

7.1,
Calvin Clerk

From: Treasurer
Sent: Thursday, April 20, 2023 4:28 PM
To: Calvin Clerk
Subject: Council remuneration report for 2022
Attachments: 2022 Council Remuneration & Expense Statement.pdf; 2022-053 remuneration bylaw.pdf

As discussed, please find attached for Council.

Resolution wording could be: "Council have hereby received the 2022 Council Remuneration & Expense Statement & By-law 2022-053"

As I indicated, the numbers are as paid out through vadim, however, in my opinion they do not agree with By-law 2022-053.

Thank you,

Leanne Crozier, Treasurer

Municipality of Calvin

1355 Peddlers Dr., R.R.#2, Mattawa, ON. P0H 1V0

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THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BYLAW NUMBER 2022-053

BEING A BY-LAW TO ESTABLISH REMUNERATION FOR COUNCIL, COMMITTEES OF COUNCIL AND ITS LOCAL BOARDS TO PROVIDE FOR REIMBURSEMENT OF EXPENSES

Legal Authority

Scope of Powers

Section 8(1) of the *Municipal Act*, 2001, S.O. 2001, c.25, ("*Municipal Act*") as amended, provides that the powers of a municipality shall be interpreted broadly so as to confer broad authority on municipalities to enable them to govern their affairs as they consider appropriate, and to enhance their ability to respond to municipal issues.

Powers of a Natural Person

Section 9 of the *Municipal Act* provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act.

Powers Exercised by Council

Section 5(1) of the *Municipal Act* provides that the powers of a municipality shall be exercised by its Council

Powers Exercised by By-law

Section 5(3) of the *Municipal Act* provides that a municipal power, including a municipality's capacity, rights, powers and privileges under section 9, shall be exercised by bylaw unless the municipality is specifically authorized to do otherwise.

Municipal Administration

Section 227 of the *Municipal Act* provides it is the role of the officers and employees of the municipality to implement Council's decisions and establish administrative practices and procedures to carry out Council's decisions.

Remuneration and Expenses

Section 283(1) of the *Municipal Act*, 2001, S.O. 2001, c.25, as amended ("*Municipal Act*") provides that a municipality may pay any part of the remuneration and expenses of the members of Council, any local board and officers and municipal employees of the municipality.

Section 283(2) of the *Municipal Act* provides that despite any Act, a municipality may only pay the expenses of members of its Council or of a local board of the

Municipality if the expenses are of those persons in their capacity as members and actually incurred or, if the expenses are, in lieu of the expenses actually incurred, a reasonable estimate in the opinion of the Council of the actual expenses that would be incurred.

Section 284 of the *Municipal Act* provides how the remuneration shall be disclosed each year by an itemized statement on or before March 31.

Term of Council Review

Section 283(7) requires Council to review a by-law passed under subsection 283(5) at a public meeting at least once during the four-year period corresponding to the term of office of its members after a regular election.

Preamble

In 2014 Council for the Corporation of the Municipality of Calvin adopted Bylaw 2014-011 providing for the remuneration of Council and the payment of expenses incurred. Council is obligated under law to review the Bylaw once during the four-year term.

This matter has been discussed at previous Council meetings and no changes were recommended.

Inflationary costs (cost of living etc.) are not built into the Bylaw and there is no other automatic rate increase.

The cost of living/inflation has been increasing significantly over the past few years.

For years, members of Council have been compensated at a rate lower than the sector standard.

Decision

Council of the Corporation of the Municipality decides it in the best interest of the Corporation to establish remuneration and expense reimbursement for members of Council.

Direction

NOW THEREFORE the Council of the Corporation of the Municipality of Calvin directs as follows:

1. That Members of Council for the Municipality of Calvin shall receive remuneration in accordance with the provisions of Schedule "A", attached to and forming part of this Bylaw.
2. That remuneration shall be adjusted annually in accordance with the Consumer Price Index.

3. That the Treasurer shall make payments to a member of Council for expenses incurred as provided for in Schedule "B", attached to and forming part of this Bylaw.
4. That the Treasurer shall prepare a report of the remuneration and expenses paid to each member of Council in accordance with the provisions of Section 284 of the *Municipal Act* and the report will be posted on the Municipality's website prior to March 31, of any given year.
5. That Schedules "A" and "B" can be amended by resolution.
6. That Bylaw 2014-011 is hereby repealed.
7. This By-law takes effect on the day of its final passing.

Read and adopted by Resolution 2022-290 this 23rd Day of August 2022.

Mayor

Clerk

SCHEDULE "A"

TO BYLAW 2022-053

1. FLAT RATE HONOURARIUM - MEMBERS OF COUNCIL

Starting on January 1, 2022, the members of Council shall receive the following flat rate honourarium:

MAYOR	\$15,600.00 PER ANNUM fully taxable
DEPUTY MAYOR	\$13,200.00 PER ANNUM fully taxable
COUNCILLOR	\$10,800.00 PER ANNUM fully taxable

The flat rate honourarium is to include the following:

- Meeting preparation and research;
- Twenty-six (26) meetings which would include Regular, Special, Closed or Emergency meetings or educational and training meetings of Council, whether attending in-person or by means of virtual meeting;
- Meetings of Boards and Committees to which a Member of Council is appointed by Council whether attending in-person or by means of virtual meeting and otherwise compensated;
- Attendance at meetings held within the municipality with ratepayers, staff, consultants whether at their request or not, etc.;
- Attendance at on-site meetings within the Municipality;
- Attendance at the Municipal Office to sign cheques, by-laws, etc.. and to interact with the staff and public; and
- Attendance at special function, public or ceremonial event related to the municipality.

The flat rate honourarium will be paid bi-weekly and deposited directly into the Member's bank account when municipal employees are paid.

Members will be compensated for all additional meetings in June and December.

