approved by Council, a tax levy increase of 2% was included. This would equate to additional revenue of \$77,756. As the first part of the year unfolded, we saw significant increases in our levies from the Timiskaming District Public Health Unit, Au Chateau, and the Nipissing District Social Services Administration Board. Comparing the 2019 levy to the 2020 request:

	Paid on 2019	2020 Request
Health Unit	36,738	39,000
Au Chateau	292,621	347,772
Nipissing DSSAB	870,786	931,514
Total	1,200,145	1,318,286

This increase of \$118,141 is greater than the guideline increase. In order to ensure the budget is reasonable, a modified tax levy guideline was developed as follows:

2019 Tax Levy Budget	\$3,887,814
Less paid – noted above	1,200,145
Subtotal	2,687,669
2% of subtotal	53,753
2020 budget – noted above	1,318,286
Proposed Tax Levy (subtotal plus 2% plus above)	4,060,608

The modified tax levy guideline results in an increase tax levy of \$172,794 or 4.44%. Of this, \$118,141, or 3.04% of the estimated tax levy increase, is directly a result of the levy increases from the Health Unit, Au Chateau and Nipissing DSSAB. On a year to year basis, these have increased by 6.16%, 18.85% and 6.97% respectively. Without using the modified tax levy guideline (yet to be approved by Council), in order to stay within the 2% guideline, it would be necessary to decrease the Municipal budget by \$95,038.

The amount raised through taxation, as well as our charges for services (water, wastewater, grinder and garbage collection) are important considerations as the budget is being reviewed as they are what people will see when they look at their tax bill. Our tax rates are applied to assessment that has been prepared by the Municipal Property Assessment Corporation (MPAC). Our weighted assessment between 2019 and 2020 has increased by 5.36%. With our actual growth rate being well below 1%, it can be safely stated that the primary reason for this increase is the phase in of the change in basis of assessment that occurred in 2016. This is the last year for that phase in. Taxation ratios and tax rates are subject to Provincial Legislation and municipalities use the services of the Ontario Property Tax Analysis portal to ensure these are appropriately reflected in our rates.

With our service charges, the revised number of units of service was approved by Council at the meeting of May 14, 2020 to best reflect the services presently provided. This has an inverse effect on the rates charged for services. In simple terms, the estimated cost for providing the service is divided by the number of units. So as the number of units increase the rates decrease and vice versa. In 2020, especially in the area of water and wastewater, there was a reduction in the number of units. This has an effect of increasing the service charge.

Municipality of Temagami
2020 Budget Presentation

Last year, Council approved adding 15% to the cost of service to be set aside to pay for capital and future capital requirements. With the rate increase caused by the reduction of number of units, this budget has been prepared with the notion of changing this percentage to 10% to keep the rate increase as reasonable as possible.

The following table shows the change in the rates for the typical residential property.

Type	2020	2019	+/-	%
Tax Rate	0.811096%	0.818749%	-0.007653%	-0.92%
Water Rate	\$1,198.86	\$1,127.46	\$71.40	6.33%
Sewer Rate	\$363.11	\$304.09	\$59.02	19.41%
Grinder Rate	\$440.35	\$618.98	-\$178.63	-28.86%
Collection Rate	\$84.11	\$84.65	-\$0.54	-0.64%
By Type				
No User Rates				-0.92%
All User Rates				-1.90%
No Grinder				4.98%

So in summary, if this budget is approved and the assessment did not change, the tax levy would decrease by 0.92%. Granted, as our overall assessment has increased, many ratepayers will see their tax levy increase. The amount of the increase will be about 1% lower than the percentage their assessment increased.

If the property is in the Village and has all services with no change in assessment, the total levy would decrease by 1.9%.

If the property is in the Townsite and has all services (there are no grinder pumps in the Townsite) the total levy would increase by 4.98%.

As we work through the department budget summaries the changes in the user charge rates will be more fully explained.

Ambulance (EMS)

The operation of the Temagami Ambulance Service is funded by the Nipissing DSSAB. There is also a three party agreement being worked on between the Municipality, DSSAB and the North Bay Regional Health Centre to tend to certain management items in the operation of the Ambulance. The 2020 budget for EMS was approved by Council and DSSAB in 2019. While the expected revenue and expenditure is included in the department budget schedules that accompany this text, for the most part, EMS has not been included as not only have those decisions already been made but any reduction in the EMS budget will reduce contributions from DSSAB that have been included in the budget. If Council does deem it appropriate to enhance parts of the EMS budget, unless these are also approved by Nipissing DSSAB, they would increase the property taxation.

Municipality of Temagami
2020 Budget Presentation

Full Time Equivalents (FTE)

Function	Full Time	Part Time	Total	2019
Administration	4.0	1.0	5.0	5.5
Building Inspection	-	0.6	0.6	1.0
Roads/Public Works	7.0	-	7.0	7.5
Recreation	1.0	-	1.0	0.5
Library	1.0	0.5	1.5	1.5
Planning & Development	2.0	0.6	2.6	3.0
Summer Students	-	1.3	1.3	1.3
Total	15.0	4.0	19.0	20.3

Not included in the above chart but are included as payroll numbers are seven (7) Members of Council and the Volunteer Firefighters in Marten River and Temagami. Department Managers are responsible for scheduling work, including overtime, in such a fashion as to minimize the need for overtime where possible. Should the volume of work not accommodate this, the Department Managers will recommend different courses of action, such as part time help or outsourcing certain job junctions.

Late in 2019, a Roads/PW employee left the employ of the Municipality. The position that was split between Public Works and Recreation became assigned full time to Public Works and a Recreation and Facilities Coordinator was hired. This individual does that the proper licences that will make them available to back-fill for Public Works when required. They are also tending to our facilities and tourist draws. While some minor work can be completed in house, most of the work identified will be performed by a contractor.

In 2019, our CBO retired. We did advertise the position twice and were not able to hire a replacement within the wage range. We did hire a By-Law Enforcement Officer who has started taking the required courses to become qualified for most of the building activity that occurs in the Municipality. While this is in progress, we have also contracted the services of Temiskaming Shores for qualified building inspection services. The effect of this is included in the department budget schedules included at the end of this report.

While this budget reflects a decrease in the FTE from 2019 of 1.3, it is actually 2.8 FTE lower than the 2018 budget. Especially in the departments that typically work from the Municipal Office, there has also been significant turn over in this time. Training and cross-training continue to be a main part of most people positions for this reason. Any further adjustments to the number, or level, of Staff could be made as part of the Service Delivery Review that is planned for 2020.

Government Funding

This year sees a continued reduction in the Ontario Municipal Partnership Fund (OMPF). Our allocation this year is \$860,200 which is \$5,100 lower than the 2019 allocation. In addition to OMPF, we did receive funding this year for a Service Delivery Review of \$75,000 and have \$312,815 remaining in the Modernization and Efficiency fund that was received last year. Continued uses of this fund are included in the capital portion of this report.

We are expecting funding for EMS (from DSSAB but have been included as a provincial program) Mainstreet Funds, Tourism Intern, Summer Student, Library, Helipad as well as the Ontario Community Infrastructure Fund (Formula Basis) and the Federal Gas Tax Fund. For the Federal Gas Tax Funds, in 2019 the amount paid was doubled for one year.

Other capital funding that has been applied for is included in Part 2 of this report. If all grants applied for are approved, the Municipality will be receiving \$3.3 million in support of capital projects.

Also, while at this time there is no indication what, if any, support will be offered from other levels of government in the recovery phase of the COVID-19 pandemic. Apart from Part 3 of this report, there are no COVID-19 programming included apart from the response by the Municipality.

Largest Budget Change

From discussions with Temagami First Nation regarding Briggs Landfill Site the concept of the Municipality contracting disposal services from Temagami First Nation and charging appropriately so the net equated to the our 'out of municipal' household charge was approved in principal by Council. This has the effect of adding \$106,500 to our operations.

Without this, and making allowances for areas outside our control as noted earlier, our overall cost of operating have increased by \$26,619, or 0.63% over the 2019 budget. With everything included, the budget summary does show an increase of \$286,342 or 4.67% higher than last year's budget.

The Budget Summary is on the next page.

Municipality of Temagami						
Budget Summary						
for 2020						
	2019		2020		Budget Increase	
	Budget	Actual	Budget		\$	%
Municipal Taxation	3,907,461	3,921,678	4,080,255		172,794	4.42%
Provincial Grants	2,147,973	1,738,994	2,106,164		(41,809)	(1.95%)
Federal Grants	142,966	117,951	73,510		(69,456)	(48.58%)
User Charges	934,788	872,950	1,029,622		94,834	10.14%
Investment Income	116,000	142,750	125,000		9,000	7.76%
Other Revenue	26,500	73,474	24,000		(2,500)	(9.43%)
Total Revenue	7,275,688	6,867,797	7,438,551		162,863	2.24%
Operations						
General Government	1,087,075	1,004,178	1,099,800		12,725	1.17%
Protection	769,177	735,153	769,420		243	0.03%
Public Works	985,706	909,693	912,427		(73,279)	(7.43%)
Environmental	808,666	814,071	924,387		115,721	14.31%
Health	717,137	682,033	762,100		44,963	6.27%
Social Services	1,171,026	1,163,407	1,279,286		108,260	9.24%
Parks, Recreation and Culture	323,621	298,330	404,050		80,429	24.85%
Planning and Development	266,220	251,256	263,500		(2,720)	(1.02%)
Total Operations	6,128,628	5,858,121	6,414,970		286,342	4.67%
Capital						
General Government	225,000	61,126	184,112		(40,888)	(18.17%)
Protection	93,100	98,639	50,500		(42,600)	(45.76%)
Public Works	419,867	548,462	419,095		(772)	(0.18%)
Environmental	412,020	292,140	271,010		(141,010)	(34.22%)
Health			30,100		30,100	
Parks, Recreation and Culture	57,000	21,720	47,000		(10,000)	(17.54%)
Planning and Development	162,785		243,555		80,770	49.62%
Total Capital	1,369,772	1,022,087	1,245,372		(124,400)	(9.08%)
Total Expense	7,498,400	6,880,208	7,660,342		161,942	2.16%
Net	(222,712)	(12,411)	(221,791)			
Transfer to/from Reserves	222,712	12,411	221,791			
Balance	0	0	(0)			

