

CORPORATION OF THE MUNICIPALITY OF CALVIN

2021 FINAL BUDGET

		2021 BUDGET	2020 BUDGET	DIFF Yr/Yr	
2021 FINAL		Capital Costs	296,000	909,239	-613,239
	COLA is 1.1% Jan 2020 to Jan 2021 as per Stats Can April 2021	Operating Costs	1,750,168	1,716,242	33,926
REVENUES		Check	2,046,168	2,046,168	
Account		BUDGET	ACTUAL	BUDGET	
		2021	2020	2020	
1	140101110 Taxation General Levy		(1,245,065)	(1,273,750)	
2	Calculated from Original Returned MPAC Roll				12,738
	PLUS 1% capital specific levy increase based on previous years levy, dedicated to increasing funding available for capital assets. As identified in Asset Management Plan. (2018 Levy was \$1,269,846 x1% = \$12,698, 2019 Levy was \$1,331,317 x 1% = \$13,313, 2020 Levy was \$1,273,750 x 1% = \$12,737.50)				
3	140101111 Supplementary /Omitted		(2,268)		
	Additions and/or CVA Omitted or Added to MPAC Roll During the Year				
4	140101113 Railway Taxation	(5,239)	(5,239)	(5,239)	
	CPR Taxes - estimated				
5	140101115 Payments Received in Lieu of Tax included in General Levy (eg. Sam Park/CEC, MTO or MNR Property)		(30,000)		
6		(5,239)	(1,282,572)	(1,278,989)	
7	ONTARIO CONDITIONAL GRANTS				
8	140103117 OMPF	(191,000)	(192,500)	(192,500)	
	OMP is a base grant paid quarterly to eligible municipalities to offset costs of services transferred from the Province under the LSR initiative (1998). The amounts are determined by a formula set by the Province. Our base OMPF for 2020 was 192,500, 2019 was 194,400, 2018 is \$194,900, 2017 was \$201,700. Our 2021 base OMPF has been set by the Province at \$191,000 - 0.78% Reduction.				
9	140103118 Fire Dept. One Time Grant	0	0	0	
10	140104124 Infrastructure Grants	(100,556)	0	0	
	OCIF Grant - Formula Based (\$50,000 for 2021 and \$50,556 for 2020 - including interest) Being Used for Traffic Barriers for the Whalley, Cruthers and Cross Bridges. NOTE: Top Up Based - No longer available as of 2019. Replaced by Investing in Canada Infrastructure Program: Rural & Northern Stream, Formula Based is still available				
11		(291,556)	(192,500)	(192,500)	
12					
13	14000104120 Fire Grant Provincial	(9,700)	(9,943)	(5,000)	
	Annual estimate for MTO & MNR calls (based on 5 yr history), TPON Fire Grant for \$4,700 for Online Training & laptops				
14	140104121 Livestock Grant Prov	(2,345)	(926)	0	
	Reimbursements under the Wildlife Compensation Program OMAFRA				
15	140104122 Library Provincial	(1,177)	(1,177)	(1,177)	
	Funds which we apply for from the province and then forward to John Dixon Public Library as per our user agreement				
16	140104123 Other Provincial/Federal Grants	(191,256)	(34,700)	0	
	\$5,000 Payment from OCLIF (Cannabis Fund) - Not Included in 2021 Revenue and deferred for future use. Covid 19 Funding \$20,000 Received December 2020 for 2021 and \$21,256 - Received Installments May 1 and November 1, 2021. ICIP-COVID Grant of \$100,000 (Agreement has not been provided and signed yet from Province), FCM Grant money of \$50,000 for the PSD AMP software and reports to be compliant with Phase 2 of the O. Reg by July 1, 2021.				
17	140104125 Drainage Prov Grants	(6,700)	(4,560)	(5,500)	
	Estimated 50% of Costs to Employ Drainage Superintendent for 2021 (\$3500) - Potential Drainage Clean Out (Carmichael) Grant (Est. \$5K)				
18		(211,178)	(51,306)	(11,677)	
19	POA REVENUE				
20	140105126 CEMC Revenue	0	0	0	
	Planning to alternate years hosting mock disaster with Pap-Cam. Calvin Host 2021. No invoicing between municipalities.				
21	140105127 Provincial Offences Act	0	(789)	(200)	
	Calvin's expected portion of POA fines estimated for 2021. No Revenue is expected in 2021. We may actually have to pay.				
22		0	(789)	(200)	
23	USER FEES AND SERVICE CHARGES				
24	140106130 Cemetery Revenue	(800)	(4,039)	(800)	
	Sale of plots, portion of markers etc. Estimated based on avg of 6 yrs.				
25	140106131 Recreation Revenue	(800)	(1,655)	(800)	
	Estimated 2020 Hall rental (\$100). This account to also include internal revenue for use of Gas (from Rec Gas Tank) to other departments (eg. Fire, Roads), Any monies raised from fundraising, if any.				