In December of any given year, any Member who has not attended twenty-six (26) meetings will have their remuneration reduced by \$150 per meeting not attended.

2. ADDITIONAL MEETINGS

- a. Additional approved meetings will be compensated at \$150 per meeting. Approved meetings will include those called by the Mayor and those approved for the Member to attend by resolution of Council.
- b. Attendance at meetings, functions, or events where participation is out-of-the-interest of a Council member only and not Council as a body (no resolution) will not be paid.

3. APPROVED TRAINING SEMINARS, WORKSHOPS & CONFERENCES

For approved training seminars, workshops and conferences attended in person by a Council member(s) the municipality pays:

Starting on January 1, 2022:

- Actual registration, hotel and transportation costs;
- \$53 per diem (1/2 day) incurred;
- \$106.00 per diem (full day) incurred to a maximum of three (3) days at any one time; and
- \$60 per diem for cost of meals incurred to a maximum of three (3) days at any one time, broken down as follows: Breakfast \$10; Lunch \$20 and Dinner \$30.00.

The Municipality will not pay for costs associated with alcohol charges or spousal expenses.

Remuneration paid to elected Members of Council of the Municipality of Calvin is deemed as expenses incident to the discharge of their duties as members of the Council during their term of office.

4. Reconciliation

The Treasurer shall in June and December of any given year, prior to making fixed remuneration payments, undertake a review of meeting attendance, by each Member of Council. In the event of absence by Council members at Regular, Special, Closed or Emergency meetings or appointed representation on other Committees, the Treasurer shall undertake a calculation of the Flat Rate Honorarium paid to the Council Member, complete a pro-rated calculation and make amendments to the Flat Rate Honorarium paid to the Council Member. Any adjustments will be made in July and December/January as the case may be.

SCHEDULE "B"

TO BYLAW 2022-053

1. Travel Expenses: Members of Council

- a. Actual registration fee, taxi fares and parking fees with receipts;
- b. Meals and gratuities based on current Treasury Board rates.
- c. Actual accommodation cost with receipt;
- d. Actual transportation cost with receipt;
- e. Use of personal vehicle will be reimbursed based on the mileage rate set by Council for the municipality.

2. Approval of Travel Expenses

Travel expense claims by members of Council are subject to review and approval by Municipality of Calvin Council. The Treasurer will not cause expenses to be paid without a resolution of Council.

3. Travel Advance

A travel advance may be requested by providing the Treasurer with the resolution of Council approving attendance at the meeting/training/event along with an estimate of costs upon such form as established by the Treasurer. Travel advances will not exceed seventy-five percent (75%) of the estimate and will be limited to daily per diems, mileage cost and reasonable meal expenditures.

Upon their return the relevant travel expense claim must be submitted no later than two (2) weeks following the completion of the function. The Treasurer will reconcile the advance and compensate the Member for any amounts over and above the advance. Should the advance exceed the actual costs, the Member will be requested to return the excess funds to the Municipality. In the circumstance a member fails to repay any advance or portion thereof, the Treasurer will reduce the Member's honourarium by the outstanding amount.

Municipality of Calvin
Trial Balance

Acct Code	Account Name	2022 ADJ Year to Date	2022 Budget Amount	2023 as of Mar 31	2023 Proposed Budget
ASSET					
101 CASH ON HAND AND IN BANKS					
	110101120 PETTY CASH	250.00	0	0	0
	110101130 GENERAL BANK ACCOUNT	528,508.99	0	848,891.12	0
	110101154 BANK PARKLAND SAVINGS ACCOUNT	18,222.90	0	0	0
	110101155 BANK/RESERVE GAS TAX	233,128.38	0	0	0
	110101160 TERM DEPOSIT	128,499.27	0	0	0
	Total CASH ON HAND AND IN BANKS	908,609.54	0	848,891.12	0
102 ACCOUNTS RECEIVABLE					
	110102210 ACCOUNTS RECEIVABLE-TAX SALE		0		0
	110102211 HST REFUND	516.61	0		0
	110102220 ACCOUNTS RECEIVABLE-FED/PROV	81,647.63	0		0
	110102280 ACCOUNTS RECEIVABLE-SUNDRY	109,065.12	0	9,366.27	0
	110102290 PREPAID EXPENSES	200.00	0		0
	110102290 PREPAID EXPENSES	7,496.14	0		0
	Total ACCOUNTS RECEIVABLE	198,925.50	0	9,366.27	0
103 TAXES RECEIVABLE					
	110103511 CURRENT TAXES	147,352.15	0	193,200.38	0
	110103512 TAX ARREARS PREVIOUS	24,479.68	0	-43,024.95	0
	110103513 TAXES RECEIVABLE PRIOR	35,957.89	0	-3,617.80	0
	110103570 PENALTIES & INTEREST	21,422.76	0	2,470.87	0
	110103590 DOUBTFUL ACCOUNTS	-2,000.00	0		0
	Total TAXES RECEIVABLE	227,212.48	0	149,028.50	0
104 CAPITAL ASSETS					
	110104471 LAND	30,121.00	0		0
	110104472 BUILDINGS	614,574.43	0		0
	110104473 VEHICLES	1,152,814.38	0		0
	110104474 MACH EQUIP & FURNITURE	354,578.65	0		0
	110104475 ROADS	2,644,464.24	0		0
	110104476 LAND IMPROVEMENTS	140,268.63	0		0
	110104477 LAND-LANDFILL	882.00	0		0
	110104478 LANDFILL CLOSURE AMOUNT	401,383.00	0		0
	110104479 COMP.HARD & SOFTWARE	16,658.76	0		0
	110104480 BRIDGES	2,295,834.14	0		0
	Total CAPITAL ASSETS	7,651,579.23	0	0.00	0

