

**TOWNSHIP OF  
CHISHOLM**

**FINAL BUDGET 2020**

# Corporation of the Township of Chisholm

*Municipal Office: 2847 Chiswick Line*

*Powassan, ON P0H 1Z0*

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

[info@chisholm.ca](mailto:info@chisholm.ca)

Leo Jobin, Mayor  
Jennistine Leblond, CAO Clerk-Treasurer

## AGENDA

### PUBLIC MEETING RE: PROPOSED 2020 BUDGET

TUESDAY, JUNE 23, 2020 7PM

### CHISHOLM COUNCIL CHAMBERS

1. Mayor calls meeting to order.
2. Mayor confirms with Clerk that public notice has been given with respect to the meeting.
3. Mayor explains reason for meeting to those in attendance.
4. Clerk-Treasurer explains the budget highlights.
5. Mayor asks if anyone wishes to make a presentation either in support of or in opposition to the proposed budget.
6. Mayor advises that Council will consider all matters, if any have been stated, placed before it prior to coming to a decision regarding the proposed budget.
7. Mayor thanks the public for their attendance.
8. Mayor declares the meeting closed.

**TOWNSHIP OF CHISHOLM**

**FINANCE COMMITTEE MEETING**

**DATE:** June 2, 2020  
**TIME:** 7:00 P.M.  
**LOCATION:** Council Chambers

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

**REGRETS:**

**CALL TO ORDER**

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

**1.0 ADOPTION OF AGENDA**

**Resolution 2020-11 (FC)**

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

**2.0 ADOPTION OF MINUTES**

**Resolution 2020-12 (FC)**

Chris Jull and James Gauthier: Be it resolved that council adopt minutes of May 19th, 2020 as presented. **'Carried'**

**3.0 The following was reviewed:**

Memo from CAO, Re: Fourth Draft of 2020 Municipal Budget  
Proposed 2020 Tax Rate  
Capital Budget for 2020-2021  
Summary of Reserves

**4.0 PRESENTATION OF DRAFT BUDGET:**

Summary of Revenues (\$2,682,448) and Expenses (\$2,682,448) was presented as a balanced budget for 2020 to the committee. The budget includes a levy of

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

**Resolution 2020-13 (FC)**

James Gauthier and Chris Jull: Be it resolved that the next Finance Committee recommend to Council to approve the 2020 Municipal Budget presented at the June 2, 2020 meeting with a general tax rate decrease of 1.94%, a decrease to the education rate of 4.96% for an overall tax rate reduction of 2.29%.

**'Carried'**

**5.0 GENERAL DISCUSSION**

**6.0 SCHEDULE NEXT FINANCE COMMITTEE**

**7.0 ADJOURNMENT**

**Resolution 2020-14(FC)**

Chris Jull and James Gauthier: Be it resolved that we do now adjourn this Finance Committee meeting to meet again at the call of the chair. **'Carried'**

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Chairperson, Leo Jobin

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CAO Clerk-Treasurer, Jenny Leblond

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Leo Jobin, Mayor

Jennistine Leblond, CAO Clerk-Treasurer

## MEMO

To: Council

From: Jenny Leblond, CAO Clerk Treasurer

Date: June 16, 2020

Re: **Highlights of 2020 Municipal Budget**

This year we separated the Operating budget from the Capital Budget. The final **Operating budget** presentation for the 2020 calendar year is balanced as follows.

| Budget Summary                | Fourth and Final Draft: May 27 2020 |                     |                        |                             |
|-------------------------------|-------------------------------------|---------------------|------------------------|-----------------------------|
|                               | Proposed Budget 2020                | ACTUALS 2019        | Prior Year Budget 2019 | % Change between budget yrs |
| <b>REVENUE</b>                | -\$ 2,682,449                       | -\$ 3,533,574       | -\$ 3,418,664          | -21.54%                     |
| <b>EXPENSES</b>               |                                     |                     |                        |                             |
| Fire Dept                     | \$ 123,712                          | \$ 108,450          | \$ 108,451             | 14.07%                      |
| Public Works                  | \$ 1,039,088                        | \$ 1,899,746        | \$ 1,855,991           | -44.01%                     |
| Council & Election            | \$ 23,250                           | \$ 18,745           | \$ 25,750              | -9.71%                      |
| Admin and Gen Govt            | \$ 470,175                          | \$ 501,089          | \$ 406,124             | 15.77%                      |
| Environmental                 | \$ 122,455                          | \$ 123,404          | \$ 115,459             | 6.06%                       |
| Health/Social/Recreation/Plan | \$ 655,072                          | \$ 644,335          | \$ 656,319             | -0.19%                      |
| Other Expenses                | \$ 248,696                          | \$ 240,393          | \$ 249,557             | -0.35%                      |
| <b>Total Expenses</b>         | <b>\$ 2,682,448</b>                 | <b>\$ 3,536,162</b> | <b>\$ 3,417,651</b>    | <b>-18.36%</b>              |
| <b>(Surplus)/Deficit</b>      | <b>-\$ 0</b>                        | <b>\$ 2,588</b>     | <b>-\$ 1,013</b>       |                             |

Items to note for Operating Budget:

- 44% decrease to public works budget does not affect service levels; the River Road Bridge Capital Project was included in 2019 budget and actuals and now capital costs are not included in the operating budget.
- 15% increase in Admin and General Government is partly due to the expenses for a service delivery review for which we received 100% funding.
- 14% increase in fire department expenses partly due to increase the amount going into reserves to replace outdated essential equipment and vehicles.
- 9% decrease in Council expenses due to COVID19 and less travel/conferences.

The final **Capital budget** for the 2020 calendar year is balanced as follows:

REVENUES = \$1,384,609 (includes funding from Investing in Canada Infrastructure funding of \$982,066, Ontario Community Infrastructure Funding of \$76,497, Gas Tax funding of \$200,000, \$30,000 from reserves and \$96,046 from operations)

EXPENSES = \$1,384,609 (includes the start of reconstruction of Alderdale road, a layer of hard surfacing on River Road and broadband improvements)

**General Notes:**

- General Tax Levy of \$1,675,382 which is an increase of \$50,249.42 over last year's levy, which is a result of assessment growth only. (2019 levy \$1,625,133)
- General Tax rate reduced by 1.94% to 0.01202700 from 0.01226442, Education rate decreased from 0.0016100 to 0.00153000 for an overall rate of 0.1355700. The overall rate is a decrease of 2.29% from last year.
- Ontario Municipal Partnership Funding had a small reduction from 2019 to \$525,700 from \$525,900.
- Utilizing \$1,000 from Reserves for 2020 for installation of new Monitoring Wells at the Landfill.

| <b>Transfers into Reserves Summary:</b>   |                     |                |  |  |
|---|---------------------|----------------|--|--|
| Transfer to Reserves for Broadband  |                     | 20,000         |  |  |
| Transfer to Reserves  | Fire Dept           | 20,000         |  |  |
| Reserve for Future road needs   |                     | 31,926         | *includes \$11926 of OCIF to defer to 2021 |  |
| Trsf to Reserves Landfill Closure   |                     | 10,675         |  |  |
| Transfer to Reserves for Working Funds  |                     | -              |  |  |
| Trsf to Reserves for Equipment  |                     | 20,000         |  |  |
| Trsf to Property Clean up Reserves  |                     | 10,000         |  |  |
|   |                     | <b>112,601</b> |  |  |
| As per budget policy, contribute, at a minimum of, 5% of previous year tax levy into capital expenditures; current year or reserves |                     |                |  |  |
|   | Prior Year tax levy | (1,605,703)    |  |  |
|   | times 5%            | <b>80,285</b>  |  |  |

## **By-Laws**

- Tax Ratio By-Law
- By-Law to adopt 2020 Budget and set Tax Rates
- Ontario Regulation 284/09 Reporting

**THE CORPORATION OF THE TOWNSHIP OF CHISHOLM**

**BY-LAW NO. 2020-20**

*Being a by-law to establish tax ratios for prescribed property classes in the Township of Chisholm for the year 2020.*

**WHEREAS** pursuant to section 308(4) of the Municipal Act, S.O. 2001, c.25, the municipalities are required to establish tax ratios for prescribed property classes;

**AND WHEREAS** the tax ratios determine the relative amount of taxation to be borne by each property class;

**AND WHEREAS** the property classes have been prescribed pursuant to Section 7 of the Assessment Act, R.S.O. 1990, c.A.31, as amended.

**NOW THEREFORE** the Council of the Corporation of the Township of Chisholm hereby enacts as follows:

1. That for the taxation year 2020, the tax ratio for property in:
  - (a) The residential/farm property class is 1.0000;
  - (b) The multi-residential property class is 1.0000;
  - (c) The commercial property class is 1.1717;
  - (d) The industrial property class is 1.10000;
  - (e) The pipelines property class is 0;
  - (f) The farmlands property class is 0.2500;
  - (g) The managed forests property class is 0.2500;
  - (h) The landfill property class is 1.123144;
  - (i) The commercial vacant class is 0.82019;

This By-law shall come into force and take effect upon the date of passage.

Read a first, second and third time and passed this 23<sup>rd</sup> day of June, 2020.

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Mayor, Leo Jobin

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CAO Clerk-Treasurer, Jennistine Leblond



THE CORPORATION OF THE TOWNSHIP OF CHISHOLM

BY-LAW NO. 2020-22

*A by-law to adopt the 2020 budget including estimates of all sums required for the purposes of the municipality during the year 2020 and to establish the tax rates to be levied.*

WHEREAS pursuant to Section 290 of the Municipal Act, 2001, as amended, (hereinafter referred to as "The Act"), a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

AND WHEREAS Section 312(2) of The Act, provides that, for purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS Section 312(6) of The Act requires that the tax rates to be levied on the different classes of property must be in the same proportion to each other as the tax ratios established under Section 308 of The Act;

AND WHEREAS the property assessment roll on which the 2020 taxes are to be levied has been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990,c.A.31, as amended (hereinafter referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

AND WHEREAS the "Residential/Farm Assessment", "Commercial Assessment", "Industrial Assessment", "Farmlands Assessment", "Managed Forests Assessment" and "Landfill Assessment", and the applicable subclasses pursuant to Section 7 of the Assessment Act, have been determined on the basis of the aforementioned property assessment roll;

AND WHEREAS the tax ratios and the tax ratio reductions for prescribed property subclasses on the aforementioned properties for the 2020 taxation year have been set out in By-Law 2020-20;

AND WHEREAS the tax rates on the aforementioned assessment classes and the applicable subclasses have been calculated pursuant to the provision of the Municipal Act in the manner set out herein;

AND WHEREAS the education rates for all assessment classes shall be levied in accordance with Ontario Regulation No. 132/17 which amends Ontario Regulation 400/98 of the Education Act.

NOW THEREFORE the Council of the Corporation of the Township of Chisholm ENACTS AS FOLLOWS:

1. THAT the Corporation adopts the sum of One Million, Six Hundred and Twenty-Five Thousand, Three Hundred and Eighty-One Dollars as the gross estimate of the funds required during the year 2020 for general purposes.
2. THAT the tax rates for 2020 municipal purposes, as calculated and outlined in Schedule "A" attached hereto and forming part of this By-law, be hereby set.
3. THAT the taxes levied pursuant to the provision of this By-law shall become due and payable in two installments as follows: 50% of the final levy shall become due and payable on the 31<sup>st</sup> day of August, 2020; and the balance of the final levy shall become due and payable on the 30<sup>th</sup> day of October, 2020.
4. THAT the CAO Clerk-Treasurer of the Corporation of the Township of Chisholm shall mail or cause to be mailed to the address of the residence or place of business of each property or person a notice specifying the amount of taxes payable by such persons pursuant to the provisions of this By-law.
5. THAT the taxes payable, pursuant to this By-law, shall be paid into the office of the CAO Clerk-Treasurer of the Corporation of the Township of Chisholm on or before the respective due dates herein before set forth.
6. THAT the CAO Clerk-Treasurer is hereby authorized to accept part payment from time to time on account of any taxes which have become due pursuant to this By-law.
7. THAT in accordance with Section 345(3) of The Act, interest charges of 1.25 per cent each month of the amount of taxes due and unpaid, will be imposed for the non-payment of taxes on the first day of each calendar month thereafter in which default continues.
8. THAT due to the global pandemic, no interest shall be charged for the months of April and May 2020.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 23rd DAY OF JUNE, 2020.

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Mayor, Leo Jobin

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CAO Clerk-Treasurer, Jennistine Leblond

THE CORPORATION OF THE TOWNSHIP OF CHISHOLM  
 BY-LAW NO. 2020-22

SCHEDULE "A"

SECTION 1: Municipal Estimates Required from Taxation

|              |                  |
|--------------|------------------|
| Expenditures | 2,682,449        |
| Revenues     | 1,007,067        |
| Levy         | <u>1,675,382</u> |

SECTION 2: Calculation of Tax Rates based on Municipal Estimates

Calculations are based on the tax ratios set out in By-Law 2020-20 resulting in the following Tax Rates.

| TAXABLE                   | CVA                | TAX RATIOS | CVA WEIGHTED BY<br>TAX RATIOS | % SHARE     | 2020 EST. MUN<br>TAXATION | EFFECTIVE TAX<br>RATE |
|---------------------------|--------------------|------------|-------------------------------|-------------|---------------------------|-----------------------|
| RESIDENTIAL               | 135,162,262        | 1.0000     | 135,162,262                   | 97.06%      | 1,625,597                 | 0.01202700            |
| MULTI-RES / NEW MULTI-RES | 0                  | 1.0000     | 0                             |             | 0                         | 0.01202700            |
| COM. OCC.                 | 285,138            | 1.1717     | 334,096                       | 0.24%       | 4,018                     | 0.01409204            |
| COM.VAC/EXC.LAND          | 103,000            | 0.82019    | 84,480                        | 0.06%       | 1,016                     | 0.00986443            |
| COM.NEW CONSTRUCTION      | 386,400            | 1.1717     | 452,745                       | 0.33%       | 5,445                     | 0.01409204            |
| IND. OCC.                 | 108,700            | 1.1000     | 119,570                       | 0.09%       | 1,438                     | 0.01322970            |
| IND.NEW CONSTRUCTION      | 306,000            | 1.1000     | 336,600                       | 0.24%       | 4,048                     | 0.01322970            |
| IND. VAC.                 |                    | 0.7150     |                               |             | 0                         | 0.00859931            |
| FARMLANDS                 | 10,293,800         | 0.2500     | 2,573,450                     | 1.85%       | 30,951                    | 0.00300675            |
| MNGD FORESTS              | 773,300            | 0.2500     | 193,325                       | 0.14%       | 2,325                     | 0.00300675            |
| <b>TOTAL TAXABLE</b>      | <b>147,418,600</b> |            | <b>139,256,528</b>            |             | <b>1,674,838</b>          |                       |
| <b>PAYMENTS IN LIEU</b>   |                    |            |                               |             |                           |                       |
| RES/FARM                  | 29,000             | 1.0000     | 29,000                        | 0.02%       | 349                       | 0.01202700            |
| COM.                      | 12,200             | 1.1717     | 14,295                        | 0.01%       | 172                       | 0.01409204            |
| LANDFILL                  | 1,700              | 1.123144   | 1,909                         | 0.00%       | 23                        | 0.01350805            |
| <b>TOTAL PIL</b>          | <b>42,900</b>      |            | <b>45,204</b>                 |             | <b>544</b>                |                       |
| <b>GRAND TOTAL</b>        | <b>147,461,500</b> |            | <b>139,301,732</b>            | <b>100%</b> | <b>1,675,382</b>          |                       |

MAYOR, Leo Jobin

CAO CLERK-TREASURER, Jennistine Leblond

# THE CORPORATION OF THE TOWNSHIP OF CHISHOLM

## 2020 BUDGET

### Ontario Regulation 284/09 Reporting

#### BACKGROUND:

Effective January 1, 2009, under section 3150 of the Public Sector Accounting Board Handbook (PSAB), municipalities are required to record the costs of tangible capital assets and related annual amortization expense on their annual financial statements. It was recognized however, that a requirement to include amortization expense in the municipal budget would directly increase property taxes. As a result, the Province passed Ontario Regulation 284/09 which allows municipalities to exclude amortization expense, as well as post-employment liability and landfill closure expenses from their annual budgets. The regulation imposes reporting requirements to inform Council about the excluded expenses.

