THE CORPORATION OF THE MUNICIPALITY OF POWASSAN

BY-LAW NO. 2014-11

Being a by-law to provide for the adoption of tax rates and to further provide for penalty and interest in default of payment thereof for 2014

WHEREAS the Council of the Corporation of the Municipality of Powassan has, in accordance with the Municipal Act, considered the estimates of the municipality, and whereas it is necessary that the following sums be raised by taxation for the year 2013.

General Purposes	$	2,738,857
Education	$	773,014

WHEREAS Section 312 of the Municipal Act, 2001, .S.O. 2001, c. 25, provides that the Council of the Municipality of Powassan shall pass a by-law to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipal purposes, and;

WHEREAS Sections 307 of the said Act require tax rates to be established in the same proportion to tax ratios; and

WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF POWASSAN ENACTS as follows:

1. That a tax rate is hereby adopted to be applied against the whole of the assessment for real property in the following classes:

Class	General	Education
Residential/Farm	.00988785	.00203000
Multi-Residential	.02158926	.00203000
Commercial Occupied	.01407029	.00933295
Commercial Vacant Units	.00984920	.00653306
Commercial Vacant Land	.00984920	.00653306
Comm.New Construction	.01407029	.00933295
Industrial Occupied	.01774801	.01190663
Industrial Vacant Units	.01153621	.00773931
Large Industrial	.02261934	.01220000
Large Industrial-vacant & excess land	.01470257	.00793000
Pipelines	.01065458	.00829553
Farmland	.00247196	.00050750
Managed Forests	.00247196	.00050750

2. That every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in two installments as follows:

   Fifty percent (50%) of the final levy rounded upwards to the next whole dollars shall become due and payable on the 31st day of July 2014 and the balance of the final levy shall become due and payable on the 30th of September 2014.

   Non payment of the amount, as noted on the dates stated in accordance with this by-law constitutes default. On all taxes of the levy which are in default after the noted due dates, shall be added a penalty of 1.25 percent per month, which will be added on the first day of each and every month the default continues.

3. On all taxes levied in default on January 1st, 2014, interest will be added at a rate of 1.25 percent per month for each month of default.

4. Penalties and interest added on all taxes of the tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid interim tax levy.

5. The collector shall mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.

6. Taxes are payable at the Powassan Municipal Office, 466 Main Street, PO Box 250, Powassan, Ontario P0H 1Z0 or; through telebanking services at any major financial institute.

7. That this by-law shall become in affect upon its adoption.

8. That the 2014 Municipal Budget attached hereto outlined as Appendix "A" be and is hereby approved and forming part of this by-law.

READ a **FIRST** and **SECOND** time April 15th, 2014
READ a **THIRD** and **FINAL** time and considered passed as such in open Council on May 6th, 2014.

Mayor

Maureen Lang
Clerk-Treasurer

The Municipality of
Powassan

Resolution no. 2014-21

Date: May 6, 2014

Moved by Dave Britton

Seconded by Roger Glabb

That By-law 2014-11, being a By-law to provide for the adoption of tax rates and to further provide for penalty and interest n default of payment thereof for 2014.

READ a **FIRST** and **SECOND** time on April 15th, 2014.

READ a **THIRD** and **FINAL** time and considered passed as such in open Council on May 6, 2014.

✓ Carried   Defeated   Deferred   Lost

Mayor

Recorded Vote: Requested by

Name	Yeas	Nays	Name	Yeas	Nays
Councillor Nancy Barner			Councillor Roger Glabb		
Councillor Dave Britton			Councillor Todd White		
Councillor Steven Eide			Mayor Peter McIsaac		
Councillor Gerry Giesler					

AGENDA ITEM NO. 10.1
DATE: May 6/14

Bylaw 2014-11
Appendix "A"