Municipality of Calvin
Trial Balance

Acct Code

Account Name

2022 2022 2023 2023
ADJ Year to Date Budget Amount as of Mar 31 Proposed Budget

105 ACCUM AMORTIZATION CAPITAL ASSETS

110105472 BUILDINGS ACCUM. AMORTIZATION	-294,239.57	0	0
110105473 VEHICLES ACCUM. AMORTIZATION	-458,245.00	0	0
110105474 MACH EQUIP & FURNITURE ACCUM AMORTIZATI	-222,345.61	0	0
110105475 ROADS ACCUM. AMORTIZATION	-2,012,750.50	0	0
110105476 LAND IMPROVEMENTS ACCUM. AMORTIZATION	-47,492.67	0	0
110105477 LAND-LANDFILL ACCUM. AMORTIZATION	-882.00	0	0
110105478 LANDFILL CLOSURE ACCUM. AMORTIZATION	-401,383.00	0	0
110105479 COMP HARD & SOFTWARE ACCUM. AMORTIZATIO	-6,112.82	0	0
110105480 BRIDGES ACCUM. AMORTIZATION	-503,045.26	0	0
Total ACCUM AMORTIZATION CAPITAL ASSETS	-3,946,496.43	0	0.00

106 INVENTORY

110106302 INVENTORY FOR OWN USE	32,940.06	0	0
Total INVENTORY	32,940.06	0	0.00
ASSET TOTAL	5,072,770.38	0	1,007,285.89

LIABILITIES

101 LIABILITIES

120101134 INTERNAL FUNDS TO TRUST & RESERVE	-3,133.34	0	0
120101231 COLLECTED HST (payable)	-26.00	0	0
120101310 TRADE ACCOUNTS PAYABLE	-21,696.00	0	0
120101311 DEFERRED REVENUE OTHER	-241,684.40	0	0
120101313 Accrued Interest	-69.04	0	0
120101320 EMPLOYEE PENSION PAYABLE	-1,912.32	0	0
120101321 SICK LEAVE LIABILITY	-14,141.07	0	0
120101322 EMPL. BENE. (WSIB & EHT) PAYABLE	-4,063.90	0	0
120101323 LANDFILL CLOSE LIABILITY	-401,383.00	0	22,496.70
120101331 RECEIVER GENERAL DEDUCTIONS	418.12	0	0
120101332 WAGES PAYABLE LIABILITY	1,188.65	0	0
120101333 ACCRUAL VACATION PAY	-32,754.76	0	0
120101336 PREPAID TAXES	0.00	0	0
120101400 I/O LOAN FIRE TRUCK	-70,000.00	0	0
120101404 GRADER LOAN	-90,057.20	0	0

EQUITY
 101 EQUITY

104 TRUST ACCOUNTS AND DEFERRED REVENUE				
120101500 INTERIM TAXATION				
Total LIABILITIES	-879,314.26	0	-871,826.56	0
120104751 LOT AND PARKLAND LEVIES	-18,222.90	0		0
Total TRUST ACCOUNTS AND DEFERRED REVENUE	-18,222.90	0	0.00	0
LIABILITIES TOTAL	-897,537.16	0	-871,826.56	0

102 AMOUNTS TO BE RECOVERED

130101310 RESERVES FEDERAL GAS TAX	-240,858.42	0		0
130101311 RESERVE FOR WORKING FUNDS GENERAL	-206,576.15	0		0
130101312 RESERVE COVID 19 FUNDING	-16,298.32	0		0
130101314 RESERVE FIRE DEPARTMENT	-131,766.75	0		0
130101316 RESERVE SICK LEAVE	-3,000.00	0		0
130101319 RESERVE MATTAWA SENIORS HOME	-114,344.00	0		0
130101322 RESERVE ROAD DEPT.	-142,250.95	0		0
130101323 RESERVES LANDFILL	-122,657.00	0		0
130101324 RESERVES BUILDING DEPARTMENT	-9,000.00	0		0
130101325 RESERVES COMM. EMERG. MEASURES	-3,007.00	0		0
130101330 MUNICIPAL EQUITY RESERVE FUND	-152,136.21	0		0
130101331 RESERVES RECREATION	-10,507.86	0		0
130101343 CAPITAL ASSET SURPLUS	-3,705,082.80	0		0
Total EQUITY	-4,857,485.46	0	0.00	0
130102338 2B RECOVERED (B/S) I/O LOAN FIRE TRUCK	70,000.00	0		0
130102340 2B RECOV (B/S) EMPLOYEE BENEFITS	14,141.07	0		0
130102341 2B RECOV (B/S) LANDFILL CLOSURE	401,383.00	0		0
130102404 2B RECOV (B/S) GRADER	90,057.20	0		0
Total AMOUNTS TO BE RECOVERED	575,581.27	0	0.00	0
EQUITY TOTAL	-4,281,904.19	0	0.00	0