#### DISCUSSION:

For the 2012 budget year and beyond, the report is required to be prepared and presented with the adoption of the annual budget. The regulation requires municipalities to prepare a report for Council if all or a portion of the following expenses are excluded from the budget:

- Tangible Capital Asset (TCA) amortization expenses
- Post-employment benefits expenses
- Solid waste landfill closure and post closure expenses

#### FINANCIAL IMPLICATIONS:

The Township of Chisholm has continued to present the operating and capital budget on a non PSAB basis as allowed under Provincial regulation. As such, expenses excluded from the 2020 budget include amortization expenses.

The estimated change in the accumulated surplus of the Township for 2020 resulting from the exclusion of these expenses from the budget is as follows:

|   |              |
|---|--------------|
| December 31, 2019 – accumulated surplus       | \$5,847,939  |
| Tangible Capital Asset Budget                 | \$1,384,609  |
| Principal Debt Repayment                      | \$ 82,156    |
| Transfers to Reserves & Reserve Funds         | \$ 100,675   |
| Amortization Expenses                         | \$ (527,352) |
| Transfers from Reserve & Reserve Funds        | \$ ( 31,000) |
| Change in Accumulated Surplus – Dec. 31, 2020 | \$6,857,027  |

There is no financial impact from the exclusion of these expenses, as the annual budget is prepared on a cash flow basis. This is simply an accounting reconciliation between the two reporting methods.

**COMMUNICATIONS ISSUES:**

For the 2012 budget, and future years, this reporting is required to be prepared and presented with the adoption of the annual budget.

**CONCLUSION:**

The presentation of this report meets the reporting requirements imposed by Ontario Regulation 284/09.

Dated this 23rd day of June, 2020.

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Jennistine Leblond, CAO Clerk-Treasurer

## **Miscellaneous**

- Board Levies
- 10 Year Capital Budget
- Estimated Summary of Reserve Funds - 2020 Budget
- Long term Loan Repayments
- 2020 Tax Ratio Spreadsheet Data (Assessment Information)
- Tax Tools, 2020 Tax Impact on Median/Typical Property (OPTA)
- Tax Tools, 2020 Tax Impact Summary (OPTA)
- Payroll Costs
- Education Totals - 2020

**Corporation of Township of Chisholm**

**Board Levies - Budget 2020**

Actual (A) / Contribution (C) / Estimate (E)

|   | 2020           | 2019            | Inc./Dec.)    | %<br>Inc./Dec.) | How is Levy Calculated?                     |
|---|----------------|-----------------|---------------|-----------------|---|
| Cassellholme  | 52,208 A       | 49,750 A        | 2,458         | 4.9%            | Weighted Assessment                         |
| North Bay Mattawa Conservation Authority                | 11,587 A       | 11,223 A        | 364           | 3.2%            |   |
| Nipissing District Social Services Administration Board | 264,561 A      | 247,895 A       | 16,666        | 6.7%            | Weighted Assessment                         |
| North Bay-Parry Sound District Health Unit              | 45,354 A       | 43,195 A        | 2,159         | 5.0%            | MPAC population                             |
| Policing  | 185,827 A      | 188,367 A       | (2,540)       | -1.3%           | estimated cost per property                 |
| Powassan & District Union Library Board                 | 32,370 A       | - C<br>31,509 A | -<br>861      | 2.7%            | 20-20-60 split, loosely based on membership |
| <b>Total</b>  | <b>591,907</b> | <b>571,939</b>  | <b>19,968</b> | <b>3.5%</b>     |   |

**Note:**





**Summary of Reserve Funds - 2020 Budget**

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

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

LONG TERM LOAN RE-PAYMENTS

| <b>Principal</b>                 | <b>2020</b>   | <b>2021</b>   | <b>2022</b>   | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>2026</b>   | <b>2027</b>   | <b>2028</b>   | <b>TOTAL</b>   |
|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| Bridge #16 & Bridge #13          | 8,892         |               |               |               |               |               |               |               |               | 8,892          |
| Memorial Park Dr. Reconstruction | 6,904         |               |               |               |               |               |               |               |               | 6,904          |
| Doosan                           | 22382         | 23124         | 23891         | 24684         | 25502         | 26348         | 27222         | 28125         | 29058         | 230,337        |
| Grader                           | 21,742        | 22,381        | 11,436        |               |               |               |               |               |               | 55,559         |
| Truck- Freightliner              | 22,236        | 22,827        | 23,433        | 24,056        | 24,695        | 25,352        | 26,025        | 13,271        |               | 181,895        |
| <b>Total Principal</b>           | <b>82,156</b> | <b>68,332</b> | <b>58,760</b> | <b>48,740</b> | <b>50,197</b> | <b>51,700</b> | <b>53,247</b> | <b>41,396</b> | <b>29,058</b> | <b>483,587</b> |
| <b>Interest on Loans</b>         |               |               |               |               |               |               |               |               |               |                |
| Loan - Bridges #16 & #13         | 166           |               |               |               |               |               |               |               |               | 166            |
| Memorial Park Dr. Reconstruction | 208           |               |               |               |               |               |               |               |               | 208            |
| Doosan                           | 7395          | 6653          | 5886          | 5094          | 4275          | 3429          | 2555          | 1652          | 719           | 37,658         |
| Loan - Grader                    | 1,465         | 825           | 167           |               |               |               |               |               |               | 2,457          |
| Loan - Freightliner Truck        | 4,656         | 4,065         | 3,459         | 2,836         | 2,197         | 1,540         | 867           | 175           |               | 19,795         |
| <b>Total Interest</b>            | <b>13,890</b> | <b>11,543</b> | <b>9,512</b>  | <b>7,930</b>  | <b>6,472</b>  | <b>4,969</b>  | <b>3,422</b>  | <b>1,827</b>  | <b>719</b>    | <b>60,284</b>  |
| <b>TOTALS</b>                    | <b>96,046</b> | <b>79,875</b> | <b>68,272</b> | <b>56,669</b> | <b>56,669</b> | <b>56,669</b> | <b>56,669</b> | <b>43,223</b> | <b>29,777</b> | <b>543,870</b> |

**2020 TAX RATIO SPREAD SHEET DATA**

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

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

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

**Ratio x Residential Rate = Tax Rate**

|  |            |            |             |
|--|------------|------------|-------------|
| Res/Residential Payments in Lieu (PIL) | 1.000 x    | 0.01202700 | 0.01202700  |
| Commercial Occupied                    | 1.1717 x   | 0.01202700 | 0.01409204  |
| Commercial Excess/Vacant               | 0.82019 x  | 0.01202700 | 0.00986443  |
| Commercial Payments in Lieu            | 1.1717 x   | 0.01202700 | 0.01409204  |
| Farmlands                              | 0.2500 x   | 0.01202700 | 0.00300675  |
| Industrial Occupied/New Constr.        | 1.10 x     | 0.01202700 | 0.01322970  |
| Industrial Excess/Vacant               | 0.715 x    | 0.01202700 | 0.008599305 |
| Managed Forests                        | 0.2500 x   | 0.01202700 | 0.00300675  |
| Commercial New Construction            | 1.1717 x   | 0.01202700 | 0.01409204  |
| Landfill Payment In Lieu               | 1.123144 x | 0.01202700 | 0.01350805  |

**Tax Rate Proof**

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

# Tax Tools, 2020 Tax Impact on Median/Typical Property

## Chisholm Township, 4831

Using Actual rates on May 28, 2020 11:43AM EST.

| Rollnum             | RTC | RTQ | Description                    | Prop Code | Prop Count | 2019 CVA | 2020 CVA | % CVA Change | 2019 Total CVA Taxes | 2020 Total CVA Taxes | \$ Tax Change | % Tax Change |
|---------------------|-----|-----|--------------------------------|-----------|------------|----------|----------|--------------|----------------------|----------------------|---------------|--------------|
| 4831000002089000000 | R   | T   | Single Family Home             | 301       | 346        | 186,250  | 188,000  | 0.94%        | 2,584.11             | 2,548.72             | -35.39        | -1.37%       |
| 4831000003138000000 | R   | T   | Seasonal Recreational Dwellin  | 391       | 112        | 138,750  | 141,000  | 1.62%        | 1,925.08             | 1,911.54             | -13.54        | -0.70%       |
| 4831000001217009802 | R   | T   | Farm House                     | 211       | 89         | 140,350  | 151,800  | 8.16%        | 1,947.27             | 2,057.95             | 110.68        | 5.68%        |
| 4831000001169009801 | F   | T   | Farmland                       | 211       | 44         | 98,775   | 107,600  | 8.93%        | 342.62               | 364.69               | 22.07         | 6.44%        |
| 4831000002057000000 | T   | T   | Managed Forest                 | 240       | 22         | 26,175   | 29,000   | 10.79%       | 90.80                | 98.29                | 7.49          | 8.25%        |
| 4831000001185009802 | X   | T   | Small Retail Commercial Propri | 410       | 1          | 126,250  | 132,000  | 4.55%        | 3,063.53             | 3,153.75             | 90.22         | 2.94%        |
| 4831000001140059802 | J   | T   | Standard Industrial Property   | 520       | 1          | 294,500  | 306,000  | 3.90%        | 5,862.71             | 6,017.99             | 155.28        | 2.65%        |

The median or typical property in each group represents a property with an assessed value at or near the midpoint or median for the group and a per cent change in assessment for the year at or near the median for the group.

The property code displayed opposite the property indicates the specific subgroup to which the property belongs.

Single Family Home is a single family detached house not on water (RTC/RTQ = RT, Property Code 301)

Seasonal Recreational Dwelling can be a cottage on water (RTC/RTQ = RT, Property Code 391), a cottage with access to water (RTC/RTQ = RT, Property Code 392) or a cottage without access to water (RTC/RTQ = RT, Property Code 395)

Residential Condominium Unit is a residential condominium unit (RTC/RTQ = RT, Property Code 370)

Farm House can be a house on a farm that may have secondary structures but no farm buildings (RTC/RTQ = RT, Property Code 201) or a house on a farm that has secondary structures and farm buildings (RTC/RTQ = RT, Property Code 211)

Farmland can be land on a farm on which there is also a house that may have secondary structures but no farm buildings (RTC/RTQ = FT, Property Code 201) or land on a farm on which there is also a house, secondary structures and farm buildings (RTC/RTQ = FT, Property Code 211)

Managed Forest can be vacant land not on water (RTC/RTQ = TT, Property Code 240), vacant land on water (RTC/RTQ = TT, Property Code 241), land on which there is also a cottage not on water (RTC/RTQ = TT, Property Code 242), land on which there is also a cottage on water (RTC/RTQ = TT, Property Code 243), land on which there is also a house not on water (RTC/RTQ = TT, Property Code 244) or land on which there is also a house on water (RTC/RTQ = TT, Property Code 245)

Apartment Building is a multi-residential building with 7 or more self-contained residential units (RTC/RTQ = MT, Property Code 340) or a multi-residential building with 7 or more self-contained residential units, with small commercial unit(s) (RTC/RTQ = MT, Property Code 341)

Small Office Building is a single tenant or owner occupied office building under 7,500 sq. ft. (RTC = C or X that pays both education and municipal taxes, excludes vacant/excess land, Property Code 400)

Small Retail Commercial Property is a one storey retail property under 10,000 sq. ft. (RTC = C or X that pays both education and municipal taxes, excludes vacant/excess land, Property Code 410)

Standard Industrial Property is an industrial property not identified by type or use (RTC = I or J that pays both education and municipal taxes, excludes vacant/excess land, Property Code 520)

# Tax Tools, 2020 Tax Impact Summary

## Chisholm Township, 4831

Using Actual rates on May 28, 2020 11:48AM EST.

| Class                    | 2019 Total Year End Taxation |                |                  | 2020 Estimated Total Taxation (\$) |                |                  | Difference Between 2019 and 2020 Taxation |               |               |               |              |               | CVAs Used to determine municipal general levy |           |               |  |
|--------------------------|------------------------------|----------------|------------------|------------------------------------|----------------|------------------|---|---------------|---------------|---------------|--------------|---------------|---|-----------|---------------|--|
|                          | Municipal                    | Education      | Total 2019       | Municipal                          | Education      | Total 2020       | Municipal                                 |               | Education     |               | Total Change |               | CVA   | Tax Ratio | Edu. Tax Rate |  |
|                          |                              |                |                  |                                    |                |                  | \$  | %             | \$            | %             | \$           | %             |   |           |               |  |
| <b>Taxable</b>           |                              |                |                  |                                    |                |                  |   |               |               |               |              |               |   |           |               |  |
| Residential              | 1,622,481                    | 212,990        | 1,835,471        | 1,625,597                          | 206,799        | 1,832,396        | 3,116                                     | 0.19%         | -6,191        | -2.91%        | -3,075       | -0.17%        | 135,162,262                                   | 1.000000  | 0.00153000    |  |
| Multi-residential        | 0                            | 0              | 0                | 0                                  | 0              | 0                | 0   | 0.00%         | 0             | 0.00%         | 0            | 0.00%         | 0   | 1.000000  | 0.00153000    |  |
| Com. Occupied            | 9,565                        | 6,587          | 16,152           | 9,463                              | 6,581          | 16,044           | -102                                      | -1.07%        | -6            | -0.09%        | -108         | -0.67%        | 671,538                                       | 1.171700  | 0.00980000    |  |
| Com. Exc. Land           | 0                            | 0              | 0                | 0                                  | 0              | 0                | 0   | 0.00%         | 0             | 0.00%         | 0            | 0.00%         | 0   | 0.820190  | 0.00980000    |  |
| Com. Vac. Land           | 1,036                        | 866            | 1,902            | 1,016                              | 1,009          | 2,025            | -20                                       | -1.94%        | 143           | 16.51%        | 123          | 6.47%         | 103,000                                       | 0.820190  | 0.00980000    |  |
| Ind. Occupied            | 5,440                        | 2,587          | 8,027            | 5,486                              | 2,669          | 8,156            | 47  | 0.86%         | 82            | 3.18%         | 129          | 1.61%         | 414,700                                       | 1.100000  | 0.00643693    |  |
| Ind. Exc. Land           | 0                            | 0              | 0                | 0                                  | 0              | 0                | 0   | 0.00%         | 0             | 0.00%         | 0            | 0.00%         | 0   | 0.715000  | 0.00643693    |  |
| Ind. Vac. Land           | 0                            | 0              | 0                | 0                                  | 0              | 0                | 0   | 0.00%         | 0             | 0.00%         | 0            | 0.00%         | 0   | 0.715000  | 0.00643693    |  |
| Landfills                | 0                            | 0              | 0                | 0                                  | 0              | 0                | 0   | 0.00%         | 0             | 0.00%         | 0            | 0.00%         | 0   | 1.123144  | 0.00752763    |  |
| Pipelines                | 0                            | 0              | 0                | 0                                  | 0              | 0                | 0   | 0.00%         | 0             | 0.00%         | 0            | 0.00%         | 0   | 0.000000  | 0.00000000    |  |
| Farm                     | 28,888                       | 3,792          | 32,680           | 30,951                             | 3,937          | 34,888           | 2,063                                     | 7.14%         | 145           | 3.83%         | 2,208        | 6.76%         | 10,293,800                                    | 0.250000  | 0.00038250    |  |
| Managed Forests          | 2,229                        | 293            | 2,521            | 2,325                              | 296            | 2,621            | 96  | 4.32%         | 3             | 1.08%         | 100          | 3.95%         | 773,300                                       | 0.250000  | 0.00038250    |  |
| <b>Com Total Taxable</b> | <b>10,601</b>                | <b>7,453</b>   | <b>18,055</b>    | <b>10,479</b>                      | <b>7,590</b>   | <b>18,070</b>    | <b>-122</b>                               | <b>-1.15%</b> | <b>137</b>    | <b>1.84%</b>  | <b>15</b>    | <b>0.08%</b>  | <b>774,538</b>                                |           |               |  |
| <b>Ind Total Taxable</b> | <b>5,440</b>                 | <b>2,587</b>   | <b>8,027</b>     | <b>5,486</b>                       | <b>2,669</b>   | <b>8,156</b>     | <b>47</b>                                 | <b>0.86%</b>  | <b>82</b>     | <b>3.18%</b>  | <b>129</b>   | <b>1.61%</b>  | <b>414,700</b>                                |           |               |  |
| <b>Total Taxable</b>     | <b>1,669,638</b>             | <b>227,115</b> | <b>1,896,754</b> | <b>1,674,839</b>                   | <b>221,292</b> | <b>1,896,131</b> | <b>5,200</b>                              | <b>0.31%</b>  | <b>-5,823</b> | <b>-2.56%</b> | <b>-623</b>  | <b>-0.03%</b> | <b>147,418,600</b>                            |           |               |  |

