

**Corporation of the Township of Chisholm**  
*Municipal Office: 2847 Chiswick Line, RR #4, Powassan, ON P0H 1Z0*  
*(705)724-3526 - Fax (705)724-5099*  
[info@chisholm.ca](mailto:info@chisholm.ca)

Gail Degagne, Mayor  
Lesley Marshall, CAO Clerk-Treasurer

# **2025 FINAL BUDGET PACKAGE**



To: Council

From: Lesley Marshall, CAO Clerk Treasurer

Date: June 12, 2025

Re: **Finance Budget Summary**

**Final Summary:**

Levy Increase: \$91,861

Tax Rate Increase: 4.8%

Impact on Median Home (\$197,000): Increase of \$111.32/year in property taxes

Frequency distribution, median typical property impact and rate summary are included in this package for your review, as well as the long-term debt summary.

**External Levy Summary:**

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

|   | 2025           | 2024           | Inc./Dec.)    | % Inc./Dec.) | How is Levy Calculated?   |
|---|----------------|----------------|---------------|--------------|---|
| Cassellholme  | 55,635 A       | 54,612         | 1,023         | 1.9%         | Weighted Assessment   |
| Casselholme - Redevelopment                             | 7,919 A        | -              | 7,919         | #DIV/0!      | Updated forecast provided June 2025. First payment due Oct              |
| North Bay Mattawa Conservation Authority                | 14,499 A       | 14,383         | 116           | 0.8%         | MNRF's current value assessment (CVA) based levy apportionment          |
| Nipissing District Social Services Administration Board | 323,701 A      | 309,937        | 13,764        | 4.4%         | Weighted Assessment   |
| North Bay-Parry Sound District Health Unit              | 44,271 A       | 42,258         | 2,013         | 4.8%         | MPAC population   |
| Policing  | 175,269 A      | 170,347        | 4,922         | 2.9%         | estimated cost per property   |
| Powassan & District Union Library Board                 | 23,568 A       | 28,548         | (4,980)       | -17.4%       | Chisholm membership reduced to 11.4%. Contract to be negotiated in 2026 |
|   | <b>644,862</b> | <b>620,085</b> | <b>24,777</b> | <b>4.0%</b>  |   |

**Summary:**

New 2024 Truck to replace the 2015, originally budgeted at \$120,000, final cost of \$77,000 paid for from reserves. Retrofit of plow included in operations budget.

Annual gravel application \$240,000, Memorial Park Drive, Golf Course Road and/or extra gravel application \$275,000 paid for by a combination of reserves, funding and operations.

Fire Department rescue vehicle, SBCA, and bunker suits funded by reserves. Transfers from reserves have been adjusted to reflect a reduction in the overall cost from what was anticipated in January.

Engineering of Public Works building repair, and construction has been included in this budget, to be completed in 2025.

Replacement of the administrative server is included for the 2025 year.

Adjustments and retroactive payments associated with the collective agreement negotiations have been noted as necessary across departments.

The cost of the official plan review, and a transfer to reserves for the future zoning by-law review have been included.

Transfers to reserves meeting the required threshold of 5% of the previous year levy.

Casselholme redevelopment levy cost reduced to \$7919, from forecast with the first payment due in October.

### Summary of Reserves

| Account Name                     | Closing Balance December 31, 2024 | Transfer from Reserves (2025 Budget) | Transfer to Reserves (2025 Budget + Other) | Closing Balance December 31, 2025 |
|----------------------------------|-----------------------------------|--------------------------------------|--|-----------------------------------|
| Reserve - Fire Department        | -222,668.11                       | 170,400.00                           | -31,000.00                                 | -83,268.11                        |
| Reserve for Working Funds        | -32,600.65                        | 15,000.00                            |  | -17,600.65                        |
| Reserve for Aggregate Pits       | -19,600.00                        |                                      |  | -19,600.00                        |
| Reserve for Building Dept.       | -31,450.84                        |                                      |  | -31,450.84                        |
| Reserve for Elections            | -2,500.00                         |                                      | 0.00                                       | -2,500.00                         |
| Reserve for Landfill Closure     | -140,063.59                       |                                      | -10,400.00                                 | -150,463.59                       |
| Reserve for Capital Expenditures | -98,649.38                        | 95,000.00                            | -20,000.00                                 | -23,649.38                        |
| Reserve for Equipment (PW)       | -138,405.59                       | 77,000.00                            | -32,500.00                                 | -93,905.59                        |
| Reserve for Levies               | -60,000.00                        | 20,000.00                            |  | -40,000.00                        |
| Reserve for Plans/Engineering    | -10,000.00                        | 10,000.00                            | -10,000.00                                 | -10,000.00                        |

# 2025 Tax Rates Summary

Using OPTA calculated rates on June 12, 2025 10:52AM EST.  
 Active parameter set: 2025 final  
 Assessment Data Filter Option Used: No Limits, Include P/L Properties, Tax Ratios Used: 2025 Tax Ratios

| Tax Rates           | 1.000000   | 1.000000   | 1.171700   | 1.100000   | 1.123144   | 0.000000   | 0.250000   |
|---------------------|------------|------------|------------|------------|------------|------------|------------|
| Education- Retained | 0.00980000 | 0.00980000 | 0.00980000 | 0.00980000 | 0.00643693 | 0.00643693 | 0.000000   |
| Education           | 0.00153000 | 0.00880000 | 0.00880000 | 0.00643693 | 0.00643693 | 0.00643693 | 0.00038250 |
| General             | 0.01329490 | 0.01329490 | 0.01557763 | 0.01090434 | 0.01462439 | 0.01462439 | 0.00332373 |

## Tax Tools, 2025 Tax Impact on Median/Typical Property

|   | RTC | RTQ | Description      | Prop Code | Prop Count | 2024 CVA | 2025 CVA | % CVA Change | Taxes    | \$ Tax Change | % Tax Change |
|---|-----|-----|------------------|-----------|------------|----------|----------|--------------|----------|---------------|--------------|
| R | T   |     | Single Family Hc | 301       | 356        | 197,000  | 197,000  | 0.00%        | 2,802.69 | 117.82        | 4.71%        |
| R | T   |     | Seasonal Recre.  | 391       | 113        | 145,000  | 145,000  | 0.00%        | 2,062.89 | 86.72         | 4.71%        |
| R | T   |     | Farm House       | 211       | 90         | 174,000  | 174,000  | 0.00%        | 2,475.47 | 104.06        | 4.71%        |
| F | T   |     | Farmland         | 211       | 49         | 109,500  | 109,500  | 0.00%        | 389.46   | 16.37         | 4.71%        |
| T | T   |     | Managed Forest   | 240       | 25         | 29,000   | 29,000   | 0.00%        | 103.14   | 4.34          | 4.71%        |
| C | T   |     | Small Office Bul | 400       | 1          | 64,000   | 64,000   | 0.00%        | 1,515.32 | 44.85         | 4.71%        |
| C | T   |     | Small Retail Con | 410       | 1          | 126,000  | 126,000  | 0.00%        | 2,983.29 | 88.29         | 4.71%        |

