

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

2025 FINAL BUDGET PACKAGE



To: Council

From: Lesley Marshall, CAO Clerk Treasurer

Date: June 12, 2025

Re: **Finance Budget Summary**

Final Summary:

Levy Increase: \$91,861

Tax Rate Increase: 4.8%

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

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

External Levy Summary:

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

Summary:

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

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

2025 TAX RATIO SPREAD SHEET DATA

CLASS	Category	ASSESSMENT	RATIO	WEIGHTED ASSESSMENT
Residential	RT	149,214,400	1.0000	149,214,400
Residential Payment in Lieu	RP	29,000	1.0000	29,000
Commercial Occupied	CT	825,400	1.1717	967,121
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	10,900,400	0.2500	2,725,100
Landfill Payment in Lieu	HF	1,700	1.123144	1,909
Industrial Occupied	IT	150,600	1.1000	165,660
Industrial New Construction	JT	-	1.1000	-
Managed Forests	TT	841,500	0.2500	210,375
Aggregate Extraction	VT	168,000	1.1000	184,800
		162,246,200		153,597,140
Exempt	E	2,414,500		
		164,660,700		

	2024 Tax Rate	2025 Tax Rate	Inc./Dec. in tax rate
General	0.01269683	0.01299929	2.382153%
Education	0.00153000	0.00153000	0.000000%
Total Tax Rate	0.01422683	0.01452929	2.125969%

2024 Assessment =

161,110,500

2025 Assessment =

164,660,700

Increase of

2.20%

(all growth)

Ratio x Residential Rate = Tax Rate

Res/Residential Payments in Lieu (PIL)	1.000	x	0.01299929	0.01299929
Commercial Occupied	1.1717	x	0.01299929	0.01523127
Commercial Excess/Vacant	0.82019	x	0.01299929	0.01066189
Commercial Payments in Lieu	1.1717	x	0.01299929	0.01523127
Farmlands	0.2500	x	0.01299929	0.00324982
Industrial Occupied/New Constr.	1.10	x	0.01299929	0.01429922
Industrial Excess/Vacant	0.715	x	0.01299929	0.009294492
Managed Forests	0.2500	x	0.01299929	0.00324982
Commercial New Construction	1.1717	x	0.01299929	0.01523127
Landfill Payment In Lieu	1.123144	x	0.01299929	0.01460007

Tax Rate Proof

Residential & Farm	149,214,400	x	0.01299929	1,939,681.26
Residential PIL	29,000	x	0.01299929	376.98
Commercial Occupied	825,400	x	0.01523127	12,571.89
Commercial Excess/Vacant	103,000	x	0.01066189	1,098.17
Commercial PIL	12,200	x	0.01523127	185.82
Farmlands	10,900,400	x	0.00324982	35,424.37
Industrial Occupied	150,600	x	0.01429922	2,153.46
Managed Forests	841,500	x	0.00324982	2,734.73
Industrial New Construction	168,000	x	0.01429922	2,402.27
Commercial New Construction	-	x	0.01523127	0.00
Landfill Payment In Lieu	1,700	x	0.01460007	24.82
	<u>162,246,200</u>		2025 Levy	<u>1,996,653.76</u>
			2024 Levy	<u>1,904,792.00</u>
			Increase of	91,861.76

Breakdown:

growth increase	43,058.40
levy increase	48,803.36

LONG TERM LOAN RE-PAYMENTS (10 YEAR)

Principal	Term	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL	Original Principal
PROPOSED- Memorial west	7 year			15,414	47,542	49,975	52,435	55,277	58,041	61,041	42,275	382,000	382,000
Pioneer Bridge	4 year	67,931	72,377	70,525								210,833	279,690
Western Star Truck	7 year	45,869	48,876	52,083	55,788	58,817	57,676					319,109	365,580
Doosan	10 year	26,348	27,222	28,125	29,058							110,754	252,000
Truck- Freightliner	10 year	25,352	26,025	13,271								64,648	235,000
Backhoe 420 CAT	3 year	2,546										2,546	90,000
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

THE CORPORATION OF THE TOWNSHIP OF CHISHOLM

2025 BUDGET

Ontario Regulation 284/09 Reporting

BACKGROUND:

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

DISCUSSION:

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

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

Cassellholme:

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

Landfill:

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

Post Employment Benefits:

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

FINANCIAL IMPLICATIONS:

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

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

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

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

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

COMMUNICATIONS ISSUES:

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

CONCLUSION:

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

Dated this 28th day of May, 2025.



Lesley Marshall, CAO Clerk-Treasurer

TOWNSHIP OF CHISHOLM

Provisional Budget Report



GL5220

Date : Jun 12, 2025

Page : 1

Time : 10:55 am

Account Code : 1-1-1000-1210

To 2-4-1100-4456

Fiscal Year : 2025

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

TOWNSHIP OF CHISHOLM

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

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

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

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

TOWNSHIP OF CHISHOLM

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GL5220

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Account Code : 1-1-1000-1210

To 2-4-1100-4456

Fiscal Year : 2025

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

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To 2-4-1100-4456

Fiscal Year : 2025

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

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

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Fiscal Year : 2025

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

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

EXPENSE

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