| <b>Payment in Lieu</b> |                              |                |                  |                                    |                |                  |   |               |               |               |              |               |   |           |               |  |
|------------------------|------------------------------|----------------|------------------|------------------------------------|----------------|------------------|---|---------------|---------------|---------------|--------------|---------------|---|-----------|---------------|--|
| Class                  | 2019 Total Year End Taxation |                |                  | 2020 Estimated Total Taxation (\$) |                |                  | Difference Between 2019 and 2020 Taxation |               |               |               |              |               | CVAs Used to determine municipal general levy |           |               |  |
|                        | Municipal                    | Education      | Total 2019       | Municipal                          | Education      | Total 2020       | Municipal                                 |               | Education     |               | Total Change |               | CVA   | Tax Ratio | Edu. Tax Rate |  |
|                        |                              |                |                  |                                    |                |                  | \$  | %             | \$            | %             | \$           | %             |   |           |               |  |
| Residential            | 356                          | 47             | 402              | 349                                | 44             | 393              | -7  | -1.94%        | -2            | -4.97%        | -9           | -2.29%        | 29,000  | 1.000000  | 0.00153000    |  |
| Multi-residential      | 0                            | 0              | 0                | 0                                  | 0              | 0                | 0   | 0.00%         | 0             | 0.00%         | 0            | 0.00%         | 0   | 1.000000  | 0.00153000    |  |
| Com. Occupied          | 170                          | 117            | 288              | 172                                | 120            | 291              | 2   | 0.93%         | 2             | 1.93%         | 4            | 1.34%         | 12,200  | 1.171700  | 0.00980000    |  |
| Com. Exc. Land         | 0                            | 0              | 0                | 0                                  | 0              | 0                | 0   | 0.00%         | 0             | 0.00%         | 0            | 0.00%         | 0   | 0.820190  | 0.00980000    |  |
| Com. Vac. Land         | 0                            | 0              | 0                | 0                                  | 0              | 0                | 0   | 0.00%         | 0             | 0.00%         | 0            | 0.00%         | 0   | 0.820190  | 0.00980000    |  |
| Ind. Occupied          | 0                            | 0              | 0                | 0                                  | 0              | 0                | 0   | 0.00%         | 0             | 0.00%         | 0            | 0.00%         | 0   | 1.100000  | 0.00643693    |  |
| Ind. Exc. Land         | 0                            | 0              | 0                | 0                                  | 0              | 0                | 0   | 0.00%         | 0             | 0.00%         | 0            | 0.00%         | 0   | 0.715000  | 0.00643693    |  |
| Ind. Vac. Land         | 0                            | 0              | 0                | 0                                  | 0              | 0                | 0   | 0.00%         | 0             | 0.00%         | 0            | 0.00%         | 0   | 0.715000  | 0.00643693    |  |
| Landfills              | 22                           | 13             | 35               | 23                                 | 13             | 36               | 1   | 2.32%         | 0             | 0.31%         | 1            | 1.59%         | 1,700   | 1.123144  | 0.00752763    |  |
| Pipelines              | 0                            | 0              | 0                | 0                                  | 0              | 0                | 0   | 0.00%         | 0             | 0.00%         | 0            | 0.00%         | 0   | 0.000000  | 0.00000000    |  |
| Farm                   | 0                            | 0              | 0                | 0                                  | 0              | 0                | 0   | 0.00%         | 0             | 0.00%         | 0            | 0.00%         | 0   | 0.250000  | 0.00038250    |  |
| Managed Forests        | 0                            | 0              | 0                | 0                                  | 0              | 0                | 0   | 0.00%         | 0             | 0.00%         | 0            | 0.00%         | 0   | 0.250000  | 0.00038250    |  |
| <b>Com Total PIL</b>   | <b>170</b>                   | <b>117</b>     | <b>288</b>       | <b>172</b>                         | <b>120</b>     | <b>291</b>       | <b>2</b>                                  | <b>0.93%</b>  | <b>2</b>      | <b>1.93%</b>  | <b>4</b>     | <b>1.34%</b>  | <b>12,200</b>                                 |           |               |  |
| <b>Ind Total PIL</b>   | <b>0</b>                     | <b>0</b>       | <b>0</b>         | <b>0</b>                           | <b>0</b>       | <b>0</b>         | <b>0</b>                                  | <b>0.00%</b>  | <b>0</b>      | <b>0.00%</b>  | <b>0</b>     | <b>0.00%</b>  | <b>0</b>                                      |           |               |  |
| <b>Total PIL</b>       | <b>548</b>                   | <b>177</b>     | <b>725</b>       | <b>544</b>                         | <b>177</b>     | <b>720</b>       | <b>-5</b>                                 | <b>-0.87%</b> | <b>0</b>      | <b>-0.01%</b> | <b>-5</b>    | <b>-0.66%</b> | <b>42,900</b>                                 |           |               |  |
| <b>Com Grand Total</b> | <b>10,772</b>                | <b>7,570</b>   | <b>18,342</b>    | <b>10,651</b>                      | <b>7,710</b>   | <b>18,361</b>    | <b>-121</b>                               | <b>-1.12%</b> | <b>140</b>    | <b>1.84%</b>  | <b>19</b>    | <b>0.10%</b>  | <b>786,738</b>                                |           |               |  |
| <b>Ind Grand Total</b> | <b>5,440</b>                 | <b>2,587</b>   | <b>8,027</b>     | <b>5,486</b>                       | <b>2,669</b>   | <b>8,156</b>     | <b>47</b>                                 | <b>0.86%</b>  | <b>82</b>     | <b>3.18%</b>  | <b>129</b>   | <b>1.61%</b>  | <b>414,700</b>                                |           |               |  |
| <b>Grand Total</b>     | <b>1,670,187</b>             | <b>227,292</b> | <b>1,897,479</b> | <b>1,675,382</b>                   | <b>221,469</b> | <b>1,896,851</b> | <b>5,196</b>                              | <b>0.31%</b>  | <b>-5,823</b> | <b>-2.56%</b> | <b>-628</b>  | <b>-0.03%</b> | <b>147,461,500</b>                            |           |               |  |

**Residential Education Totals - 2020**

| <b>English Public</b> |                     |
|-----------------------|---------------------|
| Residential           | 170,145.16          |
| PIL                   | 44.37               |
| Farmlands             | 3,710.52            |
| Managed Forests       | 258.58              |
|                       | <u>\$174,158.63</u> |

| <b>English Separate</b> |                    |
|-------------------------|--------------------|
| Res/Farm                | 18,339.92          |
| Farmlands               | 168.99             |
| Managed Forests         | 13.10              |
|                         | <u>\$18,522.01</u> |

| <b>French Public</b> |                   |
|----------------------|-------------------|
| Res/Farm             | 2,885.75          |
| Farmlands            | 0.00              |
| Managed Forests      | 23                |
|                      | <u>\$2,908.75</u> |

| <b>French Separate</b> |                    |
|------------------------|--------------------|
| Res/Farm               | 15,427.42          |
| Farmlands              | 57.87              |
| Managed Forests        | 1.10               |
|                        | <u>\$15,486.39</u> |

**TOTAL**                      **\$211,075.78**

**RESIDENTIAL EDUCATION REQUISITION - 2020**

| <b>Residential Taxable</b> | <b>Assessment x Rate</b> | <b>Requisition</b>  |
|----------------------------|--------------------------|---------------------|
| English-Public             | 111,205,989 x .153       | 170,145.16          |
| English-Separate           | 11,986,878 x .153        | 18,339.92           |
| French-Public              | 1,886,113 x .153         | 2,885.75            |
| French-Separate            | 10,083,282 x .153        | 15,427.42           |
|                            | <b>135,162,262</b>       | <b>206,798.25</b>   |
| <b>Res PIL</b>             |                          |                     |
| English-Public             | 29,000 x .153            | 44.37               |
|                            | <b>29,000</b>            |                     |
| <b>Farmlands - Taxable</b> |                          |                     |
| English-Public             | 9,700,700 x .03825       | 3,710.52            |
| English-Separate           | 441,80 x .03825          | 168.99              |
| French-Public              |                          |                     |
| French-Separate            | 151,300 x .03825         | 57.87               |
|                            | <b>10,293,800</b>        | <b>3,937.38</b>     |
| <b>Managed Forests</b>     |                          |                     |
| English-Public             | 676,029 x .03825         | 258.58              |
| English-Separate           | 34,258 x .03825          | 13.713.104          |
| French-Public              | 60,129 x .03825          | 23.00               |
| French-Separate            | 2,884 x .03825           | 1.10                |
|                            | <b>773,300</b>           | <b>295.78</b>       |
| <b>TOTAL ASSESSMENT</b>    | <b>146,258,362</b>       | <b>\$211,075.78</b> |



**COMMERCIAL AND INDUSTRIAL EDUCATION - 2020****English-Public**

|                         |            |
|-------------------------|------------|
| Commercial Occupied     | 1,517.33   |
| Commercial Excess/ Vac. | 383.67     |
| Commercial New          | 2,056.19   |
| Commercial PIL          | 64.92      |
| Industrial              | 1,449.47   |
| Landfill                | 6.95       |
|                         | <hr/>      |
|                         | \$5,478.53 |

**English-Separate**

|                        |            |
|------------------------|------------|
| Commercial Occupied    | 508.77     |
| Commercial Excess/Vac. | 128.64     |
| Commercial New         | 689.45     |
| Commercial PIL         | 21.77      |
| Industrial             | 486.02     |
| Landfill               | 2.33       |
|                        | <hr/>      |
|                        | \$1,836.98 |

**French-Public**

|                        |          |
|------------------------|----------|
| Commercial Occupied    | 216.23   |
| Commercial Excess/Vac. | 54.68    |
| Commercial New         | 293.02   |
| Commercial PIL         | 9.25     |
| Industrial             | 206.56   |
| Landfill               | 0.99     |
|                        | <hr/>    |
|                        | \$780.73 |

**French-Separate**

|                        |            |
|------------------------|------------|
| Commercial Occupied    | 552.02     |
| Commercial Excess/Vac. | 139.59     |
| Commercial New         | 748.06     |
| Commercial PIL         | 23.62      |
| Industrial             | 527.34     |
| Landfill               | 2.53       |
|                        | <hr/>      |
|                        | \$1,993.16 |

|              |                    |
|--------------|--------------------|
| <b>TOTAL</b> | <b>\$10,089.40</b> |
|--------------|--------------------|

**BREAKDOWN OF COMMERCIAL EDUCATION TAXATION - 2020**

|                                       |                           |                  |
|---------------------------------------|---------------------------|------------------|
| <b>Commercial Occupied</b>            | <b>285,138 x 0.980</b>    |                  |
| English Public                        | 54.3                      | 1,517.33         |
| English Separate                      | 18.207                    | 508.77           |
| French Public                         | 7.738                     | 216.23           |
| French Separate                       | 19.755                    | 552.02           |
|                                       |                           | <b>2,794.35</b>  |
| <b>Commercial Excess/Vacant</b>       | <b>103,000 x 0.686</b>    |                  |
|                                       | <b>[70% of 0.980]</b>     |                  |
| English Public                        | 54.3                      | 383.67           |
| English Separate                      | 18.207                    | 128.64           |
| French Public                         | 7.738                     | 54.68            |
| French Separate                       | 19.755                    | 139.59           |
|                                       |                           | <b>706.58</b>    |
| <b>Commercial New Construction</b>    | <b>386,400 x 0.980</b>    |                  |
| English Public                        | 54.3                      | 2,056.19         |
| English Separate                      | 18.207                    | 689.45           |
| French Public                         | 7.738                     | 293.02           |
| French Separate                       | 19.755                    | 748.06           |
|                                       |                           | <b>3,786.72</b>  |
| <b>Commercial Payments In Lieu</b>    | <b>12,200 x 0.980</b>     |                  |
| English Public                        | 54.3                      | 64.92            |
| English Separate                      | 18.207                    | 21.77            |
| French Public                         | 7.738                     | 9.25             |
| French Separate                       | 19.755                    | 23.62            |
|                                       |                           | <b>119.56</b>    |
| <b>Industrial Occupied/New Const.</b> | <b>414,700 x 0.643693</b> |                  |
| English Public                        | 54.3                      | 1,449.47         |
| English Separate                      | 18.207                    | 486.02           |
| French Public                         | 7.738                     | 206.56           |
| French Separate                       | 19.755                    | 527.34           |
|                                       |                           | <b>2,669.39</b>  |
| <b>Landfill</b>                       | <b>1700 x 0.752763</b>    |                  |
| English Public                        | 54.3                      | 6.95             |
| English Separate                      | 18.207                    | 2.33             |
| French Public                         | 7.738                     | 0.99             |
| French Separate                       | 19.755                    | 2.53             |
|                                       |                           | <b>12.80</b>     |
| <b>Total Assessment</b>               | <b>1,203,138</b>          | <b>10,089.40</b> |

**COMMERCIAL EDUCATION REQUISITION - 2020**

|                  |                 |                 |
|------------------|-----------------|-----------------|
| Occupied         | 285,138 x 0.980 | 2,794.35        |
| Vacant Land      | 103,000 x 0.686 | 706.58          |
| PIL              | 12,200 x .980   | 119.56          |
| New Construction | 386,400 x 0.980 | 3,786.72        |
| Landfill         | 1700 x .752763  | 12.80           |
|                  |                 | <u>7,420.01</u> |

**INDUSTRIAL EDUCATION REQUISITION**

|                           |                    |                           |
|---------------------------|--------------------|---------------------------|
| Occupied/New Construction | 414,700 x 0.643693 | <u>2,669.39</u>           |
|                           | <b>TOTAL</b>       | <u><u>\$10,089.40</u></u> |