Municipality of Calvin
Trial Balance

Acct Code	Account Name	2022 ADJ Year to Date	2022 Budget Amount	2023 as of Mar 31	2023 Proposed Budget
REVENUE					
101	TAXATION REVENUE				
	140101110 TAXATION-GENERAL LEVY	-1,402,446.15	-1,406,257		
	140101113 RAILWAY TAXATION	-5,239.26	-5,239		
	140101115 PAYMENTS-IN-LIEU	-33,558.87	-30,000		
	Total TAXATION REVENUE	-1,441,244.28	-1,441,496	0.00	0
103	ONTARIO UNCONDITIONAL GRANTS				
	140103117 OMPF Ont Mun Funding Program	-189,500.00	-189,500	45,700.00	182,800
	Total ONTARIO UNCONDITIONAL GRANTS	-189,500.00	-189,500		
104	ONTARIO CONDITIONAL GRANTS				
	140104120 FIRE GRANT PROVINCIAL	-4,589.02	-9,000		
	140104121 LIVESTOCK GRANT PROVINCIAL	-969.80	-1,000		
	140104122 LIBRARY GRANT PROVINCIAL	-1,177.00	-1,177		
	140104123 OTHER PROV/FED GRANTS	0.00	-100,000		
	140104124 INFRASTRUCTURE GRANTS				
	140104125 DRAINAGE PROVINCIAL GRANTS	0.00	-5,000		-201,753
	Total ONTARIO CONDITIONAL GRANTS	-6,735.82	-116,177	0.00	-201,753
105	POA REVENUE				
	140105126 CEMC REVENUE-OTHER MUNICIPALITIES	-5,250.00	-50		
	140105127 PROVINCIAL OFFENCES ACT	-466.06	0		
	Total POA REVENUE	-5,716.06	-50	0.00	0
106	USER FEES AND SERVICE CHARGES				
	140106130 CEMETERY REVENUE	-200.00	-2,000	-300.00	
	140106131 RECREATION REVENUE	-570.00	-1,000		
	Total USER FEES AND SERVICE CHARGES	-770.00	-3,000	-300.00	0
107	LICENCES, PERMITS, FEES				
	140107140 BUILDING DEPT. REVENUES	-7,795.00	-3,000	-775.00	
	140107143 GENERAL GOVERNMENT REVENUE-OTHER	-4,763.09	-2,000		
	140107144 ELECTION REVENUE	-400.00	0		
	140107145 911 REVENUE	-330.00	-90		
	140107146 FIRE DEPARTMENT REVENUE	-4,193.25	-5,000		
	140107148 FIRE DEPARTMENT AGREEMENT REVENUE	-225.00	-3,000		
	140107151 ROAD VEHICLE TRUCK CREDITS	-6,052.50	-500		
	140107153 ROAD VEHICLE LOADER/HOE CREDITS	-3,690.00	-2,500		

Municipality of Calvin
Trial Balance

Acct Code	Account Name	2022 ADJ Year to Date	2022 Budget Amount	2023 as of Mar 31	2023 Proposed Budget
108	PENALTIES AND INTEREST				
	140107155 AGGREGATES REVENUE	-4,919.17	-2,000		
	140107156 ROAD NON MACH REVENUE	0.00	-250		
	140107160 LANDFILL REVENUE	-8,511.00	-14,000		
	140107161 BLUE BOX RECYCLING REVENUE	-10,995.14	-10,000		
	140107171 LOT AND PARKLAND REVENUE	-2,732.00	0	-7,228.24	
	140107172 TAX CERT, MAPS AND COPIES	-1,614.00	-200		
	Total LICENCES, PERMITS, FEES	-56,220.15	-42,540	-8,003.24	0
109	OTHER REVENUE				
	140108180 PENALTIES AND INTEREST	-16,934.80	-15,000	-9,321.99	
	Total PENALTIES AND INTEREST	-16,934.80	-15,000	-9,321.99	0
110	OTHER				
	140109185 INVESTMENT INCOME	-382.96	-2,000		
	Total OTHER REVENUE	-382.96	-2,000	0.00	0
111	TRANSFER AND TAXATION SCHOOL BOARDS				
	140110198 TRANSFER FROM GAS TAX RESERVES	-25,000.00			
	140110199 SURPLUS FROM PREVIOUS YEAR	0.00	-83,414		
	140110203 TRANSFER FROM WORKING RESERVE	0.00	-93,991		
	140110204 TRANSFER FROM UNEXPENDED CAPITAL	0.00			
	Total OTHER	-25,000.00	-177,405	0.00	0
	140111650 TAXATION ENGLISH PUBLIC	-78,818.67	0		
	140111651 TAXATION FRENCH PUBLIC	-568.99	0		
	140111652 TAXATION ENGLISH SEPARATE	-6,723.12	0		
	140111653 TAXATION FRENCH SEPARATE	-4,384.44	0		
	140111654 TAXATION NO SUPPORT	-260,523.89	0		
	140111655 TRANSFER TO ENGLISH PUBLIC BD.	220,545.70	0	55,146.25	
	140111656 TRANSFER TO FRENCH PUBLIC BD	20,868.43	0	5,217.11	
	140111657 TRANSFER TO ENGLISH SEPARATE BD	55,384.71	0	13,846.25	
	140111658 TRANSFER TO FRENCH SEPARATE	54,740.98	0	13,685.32	
	Total TRANSFER AND TAXATION SCHOOL BOARDS	520.71	0	87,894.93	0
	Total REVENUE	-1,741,983.36	-1,987,168	70,269.70	-201,753

Acct Code

EXPENDITURES
100 COUNCIL

Account Name	2022 ADJ Year to Date	2022 Budget Amount	2023 as of Mar 31	2023 Proposed Budget
150100100 SALARIES AND BENEFITS-COUNCIL	60,000.00	37,000	14,480.68	
150100102 MILEAGE AND MISC EXPENSES	0.00	500		
150100104 WSIB & EHT - COUNCIL	1,296.85	700		
150100106 INTEGRITY COMMISSIONER	0.00	10,000	345.37	
150100113 CPP - COUNCIL	1,747.14	1,100		
150100138 COUNCIL TRAINING	0.00	5,000		
Total COUNCIL	63,043.99	54,300	14,826.05	0