Municipality of Temagami						
Capital Projects Requested for 2020						
	2019	Modernization	Reserves	Provincial	Federal	Tax
Project	Proposed	Fund		Funding	Funding	
Service Delivery	75,000.00			75,000.00		-
Filing System/Office Equip	7,567.00	5,000.00				2,567.00
Council Chambers	10,000.00	10,000.00				-
Energy Plan - Welcome Centre	50,000.00		50,000.00			-
Asset Management Plan	20,000.00	20,000.00				-
Strategic Plan - Implementation	21,545.00	21,545.00				-
Administration	184,112.00	56,545.00	50,000.00	75,000.00	-	2,567.00
MR - Aluminun Ladders						-
MR - Equipment replacement	36,000.00					36,000.00
Tem Fire - Hoses						-
Tem Capital Bunker Suits	7,000.00					7,000.00
Building - snowmobile	7,500.00					7,500.00
Protection	50,500.00	-	-	-	-	50,500.00
Fox Run						-
ONR Crossing Project	30,000.00					30,000.00
Gravel Resurfacing	146,094.74		46,094.74	53,867.00		46,133.00
Small Truck	70,000.00					70,000.00
Float	40,000.00					40,000.00
Drainage	20,000.00					20,000.00
Rabbit Lake Retaining Wall	35,000.00					35,000.00
Street Light Retrofit	78,000.00	78,000.00				-
Transportation	419,094.74	78,000.00	46,094.74	53,867.00	-	241,133.00
North Lagoon Desludging	90,000.00	90,000.00				-
Tem North Lagoon ECA	30,000.00				30,000.00	-
Water - PCL						-
Reserve Water OCWA Cap Letter	23,510.00				23,510.00	-
Waste Site Capital						-
Engineering Water Extension						-
Waste Site Acquisition						-
Waste Management Plan	67,500.00	67,500.00				-
Compactor Truck	60,000.00		60,000.00			-
Waste Site capital						-
Environment	271,010.00	157,500.00	60,000.00		53,510.00	-
Collumbarium	19,500.00					19,500.00
Pillars	8,600.00		4,300.00			4,300.00
Book Holder	2,000.00					2,000.00
Health	30,100.00		4,300.00	-	-	25,800.00
Benches and garbage cans						-
Arena Leen to						-
Community Centre Capital						-
Tower Capital	20,000.00		20,000.00			-
Recreation Equipment	27,000.00		7,000.00			20,000.00
Library Capital						-
Recreation	47,000.00	-	27,000.00	-	-	20,000.00
Community Improvement Plan	10,000.00		10,000.00			-
Official Plan Update	115,000.00	20,770.00	94,230.00			-
Microfit Removal and Repair	40,000.00					40,000.00
Industrial Park Road	40,000.00		20,000.00		20,000.00	-
Mainstreet	38,555.00			38,555.00		-
Planning and Development	243,555.00	20,770.00	124,230.00	38,555.00	20,000.00	40,000.00
Total	1,245,371.74	312,815.00	311,624.74	167,422.00	73,510.00	380,000.00
Reserve Transfers						
MR Fire						50,000.00
Temagami Fire						40,000.00
Public Works Building						100,000.00
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						242,000.00
Total Requirement						622,000.00
Budget Guideline						622,000.00
Excess						-

Budget changes in the individual departments are explained in the department budget summaries.

Capital operations included in the 2020 budget proposal, and related reserve transfers, are summarized on the Capital Projects Requested page. The total tax requirement for the proposed operations, including transferring \$12,000 to the reserve for the ambulance building, is \$622,000. This aligns with the Council approved guideline. The projects included, and those that were not included in the 2020 budget, are itemized as follows.

Capital Projects Included

Administration

An amount of \$21,545 has been included to implement the strategic plan once Council has had a chance to establish priorities. It is expected that this will be funded by the Modernization and Efficiency Fund.

Also from the Modernization and Efficiency Fund, improvements to our filing system, Council Chambers and our Asset Management Plan are projects being proposed.

A funded Service Delivery Review is also a project to be completed. In addition to these, an Energy Plan for the Welcome Centre is being included with the amount to come from reserves. With the resolution passed at the last meeting, this may be changed to support climate change initiatives if necessary however the energy plan for the Welcome Centre has been a project for a number of years and is expected to be the foundation for our change in source of heat and other energy efficiencies that will lower energy costs into the future.

Of the total \$184,122 capital spending in the Administration area, \$131,545 is expected to come from Provincial Funding, \$50,000 from reserves and \$2,567 from the tax levy.

Marten River Fire

Marten River Fire Department did delay the need for the replacement of their large pumper truck for a few years with the acquisition of a used truck last year but the need is still something that needs to be considered. For this reason, \$50,000 is earmarked to be set aside in reserves. For present needs, the bunker suits and related safety equipment needs to be replaced at an anticipated cost of \$36,000. Both of these are expected to come from the tax levy.

Temagami Fire

Temagami Fire Department also has future equipment needs and \$40,000 has been earmarked to be set aside in reserves. They have some bunker suits that require replacing and \$7,000 has been budgeted for this. Both of these are expected to come from the tax levy.

There is also the issue with the microfit and the damage that it is causing to the roof of the Fire Station. This is shown in the 'Planning and Development' area as any revenues received from the microfit installation is recorded under that function.

Municipality of Temagami
2020 Budget Presentation

Building Department

The Municipality has a snowmobile that is used by the Building Department for winter inspections on our lakes and remote areas. Our present machine has reached its useful life and is recommended for replacement at an estimated cost of \$7,500. It is expected that this will be funded by the tax levy.

Public Works

In the Public Works area, reserve transfers for a future Public Works Building (\$100,000), Town Road Improvements (\$15,000) and Lake Temagami Access Road Improvements (\$10,000) have been included in the estimates.

The ONR Crossing improvement is our cost of providing an alternative entrance into the Townsite as ONR makes their repairs to the Crossing on Spruce Drive. Municipalities are required to fund this portion of the crossing improvement work.

Previously approved by Council in the Public Works area are the purchase of a ¾ ton truck complete with plow (\$70,000), the Rabbit Lake Retaining Wall (\$35,000), and the Streetlight Retrofit (\$78,000).

Each year there is an amount set aside for gravel resurfacing and culvert replacement. In 2019, the culvert order was not received until 2020 and its value of \$46,094.74 was transferred to reserves in 2019 to be to fund this 2020 purchase. Of the remaining \$100,000, \$53,867 is expected to come from the Ontario Community Infrastructure Fund – formula base.

There are two other projects in the Public Works area being drainage improvements along roads (\$20,000) and the purchase of a float trailer (\$40,000).

Of the total \$419,095 budgeted for public works capital, \$131,867 is expected to come from Provincial Funding, \$46,095 from Reserves and \$241,133 from the tax levy.

Water/Wastewater

There are two projects for the Temagami North Lagoon. The first is to complete the engineering work to get the UV Filtration project tender ready at an estimated cost of \$30,000. The second is to replicate the sludge removal that occurred in the South Lagoon for the North Lagoon. In addition to removing the sludge, repairs to the aeration system will be completed when these pipes are removed to facilitate sludge removal. The estimated cost of this project is \$90,000.

Each year, OCWA provides a list of projects they believe are required for our water and wastewater systems. In order to facilitate the use of Federal Gas Tax Funds for these projects, the amount not used is the UV filtration project has been entered. Should there be other projects that can be handled with funds in our water and wastewater reserves they will be completed. Care will be taken to ensure projects that can be completed with other larger projects, like the electrical upgrades in the building at the North Lagoon that these will wait until the larger project progresses.

For the total water and wastewater projects of \$143,510, \$90,000 is expected to come from the Modernization and Efficiency Fund while the remaining \$53,510 is expected to come from the Federal Gas Tax Fund.

Waste

In the waste area is the Waste Management Master Plan funded by the Modernization and Efficiency Fund amounting to \$67,500 and the purchase of a used compactor truck funded by a reserve transfer amounting to \$60,000. Both of these projects have previously been approved by Council.

Cemetery

In the fall of 2019, Council approved repairs to the pillars as well as the addition of a book holder and a new Columbarium. The total of these projects is \$30,100. There are cemetery reserves of \$4,300 and the remaining \$25,800 is expected to come from the tax levy. The largest portion of this total is the new Columbarium of \$19,500. Council does have the option of financing this through the eventual sale of niches however, for the relatively small dollar amount, funding it in the year of construction makes a great deal of sense.

Recreation

In the recreation area, most of the projects that have been suggested relate to upgrades at the arena/community centre which are included in Part 2 of this report. There are some improvements required in the tower area to the bridge and steps as well as the lifecycle replacement of the lawn mower and a new trailer to transport this machine. The project costs are \$20,000, \$20,000 and \$7,000 respectively. It is expected that \$27,000 will come from reserves and \$20,000 from the tax levy to fund these projects.

The estimates include \$15,000 being transferred to reserves for future arena equipment uses.

Planning and Development

Projects that are carried forward from previous years are the Official Plan Review (\$115,000), Community Improvement Plan (\$10,000), Industrial Park Road (\$40,000) and use of the Mainstreet Funds (\$38,555). Of these, the estimate for the Official Plan Review has been updated based on the current quote. The difference of \$20,770 is expected to come from the Modernization and Efficiency Fund.

The new project is the removal of the microfit solar panels from the Firehall roof. This installation causes continual damage to the roof. The removal is budgeted at \$40,000 and is expected to come from the tax levy.

Capital Total

Proposed in this budget are the following

Capital Projects	\$1,245,371.74
Funded by	
Modernization and Efficiency Fund	\$312,815.00
Service Delivery Review Funding	\$75,000.00
OCIF Formula	\$53,867.00
Federal Gas Tax	\$53,510.00
FEDNOR Funding	\$20,000.00
Mainstreet Funding	\$38,555.00
Use of Reserves	\$311,624.74
Tax Levy for Capital Projects	\$380,000.00

Including the amount from the Ambulance building rent that is to be set aside for future building repairs, the capital tax levy in the budget guidelines is \$622,000.

Capital Projects	\$380,000.00
Marten River Fire	\$50,000.00
Temagami Fire	\$40,000.00
Public Works Building	\$100,000.00
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
Capital Levy	\$622,000.00

Projects not included

The following are capital projects and reserve transfers that were suggested by Department Heads but not included in the capital proposal for the budget.

Parkwood Water Extension

In 2019, there was testing completed to determine the best route and anticipated costs to deliver water services to the four properties on Parkwood Lake that presently do not receive these services. It should be noted that in most cases the cost to deliver water or wastewater services are borne by the property owner. From the results of the testing, the cost for servicing is estimated at \$250,000 for the first two connections followed by a further \$250,000 for the second two connections. While this can be offered, if accepted by the property owners, each would need to contribute \$125,000 towards this projects which, in my opinion, will not be accepted. While Council could choose to extend the services, it would set a dangerous precedent and there are many other places we could use \$500,000.

Temagami North – Poplar Crescent water line

There is an ongoing issue with colouration of water as you progress along this street. Last year a hydrant was installed and, on discovery, it was recommended by the contractor (after the fact) that portions of the waterline should be replaced. To excavate, replace, fill, and repair the road, the total project cost is estimated at \$250,000. While the tax levy could pay for the portions of this project that are road related, it is a large dollar amount to be recovered from water rates in one year. This project could be added to the list of what could be completed if we borrow. This project has also not been included on OCWA's list of recommended capital repairs.

Temagami Water Tower

Both water towers were inspected in 2019. The recommended work for the South Tower is included in a grant funding application which forms part of Part 2 of this report. The North Tower, including upgrades to the chlorination system total \$250,000. Again this is more than can be handled through water rates if funded in one year. These could be added to the list of what could be completed if we borrow.

Temagami North Lagoon

The electrical building repair of \$75,000 has not been included in the proposed projects. As we move forward with the UV Filtration project these improvement will either be made or their will be a new building constructed. Whichever the case, it does not make a great deal of sense to complete this project in isolation.

The UV Filtration system needs to be operational by April 20, 2025. With other items that need to be completed (other than the sludge removal) at the North Lagoon, the total project could be \$650,000. In the absence of any funding, this project could only be completed with the acquisition of debt.

Part 2

During 2019, the Municipality applied for three infrastructure grants. One was for the construction of a Community Centre in Marten River at an estimated cost of \$1,403,600. The second was for renovations to the Community Centre/Arena and beach/playground area at an estimated cost of \$1,378,038. The third was for improvements in the Temagami South Water, including repairs to the water tower, at an estimated cost of \$1,930,000. The municipal share of these applications are \$374,340, \$367,523, and \$649,681 respectively. The outcome of these are not yet known.

Although the projects applied for would take more than one year to complete, it is not reasonable to expect to raise the \$1,391,544 in any one or two taxation years should all the grant requests be approved. Add to this the Temagami North UV Filtration Project and upgrades to Temagami North Water and Water Tower which, combined, would add another \$1 million to the required funds, within a couple of years we could see, assuming funding is received, the need for borrowed capital around \$2.4 million.