## BUDGET SUMMARY



For Period Ending 31-Dec-2020

|                                   | ACTUAL           | FINAL              | PRIOR YR           | PRIOR YR           |
|-----------------------------------|------------------|--------------------|--------------------|--------------------|
|                                   | VALUES           | BUDGET             | ACTUALS            | BUDGET             |
| <b>OPERATING</b>                  |                  |                    |                    |                    |
| <b>REVENUES</b>                   |                  |                    |                    |                    |
| Cemetery Revenue                  | 0                | (1,000)            | (1,444)            | (750)              |
| General Taxation                  | 55               | (1,675,382)        | (1,644,683)        | (1,625,133)        |
| Taxation School Boards            | 7                | (174,159)          | (175,799)          | (172,961)          |
| French Public Levy                | 0                | (2,909)            | (2,852)            | (2,852)            |
| English Separate Levy             | 0                | (18,522)           | (19,639)           | (19,500)           |
| French Separate Levy              | 0                | (15,486)           | (15,473)           | (15,473)           |
| Taxation School Boards            | 0                | (10,089)           | (10,020)           | (12,218)           |
| Unconditional Grants Provincial   | (262,850)        | (525,700)          | (525,900)          | (525,900)          |
| Conditional Grants - Provincial   | (125,923)        | (158,276)          | (1,061,145)        | (797,565)          |
| Administration Revenue            | (3,662)          | (5,300)            | (4,920)            | (5,050)            |
| Building Revenue                  | (8,056)          | (17,000)           | (15,983)           | (10,000)           |
| Animal Control Revenue            | (1,645)          | (2,150)            | (2,230)            | (2,400)            |
| Roads Revenue                     | (963)            | (3,500)            | (9,882)            | (3,500)            |
| Environmental Revenue             | (1,006)          | (17,975)           | (19,397)           | (19,800)           |
| Planning Revenue                  | (1,175)          | (11,000)           | (18,117)           | (15,850)           |
| Other Revenue                     | (16,253)         | (44,000)           | (172,141)          | (189,712)          |
| <b>Total REVENUES</b>             | <b>(421,470)</b> | <b>(2,682,448)</b> | <b>(3,699,625)</b> | <b>(3,418,664)</b> |
| <b>EXPENDITURES</b>               |                  |                    |                    |                    |
| Council                           | 10,441           | 23,250             | 18,745             | 25,750             |
| Administration                    | 151,956          | 326,732            | 334,549            | 341,570            |
| General Government                | 49,181           | 143,443            | 116,841            | 64,554             |
| Fire Department                   | 39,613           | 123,712            | 106,499            | 108,451            |
| Conservation Authority            | 15,445           | 20,351             | 18,906             | 19,987             |
| Building Bylaw Enforcement        | 5,091            | 34,010             | 28,465             | 34,710             |
| Animal Control - Canine           | 228              | 2,000              | 1,997              | 2,000              |
| Animal Control - Livestock        | 0                | 1,275              | 650                | 1,275              |
| Animal Control - Veterinary       | 650              | 650                | 650                | 650                |
| Animal Control - Pound Keeper     | 0                | 220                | 0                  | 220                |
| Other Protections                 | 31,897           | 190,190            | 189,724            | 190,715            |
| Public Works                      | 337,782          | 1,039,088          | 1,272,884          | 1,855,991          |
| Environmental                     | 51,550           | 122,455            | 126,472            | 116,459            |
| Health                            | 22,677           | 45,354             | 45,302             | 45,195             |
| Social Services                   | 132,282          | 264,561            | 247,895            | 247,895            |
| Home for Aged                     | 26,106           | 52,208             | 49,750             | 49,750             |
| Parks & Recreation                | 5,532            | 7,461              | 16,392             | 9,441              |
| Recreation Programs               | 20               | 200                | 571                | 900                |
| Powassan Library                  | 21,580           | 32,470             | 31,599             | 31,659             |
| Planning & Development            | 24,178           | 31,653             | 39,486             | 48,488             |
| Education Req Public              | 91,663           | 177,068            | 184,831            | 175,813            |
| Education Req Separate            | 18,919           | 34,008             | 38,952             | 34,973             |
| Education Share - Landfill Site   | 0                | 0                  | 0                  | 13                 |
| Education - Commercial/Industrial | 0                | 10,089             | 0                  | 12,205             |
| <b>Total EXPENDITURES</b>         | <b>1,036,791</b> | <b>2,682,448</b>   | <b>2,871,158</b>   | <b>3,418,664</b>   |
| <b>Total OPERATING</b>            | <b>615,321</b>   | <b>0</b>           | <b>(828,466)</b>   | <b>0</b>           |

**BUDGET SUMMARY**



For Period Ending 31-Dec-2020

|                                   | ACTUAL   | FINAL              | PRIOR YR | PRIOR YR |
|-----------------------------------|----------|--------------------|----------|----------|
|                                   | VALUES   | BUDGET             | ACTUALS  | BUDGET   |
| <b>CAPITAL</b>                    |          |                    |          |          |
| <b>CAPITAL REVENUES</b>           |          |                    |          |          |
| Federal Grants                    | 0        | (631,351)          | 0        | 0        |
| Provincial Grants                 | 0        | (427,212)          | 0        | 0        |
| Other Revenue                     | 0        | (230,000)          | 0        | 0        |
| <b>Total CAPITAL REVENUES</b>     | <b>0</b> | <b>(1,288,563)</b> | <b>0</b> | <b>0</b> |
| <b>CAPITAL EXPENDITURES</b>       |          |                    |          |          |
| Administration                    | 0        | 30,000             | 0        | 0        |
| Public Works                      | 0        | 1,258,563          | 0        | 0        |
| <b>Total CAPITAL EXPENDITURES</b> | <b>0</b> | <b>1,288,563</b>   | <b>0</b> | <b>0</b> |
| <b>Total CAPITAL</b>              | <b>0</b> | <b>0</b>           | <b>0</b> | <b>0</b> |

**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4445  
 Fiscal Year : 2020

| Account Code  | Account Description                      | 2019<br>ACTUAL<br>VALUES | 2019<br>FINAL BUDGET | 2020<br>ACTUAL<br>VALUES | 2020<br>FINAL BUDGET |
|---------------|--|--------------------------|----------------------|--------------------------|----------------------|
| <b>1</b>      | <b>OPERATING</b>                         |                          |                      |                          |                      |
|               | <b>REVENUE</b>                           |                          |                      |                          |                      |
|               | <b>Cemetery Revenue</b>                  |                          |                      |                          |                      |
| 1-3-0000-1000 | Sale of Plots                            | -120                     | -250                 | 0                        | -250                 |
| 1-3-0000-2000 | General Revenue - Cemetery               | -1,325                   | -500                 | 0                        | -750                 |
|               | <b>Total Cemetery Revenue</b>            | <b>-1,445</b>            | <b>-750</b>          | <b>0</b>                 | <b>-1,000</b>        |
|               | <b>General Taxation</b>                  |                          |                      |                          |                      |
| 1-3-1000-1000 | Residential & Farm                       | -1,605,703               | -1,625,133           | 0                        | -1,675,382           |
| 1-3-1000-2000 | Commercial & Industrial                  | -19,430                  | 0                    | 0                        | 0                    |
| 1-3-1000-4000 | General - Supplementary Taxes            | -29,513                  | 0                    | 0                        | 0                    |
| 1-3-1000-5000 | General - Taxes Written Off              | 9,962                    | 0                    | 55                       | 0                    |
|               | <b>Total General Taxation</b>            | <b>-1,644,684</b>        | <b>-1,625,133</b>    | <b>55</b>                | <b>-1,675,382</b>    |
|               | <b>Taxation School Boards</b>            |                          |                      |                          |                      |
| 1-3-1100-1000 | English Public Levy                      | -172,962                 | -172,961             | 0                        | -174,159             |
| 1-3-1100-2000 | English Public Supplementary             | -3,740                   | 0                    | 0                        | 0                    |
| 1-3-1100-3000 | English Public Write offs                | 903                      | 0                    | 7                        | 0                    |
|               | <b>Total Taxation School Boards</b>      | <b>-175,799</b>          | <b>-172,961</b>      | <b>7</b>                 | <b>-174,159</b>      |
|               | <b>French Public levy</b>                |                          |                      |                          |                      |
| 1-3-1200-1000 | French Public levy                       | -2,852                   | -2,852               | 0                        | -2,909               |
|               | <b>Total French Public levy</b>          | <b>-2,852</b>            | <b>-2,852</b>        | <b>0</b>                 | <b>-2,909</b>        |
|               | <b>English Separate Levy</b>             |                          |                      |                          |                      |
| 1-3-1300-1000 | English Separate Levy                    | -19,500                  | -19,500              | 0                        | -18,522              |
| 1-3-1300-2000 | English Separate Supplementary           | -139                     | 0                    | 0                        | 0                    |
|               | <b>Total English Separate Levy</b>       | <b>-19,639</b>           | <b>-19,500</b>       | <b>0</b>                 | <b>-18,522</b>       |
|               | <b>French Separate Levy</b>              |                          |                      |                          |                      |
| 1-3-1400-1000 | French Separate Levy                     | -15,473                  | -15,473              | 0                        | -15,486              |
|               | <b>Total French Separate Levy</b>        | <b>-15,473</b>           | <b>-15,473</b>       | <b>0</b>                 | <b>-15,486</b>       |
|               | <b>Taxation School Boards</b>            |                          |                      |                          |                      |
| 1-3-1500-1000 | Education - Commercial/Industrial        | -12,218                  | -12,218              | 0                        | -10,089              |
| 1-3-1500-3000 | Education - Commercial & Ind -WOffs      | 2,198                    | 0                    | 0                        | 0                    |
|               | <b>Total Taxation School Boards</b>      | <b>-10,020</b>           | <b>-12,218</b>       | <b>0</b>                 | <b>-10,089</b>       |
|               | <b>Unconditional Grants Provincial</b>   |                          |                      |                          |                      |
| 1-3-4200-5120 | Ontario Municipal Partnership Fund       | -525,900                 | -525,900             | -262,850                 | -525,700             |
|               | <b>Total Unconditional Grants Pro</b>    | <b>-525,900</b>          | <b>-525,900</b>      | <b>-262,850</b>          | <b>-525,700</b>      |
|               | <b>Conditional Grants - Provincial</b>   |                          |                      |                          |                      |
| 1-3-5200-5200 | Wolf Damage Grants                       | -590                     | 0                    | 0                        | 0                    |
| 1-3-5200-5300 | Infrastructure Grants                    | -750,828                 | -747,277             | -88,423                  | -88,423              |
| 1-3-5200-5325 | Other Provincial Grants                  | -22,935                  | -48,788              | -37,500                  | -65,853              |
| 1-3-5200-5330 | One Time Efficiency Grant                | -282,400                 | 0                    | 0                        | 0                    |
| 1-3-5200-5355 | Drainage Grant /Revenue                  | -4,392                   | -1,500               | 0                        | -4,000               |
|               | <b>Total Conditional Grants - Pro</b>    | <b>-1,061,145</b>        | <b>-797,565</b>      | <b>-125,923</b>          | <b>-158,276</b>      |
|               | <b>Administration Revenue</b>            |                          |                      |                          |                      |
| 1-3-6100-1910 | Revenue Re: Mandatory Septic Inspections | 0                        | -600                 | -380                     | -600                 |
| 1-3-6100-5785 | Newsletter Advertising                   | -870                     | -450                 | -280                     | -700                 |

**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4445  
 Fiscal Year : 2020

| Account Code                        | Account Description                      | 2019<br>ACTUAL<br>VALUES | 2019<br>FINAL BUDGET | 2020<br>ACTUAL<br>VALUES | 2020<br>FINAL BUDGET |
|-------------------------------------|--|--------------------------|----------------------|--------------------------|----------------------|
| 1-3-6100-7770                       | Tax Certificates                         | -3,000                   | -2,000               | -720                     | -2,500               |
| 1-3-6100-7800                       | Tax Registration Revenue                 | -1,050                   | 0                    | -1,850                   | -1,000               |
| 1-3-6100-7900                       | Provincial Offences Net Revenue          | 0                        | -2,000               | -432                     | -500                 |
| <b>Total Administration Revenue</b> |  | <b>-4,920</b>            | <b>-5,050</b>        | <b>-3,662</b>            | <b>-5,300</b>        |
| <b>Building Revenue</b>             |  |                          |                      |                          |                      |
| 1-3-6200-7240                       | Building Permits                         | -15,983                  | -10,000              | -6,354                   | -17,000              |
| <b>Total Building Revenue</b>       |  | <b>-15,983</b>           | <b>-10,000</b>       | <b>-6,354</b>            | <b>-17,000</b>       |
| <b>Animal Control Revenue</b>       |  |                          |                      |                          |                      |
| 1-3-6300-7210                       | Dog Taxes Collected At Office            | -1,980                   | -2,200               | -1,645                   | -2,000               |
| 1-3-6300-7220                       | Dog Taxes Collec.by Animal Contrl        | 0                        | -100                 | 0                        | 0                    |
| 1-3-6300-7400                       | Pound fees and Fines                     | -250                     | -100                 | 0                        | -150                 |
| <b>Total Animal Control Revenue</b> |  | <b>-2,230</b>            | <b>-2,400</b>        | <b>-1,645</b>            | <b>-2,150</b>        |
| <b>Roads Revenue</b>                |  |                          |                      |                          |                      |
| 1-3-6400-7740                       | Roads Revenue                            | -6,179                   | -1,000               | -963                     | -1,000               |
| 1-3-6400-7760                       | Aggregate Resources Revenue              | -3,703                   | -2,500               | 0                        | -2,500               |
| <b>Total Roads Revenue</b>          |  | <b>-9,882</b>            | <b>-3,500</b>        | <b>-963</b>              | <b>-3,500</b>        |
| <b>Environmental Revenue</b>        |  |                          |                      |                          |                      |
| 1-3-6700-7535                       | Recycling Revenue                        | -16,453                  | -15,000              | 0                        | -15,000              |
| 1-3-6700-7540                       | Tipping Fees                             | -1,615                   | -3,000               | -540                     | -1,200               |
| 1-3-6700-7542                       | Electronics Removal                      | -273                     | -300                 | 0                        | -275                 |
| 1-3-6700-7545                       | Scrap Metal Removal                      | -1,056                   | -1,500               | -466                     | -1,500               |
| <b>Total Environmental Revenue</b>  |  | <b>-19,397</b>           | <b>-19,800</b>       | <b>-1,006</b>            | <b>-17,975</b>       |
| <b>Planning Revenue</b>             |  |                          |                      |                          |                      |
| 1-3-6800-7780                       | Zoning Fees                              | -700                     | -350                 | 0                        | -4,000               |
| 1-3-6800-7781                       | Deposits-Zoning By-Law Fees              | -3,350                   | 0                    | 0                        | 0                    |
| 1-3-6800-7782                       | Recoverable Planning Expenses            | 0                        | -2,500               | 0                        | 0                    |
| 1-3-6800-7785                       | Severance Application Fees               | -2,022                   | -4,000               | -688                     | -2,500               |
| 1-3-6800-7795                       | Minor Variance Fees                      | -1,463                   | -1,500               | -488                     | -1,000               |
| 1-3-6800-7800                       | Admin Fees - Road Allowances             | 0                        | -500                 | 0                        | -500                 |
| 1-3-6800-7810                       | Frontage Fees                            | -10,582                  | -7,000               | 0                        | -3,000               |
| <b>Total Planning Revenue</b>       |  | <b>-18,117</b>           | <b>-15,850</b>       | <b>-1,176</b>            | <b>-11,000</b>       |
| <b>Other Revenue</b>                |  |                          |                      |                          |                      |
| 1-3-8000-5000                       | Interest Income                          | -16,809                  | -11,000              | -2,973                   | -7,000               |
| 1-3-8000-7510                       | Penalties - Current Taxes                | -21,673                  | -18,000              | -2,665                   | -15,000              |
| 1-3-8000-7520                       | Interest - Tax Arrears                   | -21,181                  | -30,000              | -10,482                  | -18,000              |
| 1-3-8000-9100                       | Other Revenue                            | -7,389                   | -10,000              | -133                     | -3,000               |
| 1-3-8000-9905                       | Contribution from Reserves-Working Funds | 0                        | -19,829              | 0                        | 0                    |
| 1-3-8000-9955                       | Contribution from Res - Gas Tax          | -105,089                 | -100,883             | 0                        | 0                    |
| 1-3-8000-9979                       | Contrib from Reserves-Monitoring Wells   | 0                        | 0                    | 0                        | -1,000               |
| <b>Total Other Revenue</b>          |  | <b>-172,141</b>          | <b>-189,712</b>      | <b>-16,253</b>           | <b>-44,000</b>       |
| <b>Total REVENUE</b>                |  | <b>-3,699,627</b>        | <b>-3,418,664</b>    | <b>-419,770</b>          | <b>-2,682,448</b>    |
| <b>EXPENSE</b>                      |  |                          |                      |                          |                      |
| <b>Council</b>                      |  |                          |                      |                          |                      |
| 1-4-0100-1110                       | Council Remuneration                     | 16,035                   | 20,000               | 8,333                    | 20,000               |

