

Corporation of the Township of Chisholm
Municipal Office: 2847 Chiswick Line, RR #4, Powassan, ON P0H 1Z0
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Gail Degagne, Mayor
Jennistine Leblond, CAO Clerk-Treasurer

AGENDA

FINANCE COMMITTEE MEETING

Thursday, March 28, 2024 7pm

1. Call meeting to Order and Land Acknowledgement
"We respectfully acknowledge that we are on the traditional territory of the Anishinaabe Peoples, in the Robinson-Huron and Williams Treaties areas. We wish to acknowledge the long history of First Nations and Metis Peoples in Ontario and show respect to the neighbouring Indigenous communities. We offer our gratitude for their care for, and teachings about, our earth and our relations. May we continue to honor these teachings."
2. Adoption of the Agenda
3. Notice of Pecuniary Interest
4. Minutes of January 25, 2024 (Encl.)
5. Open Forum
6. Discussion and Review of the following:
 - a. Memo - Highlights from CAO
 - b. Proposed Operating Budget
 - c. Proposed Capital Budget
 - d. Effect on 2024 Tax Ratio
 - e. Tax Impact on Median/Typical Property
 - f. Summary of Reserves
7. Next Finance Meeting - April 25, 2024
8. Adjournment

TOWNSHIP OF CHISHOLM

FINANCE COMMITTEE MEETING

DATE: January 25, 2024
TIME: 7:00 P.M.
LOCATION: Council Chambers

PRESENT: Mayor Gail Degagne, Councillors Nunzio Scarfone, Bernadette Kerr, Claire Riley, Paul Sharp, CAO Clerk Treasurer (CAO) Jenny Leblond, Operations Superintendent Shawn Hughes, Fire Chief Ray Ford

REGRETS:

CALL TO ORDER AND LAND ACKNOWLEDGEMENT

“We respectfully acknowledge that we are on the traditional territory of the Anishinaabe Peoples, in the Robinson-Huron and Williams Treaties areas. We wish to acknowledge the long history of First Nations and Metis Peoples in Ontario and show respect to the neighbouring Indigenous communities. We offer our gratitude for their care for, and teachings about, our earth and our relations. May we continue to honor these teachings.”

The meeting was called to order by Mayor at 7:01 p.m.

1.0 ADOPTION OF AGENDA

Resolution 2024-01 (FC)

Claire Riley and Paul Sharp: Be it resolved that the *Agenda* for this meeting be approved as presented.

‘Carried’

2.0 ADOPTION OF MINUTES

Resolution 2024-02 (FC)

Bernadette Kerr and Nunzio Scarfone: Be it resolved that council adopt minutes of May 4, 2023 as presented.

‘Carried’

3.0 OPEN FORUM

4.0 The following was reviewed:

- 4.1 Proposed Operating Budget
- 4.2 Effect on 2024 Tax Ratio
- 4.3 Tax Impact on Median/Typical Property

5.0 NEXT FINANCE COMMITTEE

February 22, 2024

7.0 ADJOURNMENT

Resolution 2024-03(FC)

Paul Sharp and Nunzio Scarfone: Be it resolved that we do now adjourn this Finance Committee meeting to meet again February 22, 2024.

'Carried'

Chairperson, Gail Degagne

CAO Clerk-Treasurer, Jenny Leblond

Budget Summary

Draft March 28, 2024

	Proposed Budget 2024	ACTUALS 2023 to date	Prior Year Budget 2023	% Change between budget yrs	Projected 2025	Projected 2026
REVENUE	-\$ 2,749,702	-\$ 2,871,403	-\$ 2,740,911	0.32%	-\$ 2,652,966	-\$ 2,732,267
EXPENSES						
Fire Dept	\$ 149,543	\$ 236,534	\$ 144,552	3.45%	\$ 150,728	\$ 151,926
Public Works	\$ 1,241,535	\$ 1,028,969	\$ 1,021,295	21.56%	\$ 1,244,404	\$ 1,304,645
Council & Election	\$ 42,950	\$ 55,188	\$ 42,450	1.18%	\$ 40,050	\$ 40,050
Admin and Gen Govt	\$ 475,990	\$ 456,546	\$ 468,785	1.54%	\$ 465,550	\$ 470,205
Environmental	\$ 124,818	\$ 110,392	\$ 114,639	8.88%	\$ 126,066	\$ 127,327
Health/Social/Recreation/Plan	\$ 485,816	\$ 721,648	\$ 717,583	-32.30%	\$ 535,297	\$ 530,016
Other Expenses	\$ 229,050	\$ 230,810	\$ 228,129	0.40%	\$ 231,335	\$ 233,643
Total Expenses	\$ 2,749,702	\$ 2,840,087	\$ 2,737,433	4.72%	\$ 2,793,430	\$ 2,857,811
(Surplus)/Deficit	\$ 0	-\$ 31,316	-\$ 3,480		\$ 140,464	\$ 125,544

Transfers into Reserves Summary:

Transfer to Reserves for Broadband	-
Transfer to Reserves Fire Dept	31,000
Reserve for Future road needs	20,000
Trsfr to Reserves Landfill Closure	10,400
Transfer to Reserves for Working Funds	-
Trsf to Reserves for Equipment	32,500
Trsf for Integrity Commissioner	-
Trsf to Property Clean up Reserves	-
Trsf to Plan review	-
	93,900

As per budget policy, contribute, at a minimum of, 5% of previous year tax levy into capital expenditures; current year or reserves

Prior Year tax levy	(1,780,994)
times 5%	89,050

NOTES:

Corporation of Township of Chisholm

Board Levies - Budget 2024

Actual (A) / Contribution (C) / Estimate (E)

	2024	2023	Inc./ (Dec.)	% Inc./ (Dec.)	How is Levy Calculated?
Cassellholme	54,612 A	54,433	179	0.3%	Weighted Assessment
Casselholme - Redevelopment	?	-	-		
North Bay Mattawa Conservation Authority	14,383 A	13,440	943	7.0%	MNRF's current value assessment (CVA) based levy apportionment
Nipissing District Social Services Administration Board	309,305 E	298,615	10,690	3.6%	Weighted Assessment
North Bay-Parry Sound District Health Unit	42,258 A	41,027	1,231	3.0%	MPAC population
Policing	170,347 A	171,139	(792)	-0.5%	estimated cost per property
Powassan & District Union Library Board	33,646 E	30,016	3,630	12.1%	18-20-62 split, loosely based on membership
	624,552	608,670	15,882	2.6%	

Total

Note:

