

**The Corporation of the Town of Deep River**  
**REPORT**  
**2025- FIN-11**

---

**Council Meeting Date: March 19, 2025**  
**Council Meeting Time: 6:00 PM**  
**Council Meeting Place: Council Chambers**

---

**Subject: Draft 3 – 2025 Operating and Capital Budget**

**Author: Management Team**

---

**RECOMMENDATION(S):**

**BE IT RESOLVED THAT** report number 2025-FIN-11 “**Draft 3 – 2025 Operating and Capital Budget**” be received,

**THAT the** proposed 2025 Operating and Capital Budget (including Water and Wastewater) be approved;

**THAT** staff be directed to present the 2025 Tax Rate By-law to Council for approval at a Regular Council Meeting in Q2, 2025.

**BACKGROUND:**

Staff presented a second draft of the proposed consolidated budget for 2025 at the Council Meeting of March 5, 2025. This second draft included a number of changes from the first draft based on Council feedback and updated information. This meeting also included the mandatory Public Meeting portion of the budget process. No public comments were received

As a result of the March 5, 2025, discussions and feedback no changes were made.

**ANALYSIS & RATIONALE:**

Draft 3 contains the following changes;

**New loader.** At the time of the second draft sufficient information was not yet available to include a proposed budget for this equipment. A new loader is proposed to be purchased with a 5 year, 0% interest manufacturer loan. The following items have been included in draft 3 of the budget to reflect this purchase:

- Proposed capital purchases were increased by \$251,856 to reflect the cost of the new loader including non-refundable HST. In the Draft 3 Budget this capital expense is proposed to be funded by;
  - Debt repayments were increased by \$37,778 to reflect 9 months of payments
  - The transfer to general reserves was reduced \$37,778

**Tax rate Calculations-** Changes to the tax ratios were received from the County on March 10, 2025. The large industrial tax ratio was reduced by the County from 2.72 to 2.7. This resulted in a reduction in PILT. To avoid shifting the PILT tax burden related to the large industrial tax ratio change to the residents, the following change was made to transfers to reserves:

- Revenue for PILT (Large Industrial Class) has been reduced by \$11,722
- Transfers to reserves has been reduced by a corresponding \$11,722

This recommendation will ensure that appropriate levels of funding are provided for the provision of services and infrastructure investment and has provided offsets to maintain the same tax rate implications as second draft of the 2025 budget.

**OTHER ALTERNATIVES CONSIDERED:**

No other alternatives were considered in the development of this report.

**FINANCIAL IMPLICATIONS:**

See Attachment 1.

**ALIGNMENT WITH STRATEGIC PLAN:**

The budget process addresses all of Council's strategic areas of focus.

**Fit for Purpose Infrastructure** - We will actively manage and enhance our infrastructure to meet the needs of our community.

- Focus on improvements to our infrastructure
- Improve water quality and increase available sanitary treatment capacity, enabling growth
- Integrate asset management plans into operations and budgeting
- Advocate for continuing expansion of broadband availability across all areas in Deep River

**A Vibrant and Growing Community** - We will strengthen our economic vitality and support population growth for a diverse, dynamic, and inclusive community.

- Encourage and support sustainable housing development
- Improve the vibrancy of our downtown and commercial areas
- Engage and support our small business community; explore opportunities for tourism
- Develop partnerships with neighbours, business and community groups

**Community Wellness and Quality of Life** - We will build a healthier and more inclusive community.

- Develop a long-term recreation and culture plan
- Build on and strengthen social wellness supports
- Work with residents to improve the overall aesthetic appeal of Deep River
- Improve and enhance accessibility, walkability and connectivity throughout town

**A Healthy Environment** - We are stewards of our natural heritage and will protect and enhance it for the benefit of current residents and future generations.

- Protect and grow our tree canopy, green spaces and forests
- Improve our storm water quality and infrastructure
- Reduce the Town's overall emissions through improved energy management
- Reduce the impact of the Town's household waste
- Update our emergency planning to account for climate change

**Fiscal Responsibility** - We are focused on fiscally responsible and efficient core service delivery to ensure our future financial sustainability.

- Protect and optimize our revenue streams.
- Modernize our financial policies, processes, and practices.
- Continue to explore and leverage funding opportunities; improve our grant success ratio.
- Continue to analyze and improve our service delivery models.

**A Foundation of Excellence and Stability** - We are committed to accountability, transparency, and excellence in our work. We will grow and nurture our people.

- Develop and implement a performance measurement framework to support the implementation of the Strategic Plan and prioritizes accountability and transparency
- Improve our two-way communication and engagement with our residents and community
- Improve our resident-facing processes
- Develop and nurture our people, our capabilities, and our workplace culture

### **CONSULTATIONS:**

The preparation of our annual Operating and Capital Budgets requires consultation with all levels of governments from Federal trends and funding opportunities to Provincial and Upper Tier Municipal Ministries and Departments. Other Lower Tier Municipalities, Contractors, Service Clubs, and community groups were also consulted in the preparation of this budget.

### **ATTACHMENTS:**

Attachment 1: 2025 Management's Discussion and Analysis and Budget Book – Draft 3  
Attachment 2- 2025 Budget-Draft 3

# 2025 BUDGET

Management Discussion & Analysis  
(updated for Council Meeting on  
March 19, 2025)



## Table of Contents

<b>Table of Contents .....</b>	<b>1</b>
<b>Version Control .....</b>	<b>2</b>
<b>1 Introduction.....</b>	<b>3</b>
1.1 Purpose and structure of this report.....	3
1.2 Background .....	3
<b>2 Illustrative Impact on a Typical Tax Bill.....</b>	<b>4</b>
<b>3 Factors and Considerations.....</b>	<b>6</b>
3.1 High cost of Goods and Services.....	6
3.2 AECL PILT Agreement.....	7
3.3 Significant increase in development activity .....	8
3.4 Recreation and Culture.....	8
3.5 Municipal property assessment base .....	9
3.6 Insurance Cost .....	9
3.7 Labour Relations .....	9
3.8 Human Resources .....	10
3.9 Water and Wastewater .....	10
3.10 Waste Collection .....	11
3.11 Fire Service Model .....	11
3.12 Major projects for 2025 .....	11
3.13 Assumptions .....	13
<b>4 2025 Municipal Budget at a Glance.....</b>	<b>15</b>
4.1 Municipal Capital Budget for 2025.....	15
4.2 Municipal Operating Budget for 2025 .....	17
4.3 Impact of the Municipal Capital and Operating Budgets on Reserves and Debt....	23
<b>5 2025 Water and Wastewater Budgets.....</b>	<b>24</b>
<b>6 Summary of Consolidated Budgets .....</b>	<b>26</b>

## Version Control

Revision date	Summary of Changes	Changes marked
February 14, 2025	First draft – released to Council	-
February 19, 2025	First draft – several corrections applied prior to Council meeting	-
February 19, 2025	First draft – presented to Council	-
February 20, 2025	Second draft – changes requested by Council applied; other staff changes applied	-
March 5, 2025	Second draft – presented to Council	
March 12, 2025	<p>Third draft</p> <p>Several items came to light after the previous budget presentation, the following changes to the budget were made:</p> <ul style="list-style-type: none"><li>• Loader purchase of \$251,856 added to capital budget</li><li>• Debt repayment related to loader of \$37,778 added to operating budget</li><li>• Transfers to reserves reduced by \$49,500 to ensure tax burden related to change in Large Industrial Tax Ratio not on residents</li></ul> <p>All figures and charts were updated to reflect the changes above.</p>	Changes marked in <b>bold purple</b>
March 19, 2025	Third draft – presented to Council	

# 1 Introduction

## 1.1 Purpose and structure of this report

This report provides a high-level summary and overview of the proposed 2025 Operating and Capital Budgets, to be tabled at Council for discussion on March 5<sup>th</sup>, public engagement on March 5<sup>th</sup>, and consideration for approval including any amendments on March 19<sup>th</sup>, 2025.

The document contains:

- A description of the impact of the proposed budget on the property tax rate, tax levy and the tax bill.
- An overview of the capital budget.
- An overview of the operating budget, including a description of revenue sources and expense categories.
- A description of the factors that have been considered during the development of this budget:
  - External events that have impacted Deep River.
  - Internal considerations and significant changes.
  - Significant assumptions.
- A description of the impact of the proposed budget on debt and reserve levels.

## 1.2 Background

In the preparation of this budget, staff used a budgeting approach which considers expense and revenue trends over the past four years while also accounting for current and evolving factors. Underlying assumptions of revenues and expenses were tested, and historical trends were considered.

The proposed 2025 Capital Budget was presented to Council on November 6<sup>th</sup>, 2024. Since then, staff have worked on finalizing project scopes and costs; a revised capital budget is included in this report.

Council adopted a proposed set of User Fees on November 20<sup>th</sup>, 2024. These adjusted fees have been included in the 2025 Operating Budget.

In 2024, Council adopted a revised strategic plan for the period 2024 to 2027. The proposed 2025 Operating and Capital Budgets account for the objectives and priorities established in the Strategic Plan.

**Note: Due to rounding, numbers presented throughout this and other related documents may not add up precisely to the totals provided, and percentages may not precisely reflect the absolute figures. Further, as the 2024 financial audit has not been completed, all 2024 YTD Actuals should be regarded as provisional and subject to change.**



## 2 Illustrative Impact on a Typical Tax Bill

Deep River ratepayers pay a combined property tax that comprises municipal, county, and education portions. The tax paid by each property is dependent on that property's tax class (residential, commercial, industrial, etc.), and its assessment value relative to the overall assessment value of the Town.

Deep River also receives *payments in lieu of tax* (PILT) from AECL and other agencies with provincial and federally owned land in Deep River.

**The 2025 Capital and Operating budgets proposed in this document will result in an increase of approximately 4.2% in the average residential property tax bill, comprising:**

- 4.2% increase in the municipal tax portion,
- 5.5% increase in the county tax portion, and
- 0% increase in the education tax portion

Table 1 shows illustrative examples of the estimated impact of the proposed budget on a “per \$100,000” basis for a typical residential and commercial property in Deep River.

**Table 1: Estimated impact of taxation increase on a typical tax bill**

		2024 Taxation	2025 Taxation	Total \$ Change	% Change
Residential  per \$100,000 in assessed value	<b>Combined property tax</b>	<b>1,705</b>	<b>1,776</b>	<b>71</b>	<b>4.2%</b>
	Municipal	1,139	1,188	48	4.2%
	County <sup>1</sup>	412	435	23	5.5%
	Education <sup>2</sup>	153	153	0	0.0%
	<b>Total for a residential property with a median assessed value of \$204,000</b>	<b>3,478</b>	<b>3,623</b>	<b>145</b>	<b>4.2%</b>
		2024 Taxation	2025 Taxation	Total \$ Change	% Change
Small / retail commercial property  per \$100,000 in assessed value	<b>Combined property tax</b>	<b>3,696</b>	<b>3,825</b>	<b>129</b>	<b>3.5%</b>
	Municipal	2,068	2,155	87	4.2%
	County <sup>1</sup>	748	790	42	5.5%
	Education <sup>2</sup>	880	880	0	0.0%
	<b>Total for a commercial property with a median assessed value of \$138,000</b>	<b>7,540</b>	<b>7,803</b>	<b>263</b>	<b>3.5%</b>

<sup>1</sup> County of Renfrew

<sup>2</sup> Education tax rates are provincially set and have not increased for 2025

Property values are assessed, and tax classes assigned, by the *Municipal Property Assessment Corporation* (MPAC), an independent provincial agency, and are currently still based on 2016 values. (Refer to [MPAC's website](#) for more information on how property assessment values are used in determining property tax rates). It is important to note that new builds are also assessed utilizing 2016 sales and construction cost data.

The estimated increases in Table 1 are based on the property tax assessment values at the end of 2024. Some changes may occur once the tax roll for 2025 has been finalized by MPAC; these will be reflected in the tax rate by-law to be presented at a future date.

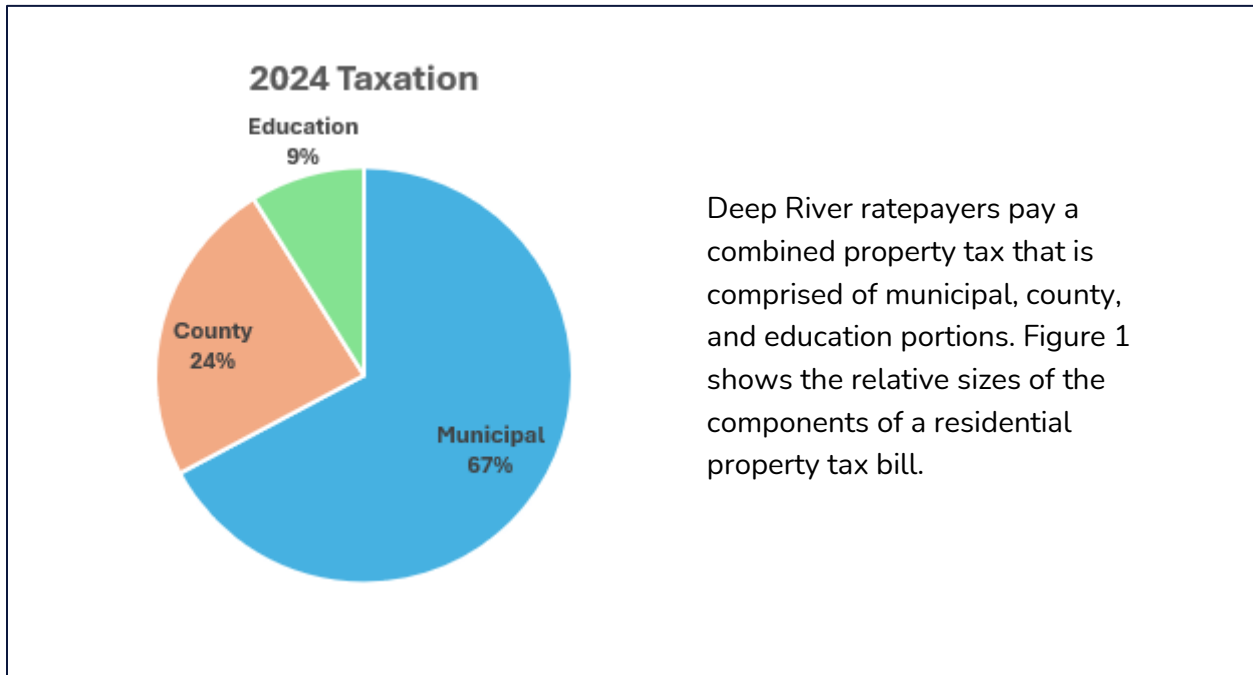


Figure 1: Breakdown of a typical residential property tax bill

### 3 Factors and Considerations

The following factors were considered in the preparation of the 2025 Capital and Operating budgets.

#### 3.1 High cost of Goods and Services

Canada experienced very high levels of inflation from 2021 to 2024 which have had a significant impact on the cost of goods and services for the municipality. Although inflation rates have diminished recently, costs for goods and services remain high. Building and construction cost inflation, however, has eased significantly over the last year (the local Building Price Index for non-residential buildings was ~2.3% for Q3 of 2024).

The current uncertain political environment, the imposition of tariffs on goods imported from, and exported to, will likely further increase costs for goods and services. At this time, however, staff are unable to project the impact of these changes on our annual budget and have not included any additional cost associated with these tariffs in the proposed budget.

The impact of high and prolonged inflation rates can be seen in the significant tax increases that municipalities across the province have implemented in the last three years. Table 2 lists the tax rate increases, where available, across the County of Renfrew, and for the comparator group of municipalities used in the Financial Master Plan. Note that Deep River's increases, including the increase proposed for 2025 are similar to or below the average increase across these groups.

**Table 2: Comparison of tax rate increases across Renfrew County and comparator municipalities**

	2023	2024	2025 <sup>1</sup>	Equivalent annual increase over last three years
<b>County of Renfrew</b>	<b>2.5%</b>	<b>5.3%</b>	<b>5.5%</b>	<b>4.4%</b>
<b>County of Renfrew municipalities (average)</b>	<b>3.8%</b>	<b>6.4%</b>	<b>5.8%</b>	<b>5.3%</b>
Admaston-Bromley	10.0%	22.0%	5.6%	12.3%
Renfrew	4.0%	11.2%	not available	7.5%
Laurentian Valley	4.3%	8.0%	9.0%	7.1%
Petawawa	6.3%	7.0%	not available	6.7%
Greater Madawaska	6.7%	7.5%	5.7%	6.6%
Pembroke	3.0%	7.9%	9.0%	6.6%
Killaloe, Hagarty and Richards	5.0%	7.9%	not available	6.5%
Whitewater Region	7.0%	5.2%	6.9%	6.4%
<b>Deep River</b>	<b>3.5%</b>	<b>6.2%</b>	<b>4.2%</b>	<b>4.6%</b>
Bonnechere Valley	3.0%	5.0%	not available	4.0%
Horton	2.6%	5.4%	3.7%	3.9%
McNab-Braeside	4.3%	3.0%	not available	3.6%
Arnprior	3.0%	2.5%	3.5%	3.0%

	2023	2024	2025 <sup>1</sup>	Equivalent annual increase over last three years
North Algona-Wilberforce	2.6%	3.0%	not available	2.8%
Head, Clara and Maria	0.0%	0.0%	not available	0.0%
Laurentian Hills	0.0%	0.0%	not available	0.0%
Madawaska Valley	1.7%	not available	4.3%	-
Brudenell, Lyndoch and Raglan	1.9%	not available	not available	-
<b>Comparator municipalities in Fin. Master Plan (average)</b>	<b>4.8%</b>	<b>6.0%</b>	<b>5.8%</b>	<b>5.5%</b>
North Huron	20.7%	3.8%	not available	11.9%
Renfrew	4.0%	11.2%	not available	7.5%
Petawawa	6.3%	7.0%	not available	6.7%
Aylmer	5.8%	10.8%	3.2%	6.6%
Gananoque	3.0%	7.0%	9.5%	6.5%
Hanover	0.9%	10.5%	7.7%	6.3%
Goderich	4.8%	7.0%	not available	5.9%
Perth	5.1%	4.0%	6.0%	5.0%
Casselman	3.6%	4.3%	6.7%	4.9%
<b>Deep River</b>	<b>3.5%</b>	<b>6.2%</b>	<b>4.2%</b>	<b>4.6%</b>
Prescott	3.7%	4.1%	not available	3.9%
Petrolia	2.7%	1.5%	3.0%	2.4%
Laurentian Hills	0.0%	0.0%	not available	0.0%
Espanola	4.0%	not available	6.0%	-
Southwest Middlesex	4.1%	not available	not available	-

Notes: 1. Many municipalities have not yet completed their budget processes for 2025. Several of these figures are based on first draft presentations, and are not reflective of the final tax increases.

