

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
Lesley Marshall, CAO Clerk-Treasurer

AGENDA

FINANCE COMMITTEE MEETING

March 26, 2025 7pm

1. Call meeting to Order and Land Acknowledgement
"We respectfully acknowledge that we are on the traditional territory of the Anishinaabe Peoples, in the Robinson-Huron and Williams Treaties areas. We wish to acknowledge the long history of First Nations and Metis Peoples in Ontario and show respect to the neighbouring Indigenous communities. We offer our gratitude for their care for, and teachings about, our earth and our relations. May we continue to honor these teachings."
2. Adoption of the Agenda
3. Notice of Pecuniary Interest
4. Minutes of January 9, 2025 (Encl.)
5. Open Forum
6. Discussion and Review of the following:
 - a. Memo -Changes since first draft CAO
 - b. Draft Operating & Capital Budget
 - c. Tax Impact on Median/Typical Property
 - d. Long Term Loan Re-Payments 10 years
 - e. Summary of Reserves
7. Next Finance Meeting - April 16, 2025
8. Adjournment

TOWNSHIP OF CHISHOLM

FINANCE COMMITTEE MEETING

DATE: January 9, 2025
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
Operations Superintendent Shawn Hughes
Fire Chief Ray Ford

REGRETS:

CALL TO ORDER AND LAND ACKNOWLEDGEMENT

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

The meeting was called to order by Mayor at 7:00 p.m.

1.0 ADOPTION OF AGENDA

Resolution 2025-01 (FC)

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

'Carried'

2.0 NOTICE OF PECUNIARY INTEREST – none noted

3.0 ADOPTION OF MINUTES

Resolution 2025-02 (FC)

Claire Riley and Bernadette Kerr: Be it resolved that council adopt minutes of the April 25th, 2024 meeting be approved as presented.

‘Carried’

4.0 OPEN FORUM – Phragmite Fighters update

5.0 Discussion and Review of the following:

- 5.1 Request for funding - Phragmite Fighters
- 5.2 Memo - Highlights from CAO
- 5.3 Proposed Operating Budget
- 5.4 Proposed Capital Budget
- 5.5 Summary of Reserves
- 5.6 Effect on 2025 Tax Ratio
- 5.7 Tax Impact on Median/Typical Property
- 5.8 Frequency distribution of Tax Impact – Residential
- 5.9 Long Term Loan Re-Payments 10 years
- 5.10 Historical Tax Rates Chart

Resolution 2025-03 (FC)

Claire Riley and Bernadette Kerr: Be it resolved that Finance Committee will not increase budget for Phragmite fighting costs but will recommend to Council to approve the use of Working Funds Reserves once grant applications have been decided on.

6.0 NEXT FINANCE COMMITTEE

TBD

7.0 ADJOURNMENT

Resolution 2025-04(FC)

Bernadette Kerr and Claire Riley: 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
Lesley Marshall CAO Clerk-Treasurer

MEMO

To: Council

From: Lesley Marshall, CAO Clerk Treasurer

Date: March 26, 2025

Re: **Finance Meeting 2025 Budget**

At current, the draft budget represents a 3.68% total tax increase for 2025.

For a single-family dwelling with an average assessment of \$197,000, the increase would be \$103.24.

With a presumed increase of approximately \$42,000 for Casselholme redevelopment it would be 5.15% with an impact on a single-family dwelling averaging \$144.28.

Impact summaries for both rates are included in the package.

These following changes and/or notes of interest are below:

LEVIES

- The Operating budget for Casselholme has been received at \$55,635
- North Bay Mattawa Conservation Authority is up 7.1% to a total of \$15,399
- Nipissing District Social Services Administration levy actuals are adjusted to \$323,701, up from \$309,937 which was misprinted in the first budget draft as a \$289,958 estimate and a \$281,540 actual for 2024 a difference of \$42,161
- North Bay Parry Sound District Health Unit has passed their budget with a 4.8% increase totaling \$44,271
- Policing has increased but not as significantly as originally proposed. For 2025, policing will cost \$175,269 up from 170,347 in 2024
- We are still awaiting figures from Casselholme for the redevelopment charge beginning in 2025. Estimates are \$42,467.
- The library is proposing \$23,568 for 2025 which is down from \$28,548 in 2024

REVENUES

- The proposed tax levy is to increase from \$1,904,792 in 2024 to \$2,030,695
- There is a one time increase to the OMPF in 2025 to \$562,600.
- Other grants include year 5 of 5 of the NORDS funding – this is dedicated to the loan for the Pioneer Bridge Replacement
- Other provincial grants include 2 fire department grants already represented in both the revenue and expenses; \$15K for FireSmart program and \$4K for Cancer Prevention PPE
- As well as the Emergency Preparedness grant of \$47,888.80 for equipment and supplies

EXPENSES

- While the Insurance renewal has been processed, the final numbers have yet to be received. As estimate of 12% has been carried over into this draft.

- Chisholm represents a 17% portion of the Police Service Board costs at \$3182 based on property count amongst the 3 participating townships. This is just slightly higher than the estimate included in the first draft.
- Fire Department is requesting a 23.74% increase over last year for the following reasons:
 - Increased training for regulation requirements
 - Increased cleaning of bunker gear for cancer prevention
 - Expenses for two grants for FireSmart and Cancer Prevention PPE
 - Insurance increase
 - Increased travel for the increased training needed
- Public works has a similar budget with the exception of a larger transfer to capital. See further comments on budget spreadsheet.
- Official Plan review project balance is included in planning fees for 2025
- Cupe Negotiations have been completed, resulting in a 3-year agreement including increased wages for the 2025, 2026, and 2027 years for staff, as well as a reflection of Canada Revenue Agency (CRA) automobile expense rate per kilometre of travel

CAPITAL

The outgoing CAO worked with Operations Superintendent and Fire Chief and put effort into the next 3 years of the Capital Budget. See full capital budget.

Items to note:

Fire Department –

- Fire Department is still looking to replace the rescue van but haven't been able to find a suitable used one.
- Self-contained breathing apparatus (SCBA) system needs to be replaced this year
- Replace more bunker suits
- All of the above to be paid for by Reserves

Public Works Equipment –

- Replace 1 ton that is 10 years old. Paid for by Reserves. As discussed, the necessary repairs to continue use of the existing vehicle would exceed \$7500 (not included in this draft) potentially leaving a gap of time between budget approval, and the new vehicle being available

Administration –

- Replace Server that is well overdue to be replaced. Paid for by Reserves

Roads –

- Hard Surface Memorial from Alderdale to Kells Road.
- Gravel application to River and South Shore Roads.
- Paid for by Reserves, Levy, OCIF and CCBF (Gas Tax)

Future years 2026 and 2027 –

- Fire Department will be looking to replace pumper truck in 2027
- Public Works will want to continue the gravel program though with the lack of funds has realistically turned into a 10-year plan
- Next big road project will be Memorial Park Drive from Alderdale to Powassan Boundary. In 2026 we would replace culverts and dig out problem areas and in 2027 we would asphalt the entire length. This portion of road is asphalt and has held up well. Staff believe it is worth the money to asphalt again as it will save money in the long run by lasting 20+ years compared to hard surfacing

Budget Summary

March Draft, 2025

	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change between budget yrs	Projected 2026	Projected 2027
REVENUE	-\$ 2,912,656	-\$ 3,046,104	-\$ 2,968,200	-1.87%	-\$ 2,812,040	-\$ 2,854,845
EXPENSES						
Fire Dept	\$ 188,272	\$ 141,464	\$ 152,146	23.74%	\$ 169,633	\$ 171,019
Public Works	\$ 1,325,050	\$ 1,116,035	\$ 1,223,376	8.31%	\$ 1,191,197	\$ 1,203,109
Council & Election	\$ 36,500	\$ 44,576	\$ 42,950	-15.02%	\$ 53,550	\$ 42,550
Admin and Gen Govt	\$ 479,468	\$ 454,924	\$ 470,631	1.88%	\$ 485,222	\$ 490,074
Environmental	\$ 85,201	\$ 117,459	\$ 124,819	-31.74%	\$ 86,053	\$ 86,913
Health/Social/Recreation/Plan	\$ 514,186	\$ 729,870	\$ 723,727	-28.95%	\$ 547,301	\$ 542,246
Other Expenses	\$ 283,980	\$ 185,236	\$ 230,550	23.18%	\$ 286,814	\$ 289,677
Total Expenses	\$ 2,912,656	\$ 2,789,564	\$ 2,968,199	-18.60%	\$ 2,819,769	\$ 2,825,588
(Surplus)/Deficit	-\$ 0	-\$ 256,540	-\$ 4		\$ 7,730	-\$ 29,257

