

2021 BUDGET

THE CORPORATION OF THE TOWN OF SPANISH



2021

ASSESSMENT

ASSESSMENT COMPARISON

Based on Returned Roll, Prepared by Pam Lortie

		2021	2020	Percentage Increase
Commercial Payment-in-Lieu: Full	No Support	517,500	521,500	-0.77
Commercial Payment-in-Lieu: General	No Support	183,000	183,000	0.00
Commercial Taxable: Full	No Support	2,940,200	2,940,200	0.00
Commercial Taxable: Vacant Unit/Excess Land	No Support	1,500	1,500	0.00
Commercial Taxable: Vacant Land	No Support	109,600	109,600	0.00
Landfill Payment in Lieu	No Support	9,000		
Industrial - Taxable: Full	No Support	4,200	4,200	0.00
Exempt	No Support	5,553,800	5,543,100	0.19
Farmlands Taxable: Full	French-Separate			
Multi-Residential Payment-in-Lieu: Full	English-Public	1,049,923	1,093,057	-3.95
Multi-Residential Payment-in-Lieu: Full	English-Separate	158,172	115,038	37.50
Multi-Residential Payment-in-Lieu: Full	French-Public		0	
Multi-Residential Payment-in-Lieu: Full	French-Separate	71,905	71,905	0.00
Sub-Total - Multi-Residential Payment-in-Lieu: Full		1,280,000	1,280,000	0.00
Res/Farm Payment-in-Lieu, Taxable - Tenant of Prov.	English-Public	51,200	51,200	0.00
Res/Farm Payment-in-Lieu, Taxable - Tenant of Prov.	English-Separate		0	
Res/Farm Payment-in-Lieu, Taxable - Tenant of Prov.	French Public		0	
Res/Farm Payment-in-Lieu, Taxable - Tenant of Prov.	French Separate		0	
Res/Farm Taxable: Full	English-Public	33,675,506	33,250,693	1.28
Res/Farm Taxable: Full	English-Separate	3,137,765	3,364,974	-6.75
Res/Farm Taxable: Full	French-Public	663,847	683,348	-2.85
Res/Farm Taxable: Full	French-Separate	5,325,982	5,162,085	3.18
Sub-Total - Res/Farm Taxable: Full		42,803,100	42,461,100	0.81
No Support		16,800	16,800	0.00
Managed Forest	English-Public	174,200	230,200	-24.33
Managed Forest	English-Separate			
Total		53,644,100	53,342,400	0.57
Railway Right-of-Way Taxable: Full		58.23	58.23	0.00
Minus Exempt:		48,090,300	47,799,300	0.61

2021

TAX RATE

REQUIREMENT

3% Increase

TAX CLASS	TAX RTQ	ASSESSMENT	TAX RATIO	TAX RATE DISCOUNT	WEIGHTED ASSESSMENT	TOWNSHIP TAX RATE	TOWNSHIP AMOUNT	SCHOOL TAX RATE	SCHOOL AMOUNT	TOTAL PER TAX CLASS	TAX RATES PER CLASS
		2021						2021			
RES/FARM - FULL	RT - EP	33,675,506	1.0000		33,675,506	0.01389846	\$ 468,037.72	0.00153000	\$ 51,523.52	\$ 519,561.24	0.01542846
RES/FARM - FULL	RT - ES	3,137,765	1.0000		3,137,765	0.01389846	\$ 43,610.11	0.00153000	\$ 4,800.78	\$ 48,410.89	0.01542846
RES/FARM - FULL	RT - FP	663,847	1.0000		663,847	0.01389846	\$ 9,226.45	0.00153000	\$ 1,015.69	\$ 10,242.14	0.01542846
RES/FARM - FULL	RT - FS	5,325,982	1.0000		5,325,982	0.01389846	\$ 74,022.95	0.00153000	\$ 8,148.75	\$ 82,171.71	0.01542846
FARMLANDS - FULL	FT - FS		0.2500		-		\$ -				
No Support	R-T	16,800	1.0000		16,800	0.01389846	\$ 233.49	0.00153000	\$ 25.70	\$ 259.20	0.01542846
Sub-Total - Residential/Farm							\$ 595,130.72		\$ 65,514.45	\$ 660,645.17	
MANAGED FOREST	TT-EP	174,200	0.2500		43,550	0.00347462	\$ 605.28	0.00038250	\$ 66.63	\$ 671.91	0.00385712
MANAGED FOREST	TT-ES	-	0.2500		-	0.00347462	\$ -		\$ -	\$ -	0.00347462
Sub-Total - Managed Forest							\$ 605.28		\$ 66.63	\$ 671.91	
COMM - FULL	CT - N	2,940,200	1.1000		3,234,220	0.01528831	\$ 44,950.68	0.00880000	\$ 25,873.76	\$ 70,824.44	0.02408831
COMM - VAC/EXCE	CU - N	1,500	1.1000	70%	1,155	0.01070182	\$ 16.05	0.00880000	\$ 13.20	\$ 29.25	0.01950182
COMM - VACANT LAND	CX - N	109,600	1.1000	70%	84,392	0.01070182	\$ 1,172.92	0.00880000	\$ 964.48	\$ 2,137.40	0.01950182
Sub-Total - Commercial							\$ 46,139.65		\$ 26,851.44	\$ 72,991.09	
COMM - PIL - GEN	CG - N	183,000	1.1000		201,300	0.01528831	\$ 2,797.76	0.00880000		\$ 2,797.76	0.02408831
IND - FULL	IT - N	4,200	1.1000		4,620	0.01528831	\$ 64.21	0.00880000	\$ 36.96	\$ 101.17	0.02408831
MULTI-RES PIL - FULL	MF - EP	1,049,923	1.1274		1,183,683	0.01566913	\$ 16,451.37	0.00153000	\$ 1,606.38	\$ 18,057.76	0.01719913
MULTI-RES PIL - FULL	M F -ES	158,172	1.1274		178,323	0.01566913	\$ 2,478.42	0.00153000	\$ 242.00	\$ 2,720.42	0.01719913
MULTI-RES PIL - FULL	MF - FP	-	1.1274		-	0.01566913	\$ -	0.00153000	\$ -	\$ -	0.01719913
MULTI-RES PIL - FULL	MF - FS	71,905	1.1274		81,066	0.01566913	\$ 1,126.69	0.00153000	\$ 110.01	\$ 1,236.70	0.01719913
Sub-Total - Multi-Residential					47,832,209		\$ 20,056.48		\$ 1,958.40	\$ 22,014.88	
EXEMPT	E - N	5,553,800									
Landfill PIL	HF - N	9,000	1.1000		9,900	0.01528831	\$ 137.59	0	\$ -	\$ 137.59	0.01528831
Municipal PIL	CF - N	517,500	1.1000		569,250	0.01528831	\$ 7,911.70	0.00980000	\$ 5,071.50	\$ 12,983.20	0.02508831
PROV - PIL - Tenant	RP - EP	51,200	1.0000		51,200	0.01389846	\$ 711.60	0.00153000	\$ 78.34	\$ 789.94	0.01542846
PROV - PIL - Tenant	RP - ES		1.0000		-	0.01389846	\$ -	0.00153000	\$ -	\$ -	0.01542846
PROV - PIL - Tenant	RP - FP		1.0000		-	0.01389846	\$ -	0.00153000	\$ -	\$ -	0.01542846
PROV - PIL - Tenant	RP - FS		1.0000		-	0.01389846	\$ -	0.00153000	\$ -	\$ -	0.01542846
							\$ 711.60		\$ 78.34	\$ 789.94	
		53,644,100			48,462,559		\$ 673,555.00		\$ 99,577.71	\$ 773,132.71	
Railways	RW - N	5,823				0.75660000	\$ 4,405.68	0.42490000	\$ 2,474.19	\$ 6,879.87	1.18150000
Payment-in-Lieu Taxation		11,558.66					\$ 677,960.68		\$ 102,051.91	\$ 780,012.59	
		661,996.34									
		673,555.00									
Railways		4,405.68									
Total		\$ 677,960.68									

2021

EDUCATION
RATES

RESIDENTIAL
AND
COMMERCIAL

COMMERCIAL AND INDUSTRIAL EDUCATION TAXES

Calculation:	2021 Rates		2021 Assessment		2020 Rates		2020 Assessment	
Comm. Taxable Ful	0.00880000	X	2,940,200	\$ 25,873.76	0.00980000	X	2,940,200	\$ 28,813.96
Comm. Vacant Unit	0.00880000	X	1,500	\$ 13.20	0.00686000	X	1,500	\$ 10.29
Comm. Vacant Land	0.00880000	X	109,600	\$ 964.48	0.00686000	X	109,600	\$ 751.86
			Sub-Total	\$ 26,851.44			Sub-Total	\$ 29,576.11
Industrial - Taxable Full	0.00880000	X	4,200	\$ 36.96	0.00980000	X	4,200	\$ 41.16
			\$ 26,888.40				\$ 29,617.27	

Boards As Per Table A

	2021	Comm.	Ind.	Total	2020	Comm.	Ind.	Total
English Public	63.774	17,124.24	23.57	17,147.81	63.062	\$ 18,651.28	\$ 25.96	18,677.24
English Separate	30.723	8,249.57	11.36	8,260.92	31.41	\$ 9,289.85	\$ 12.93	9,302.78
French Public	0.925	248.38	0.34	248.72	0.929	\$ 274.76	\$ 0.38	275.14
French Separate	4.578	1,229.26	1.69	1,230.95	4.599	\$ 1,360.21	\$ 1.89	1,362.10
	100%	\$ 26,851.44	\$ 36.96	\$ 26,888.40	100%	29,576.11	41.16	29,617.27

2010 Education Rates decreased by Ministry of Finance
 2011 Education Rates decreased by Ministry of Finance
 2012 Education Rates decreased by Ministry of Finance
 2013 Education Rates same as 2012
 2014 Education Rates decreased by Ministry of Finance
 2015 Education Rates decreased by Ministry of Finance
 2016 Education Rates decreased by Ministry of Finance
 2017 Education Rates decreased by Ministry of Finance
 2018 Education Rates decreased by Ministry of Finance
 2019 Education Rates decreased by Ministry of Finance
 2020 Education Rates decreased by Ministry of Finance
 2021 Education Rates decreased by Ministry of Finance

Ministry of Finance

Provincial-Local
Finance Division

10th Floor
777 Bay Street
Toronto ON M5G 2C8

Tel.: 416 327-0264
Fax.: 416 325-7644

Ministère des Finances

Division des relations provinciales-
municipales en matière de finances

10e étage
777, rue Bay
Toronto ON M5G 2C8

Tél. : 416 327-0264
Téléc. : 416 325-7644



RECEIVED

JAN 14 2021

Le français suit l'anglais.

January 13, 2021

Dear Municipal Treasurer / Clerk-Treasurer:

I am writing to follow up on my letter, dated November 17, 2020, to provide further details on a number of property tax decisions.

These relate to the 2021 education property tax rates, the newly announced optional small business property subclass, municipal flexibility in setting property tax policy, as well as an upcoming change to the *Education Reports* in the Online Property Tax Analysis (OPTA) system.

Education Property Tax Rates

Business Education Tax Rates

As announced in the *2020 Budget*, high business education tax (BET) rates will be reduced to 0.88% in 2021. This will benefit over 200,000 business properties across 95 per cent of all municipalities and will create over \$450 million in annual savings for businesses.

To ensure municipalities are not negatively impacted by BET reductions, the Province will maintain BET rates at the 2020 BET rate for properties whose payments in lieu of education taxes municipalities are permitted to retain.

To assist with budget planning, draft 2021 business education tax rates for your municipality are attached.

Residential Education Tax Rates

The residential education tax rate for 2021 is 0.153%. This rate remains unchanged from the 2020 rate as property assessments for the 2021 taxation year will continue to be based on the same valuation date that was in effect for the 2020 taxation year.

OPTA's *Education Reports*

As you know, earlier this year the OPTA system was enhanced with the *Education Reports*, a new tool that assists municipalities with determining education property tax remittances to school boards, including reconciliation of any in-year tax adjustments. As municipalities have begun to make use of the *Education Reports*, the operators of the OPTA system have been working on expanding the functionality of the tool to also assist municipalities with the reporting of education property taxes in the Financial Information Returns (FIR).

A new report will soon be introduced as part of the *Education Reports*. This new report will resemble FIR Schedule 72B and will contain expanded fields compared to what is currently in the schedule. Many fields will be populated in advance with available OPTA data to assist municipalities with completing the annual FIR.

Should you have any questions concerning the OPTA system, please contact the OPTA help desk at 416-591-1110 or 1-800-998-5739, ext. 300.

New Optional Small Business Property Subclass

As announced in the *2020 Budget*, municipalities will be able to provide a property tax reduction for eligible small businesses through the adoption of a new optional small business property subclass, beginning in 2021.

An amendment to the *Assessment Act* has been passed, which now allows municipalities to define small business eligibility and set the discount based on their local needs and priorities through a municipal by-law. The Province will also consider matching these municipal property tax reductions in order to provide further support for small businesses.

The Ministry is continuing to consult with municipalities on specific implementation details and will notify all municipalities when the regulation implementing the subclass is filed.

Municipal Property Tax Flexibility

Levy Restriction

Municipalities with property classes subject to the levy restriction will continue to have the flexibility to apply a municipal tax increase to those classes of up to 50 per cent of any increase applied to the residential class. For instance, a municipality levying a 2 per cent increase in residential taxes could raise taxes on any restricted class by up to 1 per cent. A full levy restriction applies to multi-residential properties with a tax ratio greater than 2.0 in 2020.

Property Tax Rate Calculation Adjustment

Municipalities continue to have the option to make an adjustment to the year-end assessment used in the notional property tax rate calculation. This technical adjustment ensures that when calculating notional tax rates, municipalities and the Province can address any unintended effects due to specific in-year property assessment changes,

such as assessment appeal losses. The option to apply the adjustment is an annual municipal decision to be passed in by-law.

In response to municipal requests for clarification, I am able to confirm that equity reset events from the assessment roll are eligible for the adjustment and will be reflected in OPTA for the 2021 tax year.

Adoption of the property tax rate calculation adjustment is implemented by simply selecting the option through the OPTA system.

If you have any questions related to these decisions, please contact Chris Broughton, Director of the Property Tax Policy Branch at Chris.Broughton@ontario.ca or 416-455-6307.