## 3.2 AECL PILT Agreement

The Town of Deep River's Financial Master Plan (2020) highlighted the importance of Atomic Energy of Canada (AECL) as the Town's largest ratepayer. In 2021, members of Council and staff worked with AECL and Canadian Nuclear Laboratories (CNL) to successfully negotiate a Payment In Lieu of Taxes Agreement (PILT Agreement) to conduct a retrospective review of the property assessment values over a ten-year period to ensure alignment with the significant investments that occurred at the Chalk River Laboratory site during that time. The outcome of this process was concluded in 2023 and resulted in a one-time retroactive AECL PILT payment of \$2,354,725. These funds were invested into capital projects and reserves in 2024.

Included in the PILT Agreement was a plan for the parties to work together with MPAC going forward to ensure that ongoing changes to these properties are efficiently reviewed and captured on an annual basis. During the 2024 review this work has resulted in some assessment growth related to changes to the building inventory, assessment values and

changes to tax classes. AECL, the Town, and MPAC continue to work together to ensure that the site is accurately assessed as AECL's investment in revitalising the CNL site continues.

### **3.3 Significant increase in development activity**

The interest from residential developers in Deep River has continued to increase. In 2025, staff project that the Town will see several significant housing projects, both municipally and privately driven, complete the planning phase with significant construction to begin in 2026.

The construction of new facilities at the Deep River and District Health campus is well underway. The new Primary Care facility will open to physicians and patients in 2025, and the new Long-term care facility will welcome residents in early 2027.

Construction of the next phases of the Morison Park Townhomes subdivision is projected for 2025, and staff expect planning work to continue on the potential Pine Point sub-division.

The purchase of the former Keys School property will enable the Town and County to create further housing inventory and potential community space. Staff are actively working towards a redevelopment project being agreed by the end of 2025. Further, the Town will make more town-owned lands available for residential development.

Council and staff will continue to work with developers to encourage local investment, identify and leverage development opportunities (especially those where no new infrastructure is required), and continue to adapt the Town's policies to encourage the development of attainable, and financially and environmentally sustainable housing.

The proposed 2025 Operating budget includes revenues and expenses related to the planning and building permitting processes. Further, an estimate of the revenues from the sale of town-owned lands have been included, as well as a corresponding transfer to reserves.

### **3.4 Recreation and Culture**

The Town of Deep River Financial Master Plan (FMP), 2020 highlighted the need to reconsider our Recreation & Culture funding model due to the high per household cost of services which is significantly higher than the comparator group of municipalities.

In 2024, Council and staff initiated discussions with neighbouring municipalities for contributions to support the recreation and cultural programs and facilities in Deep River. In particular, Deep River requested that both the Town of Laurentian Hills and the Township of Head Clara Maria contribute to the Community Pool repairs on a population- and number of household proportional basis. Consistent with this approach, staff have included a revenue and corresponding transfer to reserves for all relevant recreation capital projects in the proposed 2025 budget. At this time, no commitments have been received from our neighbours regarding the 2024 request, and if approved, a request for contribution for the 2025 capital projects will be sent.

The development of a Recreation and Culture Master Plan is underway, and is expected to be completed in early Q2, 2025. Staff expect that the Master Plan will highlight opportunities for improving recreational service delivery and cost management. No significant changes to the Recreation budget have been included in the proposed 2025 budget, beyond the assumptions above and some previously approved adjustments for non-resident user fees. Staff expect the new Recreation and Culture Master Plan to inform clear direction regarding potential shared recreational services and user fees beginning in 2026.

### **3.5 Municipal property assessment base**

Since 2020, the Provincial government has postponed the regular four-year update to property assessment values. Since then, there have been no announcements as to when assessments will be updated, although the province has indicated that it is performing a detailed review of the assessment system and methodology. All property assessments, including newly built properties, are therefore still based on 2016 sales and construction cost data. Assessment values are also updated to reflect renovations and property changes.

Note that an update to assessment values would not directly impact the municipal budget, only the relative proportion of taxation paid by each property owner.

### **3.6 Insurance Cost**

The cost of insurance included in the proposed 2025 Operating Budget has increased by 6% from the 2024 rates. This increase is consistent with municipal insurance industry trends which, after several years of large increases, has eased.

### **3.7 Labour Relations**

#### **3.7.1 Deep River Police Association**

The current Collective Agreement with the Deep River Police Association expired on December 31, 2024. The Deep River Police Board has worked with the Association and have reached a tentative agreement on a new five-year contract, which is expected to be ratified in the near future. Costs associated with the new collective agreement have been included in the proposed budget.

The Town of Deep River continues to lobby the Province of Ontario to provide support funding consistent with the funding provided to the majority of Ontario municipalities. Ontario provided \$77 million in support funding for the 2025 fiscal year to over 300 municipalities that utilise OPP for their policing.

#### **3.7.2 CUPE 740 and 4740**

New four-year collective agreements were ratified with CUPE Local 740 (Town Hall and Operations employees) and CUPE local 4740 (Library workers) in mid-2024. The assumptions made in the 2024 Operating Budget did not account for the full impact of the new agreements.

In the proposed 2025 budget, all increases from the new collective agreements have been accounted for.

### 3.8 Human Resources

Several changes that align with identified strategic plan objectives are contained in the proposed budget to reallocate Human Resources in an effort to address the following:

- Significant increases in growth and development activity and workload
- Improved performance of by-law enforcement
- Improved performance of internal and external communications and reporting
- Increased focus on efficient recreation programming and facility management

Workers' Compensation cost continues to have a significant impact on the overall Human Resources budget. A summary of these impacts is included in Section 4.2.1 Municipal Operating Expenses of this report.

### 3.9 Water and Wastewater

In March 2024, the new operations model came into effect with OCWA as the Operators for Deep River's water and wastewater systems. The new contract with OCWA takes a "bare bones" approach to operational services, with increased responsibility on Town staff for procurement of supplies and services, and facility management.

The data provided in Section 5 of this report indicates much of the anticipated cost saving described in the 2024 report are being realised. This new reduced cost model has been included in the proposed 2025 budget. It should be noted that, at the time the 2024 budget was developed and adopted, potential savings from the new model were not included. The 2024 water and wastewater budgets were based on the previous contract costs.

The realised savings in 2024 from the adoption of the new service model were proposed as an extra transfer to the corresponding water or wastewater reserves to be finalised as part of the 2024 Surplus/Deficit Disposition. This is illustrated in the tables in Section 5, and it should be noted that 2024 actuals have not been finalized yet.

Town staff continue to work with Watson and Associates, and CNL staff to conclude discussions and negotiations regarding the CNL water rates. These discussions are informed by the CNL rate review that was conducted in 2023. The current rate model is solely consumption-based, and was developed in 2012, under the assumption of 1,500 to 2,000 m<sup>3</sup> of utilization per day. Actual volumes have consistently been substantially lower than this, resulting in shortfall to fully fund infrastructure asset management and operational costs. Consistent with the approach taken in 2024, the proposed 2025 budget utilises volumes and rates consistent with the current contract. Adoption of a new model is anticipated in 2025 and any potential additional revenue associated with the new rate model will be transferred to the water reserve.

Similar to 2024, significant investments in projects related to water and wastewater that will enable forecasted housing development have been included in this budget proposal. This is consistent with housing targets identified in both the Strategic Plan and the Deep River Official Plan. Water main and Sanitary Sewer main relining, along with inflow and infiltration projects, to address capacity issues are proposed as part of the capital budget. Further, significant investments to improve water quality have been included in the 2025 budget.

A Town of Deep River Utility Rate Study was developed with Watson & Associates and was adopted by Council in 2021. A three-year review was initiated in 2024 and will be completed in 2025. Assumptions on capital investments and corresponding grant funding from the Provincial and Federal governments was included in the adopted scenario has been tested as part of this review and will help to inform proposed future utility rate changes.

### 3.10 Waste Collection

Ontario's new Blue Box program for the collection of recyclable material came into effect for Deep River on January 1, 2025. This program transfers the responsibility for recycle collection to a "producer-pays" system for eligible sources. The 2025 calendar year is considered a transition year for the new program. Late in 2024, the decision for the Town of Deep River to cover the cost of recycle collection for non-eligible sources was made. A budget of \$100,000 has been included in the proposed 2025 Municipal Operating Budget. It is anticipated that the actual cost will be significantly less than this, and any savings will be included in any surplus disposition. Note that grant revenue provided through Waste Diversion Ontario has been discontinued, and is no longer included as revenue in the 2025 budget.

It should be noted that no data was available to distinguish the volumes between eligible and non-eligible sources. The data collected in 2025 will inform future decisions regarding recycle collection for non-eligible sources.

### 3.11 Fire Service Model

The transition to a new hybrid Fire Service has progressed well, with significant savings being demonstrated in 2024, and continued in 2025.

### 3.12 Major projects for 2025

The following major projects are proposed for 2025 in support of the Town's Strategic Plan:

#### ***Projects supporting community wellness and quality of life***

- Completion and initial implementation of the Recreation and Culture Master Plan.
- Continued engagement with neighboring municipalities on recreation and culture funding models.
- Revisions to recreational programming, including new programs.
- The implementation of a Senior Active Living Centre program. This program has not been specifically budgeted for in 2025 as it will net to zero.



***Projects supporting a healthy environment***

- Continued collaboration with community groups on street tree planting programs.
- Updates of policies related to protecting Deep River's tree canopy.
- Electrification of the landscaping tool inventory.
- Testing of the collection of recyclable materials from non-eligible sources.

***Projects supporting a vibrant and growing community***

- Significant development projects to increase housing opportunities, including attainable and affordable rental units.
- Continued interactions with local developers, and development of further partnerships to create new housing opportunities.
- Policy updates to support and guide further development, including the further review and update of the Town's Zoning by-law, and the initiation of the secondary plan for the Keys Conference Centre property and marina area.
- Continued implementation of the Community Improvement Plan (streetscape improvements, implementation of the CIP Grant program).
- Potential for sale of town-owned properties appropriate for residential development.

***Projects related to fit for purpose infrastructure***

- Continued updates to the Town's asset management plans, including a long-term asset management funding model.
- Road and sidewalk rehabilitation projects, and design work for future road reconstruction projects.
- Relining of water and wastewater mains to improve to water quality, and reduce inflow and infiltration to gain capacity within the wastewater system.
- Improvements and capital upgrades to water and wastewater treatment plants.
- Continued accessibility, efficiency, and safety upgrades to the facilities.
- Replacement of the aged slab at the Arena (contingent on grant funding).
- Completion of the necessary structural and mechanical repairs to the Community Pool.
- Continuation of the marina docks replacement and rehabilitation project (contingent on grant funding).
- Continued upgrades and improvements to the Town Hall emergency power and connectivity to ensure essential services are available in emergencies.
- A capital contingency budget to allow for short notice small infrastructure repair or replacement.

***Projects related to improvements in governance, administrative efficiencies, and customer service***

- Training and developing staff, particularly recent hires, to build organizational capabilities and support succession planning.

- Continuation of the general by-laws and policies review, including updates to Procurement and purchasing policies.
- Leveraging the upgraded financial software system to improve services to residents and internal efficiencies.
- Continuation of improvements to internal performance measurement.
- Continuing reviews of property assessment values to ensure tax fairness.
- Increased focus on both internal and external communications and reporting.

### 3.13 Assumptions

In addition to the considerations listed above, the following assumptions made during the development of this budget:

- A reduction in user fee revenue and some operational expenses at the Community Pool to account for the ongoing closure.
- The Marina will operate as usual (seasonal dates, operating times, services available).
- Only “non-resident” user fees that were adopted in the November 2024 User Fee By-Law have been included in the 2025 operating budget.
- Building permits for the new long-term care and family health team facilities at the DRDH campus were issued in 2023. Ongoing specialist building inspection costs have been included in 2025.
- It is expected that the purchase of the former Keys Public School by the Town and County will be finalized in Q1 of 2025. At that time, a Request for Expression of Interest (RFEOI) will be issued.
- Revenue generated from the sale of several town-owned lots for residential development has been included in the 2025 budget along with a corresponding transfer to reserves for 100% of the net proceeds.
- No revenue from Development Charges has been included in the 2024 budget. Note that all Development Charge fees must be placed into an obligatory reserve fund and invested in projects supporting development. Staff are reconciling the Development Charge revenues and expenses for 2024, and will report these to Council later in Q1 2025.
- The Community Grant program continues with a \$35,000 budget.
- A grant of \$22,000 for North Renfrew Family Services has been included in the 2025 operating budget.
- A grant of \$35,000 for Physician Recruitment has been included in the 2025 municipal operating budget.
- The Community Improvement Plan financial incentive program continues in 2025 with a budget of \$25,000.
- An estimate of Deep River’s portion of the Pembroke Airport and North Renfrew Landfill Operations Board operating budgets has been included in the budget.

- A transfer of \$5,000 to the Airport Runway reserve has been included in the operating budget. This reserve was used to fund the purchase and installation of new gas tanks and pumps in 2022.
- A transfer of \$15,000 from the Cemetery Trust has been made to fund care and maintenance of the cemetery.
- AECL PILT will be paid consistent with MPAC roll.
- Reserve balances have been estimated and will be confirmed when the 2024 financial audit is performed.

## 4 2025 Municipal Budget at a Glance

### 4.1 Municipal Capital Budget for 2025

The municipal capital budget excludes the water and sewer capital budget.

outlines the proposed municipal capital projects for 2025, the associated costs, and sources of funding. A total of **\$3,796,120** in municipal capital spending is recommended. Funded by the following: **46% or \$1,760,560** from grants; **26% or \$970,654** from reserves; **18% or \$695,856** from debt financing; and **10% or \$369,050** from contributions from other municipalities.

The proposed municipal debt for 2025 would be composed of \$294,000 for the rehabilitation of the Arena, \$150,000 for the installation of emergency power at Town Hall, **and \$251,856 for the loader.** ~~Debt repayments related to this new debt have been excluded from the 2025 budget as the debt would be requested for year end and the first repayments would be in 2026.~~ Only debt repayments for the loader have been included in the 2025 budget as the first debt payments for the other projects would occur in 2026.

It should be noted that:

- Projects requiring grant funding are conditional on that funding being received. Staff will continue to research and apply for all appropriate grants in relation to all Capital projects.
- Council must approve any new debt on a case-by-case basis and staff will make further presentations for each new arrangement. Further, should funding any project through debt and/or reserves become the more favorable option, staff will make this recommendation to Council for approval.
- All potential changes to the current proposed Capital funding model will be presented to Council for approval.

Contributions from neighbouring municipalities have been considered in the final funding model for two recreation facility projects. These are indicated in the table below.

Section 4.3 below contains more details on the impact of this budget on reserve levels.

In previous years, some capital project funding was sourced directly from taxation received in that year. This practice has not been continued in 2025. Where required, capital projects are funded from reserves. Contributions to reserves from the Operating budget have been included to support future capital investments. This reduces the complexity in the accounting administration, auditing and future year budgeting processes.

**Table 3: Capital budget for Municipal Operations and Infrastructure**

	2025 Budget	Grant	Transfer from Reserve	Debt	Potential funding from neighbouring municipalities
<b>Total Capital Budget for Municipal Operations</b>	<b>3,796,120</b>	<b>1,760,560</b>	<b>970,654</b>	<b>695,856</b>	<b>369,050</b>
<b>Contingency</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
Annual Capital Contingency	100,000		100,000		
<b>Equipment</b>	<b>306,856</b>	<b>0</b>	<b>55,000</b>	<b>251,856</b>	<b>0</b>
Police - Breathalyzer	11,000		11,000		
Public Works - Zero-turn Mower	22,000		22,000		
<b>Public Works - Loader</b>	<b>251,856</b>			<b>251,856</b>	
Administration - Phone System	22,000		22,000		
<b>Facilities</b>	<b>2,589,264</b>	<b>1,097,860</b>	<b>541,404</b>	<b>444,000</b>	<b>369,050</b>
Fire - air purification system	30,000	15,000	15,000		
Library Improvements – elevator <sup>2</sup> , room divider, etc.	155,024	1,128	153,896		
Town Hall - upgrades, roof replacement, generator <sup>2</sup>	443,240	115,000	178,240	150,000	
Public Works Yard - phase 2 renovations/repairs	100,000		100,000		
Arena - slab replacement, lobby flooring <sup>2</sup>	1,568,000	750,000	168,000	294,000	356,000 <sup>1</sup>
Lamure Beach -accessible washroom	30,000		16,950		13,050 <sup>1</sup>
Marina - dock replacement, gas pump reel and hose	203,000	156,732	46,268		
Pat McNulty Park - lighting	60,000	60,000			
<b>Infrastructure</b>	<b>800,000</b>	<b>662,700</b>	<b>137,300</b>	<b>0</b>	<b>0</b>
Road Rehabilitation - Banting	400,000	371,350	28,650		
Road Rehabilitation - downtown road redesign	250,000	225,000	25,000		
Storm Water Rehabilitation – relining, repairs	150,000	66,350	83,650		

Notes:

- 39.7% contribution from Laurentian Hills; 3.8% contribution from Head Clara Maria. These proportions are based on population and the number of households. It should be noted that funding from potential grants has been subtracted before determining the proportional contributions.
- Additional capital items added after 2024-FIN-17 - Draft Capital Budget (Library Elevator \$117,024; Arena Lobby Flooring \$8,000; updated cost for Town Hall Generator cost \$3,240; **Loader \$251,856**)

#### 4.1.1 Considerations from the Asset Management Plan

In 2022, Council adopted an Asset Management Plan (AMP) for the Town’s core assets. The plan outlined the lifecycle activities and estimated funding required to maintain the current levels of service delivered by these assets for the next twenty years. In 2024, this AMP was updated to include all municipal assets.