MUNICIPALITY OF POWASSAN
2014 Budget with notes

ACCOUNT	ACCOUNT NAME	2014 Budget	NOTES
	Taxation and Grant Revenue		
10-10-51000	Residential & Farm Taxes	(2,738,857)	levy
10-10-51010	Commercial & Industrial Taxes		
10-10-51030	Railway	(6,964)	
10-10-51040	BIA - Taxation		
10-10-51160	Grants in Lieu - Power Dams	(50,652)	
10-30-51200	Prov. Of Ont.-NOHFC-water upgrade		
10-10-52020	Province of Ontario - OMPF/Ont.Mun.Partnership	(870,300)	
10-10-52025	Federal Grants		
10-20-52030	Federal Grants - Wage Subsidy	(2,000)	P.Sound Employment Grant
10-20-52040	Federal Grants - Infrastructure-Incl gas tax money	(195,623)	[illegible] next year.
10-10-35510	Deferred Revenue-Gas tax	-	
10-20-52050	Frederal Grant-Youth Internship	(16,000)	S.Willis.
10-55-52070	Parry Sound Employment Wage Subsidy		
	total Taxation and Grant Revenue	**(3,931,172)**	
	Licenses		
10-50-53000	Animal Licenses	(4,000)	
10-10-53010	Lottery Licenses	(4,000)	
10-10-53015	Marriage Licencing & Officiating Rev.	(1,000)	
10-10-53020	Other Licenses	(100)	
	total Licenses	**(9,100)**	
	Service Charges		
10-45-53500	Interest & Tax Penalties	(72,000)	
10-45-53510	NSF Cheque Fees	(100)	
10-45-53530	Interest Earned	(5,000)	
10-10-53550	Provincial Offences	(22,000)	as per POA budget
10-10-53650	Transfers From Other Funds	-	

	total Service Charges	**(99,100)**	
	General Government		
10-10-54000	Administration Funds	-	Blue Sky Network-reimbursement
10-10-54010	Tax Certificates	(2,500)	
10-10-54030	Photocopies & Faxes & Oaths	(800)	
10-10-54510	Transfer from Office Reserve	-	
10-10-54050	Sale of Surplus Land/Building	-	*use for potential Fairview Industrial Park land sales*
10-10-54060	Sale of Equipment	-	
	total General Government	**(3,300)**	
	Protection to Persons & Property		
10-15-53030	Fire - Fees	(1,000)	
10-15-55040	Fire- MTO Calls	(3,500)	put last years amount transferred to reserves as per
10-15-55030	Building - Fire	(400)	
10-15-54510	Transfer from Reserve - Fire	(30,000)	for forestry truck
10-15-54520	Sale of Fire Trucks/Equipment	-	sale of TC truck
10-45-54550	911 Service	(200)	
10-15-54600	Nipissing Twp -fire agreement	(600)	
	total Protection to Persons & Property	**(35,700)**	
	Building		
10-45-55000	Building Permits	(30,000)	
10-45-55010	Building - Zoning	(500)	
10-45-55020	Building - Work Orders	(1,200)	
	total Building	**(31,700)**	
	Transportation		
10-20-55500	Transportation	-	
10-20-55510	Transfer from infrastructure reserves	(400,000)	for Chiswick Line
10-10-35510	Deferred revenue-gas tax	(314,377)	for Chiswick Line
10-20-55520	Transfer from Reserves -Equipment reserve	(50,000)	truck
	total Transportation	**(764,377)**	
	Environment		
10-25-56200	Enviro-Lift Charges	(20,000)	commercial pick-ups
10-25-56210	Enviro-Blue Boxes	(100)	

10-25-56220	Enviro - Tags	(600)	
10-25-56230	Enviro - Gate Receipts	(14,000)	
10-25-56240	Enviro - Billings	(15,000)	billings from Landfill
10-25-56265	transfer from reserves-landfill building	-	from building reserve
10-25-56270	transfer from garbage reserves	(40,000)	for new truck
10-25-56260	WDO Rebates	(40,000)	
10-25-56267	Tire Rebates	(2,000)	
	total Environment	**(131,700)**	
	Health Services		
10-60-56500	Medical Centre Rent	(60,000)	Help Network (formally
10-60-56510	Donations Medical Centre	-	
10-60-56505	Transfer from Medical Reserves	-	*for capital-paving & furnace*
	total Health Services	**(60,000)**	
	Cemetery		
10-85-56530	Cemetery - Service Revenue	(15,000)	
10-85-56540	Cemetery - Interest Income - Care & Maintenance	(6,000)	
10-85-56550	Cemetery - INTEREST INCOME	-	
	Cemetery- Transfer from Reserve	(20,720)	
	total Cemetery	**(41,720)**	
	Social & Family Services		
10-65-57000	Golden Sunshine Club - Rent	(3,000)	
10-10-57010	Loan Proceeds Eastholme	-	
10-65-57020	Trout Creek Seniors Hall	(1)	
10-65-57750	Pines II- loan from reserve	(100,000)	
	total Social & Family Services	**(103,001)**	
	Recreation and Cultural Services		
10-55-52000	Province of Ontario - Recreation	(2,400)	student grant recreation-pool
10-55-57490	RECREATION ACTIVITIES	(3,000)	*osrcf revenue if successful*
10-55-57500	Parks	(300)	ball & soccer field rentals
10-55-57505	Playground Inspection Revenue	(3,600)	
10-55-57510	Pool Revenue	(15,000)	
10-55-57520	Canada Day	(3,600)	Canada Day, Street Dance