101 ADMINISTRATION

150101100 SALARIES AND BENEFITS - ADMIN	94,066.58	118,071	60,928.57	
150101101 MATERIALS AND SUPPLIES - ADMIN	6,342.18	5,000	966.56	
150101102 MILEAGE EXPENSE - ADMIN	754.32	500	109.86	
150101103 TELEPHONE, FAX, CELL PHONE	2,126.27	2,400	665.14	
150101104 WSIB & EHT - ADMIN	5,072.92	5,947		
150101105 SEMINARS, WORKSHOPS- ADMIN	300.19	1,500		
150101106 MISCELLANEOUS & MEMBERSHIPS - ADMIN	10,612.82	4,500	2,417.58	
150101110 SERVICES	108,222.74	75,000	2,442.24	
150101113 CPP & UIC - ADMIN	7,121.24	8,540		
150101114 GROUP INSURANCE/GENERAL DEPTS	15,393.31	4,575	5,741.35	
150101115 COMPUTER EXPENSES	58,475.22	31,000		
150101116 AUDITOR	14,863.39	16,500		
150101117 COPIER EXPENSES	3,583.21	1,800	720.25	
150101119 DONATIONS	40.00	0		
150101120 LAWYER FEES	17,224.67	15,000	6,455.06	
150101121 ELECTIONS	19,727.72	20,000		
150101122 ELECTION REFUNDS	100.00	0		
150101123 BANK SERVICE CHG, INTEREST	-14,956.20	1,300		
150101126 TAXATION WRITE OFFS	0.00	1,300		
150101133 TRANSFER TO RESERVES-working funds	0.00	20,000		
150101138 NEW STAFF TRAINING	0.00	11,800		
150101169 INSURANCE-ADMIN	11,878.25	11,878		
150101171 POSTAGE	1,436.68	2,200	481.35	
150101174 HEALTH AND SAFETY	985.10	1,200	290.02	

Account Name	ADJ Year to Date	2022	2022	2023	2023
			Budget Amount	as of Mar 31	Proposed Budget
150101187 EMPLOYEE PENSION EXPENSE (all dept)	10,541.14	12,602			
150101188 FCM-MAMP PROJECT	39,136.92	35,000			
150101189 INTEREST PHOTOCOPIER LEASE	0.00	14			
150101700 PENNY ROUNDING	0.07	0			
Total ADMINISTRATION	413,048.74	407,626	81,217.98	0	
200 FIRE PROTECTION					
150200100 SALARIES AND BENEFITS - FIRE	40,086.92	14,922			
150200101 MATERIALS & SUPPLIES-FIRE	1,932.69	11,000	734.30		
150200102 VEHICLE/MILEAGE EXPENSE - FIRE	11,152.28	14,850			
150200104 WSIB & EHT - FIRE	2,152.46	767			
150200106 MISCELLANEOUS-FIRE	378.57	5,900	48.39		
150200107 HYDRO - FIRE	1,076.50	1,300	125.15		
150200108 HEATING FUEL - FIRE	3,183.55	3,800	2,915.89		
150200113 CPP & UIC - FIRE	555.07	936			
150200132 CAPITAL EXPENDITURES - FIRE	86,496.06	93,996			
150200133 TRANSFER TO RESERVES - FIRE	0.00	25,000			
150200134 MEMBERSHIPS - FIRE	717.22	720	374.75		
150200135 BUILDING MAINTENANCE - FIRE	772.01	1,600			
150200136 BREATHING AIR & OXYGEN	2,408.57	2,900			
150200137 COMMUNICATIONS - FIRE	3,707.41	5,000	919.47		
150200138 TRAINING - FIRE	4,914.62	5,000			
150200139 FIRE PREVENTION	0.00	500			
150200140 PAYMENTS TO OTHER FIRE DEPT.	1,019.78	0			
150200142 FOREST FIRE EXPENSE	656.88	660			
150200169 INSURANCE-FIRE	8,456.58	8,457			
150200402 FIRE TRUCK LOAN PAYMENT	20,000.00	20,000			
150200404 FIRE TRUCK LOAN INTEREST	1,559.67	2,000			
Total FIRE PROTECTION	191,226.84	219,308	5,117.95	0	
210 COMMUNITY EMERGENCY MEASURES					
150210100 SALARIES & BENEFITS - CEMC	831.92	1,594			
150210101 MATERIALS & SUPPLIES - CEMC	0.00	100			
150210104 WSIB & EHT-CEMC	43.91	73			
150210113 CPP & UIC - CEMC	25.64	47			
150210138 CEMC TRAINING	0.00	200			

Acct Code

Account Name	2022 ADJ Year to Date	2022 Budget Amount	2023 as of Mar 31	2023 Proposed Budget
300 ROADS	901.47	2,014	0.00	0
Total COMMUNITY EMERGENCY MEASURES				
150300100 SALARIES AND BENEFITS - ROADS	88,105.42	99,529	63,476.72	
150300101 MATERIALS AND SUPPLIES - ROADS	1,350.43	0	241.30	
150300102 MILEAGE EXPENSE - ROADS	14,401.31	15,000	2,098.42	
150300103 TELEPHONE, CELL PHONE - ROADS	2,322.64	1,500	243.36	
150300104 WSIB & EHT - ROADS	4,758.93	4,803		
150300105 SEMINARS, WORKSHOPS, MEMBERSHIPS - ROADS	906.07	0	75.00	
150300107 HYDRO - ROADS	1,340.05	1,500	73.06	
150300108 HEATING FUEL - ROADS	9,038.09	8,200	9,942.51	
150300113 CPP & UIC - ROADS	5,797.31	7,036		
150300114 GROUP INSURANCE-ROADS	10,398.78	11,602		
150300120 LAWYER FEES - ROADS	23,393.87	15,000		
150300135 BUILDING MAINTENANCE-ROADS	0.00	2,000	3,084.63	
150300149 SMALL TOOLS - ROADS	1,115.94	2,200	0.00	
150300150 OFFICE AND SHOP EXPENSE - ROADS	16,207.06	12,000	747.03	
150300169 INSURANCE-ROADS	12,375.28	12,375		
150300402 Loan Interest - GRADER				
150300404 LOAN PAYMENT - GRADER	34,471.87	0		
Total ROADS	225,983.05	192,745	79,982.03	0
310 HARDTOP MAINTENANCE				
150310100 SALARIES AND BENEFITS - HARDTOP	1,076.44	1,405		
150310101 MATERIALS AND SUPPLIES - HARDTOP	0.00	3,300		
150310104 WSIB & EHT - HARDTOP MAINTENANCE	56.84	64		
150310113 CPP & UIC - HARDTOP MAINTENANCE	81.77	93		
Total HARDTOP MAINTENANCE	1,215.05	4,862	0.00	0
311 DITCHING				
150311100 SALARIES AND BENEFITS - DITCHING	1,219.92	0		
150311101 MATERIALS AND SUPPLIES - DITCHING	0.00	500		
150311104 WSIB & EHT - DITCHING	64.40	0		
150311110 SERVICES - DITCHING	4,052.39	15,000		
150311113 CPP & UIC - DITCHING	93.04	0		
Total DITCHING	5,429.75	15,500	0.00	0

