

CORPORATION OF THE  
TOWNSHIP OF BILLINGS

AGENDA

July 12<sup>th</sup>, 2022 7:00 p.m.

**Electronic**

1. OPEN
2. APPROVAL OF AGENDA
3. DISCLOSURE OF PECUNIARY INTEREST
4. ADOPTION OF MINUTES
5. DELEGATIONS
6. COMMITTEE REPORTS
7. OLD BUSINESS
  - a) 2022 Draft Budget Review
8. NEW BUSINESS
9. CORRESPONDENCE
10. INFORMATION
11. ACCOUNTS FOR PAYMENT
12. CLOSED SESSION
13. CONFIRMING BY-LAW
14. ADJOURNMENT

## CAPITAL EXPENDITURES

Capital Projects	Estimate 2022		Estimate 2022 Project Expense
	Project Revenue	Project Expense	
Rink Cover	165,400	230,000	-64,600
Walking Bridge	500,000	600,000	-100,000
AH Hunt sheet piling/docks	52,240	82,000	-29,760
Mud Creek Bridge	76,700	50,000	deferred rev to 2023
Old Mill Waterline	109,000	150,000	-41,000
Old Mill Ramp	100,000	170,000	-70,000 deferred rev fr 2021
Landscaping beach & boardwalk	0	12,000	-12,000 finish new parking lot 2023
Flywheel		6,200	-6,200
Firehall		600,000	-600,000
Septic system		50,000	-50,000
Shoreline Remediaton - 2023			
<b>Total Projects</b>	<b>1,003,340</b>	<b>1,950,200</b>	<b>-973,560</b>

July 8 2022 Short Presentation

**Revenue**

Tax Collection	2,033,127	with 5% tax rate increase
Power dam funding	4,974	
Payment in Lieu	2,575	
Federal Funding	471,490	
Provincial Funding	717,450	
Trillium	500,000	
Covid 19	89,950	
Water Charges	265,402	
Fees and Charges	3,700	
Donation	51,250	Library & Museum
Landfill tipping fees/metal	8,800	
Cemetery Revenue	3,450	
Fundraising	5,700	
Marina Rev Dockage/retail	86,820	
Licences and Permits	26,887	
Rent/Lease	89,550	
Investment Income	14,765	
Penalties and Interest	50,940	
Other Revenue	15,300	
Subdivision Reserve	50,000	
Working Funds	37,715	Subject to Council Budget Change
Fire Hall Bank Loan	500,000	
Total Revenue	<b>5,029,845</b>	5,029,845

**Expenses**

Wages	929,493	
supplies	115,128	
Covid 19 Expenses	93,500	
Books	6,000	
Subscriptions/Memberships	8,850	
Project Expenses	1,950,200	
Audit/Accounting	26,000	
Legal expenses	10,000	
Hydro	54,125	Plus Street Lights
Water useage	10,968	

Fees & Licences	14,705	
Telephone/internet	15,543	
Contracts	246,398	
Profesional Development/travel	19,220	
Insurance	56,070	
Health & Safety	23,000	
Postage	3,300	
Advertising	9,500	
Donations	17,000	
Library & Museum Requistion	30,000	
Miscellaneous	2,740	
Equip. Expense	50,600	
Maintenance & Repairs	94,240	includes WTP & pumpouts
Pump outs - marina	2,200	
Propane	14,250	
Election Expense	8,000	
Bank Charges/interest	21,410	incl. Loan Interest & POS Charges
Fire Prev/Protection/Communications	1,550	
by-law/pound	740	
Roads - hard surfacing	139,000	
roads - loose top	160,000	
Roadside	34,000	
Roads - winter control	34,000	
Non contract	78,042	incl water maintenance & Landfill
Marina retail supplies incl fuel	36,400	
Policing	219,500	
DSB Ambulance	235,000	
DSB Ontario Works	32,000	
Home for the Aged	41,000	
Child care	22,500	
Social Housing	77,600	
Planning Board	19,480	
Information Centre	2,500	
MPAC property assessment	36,400	
Sud & Dist Health Unit	27,693	713,673
	5,029,845	5,029,845

**CATEGORY**

Public Health Services	2022 Physician Recruitment	\$1,887.42	
Recreation and Cultural Services	Playgrounds	\$8,700.00	Picnic Tables
	Playgrounds	\$2,700.00	Umbrellas and Stands
	Trails	\$2,500.00	Manitoulin Streams Trail Improvements
	Playgrounds	\$3,856.00	Engineered Wood Fibre
	Playgrounds	\$150.00	Tetherballs
	Grants to Voluntary Organizations	\$500.00	Manitoulin Metal
	Grants to Voluntary Organizations	\$1,000.00	Project Lifesaver
	Grants to Voluntary Organizations	\$250.00	Manitoulin Navy League
	Scholarships and Student Awards	\$400.00	Manitoulin Student Aid Fund
	Skating Rinks - Outdoor Natural Rinks	\$20,000.00	Lighting at Outdoor Rink
Planning and Development	Zoning By-Law	\$12,500.00	Zoning By-Law J.L. Richards
Environmental Services	2022 Roadside Cutting	\$3,600.00	
Other Environmental Services	Vegetation Management: Seeding, Spraying	\$2,000.00	Hydroseed Playground/Septic Bed
	2022 Cold Mix Patching	\$9,174.02	Pioneer
Transportation Services	2022 Dust Suppression (Calcium)	\$10,000.00	Pollard
	Other Traffic Control Expenses	\$3,300.00	Cedar Signs - Pylons & Barricades
Provincial Offences Act	2022	\$1,251.87	
General Government	Budget Coordination	\$1,000.00	Pam's Fees
	PPE	\$1,000.00	PPE
Other Health Services	Cemetery Maintenance	\$10,000.00	Elliott Lake Monuments
Other Protection Services	Dog Pound	\$500.00	
Solid Waste Collection	Household Hazardous Waste	\$4,500.00	Hazardous Waste Day

