

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

Gail Degagne, Mayor
Jennistine Leblond, CAO Clerk-Treasurer

2024 FINAL BUDGET PACKAGE

TOWNSHIP OF CHISHOLM

FINANCE COMMITTEE MEETING

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

PRESENT: Mayor Gail Degagne, Councillors Nunzio Scarfone,
Bernadette Kerr, Paul Sharp, Claire Riley
CAO Clerk Treasurer (CAO) Jenny Leblond

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 7:00 p.m.

1.0 ADOPTION OF AGENDA

Resolution 2024-07 (FC)

Bernadette Kerr and Paul Sharp: Be it resolved that the *Agenda* for this meeting be approved as amended.

‘Carried’

2.0 ADOPTION OF MINUTES

Resolution 2024-08 (FC)

Claire Riley and Nunzio Scarfone: Be it resolved that council adopt minutes of the March 28th, 2024 meeting be approved as presented.

‘Carried’

3.0 OPEN FORUM

4.0 The following was reviewed:

- 4.1 Memo - Highlights from CAO
- 4.2 Proposed Operating Budget
- 4.3 Proposed Capital Budget
- 4.4 Effect on 2024 Tax Ratio
- 4.5 Tax Impact on Median/Typical Property
- 4.6 Frequency Distribution of Tax Impact Residential
- 4.7 Summary of Reserves
- 4.8 MPAC Review
- 4.9 OMPF trend
- 4.10 Financial Indicator Review

Resolution 2024-09 (FC)

Nunzio Scarfone and Claire Riley: Be it resolved that the Finance Committee recommend that Council approve the April 25th draft of the proposed 2024 Budget with a few minor amendments and further direct that the public meeting to discuss the proposed budget is scheduled for May 28th, 2024 at 7pm.

5.0 NEXT FINANCE COMMITTEE

TBD

7.0 ADJOURNMENT

Resolution 2024-10(FC)

Paul Sharp and Bernadette Kerr: Be it resolved that we do now adjourn this Finance Committee meeting to meet again at the call of the chair.

'Carried'

Chairperson, Gail Degagne

CAO Clerk-Treasurer, Jenny Leblond

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Gail Degagne, Mayor
Jennistine Leblond, CAO Clerk-Treasurer

MEMO

To: Council

From: Jenny Leblond, CAO Clerk Treasurer

Date: May 23, 2024

Re: **2024 Budget Highlights**

Finance Committee met three times in the months of January, March and April.

The tax rate is going up a bit to cover the rising costs of almost everything. The 2023 tax rate was .01221473 and the proposed 2024 rate is .01269683. The impact of this increase is as follows:

- The levy increases from 1,809,567 to 1,904,792 with majority of this levy resulting in the growth of the township
- Of the residential properties only - 68.6% will see an average increase of \$44, 28.5% would see an average increase of \$132, 2.9% would see an increase of over \$200
- The average single family dwelling assessment in the township is \$196,000 and would see a \$94.49 increase
- The average farm house is assessed at \$167,000 which would mean an increase of \$80.51

OPEARTING BUDGET

- Revenues consistent with 2023. Increase in levy, decrease in OMPF, increase in roads revenue
- Expenses consistent with last year. To note a few changes: increase for Asset management Consulting, Increase in Board levies, overall increase of 11% for Insurance premiums, purchasing engineering services for next large culvert project, adding recycling options at the landfill (curbside pickup still available)

CAPITAL BUDGET

- Fire Department to replace 5 bunker suits, the rescue van and Thermal Imager for a total of \$101,500. Paid for by reserves.
- Public works to outfit the Freightliner with a cross conveyor for a total of \$12,000. Paid for by reserves.
- 2 year project on Memorial Park Drive between Alderdale and Kells. In 2024 base repairs (dig outs) only, pulverizing the hard surfacing and adding gravel. In 2025 the township will re-hard surface. Paid for by Gas Tax and OCIF funding.
- Gravel application to Memorial Park Drive from Kells to Golf Course Road, Beach Road from Memorial to Bayview and Islandview and Hills Siding Road. Also, a gravel lift to low parts of Memorial near Beach Intersection. Paid for by Gas Tax and OCIF funding.
(To be clear there will be no improvements to Beach Road between Memorial and Chiswick Line)

Miscellaneous:

- Board Levies
- 10 year Capital Budget
- Estimated Summary of Reserves Funds – 2024 Budget
- Long Term Loan Repayments
- 2024 Tax Ratio Spreadsheet Data
- Tax Tools, Tax Impact on Median/Typical Property
- Tax Tools, Frequency Distribution of Tax Impact by Property
- Ontario Regulation 284/09
- MPAC Assessment Analysis
- Payroll Costs

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	* start 2025	-			
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	309,937 A	298,615	11,322	3.8%	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 A	30,016	3,630	12.1%	18-20-62 split, loosely based on membership
	625,183	608,670	16,513	2.7%	

Total

Note:

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-	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												-
Bridge Report - prioritization work												-
BUILDINGS												-
Reno to Public Works Building PH1	2-4-1100-3160											-
Reno to Public Works Building PH2	2-4-1100-3160											-
Debt repayment for Capital Projects/Equip		Moved to operating										-
Interest Exp. lost on borrowing internally												-