**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4445  
 Fiscal Year : 2020

| Account Code                | Account Description                 | 2019           | 2019           | 2020           | 2020           |
|-----------------------------|-------------------------------------|----------------|----------------|----------------|----------------|
|                             |                                     | ACTUAL VALUES  | FINAL BUDGET   | ACTUAL VALUES  | FINAL BUDGET   |
| 1-4-0100-1120               | Travel & Conferences                | 2,343          | 5,000          | 2,040          | 2,500          |
| 1-4-0100-1130               | Other Expenses                      | 0              | 250            | 0              | 250            |
| 1-4-0100-1141               | CPP Premiums Council                | 54             | 200            | 68             | 200            |
| 1-4-0100-1150               | Council EHT                         | 313            | 300            | 0              | 300            |
| <b>Total Council</b>        |                                     | <b>18,745</b>  | <b>25,750</b>  | <b>10,441</b>  | <b>23,250</b>  |
| <b>Administration</b>       |                                     |                |                |                |                |
| 1-4-0300-1141               | CPP Premiums Administration         | 7,628          | 10,465         | 3,055          | 8,000          |
| 1-4-0300-1410               | Admin. Salaries                     | 209,982        | 205,200        | 77,092         | 204,426        |
| 1-4-0300-1430               | Admin. Training                     | 1,676          | 2,300          | 656            | 1,000          |
| 1-4-0300-1440               | Travel, Conferences & Other         | 5,117          | 3,650          | 2,183          | 2,500          |
| 1-4-0300-1460               | EI Premiums -Administration         | 4,042          | 4,658          | 1,668          | 4,200          |
| 1-4-0300-1470               | EHT Premiums -Administration        | 3,911          | 4,001          | 0              | 4,000          |
| 1-4-0300-1476               | Benefits -OMERS                     | 16,919         | 18,468         | 7,304          | 17,000         |
| 1-4-0300-1480               | Benefits - Group Insurance          | 14,350         | 14,986         | 8,427          | 15,000         |
| 1-4-0300-1485               | Health & Safety                     | 0              | 100            | 31             | 100            |
| 1-4-0300-1490               | Worker's Compensation               | 6,981          | 7,120          | 1,531          | 7,094          |
| 1-4-0300-1498               | Office Expenses                     | 9,618          | 9,000          | 3,003          | 9,000          |
| 1-4-0300-1520               | Insurance                           | 20,202         | 20,202         | 22,502         | 22,502         |
| 1-4-0300-1530               | Contracted Office Services          | 1,986          | 2,500          | 691            | 2,200          |
| 1-4-0300-1540               | Computer Expenses                   | 11,080         | 11,000         | 10,414         | 10,500         |
| 1-4-0300-1610               | Office Supplies                     | 4,457          | 4,200          | 1,778          | 4,000          |
| 1-4-0300-1620               | Telephone & Fax                     | 5,535          | 4,320          | 4,437          | 6,500          |
| 1-4-0300-1630               | Postage                             | 4,355          | 5,000          | 3,206          | 4,750          |
| 1-4-0300-1660               | Subscriptions & Memberships         | 3,538          | 3,400          | 3,378          | 3,100          |
| 1-4-0300-1710               | Office Equipment                    | 223            | 1,000          | 321            | 860            |
| 1-4-0300-1720               | Computer Equipment                  | 2,949          | 0              | 0              | 0              |
| 1-4-0300-1735               | Miscellaneous Expenses              | 0              | 10,000         | 0              | 0              |
| <b>Total Administration</b> |                                     | <b>334,549</b> | <b>341,570</b> | <b>151,677</b> | <b>326,732</b> |
| <b>General Government</b>   |                                     |                |                |                |                |
| 1-4-0400-1670               | Audit Fees                          | 12,944         | 14,500         | 11,326         | 14,500         |
| 1-4-0400-1672               | Service Delivery Review Expenses    | 0              | 0              | 0              | 50,000         |
| 1-4-0400-1675               | Tax Registration Expenses           | 3,720          | 2,800          | 948            | 3,500          |
| 1-4-0400-1680               | Legal Fees                          | 6,831          | 4,500          | 5,706          | 8,000          |
| 1-4-0400-1690               | Advertising                         | 640            | 500            | 0              | 500            |
| 1-4-0400-1720               | Receptions                          | 892            | 1,200          | 445            | 1,200          |
| 1-4-0400-1740               | Interest Expense                    | 0              | 2,000          | 0              | 500            |
| 1-4-0400-1750               | Bank Charges                        | 1,143          | 1,400          | 594            | 1,200          |
| 1-4-0400-1800               | Awards & Recognition Programs       | 173            | 500            | 0              | 400            |
| 1-4-0400-1810               | General Donations                   | 1,356          | 1,650          | 275            | 1,500          |
| 1-4-0400-1829               | Trsf to Reserve for Broadband       | 0              | 0              | 0              | 20,000         |
| 1-4-0400-2700               | Consulting Fees Re: Human Resources | 30,756         | 8,000          | 3,358          | 15,000         |
| 1-4-0400-2770               | Property Assessment                 | 25,403         | 25,404         | 12,822         | 25,643         |
| 1-4-0400-2805               | Web Site                            | 1,560          | 2,100          | 785            | 1,500          |
| 1-4-0400-5330               | One Time Efficiency Grant Expenses  | 18,642         | 0              | 12,922         | 0              |
| 1-4-0400-7004               | Amortization Expense - Buildings    | 2,849          | 0              | 0              | 0              |



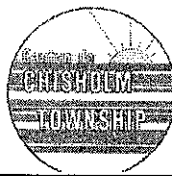
**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4445  
 Fiscal Year : 2020

| Account Code                        | Account Description                      | 2019<br>ACTUAL<br>VALUES | 2019<br>FINAL BUDGET | 2020<br>ACTUAL<br>VALUES | 2020<br>FINAL BUDGET |
|-------------------------------------|--|--------------------------|----------------------|--------------------------|----------------------|
| 1-4-0400-7007                       | Amort. Exp- Computer Hardware & Software | 9,932                    | 0                    | 0                        | 0                    |
| <b>Total General Government</b>     |  | <b>116,841</b>           | <b>64,554</b>        | <b>49,181</b>            | <b>143,443</b>       |
| <b>Fire Department</b>              |  |                          |                      |                          |                      |
| 1-4-0500-1141                       | Fire Department CPP Premium              | 580                      | 750                  | 186                      | 650                  |
| 1-4-0500-1480                       | Fire Department EHT                      | 254                      | 300                  | 0                        | 300                  |
| 1-4-0500-2125                       | Materials & Supplies                     | 929                      | 1,200                | 671                      | 1,200                |
| 1-4-0500-2130                       | Building Maintenance                     | 1,790                    | 2,000                | 95                       | 2,000                |
| 1-4-0500-2135                       | Communications                           | 3,990                    | 4,000                | 1,617                    | 4,000                |
| 1-4-0500-2140                       | Training                                 | 2,325                    | 3,000                | 861                      | 1,000                |
| 1-4-0500-2145                       | Insurance - Fire Department              | 14,779                   | 14,779               | 16,302                   | 16,302               |
| 1-4-0500-2146                       | WSIB - Fire department                   | 7,269                    | 6,000                | 656                      | 7,200                |
| 1-4-0500-2150                       | Equipment Maintenance                    | 7,753                    | 9,000                | 1,027                    | 9,000                |
| 1-4-0500-2155                       | Expenses re: Fire Management Agreem      | 172                      | 172                  | 0                        | 175                  |
| 1-4-0500-2160                       | Health & Safety                          | 3,567                    | 4,200                | 3,415                    | 6,200                |
| 1-4-0500-2165                       | Radio Equipment                          | 1,105                    | 2,000                | 0                        | 2,000                |
| 1-4-0500-2180                       | Gas & Oil                                | 2,146                    | 2,000                | 363                      | 2,500                |
| 1-4-0500-2185                       | Clothing                                 | 2,971                    | 4,400                | 285                      | 4,400                |
| 1-4-0500-2190                       | Travel and Conferences                   | 608                      | 1,700                | 535                      | 1,500                |
| 1-4-0500-2192                       | Fire Department Per Diem                 | 2,160                    | 3,240                | 600                      | 1,000                |
| 1-4-0500-2195                       | Salaries (Points)                        | 8,000                    | 8,000                | 0                        | 8,250                |
| 1-4-0500-2200                       | Honorarium                               | 16,250                   | 16,250               | 5,000                    | 16,375               |
| 1-4-0500-2210                       | Fire Fighter Recognition                 | 2,100                    | 2,100                | 0                        | 2,100                |
| 1-4-0500-2225                       | Advertising                              | 0                        | 150                  | 0                        | 150                  |
| 1-4-0500-2230                       | Memberships & Subscriptions              | 609                      | 660                  | 359                      | 660                  |
| 1-4-0500-2235                       | Heat & Hydro                             | 5,784                    | 7,500                | 2,343                    | 7,500                |
| 1-4-0500-2240                       | Fire Prevention                          | 590                      | 550                  | 469                      | 750                  |
| 1-4-0500-2245                       | Small Equipment                          | 735                      | 3,000                | 540                      | 3,000                |
| 1-4-0500-2250                       | Trsf to Reserves for Fire Dept           | 0                        | 6,000                | 0                        | 20,000               |
| 1-4-0500-2255                       | Capital Expenditures                     | 5,419                    | 5,500                | 4,212                    | 5,500                |
| 1-4-0500-7004                       | Amort. Exp - Buildings                   | 3,320                    | 0                    | 0                        | 0                    |
| 1-4-0500-7005                       | Amort. Exp - FD Vehicles                 | 6,659                    | 0                    | 0                        | 0                    |
| 1-4-0500-7006                       | Amort Exp - Equipment FD                 | 4,636                    | 0                    | 0                        | 0                    |
| <b>Total Fire Department</b>        |  | <b>106,500</b>           | <b>108,451</b>       | <b>39,536</b>            | <b>123,712</b>       |
| <b>Conservation Authority</b>       |  |                          |                      |                          |                      |
| 1-4-0700-2310                       | Conservation Authority Levy              | 11,223                   | 11,223               | 11,587                   | 11,587               |
| 1-4-0700-2350                       | Mandatory Septic Inspection Fees         | 140                      | 600                  | 0                        | 600                  |
| 1-4-0700-2400                       | Source Water Protection                  | 0                        | 500                  | 0                        | 500                  |
| 1-4-0700-2775                       | GIS Strategic Plan                       | 7,543                    | 7,664                | 3,858                    | 7,664                |
| <b>Total Conservation Authority</b> |  | <b>18,906</b>            | <b>19,987</b>        | <b>15,445</b>            | <b>20,351</b>        |
| <b>Building Bylaw Enforcement</b>   |  |                          |                      |                          |                      |
| 1-4-0800-1141                       | By-law Enforcement - CPP                 | 205                      | 203                  | 43                       | 203                  |
| 1-4-0800-1460                       | By law Enforcement - EI                  | 122                      | 91                   | 33                       | 91                   |
| 1-4-0800-2410                       | Bldg. Insp. Salaries                     | 16,278                   | 15,000               | 362                      | 12,000               |
| 1-4-0800-2420                       | Bldg. Insp. - Other Expenses             | 5,308                    | 3,000                | 97                       | 3,000                |
| 1-4-0800-2450                       | By-law Enforcement-WSIB                  | 186                      | 138                  | 27                       | 138                  |

**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4445  
 Fiscal Year : 2020

| Account Code                          | Account Description                  | 2019<br>ACTUAL<br>VALUES | 2019<br>FINAL BUDGET | 2020<br>ACTUAL<br>VALUES | 2020<br>FINAL BUDGET |
|---------------------------------------|--------------------------------------|--------------------------|----------------------|--------------------------|----------------------|
| 1-4-0800-2710                         | By-Law Enforcement Officer           | 5,364                    | 5,000                | 4,345                    | 7,500                |
| 1-4-0800-2720                         | By-Law Enforce. - Other Expenses     | 898                      | 1,200                | 184                      | 1,000                |
| 1-4-0800-2750                         | By Law Enforcement - EHT             | 105                      | 78                   | 0                        | 78                   |
| 1-4-0800-3000                         | Property Cleanup Costs               | 0                        | 10,000               | 0                        | 0                    |
| 1-4-0800-3001                         | Trsf to Reserve for Property Cleanup | 0                        | 0                    | 0                        | 10,000               |
| <b>Total Building Bylaw Enforceme</b> |                                      | <b>28,466</b>            | <b>34,710</b>        | <b>5,091</b>             | <b>34,010</b>        |
| <b>Animal Control - Canine</b>        |                                      |                          |                      |                          |                      |
| 1-4-0900-2510                         | Canine Control - Wages               | 1,580                    | 1,500                | 0                        | 1,500                |
| 1-4-0900-2520                         | Canine Control - Supplies & Serv.    | 417                      | 500                  | 228                      | 500                  |
| <b>Total Animal Control - Canine</b>  |                                      | <b>1,997</b>             | <b>2,000</b>         | <b>228</b>               | <b>2,000</b>         |
| <b>Animal Control - Livestock</b>     |                                      |                          |                      |                          |                      |
| 1-4-0901-1460                         | Livestock Evaluator-EI benefits      | 1                        | 25                   | 0                        | 25                   |
| 1-4-0901-2530                         | Livestock Killed by Dogs/Wolves      | 560                      | 1,000                | 0                        | 1,000                |
| 1-4-0901-2535                         | Livestock Evaluation-Expenses        | 35                       | 100                  | 0                        | 100                  |
| 1-4-0901-2540                         | Livestock Evaluator                  | 54                       | 150                  | 0                        | 150                  |
| <b>Total Animal Control - Livesto</b> |                                      | <b>650</b>               | <b>1,275</b>         | <b>0</b>                 | <b>1,275</b>         |
| <b>Animal Control - Veterinary</b>    |                                      |                          |                      |                          |                      |
| 1-4-0902-2550                         | Veterinary Unit                      | 650                      | 650                  | 650                      | 650                  |
| <b>Total Animal Control - Veterin</b> |                                      | <b>650</b>               | <b>650</b>           | <b>650</b>               | <b>650</b>           |
| <b>Animal Control - Pound Keeper</b>  |                                      |                          |                      |                          |                      |
| 1-4-0904-1460                         | Poundkeeper EI Deductions            | 0                        | 20                   | 0                        | 20                   |
| 1-4-0904-2600                         | Poundkeeper Wages                    | 0                        | 100                  | 0                        | 100                  |
| 1-4-0904-2660                         | Poundkeeper - Other Expenses         | 0                        | 100                  | 0                        | 100                  |
| <b>Total Animal Control - Pound K</b> |                                      | <b>0</b>                 | <b>220</b>           | <b>0</b>                 | <b>220</b>           |
| <b>Other Protections</b>              |                                      |                          |                      |                          |                      |
| 1-4-1000-0010                         | Fence Viewing                        | 0                        | 100                  | 0                        | 100                  |
| 1-4-1000-0012                         | Fence Viewing Expenses               | 0                        | 50                   | 0                        | 50                   |
| 1-4-1000-0020                         | Emergency Planning                   | 682                      | 1,500                | 247                      | 3,500                |
| 1-4-1000-0040                         | Costs Re 911 contract                | 693                      | 678                  | 678                      | 693                  |
| 1-4-1000-0050                         | Policing Costs                       | 188,349                  | 188,367              | 30,972                   | 185,827              |
| 1-4-1000-1460                         | Fence Viewer- EI Benefits            | 0                        | 20                   | 0                        | 20                   |
| <b>Total Other Protections</b>        |                                      | <b>189,724</b>           | <b>190,715</b>       | <b>31,897</b>            | <b>190,190</b>       |
| <b>Public Works</b>                   |                                      |                          |                      |                          |                      |
| 1-4-1100-1141                         | CPP Premiums - Roads                 | 12,567                   | 14,886               | 5,026                    | 12,000               |
| 1-4-1100-1460                         | EI Premiums - Roads                  | 6,065                    | 6,625                | 2,103                    | 5,200                |
| 1-4-1100-1476                         | Benefits- OMERS                      | 22,745                   | 23,717               | 9,258                    | 21,000               |
| 1-4-1100-3110                         | Wages - Crew                         | 280,504                  | 284,992              | 103,993                  | 267,265              |
| 1-4-1100-3115                         | Gravel                               | 32,335                   | 120,000              | 0                        | 30,000               |
| 1-4-1100-3116                         | Sand and Salt                        | 26,756                   | 40,000               | 2,015                    | 40,000               |
| 1-4-1100-3117                         | Calcium                              | 69,857                   | 75,000               | 64,746                   | 75,000               |
| 1-4-1100-3118                         | Culverts                             | 29,336                   | 13,000               | 1,131                    | 40,000               |
| 1-4-1100-3119                         | Cold Mix/Crushed Asphalt             | 7,085                    | 8,500                | 4,717                    | 8,500                |
| 1-4-1100-3120                         | Materials & Shop Supplies            | 11,009                   | 15,000               | 4,181                    | 12,111               |
| 1-4-1100-3121                         | Small Equipment Repairs              | 674                      | 2,000                | 60                       | 2,000                |
| 1-4-1100-3122                         | Advertising/Courier                  | 873                      | 1,000                | 1,047                    | 1,000                |