Sincerely,

Original signed by

Allan Doheny
Assistant Deputy Minister
Provincial-Local Finance Division

Town of Spanish
2021 Draft Business Education Tax (BET) Rates

BET Rate - Broad Classes

Business Property Class	2021 BET Rate	2021 New Construction BET Rate	2021 Payment- in-Lieu of Taxation (PILT) BET Rate	2021 New Construction PILT BET Rate
Commercial	0.880000%	0.880000%	0.980000%	0.980000%
Industrial	0.880000%	0.880000%	0.980000%	0.980000%
Pipeline	n/a	n/a	n/a	n/a
Landfill	n/a	n/a	n/a	n/a
Small-Scale On-Farm (Commercial & Industrial)	0.220000%	n/a	n/a	n/a

Ministry of Education
Ministère de l'Éducation

Education Labour and Finance
Division

Division des relations de travail et du
financement en matière d'éducation

315 Front Street West
12th Floor
Toronto ON M7A 0B8

315, rue Front Ouest
12^e étage
Toronto (Ontario) M7A 0B8

RECEIVED

FEB - 4 2021

2021: B02

Date: February 3, 2021

Memorandum to: Municipal Treasurers/Clerk-Treasurers
Directors of Education
Secretary/Treasurers of School Authorities

From: Andrew Davis
Assistant Deputy Minister
Education Labour and Finance Division

Subject: **2021 Proportions of Enrolment for purposes of the Education Act, subsections 238(2) and 257.8(3)**

The Ministry of Education is required to publish, for each common jurisdictional area, the proportion of enrolment between school boards by municipality. These proportions, which are updated annually, are to be used by municipal clerks and treasurers to distribute **taxes on business property** (i.e. commercial, industrial and pipeline), **payments in lieu** or any other rateable property which does not have designated tax support to school boards. The proportions to be used for 2021 are attached as Table A.

As required under the Education Act, this table will be published shortly in **The Ontario Gazette**. Please note, The Ontario Gazette is the official Government of Ontario publication for all government notices.

The Ministry of Finance is responsible for setting tax rates for education. For the March 31st payment, section 257.11(1) of the Education Act requires municipalities to pay 25 percent of the previous calendar year (2020) amount levied for education taxes. On June 30, the amount of the payment is to be 50 percent of the amount to be levied for the current calendar year less the March 31st payment. The September 30th payment is to be 25 percent of the amount

levied for the current calendar year and the December 15th payment is to be the balance owing for the current calendar year. Please note that because the March 31st payment is based on the previous year, the enrolment share proportions on Table A do not come into effect until the June 30th payment. School boards and municipalities can also arrange for a different instalment payment schedule by entering into an agreement as defined under section 257.11(5) of the Act.

If you have any questions, or require additional information, please contact Alex Zhang at (437) 223-0104 or via email Alex.Zhang2@ontario.ca.

Original signed by

Andrew Davis
Assistant Deputy Minister
Education Labour and Finance Division

Attachment

cc: District School Board Superintendents of Business

Hannah Evans, Assistant Deputy Minister (Acting), Local Government and Planning Policy Division, Ministry of Municipal Affairs and Housing

Marcia Wallace, Assistant Deputy Minister, Municipal Services Division, Ministry of Municipal Affairs and Housing

Caspar Hall, Director (Acting), Municipal Finance Policy, Ministry of Municipal Affairs and Housing

Allan Doheny, Assistant Deputy Minister, Provincial Local Finance Division, Ministry of Finance

Spanish	63.774%	30.723%	0.925%	4.578%
St. Joseph	100.000%	N/A	0.000%	N/A
Tarbutt and Tarbutt Additional	63.774%	30.723%	0.925%	4.578%
The North Shore	63.774%	30.723%	0.925%	4.578%
Thessalon	100.000%	N/A	0.000%	N/A
Wawa	63.774%	30.723%	0.925%	4.578%
White River	63.774%	30.723%	0.925%	4.578%

Unorganized Areas (Algoma)

Municipality	English- Language Public Board	English- Language Roman Catholic Board	French- Language Public District School Board	French- Language Separate District School Board
Algoma Locality Education - Central Algoma	100.000%	N/A	0.000%	N/A
Algoma Locality Education - Remainder	63.774%	30.723%	0.925%	4.578%
Missarenda DSA Locality Education	100.000%	N/A	0.000%	N/A

District of Cochrane

Municipality	English- Language Public Board	English- Language Roman Catholic Board	French- Language Public District School Board	French- Language Separate District School Board
Black River-Matheson	41.678%	14.571%	6.797%	36.954%
Cochrane	41.678%	14.571%	6.797%	36.954%
Fauquier-Strickland	41.678%	14.571%	6.797%	36.954%
Hearst	41.678%	14.571%	6.797%	36.954%
Iroquois Falls	41.678%	14.571%	6.797%	36.954%
Kapuskasing	41.678%	14.571%	6.797%	36.954%
Mattice-Val Côté	41.678%	14.571%	6.797%	36.954%
Moonbeam	41.678%	14.571%	6.797%	36.954%
Opasatika	41.678%	14.571%	6.797%	36.954%
Smooth Rock Falls	41.678%	14.571%	6.797%	36.954%
Timmins	41.678%	14.571%	6.797%	36.954%
Val Rita-Harty	41.678%	14.571%	6.797%	36.954%

Unorganized Areas (Cochrane)

Municipality	English- Language Public Board	English- Language Roman Catholic Board	French- Language Public District School Board	French- Language Separate District School Board
Cochrane Iroquois Falls Black River Matheson Locality Education	41.678%	14.571%	6.797%	36.954%
Hearst Locality Education	41.678%	14.571%	6.797%	36.954%
Kapuskasing Smooth Rock Falls and District Locality Education	41.678%	14.571%	6.797%	36.954%

District of Kenora

2021

PAYMENTS

IN LIEU

**PAYMENTS IN LIEU
2021**

	NAME	ASSESSMENT	TAX CLASS
1.	Canada Post (6-071)	67,000	(CF) Commercial Full
2.	Liquor Control Board (3-331)	183,000	(CG) Commercial General
	Sub-Total	250,000	
3.	Town of Spanish (See Below)	459,500	(CF) Commercial Full
4.	M.N.R. (1-056)	EP 16,200	(RP) Residential
	M.N.R. (5-06801)	EP 35,000	
	M.N.R. (5-06802)		
	Sub-Total	51,200	
	Total	760,700	

Summary

Commercial Full (CF)	526,500
Commercial General (CG)	183,000
Residential – English Public	51,200
Total	760,700

Note:

4.	Town of Spanish	
	Landfill (2-021)	82,000
	Landfill (2-023)	119,000
	Lagoon (2-056)	152,000
	Road Allowance Between Lots 22 & 29 Plan M42 (3-34101)	40,500
	Water Tower (4-090)	66,000
		459,500

*Nov 30, 2020
Updated
Municipal P/L*

NAME	ASSESSMENT	TAX CLASS	GENERAL MUNICIPAL	SCHOOLS (Exempt)
PIL's 2021				
		Rate:	0.01528831	0
Liquor Store (3-331)	183,000	CG	\$ 2,797.76	
M.N.R. (1-034) (Exempt in 2013)		E	\$ -	
Sub-Total - CG	183,000		\$ 2,797.76	
Municipal PIL				
2-021 Landfill	82,000	CF	\$ 1,253.64	
2-023 Landfill	110,000	CF	\$ 1,681.71	
2-056 Lagoon	152,000	CF	\$ 2,323.82	
3-34101 Road Allowance (Evelyn St)	40,500	CF	\$ 619.18	
4-090 Water Tower	66,000	CF	\$ 1,009.03	
Commercial PIL - Post Office (6-071)	67,000	CF	\$ 1,024.32	
Sub-Total - CF	517,500		\$ 7,911.70	
2-023 Landfill	9,000	HF	\$ 137.59	
Sub-Total - HF	9,000		\$ 137.59	
TOTAL			\$ 10,847.06	
Provincial Tenant PIL				
		Rate:	0.01389846	0.00153
M.N.R. (1-056)			\$ -	\$ -
M.N.R. (5-06801]	51,200		\$ 711.60	\$ 78.34
			\$ 711.60	\$ 78.34
Grand Total	751,700		\$ 11,558.66	\$ 78.34

**CANADIAN PACIFIC RAILWAY
2021**

	Total Acreage as per 2020 Assessment Roll	*Rate for per acre (As Per Reg.494/98) (As Per Reg.495/98)	TOTAL
Railway Right-of-Way Taxable: Full	58.23 ac	\$75.66	\$4,405.68
Municipal Act			
Rail Right-of-Way School Purposes Education Act	58.23	\$42.49	<u>\$2,474.19</u>
Total Revenue For 2020			\$6,879.87

Distributed To Schools as Follows:

English Public	63.774	1,577.89	1-4-0110-2920
English Separate	30.723	760.15	1-4-0130-4920
French Public	0.925	22.89	1-4-0120-3920
French Separate	4.578	113.26	1-4-0140-5920
	100%	\$2,474.19	

2021

OPERATING

REVENUES

2021 Budget Operating Revenues Compared To 2020, 2019, 2018 Budget

REVENUES	2021 Budget	2020 Budget	2019 Budget	2018 Budget
Municipal Taxation	\$ 661,495.00	\$ 636,513.00	\$ 625,245.00	\$ 612,671.00
Payments In Lieu	\$ 11,559.00	\$ 11,225.00	\$ 9,497.00	\$ 9,225.00
Railways	\$ 4,406.00	\$ 4,406.00	\$ 4,406.00	\$ 4,406.00
Ontario Municipal Partnership Fund	\$ 570,200.00	\$ 566,500.00	\$ 566,500.00	\$ 566,500.00
Council	\$ -	\$ -	\$ -	\$ 1,408.00
Administration	\$ 183,478.00	\$ 77,186.00	\$ 300,640.00	\$ 62,722.00
Emergency Planning	\$ 11,702.00	\$ 11,194.00	\$ 11,194.00	\$ 10,685.00
Fire	\$ 9,740.00	\$ 26,055.00	\$ -	\$ -
Policing	\$ 8,304.00	\$ 12,504.00	\$ 12,745.00	\$ 10,250.00
By-Law Enforcement	\$ -	\$ -	\$ -	\$ -
Building Inspection	\$ 9,500.00	\$ 5,800.00	\$ 5,800.00	\$ 5,800.00
Animal Control	\$ -	\$ -		\$ -
Road	\$ 161,854.00	\$ 167,716.00	\$ 162,470.00	\$ 119,739.00
Street Lights	\$ -	\$ -	\$ -	\$ -
Wharf	\$ -	\$ -	\$ -	
Marina	\$ 190,825.00	\$ 168,698.00	\$ 216,218.00	\$ 195,718.00
Sewer	\$ 103,215.00	\$ 98,090.00	\$ 88,676.00	\$ 89,100.00
Water	\$ 161,200.00	\$ 167,270.00	\$ 153,563.00	\$ 145,650.00
Garbage Collection	\$ 5,305.00	\$ 5,284.00	\$ 4,500.00	\$ 5,000.00
Landfill	\$ 94,340.00	\$ 81,800.00	\$ 68,300.00	\$ 88,600.00
Landfill Monitoring	\$ -	\$ -	\$ -	\$ -
Medical	\$ 30,358.00	\$ 37,006.00	\$ 38,795.00	\$ 31,437.00
Health Services	\$ -	\$ -	\$ -	\$ -
Social & Family Services	\$ -	\$ -	\$ -	\$ -
Recreation	\$ 4,500.00	\$ 7,700.00	\$ 5,300.00	\$ 3,050.00
Four Seasons Waterfront	\$ 22,810.00	\$ 21,706.00	\$ 23,356.00	\$ 18,991.00
Library	\$ -	\$ -	\$ -	\$ -
Planning	\$ 6,140.00	\$ 700.00	\$ 11,550.00	\$ 600.00
Economic Development	\$ 1,700.00	\$ 3,510.00	\$ 135.00	\$ 319,270.00
Total Operating	\$ 2,252,631.00	\$ 2,110,863.00	\$ 2,308,890.00	\$ 2,300,822.00
Capital Revenue	<u>\$ 1,331,510.00</u>	<u>\$ 1,533,608.00</u>	<u>\$ 409,228.11</u>	<u>\$ 414,737.00</u>
TOTAL REVENUE:	\$ 3,584,141.00	\$ 3,644,471.00	\$ 2,718,118.11	\$ 2,715,559.00

June 29, 2021

**THE CORPORATION OF THE TOWN OF SPANISH
2021 MUNICIPAL BUDGET**

REVENUE:

	2021 BUDGET	2020 BUDGET	2020 ACTUAL
MUNICIPAL TAXATION			
1-4-0100-1110 MUNICIPAL PURPOSES RES & FARM	-595131	-577154	-577154
1-4-0100-1115 MANAGED FOREST	-605	-782	-782
1-4-0100-1116 MULTI-RESIDENTIAL FULL	-20056	-19607	-19607
1-4-0100-1120 MUNICIPAL PURPOSES COMMERCIAL OCC	-44951	-43944	-43944
1-4-0100-1121 MUNICIPAL PURP - COMM VAC UNITS	-16	-16	-16
1-4-0100-1122 MUNICIPAL PURP - COMM VAC LAND	-1172	-1147	-1147
1-4-0100-1123 MUNICIPAL PURPOSES INDUS. FULL	-64	-63	-63
1-4-0100-1130 MUNICIPAL PURPOSES RAILWAYS	-4406	-4406	-4406
1-4-0100-1140 MUNICIPAL SUPPLEMENTARY RES & FARM	-2500	-2500	-1796
1-4-0100-1170 MUNICIPAL WRITE-OFF RES & FARM	2000	2000	1260
1-4-0100-1180 MUNICIPAL WRITE-OFF COMMERCIAL	1000	6700	11420
SUB-TOTAL	-665901	-640919	-636235
ENGLISH PUBLIC TAXATION			
1-4-0110-2100 ENGLISH PUBLIC REQUISITION	72001	72976	71096
1-4-0110-2110 ENGLISH PUBLIC RES & FARM	-51524	-50899	-50874
1-4-0110-2116 ENGLISH PUBLIC MULTI-RESIDENTIAL	-1606	-1673	-1672
1-4-0110-2120 ENGLISH PUBLIC COMMERCIAL	-17124	-18652	-18651
1-4-0110-2130 ENGLISH PUBLIC INDUSTRIAL	-24	-26	-26
1-4-0110-2140 ENGLISH PUBLIC SUPPL RES & FARM		0	-204
1-4-0110-2170 ENGLISH PUBLIC WRITE-OFF RES & FARM		0	134
1-4-0110-2180 ENGLISH PUBLIC WRITE-OFF COMMERCIAL		0	1924
1-4-0110-2900 ENGLISH PUBLIC P.I.L. - TAX TENANT	-78	-78	-78
1-4-0110-2910 ENGLISH PUBLIC - MANAGED FORESTS	-67	-88	-88
1-4-0110-2920 ENGLISH PUBLIC - RAILWAY PIL	-1578	-1560	-1560
SUB-TOTAL	0	0	1