Total Capital Budget		421,725	698,270	448,044	703,056	961,844	602,044	659,146	457,104	406,459		5,357,691
												-
Reserve Funding												-
												-
Reserve - Fire Department	2-3-8000-	- 101,500	- 115,000	-	- 111,000	- 6,000	- 90,000	-	- 80,000	- 10,000	-	- 513,500
Reserve for Working Funds												-
Reserve for Aggregate Pits												-
Reserve for Building Dept.												-
Reserve for Landfill Closure												-
Reserve for Capital Expenditures		- 10,685										- 10,685
Reserve for Equipment (PW)		- 12,000										- 12,000
Reserve for Levies												-
Reserve for Plans/Engineering												-
*** Borrow From Reserves ***												-
Total Reserves		- 124,185	- 115,000	-	- 111,000	- 6,000	- 90,000	-	- 80,000	- 10,000	-	- 536,185
												-
Grants and Other Funding												-
												-
ICF - Provincial												-
ICF - Federal												-
OCIF Formula	2-3-5200-5300	- 139,104	- 139,104	- 139,104	- 139,104	- 139,104	- 139,104	- 139,104	- 139,104	- 139,104	- 139,104	- 1,251,936
OCIF Top Up												-
CCBF aka Gas Tax		- 158,436	- 81,889	- 81,889	- 81,889	- 81,889	- 81,889	- 81,889	- 81,889	- 81,889	- 81,889	- 813,546
NORDS	2-3-5200-5300											-
												-
Total Grants and Other Funding		- 297,540	- 220,993	- 220,993	- 220,993	- 220,993	- 220,993	- 220,993	- 220,993	- 220,993	- 220,993	- 2,065,482
Total Reserves and Grants		- 421,725	- 335,993	- 220,993	- 331,993	- 226,993	- 310,993	- 220,993	- 300,993	- 230,993	-	- 2,601,667
Net Capital Budget		-	362,277	227,051	371,063	734,851	291,051	438,154	156,111	175,466	-	2,756,024
Transfer from Operating		-	362,277	227,051	371,063	734,851	291,051	438,154	156,111	175,466	-	2,756,024

Broken Down by:

Transfer from Operating	2-3-8000-8300	-	
New Borrowing	2-3-1100-	<u>0</u>	
		<u>0</u>	TRUE

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
1-2-6000-4100	Reserve - Fire Department	(120,656.00)	101,500.00	(120,000.00)	(139,156.00)
1-2-6000-4110	Reserve for Working Funds	(35,100.65)	20,000.00		(15,100.65)
1-2-6000-4260	Reserve for Aggregate Pits	(19,600.00)			(19,600.00)
1-2-6000-4300	Reserve for Building Dept.	(31,450.84)			(31,450.84)
1-2-6000-4402	Reserve for Landfill Closure	(129,663.59)		(10,400.00)	(140,063.59)
1-2-6000-4500	Reserve for Capital Expenditures	(41,649.00)	10,685.00	(20,000.00)	(50,964.00)
1-2-6000-4210	Reserve for Equipment (PW)	(119,319.00)	12,000.00	(32,500.00)	(139,819.00)
1-2-6000-4236	Reserve for Levies	(60,000.00)			(60,000.00)
1-2-6000-4301	Reserve for Plans/Engineering	(10,000.00)	10,000.00		0.00
					0.00
	Borrow From Reserves	0.00			0.00
	TOTAL	(567,439.08)	154,185.00	(182,900.00)	(596,154.08)
1-2-9000-8100	Deferred Revenue - CCBF (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	(265,399.00)	<u>(617,604.08)</u>

LONG TERM LOAN RE-PAYMENTS (10 YEAR)

Principal	Term	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL	Original Principal
Pioneer Bridge	4 year	68,857	67,931	72,377	70,525							279,690	279,690
Western Star Truck	7 year	46,471	45,869	48,876	52,083	55,788	58,817	57,676				365,580	365,580
Doosan	10 year	25,502	26,348	27,222	28,125	29,058						136,256	252,000
Truck- Freightliner	10 year	24,695	25,352	26,025	13,271							89,343	235,000
Backhoe 420 CAT	3 year	33,280	2,546									35,826	90,000
Total Principal		198,805	168,047	174,500	164,004	84,846	58,817	57,676	-	-	-	906,696	1,222,270
Interest on Loans	Interest Rate												Total Interest Paid
Pioneer Bridge	6.36%	17,135	11,446	7,000	2,259							37,840	37,840
Western Star Truck	6.37%	23,803	18,999	15,992	12,785	8,739	6,390	1,854				88,562	88,562
Doosan	3.29%	4,275	3,429	2,555	1,652	719						12,629	45,772
Truck- Freightliner	2.64%	2,197	1,540	867	175							4,779	30,820
Backhoe 420 CAT	2.75%	616	6									622	3,811
Total Interest		48,026	35,420	26,414	16,871	9,458	6,390	1,854	-	-	-	144,433	206,805
TOTALS		246,831	203,466	200,914	180,875	94,304	65,207	59,530	-	-	-	1,051,128	

2024 TAX RATIO SPREAD SHEET DATA

FINAL

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	0.01269683	3.946895%
Education	0.00153000	0.00153000	0.000000%
Total Tax Rate	0.01374473	0.01422683	3.507544%

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	0.01269683	0.01269683
Commercial Occupied	1.1717 x	0.01269683	0.01487688
Commercial Excess/Vacant	0.82019 x	0.01269683	0.01041381
Commercial Payments in Lieu	1.1717 x	0.01269683	0.01487688
Farmlands	0.2500 x	0.01269683	0.00317421
Industrial Occupied/New Constr.	1.10 x	0.01269683	0.01396652
Industrial Excess/Vacant	0.715 x	0.01269683	0.009078235
Managed Forests	0.2500 x	0.01269683	0.00317421
Commercial New Construction	1.1717 x	0.01269683	0.01487688
Landfill Payment In Lieu	1.123144 x	0.01269683	0.01426037

Tax Rate Proof

Residential & Farm	145,654,400 x	0.01269683	1,849,349.45
Residential PIL	29,000 x	0.01269683	368.21
Commercial Occupied	810,000 x	0.01487688	12,050.27
Commercial Excess/Vacant	103,000 x	0.01041381	1,072.62
Commercial PIL	12,200 x	0.01487688	181.50
Farmlands	10,977,600 x	0.00317421	34,845.19
Industrial Occupied	308,100 x	0.01396652	4,303.08
Managed Forests	818,300 x	0.00317421	2,597.45
Industrial New Construction	- x	0.01396652	0.00
Commercial New Construction	- x	0.01487688	0.00
Landfill Payment In Lieu	1,700 x	0.01426037	24.24
	<u>158,714,300</u>	2024 Levy	<u>1,904,792.01</u>
		2023 Levy	<u>1,809,567.00</u>
		Increase of	95,225.01