REVENUE						Draft March 28, 2024			
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023 to date	Prior Year Budget 2023	% Change	Comments on Proposed Budget	Projected 2025	Projected 2026	Comments
Cemetery Revenue									
1-3-0000-1000	Sale of Plots	-\$ 600	\$ -	-\$ 600	0.00%		-\$ 600	-\$ 600	
1-3-0000-2000	General Revenue - Cemetery	-\$ 500	-\$ 982	-\$ 500	0.00%		-\$ 500	-\$ 500	
General Taxation									
1-3-1000-1000	Residential and Farm	-\$ 1,932,852	-\$ 1,780,994	-\$ 1,796,465	7.59%	4.86% inc to total tax rate	-\$ 1,932,851	-\$ 2,010,166	
1-3-1000-2000	Commercial & Industrial		-\$ 15,471		#DIV/0!				
1-3-1000-4000	General - Supplementary Taxes	-\$ 10,000	-\$ 32,247		#DIV/0!				
1-3-1000-5000	General - Taxes Written Off		\$ 19,145		#DIV/0!				
Taxation School Boards									
1-3-1100-1000	English Public Levy		-\$ 189,313	-\$ 187,401	-100.00%				
1-3-1200-1000	French Public Levy		-\$ 3,416	-\$ 3,416	-100.00%				
1-3-1300-1000	English Separate Levy		-\$ 18,299	-\$ 18,418	-100.00%				
1-3-1400-1000	Fench Separate Levy		-\$ 13,830	-\$ 13,850	-100.00%				
1-3-1500-1000	Education - Commercial Industrial		-\$ 8,929	-\$ 9,561	-100.00%				
Unconditional Grants Provincial									
1-3-4200-5120	Ontario Municipal Partnership Fund	-\$ 507,100	-\$ 518,400	-\$ 518,400	-2.18%	actual	-\$ 518,400	-\$ 518,400	
Federal Grants									
1-3-5100-5720	Federal Government	-\$ 2,100	\$ -	-\$ 2,100	0.00%		-\$ 2,100	-\$ 2,100	
Conditional Grants (Provincial)									
1-3-5200-5200	Wolf Damage Grants		-\$ 1,180		#DIV/0!		\$ -	\$ -	
1-3-5200-5220	Other Grants	-\$ 75,000				Nords - Yr 4 of 5 Pioneer Bridge			
1-3-5200-5300	Infrastructure Grants				#DIV/0!		\$ -	\$ -	
1-3-5200-5325	Other Provincial Grants		\$ -	-\$ 11,250	-100.00%		\$ -	\$ -	
1-3-5200-5355	Drainage Grant Revenue	-\$ 8,000	-\$ 5,014	-\$ 8,000	0.00%		-\$ 8,080	-\$ 8,161	
1-3-5200-5356	Drainage Recoverable - Owners				#DIV/0!		\$ -	\$ -	
Adminsitration Revenue									
1-3-6100-1910	Rev Re:Mandatory Septic Inspections	-\$ 500	-\$ 570	-\$ 1,500	-66.67%		-\$ 505	-\$ 510	
1-3-6100-5785	Newsletter Advertising	-\$ 300	-\$ 190	-\$ 300	0.00%		-\$ 303	-\$ 306	
NEW	Filming Permits	-\$ 250	-\$ 100	-\$ 250	0.00%		-\$ 253	-\$ 255	
1-3-6100-5900	Bylaw Enforcement recovery			\$ -	#DIV/0!		\$ -	\$ -	
1-3-6100-7770	Tax Certificate	-\$ 2,500	-\$ 1,380	-\$ 2,500	0.00%		-\$ 2,525	-\$ 2,550	
1-3-6100-7800	Tax Registration Revenue	-\$ 2,000	-\$ 2,250	-\$ 1,500	33.33%		-\$ 2,020	-\$ 2,040	
1-3-6100-7900	Provincial Offences Net Revenue	\$ -	\$ -	-\$ 500	-100.00%	had to payout in 2023, no revenue	\$ -	\$ -	
Building Revenue									
1-3-6200-7240	Building Permits	-\$ 22,500	-\$ 35,584	-\$ 20,000	12.50%	matches expense	-\$ 22,725	-\$ 22,952	
1-3-6200-7250	Transfer from Res - Building Dept				#DIV/0!		\$ -	\$ -	
Animal Control Revenue									
1-3-6300-7210	Dog Taxes Collected	-\$ 1,500	-\$ 1,732	-\$ 1,500	0.00%		-\$ 1,515	-\$ 1,530	

1-3-6300-7220	Dog Taxes Collect. By Animal Control					#DIV/0!		\$ -	\$ -
1-3-6300-7400	Pound Fees and Fines		-\$ 375			#DIV/0!		\$ -	\$ -
Roads Revenue									
1-3-6400-7740	Roads Revenue	-\$ 35,000	-\$ 13,630	-\$ 18,500	89.19%	MACK sale		-\$ 35,350	-\$ 35,704
1-3-6400-7760	Aggregate Resources Revenue	-\$ 7,500	-\$ 8,367	-\$ 4,000	87.50%			-\$ 7,575	-\$ 7,651
Fire Department Revenue									
1-3-6500-5795	Fire Dept Revenue					#DIV/0!		\$ -	\$ -
Environmental Revenue									
1-3-6700-7535	Recycling Revenue	-\$ 24,000	-\$ 24,001	-\$ 20,000	20.00%			-\$ 24,240	-\$ 24,482
1-3-6700-7540	Tipping Fees	-\$ 5,000	-\$ 6,082	-\$ 3,000	66.67%			-\$ 5,050	-\$ 5,101
1-3-6700-7542	Electronics Removal					#DIV/0!		\$ -	\$ -
1-3-6700-7545	Scrap Metal Removal	-\$ 3,500	-\$ 3,427	-\$ 3,000	16.67%			-\$ 3,535	-\$ 3,570
Planning Revenue									
1-3-6800-7780	Zoning Fees	-\$ 3,000	-\$ 4,185	-\$ 3,000	0.00%			-\$ 3,030	-\$ 3,060
1-3-6800-7781	Deposits - Zoning By-Law Fees					#DIV/0!		\$ -	\$ -
1-3-6800-7782	Recoverable Planning Expenses					#DIV/0!		\$ -	\$ -
1-3-6800-7785	Severance Application Fees	-\$ 10,000	-\$ 14,957	-\$ 10,000	0.00%			-\$ 10,100	-\$ 10,201
1-3-6800-7795	Minor Variance Fees	-\$ 1,000	-\$ 975	-\$ 1,000	0.00%			-\$ 1,010	-\$ 1,020
1-3-6800-7800	Admin Fees - Road Allowances	-\$ 500	-\$ 500	-\$ 500	0.00%			-\$ 505	-\$ 510
1-3-6800-7805	Deposits - Lakeshore Road Allowance					#DIV/0!		\$ -	\$ -
1-3-6800-7810	Frontage Fees	-\$ 5,000	-\$ 9,906	-\$ 5,000	0.00%			-\$ 5,050	-\$ 5,101
1-3-6800-7820	Planning Fees					#DIV/0!		\$ -	\$ -
Other Revenue									
1-3-8000-5000	Interest Income	-\$ 1,000	-\$ 478	-\$ 7,500	-86.67%			-\$ 1,010	-\$ 1,020
1-3-8000-7510	Penalties - Current Taxes	-\$ 17,000	-\$ 18,606	-\$ 17,000	0.00%			-\$ 17,170	-\$ 17,342
1-3-8000-7520	Interest - Tax Arrears	-\$ 14,000	-\$ 14,019	-\$ 14,000	0.00%			-\$ 14,140	-\$ 14,281
1-3-8000-9100	Other Revenue	-\$ 2,500	-\$ 3,750	-\$ 2,500	0.00%			-\$ 2,525	-\$ 2,550
1-3-8000-9905	Cont. from Reserves - Working Funds	-\$ 20,000				#DIV/0!		-\$ 20,200	-\$ 20,402
1-3-8000-9915	Cont. from Capital Fund					#DIV/0!		\$ -	\$ -
1-3-8000-9920	Cont. from Reserves - Rd Equip					#DIV/0!		\$ -	\$ -
1-3-8000-9921	Cont from Reserves - Roads Exp					#DIV/0!		\$ -	\$ -
1-3-8000-9955	Contribution from Reserve - Gas Tax	-\$ 25,000				#DIV/0!			
1-3-8000-9960	Contribution from reserves - FD		-\$ 103,509			#DIV/0!		\$ -	\$ -
1-3-8000-9977	Cont from Res for Emerg. Planning					#DIV/0!		\$ -	\$ -
	Cont from Res - Plan Review	-\$ 10,000	-\$ 10,000	-\$ 10,000	0.00%			-\$ 10,100	-\$ 10,201
	Cont from Res - COVID								
	Cont from Res - Efficiencies		-\$ 23,900	-\$ 23,900					
	TOTAL REVENUE	-\$ 2,749,702	-\$ 2,871,403	-\$ 2,740,911	0.32%			-\$ 2,652,966	-\$ 2,732,267