**TOTAL FOR ALL \$100,769.31**

Not purchased, just an idea
Spent
Arranged, invoice not received
In Budget: <b>\$89,950</b>
In TPON: <b>\$93,276.00</b>

**METAL PICNIC TABLES**



Enlarge & Video

Uline loves these! Attractive, rugged and built to last. Give your corporate office patio an upscale look.

- Thermoplastic coating withstands heat, cold and all weather elements. Rust free.
- High gloss, smooth surface allows for easy spray paint and graffiti removal.
- 9 gauge expanded metal with 2" black steel frame.
- Rounded corners for added safety.
- **ADA Picnic Tables** - Wheelchair access. Round and square tables have one less bench. Rectangle table has shorter benches.
- Mounting hardware included.
- Umbrella and Base available.

**METAL PICNIC TABLES - IN STOCK SHIPS TODAY**

MODEL NO.	DESCRIPTION	SIZE L x W x H	WT. (LBS.)	PRICE EACH		ADD TO CART
				1	3+	
<a href="#">H-9537</a>	46" Square	80 x 80 x 31"	185	\$1,441	\$1,376	<a href="#">Specify Color</a>
<a href="#">H-10001</a>	46" Round	81 x 81 x 31"	175	1,467	1,402	<a href="#">Specify Color</a>
<a href="#">H-10002</a>	6' Rectangle	72 x 61 x 31"	145	1,376	1,310	<a href="#">Specify Color</a>
<a href="#">H-10003</a>	8' Rectangle	96 x 61 x 31"	170	1,467	1,402	<a href="#">Specify Color</a>

SHIPS SAME DAY FROM ULINE UNASSEMBLED VIA MOTOR FREIGHT

**METAL PICNIC TABLES - CUSTOM COLORS**

MODEL NO.	DESCRIPTION	SIZE L x W x H	WT. (LBS.)	PRICE EACH		ADD TO CART
				1	3+	
<a href="#">H-2126</a>	46" Square	80 x 80 x 31"	185	\$1,441	\$1,376	<a href="#">Specify Color</a>
<a href="#">H-2127</a>	46" Round	81 x 81 x 31"	175	1,467	1,402	<a href="#">Specify Color</a>
<a href="#">H-2128</a>	6' Rectangle	72 x 61 x 31"	145	1,376	1,310	<a href="#">Specify Color</a>
<a href="#">H-2129</a>	8' Rectangle	96 x 61 x 31"	170	1,467	1,402	<a href="#">Specify Color</a>

DROP SHIPS IN 20 DAYS UNASSEMBLED VIA MOTOR FREIGHT  
Restrictions apply. See items for details.

**ADA METAL PICNIC TABLES**

2020 Donations	2021 Donations	2022 Suggested Donations
Royal Canadian Legion	Royal Canadian Legion	Royal Canadian Legion (committed)
\$261.16	\$340.00	\$340.00
Manitoulin Streams Improvement	Manitoulin Streams Improvement	Manitoulin Streams Improvement
\$2,500.00	\$2,500.00	\$2,500.00
Manitoulin Family Resources	Manitoulin Family Resources	Manitoulin Family Resources
\$500.00	\$500.00	\$500.00
Manitoulin Student Aid	Manitoulin Student Aid	Manitoulin Student Aid
\$400.00	\$400.00	\$400.00
Manitoulin Navy League	Manitoulin Navy League	Manitoulin Navy League
\$250.00	\$250.00	\$250.00
Town of Gore Bay (Phys. Recruitment)	Town of Gore Bay (Phys. Recruitment)	Town of Gore Bay (Phys. Recruitment)
\$4,000.00	\$4,000.00	\$4,000.00
Gore Bay-Manitoulin Airport	Gore Bay-Manitoulin Airport	Gore Bay-Manitoulin Airport
\$5,000.00	\$5,000.00	\$5,000.00
Manitoulin Injury Prevention Coalition	Manitoulin Health Centre (recruitment)	Manitoulin Health Centre (recruitment)
\$500.00	\$3,000.00	\$1,887.42
	Billings Fire Fighters (Memorium)	Project Lifesaver (committed)
	\$100.00	\$1,000.00
	Manitoulin Central FHT	
	\$750.00	
	Mindemoya Hospital Auxillary	Gore Bay Town (fire works request)
	\$500.00	\$500.00
	St. John's Anglican Church	Manitoulin Metal
	\$100.00	\$500.00
<b>\$13,411.16</b>	<b>\$17,440.00</b>	<b>\$16,377.42</b>