The 2025 Operating and Capital Budgets contains large investments in infrastructure rehabilitation and maintenance activity, but these are still below the levels described in the Asset Management Plan. This is due to limitations in reserves and funding available.

Asset management is an ongoing effort, and staff continue to develop the AMP. In 2025, provincial legislation requires the Town to develop a funding strategy and plan, highlighting the impact of any shortfalls. Staff continue to work the Town's engineers to assess the condition of the Town's assets, and develop rolling medium to long-term capital project plans. Work continues on the assessment of the two treatment plants in 2025, with the intention to develop comprehensive maintenance plans for these complex assets to maximise life expectancy.

## 4.2 Municipal Operating Budget for 2025

The proposed 2025 municipal operating budget requires that **\$9,704,318** be raised from municipal taxation, **an increase of 7.7%** compared to the 2024 municipal operating budget.

Figures 2 and 3 and Table 4 show the breakdown of the municipal operating budget across departments, and Sections 4.2.1 and 4.2.2 describe significant changes to operating expenses and revenues, respectively.

The Water and Wastewater services operating and capital budgets for are listed separately in Section 6 below.

*Note that the **7.7%** increase in the amount to be raised from taxation does not result in an equivalent increase in individual property tax bills. The property tax paid by each property is dependent on that property's value relative to the Town's overall assessment value.*

*The impact of this budget on a typical property's tax bill is described in Section 2 above.*

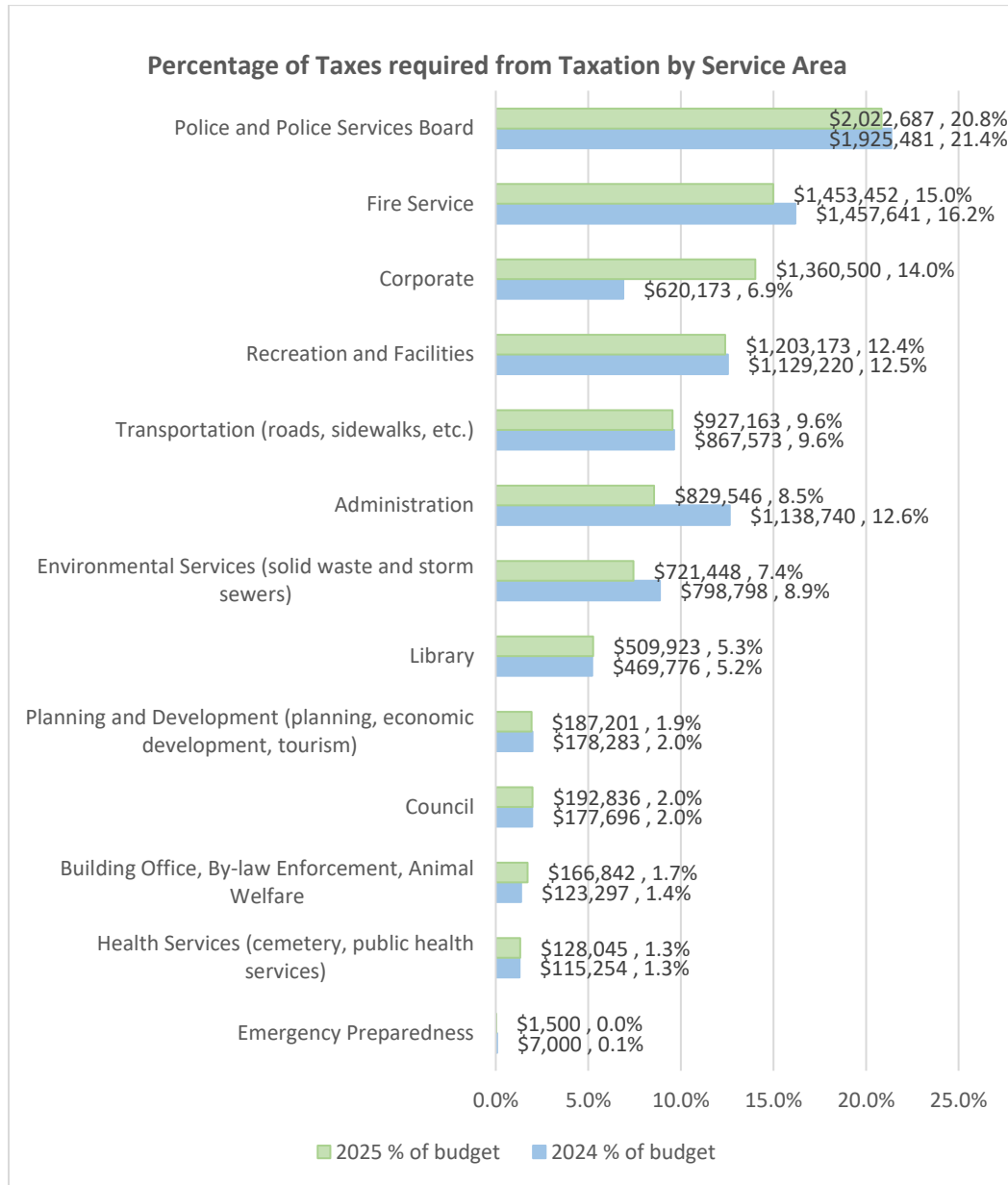


Figure 2: Percentage of Taxes required from Taxation by Service Area

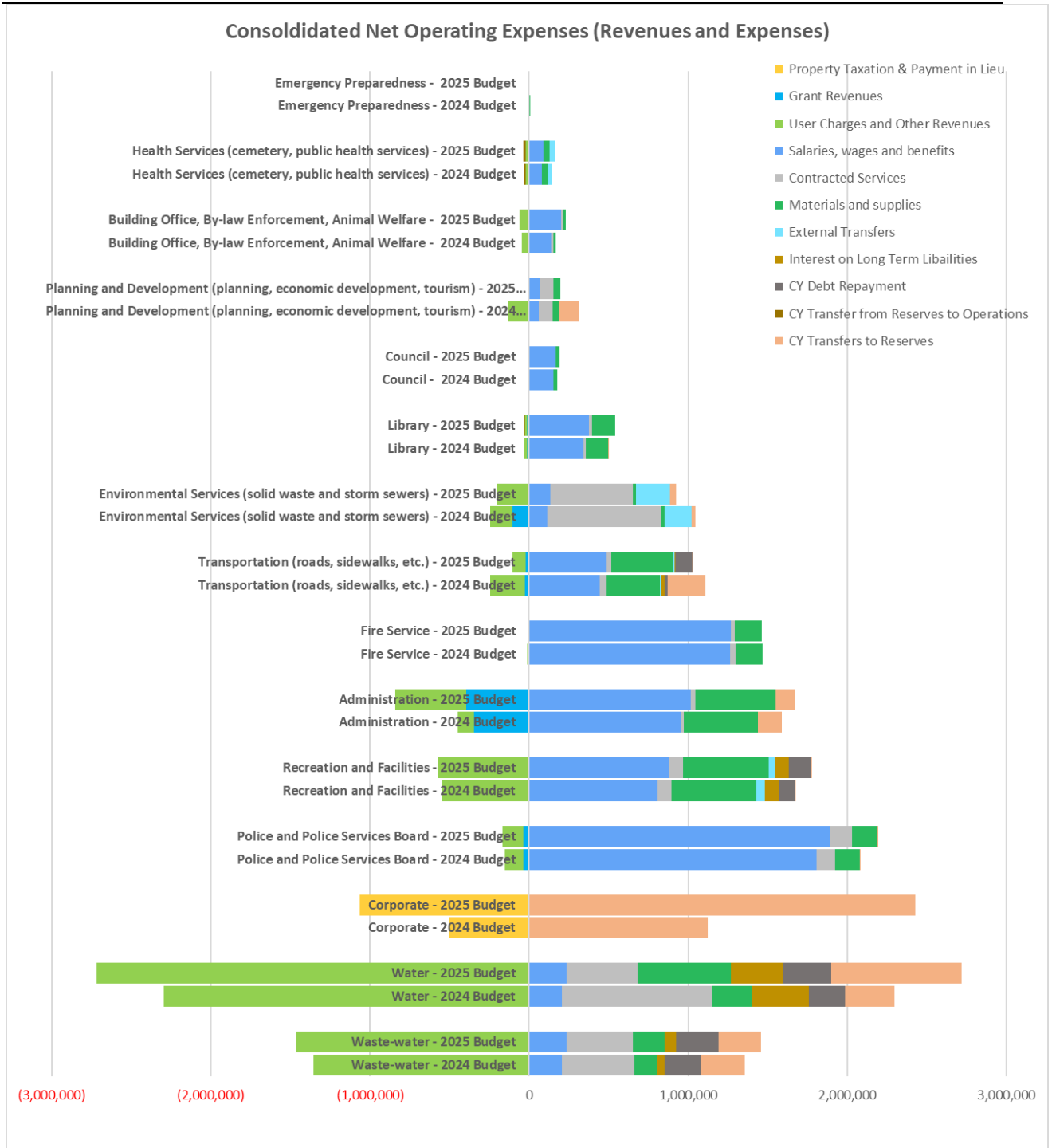


Figure 3: Operating expenses and revenues by category / service area



**Table 4: Municipal Operating Budget Summary by category / service area**

Row Labels	2023 Budget	2023 Actuals	2024 Budget	2024 YTD Actuals	2025 Budget	\$ Change	% Change
<b>Corporate Administration</b>	556,562	(4,875,312)	1,758,913	(4,476,294)	2,190,046	431,133	24.5% ▲
<b>Corporate</b>	(748,255)	(3,978,569)	620,173	(5,356,098)	1,360,500	740,327	119.4% ▲
Revenue	(3,931,306)	(7,396,617)	(502,639)	(9,005,315)	(1,065,000)	(562,361)	111.9% ▲
Expense	2,565,475	3,418,049	0	3,649,218	0	0	-
Transfers to reserves	617,576	0	1,122,812	0	2,425,500	1,302,688	116.0% ▲
<b>Administration</b>	1,304,817	(896,743)	1,138,740	879,804	829,546	(309,194)	-27.2% ▼
Revenue	(451,295)	(2,251,953)	(447,450)	(707,324)	(841,460)	(394,010)	88.1% ▲
Expense	1,491,077	1,355,210	1,463,216	1,487,127	1,550,064	86,848	5.9% ▲
Transfers to reserves	265,035	0	122,974	100,000	120,943	(2,031)	-1.7% ▼
<b>Protection Services</b>	3,304,222	3,338,527	3,513,419	3,089,118	3,644,482	131,063	3.7% ▲
<b>Fire Service</b>	1,593,779	1,690,851	1,457,641	1,197,197	1,453,452	(4,190)	-0.3% ▼
Revenue	(10,000)	(7,373)	(10,000)	(7,329)	(6,500)	3,500	-35.0% ▼
Expense	1,473,779	1,698,225	1,467,641	1,204,527	1,459,952	(7,690)	-0.5% ▼
Transfers to reserves	130,000	0	0	0	0	0	-
<b>Police and Police Services Board</b>	1,677,764	1,671,975	1,925,481	1,815,581	2,022,687	97,207	5.0% ▲
Revenue	(159,182)	(155,557)	(153,071)	(173,549)	(168,678)	(15,607)	10.2% ▲
Expense	1,833,946	1,827,532	2,075,552	1,989,130	2,188,365	112,813	5.4% ▲
Transfers to reserves	3,000	0	3,000	0	3,000	0	-
<b>Building Office, By-law Enforcement, Animal Welfare</b>	30,679	(24,649)	123,297	132,435	166,842	43,546	35.3% ▲
Revenue	(129,140)	(162,584)	(46,500)	(18,051)	(61,450)	(14,950)	32.2% ▲
Expense	159,819	137,935	169,797	150,486	228,292	58,496	34.5% ▲
<b>Emergency Preparedness</b>	2,000	350	7,000	(56,096)	1,500	(5,500)	-78.6% ▼
Revenue	0	219	0	(56,700)	0	0	-
Expense	2,000	132	7,000	604	1,500	(5,500)	-78.6% ▼
<b>Recreation and Facilities</b>	995,290	966,472	1,129,220	1,016,760	1,203,173	73,953	6.5% ▲
Revenue	(575,985)	(579,420)	(545,250)	(460,639)	(574,750)	(29,500)	5.4% ▲
Expense	1,434,787	1,459,322	1,566,265	1,447,226	1,633,167	66,902	4.3% ▲
Debt Repayment	86,706	86,570	103,605	30,174	139,756	36,151	34.9% ▲
Transfers to reserves	49,782	0	4,600	0	5,000	400	8.7% ▲
<b>Transportation (roads, sidewalks, etc.)</b>	848,420	819,064	867,573	752,512	927,163	59,589	6.9% ▲
Revenue	(579,191)	(444,459)	(242,131)	(320,703)	(102,391)	139,740	-57.7% ▼
Expense	1,017,175	1,206,857	849,755	841,202	919,348	69,593	8.2% ▲
Debt Repayment	11,333	56,665	22,937	0	105,206	82,269	358.7% ▲
Transfers to reserves	399,103	0	237,013	232,013	5,000	(232,013)	-97.9% ▼
<b>Environmental Services (solid waste and storm sewers)</b>	519,568	517,628	798,798	850,438	721,448	(77,350)	-9.7% ▼
Revenue	(236,000)	(282,672)	(245,203)	(251,309)	(202,500)	42,703	-17.4% ▼
Expense	714,719	800,299	1,019,001	1,101,747	883,948	(135,053)	-13.3% ▼
Transfers to reserves	40,849	0	25,000	0	40,000	15,000	60.0% ▲
<b>Library</b>	450,171	365,047	469,776	452,009	509,923	40,147	8.5% ▲
Revenue	(44,600)	(64,725)	(31,309)	(47,788)	(26,531)	4,778	-15.3% ▼
Expense	493,371	429,772	499,085	499,796	541,954	42,869	8.6% ▲

Row Labels	2023 Budget	2023 Actuals	2024 Budget	2024 YTD Actuals	2025 Budget	\$ Change	% Change
Transfers to reserves	7,000	0	2,000	0	0	(2,000)	-100.0% ▼
Transfers from reserves to operations	(5,600)	0	0	0	(5,500)	(5,500)	-
<b>Council</b>	<b>171,866</b>	<b>168,816</b>	<b>177,696</b>	<b>170,748</b>	<b>192,836</b>	<b>15,140</b>	<b>8.5% ▲</b>
Revenue	0	140	0	0	0	0	-
Expense	171,866	168,676	177,696	170,748	192,836	15,140	8.5% ▲
<b>Planning and Development (planning, economic development, tourism)</b>	<b>116,520</b>	<b>146,536</b>	<b>178,283</b>	<b>123,777</b>	<b>187,201</b>	<b>8,918</b>	<b>5.0% ▲</b>
Revenue	(251,400)	(52,282)	(133,920)	(30,028)	(8,500)	125,420	-93.7% ▼
Expense	127,920	198,818	188,683	153,806	195,701	7,018	3.7% ▲
Transfers to reserves	240,000	0	123,520	0	0	(123,520)	-100.0% ▼
<b>Health Services (cemetery, public health services)</b>	<b>68,434</b>	<b>53,375</b>	<b>115,254</b>	<b>110,236</b>	<b>128,045</b>	<b>12,791</b>	<b>11.1% ▲</b>
Revenue	(20,250)	(17,382)	(20,250)	(24,002)	(20,750)	(500)	2.5% ▲
Expense	88,684	70,757	145,504	134,238	163,795	18,291	12.6% ▲
Transfers to reserves	15,000	0	0	0	0	0	-
Transfers from reserves to operations	(15,000)	0	(10,000)	0	(15,000)		
<b>Grand Total</b>	<b>7,031,053</b>	<b>1,500,154</b>	<b>9,008,934</b>	<b>2,089,304</b>	<b>9,704,318</b>	<b>695,384</b>	<b>7.7% ▲</b>

#### 4.2.1 Municipal Operating expenses

Municipal Operating expenses total **\$9,958,924**, an increase of **3.7%** compared to Budget 2024.

The following significant components of the operating expenses should be noted:

##### **Compensation and staffing costs**

The overall increase in combined salaries, wages and benefits across the organization is 6.8% (refer to Table 5). This increase is driven by:

- Salary and wage increases for all staff as required by collective agreements, employment contracts and by-laws.
- Increased training and development costs.
- A reallocation of resources to support strategic initiatives.
- A correction in the budget to fully account for staff not included in the 2024 budget.
- Changes to the cost of insured benefits. The Town of Deep River is part of a group benefits program through the County of Renfrew. Pricing is related to claims and usage history. The 2025 budget contains more accurate estimates of benefits for each individual staff member.
- ~~Increases in legislated deductions and changes to CPP, EI, and EHT.~~

Table 5: Summary of Salaries, Wages, Benefits and related expenses

	Budget 2023	Actual 2023	Budget 2024	YTD Actual 2024	Budget 2025	\$ change	% Change
<b>Total</b>	<b>5,743,274</b>	<b>5,882,852</b>	<b>5,983,512</b>	<b>5,800,605</b>	<b>6,387,875</b>	<b>404,363</b>	<b>6.8% ▲</b>
Regular Salaries	3,629,055	3,682,134	3,676,404	3,702,909	4,074,313	397,909	10.8% ▲
Benefits	1,152,473	1,070,776	1,138,359	1,042,766	1,248,453	110,094	9.7% ▲
Part Time Salaries	673,990	857,413	718,293	724,038	754,005	35,712	5.0% ▲
Workers Compensation Insurance	139,769	137,817	275,671	133,894	146,400	-129,271	-46.9% ▼
Retiree Benefits	81,977	98,515	112,003	109,239	98,838	-13,165	-11.8% ▼
Overtime	45,500	25,475	40,300	77,553	40,300	0	-
Honoraria	10,260	10,232	12,981	9,652	14,366	1,385	10.7% ▲
Shift Prem	5,600	46	5,600	0	6,300	700	12.5% ▲
Cleaning Allowance	3,500	0	2,750	0	2,750	0	-
Meal Allowance	1,150	443	1,150	65	1,650	500	43.5% ▲
Training & Seminars	0	0	0	487	500	500	-

### Workplace Safety and Insurance Board (WSIB) costs

WSIB costs increased significantly from 2017 to 2024. Only incremental increases have been included in the 2025 budget. Note that WSIB claims were previously budgeted on separate lines, and have now been included in the regular salary lines for the purposes of confidentiality.