10-55-57550	Fund Raising	-	
10-65-57655	Library loan for expansion	(188,000)	
10-65-57700	Municipal Logo Merchandise	(200)	logo merchandise
	Total Recreation and Cultural Services	**(216,100)**	
	TROUT CREEK COMMUNITY CENTRE REVENUE		
	Rentals TCCC		
10-75-53700	Ice Rentals	(75,000)	
10-75-53710	Hall Rentals	(5,000)	
10-75-53760	Arena Floor Rentals	(5,624)	
10-75-53740	Canteen Proceeds-Downstairs	(6,100)	
10-75-53730	Kitchen proceeds- upstairs canteen	-	
10-75-53750	Sign Rentals	(1,600)	
10-75-53715	Hall Deposits	-	
	Total TCCC Rentals	**(93,324)**	
	TCCC Other Revenues		
10-75-57570	Donations	(2,000)	
10-75-53810	Socials Revenue	(12,000)	
10-75-53820	Carnival	(28,000)	
10-75-53830	TCCC Other Revenue	(151,649)	debenture for capital work
10-75-51260	Grant-NOHFC TCCC Revenue	(151,649)	
10-75-54510	Transfer from TCCC Reserves		
10-75-53840	levy	(32,985)	
	Total TCCC Other Revenues	**(378,283)**	
	TOTAL TCCC REVENUES	**(471,607)**	
	SPORTSPLEX REVENUES		
10-80-53700	Ice Rentals	(158,338)	
10-80-53760	Floor Rentals	(2,500)	
10-80-53710	Hall Rentals	(3,500)	church group weekly
10-80-53715	Hall Deposit	-	
10-80-53750	Sign Rentals	(1,000)	
10-80-53720	Booth Rental	(3,500)	

10-80-53830	Other Revenues	(250,000)	elevator and dehumidier
10-80-53850	Curling Club	(15,454)	
10-80-53855	Curling Club Reserve Contribution	(2,164)	
10-80-53856	Donations from Booster Club	-	
10-80-53785	Fundraising-Sportsplex	-	
10-80-54510	Transfer from Reserve-Sportsplex	-	
10-10-54510	Transfer from Reserve-Curling Club	(10,097)	project
10-80-53840	levy	(270,070)	
	Total Sportsplex Revenues	**(716,623)**	
	Planning & Economic Development		
10-70-58000	Planning Fees	(7,000)	
10-10-58020	Tile Drainage loan	(566)	
10-70-58080	MOPED-Funds from grants	(58,721)	*marketing funding-4,321; fednor rd ahead-31,500; developers day funding-red 5,150 and developers day funding-neco 2,000 not confirmed.*
10-70-68080	transfer from MOPED Reserves	-	
10-70-58070	FAMILY HEALTH TEAM FUNDING-tranfer from re	-	
10-70-58060	Strategic Plan Funding	-	
10-70-68110	transfer from Welcome Signs Reserve	-	not done this year
	total Planning & Economic Development	**(66,287)**	
	TOTAL REVENUES	**(6,681,487)**	
	EXPENSES		
	General Government		
10-10-61000	Council Salaries	52,000	will be done
10-10-61010	Council Benefits	-	
10-10-61020	Council - Other Expenses	35,000	etc
10-10-61030	Donations	6,000	*maple syrup fest. $500*