Transfers into Reserves Summary:

Transfer to Reserves for Broadband	-
Transfer to Reserves Fire Dept	31,000
Reserve for Future road needs	20,000
Trsfr to Reserves Landfill Closure	10,400
Transfer to Reserves for Working Funds	-
Trsf to Reserves for Equipment	32,500
Trsf to Reserves elections	2,500
Trsf for Integrity Commissioner	-
Trsf to Property Clean up Reserves	-
Trsf to Plan review	-
	<u>96,400</u>

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

Prior Year tax levy	(1,887,160)
times 5%	94,358

NOTES:

Corporation of Township of Chisholm

Board Levies - Budget 2025

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	42,467 E	-	42,467	#DIV/0!	Forecast provided to Council in October 2024
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
	679,410	620,085	59,325	9.6%	

Total

Note:

REVENUE						March Draft, 2025			
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments on Proposed Budget	Projected 2026	Projected 2027	Comments
Cemetery Revenue									
1-3-0000-1000	Sale of Plots	-\$ 600	-\$ 50	-\$ 600	0.00%		-\$ 600	-\$ 600	
1-3-0000-2000	General Revenue - Cemetery	-\$ 500	-\$ 4,410	-\$ 500	0.00%		-\$ 500	-\$ 500	
General Taxation									
1-3-1000-1000	Residential and Farm	-\$ 2,030,695	-\$ 1,887,160	-\$ 1,904,792	4.77%		-\$ 2,071,309	-\$ 2,111,923	
1-3-1000-2000	Commercial & Industrial		-\$ 17,632		#DIV/0!				
1-3-1000-4000	General - Supplementary Taxes	-\$ 10,000	-\$ 46,820	-\$ 14,000	-28.57%				
1-3-1000-5000	General - Taxes Written Off		\$ 13,437		#DIV/0!				
Taxation School Boards									
1-3-1100-1000	English Public Levy		-\$ 196,877	-\$ 192,891	-100.00%				
1-3-1200-1000	French Public Levy		-\$ 3,416	-\$ 3,416	-100.00%				
1-3-1300-1000	English Separate Levy		-\$ 17,540	-\$ 17,495	-100.00%				
1-3-1400-1000	Fench Separate Levy		-\$ 13,610	-\$ 13,606	-100.00%				
1-3-1500-1000	Education - Commercial Industrial		-\$ 9,203	-\$ 10,150	-100.00%				
Unconditional Grants Provincial									
1-3-4200-5120	Ontario Municipal Partnership Fund	-\$ 562,600	-\$ 507,100	-\$ 507,100	10.94%	actual	-\$ 518,400	-\$ 518,400	
Federal Grants									
1-3-5100-5720	Federal Government	-\$ 2,300	-\$ 2,319	-\$ 2,100	9.52%		-\$ 2,100	-\$ 2,100	
Conditional Grants (Provincial)									
1-3-5200-5200	Wolf Damage Grants	-\$ 500	-\$ 2,121		#DIV/0!		-\$ 505	-\$ 510	
1-3-5200-5220	Other Grants	-\$ 74,000	-\$ 74,200	-\$ 75,000		Nords - Yr 5 of 5 Pioneer Bridge			
1-3-5200-5300	Infrastructure Grants				#DIV/0!		\$ -	\$ -	
1-3-5200-5325	Other Provincial Grants	-\$ 66,890	-\$ 88,814	\$ -	#DIV/0!	2 fire dept grants totaling \$19K, 47,888 Emerg. Prep	-\$ 67,559	-\$ 68,234	
1-3-5200-5355	Drainage Grant Revenue	-\$ 8,000	-\$ 6,441	-\$ 8,000	0.00%		-\$ 8,080	-\$ 8,161	
1-3-5200-5356	Drainage Recoverable - Owners				#DIV/0!		\$ -	\$ -	
Adminsitration Revenue									
1-3-6100-1910	Rev Re:Mandatory Septic Inspections		\$ -	-\$ 500	-100.00%		\$ -	\$ -	
1-3-6100-5785	Newsletter Advertising	-\$ 250	-\$ 220	-\$ 300	-16.67%		-\$ 253	-\$ 255	
1-3-6100-5786	Filming Permits	-\$ 100	-\$ 100	-\$ 250	-60.00%		-\$ 101	-\$ 102	
1-3-6100-5900	Bylaw Enforcement recovery			\$ -	#DIV/0!		\$ -	\$ -	
1-3-6100-7770	Tax Certificate	-\$ 2,500	-\$ 1,680	-\$ 2,500	0.00%		-\$ 2,525	-\$ 2,550	
1-3-6100-7800	Tax Registration Revenue	-\$ 2,000	-\$ 2,450	-\$ 2,000	0.00%		-\$ 2,020	-\$ 2,040	
1-3-6100-7900	Provincial Offences Net Revenue	-\$ 3,500	-\$ 919	\$ -	#DIV/0!		-\$ 3,535	-\$ 3,570	
Building Revenue									
1-3-6200-7240	Building Permits	-\$ 20,000	-\$ 41,871	-\$ 22,500	-11.11%		-\$ 20,200	-\$ 20,402	
1-3-6200-7250	Transfer from Res - Building Dept				#DIV/0!		\$ -	\$ -	
Animal Control Revenue									
1-3-6300-7210	Dog Taxes Collected	-\$ 1,500	-\$ 1,692	-\$ 1,500	0.00%		-\$ 1,515	-\$ 1,530	

1-3-6300-7220	Dog Taxes Collect. By Animal Control				#DIV/0!		\$ -	\$ -	
1-3-6300-7400	Pound Fees and Fines				#DIV/0!		\$ -	\$ -	
Roads Revenue									
1-3-6400-7740	Roads Revenue	-\$ 10,000	-\$ 17,740	-\$ 40,000	-75.00%		-\$ 10,100	-\$ 10,201	
1-3-6400-7760	Aggregate Resources Revenue	-\$ 6,000	-\$ 6,264	-\$ 7,500	-20.00%		-\$ 6,060	-\$ 6,121	
Fire Department Revenue									
1-3-6500-5795	Fire Dept Revenue		-\$ 60	\$ -	#DIV/0!		\$ -	\$ -	
Recreation Revenue									
1-3-6600-5745	Recreation Revenue		-\$ 195	\$ -	#DIV/0!				
Environmental Revenue									
1-3-6700-7535	Recycling Revenue	-\$ 5,000	-\$ 11,544	-\$ 24,000	-79.17%	April 2025 transition to new program	-\$ 5,050	-\$ 5,101	
1-3-6700-7540	Tipping Fees	\$ 6,000	-\$ 5,425	-\$ 5,000	-220.00%		\$ 6,060	\$ 6,121	
1-3-6700-7542	Electronics Removal				#DIV/0!		\$ -	\$ -	
1-3-6700-7545	Scrap Metal Removal	-\$ 2,500	-\$ 1,258	-\$ 3,500	-28.57%		-\$ 2,525	-\$ 2,550	
Planning Revenue									
1-3-6800-7780	Zoning Fees	-\$ 3,500	-\$ 3,250	-\$ 3,000	16.67%		-\$ 3,535	-\$ 3,570	
1-3-6800-7781	Deposits - Zoning By-Law Fees		\$ -		#DIV/0!		\$ -	\$ -	
1-3-6800-7782	Recoverable Planning Expenses				#DIV/0!		\$ -	\$ -	
1-3-6800-7785	Severance Application Fees	-\$ 10,000	-\$ 10,200	-\$ 10,000	0.00%		-\$ 10,100	-\$ 10,201	
1-3-6800-7795	Minor Variance Fees	-\$ 1,000	\$ -	-\$ 1,000	0.00%		-\$ 1,010	-\$ 1,020	
1-3-6800-7800	Admin Fees - Road Allowances		-\$ 500	-\$ 500	-100.00%		\$ -	\$ -	
1-3-6800-7805	Deposits - Lakeshore Road Allowance				#DIV/0!		\$ -	\$ -	
1-3-6800-7810	Frontage Fees	-\$ 5,000	-\$ 8,489	-\$ 5,000	0.00%		-\$ 5,050	-\$ 5,101	
1-3-6800-7820	Planning Fees	-\$ 1,500	-\$ 1,603		#DIV/0!		-\$ 1,515	-\$ 1,530	
Other Revenue									
1-3-8000-5000	Interest Income	-\$ 1,000	-\$ 20,892	-\$ 1,000	0.00%		-\$ 1,010	-\$ 1,020	
1-3-8000-7510	Penalties - Current Taxes	-\$ 18,000	-\$ 21,593	-\$ 17,000	5.88%		-\$ 18,180	-\$ 18,362	
1-3-8000-7520	Interest - Tax Arrears	-\$ 15,000	-\$ 19,348	-\$ 14,000	7.14%		-\$ 15,150	-\$ 15,302	
1-3-8000-9100	Other Revenue	-\$ 19,221	-\$ 4,535	-\$ 2,500	668.84%	WSIB REBATE	-\$ 19,413	-\$ 19,607	
1-3-8000-9905	Cont. from Reserves - Working Funds	-\$ 10,000		-\$ 20,000	-50.00%		-\$ 10,100	-\$ 10,201	
1-3-8000-9915	Cont. from Capital Fund				#DIV/0!		\$ -	\$ -	
1-3-8000-9920	Cont. from Reserves - Rd Equip				#DIV/0!		\$ -	\$ -	
1-3-8000-9921	Cont from Reserves - Roads Exp				#DIV/0!		\$ -	\$ -	
1-3-8000-9955	Contribution from Reserve - Gas Tax			-\$ 25,000	-100.00%				
1-3-8000-9960	Contribution from reserves - FD				#DIV/0!		\$ -	\$ -	
1-3-8000-9977	Cont from Res for Emerg. Planning				#DIV/0!		\$ -	\$ -	
	Cont from Res - Plan Review	-\$ 10,000		-\$ 10,000	0.00%		-\$ 10,100	-\$ 10,201	
	Cont from Res -Levy	-\$ 15,000							
	Cont from Res - Efficiencies								
	TOTAL REVENUE	-\$ 2,912,656	-\$ 3,046,104	-\$ 2,968,200	-1.87%		-\$ 2,812,040	-\$ 2,854,845	

