

**2023 BUDGET  
 TOWNSHIP OF COLEMAN**

| REVENUES                         | 2022 Actuals<br>UNAUDITED | 2023 Budget        |
|----------------------------------|---------------------------|--------------------|
| Taxation                         | \$1,926,451               | \$1,908,134        |
| Water/Septic/Improvement Charges | \$41,277                  | \$44,447           |
| User Fees                        | \$82,405                  | \$86,150           |
| Grants                           | \$1,408,176               | \$515,853          |
| Other Revenues                   | \$54,577                  | \$176,487          |
| <b>TOTAL REVENUES</b>            | <b>\$3,512,886</b>        | <b>\$2,731,071</b> |

| EXPENDITURES                   | 2022 Actuals<br>UNAUDITED | 2023 Budget        |
|--------------------------------|---------------------------|--------------------|
| General Government             | \$601,721                 | \$693,836          |
| Protection Services            | \$237,325                 | \$285,852          |
| Recreation & Cultural Services | \$49,133                  | \$153,020          |
| Transportation Services        | \$1,780,745               | \$575,520          |
| Environmental Services         | \$123,741                 | \$158,638          |
| Health Services                | \$157,207                 | \$161,580          |
| Social & Family Services       | \$92,527                  | \$101,847          |
| Planning Services              | \$29,665                  | \$15,000           |
| Transfer to Reserves           | \$0                       | \$106,474          |
| Education Taxes                | \$479,304                 | \$479,304          |
| <b>TOTAL EXPENDITURES</b>      | <b>\$3,551,368</b>        | <b>\$2,731,071</b> |

|                          |                   |             |
|--------------------------|-------------------|-------------|
| Total Revenue            | \$3,512,886       | \$2,731,071 |
| Total Expenditures       | \$3,551,368       | \$2,731,071 |
| <b>SURPLUS/(DEFICIT)</b> | <b>(\$38,482)</b> | <b>\$0</b>  |

**2023 BUDGET (REVENUES)  
TOWNSHIP OF COLEMAN**

| <b>Account No.</b> | <b>Summary Cost Centre -Revenues</b>        | <b>2022 Actuals UNAUDITED</b> | <b>2023 Budget</b> |
|--------------------|---|-------------------------------|--------------------|
| 14-1120            | All Property Taxes                          | 1,394,878                     | 1,394,878          |
| 14-1121            | All Education Levy                          | 479,303                       | 479,303            |
| 17-2310            | Payment in Lieu - Province of Ontario       | 12,450                        | 12,450             |
| 17-2440            | Payment in Lieu Ontario Northland           | 2,753                         | 2,753              |
| 17-7500            | Taxes - Penalties & Interest                | 37,066                        | 18,750             |
|                    | <b>Taxation</b>                             | <b>\$1,926,451</b>            | <b>\$1,908,134</b> |
| 17-1100-1          | Improvement Charges (Water Debt)            | 8,124                         | 8,071              |
| 17-1110-1          | Sale of Water (Delivery, Admin & Usage)     | 26,404                        | 29,082             |
| 17-1110-2          | Sale of Septic - Refinery                   | 2,016                         | 2,226              |
| 17-1130-1          | Water Reserve                               | 4,378                         | 4,568              |
| 17-7550            | Water - Penalties & Interest                | 356                           | 500                |
|                    | <b>Water/Septic/Improvement Charges</b>     | <b>\$41,277</b>               | <b>\$44,447</b>    |
| 15-2500            | Bass Lake Property                          | 36,116                        | 45,000             |
| 15-2515            | Building Permits                            | 17,968                        | 15,000             |
| 15-3120            | Administrative Fees                         | 2,670                         | 2,000              |
| 15-3243            | Town of Latchford - Murphy Mill Road        | 3,600                         | 3,600              |
| 15-3320            | User Fees - Roadways                        | 678                           | 500                |
| 15-3410            | User Fee - Waste Disposal                   | 8,260                         | 8,000              |
| 15-3800            | Planning Fees                               | 10,925                        | 10,000             |
| 17-7200            | Licences & Permits                          | 833                           | 850                |
| 17-7300            | Land Leases                                 | 1,200                         | 1,200              |
| 17-7350            | Hall Rentals                                | 155                           | 0                  |
|                    | <b>User Fees</b>                            | <b>\$82,405</b>               | <b>\$86,150</b>    |
| 15-2510            | Bass Lake Grants                            | 1,328                         | 675                |
| 15-5120            | Ontario Municipal Partnership Fund (OMPF)   | 169,000                       | 196,400            |
| 15-5310            | AMO - Gas Tax                               | 37,741                        | 39,382             |
| 15-5310-2          | Summer Student Grants - Federal             | 4,200                         | 9,660              |
| 15-5610            | All Provincial Grants                       | 65,304                        | 68,238             |
| 15-5630            | Capital Grants - Provincial (OCIF)          | 100,000                       | 100,000            |
| 15-5635            | ICIP Rural & Northern Grant - Larose Bridge | 563,602                       | 0                  |
| 15-5790            | Library Grants                              | 1,498                         | 1,498              |
|                    | ICIP COVID Funding - Bass Lake              | 0                             | 100,000            |
|                    | ICIP Receivable (Larose Bridge)             | 465,503                       | 0                  |
|                    | <b>Grants</b>                               | <b>\$1,408,176</b>            | <b>\$515,853</b>   |
| 17-7600            | Investment Income                           | (12,978)                      | 5,625              |
| 15-1500            | Provincial Offences Act Revenues            | 879                           | 1,000              |
| 15-2200            | Provincial Fire Protection                  | 0                             | 625                |
| 15-3100            | Miscellaneous Income                        | 6,042                         | 500                |
| 15-5640            | Recycling Revenue                           | 16,335                        | 21,940             |
| 17-7710            | Sale of Land                                | 44,298                        | 100,000            |
|                    | Transfer from Reserves                      | 0                             | 46,797             |
|                    | <b>Other Revenues</b>                       | <b>\$54,577</b>               | <b>\$176,487</b>   |
|                    | <b>TOTAL REVENUES</b>                       | <b>\$3,512,885</b>            | <b>\$2,731,071</b> |