Levy Inc. Broken Down by

Levy for Growth only	=	64,437.59
Levy for Inc. in Tax Rate	=	30,787.42
		<u>95,225.01</u>

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[Tax Tools](#)

Tax Tools, 2024 Tax Impact on Median/Typical Property



Using Actual rates on April 19, 2024 4:12PM 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	2,788.46	94.49	3.51%
4831000003121000000	R	T	Seasonal Recreational Dwelling	391	113	144,000	144,000	0.00%	1,979.24	2,048.66	69.42	3.51%
4831000003094009801	R	T	Farm House	201	90	167,000	167,000	0.00%	2,295.37	2,375.88	80.51	3.51%
4831000001122009801	F	T	Farmland	211	51	107,300	107,300	0.00%	368.70	381.63	12.93	3.51%
4831000001061000000	T	T	Managed Forest	240	24	31,500	31,500	0.00%	108.24	112.04	3.80	3.51%
4831000001222019801	C	T	Small Office Building	400	1	64,000	64,000	0.00%	1,479.17	1,515.32	36.15	2.44%
4831000001185009801	C	T	Small Retail Commercial Property	410	1	126,000	126,000	0.00%	2,912.11	2,983.29	71.18	2.44%

The median or typical property in each group represents a property with an assessed value at or near the midpoint or median for the group and a per cent change in assessment for the year at or near the median for the group.

The property code displayed opposite the property indicates the specific subgroup to which the property belongs.

[Tax Tools](#)

Tax Tools, 2024 Frequency Distribution of Tax Impact by Property



Using Actual rates on April 19, 2024 4:18PM EST.

Chisholm Township, 4831

Residential

Click on any range to see property listing.

Properties with Increases						Properties with Decreases					
Dollar Increase	Number of Properties	% of Total	% of Grand Total	Average Change	Total Dollar Increase	Dollar Decrease	Number of Properties	% of Total	% of Grand Total	Average Change	Total Dollar Decrease
0 -100	638	68.60	68.60	44	28,387	0 -100	0		0.00		0
100 -200	265	28.49	28.49	132	35,053	100 -200	0		0.00		0
200 -300	24	2.58	2.58	232	5,559	200 -300	0		0.00		0
300 -500	2	0.22	0.22	350	700	300 -500	0		0.00		0
500 -700	1	0.11	0.11	535	535	500 -700	0		0.00		0
700 -1,000	0	0.00	0.00		0	700 -1,000	0		0.00		0
1,000 -1,500	0	0.00	0.00		0	1,000 -1,500	0		0.00		0
1,500 -2,000	0	0.00	0.00		0	1,500 -2,000	0		0.00		0
2,000 -3,000	0	0.00	0.00		0	2,000 -3,000	0		0.00		0
3,000 -Over	0	0.00	0.00		0	3,000 -Over	0		0.00		0
Total	930	100	100.00	76	70,234	Total	0		0.00		0
Grand Total	930			76	70,234						

THE CORPORATION OF THE TOWNSHIP OF CHISHOLM

2024 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

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 2024 budget include amortization expenses.

The estimated change in the accumulated surplus of the Township for 2024 resulting from the exclusion of these expenses from the budget is as follows:

December 31, 2023 – accumulated surplus	\$8,285,462
Tangible Capital Asset Budget	\$ 421,725
Principal Debt Repayment	\$ 198,805
Transfers to Reserves & Reserve Funds	\$ 182,900
Amortization Expenses	\$ (611,857)
Transfers from Reserve & Reserve Funds	\$ (154,185)
Change in Accumulated Surplus – Dec. 31, 2024	\$8,322,853

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 13th day of May, 2024.



Jennistine Leblond, CAO Clerk-Treasurer

Municipal Property Assessment Corporation (MPAC) Assessment Analysis

Category	2023 Roll For Tax	Frequency of RTC/RTQ at Time of Roll	Total Assessment (%)		Frequency of RTC/RTQ In-Year Changes	Total Assessment (%)		Variance	Variance (%)
	Year 2024		as Time of Roll	During Tax Year 2024		In-Year Changes			
Commercial	926900	12	0.58	926900	12	0.57	0	0.00	
Exempt	2396200	200	1.49	2394300	198	1.48	-1900	-0.08	
Farmland	10977600	121	6.81	10939800	121	6.75	-37800	-0.34	
Industrial	308100	10	0.19	318600	10	0.20	10500	3.41	
Residential	145683400	930	90.42	146719600	932	90.50	1036200	0.71	
Managed Forest	818300	26	0.51	816600	26	0.50	-1700	-0.21	
Total	161110500	1299	100.00	162115800	1299	100.00	1005300	0.62	

Category	2022 Roll For Tax	Frequency of RTC/RTQ at Time of Roll	Total Assessment (%)		Frequency of RTC/RTQ In-Year Changes	Total Assessment (%)		Variance	Variance (%)
	Year 2023		as Time of Roll	During Tax Year 2023		In-Year Changes			
Commercial	997700	13	0.64	926900	12	0.58	-70800	-7.10	
Exempt	1825700	44	1.17	2396200	200	1.49	570500	31.25	
Farmland	9688800	107	6.19	10977600	121	6.81	1288800	13.30	
Industrial	121700	6	0.08	308100	10	0.19	186400	153.16	
Residential	143197400	926	91.45	145683400	930	90.42	2486000	1.74	
Managed Forest	749900	24	0.48	818300	26	0.51	68400	9.12	
Total	156581200	1120	100.00	161110500	1299	100.00	4529300	2.89	

Category	2021 Roll For Tax	Frequency of RTC/RTQ at Time of Roll	Total Assessment (%)		Frequency of RTC/RTQ In-Year Changes	Total Assessment (%)		Variance	Variance (%)
	Year 2022		as Time of Roll	During Tax Year 2022		In-Year Changes			
Commercial	746900	10	0.49	997700	13	0.64	250800	33.58	
Exempt	1871900	45	1.23	1825700	44	1.17	-46200	-2.47	
Farmland	10441600	116	6.85	9688800	107	6.19	-752800	-7.21	
Industrial	108700	6	0.07	121700	6	0.08	13000	11.96	
Residential	138476800	916	90.84	143197400	926	91.45	4720600	3.41	
Managed Forest	794900	25	0.52	749900	24	0.48	-45000	-5.66	
Total	152440800	1118	100.00	156581200	1120	100.00	4140400	2.72	