FRENCH PUBLIC TAXATION

1-4-0120-3100	FRENCH PUBLIC REQUISITION	1287	1344	1315
1-4-0120-3110	FRENCH PUBLIC RESIDENTIAL & FARM	-1016	-1045	-1046
1-4-0120-3120	FRENCH PUBLIC COMMERCIAL	-248	-275	-275
1-4-0120-3130	FRENCH PUBLIC INDUSTRIAL		-1	0
1-4-0120-3180	FRENCH PUBLIC WRITE-OFF COMMERCIAL		0	28
1-4-0120-3920	FRENCH PUBLIC - RAILWAY PIL	-23	-23	-23
	SUB-TOTAL	0	0	-1

ENGLISH SEPARATE TAXATION

1-4-0130-4100	ENGLISH SEPARATE REQUISITION	14064	15404	13051
1-4-0130-4110	ENGLISH SEPARATE RES & FARM	-4801	-5148	-5148
1-4-0130-4116	ENGLISH SEPARATE - MULTI-RES	-242	-176	-176
1-4-0130-4120	ENGLISH SEPARATE COMMERCIAL	-8250	-9290	-7903
1-4-0130-4130	ENGLISH SEPARATE INDUSTRIAL	-11	-13	-13
1-4-0130-4170	ENGLISH SEPARATE W/O RES & FARM		0	8
1-4-0130-4180	ENGLISH SEPARATE W/O COMMERCIAL		0	958
1-4-0130-4920	ENGLISH SEPARATE - RAILWAY PIL	-760	-777	-777
	SUB-TOTAL	0	0	0

FRENCH SEPARATE

1-4-0140-5100	FRENCH SEPARATE REQUISITION	9603	9484	10729
1-4-0140-5110	FRENCH SEPARATE RES & FARM	-8149	-7898	-7898
1-4-0140-5116	FRENCH SEPARATE - MULTI-RES	-110	-110	-110
1-4-0140-5120	FRENCH SEPARATE COMMERCIAL	-1229	-1360	-2747
1-4-0140-5130	FRENCH SEPARATE INDUSTRIAL	-2	-2	-2
1-4-0140-5170	FRENCH SEPARATE W/O RES & FARM		0	1
1-4-0140-5180	FRENCH SEPARATE W/O COMMERCIAL		0	140
1-4-0140-5920	FRENCH SEPARATE - RAILWAY PIL	-113	-114	-114
	SUB-TOTAL	0	0	-1

PIL'S

1-4-0200-2110	MUNICIPAL COMM. PIL - GENERAL	-2798	-2735	-2735
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1-4-0200-2210	MUNICIPAL COMM PIL - FULL	-8049	-7794	-7794
1-4-0200-2610	M.N.R.-TENANT PROPERTIES P.I.L.	-712	-696	-696
	SUB-TOTAL	-11559	-11225	-11225

ONTARIO MUNICIPAL PARTNERSHIP FUND

1-4-0300-5110	ONTARIO MUNICIPAL PARTNERSHIP FUND	-570200	-566500	-566500
	SUB-TOTAL	-570200	-566500	-566500

ADMINISTRATION REVENUE

1-4-1000-1225	NCMTC WAGE/BENEFIT REIMBURSEMENT	-3200	-3200	-3200
1-4-1000-3110	2020 RESTART GRANT (COVID-19)	-64023	0	-36017
1-4-1000-3119	MISC-GST/PST REBATE	0	-6	0
1-4-1000-3120	ADMINISTRATION REVENUE	-2000	-2000	-2331
	ADMIN FEE - MARINA	-10000		
1-4-1000-3130	ADMIN FEE - WATER & SEWER	-13000	-13000	-13000
1-4-1000-3135	ADMIN REVENUE - LANDFILL MONITORING	-2000	-2000	-2000
1-4-1000-3136	ADMIN FEE - BLDG DEPT	-1000	-1000	-1000
1-4-1000-3810	LIBRARY MAINTENANCE FEE	-2000	-2000	-2000
1-4-1000-7230	MARRIAGE LICENCES	-250	-250	0
1-4-1000-7270	LOTTERY LICENCES	0	-300	-335
1-4-1000-7280	PHOTOCOPIES/FAXES	-200	-500	-221
1-4-1000-7330	LEASES - BELL, VIANET, ETC	-13125	-13000	-13175
1-4-1000-7660	BANK & INVESTMENT INTEREST	0	-1200	-14616
1-4-1000-7770	TAX CERTIFICATES	-600	-400	-560
1-4-1000-7780	TAX REGISTRATION REVENUE	-10057	-10721	-200
1-4-1000-7880	SALE OF MUNICIPAL LAND	0	-7000	-15497
1-4-1000-7891	TRANS FR RES - OPERATING (COVID FUNDING)	-44023	-4609	0
1-4-1000-8510	PENALTY ON CURRENT TAXES	-8500	-6500	-7379
1-4-1000-8520	PENALTY ON PREVIOUS YEAR TAXES	-5500	-5500	-4435
1-4-1000-8530	PENALTY ON TAXES OVER 2 YEARS	-2500	-2500	-1884
1-4-1000-8540	PENALTY ON TAX REGISTRATION	-1500	-1500	-1400
	SUB-TOTAL	-183478	-77186	-119250

EMERGENCY PLANNING REVENUE

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1-4-2000-7890	TRANSFER FROM RESERVES	-11702	-11194	-11194
	SUB-TOTAL	-11702	-11194	-11194

FIRE REVENUE

1-4-2100-2110	PROVINCIAL FIRE GRANT	-4700		
1-4-2100-3270	FIRE MISC REVENUE/FUNDRAISING	-40	0	-170
1-4-2100-3500	FIRE-TRANS. FROM RESERVES	-5000	-5200	-2580
1-4-2100-5210	MNR & MTO FIRE COSTS RECOVERED	0	-20855	-23280
	SUB-TOTAL	-9740	-26055	-26030

POLICING REVENUE

1-4-2200-2120	PROVINCIAL OFFENCES ACT REVENUE	-1000	-5200	-1038
1-4-2200-2130	COURT SECURITY PRISONER TRANSFER PROGRAM	-704	-704	-704
1-4-2200-5200	PROVINCIAL RIDE PROGRAM REVENUE	-6600	-6600	-4426
	SUB-TOTAL	-8304	-12504	-6168

BUILDING DEPT REVENUE

1-4-2500-3250	BUILDING PERMITS	-8500	-5000	-5470
1-4-2500-3280	BLDG PERMIT ADMIN FEE	-1000	-800	-1015
	SUB-TOTAL	-9500	-5800	-6485

ROADS REVENUE

1-4-3000-2110	FEDERAL GAS TAX REVENUE	-87535	-87535	-43199
1-4-3000-3310	ROADWAY CHARGES & FEES	-6000	-6000	-6918
1-4-3000-3320	ROAD EQUIP RENT REVENUE - INTERNAL	-62500	-62500	-62500
1-4-3000-3321	MTO - REMOVAL OF SNOW THROUGH TOWN	-319	-1565	-1847
1-4-3000-3330	AGGREGATE REVENUE	-1500	-1500	-2317
1-4-3000-3500	TRANSFER FROM ROADS FUNDED EQUIPMENT RES	0	-3500	-2381
1-4-3000-7345	ROADS YOUTH EMPLOYMENT REV.	-4000	-5116	-5116
	SUB-TOTAL	-161854	-167716	-124278

MARINA REVENUE

1-4-3700-3701	MARINA MISC. REVENUE	-100	-100	-260
1-4-3700-3705	MARINA REVENUE - TRANSIENTS	-6000	-10000	-6509

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1-4-3700-3706	LAUNCHING	-8000	-6000	-6159
1-4-3700-3707	MARINA REVENUE - PUMP OUTS	-1200	-2000	-1225
1-4-3700-3708	MARINA PARKING	-900	-1500	-924
1-4-3700-3710	MARINA SEASONAL DOCKING	-95000	-70000	-78585
1-4-3700-3715	MARINA ITEMS FOR RESALE	-4500	-4500	-4713
1-4-3700-3720	MARINA SALE OF GAS	-42000	-42000	-45253
1-4-3700-3725	MARINA SALE OF DIESEL	-20400	-18000	-21631
1-4-3700-3730	MARINA OVER/SHORT	-15	-100	15
1-4-3700-3735	MARINA-WASHER AND DRYER REVENUE	-1000	-3000	-1001
1-4-3700-5600	SEEP STUDENT REVENUE - MARINA	-3723	-3658	-3658
1-4-3700-5610	HRDC-FEDERAL STUDENT GRANT	-5987	-7840	-6608
1-4-3700-5700	TRANSFER FROM RESERVES	-2000		
	SUB-TOTAL	-190825	-168698	-176511

SEWER REVENUE

1-4-4100-3450	SEWER MAINTENANCE REVENUE	-83065	-82940	-83063
1-4-4100-3460	MISCELLANEOUS SEWER REVENUE	-15000	-10000	-23828
1-4-4100-3470	INTEREST ON SEWER MAINTENANCE	-1100	-1100	-1138
1-4-4100-3500	TRANSFER FROM SEWER RESERVES	-4050	-4050	0
	SUB-TOTAL	-103215	-98090	-108029

WATER REVENUE

1-4-4300-3420	WATER SERVICE CHARGE REVENUE	-158000	-156729	-158089
1-4-4300-3430	WATER ON/OFF REVENUE	-1400	-1400	-2050
1-4-4300-3450	WATER PENALTY & INTEREST REVENUE	-1800	-1800	-1749
1-4-4300-3460	MISCELLANEOUS WATER REVENUE	0	0	-205
1-4-4300-3500	TRANSFER FROM WATER RESERVES	0	-7341	-2300
	SUB-TOTAL	-161200	-167270	-164393

RECYCLING REVENUE

1-4-4400-3461	RECYCLING GRANT	-5305	-5284	-5125
	SUB-TOTAL	-5305	-5284	-5125

LANDFILL REVENUE

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1-4-4500-3360	LANDFILL TIPPING FEES	-20000	-20000	-25430
1-4-4500-3365	SRFN ANNUAL LANDFILL FEE	-61300	-61300	-61512
1-4-4500-3460	MISCELLANEOUS LANDFILL REVENUE	-13040	-500	-1461
	SUB-TOTAL	-94340	-81800	-88403

HEALTH CENTRE REVENUE

1-4-5100-3710	MEDICAL/DENTAL MISC REVENUE	-750	-680	-22304
1-4-5100-3715	MEDICAL CLINIC LEASE REVENUE	-15935	-15655	-15655
1-4-5100-3725	DENTAL CLINIC LEASE REVENUE	-8658	-4570	-4329
1-4-5100-3750	DONATIONS TO MEDICAL CLINIC	-1000	-6000	-1618
1-4-5100-3760	MEDICAL TRANS FROM RESERVES - OPER.	-4015	-10101	-1056
	SUB-TOTAL	-30358	-37006	-44962

RECREATION REVENUE

1-4-7000-3720	RECREATION FUNDRAISING REVENUE	0	-2500	0
1-4-7000-3730	RECREATION PROGRAM ACTIVITIES REV	0	-200	0
1-4-7000-3740	MISC/BALL FIELD USER FEES	0	-500	0
1-4-7000-7400	TRANSFER FROM RESERVES	-4500	-4500	0
	SUB-TOTAL	-4500	-7700	0

FOUR SEASONS COMPLEX REVENUE

1-4-7300-7320	FOUR SEASONS W.F. COMPLEX RENTALS	0	-1000	17
1-4-7300-7325	RENTAL OF TABLECLOTHS ETC	0	-50	0
1-4-7300-7330	FOUR SEASONS- LEASES	-5810	-5758	-5758
1-4-7300-7331	COMPLEX BAR REVENUE	0	-6000	-18
1-4-7300-7332	FITNESS CENTRE REVENUE	0	-370	-210
1-4-7300-7335	MISC & DONATIONS TO COMPLEX	0	-678	-678
1-4-7300-7340	FOUR SEASONS JANITORIAL REVENUE	-1650	-1650	-1650
1-4-7300-7350	4 SEASONS-SHOWER/SAUNA/LOCKER RENT	-350	-400	-348
1-4-7300-7400	TRANSFER FROM RESERVES	-15000	-5800	-3393
	SUB-TOTAL	-22810	-21706	-12038

PLANNING REVENUE

1-4-8000-3111	PLANNING - CANNABIS REVENUE	-5000	0	0
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June 29, 2021

1-4-8000-3810	PLANNING & CONSENT FEES	-900	-600	-1350
1-4-8000-3812	MISCELLANEOUS PLANNING REVENUE	-240	-100	-65
	SUB-TOTAL	-6140	-700	-1415
	ECONOMIC DEVELOPMENT REVENUE			
1-4-8100-3820	ECONOMIC DEVELOPMENT REVENUE	-200	-3510	-3168
1-4-8100-	TRANSFER FROM RESERVES	-1500		
	SUB-TOTAL	-1700	-3510	-3168
	CAPITAL REVENUE			
1-4-9000-1000	TRANSFER FROM RESERVES	-698890	-663756	-321897
1-4-9000-1010	ADMIN CAPITAL REVENUE	-43100		
1-4-9000-3109	ICIP-RURAL/NORTH-FEDERAL	-211227	-362503	-340422
1-4-9000-3110	ICIP-RURAL/NORTH-PROVINCIAL	-117336	-201370	-189105
1-4-9000-3112	OCIF FORMULA BASED	-92405	-92405	-92405
1-4-9000-3740	COMPLEX - NOHFC FUNDING	0	-116500	0
1-4-9000-3741	COMPLEX PROVINCIAL FUNDING	-20000		
1-4-9000-	COMPLEX FEDERAL FUNDING	-80000	-97074	0
1-4-9000-7000	RECREATION CAPITAL - HEALTHY COMMUNITIES	-68552		
	SUB-TOTAL	-1331510	-1533608	-943829
	TOTAL	-3584141	-3644471	-3055239