Budget Prep

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Department: 1-3-0100- Council

G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments	Projected 2025	Projected 2026	Comments
1110	Remuneration - Meetings	\$ 22,500	\$ 37,855	\$ 26,000	-13.46%	should be less meetings in 2024	\$ 26,000	\$ 26,000	
NEW	Remuneration - Conferences	\$ 7,500	\$ -	\$ -	#DIV/0!	Roma (2), FONOM (3), AMO (3)			
1120	Travel and Conferences	\$ 10,500	\$ 12,833	\$ 12,000	-12.50%		\$ 12,000	\$ 12,000	
1130	Other Expenses	\$ 500	\$ -	\$ 500	0.00%		\$ 500	\$ 500	
1141	CPP premium	\$ 1,000	\$ 1,251	\$ 700	42.86%		\$ 700	\$ 700	
1150	EHT premium	\$ 650	\$ 738	\$ 550	18.18%		\$ 550	\$ 550	
1160	Integrity Commissioner	\$ 300	\$ 2,511	\$ 2,700	-88.89%	annual retainer	\$ 300	\$ 300	
NEW	Trsf to Integrity Comm Reserve			\$ -	#DIV/0!				
	TOTALS	\$ 42,950	\$ 55,188	\$ 42,450	1.18%		\$ 40,050	\$ 40,050	

Department: 1-3-0200- Elections

G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments	Projected 2025	Projected 2026	Comments
1310	Remuneration - Election Staff	\$ -			#DIV/0!	no elections until 2026	\$ -	\$ -	
	Vendor	\$ -							
1320	Supplies and Services	\$ -			#DIV/0!		\$ -	\$ -	
	TOTALS	\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ -	

TOTALS	\$ 42,950	\$ 55,188	\$ 42,450	1.18%		\$ 40,050	\$ 40,050
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Department: 1-4-0300 Admin							Projected 2025	Projected 2026	Comments
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments			
1141	CPP Premium	\$ 9,495	\$ 8,272	\$ 9,405	0.96%		\$ 9,590	\$ 9,686	
1410	Salaries Admin	\$ 236,582	\$ 216,565	\$ 221,481	6.82%		\$ 238,948	\$ 241,338	
1430	Training	\$ 1,600	\$ 915	\$ 1,600	0.00%		\$ 1,616	\$ 1,632	
1440	Travel Conferences & Other	\$ 3,000	\$ 4,601	\$ 3,000	0.00%	2 conferences AMCTO/AMO	\$ 3,030	\$ 3,060	
1460	EI Premium	\$ 5,429	\$ 3,945	\$ 4,863	11.64%		\$ 5,484	\$ 5,538	
1470	EHT Premiums	\$ 4,613	\$ 4,324	\$ 4,319	6.82%		\$ 4,659	\$ 4,706	
1476	OMERS	\$ 16,329	\$ 16,399	\$ 16,193	0.84%		\$ 16,493	\$ 16,657	
1480	Group Insurance Benefits	\$ 17,532	\$ 17,227	\$ 18,216	-3.75%		\$ 17,707	\$ 17,884	
1485	Health and Safety	\$ 100	\$ -	\$ 100	0.00%		\$ 101	\$ 102	
1490	WSIB Premiums	\$ 8,943	\$ 8,097	\$ 8,018	11.53%		\$ 9,032	\$ 9,123	
1498	Office Expenses	\$ 10,013	\$ 6,676	\$ 10,000	0.13%		\$ 10,113	\$ 10,214	
1520	Insurance	\$ 37,861	\$ 32,923	\$ 32,849	15.26%	advised to use 15% as an increase	\$ 38,240	\$ 38,622	
1530	Contracted Office Services	\$ 3,400	\$ 3,147	\$ 2,700	25.93%		\$ 3,434	\$ 3,468	
1540	Computer Software Expenses	\$ 16,000	\$ 10,741	\$ 12,500	28.00%	Significant increase for taxation software support	\$ 16,160	\$ 16,322	
1610	Office Supplies	\$ 5,000	\$ 3,956	\$ 5,000	0.00%		\$ 5,050	\$ 5,101	
1620	Telephone, Fax, Teleconference	\$ 7,500	\$ 7,612	\$ 6,500	15.38%		\$ 7,575	\$ 7,651	
1621	Cell phone	\$ 1,000	\$ 988	\$ 900	11.11%		\$ 1,010	\$ 1,020	
1630	Postage	\$ 5,000	\$ 4,774	\$ 5,000	0.00%		\$ 5,050	\$ 5,101	
1660	Sub and Magazines	\$ 3,600	\$ 3,661	\$ 3,400	5.88%		\$ 3,636	\$ 3,672	
1710	Office Equipment	\$ 1,000	\$ 244	\$ 1,000	0.00%		\$ 1,010	\$ 1,020	
1720	Computer Equipment	\$ 500	\$ -	\$ 500	0.00%		\$ 505	\$ 510	
1735	Miscellaneous	\$ -	\$ 1,308		#DIV/0!		\$ -	\$ -	
Department: 1-4-0400- Gen Govt							Projected 2025	Projected 2026	Comments
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments			
NEW	Asset Mgmt consulting	\$ 12,000							
1670	Audit Fees	\$ 16,900	\$ 15,516	\$ 16,150	4.64%	increase in audit fees	\$ 17,069	\$ 17,240	
1675	Tax Registration Expenses	\$ 2,500	\$ 2,394	\$ 2,500	0.00%		\$ 2,525	\$ 2,550	
1680	Legal Fees	\$ 8,000	\$ 13,763	\$ 10,000	-20.00%		\$ 5,000	\$ 5,050	
1690	Advertising	\$ 500	\$ -	\$ 500	0.00%		\$ 505	\$ 510	
1720	Receptions	\$ 750	\$ 690	\$ 500	50.00%		\$ 758	\$ 765	
1740	Interest Expense (Operating Loan)			\$ -	#DIV/0!	shouldn't need to use operating loan	\$ -	\$ -	
1750	Bank Charges	\$ 2,400	\$ 2,142	\$ 2,000	20.00%	increasing users of the debit machine	\$ 2,424	\$ 2,448	
1800	Awards and Recognition	\$ 750	\$ 508	\$ 1,000	-25.00%		\$ 758	\$ 765	
1810	General Donations	\$ 1,500	\$ 1,345	\$ 1,500	0.00%		\$ 1,515	\$ 1,530	
2770	Property Assessment (MPAC)	\$ 25,191	\$ 25,191	\$ 25,191	0.00%		\$ 25,443	\$ 25,697	
2805	Website	\$ 11,000	\$ 3,341	\$ 3,000	266.67%	includes Granicus	\$ 11,110	\$ 11,221	
5330	One time Efficiencies	\$ -	\$ 28,329	\$ 23,900	-100.00%				
	Transfer to Levy Reserve								
	TOTALS	\$ 475,990	\$ 456,546	\$ 468,785	1.54%		\$ 465,550	\$ 470,205	