Budget Prep

March Draft, 2025

Department: 1-3-0100- Council

G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments	Projected 2026	Projected 2027	Comments
1110	Renumeration - Meetings	\$ 24,000	\$ 25,200	\$ 22,500	6.67%		\$ 26,000	\$ 26,000	
1112	Remuneration - Conferences	\$ 3,800	\$ 6,160	\$ 7,500	-49.33%	FONOM (3), AMO (1)			
1120	Travel and Conferences	\$ 4,000	\$ 11,205	\$ 10,500	-61.90%		\$ 12,000	\$ 12,000	
1130	Other Expenses	\$ 500	\$ 70	\$ 500	0.00%		\$ 500	\$ 500	
1141	CPP premium	\$ 800	\$ 878	\$ 1,000	-20.00%		\$ 700	\$ 700	
1150	EHT premium	\$ 600	\$ -	\$ 650	-7.69%		\$ 550	\$ 550	
1160	Integrity Commissioner	\$ 300	\$ 1,063	\$ 300	0.00%	annual retainer	\$ 300	\$ 300	
NEW	Trsf to Integrity Comm Reserve				#DIV/0!				
	TOTALS	\$ 34,000	\$ 44,576	\$ 42,950	-20.84%		\$ 40,050	\$ 40,050	

Department: 1-3-0200- Elections

G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments			
1310	Remuneration - Election Staff	\$ -			#DIV/0!	no elections until 2026	\$ 2,500	\$ -	
	Vendor	\$ -					\$ 10,000	\$ -	
1320	Supplies and Services	\$ -			#DIV/0!		\$ 1,000	\$ -	
1330	Trsf to Election Reserve	\$ 2,500	\$ -	\$ -				\$ 2,500	
	TOTALS	\$ 2,500	\$ -	\$ -	#DIV/0!		\$ 13,500	\$ 2,500	

TOTALS	\$ 36,500	\$ 44,576	\$ 42,950	-15.02%
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\$ 53,550	\$ 42,550
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Department: 1-4-0300 Admin									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments	Projected 2026	Projected 2027	Comments
1141	CPP Premium	\$ 10,951	\$ 9,055	\$ 9,495	15.34%		\$ 11,061	\$ 11,171	
1410	Salaries Admin	\$ 263,172	\$ 238,335	\$ 236,582	11.24%	Collective Agreement adjustment	\$ 265,804	\$ 268,462	
1430	Training	\$ 1,600	\$ 1,916	\$ 1,600	0.00%		\$ 1,616	\$ 1,632	
1440	Travel Conferences & Other	\$ 1,000	\$ 1,146	\$ 3,500	-71.43%	AMO only	\$ 1,010	\$ 1,020	
1460	EI Premium	\$ 5,938	\$ 4,428	\$ 5,429	9.38%		\$ 5,998	\$ 6,058	
1470	EHT Premiums	\$ 5,132	\$ -	\$ 4,613	11.25%		\$ 5,183	\$ 5,235	
1476	OMERS	\$ 18,531	\$ 18,155	\$ 16,328	13.49%		\$ 18,717	\$ 18,904	
1480	Group Insurance Benefits	\$ 15,138	\$ 15,055	\$ 17,532	-13.65%		\$ 15,290	\$ 15,443	
1485	Health and Safety	\$ 100	\$ 190	\$ 100	0.00%		\$ 101	\$ 102	
1490	WSIB Premiums	\$ 8,553	\$ 6,857	\$ 8,943	-4.36%		\$ 8,639	\$ 8,725	
1498	Office Expenses	\$ 10,000	\$ 12,397	\$ 10,013	-0.13%		\$ 10,100	\$ 10,201	
1520	Insurance	\$ 42,423	\$ 37,887	\$ 32,003	32.56%	estimate - advised to expect 12% increase	\$ 42,848	\$ 43,276	
1530	Contracted Office Services	\$ 3,400	\$ 3,289	\$ 3,400	0.00%		\$ 3,434	\$ 3,468	
1540	Computer Software Expenses	\$ 14,000	\$ 14,463	\$ 16,000	-12.50%	PSD Citiwide cancellation 2025 - Not using	\$ 14,140	\$ 14,281	
1610	Office Supplies	\$ 5,000	\$ 4,198	\$ 5,000	0.00%		\$ 5,050	\$ 5,101	
1620	Telephone, Fax, Teleconference	\$ 7,500	\$ 7,623	\$ 7,500	0.00%		\$ 7,575	\$ 7,651	
1621	Cell phone	\$ 1,000	\$ 1,172	\$ 1,000	0.00%		\$ 1,010	\$ 1,020	
1630	Postage	\$ 3,500	\$ 4,309	\$ 5,000	-30.00%	reduction in mailout frequency	\$ 3,535	\$ 3,570	
1660	Sub and Magazines	\$ 3,800	\$ 4,042	\$ 3,600	5.56%		\$ 3,838	\$ 3,876	
1710	Office Equipment	\$ 1,000	\$ 2,539	\$ 1,000	0.00%		\$ 1,010	\$ 1,020	
1720	Computer Equipment	\$ 500	\$ 487	\$ 500	0.00%		\$ 505	\$ 510	
1735	Miscellaneous	\$ -	\$ 173	\$ -	#DIV/0!		\$ -	\$ -	
Department: 1-4-0400- Gen Govt									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments	Projected 2026	Projected 2027	Comments
NEW	Asset Mgmt consulting		\$ -	\$ 12,000		done in house in 2024			
1670	Audit Fees	\$ 17,000	\$ 17,966	\$ 16,900	0.59%		\$ 17,170	\$ 17,342	
1675	Tax Registration Expenses	\$ 2,500	\$ 4,600	\$ 2,500	0.00%		\$ 2,525	\$ 2,550	
1680	Legal Fees	\$ 4,000	\$ 3,338	\$ 8,000	-50.00%		\$ 5,000	\$ 5,050	
1690	Advertising	\$ 500	\$ -	\$ 500	0.00%		\$ 505	\$ 510	
1720	Receptions	\$ -	\$ 574	\$ 750	-100.00%		\$ -	\$ -	
1740	Interest Expense (Operating Loan)				#DIV/0!	shouldn't need to use operating loan	\$ -	\$ -	
1750	Bank Charges	\$ 2,000	\$ 1,724	\$ 2,402	-16.74%		\$ 2,020	\$ 2,040	
1800	Awards and Recognition	\$ 1,000	\$ 979	\$ 750	33.33%		\$ 1,010	\$ 1,020	
1810	General Donations	\$ 1,600	\$ 1,606	\$ 1,500	6.67%		\$ 1,616	\$ 1,632	
2770	Property Assessment (MPAC)	\$ 26,628	\$ 25,747	\$ 25,191	5.70%	actual 2025	\$ 26,894	\$ 27,163	
2805	Website	\$ 2,000	\$ 10,674	\$ 11,000	-81.82%		\$ 2,020	\$ 2,040	
5330	One time Efficiencies		\$ -		#DIV/0!				
	Transfer to Levy Reserve		\$ -						
	TOTALS	\$ 479,468	\$ 454,924	\$ 470,631	1.88%		\$ 485,222	\$ 490,074	