## Tax Tools, 2025 Frequency Distribution of Tax Impact by Property

| Residential   | RTC        | RTQ            | Description  | Prop Code | Prop Count | 2024 CVA      | 2025 CVA      | % CVA Change | Taxes        | \$ Tax Change | % Tax Change |
|---------------|------------|----------------|--------------|-----------|------------|---------------|---------------|--------------|--------------|---------------|--------------|
| 0 - 100       | 529        | 56.22%         | 56.22%       |           | 44         | 23,085        | 0 - 100       | 0            | 0.00%        | 0             | 0.00%        |
| 100 - 200     | 345        | 36.66%         | 36.66%       |           | 141        | 48,738        | 100 - 200     | 0            | 0.00%        | 0             | 0.00%        |
| 200 - 300     | 57         | 6.06%          | 6.06%        |           | 237        | 13,487        | 200 - 300     | 0            | 0.00%        | 0             | 0.00%        |
| 300 - 500     | 9          | 0.96%          | 0.96%        |           | 365        | 3,283         | 300 - 500     | 0            | 0.00%        | 0             | 0.00%        |
| 500 - 700     | 1          | 0.11%          | 0.11%        |           | 664        | 664           | 500 - 700     | 0            | 0.00%        | 0             | 0.00%        |
| 700 - 1,000   | 0          | 0.00%          | 0.00%        |           |            | 0             | 700 - 1,000   | 0            | 0.00%        | 0             | 0.00%        |
| 1,000 - 1,500 | 0          | 0.00%          | 0.00%        |           |            | 0             | 1,000 - 1,500 | 0            | 0.00%        | 0             | 0.00%        |
| 1,500 - 2,000 | 0          | 0.00%          | 0.00%        |           |            | 0             | 1,500 - 2,000 | 0            | 0.00%        | 0             | 0.00%        |
| 2,000 - 3,000 | 0          | 0.00%          | 0.00%        |           |            | 0             | 2,000 - 3,000 | 0            | 0.00%        | 0             | 0.00%        |
| 3,000 - Over  | 0          | 0.00%          | 0.00%        |           |            | 0             | 3,000 - Over  | 0            | 0.00%        | 0             | 0.00%        |
| <b>Total</b>  | <b>941</b> | <b>100.00%</b> | <b>0.00%</b> |           | <b>95</b>  | <b>89,258</b> | <b>Total</b>  | <b>0</b>     | <b>0.00%</b> | <b>0</b>      | <b>0.00%</b> |

LONG TERM LOAN RE-PAYMENTS (10 YEAR)

| Principal                  | Term          | 2025           | 2026           | 2027           | 2028           | 2029           | 2030           | 2031          | 2032          | 2033          | 2034          | TOTAL            | Original Principal  |
|----------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|---------------|---------------|------------------|---------------------|
| PROPOSED-<br>Memorial west | 7 year        |                |                | 15,414         | 47,542         | 49,975         | 52,435         | 55,277        | 58,041        | 61,041        | 42,275        | 382,000          | 382,000             |
| Pioneer Bridge             | 4 year        | 67,931         | 72,377         | 70,525         |                |                |                |               |               |               |               | 210,833          | 279,690             |
| Western Star Truck         | 7 year        | 45,869         | 48,876         | 52,083         | 55,788         | 58,817         | 57,676         |               |               |               |               | 319,109          | 365,580             |
| Doosan                     | 10 year       | 26,348         | 27,222         | 28,125         | 29,058         |                |                |               |               |               |               | 110,754          | 252,000             |
| Truck- Freightliner        | 10 year       | 25,352         | 26,025         | 13,271         |                |                |                |               |               |               |               | 64,648           | 235,000             |
| Backhoe 420 CAT            | 3 year        | 2,546          |                |                |                |                |                |               |               |               |               | 2,546            | 90,000              |
| <b>Total Principal</b>     |               | <b>168,047</b> | <b>174,500</b> | <b>179,418</b> | <b>132,388</b> | <b>108,792</b> | <b>110,111</b> | <b>55,277</b> | <b>58,041</b> | <b>61,041</b> | <b>42,275</b> | <b>707,890</b>   | <b>1,604,270</b>    |
| Interest on Loans          | Interest Rate |                |                |                |                |                |                |               |               |               |               |                  | Total Interest Paid |
| PROPOSED-<br>Memorial west | 5.00%         |                |                | 6,183          | 17,247         | 14,814         | 12,354         | 9,513         | 6,748         | 3,700         | 1,200         | 71,759           | 71,759              |
| Pioneer Bridge             | 6.36%         | 11,446         | 7,000          | 2,259          |                |                |                |               |               |               |               | 20,705           | 37,840              |
| Western Star Truck         | 6.37%         | 18,999         | 15,992         | 12,785         | 8,739          | 6,390          | 1,854          |               |               |               |               | 64,759           | 88,562              |
| Doosan                     | 3.29%         | 3,429          | 2,555          | 1,652          | 719            |                |                |               |               |               |               | 8,355            | 45,772              |
| Truck- Freightliner        | 2.64%         | 1,540          | 867            | 175            |                |                |                |               |               |               |               | 2,582            | 30,820              |
| Backhoe 420 CAT            | 2.75%         | 6              |                |                |                |                |                |               |               |               |               | 6                | 3,811               |
| <b>Total Interest</b>      |               | <b>35,420</b>  | <b>26,414</b>  | <b>23,054</b>  | <b>26,705</b>  | <b>21,204</b>  | <b>14,208</b>  | <b>9,513</b>  | <b>6,748</b>  | <b>3,700</b>  | <b>1,200</b>  | <b>96,407</b>    | <b>278,564</b>      |
| <b>TOTALS</b>              |               | <b>203,466</b> | <b>200,914</b> | <b>202,472</b> | <b>159,093</b> | <b>129,996</b> | <b>124,319</b> | <b>64,790</b> | <b>64,789</b> | <b>64,741</b> |               | <b>1,214,581</b> |                     |

Note: No new debt in 2025

# THE CORPORATION OF THE TOWNSHIP OF CHISHOLM

## 2025 BUDGET

### Ontario Regulation 284/09 Reporting

#### **BACKGROUND:**

Effective January 1, 2009, under section 3150 of the Public Sector Accounting Board Handbook (PSAB), municipalities are required to record the costs of tangible capital assets and related annual amortization expense on their annual financial statements. It was recognized however, that a requirement to include amortization expense in the municipal budget would directly increase property taxes. As a result, the Province passed Ontario Regulation 284/09 which allows municipalities to exclude amortization expense, as well as post-employment liability and landfill closure expenses from their annual budgets. The regulation imposes reporting requirements to inform Council about the excluded expenses.

#### **DISCUSSION:**

For the 2012 budget year and beyond, the report is required to be prepared and presented with the adoption of the annual budget. The regulation requires municipalities to prepare a report for Council if all or a portion of the following expenses are excluded from the budget:

- Tangible Capital Asset (TCA) amortization expenses
- Post-employment benefits expenses
- Solid waste landfill closure and post closure expenses

#### **Cassellholme:**

During 2022, construction for the redevelopment and expansion of the existing 240-bed long-term care facility commenced and Cassellholme entered into a Financing Agreement with Ontario Infrastructure and Lands Corporation ("OILC") for the redevelopment project. In accordance with the FLTCA, the Township will be responsible for its share of annual principal and interest payments incurred by Cassellholme upon completion of the project, and interest only payments on the construction loan up to completion. Based on a municipal borrowing rate of 4.41% for a 30-year period plus anticipated construction completion in 2028, the present value of these expected payments commencing in 2028 is \$1,240,731. During 2022, the Township entered into a Guarantee and Postponement of Claims agreement with the Ontario Infrastructure and Lands Corporation ("OILC") for the redevelopment project. Under the terms of the agreement, the Township is named as a joint guarantor in regards to a Financing Agreement between Cassellholme and OILC. The obligations will be proportional from each Guarantor, and the Township's maximum liability is \$900,051 being the maximum amount of principal owing plus any accrued interest.

**Landfill:**

Solid waste closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, removal of ground water and leachates, and ongoing environmental monitoring, site inspection and maintenance. The present value of the Township's estimated future liability for this expense is recognized as the landfill site's capacity is used. The liability and annual expense is calculated based on the ratio of utilization to total capacity of the landfill site and the discounted estimated cash flows associated with closure and post-closure activities. The reported liability as at year end was \$248,279 (2023 - \$223,146) and reflects a discount rate of 2.75% (2023 - 2.75%). The liability is based on estimates and assumptions related to events extending over the remaining life of the landfill. Future events could impact the established total expenses, capacity used or total capacity. If such events occur it would be treated as a change in estimate and dealt with prospectively. The landfill is expected to reach its capacity in 26 years and the estimated remaining capacity is 18,114 cubic metres which is 45.00% (2023 – 47.00%) of the site's total capacity based on an updated survey completed in September 2022. The total discounted estimated future expenditures for closure and post-closure care are \$412,165 (2023 - \$364,753) leaving an amount to be recognized of \$199,479 (2023 - \$145,445). The estimated length of time needed for post-closure care is 25 years.

**Post Employment Benefits:**

Accrual Under the sick leave benefit plan, unused sick leave can accumulate and employees may become entitled to a cash payment when they leave the Township's employment. The liability for these accumulated days, to the extent that they have accumulated and could be taken in cash by an employee on termination, amounted to \$21,872 (2023 - \$19,516) at the end of the year. The liability has been calculated using the salary rates in effect at the end of the respective fiscal period.