**REVENUES  
2023 BUDGET EXPLANATIONS/NOTES**

| <b>Account No.</b> | <b>Summary Cost Centre -Revenues</b>   | <b>2023 Budget</b> |
|--------------------|--|--------------------|
| <b>14-1120</b>     | <b>Taxation</b> - Based on last year's actuals and does not include Assessment Growth or Supplemental Tax Billings   | <b>\$1,394,878</b> |
| <b>17-7500</b>     | <b>Penalty &amp; Interest</b> - Tax Arrears as of December 31, 2021 totaled \$125,000. The 2023 Penalties & Interest calculation is based on \$125,000 X 15% interest. The Actuals for 2022 include interest and penalties for a "Brownfield Site" located within the Township. The Auditor transfers this interest (approx. \$19,000) to a "doubtful collection" account at year end. The amount budgeted will ensure we are not overstating our anticipated revenue for penalties & interest which could affect our cash-flow projections. | <b>\$18,750</b>    |
| <b>17-1100-1</b>   | <b>Improvement Charges</b> (Water Debt) - \$22.42 X 30 X 12 months   | <b>\$8,071</b>     |
| <b>17-1110-1</b>   | <b>Sale of Water</b> (Delivery, Admin & Usage)   | <b>\$29,082</b>    |
|                    | Delivery - \$ 25.95 X 47 X 3 months (January-March)  | \$3,659            |
|                    | Delivery - \$ 30.95 X 47 X 9 months (April-December)   | \$13,091           |
|                    | Usage - 8,850 cubic metres @ \$1.25  | \$11,063           |
|                    | Admin - \$2.25 X 47 X 12 months  | \$1,269            |
|                    | <b>Note:</b> Increase Delivery Charge by \$5 per month   |                    |
| <b>17-1110-2</b>   | <b>Sale of Septic</b> - Increase of \$20/user per year   | <b>\$2,226</b>     |
|                    | January-March - 14 X \$36  | \$504              |
|                    | April-June - 14 X \$41   | \$574              |
|                    | July-September - 14 X \$41   | \$574              |
|                    | October-December - 14 X \$41   | \$574              |
| <b>17-1130-1</b>   | <b>Water Reserve</b> - \$8.10 X 47 X 12months  | <b>\$4,568</b>     |
| <b>15-2500</b>     | <b>Bass Lake Property</b> - Revenue Neutral  | <b>\$45,000</b>    |
| <b>15-2515</b>     | <b>Building Permits</b> - Revenue Neutral  | <b>\$15,000</b>    |
| <b>15-3120</b>     | <b>Administrative Fees</b> - 50 tax certificates X \$40  | <b>\$2,000</b>     |
| <b>15-3320</b>     | <b>User Fees - Roadways</b> (MTO - Grading Anima-Nipissing Road)   | <b>\$500</b>       |
| <b>15-3800</b>     | <b>Planning Fees</b> - Recommend moving towards full Cost Recovery. Staff will be preparing a report for Council's consideration.  | <b>\$10,000</b>    |
| <b>17-7200</b>     | <b>Licences &amp; Permits</b>  | <b>\$850</b>       |
|                    | Aggregate Resources Royalties from the Province  | \$650              |
|                    | Dog Tag Sales  | \$200              |
| <b>17-7300</b>     | <b>Rentals</b> (Tower Lease with Bell)   | <b>\$1,200</b>     |
| <b>15-2510</b>     | <b>Bass Lake Grants</b> (Temiskaming Foundation - Kiwanis Fund Grant)  | <b>\$675</b>       |

|                  |   |                  |
|------------------|---|------------------|
| <b>15-5120</b>   | <b>Ontario Municipal Partnership Fund (OMPF)</b> - increase of \$27,400 over last year (16% increase)   | <b>\$196,400</b> |
| <b>15-5310</b>   | <b>AMO - Gas Tax</b> - increase of \$1,641 over last year (4% increase)   | <b>\$39,382</b>  |
| <b>15-5310-2</b> | <b>Summer Student Grant</b> - Canada Summer Jobs - 4 students   | <b>\$9,660</b>   |
| <b>15-5610</b>   | <b>All Provincial Grants</b>  | <b>\$68,238</b>  |
|                  | NORDS Funding   | \$64,426         |
|                  | Student Grant - Summer Experience Program   | \$3,812          |
| <b>15-5630</b>   | <b>Capital Grants - Provincial (OCIF)</b> - Same as last year per confirmation letter. Applied to Roads Program   | <b>\$100,000</b> |
| <b>15-5790</b>   | <b>Library Grants</b> (Public Libraries Operating Grant)  | <b>\$1,498</b>   |
|                  | <b>ICIP COVID Grant</b> - Bass Lake. Construction needs to start no later than September 30, 2023 and completion by December 31, 2024   | <b>\$100,000</b> |
| <b>17-7600</b>   | <b>Investment Income</b> - Propose investing \$150,000 in 5 year GIC at 5% (9 months)   | <b>\$5,625</b>   |
| <b>15-1500</b>   | <b>POA</b> - Email from Temiskaming Shores: Revenues were not very good in 2022. Unknown what 2023 might hold. Budgeted conservatively.   | <b>\$1,000</b>   |
| <b>15-2200</b>   | <b>Provincial Fire Protection</b> - Fire Marshal's Public Safety Council Grant for Certification Training Materials.  | <b>\$625</b>     |
| <b>15-3100</b>   | <b>Miscellaneous Income</b> - Actuals for 2022 are high, however, excess tax sale monies have been posted here for year-end Audit purposes as per Auditor. \$500 is reasonable for Miscellaneous Income   | <b>\$500</b>     |
| <b>15-5640</b>   | <b>Recycling Revenue</b> - based on 2022 Stewardship Ontario payments   | <b>\$21,940</b>  |
| <b>17-7710</b>   | <b>Sale of Land</b> - based on potential sale of 4 lots @\$25,000 each  | <b>\$100,000</b> |
|                  | <b>Transfer from Reserves</b>   | <b>\$46,797</b>  |
|                  | <b>Water Reserve</b> has a balance of \$46,078 ( as of December 31, 2021). Cost of Water Sampling Station is \$53,628. Township's share of the Water Sampling Station is \$10,726 based on 20% usage for Fire Protection. Propose using \$42,902 for the Water Sampling Station (the remaining \$10,726 for the sampling station is budgeted in the Fire Department Water Consumption line item). | <b>\$42,902</b>  |
|                  | <b>Modernization Reserve</b> - \$3,895. Propose using this to finance the Website upgrades (\$3,800) and apply \$95 towards the desktop computer for Public Works.  | <b>\$3,895</b>   |