10-10-61040	Elections	20,000	2010 cost was $12,000 approx.
10-10-61050	Advertising	6,000	
10-10-61080	Pay Equity	30,000	
10-10-61500	Administration Salaries	222,970	
10-10-61510	Admin-Benefits	32,000	
10-10-61520	Admin-RRSP/OMERS	25,000	
10-10-61530	Admin-Convention, Training	15,000	
10-10-61540	Admin-Office Supplies, Copies	20,000	
10-10-61545	Marriage Licencing & Officiating Exp.	750	new service
10-10-61550	Admin-Telephone & Fax	13,000	
10-10-61560	Admin-Audit & Legal	40,000	
10-10-61570	Admin-Computers	55,000	maintenance
10-10-61580	Admin-Asset Management Program	10,000	PSSAB requirement
10-10-61590	Admin - Web Page/Community Channel	6,000	channel was 4700
10-10-61600	Admin-Postage/Courier/Advertising	20,000	
10-10-61610	Admin-Heat & Hydro	7,000	
10-10-61640	Admin-Office & Equipment Maint	15,000	
10-10-61650	Admin-Office Insurance - Building	6,800	
10-10-61660	Admin-Bank Charges & Interest	2,000	
10-10-61670	Admin-Financial - Taxes Written Off	35,000	Included plus writeoffs due to
10-10-61675	uncollectable debt		
10-10-61680	Admin-Office Capital	20,000	windows
10-10-61690	ADMIN-OPAC/MPAC	56,000	from MPAC statement
10-10-61700	Transfer to Reserve - Office	5,000	
10-10-61710	Transfer to Reserve-General Funds		
10-10-61720	Admin - Public Relations/transfer of excess to rese	5,000	reserve
10-10-61730	Memberships & Association Dues	5,000	
10-10-61750	Capital- Development misc.	50,000	*Fairview etc.*
	Total General Government	**815,520**	
	Protection to Persons & Property		
	Fire Protection		
10-15-62000	Fire Dept. - Answering Service	2,500	
10-15-62010	Fire Dept.- Maintenance	5,500	water tests etc
10-15-62020	Fire Department - Operations	40,000	equipment

10-15-62030	Fire Dept. - Trucks	21,000	fuel, repairs, licenses etc.
10-15-62040	Fire Dept. - Equipment	16,000	bunker gear,gloves,coveralls,lights,nozzles,fo
10-15-62050	Fire Dept.- Gratuity/Wardens	45,000	
10-15-62061	Fire Dept- Health & Safety	3,000	new duties/training etc.
10-15-62060	Fire Prevention	2,800	
10-15-61500	Fire Prevention- Fire Admin Salaries	12,000	
10-15-62062	Fire Litigation & Legal Reserve	2,000	reserve to 10,000 max.
10-15-62064	Fire hydrants & maintenance & water usage	4,000	
10-15-62070	Capital - Fire	70,000	2014- forestry truck
10-15-62080	Fire Dept.- Transfer to Reserve	-	any fire calls will be transferred as per resolution-at yr end
			plan for a new fire hall in future
	Total Fire Protection	**223,800**	
	Policing		
10-50-62500	Policing - OPP	432,873	new contract in 2011-opp cancelled for end of 2014.
10-50-62510	Police Services Board	2,500	
10-50-62520	OPP Contingency Reserve		
	Total Policing	**435,373**	
	Emergency Planning/By-Law Enforcement		
10-50-62555	911 and Signage	1,000	
10-50-62550	Emergency Planning	2,500	diem fire dept 600, events 1000
10-50-62560	Emergency Management- CEMC	12,000	.employees + expenses
10-50-62565	Accessibility	5,000	legislated upgrades-must show improvements each year re Standards for Customer Service
10-50-62580	By-Law Enforcement Officer-wages & expenses	5,000	
10-50-62585	PROPERTY STANDARDS EXPENSE	5,000	(M.Martin)
10-50-62590	SUNY'S PETROLEUM PROPERTY	-	
10-50-62570	Generator - NOHFC Expense		
10-50-62600	Animal Control / Vet. Association	6,500	
10-50-62720	Health & Safety	4,000	
	total Emergency planning & By-law enforcement	**41,000**	
	Building		