Should funding not be received, this number could be higher as there are projects, especially in the Temagami South Water, that do need to be completed whether we receive funding or not.

The positive is that presently the interest rates are low. In addition to the Construction rate of 0.75% the rate for long term loans are

Term	Amortized	Serial
5 years	1.26%	1.25%
10 years	1.65%	1.64%
15 years	1.91%	1.89%
20 years	2.16%	2.12%
25 years	2.35%	2.30%
30 years	2.45%	2.35%

Outside of the effect on future budgets which is an internal decision, externally, Council's ability to borrow is limited by two factors. The first is the useful life of the asset being purchased and the second is the annual repayment limit. Based on 2019 year end numbers, our unused ARL is \$1,109,473. Should we be approved for the above projects, want to complete unfunded projects or be successful in new infrastructure programming, we would have room to do this through debt acquisition. No decision has to be made immediately. Prior to Council considering the approval of debt, a report from the Treasurer with the specifics and an updated ARL is required.

FIR2019: Temagami M

Asmt Code: 4869

MAH Code: 85405

**Schedule 81
ANNUAL DEBT REPAYMENT LIMIT**

based on the information reported for the year ended December 31, 2019

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2021

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01)	114,113
0220	Interest (SLC 74 3099 02)	23,570
0299	Subtotal	137,683
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	137,683

		1
		\$
Excluded Debt Charges		
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	137,683

		1
		\$
1610	Total Revenues (SLC 10 9910 01)	6,824,810
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	1,113,430
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	117,951
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	0
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	648,452
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-43,645
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)	0
2299	Subtotal	1,836,188
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	Net Revenues	4,988,622
2620	25% of Net Revenues	1,247,156
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	1,109,473

For Illustration Purposes Only

Annual Interest Rate

@

Term

years =

Part 3

The effect of the COVID-19 pandemic response on the Municipal Budget is hard to pinpoint just as it is difficult with a blanket statement to describe the effect of the response to the ratepayer. While other municipalities delayed due dates and did not collect certain revenue, the Municipality of Temagami's plan was to deal with this during budget time, or after the Provincial Emergency was lifted, whichever was sooner. A large reason for this was Council's responsibility from the Municipal Act to maintain the financial integrity of the municipality as well as not having a notion of what the effect may be.

It is also important to remember that property taxes are the largest source of revenue for the Municipality. Until the Government of Canada, or the Provincial Government, announces any kind of relief packages that apply to municipalities, whatever relief is offered to our ratepayers is, in essence, paid for by our property taxes. While it is important that relief is available, it is equally important to ensure the relief does not simply increase the taxes.

I think it is fair to state that it will be a very long time before things return to the 2019 normal, if they ever do. While we have had some costs in signage, communications, reallocation of some Staff time to name a few, we also have had some reductions as we had two employees that took a leave during the Provincial Emergency and two non-full time Staff who were laid off during this period. We have had Staff working remotely which has both benefits and challenges and we have had to take steps to be able to be open to the Public once again, even if it is by appointment only.

Many of our ratepayers had no change in their circumstance while others had drastic challenges. A municipal government must be careful that ratepayers, or classes of ratepayers, are treated the same. Especially with our commercial ratepayers, it is actually contrary to the Municipal Act to offer advantages to one ratepayer only. For Council's consideration, the following are recommendations for the Municipality of Temagami's relief as part of the COVID-19 response and recovery.

1. A refund of the calculated 2020 taxation of 2.5%. This refund would be applied to the general municipal tax rate. Tax rates for education or charges for services would not be included. There was one due date near the beginning of the Provincially declared emergency. This installment was equal to 25% of the taxes levied in 2019. By offering a refund of 2.5%, in essence any penalty that was (would have been charged) from the date of the declared emergency to the date of the final instalment as well as an additional 1% reduction would be refunded. This assumes that taxes were not in arrears when the emergency was called. The cost of this is \$101,515. The recommendation is that this would be transferred from the Rent Stabilization Reserve.
2. Like everywhere throughout the Province, our business community has not had a normal spring. While the Federal Government has announced several programs for businesses, in many cases, our business community was not served by these. Many of our businesses are sole proprietors who do not issue traditional paycheques and when you couple this with the fact that practically all of our businesses are reliant on tourism and seasonal population, not only has there been a significant decrease in revenue but most often this is not offset with Federal supports.

As noted above, municipal governments are limited to what can be provided to individual businesses and whatever is provided, if there is a cost, would increase municipal taxation. What we can do, however, is offer to a class of ratepayer (commercial, residential, etc.) the ability to meet with Municipal Staff to create a payment plan for taxation that would better reflect the realities of their business cycle. This could be offered for up to the next three years with the understanding that recovery will not be as overnight as the reduction in business activity was.

These two recommendations are made with no Provincial and Federal financial support. These would allow Municipal Staff some flexibility in creating a payment schedule for the next few years that is more in keeping with the operating periods of our commercial ratepayers.

It would also provide each ratepayer with some, albeit small, relief. By granting the 2.5% refund, in essence the effective overall increase in tax on assessment would be 1.94% (from the 4.44% increase noted in Part 1)

DRAFT

DEPARTMENT BUDGET SCHEDULES

DRAFT

The Department Budget Schedules have the expenses and revenues grouped by function. The one departure from this is Reserve Transfers which have been included in the Administration area although they are related to other areas of the operation and capital budget.

For the most part, operations do not change a great deal from year to year. This summary is to provide some insight as to where changes have occurred and why.

The user charges have been estimated using present rates rather than the rates proposed. This is a prudent approach which ensures that we are not in a loss position if some of the rates are not approved.

For salaries and benefits, the current rate, plus a 2% cost of living adjustment has been used for budget purposes. The benefit costs related to salaries has been calculated given the current rates.

Administration

The taxation amounts are as described in Part 1.

In the User Charge area, the largest contributor is the Ambulance Service who provides administrative support and rent for the building. This is done this way in order to maximize the non-tax funding that is used to operate the Ambulance Service.

The largest change in the Council Area is increasing the estimates for Legal Fees. Included in this would be fees paid to the Integrity Commissioner.

In Administration, from a budget perspective there is not a large increase in salaries. Our actual last year was lower than budget as we started 2019 significantly understaffed.

For other Administrative areas, we are estimating what our Legal costs will be. The change in how Freedom of Information requests are handled has an impact on this budget line. As well, with the majority of these requests now escalating to the Privacy Commissioner as well as the number of times the Ombudsman is involved in complaints received, accurate forecasting is not possible.

Although the Professional Development opportunities may change, our intention is to use this budget for Staff Development with workshops in the fall.

While the notation is Train Station Utilities, in actuality this account includes all costs for the Train Station. The Train Station is fully rented at the moment. Last year there were sewer repairs required which increased the cost over budget which should not be the case this year.

Martin River Fire

The largest source of revenue is responding to accidents on Highway 11. From one year to the next it is never known how many calls will be responded to so we try to estimate prudently.

The other source of revenue is charging an annual fee to properties in the Unorganized Territories.

On the expense side, there was a reduction in Contracted Services resulting in the recalculation of the fees charged by OCWA for water testing.

Temagami Fire

Temagami Fire does not have the volume of highway calls that Marten River does. Last year there was only one response.

Apart from the effect that a lower revenue budget has on the bottom line, the Temagami Fire Budget is in line with inflationary increases.

Policing

Our cost of policing is down based on the decrease in costs paid to the Ontario Provincial Police. There are other changes that may be coming in the near future related to Police Services Board. As these changes become more solidified, the effect on future budgets will be a consideration that needs to be discussed.

Other Protection, Including Building Inspection

Overall the net cost of these functions is consistent. We continue to work to have a qualified inspector/official in house and with the response to the pandemic, more of these courses are not being offered online. This does lower the cost of these courses and could escalate the rate in which these can be completed.

Emergency Management

This year we segregated the Fire Pump Subsidy from other emergency management activities.

We have reduced our estimate on Materials and Supplies as there is less training required this year.

We have included an estimate for the response to the pandemic. While presently we are tracking over budget, we have other areas where will be under budget. Once we near the end of our response we can do a better calculation of the net costs across the departments related to the pandemic response.

Public Works

While there are increases and decreases throughout this section, in total, the Public Works budget has decreased by the one Staff position noted in Part 1.

We are anticipating that the streetlight utility area may come in under budget. As with past years, as the year unfolds, Public Works Management alters work plans to remain within budget limits.

Sewer

The contracted services have been increased to be more reflective of the OCWA contract. When the adjustment was made to the Marten River testing cost it was, in effect, allocated to other departments as the bottom line did not change.

The effect of the increased testing required with the now approved Amended ECA is still being determined by OCWA which may see a change in future years.

Grinder Pumps

The reduction in the anticipated costs is a result of our debenture being paid in full in 2020. Actually it was paid in May.

Water

Water has the same effect on contracted services as noted in the Sewer area. The one reduction is the utility charge received from OCWA has decreased as our actual cost was lower than previously anticipated.

Waste Collection and Disposal

As noted earlier, the one large change is how the revenue and expense for Temagami First Nation's use of the Briggs Landfill Site is being recorded. Without this, this budget area would be online with previous years. The other area that is not yet budgeted is the Closure Cost. These estimates will be better defined after our waste management master plan is completed. For this year, we can use some reserves to fund the annual estimate.

Health

Most of this budget area has previously been approved

Recreation/Parks/Community Centre

The increase in the budget area is the allocation of Staff as noted in the FTE area.

As we work through the Service Delivery Review this area of our operation is one that may see some changes. The one thing to keep in minds is that Community Recreation is the one area that the Municipality can directly affect the mood of the Community so there are also some intangible benefits that should be considered with the costs.

Library

Library is approved by the Library Board. Last year a reserve for future library was started to start saving to fill the void that is being left with changes in Access and Interlibrary Funding.

Planning

Our overall budget has been reduced as the cost associated with the OMB review have not been included.

Development

We have not budgeted the microfit revenue with the intention of removing the installation from the roof of the Firehall. As well, the Mainstreet Funding has been changed to be a capital revenue.

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MUNICIPALITY OF TEMAGAMI
Provisional Budget Report

GL5220

Page : 1

Date : May 27, 2020

Time : 9:57 am

Account Code : 1-?-1???-????

To 1-?-1???-????