26		(1,600)	(5,694)	(1,600)	
27	LICENSES, PERMITS, FEES				
28	140107140 Building Permits	(4,000)	(6,710)	(4,000)	
	Expected average demand for permits in 2021. Past 3 years - 2018 - \$7106, 2019-\$4050, 2020 - \$6635				
29	140107144 Election Revenue	0		0	
30	140107143 Gen. Govt. Revenue	(3,554)	(40,606)	(39,239)	
	Spectrum annual fee for tower at landfill site. Line Fences Act. NSF cheques, Film Rental Fees, etc. (2020 Received Last Ever Guardian Cheque from Tax Sale - Province now keeps any excess funds), Donation from Mayor Ian Pennell for Go Forward Strategy, \$544 RE Proceeds from Disposal of Old Photocopier under Capital Lease.				
31	140107145 911 Revenues	(35)	(70)	(35)	
	Installation of new signs if required				
32	140107146 Fire Dept Revenue	(6,500)	(588)	(3,000)	
	Donations to Dept for Services provided. TC Energy Grant for \$5K - used to pay for Gas Detectors,				
33	140107148 Fire Dept. Agreements	(3,273)	(4,498)	(4,158)	
	Lauder Twp residents @ \$93 ea x 23/Canadian Ecology Centre \$1041.50 - CUT IN HALF AS REQUESTED BY CEC FOR 2021 DUE TO PANDEMIC (to review and increase by December CPI annually going forward). Increase in annual from \$75 to \$90 per household in 2016 for Lauder (increased by CPI in 2021).				
34	140107150 Road Dept Revenue				
	2018 Loader Rate \$18.00/hr, Truck \$29.00/hr, Grader \$20.00/hr based on 3 yr avg. DO NOT USE as of 2018, now included as credit to 150325106				
35	140107151 Road Vehicle Truck Credits	(450)	(2,160)	(1,350)	
36	140107153 Road Vehicle Loader/Hoe Credit	(6,750)	(2,340)	(8,750)	

37	140107155 Aggregates Revenue	Funds to municipality from Aggregate Trust generated from Registered gravel pits within the municipality. 2008 was the first year of this Trust. There has also been minimal aggregate activity. Rec'd for 2020-\$2019 2019 - \$2580, 2018 - \$1800, 2017 - \$1525, 2016 - \$1479, 2015 - \$838, 2014 - \$665, 2013 - \$2445, 2012 - \$2884. Used average of 6 previous years	(1,700)	(2,020)	(1,481)
38	140107156 Road Non-machine Revenue	Outside Revenue - 2020 - Used our Trucks to Haul Gravel/Sand, Grading of Graham Road for NBMCA, Fire Wood sold.	(500)	(2,904)	(500)
39	140107160 Landfill Site	Algonquin Park (\$2000) - to be reviewed before Dec 31, 2021 (5 year contract with CPI Increase?), CEC (\$0.00 AS REQUESTED BY CEC for 20921 DUE TO PANDEMIC - tipping Fees only - Estimated to be \$600.00 - to be increased by December CPI annually), Samuel de Champlain Park (\$0) plus tipping fees (\$3500). 12 bins Columbia F.P. (\$150 ea), plus household tipping fees/fridge disposal/shingles (\$700).	(8,500)	(14,201)	(11,000)
40	140107161 Blue Box Recycling Revenue	Metal, tires, WEEE, Blue Box for 2021 estimated at \$11,339, 2020 is \$9,815, 2019 is \$12,305. We no longer receive funding for Tires or WEEE.	(11,340)	(9,815)	(10,000)
41	140107162 Industrial Waste Revenue		0	0	0
42	140107170 Recreation Revenue	Recreation Committee dissolved in 2017			
43	140107172 Tax Cert., Maps, Copies, Faxes	Estimated based on 2020 Budget	(500)	(279)	(500)
44	140107175 Zoning Amendments	Estimating one ZBLA and one Minor Variance	(1,570)	0	(1,570)
45			(48,672)	(86,190)	(85,583)
46	PENALTIES AND INTEREST				
47	140108180 Penalty and Interest	Estimated amount charged on tax arrears throughout the year.	(15,000)	(14,003)	(15,000)
48			(15,000)	(14,003)	(15,000)
49	OTHER REVENUE				
51	140109185 Investment Income	Interest rates remain low on GIC's. Renewed Every 6 months now, Bank Interest.	(5,000)	(11,045)	(7,000)
52	140110191 Bank Loan Proceeds				
53	140110192 Transfer from Reserves Roads				0
54	140110193 Transfer from Reserves	Drainage Work estimated to be done in 2021 - 5K for Carmichael. No transfer from reserves needed.	0	(12,000)	(12,000)
55	140110194 Transfer from Reserves Fire		0		0
56	140110195 Transfer from Reserves Landfill	Reserves for landfill monitoring purposes. Next Report due in 2021.	(2,200)		0
57	140110197 Transfer from Reserves Mattawa Hospital Funds	FINAL payment from reserve 2015. (obligation complete)	0	0	0
58	140110198 Transfer from Reserves-Gas Tax	Federal Gas Tax Amount for 2021 = \$32,730.04. Gas Tax Top Up of \$31,434.00 will be received in 2021 and not spent yet. Gas Tax funds available (including the above noted) \$168,000.			