10-45-62700	Building Inspector	85,000	increased hours plus benefits, mercs. Was 85000
10-45-62710	Building Inspector - Matt/Supplies	12,000	training & conferences, forms etc
10-45-62715	CBO/Bylaw/Propstds vehicle exp		new cbo vehicle
	Total Building	**97,000**	
	PUBLIC WORKS		
	Street Lights		
10-20-63000	Street Lighting-Labour/Cont.Serv.	-	
10-20-63010	Street Lighting - Mat/Supplies	10,000	any this year?they cost approx $3000 each
10-20-63020	Street Lighting - Power	47,000	
10-20-63025	Transfer to Street Light Reserves	1,000	for future street light installations
	total Street Lights	**58,000**	
	Public Works Administration		
10-20-63040	Public Works - Training & Development	7,500	incl health & safety training
10-20-63050	Public Works - Labour Expenses	238,000	$400,000 budget for all public works labour
10-20-63060	Public Works - Mat/Supplies	50,000	
10-20-63062	Public Works Buildings Utilities	15,000	combined mat. & supplies & utilities
10-20-63065	Public Works Admin. Mat/Supplies	3,000	
10-20-63070	Public Works-Health and Safety supplies	4,000	equipment for health & safety
	total Public Works Administration	**317,500**	
	Sidewalks		
10-20-63100	Sidewalks - Labour	4,500	
10-20-63110	Sidewalks - Mat/Supplies	10,000	maintenance & rehabilitation
	total Sidewalks	**14,500**	
	Bridges & Culverts		
10-20-63200	Bridges & Culverts - Labour	12,000	
10-20-63210	Bridges & Culverts - Mat/Supplies	50,000	road needs study to be done in 2014
10-20-63220	Brushing - Labour	20,000	
10-20-63230	Brushing - Materials/Supplies	7,000	

10-20-63240	Capital- Bridges	-	
	total Bridges & Culverts	**89,000**	
	Roadside Maintenance		
10-20-63260	Roadside Maintenance - Labour	9,000	
10-20-63270	Roadside Maintenance - Mat/Supplies	25,000	
	total Roadside Maintenance	**34,000**	
	Hardtop Maintenance		
10-20-63310	Hardtop Maintenance - Labour	10,000	
10-20-63320	Hardtop Maintenance - Mat/Supplies	20,000	paving, patching, sweeping 9254.00
	total Hardtop Maintenance	**30,000**	
	Loose Top Maintenance		
10-20-63360	Loose Top Maintenance - Labour	27,000	
10-20-63370	Loose Top Maintenance-Mat/Supplies	180,000	dust control-64000, gravel-134000
	total Loose Top Maintenance	**207,000**	
	Winter Control		
10-20-63410	Winter Control - Labour	60,000	
10-20-63420	Winter Control - Mat/Supplies	42,000	salt, sand, plowing
	total Winter Control	**102,000**	
	Safety Devices/CN Crossings		
10-20-63460	Safety Devices/CN - Labour	10,000	
10-20-63470	Safety Devices/CN - Mat/Supplies	16,000	
	total Safety Devices/CN Crossings	**26,000**	
	Equipment		
10-20-63500	2013 Freightliner-labour	5,000	
10-20-63505	2013 Freightliner-mat/supplies	10,000	
10-20-63510	2011 Freightliner - Labour	5,000	
10-20-63520	2011 Freightliner - Mat/Supplies	10,000	
10-20-63530	2003 Dodge 4X4 Truck-labour	1,500	
10-20-63540	2003 Dodge 4X4 Truck -mat /supplies	7,500	
10-20-63570	2009 Half Ton - labour	500	
10-20-63580	2009 Half ton -Mat/supp	5,000	
10-20-63590	2005 Chev Truck - Labour	1,000	
10-20-63600	2005 Chev Truck - Mat/Supp	5,000	