Budget Prep

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Department: 1-4-0500- Fire Dept.

G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments	Projected 2025	Projected 2026	Comments
1141	CPP	\$ 675	\$ 705	\$ 675			\$ 682	\$ 689	
1460	EI			\$ -			\$ -	\$ -	
1480	EHT	\$ 275	\$ 269	\$ 275	0.00%		\$ 278	\$ 281	
2125	Materials and Supplies	\$ 1,200	\$ 1,138	\$ 1,200	0.00%		\$ 1,212	\$ 1,224	
2130	Building Maintenance	\$ 1,500	\$ 41	\$ 1,500	0.00%		\$ 1,515	\$ 1,530	
2135	Communications	\$ 5,500	\$ 5,378	\$ 5,500	0.00%		\$ 5,555	\$ 5,611	
2140	Training	\$ 8,000	\$ 4,800	\$ 7,000	14.29%		\$ 8,080	\$ 8,161	
2145	Insurance	\$ 21,847	\$ 21,892	\$ 21,847	0.00%		\$ 22,065	\$ 22,286	
2146	WSIB	\$ 7,800	\$ 8,933	\$ 7,800	0.00%		\$ 7,878	\$ 7,957	
2150	Equipment Maintenance	\$ 10,000	\$ 8,155	\$ 10,000	0.00%		\$ 10,100	\$ 10,201	
2155	Fire Agreement - MNR	\$ 186	\$ 189	\$ 186	0.00%		\$ 188	\$ 190	
2157	Heavy Extracation	\$ 1,200		\$ 1,200	0.00%		\$ 1,212	\$ 1,224	
2160	Health and Safety	\$ 5,500	\$ 5,212	\$ 4,500	22.22%		\$ 5,555	\$ 5,611	
2165	Radio Equipment	\$ 2,500	\$ 1,294	\$ 2,700	-7.41%		\$ 2,525	\$ 2,550	
2180	Gas and Oil	\$ 3,000	\$ 1,961	\$ 3,000	0.00%		\$ 3,030	\$ 3,060	
2185	Clothing	\$ 3,500	\$ 3,717	\$ 3,000	16.67%		\$ 3,535	\$ 3,570	
2190	Travel and Conferences	\$ 3,000	\$ 1,166	\$ 2,000	50.00%		\$ 3,030	\$ 3,060	
2192	Per Diem	\$ 3,750	\$ 1,680	\$ 3,000	25.00%		\$ 3,788	\$ 3,825	
2195	Salaries (points)	\$ 9,250	\$ 8,750	\$ 8,750	5.71%		\$ 9,343	\$ 9,436	
2200	Honorarium	\$ 17,585	\$ 17,144	\$ 17,144	2.57%		\$ 17,761	\$ 17,938	
2210	Fire Fighter Recognition	\$ 2,100	\$ 2,100	\$ 2,100	0.00%		\$ 2,121	\$ 2,142	
2225	Advertising			\$ -	#DIV/0!		\$ -	\$ -	
2230	Memberships & Subscriptions	\$ 425	\$ 425	\$ 425	0.00%		\$ 429	\$ 434	
2235	Heat and Hydro	\$ 6,000	\$ 4,760	\$ 6,000	0.00%		\$ 6,060	\$ 6,121	
2240	Fire Prevention	\$ 750	\$ 396	\$ 750	0.00%		\$ 758	\$ 765	
2245	Small Equipment	\$ 3,000	\$ 1,920	\$ 3,000	0.00%		\$ 3,030	\$ 3,060	
2250	Transfer to Reserves	\$ 31,000	\$ 31,000	\$ 31,000	0.00%		\$ 31,000	\$ 31,000	
2156	Other - Wildfire		\$ 103,509				\$ -	\$ -	
2255	Capital Expenditures			\$ -	#DIV/0!		0	0	
TOTALS		\$ 149,543	\$ 236,534	\$ 144,552	3.45%		\$ 150,728	\$ 151,926	