The Town is a Schedule II employer with WSIB, which means that the Town reimburses WSIB for all claims paid, with an 18% administrative fee charged. While there is no insurance premium payable to WSIB, the Town does have additional workers compensation insurance for excess claims.

The 2025 Operating Budget has total WSIB and workers compensation costs budgeted at approximately \$280,000 comprising committed payments, expected claims, and workers compensation insurance.

### Other significant changes to expenses

In addition to the items listed above, other significant changes to expenses include

- Property and liability insurance premiums for the Town are expected to increase by 6% for 2025. Insurance costs are allocated across departments to reflect risk and usage levels, based on guidance provided by the insurance provider.
- General inflationary increases across all departments and expense lines.
- Ongoing savings resulting from the introduction of the new Fire Service model.

## 4.2.2 Municipal Operating revenues

Non-tax revenues (excluding water & wastewater) have increased significantly to a total of **\$3,078,510**. The following significant changes in revenues should be noted:

### **Omitted and Supplementary assessment increases**

The property tax assessment roll used to develop the 2024 budget did not include a recently completed AECL building. Staff estimated the additional PILT as an additional revenue line. In 2025, the tax roll is more accurate, with only small changes to the overall tax base expected.

As mentioned above, omitted PILT payments related to updated building inventory, assessment values, and tax classes resulting from the ongoing work with AECL and MPAC have been included as revenue.

### **Other significant changes to non-taxation revenues**

In addition to the above points, other significant changes to non-taxation revenue include:

- Increases in general user fees to better reflect costs.
- Estimated revenue from sale of town owned lands – the net proceeds of these sales are to be transferred to reserves.

## 4.3 Impact of the Municipal Capital and Operating Budgets on Reserves and Debt

Table 6 outlines the changes to reserve levels as a result of the Municipal Capital and Operating budgets described above.

Note the increase in transfers to reserves and reserve funds from approximately \$1,640,000 to approximately **\$2,680,000**. This change is primarily due:

- Omitted PILT payments related to updated building inventory, assessment values, and tax classes resulting from the ongoing work with AECL and MPAC.
- Adjustments to transfers to reserves as outlined in the updated Reserves policy.
- Funding all capital projects from reserves (where required) rather than some funding sourced directly from taxation received in the year. In 2024, direct funding of capital projects accounted for \$330,000.

**Table 6: Changes to Municipal Reserves**

	2024 Estimated Closing Balance <sup>2</sup>	2025 Proposed transfers		2025 Projected Closing Balances
		From Reserves	To Reserves	
Reserves	5,102,259	(991,154)	1,549,443 <sup>1</sup>	5,660,548
AECL PILT Agreement reserve			1,050,000	1,050,000
<b>Totals</b>	<b>5,102,259</b>	<b>(991,154)</b>	<b>2,599,443</b>	<b>6,710,548</b>

Notes:

1. Includes Capital Contingency (\$100,000)
2. Completion of the 2024 financial audit is expected in Q3, 2025. Reserve balances have been estimated and cannot be confirmed until both audits are complete.

## 5 2025 Water and Wastewater Budgets

The Water and Wastewater budgets are self-contained, in that they are not funded from taxation, but through user fees as per the Water and Sewer Sustainability Act, 2002. Per legislation, the revenues and expenses must net to zero in each year. This is typically achieved by transferring any surplus revenue to reserves.

A combined increase in user fees of 7.1% has been implemented consistent with the 2021 Utility Rate Study.

As described in Section 3.9 above, the implementation of a new operating agreement model in 2024 has resulted in significant savings. Staff continue to adapt to the changes in division of responsibilities and believe that further service delivery and financial performance improvements can be made. The 2025 budget includes several new lines to allow for better tracking and expenses management.

The following tables show the breakdown of the capital and operating budgets for Water and Wastewater operations.

Table 7: Capital budget for Water and Wastewater Operations and Infrastructure

	2025 Budget	Grant	Transfer from Reserve	Debt
<b>Total Capital Budget for Water and Wastewater</b>	<b>3,960,306</b>	<b>2,030,926</b>	<b>1,729,380</b>	<b>200,000</b>
<b>Water</b>	<b>3,240,306</b>	<b>2,030,926</b>	<b>1,009,380</b>	<b>200,000</b>
Infrastructure Repair Program: Fire Hydrants	20,000		20,000	
Infrastructure Repair Program: Water Valves	20,000		20,000	
THM Remediation	2,770,305	2,030,926	739,380	
Water - Building/Equipment <sup>1</sup>	80,000		80,000	
Water Main Relining	150,000		150,000	
Water Treatment Plant Roof Replacement	200,000			200,000
<b>Waste-water</b>	<b>720,000</b>	<b>0</b>	<b>720,000</b>	<b>0</b>
Infrastructure Repair Program: Catch Basins	20,000		20,000	
Infrastructure Repair Program: Manholes	20,000		20,000	
Sanitary Sewer Relining	600,000		600,000	
Sewer - Building / Equipment <sup>1</sup>	80,000		80,000	

Notes:

1. Additional capital items added after 2024-FIN-17 - Draft Capital Budget

Table 8: Operating budget for Water and Wastewater operations

	2023 Budget	2023 Actuals	2024 Budget	2024 YTD Actuals	2025 Budget	\$ Change from 2024 budget	% Change from 2024 budget
<b>Waste-water</b>	<b>0</b>	<b>(190,852)</b>	<b>0</b>	<b>(357,852)</b>	<b>0</b>	<b>0</b>	<b>-</b>
Revenue	(1,241,629)	(1,259,308)	(1,353,260)	(1,350,401)	(1,459,228)	(105,968)	7.8% ▲
Expense	876,604	791,967	853,506	831,828	923,552	70,047	8.2% ▲
Debt Repayment	239,097	276,488	227,741	74,471	267,860	40,119	17.6% ▲
Transfers to reserves	125,926	0	272,013	86,250	267,816	(4,198)	-1.5% ▼
<b>Water</b>	<b>0</b>	<b>(492,886)</b>	<b>0</b>	<b>(622,249)</b>	<b>0</b>	<b>0</b>	<b>-</b>
Revenue	(2,367,346)	(2,254,671)	(2,334,245)	(2,384,977)	(2,758,231)	(423,986)	18.2% ▲
Expense	1,756,579	1,699,744	1,796,206	1,676,478	1,634,502	(161,704)	-9.0% ▼
Debt Repayment	175,019	62,041	227,819	0	301,778	73,958	32.5% ▲
Transfers to reserves	435,747	0	310,220	86,250	821,951	511,731	165.0% ▲
<b>Grand Total</b>	<b>0</b>	<b>(683,739)</b>	<b>0</b>	<b>(980,101)</b>	<b>0</b>	<b>0</b>	<b>-</b>

Table 9 below outlines the changes to reserve levels as a result of the Water and Wastewater Capital and Operating budgets described above.

Table 9: Changes to Water and Sewer Reserves

	2024 Estimated Closing Balance	2025 Proposed transfers		2025 Projected Closing Balances
		From Reserves	To Reserves	
Reserves - Water	431,211	(1,009,380)	821,951	243,782
Reserves - Wastewater	569,091	(720,000)	267,816	116,907
<b>Totals</b>	<b>1,000,302</b>	<b>(1,729,380)</b>	<b>1,089,767</b>	<b>360,689</b>

Completion of the 2024 financial audit is expected in Q3, 2025. Reserve balances have been estimated and cannot be confirmed until both audits are complete.

## 6 Summary of Consolidated Budgets

Combining the Municipal Operating and Capital budgets with the Water and Sewer Operating and Capital Budgets results in the Consolidated Operating and Capital Budget shown below.

**Table 10: Consolidated Budget in Audit Financial Statement Format**

	2023 Budget	2024 Budget	2025 Budget	\$ Change in Budget	% Change in Budget
<b>Revenues</b>	<b>(7,445,782)</b>	<b>(6,028,273)</b>	<b>(7,256,313)</b>	<b>(1,228,041)</b>	<b>20.4% ▲</b>
Taxation and payment in lieu	(1,365,831)	(502,639)	(1,065,000)	(562,361)	111.9% ▲
User charges	(4,484,292)	(4,449,849)	(5,068,303)	(618,455)	13.9% ▲
Government transfers	(796,793)	(527,588)	(463,200)	64,389	-12.2% ▼
Other	(798,866)	(548,196)	(659,810)	(111,614)	20.4% ▲
<b>Expenditures</b>	<b>11,656,259</b>	<b>12,216,952</b>	<b>12,477,323</b>	<b>260,371</b>	<b>2.1% ▲</b>
Salaries, Wages and Benefits	6,227,727	6,589,737	7,033,946	444,209	6.7% ▲
Interest on Long-term debt	448,130	519,360	493,428	(25,932)	-5.0% ▼
Materials and supplies	2,422,190	2,327,613	2,839,799	512,185	22.0% ▲
Contracted services	2,343,335	2,523,166	1,816,950	(706,216)	-28.0% ▼
Rents and Financial Expenses	0	0	0	0	-
External transfers	83,310	257,075	293,200	36,125	14.1% ▲
Accretion ARO	131,565	0	0	0	-
<b>Annual surplus (deficit)</b>	<b>4,210,477</b>	<b>6,188,679</b>	<b>5,221,010</b>	<b>(967,670)</b>	<b>-15.6% ▼</b>
Debt Repayment	512,155	582,102	814,599	232,497	39.9% ▲
Transfers to Reserves	1,111,437	1,743,640	3,589,210	1,845,570	105.8% ▲
Transfers to Reserves (cap Contingency)	1,217,581	504,513	100,000	(404,513)	-80.2% ▼
Transfers from Reserve to Operations	(20,600)	(10,000)	(20,500)	(10,500)	105.0% ▲
	2,820,573	2,820,255	4,483,308	1,663,054	59.0% ▲
<b>Dollars Required from Taxes</b>	<b>7,031,050</b>	<b>9,008,934</b>	<b>9,704,318</b>	<b>695,384</b>	<b>7.7% ▲</b>
<b>Capital Budget</b>					
Capital Spend	5,047,500	8,249,676	7,756,426	(493,250)	-6.0% ▼
Capital Grants	(613,547)	(2,154,905)	(3,791,486)	(1,636,581)	75.9% ▲
Transfers from Reserves to Capital	(4,149,953)	(2,805,813)	(2,700,034)	105,779	-3.8% ▼
Contributions from Other Municipalities	0	0	(369,050)	(369,050)	-
New Debt for 2025 Capital Purchases	(284,000)	(3,288,958)	(895,856)	2,390,102	-72.7% ▼

Overall, revenues increased by \$1,228,041 or 20.4%, this is largely due to the omitted PILT payment, revenue from the sale of lands, and user fee increases.

Overall, expenses increased by 2.1%. Increases in salaries and benefits were due to adjustments to staffing and increases due to union contracts. Interest on long-term debt decreased due to how the debt was structured with interest payments decreasing with time. Materials and supplies increased in expected cost increases. In addition, the restructured Water and Wastewater resulted in increases materials and supplies which is offset by a decrease in contracted services for the same contract.

Increased debt repayments are due to the Infrastructure Ontario Loan applications that were started in 2024. ~~No additional repayments for any new debt in 2025 are included as that debt will be scheduled to have the first repayments in 2026.~~ Only debt repayments for the loader have been included in the 2025 budget as the first debt payments for the other projects would occur in 2026.

We continue to make significant investment in infrastructure. Staff have been successful at applying for grants for these projects. Capital investment not funded by grants is funded by additional debt, contributions from other municipalities and transfers from reserves.

---



Draft 3 - 2025 Operating Budget - 2025-03-19

	2022 Budget	2022 Actuals	2023 Budget	2023 Actuals	2024 Budget	2024 YTD Actual	2025 Budget	\$ Change	% Change	Comment
Corporate Administration	789,714	(3,429,282)	556,562	(4,875,312)	1,758,913	(4,476,294)	2,190,046	431,133	24.5%	
Corporate	(237,256)	(4,089,878)	(748,255)	(3,978,569)	620,173	(5,356,098)	1,360,500	740,327	119.4%	
Corporate - Administration	359,000	3,272,702	3,183,051	3,418,049	1,122,812	3,649,218	2,425,500	1,302,688	116.0%	
Expense	0	3,272,702	2,565,475	3,418,049	0	3,649,218	0	0	-	
08-2-01010-2000 - Levy Requisition Paid	0	2,460,538	2,565,475	2,573,414	0	2,796,182	0	0	-	TBD - Tax Rate to be determined
10-2-01010-2000 - Levy Requisition Paid	0	646,810	0	675,323	0	684,979	0	0	-	TBD - Tax Rate to be determined
11-2-01010-2000 - Levy Requisition Paid	0	141,355	0	146,286	0	144,702	0	0	-	TBD - Tax Rate to be determined
12-2-01010-2000 - Levy Requisition Paid	0	7,050	0	6,624	0	6,844	0	0	-	TBD - Tax Rate to be determined
13-2-01010-2000 - Levy Requisition Paid	0	16,950	0	16,401	0	16,510	0	0	-	TBD - Tax Rate to be determined
Transfers to reserves	359,000	0	617,576	0	1,122,812	0	2,425,500	1,302,688	116.0%	
										PILT Omits = \$1,050 million
										Remainder is as per reserve policy and
										expected surplus \$1.3 million; adjusted by
										\$(49,500) to keep tax rate (and burden the
										same after change in large industrial
01-6-01010-2605 - Transfer to Reserves	359,000	0	617,576	0	1,122,812	0	2,425,500	1,302,688	116.0%	
Property Taxation - Regular	0	(3,202,747)	(1,742,761)	(3,276,370)	(0)	(3,465,047)	0	0	-100.0%	
Revenue	0	(3,202,747)	(1,742,761)	(3,276,370)	(0)	(3,465,047)	0	0	-100.0%	
01-1-00010-0010 - Commercial (CT)	0	(468,167)	0	(491,601)	(0)	(510,368)	0	0	-100.0%	TBD - Tax Rate to be determined
01-1-00010-0015 - Comm. VUnits/Excess (CU)	0	0	0	0	0	(7,839)	0	0	-	TBD - Tax Rate to be determined
01-1-00010-0020 - Commercial Vac Land (CX)	0	0	0	0	0	(10,917)	0	0	-	TBD - Tax Rate to be determined
01-1-00010-0060 - Multi-Residential (MT)	0	(114,146)	0	(118,141)	0	(125,452)	0	0	-	TBD - Tax Rate to be determined
01-1-00010-0065 - New Multi-Residential (NT)	0	(43,738)	0	(45,268)	0	(67,723)	0	0	-	TBD - Tax Rate to be determined
01-1-00010-0070 - Industrial (IT)	0	(15,554)	0	(6,840)	0	(7,195)	0	0	-	TBD - Tax Rate to be determined
01-1-00010-0170 - Pipelines (PT)	0	(29,527)	0	(30,617)	0	(32,543)	0	0	-	TBD - Tax Rate to be determined
01-1-00010-0180 - Managed Forest (TT)	0	(378)	0	(391)	0	(415)	0	0	-	TBD - Tax Rate to be determined
08-1-00010-0005 - Residential Taxation (RT)	0	(1,446,304)	(1,489,951)	(1,489,952)	0	(1,576,601)	0	0	-	TBD - Tax Rate to be determined
08-1-00010-0010 - Commercial (CT)	0	(172,340)	(173,433)	(179,374)	0	(184,714)	0	0	-	TBD - Tax Rate to be determined
08-1-00010-0015 - Comm. VUnits/Excess (CU)	0	0	(2,823)	0	0	(2,837)	0	0	-	TBD - Tax Rate to be determined
08-1-00010-0020 - Commercial Vac Land (CX)	0	0	(3,119)	0	0	(3,951)	0	0	-	TBD - Tax Rate to be determined
08-1-00010-0060 - Multi-Residential (MT)	0	(42,019)	(43,107)	(43,107)	0	(45,404)	0	0	-	TBD - Tax Rate to be determined
08-1-00010-0065 - New Multi-Residential (NT)	0	(16,101)	(16,517)	(16,517)	0	(24,511)	0	0	-	TBD - Tax Rate to be determined
08-1-00010-0070 - Industrial (IT)	0	(5,734)	(2,496)	(2,496)	0	(2,604)	0	0	-	TBD - Tax Rate to be determined
08-1-00010-0170 - Pipelines (PT)	0	(10,869)	(11,172)	(11,172)	0	(11,778)	0	0	-	TBD - Tax Rate to be determined
08-1-00010-0180 - Managed Forest (TT)	0	(139)	(143)	(143)	0	(150)	0	0	-	TBD - Tax Rate to be determined
09-1-00010-0010 - Commercial (CT)	0	(5,779)	0	(4,790)	0	(217,219)	0	0	-	TBD - Tax Rate to be determined
09-1-00010-0015 - Comm. VUnits/Excess (CU)	0	0	0	0	0	(3,336)	0	0	-	TBD - Tax Rate to be determined
09-1-00010-0020 - Commercial Vac Land (CX)	0	0	0	0	0	(4,646)	0	0	-	TBD - Tax Rate to be determined
09-1-00010-0070 - Industrial (IT)	0	(129)	0	(49)	0	(3,200)	0	0	-	TBD - Tax Rate to be determined
09-1-00010-0170 - Pipelines (PT)	0	(496)	0	(406)	0	(18,858)	0	0	-	TBD - Tax Rate to be determined
10-1-00010-0005 - Residential Taxation (RT)	0	(647,178)	0	(657,471)	0	(515,818)	0	0	-	TBD - Tax Rate to be determined
10-1-00010-0060 - Multi-Residential (MT)	0	(8,123)	0	(8,123)	0	(8,126)	0	0	-	TBD - Tax Rate to be determined