**2023 BUDGET (EXPENDITURES)  
GENERAL GOVERNMENT  
TOWNSHIP OF COLEMAN**

| <b>Account No.</b> | <b>Summary Cost Centre - Expenses</b>          | <b>2022 Actuals<br/>UNAUDITED</b> | <b>2023 Budget</b> |
|--------------------|--|-----------------------------------|--------------------|
| 16-1110            | Council - Honourarium                          | \$30,065                          | \$31,855           |
| 16-1153            | Council Travel/Training                        | \$427                             | \$1,000            |
| 16-1160            | Council Miscellaneous                          | \$5,992                           | \$1,000            |
| 16-1208            | Contracted Services/Software Contracts         | \$32,897                          | \$19,500           |
| 16-1210            | Office - Wages                                 | \$239,112                         | \$287,476          |
| 16-1220            | Office - Benefits (EI, CPP, EHT)               | \$27,846                          | \$21,063           |
| 16-1221            | Council - Benefits (CPP, EHT, WSIB)            | \$827                             | \$2,463            |
| 16-1222            | Office - OMERS                                 | \$17,697                          | \$30,798           |
| 16-1224            | Office - Group Benefits                        | \$28,666                          | \$33,480           |
| 16-1226            | Office - WSIB                                  | \$3,085                           | \$7,531            |
| 16-1230            | Optical Benefit                                | \$0                               | \$500              |
|                    | Office - Summer Students                       | \$0                               | \$5,127            |
|                    | Office - Student Benefits (EI, CPP, EHT, WSIB) | \$0                               | \$473              |
| 16-1238            | CGIS Contract                                  | \$5,789                           | \$3,600            |
| 16-1241            | Stationary/Office Supplies                     | \$8,439                           | \$6,000            |
| 16-1242            | Utilities                                      | \$14,393                          | \$15,000           |
| 16-1246            | MPAC   | \$28,184                          | \$27,820           |
| 16-1247            | Cleaning Contract & Cleaning Supplies          | \$2,726                           | \$5,700            |
| 16-1250            | Postage/Courier/Freight                        | \$3,978                           | \$4,000            |
| 16-1251            | Communications                                 | \$10,471                          | \$8,050            |
| 16-1252            | Professional Fees & Integrity Commissioner     | \$46,455                          | \$100,000          |
| 16-1253            | Travel & Training                              | \$4,127                           | \$2,500            |
| 16-1254            | Office Equip - Xerox Contract                  | \$7,604                           | \$3,250            |
| 16-1256            | Membership                                     | \$3,429                           | \$3,700            |
| 16-1258            | Insurance                                      | \$28,207                          | \$29,600           |
| 16-1259            | Office - Other Services                        | \$4,798                           | \$3,500            |
| 16-1260            | Complex - Misc                                 | \$16,241                          | \$20,000           |
| 16-1261            | Asset Management                               | \$0                               | \$500              |
| 16-1264            | Tax- Write-Offs                                | \$5,537                           | \$0                |
| 16-1266            | Bank Charges                                   | \$250                             | \$300              |
| 16-1270            | Public Relations/Advertising                   | \$11,621                          | \$6,500            |
| 16-1285            | Grants & Donations                             | \$10,950                          | \$11,550           |
| 16-1611            | Election Expenses                              | \$1,907                           | \$0                |
|                    | <b>General Government</b>                      | <b>\$601,721</b>                  | <b>\$693,836</b>   |

**GENERAL GOVERNMENT  
2023 BUDGET EXPLANATIONS/NOTES**

| <b>Account No.</b> | <b>Summary Cost Centre - Expenses</b>                        | <b>2023 Budget</b> |
|--------------------|--|--------------------|
| <b>16-1208</b>     | <b>Contracted Services/Software Contracts</b>                | <b>\$19,500</b>    |
|                    | Munisoft (Includes Paymate)                                  | \$5,600            |
|                    | Munisoft (Bank Reconciliation) - <b>NEW</b>                  | \$1,000            |
|                    | eScribe  | \$4,200            |
|                    | Cisco/Meraki   | \$1,650            |
|                    | Microsoft  | \$900              |
|                    | Zoom/Go-to-Meeting   | \$300              |
|                    | Adobe  | \$350              |
|                    | Website (as per estimate)                                    | \$2,800            |
|                    | Brad Hearn - IT Support                                      | \$2,400            |
|                    | Miscellaneous  | \$300              |
|                    |  |                    |
| <b>16-1224</b>     | <b>Office - Group Benefits (3 X \$930/month X 12months)</b>  | <b>\$33,480</b>    |
|                    |  |                    |
| <b>16-1246</b>     | <b>MPAC (as per letter from MPAC - reduction of 1.29%)</b>   | <b>\$27,820</b>    |
|                    |  |                    |
| <b>16-1247</b>     | <b>Cleaning Contract &amp; Cleaning Supplies</b>             | <b>\$5,700</b>     |
|                    | Cleaning Contract - 4hrs X 52weeks X \$25/hour)              | \$5,200            |
|                    | Cleaning Supplies  | \$500              |
|                    |  |                    |
| <b>16-1251</b>     | <b>Communications</b>  | <b>\$8,050</b>     |
|                    | Cell Phone Allowance (3 X \$50 X 12)                         | \$1,800            |
|                    | Centrex Plan - Northern Telephone                            | \$4,800            |
|                    | Ontera (Long Distance)                                       | \$350              |
|                    | Parolink - Internet  | \$1,100            |
|                    |  |                    |
| <b>16-1252</b>     | <b>Professional Fees &amp; Integrity Commissioner</b>        | <b>\$100,000</b>   |
|                    | Audit - Kemp, Elliott & Blair                                | \$17,000           |
|                    | Legal - General  | \$18,000           |
|                    | Larose Bridge - Survey and Easement Agreements               | \$5,000            |
|                    | Official Plan Review   | \$50,000           |
|                    | Integrity Commissioner - E4M                                 | \$5,000            |
|                    | Headframe Rehabilitation - Consulting Fees                   | \$5,000            |
|                    |  |                    |
| <b>16-1253</b>     | <b>Travel &amp; Training</b>                                 | <b>\$2,500</b>     |
|                    | Routine Mileage (banking, etc.) - \$100 X 12 months          | \$1,200            |
|                    | CEMC Course (2) - Mileage to Sudbury + Meals                 | \$1,000            |
|                    | Summer Student H&S Training 1 X \$100                        | \$100              |
|                    | Miscellaneous Travel   | \$200              |
|                    |  |                    |
| <b>16-1254</b>     | <b>Office Equipment</b>                                      | <b>\$3,250</b>     |
|                    | Xerox Rental Agreement \$430 X 12months                      | \$1,720            |
|                    | Xerox Usage Meter  | \$1,530            |
|                    |  |                    |
| <b>16-1256</b>     | <b>Membership</b>  | <b>\$3,700</b>     |
|                    | Association of Municipal Clerks & Treasurers (AMCTO) - Suzie | \$460              |
|                    | Association of Municipalities of Ontario (AMO)               | \$850              |
|                    | Federation of Canadian Municipalities (FCM)                  | \$300              |
|                    | Federation of Northern Ontario Municipalities (FONOM)        | \$180              |