Fiscal Year : 2020

Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1	General Operating Fund				
	REVENUE				
	Municipal Taxes				
1-4-1000-1000	Municipal Taxes	-3,887,814	-3,890,112	-4,060,608	-3,251,027
1-4-1000-1300	Ontc - PIL - Right of Way	-13,647	-13,647	-13,647	0
	Total Municipal Taxes	-3,901,461	-3,903,759	-4,074,255	-3,251,027
	Interest and Investment Income				
1-4-1100-1100	Interest on Bank Accounts	-36,000	-55,730	-45,000	-13,729
1-4-1100-1400	Penalty and Interest on Taxes	-80,000	-87,020	-80,000	-32,297
	Total Interest and Investment	-116,000	-142,750	-125,000	-46,026
	Transfer from Reserves				
1-4-1499-9100	Transfer from Reserves	-243,573	-6,046	-246,556	0
1-4-1499-9200	Transfer from Reserves	52,500	53,000	90,000	0
1-4-1499-9300	Transfer from Reserves	85,400	-13,647	78,905	0
1-4-1499-9400	Transfer from Reserves	34,191	-115,500	-3,610	0
1-4-1499-9500	Transfer From Reserves	0	12,000	-4,300	0
1-4-1499-9700	Transfer from Reserves	3,000	15,000	-12,000	0
1-4-1499-9750	Transfer from Reserve	0	15,489	0	0
1-4-1499-9800	Transfer from Reserves	-154,230	-30,000	-124,230	0
	Total Transfer from Reserves	-222,712	-69,704	-221,791	0
	Grants				
1-4-1500-2000	OMPF	-865,300	-865,300	-860,200	-430,100
1-4-1500-2010	Provincial Support - CSPT	-2,660	-4,659	-2,500	0
1-4-1500-2020	Other Provincial Funding	-449,800	-136,985	-387,815	0
	Total Grants	-1,317,760	-1,006,944	-1,250,515	-430,100
	Administration Revenue				
1-4-1600-4000	Admin User Charges	-13,000	-13,298	-13,000	-4,412
1-4-1600-4100	Tax Certificates	-1,500	-1,575	-1,500	-225
1-4-1600-4110	Lottery Licences	-200	-773	-500	-25
1-4-1600-4200	Building/Property Rentals	-33,000	-32,200	-32,000	-10,033
1-4-1600-4210	Office/Room Rentals	-900	-165	-500	-1,185
1-4-1600-4220	Docking Fees - Town	-9,000	-8,657	-9,000	0
1-4-1600-4500	Insurance Facility Rentals	-600	-907	-600	0
1-4-1600-4510	Suppl Municipal Revenue	-6,000	-17,919	-6,000	0
1-4-1600-5000	Sundry Revenue	0	-27,898	0	0
1-4-1600-6000	Land Sales	-8,000	0	-8,000	0
	Total Administration Revenue	-72,200	-103,392	-71,100	-15,880
	Total REVENUE	-5,630,133	-5,226,549	-5,742,661	-3,743,033
	EXPENSE				
	Council				
1-5-1100-1020	Council Honourariums	75,500	74,961	77,100	28,913
1-5-1100-1030	Council Redistrubed Wages	0	100	0	0
1-5-1100-1132	Council CPP	2,601	2,494	2,800	913
1-5-1100-1135	Council EHT	1,472	1,467	1,500	564

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Fiscal Year : 2020

Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1-5-1100-2100	Council Travel	21,000	17,998	19,000	5,288
1-5-1100-2103	Council Membership Fees	0	0	1,300	2,293
1-5-1100-2110	Council Telephone	1,300	1,041	1,500	321
1-5-1100-2131	Council Legal Fees	0	78,634	50,000	21,466
1-5-1100-2300	Council Materials and Supplies	8,500	941	3,000	323
1-5-1100-2307	Election Expense	0	1,001	1,000	649
1-5-1100-2330	Council Materials and Supplies	50,000	21,534	20,000	0
1-5-1100-3040	Council Contracted Services	17,500	3,562	4,000	0
Total Council		177,873	203,733	181,200	60,730
Administration					
1-5-1200-1010	Admin Salaries	324,606	251,467	330,600	97,243
1-5-1200-1132	Admin CPP	10,960	9,049	11,500	4,552
1-5-1200-1133	Admin EI	5,314	3,659	5,200	1,698
1-5-1200-1134	Admin Omers	28,630	23,748	29,600	8,837
1-5-1200-1135	Admin EHT	6,329	5,110	6,600	1,799
1-5-1200-1136	Admin Group Benefits	29,338	18,838	32,700	11,893
1-5-1200-1137	Admin WSIB	8,968	4,366	10,800	3,396
1-5-1200-2100	Admin Travel and Training	20,000	15,455	20,000	5,726
1-5-1200-2102	Admin Training	0	3,927	0	1,252
1-5-1200-2103	Admin Memberships	7,000	3,540	4,500	2,319
1-5-1200-2104	Admin Subscriptions	1,500	1,500	1,500	0
1-5-1200-2110	Admin Telephone	14,000	8,927	10,000	3,872
1-5-1200-2112	Admin Courier	200	4	200	34
1-5-1200-2113	Admin Postage	8,000	4,968	8,000	2,491
1-5-1200-2115	Admin Office Supplies	8,000	12,448	10,000	2,467
1-5-1200-2117	Admin Office Equipment	8,000	4,688	6,000	1,749
1-5-1200-2121	Admin Advertising	9,000	7,051	6,000	1,008
1-5-1200-2131	Admin Legal Fees	12,000	46,104	20,000	0
1-5-1200-2132	Admin Audit Fees	18,000	23,800	20,000	18,317
1-5-1200-2133	Admin Professional Fees	8,000	611	4,000	0
1-5-1200-2300	Admin Materials and Supplies	1,000	3,862	2,500	2,714
1-5-1200-2305	Admin Health and Safety	500	333	500	0
1-5-1200-2400	Admin Technology	20,000	45,261	28,000	7,897
1-5-1200-3040	Admin Contracted Services	10,000	6,995	10,000	2,616
1-5-1200-3116	Admin Insurance	110,000	112,835	115,000	619
1-5-1200-3120	Admin Maintenance Contracts	15,000	2,117	10,000	2,051
1-5-1200-3134	Admin Property Assessment Services	56,750	56,747	57,000	28,520
1-5-1200-4123	Admin Grants & Donations	15,000	15,602	15,000	141
1-5-1200-4125	Admin Staff Recognition	3,000	1,931	3,000	65
Total Administration		759,095	694,943	778,200	213,276
Financial Expenses					
1-5-1300-2000	Admin Contingency	20,000	0	20,000	0
1-5-1300-5030	Tax Write Offs	10,000	13,245	10,000	972
1-5-1300-5100	Admin Cash Management	7,000	5,505	6,000	1,918
Total Financial Expenses		37,000	18,750	36,000	2,890

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Fiscal Year : 2020

Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
Municipal Building					
1-5-1400-1010	Municipal Building Salaries and Wages	17,800	19,328	21,600	6,353
1-5-1400-1031	Mun Bldg Redistributed Wages	0	2,787	0	305
1-5-1400-1130	Mun Bldg Redistributed Benefits	0	334	0	29
1-5-1400-1132	Municipal Building CPP	602	696	800	275
1-5-1400-1133	Municipal Building EI	404	419	500	141
1-5-1400-1134	Municipal Building OMERS	1,284	1,953	1,700	539
1-5-1400-1135	Municipal Building EHT	347	391	400	124
1-5-1400-1137	Municipal Building WSIB	570	608	800	234
1-5-1400-2111	Welcome Centre Utilities	30,000	24,624	27,000	13,432
1-5-1400-2150	Building Repairs and Maintenance	12,000	918	5,000	21
1-5-1400-2152	Mun Bldg Janitorial Supplies	1,500	924	1,500	241
1-5-1400-2300	Mun Bldg Materials and Supplies	5,000	2,359	4,000	45
1-5-1400-3040	Mun Bldg Contracted Services	3,600	5,064	3,600	0
1-5-1400-5000	Municipal Taxes	20,000	13,318	14,000	0
1-5-1400-5100	Leases and Land Use Permits	3,000	6,615	6,500	244
1-5-1400-5110	ONR Parking - Lease	2,000	1,781	2,000	0
1-5-1400-5120	Helipad Operations	0	137	0	0
1-5-1400-9100	Admin Depreciation Expense	0	142,943	0	0
Total Municipal Building		98,107	225,199	89,400	21,983
Train Station Utilities					
1-5-1410-2107	Train Station Utilities	15,000	18,743	15,000	3,850
Total Train Station Utilities		15,000	18,743	15,000	3,850
Total EXPENSE		1,087,075	1,161,368	1,099,800	302,729
Total General Operating Fund		-4,543,058	-4,065,181	-4,642,861	-3,440,304

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Fiscal Year : 2020

Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1	General Operating Fund				
	REVENUE				
	Marten River Fire Revenue				
1-4-2000-2000	MTO Recovery	-20,000	-18,150	-15,000	-14,065
1-4-2000-4000	Emergency and fire Response	-7,500	-5,625	-6,000	0
1-4-2000-4100	Burn Permits Marten River	-100	-80	-100	0
1-4-2000-4110	Misc Revenue - Search	0	-55	0	0
1-4-2000-5100	Donations	0	-725	0	0
	Total Marten River Fire Revenue	-27,600	-24,635	-21,100	-14,065
	Total REVENUE	-27,600	-24,635	-21,100	-14,065
	EXPENSE				
	Marten River Fire				
1-5-2000-1020	Marten River Fire Honorariums	24,200	26,275	27,000	8,971
1-5-2000-1135	Marten River Fire EHT	180	348	180	175
1-5-2000-1136	Marten River Fire VFIS	3,000	0	3,000	0
1-5-2000-1137	Marten River Fire WSIB	6,500	5,615	6,500	2,458
1-5-2000-2100	Marten River Fire Travel	2,500	2,503	2,500	322
1-5-2000-2101	Marten River Fire Conference Expense	1,500	2,745	1,500	1,547
1-5-2000-2102	Marten River Fire Training Expense	1,500	372	1,500	0
1-5-2000-2103	Marten River Fire Membership Fees	400	660	700	0
1-5-2000-2110	Marten River Fire Telephone	5,500	4,713	5,500	1,944
1-5-2000-2111	Marten River Fire Utilities	7,000	9,090	9,000	4,840
1-5-2000-2114	Marten River Fire Communications	2,000	691	1,500	1,187
1-5-2000-2115	Marten River Fire Office Supplies	1,000	1,371	1,000	303
1-5-2000-2117	Marten River Fire Small Equipment Inspec	4,000	1,140	4,000	1,054
1-5-2000-2118	Marten River Fire Small Equipment Purcha	6,000	11,720	6,000	159
1-5-2000-2119	Marten River Fire Small Equipment Repair	500	238	500	439
1-5-2000-2150	Marten River Fire Building Repairs and M	3,500	10,940	3,500	0
1-5-2000-2300	Marten River Fire Materials and Supplies	1,200	1,715	1,200	182
1-5-2000-2301	Marten River Fire Fire Prevention	1,500	879	1,500	0
1-5-2000-2350	Marten River Fire Vehicle Operations	2,000	1,980	2,000	253
1-5-2000-2351	Marten River Fire Vehicle Repairs & Main	4,000	889	4,000	646
1-5-2000-3040	Marten River Fire Contracted Services	12,615	9,233	4,000	325
	Total Marten River Fire	90,595	93,117	86,580	24,805
	Total EXPENSE	90,595	93,117	86,580	24,805
	Total General Operating Fund	62,995	68,482	65,480	10,740