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Department: 1-4-0500- Fire Dept.

G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments	Projected 2026	Projected 2027	Comments
1141	CPP	\$ 800	\$ 741	\$ 675			\$ 808	\$ 816	
1460	EI						\$ -	\$ -	
1476	OMERS	\$ 1,200	\$ 2,298	\$ -		change to OMERS - 2024 included retro to 2023			
1480	EHT	\$ 275	\$ -	\$ 275	0.00%		\$ 278	\$ 281	
2125	Materials and Supplies	\$ 1,200	\$ 1,242	\$ 1,200	0.00%		\$ 1,212	\$ 1,224	
2130	Building Maintenance	\$ 1,500	\$ 150	\$ 1,500	0.00%	lighting in small bay	\$ 1,515	\$ 1,530	
2135	Communications	\$ 5,500	\$ 5,450	\$ 5,500	0.00%	dispatch services, text paging, radio frequency	\$ 5,555	\$ 5,611	
2140	Training	\$ 11,950	\$ 4,552	\$ 8,000	49.38%	increased training for regulation, DZ testing	\$ 12,070	\$ 12,190	
2145	Insurance	\$ 28,540	\$ 25,482	\$ 24,300	17.45%	advised for 12% increase	\$ 28,825	\$ 29,113	
2146	WSIB	\$ 7,500	\$ 7,061	\$ 7,800	-3.85%		\$ 7,575	\$ 7,651	
2150	Equipment Maintenance	\$ 12,000	\$ 10,694	\$ 10,000	20.00%		\$ 12,120	\$ 12,241	
2155	Fire Agreement - MNR	\$ 189	\$ -	\$ 186	1.61%		\$ 191	\$ 193	
2157	Heavy Extracation	\$ 1,200	\$ -	\$ 1,200	0.00%		\$ 1,212	\$ 1,224	
2160	Health and Safety	\$ 10,500	\$ 4,098	\$ 5,500	90.91%	increasing frequency of cleaning bunker suits, includes grant for cancer prevention PPE \$4K	\$ 6,605	\$ 6,671	
2165	Radio Equipment	\$ 2,500	\$ 2,287	\$ 2,500	0.00%		\$ 2,525	\$ 2,550	
2180	Gas and Oil	\$ 2,700	\$ 1,713	\$ 3,000	-10.00%		\$ 2,727	\$ 2,754	
2185	Clothing	\$ 3,500	\$ 1,865	\$ 3,500	0.00%		\$ 3,535	\$ 3,570	
2190	Travel and Conferences	\$ 3,500	\$ 2,107	\$ 3,000	16.67%	increase travel for increased training	\$ 3,535	\$ 3,570	
2192	Per Diem	\$ 4,500	\$ 1,500	\$ 3,750	20.00%	increased training	\$ 4,545	\$ 4,590	
2195	Salaries (points)	\$ 9,750	\$ 9,250	\$ 9,250	5.41%		\$ 9,848	\$ 9,946	
2200	Honorarium	\$ 18,243	\$ 17,435	\$ 17,585	3.74%		\$ 18,425	\$ 18,610	
2210	Fire Fighter Recognition	\$ 2,100	\$ 2,100	\$ 2,100	0.00%		\$ 2,121	\$ 2,142	
2230	Memberships & Subscriptions	\$ 425	\$ 525	\$ 425	0.00%		\$ 429	\$ 434	
2235	Heat and Hydro	\$ 6,000	\$ 8,509	\$ 6,000	0.00%		\$ 6,060	\$ 6,121	
2240	Fire Prevention	\$ 18,700	\$ 1,247	\$ 900	1977.78%	includes fire smart grant of \$15K plus firesmart program \$2K, Burnpermits.com, prevention materials, local fire smart committee	\$ 3,887	\$ 3,926	
2245	Small Equipment	\$ 3,000	\$ 158	\$ 3,000	0.00%		\$ 3,030	\$ 3,060	
2250	Transfer to Reserves	\$ 31,000	\$ 31,000	\$ 31,000	0.00%		\$ 31,000	\$ 31,000	
2255	Capital Expenditures			\$ -	#DIV/0!	moved to capital budget	0	0	
TOTALS		\$ 188,272	\$ 141,464	\$ 152,146	23.74%		\$ 169,633	\$ 171,019	

\$ 36,126 2025 increase
 -15000 Firesmart grant
 -4000 fire community grant
\$ 17,126 looking for an increase of this from levy

Department: 1-4-0700 - Conservation Authority									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments	Projected 2026	Projected 2027	Comments
2310	Conservation Authority Levy	\$ 14,499	\$ 14,383	\$ 14,383	0.81%	actual	\$ 14,644	\$ 14,790	
2350	Mand. Septic Inspection Fees				#DIV/0!		\$ -	\$ -	
2400	Source Water Protection				#DIV/0!		\$ -	\$ -	
2775	GIS	\$ 10,000	\$ 8,951	\$ 10,000	0.00%	includes CPI increase and building module	\$ 10,100	\$ 10,201	
2776	Transfer to Reserves for GIS			\$ -	#DIV/0!		\$ -	\$ -	
TOTALS		\$ 24,499	\$ 23,334	\$ 24,383	0.48%		\$ 24,744	\$ 24,991	
							\$ -	\$ -	
Department: 1-4-0800- Building ByLaw Enforcement									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments	Projected 2026	Projected 2027	Comments
1141	ByLaw Enforcement - CPP	\$ -	\$ 41	\$ 200	-100.00%	zero - contract with Bonfield	\$ -	\$ -	
1460	ByLaw Enforcement - EI	\$ -	\$ 45	\$ 90	-100.00%	zero - contract with Bonfield	\$ -	\$ -	
2410	Building Inspection Salaries	\$ 15,000	\$ 18,783	\$ 15,000	0.00%	can use building reserves to offset overages	\$ 15,150	\$ 15,302	
2420	Building Inspection Other Exp.	\$ 5,000	\$ 6,365	\$ 7,500	-33.33%	can use building reserves to offset overages	\$ 5,050	\$ 5,101	
2430	Transfer to Reserve for Building Dept				#DIV/0!		\$ -	\$ -	
2450	ByLaw Enforcement - WSIB	\$ -	\$ 73	\$ 100	-100.00%	zero - contract with Bonfield	\$ -	\$ -	
2710	ByLaw Enforcement Officer	\$ 7,500	\$ 1,922	\$ 5,000	50.00%	contract with Bonfield	\$ 7,575	\$ 7,651	
2720	ByLaw Enforcement Other Exp	\$ 1,500	\$ 728	\$ 1,500	0.00%		\$ 1,515	\$ 1,530	
2750	ByLaw Enforcement - EHT	\$ -			#DIV/0!	zero - contract with Bonfield	\$ -	\$ -	
3000	Property Cleanup costs				#DIV/0!		\$ -	\$ -	
3001	Property Cleanup Cost Reserves						\$ -	\$ -	
TOTALS		\$ 29,000	\$ 27,957	\$ 29,390	-1.33%		\$ 29,290	\$ 29,583	
							\$ -	\$ -	
							\$ -	\$ -	
Department: 1-4-0900- Animal Control Canine									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments	Projected 2026	Projected 2027	Comments
2510	Wages	\$ 1,500	\$ 1,400	\$ 1,500	0.00%		\$ 1,515	\$ 1,530	
2520	Supplies and Other	\$ 500	\$ 721	\$ 500	0.00%		\$ 505	\$ 510	
2530	Live Stock Evaluator-Other Exp				#DIV/0!		\$ -	\$ -	
2540	Live stock Evaluator		\$ -		#DIV/0!		\$ -	\$ -	
2555	Veterinary Unit Representative				#DIV/0!		\$ -	\$ -	
TOTALS		\$ 2,000	\$ 2,121	\$ 2,000	0.00%		\$ 2,020	\$ 2,040	