	2021 Budget	2021 Actual		2022 Budget
<b>TAX REVENUE</b>				
Tax Revenue				
Interim Taxes -Temporary Clearing				2,033,127.00
General		1,919,118.90		2,033,127.00
Grants in Lieu - Federal	1,250.00	1,224.21		1,225.00
Grants In Lieu - Provincial				1,350.00
Power Dam				4,974.00
Total				7,549.00
<b>FEDERAL FUNDING</b>				
Federal Grant				
Old Mill	100,000.00	100,000.00		
Public Works	7,600.00			0.00
Water Front Improvement		54,465.00		0.00
Total				
Asset Management				
Marina (Sheet Pilings/Docks)				52,240.00
Recreation (Rink Cover)				165,000.00
Water Capital Project				109,000.00
Waterfront Improvement	52,500.00			
4115 HRDC CANADA				
General		1,945.00		
Library		8,000.35		0.00
Museum				0.00
Public Works	7,600.00	4,042.00		7,000.00
AMO Gas Credit - General	75,018.00	75,017.82		38,250.00
Deferred Accessibility ramp				100,000.00
Total				
<b>Total Federal Funding</b>	<b>242,718.00</b>	<b>243,470.17</b>	<b>243,470.17</b>	<b>471,490.00</b>
<b>Provincial Funding</b>				
OMPF		523,400.00		523,500.00
Fire	4,700.00			
General	523,400.00			
Public Works	10,000.00			
Asset Management OCIF Formula	50,000.00	50,000.00		100,000.00
Shoreline Remediation				0.00
Roads Cap. Asset (Hill)	3,499,875.00	2,809,989.00		
NORDS Funding				76,700.00
Prisoner Transportation Agreement	1,110.00			
Ontario Grant				
Covid 19		31,218.00		0.00
Fire		4,700.00		0.00
General	31,218.00	37,421.40		0.00
Library	3,250.00	3,137.00		3,150.00
Museum	3,250.00	3,723.00		0.00
3000 Ontario Trillium Foundation				500,000.00
Grounds				
Stewardship Ontario Funding	12,434.00	19,315.61		14,100.00
Roads Cap Asset (Hill)		810,391.26		
Water Front Improvement		21,091.03		
Deferred Provincial Funding				89,950.00
Inspection & Enforcement		5,000.00		0.00
Public Works	100,000.00			
Roads Cap. Asset	34,999,875.00			
<b>Total Provincial Funding</b>	<b>4,229,237.00</b>	<b>4,319,386.30</b>	<b>3,508,995.98</b>	<b>1,307,400.00</b>
<b>BANK LOAN- FIRE HALL</b>				
				500,000.00
<b>500,000.00</b>				<b>500,000.00</b>
4300 <b>Sewer &amp; Water Charges</b>				
Water Usage		253,255.86		256,377.00
Water Hookup/Turn Off/On	400.00			175.00
Water		175.00		
Bulk water	4,000.00	6,363.22		8,850.00
Water Capital Payment Billed				0.00
<b>Total Sewer &amp; Water Charges</b>	<b>268,886.00</b>	<b>259,794.08</b>	<b>247,634.86</b>	<b>265,402.00</b>
4400 <b>Fees Service Charges</b>				
Gen. Tax Certificate Revenue				
General	2,150.00	3,300.00		3,400.00
Library	100.00			300.00