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Fiscal Year : 2020

Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1	General Operating Fund				
	REVENUE				
	Temagami Fire Revenue				
1-4-2100-2000	MTO Recovery	-10,000	-477	-5,000	0
1-4-2100-4100	Burn Permits	-1,200	-924	-1,000	-160
1-4-2100-4110	Misc Revenue - Search	-3,000	-515	-500	-68
1-4-2100-5100	Donations	0	-2,966	0	0
	Total Temagami Fire Revenue	-14,200	-4,882	-6,500	-228
	Total REVENUE	-14,200	-4,882	-6,500	-228
	EXPENSE				
	Temagami Fire				
1-5-2100-1020	Temagami Fire Honorariums	39,000	35,564	39,000	12,730
1-5-2100-1031	Temagami Fire Redistributed Wages	0	620	0	0
1-5-2100-1130	Temagami Fire Benefits	0	75	0	0
1-5-2100-1135	Temagami Fire EHT	500	434	500	248
1-5-2100-1136	Temagami Fire VFIS	3,000	0	3,000	0
1-5-2100-1137	Temagami Fire WSIB	6,700	3,734	6,700	1,404
1-5-2100-2100	Temagami Fire Travel	1,200	3,965	1,200	0
1-5-2100-2101	Temagami Fire Conference Expense	4,400	0	0	0
1-5-2100-2102	Temagami Fire Training Expense	8,000	9,362	12,860	3,022
1-5-2100-2103	Temagami Fire Membership Fees	400	725	450	0
1-5-2100-2109	Temagami Fire Natural Gas	3,000	2,705	3,000	1,353
1-5-2100-2110	Temagami Fire Telephone	5,500	5,203	5,500	1,874
1-5-2100-2111	Temagami Fire Utilities	1,500	1,872	1,500	586
1-5-2100-2114	Temagami Fire Communications	1,200	691	1,300	2,165
1-5-2100-2115	Temagami Fire Office Supplies	400	127	400	0
1-5-2100-2117	Temagami Fire Small Equipment Operations	3,000	2,715	3,000	1,200
1-5-2100-2118	Temagami Fire Small Equipment Purchases	7,000	8,814	7,000	2,051
1-5-2100-2122	Temagami Fire Public Education	2,500	1,309	2,500	0
1-5-2100-2150	Temagami Fire Building Repairs and Maint	600	10,598	600	10
1-5-2100-2152	Temagami Fire Janitorial Supplies	200	23	200	6
1-5-2100-2300	Temagami Fire Materials and Supplies	500	2,115	500	670
1-5-2100-2301	Temagami Fire Fire Prevention	2,000	1,240	2,500	447
1-5-2100-2350	Temagami Fire Vehicle Operations	5,000	4,519	5,000	0
1-5-2100-2351	Temagami Fire Vehicle Repairs & Maintena	5,000	4,640	6,000	850
1-5-2100-3040	Temagami Fire Contracted Services	3,750	14,139	3,750	1,227
	Total Temagami Fire	104,350	115,189	106,460	29,843
	Total EXPENSE	104,350	115,189	106,460	29,843
	Total General Operating Fund	90,150	110,307	99,960	29,615

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Account Code : 1-7-2200-????
 To 1-7-2200-????
 Fiscal Year : 2020

Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1	General Operating Fund				
	REVENUE				
	Police Services Revenue				
1-4-2200-2000	RIDE Program Revenue	-6,700	0	-6,700	0
1-4-2200-3000	POA Income	-13,000	-11,088	-13,000	-2,796
	Total Police Services Revenue	-19,700	-11,088	-19,700	-2,796
	Total REVENUE	-19,700	-11,088	-19,700	-2,796
	EXPENSE				
	Police Services				
1-5-2200-1020	Police Service Board Honorarium	300	300	300	0
1-5-2200-2100	Police Service Board Travel Travel	5,900	3,290	5,900	1,466
1-5-2200-2102	Police Service Board Training Expense	2,585	1,974	2,585	0
1-5-2200-2103	Police Service Board Membership Fees	825	752	825	773
1-5-2200-2114	Police Service Board Communications	1,020	2,397	2,000	0
1-5-2200-2115	Police Service Board Office Supplies	300	141	300	0
1-5-2200-2133	Police Service Board Professional Fees	3,240	1,968	3,240	72
1-5-2200-3040	Local Police Services	417,613	417,614	409,500	101,723
1-5-2200-3041	Police RIDE Program	6,630	6,607	6,630	5,510
	Total Police Services	438,413	435,043	431,280	109,544
	Total EXPENSE	438,413	435,043	431,280	109,544
	Total General Operating Fund	418,713	423,955	411,580	106,748

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Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1	General Operating Fund				
	REVENUE				
	Animal Control Revenue				
1-4-2300-4100	Dog Licences	-300	-520	-300	0
	Total Animal Control Revenue	-300	-520	-300	0
	CBO Revenue				
1-4-2500-4000	Building Permits	-21,000	-9,543	-23,200	-695
1-4-2500-4100	Building Permits	0	-15,442	0	-1,472
1-4-2500-4110	Travel	-6,000	-1,243	-6,000	0
1-4-2500-4510	Buidling Search	-600	-300	-600	-60
1-4-2500-5000	Parking Fines	-200	0	-200	0
	Total CBO Revenue	-27,800	-26,528	-30,000	-2,227
	Total REVENUE	-28,100	-27,048	-30,300	-2,227
	EXPENSE				
	Animal Control				
1-5-2300-1020	Animal Control Honorariums	4,000	0	3,000	0
1-5-2300-1031	Animal Control Redistributed Wages	0	99	0	0
1-5-2300-1130	Animal Control Redistributed Benefits	0	12	0	0
1-5-2300-2300	Animal Control Materials and Supplies	1,800	0	1,000	0
	Total Animal Control	5,800	111	4,000	0
	By-Law Enforcement				
1-5-2400-1031	BLEO Redistributed Wages	1,900	0	1,900	0
1-5-2400-1130	BLEO Redistributed Benefits	230	0	0	0
1-5-2400-2100	BLEO Travel	2,500	3,918	2,500	739
	Total By-Law Enforcement	4,630	3,918	4,400	739
	OPP 911 Call Centre				
1-5-2410-2300	Materials and Supplies	600	13	600	0
1-5-2410-3040	OPP 911 Call Centre	500	471	1,800	0
	Total OPP 911 Call Centre	1,100	484	2,400	0
	Building Inspection				
1-5-2500-1010	CBO Salaries and Wages	62,728	60,502	36,500	21,100
1-5-2500-1132	CBO CPP	2,749	2,573	1,800	1,033
1-5-2500-1133	CBO EI	1,204	1,027	800	464
1-5-2500-1134	CBO OMERS	5,496	1,844	0	0
1-5-2500-1135	CBO EHT	1,260	955	700	500
1-5-2500-1136	CBO Group Benefits	7,284	3,475	0	0
1-5-2500-1137	CBO WSIB	2,068	1,551	1,400	680
1-5-2500-2100	CBO Travel	14,000	10,453	12,000	233
1-5-2500-2102	CBO Training Expense	4,000	0	6,000	2,044
1-5-2500-2103	CBO Membership Fees	600	98	600	425
1-5-2500-2110	CBO Telephone	2,000	1,975	2,000	572
1-5-2500-2115	CBO Office Supplies	500	1,113	1,000	0
1-5-2500-2119	CBO Small Tools and Equipment	500	17	500	0
1-5-2500-2300	CBO Materials and Supplies	400	1,186	500	34

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Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1-5-2500-2480	CBO Other	0	756	0	0
1-5-2500-2513	CBO Snowmobile Expense	500	32	500	0
1-5-2500-3040	CBO Contracted Services	5,000	62,946	50,000	25,440
	Total Building Inspection	110,289	150,503	114,300	52,525
	Total EXPENSE	121,819	155,016	125,100	53,264
	Total General Operating Fund	93,719	127,968	94,800	51,037

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Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1	General Operating Fund				
	EXPENSE				
	Emergency Management				
1-5-2900-2300	Em Manange Materials and Supplies	14,000	7,852	4,000	177
1-5-2900-6126	Emergency Response	0	0	12,000	14,944
1-5-2900-7400	Fire Pump Subsidy	0	0	4,000	0
1-5-2900-9100	Protection Depreciation Expense	0	50,097	0	0
	Total Emergency Management	14,000	57,949	20,000	15,121
	Total EXPENSE	14,000	57,949	20,000	15,121
	Total General Operating Fund	14,000	57,949	20,000	15,121

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To 1-?-3777-7777

Fiscal Year : 2020

Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1	General Operating Fund				
	REVENUE				
	Public Works Revenue				
1-4-3100-4000	User Fees	-3,000	-2,231	-3,000	-1,281
1-4-3100-4200	Parking/Mine Landing	-15,000	-16,850	-16,000	-15,780
1-4-3100-5000	Sundry Sales	0	-6,449	-5,000	0
1-4-3100-5100	Public Works Aggregate Royalty	0	-6,100	0	0
	Total Public Works Revenue	-18,000	-31,630	-24,000	-17,061
	Total REVENUE	-18,000	-31,630	-24,000	-17,061
	EXPENSE				
	Public Works				
1-5-3100-1010	Public Works Salaries and Wages	297,917	263,939	247,175	106,605
1-5-3100-1130	Public Works Benefits	0	797	0	135
1-5-3100-1132	Public Works CPP	9,979	11,728	8,927	4,460
1-5-3100-1133	Public Works EI	5,135	4,048	3,988	1,639
1-5-3100-1134	Public Works OMERS	39,884	43,717	35,600	13,355
1-5-3100-1135	Public Works EHT	4,326	4,761	3,534	1,761
1-5-3100-1136	Public Works Group Benefits	52,879	51,669	53,500	19,341
1-5-3100-1137	Public Works WSIB	8,569	7,749	9,086	3,324
1-5-3100-2102	PW Training Expense	10,000	7,043	10,000	6,835
1-5-3100-2109	PW Natural Gas	5,500	4,578	5,000	2,510
1-5-3100-2110	PW Telephone	9,000	8,661	9,000	3,633
1-5-3100-2111	PW Utilities	7,500	9,121	10,000	3,289
1-5-3100-2112	PW Courier/Freight	1,000	642	800	0
1-5-3100-2114	PW Communications	3,500	2,917	3,200	1,412
1-5-3100-2117	PW Small Equipment Operations	1,200	632	800	78
1-5-3100-2119	PW Small Tools and Equipment	2,000	1,462	2,000	114
1-5-3100-2121	PW Advertising	1,000	163	600	0
1-5-3100-2300	PW Materials and Supplies	16,000	13,360	16,000	4,618
1-5-3100-2305	PW Health and Safety	500	1,106	1,000	304
1-5-3100-3040	PW Contracted Services	3,000	11,484	5,000	3,615
1-5-3100-5100	PW Interest charges	0	0	0	11
	Total Public Works	478,889	449,577	425,210	177,039
	Paved Roads Maintenance				
1-5-3120-1031	PW Paved Roads Redistributed Wages	7,000	5,573	7,000	2,000
1-5-3120-1130	PW Paved Redistributed Benefits	1,050	613	1,050	252
	Total Paved Roads Maintenance	8,050	6,186	8,050	2,252
	Paved Roads Winter Maintenance				
1-5-3121-1031	PW Paved WM Redistributed Wages	18,000	24,052	25,000	13,471
1-5-3121-1130	PW Paved WM Redistributed Benefits	2,700	2,764	3,750	1,701
1-5-3121-2300	PW Paved Road WM Materials and Supplies	19,000	5,510	1,000	7,107
1-5-3121-2480	PW Patching	15,000	6,385	10,000	0
1-5-3121-3040	PW Paved Road WM Contracted Services	12,000	9,832	12,000	0
	Total Paved Roads Winter Maint	66,700	48,543	51,750	22,279