59	140110199 Surplus from previous Yr.	Surplus 2019 was \$233,865 and in 2020 was \$145,236 (Note - Operating and Capital Budgets will also reflect any surplus applied)	(145,236)	(233,865)	(233,865)
60	140110203 Transfer from Working Funds Reserves	As of January 1, 2021, balance at \$233,838, Transfer \$15000 for AODA Compliance, Modernization of Website and Cyber Security, Additional Costs associated with Integrity Commissioner Investigations.	(45,000)	(675)	(5,000)
62			(197,436)	(257,585)	(257,865)
63	TOTAL REVENUES		(770,681)	(1,890,640)	(1,843,414)
64	EXPENDITURES				
65	COUNCIL				
66	15010100 Council fees	Paid monthly to Mayor and Councillors. Council is paid only for meetings attended. Increase to allow for potentially 12 special Council meetings (6 Strategic Plan Meetings and 6 extra special meetings (already have had 3 special meetings and 2 Strat Plan Meetings)	42,600	38,407	37,500
67	150100102 Mileage/Meals/Misc Expenses	Travel costs and meal allowances for meetings etc, other misc. expenses, Training Costs (2K)	3,000	453	800
68	150100104 EHT	1.95% approx of Total Salary	831	728	750
69	150100106 Integrity Commissioner	Costs associated with the use of the Integrity Commissioner	45,000	5143.62	15000
70	150100113 CPP	CPP	1,068		770
71			92,499	44,732	54,820
71	ADMINISTRATION				
72	150101100 Salaries and Benefits	Includes 2 FT. and 26 hrs/yr H&S Rep	106,883	104,339	103,562
73	15010101 Materials and Supplies	Office supplies & forms, Alarm System/Answering Service, employee expenses.	5,000	4,969	5,000
74	15010102 Mileage Expenses	Administration staff estimated use of personal vehicle.	1,000	706	1,000
75	150101103 Telephone and Fax	Monthly costs (\$310 x12 mths = \$3720)	3,720	2,299	3,660
76	150101104 WSIB & EHT	5.28% approx of Total Salary	5,650	5,467	5,468

77	150101105 Seminars, Workshops and Training	2021 Cindy Pigeau enrolled in the MLP Program Unit 3 AMCTO \$500 (online) and to enroll in MLP Program Unit 4 in Fall Session (\$500). Plus \$1000 Workshops/Training - Elections Training in the Fal (\$1000).	3,000	1,142	1,500	
78	150101106 Misc. and Memberships	Costs for annual memberships (AMO, FONOM, AMCTO etc), radio license (\$350), ePay License \$14.88/mth for support (ongoing), other misc. advertising or published notices, small misc. expenses, bereavements, E4M HR Policies Prepared, Tool kit for Community Safety and Well Being Plan	8,000	2,936	2,100	
79	150101110 Services				0	
80	150101113 CPP & EI	6.66% approx of total salary	7,350	6,889	6,901	
81	150101114 Group Ins.	Approx \$983/mth Increase received in September - approximately 5% from Sept to Dec plus wage increase	12,020	11,495	12,020	
82	150101115 Computer Expenses	Total support costs for Vadim system (\$8638). Cartridges for printers, parts, antivirus updates, outside services not provided by VADIM, \$8400 annual costs for Progressive plus extra \$3000 if required. Includes \$350.30/mth for wireless internet. Software support for CityWide Software (\$2542, Scan to see what needed to be done to website for AODA compliance (\$550.00) - UPGRADES FOR CYBER SECURITY - ESTIMATED AT \$5K	30,550	22,249	21,000	
83	150101116 Auditor	Grant Thornton Auditors , audit planning, prep and onsite testing, general questions re: legislation and accounting. M. Robinson re: accounting assistance for more complex adjustments, FIR, O.REG Report 284/09.	15,500	15,186	15,000	
84	150101117 Copier	NEW 5 yr Lease (to Apr 2026) copier/fax/scanner/printer @\$182/mth (\$2188/yr) plus non-refundable portion of HST, plus copy and monthly maintenance/service charges. Size of monthly flyer has increased - requiring more copies.	3,500	2,656	1,700	
85	150101118 Office Repairs	Carpet cleaning twice year. Other repairs as required.	250	80	250	
86	150101119 Donations	Reduced from \$500 to \$40 to try to help reduce costs (Covid 19)	40	0	40	
87	150101120 Lawyer Fees	Estimated cost for legal counsel/advice, drafts of new complex By-laws etc.	4,200	4,195	4,000	
88	150101121 Election				0	
89	150101123 Bank Chg, Interest	Based on past 4 yr avg.	1,900	1,298	1,900	
90	150101125 Tax Registration	Tax Sale Process		1,151	0	
91	150101126 Tax Write Offs	Estimated adjustments \$4000.	4,000	1,912	4,000	
92	150101132 Capital Expenditures	Upgrades to Website - Required for AODA, Modernization of Website	10,000	4,977	5,000	
93	150101133 Transfer to Reserves - working Funds	Transfer \$5000 for Server replacement from Surplus.	5,000	138,313	138,313	
94	150101169 Insurance	MIS Municipal Insurance Services. Re-tendered in 2016 to Feb 2020 (with 2 yr renewal option) Two Year Renewal Option Taken	10,368	9,102	9,212	
95	150101171 Postage	Stamps, mail flyers 1/mth @ \$46/mth, tax billing, courier	2,000	1,914	2,500	
96	150101174 Health and Safety	All expenditures for all departments related to Health and Safety (eg. extinguisher inspections, PPE, Supervisor/Management training course, H & S Rep course if necessary, materials, signage, safety equipment etc.)	2,500	3,807	2,000	
97	150101187 Employee Pension Expense	All Departments are included here. Includes wage adjustments in this total. Pension Fee 2021-22 is \$750	9,000	8,642	8,900	
98	150101188 FCM-MAMP Project	Project Completed in 2019, Funding Received in 2020. Application made in September 2020 for Phase 2	64,100		0	
99	150101189 INTEREST PHOTOCOPIER LEASE	Interest on old photocopier under capital lease for January to May	10	49		
100	151200405 PRINCIPAL PHOTOCOPIER LEASE	Principal repayment on old photocopier lease - (full year-end 2020 balance)	1,081	1,264		