					<b>3,700.00</b>
4413 Donations					
General		150.00			
Library	200.00	725.00		20,000.00	
Museum	10,000.00	28,428.60		10,000.00	
Recreation		2,000.00		2,000.00	
Maze Donations	100.00			0.00	
BV Falls Donations	500.00			750.00	
Library	20,000.00	28,903.00		500.00	
Museum	10,000.00	50.00		18,000.00	
	<b>30,000.00</b>				<b>51,250.00</b>
4435 Dump Tipping Revenue					
Landfill Tipping Fee	2,000.00	3,038.00		8,000.00	
4437 Landfill Revenue	1,000.00	5,642.00		800.00	
Total Dump Revenue	<b>1,000.00</b>				<b>8,800.00</b>
Total Cemetery Plot Revenue	<b>1,500.00</b>	2,550.00		2,550.00	
Cemetery Internments		910.00		900.00	
Cemetery - Donations in Memory				0.00	
TOTAL CEMETERY					<b>3,450.00</b>
Fundraising					
Not Assigned to Departments For Rink	10,000.00			0.00	
Library	500.00			1,700.00	
Recreation	200.00			3,700.00	
Museum	3,000.00	13,830.56		300.00	
Total Fund Raising	<b>13,700.00</b>				<b>5,700.00</b>
4480 Marina					
Marina dockage	20,000.00	34,172.67		37,000.00	
Marina Pumpouts	50.00	323.29		350.00	
Marina fuel	20,000.00	34,232.55		33,000.00	
Marina retail	10,000.00	13,402.53		13,400.00	
Boat launch revenue	1000.00	2,654.04		2,660.00	
Total Consignment Sales	<b>50.00</b>			410.00	
Total Marina Revenue					<b>86,820.00</b>
<b>Total Fees, Serv. Chgs. &amp; Donations</b>	<b>119,250.00</b>	<b>174,312.24</b>	<b>198,793.60</b>		
<b>Licenses &amp; Permits</b>					
General		1,520.20		1,520.00	
Inspection & Enforcement	14,000.00	19,406.43		19,400.00	
Total Aggregate Resources	900.00	867.58		867.00	
4427 Roads - Other Revenue	1,500.00			1,500.00	
Driveway Entrance Permit Fees	100.00	3,658.76		3,600.00	
<b>TOTAL LIC PERMITS FEES</b>		<b>25,452.97</b>	<b>24,585.39</b>		<b>26,887.00</b>
<b>Gen. Rental Revenue</b>				0.00	
91 Main		420.00		1,600.00	
General		312.90		600.00	
Park Centre				4,000.00	
<b>Rent - Leases</b>					
156 Main	2,700.00	2,709.88		2,760.00	
91 Main	4,200.00	4,200.00		4,280.00	
Church				0.00	
General		1,000.00		1,100.00	
Marina	900.00	721.00		1,100.00	
Old Mill	4,600.00	4,304.64		4,300.00	
Recreation				0.00	
Economic Development Revenue	1,500.00	3,805.00		3,810.00	
Gen. Power Generating Station	63,000.00	63,963.74		66,000.00	
<b>TOTAL LEASE RENTS</b>	<b>26,500.00</b>	<b>64,574.36</b>	<b>38,253.81</b>		<b>89,550.00</b>
4600 Investment Income				0.00	
Cemetery		59.75		60.00	
Fire		4.24		5.00	
General	15,000.00	11,607.00		12,000.00	
Marina	1,000.00	1,479.00		1,700.00	

Water	2,000.00	929.00		1,000.00	
<b>Total Investment Income</b>	<b>18,000.00</b>	<b>14,078.99</b>	12,855.44		<b>14,765.00</b>
<b>Penalties &amp; Interest Charges</b>					
Interest - Taxes				44,000.00	
Interest -Taxes	39,000.00	43,505.42			
Interest Water Levy	5,500.00	5,617.00		5,700.00	
Water - Capital Interest				0.00	
<b>Provincial Offences - Net Revenue</b>				0.00	
<b>Fire Department</b>		1,239.74		1,240.00	
<b>Total Penalties &amp; Interest Charges</b>					<b>50,940.00</b>
<b>Other Revenue</b>					
Library					
Marina		10.28			
Other Revenue - Museum - Nelson	15,000.00			15,000.00	
Museum retail				300.00	
<b>TOTAL OTHER REV</b>					<b>15,300.00</b>
<b>Transfer from General Reserves</b>					
Subdivision Fund (Recreation)				50,000.00	
General	686,000.00			37,715.00	
<b>TOTAL TRANSFER FROM RESERVES</b>					<b>87,715.00</b>
<b>Total Rents &amp; Other</b>	<b>764,000.00</b>	<b>207,047.96</b>	<b>76,324.43</b>		
<b>TOTAL REVENUE</b>	<b><u>7,630,174.00</u></b>		<b><u>4,350,913.68</u></b>		<b><u>\$ 5,029,845.00</u></b>

#### EXPENSE

<b>Wages &amp; Benefits</b>				0.00	
Gen. Council Remuneration		31,390.00		32,000.00	
Gen. Council Travel/Convention/Courses				6,000.00	
Salaries & Wages					
Not Assigned to Departments					
Climate Solutions					
Community Emergency Management				4,000.00	
Council	42,000.00	25,310.00		40,000.00	
Economic Development	67,000.00	63,318.25		0.00	
Fire	31,400.00	31,700.00		31,700.00	
General	236,713.00	193,497.05		313,000.00	
Inspection & Enforcement	18,000.00	16,433.04		21,348.00	
Landfill	29,500.00	24,920.65		24,675.00	
Library		23,706.36		17,420.00	
Marina	23,000.00	23,391.25		29,222.00	
Museum	22,600.00	13,794.48		23,200.00	
Public Works	0.00	179,034.63		234,785.00	
Recreation	8,000.00				
<b>Total Wages</b>	<b>478,213.00</b>	<b>626,495.71</b>	<b>595,105.71</b>		<b>777,350.00</b>
<b>CPP Expense</b>					
Climate Solutions				1,172.00	
Council	200.00	171.67		200.00	
Economic Development	3,167.00	3,166.45		0.00	
General	10,650.00	6,058.14		17,370.00	
Inspection & Enforcement	1,000.00	712.19		1,217.00	
Landfill	1,600.00	1,240.27		1,406.00	
Library	800.00	908.42		992.00	
Marina	1,100.00	1,333.47		1,666.00	
Museum	1,230.00	656.43		1,322.00	
Public Works	9,500.00	8,742.85		13,382.00	
Recreation					
<b>Total CPP Expense</b>	<b>29,247.00</b>	<b>22,989.89</b>	<b>23,239.91</b>		<b>38,727.00</b>
<b>Total EI Expenses</b>					
Climate Solutions				0.00	
Council	100.00			100.00	
Economic Development	1,400.00	1,245.45			
General	4,000.00	3,964.47		7,188.00	
Inspection & Enforcement	400.00	363.55		475.00	
Landfill	650.00	552.44		545.00	
Library	350.00	524.32		385.00	