**FINANCIAL IMPLICATIONS:**

The Township of Chisholm has continued to present the operating and capital budget on a non PSAB basis as allowed under Provincial regulation. As such, expenses excluded from the 2025 budget include amortization expenses.

|   |              |
|---|--------------|
| December 31, 2024 – accumulated surplus | \$ 9,326,190 |
| Tangible Capital Asset Budget           | \$ 767,400   |
| Principal Debt Repayment                | \$ 168,047   |
| Transfers to Reserves & Reserve Funds   | \$ 94,900    |
| Amortization Expenses                   | \$ (644,183) |
| Transfers from Reserve & Reserve Funds  | \$ (387,400) |

Landfill closure and post-closure costs to be recovered in future years \$ 248,279

Capital outlay financed by long-term liabilities to be recovered in future years  
717,199  
Post employment benefits liability to be recovered in future years 21,872  
Cassellholme redevelopment to be recovered in future years 1,240,731  
**Total: \$ 2,228,081**

There is no financial impact from the exclusion of these expenses, as the annual budget is prepared on a cash flow basis. This is simply an accounting reconciliation between the two reporting methods.

**COMMUNICATIONS ISSUES:**

For the 2012 budget and future years, this reporting is required to be prepared and presented with the adoption of the annual budget.

**CONCLUSION:**

The presentation of this report meets the reporting requirements imposed by Ontario Regulation 284/09.

Dated this 28<sup>th</sup> day of May, 2025.



Lesley Marshall, CAO Clerk-Treasurer



**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4456  
 Fiscal Year : 2025

| Account Code  | Account Description                    | 2025<br>ACTUAL<br>VALUES | 2025<br>FINAL BUDGET | 2024<br>ACTUAL<br>VALUES | 2024<br>FINAL BUDGET |
|---------------|--|--------------------------|----------------------|--------------------------|----------------------|
| <b>1</b>      | <b>OPERATING</b>                       |                          |                      |                          |                      |
|               | <b>REVENUE</b>                         |                          |                      |                          |                      |
|               | <b>Cemetery Revenue</b>                |                          |                      |                          |                      |
| 1-3-0000-1000 | Sale of Plots                          | -600                     | -600                 | -50                      | -600                 |
| 1-3-0000-2000 | General Revenue - Cemetery             | -1,775                   | -3,000               | -4,437                   | -500                 |
|               | <b>Total Cemetery Revenue</b>          | <b>-2,375</b>            | <b>-3,600</b>        | <b>-4,487</b>            | <b>-1,100</b>        |
|               | <b>General Taxation</b>                |                          |                      |                          |                      |
| 1-3-1000-1000 | Residential & Farm                     | 0                        | -1,996,653           | -1,887,160               | -1,904,792           |
| 1-3-1000-2000 | Commercial & Industrial                | 0                        | 0                    | -17,632                  | 0                    |
| 1-3-1000-4000 | General - Supplementary Taxes          | -614                     | -25,000              | -46,820                  | -14,000              |
| 1-3-1000-5000 | General - Taxes Written Off            | 302                      | 0                    | 13,437                   | 0                    |
|               | <b>Total General Taxation</b>          | <b>-312</b>              | <b>-2,021,653</b>    | <b>-1,938,175</b>        | <b>-1,918,792</b>    |
|               | <b>Taxation School Boards</b>          |                          |                      |                          |                      |
| 1-3-1100-1000 | English Public Levy                    | 0                        | -198,852             | -192,891                 | -192,891             |
| 1-3-1100-2000 | English Public Supplementary           | -74                      | 0                    | -5,325                   | 0                    |
| 1-3-1100-3000 | English Public Write offs              | 36                       | 0                    | 1,339                    | 0                    |
|               | <b>Total Taxation School Boards</b>    | <b>-38</b>               | <b>-198,852</b>      | <b>-196,877</b>          | <b>-192,891</b>      |
|               | <b>French Public levy</b>              |                          |                      |                          |                      |
| 1-3-1200-1000 | French Public levy                     | 0                        | -3,416               | -3,416                   | -3,416               |
|               | <b>Total French Public levy</b>        | <b>0</b>                 | <b>-3,416</b>        | <b>-3,416</b>            | <b>-3,416</b>        |
|               | <b>English Separate Levy</b>           |                          |                      |                          |                      |
| 1-3-1300-1000 | English Separate Levy                  | 0                        | -17,435              | -17,495                  | -17,495              |
| 1-3-1300-2000 | English Separate Supplementary         | 0                        | 0                    | -45                      | 0                    |
|               | <b>Total English Separate Levy</b>     | <b>0</b>                 | <b>-17,435</b>       | <b>-17,540</b>           | <b>-17,495</b>       |
|               | <b>French Separate Levy</b>            |                          |                      |                          |                      |
| 1-3-1400-1000 | French Separate Levy                   | 0                        | -13,131              | -13,606                  | -13,606              |
| 1-3-1400-2000 | French Separate Supplementary          | 0                        | 0                    | -4                       | 0                    |
|               | <b>Total French Separate Levy</b>      | <b>0</b>                 | <b>-13,131</b>       | <b>-13,610</b>           | <b>-13,606</b>       |
|               | <b>Taxation School Boards</b>          |                          |                      |                          |                      |
| 1-3-1500-1000 | Education - Commercial/Industrial      | 0                        | -10,118              | -10,150                  | -10,150              |
| 1-3-1500-2000 | Education - Commercial & Ind-Supple    | 0                        | 0                    | -134                     | 0                    |
| 1-3-1500-3000 | Education - Commercial & Ind -WOFFs    | 0                        | 0                    | 1,081                    | 0                    |
|               | <b>Total Taxation School Boards</b>    | <b>0</b>                 | <b>-10,118</b>       | <b>-9,203</b>            | <b>-10,150</b>       |
|               | <b>Unconditional Grants Provincial</b> |                          |                      |                          |                      |
| 1-3-4200-5120 | Ontario Municipal Partnership Fund     | -281,300                 | -562,600             | -507,100                 | -507,100             |
|               | <b>Total Unconditional Grants Pro</b>  | <b>-281,300</b>          | <b>-562,600</b>      | <b>-507,100</b>          | <b>-507,100</b>      |
|               | <b>Federal Grants</b>                  |                          |                      |                          |                      |
| 1-3-5100-5720 | Federal Government                     | 0                        | -2,300               | -2,319                   | -2,100               |
|               | <b>Total Federal Grants</b>            | <b>0</b>                 | <b>-2,300</b>        | <b>-2,319</b>            | <b>-2,100</b>        |
|               | <b>Conditional Grants - Provincial</b> |                          |                      |                          |                      |
| 1-3-5200-5200 | Wolf Damage Grants                     | -1,954                   | -1,000               | -2,121                   | 0                    |
| 1-3-5200-5221 | Other Grants                           | 0                        | -74,000              | -74,200                  | -75,000              |
| 1-3-5200-5325 | Other Provincial Grants                | -111,881                 | -66,890              | -88,814                  | 0                    |
| 1-3-5200-5355 | Drainage Grant /Revenue                | 0                        | -8,000               | -7,529                   | -8,000               |