10-1-00010-0065 - New Multi-Residential (NT)	0	(6,455)	0	(6,455)	0	(9,094)	0	0	- TBD - Tax Rate to be determined
10-1-00010-0180 - Managed Forest (TT)	0	(56)	0	(56)	0	(56)	0	0	- TBD - Tax Rate to be determined
11-1-00010-0005 - Residential Taxation (RT)	0	(149,221)	0	(145,213)	0	(63,234)	0	0	- TBD - Tax Rate to be determined
11-1-00010-0060 - Multi-Residential (MT)	0	(527)	0	(526)	0	(527)	0	0	- TBD - Tax Rate to be determined
12-1-00010-0005 - Residential Taxation (RT)	0	(1,320)	0	(1,337)	0	(1,499)	0	0	- TBD - Tax Rate to be determined
12-1-00010-0060 - Multi-Residential (MT)	0	(6)	0	(6)	0	(4)	0	0	- TBD - Tax Rate to be determined
13-1-00010-0005 - Residential Taxation (RT)	0	(18,430)	0	(16,307)	0	(4,417)	0	0	- TBD - Tax Rate to be determined
13-1-00010-0060 - Multi-Residential (MT)	0	(12)	0	(12)	0	(10)	0	0	- TBD - Tax Rate to be determined
Property Taxation - Supplementary	(10,000)	(20,607)	(15,000)	(30,414)	(15,000)	1,292,135	(15,000)	0	0.0%
Revenue	(10,000)	(20,607)	(15,000)	(30,414)	(15,000)	1,292,135	(15,000)	0	0.0%
01-1-00030-0005 - Residential Taxation (RT)	(10,000)	(9,544)	(15,000)	(4,093)	(15,000)	(20,041)	(15,000)	0	0.0% Estimate of supplementary taxes
01-1-00030-0010 - Commercial (CT)	0	(341)	0	(3,852)	0	(1,993)	0	0	- TBD - Tax Rate to be determined
01-1-00030-0015 - Comm. VUnits/Excess (CU)	0	0	0	267	0	0	0	0	- TBD - Tax Rate to be determined
01-1-00030-0035 - Commercial New Construction (XT)	0	(2,996)	0	0	0	0	0	0	- TBD - Tax Rate to be determined
01-1-00030-0065 - New Multi-Residential (NT)	0	0	0	(11,759)	0	0	0	0	- TBD - Tax Rate to be determined
08-1-00030-0005 - Residential Taxation (RT)	0	(3,515)	0	(1,495)	0	(7,260)	0	0	- TBD - Tax Rate to be determined
08-1-00030-0010 - Commercial (CT)	0	(125)	0	(1,406)	0	591,473	0	0	- TBD - Tax Rate to be determined
08-1-00030-0015 - Comm. VUnits/Excess (CU)	0	0	0	97	0	0	0	0	- TBD - Tax Rate to be determined
08-1-00030-0035 - Commercial New Construction (XT)	0	(1,106)	0	0	0	0	0	0	- TBD - Tax Rate to be determined
08-1-00030-0065 - New Multi-Residential (NT)	0	0	0	(4,291)	0	0	0	0	- TBD - Tax Rate to be determined
09-1-00030-0005 - Residential Taxation (RT)	0	0	0	0	0	(66)	0	0	- TBD - Tax Rate to be determined
09-1-00030-0010 - Commercial (CT)	0	0	0	(36)	0	732,667	0	0	- TBD - Tax Rate to be determined
10-1-00030-0005 - Residential Taxation (RT)	0	(1,360)	0	(586)	0	(2,606)	0	0	- TBD - Tax Rate to be determined
10-1-00030-0010 - Commercial (CT)		(94)	0	(1,004)	0	0	0	0	- TBD - Tax Rate to be determined
10-1-00030-0035 - Commercial New Construction (XT)		(831)	0	0	0	0	0	0	- TBD - Tax Rate to be determined
10-1-00030-0065 - New Multi-Residential (NT)	0	0	0	(1,628)	0	0	0	0	- TBD - Tax Rate to be determined
11-1-00030-0005 - Residential Taxation (RT)	0	(50)	0	0	0	(38)	0	0	- TBD - Tax Rate to be determined
11-1-00030-0010 - Commercial (CT)		(52)	0	(547)	0	0	0	0	- TBD - Tax Rate to be determined
11-1-00030-0035 - Commercial New Construction (XT)		(461)	0	0	0	0	0	0	- TBD - Tax Rate to be determined
12-1-00030-0010 - Commercial (CT)		(4)	0	0	0	0	0	0	- TBD - Tax Rate to be determined
12-1-00030-0035 - Commercial New Construction (XT)		(37)	0	0	0	0	0	0	- TBD - Tax Rate to be determined
13-1-00030-0010 - Commercial (CT)		(9)	0	(82)	0	0	0	0	- TBD - Tax Rate to be determined
13-1-00030-0035 - Commercial New Construction (XT)		(81)	0	0	0	0	0	0	- TBD - Tax Rate to be determined
Property Taxation - Supplementary PILT	(600,000)	(496,022)	(40,000)	0	(315,139)	(2,177,186)	(1,050,000)	(734,861)	233.2%
Revenue	(600,000)	(496,022)	(40,000)	0	(315,139)	(2,177,186)	(1,050,000)	(734,861)	233.2%
01-1-00040-0010 - Commercial (CT)	(600,000)	(400,308)	(40,000)	0	(315,139)	0	0	315,139	-100.0% TBD - Tax Rate to be determined
01-1-00040-0025 - Commercial PIL Full (CFN)	0	0	0	0	0	0	0	0	- TBD - Tax Rate to be determined
01-1-00040-0095 - Large Industrial (LT)	0	0	0	0	0	5,308	0	0	- TBD - Tax Rate to be determined
									PILT Omits (offset by transfer to reserve 01-06-
01-1-00040-0116 - Large Ind PIL Full (LF)	0	0	0	0	0	(236,856)	(1,050,000)	(1,050,000)	- 01010-2605)
08-1-00040-0010 - Commercial (CT)	0	(95,714)	0	0	0	0	0	0	- TBD - Tax Rate to be determined
08-1-00040-0025 - Commercial PIL Full (CFN)	0	0	0	0	0	(638,525)	0	0	- TBD - Tax Rate to be determined
08-1-00040-0095 - Large Industrial (LT)	0	0	0	0	0	1,937	0	0	- TBD - Tax Rate to be determined
08-1-00040-0116 - Large Ind PIL Full (LF)	0	0	0	0	0	(86,424)	0	0	- TBD - Tax Rate to be determined
09-1-00040-0025 - Commercial PIL Full (CFN)	0	0	0	0	0	(1,123,440)	0	0	- TBD - Tax Rate to be determined
09-1-00040-0116 - Large Ind PIL Full (LF)	0	0	0	0	0	(99,185)	0	0	- TBD - Tax Rate to be determined

Property Taxation - Write-off	15,000	694,910	15,000	0	15,000	3,968	0	(15,000)	-100.0%	
Property Taxation - Write-off PILT	0	0	0	314,687	0	0	0	0	-	
PTax - PILT	(1,256)	(4,338,113)	(2,148,545)	(4,404,520)	(187,500)	(4,659,186)	0	187,500	-100.0%	
Administration	1,026,970	660,596	1,304,817	(896,743)	1,138,740	879,804	829,546	(309,194)	-27.2%	
Corporate - Administration	1,245,372	849,870	1,427,103	(691,772)	1,366,202	1,032,578	1,093,336	(272,866)	-20.0%	
Revenue	(62,334)	(396,965)	(101,995)	(1,905,301)	(81,050)	(439,249)	(426,060)	(345,010)	425.7%	
										2024 YTD composed of \$6,300 Nuclear Emergency Management Grant; \$4,254.77 Temporary Assistance Grant- going forward capital grants are budgeted and recorded in
01-1-01010-1015 - Grant Revenue - Provincial	0	(27,942)	0	0	0	(10,555)	0	0	- 4041	
										subcontracting of Human Resource
01-1-01010-1025 - Miscellaneous Revenue	(5,000)	(79,826)	(10,000)	(1,742,652)	(10,000)	0	(23,000)	(13,000)	130.0%	Consultant
01-1-01010-1030 - Administrative Fees	(12,384)	(49)	0	(150)	0	(550)	(150)	(150)	-	-
01-1-01010-1040 - Penalties and Interest - UB	(25,000)	(71,271)	(25,000)	(79,005)	(60,000)	(87,217)	(87,000)	(27,000)	45.0%	Interest on outstanding Property Taxes WCCT loan interest receivable; PY amount is
										- yet to be adjusted for YE
01-1-01010-1041 - Loan Interest Earned	(10,000)	(7,569)	(56,000)	(5,201)	0	(4,244)	(2,310)	(2,310)	-	Bank interest earned
01-1-01010-1042 - Bank Interest	(200)	(78,172)	(200)	(39,287)	0	(36,562)	(32,000)	(32,000)	-	
01-1-01010-1043 - Other Interest Charges	0	0	0	0	0	(872)	0	0	-	-
01-1-01010-1100 - Lottery Licenses	(250)	(787)	(750)	(1,909)	(1,000)	(2,153)	(2,000)	(1,000)	100.0%	Similar to last 2 year actuals
01-1-01010-1105 - Marriage Licences	(1,500)	(3,919)	(2,000)	(3,112)	(3,000)	(2,530)	(3,000)	0	0.0%	Similar to last 2 year actuals
01-1-01010-1110 - Tax/Water Certificates	(7,500)	(5,600)	(7,500)	(6,435)	(6,500)	(4,950)	(6,000)	500	-7.7%	Similar to last 2 year actuals
										Gain on sale of Keys Property \$20,000; Gain on sale of new lots held on books at no cost
01-1-01010-1115 - Gain/Loss on Sale of Capital Asset	0	5,092	0	2,053	0	(288,548)	(270,000)	(270,000)	- \$250,000	
										Typically not budgeted due to volatility in
01-1-01010-1116 - Gain/Loss on Investment	0	0	0	(29,046)	0	0	0	0	- market	
01-1-01010-1130 - Transient Trader Licences	(500)	(525)	(545)	(558)	(550)	(1,067)	(600)	(50)	9.1%	-
01-1-01010-1135 - Donation Revenue	0	(31,273)	0	0	0	0	0	0	-	-
06-1-01010-1015 - Grant Revenue - Provincial	0	(95,124)	0	0	0	0	0	0	- Fund 6 no longer used	
Expense	1,105,206	1,246,835	1,353,548	1,213,528	1,347,252	1,371,827	1,419,396	72,144	5.4%	
01-2-01010-2100 - Regular Salaries	773,917	604,655	606,104	576,994	618,449	635,888	661,059	42,611	6.9%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01010-2105 - Part Time Salaries	22,674	67,112	47,244	65,404	34,673	25,596	35,572	900	2.6%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01010-2110 - Overtime	440	118	5,000	0	1,500	0	1,500	0	0.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01010-2120 - Retro	0	0	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-01010-2135 - Benefits	0	173,397	257,134	178,080	205,206	183,750	213,541	8,335	4.1%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01010-2140 - Retiree Benefits	5,610	27,245	13,429	2,481	7,252	7,510	14,972	7,720	106.5%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01010-2150 - Workers Compensation Insurance	3,680	6,036	46,183	37,071	48,373	35,718	45,000	(3,373)	-7.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01010-2200 - Training & Seminars	6,500	2,855	8,000	4,139	10,000	7,899	10,000	0	0.0%	Same budget as prior year
										ROMA, CNA, AMCTO, OGRA, MFOA
01-2-01010-2205 - Conference / Trade Shows	0	2,289	1,500	6,240	6,000	9,812	10,000	4,000	66.7%	WasteTech, MFOA
01-2-01010-2210 - Subscriptions	700	1,035	1,000	3,441	1,000	1,309	1,500	500	50.0%	Municipal Information Network subscription

									AMO membership (\$3.2K); OMA membership (about \$650); Municipal Employer Pension Centre (about \$250); Renfrew County Clerks and Treasurers (\$150); CPA Dues (\$900 * 2)
01-2-01010-2215 - Membership Dues	7,300	5,371	6,600	9,260	7,000	7,065	7,500	500	7.1% Rate increased from .53/km to .70/km; 2800 km budgeted based on PY usage
01-2-01010-2220 - Personal Vehicle Mileage	250	767	1,500	1,230	1,500	1,411	1,960	460	30.7% Hotel and meals combined into one account
01-2-01010-2225 - Hotel	1,000	1,083	3,000	5,292	5,000	3,437	8,500	3,500	70.0% 2225 Hotel and meals combined into one account
01-2-01010-2230 - Meals	1,000	1,191	1,900	270	1,500	2,875	0	(1,500)	-100.0% 2225
01-2-01010-2240 - Employee Recognition	5,000	2,923	7,500	9,298	8,000	5,838	8,000	0	0.0%
01-2-01010-2305 - Health & Safety Materials	0	0	0	0	0	352	0	0	-
01-2-01010-2310 - Postage and shipping	6,000	12,969	10,000	10,473	12,000	7,841	10,000	(2,000)	-16.7%
01-2-01010-2315 - Office Supplies	7,000	13,929	10,500	14,655	15,000	10,004	14,000	(1,000)	-6.7%
01-2-01010-2320 - Copying Expense	5,000	9,901	7,500	9,712	10,000	8,435	9,000	(1,000)	-10.0%
01-2-01010-2325 - Miscellaneous Expense	250	2,117	2,000	(6,326)	1,000	19,014	1,000	0	0.0% Reconciliation account
01-2-01010-2330 - Contract Services	5,000	1,247	2,500	25,669	5,000	892	14,250	9,250	185.0% Designated Substance Survey \$13,250; Shredding \$1,000
01-2-01010-2335 - Repairs & maintenance	0	0	0	5,708	0	255	0	0	-
01-2-01010-2340 - Small Tools and equipment	0	283	0	0	2,500	4,455	4,500	2,000	80.0% Fire proof safe - old one non-operable; office furniture
01-2-01010-2345 - Supplies	0	0	0	7,228	0	9	0	0	- account no longer used;
01-2-01010-2350 - Cleaning Supplies	0	0	0	0	16,000	1,415	1,500	(14,500)	-90.6% Cleaning supplies allocated to major departments
01-2-01010-2370 - Licences	0	1,200	0	427	500	427	500	0	0.0%
01-2-01010-2500 - Interest - penalties	(50,000)	1,323	500	(242)	1,000	13,187	1,000	0	0.0% Interest and penalties - vendors
01-2-01010-2503 - Interest	0	0	0	0	0	12,197	0	0	Bank interest is recorded as net in 01-01-01010-1042
01-2-01010-2505 - Interest - Long Term Debt	0	0	0	189	0	0	0	0	-
01-2-01010-2515 - Insurance	47,180	49,895	50,954	50,701	57,240	70,212	78,192	20,952	36.6% Increase in insurance is 6% for 2025, includes \$30,000 excess WSIB previously recorded in WSIB accounts \$30K; insurance is allocated based on set percentages for consistency year over year
01-2-01010-2525 - Telephone - Cell	1,000	2,096	1,300	1,846	1,200	3,049	3,100	1,900	158.3% Based on PY spend
01-2-01010-2530 - Telephone - Land Line	22,500	26,083	22,500	27,159	28,000	20,557	28,000	0	0.0% Same as last years budget
01-2-01010-2535 - Internet	6,200	7,492	6,500	7,218	7,500	7,547	7,750	250	3.3% Expected increase 3%
01-2-01010-2540 - Advertising	15,500	15,459	15,000	14,695	15,500	13,035	15,000	(500)	-3.2%
01-2-01010-2545 - Computer Equipment & Support	84,256	76,500	118,600	71,468	100,860	100,036	103,000	2,140	2.1% 2% increase on PY actuals; OnServe, Adobe subscriptions
01-2-01010-2550 - Public Relations	0	0	0	500	0	0	0	0	-
01-2-01010-2555 - Grant Expense	0	12,224	0	0	0	0	0	0	-
01-2-01010-2560 - Bank Charges	1,250	1,709	1,600	4,903	1,700	17,162	1,800	100	5.9% Bank fees and charges excluding interest
01-2-01010-2561 - Cash Over/Short	0	0	0	0	0	(517)	0	0	-
01-2-01010-2565 - Lease/Rent cost	6,000	5,783	6,000	2,888	6,000	4,827	5,000	(1,000)	-16.7% Xerox Based on past performance