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Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
Mine Road Winter Maintenance					
1-5-3122-1031	PW Mine Road WM Redistributed Wages	8,500	5,662	8,500	4,783
1-5-3122-1130	PW Mine Road WM Redistributed Benefits	1,275	633	1,275	604
1-5-3122-2300	PW Mine Road WM Materials and Supplies	33,000	27,063	28,000	14,129
1-5-3122-3040	PW Mine Road WM Contracted Services	10,000	5,549	8,000	0
Total Mine Road Winter Mainten		52,775	38,907	45,775	19,516
Unpaved Road Winter Maintenance					
1-5-3123-1031	PW Unpaved Road WM Redistributed Wages	24,000	24,946	24,000	8,287
1-5-3123-1130	PW Unpaved Road WM Redistributed Benefit	3,600	2,918	3,600	1,046
1-5-3123-2300	PW Unpaved Road WM Materials and Supplie	17,000	31,786	25,000	7,282
1-5-3123-3040	PW Unpaved Road WM Contracted Services	10,000	7,517	10,000	0
Total Unpaved Road Winter Main		54,600	67,167	62,600	16,615
Unpaved Road Maintenance					
1-5-3130-1031	PW Unpaved Roads Redistributed Wages	25,000	10,146	18,000	1,779
1-5-3130-1130	PW Unpaved Roads Redistributed Benefits	3,750	1,187	2,700	225
Total Unpaved Road Maintenance		28,750	11,333	20,700	2,004
Mine Road Maintenance					
1-5-3140-1031	PW Mine Road Redistributed Wages	15,000	11,124	15,000	2,334
1-5-3140-1130	PW Mine Road Redistributed Benefits	2,250	1,829	2,250	295
Total Mine Road Maintenance		17,250	12,953	17,250	2,629
Public Works General					
1-5-3160-1031	PW General Redistributed Wages	0	445	0	0
1-5-3160-1130	PW General Redistributed Benefits	0	54	0	0
Total Public Works General		0	499	0	0
Rabbit Lake Access Point					
1-5-3210-1031	PW Rabbit Lake Access Point Redistribute	1,000	1,592	1,000	2,659
1-5-3210-1130	PW Rabbit Lake Access Point Redistribute	150	191	150	336
Total Rabbit Lake Access Point		1,150	1,783	1,150	2,995
Cassels Access Point					
1-5-3220-1031	PW Cassels Access Point Redistributed Wa	1,000	881	1,000	306
1-5-3220-1130	PW Cassels Access Point Redistributed B	150	103	150	39
Total Cassels Access Point		1,150	984	1,150	345
Net Lake Access Point					
1-5-3230-1031	PW Net Lake Access Point Redistributed W	1,000	611	1,000	382
1-5-3230-1130	PW Net Lake Access Point Redistributed B	150	72	150	48
Total Net Lake Access Point		1,150	683	1,150	430
Mine Access Point					
1-5-3240-1031	PW Mine Access Point Redistributed Wages	6,000	7,188	6,000	1,017
1-5-3240-1130	PW Mine Access Point Redistributed Benef	900	848	900	128
1-5-3240-2300	PW Mine Access Materials and Supplies	7,200	4,199	6,000	0
Total Mine Access Point		14,100	12,235	12,900	1,145
Dock Maintenance					
1-5-3250-2512	PW Dock Maintenance	5,000	1,415	5,000	50
Total Dock Maintenance		5,000	1,415	5,000	50

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Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
Navigational Aid					
1-5-3260-2300	Navigational Aid Materials and Supplies	6,000	4,983	5,000	0
1-5-3260-3040	Navigational Aid Contracted Services	7,000	7,556	7,000	2,329
	Total Navigational Aid	13,000	12,539	12,000	2,329
PW Grader					
1-5-3510-2360	PW Grader Operations	13,000	12,712	14,000	4,302
1-5-3510-2361	PW Grader Maintenance and Repairs	18,000	9,095	16,000	5,540
1-5-3510-7201	PW Grader LTD Interest	10,000	11,847	10,000	3,242
1-5-3510-7204	PW Grader LTD Principal	38,486	0	38,486	16,036
	Total PW Grader	79,486	33,654	78,486	29,120
Pw Loader					
1-5-3520-2360	PW Loader Operations	10,000	7,493	10,000	2,345
1-5-3520-2361	PW Loader Maintenance and Repairs	500	2,735	3,000	2,220
	Total Pw Loader	10,500	10,228	13,000	4,565
PW Dozer					
1-5-3530-2360	PW Dozer Operations	10,000	4,991	7,000	2,345
1-5-3530-2361	PW Dozer Maintenance and Repairs	5,000	1,088	5,000	2,259
	Total PW Dozer	15,000	6,079	12,000	4,604
PW Large Truck					
1-5-3540-2350	PW Large Truck Operations	29,000	23,529	27,000	8,078
1-5-3540-2351	PW Large Truck Maintenance and Repairs	15,500	25,344	15,500	769
1-5-3540-7201	PW Large Truck LTD Interest	9,000	8,908	8,200	2,432
1-5-3540-7204	PW Large Truck LTD Principal	28,206	0	28,206	11,753
	Total PW Large Truck	81,706	57,781	78,906	23,032
PW Small Truck Maintenance and Repairs					
1-5-3550-2350	PW Small Truck Operations	12,000	11,852	13,500	4,201
1-5-3550-2351	PW Small Truck Maintenance and Repairs	6,000	7,183	8,000	3,699
	Total PW Small Truck Maintenan	18,000	19,035	21,500	7,900
Town Streetlight					
1-5-3600-2111	PW Town Streetlight Utilities	24,000	26,205	27,000	5,788
1-5-3600-3040	PW Town Streetlight Contracted Services	3,500	13,369	4,000	0
	Total Town Streetlight	27,500	39,574	31,000	5,788
Cassels Streetlight					
1-5-3620-2111	PW Cassels Lake Streetlights Utilities	1,050	816	1,050	153
	Total Cassels Streetlight	1,050	816	1,050	153
Mine Access Streetlight					
1-5-3640-2111	PW Mine Access Utilities	2,500	3,180	3,200	1,458
1-5-3640-3040	PW Mine Access Streetlight Contracted Se	800	1,752	2,000	0
	Total Mine Access Streetlight	3,300	4,932	5,200	1,458
Crossing Guard					
1-5-3900-1020	Crossing Guard Honorarium	6,600	5,898	6,600	1,625
1-5-3900-2300	Crossing Guard Materials and Supplies	0	0	0	82
1-5-3900-9100	PW Depreciation Expense	0	233,988	0	0
	Total Crossing Guard	6,600	239,886	6,600	1,707

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Account Code	Account Description	2019	2019	2020	2020
		Budget Values - 5	Actual Values - 1	Budget Values - 5	Actual Values - 1
Total EXPENSE		985,706	1,076,789	912,427	327,955
Total General Operating Fund		967,706	1,045,159	888,427	310,894

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Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1	General Operating Fund				
	REVENUE				
1-4-4100-4000	Sewer Fees - Res/Comm	-121,878	-115,300	-136,802	-5,519
	Total REVENUE	-121,878	-115,300	-136,802	-5,519
	EXPENSE				
1-5-4100-1031	Sewer North Redistributed Wages	1,100	0	1,100	0
1-5-4100-1130	Sewer North Redistributed Benefits	165	0	165	0
1-5-4100-2100	Sewer North Utilities	0	157	0	0
1-5-4100-2109	Sewer North Natural Gas	0	11	0	0
1-5-4100-2110	Sewer North Telephone	1,200	1,006	1,200	413
1-5-4100-2111	Sewer North Utilities	0	2,421	5,000	0
1-5-4100-2300	Sewer North Materials and Supplies	12,500	1,966	0	0
1-5-4100-3040	Sewer North Contracted Services	40,000	58,486	58,500	18,718
1-5-4102-1031	Sewer North Breaks Redistributed Wages	500	931	1,000	0
1-5-4102-1130	Sewer North Breaks Redistributed Benefits	75	112	150	0
1-5-4103-1031	Sewer North Shut Off Redistributed Wages	500	858	1,000	37
1-5-4103-1130	Sewer North Shut Off Redistributed Benefi	75	99	150	5
1-5-4150-1031	Sewer South Redistributed Wages	1,100	0	1,000	0
1-5-4150-1130	Sewer South Redistributed Benefits	165	0	150	0
1-5-4150-2110	Sewer South Telephone	1,200	542	700	275
1-5-4150-2111	Sewer South Utilities	0	722	0	0
1-5-4150-2300	Sewer South Materials and Supplies	12,500	57	3,100	0
1-5-4150-3040	Sewer South Contracted Services	33,751	45,529	50,000	14,836
1-5-4152-1031	Sewer South Breaks Redistributed Wages	500	374	500	0
1-5-4152-1130	Sewer South Breaks Redistributed Benefit	75	45	75	0
1-5-4153-1031	Sewer South Shut Off Redistributed Wages	500	0	500	0
1-5-4153-1130	Sewer South Shut Off Redistributed Benefi	75	0	75	0
	Total EXPENSE	105,981	113,316	124,365	34,284
	Total General Operating Fund	-15,897	-1,984	-12,437	28,765

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Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1	General Operating Fund				
	REVENUE				
1-4-4200-4000	Grinder Maintenance Fees	-93,774	-95,013	-65,612	-3,404
	Total REVENUE	-93,774	-95,013	-65,612	-3,404
	EXPENSE				
1-5-4200-1031	Grinder Pump Redistributed Wages	5,000	5,007	5,000	2,491
1-5-4200-1130	Grinder Pump Redistributed Benefits	750	629	750	322
1-5-4200-2300	Grinder Pump Materials and Supplies	10,000	5,238	10,000	4,534
1-5-4200-3040	Grinder Pump Contracted Services	10,000	12,781	15,000	0
1-5-4200-7201	Grinder Pump LTD Interest	2,000	2,815	1,000	572
1-5-4200-7204	Grinder Pump LTD Principal	53,793	0	27,897	27,324
	Total EXPENSE	81,543	26,470	59,647	35,243
	Total General Operating Fund	-12,231	-68,543	-5,965	31,839

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Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1	General Operating Fund				
REVENUE					
1-4-4300-4000	Water Fees - Res/Comm	-415,106	-391,116	-417,863	-10,993
1-4-4300-4100	Water Service Fees	0	-217	0	0
1-4-4300-5000	Water Sundry Revenue	0	0	-500	0
	Total REVENUE	-415,106	-391,333	-418,363	-10,993
EXPENSE					
1-5-4300-1031	Water North Redistributed Wages	1,500	425	1,000	0
1-5-4300-1130	Water North Redistributed Benefits	225	51	150	1
1-5-4300-2109	Water North Natural Gas	0	411	0	0
1-5-4300-2110	Water North Telephone	1,200	774	1,000	377
1-5-4300-2111	Water North Utilities	0	5,297	0	14,193
1-5-4300-2300	Water North Materials and Supplies	20,000	1,185	20,800	16
1-5-4300-3040	Water North Contracted Services	120,128	136,272	135,000	53,292
1-5-4302-1031	Water North Break Redistributed Wages	1,000	2,265	2,500	0
1-5-4302-1130	Water North Break Redistributed Benefits	150	272	375	0
1-5-4303-1031	Water North Shut Off Redistributed Wages	1,000	2,893	3,000	189
1-5-4303-1130	Water North Shut Off Redistributed Benef	150	331	450	22
1-5-4350-1031	Water South Redistributed Wages	1,500	0	500	884
1-5-4350-1130	Water South Redistributed Benefits	225	0	75	0
1-5-4350-2109	Water South Natural Gas	0	444	0	0
1-5-4350-2110	Water South Telephone	1,200	68	500	0
1-5-4350-2111	Water South Utilities	70,959	45,512	56,000	9,428
1-5-4350-2300	Water South Materials and Supplies	20,000	3,526	20,800	5,508
1-5-4350-3040	Water South Contracted Services	119,425	155,926	136,000	52,982
1-5-4352-1031	Water South Break Redistributed Wages	1,000	22	500	0
1-5-4352-1130	Water South Break Redistributed Benefits	150	3	75	0
1-5-4353-1031	Water South Shut Off Redistributed Wages	1,000	960	1,000	0
1-5-4353-1130	Water South Shut Off Redistributed Benef	150	115	150	0
	Total EXPENSE	360,962	356,752	379,875	136,892
	Total General Operating Fund	-54,144	-34,581	-38,488	125,899