Department: 1-4-0901- Animal Control Livestock									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments	Projected 2026	Projected 2027	Comments
1460	Livestock Evaluator - EI Benefits	\$ -	\$ 4	\$ -	#DIV/0!		\$ -	\$ -	
2530	Livestock Killed by Dogs/Wolves	\$ 500	\$ 2,021	\$ 500	0.00%	offset by revenue	\$ 505	\$ 510	
2535	Livestock Evaluator Expenses	\$ 100	\$ 67	\$ 100	0.00%		\$ 101	\$ 102	
2540	Livestock Evaluator	\$ 100	\$ 191		#DIV/0!		\$ 101	\$ 102	
	TOTALS	\$ 700	\$ 2,283	\$ 600	16.67%		\$ 707	\$ 714	

Department: 1-4-0902- Animal Control Veterinary									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments	Projected 2026	Projected 2027	Comments
2550	Veterinary Unit	550	\$ -	\$ 550	0.00%	still waiting for 2024 invoice	550	550	
2700	Veterinary Unit Representative		\$ -	\$ -	#DIV/0!				
	TOTALS	\$ 550	\$ -	\$ 550	0.00%		\$ 550	\$ 550	

Department: 1-4-0903- Animal Control Bear									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments	Projected 2026	Projected 2027	Comments
2570	Bear Control	0	\$ -	\$ -	#DIV/0!				
	TOTALS								

Department: 1-4-0904- Animal Control Pound Keeper									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments	Projected 2026	Projected 2027	Comments
1460	Pound Keeper EI Deduction			\$ -	#DIV/0!				
2600	Pound Keeper Wages			\$ -	#DIV/0!				
2660	Pound Keeper Other Expenses			\$ -	#DIV/0!				
	TOTAL	\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ -	

Department: 1-4-1000 Other Protections									
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G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	Percentage Change	Comments	Projected 2026	Projected 2027	Comments
0010	Fence Viewing	\$ 100	\$ -	\$ 100	0.00%		\$ 101	\$ 102	
0012	Fence Viewing Expenses				#DIV/0!		\$ -	\$ -	
0020	Emergency Planning	48,000.00	\$ 474	\$ 1,000	4700.00%	Emergency Preparedness Grant	\$ 48,480	\$ 48,965	
0021	Trsfer to Reserves Emerg. Plan								
0025	JEPP Grant Expenditures				#DIV/0!		\$ -	\$ -	
0040	Costs Re 911 contract	\$ 680	\$ 678	\$ 680	0.00%		\$ 687	\$ 694	
0045	Police Service Board Expenses	3182	622	1500	112.13%	Actual	\$ 3,214	\$ 3,246	
0050	Policing Costs	175269	127767	170347	2.89%		\$ 177,022	\$ 178,792	
0060	Wistiwasing Watershed Mgmt Comm				#DIV/0!		\$ -	\$ -	
1460	Fence Viewing EI				#DIV/0!		\$ -	\$ -	
1500	Fence Viewing Expenses				#DIV/0!		\$ -	\$ -	
	TOTAL	\$ 227,231	\$ 129,541	\$ 173,627	30.87%		\$ 229,503	\$ 231,798	
TOTALS		\$ 283,980	\$ 185,236	\$ 230,550	23.18%		\$ 286,814	\$ 289,677	

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Department: 1-4-1100- Public Works

G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments	Projected 2026	Projected 2027	Comments
1141	CPP	\$ 20,049	\$ 16,897	\$ 17,940	11.76%		20,250	20,452	
1460	EI	\$ 7,200	\$ 6,280	\$ 6,548	9.95%		7,272	7,344	
1476	Benefits - OMERS	\$ 30,604	\$ 28,394	\$ 26,954	13.54%		30,910	31,219	
3110	Wages	\$ 347,047	\$ 315,225	\$ 311,593	11.38%	collective agreement adjustment	350,517	354,022	
3115	Gravel	\$ 20,000	\$ 21,072	\$ 16,000	25.00%	up in 2024 for River Road washout, low in yard pile	20,200	20,402	
3116	Sand and Salt	\$ 75,000	\$ 63,989	\$ 75,000	0.00%		75,750	76,508	
3117	Calcium	\$ 98,052	\$ 94,828	\$ 102,465	-4.31%		99,033	100,023	
3118	Culverts	\$ 15,000	\$ 14,653	\$ 15,000	0.00%		15,150	15,302	
3119	Cold Mix/Crushed Asphalt	\$ 4,500	\$ 17,078	\$ 4,500	0.00%	significant increase in 2024 for hot asphalt for River Road	4,545	4,590	
3120	Materials - Shop & Supplies	\$ 12,000	\$ 11,406	\$ 12,049	-0.41%		12,120	12,241	
3121	Small Equipment Repairs	\$ 3,000	\$ 784	\$ 4,000	-25.00%		3,030	3,060	
3122	Advertising/Courier	\$ 500	\$ -	\$ 500	0.00%		505	510	
3125	Memberships & Subscriptions	\$ 950	\$ 921	\$ 850	11.76%	good roads, almaguin roads supers, nipissing road supers	960	969	
3130	Equipment Rentals	\$ 30,000	\$ 28,149	\$ 30,000	0.00%		30,300	30,603	
3150	Garage Furnace Fuel	\$ 10,000	\$ 7,327	\$ 11,000	-9.09%		10,100	10,201	
3160	Garage - Main Building	\$ 2,000	\$ 2,640	\$ 2,000	0.00%	over budget for heater repair in 2024	2,020	2,040	
3165	Computer Expenses	\$ -	\$ -	\$ 250	-100.00%		-	-	
3210	Grader Expenses - Blades		\$ -	\$ -	#DIV/0!		-	-	
3211	Grader Fuel	\$ 18,000	\$ 14,700	\$ 19,500	-7.69%		18,180	18,362	
3212	Grader Parts and Repairs	\$ 10,000	\$ 9,183	\$ 15,000	-33.33%	no major maintenance this year	10,100	10,201	
3220	24 Western Star License	\$ 1,841	\$ 1,841	\$ 1,841	0.00%		1,859	1,878	
3221	24 Western Star Fuel	\$ 7,000	\$ 5,532	\$ 6,000	16.67%		7,070	7,141	
3222	24 Western Star Parts and Repairs	\$ 5,000	\$ 11,338	\$ 5,000	0.00%		5,050	5,101	
3225	05 Western Star License	\$ 1,691	\$ 1,691	\$ 1,691	0.00%		1,708	1,725	
3226	05 Western Star Fuel	\$ 10,000	\$ 8,301	\$ 10,000	0.00%		10,100	10,201	
3227	05 Western Star Part and Repairs	\$ 12,000	\$ 18,641	\$ 10,000	20.00%		12,120	12,241	
3241	Backhoe Fuel	\$ 5,500	\$ 3,779	\$ 6,500	-15.38%		5,555	5,611	
3242	Backhoe Parts and Repairs	\$ 9,500	\$ 5,861	\$ 6,000	58.33%	bristles replaced on sweeper this year	9,595	9,691	
3255	GMC 2019 licence		\$ -		#DIV/0!		-	-	
3256	GMC 2019 Fuel	\$ 7,000	\$ 7,231	\$ 7,000	0.00%		7,070	7,141	
3257	GMC 2019	\$ 4,000	\$ 3,775	\$ 3,000	33.33%	alignment needed because tires are wearing unevenly	4,040	4,080	
3260	GMC Pickup 2015 licence	\$ 288	\$ 288	\$ -	#DIV/0!		291	294	
3261	GMC Fuel 2015	\$ 1,500	\$ 5,138	\$ 5,000	-70.00%		1,515	1,530	
3262	GMC Parts & Repairs 2015	\$ -	\$ 2,829	\$ 4,000	-100.00%		-	-	
3270	Freightliner Expense Licence	\$ 2,144	\$ 2,144	\$ 2,144	0.00%		2,165	2,187	
3271	Freightliner Fuel	\$ 10,000	\$ 6,058	\$ 12,000	-16.67%		10,100	10,201	
3272	Freightliner Parts & Repairs	\$ 8,000	\$ 7,384	\$ 8,000	0.00%		8,080	8,161	
3273	Argo Expenses	\$ 500	\$ -	\$ 500	0.00%		505	510	