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TOWNSHIP OF CHISHOLM
Provisional Budget Report



Account Code : 1-1-1000-1210
 To 2-4-1100-4456
 Fiscal Year : 2024

Account Code	Account Description	2023 ACTUAL VALUES	2023 FINAL BUDGET	2024 ACTUAL VALUES	2024 DRAFT Budget
1	OPERATING				
	REVENUE				
	Cemetery Revenue				
1-3-0000-1000	Sale of Plots	0	-600	-50	-600
1-3-0000-2000	General Revenue - Cemetery	-982	-500	0	-500
	Total Cemetery Revenue	-982	-1,100	-50	-1,100
	General Taxation				
1-3-1000-1000	Residential & Farm	-1,780,994	-1,796,465	0	-1,904,792
1-3-1000-2000	Commercial & Industrial	-15,471	0	0	0
1-3-1000-4000	General - Supplementary Taxes	-32,247	0	-5,612	-14,000
1-3-1000-5000	General - Taxes Written Off	19,145	0	0	0
	Total General Taxation	-1,809,567	-1,796,465	-5,612	-1,918,792
	Taxation School Boards				
1-3-1100-1000	English Public Levy	-187,402	-187,401	0	-192,891
1-3-1100-2000	English Public Supplementary	-4,011	0	-703	0
1-3-1100-3000	English Public Write offs	2,100	0	0	0
	Total Taxation School Boards	-189,313	-187,401	-703	-192,891
	French Public levy				
1-3-1200-1000	French Public levy	-3,416	-3,416	0	-3,556
	Total French Public levy	-3,416	-3,416	0	-3,556
	English Separate Levy				
1-3-1300-1000	English Separate Levy	-18,418	-18,418	0	-17,495
1-3-1300-3000	English Separate Tax Write offs	119	0	0	0
	Total English Separate Levy	-18,299	-18,418	0	-17,495
	French Separate Levy				
1-3-1400-1000	French Separate Levy	-13,850	-13,850	0	-13,606
1-3-1400-2000	French Separate Supplementary	-34	0	0	0
1-3-1400-3000	French Separate Tax Write offs	54	0	0	0
	Total French Separate Levy	-13,830	-13,850	0	-13,606
	Taxation School Boards				
1-3-1500-1000	Education - Commercial/Industrial	-9,561	-9,561	0	-10,150
1-3-1500-3000	Education - Commercial & Ind -WOffs	632	0	0	0
	Total Taxation School Boards	-8,929	-9,561	0	-10,150
	Unconditional Grants Provincial				
1-3-4200-5120	Ontario Municipal Partnership Fund	-518,400	-518,400	-126,775	-507,100
	Total Unconditional Grants Pro	-518,400	-518,400	-126,775	-507,100
	Federal Grants				
1-3-5100-5720	Federal Government	0	-2,100	0	-2,100
	Total Federal Grants	0	-2,100	0	-2,100
	Conditional Grants - Provincial				
1-3-5200-5200	Wolf Damage Grants	-1,180	0	0	0
1-3-5200-5221	Other Grants	0	0	0	-75,000
1-3-5200-5325	Other Provincial Grants	0	-11,250	0	0
1-3-5200-5355	Drainage Grant /Revenue	-5,014	-8,000	0	-8,000

TOWNSHIP OF CHISHOLM
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Account Code : 1-1-1000-1210
 To 2-4-1100-4456
 Fiscal Year : 2024

Account Code	Account Description	2023 ACTUAL VALUES	2023 FINAL BUDGET	2024 ACTUAL VALUES	2024 DRAFT Budget
Total Conditional Grants - Pro		-6,194	-19,250	0	-83,000
Administration Revenue					
1-3-6100-1910	Revenue Re: Mandatory Septic Inspections	-570	-1,500	0	-500
1-3-6100-5785	Newsletter Advertising	-190	-300	-210	-300
1-3-6100-5786	Filming Permits	-100	-250	0	-250
1-3-6100-7770	Tax Certificates	-1,380	-2,500	-360	-2,500
1-3-6100-7800	Tax Registration Revenue	-2,250	-1,500	0	-2,000
1-3-6100-7900	Provincial Offences Net Revenue	0	-500	0	0
Total Administration Revenue		-4,490	-6,550	-570	-5,550
Building Revenue					
1-3-6200-7240	Building Permits	-35,584	-20,000	-4,298	-22,500
Total Building Revenue		-35,584	-20,000	-4,298	-22,500
Animal Control Revenue					
1-3-6300-7210	Dog Taxes Collected At Office	-1,732	-1,500	-1,630	-1,500
1-3-6300-7400	Pound fees and Fines	-375	0	0	0
Total Animal Control Revenue		-2,107	-1,500	-1,630	-1,500
Roads Revenue					
1-3-6400-7740	Roads Revenue	-13,630	-18,500	-17,290	-40,000
1-3-6400-7760	Aggregate Resources Revenue	-8,367	-4,000	-676	-7,500
Total Roads Revenue		-21,997	-22,500	-17,966	-47,500
Recreation Revenue					
1-3-6600-5745	Recreation Events	0	0	-195	0
Total Recreation Revenue		0	0	-195	0
Environmental Revenue					
1-3-6700-7535	Recycling Revenue	-24,001	-20,000	0	-24,000
1-3-6700-7540	Tipping Fees	-6,082	-3,000	-1,370	-5,000
1-3-6700-7545	Scrap Metal Removal	-3,427	-3,000	-619	-3,500
Total Environmental Revenue		-33,510	-26,000	-1,989	-32,500
Planning Revenue					
1-3-6800-7780	Zoning By-Law Amendments	-4,185	-3,000	-300	-3,000
1-3-6800-7785	Severances	-14,957	-10,000	-4,700	-10,000
1-3-6800-7795	Minor Variances	-975	-1,000	0	-1,000
1-3-6800-7800	Admin Fees - Road Allowances	-500	-500	-500	-500
1-3-6800-7805	Deposits - Lakeshore Road Allow.	0	0	-2,000	0
1-3-6800-7810	Frontage Fees	-9,906	-5,000	0	-5,000
1-3-6800-7820	Planning Fees	0	0	-1,603	0
Total Planning Revenue		-30,523	-19,500	-9,103	-19,500
Other Revenue					
1-3-8000-5000	Interest Income	-478	-7,500	-6,411	-1,000
1-3-8000-7510	Penalties - Current Taxes	-18,606	-17,000	-2,294	-17,000
1-3-8000-7520	Interest - Tax Arrears	-14,019	-14,000	-11,464	-14,000
1-3-8000-9100	Other Revenue	-3,750	-2,500	-763	-2,500
1-3-8000-9905	Contribution from Reserves-Working Funds	0	0	0	-20,000
1-3-8000-9955	Contribution from Res - Gas Tax	0	0	0	-25,000