**TOWNSHIP OF CHISHOLM**  
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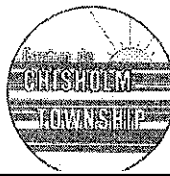
Account Code : 1-1-1000-1210

To 2-4-1100-4445

Fiscal Year : 2020

| Account Code  | Account Description             | 2019          | 2019         | 2020          | 2020         |
|---------------|---------------------------------|---------------|--------------|---------------|--------------|
|               |                                 | ACTUAL VALUES | FINAL BUDGET | ACTUAL VALUES | FINAL BUDGET |
| 1-4-1100-3125 | Memberships & Subscription      | 751           | 724          | 612           | 750          |
| 1-4-1100-3130 | Equipment Rentals               | 17,251        | 18,900       | 204           | 30,000       |
| 1-4-1100-3150 | Garage Furnace Fuel             | 10,798        | 9,500        | 4,436         | 9,500        |
| 1-4-1100-3160 | Garage Building Maintenance     | 2,137         | 3,500        | 1,923         | 3,000        |
| 1-4-1100-3165 | Computer and Internet Expenses  | 0             | 500          | 0             | 500          |
| 1-4-1100-3210 | Grader Expenses - Blades        | 1,884         | 7,000        | 1,942         | 4,000        |
| 1-4-1100-3211 | Grader Fuel                     | 14,338        | 13,000       | 2,277         | 11,000       |
| 1-4-1100-3212 | Grader Parts and Repairs        | 14,081        | 10,000       | 81            | 10,000       |
| 1-4-1100-3230 | International Truck License     | 1,993         | 5,000        | 1,993         | 2,000        |
| 1-4-1100-3231 | International Fuel              | 12,681        | 12,000       | 5,091         | 11,000       |
| 1-4-1100-3232 | International Parts and Repairs | 13,929        | 10,000       | 7,661         | 18,000       |
| 1-4-1100-3235 | Mack Truck License              | 1,466         | 4,500        | 1,519         | 1,500        |
| 1-4-1100-3236 | Mack Fuel                       | 3,144         | 5,000        | 1,336         | 9,000        |
| 1-4-1100-3237 | Mack Parts and Repairs          | 15,636        | 15,000       | 3,951         | 11,000       |
| 1-4-1100-3241 | Backhoe Fuel                    | 3,171         | 3,000        | 895           | 3,000        |
| 1-4-1100-3242 | Backhoe Parts and Repairs       | 2,268         | 6,000        | 10,978        | 15,000       |
| 1-4-1100-3255 | GMC 2019 License                | 0             | 265          | 0             | 265          |
| 1-4-1100-3256 | 2019 GMC Fuel                   | 616           | 3,500        | 845           | 4,000        |
| 1-4-1100-3257 | 2019 GMC Parts and Repairs      | 2,442         | 1,500        | 71            | 1,500        |
| 1-4-1100-3260 | GMC 2015 License                | 265           | 265          | 0             | 265          |
| 1-4-1100-3261 | 2015 GMC Fuel                   | 6,905         | 6,000        | 954           | 5,000        |
| 1-4-1100-3262 | 2015 GMC Parts and Repairs      | 3,791         | 6,000        | 2,633         | 4,000        |
| 1-4-1100-3270 | Freightliner Truck License      | 2,342         | 5,000        | 2,144         | 2,200        |
| 1-4-1100-3271 | Freightliner Fuel               | 14,952        | 12,000       | 5,170         | 10,000       |
| 1-4-1100-3272 | Freighliner Parts and Repairs   | 12,311        | 5,000        | 2,108         | 11,500       |
| 1-4-1100-3280 | Excavator Expenses              | 2,784         | 0            | 1,058         | 0            |
| 1-4-1100-3281 | Excavator Fuel                  | 5,618         | 8,000        | 0             | 6,000        |
| 1-4-1100-3282 | Excavator Parts and Repairs     | 6,604         | 5,000        | 541           | 5,000        |
| 1-4-1100-3660 | Benefits - Group Insurance      | 18,864        | 19,386       | 7,516         | 17,000       |
| 1-4-1100-3690 | EHT Premiums- Roads             | 5,462         | 5,691        | 0             | 5,200        |
| 1-4-1100-3700 | WSIB Premiums Roads             | 9,720         | 10,128       | 1,998         | 9,200        |
| 1-4-1100-3710 | Garage - Telephone              | 2,385         | 1,600        | 1,038         | 3,000        |
| 1-4-1100-3720 | Garage - Hydro                  | 3,088         | 4,500        | 2,343         | 4,500        |
| 1-4-1100-3725 | Travel                          | 287           | 1,000        | 146           | 750          |
| 1-4-1100-3730 | Conferences & Training          | 6,620         | 10,000       | 1,607         | 5,000        |
| 1-4-1100-3740 | Plans and Studies               | 3,053         | 5,000        | 0             | 11,000       |
| 1-4-1100-3745 | Engineering Costs               | 4,221         | 3,000        | 0             | 5,000        |
| 1-4-1100-3750 | Insurance                       | 20,422        | 20,422       | 25,310        | 25,310       |
| 1-4-1100-3760 | Signage                         | 1,628         | 1,500        | 2,705         | 2,500        |
| 1-4-1100-3765 | Health & Safety                 | 8,858         | 6,000        | 3,771         | 6,000        |
| 1-4-1100-3770 | Boots and Clothing Allowance    | 2,039         | 3,000        | 561           | 2,500        |
| 1-4-1100-3810 | Long Term Loans - Principal     | 0             | 88,428       | 19,938        | 82,156       |
| 1-4-1100-3915 | Long Term Loans - Interest      | 16,638        | 16,638       | 2,567         | 13,890       |
| 1-4-1100-4320 | Trsf to reserves for Equipment  | 0             | 0            | 0             | 20,000       |
| 1-4-1100-4405 | Bridge/Culvert Repairs          | 5,851         | 26,965       | 900           | 4,000        |
| 1-4-1100-4430 | Costs Re: Aggregate Pits        | 0             | 2,200        | 1,055         | 2,000        |

**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4445  
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| Account Code                        | Account Description                      | 2019<br>ACTUAL<br>VALUES | 2019<br>FINAL BUDGET | 2020<br>ACTUAL<br>VALUES | 2020<br>FINAL BUDGET |
|-------------------------------------|--|--------------------------|----------------------|--------------------------|----------------------|
| 1-4-1100-4436                       | Transfer to Reserve for Future Rd Needs  | 0                        | 0                    | 0                        | 31,926               |
| 1-4-1100-4440                       | Alderdale Road Construction Project      | 0                        | 0                    | 0                        | 76,497               |
| 1-4-1100-4442                       | Repairs Golf Course Road                 | 0                        | 116,481              | 0                        | 0                    |
| 1-4-1100-4450                       | Bridge # 4-River Road OCIF               | 0                        | 731,678              | 6,603                    | 6,603                |
| 1-4-1100-4460                       | Beaver Control                           | 270                      | 1,500                | 0                        | 2,000                |
| 1-4-1100-7002                       | Amort. Exp - Roads                       | 304,831                  | 0                    | 0                        | 0                    |
| 1-4-1100-7003                       | Amort. Exp. - Bridges & Culverts         | 97,104                   | 0                    | 0                        | 0                    |
| 1-4-1100-7004                       | Amortization Exp- Buildings              | 3,104                    | 0                    | 0                        | 0                    |
| 1-4-1100-7005                       | Amort. Exp - Road Vehicles               | 69,764                   | 0                    | 0                        | 0                    |
| 1-4-1100-7006                       | Amort Exp-Equipment Rds                  | 14,713                   | 0                    | 0                        | 0                    |
| <b>Total Public Works</b>           |  | <b>1,272,886</b>         | <b>1,855,991</b>     | <b>336,758</b>           | <b>1,039,088</b>     |
| <b>Environmental</b>                |  |                          |                      |                          |                      |
| 1-4-1300-1141                       | CPP Premiums - Landfill                  | 620                      | 887                  | 263                      | 800                  |
| 1-4-1300-1460                       | EI Premiums Landfill                     | 355                      | 394                  | 144                      | 440                  |
| 1-4-1300-1476                       | Omers Contributions- Landfill Site       | 1,409                    | 1,565                | 584                      | 1,600                |
| 1-4-1300-4505                       | Site Cleanup                             | 16,803                   | 12,000               | 2,845                    | 5,500                |
| 1-4-1300-4510                       | Site Expenditures                        | 39,317                   | 32,000               | 25,529                   | 43,060               |
| 1-4-1300-4520                       | Trsf to Reserve Landfill Closure         | 0                        | 10,675               | 0                        | 10,675               |
| 1-4-1300-4521                       | Transfer to Reserve for Monitoring Wells | 0                        | 1,000                | 0                        | 0                    |
| 1-4-1300-4610                       | Recycling                                | 35,820                   | 39,600               | 10,977                   | 39,600               |
| 1-4-1300-4620                       | Wages-Landfill Site                      | 17,161                   | 17,396               | 6,487                    | 19,380               |
| 1-4-1300-4640                       | Employer Health Tax                      | 305                      | 339                  | 0                        | 400                  |
| 1-4-1300-4650                       | WSIB                                     | 940                      | 603                  | 109                      | 1,000                |
| 1-4-1300-4675                       | Landfill Closure Costs                   | 13,741                   | 0                    | 0                        | 0                    |
| <b>Total Environmental</b>          |  | <b>126,471</b>           | <b>116,459</b>       | <b>46,938</b>            | <b>122,455</b>       |
| <b>Health</b>                       |  |                          |                      |                          |                      |
| 1-4-1400-5110                       | Health Unit                              | 43,195                   | 43,195               | 18,898                   | 45,354               |
| 1-4-1400-6510                       | Cemetery Expenses                        | 2,107                    | 2,000                | 0                        | 0                    |
| <b>Total Health</b>                 |  | <b>45,302</b>            | <b>45,195</b>        | <b>18,898</b>            | <b>45,354</b>        |
| <b>Social Services</b>              |  |                          |                      |                          |                      |
| 1-4-1500-6110                       | General Assistance                       | 247,895                  | 247,895              | 110,234                  | 264,561              |
| <b>Total Social Services</b>        |  | <b>247,895</b>           | <b>247,895</b>       | <b>110,234</b>           | <b>264,561</b>       |
| <b>Home for Aged</b>                |  |                          |                      |                          |                      |
| 1-4-1600-6210                       | Home for the Aged                        | 49,750                   | 49,750               | 21,755                   | 52,208               |
| <b>Total Home for Aged</b>          |  | <b>49,750</b>            | <b>49,750</b>        | <b>21,755</b>            | <b>52,208</b>        |
| <b>Parks &amp; Recreation</b>       |  |                          |                      |                          |                      |
| 1-4-1700-1110                       | Parks Expenses                           | 1,924                    | 5,000                | 919                      | 2,500                |
| 1-4-1700-1115                       | Tennis Court                             | 335                      | 750                  | 151                      | 500                  |
| 1-4-1700-1200                       | Parks & Recreation Insurance             | 3,691                    | 3,691                | 4,461                    | 4,461                |
| 1-4-1700-7000                       | Amort Expense -Equipment                 | 10,441                   | 0                    | 0                        | 0                    |
| <b>Total Parks &amp; Recreation</b> |  | <b>16,391</b>            | <b>9,441</b>         | <b>5,531</b>             | <b>7,461</b>         |
| <b>Recreation Programs</b>          |  |                          |                      |                          |                      |
| 1-4-1800-1310                       | Recreation Programs and Events           | 571                      | 600                  | 20                       | 100                  |
| 1-4-1800-1510                       | Advertising                              | 0                        | 300                  | 0                        | 100                  |