Municipality of Calvin
Trial Balance

Acct Code

Account Name	2022 ADJ Year to Date	2022 Budget Amount	2023 as of Mar 31	2023 Proposed Budget
312 GRAVEL PATCHING				
150312100 SALARIES AND BENEFITS - GRAVEL PATCHING				
150312101 MATERIALS AND SUPPLIES - GRAVEL PATCHING	1,371.76	634		
150312104 WSIB & EHT - GRAVEL PATCHING	26,188.44	26,700		
150312113 CPP & UIC - GRAVEL PATCHING	72.41	29		
Total GRAVEL PATCHING	104.22	41		
313 GRADING				
150313100 SALARIES AND BENEFITS - GRADING				
150313104 WSIB & EHT - GRADING	11,055.01	11,802		
150313113 CPP & UIC - GRADING	583.73	540		
Total GRADING	841.66	785		
314 DUST LAYER/CALCIUM				
150314100 SALARIES AND BENEFITS - DUST LAYER	12,480.40	13,127		
150314101 MATERIALS AND SUPPLIES - DUST LAYER	324.42	0		
150314104 WSIB & EHT - DUST LAYER/CALCIUM	26,963.35	29,000		
150314113 CPP & UIC - DUST LAYER/CALCIUM	17.14	0		
Total DUST LAYER/CALCIUM	24.80	0		
315 GRAVEL RESURFACING				
150315100 SALARIES AND BENEFITS - GRAVEL RESURF.	27,329.71	29,000		
150315101 MATERIALS AND SUPPLIES - GRAVEL RESURF.	629.64	0		
150315104 WSIB & EHT - GRAVEL RESURFACING	28,066.86	34,000		
150315113 CPP & UIC - GRAVEL RESURFACING	33.25	0		
Total GRAVEL RESURFACING	47.57	0		
316 SAFETY DEVICES				
150316110 SERVICES - SAFETY DEVICES	28,777.32	34,000		
Total SAFETY DEVICES	3,609.20	900		
317 BRIDGES & CULVERTS				
150317100 SALARIES AND BENEFITS - BRIDG/CULV	3,609.20	900		
150317101 MATERIALS AND SUPPLIES - BRIDG/CULV				
150317104 WSIB & EHT - BRIDGES & CULVERTS	2,513.56	1,489		
150317110 SERVICES - BRIDG/CULV	7,445.42	9,000		
150317113 CPP & UIC - BRIDGES & CULVERTS	132.72	68		
Total BRIDGES & CULVERTS	1,984.32	4,000		
	182.60	98		
	12,258.62	14,655		
			0.00	0

318 ROADSIDE MAINTENANCE

150318100 SALARIES AND BENEFITS - RDSIDE MAIN.	3,279.54	829		
150318104 WSIB & EHT - ROADSIDE MAINTENANCE	173.15	38		
150318106 MATERIALS & SUPPLIES - RDSIDE. MAIN.	7,174.08	7,174		
150318110 SERVICES - RDSIDE MAIN.	3,454.75	3,500		
150318113 CPP & UIC - ROADSIDE MAINTENANCE	248.08	55		
Total ROADSIDE MAINTENANCE	14,329.60	11,596	0.00	0

319 SNOWPLOWING

150319100 SALARIES AND BENEFITS - SNOWPLOW	5,886.69	14,388		
150319101 MATERIALS AND SUPPLIES - SNOWPLOW	247.65	0		
150319104 WSIB & EHT - SNOWPLOWING	365.50	787		
150319113 CPP & UIC - SNOWPLOWING	499.61	1,111		
Total SNOWPLOWING	6,999.45	16,285	0.00	0

320 SANDING

150320100 SALARIES AND BENEFITS - SANDING	12,842.39	24,716		
150320101 MATERIALS AND SUPPLIES - SANDING	39,220.44	39,000	814.08	
150320104 WSIB & EHT - SANDING	763.38	1,331		
150320113 CPP & UIC - SANDING	1,040.75	1,862		
Total SANDING	53,866.96	66,909	814.08	0

321 ICE BLADING

150321100 SALARIES AND BENEFITS - ICE BLADING	2,060.03	5,599		
150321104 WSIB & EHT - ICE BLADING	108.77	256		
150321106 MISCELLANEOUS - ICE BLADING	1,620.30	0		
150321113 CPP & UIC - ICE BLADING	158.05	372		
Total ICE BLADING	3,947.15	6,227	0.00	0

322 THAW CULVERTS

150322100 SALARIES AND BENEFITS - THAW CULVERTS	1,381.06	3,754		
150322104 WSIB & EHT - THAW CULVERTS	72.91	172		
150322113 CPP & UIC - THAW CULVERTS	106.09	250		
Total THAW CULVERTS	1,560.06	4,175	0.00	0