2021

OPERATING

EXPENSES

**2021 BUDGET OPERATING COSTS COMPARED TO 2020, 2019, 2018 BUDGET
EXPENDITURES June 21, 2021**

EXPENDITURES	2021 Budget	2020 Budget	2019 Budget	2018 Budget
Council	\$ 52,255.00	\$52,543.00	\$52,080.00	\$ 46,580.00
Administration	\$ 419,573.00	\$300,114.00	\$481,607.00	\$ 279,638.00
Emergency Planning	\$ 12,952.00	\$12,144.00	\$11,294.00	\$ 10,785.00
Fire	\$ 72,087.00	\$81,227.00	\$63,693.00	\$ 68,867.00
Policing	\$ 189,245.00	\$192,881.00	\$207,095.00	\$ 194,089.00
By-Law Enforcement	\$ 6,990.00	\$6,940.00	\$6,010.00	\$ 4,300.00
Building Inspection	\$ 11,220.00	\$11,220.00	\$11,700.00	\$ 11,700.00
Animal Control	\$ 9,216.00	\$9,153.00	\$8,874.00	\$ 8,720.00
Road Expense	\$ 433,209.00	\$450,547.00	\$458,605.00	\$ 338,999.00
Street Lights	\$ 25,000.00	\$24,000.00	\$21,000.00	\$ 21,500.00
Wharf Expense	\$ 725.00	\$725.00	\$700.00	\$ 200.00
Marina Expense	\$ 190,825.00	\$166,289.00	\$190,020.00	\$ 176,695.00
Sewer Expense	\$ 103,215.00	\$98,090.00	\$88,676.00	\$ 89,100.00
Water Expense	\$ 161,200.00	\$167,270.00	\$153,563.00	\$ 145,650.00
Garbage Collection	\$ 61,532.00	\$52,850.00	\$52,855.00	\$ 53,740.00
Landfill	\$ 93,643.00	\$81,800.00	\$78,057.00	\$ 68,849.00
Landfill Monitoring	\$ 18,895.00	\$19,225.00	\$20,808.00	\$ 18,658.00
Medical Expense	\$ 30,358.00	\$37,006.00	\$38,795.00	\$ 30,725.00
Health Services	\$ 111,049.00	\$103,611.00	\$100,275.00	\$ 110,936.00
Social & Family Services	\$ 88,315.00	\$89,992.00	\$87,822.00	\$ 74,635.00
Recreation Expenses	\$ 25,288.00	\$28,593.00	\$31,466.00	\$ 34,030.00
Four Seasons Waterfront Complex	\$ 65,569.00	\$57,867.00	\$58,040.00	\$ 58,420.00
Library Expenses	\$ 50,950.00	\$50,950.00	\$50,950.00	\$ 50,950.00
Planning	\$ 12,750.00	\$7,750.00	\$11,740.00	\$ 3,720.00
Economic Development	\$ 6,570.00	\$8,076.00	\$3,165.00	\$ 323,675.00
Total Operating	\$2,252,631.00	\$2,110,863.00	\$2,288,890.00	\$ 2,225,161.00
Capital Expenditures	\$1,331,510.00	\$1,533,608.00	\$429,228.11	\$ 445,071.00
TOTAL EXPENDITURES	\$3,584,141.00	\$3,644,471.00	\$2,718,118.11	\$ 2,670,232.00
Capital Not Budgeted	\$ -	\$ -	\$ -	\$ 45,327.00
	\$3,584,141.00	\$3,644,471.00	\$2,718,118.11	\$ 2,715,559.00

June 29, 2021

**THE CORPORATION OF THE TOWN OF SPANISH
2021 MUNICIPAL BUDGET**

EXPENSES:				
Account No.	Account Name	2021 BUDGET	2020 BUDGET	2020 ACTUAL
COUNCIL EXPENSES:				
1-5-0900-1000	COUNCIL SALARIES	45480	44880	44880
1-5-0900-1110	COUNCIL BENEFITS	2425	2313	2313
1-5-0900-1160	COUNCIL HOSPITALITY	2000	2000	2014
1-5-0900-1210	COUNCIL CONVENTIONS & TRAVEL	2000	3000	853
1-5-0900-1219	HEALTH & SAFETY MATERIAL	150	150	146
1-5-0900-1221	COUNCIL MATERIALS & SUPPLIES	200	200	0
	SUB-TOTAL	52255	52543	50206
ADMINISTRATION EXPENSES:				
1-5-1000-1000	ADMINISTRATION WAGES	149205	150712	117415
1-5-1000-1007	PART-TIME WAGES	25000	10000	56520
1-5-1000-1020	MUNICIPAL BLDG PUBLIC WORKS LABOUR	400	300	371
1-5-1000-1025	ADMIN MAINTENANCE WORKER	750	300	527
1-5-1000-1030	JANITOR WAGES	5000	5000	4412
1-5-1000-1110	ADMINISTRATION BENEFITS	40800	42500	41827
1-5-1000-1200	ADMIN TRAINING/FIRST AID CPR	1000	1000	461
1-5-1000-1201	HEALTH & SAFETY TRAINING	0	0	100
1-5-1000-1210	ADMIN TRAVEL & CONFERENCE	1000	2000	198
1-5-1000-1219	ADMIN HEALTH & SAFETY MATERIALS	500	500	1213
1-5-1000-1220	OFFICE SUPPLIES	3500	2500	1289
1-5-1000-1230	JANITOR SUPPLIES	500	500	458
1-5-1000-1240	OFFICE EQUIPMENT RENTALS/LEASES	3000	3000	2368
1-5-1000-1245	OFFICE FURNITURE/EQUIPMENT/UPGRADES	46023	1900	1884
1-5-1000-1250	COMPUTER SOFTWARE/HARDWARE SUPPORT	10500	8000	9355
1-5-1000-1260	PROFESSIONAL MEMBERSHIPS	2250	2436	2235
1-5-1000-1270	SUBSCRIP/PUBLICATIONS/CITATOR SERV.	200	200	0

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1-5-1000-1280	ADVERTISING	500	500	0
1-5-1000-1290	POSTAGE	900	850	866
1-5-1000-1300	DELIVERY CHARGES	110	110	27
1-5-1000-1310	BANK CHARGES	1100	1100	1649
1-5-1000-1320	ADMIN MISC & NEWSLETTER	2000	1300	1481
1-5-1000-1330	PROMOTIONAL AIDS	250	250	-25
1-5-1000-1340	BUILDING MAINTENANCE	1000	1000	1454
1-5-1000-1350	FURNACE MAINTENANCE	768	768	384
1-5-1000-1360	OFFICE INSURANCE	7620	6500	6348
1-5-1000-1370	MUNICIPAL OFFICE HYDRO	4000	4100	3554
1-5-1000-1380	OFFICE WATER/SEWER	660	660	660
1-5-1000-1390	PROPANE	2000	2500	2193
1-5-1000-1400	MUNICIPAL OFFICE TELEPHONE & FAX	1850	1850	2671
1-5-1000-1410	INTERNET	4340	4340	4335
1-5-1000-1420	ADMINISTRATION LEGAL FEES	3000	5150	5088
1-5-1000-1425	INTEGRITY COMMISSIONER EXPENSES	500	500	0
1-5-1000-1430	AUDIT FEES	5200	5200	5622
1-5-1000-1440	DONATIONS	500	500	336
1-5-1000-1450	PROPERTY ASSESSMENT	15967	15967	15967
1-5-1000-1470	TAX REGISTRATION COSTS	2100	4500	4321
1-5-1000-1480	PROPERTY TAX INTEREST WRITTEN OFF	100	400	1
1-5-1000-1490	PURCHASE/SALE OF LAND	0	0	47
1-5-1000-8000	ADMIN ITF - ROADS	1000	1000	1000
1-5-1000-9000	TRANS. TO RESERVES (PYMT OUT OF COURT)	8957		
1-5-1000-9000	TRANS. TO RESERVE-ELECTIONS	1500		
1-5-1000-9000	TRANS. TO RESERVE-COVID-19 FUNDS	64023	10221	37356
	SUB-TOTAL	419573	300114	335968
EMERGENCY PLANNING EXPENSES:				
1-5-2000-1221	MATERIALS & SUPPLIES	250	950	937
1-5-2000-1245	EMERG. PLANNING FURN/EQUIP/UPGRADES	1000		
1-5-2000-7050	CEMC CONTRACT	11702	11194	11194
	SUB-TOTAL	12952	12144	12131

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FIRE DEPARTMENT EXPENSES:

1-5-2100-1000	FIRE CHIEF HONORARIUM	3616	3616	3616
1-5-2100-1001	DEPUTY FIRE CHIEF HONORARIUM	1683	1683	1683
1-5-2100-1004	FIRE TRAINING OFFICER HONORARIUM	1475	1475	1475
1-5-2100-1010	VOLUNTEER FIREFIGHTER POINTS/MTO	9400	9400	10492
1-5-2100-1012	IN-HOUSE SCBA INSPECTION WAGES	450	450	360
1-5-2100-1020	FIRE DEPT PUBLIC WORKS LABOUR	400	300	241
1-5-2100-1025	FIRE MAINTENANCE WORKER	400	100	520
1-5-2100-1110	FIRE BENEFITS	4000	4800	3995
1-5-2100-1210	CONFERENCE, TRAVEL & TRAINING	1000	370	162
1-5-2100-1219	FIRE HEALTH & SAFETY MATERIALS	500	700	244
1-5-2100-1220	FIRE OFFICE SUPPLIES	100	100	0
1-5-2100-1223	FIRE PREVENTION MATERIALS	250	250	76
1-5-2100-1224	FIRE MISC. MATERIALS & SUPPLIES	500	300	486
1-5-2100-1245	FIRE FURNITURE/EQUIPMENT/UPGRADES	14700	5200	2580
1-5-2100-1260	MEMBERSHIPS & DUES	178	178	0
1-5-2100-1300	DELIVERY CHARGES	100	100	15
1-5-2100-1340	FIRE BUILDING MAINTENANCE	1000	1000	306
1-5-2100-1350	FIRE HALL HEAT PUMP MAINTENANCE	570	570	257
1-5-2100-1360	FIRE DEPARTMENT INSURANCE	6600	6004	5493
1-5-2100-1370	FIRE HALL HYDRO	2000	6000	5064
1-5-2100-1380	FIRE DEPT. WATER AND SEWER	660	660	660
1-5-2100-1390	FIREHALL - PROPANE	2000	0	713
1-5-2100-1400	FIRE DEPT TELEPHONE	1100	1050	1061
1-5-2100-1411	FIRE UNIFORMS & DRY CLEANING	200	100	119
1-5-2100-1416	GYM MEMBERSHIP	0	480	0
1-5-2100-1430	FIRE DEPT AUDIT FEES	250	250	229
1-5-2100-1451	FIRE EXTINGUISHERS	600	600	154
1-5-2100-1452	FIRE DEPT FIRST AID & MEDICAL	900	900	300
1-5-2100-1512	FIRE DISPATCH SERVICE	2400	2700	2344
1-5-2100-1513	AUTOMATIC AID EXPENSES	6000	12000	10494
1-5-2100-1520	MNR FIRE AGREEMENT COSTS	2300	2300	2281
1-5-2100-1551	FIRE RADIO LICENCES	1055	1036	1036
1-5-2100-1552	FIRE RADIO & BEEPER REPAIRS	200	200	0

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1-5-2100-1553	FIRE VEHICLES OPERATING/MAINTENANCE	2500	2500	2547
1-5-2100-1554	FIRE EQUIP REPAIRS/MAINT (SCBA'S)	1500	2000	970
1-5-2100-1555	FIRE PUMPER TEST (last done in 2018)	500	500	0
1-5-2100-8000	FIRE ITF - ROADS	1000	1000	1000
1-5-2100-9000	TRANSFER TO RESERVES		10355	11694
	SUB-TOTAL	72087	81227	72667

POLICING EXPENSES:

1-5-2200-1150	POLICE BOARD HONORARIUM	400	400	0
1-5-2200-1210	BOARD TRAVEL/NETWORKING	200	200	0
1-5-2200-1260	POLICING-ASSOC. MEMBERSHIP FEES	700	700	698
1-5-2200-1360	INSURANCE	1015	875	846
1-5-2200-1430	POLICE BOARD AUDIT FEES	250	250	229
1-5-2200-2200	POLICING	179680	183456	183484
1-5-2200-2230	RIDE PROGRAM	6600	6600	4426
1-5-2200-2300	911 DISPATCH SERVICE	400	400	399
	SUB-TOTAL	189245	192881	190082

PROPERTY STANDARDS EXPENSES:

1-5-2400-1221	SUPPLIES & POSTAGE	200	200	0
1-5-2400-2000	PROP. STAND. OFFICER RETAINER	6790	6740	6740
	SUB-TOTAL	6990	6940	6740

BUILDING DEPARTMENT EXPENSES:

1-5-2500-1211	MILEAGE	1700	1700	1254
1-5-2500-1220	SUPPLIES	20	20	5
1-5-2500-2000	BLDG INSPECTION CONTRACT	8500	8500	8422
1-5-2500-8000	BLDG DEPT IFT - ADMIN	1000	1000	1000
	SUB-TOTAL	11220	11220	10681

ANIMAL CONTROL EXPENSES:

1-5-2600-2615	ANIMAL CONTROL CONTRACT	9116	9053	9053
1-5-2600-2630	VETERINARY LEVY	100	100	0
	SUB-TOTAL	9216	9153	9053

ROADS EXPENSES:

1-5-3000-1000	LOOSE TOP MAINTENANCE SALARIES	11000	10000	10080
1-5-3000-1001	HARD-TOP MAINTENANCE SALARIES	5000	8000	3107
1-5-3000-1002	ROADSIDE MAINTENANCE SALARIES	32000	28788	31552
1-5-3000-1003	WINTER MAINTENANCE SALARIES	30000	36000	28482
1-5-3000-1004	EQUIP MAINT & ROADS ADMIN	38000	42000	48505
1-5-3000-1005	TIME OFF-VAC, STATS, SICK, BANKED O/T	28000	22000	27994
1-5-3000-1010	ROADS YOUTH EMPLOYMENT PROGRAM	4200	4545	5983
1-5-3000-1025	ROADS MAINTENANCE WORKER	200	0	104
1-5-3000-1110	PUBLIC WORKS BENEFITS	38000	38000	40260
1-5-3000-1200	ROADS TRAINING	2500	2500	862
1-5-3000-1201	HEALTH & SAFETY TRAINING	1500	1600	128
1-5-3000-1219	ROADS HEALTH & SAFETY MATERIALS	500	500	376
1-5-3000-1220	OFFICE SUPPLIES	300	50	12
1-5-3000-1221	MATERIALS & SUPPLIES	2000	2000	1931
1-5-3000-1222	WELDING SUPPLIES	1000	1000	889
1-5-3000-1223	WINTER OPERATIONS MATERIALS	2500	2500	1700
1-5-3000-1245	ROADS FURNITURE/EQUIPMENT/UPGRADES	2500	3500	2381
1-5-3000-1260	MEMBERSHIPS	652	652	652
1-5-3000-1280	PUBLIC WORKS ADVERTISING	1000	300	0
1-5-3000-1300	ROAD DELIVERY CHARGES	200	200	35
1-5-3000-1340	BUILDING MAINTENANCE	1500	1500	684
1-5-3000-1341	PW SEPTIC TANK PUMP OUT (2020)	400	400	92
1-5-3000-1350	PROPANE HEATER MAINTENANCE	768	1300	512
1-5-3000-1360	INSURANCE	8500	6500	7081
1-5-3000-1370	PUBLIC WORKS BLDG HYDRO	5000	6000	4815
1-5-3000-1380	PUBLIC WORKS WATER AND SEWER	408	408	408
1-5-3000-1390	PROPANE	2500	3500	2136
1-5-3000-1400	PUBLIC WORKS TELEPHONE/CELL PHONES	1500	1370	1473
1-5-3000-1401	ROADS INTERNET	810	760	808
1-5-3000-1430	ROADS AUDIT FEES	475	475	458
1-5-3000-3146	CHAINSAWS	300	300	0
1-5-3000-3147	GAS & OIL	9500	9500	9189

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1-5-3000-3148	DIESEL	13000	14500	12482
1-5-3000-3149	CULVERTS	2000	4000	0
1-5-3000-3151	COLD MIX	2500	1000	689
1-5-3000-3152	GRAVEL	10000	10000	9006
1-5-3000-3153	TOOLS	1000	1000	203
1-5-3000-3154	CALCIUM	16500	15000	16238
1-5-3000-3155	AGGREGATE PERMIT RENEWAL	400	700	358
1-5-3000-3157	WINTER SAND	10000	10000	9226
1-5-3000-3158	WINTER SALT	0	1350	0
1-5-3000-3159	FLASHER MAINTENANCE	3550	3550	3552
1-5-3000-3160	CROSSING MAINTENANCE	500	500	0
1-5-3000-3161	SAFETY - SIGNS MATERIALS	1000	1000	617
1-5-3000-3162	SAFETY CLOTHING/COVERALLS	2000	2000	902
1-5-3000-3163	RADIO LICENCE AND REPAIRS	250	250	247
1-5-3000-3164	BRIDGE INSPECTION (bi-annual) due 2022	0	3053	3053
1-5-3000-3167	FIRE EXTINGUISHERS	500	400	456
1-5-3000-4161	ANNUAL REGISTRATION - USED OIL (HWIN)	0	0	0
1-5-3000-7000	2020 FORD F550 SUPER DUTY 4X4	500	1000	106
1-5-3000-7002	3/4 TON SILVERADO	2000	3000	410
1-5-3000-7003	VAN MAINTENANCE	2000	2600	690
1-5-3000-7010	2020 FORD F150 XLT - NEW	500	1000	284
1-5-3000-7025	2006 TANDEM TRUCK	3000	5000	9957
1-5-3000-7029	LOADER MAINT & TIRE REPAIR	3000	5000	2231
1-5-3000-7030	GRADER	3000	4000	13968
1-5-3000-7031	BACKHOE REPAIRS & MAINT	2000	4000	1749
1-5-3000-7035	STEAM JENNY	350	350	0
1-5-3000-7045	CONTRACTED STREET SWEEPING	0	3500	3530
1-5-3000-7046	CONTRACTED ROADSIDE MAINT	3000	4000	1557
1-5-3000-7050	ROADS CONSULTING/ENGINEERING	6000	700	5375
1-5-3000-7100	EQUIPMENT RENTALS	4000	4000	9550
1-5-3000-9000	TRANSFER TO RESERVES - GAS TAX	87535	87535	43199
1-5-3000-9001	TRANS. TO RESERVES-FUTURE PROJECTS	20411	20411	20411
	SUB-TOTAL	433209	450547	402735

STREET LIGHTING EXPENSES:

1-5-3400-1370	STREET LIGHTS ENERGY COST	16000	16000	15541
1-5-3400-3455	STREET LIGHT MAINTENANCE	9000	8000	9101
	SUB-TOTAL	25000	24000	24642

WHARF EXPENSES:

1-5-3600-1340	WHARF MAINTENANCE	500	500	0
1-5-3600-1360	WHARF INSURANCE	225	225	212
	SUB-TOTAL	725	725	212

MARINA EXPENSES:

1-5-3700-1000	MARINA ATTENDANT SALARIES	30000	30000	30384
1-5-3700-1010	SEEP STUDENT - MARINA	3723	3600	4268
1-5-3700-1011	CANADA SUMMER JOBS - STUDENTS	8300	8150	8029
1-5-3700-1020	MARINA PUBLIC WORKS LABOUR	12000	2000	3351
1-5-3700-1025	MARINA MAINTENANCE WORKER	400	400	1665
1-5-3700-1110	MARINA BENEFITS	6300	5000	5544
1-5-3700-1121	AKTA PARTICIPATION FEES	250	250	150
1-5-3700-1200	MARINA TRAIN/CONF/TRAV/FIRST AID CPR	1000	1000	1092
1-5-3700-1205	MANAGER - TRAVEL	300	300	0
1-5-3700-1206	TOOLS	200	50	34
1-5-3700-1219	MARINA HEALTH & SAFETY	1000	1500	1449
1-5-3700-1221	MATERIALS & SUPPLIES	1000	1000	880
1-5-3700-1222	SUPPLIES FOR RE-SALE	3000	4100	4025
1-5-3700-1230	MARINA JANITORIAL SUPPLIES	800	800	183
1-5-3700-1245	MARINA FURN/EQUIP/UPGRADES	2000		
1-5-3700-1260	MEMBERSHIPS	1966	1924	1924
1-5-3700-1280	MARINA ADVERTISING	1500	1565	1565
1-5-3700-1290	POSTAGE	200	200	200
1-5-3700-1300	MARINA DELIVERY CHARGES	50	50	50
1-5-3700-1310	BANK CHARGES (VISA & M/C)	3500	3800	3296
1-5-3700-1340	BUILDING MAINTENANCE	750	750	635
1-5-3700-1341	MARINA REPAIRS & MAINTENANCE	5000	5000	6432

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1-5-3700-1342	LANDSCAPING	500	500	0
1-5-3700-1344	GAS/DIESEL PUMP REPAIRS	3000	3000	0
1-5-3700-1350	MARINA FURNANCE REPAIR & MAINTANCE	747	747	501
1-5-3700-1360	INSURANCE	4065	3500	3386
1-5-3700-1370	MARINA HYDRO	14000	16000	13182
1-5-3700-1380	WATER & SEWER	3272	3264	3272
1-5-3700-1400	MARINA TELEPHONE & INTERACT	1300	1300	1093
1-5-3700-1401	MARINA INTERNET	250	250	238
1-5-3700-1430	MARINA AUDIT FEES	500	500	450
1-5-3700-3743	LICENCES PERMITS & LEASES	560	700	317
1-5-3700-3744	RADIOS & REPAIRS	100	100	42
1-5-3700-3747	GASOLINE	35000	35000	38597
1-5-3700-3748	DIESEL	17000	15000	18938
1-5-3700-3751	CLOTHING ALLOWANCE/UNIFORMS	400	400	0
1-5-3700-3765	MARINA WASHER AND DRYER REPAIRS	500	500	0
	MARINA ADMINISTRATION FEE	10000		
1-5-3700-7050	MARINA CONSULTING/ENGINEERING	0	3089	3089
1-5-3700-8000	ROADS-IFT-GRADER	1000	1000	1000
1-5-3700-9000	MARINA TRANSFER TO RESERVES	15392	10000	17250
	SUB-TOTAL	190825	166289	176511

SEWER EXPENSES:

1-5-4100-1000	SEWER WAGES	5000	5000	2984
1-5-4100-1025	SEWER MAINTENANCE WORKER	500	300	104
1-5-4100-1110	SEWER BENEFITS	1000	1000	695
1-5-4100-1219	SEWER HEALTH & SAFETY MATERIALS	100	100	0
1-5-4100-1220	OFFICE MATERIALS & SUPPLIES	300	300	48
1-5-4100-1221	MISC MATERIALS & SUPPLIES	1000	1000	0
1-5-4100-1245	SEWER FURNITURE/EQUIP/UPGRADES	4050	4050	0
1-5-4100-1290	POSTAGE	1200	885	1184
1-5-4100-1300	DELIVERY	50	50	0
1-5-4100-1340	MAINT/ELECTRICAL-LIFT STATION	500	500	0
1-5-4100-1341	SEWER ALARM MONITORING	1150	1150	901
1-5-4100-1360	INSURANCE	2035	1750	1693

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1-5-4100-1370	SEWER HYDRO	11000	12500	9966
1-5-4100-1420	LEGAL	300	300	0
1-5-4100-1430	AUDIT FEES	1750	1750	1717
1-5-4100-4000	ADMINISTRATION FEE	4000	4000	4000
1-5-4100-4100	SEWER MAINT/PEN & INT WRITTEN-OFF	100	100	1217
1-5-4100-4156	PUMPS & PUMP REPAIRS	2000	2000	499
1-5-4100-4157	SPANISH STREET PUMP-OUTS	3500	3500	3115
1-5-4100-4159	LAGOON/LIFT STATION MAINTENANCE	2000	2000	10
	REALTY TAXES	2324		
1-5-4100-7049	OCWA SEWER CONTRACT	29000	28568	28405
1-5-4100-7100	EQUIPMENT RENTALS	1500	1500	0
1-5-4100-8000	SEWER IFT - ROAD DEPT	2000	2000	2000
1-5-4100-9000	TRANSFER TO FUNDED RESERVE	26856	23787	49491
	SUB-TOTAL	103215	98090	108029

WATER EXPENSES:

1-5-4300-1000	WATER WAGES	8000	9000	6329
1-5-4300-1025	WATER MAINTENANCE WORKER	300	300	0
1-5-4300-1110	WATER BENEFITS	2100	2100	1561
1-5-4300-1219	WATER HEALTH & SAFETY MATERIALS	100	100	0
1-5-4300-1220	OFFICE SUPPLIES	300	300	48
1-5-4300-1221	MISC MATERIALS & SUPPLIES	1300	1300	486
1-5-4300-1245	WATER FURNITURE/EQUIP/UPGRADES	0	7341	2300
1-5-4300-1280	WATER ADVERTISING	200	200	0
1-5-4300-1290	POSTAGE	1200	1000	1184
1-5-4300-1300	DELIVERY CHARGES	300	300	0
1-5-4300-1340	BUILDING & ELECTRICAL	2000	2250	2464
1-5-4300-1360	INSURANCE	2035	1700	1693
1-5-4300-1370	WATER HYDRO	17000	17500	16195
1-5-4300-1400	WATER DATA LINES	1000	1000	979
1-5-4300-1420	LEGAL FEES	300	300	0
1-5-4300-1430	AUDIT FEES	1750	1750	1717
1-5-4300-4000	ADMINISTRATION FEE	9000	9000	9000
1-5-4300-4100	WATER BILLING/PEN&INT WRITE-OFF	1000	1000	1227

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1-5-4300-4161	LICENSES - WATER	2500	2700	2405
1-5-4300-4200	LAB ANALYSIS	500	1500	78
1-5-4300-4347	MATERIALS PIPES & CONNECTIONS	2000	2000	314
1-5-4300-4348	PURIFICATION SUPPLIES	5000	9000	2521
1-5-4300-4355	WATER TOWER REPAIRS	1500	1500	0
1-5-4300-4356	MOTOR & PUMP REPAIRS	3200	3200	2021
1-5-4300-4357	HYDRANT MAINTENANCE	3000	50	29
1-5-4300-4372	TOP SOIL/RESTORATION	500	500	0
	REALTY TAXES	1628		
1-5-4300-7048	OCWA EXPENSES OVER CONTRACT-CALL OUTS	6000	5800	4600
1-5-4300-7049	OCWA CONTRACT	63184	62250	62413
1-5-4300-7100	EQUIPMENT RENTAL	4500	1500	1779
1-5-4300-7120	UPGRADES TO PUMPING STATIONS	2000	2000	5266
1-5-4300-8000	WATER IFT - ROADS & LOADER	2000	2000	2000
1-5-4300-9000	TRANSFER TO FUNDED RESERVE	15803	16829	35782
	SUB-TOTAL	161200	167270	164391

GARBAGE COLLECTION EXPENSES:

1-5-4400-4452	GARBAGE COLLECTION CONTRACT	45900	40476	40476
1-5-4400-4460	CURBSIDE RECYCLING PROCESSING	15632	12374	12374
	SUB-TOTAL	61532	52850	52850

LANDFILL EXPENSES:

1-5-4500-1000	LANDFILL WAGES	14000	10500	14347
1-5-4500-1110	LANDFILL BENEFITS	3500	2500	4039
1-5-4500-1200	LANDFILL TRAINING	460	460	0
1-5-4500-1221	MATERIALS & SUPPLIES	1500	700	857
1-5-4500-1245	LANDFILL FURNITURE/EQUIP/UPGRADES		3000	4780
1-5-4500-1280	ADVERTISING	100	100	0
1-5-4500-1360	LANDFILL INSURANCE (BLDG & MACHINE)	1220	1000	1016
1-5-4500-1370	LANDFILL HYDRO	1000	1000	427
1-5-4500-1430	LANDFILL AUDIT FEES	250	250	229
1-5-4500-4552	LICENSING & PERMITS (AGGREGATE & MOE)	800	800	773
	REALTY TAXES	3073		