3275	Tractor Fuel	\$ 1,000	\$ 1,047	\$ 2,500	-60.00%		1,010	1,020	
3276	Tractor repairs	\$ 1,000	\$ 1,189	\$ 1,000	0.00%		1,010	1,020	
3280	Excavator			\$ -	#DIV/0!		-	-	
3281	Excavator Fuel	\$ 8,500	\$ 7,239	\$ 8,500	0.00%		8,585	8,671	
3282	Excavator Parts & Repairs	\$ 5,000	\$ 6,456	\$ 5,000	0.00%		5,050	5,101	
3660	Benefits Group Insurance	\$ 18,920	\$ 23,866	\$ 26,424	-28.40%		19,109	19,300	
3690	EHT Premiums	\$ 6,767	\$ -	\$ 6,076	11.38%		6,835	6,903	
3700	WSIB Premiums	\$ 11,279	\$ 9,192	\$ 11,778	-4.24%		11,392	11,506	
3710	Garage Telephone	\$ 500	\$ 1,389	\$ 500	0.00%				
3720	Garage Hydro	\$ 3,000	\$ 2,857	\$ 3,300	-9.09%	savings due to motion sensor on lights	3,030	3,060	
3725	Travel	\$ 2,500	\$ 365	\$ 2,500	0.00%		2,525	2,550	
3730	Conferences & Training	\$ 4,000	\$ 3,672	\$ 4,000	0.00%		4,040	4,080	
3740	Plans and Studies	\$ 1,000	\$ -	\$ 8,000	-87.50%	No mandatory bridge study for 2025	1,010	1,020	
3745	Engineering Costs - Misc.	\$ 5,000	\$ -	\$ 25,000	-80.00%		5,050	5,101	
3746	Costs Re Road Assess. Program				#DIV/0!		-	-	
3750	Insurance	\$ 45,353	\$ 40,494	\$ 40,142	12.98%	advised for 12% increase	45,807	46,265	
3760	Signage	\$ 3,000	\$ 4,258	\$ 3,000	0.00%		3,030	3,060	
3765	Health and Safety	\$ 9,000	\$ 9,729	\$ 9,000	0.00%		9,090	9,181	
3770	Clothing & Boot Allowance	\$ 3,250	\$ 2,688	\$ 2,500	30.00%	increased full-time staff by \$150 2025	3,283	3,315	
3810	Long Term Principal	\$ 168,047	\$ 162,463	\$ 198,805	-15.47%		169,727	171,425	
3915	Long Term Loans Interest	\$ 35,420	\$ 40,224	\$ 48,026	-26.25%		35,774	36,132	
4320	Trsf to Reserves for Equipment	\$ 32,500	\$ 32,500	\$ 32,500	0.00%		32,825	33,153	
4405	Bridge/Culvert Repairs	\$ 3,000	\$ -	\$ 3,000	0.00%		3,030	3,060	
4415	Road Patching		\$ -		#DIV/0!		-	-	
4430	Costs Re Aggregate pits	\$ 1,000	\$ -	\$ 1,000	0.00%		1,010	1,020	
4435	Transfer to Reserves, Aggregate pits		\$ -		#DIV/0!		-	-	
4436	Reserve for Future road needs	\$ 20,000	\$ 20,000	\$ 20,000	0.00%		20,200	20,402	
4460	Beaver Control	\$ 1,000	\$ 1,050	\$ 1,000	0.00%		1,010	1,020	
4466	Transfer to Reserves for Working Funds				#DIV/0!		-	-	
	TRSF to CAPITAL BUDGET	\$ 145,147							
	TOTALS	\$ 1,325,050	\$ 1,116,035	\$ 1,223,376	8.31%		\$ 1,191,197	\$ 1,203,109	

Department: 1-4-1300 Environmental

Department: 1-4-1300 Environmental							Projected 2026	Projected 2027	Comments
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments			
1141	CPP Premium	\$ -			#DIV/0!		0.00	0.00	
1460	EI Premium	\$ 440	\$ 437	\$ 366	20.09%		443.92	448.36	
1476	OMERS	\$ 1,723	\$ -	\$ 1,416	21.67%		1740.10	1757.50	
4505	Site Clean up	\$ 13,000	\$ 24,112	\$ 28,000	-53.57%	not grinding, trying crushing with excavator to compare space saved and value for cost	13130.00	13261.30	
4510	Site Expenditures	\$ 28,000	\$ 28,041	\$ 28,000	0.00%	Knights Piesold report in 2025	28280.00	28562.80	
4512	Recycling/Landfill Educ Comm				#DIV/0!		0.00	0.00	
4515	Landfill Closer Study			\$ -	#DIV/0!		0.00	0.00	
4520	Trsfr to Reserves Landfill Closure	\$ 10,400	\$ 10,400	\$ 10,400	0.00%		10504.00	10609.04	
4521	Transfer to Reserves Monitoring Wells				#DIV/0!		0.00	0.00	
4610	Recycling	\$ 11,500	\$ 35,107	\$ 40,000	-71.25%	3mths old program, 9 mths new program	11615.00	11731.15	
4620	Wages - Landfill	\$ 19,143	\$ 18,818	\$ 15,735	21.66%	collective agreement adjustment	19334.48	19527.83	
4610	EHT Premium	\$ 373	\$ -	\$ 307	21.59%		377.02	380.79	
4650	WSIB	\$ 622	\$ 544	\$ 595	4.56%		628.37	634.65	
4670	Property Acquisition Costs		\$ -		#DIV/0!		0.00	0.00	
4675	Landfill Closure Costs				#DIV/0!		0.00	0.00	
	TOTALS	\$ 85,201	\$ 117,459	\$ 124,819	-31.74%		\$ 86,053	\$ 86,913	

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Department: 1-4-1400- Health									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments	Projected 2026	Projected 2027	Comments
5110	Health Unit	\$ 44,271	\$ 42,258	\$ 42,258	4.76%	actual 2025	\$ 66,407	\$ 67,403	
5200	Contribution to Hospital				#DIV/0!		\$ -	\$ -	
6510	Cemetery Expenses	\$ 2,500	\$ 5,943	\$ 2,500	0.00%	offset by revenues	\$ 2,538	\$ 2,576	
6520	One Kids Place				#DIV/0!		\$ -	\$ -	
	TOTAL	\$ 46,771	\$ 48,201	\$ 44,758	4.50%		\$ 68,944	\$ 69,978	
Department: 1-4-1500- Social Assistance									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments			
6110	Social Assistance	\$ 323,701	\$ 307,368	\$ 309,937	4.44%	actual 2025	\$ 328,557	\$ 333,485	
Department: 1-4-1600- Home for the Aged									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments			
6210	Home for the Aged	\$ 55,635	\$ 54,612	\$ 54,612	1.87%	actual 2025	\$ 56,470	\$ 57,317	
Department: 1-4-1700- Parks									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments			
1110	Parks Expenses	\$ 5,000	\$ 5,537	\$ 5,000	0.00%	increase in port a john cleaning	2500	2500	
1115	Tennis Court	\$ 500	\$ 364	\$ 500	0.00%		15000	2000	
1125					#DIV/0!				
1200	Parks and Rec Insurance	\$ 8,160	\$ 7,286	\$ 7,746	5.35%	advised for 12% increase	\$ 8,976	\$ 9,874	
	TOTALS	\$ 13,660	\$ 13,187	\$ 13,246	3.13%		\$ 26,476	\$ 14,374	
Department: 1-4-1800- Recreation									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments			
1310	Recreation Programs & Events	\$ 800	\$ 1,296	\$ 800	0.00%		800	800	
1500					#DIV/0!				
1510	Advertising		\$ -	\$ -	#DIV/0!				
1915	Trsf to reserve								