**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4456  
 Fiscal Year : 2025

| Account Code                          | Account Description                      | 2025<br>ACTUAL<br>VALUES | 2025<br>FINAL BUDGET | 2024<br>ACTUAL<br>VALUES | 2024<br>FINAL BUDGET |
|---------------------------------------|--|--------------------------|----------------------|--------------------------|----------------------|
| 1-3-5200-5356                         | Drainage Recoverable - Owners            | 0                        | 0                    | -428                     | 0                    |
| <b>Total Conditional Grants - Pro</b> |  | <b>-113,835</b>          | <b>-149,890</b>      | <b>-173,092</b>          | <b>-83,000</b>       |
| <b>Administration Revenue</b>         |  |                          |                      |                          |                      |
| 1-3-6100-1910                         | Revenue Re: Mandatory Septic Inspections | 0                        | 0                    | 0                        | -500                 |
| 1-3-6100-5785                         | Newsletter Advertising                   | -110                     | -250                 | -230                     | -300                 |
| 1-3-6100-5786                         | Filming Permits                          | 0                        | -100                 | -100                     | -250                 |
| 1-3-6100-7770                         | Tax Certificates                         | -960                     | -2,500               | -1,680                   | -2,500               |
| 1-3-6100-7780                         | Newsletter Subscriptions                 | 0                        | 0                    | 10                       | 0                    |
| 1-3-6100-7800                         | Tax Registration Revenue                 | -800                     | -2,000               | -2,450                   | -2,000               |
| 1-3-6100-7900                         | Provincial Offences Net Revenue          | -3,495                   | -3,500               | -919                     | 0                    |
| <b>Total Administration Revenue</b>   |  | <b>-5,365</b>            | <b>-8,350</b>        | <b>-5,369</b>            | <b>-5,550</b>        |
| <b>Building Revenue</b>               |  |                          |                      |                          |                      |
| 1-3-6200-7240                         | Building Permits                         | -6,576                   | -30,000              | -41,871                  | -22,500              |
| <b>Total Building Revenue</b>         |  | <b>-6,576</b>            | <b>-30,000</b>       | <b>-41,871</b>           | <b>-22,500</b>       |
| <b>Animal Control Revenue</b>         |  |                          |                      |                          |                      |
| 1-3-6300-7210                         | Dog Taxes Collected At Office            | -1,490                   | -1,500               | -1,692                   | -1,500               |
| <b>Total Animal Control Revenue</b>   |  | <b>-1,490</b>            | <b>-1,500</b>        | <b>-1,692</b>            | <b>-1,500</b>        |
| <b>Roads Revenue</b>                  |  |                          |                      |                          |                      |
| 1-3-6400-7740                         | Roads Revenue                            | -250                     | -10,000              | -102,749                 | -40,000              |
| 1-3-6400-7760                         | Aggregate Resources Revenue              | 0                        | -6,000               | -6,264                   | -7,500               |
| <b>Total Roads Revenue</b>            |  | <b>-250</b>              | <b>-16,000</b>       | <b>-109,013</b>          | <b>-47,500</b>       |
| <b>Fire Dept. Revenue</b>             |  |                          |                      |                          |                      |
| 1-3-6500-5795                         | Fire Dept. Revenue                       | -7,671                   | 0                    | -60                      | 0                    |
| <b>Total Fire Dept. Revenue</b>       |  | <b>-7,671</b>            | <b>0</b>             | <b>-60</b>               | <b>0</b>             |
| <b>Recreation Revenue</b>             |  |                          |                      |                          |                      |
| 1-3-6600-5745                         | Recreation Events                        | -104                     | 0                    | -195                     | 0                    |
| <b>Total Recreation Revenue</b>       |  | <b>-104</b>              | <b>0</b>             | <b>-195</b>              | <b>0</b>             |
| <b>Environmental Revenue</b>          |  |                          |                      |                          |                      |
| 1-3-6700-7535                         | Recycling Revenue                        | 0                        | -5,000               | -22,633                  | -24,000              |
| 1-3-6700-7540                         | Tipping Fees                             | -1,600                   | -7,000               | -5,425                   | -5,000               |
| 1-3-6700-7545                         | Scrap Metal Removal                      | -553                     | -2,500               | -1,258                   | -3,500               |
| <b>Total Environmental Revenue</b>    |  | <b>-2,153</b>            | <b>-14,500</b>       | <b>-29,316</b>           | <b>-32,500</b>       |
| <b>Planning Revenue</b>               |  |                          |                      |                          |                      |
| 1-3-6800-7780                         | Zoning By-Law Amendments                 | 0                        | -3,500               | -3,250                   | -3,000               |
| 1-3-6800-7785                         | Severances                               | -7,700                   | -12,000              | -12,400                  | -10,000              |
| 1-3-6800-7795                         | Minor Variances                          | -750                     | -1,000               | 0                        | -1,000               |
| 1-3-6800-7800                         | Admin Fees - Road Allowances             | 0                        | 0                    | -500                     | -500                 |
| 1-3-6800-7805                         | Deposits - Lakeshore Road Allow.         | -1,000                   | 0                    | 0                        | 0                    |
| 1-3-6800-7810                         | Frontage Fees                            | -1,325                   | -5,000               | -8,489                   | -5,000               |
| 1-3-6800-7820                         | Planning Fees                            | 0                        | -1,500               | -1,603                   | 0                    |
| <b>Total Planning Revenue</b>         |  | <b>-10,775</b>           | <b>-23,000</b>       | <b>-26,242</b>           | <b>-19,500</b>       |
| <b>Other Revenue</b>                  |  |                          |                      |                          |                      |
| 1-3-8000-5000                         | Interest Income                          | -4,693                   | -8,000               | -2,447                   | -1,000               |
| 1-3-8000-7510                         | Penalties - Current Taxes                | -4,948                   | -18,000              | -21,593                  | -17,000              |

**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4456  
 Fiscal Year : 2025

| Account Code                | Account Description                      | 2025            | 2025              | 2024              | 2024              |
|-----------------------------|--|-----------------|-------------------|-------------------|-------------------|
|                             |  | ACTUAL VALUES   | FINAL BUDGET      | ACTUAL VALUES     | FINAL BUDGET      |
| 1-3-8000-7520               | Interest - Tax Arrears                   | -13,810         | -19,000           | -19,348           | -14,000           |
| 1-3-8000-9100               | Other Revenue                            | -18,408         | -19,221           | -4,862            | -2,500            |
| 1-3-8000-9905               | Contribution from Reserves-Working Funds | 0               | -15,000           | 0                 | -20,000           |
| 1-3-8000-9915               | Cont.from Capital Fund - loan            | 0               | -10,000           | 0                 | 0                 |
| 1-3-8000-9955               | Contribution from Res - Gas Tax          | 0               | 0                 | 0                 | -25,000           |
| 1-3-8000-9980               | Contribution from Reserves -Plan Review  | 0               | -15,000           | 0                 | -10,000           |
| 1-3-8000-9981               | Contribution From Reserves - Levy        | 0               | -20,000           | 0                 | 0                 |
| <b>Total Other Revenue</b>  |  | <b>-41,859</b>  | <b>-124,221</b>   | <b>-48,250</b>    | <b>-89,500</b>    |
| <b>Total REVENUE</b>        |  | <b>-474,103</b> | <b>-3,200,566</b> | <b>-3,127,827</b> | <b>-2,968,200</b> |
| <b>EXPENSE</b>              |  |                 |                   |                   |                   |
| <b>Council</b>              |  |                 |                   |                   |                   |
| 1-4-0100-1110               | Council Remuneration                     | 15,050          | 23,000            | 25,200            | 22,500            |
| 1-4-0100-1112               | Remuneration-Conferences                 | 0               | 3,800             | 6,160             | 7,500             |
| 1-4-0100-1120               | Travel & Conferences                     | 4,179           | 3,000             | 11,205            | 10,500            |
| 1-4-0100-1130               | Other Expenses                           | 0               | 500               | 70                | 500               |
| 1-4-0100-1141               | CPP Premiums Council                     | 428             | 800               | 878               | 1,000             |
| 1-4-0100-1150               | Council EHT                              | 0               | 600               | 612               | 650               |
| 1-4-0100-1160               | Exepenses re: Intergrity Commissioner    | 0               | 300               | 1,063             | 300               |
| <b>Total Council</b>        |  | <b>19,657</b>   | <b>32,000</b>     | <b>45,188</b>     | <b>42,950</b>     |
| <b>Administration</b>       |  |                 |                   |                   |                   |
| 1-4-0300-1141               | CPP Premiums Administration              | 5,268           | 10,951            | 9,055             | 9,495             |
| 1-4-0300-1410               | Admin. Salaries                          | 120,136         | 268,172           | 240,707           | 236,582           |
| 1-4-0300-1430               | Admin. Training                          | 227             | 1,000             | 1,916             | 1,600             |
| 1-4-0300-1440               | Travel, Conferences & Other              | 2,036           | 1,000             | 1,131             | 3,500             |
| 1-4-0300-1460               | EI Premiums -Administration              | 2,496           | 5,938             | 4,428             | 5,429             |
| 1-4-0300-1470               | EHT Premiums -Aministration              | 0               | 5,132             | 4,670             | 4,613             |
| 1-4-0300-1476               | Benefits -OMERS                          | 9,128           | 18,531            | 18,155            | 16,329            |
| 1-4-0300-1480               | Benefits - Group Insurance               | 7,569           | 15,138            | 16,316            | 17,532            |
| 1-4-0300-1485               | Health & Safety                          | 119             | 100               | 190               | 100               |
| 1-4-0300-1490               | Worker's Compensation                    | 2,194           | 8,553             | 9,052             | 8,943             |
| 1-4-0300-1498               | Office Expenses                          | 4,171           | 10,000            | 12,770            | 10,013            |
| 1-4-0300-1520               | Insurance                                | 39,761          | 39,760            | 37,887            | 32,003            |
| 1-4-0300-1530               | Contracted Office Services               | 1,623           | 3,400             | 3,621             | 3,400             |
| 1-4-0300-1540               | Computer Expenses                        | 10,068          | 14,000            | 14,463            | 16,000            |
| 1-4-0300-1610               | Office Supplies                          | 2,256           | 5,000             | 4,187             | 5,000             |
| 1-4-0300-1620               | Telephone & Fax                          | 3,403           | 7,500             | 8,158             | 7,500             |
| 1-4-0300-1621               | Cell Phone                               | 456             | 1,000             | 1,172             | 1,000             |
| 1-4-0300-1630               | Postage                                  | 2,617           | 3,500             | 4,309             | 5,000             |
| 1-4-0300-1660               | Memberships                              | 4,398           | 3,000             | 4,042             | 3,600             |
| 1-4-0300-1710               | Office Equipment                         | 0               | 1,000             | 2,742             | 1,000             |
| 1-4-0300-1720               | Computer Equipment                       | 108             | 500               | 487               | 500               |
| 1-4-0300-1735               | Miscellaneous Expenses                   | 0               | 0                 | 173               | 0                 |
| <b>Total Administration</b> |  | <b>218,034</b>  | <b>423,175</b>    | <b>399,631</b>    | <b>389,139</b>    |
| <b>General Government</b>   |  |                 |                   |                   |                   |