|                |  |                 |
|----------------|--|-----------------|
|                | Municipal Finance Officers Association (MFOA) - Cathy  | \$280           |
|                | NeoNet   | \$250           |
|                | Northeastern Ontario Tourism   | \$450           |
|                | Ontario Good Roads Association   | \$600           |
|                | Tem Shores & Area Chamber of Commerce  | \$180           |
|                | Temiskaming Municipal Association (TMA)  | \$150           |
|                |  |                 |
| <b>16-1258</b> | <b>Insurance</b> (assume a 5% increase)  | <b>\$29,600</b> |
|                |  |                 |
| <b>16-1259</b> | <b>Office - Other Services</b>   | <b>\$3,500</b>  |
|                | Christmas Turkeys/Hams/Gift Certificates   | \$2,500         |
|                | Miscellaneous  | \$1,000         |
|                |  |                 |
| <b>16-1260</b> | <b>Complex - Miscellaneous</b>   | <b>\$20,000</b> |
|                | Pest Control (Orkin) - \$135 X 12 months   | \$1,620         |
|                | Water Testing (Testmark)   | \$300           |
|                | Alarm Monitoring (Dtektion) - \$25 X 12 months   | \$300           |
|                | Floor Mats (Clean Scene) - \$25 X 8 months   | \$200           |
|                | Overhead Door Inspection   | \$1,000         |
|                | Radio Licence Renewal  | \$250           |
|                | UV System  | \$5,365         |
|                | Alarm System Upgrades  | \$3,500         |
|                | Website Upgrades (Financed with Modernization Reserve)   | \$3,800         |
|                | Desktop Computer for Public Works \$995+ tax   | \$1,015         |
|                | Miscellaneous/Emergency Repairs & Maintenance  | \$2,650         |
|                |  |                 |
| <b>16-1261</b> | <b>Asset Management</b> - I have budgeted \$500 to ensure we keep Asset Management on our radar. There are Ministry requirements that will need to be met by 2024. Most of the work can be done in-house | <b>\$500</b>    |
|                |  |                 |
| <b>16-1285</b> | <b>Grants &amp; Donations</b>  | <b>\$11,550</b> |
|                | Cobalt Legion - Remembrance Day Wreath   | \$100           |
|                | St. Pat's School   | \$150           |
|                | Temiskaming Home Support - Seniors Van Service   | \$500           |
|                | Community Living Temiskaming South   | \$500           |
|                | Tri-Town Ski Village - Bus Service   | \$500           |
|                | Cobalt-Coleman Lions Club (Canada Day Celebrations)  | \$800           |
|                | Cobalt/Coleman/Latchford Food Bank   | \$1,000         |
|                | Cobalt Mining Museum   | \$2,000         |
|                | Cobalt Historical Society  | \$2,000         |
|                | Bunker Military Museum   | \$2,000         |
|                | Cobalt Classic Theatre   | \$2,000         |

**2023 BUDGET (EXPENDITURES)  
 PROTECTION SERVICES  
 TOWNSHIP OF COLEMAN**

| <b>Account No.</b> | <b>Summary Cost Centre - Expenses</b>      | <b>2022 Actuals UNAUDITED</b> | <b>2023 Budget</b> |
|--------------------|--|-------------------------------|--------------------|
|                    |  |                               |                    |
| 16-2111            | Fire - Salaries                            | \$21,335                      | \$20,873           |
|                    | Fire - Benefits (EI, CPP, EHT)             | \$0                           | \$393              |
| 16-2112            | Fire - WSIB                                | \$2,441                       | \$2,899            |
| 16-2144            | Fire Dept Fuel                             | \$1,771                       | \$2,000            |
| 16-2146            | Fire Dept - Municipal Water Consumption    | \$6,291                       | \$15,813           |
| 16-2151            | Fire - Training                            | \$7,078                       | \$7,500            |
| 16-2153            | Fire Dept - Travel                         | \$0                           | \$2,927            |
| 16-2155            | Equipment - Purchase, Maintenance, Repairs | \$11,719                      | \$7,500            |
| 16-2156            | Fire Dept - Safety Education               | \$1,587                       | \$2,000            |
| 16-2157            | Equipment Purchases - Capital              | \$0                           | \$39,434           |
| 16-2158            | Insurance                                  | \$23,094                      | \$24,250           |
| 16-2159            | Fire Dept - Misc Purchases                 | \$2,239                       | \$1,000            |
| 16-2161            | Fire Dept Communications                   | \$6,371                       | \$6,120            |
| 16-2450            | Police Service                             | \$117,685                     | \$120,732          |
| 16-2451            | Wages By-Law Officer                       | \$12,211                      | \$12,211           |
| 16-2452            | By Law Expenses                            | \$538                         | \$1,200            |
| 16-2520            | Building Permits to CBO                    | \$17,968                      | \$15,000           |
| 16-2585            | 911 Service - Signage                      | \$1,843                       | \$500              |
| 16-4555            | TMSA Membership - Building Dept            | \$2,000                       | \$2,000            |
|                    | Community Safety & Well-Being Plan         | \$1,153                       | \$1,500            |
|                    | <b>Protection Services</b>                 | <b>\$237,325</b>              | <b>\$285,852</b>   |