	TOTALS	\$ 800	\$ 1,296	\$ 800	0.00%		\$ 800	\$ 800	
Department: 1-4-1900- Library									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments			
1910	Powassan Library	\$ 23,568	\$ 28,548	\$ 30,316	-22.26%		\$ 23,804	\$ 24,042	
1905	East Ferris Library	\$ 1,000	\$ 1,330	\$ 1,000			\$ 1,000	\$ 1,000	
1920	Library Board Members			\$ -	#DIV/0!				
	TOTALS	\$ 24,568	\$ 29,878	\$ 31,316	-21.55%		\$ 24,804	\$ 25,042	
Department: 1-4-2000- Planning									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments			
1110	Planning Expenses	\$ 10,000	\$ 10,721	\$ 10,000			\$ 10,000	\$ 10,000	
1111	Trsf to Res - Plan review						\$ 12,500	\$ 12,500	
1120	Official Plan Members				#DIV/0!				
1130	Zoning By-Law Expenses				#DIV/0!				
1135	Committee of Adjustment	\$ 750	\$ 450	\$ 1,000	-25.00%		\$ 750	\$ 750	
1140	Consent Application Expenses				#DIV/0!				
1320	Economic Development				#DIV/0!				
1321	Plan Expenses	\$ 31,300	\$ 12,154	\$ 12,500	150.40%		\$ 10,000	\$ 10,000	
1330	Drainage Expenses	\$ 7,000	\$ 6,542	\$ 8,000	-12.50%		\$ 8,000	\$ 8,000	
	TOTALS	\$ 49,050	\$ 29,867	\$ 31,500	55.71%		\$ 41,250	\$ 41,250	

Department: 1-4-4000- Education Reg Public									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments			
1000	English Public		\$ 196,313	\$ 192,891	-100.00%				
2000	French Public		\$ 4,203	\$ 3,416	-100.00%				
	TOTALS	\$ -	\$ 200,516	\$ 196,307	-100.00%		\$ -	\$ -	

Department: 1-4-4000- Education Reg Separate									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments			
2000	English Separate		\$ 15,304	\$ 13,606	-100.00%				
1000	French Separate		\$ 19,491	\$ 17,495	-100.00%				
	TOTALS	\$ -	\$ 34,795	\$ 31,101	-100.00%		\$ -	\$ -	

Department: 1-4-7000- Education Commercial/Industrial									
G/L Acct#	G/L Name	Proposed Budget 2025	ACTUALS 2024 to date	Prior Year Budget 2024	% Change	Comments			

1000	Education Commercial/Industrial		\$ 10,150	\$ 10,150	-100.00%				
TOTALS		\$ 514,186	\$ 729,870	\$ 723,727	-28.95%		\$ 547,301	\$ 542,246	

10 Year Capital Budget

[illegible]

Reno to Public Works Building PH2	2-4-1100-3160													-
Debt repayment for Capital Projects/Equip						-								-
Interest Exp. lost on borrowing internally														-
Total Capital Budget		765,400	311,000	827,000	1,220,000	515,000	240,000	640,000	240,000	20,400				4,778,800
														-
Reserve Funding														-
														-
Reserve - Fire Department	2-3-8000-	- 200,400	- 105,000	- 6,000	- 90,000	- 80,000	- 10,000						-	491,400
Reserve for Working Funds		- 5,000											-	5,000
Reserve for Aggregate Pits													-	
Reserve for Building Dept.													-	
Reserve for Landfill Closure													-	
Reserve for Capital Expenditures		- 75,000											-	75,000
Reserve for Equipment (PW)		- 120,000											-	120,000
Reserve for Levies													-	
Reserve for Plans/Engineering													-	
*** Borrow From Reserves ***													-	
Total Reserves		- 400,400	- 105,000	- 6,000	- 90,000	- 80,000	- 10,000	-					-	691,400
													-	
Grants and Other Funding													-	
ICF - Provincial													-	
ICF - Federal													-	
OCIF Formula	2-3-5200-5300	- 100,502	- 100,000	- 100,000	- 100,000	- 100,000	- 100,000	- 100,000	- 100,000	- 100,000	- 100,000	- 100,000	-	1,000,502
OCIF Top Up													-	
CCBF aka Gas Tax		- 119,351	- 85,936	- 89,374	- 89,374	- 81,889	- 81,889	- 81,889	- 81,889	- 81,889	- 81,889	- 81,889	-	875,368
NORDS	2-3-5200-5300												-	
													-	
Total Grants and Other Funding		- 219,853	- 185,936	- 189,374	- 189,374	- 181,889	- 181,889	- 181,889	- 181,889	- 181,889	- 181,889	- 181,889	-	1,693,981
Total Reserves and Grants		- 620,253	- 185,936	- 294,374	- 195,374	- 271,889	- 181,889	- 261,889	- 191,889	- 181,889	- 181,889	- 181,889	-	2,385,381
Net Capital Budget		145,147	125,064	532,626	1,024,626	243,111	58,111	378,111	48,111	- 161,489	- 181,889			2,393,419
Transfer from Operating		145,147	125,064	532,626	1,024,626	243,111	58,111	378,111	48,111	- 161,489	- 181,889			2,393,419

Broken Down by:

Transfer from Operating	2-3-8000-8300	145,147	125064	150626	
New Borrowing	2-3-1100-	0	0	382000	borrow for asphalt
		145,147	125,064	532,626	

Tax Tools, 2025 Tax Impact on Median/Typical Property

Chisholm Township, 4831

Using OPTA calculated rates on March 26, 2025 2:19PM EST.

Active parameter set: Current Parameters (Unsaved)

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2025 Tax Ratios

Rollnum	RTC	RTQ	Description	Prop Code	Prop Count	2024 CVA	2025 CVA	% CVA Change	2024 Total CVA Taxes	2025 Total CVA Taxes	\$ Tax Change	% Tax Change
4831000002112100000	R	T	Single Family Home	301	356	197,000	197,000	0.00%	2,802.69	2,905.93	103.24	3.68%
4831000003151000000	R	T	Seasonal Recreational Dwellir	391	113	145,000	145,000	0.00%	2,062.89	2,138.88	75.99	3.68%
4831000003003009801	R	T	Farm House	211	90	174,000	174,000	0.00%	2,475.47	2,566.66	91.19	3.68%
4831000001145509803	F	T	Farmland	211	49	109,500	109,500	0.00%	389.46	403.80	14.34	3.68%
4831000003195009801	T	T	Managed Forest	240	25	29,000	29,000	0.00%	103.14	106.94	3.80	3.68%
4831000001222019801	C	T	Small Office Building	400	1	64,000	64,000	0.00%	1,515.32	1,554.62	39.30	2.59%
4831000001185009801	C	T	Small Retail Commercial Prop	410	1	126,000	126,000	0.00%	2,983.29	3,060.66	77.37	2.59%

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.

Single Family Home is a single family detached house not on water (RTC/RTQ = RT, Property Code 301)

Seasonal Recreational Dwelling can be a cottage on water (RTC/RTQ = RT, Property Code 391), a cottage with access to water (RTC/RTQ = RT, Property Code 392) or a cottage without access to water (RTC/RTQ = RT, Property Code 395)

Residential Condominium Unit is a residential condominium unit (RTC/RTQ = RT, Property Code 370)

New Apartment Building is a multi-residential building with 7 or more self-contained residential units (RTC/RTQ = NT, Property Code 340) or a multi-residential building with 7 or more self-contained residential units, with small commercial unit(s) (RTC/RTQ = NT, Property Code 341)

Farm House can be a house on a farm that may have secondary structures but no farm buildings (RTC/RTQ = RT, Property Code 201) or a house on a farm that has secondary structures and farm buildings (RTC/RTQ = RT, Property Code 211)

Farmland can be land on a farm on which there is also a house that may have secondary structures but no farm buildings (RTC/RTQ = FT, Property Code 201) or land on a farm on which there is also a house, secondary structures and farm buildings (RTC/RTQ = FT, Property Code 211)