Budget Prep

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Department: 1-4-0700 - Conservation Authority							Projected 2025	Projected 2026	Comments
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments			
2310	Conservation Authority Levy	\$ 14,383	\$ 13,440	\$ 13,440	7.02%	actual	\$ 14,527	\$ 14,672	
2350	Mand. Septic Inspection Fees		\$ -	\$ 1,500	-100.00%		\$ -	\$ -	
2400	Source Water Protection				#DIV/0!		\$ -	\$ -	
2775	GIS	\$ 10,000	\$ 8,794	\$ 9,800	2.04%		\$ 10,100	\$ 10,201	
2776	Transfer to Reserves for GIS			\$ -	#DIV/0!		\$ -	\$ -	
TOTALS		\$ 24,383	\$ 22,234	\$ 24,740	-1.44%		\$ 24,627	\$ 24,873	
							\$ -	\$ -	
Department: 1-4-0800- Building ByLaw Enforcement							Projected 2025	Projected 2026	Comments
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments			
1141	ByLaw Enforcement - CPP	\$ 200	\$ 61	\$ 200	0.00%		\$ 202	\$ 204	
1460	ByLaw Enforcement - EI	\$ 90	\$ 58	\$ 90	0.00%		\$ 91	\$ 92	
2410	Building Inspection Salaries	\$ 15,000	\$ 17,279	\$ 15,000	0.00%		\$ 15,150	\$ 15,302	
2420	Building Inspection Other Exp.	\$ 7,500	\$ 12,368	\$ 5,000	50.00%		\$ 7,575	\$ 7,651	
2430	Transfer to Reserve for Building Dept				#DIV/0!		\$ -	\$ -	
2450	ByLaw Enforcement - WSIB	\$ 100	\$ 99		#DIV/0!		\$ 101	\$ 102	
2710	ByLaw Enforcement Officer	\$ 5,000	\$ 2,723	\$ 5,000	0.00%		\$ 5,050	\$ 5,101	
2720	ByLaw Enforcement Other Exp	\$ 1,500	\$ 370	\$ 2,000	-25.00%		\$ 1,515	\$ 1,530	
2750	ByLaw Enforcement - EHT		\$ 53		#DIV/0!		\$ -	\$ -	
3000	Property Cleanup costs				#DIV/0!		\$ -	\$ -	
3001	Property Cleanup Cost Reserves						\$ -	\$ -	
TOTALS		\$ 29,390	\$ 33,011	\$ 27,290	7.70%		\$ 29,684	\$ 29,981	
							\$ -	\$ -	
							\$ -	\$ -	
Department: 1-4-0900- Animal Control Canine							Projected 2025	Projected 2026	Comments
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments			
2510	Wages	\$ 1,500	\$ 1,525	\$ 1,500	0.00%		\$ 1,515	\$ 1,530	
2520	Supplies and Other	\$ 500	\$ 423	\$ 500	0.00%		\$ 505	\$ 510	
2530	Live Stock Evaluator-Other Exp				#DIV/0!		\$ -	\$ -	
2540	Live stock Evaluator		\$ -		#DIV/0!		\$ -	\$ -	
2555	Veterinary Unit Representative				#DIV/0!		\$ -	\$ -	
TOTALS		\$ 2,000	\$ 1,948	\$ 2,000	0.00%		\$ 2,020	\$ 2,040	

Department: 1-4-0901- Animal Control Livestock							Projected 2025	Projected 2026	Comments
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments			
1460	Livestock Evaluator - EI Benefits			\$ -	#DIV/0!		\$ -	\$ -	
2530	Livestock Killed by Dogs/Wolves	\$ 500	\$ 1,130	\$ 500	0.00%		\$ 505	\$ 510	
2535	Livestock Evaluator Expenses	\$ 100	\$ 85	\$ 100	0.00%		\$ 101	\$ 102	
2540	Livestock Evaluator			\$ 100	-100.00%		\$ -	\$ -	
	TOTALS	\$ 600	\$ 1,215	\$ 700	-14.29%		\$ 606	\$ 612	

Department: 1-4-0902- Animal Control Veterinary							Projected 2025	Projected 2026	Comments
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments			
2550	Veterinary Unit	550	\$ 550	\$ 550	0.00%		550	550	
2700	Veterinary Unit Representative		\$ -	\$ -	#DIV/0!				
	TOTALS	\$ 550	\$ 550	\$ 550	0.00%		\$ 550	\$ 550	

Department: 1-4-0903- Animal Control Bear							Projected 2025	Projected 2026	Comments
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments			
2570	Bear Control	0	\$ -	\$ -	#DIV/0!				
	TOTALS								

Department: 1-4-0904- Animal Control Pound Keeper							Projected 2025	Projected 2026	Comments
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments			
1460	Pound Keeper EI Deduction			\$ -	#DIV/0!				
2600	Pound Keeper Wages			\$ -	#DIV/0!				
2660	Pound Keeper Other Expenses			\$ -	#DIV/0!				
	TOTAL	\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ -	

Department: 1-4-1000 Other Protections							Projected 2025	Projected 2026	Comments
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	Percentage Change	Comments			
0010	Fence Viewing	\$ 100	\$ -	\$ 100	0.00%		\$ 101	\$ 102	
0012	Fence Viewing Expenses		\$ -		#DIV/0!		\$ -	\$ -	
0020	Emergency Planning	\$ 1,000	\$ 452	\$ 1,000	0.00%		\$ 1,010	\$ 1,020	
0021	Trsfer to Reserves Emerg. Plan								
0025	JEPP Grant Expenditures				#DIV/0!		\$ -	\$ -	
0040	Costs Re 911 contract	\$ 680	\$ 678	\$ 610	11.48%		\$ 687	\$ 694	
0050	Policing Costs	\$ 170,347	\$ 170,722	\$ 171,139	-0.46%		\$ 172,050	\$ 173,771	
0060	Wistiwasing Watershed Mgmt Comm				#DIV/0!		\$ -	\$ -	
1460	Fence Viewing EI				#DIV/0!		\$ -	\$ -	
1500	Fence Viewing Expenses				#DIV/0!		\$ -	\$ -	
	TOTAL	\$ 172,127	\$ 171,852	\$ 172,849	-0.42%		\$ 173,848	\$ 175,587	
TOTALS		\$ 229,050	\$ 230,810	\$ 228,129	0.40%		\$ 231,335	\$ 233,643	