**FIRE DEPARTMENT  
2023 BUDGET EXPLANATIONS/NOTES**

| Account No.    | Summary Cost Centre - Expenses   | 2023 Budget     |
|----------------|--|-----------------|
| <b>16-2111</b> | <b>Fire - Salaries</b>   | <b>\$20,873</b> |
|                |  |                 |
|                | <b>Fire - Benefits (EI, CPP, EHT)</b>  | <b>\$393</b>    |
|                | CPP - \$3,873 X 5.95%  | \$230           |
|                | EI - \$3,873 X 1.63% X 1.4   | \$87            |
|                | EHT - \$3,873 X 1.95%  | \$76            |
|                | <b>Note:</b> The first \$1,000 of honourarium paid to our volunteers is Exempt from CPP, EI & EHT. The Township has 17 volunteers. The calculation for "Benefits" is based on the amount of wages less \$17,000 (i.e. \$3,873). The actual cost of benefits may be higher than what is estimated in the Budget depending on the "points" allocated to each volunteer in determining their honourarium. This difference will not be material to the overall budget. |                 |
|                |  |                 |
| <b>16-2112</b> | <b>Fire - WSIB - 17 Volunteers X \$55,000 (1/2 of WSIB Max of \$110,000) X 10% = \$93,500 X 3.10% (2023 WSIB Rate)</b>   | <b>\$2,899</b>  |
|                |  |                 |
| <b>16-2146</b> | <b>Fire Dept - Municipal Water Consumption</b>   | <b>\$15,813</b> |
|                | 2022 Unbilled Water (5,790 cubic metres) at \$0.95 = \$5,501   | \$5,501         |
|                | 2022 Hydro = \$382   | \$500           |
|                | 2022 Repairs/Maintenance = \$351   | \$500           |
|                | 2023 OCWA Contract \$18,937  | \$18,937        |
|                | Capital Request - Water Sampling Station \$53,628  | \$53,628        |
|                |  |                 |
|                | <b>NOTE:</b> Unbilled Water = \$5,501 X 20%  | \$1,100         |
|                | <b>NOTE:</b> Operating & Capital = \$73,565 X 20% (as per Resolution Jan 18/21)  | \$14,713        |
|                |  |                 |
| <b>16-2151</b> | <b>Fire - Training</b>   | <b>\$7,500</b>  |
|                | Contract with Certified Training Officer - \$200 X 12 months   | \$2,400         |
|                | Northeastern Fire Education Conference Registrations   | \$2,544         |
|                | Training Materials (Funded Fire Council Grant - see Revenue note)  | \$625           |
|                | Miscellaneous  | \$1,931         |
|                |  |                 |
| <b>16-2153</b> | <b>Fire Dept - Travel (Northeastern Fire Education Conference)</b>   | <b>\$2,927</b>  |
|                | Accommodation 4 X \$190 X 3 nights   | \$2,280         |
|                | Mileage 540km X \$0.68   | \$367           |
|                | Meals 4 X \$70 each  | \$280           |
|                |  |                 |
| <b>16-2155</b> | <b>Equipment - Purchase, Maintenance, Repairs</b>  | <b>\$7,500</b>  |
|                |  |                 |
| <b>16-2156</b> | <b>Fire Dept - Safety Education (Advertising - Speaker/Radio/Voice)</b>  | <b>\$2,000</b>  |
|                |  |                 |
| <b>16-2157</b> | <b>Equipment Purchases - Capital</b>   | <b>\$39,434</b> |
|                | 5 Facepieces for SCBA units @ \$635.65 each + tax  | \$3,234         |
|                | 3 SCBA units @ \$11,858 + tax  | \$36,200        |
|                | <b>Note:</b> The Fire Department submitted a request for 5 new SCBA units at an estimated cost of \$60,333. The Finance Committee is recommending the purchase of 3 units in 2023 and the remaining 2 SCBA units in 2024   |                 |
|                |  |                 |
| <b>16-2158</b> | <b>Insurance - assume a 5% increase</b>  | <b>\$24,250</b> |

|                |  |                  |
|----------------|--|------------------|
|                |  |                  |
| <b>16-2161</b> | <b>Fire Dept Communications</b>  | <b>\$6,120</b>   |
|                | Timmins Dispatch   | \$3,915          |
|                | Communication Agreement with Hudson Twp  | \$710            |
|                | Radio Licence Renewal  | \$775            |
|                | Cell Phone (Fire Chief) \$60 X 12 months   | \$720            |
|                |  |                  |
| <b>16-2450</b> | <b>Police Service</b> (as per letter/estimates from Solicitor General)   | <b>\$120,732</b> |
|                |  |                  |
| <b>16-2451</b> | <b>Wages By-Law Officer</b> (12 months X \$1,000 + tax)  | <b>\$12,211</b>  |
|                |  |                  |
| <b>16-2452</b> | <b>By Law Expenses</b> (12 months X \$100)   | <b>\$1,200</b>   |
|                |  |                  |
| <b>16-2520</b> | <b>Building Permits to CBO</b> (Payment to TMSA = the amount of Revenue received - see Account 15-2515)  | <b>\$15,000</b>  |
|                |  |                  |
| <b>16-4555</b> | <b>TMSA Membership</b> - Building Dept (increased in 2022 because of Truck Purchase. New Board will need to decide if it will be \$2000 or back to \$1000) | <b>\$2,000</b>   |
|                |  |                  |
|                | <b>Community Safety &amp; Well-Being Plan</b> - NEW ITEM (billed last year through DTSSAB)   | <b>\$1,500</b>   |