323 STAND BY WAGES

150323100 SALARIES AND BENEFITS - STANDBY	2,941.12	5,713		
150323104 WSIB & EHT - STAND BY WAGES	165.35	285		
150323113 CPP & UIC - STAND BY WAGES	174.05	313		

Account Code

Account Name	2022 ADJ Year to Date	2022 Budget Amount	2023 as of Mar 31	2023 Proposed Budget
325 TRUCK EXPENDITURES				
Total STAND BY WAGES	3,280.52	6,312	0.00	0
150325100 SALARIES AND BENEFITS - TRUCK EXPEND.	4,285.50	4,125		
150325101 REPAIRS AND MAINTENANCE-TRUCK	17,908.24	26,000	16,983.61	
150325104 WSIB & EHT - TRUCK EXPENDITURES	231.71	201		
150325106 FUEL & OIL - TRUCK EXPEND.	27,661.64	20,500	13,014.43	
150325113 CPP & UIC - TRUCK EXPENDITURES	269.77	287		
Total TRUCK EXPENDITURES	50,356.86	51,113	29,998.04	0
326 GRADER EXPENDITURES				
150326100 SALARIES AND BENEFITS - GRADER EXPEND.	1,001.50	1,584		
150326101 REPAIRS AND MAINTENANCE-GRADER	6,054.30	0	97.43	
150326104 WSIB & EHT - GRADER EXPENDITURES	52.92	72		
150326106 FUEL & OIL - GRADER EXPEND.	10,960.31	14,400	2,471.40	
150326113 CPP & UIC - GRADER EXPENDITURES	76.36	105		
Total GRADER EXPENDITURES	18,145.39	16,162	2,568.83	0
327 LOADER/HOE EXPENDITURES				
150327100 SALARIES AND BENEFITS - LOADER/HOE EXP.	892.52	887		
150327101 REPAIRS AND MAINTENANCE-LOADER	8,563.47	5,500		
150327104 WSIB & EHT - LOADER/HOE EXPENDITURES	47.10	41		
150327106 FUEL & OIL - LOADER/HOE EXP.	7,995.92	6,600	2,326.67	
150327113 CPP & UIC - LOADER/HOE EXPENDITURES	67.50	58		
Total LOADER/HOE EXPENDITURES	17,566.51	13,086	2,326.67	0
328 STEAMER EXPENDITURES				
150328101 REPAIRS AND MAINTENANCE-STEAMER	13.65	0		
150328106 FUEL & OIL - STEAMER EXP.	493.99	500		
Total STEAMER EXPENDITURES	507.64	500	0.00	0
400 ENVIRONMENTAL				
150400100 SALARIES AND BENEFITS - ENVIRONMENT	35,341.77	34,863	5,374.30	
150400101 MATERIALS AND SUPPLIES - ENVIRONMENT	1,210.07	3,000		
150400102 MILEAGE EXPENSE - ENVIRONMENT	414.24	700		
150400104 WSIB & EHT - ENVIRONMENT	1,939.22	1,767		
150400105 SEMINARS AND WORKSHOPS - ENVIRONMENT	0.00	200		
150400106 MISCELLANEOUS - ENVIRONMENT	0.00	200		
150400109 INTERNAL EQUIP CHARGES - ENVIRONMENT	9,472.50	6,750		

ect Code

Account Name	ADJ Year to Date	2022	2023	2023
		Budget Amount	as of Mar 31	Proposed Budget
150400110 OUTSIDE SERVICES - ENVIRONMENT	1,871.10	0		
150400113 CPP & UIC - ENVIRONMENT	2,186.88	1,963		
150400126 TAX WRITE OFF FOR LANDFILL TAXES	371.28	750		
150400132 CAPITAL EXPENDITURES - ENVIRONMENT	6,888.76	12,500		
150400133 TRANSFER TO RESERVES - ENVIRONMENT	0.00	22,900		
150400146 MONITORING OF WELLS	12,631.05	16,000	539.86	
150400147 RECYCLING	526.00	1,000	526.00	
150400175 BLUE BOX RECYCLING COSTS	10,065.39	12,000	1,522.14	
150400183 COMPACTION	2,399.64	3,000		
Total ENVIRONMENTAL	85,317.90	117,593	7,962.30	0
150500100 SALARIES & BENEFITS - CEMETERY	4,114.91	6,115		
150500101 MATERIALS & SUPPLIES - CEMETERY	0.00	500		
150500102 MILEAGE EXPENSE - CEMETERY	153.10	300		
150500104 WSIB & EHT - CEMETERY	225.39	299		
150500108 HEALTH UNIT	17,548.71	17,200	4,475.38	18,040
150500109 EQUIPMENT CHARGES-CEMETERY	270.00	450		
150500110 OUTSIDE SERVICES-CEMETERY	0.00	500		
150500113 CPP & UIC - CEMETERY	313.54	423		
Total HEALTH SERVICES	22,625.65	25,787	4,475.38	18,040
150600110 COMMUNITY & SOCIAL SERVICES	250,979.06	245,000	41,829.84	
150600112 CASSELLHOLME	49,764.94	52,000		
150600168 MATTAWA HOSP STAFF RECRUITMENT	0.00	2,500		2,500
150600181 TRANSFER TO RESERVES MATTAWA SENIOR HOME	0.00	23,136		
Total SOCIAL SERVICES	300,744.00	322,636	41,829.84	2,500
150700100 SALARIES AND BENEFITS - RECREATION	53,301.00	45,945		
150700101 MATERIALS AND SUPPLIES (HALL)	578.91	8,600	1,365.59	
150700102 MILEAGE EXPENSE - RECREATION	585.47	800		
150700104 WSIB & EHT -REC.	2,954.67	2,431		
150700105 SEMINARS AND WORKSHOPS - RECREATION	0.00	200		
150700106 MISCELLANEOUS - RECREATION	75.00	200		
150700107 HYDRO - RECREATION	3,629.18	4,000	760.22	