101			316,622	355,725	355,026	
102	FIRE DEPT.					
103	150200100 Salaries and Benefits	Volunteer points increase \$2500 in 2020. Volunteer points were increased by \$1000 in 2019 - Total now \$32,500. 0.5 hours/wk for cleaning of building	49,002	45,245	46,797	
104	150200101 Materials and Supplies	Medical Supplies, Fire Hall Supplies, Firefighter Gear & Safety Equipment (including cleaning and repairs).	11,000	11,816	8,200	
105	150200102 Vehicle & Mileage Expense	All expenses related to vehicles and equipment associated with vehicles (including testing, fuel, safety inspections, repairs and maintenance),(additions for 2021 -AFF Foam \$400,)	13,500	10,453	9,500	
106	150200104 WSIB & EHT	approx 5.28% of wages plus WSIB for Vol. FF	4,150	3,844	4,000	
107	1500200106 Misc	Courier, Food, Firefighter Appreciation (including clothing), Firefighter Awards, other nonspecific items	5,900	4,690	5,000	
108	150200107 Hydro		1,300	1,049	1,800	
109	150200108 Heating Fuel	Heating fuel, repairs and maintenance to heating system	3,800	2,930	4,800	
110	150200109 Equip. Charges Internal				0	
111	150200113 CPP & EI	Approx 2.2% of department salaries	1,500	928	1,000	
112	150200114 Group Insurance					
113	150200132 Capital Expenditures	2 Sets bunker Gear (\$5500). Gas Detector Bump Testing (\$6500 but \$5K is from TC ENERGY GRANT - RECEIVED IN 2020 AND USED/PURCHASED IN 2021), Forestry Hose and Attack line (\$2000)	14,000	4,900	5,300	
114	150200133 Transfer to Reserves	2020 Fire Revenues from 2020 surplus (\$15029), \$10,000 to Reserves for Fire Truck.	25,029	22,386	22,386	
115	150200134 Memberships	Mutual aid, Fire fighters Assoc, Fire Chiefs Assoc. etc	720	359	720	
116	150200135 Building Maintenance	Repairs, painting, wiring interior hall. Interior hall painting, roof repair	1,600	209	1,600	

117	150200136 Breathing Air and Oxygen	Bottle refills, 1/2 share of system modifications & repairs with Pap-Cam. Required hydrostatic testing on cascade system cylinders mandatory every 5 yrs (next 2022), BA bottles hydro testing (varies per year). Service contract BA's approximately \$1000.	2,900	5,518	4,975
118	150200137 Communications	Paging (\$750), phones, radio license (\$673.52), batteries (\$322.46), dispatcher (\$1440), radios (\$750). Service/maint \$800/yr split 50/50 between fire and roads, other misc requirements.	5,000	3,900	5,500
119	150200138 Training	Outside training, workshops and courses. Bringing in outside services to provide specialized training. Training centre at landfill site. NFPA training standards requirements. ONLINE TRAINING, Laptops for training - \$4700 GRANT RECEIVED FROM TPON FOR ONLINE TRAINING	5,000	3,310	5,000
120	150200139 Fire Prevention	Pamphlets, brochures, smoke detectors, CO detectors, public event, advertising etc.	500	183	300
121	150200140 Payments to Other Fire Dept				
122	150200142 Forest Fire Expense	MNR Forest Fire Agreement. No longer have an expiry date, to be reviewed by Mar 31/20 - Done)	660	657	650
123	150200169 Insurance	Additional Fire Fighter Coverage added in Sept 2020	6,961	6,781	6,538
124	150200402 Loan payment	Fire Truck Purchased 2015 (Debtenture) - to be completed June 2025.	20,000	20,000	20,000
125	150200404 Interest Fire Truck	Fire Truck Interest on Debtenture Loan 2021	2,040	2,507	2,507
126	150200187 Fire Pension Exp				
127			174,562	151,667	156,573
128	Community Emergency Measures				
129	150210100 Salaries and Benefits	CEMC \$2000.	2,000	1,432	2,000
130	150210101 Mileage and Supplies	CEMC Mileage and Services	1,500	60	1,500
131	150210104 WSIB & EHT	Approx 4% of Dept salary	75	63	75
132	150210110 Services		0		0
133	150210113 CPP & EI	Approx 7% of Salary for dept.	112	34	112
134	050210138 Training		2,000	183	2,000
135	150210133 Transfer to Reserves	Reserve fund for emergency management from surplus. Has \$3007 opening 2018	0		0
136			5,687	1,772	5,687
137	ROAD DEPARTMENT				
138	ROADS OVERHEAD				
139	150300100 Salaries and Benefits	All roads wages are included in this G/L account for Budget purposes.	123,857	121,045	120,004
140	150300101 Material and Supplies	All to Office & Shop Expense			
141	150300102 Mileage Expense	Approx \$12,000/yr Based on mileage per month submitted to A/P	12,000	11,647	11,600
142	150300103 Telephone, Cell	Garage phone, Cell phone (based on Calls approx \$75/mth) and calls (road super)	1,500	1,402	1,500