Managed Forest can be vacant land not on water (RTC/RTQ = TT, Property Code 240), vacant land on water (RTC/RTQ = TT, Property Code 241), land on which there is also a cottage not on water (RTC/RTQ = TT, Property Code 242), land on which there is also a cottage on water (RTC/RTQ = TT, Property Code 243), land on which there is also a house not on water (RTC/RTQ = TT, Property Code 244) or land on which there is also a house on water (RTC/RTQ = TT, Property Code 245)

Apartment Building is a multi-residential building with 7 or more self-contained residential units (RTC/RTQ = MT, Property Code 340) or a multi-residential building with 7 or more self-contained residential units, with small commercial unit(s) (RTC/RTQ = MT, Property Code 341)

Small Office Building is a single tenant or owner occupied office building under 7,500 sq. ft. (RTC = C that pays both education and municipal taxes, excludes vacant/excess land, Property Code 400)

Small Retail Commercial Property is a one storey retail property under 10,000 sq. ft. (RTC = C that pays both education and municipal taxes, excludes vacant/excess land, Property Code 410)

Standard Industrial Property is an industrial property not identified by type or use (RTC = I that pays both education and municipal taxes, excludes vacant/excess land and RTQ = 8, Property Code 520)

Commercial Small Business Property is a commercial property that qualifies for the small business subclass (RTC/RTQ = C8)

Industrial Small Business Property is an industrial property that qualifies for the small business subclass (RTC/RTQ = I8)

2025 Tax Rates Summary

Using OPTA calculated rates on March 26, 2025 3:25PM EST.

Active parameter set: Current Parameters (Unsaved)

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2025 Tax Ratios

	Residential	Multi-residential	Commercial			Industrial			Aggregate Extrac	Landfills	Pipelines	Farm	anaged Forests
	Occupied	Occupied	Occupied	Excess Land	Vacant Land	Occupied	Excess Land	Vacant Land	Occupied	Occupied	Occupied	Occupied	Occupied
Tax Ratios	1.000000	1.000000	1.171700			1.100000			1.100000	1.123144	0.000000	0.250000	0.250000
Education- Retained			0.00980000	0.00980000	0.00980000	0.00643693	0.00643693	0.00643693		0.00752763			
Chisholm Township, 4831													
Education	0.00153000	0.00153000	0.00880000	0.00880000	0.00880000	0.00643693	0.00643693	0.00643693	0.00511000	0.00752763	0.00880000	0.00038250	0.00038250
General	0.02591775	0.02591775	0.03036783	0.02125748	0.02125748	0.02850953	0.01853119	0.01853119	0.02850953	0.02910937	0.00000000	0.00647944	0.00647944

Tax Tools, 2025 Tax Impact on Median/Typical Property

Chisholm Township, 4831

Using OPTA calculated rates on March 26, 2025 3:21PM EST.

Active parameter set: Current Parameters (Unsaved)

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2025 Tax Ratios

Rollnum	RTC	RTQ	Description	Prop Code	Prop Count	2024 CVA	2025 CVA	% CVA Change	2024 Total CVA Taxes	2025 Total CVA Taxes	\$ Tax Change	% Tax Change
4831000002112100000	R	T	Single Family Home	301	356	197,000	197,000	0.00%	2,802.69	2,946.97	144.28	5.15%
4831000003151000000	R	T	Seasonal Recreational Dwellin	391	113	145,000	145,000	0.00%	2,062.89	2,169.09	106.20	5.15%
4831000003003009801	R	T	Farm House	211	90	174,000	174,000	0.00%	2,475.47	2,602.91	127.44	5.15%
4831000001145509803	F	T	Farmland	211	49	109,500	109,500	0.00%	389.46	409.51	20.05	5.15%
4831000003195009801	T	T	Managed Forest	240	25	29,000	29,000	0.00%	103.14	108.45	5.31	5.15%
4831000001222019801	C	T	Small Office Building	400	1	64,000	64,000	0.00%	1,515.32	1,570.24	54.92	3.62%
4831000001185009801	C	T	Small Retail Commercial Prop	410	1	126,000	126,000	0.00%	2,983.29	3,091.42	108.13	3.62%

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New Apartment Building is a multi-residential building with 7 or more self-contained residential units (RTC/RTQ = NT, Property Code 340) or a multi-residential building with 7 or more self-contained residential units, with small commercial unit(s) (RTC/RTQ = NT, Property Code 341)

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2025 Tax Rates Summary

Using OPTA calculated rates on March 26, 2025 3:22PM EST.
Active parameter set: Current Parameters (Unsaved)
Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2025 Tax Ratios

	Residential	Multi-residential	Commercial			Industrial			Aggregate Extrac	Landfills	Pipelines	Farm	anaged Forests
	Occupied	Occupied	Occupied	Excess Land	Vacant Land	Occupied	Excess Land	Vacant Land	Occupied	Occupied	Occupied	Occupied	Occupied
Tax Ratios	1.000000	1.000000	1.171700			1.100000			1.100000	1.123144	0.000000	0.250000	0.250000
Education- Retained			0.00980000	0.00980000	0.00980000	0.00643693	0.00643693	0.00643693		0.00752763			
Chisholm Township, 4831													
Education	0.00153000	0.00153000	0.00880000	0.00880000	0.00880000	0.00643693	0.00643693	0.00643693	0.00511000	0.00752763	0.00880000	0.00038250	0.00038250
General	0.01342925	0.01342925	0.01573505	0.01101454	0.01101454	0.01477218	0.00960191	0.00960191	0.01477218	0.01508298	0.00000000	0.00335731	0.00335731

Tax Tools, 2025 Tax Impact on Median/Typical Property

Chisholm Township, 4831

Using OPTA calculated rates on March 26, 2025 3:21PM EST.

Active parameter set: Current Parameters (Unsaved)

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2025 Tax Ratios

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4831000003195009801	T	T	Managed Forest	240	25	29,000	29,000	0.00%	103.14	108.45	5.31	5.15%
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LONG TERM\OAN RE-PAYMENTS (IOVEAR)

Principal	Term	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	Original Principal
PROPOSED-Memorial west	7year			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	10year	26,348	27,222	28,125	29,058							110,754	252,000
Truck- Freightliner	10year	25,352	26,025	13,271								64,648	235,000
Backhoe 420 CAT	3 year	2,546										2,546	90,000
Total Principal		168,047	174,500	179,418	132,388	108,792	110,111	55,277	58,041	61,041	42,275	707,890	1,604,270
Interest on Loans	Interest Rate												Total Interest Paid
PROPOSED-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
Total Interest		35,420	26,414	23,054	26,705	21,204	14,208	9,513	6,748	3,700	1,200	96,407	278,564
TOTALS		203,466	200,914	202,472	159,093	129,996	124,319	64,790	64,789	64,741		1,214,581	

Note: No new debt in 2025

Summary of Reserve Funds - 2025 Budget

Account No.	Account Name	Closing Balance December 31, 2024	Transfer from Reserves (2025 Budget)	Transfer to Reserves (2025 Budget + Other)	Closing Balance December 31, 2025
1-2-6000-4100	Reserve - Fire Department	(222,668.11)	200,400.00	(31,000.00)	(53,268.11)
1-2-6000-4110	Reserve for Working Funds	(32,600.65)	15,000.00		(17,600.65)
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)
1-2-6000-4400	Reserve for Elections	(2,500.00)		(2,500.00)	(5,000.00)
1-2-6000-4402	Reserve for Landfill Closure	(140,063.59)		(10,400.00)	(150,463.59)
1-2-6000-4500	Reserve for Capital Expenditures	(98,649.38)	75,000.00	(20,000.00)	(43,649.38)
1-2-6000-4210	Reserve for Equipment (PW)	(138,405.59)	120,000.00	(32,500.00)	(50,905.59)
1-2-6000-4236	Reserve for Levies	(60,000.00)	15,000.00		(45,000.00)
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	{755,938.16}	435,400.00	{96,400.00}	{416,938.16}
1-2-9000-8100	Deferred Revenue - CCBF (Gas Tax)	(33,414.47)	119,350.80	(85,936.33)	0.00
1-2-9000-8200	Deferred Revenue - Other	(20,000.00)	0.00	0.00	(20,000.00)
	TOTAL	(53,414.47)	119,350.80	(85,936.33)	(20,000.00)
		(809,352.63)	554,750.80	(182,336.33)	== == = <u><u>(436,938.16)</u></u>