**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4456  
 Fiscal Year : 2025

| Account Code                    | Account Description                  | 2025          | 2025           | 2024           | 2024           |
|---------------------------------|--------------------------------------|---------------|----------------|----------------|----------------|
|                                 |                                      | ACTUAL VALUES | FINAL BUDGET   | ACTUAL VALUES  | FINAL BUDGET   |
| 1-4-0400-1668                   | Asset Management Consulting          | 0             | 0              | 12,000         | 12,000         |
| 1-4-0400-1670                   | Audit Fees                           | 17,149        | 17,000         | 17,966         | 16,900         |
| 1-4-0400-1675                   | Tax Registration Expenses            | 434           | 1,500          | 5,020          | 2,500          |
| 1-4-0400-1680                   | Legal Fees                           | 0             | 3,000          | 3,338          | 8,000          |
| 1-4-0400-1690                   | Advertising                          | 0             | 500            | 1,072          | 500            |
| 1-4-0400-1720                   | Receptions                           | 0             | 0              | 563            | 750            |
| 1-4-0400-1750                   | Bank Charges                         | 681           | 2,000          | 1,856          | 2,402          |
| 1-4-0400-1800                   | Awards & Recognition Programs        | 0             | 1,000          | 979            | 750            |
| 1-4-0400-1810                   | General Donations                    | 350           | 1,600          | 1,606          | 1,500          |
| 1-4-0400-2770                   | Property Assessment                  | 13,381        | 26,628         | 25,747         | 25,191         |
| 1-4-0400-2805                   | Web Site                             | 2,373         | 2,000          | 10,674         | 11,000         |
| 1-4-0400-7004                   | Amortization Expense - Buildings     | 0             | 0              | 3,101          | 0              |
| 1-4-0400-7010                   | Amortization Exp. Gen Govt Equipment | 0             | 0              | 12,938         | 0              |
| <b>Total General Government</b> |                                      | <b>34,368</b> | <b>55,228</b>  | <b>96,860</b>  | <b>81,493</b>  |
| <b>Fire Department</b>          |                                      |               |                |                |                |
| 1-4-0500-1141                   | Fire Department CPP Premium          | 231           | 800            | 741            | 675            |
| 1-4-0500-1476                   | Benefits OMERS                       | 481           | 1,200          | 2,298          | 0              |
| 1-4-0500-1480                   | Fire Department EHT                  | 0             | 275            | 275            | 275            |
| 1-4-0500-2125                   | Materials & Supplies                 | 1,170         | 1,200          | 1,283          | 1,200          |
| 1-4-0500-2130                   | Building Maintenance                 | 477           | 1,500          | 150            | 1,500          |
| 1-4-0500-2135                   | Communications                       | 3,719         | 5,500          | 5,487          | 5,500          |
| 1-4-0500-2140                   | Training                             | 2,289         | 11,950         | 4,823          | 8,000          |
| 1-4-0500-2145                   | Insurance - Fire Department          | 28,541        | 28,540         | 25,482         | 24,300         |
| 1-4-0500-2146                   | WSIB - Fire department               | 2,101         | 7,500          | 9,538          | 7,800          |
| 1-4-0500-2150                   | Equipment Maintenance                | 2,649         | 12,000         | 10,735         | 10,000         |
| 1-4-0500-2155                   | Expenses re: Fire Management Agreem  | 200           | 189            | 196            | 186            |
| 1-4-0500-2157                   | Expenses Re Call Outs                | 0             | 1,200          | 0              | 1,200          |
| 1-4-0500-2160                   | Health & Safety                      | 3,994         | 10,500         | 4,322          | 5,500          |
| 1-4-0500-2165                   | Radio Equipment                      | 1,258         | 2,500          | 2,287          | 2,500          |
| 1-4-0500-2180                   | Gas & Oil                            | 634           | 2,700          | 1,899          | 3,000          |
| 1-4-0500-2185                   | Clothing                             | 595           | 3,500          | 4,615          | 3,500          |
| 1-4-0500-2190                   | Travel and Conferences               | 782           | 3,500          | 2,107          | 3,000          |
| 1-4-0500-2192                   | Fire Department Per Diem             | 3,975         | 4,500          | 1,500          | 3,750          |
| 1-4-0500-2195                   | Salaries (Points)                    | 0             | 9,750          | 9,250          | 9,250          |
| 1-4-0500-2200                   | Honorarium                           | 5,345         | 18,243         | 17,435         | 17,585         |
| 1-4-0500-2210                   | Fire Fighter Recognition             | 0             | 2,100          | 2,100          | 2,100          |
| 1-4-0500-2230                   | Memberships & Subscriptions          | 505           | 425            | 575            | 425            |
| 1-4-0500-2235                   | Heat & Hydro                         | 3,766         | 6,000          | 8,772          | 6,000          |
| 1-4-0500-2240                   | Fire Prevention                      | 0             | 18,700         | 1,247          | 900            |
| 1-4-0500-2245                   | Small Equipment                      | 1,256         | 3,000          | 158            | 3,000          |
| 1-4-0500-2250                   | Trsf to Reserves for Fire Dept       | 0             | 21,000         | 0              | 31,000         |
| 1-4-0500-7004                   | Amort. Exp - Buildings               | 0             | 0              | 3,320          | 0              |
| 1-4-0500-7005                   | Amort. Exp - FD Vehicles             | 0             | 0              | 5,219          | 0              |
| 1-4-0500-7006                   | Amort Exp - Equipment FD             | 0             | 0              | 1,749          | 0              |
| <b>Total Fire Department</b>    |                                      | <b>63,968</b> | <b>178,272</b> | <b>127,563</b> | <b>152,146</b> |