TOWNSHIP OF CHISHOLM
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 Fiscal Year : 2024

Account Code	Account Description	2023	2023	2024	2024
		ACTUAL VALUES	FINAL BUDGET	ACTUAL VALUES	DRAFT Budget
1-3-8000-9960	Contribution from Reserves- FD	-103,509	0	0	0
1-3-8000-9978	Contrib from Res One Tme Efficiency	-23,900	-23,900	0	0
1-3-8000-9980	Contribution from Reserves -Plan Review	-10,000	-10,000	0	-10,000
Total Other Revenue		-174,262	-74,900	-20,932	-89,500
Total REVENUE		-2,871,403	-2,740,911	-189,823	-2,968,340
EXPENSE					
Council					
1-4-0100-1110	Council Remuneration	37,855	26,000	10,090	22,500
1-4-0100-1112	Remuneration-Conferences	0	0	0	7,500
1-4-0100-1120	Travel & Conferences	12,833	12,000	6,463	10,500
1-4-0100-1130	Other Expenses	0	500	70	500
1-4-0100-1141	CPP Premiums Council	1,251	700	314	1,000
1-4-0100-1150	Council EHT	738	550	0	650
1-4-0100-1160	Expenses re: Intergrity Commissioner	2,511	2,700	300	300
Total Council		55,188	42,450	17,237	42,950
Administration					
1-4-0300-1141	CPP Premiums Administration	8,272	9,405	3,969	9,495
1-4-0300-1410	Admin. Salaries	216,565	221,481	91,631	236,582
1-4-0300-1430	Admin. Training	915	1,600	363	1,600
1-4-0300-1440	Travel, Conferences & Other	4,601	3,000	1,098	3,500
1-4-0300-1460	EI Premiums -Administration	3,945	4,863	1,954	5,429
1-4-0300-1470	EHT Premiums -Aministration	4,324	4,319	0	4,613
1-4-0300-1476	Benefits -OMERS	16,399	16,193	6,840	16,329
1-4-0300-1480	Benefits - Group Insurance	17,227	18,216	6,994	17,532
1-4-0300-1485	Health & Safety	0	100	190	100
1-4-0300-1490	Worker's Compensation	8,097	8,018	2,435	8,943
1-4-0300-1498	Office Expenses	6,676	10,000	2,993	10,013
1-4-0300-1520	Insurance	32,923	32,849	37,887	32,003
1-4-0300-1530	Contracted Office Services	3,147	2,700	1,085	3,400
1-4-0300-1540	Computer Expenses	10,741	12,500	12,107	16,000
1-4-0300-1610	Office Supplies	3,956	5,000	1,763	5,000
1-4-0300-1620	Telephone & Fax	7,612	6,500	3,043	7,500
1-4-0300-1621	Cell Phone	988	900	457	1,000
1-4-0300-1630	Postage	4,774	5,000	1,722	5,000
1-4-0300-1660	Subscriptions & Memberships	3,661	3,400	4,042	3,600
1-4-0300-1710	Office Equipment	244	1,000	0	1,000
1-4-0300-1720	Computer Equipment	0	500	487	500
1-4-0300-1735	Miscellaneous Expenses	1,308	0	0	0
Total Administration		356,375	367,544	181,060	389,139
General Government					
1-4-0400-1668	Asset Management Consulting	0	0	0	12,000
1-4-0400-1669	Intake 3 Modernization	6,952	15,000	0	0
1-4-0400-1670	Audit Fees	15,516	16,150	16,332	16,900
1-4-0400-1675	Tax Registration Expenses	2,394	2,500	0	2,500

TOWNSHIP OF CHISHOLM
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Account Code : 1-1-1000-1210
 To 2-4-1100-4456
 Fiscal Year : 2024