10-20-63610	710 Backhoe - Labour	1,000	
10-20-63620	710 Backhoe - Material/Supplies	10,000	
10-20-63630	96 Backhoe - Labour	1,500	
10-20-63640	96 Backhoe - Materials/Supplies	10,000	
10-20-63650	99 Grader Champion - Labour	3,000	
10-20-63660	99 Grader Champion - Mat/Supplies	35,000	
10-20-63670	Float - Labour	1,000	
10-20-63680	Float - Materials/Supplies	1,000	
10-20-63690	Steamer - Labour	100	
10-20-63700	Steamer - Materials/Supplies	500	
10-20-63710	Trackless Kubota - sidewalk sander - Labour	1,000	
10-20-63720	Trackless - sidewalk sander- Mat/Supplies	15,000	
10-20-63730	Lawn Equipment - Labour	1,000	
10-20-63740	Lawn Equipment - Material/Supplies	5,000	long arm brush cutter purchased
10-20-63750	Other Equipment - Labour	1,000	
10-20-63760	Other Equipment - Mat/Supplies	1,000	
10-20-63770	2014 Freightliner - Labour	5,000	
10-20-63780	2014 Freightliner - Mat/Supplies	13,000	
	total Equipment	**155,600**	
	Downtown-B.I.A.		
10-20-63810	Downtown - Labour	2,500	
10-20-63820	Downtown - Materials/Supplies	2,500	includes BIA - sign 1200
	total Downtown- B.I.A.	**5,000**	
	Capital		
10-20-63790	Equipment - Capital Purchases	80,000	plow truck 2013/ 4x4 3/4 ton with plow for 2014 and a new half ton
10-20-63850	Capital - Labour	30,000	
10-20-63860	Capital - Materials/Supplies	400,000	2014 Chiswick Line
10-20-63870	Transfer for Infrastructure Reserve	100,000	

10-20-63880	Transfer to Reserve - Public Works Capital Equipr	75,000	for future capital equipment-grader 2015
10-20-63890	Capital	70,000	sidewalk repairs, bridge st culvert/drain replacement
10-20-63895	Capital-Gas Tax Projects	410,000	mccarthy st where the lift was done
10-20-63885	Transfer to Reserve -Accrued Pit Closure Costs	4,500	for accrued closure cost of pit
	Total Capital	**1,169,500**	
	Crossing Guard		
10-50-63900	Crossing Guard - Labour / Benefits	3,400	
10-50-63910	Crossing Guards - Mat/Supplies	-	
	total Crossing Guard	**3,400**	
	ENVIRONMENTAL SERVICES		
	Conservation Authority		
10-50-64730	NB Mattawa Conservation Levy	285	from NBMCA
10-50-64740	Source Protection Plan	30,138	provincial funded for implementing source protection
	total Conservation Authority	**30,423**	
	Garbage Collection		
10-25-64800	Garbage Collection - Labour	41,200	
10-25-64810	Garbage Collection - Mat/Supplies	2,000	
10-25-64830	Garbage Vehicle Expense	15,000	
10-25-64840	Garbage - Capital	70,000	new truck in 2014
10-25-64850	Garbage - Transfer to Reserve	5,000	
	total Garbage Collection	**133,200**	
	Landfill Site		
10-25-64860	Landfill-building & capital	5,000	garage door
10-25-64900	Landfill Site - Labour	33,000	
10-25-64910	Landfill Site - Material/Supplies	15,000	
10-25-64920	Landfill Site Equipment Expenses	8,000	loader repairs
10-25-64930	Hazardous Waste Site	2,800	

10-25-64940	Recycling Program	78,000	aprox $8400 per month
10-25-64950	Landfill - Accrued Closure Costs	1,000	30 year life (63,000 in fund)
10-25-64965	Landfill site Maintenance as per C of A	85,000	Knight Piesold
10-25-64970	Landfill Site-Transfer to Reserve	10,000	
	Total Landfill Site	**237,800**	
	Health Services		
10-60-65000	Health Unit	106,721	levy
	total Health Services	**106,721**	
	Cemetery		
10-85-65100	Cemetery -Service Labour-Interment	16,000	digging/laying foundations/admin labour
10-85-65110	Cemetery - Service Materials-Interment	500	cement, forms
10-85-65120	Cemetery- Maintenance Labour	6,500	lawn maintenance
10-85-65130	Cemetery- Maintenance Material	1,000	
10-85-65140	Cemetery - Transfer to Reserve	5,000	reserve to purchase a min excavator- per Frank Y. Potential to share costs for P.Works general use.
10-85-65150	Cemetery - Capital	30,000	vault construction/repairs
10-85-65160	Cemetery - Admin	1,000	
	total Cemetery	**60,000**	
	Ambulance		
10-60-65220	Land - Ambulance	79,108	5% inc
	total Ambulance	**79,108**	other municipal data to finalize
	Medical Centre/Health Centres		
10-60-65300	Medical Centre - Labour	6,000	
10-60-65310	Medical Centre - Material/Supplies	70,000	
10-60-65320	Medical Centre- Transfer to Reserve		
10-60-65330	Medical Centre - Capital		
10-60-65350	NORTH BAY REGIONAL HEALTH CENTRE	37,356	*commitment is for years.*