ect Code

Account Name	ADJ Year to Date	2022	2022	2023	2023
			Budget Amount	as of Mar 31	Proposed Budget
150700108 HEATING FUEL-HALL	2,755.96	4,500	2,593.99		
150700113 CPP & UIC - REC	4,181.82	3,422			
150700114 GROUP INSURANCE	8,697.34	11,164			
150700133 TRANSFER TO RESERVES - RECREATION	0.00	5,000			
150700135 BUILDING MAINTENANCE	674.46	1,000			
150700153 RINK & SPORTSCENTRE	5,152.24	5,600	270.64		
150700155 SMITH LK. BOAT LAUNCH	0.00	500			
150700156 LIBRARY	1,177.00	1,177			1,177
150700169 INSURANCE-RECREATION	3,716.79	3,717			
150700182 WATER SYSTEM MAINTENANCE	704.14	1,500	658.03		
Total RECREATION	88,183.98	99,756	5,648.47		1,177
800 PLANNING AND DEVELOPMENT					
150800110 SERVICES - PLANNING	14,124.55	9,000	2,341.73		
150800158 ZONING	4,459.03	4,000	365.07		
150800160 EAST NIPISSING PLANNING BOARD	2,500.00	2,500			
150800162 ASSESSMENT SERVICES	13,439.04	13,600	3,319.07		13,280
150800163 MUNICIPAL DRAINAGE	193.34	1,500			
Total PLANNING AND DEVELOPMENT	34,715.96	30,600	6,025.87		13,280
900 BUILDING					
150900102 MILEAGE EXPENSE - BUILDING	268.37	250			
150900105 SEMINARS AND WORKSHOPS - BUILDING	0.00	300			
150900106 MISCELLANEOUS - BUILDING	9.92	100			
150900110 CBO/INSPECTION SERVICES - BUILDING	19,961.59	23,000	3,349.35		
150900120 LAWYER FEES - BUILDING	3,909.56	3,000			
150900169 INSURANCE-BUILDING	1,888.92	1,889			
Total BUILDING	26,038.36	28,539	3,349.35		0
950 ENFORCEMENT					
150950100 SALARIES AND BENEFITS -ENFORCEMENT	1,201.41	1,462			
150950101 VALUER/FENCEVIEWER/CANINE EXP	939.80	2,815	1,113.00		
150950102 MILEAGE EXPENSES-ENFORCEMENT	128.14	250			
150950104 WSIB & EHT - ENFORCEMENT	66.10	73			
150950106 MISCELLANEOUS-ENFORCEMENT	163.99	1,000			
150950113 CPP & UIC - ENFORCEMENT	87.70	89			
150950141 POLICING SERVICES	86,098.00	98,972	23,013.00		93,039

Account Name	2022 ADJ Year to Date	2022 Budget Amount	2023 as of Mar 31	2023 Proposed Budget
150950143 911 MAINTENANCE				
150950144 CONSERVATION AUTHORITY	1,648.81	2,000	289.48	
150950145 ANIMAL CONTROL	10,551.00	10,551		
	0.00	2,000		
Total ENFORCEMENT	100,884.95	119,213	24,415.48	93,039
Total EXPENDITURES	1,842,111.91	1,951,929	311,449.32	128,036

1. breakdown of costs referred to below are forthcoming
2. a/108 is this a correct amount for penalties and interest? Yes, this is interest on tax arrears.
3. Transfers from reserves into general funds. Did this occur in 2022? If yes, can you provide the detail? Transfers to reserves and other annual entries are not included in the version provided April 11 or the version provided for April 25 pending review/discussions with auditor.
4. a/c 150100100 Council salaries and benefits – near double the budget. Can this be due to the increase previous council implemented in the fall? By-law 2022-053 indicates an annual remuneration for Council in the amount of 39,600 with additional remuneration in specific situations. Payroll records and the general ledger line item agree. By-law 2022-053 was adopted August 23, 2022, there is a retro pay October 12, 2022. According to payroll records, Council continued to receive somewhat irregular Council remuneration which appears to be calculated on monthly basis to the end of 2022. By-law 2022-053 indicates Council is to be paid bi-weekly with staff.
5. WSIB/EHT and CPP for council - Council remuneration is subject to these costs? Council remuneration is subject to EHT only.
6. 101 administration/misc & memberships 150101106 Can you please provide a breakdown of these costs
7. 150101110 services – same please
8. 150101115 computer expenses – same please
9. 150101121 elections – I expected higher due to recent invoice, not paid. This will increase then? Can you please provide a breakdown of what is there now
10. 150101123 Bank service chg, interest – (14956)? This account currently includes interest earned in general bank and bank service charges. It is on my list as the interest earned should be in a revenue account.
11. 200/150200100 does the substantial increase represent ONE entry? No there is activity throughout the year and 2 large payments, being for volunteer fire response.

12. 300/150300120 lawyer fees, roads. Can you provide a breakdown?
13. 400/150400110 outside services enviro – can you provide a breakdown?
14. 700/150700100 rec salaries breakdown
15. 600/150600168 mattawa hos staff recruitment – this is an annual commitment , longstanding of \$2500. Nothing you see in there correct? Can you search the vendor in case it was incorrectly posted? I'd be surprised if it was not paid. Thank you, it is paid but posted to the wrong account. I will reallocate.
16. 800/150800110 services – planning. Breakdown
17. 104/140104123 other prov/fed grants – the ICIP I processed..the report was due in March of last year. Will the receivable and payment both be posted to 2023? The ICIP grant is a 2021 revenue as set up in that audit.
18. 101\150101100 salaries admin. Can you provide a breakdown please.