Account Code	Account Description	2023 ACTUAL VALUES	2023 FINAL BUDGET	2024 ACTUAL VALUES	2024 DRAFT Budget
1-4-0400-1680	Legal Fees	13,763	10,000	2,671	8,000
1-4-0400-1690	Advertising	0	500	0	500
1-4-0400-1720	Receptions	690	500	0	750
1-4-0400-1750	Bank Charges	2,142	1,998	517	2,402
1-4-0400-1800	Awards & Recognition Programs	508	1,000	0	750
1-4-0400-1810	General Donations	1,345	1,500	600	1,500
1-4-0400-2770	Property Assessment	25,191	25,191	12,874	25,191
1-4-0400-2805	Web Site	3,341	3,000	1,643	11,000
1-4-0400-5330	One Time Efficiency Grant Expenses	28,329	23,900	0	0
1-4-0400-7004	Amortization Expense - Buildings	3,101	0	0	0
1-4-0400-7010	Amortization Exp. Gen Govt Equipment	12,938	0	0	0
Total General Government		116,210	101,239	34,637	81,493
Fire Department					
1-4-0500-1141	Fire Department CPP Premium	705	675	180	675
1-4-0500-1480	Fire Department EHT	269	275	0	275
1-4-0500-2125	Materials & Supplies	1,138	1,200	92	1,200
1-4-0500-2130	Building Maintenance	41	1,500	0	1,500
1-4-0500-2135	Communications	5,378	5,500	3,895	5,500
1-4-0500-2140	Training	4,800	7,000	2,544	8,000
1-4-0500-2145	Insurance - Fire Department	21,892	21,847	25,482	24,300
1-4-0500-2146	WSIB - Fire department	8,933	7,800	2,351	7,800
1-4-0500-2150	Equipment Maintenance	8,155	10,000	1,555	10,000
1-4-0500-2155	Expenses re: Fire Management Agreem	189	186	0	186
1-4-0500-2156	Expenses Re: Wildfires	103,509	0	0	0
1-4-0500-2157	Expenses Re Call Outs	0	1,200	0	1,200
1-4-0500-2160	Health & Safety	5,212	4,500	2,277	5,500
1-4-0500-2165	Radio Equipment	1,294	2,700	1,984	2,500
1-4-0500-2180	Gas & Oil	1,961	3,000	233	3,000
1-4-0500-2185	Clothing	3,717	3,000	78	3,500
1-4-0500-2190	Travel and Conferences	1,166	2,000	1,394	3,000
1-4-0500-2192	Fire Department Per Diem	1,680	3,000	750	3,750
1-4-0500-2195	Salaries (Points)	8,750	8,750	0	9,250
1-4-0500-2200	Honorarium	17,144	17,144	4,192	17,585
1-4-0500-2210	Fire Fighter Recognition	2,100	2,100	0	2,100
1-4-0500-2230	Memberships & Subscriptions	425	425	525	425
1-4-0500-2235	Heat & Hydro	4,760	6,000	2,686	6,000
1-4-0500-2240	Fire Prevention	396	750	590	900
1-4-0500-2245	Small Equipment	1,920	3,000	158	3,000
1-4-0500-2250	Trsf to Reserves for Fire Dept	31,000	31,000	0	31,000
1-4-0500-7004	Amort. Exp - Buildings	3,320	0	0	0
1-4-0500-7005	Amort. Exp - FD Vehicles	5,219	0	0	0
Total Fire Department		245,073	144,552	50,966	152,146
Conservation Authority					
1-4-0700-2310	Conservation Authority Levy	13,440	13,440	14,383	14,383
1-4-0700-2350	Mandatory Septic Inspection Fees	0	1,500	0	0

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Account Code	Account Description	2023 ACTUAL VALUES	2023 FINAL BUDGET	2024 ACTUAL VALUES	2024 DRAFT Budget
1-4-0700-2775	GIS	8,794	9,800	4,509	10,000
Total Conservation Authority		22,234	24,740	18,892	24,383
Building Bylaw Enforcement					
1-4-0800-1141	By-law Enforcement - CPP	61	200	15	200
1-4-0800-1460	By law Enforcement - EI	58	90	21	90
1-4-0800-2410	Bldg. Insp. Salaries	17,279	15,000	2,683	15,000
1-4-0800-2420	Bldg. Insp. - Other Expenses	12,368	5,000	652	7,500
1-4-0800-2430	Transfer to Reserve for Building Dept	948	0	0	0
1-4-0800-2450	By-law Enforcement-WSIB	99	0	23	100
1-4-0800-2710	By-Law Enforcement Officer	2,723	5,000	888	5,000
1-4-0800-2720	By-Law Enforce. - Other Expenses	370	2,000	135	1,500
1-4-0800-2750	By Law Enforcement - EHT	53	0	0	0
Total Building Bylaw Enforceme		33,959	27,290	4,417	29,390
Animal Control - Canine					
1-4-0900-2510	Canine Control - Wages	1,525	1,500	0	1,500
1-4-0900-2520	Canine Control - Supplies & Serv.	423	500	216	500
Total Animal Control - Canine		1,948	2,000	216	2,000
Animal Control - Livestock					
1-4-0901-2530	Livestock Killed by Dogs/Wolves	1,130	500	0	500
1-4-0901-2535	Livestock Evaluation-Expenses	85	100	0	100
1-4-0901-2540	Livestock Evaluator	0	100	0	0
Total Animal Control - Livesto		1,215	700	0	600
Animal Control - Veterinary					
1-4-0902-2550	Veterinary Unit	550	550	0	550
Total Animal Control - Veterin		550	550	0	550
Other Protections					
1-4-1000-0010	Fence Viewing	0	100	0	100
1-4-1000-0020	Emergency Planning	452	1,000	0	1,000
1-4-1000-0040	Costs Re 911 contract	678	610	678	680
1-4-1000-0045	Police Services Board	0	0	0	1,500
1-4-1000-0050	Policing Costs	170,722	171,139	28,392	170,347
Total Other Protections		171,852	172,849	29,070	173,627
Public Works					
1-4-1100-1141	CPP Premiums - Roads	16,435	17,421	6,872	17,940
1-4-1100-1460	EI Premiums - Roads	5,775	4,941	2,557	6,548
1-4-1100-1476	Benefits- OMERS	26,854	26,314	11,190	26,954
1-4-1100-3110	Wages - Crew	308,312	302,877	121,864	311,593
1-4-1100-3115	Gravel	18,666	16,000	0	16,000
1-4-1100-3116	Sand and Salt	67,794	80,000	0	75,000
1-4-1100-3117	Calcium	85,111	99,000	0	102,465
1-4-1100-3118	Culverts	18,208	15,000	8,427	15,000
1-4-1100-3119	Cold Mix/Crushed Asphalt	5,812	4,500	0	4,500
1-4-1100-3120	Materials & Shop Supplies	13,824	12,000	2,742	12,049
1-4-1100-3121	Small Equipment Repairs	2,026	4,000	730	4,000