143	150300104 WSIB& EHT	All Road dept included here. 5.28% of Total Salaries	6,540	6,265	6,545
144	150300105 Seminars, Workshops, Memberships	Includes training (eg. Propane/every three years beginning 2017 @\$135 approx p.p., wheel end course, grader operator, plow operator)	2,000	1,738	2,000
145	150300106 Misc				
146	150300107 Hydro		1,800	1,382	1,800
147	150300108 Heating Fuel	Garage and Sand dome (Estimated)	8,600	8,595	8,600
148	150300110 Services Roads		500	445	
149	150300113 CPP & EI	All roads Dept included here. Approx 6.51% of department salaries	8,310	7,663	8,075
150	150300114 Group Insurance	Approx \$1002/mth plus 5% for increase in Sept Plus Wage Increase	12,250	11,732	12,250
151	150300120 Lawyer Fees	Complex By-law Review and Legal Counsel	5,000		5,000
152	150300132 Capital Expenditures	Guard Rails for 3 Bridges (Whalley, Carruthers and Cross - Estimated at \$135,000), Replacement of Roof (OCIF) and Siding for Public Works Garage (ICIP-COVID - Grant \$100,000).	235,000		
153	150300133 Transfer to Reserves	Transferring \$30,000 for future road/bridge work <u>from 2020 surplus</u> Bridge study Required in 2022. (\$5000 every two years, raise \$2500 per year, 1st year(2021) transfer to Road Reserve, 2nd year (2022) transfer it out and add an additional \$2500)	32,500	30,000	30,000
154	150300135 Building Maintenance	Doors, furnace cleaning	2,000	362	2,000
155	150300149 Small Tools	Wrenches, hoses, tools etc., others under \$1000, \$1000 New Brush Saw	2,200	1,280	2,200
156	150300150 Office and Shop Expense	Supplies, radio license (\$210), paint, oxygen, acetylene, cylinder lease. Service/maint of communication system @\$800/yr split 50/50 with Roads and Fire - Plow Blades, Grader Blades, Nuts and Bolts	10,000	9,622	10,000
157	150300169 Insurance		10,691	9,484	9,600
158	150300182 Water System	Water Use in Garage and maintenance to water system at 40% (Rec has other 60%) Cisterns flushed at 2019 & 2021 at approximately \$1500 - No Longer in Use (Drilled Well Now)			
159	150300184 Tranfer to Cap fund				
160	150300402 Interest Grader	2019 Grader Interest	3,120	4894.44	5098.00
161	150300404 Payment on Grader	Grader Payments 12 x \$3013.83	36,166	71,005	70,801
162	150300187 Roads Pension Exp	For budget purposes all Pension expenses are included under Admin.			
163			514,034	298,560	307,073
164	HARDTOP MAINTENANCE				

165	150310100	Salaries and Benefits				
166	150310101	Materials and Supplies	Resurfacing Aug 2019 - 1 load cold mix required 2019 - New Sweeper Brushes (\$1700)	5,200	4,957	5,200
167	150310104	WSIB&EHT				
168	150310106	Misc. Hardtop				
169	150310110	Services				
170	150310113	CPP&UIC				
171				5,200	4,957	5,200
172	DITCHING					
173	150311100	Salaries and Benefits				
174	150311101	Materials and Supplies	Straw, Filter Cloth, Wooden Stakes, Paint	500	362	500
175	150311110	Service	Possible Option of Renting Mid Size Excavator (Battlefield) for same value as hiring outside source.Do all Ditching in House NOTE: Landfill site needs cover materials from ditching.	15,000	14,441	15,000
176				15,500	14,803	15,500
177	GRAVEL PATCHING					
178	150312100	Salaries and Benefits				
179	150312101	Materials and Supplies	"A" gravel 1200T@\$10/T (Picked Up)	12,000	12,139	12,000
180	150312110	Services				
181				12,000	12,139	12,000
182	GRADING					
183	150313100	Salaries and Benefits				
184	150313101	Materials and Supplies				
185	150313110	Services				
186				0	0	0
187	DUST LAYER					
188	150314100	Salaries and Benefits				
189	150314101	Materials and Supplies	96000 ltrs (extra load) @ 20.5¢ ltr + tax (to \$19,280), skid of Magnesium Flake (\$1000)	20,280	19,782	19,720
190	150314110	Services				
191				20,280	19,782	19,720
192	GRAVEL RESURFACING					
193	150315100	Salaries and Benefits				
194	150315101	Materials and Supplies	52/km gravel road in twp. 6 yr life span on newly gravelled 2 lane Rd. A Gravel, 3000T @ 10.00(picked up), \$15.00 Delivered	30,000	30,374	30,000
195	150315110	Services				
196				30,000	30,374	30,000
197	SAFETY DEVICES					
198	150316100	Salaries and Benefits				
199	150316101	Materials and Supplies	New Road Side Municipal Signs, Caution signs. Speed signs, Marker Cones Detour Signs (\$2500)	3,000	978	1,600
