

Municipality of Temagami 2019 Budget Commentary

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

Debt

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

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

Reserves

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

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

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

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

Capital

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

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

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

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

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

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

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

Operations

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

Social Services

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

Health Services

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

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

Other Areas

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

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

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

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

Non-Tax and Non-Grant Revenue

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

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

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

Federal and Provincial Grants

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

Taxation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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