Marina	500.00	713.48		645.00	
Museum	400.00	305.10		515.00	
Public Works	4,000.00	3,590.46		5,190.00	
<b>Total EI Expenses</b>	<b>11,800.00</b>	<b>11,259.27</b>	<b>11,259.27</b>		<b>15,043.00</b>
<b>Employee Benefits</b>					
General	12,000.00	13,411.25		13,887.00	
Landfill	3,400.00	3,639.73		4,000.00	
Public Works	14,000.00	11,294.97		15,900.00	
<b>Total Employee Benefits</b>	<b>29,400.00</b>	<b>28,345.95</b>	<b>28,345.95</b>		<b>33,787.00</b>
<b>RRSP Expense</b>					
Economic Development		2,432.75			
General	11,000.00	7,496.45		13,100.00	
Landfill	1,200.00	940.39		1,000.00	
Public Works	6,800.00	6,305.75		16,000.00	
<b>Total RRSP Expense</b>	<b>19,000.00</b>	<b>17,175.34</b>	<b>17,175.34</b>		<b>30,100.00</b>
<b>EHT Expense</b>					
General	13,600.00	958.66		15,000.00	
<b>Total EHT Expense</b>	<b>13,600.00</b>	<b>958.66</b>	<b>958.66</b>		<b>15,000.00</b>
<b>WSIB Expense</b>					
Climate Solutions					
Fire	2,500.00	84.26		75.00	
General	7,000.00	5,536.08		9,350.00	
Inspection & Enforcement	600.00	468.33		611.00	
Landfill	800.00	717.75		725.00	
Library	500.00	675.69		500.00	
Marina	600.00	919.37		840.00	
Museum	500.00	393.12		670.00	
Public Works	5,000.00	4,889.68		6,715.00	
<b>Total WSIB Expense</b>	<b>17,500.00</b>	<b>13,684.28</b>	<b>15,488.78</b>		<b>19,486.00</b>
	<b>796,760.00</b>		<b>691,573.62</b>		
<b>TOTAL WAGES &amp; BENEFITS</b>					
<b>Materials &amp; Services</b>					
Supplies					
156 Main	100.00				
91 Main	400.00				
Cemetery	500.00	183.17		190.00	
Church	200.00			0.00	
Council	0.00	1,001.59		1,020.00	
Covid 19	300.00	1,253.99		93,276.00	
Economic Development	4900.00	1,834.72		4,675.00	
Fire	22750.00	20,758.81		20,000.00	
General	15000.00	10,847.27		10,000.00	
Grounds	1000.00	1,783.30		3,000.00	
Inspection & Enforcement	900.00	144.35		150.00	
Landfill	3000.00	9.15		200.00	
Library	1400.00	6,268.10		6,300.00	
Marina	2000.00	1,249.56		1,270.00	
Museum	3500.00	3,508.21		3,500.00	
Park Centre	2000.00	144.55		147.00	
Public Works	327000.00	333,598.96		62,000.00	
Recreation	5200.00	2,401.43		2,900.00	
Water	1000.00	396.86			
<b>Total Supplies Expense</b>	<b>391150.00</b>	<b>385,384.02</b>			<b>208,628.00</b>
<b>Books</b>					
Library	5500.00	6,651.18		6,000.00	
<b>Total Books Expense</b>	<b>5500.00</b>	<b>6,651.18</b>			<b>6,000.00</b>
<b>Subscriptions &amp; Memberships</b>					
Fire	200.00	200.00		200.00	
General	4500.00	7,148.26		7,300.00	
Library	300.00			300.00	
Marina	250.00	963.06		975.00	
Museum				0.00	
Public Works	100.00	75.00		75.00	
<b>Total Subscriptions &amp; Memberships</b>	<b>5350.00</b>	<b>8,386.32</b>	<b>10,063.97</b>		<b>8,850.00</b>
<b>Project Expenses</b>					
Climate Solutions		16,458.52			
Fire Hall	64000.00	2,264.16		600,000.00	
Flywheel				6,200.00	