**2023 BUDGET (EXPENDITURES)  
 RECREATION & CULTURAL SERVICES  
 TOWNSHIP OF COLEMAN**

| <b>Account No.</b> | <b>Summary Cost Centre - Expenses</b>             | <b>2022 Actuals UNAUDITED</b> | <b>2023 Budget</b> |
|--------------------|---|-------------------------------|--------------------|
| 16-2530            | Bass Lake - Wages (Public Works)                  | \$1,244                       | \$1,441            |
| 16-2535            | Bass Lake - Wages (Students)                      | \$5,278                       | \$10,192           |
| 16-2536            | Bass Lake - Student Training                      | \$160                         | \$200              |
| 16-2537            | Bass Lake - Student Benefits (EI, CPP, EHT, WSIB) | \$482                         | \$937              |
| 16-2542            | Bass Lake Utilities                               | \$8,909                       | \$9,000            |
| 16-2544            | Bass Lake Fuel for Equipment/Vehicle              | \$1,756                       | \$1,700            |
| 16-2547            | Bass Lake Cleaning & Maintenance                  | \$752                         | \$750              |
| 16-2550            | Bass Lake Contract Wages                          | \$12,500                      | \$12,500           |
| 16-2551            | Bass Lake Water/Sewer/Garbage                     | \$2,593                       | \$3,000            |
| 16-2553            | Bass Lake Bldg Repair & Mtnce                     | \$6,591                       | \$5,000            |
| 16-2555            | Bass Lake Equip Repair & Mtnce                    | \$26                          | \$500              |
| 16-2556            | Bass Lake - WSIB                                  | \$508                         | \$0                |
| 16-2558            | Bass Lake Insurance                               | \$4,097                       | \$4,300            |
| 16-2559            | Bass Lake Other                                   | \$1,616                       | \$1,000            |
| 16-2561            | Bass Lake Communications                          | \$284                         | \$0                |
| 16-2564            | Bass Lake Infrastructure                          | \$0                           | \$100,000          |
| 16-7272            | Recreation - Non-Resident Fees                    | \$335                         | \$500              |
| 16-7985            | Libraries   | \$2,000                       | \$2,000            |
|                    | <b>Recreation &amp; Cultural Services</b>         | <b>\$49,133</b>               | <b>\$153,020</b>   |

**RECREATION SERVICES  
2023 BUDGET EXPLANATIONS/NOTES**

| Account No. | Summary Cost Centre - Expenses  | 2023 Budget      |
|-------------|---|------------------|
| 16-2536     | <b>Bass Lake - Student Training</b> (2 students X \$100 - Health & Safety Training)   | <b>\$200</b>     |
| 16-2544     | <b>Bass Lake Fuel for Equipment/Vehicle</b> (\$100 per week X 17 weeks)<br>Consideration needs to be made on the "road worthiness" of the current truck. Options include purchasing a used truck, purchasing a new truck, paying the Park Operator a monthly vehicle allowance). Our Public Works Lead Hand will be undertaking an assessment of the vehicle in the near future.                      | <b>\$1,700</b>   |
| 16-2550     | <b>Bass Lake Contract Wages</b>   | \$12,500         |
|             | Start-up Fee  | \$2,000          |
|             | Water Certification   | \$1,000          |
|             | \$500 per week X 19 weeks - start May 8, 2023 and ends Septemberr 15, 2023  | \$9,500          |
| 16-2556     | <b>Bass Lake - WSIB</b> (The Bass Lake Park Operator is an independent contractor as per his agreement, we should not be paying WSIB for him)   | <b>\$0</b>       |
| 16-2558     | <b>Bass Lake Insurance</b> (assume 5% increase)   | <b>\$4,300</b>   |
| 16-2564     | <b>Bass Lake Infrastructure</b> - The Township applied for funding under the ICIP COVID-19 Resiliency Stream for upgrades to the washrooms at Bass Lake Park including Accessibility improvements. Delays were incurred in the project due to lack of contractors, however, construction must begin ("shovel in the ground") by September 30, 2023 with a final completion date of December 31, 2024. | <b>\$100,000</b> |
| 16-7272     | <b>Recreation - Non-Resident Fees</b> - Residents whose children use recreational services in neighbouring municipalities and are charged a non-resident fee can bring their receipts to the Township for reimbursement. Only the "non-resident" portion of the fees are reimbursed.  | <b>\$500</b>     |
| 16-7985     | <b>Libraries</b> (\$1,498 Grant Transfer + \$502 donation)  | <b>\$2,000</b>   |

|           |   |                |
|-----------|---|----------------|
| Bass Lake | <u>Estimated Revenues for 2023</u>          |                |
|           | Bass Lake Seasonal & Transient Fees         | \$45,000       |
|           | Summer Student Grant                        | \$4,830        |
|           | Temiskaming Foundation (Kiwanis Fund Grant) | \$675          |
|           |   | <hr/> \$50,505 |
|           | <u>Estimated Expenditures for 2023</u>      | <hr/> \$50,433 |
|           | <b>Surplus/(Deficit)</b>                    | <b>\$72</b>    |