Department: 1-4-1100- Public Works						Projected 2025	Projected 2026	Comments
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change			
1141	CPP	\$ 18,475	\$ 16,435	\$ 17,421	6.05%		18,660	18,847
1460	EI	\$ 6,757	\$ 5,775	\$ 4,941	36.75%		6,824	6,893
1476	Benefits - OMERS	\$ 26,954	\$ 26,854	\$ 26,314	2.43%		27,224	27,496
3110	Wages	\$ 320,593	\$ 308,312	\$ 302,877	5.85%		323,799	327,037
3115	Gravel	\$ 16,000	\$ 18,666	\$ 16,000	0.00%		16,160	16,322
3116	Sand and Salt	\$ 80,000	\$ 103,490	\$ 80,000	0.00%	reduced	80,800	81,608
3117	Calcium	\$ 102,465	\$ 85,111	\$ 99,000	3.50%	tender results are in at 3.5% increase	103,490	104,525
3118	Culverts	\$ 15,000	\$ 12,520	\$ 15,000	0.00%		15,150	15,302
3119	Cold Mix/Crushed Asphalt	\$ 4,500	\$ 4,572	\$ 4,500	0.00%		4,545	4,590
3120	Materials - Shop & Supplies	\$ 12,000	\$ 13,824	\$ 12,000	0.00%		12,120	12,241
3121	Small Equipment Repairs	\$ 4,000	\$ 2,026	\$ 4,000	0.00%		4,040	4,080
3122	Advertising/Courier	\$ 500	\$ 12	\$ 1,000	-50.00%		505	510
3125	Memberships & Subscriptions	\$ 850	\$ 825	\$ 850	0.00%		859	867
3130	Equipment Rentals	\$ 30,000	\$ 23,068	\$ 30,000	0.00%		30,300	30,603
3150	Garage Furnance Fuel	\$ 12,500	\$ 10,665	\$ 12,500	0.00%		12,625	12,751
3160	Garage - Main Building	\$ 2,000	\$ 1,688	\$ 2,000	0.00%		2,020	2,040
3165	Computer Expenses	\$ 250	\$ -	\$ 250	0.00%		253	255
3210	Grader Expenses - Blades		\$ 4,191	\$ 3,000	-100.00%		-	-
3211	Grader Fuel	\$ 19,500	\$ 25,650	\$ 19,500	0.00%		19,695	19,892
3212	Grader Parts and Repairs	\$ 15,000	\$ 16,850	\$ 20,000	-25.00%		15,150	15,302
3220	24 Western Star License	\$ 1,841	\$ 685					
3221	24 Western Star Fuel	\$ 6,000	\$ 930					
3222	24 Western Star Parts and Repairs	\$ 5,000	\$ 627					
3225	05 Western Star License	\$ 1,691	\$ 5,157	\$ 3,324	-49.12%		1,708	1,725
3226	05 Western Star Fuel	\$ 10,000	\$ 4,153	\$ 10,000	0.00%		10,100	10,201
3227	05 Western Star Part and Repairs	\$ 10,000	\$ 16,516	\$ 11,000	-9.09%		10,100	10,201
3241	Backhoe Fuel	\$ 6,500	\$ 5,164	\$ 6,500	0.00%		6,565	6,631
3242	Backhoe Parts and Repairs	\$ 6,000	\$ 6,094	\$ 8,000	-25.00%		6,060	6,121
3255	GMC 2019 licence	\$ -	\$ -	\$ 100	-100.00%		-	-
3256	GMC 2019 Fuel	\$ 7,000	\$ 6,602	\$ 7,000	0.00%		7,070	7,141
3257	GMC 2019	\$ 3,000	\$ 2,151	\$ 4,000	-25.00%		3,030	3,060
3260	GMC Pickup 2015 licence	\$ -	\$ -	\$ 200	-100.00%		-	-
3261	GMC Fuel 2015	\$ 5,000	\$ 6,144	\$ 3,800	31.58%		5,050	5,101
3262	GMC Parts & Repairs 2015	\$ 4,000	\$ 3,758	\$ 4,000	0.00%		4,040	4,080
3270	Freightliner Expense Licence	\$ 2,144	\$ 2,144	\$ 2,144	0.00%		2,165	2,187
3271	Freightliner Fuel	\$ 12,000	\$ 11,168	\$ 14,500	-17.24%		12,120	12,241
3272	Freightliner Parts & Repairs	\$ 8,000	\$ 7,562	\$ 8,000	0.00%		8,080	8,161
3273	Argo Expenses	\$ 500	\$ 354	\$ 1,000	-50.00%		505	510
3275	Tractor Fuel	\$ 2,500	\$ -				2,525	2,550
3276	Tractor repairs	\$ 1,000	\$ 662				1,010	1,020
3280	Excavator				#DIV/0!		-	-

3281	Excavator Fuel	\$ 8,500	\$ 8,530	\$ 2,500	240.00%		8,585	8,671
3282	Excavator Parts & Repairs	\$ 5,000	\$ 6,000	\$ 5,000	0.00%		5,050	5,101
3660	Benefits Group Insurance	\$ 26,424	\$ 27,480	\$ 29,193	-9.49%		26,688	26,955
3690	EHT Premiums	\$ 6,252	\$ 5,953	\$ 5,906	5.85%		6,314	6,377
3700	WSIB Premiums	\$ 12,118	\$ 11,050	\$ 10,964	10.53%		12,240	12,362
3710	Garage Telephone	\$ 500	\$ 1,393	\$ 1,200	-58.33%	cancelling phone - trouble with Bell getting it cancelled		
3720	Garage Hydro	\$ 3,300	\$ 2,882	\$ 3,300	0.00%		3,333	3,366
3725	Travel	\$ 2,500	\$ 766	\$ 1,500	66.67%		2,525	2,550
3730	Conferences & Training	\$ 4,000	\$ 13,202	\$ 4,000	0.00%		4,040	4,080
3740	Plans and Studies	\$ 8,000	\$ 1,904	\$ 1,500	433.33%	mandatory bridge study this year	8,080	8,161
3745	Engineering Costs - Misc	\$ 25,000		\$ -	#DIV/0!	River Road/Grahamvale culvert engineering	25,250	25,503
3746	Costs Re Road Assess. Program			\$ -	#DIV/0!		-	-
3750	Insurance	\$ 41,589	\$ 36,164	\$ 36,630	13.54%	15% increase	42,004	42,425
3760	Signage	\$ 3,000	\$ 1,588	\$ 1,000	200.00%		3,030	3,060
3765	Health and Safety	\$ 9,000	\$ 6,911	\$ 6,000	50.00%	harnesses for heights, replace ladders	9,090	9,181
3770	Clothing & Boot Allowance	\$ 2,500	\$ 2,314	\$ 2,500	0.00%		2,525	2,550
3810	Long Term Principal	\$ 198,805	\$ 78,663	\$ 114,155	74.15%	added loan for bridge and truck	200,793	202,801
3915	Long Term Loans Interest	\$ 48,026	\$ 9,295	\$ 23,226	106.78%	significant interest increases	48,506	48,991
4320	Trsf to Reserves for Equipment	\$ 32,500			#DIV/0!	to save for grader refurbishment	32,825	33,153
4405	Bridge/Culvert Repairs	\$ 3,000	\$ 374	\$ 3,000	0.00%		3,030	3,060
4415	Road Patching				#DIV/0!		-	-
4430	Costs Re Aggregate pits	\$ 1,000	\$ 1,183	\$ 500	100.00%		1,010	1,020
4435	Transfer to Reserves, Aggregate pits				#DIV/0!		-	-
4436	Reserve for Future road needs	\$ 20,000			#DIV/0!		20,200	20,402
4460	Beaver Control	\$ 1,000	\$ 350	\$ 2,000	-50.00%		1,010	1,020
4466	Transfer to Reserves for Working Funds				#DIV/0!		-	-
	TRSF to CAPITAL BUDGET		\$ 52,562	\$ 12,500			\$ 3,928	\$ 51,764
	TOTALS	\$ 1,241,535	\$ 1,028,969	\$ 1,021,295	21.56%		\$ 1,244,404	\$ 1,304,645

Department: 1-4-1300 Environmental							Projected 2025	Projected 2026	Comments
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments			
1141	CPP Premium	\$ -		\$ 259	-100.00%		0.00	0.00	
1460	EI Premium	\$ 366	\$ 266	\$ 1,020	-64.15%		369.33	373.02	
1476	OMERS	\$ 1,416	\$ -	\$ -	#DIV/0!		1430.27	1444.57	
4505	Site Clean up	\$ 28,000	\$ 25,922	\$ 28,000	0.00%	grinding and pushing piles	28280.00	28562.80	
4510	Site Expenditures	\$ 28,000	\$ 23,637	\$ 25,000	12.00%	adding recycle bins, hire surveyor to find boundary pins, safety features	28280.00	28562.80	
4512	Recycling/Landfill Educ Comm				#DIV/0!		0.00	0.00	
4515	Landfill Closer Study				#DIV/0!		0.00	0.00	
4520	Trsfr to Reserves Landfill Closure	\$ 10,400	\$ 10,400	\$ 10,400	0.00%		10504.00	10609.04	
4521	Transfer to Reserves Monitoring Wells				#DIV/0!		0.00	0.00	
4610	Recycling	\$ 40,000	\$ 36,515	\$ 38,000	5.26%		40400.00	40804.00	
4620	Wages - Landfill	\$ 15,735	\$ 12,960	\$ 11,329	38.89%		15891.89	16050.81	
4610	EHT Premium	\$ 307	\$ 243	\$ 221	38.83%		309.89	312.99	
4650	WSIB	\$ 595	\$ 449	\$ 410	45.06%		600.71	606.72	
4670	Property Acquisition Costs				#DIV/0!		0.00	0.00	
4675	Landfill Closure Costs				#DIV/0!		0.00	0.00	
	TOTALS	\$ 124,818	\$ 110,392	\$ 114,639	8.88%		\$ 126,066	\$ 127,327	