Mud Creek				50,000.00	
Museum	15000.00	1,915.12			
Old Mill (accessibility Ramp)	100000.00			170,000.00	
Old Mill Waterline				0.00	
Recreation - Beach & Parking	70000.00	59,847.31		12,000.00	
Rink Cover				230,000.00	
Roads Cap. Asset (Hill)	3800000.00	4,067,159.72		0.00	
Sheet Piling				82,000.00	
Shoreline				0.00	
Walking Bridge				600,000.00	
Water Capital Project	250000.00			150,000.00	
Water Front Improvement	167000.00	136,086.71		50,000.00	
<b>Total Project Expenses</b>	<b>4466000.00</b>	<b>4,283,731.54</b>	<b>3,582,928.59</b>		<b>1,950,200.00</b>
<b>Total Auditing &amp; Accounting</b>	<b>32100.00</b>		<b>25,821.60</b>	<b>26,000.00</b>	<b>26,000.00</b>
<b>Total Bad Debts Expense</b>				<b>0.00</b>	<b>-</b>
<b>Legal Expense</b>					
General	60000.00	33,864.37		10,000.00	
<b>Total Legal Expenses</b>	<b>60000.00</b>	<b>33,864.37</b>	<b>33,864.37</b>		<b>10,000.00</b>
<b>Hydro</b>					
156 Main		188.85		0.00	
91 Main	4,000.00	3,112.47		3,160.00	
Church	800.00	334.46		340.00	
Fire	0.00	1,522.87		1,550.00	
General	2,500.00	2,047.86		2,100.00	
Landfill	800.00	1,024.51		1,100.00	
Library	2,650.00	1,776.07		1,800.00	
Marina	1,600.00	1,679.56		1,800.00	
Museum		1,228.31		1,250.00	
Old Mill	1,600.00			0.00	
Park Centre	5,300.00	4,856.64		4,930.00	
Public Works	3,800.00	2,341.10		2,375.00	
Recreation	1,000.00	709.03		720.00	
Street lighs				3,000.00	
Water	30,000.00	27,809.55		30,000.00	
<b>Total Hydro Expense</b>	<b>56,050.00</b>	<b>48,253.58</b>	<b>48,044.48</b>		<b>54,125.00</b>
<b>Water</b>					
156 Main	1351	1,351.00		1,371.00	
Fire	1351	1,351.00		1,371.00	
General	1351	1,351.00		1,371.00	
Library	1351	1,351.00		1,371.00	
Marina	1351	1,351.00		1,371.00	
Old Mill	1351	1,351.00			
Park Centre	1351	1,351.00		1,371.00	
Public Works	1351	1,351.00		1,371.00	
Water	1351	1,351.00		1,371.00	
<b>Total Water Expense</b>	<b>12,159.00</b>	<b>12,159.00</b>	<b>12,159.00</b>		<b>10,968.00</b>
<b>Fees &amp; Licenses</b>					
Cemetery	1000	730.00		740.00	
Fire	2000	1,890.23		1,920.00	
General	2000	882.23		900.00	
Inspection & Enforcement					
Library	800	870.56		885.00	
Marina	1500	255.51		260.00	
Public Works	1000	11,128.77		10,000.00	
Recreation					
Water Front Improvement					
<b>Total Fees &amp; Licenses</b>	<b>8,300.00</b>	<b>15,757.30</b>	<b>15,757.30</b>		<b>14,705.00</b>
<b>Telephone &amp; Internet</b>					
Fire	2300	2,309.32		2,350.00	
General	3300	3,002.35		3,000.00	
Landfill					
Library	1500	1,192.88		1,200.00	
Marina	700	629.41		650.00	
Museum	850	855.75		875.00	
Park Centre	900	1,319.17		1,330.00	
Public Works	3900	4,179.54		4,250.00	
Water	1800	1,860.05		1,888.00	
<b>Total Telephone &amp; Internet</b>	<b>15,250.00</b>	<b>15,348.47</b>	<b>15,415.16</b>		<b>15,543.00</b>

<b>Contracts</b>					
Asset Management		64,658.30		4,500.00	
Covid 19		13,839.36		1,450.00	
General	8000	13,452.73		15,100.00	
Inspection & Enforcement	37000	19,996.97		20,200.00	
Landfill	70000	79,313.43		80,500.00	
Museum	850	5,664.80		5,800.00	
Water	115000	114,654.32		118,848.00	
<b>Total Contracts Expense</b>	<b>230,850.00</b>	<b>311,579.91</b>	<b>311,491.14</b>		<b>246,398.00</b>
<b>Professional Development</b>					
Council	3000	2,961.22		8,000.00	
Fire		2,476.48		2,500.00	
General	1500	1,166.25		2,500.00	
Marina	1000	81.41		100.00	
Public Works	4000	2,866.67		4,000.00	
<b>Total Professional Development Fees</b>	<b>9,900.00</b>	<b>9,552.03</b>	<b>9,552.03</b>		<b>17,100.00</b>
<b>Travel</b>					
Council	600				
General	200	104.00		120.00	
Inspection & Enforcement	2000	1,283.00		2,000.00	
Public Works	500			-	
<b>Total Travel Expense</b>	<b>3,700.00</b>	<b>1,387.00</b>	<b>1,387.00</b>		<b>2,120.00</b>
<b>Insurance</b>					
Fire	9050	9,031.36		8,900.00	
General	15200	15,173.88		15,000.00	
Library	2040	2,030.40		1,940.00	
Marina	2400	2,397.60		2,430.00	
Museum	610	603.96		650.00	
Public Works	18200	18,122.12		19,000.00	
Recreation	6800	6,753.24		6,750.00	
Water	1320	1,318.68		1,400.00	
<b>Total Insurance Expense</b>	<b>55,620.00</b>	<b>55,431.24</b>	<b>55,431.24</b>		<b>56,070.00</b>
<b>Health &amp; Safety</b>					
91 Main	200				
Climate Solutions					
Covid 19	67000	3,095.48		3,140.00	
Fire	500	242.94		250.00	
General (H&S Coordinator)	10000	17,166.06		17,000.00	
Landfill	200			-	
Library				-	
Marina	350	1,211.10		1,230.00	
Museum	200			-	
Old Mill	300			-	
Park Centre	500			-	
Public Works	2300	1,311.17		1,300.00	
Recreation		81.37		80.00	
<b>Total Health &amp; Safety</b>	<b>81,550.00</b>	<b>23,108.12</b>	<b>20,108.12</b>		<b>23,000.00</b>
<b>Postage</b>					
Covid 19					
General	4380	3,301.54		3,300.00	
<b>Total Postage Expense</b>	<b>4380</b>	<b>3,301.54</b>	<b>3,301.54</b>		<b>3,300.00</b>
<b>Advertising</b>					
General	8900	4,896.15		6,000.00	
Library				1,500.00	
Museum	900	2,034.78		2,000.00	
<b>Total Advertising Expense</b>	<b>9,800.00</b>	<b>6,930.93</b>	<b>6,930.93</b>		<b>9,500.00</b>
<b>Donations</b>					
Covid 19		5,000.00			
General	21500	17,050.27		17,000.00	
Library	2000	20,000.00		20,000.00	
Museum	10000			10,000.00	
<b>Total Donations Expense</b>	<b>31,500.00</b>	<b>42,050.27</b>	<b>22,050.27</b>		<b>47,000.00</b>
<b>Equip. Maintenance</b>					
Fire	4,000.00	3,700.77		10,000.00	
General	3,500.00	1,167.24		2,000.00	
Grounds	500.00	196.27		500.00	
Landfill	500.00	3,833.46		2,000.00	
Marina				-	