**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4445  
 Fiscal Year : 2020

| Account Code                             | Account Description                   | 2019<br>ACTUAL<br>VALUES | 2019<br>FINAL BUDGET | 2020<br>ACTUAL<br>VALUES | 2020<br>FINAL BUDGET |
|--|---------------------------------------|--------------------------|----------------------|--------------------------|----------------------|
| <b>Total Recreation Programs</b>         |                                       | <b>571</b>               | <b>900</b>           | <b>20</b>                | <b>200</b>           |
| <b>Powassan Library</b>                  |                                       |                          |                      |                          |                      |
| 1-4-1900-1910                            | Powassan Library                      | 31,509                   | 31,509               | 10,790                   | 32,370               |
| 1-4-1900-1920                            | Library Board Members                 | 90                       | 150                  | 0                        | 100                  |
| <b>Total Powassan Library</b>            |                                       | <b>31,599</b>            | <b>31,659</b>        | <b>10,790</b>            | <b>32,470</b>        |
| <b>Planning &amp; Development</b>        |                                       |                          |                      |                          |                      |
| 1-4-2000-1110                            | Planning Expenses                     | 6,589                    | 6,500                | 2,665                    | 6,500                |
| 1-4-2000-1130                            | Zoning By-Law Expenses                | 590                      | 0                    | 0                        | 0                    |
| 1-4-2000-1135                            | Com. of Adj./Plann Advisory Com       | 588                      | 1,200                | 0                        | 800                  |
| 1-4-2000-1140                            | Consent Application Expenses          | 0                        | 500                  | 0                        | 500                  |
| 1-4-2000-1322                            | Main Street Revitalization Expenses   | 22,935                   | 38,788               | 14,889                   | 15,853               |
| 1-4-2000-1330                            | Drainage Expenses                     | 8,783                    | 1,500                | 6,625                    | 8,000                |
| <b>Total Planning &amp; Development</b>  |                                       | <b>39,485</b>            | <b>48,488</b>        | <b>24,179</b>            | <b>31,653</b>        |
| <b>Education Req Public</b>              |                                       |                          |                      |                          |                      |
| 1-4-4000-1000                            | English Public Requisition            | 181,209                  | 172,961              | 44,890                   | 174,159              |
| 1-4-4000-2000                            | French Public Requisition             | 3,622                    | 2,852                | 948                      | 2,909                |
| <b>Total Education Req Public</b>        |                                       | <b>184,831</b>           | <b>175,813</b>       | <b>45,838</b>            | <b>177,068</b>       |
| <b>Education Req Separate</b>            |                                       |                          |                      |                          |                      |
| 1-4-5000-1000                            | French Separate Requisition           | 13,634                   | 15,473               | 4,477                    | 15,486               |
| 1-4-5000-2000                            | English Separate Requisition          | 25,318                   | 19,500               | 5,437                    | 18,522               |
| <b>Total Education Req Separate</b>      |                                       | <b>38,952</b>            | <b>34,973</b>        | <b>9,914</b>             | <b>34,008</b>        |
| <b>Education Share - Landfill Site</b>   |                                       |                          |                      |                          |                      |
| 1-4-6000-1000                            | Education Share - Landfill Site       | 0                        | 13                   | 0                        | 0                    |
| <b>Total Education Share - Landfi</b>    |                                       | <b>0</b>                 | <b>13</b>            | <b>0</b>                 | <b>0</b>             |
| <b>Education - Commercial/Industrial</b> |                                       |                          |                      |                          |                      |
| 1-4-7000-1000                            | Education - Commercial/Industrial     | 0                        | 12,205               | 0                        | 10,089               |
| <b>Total Education - Commercial/I</b>    |                                       | <b>0</b>                 | <b>12,205</b>        | <b>0</b>                 | <b>10,089</b>        |
| <b>Total EXPENSE</b>                     |                                       | <b>2,871,161</b>         | <b>3,418,664</b>     | <b>935,001</b>           | <b>2,682,448</b>     |
| <b>Total OPERATING</b>                   |                                       | <b>-828,466</b>          | <b>0</b>             | <b>515,231</b>           | <b>0</b>             |
| <b>2 CAPITAL</b>                         |                                       |                          |                      |                          |                      |
| <b>REVENUE</b>                           |                                       |                          |                      |                          |                      |
| <b>Federal Grants</b>                    |                                       |                          |                      |                          |                      |
| 2-3-5100-5720                            | Federal Grants                        | 0                        | 0                    | 0                        | -631,351             |
| <b>Total Federal Grants</b>              |                                       | <b>0</b>                 | <b>0</b>             | <b>0</b>                 | <b>-631,351</b>      |
| <b>Provincial Grants</b>                 |                                       |                          |                      |                          |                      |
| 2-3-5200-5300                            | Provincial Grants                     | 0                        | 0                    | 0                        | -427,212             |
| <b>Total Provincial Grants</b>           |                                       | <b>0</b>                 | <b>0</b>             | <b>0</b>                 | <b>-427,212</b>      |
| <b>Other Revenue</b>                     |                                       |                          |                      |                          |                      |
| 2-3-8000-8200                            | Contr. From Deferred Revenue          | 0                        | 0                    | 0                        | -200,000             |
| 2-3-8000-9978                            | Transfer from Resrve for One Time Eff | 0                        | 0                    | 0                        | -30,000              |
| <b>Total Other Revenue</b>               |                                       | <b>0</b>                 | <b>0</b>             | <b>0</b>                 | <b>-230,000</b>      |
| <b>Total REVENUE</b>                     |                                       | <b>0</b>                 | <b>0</b>             | <b>0</b>                 | <b>-1,288,563</b>    |

**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4445  
 Fiscal Year : 2020

| Account Code                | Account Description           | 2019<br>ACTUAL<br>VALUES | 2019<br>FINAL BUDGET | 2020<br>ACTUAL<br>VALUES | 2020<br>FINAL BUDGET |
|-----------------------------|-------------------------------|--------------------------|----------------------|--------------------------|----------------------|
| <b>EXPENSE</b>              |                               |                          |                      |                          |                      |
| <b>Administration</b>       |                               |                          |                      |                          |                      |
| 2-4-0300-1730               | Broadband Improvements        | 0                        | 0                    | 0                        | 30,000               |
| <b>Total Administration</b> |                               | <b>0</b>                 | <b>0</b>             | <b>0</b>                 | <b>30,000</b>        |
| <b>Public Works</b>         |                               |                          |                      |                          |                      |
| 2-4-1100-4440               | Alderdale Road Reconstruction | 0                        | 0                    | 0                        | 1,058,563            |
| 2-4-1100-4445               | River Road Resurfacing        | 0                        | 0                    | 0                        | 200,000              |
| <b>Total Public Works</b>   |                               | <b>0</b>                 | <b>0</b>             | <b>0</b>                 | <b>1,258,563</b>     |
| <b>Total EXPENSE</b>        |                               | <b>0</b>                 | <b>0</b>             | <b>0</b>                 | <b>1,288,563</b>     |
| <b>Total CAPITAL</b>        |                               | <b>0</b>                 | <b>0</b>             | <b>0</b>                 | <b>0</b>             |

**Budget Summary**

**Fourth and Final Draft: May 27 2020**

|                               | <b>Proposed Budget 2020</b> | <b>ACTUALS 2019</b>  | <b>Prior Year Budget 2019</b> | <b>% Change between budget yrs</b> | <b>Projected 2021</b> | <b>Projected 2022</b> |
|-------------------------------|-----------------------------|----------------------|-------------------------------|------------------------------------|-----------------------|-----------------------|
| <b>REVENUE</b>                | <b>-\$ 2,682,449</b>        | <b>-\$ 3,533,574</b> | <b>-\$ 3,418,664</b>          | <b>-21.54%</b>                     | <b>-\$ 2,430,953</b>  | <b>-\$ 2,440,953</b>  |
| <b>EXPENSES</b>               |                             |                      |                               |                                    |                       |                       |
| Fire Dept                     | \$ 123,712                  | \$ 108,450           | \$ 108,451                    | 14.07%                             | \$ 119,691            | \$ 120,811            |
| Public Works                  | \$ 1,039,088                | \$ 1,899,746         | \$ 1,855,991                  | -44.01%                            | \$ 1,051,480          | \$ 1,073,995          |
| Council & Election            | \$ 23,250                   | \$ 18,745            | \$ 25,750                     | -9.71%                             | \$ 24,750             | \$ 28,250             |
| Admin and Gen Govt            | \$ 470,175                  | \$ 501,089           | \$ 406,124                    | 15.77%                             | \$ 412,633            | \$ 418,680            |
| Environmental                 | \$ 122,455                  | \$ 123,404           | \$ 115,459                    | 6.06%                              | \$ 126,586            | \$ 120,795            |
| Health/Social/Recreation/Plan | \$ 655,072                  | \$ 644,335           | \$ 656,319                    | -0.19%                             | \$ 429,688            | \$ 434,012            |
| Other Expenses                | \$ 248,696                  | \$ 240,393           | \$ 249,557                    | -0.35%                             | \$ 242,273            | \$ 262,602            |
| <b>Total Expenses</b>         | <b>\$ 2,682,448</b>         | <b>\$ 3,536,162</b>  | <b>\$ 3,417,651</b>           | <b>-18.36%</b>                     | <b>\$ 2,407,101</b>   | <b>\$ 2,459,145</b>   |
| <b>(Surplus)/Deficit</b>      | <b>-\$ 0</b>                | <b>\$ 2,588</b>      | <b>-\$ 1,013</b>              |                                    | <b>-\$ 23,852</b>     | <b>\$ 18,192</b>      |

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

**Transfers into Reserves Summary:**

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

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

|                     |               |
|---------------------|---------------|
| Prior Year tax levy | (1,605,703)   |
| times 5%            | <b>80,285</b> |

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



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

Fourth and Final Draft: May 27 2020

Budget Prep

Department: 1-3-0100- Council

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

Department: 1-3-0200- Elections

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

|               |                  |                  |                  |               |
|---------------|------------------|------------------|------------------|---------------|
| <b>TOTALS</b> | <b>\$ 23,250</b> | <b>\$ 18,745</b> | <b>\$ 25,750</b> | <b>-9.71%</b> |
|---------------|------------------|------------------|------------------|---------------|

|                  |                  |
|------------------|------------------|
| <b>\$ 24,750</b> | <b>\$ 28,250</b> |
|------------------|------------------|

Budget Prep

Department: 1-4-0300 Admin

| G/L Acct# | G/L Name                   | Proposed Budget 2020 | ACTUALS 2019 | Prior Year Budget 2019 | % Change | Comments   | Projected 2021 | Projected 2022 | Comments on 2021/2022 |
|-----------|----------------------------|----------------------|--------------|------------------------|----------|--|----------------|----------------|-----------------------|
| 1141      | CPP Premium                | \$ 8,000             | \$ 7,628     | \$ 10,465              | -23.55%  |  | \$ 8,120       | \$ 8,242       |                       |
| 1410      | Salaries Admin             | \$ 204,426           | \$ 202,430   | \$ 205,200             | -0.38%   |  | \$ 207,493     | \$ 210,605     |                       |
| 1430      | Training                   | \$ 1,000             | \$ 1,676     | \$ 2,300               | -56.52%  |  | \$ 1,015       | \$ 1,030       |                       |
| 1440      | Travel Conferences & Other | \$ 2,500             | \$ 5,117     | \$ 3,650               | -31.51%  |  | \$ 2,538       | \$ 2,576       |                       |
| 1460      | EI Premium                 | \$ 4,200             | \$ 4,042     | \$ 4,658               | -9.83%   |  | \$ 4,263       | \$ 4,327       |                       |
| 1470      | EHT Premiums               | \$ 4,000             | \$ 3,911     | \$ 4,001               | -0.02%   |  | \$ 4,060       | \$ 4,121       |                       |
| 1476      | OMERS                      | \$ 17,000            | \$ 16,919    | \$ 18,468              | -7.95%   |  | \$ 17,255      | \$ 17,514      |                       |
| 1480      | Group Insurance Benefits   | \$ 15,000            | \$ 14,350    | \$ 14,986              | 0.09%    |  | \$ 15,225      | \$ 15,453      |                       |
| 1485      | Health and Safety          | \$ 100               | \$ -         | \$ 100                 | 0.00%    |  | \$ 102         | \$ 103         |                       |
| 1490      | WSIB Premiums              | \$ 7,094             | \$ 6,981     | \$ 7,120               | -0.37%   |  | \$ 7,200       | \$ 7,308       |                       |
| 1498      | Building Expenses          | \$ 9,000             | \$ 9,618     | \$ 9,000               | 0.00%    |  | \$ 9,135       | \$ 9,272       |                       |
| 1499      | Cap. Office Construction   | \$ -                 | \$ -         | \$ -                   | #DIV/0!  |  | \$ -           | \$ -           |                       |
| 1520      | Insurance                  | \$ 22,502            | \$ 20,202    | \$ 20,202              | 11.39%   | actual   | \$ 22,840      | \$ 23,182      |                       |
| 1530      | Contracted Office Services | \$ 2,200             | \$ 1,986     | \$ 2,500               | -12.00%  |  | \$ 2,233       | \$ 2,266       |                       |
| 1540      | Computer Expenses          | \$ 10,500            | \$ 11,080    | \$ 11,000              | -4.55%   | all accounting/taxation software support                 | \$ 10,658      | \$ 10,817      |                       |
| 1610      | Office Supplies            | \$ 4,000             | \$ 4,457     | \$ 4,200               | -4.76%   |  | \$ 4,060       | \$ 4,121       |                       |
| 1620      | Telephone and Fax          | \$ 6,500             | \$ 5,535     | \$ 4,320               | 50.46%   | includes after hours emergency line/teleconference costs | \$ 6,598       | \$ 6,696       |                       |
| 1630      | Postage                    | \$ 4,750             | \$ 4,355     | \$ 5,000               | -5.00%   |  | \$ 4,821       | \$ 4,894       |                       |
| 1660      | Sub and Magazines          | \$ 3,100             | \$ 3,538     | \$ 3,400               | -8.82%   |  | \$ 3,147       | \$ 3,194       |                       |
| 1710      | Office Equipment           | \$ 860               | \$ 223       | \$ 1,000               | -14.00%  | recover seats  | \$ 873         | \$ 886         |                       |
| 1720      | Computer Equipment         | \$ -                 | \$ 2,949     | \$ -                   | #DIV/0!  |  | \$ -           | \$ -           |                       |
| 1735      | Miscellaneous              | \$ -                 | \$ -         | \$ 10,000              | -100.00% |  | \$ -           | \$ -           |                       |

Department: 1-4-0400- Gen Govt

| G/L Acct# | G/L Name                               | Proposed Budget 2020 | ACTUALS 2019      | Prior Year Budget 2019 | % Change      | Comments | Projected 2021    | Projected 2022    | Comments on 2021/2022 |
|-----------|--|----------------------|-------------------|------------------------|---------------|----------|-------------------|-------------------|-----------------------|
| 1670      | Audit Fees                             | \$ 14,500            | \$ 12,944         | \$ 14,500              | 0.00%         |          | \$ 14,718         | \$ 14,938         |                       |
| 1672      | Expenses Asset Management              | \$ -                 | \$ -              | \$ -                   | #DIV/0!       |          | \$ -              | \$ -              |                       |
| 1675      | Tax Registration Expenses              | \$ 3,500             | \$ 3,720          | \$ 2,800               | 25.00%        |          | \$ 3,553          | \$ 3,606          |                       |
| 1680      | Legal Fees                             | \$ 8,000             | \$ 6,831          | \$ 4,500               | 77.78%        |          | \$ 4,500          | \$ 4,500          |                       |
| 1690      | Advertising                            | \$ 500               | \$ 640            | \$ 500                 | 0.00%         |          | \$ 508            | \$ 515            |                       |
| 1700      | Civic Addressing                       | \$ -                 | \$ -              | \$ -                   | #DIV/0!       |          | \$ -              | \$ -              |                       |
| 1720      | Receptions                             | \$ 1,200             | \$ 892            | \$ 1,200               | 0.00%         |          | \$ 1,218          | \$ 1,236          |                       |
| 1740      | Interest Expense (Operating Loan)      | \$ 500               | \$ -              | \$ 2,000               | -75.00%       |          | \$ 508            | \$ 515            |                       |
| 1750      | Bank Charges                           | \$ 1,200             | \$ 1,115          | \$ 1,400               | -14.29%       |          | \$ 1,218          | \$ 1,236          |                       |
| 1800      | Awards and Recognition                 | \$ 400               | \$ 173            | \$ 500                 | -20.00%       |          | \$ 406            | \$ 412            |                       |
| 1810      | General Donations                      | \$ 1,500             | \$ 1,356          | \$ 1,650               | -9.09%        |          | \$ 1,523          | \$ 1,545          |                       |
| 1825      | Transfer to Reserves Computer Software | \$ -                 | \$ -              | \$ -                   | #DIV/0!       |          | \$ -              | \$ -              |                       |
| 1826      | Transfer to Reserves Office Improv.    | \$ -                 | \$ -              | \$ -                   | #DIV/0!       |          | \$ -              | \$ -              |                       |
| 1828      | Transfer to Reserves for Working Funds | \$ -                 | \$ -              | \$ -                   | #DIV/0!       |          | \$ -              | \$ -              |                       |
|           | Transfer to Reserves for Broadband     | \$ 20,000            | \$ -              | \$ -                   | #DIV/0!       |          | \$ 20,300         | \$ 20,605         |                       |
| 2700      | Consulting Fees - HR                   | \$ 15,000            | \$ 30,756         | \$ 8,000               | 87.50%        |          | \$ 5,000          | \$ 5,000          |                       |
| 2770      | Property Assessment (MPAC)             | \$ 25,643            | \$ 25,403         | \$ 25,404              | 0.94%         |          | \$ 26,028         | \$ 26,419         |                       |
| 2805      | Website                                | \$ 1,500             | \$ 1,560          | \$ 2,100               | -28.57%       |          | \$ 1,523          | \$ 1,545          |                       |
| 5330      | One time Efficiencies                  | \$ -                 | \$ 88,702         | \$ -                   |               |          | \$ -              | \$ -              |                       |
| ?         | Service Delivery Review Expenses       | \$ 50,000            | \$ -              | \$ -                   |               |          | \$ -              | \$ -              |                       |
|           | <b>TOTALS</b>                          | <b>\$ 470,175</b>    | <b>\$ 501,089</b> | <b>\$ 406,124</b>      | <b>15.77%</b> |          | <b>\$ 412,633</b> | <b>\$ 418,680</b> |                       |

Budget Prep

Department: 1-4-0500- Fire Dept.