**2023 BUDGET (EXPENDITURES)  
TRANSPORTATION AND  
ENVIRONMENTAL SERVICES  
TOWNSHIP OF COLEMAN**

| <b>Account No.</b> | <b>Summary Cost Centre - Expenses</b>         | <b>2022 Actuals<br/>UNAUDITED</b> | <b>2023 Budget</b> |
|--------------------|---|-----------------------------------|--------------------|
| 16-3101            | Roads Misc                                    | \$2,254                           | \$1,000            |
| 16-3115            | Roads - Wages (Public Works)                  | \$117,218                         | \$125,370          |
| 16-3116            | Roads - Wages (Students)                      | \$5,508                           | \$9,900            |
| 16-3120            | Roads - Benefits (EI, CPP, EHT)               | \$12,566                          | \$13,899           |
| 16-3122            | Roads - OMERS                                 | \$10,476                          | \$12,069           |
| 16-3123            | Roads - Student Benefits (EI, CPP, EHT, WSIB) | \$229                             | \$898              |
| 16-3124            | Roads - Group Benefits                        | \$25,995                          | \$22,320           |
| 16-3126            | Roads WSIB                                    | \$3,943                           | \$4,467            |
| 16-3141            | Roads Training                                | \$856                             | \$500              |
| 16-3142            | Roadway Utilities                             | \$4,220                           | \$4,250            |
| 16-3143            | Road Materials                                | \$21,240                          | \$31,500           |
| 16-3144            | Roadways Motor Vehicles Costs                 | \$52,048                          | \$45,000           |
| 16-3149            | Shop & Equipment Repairs/Maintenance          | \$32,171                          | \$30,000           |
| 16-3150            | Roads Program - (Miller Paving)               | \$211,122                         | \$198,911          |
| 16-3151            | Roadways Communications                       | \$1,463                           | \$1,200            |
| 16-3153            | Roads - Travel                                | \$170                             | \$0                |
| 16-3154            | Equipment Rental                              | \$1,873                           | \$3,500            |
| 16-3157            | Roads - Equipment Purchases                   | \$5,319                           | \$5,000            |
| 16-3158            | Insurance                                     | \$19,830                          | \$20,822           |
| 16-3159            | Bridge Infrastructure NEW                     | \$1,130,165                       | \$0                |
| 16-3161            | Bridge Infrastructure Loan Repayment          | \$31,178                          | \$8,200            |
| 16-3162            | Bridge Infrastructure Loan Interest           | \$60,046                          | \$4,800            |
| 16-3243            | Town of Latchford - Murphy Mill Road          | \$3,663                           | \$3,663            |
| 16-3252            | Transit Service Donation                      | \$2,500                           | \$2,500            |
| 16-3442            | Street Lighting Utilities                     | \$19,140                          | \$20,200           |
| 16-3500            | Airport                                       | \$5,551                           | \$5,551            |
|                    | <b>Transportation Services</b>                | <b>\$1,780,745</b>                | <b>\$575,520</b>   |
| 16-4342-2          | Refinery Septic Utilities                     | \$382                             | \$450              |
| 16-4347-1          | Water Supplies Hydro & Misc Charges           | \$31,617                          | \$60,152           |
| 16-4372-1          | Water Contracted Services                     | \$14,480                          | \$12,811           |
|                    | Water Debt/Deficit Repayment                  | \$0                               | \$8,071            |
|                    | Transfer to Water Reserves                    | \$0                               | \$4,568            |
| 16-4450            | Refinery Septic System - Services             | \$1,262                           | \$1,300            |
| 16-4452            | Waste - Other                                 | \$375                             | \$375              |
| 16-4454            | Waste Site - Employers EI, CPP, EHT           | \$640                             | \$580              |
| 16-4456            | Waste Site - WSIB                             | \$440                             | \$468              |
| 16-4458            | Equipment Rental - Water Repairs              | \$6,654                           | \$0                |
| 16-4510            | Wages - Waste Collection Public Works         | \$13,911                          | \$17,292           |
| 16-4550            | Waste Site Wages                              | \$15,386                          | \$15,086           |
| 16-4600            | Recycling Costs                               | \$38,594                          | \$37,485           |
|                    | <b>Environmental Services</b>                 | <b>\$123,741</b>                  | <b>\$158,638</b>   |

**PUBLIC WORKS  
2023 BUDGET EXPLANATIONS/NOTES**

| <b>Account No.</b> | <b>Summary Cost Centre - Expenses</b>  | <b>2023 Budget</b> |
|--------------------|--|--------------------|
| <b>16-3124</b>     | <b>Roads - Group Benefits 2 X \$930 X 12 months</b>  | <b>\$22,320</b>    |
| <b>16-3143</b>     | <b>Road Materials</b>  | <b>\$31,500</b>    |
|                    | Salt - 60 tonnes @ \$170 per tonne   | \$10,200           |
|                    | Sand - 1,200 tonnes @ \$8 per tonne  | \$9,600            |
|                    | Mixing - 1,260 tonnes @ \$5 per tonne  | \$6,300            |
|                    | Gravel (11 loads X \$400)  | \$4,400            |
|                    | Cold Mix   | \$1,000            |
| <b>16-3144</b>     | <b>Roadways Motor Vehicles Costs</b>   | <b>\$45,000</b>    |
|                    | Fuel   | \$35,500           |
|                    | Licences   | \$7,000            |
|                    | Parts  | \$2,500            |
| <b>16-3150</b>     | <b>Roads Program</b>   | <b>\$198,911</b>   |
|                    | ONR Capital Repayment - Bass Lake Crossing   | \$7,269            |
|                    | ONR Crossing Agreements (Annual)   | \$305              |
|                    | Miller Roads Program (\$188,028 + tax)   | \$191,337          |
| <b>16-3151</b>     | <b>Roadways Communications (Cell phone - 2 X \$50 X 12 months)</b>   | <b>\$1,200</b>     |
| <b>16-3154</b>     | <b>Equipment Rental</b>  | <b>\$3,500</b>     |
|                    | Don Adshead - Larabie Lane   | \$2,000            |
|                    | Sweeper Rental   | \$1,500            |
| <b>16-3157</b>     | <b>Roads - Equipment Purchases</b>   | <b>\$5,000</b>     |
|                    | Press  | \$2,000            |
|                    | Miscellaneous Purchases  | \$3,000            |
|                    | <b>Note:</b> Our PW Lead Hand has indicated the Grader will eventually need to be replaced as parts are becoming difficult to find. Strategy should be developed in 2023 in advance of the 2024 Budget Process |                    |
| <b>16-3158</b>     | <b>Insurance (assume a 5% increase)</b>  | <b>\$20,822</b>    |
| <b>16-3161</b>     | <b>Bridge Infrastructure Loan Repayment (3 months X \$2773.25)</b>   | <b>\$8,200</b>     |
| <b>16-3162</b>     | <b>Bridge Infrastructure Loan Interest (\$1,600 X 3 months)</b>  | <b>\$4,800</b>     |
| <b>16-3243</b>     | <b>Town of Latchford - Murphy Mill Road (\$3,600 + Tax)</b>  | <b>\$3,663</b>     |
| <b>16-3252</b>     | <b>Transit Service Donation</b>  | <b>\$2,500</b>     |
| <b>16-3442</b>     | <b>Street Lighting Utilities</b>   | <b>\$20,200</b>    |
|                    | Cote's Pole Line - Bulb/Fixture Replacement (2 X \$1,100)  | \$2,200            |
|                    | Hydro Costs \$1,500 per month on average   | \$18,000           |
| <b>16-3500</b>     | <b>Airport</b>   | <b>\$5,551</b>     |
|                    | <b>Note:</b> Sent email on January 30th asking them if they will be updating based on new Census. No decision made yet - will be discussed at the February Airport Authority Meeting                           |                    |