Museum		100.74		100.00	
Park Centre	500.00	8,243.03		6,000.00	
Public Works	25,000.00	26,794.01		30,000.00	
<b>Total Equip. Maintenance</b>	<b>34,000.00</b>	<b>44,035.52</b>	<b>44,035.52</b>		<b>50,600.00</b>
<b>Maintenance &amp; Repairs</b>					
156 Main	500.00				
91 Main	500.00	908.98		900.00	
Cemetery	10,000.00	3,500.71		3,000.00	
Church		42.00		100.00	
Covid 19		3,510.72		300.00	
Fire	5,000.00	3,912.61		4,000.00	
General	5,000.00	2,507.60		2,400.00	
Grounds	4,000.00	63.38		500.00	
Landfill	21,000.00	228.38		20,000.00	
Library	2,500.00	1,526.05		1,540.00	
Marina	10,000.00	1,943.31		2,000.00	
Museum	2,000.00	2,377.49		2,400.00	
Old Mill		172.99		200.00	
Park Centre	5,000.00	6,611.42		7,000.00	
Public Works	13,100.00	3,661.45		3,800.00	
Recreation	1,000.00	3,830.75		3,900.00	
Water	76,000.00	31,586.44		40,000.00	
<b>Total Maintenance &amp; Repairs Expense</b>	<b>155,600.00</b>	<b>66,384.28</b>			<b>92,040.00</b>
<b>Pump Outs</b>					
General	250			1,200.00	
Marina	1000	228.96		1,000.00	
Recreation	250				
<b>Total Pump Outs Expense</b>	<b>1,500.00</b>	<b>228.96</b>	<b>228.96</b>		<b>2,200.00</b>
<b>Propane</b>					
Fire	4200	3,557.41		3,700.00	
Museum	800	1,770.44		1,800.00	
Old Mill	2500	2,403.71		2,500.00	
Park Centre	900	1,201.20		1,220.00	
Public Works	5600	4,159.38		4,230.00	
Water	700	759.11		800.00	
<b>Total Propane Expense</b>	<b>14,700.00</b>	<b>13,851.25</b>	<b>13,851.25</b>		<b>14,250.00</b>
<b>Unbudgeted Items</b>					
General		4,849.28		2,000.00	
Public Works		2,380.30			
<b>Total Unbudgeted Items Expense</b>		<b>7,229.58</b>	<b>7,229.58</b>		<b>2,000.00</b>
<b>Election Expense</b>					
General	510.00	508.80		8,000.00	
<b>Total Election Expense</b>	<b>510.00</b>	<b>508.80</b>	<b>508.80</b>		<b>8,000.00</b>
<b>Property Assessment</b>					
General	36,635.00	36,348.80		36,400.00	
<b>Total Property Assessment Expense</b>	<b>36,635.00</b>	<b>36,348.80</b>	<b>36,348.80</b>		<b>36,400.00</b>
<b>Bank Chgs &amp; Interest</b>					
General	12,217.00	19,167.21		19,340.00	
Marina	1,000.00	987.67		1,010.00	
Museum	50.00	0.01		-	
<b>Total Bank Chgs &amp; Interest Expense</b>	<b>13,267.00</b>	<b>20,154.89</b>	<b>20,185.11</b>		<b>20,350.00</b>
<b>Loan Interest Expense</b>					
Fire	1,400.00	999.68		-	
General		7,120.61		1,000.00	
<b>Total Loan Interest Expense</b>	<b>1,400.00</b>	<b>8,120.29</b>	<b>8,120.29</b>		<b>1,000.00</b>
<b>Tax Registration</b>					
General		337.70		-	
<b>Total Tax Registration Expense</b>		<b>337.70</b>	<b>337.70</b>		
Fire Prevention expense	500			500.00	
<b>Fire Protection Agreements</b>	<b>500.00</b>	<b>98.86</b>	<b>98.86</b>	<b>100.00</b>	
Tower Communications	450	454.80	454.80	500.00	
Fire Communications CCAC	800.00			450.00	
					<b>1,550.00</b>
<b>Policing</b>					
Inspection & Enforcement	215913	214,875.48	214,875.48	219,500.00	<b>219,500.00</b>