TOWNSHIP OF CHISHOLM
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Account Code	Account Description	2023	2023	2024	2024
		ACTUAL VALUES	FINAL BUDGET	ACTUAL VALUES	DRAFT Budget
1-4-1100-3122	Advertising/Courier	12	1,000	0	500
1-4-1100-3125	Memberships & Subscription	825	850	921	850
1-4-1100-3130	Equipment Rentals	23,068	30,000	0	30,000
1-4-1100-3150	Garage Furnace Fuel	10,665	12,500	5,590	11,000
1-4-1100-3160	Garage Building Maintenance	1,688	2,000	123	2,000
1-4-1100-3165	Computer and Internet Expenses	0	250	0	250
1-4-1100-3210	Grader Expenses - Blades	4,191	3,000	0	0
1-4-1100-3211	Grader Fuel	25,650	19,500	2,526	19,500
1-4-1100-3212	Grader Parts and Repairs	16,850	20,000	2,845	15,000
1-4-1100-3220	Western Star License	685	0	1,841	1,841
1-4-1100-3221	Western Star 2023 Fuel	930	0	1,391	6,000
1-4-1100-3222	Western Star 2023 Parts and Repairs	627	0	3,248	5,000
1-4-1100-3225	Western Star2005 License	5,157	3,324	1,691	1,691
1-4-1100-3226	Western Star 2005 Fuel	4,153	10,000	4,847	10,000
1-4-1100-3227	Western Star 2005 Parts and Repairs	16,516	11,000	6,783	10,000
1-4-1100-3230	International Truck License	32	0	0	0
1-4-1100-3231	International Fuel	1,209	1,210	0	0
1-4-1100-3232	International Parts and Repairs	259	1,770	0	0
1-4-1100-3236	Mack Fuel	8,151	8,000	0	0
1-4-1100-3237	Mack Parts and Repairs	1,952	5,000	0	0
1-4-1100-3241	Backhoe Fuel	5,164	6,500	972	6,500
1-4-1100-3242	Backhoe Parts and Repairs	6,094	8,000	1,800	6,000
1-4-1100-3255	GMC 2019 License	0	100	0	0
1-4-1100-3256	2019 GMC Fuel	6,602	7,000	1,807	7,000
1-4-1100-3257	2019 GMC Parts and Repairs	2,151	4,000	3,585	3,000
1-4-1100-3260	GMC 2015 License	0	200	0	0
1-4-1100-3261	2015 GMC Fuel	6,144	3,800	1,699	5,000
1-4-1100-3262	2015 GMC Parts and Repairs	3,758	4,000	274	4,000
1-4-1100-3270	Freightliner Truck License	2,144	2,144	2,144	2,144
1-4-1100-3271	Freightliner Fuel	11,168	14,500	4,274	12,000
1-4-1100-3272	Freighliner Parts and Repairs	7,562	8,000	3,295	8,000
1-4-1100-3273	Expenses Re Argo	354	1,000	0	500
1-4-1100-3275	Tractor Fuel	662	0	465	2,500
1-4-1100-3276	Tractor Repairs	0	0	0	1,000
1-4-1100-3281	Excavator Fuel	8,530	2,500	2,380	8,500
1-4-1100-3282	Excavator Parts and Repairs	6,000	5,000	1,881	5,000
1-4-1100-3660	Benefits - Group Insurance	27,480	29,193	11,009	26,424
1-4-1100-3690	EHT Premiums- Roads	5,953	5,906	0	6,076
1-4-1100-3700	WSIB Premiums Roads	11,050	10,964	3,276	11,778
1-4-1100-3710	Garage - Telephone	1,393	1,200	274	500
1-4-1100-3720	Garage - Hydro	2,882	3,300	1,697	3,300
1-4-1100-3725	Travel	766	1,500	365	2,500
1-4-1100-3730	Conferences & Training	13,202	4,000	986	4,000
1-4-1100-3740	Plans and Studies	1,904	1,500	0	8,000
1-4-1100-3745	Engineering Costs	0	0	0	25,000
1-4-1100-3750	Insurance	36,164	36,630	40,494	40,142

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Account Code	Account Description	2023	2023	2024	2024
		ACTUAL VALUES	FINAL BUDGET	ACTUAL VALUES	DRAFT Budget
1-4-1100-3760	Signage	1,588	1,000	0	3,000
1-4-1100-3765	Health & Safety	6,911	6,000	5,628	9,000
1-4-1100-3770	Boots and Clothing Allowance	2,314	2,500	1,213	2,500
1-4-1100-3810	Long Term Loans - Principal	0	114,155	45,829	198,805
1-4-1100-3915	Long Term Loans - Interest	9,295	23,226	11,501	48,026
1-4-1100-4320	Trsf to reserves for Equipment	0	0	0	32,500
1-4-1100-4405	Bridge/Culvert Repairs	374	3,000	0	3,000
1-4-1100-4430	Costs Re: Aggregate Pits	1,183	500	0	1,000
1-4-1100-4436	Transfer to Reserve for Future Rd Needs	0	0	0	20,000
1-4-1100-4460	Beaver Control	350	2,000	0	1,000
1-4-1100-4467	Trsf To Capital Budget	52,562	12,500	0	0
1-4-1100-7002	Amort. Exp - Roads	375,274	0	0	0
1-4-1100-7003	Amort. Exp. - Bridges & Culverts	80,740	0	0	0
1-4-1100-7004	Amortization Exp- Buildings	3,104	0	0	0
1-4-1100-7005	Amort. Exp - Road Vehicles	107,940	0	0	0
1-4-1100-7006	Amort Exp-Equipment Rds	19,692	0	0	0
Total Public Works		1,519,891	1,037,275	333,036	1,223,376
Environmental					
1-4-1300-1460	EI Premiums Landfill	266	259	163	366
1-4-1300-1476	Omers Contributions- Landfill Site	0	1,020	0	1,416
1-4-1300-4505	Site Cleanup	25,922	28,000	0	28,000
1-4-1300-4510	Site Expenditures	23,637	25,000	9,164	28,000
1-4-1300-4520	Trsf to Reserve Landfill Closure	10,400	10,400	0	10,400
1-4-1300-4610	Recycling	36,515	38,000	8,282	40,000
1-4-1300-4620	Wages-Landfill Site	12,960	11,329	7,007	15,735
1-4-1300-4640	Employer Health Tax	243	221	0	307
1-4-1300-4650	WSIB	449	410	174	595
Total Environmental		110,392	114,639	24,790	124,819
Health					
1-4-1400-5110	Health Unit	41,027	41,027	14,086	42,258
1-4-1400-6510	Cemetery Expenses	2,664	0	0	2,500
Total Health		43,691	41,027	14,086	44,758
Social Services					
1-4-1500-6110	General Assistance	298,615	298,615	103,312	309,937
Total Social Services		298,615	298,615	103,312	309,937
Home for Aged					
1-4-1600-6210	Home for the Aged	54,435	54,433	18,204	54,612
Total Home for Aged		54,435	54,433	18,204	54,612
Parks & Recreation					
1-4-1700-1110	Parks Expenses	5,043	3,000	934	5,000
1-4-1700-1115	Tennis Court	415	500	138	500
1-4-1700-1200	Parks & Recreation Insurance	6,978	6,796	7,286	7,746
1-4-1700-7000	Amort Expense -Equipment	10,441	0	0	0
Total Parks & Recreation		22,877	10,296	8,358	13,246