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

Budget Prep

Department: 1-4-0700 - Conservation Authority

| G/L Acct#     | G/L Name                     | Proposed Budget 2020 | ACTUALS 2019     | Prior Year Budget 2019 | % Change     | Comments | Projected 2021   | Projected 2022   | Comments on 2021/2022 |
|---------------|------------------------------|----------------------|------------------|------------------------|--------------|----------|------------------|------------------|-----------------------|
| 2310          | Conservation Authority Levy  | \$ 11,587            | \$ 11,223        | \$ 11,223              | 3.24%        |          | \$ 11,761        | \$ 11,937        |                       |
| 2350          | Mand. Septic Inspection Fees | \$ 600               | \$ 140           | \$ 600                 | 0.00%        |          | \$ 609           | \$ 618           |                       |
| 2400          | Source Water Protection      | \$ 500               | \$ -             | \$ 500                 | 0.00%        |          | \$ 508           | \$ 515           |                       |
| 2775          | GIS Strategic Plan           | \$ 7,664             | \$ 7,543         | \$ 7,664               | 0.00%        |          | \$ 7,779         | \$ 7,896         |                       |
| 2776          | Transfer to Reserves for GIS | \$ -                 | \$ -             | \$ -                   | #DIV/0!      |          | \$ -             | \$ -             |                       |
| <b>TOTALS</b> |                              | <b>\$ 20,351</b>     | <b>\$ 18,906</b> | <b>\$ 19,987</b>       | <b>1.82%</b> |          | <b>\$ 20,656</b> | <b>\$ 20,966</b> |                       |

Department: 1-4-0800- Building ByLaw Enforcement

| G/L Acct#     | G/L Name                              | Proposed Budget 2020 | ACTUALS 2019     | Prior Year Budget 2019 | % Change      | Comments   | Projected 2021   | Projected 2022   | Comments on 2021/2022 |
|---------------|---------------------------------------|----------------------|------------------|------------------------|---------------|--|------------------|------------------|-----------------------|
| 1141          | ByLaw Enforcement - CPP               | \$ 203               | \$ 205           | \$ 203                 | 0.00%         |  | \$ 206           | \$ 209           |                       |
| 1460          | ByLaw Enforcement - EI                | \$ 91                | \$ 122           | \$ 91                  | 0.00%         |  | \$ 92            | \$ 94            |                       |
| 2410          | Building Inspection Salaries          | \$ 12,000            | \$ 16,278        | \$ 15,000              | -20.00%       |  | \$ 12,180        | \$ 12,363        |                       |
| 2420          | Building Inspection Other Exp.        | \$ 3,000             | \$ 5,308         | \$ 3,000               | 0.00%         |  | \$ 3,045         | \$ 3,091         |                       |
| 2430          | Transfer to Reserve for Building Dept | \$ -                 | \$ -             | \$ -                   | #DIV/0!       |  | \$ -             | \$ -             |                       |
| 2450          | ByLaw Enforcement - WSIB              | \$ 138               | \$ 186           | \$ 138                 | 0.00%         |  | \$ 140           | \$ 142           |                       |
| 2710          | ByLaw Enforcement Officer             | \$ 7,500             | \$ 5,364         | \$ 5,000               | 50.00%        | include PSA  | \$ 7,613         | \$ 7,727         |                       |
| 2720          | ByLaw Enforcement Other Exp           | \$ 1,000             | \$ 898           | \$ 1,200               | -16.67%       |  | \$ 1,015         | \$ 1,030         |                       |
| 2750          | ByLaw Enforcement - EHT               | \$ 78                | \$ 105           | \$ 78                  | 0.00%         |  | \$ 79            | \$ 80            |                       |
| 3000          | Property Cleanup costs                | \$ -                 | \$ -             | \$ 10,000              | -100.00%      | put funds into reserves for when needed as opposed to having an expense line each year | \$ -             | \$ -             |                       |
| ?             | Property Cleanup Cost Reserves        | \$ 10,000            | \$ -             | \$ -                   |               |  | \$ -             | \$ -             |                       |
| <b>TOTALS</b> |                                       | <b>\$ 34,010</b>     | <b>\$ 28,466</b> | <b>\$ 34,710</b>       | <b>-2.02%</b> |  | <b>\$ 24,370</b> | <b>\$ 24,736</b> |                       |

Department: 1-4-0900- Animal Control Canine

| G/L Acct#     | G/L Name                       | Proposed Budget 2020 | ACTUALS 2019    | Prior Year Budget 2019 | % Change     | Comments | Projected 2021  | Projected 2022  | Comments on 2021/2022 |
|---------------|--------------------------------|----------------------|-----------------|------------------------|--------------|----------|-----------------|-----------------|-----------------------|
| 2510          | Wages                          | \$ 1,500             | \$ 1,580        | \$ 1,500               | 0.00%        |          | \$ 1,523        | \$ 1,545        |                       |
| 2520          | Supplies and Other             | \$ 500               | \$ 417          | \$ 500                 | 0.00%        |          | \$ 508          | \$ 515          |                       |
| 2530          | Live Stock Evaluator-Other Exp | \$ -                 | \$ -            | \$ -                   | #DIV/0!      |          |                 |                 |                       |
| 2540          | Live stock Evaluator           | \$ -                 | \$ -            | \$ -                   | #DIV/0!      |          |                 |                 |                       |
| 2555          | Veterinary Unit Representative | \$ -                 | \$ -            | \$ -                   | #DIV/0!      |          |                 |                 |                       |
| <b>TOTALS</b> |                                | <b>\$ 2,000</b>      | <b>\$ 1,997</b> | <b>\$ 2,000</b>        | <b>0.00%</b> |          | <b>\$ 2,030</b> | <b>\$ 2,060</b> |                       |

Budget Prep

Department: 1-4-1100- Public Works

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

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

Budget Prep

Department: 1-4-1300 Environmental

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



Budget Prep

| Department: 1-4-1400- Health |                          |                      |                  |                        |              | Projected 2021 | Projected 2022   | Comments on 2021/2022 |
|------------------------------|--------------------------|----------------------|------------------|------------------------|--------------|----------------|------------------|-----------------------|
| G/L Acct#                    | G/L Name                 | Proposed Budget 2020 | ACTUALS 2019     | Prior Year Budget 2019 | % Change     | Comments       |                  |                       |
| 5110                         | Health Unit              | \$ 45,354            | \$ 43,195        | \$ 43,195              | 5.00%        | confirmed      | \$ 46,034        | \$ 46,725             |
| 5200                         | Contribution to Hospital |                      | \$ -             | \$ -                   | #DIV/0!      |                | \$ -             | \$ -                  |
| 6510                         | Cemetery Expenses        |                      | \$ 2,107         | \$ 2,000               | -100.00%     |                | \$ -             | \$ -                  |
| 6520                         | One Kids Place           |                      | \$ -             | \$ -                   | #DIV/0!      |                | \$ -             | \$ -                  |
| <b>TOTAL</b>                 |                          | <b>\$ 45,354</b>     | <b>\$ 45,302</b> | <b>\$ 45,195</b>       | <b>0.35%</b> |                | <b>\$ 46,034</b> | <b>\$ 46,725</b>      |

| Department: 1-4-1500- Social Assistance |                   |                      |              |                        |          | Projected 2021 | Projected 2022 | Comments on 2021/2022 |
|---|-------------------|----------------------|--------------|------------------------|----------|----------------|----------------|-----------------------|
| G/L Acct#                               | G/L Name          | Proposed Budget 2020 | ACTUALS 2019 | Prior Year Budget 2019 | % Change | Comments       |                |                       |
| 6110                                    | Social Assistance | \$ 264,561           | \$ 247,895   | \$ 247,895             | 6.72%    | confirmed      | \$ 268,529     | \$ 272,557            |

| Department: 1-4-1600- Home for the Aged |                   |                      |              |                        |          | Projected 2021                   | Projected 2022 | Comments on 2021/2022 |
|---|-------------------|----------------------|--------------|------------------------|----------|----------------------------------|----------------|-----------------------|
| G/L Acct#                               | G/L Name          | Proposed Budget 2020 | ACTUALS 2019 | Prior Year Budget 2019 | % Change | Comments                         |                |                       |
| 6210                                    | Home for the Aged | \$ 52,208            | \$ 49,750    | \$ 49,750              | 4.94%    | Operating levy increase of 4.94% | \$ 52,991      | \$ 53,786             |

| Department: 1-4-1700- Parks |                         |                      |                 |                        |                | Projected 2021 | Projected 2022   | Comments on 2021/2022 |
|-----------------------------|-------------------------|----------------------|-----------------|------------------------|----------------|----------------|------------------|-----------------------|
| G/L Acct#                   | G/L Name                | Proposed Budget 2020 | ACTUALS 2019    | Prior Year Budget 2019 | % Change       | Comments       |                  |                       |
| 1110                        | Parks Expenses          | \$ 2,500             | \$ 1,924        | \$ 5,000               | -50.00%        |                | 5000             | 5000                  |
| 1115                        | Tennis Court            | \$ 500               | \$ 335          | \$ 750                 | -33.33%        |                | 2500             | 750                   |
| 1125                        |                         |                      | \$ -            | \$ -                   | #DIV/0!        |                |                  |                       |
| 1200                        | Parks and Rec Insurance | \$ 4,461             | \$ 3,691        | \$ 3,691               | 20.86%         |                | \$ 4,528         | \$ 4,596              |
| <b>TOTALS</b>               |                         | <b>\$ 7,461</b>      | <b>\$ 5,950</b> | <b>\$ 9,441</b>        | <b>-20.97%</b> |                | <b>\$ 12,028</b> | <b>\$ 10,346</b>      |

| Department: 1-4-1800- Recreation |                              |                      |               |                        |                | Projected 2021                           | Projected 2022 | Comments on 2021/2022 |
|----------------------------------|------------------------------|----------------------|---------------|------------------------|----------------|--|----------------|-----------------------|
| G/L Acct#                        | G/L Name                     | Proposed Budget 2020 | ACTUALS 2019  | Prior Year Budget 2019 | % Change       | Comments                                 |                |                       |
| 1310                             | Recreation Programs & Events | \$ 100               | \$ 571        | \$ 600                 | -83.33%        | Horseshoe Tournament cancelled this year | 600            | 600                   |
| 1500                             |                              |                      | \$ -          |                        | #DIV/0!        |  |                |                       |
| 1510                             | Avertising                   | \$ 100               | \$ -          | \$ 300                 | -66.67%        | ?  | 300            | 300                   |
| <b>TOTALS</b>                    |                              | <b>\$ 200</b>        | <b>\$ 571</b> | <b>\$ 900</b>          | <b>-77.78%</b> |  | <b>\$ 900</b>  | <b>\$ 900</b>         |

| Department: 1-4-1900- Library |                       |                      |                  |                        |              | Projected 2021 | Projected 2022   | Comments on 2021/2022 |
|-------------------------------|-----------------------|----------------------|------------------|------------------------|--------------|----------------|------------------|-----------------------|
| G/L Acct#                     | G/L Name              | Proposed Budget 2020 | ACTUALS 2019     | Prior Year Budget 2019 | % Change     | Comments       |                  |                       |
| 1910                          | Powassan Library      | \$ 32,370            | \$ 31,509        | \$ 31,509              | 2.73%        |                | \$ 32,856        | \$ 33,348             |
| 1920                          | Library Board Members | \$ 100               | \$ 90            | \$ 150                 | -33.33%      |                | 150              | 150                   |
| <b>TOTALS</b>                 |                       | <b>\$ 32,470</b>     | <b>\$ 31,599</b> | <b>\$ 31,659</b>       | <b>2.86%</b> |                | <b>\$ 33,006</b> | <b>\$ 33,498</b>      |

Department: 1-4-2000- Planning

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

Department: 1-4-4000- Education Reg Public

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

Department: 1-4-4000- Education Reg Separate

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

Department: 1-4-4000- Education Commercial/Industrial

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

|               |                   |                   |                   |               |
|---------------|-------------------|-------------------|-------------------|---------------|
| <b>TOTALS</b> | <b>\$ 655,072</b> | <b>\$ 644,335</b> | <b>\$ 656,319</b> | <b>-0.19%</b> |
|---------------|-------------------|-------------------|-------------------|---------------|

|                   |                   |
|-------------------|-------------------|
| <b>\$ 429,688</b> | <b>\$ 434,012</b> |
|-------------------|-------------------|

Department: 1-4-0901- Animal Control  
Livestock

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

Department: 1-4-0902- Animal Control  
Veterinary

| G/L Acct# | G/L Name                       | Proposed Budget 2020 | ACTUALS 2019  | Prior Year Budget 2019 | % Change     | Comments | Projected 2021 | Projected 2022 | Comments on 2021/2022 |
|-----------|--------------------------------|----------------------|---------------|------------------------|--------------|----------|----------------|----------------|-----------------------|
| 1828      | Veterinary Unit                | 650                  | \$ 650        | \$ 650                 | 0.00%        |          | 660            | 670            |                       |
| 2700      | Veterinary Unit Representative |                      | \$ -          | \$ -                   | #DIV/0!      |          |                |                |                       |
|           | <b>TOTALS</b>                  | <b>\$ 650</b>        | <b>\$ 650</b> | <b>\$ 650</b>          | <b>0.00%</b> |          | <b>\$ 660</b>  | <b>\$ 670</b>  |                       |

continued Page 3

Department: 1-4-0903- Animal Control  
Bear

| G/L Acct# | G/L Name      | Proposed Budget 2020 | ACTUALS 2019 | Prior Year Budget 2019 | % Change | Comments | Projected 2021 | Projected 2022 | Comments on 2021/2022 |
|-----------|---------------|----------------------|--------------|------------------------|----------|----------|----------------|----------------|-----------------------|
| 2570      | Bear Control  | 0                    | \$ -         | \$ -                   | #DIV/0!  |          |                |                |                       |
|           | <b>TOTALS</b> |                      |              |                        |          |          |                |                |                       |

Department: 1-4-0904- Animal Control  
Pound Keeper

| G/L Acct# | G/L Name                    | Proposed Budget 2020 | ACTUALS 2019 | Prior Year Budget 2019 | % Change     | Comments | Projected 2021 | Projected 2022 | Comments on 2021/2022 |
|-----------|-----------------------------|----------------------|--------------|------------------------|--------------|----------|----------------|----------------|-----------------------|
| 1460      | Pound Keeper EI Deduction   | 20                   | \$ -         | \$ 20                  | 0.00%        |          | 20             | 20             |                       |
| 2600      | Pound Keeper Wages          | 100                  | \$ -         | \$ 100                 | 0.00%        |          | 100            | 100            |                       |
| 2660      | Pound Keeper Other Expenses | \$ 100               | \$ -         | \$ 100                 | 0.00%        |          | 100            | 100            |                       |
|           | <b>TOTAL</b>                | <b>\$ 220</b>        | <b>\$ -</b>  | <b>\$ 220</b>          | <b>0.00%</b> |          | <b>\$ 220</b>  | <b>\$ 220</b>  |                       |

Department: 1-4-1000 Other Protections

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