**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4456  
 Fiscal Year : 2025

| Account Code                          | Account Description               | 2025<br>ACTUAL<br>VALUES | 2025<br>FINAL BUDGET | 2024<br>ACTUAL<br>VALUES | 2024<br>FINAL BUDGET |
|---------------------------------------|-----------------------------------|--------------------------|----------------------|--------------------------|----------------------|
| <b>Conservation Authority</b>         |                                   |                          |                      |                          |                      |
| 1-4-0700-2310                         | Conservation Authority Levy       | 0                        | 14,499               | 14,383                   | 14,383               |
| 1-4-0700-2775                         | GIS                               | 5,186                    | 10,000               | 8,951                    | 10,000               |
| <b>Total Conservation Authority</b>   |                                   | <b>5,186</b>             | <b>24,499</b>        | <b>23,334</b>            | <b>24,383</b>        |
| <b>Building Bylaw Enforcement</b>     |                                   |                          |                      |                          |                      |
| 1-4-0800-1141                         | By-law Enforcement - CPP          | 0                        | 0                    | 41                       | 200                  |
| 1-4-0800-1460                         | By law Enforcement - EI           | 0                        | 0                    | 45                       | 90                   |
| 1-4-0800-2410                         | Bldg. Insp. Salaries              | 2,368                    | 15,000               | 19,800                   | 15,000               |
| 1-4-0800-2420                         | Bldg. Insp. - Other Expenses      | 4,239                    | 5,000                | 6,545                    | 7,500                |
| 1-4-0800-2450                         | By-law Enforcement-WSIB           | 0                        | 0                    | 73                       | 100                  |
| 1-4-0800-2710                         | By-Law Enforcement Officer        | 0                        | 7,500                | 2,240                    | 5,000                |
| 1-4-0800-2720                         | By-Law Enforce. - Other Expenses  | 0                        | 1,500                | 792                      | 1,500                |
| 1-4-0800-2750                         | By Law Enforcement - EHT          | 0                        | 0                    | 37                       | 0                    |
| <b>Total Building Bylaw Enforceme</b> |                                   | <b>6,607</b>             | <b>29,000</b>        | <b>29,573</b>            | <b>29,390</b>        |
| <b>Animal Control - Canine</b>        |                                   |                          |                      |                          |                      |
| 1-4-0900-2510                         | Canine Control - Wages            | 0                        | 1,500                | 1,400                    | 1,500                |
| 1-4-0900-2520                         | Canine Control - Supplies & Serv. | 224                      | 500                  | 721                      | 500                  |
| <b>Total Animal Control - Canine</b>  |                                   | <b>224</b>               | <b>2,000</b>         | <b>2,121</b>             | <b>2,000</b>         |
| <b>Animal Control - Livestock</b>     |                                   |                          |                      |                          |                      |
| 1-4-0901-1460                         | Livestock Evaluator-EI benefits   | 0                        | 0                    | 4                        | 0                    |
| 1-4-0901-2530                         | Livestock Killed by Dogs/Wolves   | 1,904                    | 500                  | 2,021                    | 500                  |
| 1-4-0901-2535                         | Livestock Evaluation-Expenses     | 0                        | 100                  | 67                       | 100                  |
| 1-4-0901-2540                         | Livestock Evaluator               | 0                        | 100                  | 191                      | 0                    |
| <b>Total Animal Control - Livesto</b> |                                   | <b>1,904</b>             | <b>700</b>           | <b>2,283</b>             | <b>600</b>           |
| <b>Animal Control - Veterinary</b>    |                                   |                          |                      |                          |                      |
| 1-4-0902-2550                         | Veterinary Unit                   | 0                        | 550                  | 550                      | 550                  |
| <b>Total Animal Control - Veterin</b> |                                   | <b>0</b>                 | <b>550</b>           | <b>550</b>               | <b>550</b>           |
| <b>Other Protections</b>              |                                   |                          |                      |                          |                      |
| 1-4-1000-0010                         | Fence Viewing                     | 0                        | 100                  | 0                        | 100                  |
| 1-4-1000-0020                         | Emergency Planning                | 14,519                   | 48,000               | 474                      | 1,000                |
| 1-4-1000-0040                         | Costs Re 911 contract             | 736                      | 680                  | 678                      | 680                  |
| 1-4-1000-0045                         | Police Services Board             | 0                        | 3,182                | 622                      | 1,500                |
| 1-4-1000-0050                         | Policing Costs                    | 43,318                   | 175,269              | 170,355                  | 170,347              |
| <b>Total Other Protections</b>        |                                   | <b>58,573</b>            | <b>227,231</b>       | <b>172,129</b>           | <b>173,627</b>       |
| <b>Public Works</b>                   |                                   |                          |                      |                          |                      |
| 1-4-1100-1141                         | CPP Premiums - Roads              | 9,343                    | 20,049               | 16,897                   | 17,940               |
| 1-4-1100-1460                         | EI Premiums - Roads               | 3,428                    | 7,200                | 6,280                    | 6,548                |
| 1-4-1100-1476                         | Benefits- OMERS                   | 15,563                   | 30,604               | 28,394                   | 26,954               |
| 1-4-1100-3110                         | Wages - Crew                      | 165,375                  | 350,547              | 318,792                  | 311,593              |
| 1-4-1100-3115                         | Gravel                            | 1,350                    | 20,000               | 26,511                   | 16,000               |
| 1-4-1100-3116                         | Sand and Salt                     | 176                      | 70,000               | 65,341                   | 75,000               |
| 1-4-1100-3117                         | Calcium                           | 22,102                   | 98,052               | 94,828                   | 102,465              |
| 1-4-1100-3118                         | Culverts                          | 0                        | 15,000               | 5,070                    | 15,000               |
| 1-4-1100-3119                         | Cold Mix/Crushed Asphalt          | 0                        | 4,500                | 17,058                   | 4,500                |
| 1-4-1100-3120                         | Materials & Shop Supplies         | 4,559                    | 12,000               | 11,980                   | 12,049               |