10-60-65360	Sudbury Health Center	1,392	*laurention University Medical &823.00 included*
	total Medical Centre/Health Centres	**114,748**	
	Social Services		

10-60-66100	District Social Services DSAB	130,000	
10-60-66200	Eastholme - Levy	65,273	from statement
10-60-66240	Eastholme Expansion - Loan Interest	10,000	
	total Social Services	**205,273**	
	RECREATION		
	Parks		
10-55-67000	Parks - Labour	4,000	
10-55-67005	Playground Inspection Expense	1,800	
10-55-67010	Parks - Material/Supplies	15,000	electrical work at Memorial Park
10-55-67020	Parks - Canada Day	9,000	canada day
	total Parks	**29,800**	
	Pool		
10-55-67100	Pool - Labour	23,000	
10-55-67110	Pool - Material and Supplies	10,000	repairs to heater and filters
10-55-67112	Pool Utilities	6,000	
10-55-67115	Pool Chemicals	7,000	
	total Pool	**46,000**	
	Outdoor Rink/Beach/SHCC		
10-55-67200	Outdoor Rink - Labour	850	
10-55-67210	Outdoor Rink - Materials/Supplies	500	
10-55-67300	Beach - Labour	1,000	
10-55-67310	Beach - Material/Supplies	500	
10-55-67400	S.H.C.C. - Labour	500	pw
10-55-67410	S.H.C.C. Materials/Supplies	6,100	water filtration/testing
	total Outdoor Rink/Beach/SHCC	**9,450**	
	Recreation Administration		
10-55-67500	Recreation - Fund Raising	1,600	canada day-fireworks

10-55-67600	Recreation - Admin - Labour	15,000	
10-55-67610	Recreation - General Exp.- Mat/Supplies	1,500	
10-55-67620	Recreation - Transfer to Reserve	2,500	
10-55-67640	Recreation - Members Travel Expense	500	
10-55-67650	Recreation Buildings. - Repair & Maint	500	repairs to building at ballfield
10-55-67900	Recreation-Major Projects	3,750	trails
10-55-67920	Recreation-Activities Expenses	10,000	$8 k for osrsf if successful
	total Recreation Administration	**35,350**	
	Recreation Facilities/Library		
10-65-66020	Pines II expense	100,000	
10-65-66030	TC Friendship Hall -	10,000	insurance & new furnace/hot water tank
10-80-67700	Sportsplex Levy	270,070	
10-75-67730	T.C.C.C. Levy	32,985	includes 151,649 for our share of project with nohfc
10-65-67800	Library Levy	86,058	we pay 60% of their Municipal levy total
10-65-67850	Library Expansion Loan	188,000	expansion loan to library
10-65-66000	Golden Sunshine Hall - Labour	250	
10-65-66010	Golden Sunshine Hall - Mat/Supplies	14,000	
	total Recreation Facilities/Library	**701,363**	
TROUT CREEK COMMUNITY CENTRE EXPENSES			
	TCCC Salary & Benefits		
10-75-61500	TCCC Salaries	68,000	
10-75-61510	TCCC Benefits	12,000	
	Total Salaries & Benefits	**80,000**	
	Operations TCCC		
10-75-61800	Supplies	4,500	
10-75-61820	Maintenance	20,000	
10-75-61610	Hydro	29,000	
10-75-61620	Natural Gas	6,000	
10-75-61550	Telephone	2,000	added a cell phone for Dale