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Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1	General Operating Fund				
REVENUE					
1-4-4400-4000	Garbage Collection Town	-34,430	-36,738	-36,000	-931
1-4-4410-4000	Garbage Collection Mine Landing	-37,600	-38,203	-38,200	21
1-4-4520-4000	Strathy Landfill Site Fees	-4,000	-9,441	-6,000	-112
1-4-4530-4000	Sisk Landfill Sites Fees	-4,500	-6,115	-6,000	0
1-4-4540-4000	Brigg Landfill Sites Fees	-6,000	-4,009	-127,645	-284
1-4-4600-4000	Recycling Revenue	-15,000	-227	-15,000	0
Total REVENUE		-101,530	-94,733	-228,845	-1,306
EXPENSE					
1-5-4400-1031	Waste Collection Redistributed Wages	18,200	13,040	15,000	4,818
1-5-4400-1130	Waste Collection Redistributed Benefits	2,730	1,523	2,250	608
1-5-4400-2300	Waste Collection Materials and Supplies	500	0	500	0
1-5-4400-2350	Waste Collection Vehicle Operations	8,000	6,681	8,000	941
1-5-4400-2351	Waste Collection Vehicle Repairs & Mainte	5,000	3,389	5,000	611
1-5-4500-1031	Strathy Landfill Redistributed Wages	6,000	5,326	6,000	950
1-5-4500-1130	Strathy Landfill Redistributed Benefits	900	636	900	113
1-5-4500-2300	Strathy Landfill Materials and Supplies	500	45	500	0
1-5-4500-2485	Strathy Landfill Monitoring Costs and An	2,500	1,073	2,500	178
1-5-4500-3040	Strathy Landfill Contracted Services	20,000	26,857	20,000	8,697
1-5-4510-1031	Sisk Landfill Redistributed Wages	5,000	2,533	5,000	0
1-5-4510-1130	Sisk Landfill Redistributed Benefits	750	279	750	0
1-5-4510-2300	Sisk Landfill Materials and Supplies	500	31	500	0
1-5-4510-2485	Sisk Landfill Monitoring Costs and Annu	5,000	5,785	5,000	1,743
1-5-4510-3040	Sisk Landfill Contracted Services	20,000	25,737	20,000	9,709
1-5-4520-1031	Brigg Landfill Redistributed Wages	4,000	3,065	4,000	691
1-5-4520-1130	Brigg Landfill Redistributed Benefits	600	345	600	88
1-5-4520-2300	Brigg Landfill Materials and Supplies	1,000	371	1,000	1,039
1-5-4520-2485	Brigg Landfill Monitoring Costs and Annu	12,000	5,078	12,000	2,288
1-5-4520-3040	Brigg Landfill Contracted Services	45,000	55,437	151,500	3,048
1-5-4540-3040	Mine Access Transfer Contracted Services	9,000	21,505	9,000	950
1-5-4550-3040	Welcome Centre Transfer Contracted Servi	9,000	9,933	9,000	0
1-5-4599-2300	Landfill Closure Costs	2,500	43,200	0	0
1-5-4600-3040	Strathy Recycling Contracted Services	65,000	66,856	65,000	18,299
1-5-4610-3040	Sisk Recycling Contracted Services	5,000	6,001	5,000	239
1-5-4640-2204	Mine Landing Bin Rental	2,500	6,766	0	72
1-5-4640-3040	Mine Landing Recycling Contracted Servic	6,000	1,674	6,000	0
1-5-4660-2204	R&D Recycle - Bin Rental	0	1,221	2,500	438
1-5-4660-2300	Strathy Recycling Materials and Supplies	0	1,858	0	0
1-5-4700-2450	Waste Hazardous Material North Bay	3,000	2,692	3,000	2,424
1-5-4900-9100	Environmental Depreciation Expense	0	382,552	0	0
Total EXPENSE		260,180	701,489	360,500	57,944
Total General Operating Fund		158,650	606,756	131,655	56,638

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Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1	General Operating Fund				
	REVENUE				
	Min of Health - Helipads Maint				
1-4-5100-2000	Min of Health - Helipads Maint	-7,000	-7,000	-7,000	0
	Total Min of Health - Helipads	-7,000	-7,000	-7,000	0
	Ambulance Revenue				
1-4-5200-2000	Provincial Programs	-668,100	-637,364	-712,800	-297,000
1-4-5200-5000	Sundry	0	0	0	-8,795
	Total Ambulance Revenue	-668,100	-637,364	-712,800	-305,795
	Cemetery Revenue				
1-4-5300-4000	Cemetery Fees	-2,500	-3,449	-2,500	0
1-4-5300-4010	Cemetery Care and Maintenance	-500	-955	-1,000	0
1-4-5300-4020	Cemetery Plot Sales	0	-720	-1,000	-1,148
1-4-5300-4100	Sales - Columarium Niches	-1,000	-300	-500	0
	Total Cemetery Revenue	-4,000	-5,424	-5,000	-1,148
	Total REVENUE	-679,100	-649,788	-724,800	-306,943
	EXPENSE				
	Public Health Services				
1-5-5100-2402	Public Health Services	38,000	36,738	39,900	19,945
	Total Public Health Services	38,000	36,738	39,900	19,945
	Ambulance				
1-5-5200-1010	Ambulance SPC Supervisor	80,000	80,644	82,000	34,706
1-5-5200-1017	Ambulance SPH Full Time	64,000	54,640	65,000	7,739
1-5-5200-1018	Ambulance SPH Part Time	121,500	159,087	126,500	74,167
1-5-5200-1019	Ambulance Shift/Weekend Premium	2,200	2,055	2,300	808
1-5-5200-1021	Ambulance Shift OT	5,000	3,785	5,100	1,670
1-5-5200-1022	Ambulance Stand By	86,000	86,805	88,000	32,473
1-5-5200-1023	Ambulance Call Back	42,000	31,662	43,000	15,566
1-5-5200-1024	Ambulance Stat Holiday taken	10,200	1,254	10,200	619
1-5-5200-1026	Ambulance Vacation Pay	18,500	15,408	18,500	5,239
1-5-5200-1027	Ambulance Sick Pay	12,000	13,611	12,200	4,443
1-5-5200-1028	Ambulance EHS approved training	5,500	2,661	5,100	1,409
1-5-5200-1055	Ambulance Uniforms	1,000	675	1,000	405
1-5-5200-1132	Ambulance Benefits - CPP	16,400	16,014	16,800	8,777
1-5-5200-1133	Ambulance Benefits - EI	9,200	7,378	9,400	3,722
1-5-5200-1134	Ambulance Benefits - OMERS	32,000	34,974	37,000	11,942
1-5-5200-1135	Ambulance Benefits - EHT	9,200	9,025	9,400	3,531
1-5-5200-1136	Ambulance Benefits - Group Plan	19,000	16,504	21,000	6,555
1-5-5200-1137	Ambulance Benefits - WSIB	26,500	29,069	28,000	6,663
1-5-5200-1138	Ambulance Benefits - In Lieu of Benefits	16,300	0	16,500	0
1-5-5200-2050	Ambulance Furniture	1,000	1,123	1,000	0
1-5-5200-2090	Ambulance Meal Allowance	1,800	847	2,000	333
1-5-5200-2100	Ambulance Travel	1,500	573	1,550	562
1-5-5200-2102	Ambulance Other Training	0	126	0	0

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1-5-5200-2106	Ambulance Cell phone	1,000	705	1,000	329
1-5-5200-2107	Ambulance fax line 23951	2,000	0	2,100	0
1-5-5200-2111	Ambulance Utilities	9,700	9,825	10,000	4,782
1-5-5200-2114	Ambulance Telephone	1,300	2,812	1,350	1,301
1-5-5200-2115	Ambulance Office Supplies & Equipment	1,000	413	1,300	104
1-5-5200-2117	Ambulance Oxygen	3,000	2,809	3,000	651
1-5-5200-2119	Ambulance Other Supplies & Equipment	500	440	500	97
1-5-5200-2132	Ambulance Audit Fees	2,100	1,800	2,100	0
1-5-5200-2133	Ambulance Professional Fees	8,000	661	8,000	54
1-5-5200-2134	Ambulance Management Fees	0	0	24,000	0
1-5-5200-2136	Ambulance Other Services and Rentals EXP	2,000	12	1,000	0
1-5-5200-2150	Ambulance Building Maintenance	1,850	505	1,800	0
1-5-5200-2152	Ambulance Cleaning Supplies & Equipment	750	931	750	295
1-5-5200-2300	Ambulance Medical Materials & Supplies	2,500	1,687	2,650	0
1-5-5200-2350	Ambulance Gas Oil Fluid Minor Vehicle Re	7,500	5,947	7,600	2,298
1-5-5200-2400	Ambulance Computer Communications Equip	1,500	5,231	1,500	678
1-5-5200-3040	Ambulance Contracted Services	0	2,131	1,700	0
1-5-5200-3116	Ambulance Insurance	6,200	0	6,200	0
1-5-5200-3120	Ambulance Administration	14,000	12,200	12,500	4,167
1-5-5200-5000	Ambulance Water Sewer Grinder Garbage	3,200	2,135	2,600	0
1-5-5200-5100	Ambulance Building Rental	19,200	19,200	19,600	6,533
Total Ambulance		668,100	637,364	712,800	242,618
Cemetery					
1-5-5300-1010	Cemetery Salaries and Wages	3,300	3,300	3,600	514
1-5-5300-1031	Cemetery Redistributed Wages	0	3,380	0	0
1-5-5300-1130	Cemetery Redistributed Benefits	237	650	0	40
1-5-5300-1134	Cemetery EHTBenefits	0	0	300	0
1-5-5300-2150	Cemetery Repairs & Maintenance	0	106	0	0
1-5-5300-2300	Cemetery Materials and Supplies	7,000	2,052	5,000	0
1-5-5300-3040	Cemetery Contracted Services	500	350	500	0
Total Cemetery		11,037	9,838	9,400	554
Amortization					
1-5-5900-9100	Health Depreciation Expense	0	3,872	0	0
Total Amortization		0	3,872	0	0
Total EXPENSE		717,137	687,812	762,100	263,117
Total General Operating Fund		38,037	38,024	37,300	-43,826

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Fiscal Year : 2020

Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1	General Operating Fund				
	REVENUE				
	Parks and Recreation Revenue				
1-4-7100-1500	Parks and Recreation Federal Funding	-2,400	-12,200	0	0
1-4-7100-2000	Parks and Recreation Provincial Funding -	-10,000	0	-10,000	0
1-4-7100-4000	Parks and Recreation Municipal Equipment	0	-500	0	0
1-4-7100-5000	Parks and Recreation Misc Donations	-1,500	-1,193	-1,500	-200
1-4-7100-5100	Donations - Canada Day	-3,000	-3,753	-3,000	0
1-4-7100-5200	Donations - Shiverfest	-3,000	-3,513	-3,000	-5,038
1-4-7100-5300	Donations - Santa Train	-1,000	-138	-500	0
	Total Parks and Recreation Rev	-20,900	-21,297	-18,000	-5,238
	Community Centre Revenue				
1-4-7200-2000	Community Centre Provincial Funding	0	0	0	420
1-4-7200-4200	Arena Ice Rental Fees	-3,000	-5,368	-6,000	-3,732
1-4-7200-4210	Arena Hall Rentals	-6,000	-3,534	-5,000	-630
1-4-7200-5000	Arena Rent/Vending Sales	-300	-110	-500	-1,367
	Total Community Centre Revenue	-9,300	-9,012	-11,500	-5,309
	Tower Revenue				
1-4-7300-4000	Tower User Fees	-4,000	0	0	0
1-4-7300-5000	Tower Donations	-4,000	-2,635	-3,000	-150
	Total Tower Revenue	-8,000	-2,635	-3,000	-150
	Other Recreation Revenue				
1-4-7400-4000	User Fees - Fitness Centre	-3,000	-3,007	-3,000	-558
1-4-7400-4100	User Fees - Sports	-300	0	0	0
	Total Other Recreation Revenue	-3,300	-3,007	-3,000	-558
	Total REVENUE	-41,500	-35,951	-35,500	-11,255
	EXPENSE				
	Parks and Recreation				
1-5-7100-1010	Parks and Recreation Salaries and Wages	32,400	52,591	121,800	10,348
1-5-7100-1031	Parks and Recreation Redistributed Wages	7,000	8,165	5,000	1,139
1-5-7100-1130	Parks and Recreation Redistributed Benef	1,050	976	750	143
1-5-7100-1132	Parks and Recreation CPP	796	2,050	4,200	520
1-5-7100-1133	Parks and Recreation EI	735	1,090	2,400	196
1-5-7100-1134	Parks and Recreation OMERS	0	0	5,900	692
1-5-7100-1135	Parks and Recreation EHT	632	1,007	2,300	208
1-5-7100-1136	Parks and Recreation Group Benefits	0	0	7,800	0
1-5-7100-1137	Parks and Recreation WSIB	1,037	1,656	4,200	393
1-5-7100-2041	Parks and Recreation Ball Field Maintena	1,600	0	1,600	0
1-5-7100-2100	Parks and Recreation Travel	2,000	0	1,000	187
1-5-7100-2300	Parks and Recreation Materials and Suppl	4,500	6,861	4,500	921
1-5-7100-3040	Parks and Recreation Contracted Services	500	3,899	500	2,471
1-5-7100-3500	Parks and Recreations Funded Programs	0	2,744	0	0
1-5-7100-6124	Canada Day	15,000	15,527	15,000	0
1-5-7100-6126	Events	4,000	1,175	4,000	164