01-2-01010-2580 - Accounting /Audit Fees	50,000	102,899	50,000	49,322	42,300	103,022	62,700	20,400	48.2%	Audit fees per RFP KPMG LLP; 2024 YTD includes part 2022 and all 2023 audit fees
01-2-01010-2585 - Other Professional Fees	0	3,328	2,000	3,650	20,000	10,502	20,000	0	0.0%	Compliance with mandatory legislation - Integrity Commissioner, Ombudsman; MFIPA and Human Rights
01-2-01010-2590 - Legal Fees	70,000	4,321	40,000	9,192	23,500	13,134	20,000	(3,500)	-14.9%	Labour relations and general legal advice
01-2-01010-2595 - Tax Penalty & Interest Write-offs	0	0	0	3,294	0	0	0	0		- Account no longer used
01-2-01010-2599 - Operating Contingency	0	0	0	0	0	0	0	0		- New account for Operating contingency
										Operating contingency moved to new
01-2-01010-2605 - Transfer to Reserves	0	0	0	0	25,000	2,595	0	(25,000)	-100.0%	account2599
01-2-01010-2610 - Transfer to Capital	0	0	0	0	0	73	0	0		- account no longer used
06-2-01010-2610 - Transfer to Capital	0	232,568	0	0	0	0	0	0		- Fund 6 no longer used
06-2-01010-2611 - Contra - 2610 moved to CY Additions	0	(232,568)	0	0	0	0	0	0		- Fund 6 no longer used
06-2-01010-2615 - Capital Expenditures	0	0	0	0	0	0	0	0		- Fund 6 no longer used
Transfers to reserves	202,500	0	175,550	0	100,000	100,000	100,000	0	0.0%	
										Capital Contingency - unspent contingency is
01-6-01010-2610 - Transfer to Capital	202,500	0	150,550	0	100,000	100,000	100,000	0	0.0%	moved to resefves with the surplus disposition
06-6-01010-2605 - Transfer to Reserves	0	0	25,000	0	0	0	0	0		- Fund 6 no longer used
Corporate - Facilities	94,822	131,850	201,764	133,039	112,438	112,997	124,960	12,522	11.1%	
Revenue	(900)	(1,111)	0	0	0	0	0	0	-	
01-1-01020-1045 - Leases and Rent	(900)	(1,111)	0	0	0	0	0	0	-	-
Expense	95,722	132,961	134,264	133,039	112,438	112,997	124,960	12,522	11.1%	
01-2-01020-2100 - Regular Salaries	24,045	19,488	36,256	21,033	23,544	23,922	25,387	1,843	7.8%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01020-2105 - Part Time Salaries	4,306	6,597	0	7,196	5,033	5,184	6,276	1,243	24.7%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01020-2110 - Overtime	0	187	0	0	0	938	0	0		- See comment section 3.7 to 3.8, and 4.2.1
01-2-01020-2135 - Benefits	0	8,979	13,860	9,493	9,987	8,942	10,645	659	6.6%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01020-2325 - Miscellaneous Expense	0	0	0	8	0	21	0	0	-	-
01-2-01020-2330 - Contract Services	11,000	11,171	11,500	(9,690)	13,000	13,163	13,000	0	0.0%	TSSA, Elevator, Fire Alarm, Security
01-2-01020-2335 - Repairs & maintenance	7,000	9,592	7,000	38,527	7,000	8,660	7,000	0	0.0%	General repairs to TH
01-2-01020-2340 - Small Tools and equipment	800	847	800	0	500	895	500	0	0.0%	
01-2-01020-2345 - Supplies	3,000	11,283	15,000	9,710	1,000	1,527	1,000	0	0.0%	
01-2-01020-2380 - Hydro	29,000	42,739	30,450	34,050	30,000	34,465	35,500	5,500	18.3%	increased 3% on PY actual
										2 x Annual Water and Sewer billing \$3,261.12;
01-2-01020-2385 - Water & Sewer	1,904	1,904	2,133	2,133	2,289	2,289	3,261	972	42.5%	avg increase 7.03%
01-2-01020-2400 - Fuel - Heating	11,300	16,927	11,865	15,179	15,000	7,905	17,000	2,000	13.3%	Based on historical usage
										Increase in insurance is 6% for 2025,
										insurance is allocated based on set
01-2-01020-2515 - Insurance	3,367	3,248	5,400	5,400	5,086	5,086	5,391	305	6.0%	percentages for consistency year over year
06-2-01020-2615 - Capital Expenditures	0	0	0	0	0	0	0	0		- Fund 6 no longer used
Transfers to reserves	0	0	67,500	0	0	0	0	0	-	
										Previously used to directly fund capital
01-6-01020-2610 - Transfer to Capital	0	0	67,500	0	0	0	0	0		- projects from Operating budget
Municipal Elections	7,275	11,711	5,250	7,730	6,500	1,476	6,650	150	2.3%	
Expense	7,275	11,711	1,250	7,730	1,500	1,476	1,650	150	10.0%	
01-2-01030-2200 - Training & Seminars	0	56	0	2,044	0	0	0	0	-	-

01-2-01030-2345 - Supplies	0	0	0	241	0	0	0	0	-	-
01-2-01030-2545 - Computer Equipment & Support	19,275	11,655	1,250	5,444	1,500	1,476	1,650	150	10.0%	Datafix \$1650 and Simply Voting
01-4-01030-2605 - Transfer to Reserves	(12,000)	0	0	0	0	0	0	0	-	account used for budget purposes only
Transfers to reserves	0	0	4,000	0	5,000	0	5,000	0	0.0%	
01-6-01030-2605 - Transfer to Reserves	0	0	4,000	0	5,000	0	5,000	0	0.0%	Elections
Ontario Unconditional Grants	(320,500)	(320,500)	(329,300)	(333,555)	(346,400)	(259,800)	(395,400)	(49,000)	14.1%	
Revenue	(320,500)	(320,500)	(329,300)	(333,555)	(346,400)	(259,800)	(395,400)	(49,000)	14.1%	
01-1-00100-1015 - Grant Revenue - Provincial	(320,500)	(320,500)	(329,300)	(333,555)	(346,400)	(259,800)	(395,400)	(49,000)	14.1%	OMPF allotment for 2025
Solar Program	0	(12,335)	0	(12,184)	0	(7,446)	0	0	-	
Revenue	(20,000)	(14,070)	(20,000)	(13,097)	(20,000)	(8,275)	(20,000)	0	0.0%	
01-1-00200-1020 - Retail sales revenue	(20,000)	(14,070)	(20,000)	(13,097)	(20,000)	(8,275)	(20,000)	0	0.0%	Repairs completed in 2024
Expense	2,902	1,735	2,015	913	2,026	828	4,057	2,031	100.3%	
01-2-00200-2330 - Contract Services	1,000	0	1,000	0	1,000	0	3,000	2,000	200.0%	Budget moved from 01-2-07110-2330
01-2-00200-2380 - Hydro	500	411	500	398	500	303	500	0	0.0%	-
										Increase in insurance is 6% for 2025, insurance is allocated based on set
01-2-00200-2515 - Insurance	1,402	1,324	515	515	526	526	557	31	6.0%	percentages for consistency year over year
Transfers to reserves	17,098	0	17,985	0	17,974	0	15,943	(2,031)	-11.3%	
01-6-00200-2605 - Transfer to Reserves	0	0	17,985	0	17,974	0	15,943	(2,031)	-11.3%	Projected surplus / deficit
06-6-00200-2605 - Transfer to Reserves	17,098	0	0	0	0	0	0	0	-	Fund 6 no longer used
Protection Services	3,292,984	4,290,904	3,304,222	3,338,527	3,513,419	3,089,118	3,644,482	131,063	3.7%	
Building Office, By-law Enforcement, Animal Welfare	14,975	58,217	30,679	(24,649)	123,297	132,435	166,842	43,546	35.3%	
Animal Welfare	6,190	6,353	6,200	6,559	6,925	6,795	7,200	275	4.0%	
Revenue	(800)	(902)	(800)	(910)	(800)	(851)	(800)	0	0.0%	
01-1-01220-1205 - Dog & Cat Tags	(800)	(902)	(800)	(910)	(800)	(851)	(800)	0	0.0%	-
Expense	6,990	7,255	7,000	7,469	7,725	7,646	8,000	275	3.6%	
01-2-01220-2330 - Contract Services	6,990	7,255	7,000	7,469	7,725	7,646	8,000	275	3.6%	OSPCA contract
Building Permitting and Inspection	6,785	51,143	23,579	(30,403)	89,226	102,852	126,432	37,207	41.7%	
Revenue	(108,240)	(77,481)	(128,240)	(160,424)	(45,000)	(16,600)	(60,000)	(15,000)	33.3%	
01-1-01200-1030 - Administrative Fees	(58,240)	(58,604)	(58,240)	(39,200)	0	0	0	0	-	-
01-1-01200-1050 - Permits & fees	(50,000)	(18,877)	(70,000)	(121,224)	(45,000)	(16,600)	(60,000)	(15,000)	33.3%	Increase in development expected
Expense	115,025	128,624	151,819	130,022	134,226	119,453	186,432	52,207	38.9%	
01-2-01200-2100 - Regular Salaries	107,180	98,358	103,816	99,214	85,644	90,152	130,001	44,357	51.8%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01200-2125 - Meal Allowance	0	0	0	25	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-01200-2135 - Benefits	0	26,247	24,035	24,568	28,069	25,134	42,132	14,062	50.1%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01200-2200 - Training & Seminars	2,000	0	10,000	2,759	8,000	1,631	3,500	(4,500)	-56.3%	OBOA seminars; courses on new building code
01-2-01200-2205 - Conference / Trade Shows	1,000	0	1,000	0	1,000	0	1,200	200	20.0%	OBOA conference
										OBOA memberships. PY included software subscription - now budgeted under different
01-2-01200-2215 - Membership Dues	500	278	600	0	600	1,797	800	200	33.3%	code
01-2-01200-2220 - Personal Vehicle Mileage	0	0	0	143	250	173	250	0	0.0%	Rate increased from .53/km to .70/km
										OBOA Conference; Hotel \$1,000, meals \$200, travel to be combined into one account 2225
01-2-01200-2225 - Hotel	0	0	1,000	0	500	0	1,200	700	140.0%	

									Hotel and meals combined into one account	
01-2-01200-2230 - Meals	200	14	150	201	150	84	0	(150)	-100.0%	2225
01-2-01200-2300 - Clothing	225	244	250	264	250	0	250	0	0.0%	PPE
01-2-01200-2315 - Office Supplies	2,000	1,438	2,000	472	2,500	67	1,700	(800)	-32.0%	CityReporter and misc. supplies
01-2-01200-2330 - Contract Services	0	0	5,970	325	5,000	0	5,000	0	0.0%	Specialist CBO/BI services
01-2-01200-2345 - Supplies	0	0	0	0	0	(42)	0	0	-	-
01-2-01200-2370 - Licences	120	0	0	0	0	0	0	0	-	-
01-2-01200-2395 - Fuel - Gasoline	1,000	1,816	1,000	161	0	80	0	0	-	-
									Increase in insurance is 6% for 2025, insurance is allocated based on set	
01-2-01200-2515 - Insurance	0	0	1,598	1,598	1,862	0	0	(1,862)	-100.0%	percentages for consistency year over year
01-2-01200-2525 - Telephone - Cell	800	229	400	292	400	377	400	0	0.0%	-
By-Law Enforcement	2,000	721	900	(806)	27,146	22,787	33,210	6,064	22.3%	
Revenue	0	(450)	(100)	(1,250)	(700)	(600)	(650)	50	-7.1%	
01-1-01210-1050 - Permits & fees	0	(400)	0	(550)	0	(450)	(500)	(500)	-	-
01-1-01210-1055 - Fines	0	(50)	(100)	(700)	(700)	(150)	(150)	550	-78.6%	-
Expense	2,000	1,171	1,000	444	27,846	23,387	33,860	6,014	21.6%	
01-2-01210-2100 - Regular Salaries	0	0	0	0	20,431	16,778	22,317	1,886	9.2%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01210-2135 - Benefits	0	0	0	0	6,416	5,745	6,743	328	5.1%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01210-2200 - Training & Seminars	2,000	0	1,000	0	1,000	864	4,800	3,800	380.0%	Training for new Bylaw enforcement officers
01-2-01210-2205 - Conference / Trade Shows	0	1,124	0	0	0	0	0	0	-	-
01-2-01210-2315 - Office Supplies	0	47	0	444	0	0	0	0	-	-
Fire Service	1,696,706	2,623,398	1,593,779	1,690,851	1,457,641	1,197,197	1,453,452	(4,190)	-0.3%	
Fire - Administration	830,570	1,167,968	477,762	397,905	327,229	300,910	360,307	33,078	10.1%	
Revenue	(4,500)	(5,210)	(10,000)	(7,373)	(10,000)	(7,329)	(6,500)	3,500	-35.0%	
01-1-09010-1015 - Grant Provincial	0	0	0	0	0	0	0	0	-	-
01-1-09010-1025 - Miscellaneous Revenue	0	(1,530)	(6,000)	(3,628)	(6,000)	(2,544)	(2,500)	3,500	-58.3%	MTO
01-1-09010-1030 - Administrative Fees	(4,500)	(3,680)	(4,000)	(3,745)	(4,000)	(4,785)	(4,000)	0	0.0%	Fire Permits
Expense	835,070	1,173,178	357,762	405,279	337,229	308,239	366,807	29,578	8.8%	
01-2-09010-2100 - Regular Salaries	0	(22,847)	149,659	172,373	151,905	150,820	160,001	8,096	5.3%	See comment section 3.7 to 3.8, and 4.2.1
01-2-09010-2105 - Part Time Salaries	0	6,545	0	9,434	5,000	8,777	0	(5,000)	-100.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-09010-2120 - Lump sum / Retro Pay	0	60,502	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-09010-2135 - Benefits	0	9,349	35,364	36,476	44,665	36,472	45,133	468	1.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-09010-2150 - Workers Compensation Insurance	50,000	191,335	75,800	81,824	54,000	53,917	54,000	0	0.0%	See comment section 3.7 to 3.8, and 4.2.1
									Mandatory certifications, previously in Training	
01-2-09010-2200 - Training & Seminars	0	15,041	0	0	0	0	10,000	10,000	-	Cost Centre now discontinued
01-2-09010-2205 - Conference / Trade Shows	0	0	1,000	0	1,000	944	2,000	1,000	100.0%	Chief's Conference OFC Spring and Fall
									Fire Fighting magazine; moved from Training	
01-2-09010-2210 - Subscriptions	0	0	500	0	0	0	250	250	-	cost centre
									Chief's Association etc.; consolidation from	
01-2-09010-2215 - Membership Dues	500	359	500	475	400	400	1,700	1,300	325.0%	Training cost centre (2024 budget \$1500)
01-2-09010-2225 - Hotel	0	0	1,000	0	1,200	1,081	8,000	6,800	566.7%	More courses budgeted for 2025
01-2-09010-2230 - Meals	0	0	0	0	0	52	0	0	-	-
01-2-09010-2300 - Clothing	0	6,409	0	0	0	0	0	0	-	-
01-2-09010-2310 - Postage and shipping	300	430	500	493	0	0	0	0	-	-
01-2-09010-2315 - Office Supplies	300	2,688	1,000	739	1,000	1,566	1,000	0	0.0%	-



01-2-09010-2320 - Copying Expense	300	159	300	476	500	238	500	0	0.0%	-
01-2-09010-2325 - Miscellaneous Expense	0	0	0	4,095	0	0	0	0	-	-
01-2-09010-2330 - Contract Services	748,844	859,897	30,000	26,103	30,250	20,103	25,000	(5,250)	-17.4%	Insp/Testing; dispatching services
01-2-09010-2335 - Repairs & maintenance	26,000	28,571	37,000	18,751	25,000	12,497	25,000	0	0.0%	12 K repairs to Truck 4
01-2-09010-2345 - Supplies	1,000	613	11,000	5,268	7,000	5,899	13,500	6,500	92.9%	-
01-2-09010-2350 - Cleaning Supplies	0	0	0	215	0	1,415	1,700	1,700	-	Allocation of 15% of corporate supplies
01-2-09010-2370 - Licences	0	0	4,500	3,250	5,500	4,474	5,500	0	0.0%	Radio Operator licenses, Fire Pro licence 1 x Annual Water and Sewer billing \$1,630.56;
01-2-09010-2385 - Water & Sewer	1,307	1,307	1,464	1,464	1,571	1,571	1,631	60	3.8%	avg increase 7.03%
01-2-09010-2515 - Insurance	5,269	5,025	6,325	6,325	6,738	6,738	7,142	404	6.0%	Increase in insurance is 6% for 2025, insurance is allocated based on set
01-2-09010-2525 - Telephone - Cell	300	595	750	693	750	412	750	0	0.0%	percentages for consistency year over year
01-2-09010-2545 - Computer Equipment & Support	0	0	0	1,617	0	0	2,000	2,000	-	2 cell phones
01-2-09010-2550 - Public Relations	0	304	0	0	0	0	1,000	1,000	-	Laptop x 1
01-2-09010-2565 - Lease/Rent cost	950	865	1,100	670	750	865	1,000	250	33.3%	Public Safety messaging - radio ads
01-2-09010-2566 - Fire Hydrant Rental Expense	0	31,687	0	34,538	0	0	0	0	-	Printers, Xerox Hydrant rental expense recorded in 01-2-
06-2-09010-2610 - Transfer to Capital	0	(25,658)	0	0	0	0	0	0	-	09020-2385
Transfers to reserves	0	0	130,000	0	0	0	0	0	-	Fund 6 no longer used
01-6-09010-2610 - Transfer to Capital	0	0	130,000	0	0	0	0	0	-	Previously used to directly fund capital projects from Operating budget
Fire - Facilities	0	0	0	0	13,000	9,269	10,000	(3,000)	-23.1%	-
Expense	0	0	0	0	13,000	9,269	10,000	(3,000)	-23.1%	-
01-2-09050-2335 - Repairs & maintenance	0	0	0	0	13,000	9,269	10,000	(3,000)	-23.1%	-
Fire - Operations	861,136	1,447,488	1,084,017	1,262,200	1,085,113	868,028	1,083,145	(1,967)	-0.2%	-
Expense	861,136	1,447,488	1,084,017	1,262,200	1,085,113	868,028	1,083,145	(1,967)	-0.2%	-
01-2-09020-2100 - Regular Salaries	667,998	722,261	411,191	612,520	461,004	459,369	473,444	12,440	2.7%	See comment section 3.7 to 3.8, and 4.2.1
01-2-09020-2105 - Part Time Salaries	88,750	108,944	181,528	147,804	158,960	103,225	159,319	359	0.2%	See comment section 3.7 to 3.8, and 4.2.1
01-2-09020-2110 - Overtime	60,000	35,072	15,000	0	15,000	425	15,000	0	0.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-09020-2120 - Transition Costs	0	304,426	180,000	222,555	180,000	47,230	180,000	0	0.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-09020-2130 - Cleaning Allowance	0	0	1,000	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-09020-2135 - Benefits	0	177,415	184,388	184,936	136,449	133,046	137,735	1,286	0.9%	See comment section 3.7 to 3.8, and 4.2.1
01-2-09020-2140 - Retiree Benefits	29,150	46,777	37,047	54,426	55,868	56,837	41,217	(14,651)	-26.2%	See comment section 3.7 to 3.8, and 4.2.1
01-2-09020-2215 - Membership Dues	0	0	0	150	500	0	0	(500)	-100.0%	-
01-2-09020-2220 - Personal Vehicle Mileage	200	0	0	0	0	0	5,000	5,000	-	Conf & Training; more conferences in 2025
01-2-09020-2230 - Meals	0	0	500	373	500	474	500	0	0.0%	-
01-2-09020-2235 - Medical Exams/Reports	0	125	1,050	425	600	0	1,000	400	66.7%	DZ license, more new drivers
01-2-09020-2240 - Employee Recognition	0	0	500	400	500	140	500	0	0.0%	-
01-2-09020-2300 - Clothing	6,500	9,902	19,500	22,032	15,000	13,627	12,000	(3,000)	-20.0%	Uniforms/ PPE&C
01-2-09020-2305 - Health & Safety Materials	0	0	1,000	525	1,000	493	1,000	0	0.0%	-
01-2-09020-2310 - Postage and shipping	0	0	0	1,403	2,000	416	2,000	0	0.0%	Bunker Gear/Emergency cleaning shipped out; 30 sets of gear
01-2-09020-2325 - Miscellaneous Expense	0	0	0	900	0	178	0	0	-	-
01-2-09020-2330 - Contract Services	0	0	0	0	0	0	0	0	-	-
01-2-09020-2335 - Repairs & maintenance	0	0	0	0	0	0	0	0	-	-