200	150316110	Services	Railway lights \$888 x4 = \$3552 plus Miscellaneous	4,000	3,552	3,500
201				7,000	4,530	5,100
202	BRIDGES AND CULVERTS					
203	150317100	Salaries and Benefits				
204	150317101	Materials and Supplies	327 culverts in tp. Average lifespan is 30-35 years.Misc Culvert Failure replacements average 6-10 new culverts annually	8,000	6,439	8,000
205	150317106	Misc Bridges				
206	150317110	Services	Bridge study Required in 2022.(\$5000 every two years, raise \$2500 per year, 1st year(2021) transferred to Road Reserve, 2nd year (2022) transfer it out and add an additional \$2500). Invoice for 2020 Bridge Study was paid in 2021 when the invoice was received. Culvert installation-NBMCA Permit Required \$855	8,355	187	6,000
207				16,355	6,627	14,000
208	ROADSIDE MAINTENANCE					
209	150318100	Salaries and Benefits				
210	150318101	Repairs & maintenance mower				
211	150318106	Materials and Supplies	Mechanical Brushing Roadside - THERE IS AN OPTIONAL BRUSHER ATTACHMENT FOR THE LOADER - ESTIMATED COST \$40k)	10,000		
212	150318110	Services	Roadside grass cutting -	3,000		
213				13,000	0	0
214	SNOWPLOWING					
215	150319100	Salaries and Benefits				
216	150319101	Materials and Supplies				
217				0	0	0
218	SANDING					

219	150320100 Salaries and Benefits				
220	150320101 Materials and Supplies	3000T @ 11.00 plus 200T of A gravel for ice storms @\$11.00/T	36,000	32,479	32,000
221			36,000	32,479	32,000
222	ICE BLADING				
223	150321100 Salaries and Benefits				
224			0	0	0
225	THAW CULVERTS				
226	150322100 Salaries and Benefits				
227	150322101 Materials and Supplies				
228			0	0	0
229	STAND BY WAGES				
230	150323100 Salaries and Benefits	Nov 1 - Apr 30 weekends only @\$72 per weekend/per worker on standby, Current Standby Rate is \$4.61. Includes WSIB/EHT and CPP as of 2021	4,475	3,033	3,500
231			4,475	3,033	3,500
232	MAIN RD. EXPENDITURES				
233	150324100 Salaries and Benefits				
234	150324101 Material & Supplies				
235	150324106 Misc.				
236	150324110 Services				
237			0	0	0
238	TRUCK EXPENDITURES				
239	150325100 Salaries and Benefits				
240	150325101 Repair and Maintenance	Standard Repair, new tires, auger chains, clutch brake, differential Exhaust Gas Cooler, Engine Repairs.	25,000	28,912	20,000
241	150325106 Fuel and Oil	Estimated for two trucks	25,000	20,403	25,000
242			50,000	49,315	45,000
243	GRADER EXPENDITURES				
244	150326100 Salaries and Benefits				
245	150326101 Repair and Maintenance		4,000	2,851	4,000
246	150326106 Fuel and Oil	DEF fluid Required, Tier E Engine on New Grader	8,000	7,231	8,000
247			12,000	10,083	12,000
248	LOADER/HOE EXPENDITURES				
249	150327100 Salaries and Benefits				
250	150327101 Repair/Maint	Note that covering at landfill is very hard on loader tires. New Set of Tires Annually	5,500	6,828	3,000
251	150327106 Fuel and Oil		5,500	4,953	5,500
252			11,000	11,782	8,500
253	STEAM JENNY				
254	150328100 Salaries and Benefits				
255	150328101 Repair and Maintenance	None anticipated			
256	150328106 Fuel and Oil	Propane 4 x \$124	500	0	500
257			500	0	500
258	PROJECTS AND IMPROVEMENTS				
259	1503292100 Salaries and Benefits				
260	150329101 Materials and Supplies				
261	150329109 Equip. Charges				
262	150329110 Outside Services				
263			0	0	0
264		TOTAL ROADS	747,344	498,464	510,093
265	ENVIRONMENTAL SERVICES				
266	LANDFILL				
267	150400100 Salaries and Benefits	Staff, including students and costs for Roads to dump and cover (4 hrs/every 2 wks).	41,925	36,213	42,521
268	150400101 Materials and Supplies	Signage, pass cards \$275 etc. Calcium (10 bags - \$500), paint and repairs to buildings \$1200, Fridge freon removal \$1000,	3,000	7,032	11,000
269	150400102 Mileage Expenses	Mileage for courses, inspections, pick up supplies	700	465	700
270	150400103 Communications	No Cell			
271	150400104 WSIB & EHT	Approx 5.28%	2,214	1,905	2,317
272	150400105 Seminars and Workshops		200	100	200
273	150400106 Misc	Advertising, flyers, etc. - Job Ad and Flyer for Student	300	121	200
274	150400109 Internal Equipment charges	Costs for use of public works equipment to cover Misc equipment work at site (150 hrs) - New Rates for use of Roads Equipment	6,750	4,365	7,650

275	150400110 Outside Services	Miller Urso Survey of Landfill - last done 2018 due every 5 yrs (next 2023). Work done to tipping edge.			