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Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1-5-7100-6129	Shiverfest	3,000	2,656	3,000	4,163
Total Parks and Recreation		74,250	100,397	183,950	21,545
Community Centre					
1-5-7200-1010	Community Centre Salaries and Wages	0	5,433	0	1,115
1-5-7200-1031	Community Centre Redistributed Wages	30,000	8,126	7,500	3,795
1-5-7200-1130	Community Centre Redistributed Benefits	4,500	972	1,125	466
1-5-7200-1132	Community Centre CPP	0	199	0	66
1-5-7200-1133	Community Centre EI	0	105	0	21
1-5-7200-1135	Community Centre EHT	0	104	0	22
1-5-7200-1136	Community Centre Group Benefits	0	3,247	0	0
1-5-7200-1137	Community Centre WSIB	0	206	0	41
1-5-7200-2103	Community Centre Membership Fees	200	0	200	0
1-5-7200-2109	Community Centre Natural Gas	16,000	12,875	14,000	6,334
1-5-7200-2110	Community Centre Telephone	6,000	6,832	7,000	2,078
1-5-7200-2111	Community Centre Utilities	38,000	37,602	38,000	14,846
1-5-7200-2119	Community Centre Shop Tools/Equipment	1,000	0	1,000	119
1-5-7200-2121	Community Centre Advertising	1,000	0	1,000	0
1-5-7200-2150	Community Centre Building Maintenance	20,000	5,461	10,000	11
1-5-7200-2152	Community Centre Janitorial Supplies	1,500	1,475	1,500	549
1-5-7200-2159	Community Centre Vending Supplies	1,000	180	500	396
1-5-7200-2300	Community Centre Materials and Supplies	1,000	3,163	2,000	1,241
1-5-7200-2305	Community Centre Health and Safety	500	4	500	645
1-5-7200-2351	Community Centre Vehicle Maintenance & R	3,000	256	2,500	340
1-5-7200-2360	Community Centre Equipment Operations	4,000	959	2,500	379
1-5-7200-2361	Community Centre Equipment Maintenance a	500	2,246	2,500	946
1-5-7200-3040	Community Centre Contracted Services	8,000	24,818	12,000	4,534
1-5-7200-3120	Community Centre Ice Plant Maintenance	12,000	943	12,000	397
Total Community Centre		148,200	115,206	115,825	38,341
Tower Complex					
1-5-7300-1031	Tower Redistributed Wages	1,500	96	1,500	0
1-5-7300-1130	Tower Redistributed Benefits	225	12	225	0
1-5-7300-2110	Tower Telephone	1,000	1,601	1,000	465
1-5-7300-2111	Tower Utilities	1,200	802	1,200	406
1-5-7300-2120	Tower Trail Maintenance and Signage	3,000	0	2,000	0
1-5-7300-2121	Tower Advertising	1,000	-387	1,000	0
1-5-7300-2150	Tower Building Maintenance	1,200	385	1,200	0
1-5-7300-2152	Tower Janitorial Supplies	100	150	100	38
1-5-7300-2300	Tower Materials and Supplies	2,500	1,312	2,500	0
1-5-7300-3040	Tower Contracted Services	1,000	0	0	0
Total Tower Complex		12,725	3,971	10,725	909
Fitness Centre					
1-5-7400-2300	Program Materials and Supplies	0	1,405	0	0
1-5-7400-2724	Fitness Centre	5,000	1,347	4,000	5,188
Total Fitness Centre		5,000	2,752	4,000	5,188

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Account Code	Account Description	2019	2019	2020	2020
		Budget Values - 5	Actual Values - 1	Budget Values - 5	Actual Values - 1
	Total EXPENSE	240,175	222,326	314,500	65,983
	Total General Operating Fund	198,675	186,375	279,000	54,728

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Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1	General Operating Fund				
	REVENUE				
	Library Revenue				
1-4-7500-2000	Library Provincial Funding	-4,318	-8,636	-4,318	0
1-4-7500-4000	User Fees	-1,500	-5,228	-1,500	-110
	Total Library Revenue	-5,818	-13,864	-5,818	-110
	Total REVENUE	-5,818	-13,864	-5,818	-110
	EXPENSE				
	Library				
1-5-7500-1010	Library Salaries and Wages	46,820	45,048	53,600	15,945
1-5-7500-1132	Library CPP	1,914	1,944	2,300	693
1-5-7500-1133	Library EI	1,062	871	1,200	291
1-5-7500-1134	Library OMERS	3,168	4,426	3,900	1,351
1-5-7500-1135	Library EHT	913	883	1,100	306
1-5-7500-1136	Library Group Benefits	5,905	6,288	7,300	3,037
1-5-7500-1137	Library WSIB	1,499	1,397	2,000	521
1-5-7500-2100	Library Travel	575	208	575	0
1-5-7500-2102	Library Training Expense	1,000	108	1,000	153
1-5-7500-2103	Library Membership Fees	1,200	1,209	1,200	1,147
1-5-7500-2104	Library Subscriptions	800	647	800	200
1-5-7500-2110	Library Telephone	800	837	850	366
1-5-7500-2115	Library Office Supplies	700	437	700	203
1-5-7500-2117	Library Small Equipment Operations	1,400	381	1,000	7
1-5-7500-2123	Library Tech Support	1,900	1,740	1,800	0
1-5-7500-2150	Library Office Repairs and Maintenance	700	0	500	0
1-5-7500-2300	Library Materials and Supplies	500	128	500	453
1-5-7500-2302	Library Book Purchases	7,500	7,085	7,800	1,898
1-5-7500-2400	Library Technology	500	345	500	0
1-5-7500-2453	Library Literacy	300	554	500	0
1-5-7500-2456	Library Service Ontario Expenses	425	0	425	0
1-5-7500-2499	Library Capital cap matching funds	3,865	1,437	0	0
1-5-7500-3040	Library - Inter Library Loans	0	31	0	40
	Total Library	83,446	76,004	89,550	26,611
	Total EXPENSE	83,446	76,004	89,550	26,611
	Total General Operating Fund	77,628	62,140	83,732	26,501

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Fiscal Year : 2020

Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1	General Operating Fund				
	REVENUE				
	Planning Revenue				
1-4-8100-4000	Planning Applications	-18,000	-5,090	-8,000	-1,207
1-4-8100-4100	Development Applications	-2,500	-3,600	-3,000	-100
1-4-8100-4110	Zoning Certificate Revenue	-600	-540	-600	-70
	Total Planning Revenue	-21,100	-9,230	-11,600	-1,377
	Total REVENUE	-21,100	-9,230	-11,600	-1,377
	EXPENSE				
	Planning Services				
1-5-8100-1010	Planning Salaries and Wages	47,500	33,816	50,500	10,402
1-5-8100-1020	PAC Honorariaums	300	29	300	0
1-5-8100-1031	Planning Redistributed Wages	0	1,702	0	0
1-5-8100-1130	Planning Redistributed Benefits	0	205	0	0
1-5-8100-1132	Planning CPP	2,244	2,042	2,500	516
1-5-8100-1133	Planning EI	1,078	874	1,100	193
1-5-8100-1134	Planning OMERS	3,960	4,042	4,200	932
1-5-8100-1135	Planning EHT	926	877	1,000	207
1-5-8100-1136	Planning Group Benefits	6,551	6,865	7,800	3,046
1-5-8100-1137	Planning WSIB	1,520	1,272	1,900	391
1-5-8100-2101	Planning Conference Expense	4,000	2,102	2,500	306
1-5-8100-2103	Planning Membership Fees	500	501	500	0
1-5-8100-2121	Planning Advertising	2,000	1,133	2,000	779
1-5-8100-2131	Planning Legal Fees	0	0	0	1,104
1-5-8100-2133	Planning Professional Fees	12,000	37,288	20,000	15,296
1-5-8100-2136	Planning Registration and Search Fees	2,000	1,584	2,000	1,720
1-5-8100-2140	Planning OMB Hearings	30,000	44,036	5,000	0
1-5-8100-2300	Planning Materials and Supplies	1,000	2,738	2,000	0
1-5-8100-2306	Planning Inspections	5,000	1,053	2,000	0
1-5-8100-3040	Planning GIS Contracted Services	13,000	13,313	14,000	0
	Total Planning Services	133,579	155,472	119,300	34,892
	Total EXPENSE	133,579	155,472	119,300	34,892
	Total General Operating Fund	112,479	146,242	107,700	33,515

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Account Code	Account Description	2019 Budget Values - 5	2019 Actual Values - 1	2020 Budget Values - 5	2020 Actual Values - 1
1	General Operating Fund				
	REVENUE				
	Development Revenue				
1-4-8200-1500	Development Federal Funding	-89,855	-7,391	-42,609	0
1-4-8200-5000	Microfit - Hydro	-6,000	-7,057	0	-525
	Total Development Revenue	-95,855	-14,448	-42,609	-525
	Total REVENUE	-95,855	-14,448	-42,609	-525
	EXPENSE				
	Development Services				
1-5-8200-1010	Development Salaries and Wages	95,722	61,127	103,300	26,054
1-5-8200-1132	Development CPP	3,956	2,951	4,300	1,231
1-5-8200-1133	Development EI	1,798	1,177	1,900	496
1-5-8200-1134	Development OMERS	5,040	4,150	6,500	1,579
1-5-8200-1135	Development EHT	1,834	1,208	2,000	498
1-5-8200-1136	Development Group Benefits	6,900	6,571	8,400	3,110
1-5-8200-1137	Development WSIB	2,891	1,970	3,800	939
1-5-8200-2100	Development Travel	1,500	191	1,000	57
1-5-8200-2101	Development Conferences	3,000	40	2,000	415
1-5-8200-2102	Development Training	1,000	0	1,500	41
1-5-8200-2103	Development Memberships	1,000	486	500	1,589
1-5-8200-2121	Development Advertising	2,000	7,395	3,000	-2,222
1-5-8200-2300	Development Materials and Supplies	3,000	677	2,000	0
1-5-8200-3040	Development Contracted Services	3,000	7,842	4,000	16
	Total Development Services	132,641	95,785	144,200	33,803
	Total EXPENSE	132,641	95,785	144,200	33,803
	Total General Operating Fund	36,786	81,337	101,591	33,278