**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4456  
 Fiscal Year : 2025

| Account Code  | Account Description                 | 2025          | 2025         | 2024          | 2024         |
|---------------|-------------------------------------|---------------|--------------|---------------|--------------|
|               |                                     | ACTUAL VALUES | FINAL BUDGET | ACTUAL VALUES | FINAL BUDGET |
| 1-4-1100-3121 | Small Equipment Repairs             | 690           | 3,000        | 784           | 4,000        |
| 1-4-1100-3122 | Advertising/Courier                 | 0             | 500          | 0             | 500          |
| 1-4-1100-3125 | Memberships & Subscription          | 141           | 950          | 921           | 850          |
| 1-4-1100-3130 | Equipment Rentals                   | 167           | 30,000       | 29,490        | 30,000       |
| 1-4-1100-3150 | Garage Furnace Fuel                 | 7,071         | 10,000       | 8,284         | 11,000       |
| 1-4-1100-3160 | Garage Building Maintenance         | 1,068         | 15,000       | 2,764         | 2,000        |
| 1-4-1100-3165 | Computer and Internet Expenses      | 0             | 0            | 0             | 250          |
| 1-4-1100-3211 | Grader Fuel                         | 4,087         | 18,000       | 14,930        | 19,500       |
| 1-4-1100-3212 | Grader Parts and Repairs            | 5,461         | 10,000       | 9,354         | 15,000       |
| 1-4-1100-3220 | Western Star 2024 License           | 1,841         | 1,841        | 1,841         | 1,841        |
| 1-4-1100-3221 | Western Star 2024 Fuel              | 7,754         | 6,000        | 6,760         | 6,000        |
| 1-4-1100-3222 | Western Star 2024 Parts and Repairs | 779           | 5,000        | 11,338        | 5,000        |
| 1-4-1100-3225 | Western Star2005 License            | 1,691         | 1,691        | 1,691         | 1,691        |
| 1-4-1100-3226 | Western Star 2005 Fuel              | 1,115         | 10,000       | 11,814        | 10,000       |
| 1-4-1100-3227 | Western Star 2005 Parts and Repairs | 2,054         | 10,000       | 20,757        | 10,000       |
| 1-4-1100-3241 | Backhoe Fuel                        | 1,729         | 5,500        | 3,903         | 6,500        |
| 1-4-1100-3242 | Backhoe Parts and Repairs           | 4,676         | 7,500        | 5,720         | 6,000        |
| 1-4-1100-3256 | 2019 GMC Fuel                       | 2,855         | 7,000        | 7,671         | 7,000        |
| 1-4-1100-3257 | 2019 GMC Parts and Repairs          | 3,403         | 4,000        | 3,775         | 3,000        |
| 1-4-1100-3260 | GMC 2015 License                    | 265           | 288          | 288           | 0            |
| 1-4-1100-3261 | 2015 GMC Fuel                       | 2,461         | 1,500        | 5,595         | 5,000        |
| 1-4-1100-3262 | 2015 GMC Parts and Repairs          | 533           | 0            | 3,185         | 4,000        |
| 1-4-1100-3270 | Freightliner Truck License          | 2,144         | 2,144        | 2,144         | 2,144        |
| 1-4-1100-3271 | Freightliner Fuel                   | 6,918         | 10,000       | 7,323         | 12,000       |
| 1-4-1100-3272 | Freighliner Parts and Repairs       | 3,938         | 8,000        | 7,548         | 8,000        |
| 1-4-1100-3273 | Expenses Re Argo                    | 0             | 500          | 0             | 500          |
| 1-4-1100-3275 | Tractor Fuel                        | 0             | 1,000        | 1,047         | 2,500        |
| 1-4-1100-3276 | Tractor Repairs                     | 774           | 1,000        | 1,189         | 1,000        |
| 1-4-1100-3280 | Excavator Expenses                  | 0             | 0            | 236           | 0            |
| 1-4-1100-3281 | Excavator Fuel                      | 602           | 8,500        | 7,239         | 8,500        |
| 1-4-1100-3282 | Excavator Parts and Repairs         | 733           | 5,000        | 6,456         | 5,000        |
| 1-4-1100-3660 | Benefits - Group Insurance          | 11,252        | 18,920       | 25,890        | 26,424       |
| 1-4-1100-3690 | EHT Premiums- Roads                 | 0             | 6,767        | 6,179         | 6,076        |
| 1-4-1100-3700 | WSIB Premiums Roads                 | 2,929         | 11,281       | 11,968        | 11,778       |
| 1-4-1100-3710 | Garage - Telephone                  | 230           | 500          | 1,434         | 500          |
| 1-4-1100-3720 | Garage - Hydro                      | 2,747         | 3,000        | 2,857         | 3,300        |
| 1-4-1100-3725 | Travel                              | 701           | 2,500        | 387           | 2,500        |
| 1-4-1100-3730 | Conferences & Training              | 1,949         | 4,000        | 3,757         | 4,000        |
| 1-4-1100-3740 | Plans and Studies                   | 0             | 1,000        | 6,767         | 8,000        |
| 1-4-1100-3745 | Engineering Costs                   | 0             | 11,000       | 25,000        | 25,000       |
| 1-4-1100-3750 | Insurance                           | 43,951        | 43,951       | 40,494        | 40,142       |
| 1-4-1100-3760 | Signage                             | 0             | 3,000        | 4,258         | 3,000        |
| 1-4-1100-3765 | Health & Safety                     | 3,780         | 9,000        | 9,729         | 9,000        |
| 1-4-1100-3770 | Boots and Clothing Allowance        | 2,517         | 3,250        | 3,138         | 2,500        |
| 1-4-1100-3810 | Long Term Loans - Principal         | 52,164        | 168,047      | 0             | 198,805      |
| 1-4-1100-3915 | Long Term Loans - Interest          | 11,971        | 35,420       | 45,177        | 48,026       |

**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4456  
 Fiscal Year : 2025

| Account Code                        | Account Description                     | 2025           | 2025             | 2024             | 2024             |
|-------------------------------------|---|----------------|------------------|------------------|------------------|
|                                     |   | ACTUAL VALUES  | FINAL BUDGET     | ACTUAL VALUES    | FINAL BUDGET     |
| 1-4-1100-4320                       | Trsf to reserves for Equipment          | 0              | 32,500           | 0                | 32,500           |
| 1-4-1100-4405                       | Bridge/Culvert Repairs                  | 0              | 0                | 0                | 3,000            |
| 1-4-1100-4430                       | Costs Re: Aggregate Pits                | 0              | 1,000            | 0                | 1,000            |
| 1-4-1100-4436                       | Transfer to Reserve for Future Rd Needs | 0              | 20,000           | 0                | 20,000           |
| 1-4-1100-4460                       | Beaver Control                          | 0              | 1,000            | 1,050            | 1,000            |
| 1-4-1100-4467                       | Trsf To Capital Budget                  | 0              | 190,147          | 0                | 0                |
| 1-4-1100-7002                       | Amort. Exp - Roads                      | 0              | 0                | 402,664          | 0                |
| 1-4-1100-7003                       | Amort. Exp. - Bridges & Culverts        | 0              | 0                | 63,662           | 0                |
| 1-4-1100-7004                       | Amortization Exp- Buildings             | 0              | 0                | 10,301           | 0                |
| 1-4-1100-7005                       | Amort. Exp - Road Vehicles              | 0              | 0                | 110,999          | 0                |
| 1-4-1100-7006                       | Amort Exp-Equipment Rds                 | 0              | 0                | 19,758           | 0                |
| <b>Total Public Works</b>           |   | <b>421,037</b> | <b>1,378,149</b> | <b>1,570,667</b> | <b>1,223,376</b> |
| <b>Environmental</b>                |   |                |                  |                  |                  |
| 1-4-1300-1460                       | EI Premiums Landfill                    | 185            | 440              | 437              | 366              |
| 1-4-1300-1476                       | Omers Contributions- Landfill Site      | 0              | 1,723            | 0                | 1,416            |
| 1-4-1300-4505                       | Site Cleanup                            | 0              | 13,000           | 24,112           | 28,000           |
| 1-4-1300-4510                       | Site Expenditures                       | 1,752          | 28,000           | 29,770           | 28,000           |
| 1-4-1300-4520                       | Trsf to Reserve Landfill Closure        | 0              | 10,400           | 0                | 10,400           |
| 1-4-1300-4610                       | Recycling                               | 11,073         | 11,500           | 37,935           | 40,000           |
| 1-4-1300-4620                       | Wages-Landfill Site                     | 8,760          | 19,143           | 18,765           | 15,735           |
| 1-4-1300-4640                       | Employer Health Tax                     | 0              | 373              | 367              | 307              |
| 1-4-1300-4650                       | WSIB                                    | 144            | 622              | 711              | 595              |
| 1-4-1300-4675                       | Landfill Closure Costs                  | 0              | 0                | 25,133           | 0                |
| <b>Total Environmental</b>          |   | <b>21,914</b>  | <b>85,201</b>    | <b>137,230</b>   | <b>124,819</b>   |
| <b>Health</b>                       |   |                |                  |                  |                  |
| 1-4-1400-5110                       | Health Unit                             | 22,086         | 44,271           | 42,258           | 42,258           |
| 1-4-1400-6510                       | Cemetery Expenses                       | 0              | 2,500            | 8,407            | 2,500            |
| <b>Total Health</b>                 |   | <b>22,086</b>  | <b>46,771</b>    | <b>50,665</b>    | <b>44,758</b>    |
| <b>Social Services</b>              |   |                |                  |                  |                  |
| 1-4-1500-6110                       | General Assistance                      | 161,851        | 323,701          | 307,368          | 309,937          |
| <b>Total Social Services</b>        |   | <b>161,851</b> | <b>323,701</b>   | <b>307,368</b>   | <b>309,937</b>   |
| <b>Home for Aged</b>                |   |                |                  |                  |                  |
| 1-4-1600-6210                       | Home for the Aged                       | 27,818         | 55,635           | 54,612           | 54,612           |
| 1-4-1600-6211                       | Redevelopment Levy                      | 0              | 7,919            | 0                | 0                |
| 1-4-1600-8400                       | Cassellholme Capital Operating Costs    | 0              | 0                | 60,136           | 0                |
| <b>Total Home for Aged</b>          |   | <b>27,818</b>  | <b>63,554</b>    | <b>114,748</b>   | <b>54,612</b>    |
| <b>Parks &amp; Recreation</b>       |   |                |                  |                  |                  |
| 1-4-1700-1110                       | Parks Expenses                          | 1,740          | 5,000            | 5,537            | 5,000            |
| 1-4-1700-1115                       | Tennis Court                            | 188            | 500              | 364              | 500              |
| 1-4-1700-1200                       | Parks & Recreation Insurance            | 7,665          | 7,665            | 7,286            | 7,746            |
| 1-4-1700-7000                       | Amort Expense -Equipment                | 0              | 0                | 10,471           | 0                |
| <b>Total Parks &amp; Recreation</b> |   | <b>9,593</b>   | <b>13,165</b>    | <b>23,658</b>    | <b>13,246</b>    |
| <b>Recreation Programs</b>          |   |                |                  |                  |                  |
| 1-4-1800-1310                       | Recreation Programs and Events          | 28             | 800              | 1,296            | 800              |