Budget Prep

Draft March 28, 2024

Department: 1-4-1400- Health							Projected 2025	Projected 2026	Comments
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments			
5110	Health Unit	\$ 42,258	\$ 41,027	\$ 41,027	3.00%		\$ 63,387	\$ 64,338	
5200	Contribution to Hospital				#DIV/0!		\$ -	\$ -	
6510	Cemetery Expenses	\$ 2,500	\$ 2,664		#DIV/0!		\$ 2,538	\$ 2,576	
6520	One Kids Place				#DIV/0!		\$ -	\$ -	
	TOTAL	\$ 44,758	\$ 43,691	\$ 41,027	9.09%		\$ 65,925	\$ 66,913	

Department: 1-4-1500- Social Assistance

G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments			
6110	Social Assistance	\$ 309,305	\$ 298,615	\$ 298,615	3.58%		\$ 313,945	\$ 318,654	

Department: 1-4-1600- Home for the Aged

G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments			
6210	Home for the Aged	\$ 54,612	\$ 54,435	\$ 54,433	0.33%		\$ 55,431	\$ 56,263	

Department: 1-4-1700- Parks

G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments			
1110	Parks Expenses	\$ 5,000	\$ 5,043	\$ 3,000	66.67%	increase in port a john cleaning	2500	2500	
1115	Tennis Court	\$ 500	\$ 415	\$ 500	0.00%		15000	2000	
1125					#DIV/0!				
1200	Parks and Rec Insurance	\$ 8,025	\$ 6,978	\$ 6,796	18.09%		\$ 8,827	\$ 9,710	
	TOTALS	\$ 13,525	\$ 12,436	\$ 10,296	31.36%		\$ 26,327	\$ 14,210	

Department: 1-4-1800- Recreation

G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments			
1310	Recreation Programs & Events	\$ 800	\$ 849	\$ 800	0.00%		800	800	
1500					#DIV/0!				
1510	Advertising		\$ -	\$ -	#DIV/0!				
1915	Trsf to reserve								

TOTALS		\$ 800	\$ 849	\$ 800	0.00%		\$ 800	\$ 800
Department: 1-4-1900- Library								
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments		
1910	Powassan Library	\$ 30,316	\$ 30,016	\$ 30,016	1.00%		\$ 30,619	\$ 30,926
1905	East Ferris Library	\$ 1,000	\$ 980	\$ 1,000			\$ 1,000	\$ 1,000
1920	Library Board Members			\$ -	#DIV/0!			
TOTALS		\$ 31,316	\$ 30,996	\$ 31,016	0.97%		\$ 31,619	\$ 31,926

Department: 1-4-2000- Planning								
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments		
1110	Planning Expenses	\$ 10,000	\$ 13,279	\$ 10,000			\$ 10,000	\$ 10,000
1111	Trsf to Res - Plan review		\$ 7,500	\$ 7,500			\$ 12,500	\$ 12,500
1120	Official Plan Members				#DIV/0!			
1130	Zoning By-Law Expenses				#DIV/0!			
1135	Committee of Adjustment	\$ 1,000	\$ 975	\$ 750	33.33%		\$ 750	\$ 750
1140	Consent Application Expenses				#DIV/0!			
1320	Economic Development				#DIV/0!			
1321	Strategic Planning Expenses		\$ 11,863	\$ 10,000	-100.00%		\$ 10,000	\$ 10,000
1322	Plan review Expenses	\$ 12,500		\$ 12,500		10 year Official Plan Review		
1330	Drainage Expenses	\$ 8,000	\$ 13,136	\$ 8,000	0.00%		\$ 8,000	\$ 8,000
TOTALS		\$ 31,500	\$ 46,753	\$ 48,750	-35.38%		\$ 41,250	\$ 41,250

Department: 1-4-4000- Education Reg Public								
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments		
1000	English Public		\$ 194,123	\$ 187,401	-100.00%			
2000	French Public		\$ 4,172	\$ 3,416	-100.00%			
TOTALS		\$ -	\$ 198,295	\$ 190,817	-100.00%		\$ -	\$ -

Department: 1-4-4000- Education Reg Separate								
G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments		
2000	English Separate		\$ 20,012	\$ 18,418	-100.00%			
1000	French Separate		\$ 15,566	\$ 13,850	-100.00%			
TOTALS		\$ -	\$ 35,578	\$ 32,268	-100.00%		\$ -	\$ -

Department: 1-4-4000- Education Commercial/Industrial								
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G/L Acct#	G/L Name	Proposed Budget 2024	ACTUALS 2023	Prior Year Budget 2023	% Change	Comments
1000	Education Commercial/Industrial		\$ -	\$ 9,561	-100.00%	
TOTALS		\$ 485,816	\$ 721,648	\$ 717,583	-32.30%	\$ 535,297 \$ 530,016

10 Year Capital Budget

	G/L	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
FIRE DEPARTMENT												-
Pumper					105,000							105,000
SCBA			100,000									100,000
Bunker Suits (5 suits in 2024&25)	2-4-0500-NEW	17,500	17,500		7,000	7,000				10,500		59,500
Rescue Van		80,000							80,000			160,000
Tanker							90,000					90,000
thermal imager		4,000										4,000
PUBLIC WORKS												-
Grader					250,000	refurbished						250,000
Backhoe												-
Dump Truck/Plow (2 trucks in 2023)								300,000				300,000
Tractor												-
1 ton Truck - upgrade to 5 ton dump box			120,000									120,000
1/2 ton truck							45,000					45,000
Freightliner cross conveyor		12,000										
MUNICIPAL OFFICE												-
Accounting Software												-
Computer Hardware			2,500		2,500							5,000
Computer Software												-
Broadband Improvements												-
												-
LANDFILL												-
												-
												-
ROADS												-
Gravel application (annually) 6 yr rotation		257,499	308,270	323,044	338,556	354,844	342,044	359,146	377,104	395,959		3,056,465
Village Road (North end) reconstruction												-
Village Road (south end) reconstruction												-
Memorial Park reconstruc west of alder												-
Memorial Park reconstruc east of alder	2 yr project	50,726	150,000									200,726
Algonquin Road												-
River Road single layer hard surface						175,000						175,000
Golf Course single layer hard surface				125,000								125,000
Alderdale Rd single layer hard surface						425,000						425,000
Village Road single layer hard surface							125,000					125,000
Memorial single layer hard surface												-
Hard surface repairs (Village and Memorial)												-
BRIDGES/LG CULVERTS												-
Pioneer Bridge	2-4-1100-NEW											-
Beach Road Bridge Deck												-
South Shore Bridge Deck												-