TOWNSHIP OF CHISHOLM
Provisional Budget Report



Account Code : 1-1-1000-1210
 To 2-4-1100-4456
 Fiscal Year : 2024

Account Code	Account Description	2023 ACTUAL VALUES	2023 FINAL BUDGET	2024 ACTUAL VALUES	2024 DRAFT Budget
Recreation Programs					
1-4-1800-1310	Recreation Programs and Events	849	800	179	800
Total Recreation Programs		849	800	179	800
Library Services					
1-4-1900-1905	East Ferris Library	980	1,000	0	1,000
1-4-1900-1910	Powassan Library	30,016	30,016	11,215	30,316
Total Library Services		30,996	31,016	11,215	31,316
Planning & Development					
1-4-2000-1110	Planning Expenses	13,279	10,000	2,373	10,000
1-4-2000-1111	Trsf to Reserve Re OPZBA Review	7,500	7,500	0	0
1-4-2000-1135	Com. of Adj./Plann Advisory Com	975	750	0	1,000
1-4-2000-1321	Strategic Plan Expenses	11,863	10,000	0	12,500
1-4-2000-1330	Drainage Expenses	13,136	8,000	4,366	8,000
Total Planning & Development		46,753	36,250	6,739	31,500
Education Req Public					
1-4-4000-1000	English Public Requisition	194,123	187,401	48,138	192,891
1-4-4000-2000	French Public Requisition	4,172	3,416	1,055	3,556
Total Education Req Public		198,295	190,817	49,193	196,447
Education Req Separate					
1-4-5000-1000	French Separate Requisition	15,566	13,850	3,905	13,606
1-4-5000-2000	English Separate Requisition	20,012	18,418	5,063	17,495
Total Education Req Separate		35,578	32,268	8,968	31,101
Education - Commercial/Industrial					
1-4-7000-1000	Education - Commercial/Industrial	0	9,561	0	10,150
Total Education - Commercial/I		0	9,561	0	10,150
Total EXPENSE		3,366,976	2,740,911	914,575	2,968,340
Total OPERATING		495,573	0	724,752	0
2 CAPITAL					
REVENUE					
Public Works					
2-3-1100-8100	New Borrowing	-645,270	-651,704	0	0
Total Public Works		-645,270	-651,704	0	0
Provincial Grants					
2-3-5200-5300	Provincial Grants	-494,454	-490,310	-118,238	-297,540
Total Provincial Grants		-494,454	-490,310	-118,238	-297,540
revenue					
2-3-6500-5800	Transfer from Reserves Fire Dept	-8,240	-90,000	0	-101,500
Total revenue		-8,240	-90,000	0	-101,500
Other Revenue					
2-3-8000-4190	Contr from Res for Cap Expenditures	0	0	0	-10,685
2-3-8000-8200	Contr. From Deferred Revenue	-195,356	-204,000	0	0
2-3-8000-8300	Contribution From Operating Account	-52,562	-12,500	0	0
2-3-8000-9920	Contribution From Reserves- Road Equip	-49,616	-49,616	0	-12,000

TOWNSHIP OF CHISHOLM
Provisional Budget Report



Account Code : 1-1-1000-1210
 To 2-4-1100-4456
 Fiscal Year : 2024

Account Code	Account Description	2023 ACTUAL VALUES	2023 FINAL BUDGET	2024 ACTUAL VALUES	2024 DRAFT Budget
2-3-8000-9921	Contribution From Reserves-Future Rd Nee	-59,036	-60,000	0	0
2-3-8000-9978	Transfer from Resrve for One Time Eff	-33,386	-33,384	0	0
2-3-8000-9999	Borrow From Reserves	-95,250	-95,250	0	0
Total Other Revenue		-485,206	-454,750	0	-22,685
Total REVENUE		-1,633,170	-1,686,764	-118,238	-421,725
EXPENSE					
Fire Department					
2-4-0500-2185	Fire Dept Clothing Expenses	8,240	10,000	13,733	17,500
2-4-0500-2255	Fire Dept Equipment Capital	0	80,000	3,999	84,000
Total Fire Department		8,240	90,000	17,732	101,500
Public Works					
2-4-1100-1740	Int Exp on Internal Borrowing	7,500	7,500	0	0
2-4-1100-3115	Gravel Application	195,356	204,000	0	257,499
2-4-1100-3140	Equipment Capital Purchases	440,460	455,014	0	12,000
2-4-1100-3160	Garage Building Renovations	95,080	95,250	0	0
2-4-1100-3900	New Truck Purchase	25,000	0	0	0
2-4-1100-4405	South Shore Bridge	4,819	5,000	0	0
2-4-1100-4406	Pioneer Bridge	797,679	770,000	0	0
2-4-1100-4446	Memorial Park Reconstruction	0	0	0	50,726
2-4-1100-4456	Village Road Reconstruction	59,036	60,000	0	0
Total Public Works		1,624,930	1,596,764	0	320,225
Total EXPENSE		1,633,170	1,686,764	17,732	421,725
Total CAPITAL		0	0	-100,506	0