|                  |  |                 |
|------------------|--|-----------------|
| <b>16-4342-2</b> | <b>Refinery Septic Utilities</b>   | <b>\$450</b>    |
|                  |  |                 |
| <b>16-4347-1</b> | <b>Water Supplies Hydro &amp; Misc Charges</b>   | <b>\$60,152</b> |
|                  | OCWA Contract  | \$18,937        |
|                  | Hydro  | \$500           |
|                  | Repairs/Maintenance  | \$500           |
|                  | DWQMS Audit  | \$2,400         |
|                  | Capital - Water Sampling Station \$52,700 + HST  | \$53,628        |
|                  | Less Coleman Township Share  | -\$14,713       |
|                  |  |                 |
| <b>16-4372-1</b> | <b>Water Contracted Services</b>   | <b>\$12,811</b> |
|                  | Town of Cobalt - 14,642 cubic metres @ \$0.95  | \$13,911        |
|                  | Less Coleman Township Share (20% of unbilled water)  | -\$1,100        |
|                  |  |                 |
|                  | <b>Water Debt/Deficit Repayment - \$22.42 X 30 X 12 months</b>   | <b>\$8,071</b>  |
|                  |  |                 |
|                  | <b>Transfer to Water Reserves - \$8.10 X 47 X 12 months</b>  | <b>\$4,568</b>  |
|                  |  |                 |
| <b>16-4450</b>   | <b>Refinery Septic System - Annual Pump-out</b>  | <b>\$1,300</b>  |
|                  |  |                 |
| <b>16-4452</b>   | <b>Waste - Other (Weigh Bill/Invoice Books)</b>  | <b>\$375</b>    |
|                  |  |                 |
| <b>16-4600</b>   | <b>Recycling Costs</b>   | <b>\$37,485</b> |
|                  | Service Contract with Ecologix   | \$36,376        |
|                  | Town of Latchford - Murphy Mill Road   | \$1,109         |
|                  |  |                 |
|                  | <b>OCWA's Capital List</b>   |                 |
|                  | Flow Meter Calibrator  | \$25,500        |
|                  | Spare Hydrant  | \$4,000         |
|                  | Hydrant Maintenance Kits   | \$1,200         |
|                  | Sampling Station   | \$53,628        |
|                  | <b>TOTAL</b>   | <b>\$83,128</b> |
|                  | <p><b>Note:</b> The Finance Committee reviewed the Capital Letter submitted by OCWA on November 30, 2022. The Finance Committee is recommending the installation of the Sampling Station as the only Capital Project on the list to proceed with in 2023. The Public Works Department does have a spare hydrant available that may need some minor repairs. It would be cost prohibitive to undertake all of the projects recommended by OCWA in 2023.</p> |                 |

**Water System - Operations Analysis**

Estimated Revenues for 2023

|   |          |
|---|----------|
| Water Users                             | \$29,082 |
| Penalty/Interest                        | \$500    |
| Township Contribution - Capital         | \$10,726 |
| Transfer from Reserves - Capital        | \$42,902 |
| Township Contribution (Fire Protection) | \$5,087  |
|   | <hr/>    |
|   | \$88,297 |

Estimated Expenditures 2023

|                          |          |
|--------------------------|----------|
| Water Production Costs   | \$13,911 |
| Water Distribution Costs | \$22,337 |
| Capital Project          | \$53,628 |
|                          | <hr/>    |
|                          | \$89,876 |

**SURPLUS/(DEFICIT) -\$1,579**

**2023 BUDGET (EXPENDITURES)  
 HEALTH, SOCIAL SERVICES &  
 PLANNING SERVICES  
 TOWNSHIP OF COLEMAN**

| <b>Account No.</b> | <b>Summary Cost Centre - Expenses</b>        | <b>2022 Actuals<br/>UNAUDITED</b> | <b>2023 Budget</b> |
|--------------------|--|-----------------------------------|--------------------|
| 16-5150            | Doctors Contracts                            | \$8,565                           | \$8,331            |
| 16-5185            | Public Health Services THU                   | \$30,890                          | \$31,817           |
| 16-5485            | Ambulance Service                            | \$113,752                         | \$117,432          |
| 16-5580            | Cemeteries                                   | \$4,000                           | \$4,000            |
|                    | <b>Health Services</b>                       | <b>\$157,207</b>                  | <b>\$161,580</b>   |
| 16-6151            | Workfare                                     | \$22,128                          | \$22,866           |
| 16-6185            | General Welfare Assistance (DTSSAB Reserves) | (\$4,835)                         | \$0                |
| 16-6385            | Assistance to Children                       | \$7,657                           | \$7,886            |
| 16-6485            | Social Housing                               | \$67,577                          | \$71,095           |
|                    | <b>Social &amp; Family Services</b>          | <b>\$92,527</b>                   | <b>\$101,847</b>   |
| 16-8190            | Planning                                     | \$29,665                          | \$15,000           |
|                    | <b>Planning Services</b>                     | <b>\$29,665</b>                   | <b>\$15,000</b>    |



**HEALTH & SOCIAL SERVICES  
 2023 BUDGET EXPLANATIONS/NOTES**

| <b>Account No.</b> | <b>Summary Cost Centre - Expenses</b>  | <b>2023 Budget</b> |
|--------------------|--|--------------------|
|                    |  |                    |
| <b>16-5150</b>     | <b>Doctors Contracts</b>   | <b>\$8,331</b>     |
|                    | Temiskaming Shores Committee - 517 X \$3 (per capita)  | \$1,551            |
|                    | Doctor Contract - Cobalt, Coleman, Latchford   | \$6,780            |
|                    |  |                    |
| <b>16-5185</b>     | <b>Public Health Services THU</b> (assume a 3% increase)   | <b>\$31,817</b>    |
|                    |  |                    |
| <b>16-5485</b>     | <b>Ambulance Service</b> (assume a 3% increase)  | <b>\$117,432</b>   |
|                    |  |                    |
| <b>16-5580</b>     | <b>Cemeteries</b>  | <b>\$4,000</b>     |
|                    | Cobalt Catholic Cemetery   | \$1,750            |
|                    | Silverland Cemetery  | \$1,750            |
|                    | Cobalt Veterans Cemetery   | \$500              |
|                    |  |                    |
| <b>16-6151</b>     | <b>Workfare</b> (assume a 3% increase)   | <b>\$22,866</b>    |
|                    |  |                    |
| <b>16-6385</b>     | <b>Assistance to Children</b> (assume a 3% increase)   | <b>\$7,886</b>     |
|                    |  |                    |
| <b>16-6485</b>     | <b>Social Housing</b> (assume a 3% increase)   | <b>\$71,095</b>    |
|                    |  |                    |
| <b>16-8190</b>     | <b>Planning</b> - Assumes \$5,000 for General Planning Advice for Township Staff and \$10,000 would be recovered through Planning Fees - see Account 15-3800 | <b>\$15,000</b>    |