**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4456  
 Fiscal Year : 2025

| Account Code                             | Account Description                      | 2025<br>ACTUAL<br>VALUES | 2025<br>FINAL BUDGET | 2024<br>ACTUAL<br>VALUES | 2024<br>FINAL BUDGET |
|--|--|--------------------------|----------------------|--------------------------|----------------------|
| <b>Total Recreation Programs</b>         |  | <b>28</b>                | <b>800</b>           | <b>1,296</b>             | <b>800</b>           |
| <b>Library Services</b>                  |  |                          |                      |                          |                      |
| 1-4-1900-1905                            | East Ferris Library                      | 0                        | 1,000                | 1,330                    | 1,000                |
| 1-4-1900-1910                            | Powassan Library                         | 11,895                   | 23,568               | 28,548                   | 30,316               |
| <b>Total Library Services</b>            |  | <b>11,895</b>            | <b>24,568</b>        | <b>29,878</b>            | <b>31,316</b>        |
| <b>Planning &amp; Development</b>        |  |                          |                      |                          |                      |
| 1-4-2000-1110                            | Planning Expenses                        | 704                      | 10,000               | 11,691                   | 10,000               |
| 1-4-2000-1111                            | Trsf to Reserve Re OPZBA Review          | 0                        | 10,000               | 0                        | 0                    |
| 1-4-2000-1135                            | Com. of Adj./Plann Advisory Com          | 0                        | 750                  | 450                      | 1,000                |
| 1-4-2000-1321                            | Plan Expenses                            | 0                        | 21,300               | 12,154                   | 12,500               |
| 1-4-2000-1330                            | Drainage Expenses                        | 0                        | 7,000                | 6,542                    | 8,000                |
| <b>Total Planning &amp; Development</b>  |  | <b>704</b>               | <b>49,050</b>        | <b>30,837</b>            | <b>31,500</b>        |
| <b>Education Req Public</b>              |  |                          |                      |                          |                      |
| 1-4-4000-1000                            | English Public Requisition               | 102,189                  | 198,852              | 199,780                  | 192,891              |
| 1-4-4000-2000                            | French Public Requisition                | 2,176                    | 3,416                | 4,127                    | 3,416                |
| <b>Total Education Req Public</b>        |  | <b>104,365</b>           | <b>202,268</b>       | <b>203,907</b>           | <b>196,307</b>       |
| <b>Education Req Separate</b>            |  |                          |                      |                          |                      |
| 1-4-5000-1000                            | French Separate Requisition              | 7,625                    | 13,131               | 15,137                   | 13,606               |
| 1-4-5000-2000                            | English Separate Requisition             | 9,866                    | 17,435               | 19,353                   | 17,495               |
| <b>Total Education Req Separate</b>      |  | <b>17,491</b>            | <b>30,566</b>        | <b>34,490</b>            | <b>31,101</b>        |
| <b>Education - Commercial/Industrial</b> |  |                          |                      |                          |                      |
| 1-4-7000-1000                            | Education - Commercial/Industrial        | 0                        | 10,118               | 0                        | 10,150               |
| <b>Total Education - Commercial/I</b>    |  | <b>0</b>                 | <b>10,118</b>        | <b>0</b>                 | <b>10,150</b>        |
| <b>Total EXPENSE</b>                     |  | <b>1,207,303</b>         | <b>3,200,566</b>     | <b>3,403,976</b>         | <b>2,968,200</b>     |
| <b>Total OPERATING</b>                   |  | <b>733,200</b>           | <b>0</b>             | <b>276,149</b>           | <b>0</b>             |
| <b>2 CAPITAL</b>                         |  |                          |                      |                          |                      |
| <b>REVENUE</b>                           |  |                          |                      |                          |                      |
| <b>Provincial Grants</b>                 |  |                          |                      |                          |                      |
| 2-3-5200-5300                            | Provincial Grants                        | 0                        | -100,502             | -269,535                 | -297,540             |
| <b>Total Provincial Grants</b>           |  | <b>0</b>                 | <b>-100,502</b>      | <b>-269,535</b>          | <b>-297,540</b>      |
| <b>revenue</b>                           |  |                          |                      |                          |                      |
| 2-3-6500-5800                            | Transfer from Reserves Fire Dept         | 0                        | -170,400             | 0                        | -101,500             |
| <b>Total revenue</b>                     |  | <b>0</b>                 | <b>-170,400</b>      | <b>0</b>                 | <b>-101,500</b>      |
| <b>Other Revenue</b>                     |  |                          |                      |                          |                      |
| 2-3-8000-4190                            | Contr from Res for Cap Expenditures      | 0                        | -95,000              | 0                        | -10,685              |
| 2-3-8000-8200                            | Contr. From Deferred Revenue             | 0                        | -119,351             | 0                        | 0                    |
| 2-3-8000-8300                            | Contribution From Operating Account      | 0                        | -190,147             | 0                        | 0                    |
| 2-3-8000-9919                            | Contribution From Reserves Working Funds | 0                        | -15,000              | 0                        | 0                    |
| 2-3-8000-9920                            | Contribution From Reserves- Road Equip   | 0                        | -77,000              | 0                        | -12,000              |
| <b>Total Other Revenue</b>               |  | <b>0</b>                 | <b>-496,498</b>      | <b>0</b>                 | <b>-22,685</b>       |
| <b>Total REVENUE</b>                     |  | <b>0</b>                 | <b>-767,400</b>      | <b>-269,535</b>          | <b>-421,725</b>      |
| <b>EXPENSE</b>                           |  |                          |                      |                          |                      |



**TOWNSHIP OF CHISHOLM**  
**Provisional Budget Report**



Account Code : 1-1-1000-1210  
 To 2-4-1100-4456  
 Fiscal Year : 2025

| Account Code           | Account Description           | 2025<br>ACTUAL<br>VALUES | 2025<br>FINAL BUDGET | 2024<br>ACTUAL<br>VALUES | 2024<br>FINAL BUDGET |
|------------------------|-------------------------------|--------------------------|----------------------|--------------------------|----------------------|
| <b>Administration</b>  |                               |                          |                      |                          |                      |
| 2-4-0300-1730          | Computer Equipment            | 0                        | 5,000                | 0                        | 0                    |
|                        | <b>Total Administration</b>   | <b>0</b>                 | <b>5,000</b>         | <b>0</b>                 | <b>0</b>             |
| <b>Fire Department</b> |                               |                          |                      |                          |                      |
| 2-4-0500-2185          | Fire Dept Clothing Expenses   | 8,850                    | 20,400               | 0                        | 17,500               |
| 2-4-0500-2255          | Fire Dept Equipment Capital   | 0                        | 150,000              | 0                        | 84,000               |
|                        | <b>Total Fire Department</b>  | <b>8,850</b>             | <b>170,400</b>       | <b>0</b>                 | <b>101,500</b>       |
| <b>Public Works</b>    |                               |                          |                      |                          |                      |
| 2-4-1100-3115          | Gravel Application            | 0                        | 240,000              | 0                        | 257,499              |
| 2-4-1100-3140          | Equipment Capital Purchases   | 68,547                   | 77,000               | 0                        | 12,000               |
| 2-4-1100-4446          | Memorial Park Reconstruction  | 0                        | 200,000              | 0                        | 50,726               |
| 2-4-1100-4452          | Golf Course Rd Reconstruction | 11,397                   | 75,000               | 0                        | 0                    |
|                        | <b>Total Public Works</b>     | <b>79,944</b>            | <b>592,000</b>       | <b>0</b>                 | <b>320,225</b>       |
|                        | <b>Total EXPENSE</b>          | <b>88,794</b>            | <b>767,400</b>       | <b>0</b>                 | <b>421,725</b>       |
|                        | <b>Total CAPITAL</b>          | <b>88,794</b>            | <b>0</b>             | <b>-269,535</b>          | <b>0</b>             |