276	150400113 CPP & EI	Approx 6.83%	2,948	2,144	2,998
277	1500400114 Group Insurance Landfill				
278	150400126	Tax Write Off for Landfill	800	713	775
279	150400132 Capital Expenditures				0
280	150400133 Transfer to Reserves	For Landfill Closure.	20,000	2,200	2,200
281	150400146 Monitoring of Wells	2021 monitoring expected to be - \$11,600 Well Monitoring and Lab Analysis, monitoring report is \$4400 (\$2200 raised in 2020 from reserves - see above), Capacity Review Letter due in 2023.	16,000	11,189	12,000
282	150400147 Recycling Other	Includes hazardous waste disposal (\$560), Metal, WEEE, Tires.	1,000	538	1,000
283	150400175 Blue Box Recycling	Miller Waste Recycling - Number may change depending on Single Stream Recycling	10,000	7,253	12,000
284	150400187 Landfill Pension Exp	All pension is budgeted under Admin.			
285	150400183 Compaction	Operational costs of compactor, fuel, repairs, parts etc.	3,000	1,186	1,500
286			108,837	75,423	97,061
287	HEALTH SERVICES				
288	150500100 Salaries and Benefits Cemetery	Includes gravedigger.	6,610	5,812	6,200
289	150500101 Materials and Supplies Cemetery	Locate/replace caps and pins, Lawnttractor repair, Lawnttractor gas	500	476	500
290	150500102 Mileage expense		250	258	250
291	150500104 WSIB & EHT	Approx 5.28%	351	307	326
292	150500108 Health Unit	2020 Levy to Calvin was \$18,634. Decrease of -8.06%.	17,133	17,133	18,634
293	150500109 Equip. Charges		450		450
294	150500110 Outside Services	Possible tree removal, damage, headstone repair	500		500
295	150500113 CPP & UIC	Approx. 6.83%	467	412	421
296			26,261	24,398	27,281
297	SOCIAL SERVICES				
298	150600110 DNSSAB	2020 levy was \$237,881 (increase + 1.92%).	242,459	237,890	237,881
299	150600111 Mattawa Seniors Home	To begin budgeting funds for 25 year commitment to Seniors Home. Estimated Total from 2016 is \$3,809,500 over 25 years split between 4 local municipalities. Based on 2011 population Calvin's population (568) our annual portion is \$578,400.43/25 yrs = \$23,136.07/yr/12 =\$1928.01/mth x 6 mths beginning in July 2021	11,568		13,496
300	150600112 Caselholme	2021 Levy apportionments. 2021 increase over 2020 is 4.41%. 2019 Levy is \$46,809. 2018 Levy was \$42,739 (increase of 9.5%)	50,357	48,228	48,228
301	150600168 Mattawa Hosp Staff Recruitment	\$2500 annually - Dr. Recruitment and \$1250 Dr. incentive (6 yr period to 2020/21)	2,500	2,500	2,500
302	150600181 Transfer to Reserve Mattawa Seniors Home	Annual payments estimated to be \$23,136.07 (calculation made a number of years ago). Raised in advance to help reduce the amount to be collected when payment is required.	23,136	23,136	23,136
303			330,020	311,754	325,241
304	RECREATION EXPENSE				
305	150700100 Salaries and Benefits	Student wages are included here.	57,662	48,250	49,489
306	150700101 Materials and Supplies	Janitorial supplies, lawn equip. repair and gas, tools, maintenance, grounds maintenance, drinking water for hall . Every 5 Yrs replace pads AED pads (if not used next due 2022).	5,600	4,510	5,600
307	150700102 Mileage Expenses		800	586	800
308	150700104 WSIB & EHT	Approx 5.28%	3,074	2,590	3,035
309	150700105 Seminars and Workshops		200	380	200
310	150700106 Misc		200		200
311	150700107 Hydro Hall		4,000	3,471	4,000
312	150700108 Heating Hall	Fuel and minor repair to heating system. Furnace replaced with propane furnace in 2017, reduced costs.	4,000	2,855	5,000
313	150700109 Internal Equip. Charges Services	Various Rec grounds/rink. Backhoe required for grounds work	0	135	2,000
314	150700110 Outside Service	Electrical Work required for LED Lights and Hall Updates. Carried over from last year.	2,000	1,145	2,000
315	150700113 CPP & EI	Approx 6.83%	4,092	3,466	3,927
316	150700114 Group Insurance	960/mth x 12 Plus estimated 5% for increase in September plus Wage increase.	12,120	11,201	12,000
317	150700132 Capital Expenditures	Projects - Snow Blower, and New Video Cameras (Both Completed)	7,000	(2,956)	8,000
318	150700133 Transfer to Reserves	Capital Building Maintenance and Equipment Replacement	5,000		
319	150700135 Building Maintenance	Community Centre Entrance Renovations, Bathroom Updating and General Building Maintenance. Difference in Budget and Actual for 2020 is due to the donation of the Dishwasher for the kitchen.	1,000	8,698	3,000
320	150700153 Rink and Sportscentre	Hydro (\$2000), Leveling of Rink Surface and Rink Liner (\$3500) Other repairs - boards and nets, Door Seal Kits. Playground Inspection annually (\$750 in 2020), Amable Du Fond Signs (\$500)	9,100	5,372	7,750