01-2-09020-2340 - Small Tools and equipment	0	1,147	10,000	8,784	16,000	15,585	10,000	(6,000)	-37.5%	Emergency Response Equip	
01-2-09020-2345 - Supplies	0	0	0	0	0	0	0	0	-		-
01-2-09020-2350 - Cleaning Supplies	0	0	2,000	159	0	0	0	0	-		-
01-2-09020-2370 - Licences	4,500	3,022	0	0	0	0	0	0	-		-
01-2-09020-2385 - Water & Sewer - Hydrant Rental Expense	0	0	34,538	0	36,956	36,956	39,655	2,699	7.3%	Avg increase 1.073	
01-2-09020-2390 - Fuel - Diesel	3,300	4,923	4,000	4,035	4,000	26	4,000	0	0.0%	Allocation of diesel	
01-2-09020-2395 - Fuel - Gasoline	738	2,522	775	775	775	0	775	0	0.0%	Allocation of fuel cost	
06-2-09020-2610 - Transfer to Capital	0	125,730	0	0	0	0	0	0	-	Fund 6 no longer used	
06-2-09020-2611 - Contra - 2610 moved to CY Additions	0	(94,778)	0	0	0	0	0	0	-	Fund 6 no longer used	
Fire - Prevention	0	19	6,000	5,005	4,000	2,284	0	(4,000)	-100.0%		
Expense	0	19	6,000	5,005	4,000	2,284	0	(4,000)	-100.0%		
01-2-09040-2215 - Membership Dues	0	0	500	150	300	150	0	(300)	-100.0%	CC 9040 combined in CC 9010	
01-2-09040-2310 - Postage and shipping	0	0	500	0	0	0	0	0	-	CC 9040 combined in CC 9010	
01-2-09040-2345 - Supplies	0	19	5,000	4,855	3,700	2,134	0	(3,700)	-100.0%	CC 9040 combined in CC 9010	
Fire - Training	5,000	7,923	26,000	25,741	28,300	16,707	0	(28,300)	-100.0%		
Expense	5,000	7,923	26,000	25,741	28,300	16,707	0	(28,300)	-100.0%		
01-2-09030-2200 - Training & Seminars	4,000	4,325	14,000	6,341	7,000	7,347	0	(7,000)	-100.0%	CC 9030 combined into CC 9010	
01-2-09030-2215 - Membership Dues	0	0	0	221	300	0	0	(300)	-100.0%	CC 9030 combined into CC 9010	
01-2-09030-2220 - Personal Vehicle Mileage	0	0	2,000	1,234	3,000	671	0	(3,000)	-100.0%	CC 9030 combined into CC 9010	
01-2-09030-2225 - Hotel	750	0	4,000	3,591	5,000	1,472	0	(5,000)	-100.0%	CC 9030 combined into CC 9010	
01-2-09030-2230 - Meals	250	98	2,000	2,307	3,000	1,912	0	(3,000)	-100.0%	CC 9030 combined into CC 9010	
01-2-09030-2325 - Miscellaneous Expense	0	0	0	313	0	0	0	0	-	CC 9030 combined into CC 9010	
01-2-09030-2330 - Contract Services	0	3,500	2,000	500	5,000	2,692	0	(5,000)	-100.0%	CC 9030 combined into CC 9010	
01-2-09030-2345 - Supplies	0	0	2,000	11,233	5,000	2,614	0	(5,000)	-100.0%	CC 9030 combined into CC 9010	
Police and Police Services Board	1,580,103	1,607,902	1,677,764	1,671,975	1,925,481	1,815,581	2,022,687	97,207	5.0%		
Police - Administration	308,911	344,738	351,534	351,099	531,795	419,064	451,917	(79,878)	-15.0%		
Revenue	(130,100)	(101,618)	(120,500)	(110,167)	(115,400)	(132,801)	(130,600)	(15,200)	13.2%		
02-1-10010-1010 - Expense Recovery	0	(170)	0	0	0	0	0	0	-		-
02-1-10010-1025 - Miscellaneous Revenue	0	(0)	0	(140)	0	0	0	0	-		-
02-1-10010-1055 - Fines	(100)	(284)	(300)	(389)	(300)	(407)	(400)	(100)	33.3%		-
02-1-10010-1200 - POA Revenue	0	(215)	(200)	0	(100)	(195)	(200)	(100)	100.0%		-
02-1-10010-1215 - Criminal Rec Check	(130,000)	(100,949)	(120,000)	(109,638)	(115,000)	(132,199)	(130,000)	(15,000)	13.0%	Increased based on 2024 income	
Expense	439,011	446,357	472,034	461,266	647,195	551,865	582,517	(64,678)	-10.0%		
02-2-10010-2100 - Regular Salaries	212,156	219,004	229,787	242,146	230,916	233,036	235,749	4,833	2.1%	See comment section 3.7 to 3.8, and 4.2.1	
02-2-10010-2105 - Part Time Salaries	7,104	10,995	10,000	9,787	14,070	16,532	17,442	3,372	24.0%	See comment section 3.7 to 3.8, and 4.2.1	
02-2-10010-2110 - Overtime	1,000	0	1,000	1,212	1,300	7,129	1,300	0	0.0%	See comment section 3.7 to 3.8, and 4.2.1	
02-2-10010-2125 - Meal Allowance	0	0	250	0	250	0	250	0	0.0%	See comment section 3.7 to 3.8, and 4.2.1	
02-2-10010-2130 - Cleaning Allowance	500	0	500	0	750	0	750	0	0.0%	See comment section 3.7 to 3.8, and 4.2.1	
02-2-10010-2135 - Benefits	52,724	53,167	58,789	55,017	62,824	56,448	63,428	604	1.0%	See comment section 3.7 to 3.8, and 4.2.1	
02-2-10010-2140 - Retiree Benefits	6,690	0	7,985	0	8,603	8,938	8,894	291	3.4%	See comment section 3.7 to 3.8, and 4.2.1	
02-2-10010-2150 - Workers Compensation Insurance	5,980	6,884	6,683	9,532	160,739	40,796	45,000	(115,739)	-72.0%	See comment section 3.7 to 3.8, and 4.2.1	
02-2-10010-2155 - Shift Prem	0	250	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1	
02-2-10010-2200 - Training & Seminars	2,500	3,116	3,000	3,752	4,000	3,039	4,000	0	0.0%		-
02-2-10010-2205 - Conference / Trade Shows	0	0	0	0	0	1,577	0	0	-		-
02-2-10010-2210 - Subscriptions	50	183	200	394	400	274	400	0	0.0%		-
02-2-10010-2215 - Membership Dues	2,000	3,685	2,000	3,093	3,200	1,553	3,200	0	0.0%		-

02-2-10010-2220 - Personal Vehicle Mileage	500	153	500	0	500	441	500	0	0.0%	Rate increased from .53/km to .70/km	
02-2-10010-2225 - Hotel	1,000	0	500	0	500	0	500	0	0.0%		-
02-2-10010-2230 - Meals	400	80	400	285	400	121	400	0	0.0%		-
02-2-10010-2300 - Clothing	1,000	250	250	500	250	250	250	0	0.0%		-
02-2-10010-2310 - Postage and shipping	600	751	750	638	750	544	750	0	0.0%		-
02-2-10010-2315 - Office Supplies	2,000	1,177	2,000	4,418	3,000	3,873	5,000	2,000	66.7%		-
02-2-10010-2320 - Copying Expense	2,000	1,364	2,000	1,489	2,000	1,626	2,000	0	0.0%		-
02-2-10010-2325 - Miscellaneous Expense	0	0	0	0	0	2,076	0	0	-		-
02-2-10010-2330 - Contract Services	107,000	97,034	115,000	100,077	115,000	128,539	140,000	25,000	21.7%	Includes dispatch, LiveScan and Optic	
02-2-10010-2335 - Repairs & maintenance	0	1,185	0	982	0	0	0	0	-		-
02-2-10010-2345 - Supplies	0	0	0	446	0	0	0	0	-		-
02-2-10010-2350 - Cleaning Supplies	0	0	0	0	0	1,439	1,700	1,700	-		-
02-2-10010-2370 - Licences	500	667	1,500	499	1,500	5,162	6,000	4,500	300.0%	Increase based on adobe and BitDefender 1 x Annual Water and Sewer billing \$1,630.56;	
02-2-10010-2385 - Water & Sewer	1,307	1,307	1,463	1,464	1,570	1,570	1,631	61	3.9%	avg increase 7.03% Western Insurance \$4,476.43 - increase in insurance is 6% for 2025, insurance is allocated based on set percentages for consistency year over year; includes additional \$7,396 for Marsh excess workers	
02-2-10010-2515 - Insurance	3,300	8,572	3,977	3,797	4,223	11,200	11,872	7,650	181.2%	compensation insurance	
02-2-10010-2525 - Telephone - Cell	1,000	1,566	1,500	1,251	1,500	1,095	1,500	0	0.0%		-
02-2-10010-2530 - Telephone - Land Line	3,200	1,098	1,500	1,147	1,500	817	1,500	0	0.0%		-
02-2-10010-2540 - Advertising	500	110	500	40	500	610	500	0	0.0%		-
02-2-10010-2545 - Computer Equipment & Support	24,000	33,759	20,000	19,302	24,000	23,178	28,000	4,000	16.7%		-
02-2-10010-2580 - Accounting /Audit Fees	0	0	0	0	2,950	0	0	(2,950)	-100.0%		-
Police - Crt Sec	3,230	3,278	0	1,991	(137)	(794)	47	185	-134.6%		
Revenue	0	0	0	(9,625)	(2,489)	(2,403)	(2,500)	(11)	0.4%		
02-1-10050-1015 - Grant Revenue - Provincial	0	0	0	(9,625)	(2,489)	(2,403)	(2,500)	(11)	0.4%	Operating Grant - Court Security Program	
Expense	3,230	3,278	0	11,616	2,352	1,609	2,547	196	8.3%		
02-2-10050-2100 - Regular Salaries	0	0	0	10,177	1,842	0	2,011	169	9.2%	See comment section 3.7 to 3.8, and 4.2.1	
02-2-10050-2105 - Part Time Salaries	0	0	0	0	0	629	0	0	-	See comment section 3.7 to 3.8, and 4.2.1	
02-2-10050-2135 - Benefits	0	0	0	1,106	510	840	536	26	5.1%	See comment section 3.7 to 3.8, and 4.2.1	
02-2-10050-2230 - Meals	0	39	0	190	0	0	0	0	-		-
02-2-10050-2330 - Contract Services	0	0	0	143	0	0	0	0	-		-
02-2-10050-2335 - Repairs & maintenance	3,230	3,192	0	0	0	140	0	0	-		-
02-2-10050-2340 - Small Tools and equipment	0	47	0	0	0	0	0	0	-		-
Police - CSP	(23,000)	(9,181)	0	4,235	(14,104)	114	(28,500)	(14,396)	102.1%		
Revenue	(32,500)	(28,424)	(28,104)	(27,683)	(28,104)	(28,727)	(28,500)	(396)	1.4%		
02-1-10040-1015 - Grant Revenue - Provincial	(32,500)	(28,424)	(28,104)	(27,683)	(28,104)	(28,727)	(28,500)	(396)	1.4%	Operating Grant - CSP	
Expense	9,500	19,243	28,104	31,917	14,000	28,841	0	(14,000)	-100.0%		
02-2-10040-2100 - Regular Salaries	0	7,490	14,052	694	0	15,712	0	0	-	See comment section 3.7 to 3.8, and 4.2.1	
02-2-10040-2105 - Part Time Salaries	0	690	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1	
02-2-10040-2110 - Overtime	0	2,427	0	16,004	0	8,329	0	0	-	See comment section 3.7 to 3.8, and 4.2.1	
02-2-10040-2135 - Benefits	0	1,318	0	2,186	0	1,935	0	0	-	See comment section 3.7 to 3.8, and 4.2.1	
02-2-10040-2315 - Office Supplies	0	204	0	1,410	0	2,547	0	0	-		-

02-2-10040-2325 - Miscellaneous Expense	0	5,634	0	0	0	0	0	0	-	-
02-2-10040-2335 - Repairs & maintenance	9,500	1,481	14,052	11,623	0	317	0	0	-	-
02-2-10040-2345 - Supplies	0	0	0	0	14,000	0	0	(14,000)	-100.0%	-
Police - Fleet	0	103	0	515	0	0	0	0	-	
Expense	0	103	0	515	0	0	0	0	-	
02-2-10060-2335 - Repairs & maintenance	0	103	0	515	0	0	0	0	-	-
Police - Operations	1,265,451	1,257,593	1,294,060	1,296,175	1,375,584	1,374,359	1,566,535	190,951	13.9%	
Revenue	(3,500)	(3,830)	(3,500)	(585)	0	(2,540)	0	0	-	
02-1-10020-1015 - Grant Revenue - Provincial	(3,500)	(3,830)	(3,500)	(85)	0	0	0	0	-	-
02-1-10020-1025 - Miscellaneous Revenue	0	0	0	(500)	0	(2,540)	0	0	-	-
Expense	1,268,951	1,261,423	1,297,560	1,296,760	1,375,584	1,376,899	1,566,535	190,951	13.9%	
02-2-10020-2100 - Regular Salaries	864,337	893,747	907,399	917,987	982,583	905,887	1,136,468	153,884	15.7%	See comment section 3.7 to 3.8, and 4.2.1
02-2-10020-2105 - Part Time Salaries	15,186	25,955	25,000	49,299	18,216	121,931	19,128	912	5.0%	See comment section 3.7 to 3.8, and 4.2.1
02-2-10020-2110 - Overtime	20,000	6,551	10,000	8,259	10,000	44,075	10,000	0	0.0%	See comment section 3.7 to 3.8, and 4.2.1
02-2-10020-2120 - Lump sum / Retro Pay	15,000	2,857	15,000	0	10,000	0	0	(10,000)	-100.0%	See comment section 3.7 to 3.8, and 4.2.1
02-2-10020-2125 - Meal Allowance	500	17	500	133	500	0	1,000	500	100.0%	See comment section 3.7 to 3.8, and 4.2.1
02-2-10020-2130 - Cleaning Allowance	2,000	0	2,000	0	2,000	0	2,000	0	0.0%	See comment section 3.7 to 3.8, and 4.2.1
02-2-10020-2135 - Benefits	252,691	240,875	252,667	242,220	260,363	238,090	304,206	43,843	16.8%	See comment section 3.7 to 3.8, and 4.2.1
02-2-10020-2140 - Retiree Benefits	12,411	24,013	16,342	26,874	17,607	19,732	18,182	575	3.3%	See comment section 3.7 to 3.8, and 4.2.1
02-2-10020-2155 - Shift Prem	7,500	6,900	5,600	46	5,600	0	6,300	700	12.5%	See comment section 3.7 to 3.8, and 4.2.1
02-2-10020-2200 - Training & Seminars	20,000	16,891	12,000	15,267	20,000	321	20,000	0	0.0%	-
02-2-10020-2210 - Subscriptions	0	0	0	0	0	77	0	0	-	-
02-2-10020-2220 - Personal Vehicle Mileage	500	593	1,000	0	1,000	279	1,000	0	0.0%	Rate increased from .53/km to .70/km
02-2-10020-2230 - Meals	0	350	300	75	300	137	300	0	0.0%	-
02-2-10020-2300 - Clothing	8,800	6,509	7,000	7,097	8,800	8,906	9,000	200	2.3%	-
02-2-10020-2325 - Miscellaneous Expense	0	368	0	66	0	25	0	0	-	-
02-2-10020-2330 - Contract Services	666	125	1,000	354	1,000	6,399	1,000	0	0.0%	see print out
02-2-10020-2335 - Repairs & maintenance	30,000	16,633	20,000	5,853	15,000	14,041	15,000	0	0.0%	-
02-2-10020-2340 - Small Tools and equipment	0	0	0	1,479	0	11,384	0	0	-	-
02-2-10020-2345 - Supplies	0	123	0	0	0	0	0	0	-	-
02-2-10020-2370 - Licences	360	0	0	0	0	0	0	0	-	-
02-2-10020-2395 - Fuel - Gasoline	16,000	18,914	17,000	17,000	17,000	0	17,000	0	0.0%	-
										Increase in insurance is 6% for 2025, insurance is allocated based on set percentages for consistency year over year
02-2-10020-2515 - Insurance	3,000	0	4,752	4,752	5,615	5,615	5,952	337	6.0%	
Police - Police Service Board	25,512	14,760	32,170	16,056	39,421	23,458	39,766	345	0.9%	
Expense	25,512	14,760	29,170	16,056	36,421	23,458	36,766	345	0.9%	
02-2-10000-2105 - Part Time Salaries	2,332	0	2,120	0	2,098	0	2,274	176	8.4%	See comment section 3.7 to 3.8, and 4.2.1
02-2-10000-2115 - Honoraria	9,280	7,702	8,534	10,077	12,481	8,662	12,866	385	3.1%	See comment section 3.7 to 3.8, and 4.2.1
02-2-10000-2135 - Benefits	0	391	1,016	626	2,542	786	1,976	(566)	-22.3%	See comment section 3.7 to 3.8, and 4.2.1
02-2-10000-2200 - Training & Seminars	0	0	0	0	1,000	0	0	(1,000)	-100.0%	-
02-2-10000-2205 - Conference / Trade Shows	3,000	0	3,000	0	3,000	0	2,000	(1,000)	-33.3%	OAPSB conference
02-2-10000-2215 - Membership Dues	1,500	1,214	1,550	1,419	1,550	1,352	3,100	1,550	100.0%	OAPSB membership (significant increase?)
										Rate increased from .53/km to .70/km;
02-2-10000-2220 - Personal Vehicle Mileage	1,200	0	1,200	0	2,000	288	1,500	(500)	-25.0%	Increased attendance at zone meetings
02-2-10000-2225 - Hotel	500	0	500	233	500	464	1,000	500	100.0%	Increased attendance at zone meetings