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1-5-4500-7050	LANDFILL CONSULTING & ENGINEERING	1200	1200	0
1-5-4500-7100	EQUIPMENT RENTAL	4000	4000	0
1-5-4500-8000	LANDFILL ITF - ROADS	50000	50000	50000
1-5-4500-9000	TRANS TO RESERVES - TIPPING FEES [scrap metal]	12540	0	5644
1-5-4500-9001	TRANS TO RESERVES - CLOSURE		6290	6290
	SUB-TOTAL	93643	81800	88402

LANDFILL MONITORING EXPENSES:

1-5-4600-1000	MONITORING WAGES	1500	2500	1069
1-5-4600-1110	LANDFILL MONITORING BENEFITS	550	550	317
1-5-4600-1360	INSURANCE (ENVIRONMENTAL)	4370	3700	3640
1-5-4600-1430	LANDFILL MONIT. AUDIT FEES	475	475	458
1-5-4600-4000	ADMIN FEE - LANDFILL MONITORING	2000	2000	2000
1-5-4600-4560	MONITORING & MAINTENANCE	10000	10000	9071
	SUB-TOTAL	18895	19225	16555

HEALTH CENTRE EXPENSES:

1-5-5100-1020	MEDICAL BLDG PUBLIC WORKS LABOUR	500	500	125
1-5-5100-1025	MEDICAL MAINTENANCE WORKER	500	500	30
1-5-5100-1030	MEDICAL/DENTAL JANITORIAL WAGES	50	50	0
1-5-5100-1110	MEDICAL/DENTAL BENEFITS	80	80	38
1-5-5100-1221	MATERIALS & SUPPLIES	800	800	-15
1-5-5100-1245	MEDICAL FURNITURE/EQUIPMENT/UPGRADES	4015	9056	1056
1-5-5100-1340	BUILDING MAINTENANCE	2000	2000	27754
1-5-5100-1350	FURNACE MAINTENANCE	750	750	377
1-5-5100-1360	INSURANCE	3700	3200	3079
1-5-5100-1370	MEDICAL BUILDING HYDRO	4000	4000	3265
1-5-5100-1380	WATER & SEWER	1320	1320	1320
1-5-5100-1390	MEDICAL CLINIC - PROPANE	2000	3000	957
1-5-5100-1430	MEDICAL - AUDIT FEES	500	500	450
1-5-5100-5144	EQUIPMENT MAINTENANCE	1500	750	1188
1-5-5100-5147	REALTY TAXES	3500	3500	0
1-5-5100-7649	MEDICAL COMMITTEE FUNDRAISING EXPENSES	0	2000	572
1-5-5100-8000	MEDICAL IFT - ROAD DEPARTMENT	1000	1000	1000

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1-5-5100-9000	MEDICAL COMPLEX SURPLUS - TRANS. TO RESERVE	3143		
1-5-5100-9001	MEDICAL FUNDRAISING-TRANS. TO RESERVES	1000	4000	1046
	SUB-TOTAL	30358	37006	42242
HEALTH SERVICES EXPENSES:				
1-5-5200-5100	ALGOMA HEALTH UNIT LEVY	26041	25905	24337
1-5-5200-5220	MUNICIPAL CONTRIBUTION - CEMETERY	5835	2584	2584
1-5-5200-5300	AMBULANCE SERVICE	79173	75122	75122
	SUB-TOTAL	111049	103611	102043
SOCIAL & FAMILY SERVICES EXPENSES:				
1-5-6000-6185	SOCIAL SERVICES LEVY	88315	89992	89991
	SUB-TOTAL	88315	89992	89991
RECREATION EXPENSES:				
1-5-7000-1020	RECREATION - PUBLIC WORKS LABOUR	3500	5500	3250
1-5-7000-1025	RECREATION MAINTENANCE WORKER	800	800	104
1-5-7000-1110	RECREATION BENEFITS	1075	1450	885
1-5-7000-1221	MATERIALS & SUPPLIES	200	200	699
1-5-7000-1222	RINK MATERIALS SUPPLIES & MAINT	600	750	112
1-5-7000-1223	PARKS MATERIALS & SUPPLIES	800	800	475
1-5-7000-1245	REC FURNITURE/EQUIP/UPGRADES	4500	4500	0
1-5-7000-1260	RECREATION MEMBERSHIPS	500	500	500
1-5-7000-1300	DELIVERY CHARGES	10	10	14
1-5-7000-1341	PARKS MAINTENANCE	1200	1500	720
1-5-7000-1360	INSURANCE	3450	2400	2868
1-5-7000-1370	RINK & PARK HYDRO	2400	2400	1962
1-5-7000-1380	WATER & SEWER	408	408	354
1-5-7000-1430	RECREATION - AUDIT FEES	475	475	458
1-5-7000-7648	PROGRAM ACTIVITIES	3370	2400	1658
1-5-7000-7649	FUNDRAISING		1500	0
1-5-7000-7650	JANITORIAL EXP - FUNDRAISING		125	0
1-5-7000-8000	REC IFT - EQUIPMENT RENTALS	2000	2000	2000
1-5-7000-9000	TRANSFER TO RESERVES		875	742

June 29, 2021

	SUB-TOTAL	25288	28593	16801
FOUR SEASONS COMPLEX EXPENSES:				
1-5-7300-1000 COMPLEX MAINTENANCE WORKER		4500	5000	4239
1-5-7300-1020 4 SEASONS PUBLIC WORKS LABOUR		2000	1810	675
1-5-7300-1025 FOUR SEASONS COMPLEX MAINTENANCE WORKER		700	700	2079
1-5-7300-1030 4 SEASONS JANITOR WAGES		500	1000	89
1-5-7300-1110 4 SEASONS BENEFITS		1100	1100	837
1-5-7300-1210 TRAVEL/CONFERENCE & TRAINING		40	40	0
1-5-7300-1219 COMPLEX HEALTH & SAFETY MATERIALS		50	50	0
1-5-7300-1221 WEIGHT ROOM MATERIALS & SUPPLIES		0	500	0
1-5-7300-1222 KITCHEN SUPPLIES		300	300	28
1-5-7300-1230 JANITORIAL SUPPLIES		600	600	147
1-5-7300-1245 COMPLEX FURNITURE/EQUIPMENT/UPGRADES		15000	5800	3393
1-5-7300-1300 DELIVERY - FOUR SEASONS COMPLEX		50	50	14
1-5-7300-1340 FOUR SEASONS BLDG MAINTENANCE		3212	3500	2230
1-5-7300-1350 FURNACE REPAIRS & MAINTENANCE		747	747	501
1-5-7300-1360 INSURANCE		2800	2300	2328
1-5-7300-1370 FOUR SEASONS COMPLEX HYDRO		16500	16500	15606
1-5-7300-1380 WATER AND SEWER		6270	6270	6270
1-5-7300-1390 PROPANE		2500	3800	1891
1-5-7300-1400 FOUR SEASONS COMPLEX TELEPHONE		600	600	571
1-5-7300-1430 AUDIT FEES		475	475	450
1-5-7300-7649 COMPLEX FUNDRAISING EXPENSE		3000	3000	0
1-5-7300-8000 FOUR SEASONS COMPLEX ITF - ROADS		2000	1500	2000
1-5-7300-8021 EQUIPMENT REPAIRS		500	1000	0
1-5-7300-8033 BUILDING PEST CONTROL		1500	600	375
1-5-7300-8038 MANDATORY INSPECTIONS		525	525	390
1-5-7300-8039 LAUNDRY - TABLECLOTHES		100	100	28
SUB-TOTAL		65569	57867	44141
LIBRARY EXPENSES:				
1-5-7600-7685 MUNICIPAL CONTRIBUTION - LIBRARY		50950	50950	50950
SUB-TOTAL		50950	50950	50950

June 29, 2021

PLANNING EXPENSES:

1-5-8000-1160	PLANNING HOSPITALITY/MEETINGS	70	70	0
1-5-8000-1210	CONF/TRAVEL/TRAINING	500	500	0
1-5-8000-1221	MISCELLANEOUS MATERIALS	30	30	0
1-5-8000-1260	PLANNING MEMBERSHIPS	150	150	150
1-5-8000-1280	ADVERTISING	500	500	0
1-5-8000-8151	MAPPING	500	500	193
1-5-8000-8152	CONSULTING	6000	6000	3450
1-5-8000-9000	TRANSFER TO RESERVES	5000		
	SUB-TOTAL	12750	7750	3793

ECONOMIC DEVELOPMENT EXPENSES:

1-5-8100-1245	ECON DEV FURN/EQUIP/UPGRADES	1500	3886	3883
1-5-8100-1260	MEMBERSHIPS	715	0	712
1-5-8100-1280	ADVERTISING & PROMOTION	300	2000	285
1-5-8100-1300	DELIVERY CHARGES	15	15	36
1-5-8100-1360	ECONOMIC DEV INSURANCE	2040	1675	1693
1-5-8100-8277	DOWNTOWN BEAUTIFICATION	2000	500	213
	SUB-TOTAL	6570	8076	6822

CAPITAL EXPENSES:

1-5-9000-1110	OFFICE CAPITAL	73343	27067	27682
1-5-9000-2120	FIRE CAPITAL	0	82760	103853
1-5-9000-3120	ROADS CAPITAL	108321	190622	80622
1-5-9000-3121	ICIP - RURAL AND NORHTERN - ALGOMA/COLON	414921	671486	577357
1-5-9000-3400	STREETLIGHTING CAPITAL	131444	59283	0
1-5-9000-3740	MARINA CAPITAL	10000		
1-5-9000-3741	FOUR SEASONS COMPLEX CAPITAL	211907	291250	0
1-5-9000-4144	SEWER CAPITAL	38000	38000	0
1-5-9000-4344	WATER CAPITAL	20000	8398	9646
1-5-9000-4550	LANDFILL CAPITAL	149017	59837	32711
1-5-9000-5100	MEDICAL & DENTAL CAPITAL	0	12500	20234
1-5-9000-7360	RECREATION CAPITAL	68552		

June 29, 2021

1-5-9000-8194	ECONOMIC DEVELOPMENT CAPITAL	13600		
1-5-9000-9000	TRANSFER TO RESERVES OCIF/OMCC	92405	92405	92405
	SUB-TOTAL	1331510	1533608	944510
	TOTAL	3584141	3644471	3023148
	TOTAL REVENUE:	-3584141		

2021

**CAPITAL
BUDGET**

Capital Funding - 2021

Updated June 16, 2021

BUDGETED

Department	Expenditures			Revenues						
	Over 5,000	Under 5,000	TOTAL	OCIF Formula	Fed. Grant	Prov. Grant	Tax Rate	Tax Rate	Reserves	Reserves
							Capital	Operating	Capital	Operating
Admin	73,343.00	44,023.00	117,366.00		43,100.00				30,243.00	44,023.00
Admin - Enabling Accessibility		2,000.00	2,000.00					2,000.00		
Fire		14,700.00	14,700.00			4,700.00		5,000.00		5,000.00
Emergency Planning		1,000.00	1,000.00					1,000.00		
Roads	108,321.00	2,500.00	110,821.00					2,500.00	108,321.00	
Roads - ICIP	414,921.00		414,921.00		211,227.00	117,336.00			86,358.00	
Streetlights	131,444.00		131,444.00						131,444.00	
Gym			-							
Marina	10,000.00	2,000.00	12,000.00						10,000.00	2,000.00
Complex	211,907.00	15,000.00	226,907.00		80,000.00	20,000.00			111,907.00	15,000.00
Sewer	38,000.00	4,050.00	42,050.00						38,000.00	4,050.00
Water	20,000.00	-	20,000.00						20,000.00	
Landfill	149,017.00		149,017.00						149,017.00	
Medical/Dental		4,015.00	4,015.00							4,015.00
Recreation	68,552.00	4,500.00	73,052.00		68,552.00					4,500.00
Econ. Dev.Downtown	13,600.00	1,500.00	15,100.00						13,600.00	1,500.00
	1,239,105.00	95,288.00	1,334,393.00	-	402,879.00	142,036.00	-	10,500.00	698,890.00	80,088.00

CAPITAL BUDGET
CAPITAL - 2021

Office Capital
1-5-9000-1110

	PROPOSED	ACTUAL
EXPENDITURES:		
Capital Expenditures Over \$5,000.		
1 Asset Management Plan and Software	\$ 48,743.00	
2 Municipal Office - Upgrade Windows		
3 Modernization Intake 2 - Joint Project with 5 neighbouring municipalities for review of landfills, IT and Building & By-Law \$15-20k	\$ 20,000.00	
4 Replace Library Furnace-recommended	\$ 4,600.00	
Sub-Total	\$ 73,343.00	\$ -

One-Time Items Under \$5,000.		
1-5-1000-1245		
1 Overhead Ceiling Projection Screen	\$ 500.00	
2 7 Lap Tops	\$ 9,545.00	
3 Meeting Owl	\$ 1,500.00	
4 Touchless Washrooms	\$ 4,955.00	
COVID Disinfecting/PPE/Other Related Expenses	\$ 27,523.00	
5 Mapping - To Replace ABM Maps		
6 Ductwork Cleaning		
7 Succession Planning		
8 Integrity Commissioner Reserve		
Sub-Total	\$ 44,023.00	\$ -
Total Expenditures	\$ 117,366.00	\$ -
REVENUES:		
Federation of Canadian Municipalities (FCM)		
Municipal Asset Management Program (MAMP)	\$ 43,100.00	
Trans from Bldg & Equip Funded Reserve	\$ 20,000.00	
COVID Funding	\$ 44,023.00	
Trans from Library Reserves (Furnace)	\$ 4,600.00	
Trans from Bldg & Equip Funded Reserve -		
Municipal Share of AMP Project	\$ 5,643.00	
Total Revenue:	\$ 117,366.00	\$ -

Building & Equipment Funded Reserve:

Balance at December 31, 2020

\$ 64,354.19

Minue above

-\$ 20,000.00

-\$ 5,643.00

38,711.19

Covid 19 Funds	\$	64,023.26
Minus above	-	44,023.00
		20,000.26

Library Reserves		36,561.27
Minus Funds for Furnace	-	4,600.00
		31,961.27

CAPITAL BUDGET
CAPITAL - 2021

Admin-Enabling Accessibility
 1-5-9000-1111

	PROPOSED	ACTUAL
EXPENDITURES:		
Capital Expenditures Over \$5,000.		
Sub-Total	\$ -	\$ -

One-Time Items Under \$5,000.		
1-5-1000-1245		
Upgrade Municipal Website to Comply with Accessibility Standards effective Jan.1 2021	\$ 2,000.00	
Sub-Total		
Total Expenditures		\$ -

REVENUES:		
Trans from Bldg & Equip Funded Reserve		
Modernization Grant		
Tax Rate	\$ 2,000.00	
Total Revenue:	\$ 2,000.00	\$ -

Building & Equipment Funded Reserve:
 Balance at December 31, 2020 \$ 64,354.19

CAPITAL BUDGET
CAPITAL - 2021

Fire Capital
1-5-9000-2120

	PROPOSED	ACTUAL
EXPENDITURES:		
Capital Expenditures Over \$5,000.		
Sub-Total	\$ -	\$ -

One-Time Items Under \$5,000. (Operating Budget 1-5-2100-1245)		
Laptops, projector screen (Fire Grant)	\$ 4,700.00	
Painting of Interior Fire Hall-need scissor lift	\$ 5,000.00	
Upgrade Bathrooms	\$ 5,000.00	
Sub-Total	\$ 14,700.00	\$ -

Total Expenditures	\$ 14,700.00	\$ -
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REVENUES:		
Ministry of Solicitor General (Fire Grant)	\$ 4,700.00	
Tax Rate	\$ 5,000.00	
COVID Funding-Upgrade Bathrooms	\$ 5,000.00	
Total Revenue	\$ 14,700.00	\$ -

Funded Fire Reserve:

Balance at December 31, 2020

\$61,899.33

COVID FUNDING -Balance after Admin Budget

\$47,523.26

(\$5,000.00)

\$42,523.26

CAPITAL BUDGET
CAPITAL - 2021

Emergency Planning
 Capital
 1-5-9000-2130

	PROPOSED	ACTUAL
EXPENDITURES:		
Capital Expenditures Over \$5,000.		
Sub-Total	\$ -	0

One-Time Items Under \$5,000.		
1-5-2000-7050		
Install Generator Hook-up at Municipal Office		
Conduct Planning for this in 2021	\$ 1,000.00	
Sub-Total	\$ 1,000.00	\$0.00

Total Expenditures	\$ 1,000.00	\$0.00
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REVENUES:		
Community Well-Being Funded Reserve		
Tax Rate	\$ 1,000.00	
Total Revenue	\$ 1,000.00	\$ -

CAPITAL BUDGET
CAPITAL - 2021

Police Capital
1-5-9000-2220

	PROPOSED	ACTUAL
EXPENDITURES:		
Capital Expenditures Over \$5,000.		
Sub-Total	\$ -	-

One-Time Items Under \$5,000.		
Sub-Total		

Total Expenditures	\$ -	
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REVENUES:		
Total Revenue:	\$ -	-

Policing Funded Reserve:
Balance at December 31, 2020

\$4,914.00-Computer \$1,495.00
-Conference \$3,419.00

Motion to Transfer to another Emergency Reserve Fund

CAPITAL BUDGET
CAPITAL - 2021

Roads Capital
1-5-9000-3120

	PROPOSED	ACTUAL
EXPENDITURES:		
1 Sand and Salt Storage - Public Works	-	
Report Indicates not worth repairing-demolish		
2 Rehabilitation Bailey Bridge on Crab Lake Road	70,000.00	\$ -
3 Ditching Program	20,000.00	
4 Build up Crab Lake Road - south of Bailey Bridge -		\$ -
5 Broom for Backhoe	18,321.00	\$ 18,321.00
6 Sidewalk Machine	-	
7 Installation of Culverts - Short Street, Crab Lake Road		
8 Storage Building @ Public Works		
9 Grader		
10 Loader		
Sub-Total	108,321.00	\$ 18,321.00

One-Time Items Under \$5,000. (Operating Budget 1-5-3000-1245)		
ROAD WORK		
1 Riding Lawnmower(s)		
2 Lot beside former Evelyn Street Well-remove foundation, level lot and install new entrance door	2,500.00	
Sub-Total under \$5,000.	2,500.00	\$ -
Total Expenditures	110,821.00	\$ 18,321.00

REVENUES		
Gas Tax Revenue	70,000.00	
Modernization Grant		
Funded Roads Reserve	38,321.00	
Modernization Grant		
Tax Rate	2,500.00	
Total Revenues	110,821.00	\$ -

Roads Housing & Equip Funded Reserve: 2020
OCIF Formula-Based Funding

\$ 46,855.16
\$ 138,922.90
\$ 185,778.06

ICIP Rural and Northern Infrastructure Road Capital
Algoma/Colonization Road 1-5-9000-3121

	TOTAL PROJECT	2019 ACTUAL	2020 ACTUAL (Phase 1)	2021 Proposed (Phase 1)	2021 Balance Remaing (Phase 2)
EXPENDITURES:					
ICIP Rural and Northern Infrastructure					
Eligible Costs					
Design	\$ 61,000.00	\$ 15,023.95	\$ 52,370.80		
Project Management	\$ 95,000.00	\$ -	\$ 21,061.30		
Construction and Material	\$ 777,150.00	\$ -	\$ 493,938.50	\$ 231,998.00	
Contingency Amount 25% [on eligible costs]	\$ 233,287.50	\$ -	\$ -		
Sub-Total Eligible	\$ 1,166,437.50	\$ 15,023.95	\$ 567,370.60	\$ 231,998.00	\$ 352,044.95
Ineligible Costs-Storm Sewers					
Design	\$ 4,000.00	\$ -	\$ -		
ECA For Storm Sewer Installation	\$ 4,000.00	\$ -	\$ -		
Construction-Storm Sewers	\$ 47,700.00	\$ -	\$ -		
Sub-Total Ineligible	\$ 55,700.00	\$ -	\$ -	\$ -	\$ 55,700.00
HST - Ineligible Cost	\$ 158,877.87	\$ 1,953.11	\$ 73,758.18	\$ 30,159.74	\$ 53,006.85
HST - Rebate	-\$ 137,367.39	-\$ 1,688.68	-\$ 63,772.06	-\$ 26,076.42	\$ (45,830.26)
TOTAL COST	\$ 1,243,647.98	\$ 15,288.38	\$ 577,356.72	\$ 236,081.32	\$ 414,921.54
REVENUES:					
Federal-60% Of Eligible Costs	\$ 699,862.50	\$ 9,014.37	\$ 340,422.36	\$ 139,198.80	\$ 211,226.97
Provincial-33.33% of eligible costs	\$ 388,773.49	\$ 5,007.48	\$ 189,104.62	\$ 77,324.94	\$ 117,336.59
OCIF Formula-Based Funding	\$92,833.00	\$ -	\$ 47,829.74	\$ 19,557.58	\$ 86,357.98
Interest Earned on OCIF Funds	\$2,000.00	\$ 1,266.53	\$ -		
Reserves	\$60,178.99	\$ -	\$ -		
Total Revenue:	\$ 1,243,647.98	\$ 15,288.38	\$ 577,356.72	\$ 236,081.32	\$ 414,921.54

Costs Not Funded Through ICIP

Non-Rebatable HST	[21,510.48]
Storm Sewer	[55,700.00]
Municipal Portion 6.67%	[77,801.38]
Equals	\$155,011.86

CAPITAL BUDGET
CAPITAL - 2021

Streetlight Capital
1-5-9000-3400

	PROPOSED	ACTUAL
EXPENDITURES:		
Capital Expenditures Over \$5,000.		
Hwy 17 Lighting from Anne Street to Cutler Ave		
Install Fixtures on 4 Existing Poles	\$ 4,800.00	
Hydro Connection Costs-4 existing	\$ 1,600.00	
Hydro Connection Costs-10 New	\$ 2,000.00	
Installation of 10 New 30' Poles	\$ 100,665.00	
MTO Encroachment Permit	\$ 2,500.00	
Hydro One Inspection	\$ 500.00	
Contingency 15%	\$ 17,105.62	
Net HST	\$ 2,273.49	
Sub-Total	\$ 131,444.11	-

One-Time Items Under \$5,000.		
Upgrade Street Lights from HPS to LED		
as they require upgrades		
Will incorporate this cost under Street Light		
Operating Budget		
Sub-Total	\$ -	

Total Expenditures	\$ 131,444.11	
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REVENUES:		
Tax Rate		
Community Well Being Reserve	\$ 131,444.11	
Total Revenue:	\$ 131,444.11	

Community Well-Being Reserve - Dec 2020

\$ 509,690.02

CAPITAL BUDGET
CAPITAL - 2021

Wharf Capital
1-5-9000-3600

	PROPOSED	ACTUAL
EXPENDITURES:		
Capital Expenditures Over \$5,000.		
Upgrades to Parkette		
Sub-Total	\$ -	-

1-5-3700-1000

One-Time Items Under \$5,000.		
Sub-Total	\$ -	

Total Expenditures	\$ -	
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REVENUES:		
Tax Rate		
Total Revenue:	\$ -	

CAPITAL BUDGET
CAPITAL - 2021

Gym Capital
1-5-9000-3700

	PROPOSED	ACTUAL
EXPENDITURES:		
Capital Expenditures Over \$5,000.		0
Sub-Total	\$ -	\$ -

1-5-7300-1245

One-Time Items Under \$5,000.		
Sub-Total	\$ -	\$ -

Total Expenditures	\$ -	\$ -
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REVENUES:		
Tax Rate		\$ -
Total Revenue:	\$ -	\$ -

CAPITAL BUDGET
CAPITAL - 2021

Marina Capital
1-5-9000-3740

	PROPOSED	ACTUAL
EXPENDITURES:		
Capital Expenditures Over \$5,000.		
Engineering to Prepare Plan for Dock Upgrades and Extensions and review concerns below	\$ 10,000.00	
A-E		
Sub-Total	\$ 10,000.00	\$ -

One-Time Items Under \$5,000.		
1-5-3700-1245		
1 Signage-No Parking/Loading-UnLoading	\$ 2,000.00	
No Camping/Service Dock/Welcome to Spanish		
A Repairs to Dock-Pier 3-W3/W4		
B Repairs to Service Dock as recommended by		
C Tulloch Engineering		
D Clean Fuel Tank and Install Turbines		
E Upgrades to Paddle Boat		
Sub-Total	\$ 2,000.00	\$ -

Total Expenditures	\$ 12,000.00	\$ -
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REVENUES:		
Marina Funded Reserve	12,000.00	
Total Revenues:	\$ 12,000.00	\$ -

Marina Reserve 2020

\$ 51,242.84

CAPITAL BUDGET
CAPITAL - 2021

Four Seasons Capital
1-5-9000-3741

	PROPOSED	ACTUAL
EXPENDITURES:		
Capital Expenditures Over \$5,000.		
1 Recommendations in Tulloch Report 2017:		
Steel Roof, 2 Flat Roofs	\$ 100,000.00	
2 Other Upgrades from 2017 Report	\$ 111,907.00	
Includes window replacement where needed, Railing System, Rehabilitation to Main Entrance		
Sub-Total	\$ 211,907.00	\$ -

Report Attached

One-Time Items Under \$5,000. (Operating Budget 1-5-7300-1245)		
1 Promotion of Building		
2 Binoculars at Lookout		
3 Benches in Gazebo		
4 Touchless Washrooms	\$ 15,000.00	
5 Re-install hydro pole/light from parking lot at complex		
6 Blinds and/or Tinting of Windows at Complex		
7 Industrial Dishwasher		
8 Electric Stove		\$ -
Sub-Total	\$ 15,000.00	\$ -

Total Expenditures	\$ 226,907.00	\$ -
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REVENUES:		
Federal Contribution	\$ 80,000.00	
Provincial Contribution	\$ 20,000.00	
Modernization Grant	\$ 111,907.00	
COVID Funding	\$ 15,000.00	
Tax Rate		
Total Revenue:	\$ 226,907.00	\$ -

Modernization Grant - December 2020

\$ 111,906.63

**CAPITAL BUDGET
CAPITAL - 2021**

Sewer Capital - 1-5-9000-4144

	PROPOSED	ACTUAL
EXPENDITURES:		
Capital Expenditures Over \$5,000.		
Check Valves	\$ 10,000.00	
Sonar Lagoon Cells to Determine Sludge Build Up	\$ 28,000.00	
Sub-Total	\$ 38,000.00	\$ -

One-Time Items Under \$5,000. (Operating Budget 1-5-4100-1245)		
Marina SPS install pump resets on Control panel	\$ 750.00	
Install celular alarm system from the lagoon site on the Marina SPS	\$ 1,200.00	
Steam Jenny-Pressure Washer/ split w/ roads dept	\$ 2,100.00	
Sub-Total	\$ 4,050.00	\$ -

Total Expenditures	\$ 42,050.00	\$ -
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REVENUES:		
Funded Sewer Reserve	\$ 38,000.00	
Sewer Operating (Reserves)	\$ 4,050.00	
Total Revenue:	\$ 42,050.00	

Sewer Funded Reserves - December 31, 2020 \$ 69,088.34

- ***** Operator currently has to openpanel to reset pumps, exposing themselves to 600 volts
- ***** Check with OCWA re: real time recording of output for sewer pumps
- ***** Stack no longer on marina sewer pump station-obtain price-rainbow concrete

CAPITAL BUDGET
CAPITAL - 2021

Water Capital - 50-9000-4344

	PROPOSED	ACTUAL
EXPENDITURES:		
Capital Expenditures Over \$5,000.		
Increase size of motor and pump at Noranda Well, plus spares and associated wiring	\$ 20,000.00	
Spanish Water System Rehabilitation - Noranda Pumphouse Upgrades - Cartridge Filters, UV System, Backup Power Generator - Applied for in 2020, but were unsuccessful - apply again should funding become available (approx. \$186,300)		
Sub-Total	\$ 20,000.00	-

One-Time Items Under \$5,000. (Operating Budget 1-5-4300-1245)		
Sub-Total	\$ -	0.00

Total Expenditures	\$ 20,000.00	-
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REVENUES:		
Water Reserve	\$ 20,000.00	
Water Reserve--Operating		
Total Revenue:	\$ 20,000.00	-