2024 TAX RATIO SPREAD SHEET DATA

DRAFT: DATE

CLASS	Category	ASSESSMENT	RATIO	WEIGHTED ASSESSMENT
Residential	RT	145,654,400	1.0000	145,654,400
Residential Payment in Lieu	RP	29,000	1.0000	29,000
Commercial Occupied	CT	810,000	1.1717	949,077
Commercial New Construction	XT		1.1717	-
Commercial Vacant (70% of commercial occupied)	CX	103,000	0.82019	84,480
Commercial Payment In Lieu	CF	12,200	1.1717	14,295
Farmlands	FT	10,977,600	0.2500	2,744,400
Landfill Payment in Lieu	HF	1,700	1.123144	1,909
Industrial Occupied	IT	308,100	1.1000	338,910
Industrial New Construction	JT	-	1.1000	-
Managed Forests	TT	818,300	0.2500	204,575
		158,714,300		150,021,046
Exempt	E	2,396,200		
		161,110,500		
		2023 Tax Rate	2024 Tax Rate	Inc./Dec. in tax rate
General		0.01221473	0.01288387	5.478136%
Education		0.00153000	0.00153000	0.000000%
Total Tax Rate		0.01374473	0.01441387	4.868335%

2023 Assessment = 156,581,200
 2024 Assessment = 161,110,500
 Increase of 2.89% (all growth)

Ratio x Residential Rate = Tax Rate

Res/Residential Payments in Lieu (PIL)	1.000	x	0.01288387	0.01288387
Commercial Occupied	1.1717	x	0.01288387	0.01509603
Commercial Excess/Vacant	0.82019	x	0.01288387	0.01056722
Commercial Payments in Lieu	1.1717	x	0.01288387	0.01509603
Farmlands	0.2500	x	0.01288387	0.00322097
Industrial Occupied/New Constr.	1.10	x	0.01288387	0.01417226
Industrial Excess/Vacant	0.715	x	0.01288387	0.009211966
Managed Forests	0.2500	x	0.01288387	0.00322097
Commercial New Construction	1.1717	x	0.01288387	0.01509603
Landfill Payment In Lieu	1.123144	x	0.01288387	0.01447044

Tax Rate Proof

Residential & Farm	145,654,400	x	0.01288387	1,876,592.21
Residential PIL	29,000	x	0.01288387	373.63
Commercial Occupied	810,000	x	0.01509603	12,227.78
Commercial Excess/Vacant	103,000	x	0.01056722	1,088.42
Commercial PIL	12,200	x	0.01509603	184.17
Farmlands	10,977,600	x	0.00322097	35,358.49
Industrial Occupied	308,100	x	0.01417226	4,366.47
Managed Forests	818,300	x	0.00322097	2,635.72
Industrial New Construction	-	x	0.01417226	0.00
Commercial New Construction	-	x	0.01509603	0.00
Landfill Payment In Lieu	1,700	x	0.01447044	24.60
	158,714,300		2024 Levy	1,932,851.50
			2023 Levy	1,796,465.00
			Increase of	136,386.50

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Tax Tools, 2024 Tax Impact on Median/Typical Property

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Using Actual rates on March 20, 2024 2:50PM EST.

Chisholm Township, 4831

Select Tax Purpose: ▼

Rollnum	RTC	RTQ	Description	Prop Code	Prop Count	2023 CVA	2024 CVA	% CVA Change	2023 Total CVA Taxes	2024 Total CVA Taxes	\$ Tax Change	% Tax Change
4831000002209300000	R	T	Single Family Home	301	353	196,000	196,000	0.00%	2,693.97	2,825.12	131.15	4.87%
4831000003121000000	R	T	Seasonal Recreational Dwelling	391	113	144,000	144,000	0.00%	1,979.24	2,075.60	96.36	4.87%
4831000003094009801	R	T	Farm House	201	90	167,000	167,000	0.00%	2,295.37	2,407.12	111.75	4.87%
4831000001122009801	F	T	Farmland	211	51	107,300	107,300	0.00%	368.70	386.65	17.95	4.87%
4831000001061000000	T	T	Managed Forest	240	24	31,500	31,500	0.00%	108.24	113.51	5.27	4.87%
4831000001222019801	C	T	Small Office Building	400	1	64,000	64,000	0.00%	1,479.17	1,529.35	50.18	3.39%
4831000001185009801	C	T	Small Retail Commercial Property	410	1	126,000	126,000	0.00%	2,912.11	3,010.90	98.79	3.39%

Summary of Reserve Funds - 2024 Budget

Account No.	Account Name	Closing Balance December 31, 2023	Transfer from Reserves (2024 Budget)	Transfer to Reserves (2024 Budget + Other)	Closing Balance December 31, 2024	Formerly known as
1-2-6000-4100	Reserve - Fire Department	(120,656.00)	101,500.00	(31,000.00)	(50,156.00)	same
1-2-6000-4110	Reserve for Working Funds	(35,100.65)	20,000.00		(15,100.65)	working funds, rec prizes, parks equip, emergency planning, property clean up, integrity commissioner
1-2-6000-4260	Reserve for Aggregate Pits	(19,600.00)			(19,600.00)	same
1-2-6000-4300	Reserve for Building Dept.	(31,450.84)			(31,450.84)	same
1-2-6000-4402	Reserve for Landfill Closure	(129,663.59)		(10,400.00)	(140,063.59)	same
1-2-6000-4500	Reserve for Capital Expenditures	(41,649.00)	10,685.00	(20,000.00)	(50,964.00)	Broadband, future roads, capital expenditures
1-2-6000-4210	Reserve for Equipment (PW)	(119,319.00)	12,000.00	(32,500.00)	(139,819.00)	same
1-2-6000-4236	Reserve for Levies	(60,000.00)			(60,000.00)	same
1-2-6000-4301	Reserve for Plans/Engineering	(10,000.00)	10,000.00		0.00	plans
					0.00	
	Borrow From Reserves	0.00			0.00	
	TOTAL	(567,439.08)	154,185.00	(93,900.00)	(507,154.08)	
1-2-9000-8100	Deferred Revenue - Gas Tax	(100,937.00)	183,436.00	(82,499.00)	0.00	
1-2-9000-8200	Deferred Revenue - Other	(21,450.00)			(21,450.00)	
	TOTAL	(122,387.00)	183,436.00	(82,499.00)	(21,450.00)	
		(689,826.08)	337,621.00	(176,399.00)	<u>(528,604.08)</u>	