<b>Pound</b>					
Inspection & Enforcement	800	708.76		740.00	
<b>Total Pound Expense</b>	800.00	708.76	708.76		<b>740.00</b>
<b>Roads - Hardtop</b>					
Public Works	90000	133,365.64		108,000.00	
<b>Total Roads Hardtop Expense</b>	90,000.00	133,365.64	133,365.64		<b>108,000.00</b>
<b>Roads - Loose Top</b>					
Public Works	130000	158,009.41		160,000.00	
<b>Total Roads Loose Top Expense</b>	130,000.00	158,009.41	158,009.41		<b>160,000.00</b>
<b>Roads - Road Side</b>					
Public Works	16000	3,498.29		34,000.00	
<b>Total Roads - Road Side Expense</b>	16,000.00	3,498.29	3,498.29		<b>34,000.00</b>
<b>Gas Capital Budget</b>					
Public Works	30000			31,000.00	
<b>Total Gas Capital Budget</b>	30,000.00				<b>31,000.00</b>
<b>Roads - Winter Control</b>					
Public Works	34000	5,453.00	10,000.00	34,000.00	
<b>Total Roads - Winter Control</b>	34,000.00	5,453.00			<b>34,000.00</b>
<b>Street Lights</b>					
Public Works		2,056.37		3,000.00	
<b>Total Street Lights Expense</b>		2,056.37	2,056.37		<b>3,000.00</b>
<b>Non-Contract &amp; Other Services</b>					
Water		-	-	76,542.00	
<b>Total Non-Contract &amp; Other Services</b>					<b>76,542.00</b>
<b>Regulation Compliance Exp</b>					
Landfill	14000	1,497.00		1,500.00	
Roads Cap Asset (Hill)					
<b>Total Regulation Compliance Expense</b>	14,000.00	1,497.00	1,497.00		<b>1,500.00</b>
<b>Sudbury Dist. Health Unit</b>					
DSB	25880	25,881.40		27,693.00	
<b>Total Sudbury Dist Health Unit Expense</b>	60,880.00	25,881.40	25,881.40		<b>27,693.00</b>
<b>Ambulance</b>					
DSB	228300	228,216.00		235,000.00	
<b>Total Ambulance Expense</b>	228,300.00	228,216.00	228,216.00		<b>235,000.00</b>
<b>DSSAB - Ontario Works</b>					
DSB	31900	31,856.04		32,000.00	
<b>Total DSSAB- Ontario Works Expense</b>	31,900.00	31,856.04	31,856.04		<b>32,000.00</b>
<b>Home for Aged</b>					
DSB	39400	39,378.85		41,000.00	
<b>Total Home for Aged Expense</b>	39,400.00	39,378.85	39,378.85		<b>41,000.00</b>
<b>DSSAB - Child Care</b>					
DSB	22400	22,442.04		22,500.00	
<b>Total DSSAB- Child Care Expense</b>	22,400.00	22,442.04	22,442.04		<b>22,500.00</b>
<b>Social Housing</b>					
DSB	75800	75,743.04		77,600.00	
<b>Total Social Housing Expense</b>	75,800.00	75,743.04	75,743.04		<b>77,600.00</b>
<b>Marina Products &amp; Supplies</b>					
Marina	6000	6,103.02		6,400.00	
<b>Total Marina Products &amp; Supplies Expense</b>	6,000.00	6,103.02	6,103.02		<b>6,400.00</b>
<b>Marina Fuel</b>					
Marina	17000	25,616.93		30,000.00	
<b>Total Marina Fuel Expense</b>	17,000.00	25,616.93	25,616.93		<b>30,000.00</b>
<b>Planning Board Levy</b>					
General	26900	17,814.89		19,480.00	
<b>Total Planning Board Levy Expense</b>	26,900.00	17,814.89	17,814.89		<b>19,480.00</b>
<b>Information Centre</b>					
General	2500	-		2,500.00	

<b>Total Information Centre Expense</b>	2,500.00		<b>2,500.00</b>
<b>Transfer to Reserves</b>			
Asset Management			
General			
<b>Total Transfer to Reserves Expense</b>			
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b><u>\$ 6,773,815.60</u></b>	<b><u>5,595,676.39</u></b>	
<b>General Write-Offs</b>			
<b>Total Expense</b>	<b><u>\$ 7,497,960.94</u></b>	<b><u>5,595,939.01</u></b>	<b><u>\$ 5,029,845.00</u></b>
2022 Revenue	\$ 5,029,845.00		\$ 5,029,845.00
Less Expenses			\$ 5,029,845.00
Budget Revenue-Expenses 2022			\$ -