Water Funded Reserves - December 31, 2020

\$ 82,060.67

CAPITAL BUDGET

1-5-9000-4550

2021**LANDFILL**

	PROPOSED	ACTUAL
EXPENDITURES:		
Capital Expenditures Over \$5,000.		
Environmental Assessment - see attached workplan and budget	\$ 137,117.00	
Address Recommendations from the 2020 Annual Monitoring Report	\$ 11,900.00	
Sub-Total	\$ 149,017.00	

One-Time Items Under \$5,000. (Operating Budget 1-5-4500-1245)		
New Signage at Entrance		
Waiting for Change to Cof A as it has to be indicated on the sign		
Sub-Total	\$ -	\$ -

Total Expenditures	\$ 149,017.00	\$ -
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REVENUES:		
Funded Landfill Reserve	\$ 149,017.00	
Tax Rate		
Total Revenue:	\$ 149,017.00	\$ -

Landfill Funded Reserves - December 31, 2020 \$ 171,435.15

Landfill Closure Reserve-2020 \$ 74,460.17

CAPITAL BUDGET
CAPITAL - 2021

Medical/Dental Capital
1-5-9000-5100

	PROPOSED	ACTUAL
EXPENDITURES:		
Capital Expenditures Over \$5,000.		
New Health Centre		
Sub-Total	0.00	\$ -

U

1-5-5100-1245

	One-Time Items Under \$5,000.		
1	Replace vent(s) on Dental Roof	500.00	
2	Installation of radon fan in medical basement re: reduce radon levels to provincial guidelines	2,250.00	
3	Rebuild Pump (Dental)	1,265.00	
	Sub-Total	4,015.00	\$ -

Total Expenditures	4,015.00	\$ -
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REVENUES:		
Funded Medical Equipment Reserve (Operating)		
Funded Medical Equipment Reserve (Capital)		
Community Well Being Reserve		
Funded Medical Complex Reserve-Operating	4,015.00	
Donation from Dr.-Year End Surplus		
Total Revenue:	4,015.00	\$ -

Medical Complex Funded Reserve:
Balance at December 31, 2020 \$ 8,435.40
Medical Equipment Funded Reserve:
Balance at December 31, 2020 \$ 16,054.23
Medical Bldg Extension Funded Reserve:
Balance at December 31, 2020 \$ 131,591.42

**CAPITAL BUDGET
2021**

Recreation Capital
1-5-9000-7360

	PROPOSED	ACTUAL
EXPENDITURES:		
Capital Expenditures Over \$5,000.		
Walking Trails		
Upgrade Outdoor Rink & Add Roof		
Construct Sunshade @ Water's Edge Memorial Park	\$ 68,552.00	
Sub-Total	\$ 68,552.00	\$ -

One-Time Items Under \$5,000. (Operating Budget 1-5-7000-1245)		
Demolition of Canteen Building	\$ 4,500.00	
[12] PicnicTables-Standard 6 feet @128.00 each		
Construction of a Shade Structure		
Playground Equipment		
Sub-Total	\$ 4,500.00	\$ -

Total Expenditures	\$ 73,052.00	\$ -
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REVENUES:		
Recreation Funded Reserve	\$ 4,500.00	
Healthy Communities Grant	\$ 68,552.00	
Total Revenue:	\$ 73,052.00	\$ -

Recreation Funded Reserves
Balance at December 31, 2020

\$ 16,562.30

CAPITAL BUDGET
CAPITAL - 2021

Planning Capital
1-5-9000-8100

	PROPOSED	ACTUAL
EXPENDITURES:		
Capital Expenditures Over \$5,000.		
	\$ -	
Sub-Total	\$ -	

One-Time Items Under \$5,000.		
Sub-Total	\$ -	-

Total Expenditures	\$ -	-
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REVENUES:		
Tax Rate		
	\$ -	
Total Revenue:	\$ -	-

Planning Funded Reserve
Balance to December 31, 2020

\$ 10,722.24

CAPITAL BUDGET
CAPITAL - 2021

Economic Dev. Capital
1-5-9000-8182

Capital Expenditures Over \$5,000.	PROPOSED	ACTUAL
EXPENDITURES:		
1 Trailer Park (Campground)-review and study		
Additional Christmas Lights-on new poles from		
Downtown around corner Hwy. 17-		Estimate
14 New Lights @800.00	\$ 11,200.00	
Shipping Costs	\$ 900.00	
H&C Pole Line-Installation	\$ 1,500.00	
Sub-Total	\$ 13,600.00	-

One-Time Items Under \$5,000. (1-5-8100-1245)		
1 Structural Report on old Water Tower	\$ 1,500.00	
2		
3		
4		
Sub-Total	\$ 1,500.00	

Total Expenditures	Grand-Total	\$ 15,100.00	
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REVENUES:		
Tax Rate		
Transfer from Reserves Operating	\$ 15,100.00	
Total Revenue:	\$ 15,100.00	-

Economic Development Funded Reserve:
Balance at December 31, 2020
AMO Main Street Funding

\$ 18,146.21
\$ (2,999.35)
\$ 15,146.86

The Corporation of the Town of Spanish - 5 Year Projected Capital Budget

Updated: June 2021

DEPARTMENT	DESCRIPTION	2019	2020	2021	2022	2023	Beyond 2023
ADMINISTRATION							
	Municipal Office Roof – Remove and Install New 30-year Shingles, Roof Vents, Tar Paper, Ice Shield, Valley Flashing and Dumping Fees		✓				
	Replace Windows				✓		
	Update Webpage to Meet Accessibility Requirements by January 1, 2021			✓			
	Asbestos Survey & Plan – All municipal buildings	✓	✓ (complete)				
	Inspection of Library Furnace on its last leg			✓			
	Sidewalk outside of municipal office-trip hazard			✓			
	Office Computer Upgrade		✓				
FIRE HALL							
	Replace Roof, Insulation and Ceiling Tiles, w/ Asbestos Abatement		✓				
	Replace Heat Pump with Propane Furnace		✓				
EMERGENCY PLANNING							
	Install Generator Hookup at Municipal Office				✓		
ROADS							
	Rock Scaling – Crab Lake Road, Dillon's Hill				✓		
	Salt and Sand Dome			✓			
	Sidewalk Machine				✓		
	Culvert – Short Street	Purchased	Install	✓			
	Rehabilitation – Bailey Bridge, Crab Lake Road		✓	✓			
	New ¾ Ton	Purchased					
	Addition to Public Works Building – Storage				✓		

DEPARTMENT	DESCRIPTION	2019	2020	2021	2022	2023	Beyond 2023
ROADS CONTINUED							
	Equipment Replacement			✓	✓	✓	✓
	Sweeper Attachment for Backhoe			✓			
	F550 -2 Ton-Deposit made in 2019		✓				
ICIP – Rural and Northern	Rehabilitation – Algoma/Colonization	✓	✓	✓			
	Paving/Surface Treatment on Remaining Gravel Roads			✓	✓	✓	✓
STREETLIGHTS							
	Convert all 128 Streetlights to LED (work in progress)						
	Install street lighting along Highway 17			✓			
WHARF							
	Rehabilitation Project – Former Small Craft Harbour Dock				✓		
GYM							
MARINA							
	New Storage Shed						
	Repairs to Service Dock				✓		
	Clean Fuel Tanks and Install Turbines				✓		
	Upgrade Paddle Boat				✓		
	Upgrade Stairs				✓		
	Upgrade Docks				✓		
	Engineering			✓			
FOUR SEASONS COMPLEX							
ICIP Community, Culture and Recreation Fund	Replace Steel Roof and Other Upgrades/Repairs as Recommended in Tulloch Report 2017, includes window replacement where required, railing system, rehabilitation to main entrance			✓			

DEPARTMENT	DESCRIPTION	2019	2020	2021	2022	2023	Beyond 2023
COMPLEX CONTINUED							
	Improve Acoustics						
	Replace Blinds						
	Reinstall light pole in complex parking lot						
	Replace Heat Pumps						
WATER							
	Increase Size of Pump @ Noranda			✓			
	Chlorine Probe - Both Wells						
	Turbidity Analyzer – Both Wells						
	Replace Flow Meter – Both Wells						
	Well Inspections - Both Wells						
	Drill New Well at Goderich - better water (less iron)						
	Study on Treatment Options for the Removal of Iron at the Goderich Well						
	Swabbing of Distribution System						
	Tower Recirculation System						
ICIP – Green Stream Fund	Replacement of UV light disinfection system – Noranda				✓		
	Backup power generator						
SEWER	Sonar Lagoon Cells to Determine Sludge Build Up				✓		
	Generator – Algoma Lift Station				✓		
LANDFILL	Issues Identified in 2017 MOECC Inspection Report	✓	✓	✓			
	Metal Roof on Custodian Building		✓				
HEALTH CENTRE							
	Upgrade Heating System		✓				
	Repair Railings on Both Ramps		✓				
	New Building						

DEPARTMENT	DESCRIPTION	2019	2020	2021	2022	2023	Beyond 2023
	Medical Clinic – New Server and Software		✓				
	Dental Clinic – X-ray Scan/CamX Camera		✓				
RECREATION							
	Demolition of Canteen Building			✓			
	Canteen/Washroom Building						
	Shade Structure			✓			
	Playground Equipment				✓	✓	✓
	Relocate Outdoor Rink and Add Roof						
	Upgrade Walking Trails						
PLANNING							
	Official Plan Review						✓
	Strategic Plan Review						✓
ECONOMIC DEVELOPMENT							
	Streetscape Project	✓	✓				
	Tourist Information/Public Washrooms						
	Bike Repair Station-See info in 2020 file						
	Upgrade 9 Decorative Street Lights-see info in 2020 file						
CEMETERY							
	Upgrade Fencing						

2021

**RESERVES
AND
RESERVE
FUNDS**

PROJECTED AFFECT ON
2021 NON-FUNDED RESERVES

#1999-08

RESERVES NOT FUNDED	BLDG & EQUIP 2-2-1000-3300	ELECTIONS 2-2-1000-3310	WORKING FUNDS 2-2-1000-3305	TOTAL RESERVES
2021 OPENING BALANCE	\$ 154,820.40	\$ 3,000.14	\$ 29,489.00	\$ 187,309.54
AMOUNTS ADDED		\$ 1,500.00		\$ 1,500.00
				\$ -
AMOUNTS SUBTRACTED				\$ -
2021 CLOSING BALANCE	\$ 154,820.40	\$ 4,500.14	\$ 29,489.00	\$ 188,809.54

PROJECTED AFFECT ON
2021 FUNDED RESERVES

	BLDG & EQUIP 2-2-2000-3000	2019-52 MODERNIZATION GRANT 2-2-2000-3010	#2005-29 ROADS HOUSING & EQUIP 2-2-2000-3100	#2008-09 GAS TAX REVENUE 2-2-2000-3110	#1994-12 SEWER 2-2-2000-3200	WATER 2-2-2000-3300	#1999-09 MEDICAL COMPLEX 2-2-2000-3400	#2006-22 MEDICAL EQUIP 2-2-2000-3410	#2006-06 MEDICAL BLDG EXT 2-2-2000-3420	CEMETERY BOARD 2-2-2000-4800	RECREATION 2-2-2000-3600
2021 OPENING											
BALANCE:	\$ 64,354.19	\$ 111,906.63	\$ 185,778.06	\$ 132,618.93	\$ 69,088.34	\$ 82,060.67	\$ 8,435.40	\$ 16,054.23	\$ 131,591.42	\$ 12,323.52	\$ 16,562.30
ADDITIONS:											
	A \$ 8,957.00		C \$ 92,405.00	E \$ 87,535.00	F \$ 26,856.00	G \$ 15,803.00	H \$ 3,143.00		I \$ 1,000.00		
	B \$ 64,023.00		D \$ 20,411.00								
Allocation of Interest Earned											
2021 Accrued Surplus											
SUBTRACTIONS:											
	-\$ 18,000.00				-\$ 4,050.00		-\$ 4,015.00				-\$ 4,500.00
	-\$ 5,000.00										
	-\$ 15,000.00										
	-\$ 20,000.00	-\$ 111,907.00	-\$ 38,321.00	-\$ 70,000.00	-\$ 38,000.00	-\$ 20,000.00					
	-\$ 5,643.00		-\$ 86,358.00								
2021 CLOSING											
BALANCE:	\$ 73,691.19	-\$ 0.37	\$ 173,915.06	\$ 150,153.93	\$ 53,894.34	\$ 77,863.67	\$ 7,563.40	\$ 16,054.23	\$ 132,591.42	\$ 12,323.52	\$ 12,062.30
Office Use Only:											
OCIF Funding			138,922.90								
2021 OCIF Funding			92,405.00								
Interest Earned (2021)			0.00								
Used in 2021			(86,357.98)								
Total OCIF Funds in Roads Reserve			144,969.92								
Available Roads Housing & Equipment Reserve			28,945.14								

- A Payment Out of Court Funds

B COVID-19 Funds

C OCIF Formula-Based 2021

D Repayment - Roads Loan (Will be paid in 2022)

E Gas Tax Revenue 2021

F Sewer Surplus

G Water Surplus

H Medical Complex Surplus

I Medical Fundraising

J Landfill Tipping Fees - Scrap Metal

K Transfer from Policing Reserve

L Cannabis Funding

M Marina Surplus
- 1 Admin - Covid

2 Fire - Covid

3 Four Seasons Complex - Covid

4 Admin - Joint Modernization Project
- 5 Admin - AMP Project

6 Four Seasons Complex - Rehabilitation Project

7 Roads Capital - Ditching, Sweeper for Backhoe

8 Roads Capital - Algoma/Colonization Road

9 Roads Capital - Bridge Repairs

10 Sewer Operating

11 Sewer Capital

12 Water Capital

13 Medical Operating - Radon Fan, Dental Pump

14 Recreation - Demo Canteen Building

15 Landfill Capital - EA

16 Library Furnace

17 Transfer Policing Reserve to Fire Reserve

18 Marina Operating

19 Marina Capital - Prepare Plan for Upgrades

20 Economic Dev - Structural Review - Old Water Tower

21 Economic Dev Capital - Christmas Lights and Installation on new Streetlights

22 Streetlighting Around Highway 17 Curve

Computer	1,495.00
Conference	3,419.00
Total	\$4,914.00