321	150700155 Smith Lake Boat Launch	Repair and maintenance to dock and area as required. Gravel for the parking area, lumber and foam for docks	1,000	1,401	1,500
322	150700156 Library	\$1177 from Provincial grant applied for.	1,177	1,177	1,177

323	150700169 Insurance	Low Risk Insurance added in late 2018	3,229	2,983	2,883
325	150700182 Water system Maintenance	Sampling of Water at Lab Quarterly - 6 test to prove secure, plus two regular tests. U/V system maintenance	1,500	257	1,500
327	150700187 Recreation Pension Exp	Budgeted in Admin			
328					
329			122,754	95,519	114,061
330		PLANNING AND DEVELOPMENT			
331	150800100 Salaries and Benefits				
332	150800101 Materials and Supplies				
333	150800104 WSIB & EHT				
334	150800110 Services	CGIS GPS contract includes Calvin portion of shared costs with Pap-Cam for Building Module (Total Cost is 9275/yr), Planner annual retainer fee - Unknown at this time - estimated at \$5000. MBEDC is no longer in existence.	14,275	11,046	14,057
335	1500800113 CPP & UIC				
336	150800158 Zoning	Anticipated once ZBL Review is complete - Unknown at this time due to Planner yet to be determined.	3,000	0	3,000
337	150800160 East Nipissing Planning Board	Estimated \$2500 annual fee to remain constant in order to be able to fulfill our requirement for OP and Zoning review.	2,500	2,500	2,500
338	150800161 Zoning Amendments	Minor Variance or Zoning amendment applications. (budgeted 1 Minor variance @\$520 and 1 ZBLA at \$1050)	1,570	0	1,570
339	150800162 Assessment Services	MPAC - 2018 was \$13,418. Increased to \$13,543 for 2019	13,650	13,647	13,637
340	150800163 Municipal Drainage	Drain costs for drainage superintendent and reporting \$3500 which is 50% recoverable through OMAFRA, \$1700 to be recorded in Revenues. Clean Out of Drain (Carmichael) potentially in 2021 - Estimated 5K, fully recoverable through grant (see account # 1-4-0104-125 (\$5K Revenue))	6,700	3,495	12,000
341			41,695	30,688	46,764
342		BUILDING			
343	150900100 Salaries and Benefits	No Building Staff - Contracted through Papineau Cameron			
344	150900101 Materials and Supplies				
345	150900102 Mileage Expenses		500	271	500
346	150900104 WSIB & EHT				
347	150900105 Seminars, Courses, Workshops	For any new training required	700	50	700
348	150900106 Misc	Updates to Building Code	300	221	300
349	150900110 Building Services/Papineau Cameron	Contract with Papineau Cameron for Shared Services of CBO Shane Conrad. Includes services invoiced by Papineau Cameron on a monthly basis. Numbers based on 2018/2019/2020 percentage of permits plus rate increase	28,000	21,937	28,000
350	150900113 CPP& UIC				
351	150900120 Lawyer Fees	Legal	1,000		1,000
352	150900133 Transfer to Reserve	\$9000 in reserve at 2020 prior to budget.			
353	150900169 Insurance	MIS Insurance Services	1,893	1,468	1,486
354			32,393	23,946	31,986
355		ENFORCEMENT			
356	150950100 Salaries and Benefits	By-Law enforcement. (Canine control and all departments). Increased hours due to increased case load and new parking by-law - Suggestion - take hours from Cemetery	1,213	1,618	1,200
357	150950101 Livestock Valuer/ Fence Viewer/ Canine Expense	Difference between 2020 budget and actual is due to the OWDCP payment in 2020. 2021 is \$500 for Livestock Valuers and \$2315 for OWDCP Payments.	2,815	1,019	150
358	150950102 Mileage Expense	Mileage animal control	250	236	250
359	1500950104 WSIB & EHT	Approx 5.28%	65	86	65
360	150950106 Misc	Vet Charges for Injured Animals \$500 (if not used put into reserves to build up to \$5000 over 10 years),	1,000	485	2,000
361	150950113 CPP & UIC	Approx. 6.83%	86	110	81
362	150950141 Policing Services	2021 Group of 4 Policing Costs \$93,872 (7823/mth)+ estimated \$500 for 2021 Operating costs for Police Services Bd. - Court Transportation Revenue is Unknown at this time.	94,372	102,502	102,430
363	150950143 911 Maintenance	CERB Contract (billed annually - \$337.72). Signs and Posts	500	745	500
364	150950144 Conservation Authority	Operating budget \$5752 + Capital budget \$4610 = \$10362	10,362	9,913	9,913
365	150950145 Animal Control	Vet Unit \$350, forms, \$100 per animal to North Bay Humane Society(max 15 per yr)	2,000	350	2,000
366			112,662	117,064	118,589
367		TOTAL EXPENDITURES	2,111,336	1,731,153	1,843,182
368					
369			2021		
370	TOTAL 2021 LEVY	Base levy 2021	1,340,655		
371	Cindy Pigeau Clerk-Treasurer	PLUS 1% of previous years Levy - Increase to Reserves for AMP (Infrastructure)	12,738		To be transferred to Reserve for future Infrastructure as per AMP
372	"A"	2021 Levy	1,353,392		6.25259 % Levy change
373		2020 Levy	1,273,750		
374		\$ increase 2021 over 2020	79,642		