10-75-61650	TCCC Insurance	9,400	
10-75-61830	Carnival	14,000	
10-75-61840	Socials Expense - Spring	7,500	
10-75-61850	Canteen Expenses	500	
10-75-61870	Fees	1,000	fees-socan, audit
	Total Operations TCCC	**93,900**	
	Capital TCCC		
10-75-61880	Capital TCCC	71,000	chiller=44,000/compressor=27,000
10-75-61885	Capital- re NOHFC Grant	303,298	financed by levy and nohfc grant 50/50
10-75-61883	RINC Project-Loan Principal Expense	15,000	4% 10 years for 10 months estimate
10-75-61884	RINC Project-Loan Interest Expense	5,000	
10-75-61890	Transfer to TCCC Reserve		
10-75-99999	Surplus/Deficit TCCC	(96,591)	
	Total Capital TCCC	**297,707**	
	Total TCCC Expenses	**471,607**	
	SPORTSPLEX EXPENSES		
	Salaries & Benefits		
10-80-61500	Salaries	128,000	extra training/mike overtime
10-80-61510	Benefits	12,000	
10-80-61500	Accrued Overtime	-	
10-80-61910	Clothing Allowance	500	
	Total Salaries & Benefits	**140,500**	
	Operations		
10-80-61610	Hydro	45,000	
10-80-61620	Heat-Natural Gas	20,000	
10-80-61630	Heat-Oil	-	
10-80-61920	Water and Sewer	12,000	

	Total Operations	**77,000**	
	Equipment		
10-80-61930	Zamboni-Repairs & Maintenance	14,000	annual overhaul & propane-4000 is reg.maintenance
10-80-61940	Equipment Repairs and Maintenance	15,000	compressor work = 8500
10-80-61945	Equipment Supplies	1,000	wi-fi = 1000/cameras = 1000
	Total Equipment	**30,000**	
	Building		
10-80-61950	Building-Repairs and Maintenance	30,000	
10-80-61960	Building-supplies	10,000	
10-80-61650	Insurance	18,000	
10-80-61970	Mat Rentals	700	
10-80-61680	Building Capital Improvements	-	
	Total Building	**58,700**	
	Administration		
10-80-61550	Telephone	1,100	
10-80-61555	Office Expenses	4,500	cell/internet at sportsplex/satellite tv
10-80-61560	Audit and Legal	800	
10-80-61980	Administration-office staff	1,800	
10-80-61985	Staff training	3,000	Ross basic refrigeration
10-80-61883	Construction Loan Principal payments	85,000	estimated at 4% 10 years - payments for 10 months
10-80-61884	Construction Loan Interest payments	27,000	
	Total Administration	**123,200**	
	Sportsplex Capital		
10-80-61880	Capital	250,000	new zamboni for 2015 to be ordered. Elevator & dehumidifier to be debentured over 10 years

10-80-61995	Transfer to Reserves	10,000	2000 from Curling Club incl. with excess grant money, RINC grant 708,833.99 + 8,000
10-80-99999	Surplus/Deficit Account	27,223	
	Total Sportsplex Capital	**287,223**	
	TOTAL SPORTSPLEX EXPENSES	**716,623**	
	Historical		
10-65-67950	Historical Building - Labour	500	
10-65-67960	Historical Building - Mat/Supplies	5,000	
10-55-67030	Centennial Gazebo		*repairs*
	total Historical	**5,500**	
	Planning & Economic Development		
10-70-68000	Planning & Development - Labour	22,000	Deputy Clerk/other staff
10-70-68005	Planning Consultants	33,000	
10-70-68040	Economic Development-MOPED	50,142	worth the commute mrktg items-8,642; developers day-10,000; rd ahead conceptual drawings-5,000; road ahead-other work-5,000; road ahead-other consultation work-21,500
10-70-68110	transfer to reserve-welcome signs		recommendation 2008-08 adhoc sign committee plus unspent
10-70-68140	Strategic Plan & Signs		sign at sportsplex property
	total Planning & Economic Development	**167,510**	
	B.I.A./Tile Drainage/Misc.finance accounts		
10-10-68400	B.I.A. - Labour	-	
10-10-68410	B.I.A. - Material/Supplies	10,000	
	16-842 B.I.A. - Consulting		
10-10-68510	Tile Drainage P&I #2	566	
10-10-69500	Interest Accrued Expense	(2,500)	

10-10-69540	To be recovered (I/S) Eastholme Debt	16,435	
	Surplus/Deficit Account less adjustments per audit	(317,682)	
	total B.I.A./Tile Drainage/Misc.finance accounts	**(293,181)**	
	TOTAL EXPENSES	**$ 6,681,488**	
	TOTAL REVENUES	**(6,681,487)**	
	GRAND TOTAL (REVENUES LESS EXPENSES)	**$ 0**	
	(Surplus)/Deficit		