									Hotel and mealscombined into one account	
02-2-10000-2230 - Meals	500	0	500	74	500	153	0	(500)	-100.0%	2225; Increased attendance at zone meetings
02-2-10000-2540 - Advertising	500	70	250	70	250	70	250	0	0.0%	-
02-2-10000-2545 - Computer Equipment & Support	200	0	0	0	0	0	300	300		- MS Office, domain name, etc.
02-2-10000-2585 - Other Professional Fees	5,500	5,384	5,500	0	5,500	713	4,000	(1,500)	-27.3%	-
02-2-10000-2590 - Legal Fees	1,000	0	5,000	3,557	5,000	10,970	7,500	2,500	50.0%	-
Transfers to reserves	0	0	3,000	0	3,000	0	3,000	0	0.0%	
02-6-10000-2605 - Transfer to Reserves	0	0	3,000	0	3,000	0	3,000	0	0.0%	Police Board stabilization reserve
Police - RIDE	0	(3,389)	0	1,904	(7,078)	(620)	(7,078)	0	0.0%	
Revenue	(7,222)	(3,389)	(7,078)	(7,497)	(7,078)	(7,078)	(7,078)	0	0.0%	
02-1-10030-1015 - Grant Revenue - Provincial	(7,222)	(3,389)	(7,078)	(7,497)	(7,078)	(7,078)	(7,078)	0	0.0%	Operating Grant - RIDE
Expense	7,222	0	7,078	9,401	0	6,458	0	0	-	
02-2-10030-2100 - Regular Salaries	7,222	0	7,078	5,706	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
02-2-10030-2105 - Part Time Salaries	0	0	0	2,264	0	5,581	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
02-2-10030-2135 - Benefits	0	0	0	1,432	0	877	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
Emergency Preparedness	1,200	1,387	2,000	350	7,000	(56,096)	1,500	(5,500)	-78.6%	
Emergency Measures	1,200	1,387	2,000	350	7,000	(56,096)	1,500	(5,500)	-78.6%	
Revenue	0	0	0	219	0	(56,700)	0	0	-	
										Capital grants are now recorded in 4141 for
01-1-01230-1015 - Grant Revenue - Provincial	0	0	0	0	0	(56,700)	0	0	-	budget purposes; 2024 actual is Nuclear Grant
01-1-01230-1025 - Miscellaneous Revenue	0	0	0	219	0	0	0	0	-	-
Expense	1,200	1,387	2,000	132	7,000	604	1,500	(5,500)	-78.6%	
01-2-01230-2105 - Part Time Salaries	0	0	0	0	5,000	0	0	(5,000)	-100.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01230-2200 - Training & Seminars	0	0	1,500	0	1,500	496	1,500	0	0.0%	Courses for new committee members
01-2-01230-2325 - Miscellaneous Expense	0	0	500	0	0	0	0	0	-	-
01-2-01230-2330 - Contract Services	0	1,387	0	132	0	0	0	0	-	-
01-2-01230-2335 - Repairs & maintenance	1,200	0	0	0	0	0	0	0	-	-
01-2-01230-2345 - Supplies	0	0	0	0	500	108	0	(500)	-100.0%	-
Recreation and Facilities	1,027,019	1,020,917	995,290	966,472	1,129,220	1,016,760	1,203,173	73,953	6.5%	
Recreation and Facilities	1,027,019	1,020,917	995,290	966,472	1,129,220	1,016,760	1,203,173	73,953	6.5%	
Recreation - Administration	123,755	50,344	279,737	209,427	211,843	198,724	207,336	(4,507)	-2.1%	
Revenue	(6,775)	(82,281)	(10,175)	(13,354)	(9,000)	(27,828)	(4,850)	4,150	-46.1%	
01-1-07010-1015 - Grant Revenue - Provincial	0	0	0	0	0	(20,000)	0	0	-	Seniors' grant
01-1-07010-1025 - Miscellaneous Revenue		(79,444)	0	(1,250)	0	0	0	0	-	-
01-1-07010-1045 - Leases and Rent	(100)	(454)	(500)	(229)	(500)	(330)	(350)	150	-30.0%	Chairs, tables rentals
01-1-07010-1135 - Donation Revenue	(6,675)	(2,383)	(9,675)	(11,875)	(8,500)	(7,498)	(4,500)	4,000	-47.1%	Canada Day Firework Grant
Expense	130,530	132,625	244,484	222,780	220,843	226,552	212,186	(8,657)	-3.9%	
01-2-07010-2100 - Regular Salaries	71,926	55,236	111,389	77,659	84,415	84,031	90,288	5,873	7.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07010-2105 - Part Time Salaries	5,119	8,606	6,132	7,014	9,459	10,223	9,259	(200)	-2.1%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07010-2110 - Overtime	0	555	0	0	0	979	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-07010-2125 - Meal Allowance	0	0	0	51	0	21	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-07010-2135 - Benefits	0	22,517	31,363	24,687	30,278	27,113	31,686	1,407	4.6%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07010-2150 - Workers Compensation Insurance	0	1,949	2,526	2,388	2,791	0	0	(2,791)	-100.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07010-2200 - Training & Seminars	0	0	0	0	2,000	1,243	1,250	(750)	-37.5%	Similar to PY spend

01-2-07010-2205 - Conference / Trade Shows	0	128	500	1,239	1,000	103	0	(1,000)	-100.0%	-
01-2-07010-2210 - Subscriptions	60	49	50	261	100	358	400	300	300.0%	-
01-2-07010-2215 - Membership Dues	600	202	450	209	450	193	200	(250)	-55.6%	-
01-2-07010-2220 - Personal Vehicle Mileage	0	0	0	379	250	0	0	(250)	-100.0%	Rate increased from .53/km to .70/km
01-2-07010-2315 - Office Supplies	50	12	0	424	0	82	0	0	-	-
01-2-07010-2325 - Miscellaneous Expense	0	0	0	(374)	0	0	0	0	-	-
01-2-07010-2335 - Repairs & maintenance	2,722	144	500	3,755	0	401	0	0	-	-
01-2-07010-2345 - Supplies	500	0	0	7,386	0	0	0	0	-	-
									Increase in insurance is 6% for 2025, insurance is allocated based on set	
01-2-07010-2515 - Insurance	0	0	25,134	25,134	28,601	31,702	33,604	5,003	17.5%	percentages for consistency year over year
01-2-07010-2525 - Telephone - Cell	1,000	772	1,000	1,019	1,000	786	1,000	0	0.0%	-
01-2-07010-2545 - Computer Equipment & Support	7,052	10,105	7,940	8,815	8,000	9,523	9,500	1,500	18.8%	BookKing /Univerus
									Community Grant. 2024 included special grant	
01-2-07010-2555 - Grant Expense	40,000	30,000	55,000	65,000	50,000	59,709	35,000	(15,000)	-30.0%	to SummerFest
01-2-07010-2560 - Bank Charges	1,500	2,350	2,500	(2,267)	2,500	85	0	(2,500)	-100.0%	Consolidated in Corp. Admin
06-2-07010-2610 - Transfer to Capital	0	89,043	0	0	0	0	0	0	-	Fund 6 no longer used
06-2-07010-2611 - Contra - 2610 moved to CY Additions	0	(89,043)	0	0	0	0	0	0	-	Fund 6 no longer used
Transfers to reserves	0	0	45,428	0	0	0	0	0	-	-
									Previously used to directly fund capital	
01-6-07010-2610 - Transfer to Capital	0	0	45,428	0	0	0	0	0	-	projects from Operating budget
Recreation - Arena	284,186	426,291	128,025	274,191	175,681	181,190	178,883	3,202	1.8%	
Revenue	(151,465)	(131,680)	(178,200)	(173,144)	(189,000)	(183,537)	(199,000)	(10,000)	5.3%	
01-1-07050-1020 - Retail sales revenue	(10,000)	(8,992)	(10,000)	(19,195)	(15,000)	(19,633)	(20,000)	(5,000)	33.3%	Similar to last 2 years actuals
01-1-07050-1045 - Leases and Rent	(128,465)	(116,475)	(155,000)	(149,931)	(155,000)	(158,932)	(160,000)	(5,000)	3.2%	-
01-1-07050-1050 - Permits & fees	(3,000)	(5,107)	(3,200)	(4,018)	(4,000)	(3,733)	(4,000)	0	0.0%	-
01-1-07050-1505 - Advertising revenue	(10,000)	(1,106)	(10,000)	0	(15,000)	(1,239)	(15,000)	0	0.0%	-
Expense	416,714	531,039	286,735	427,676	344,622	354,683	356,959	12,337	3.6%	
01-2-07050-2100 - Regular Salaries	141,128	111,482	22,815	75,010	34,057	35,881	36,453	2,396	7.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07050-2105 - Part Time Salaries	88,626	132,582	76,339	111,593	96,489	111,991	100,363	3,874	4.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07050-2110 - Overtime	0	1,688	4,000	0	3,000	3,143	3,000	0	0.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07050-2125 - Meal Allowance	0	72	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-07050-2135 - Benefits	0	43,895	7,275	31,307	24,006	21,496	25,229	1,223	5.1%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07050-2200 - Training & Seminars	2,200	339	2,200	164	0	0	500	500	-	-
01-2-07050-2215 - Membership Dues	0	0	330	0	0	0	0	0	-	-
01-2-07050-2300 - Clothing	500	860	500	729	800	0	800	0	0.0%	-
01-2-07050-2310 - Postage and shipping	0	0	0	0	0	81	0	0	-	-
01-2-07050-2315 - Office Supplies	0	0	0	352	0	489	500	500	-	-
01-2-07050-2330 - Contract Services	20,640	62,292	25,000	38,619	25,000	22,626	25,000	0	0.0%	Plant start up and shutdown; fire extinguishers
01-2-07050-2335 - Repairs & maintenance	20,000	52,505	27,000	30,874	30,000	16,384	20,000	(10,000)	-33.3%	Based on historical usage
01-2-07050-2340 - Small Tools and equipment	500	928	750	1,225	750	1,090	1,000	250	33.3%	Based on historical usage
									Direct supply from Sani-Sol and CT for the	
01-2-07050-2345 - Supplies	4,000	3,347	0	3,706	0	3,890	4,000	4,000	-	arena
01-2-07050-2350 - Cleaning Supplies	0	0	0	0	0	1,415	0	0	-	-
01-2-07050-2365 - Good's for Resale (COGS)	7,000	10,363	7,000	16,978	12,000	16,279	16,000	4,000	33.3%	Offset by Retail Sales Revenue

01-2-07050-2370 - Licences	250	259	0	277	300	289	300	0	0.0%	-
01-2-07050-2380 - Hydro	75,000	67,310	78,750	74,788	80,000	82,932	85,420	5,420	6.8%	increased 3% on PY actual
										3 x Annual Water and Sewer billing \$4,891.68;
01-2-07050-2385 - Water & Sewer	3,921	3,921	4,392	4,392	4,713	4,713	4,892	179	3.8%	avg increase 7.03%
01-2-07050-2400 - Fuel - Heating	8,750	14,125	9,188	13,362	13,000	8,672	13,000	0	0.0%	Based on historical usage
01-2-07050-2410 - Propane	7,000	5,002	3,500	5,310	0	0	0	0	-	-
01-2-07050-2505 - Interest - Long Term Debt	10,019	10,105	9,465	9,547	8,896	4,559	8,282	(615)	-6.9%	Per debt repayment schedule (2024 FF-3)
01-2-07050-2511 - Contra - Debt Payments	0	(19,101)	0	0	0	0	0	0	-	-
										Increase in insurance is 6% for 2025,
										insurance is allocated based on set
01-2-07050-2515 - Insurance	26,881	26,540	7,481	7,481	10,161	10,161	10,770	610	6.0%	percentages for consistency year over year
01-2-07050-2530 - Telephone - Land Line	0	595	0	646	650	507	650	0	0.0%	Necessary to keep - check with Jessy
01-2-07050-2540 - Advertising	0	0	0	1,039	0	8,085	0	0	-	offsets revenue - zamboni wrap
01-2-07050-2560 - Bank Charges	300	1,932	750	279	800	0	800	0	0.0%	-
Debt Repayment	18,936	26,931	19,490	19,658	20,059	10,044	20,924	865	4.3%	
01-2-07050-2510 - Debt Payments	0	0	0	0	0	0	0	0	-	-
01-4-07050-4186 - Arena - Debt Repayment - Principal	18,936	19,101	19,490	0	20,059	10,044	0	(20,059)	-100.0%	2024 Amount not updated yet
01-4-07050-4186 - CY Debt Repayment - OILC (Arena)	0	7,831	0	19,658	0	0	20,924	20,924	-	see comment xx in narrative
Recreation - Community Centres	11,615	(4,819)	14,228	12,875	16,500	16,187	15,457	(1,043)	-6.3%	
Expense	8,172	3,568	10,684	9,613	12,853	14,520	11,985	(869)	-6.8%	
01-2-07100-2300 - Clothing	0	0	0	0	0	0	0	0	-	-
										Fire system and sprinkler system inspection
01-2-07100-2330 - Contract Services	4,000	2,684	4,000	3,265	3,000	2,909	3,000	0	0.0%	and service
01-2-07100-2335 - Repairs & maintenance	200	246	200	0	2,000	4,618	1,000	(1,000)	-50.0%	-
01-2-07100-2350 - Cleaning Supplies	0	0	0	0	0	0	0	0	-	-
01-2-07100-2505 - Interest - Long Term Debt	1,825	1,677	1,721	1,585	1,617	757	1,374	(243)	-15.0%	Per debt repayment schedule (2024 FF-3)
01-2-07100-2511 - Contra - Debt Payments	0	(3,170)	0	0	0	0	0	0	-	-
										Increase in insurance is 6% for 2025,
										insurance is allocated based on set
01-2-07100-2515 - Insurance	2,147	2,131	4,763	4,763	6,236	6,236	6,610	374	6.0%	percentages for consistency year over year
Debt Repayment	3,443	(8,387)	3,544	3,263	3,647	1,667	3,473	(174)	-4.8%	
										- account no longer used - see liability account
01-2-07100-2510 - Debt Payments	0	0	0	0	0	0	0	0		
01-4-07100-4176 - Comm Cent - Debt Repayment - Principal	3,443	3,170	3,544	0	3,647	1,667	0	(3,647)	-100.0%	2024 Amount not updated yet
01-4-07100-4176 - CY Debt Repayment - OILC (Comm Centre)	0	(11,557)	0	3,263	0	0	3,473	3,473	-	see comment xx in narrative
Recreation - Community Pool	316,053	285,170	333,049	313,581	395,368	336,136	471,150	75,782	19.2%	
Revenue	(118,000)	(109,065)	(143,000)	(115,627)	(100,500)	(35,183)	(110,000)	(9,500)	9.5%	
										Schools, Candu, rentals - pool reopen ignore
01-1-07080-1045 - Leases and Rent	(16,000)	(6,519)	(15,000)	(11,747)	(15,000)	(2,702)	(15,000)	0	0.0%	2024
										Admissions, Memberships/Adult
										programs/chldren programs. When will pool
										reopen?
										Rev for full year = \$114k
01-1-07080-1050 - Permits & fees	(102,000)	(102,547)	(128,000)	(103,880)	(85,500)	(32,481)	(95,000)	(9,500)	11.1%	Reduced by 25% to pool closure
Expense	404,038	333,128	444,860	397,870	449,401	369,363	500,182	50,781	11.3%	
01-2-07080-2100 - Regular Salaries	88,671	61,879	90,548	78,084	84,456	86,441	90,099	5,644	6.7%	See comment section 3.7 to 3.8, and 4.2.1

01-2-07080-2105 - Part Time Salaries	117,254	104,459	99,442	97,434	99,380	113,739	149,769	50,389	50.7%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07080-2110 - Overtime	186	975	1,000	0	0	2,052	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-07080-2135 - Benefits	0	34,400	44,719	41,377	44,025	45,008	50,721	6,696	15.2%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07080-2200 - Training & Seminars	1,500	1,234	1,500	417	1,500	198	1,000	(500)	-33.3%	planned courses for staff in 2025
01-2-07080-2215 - Membership Dues	225	220	225	1,126	300	582	600	300	100.0%	lifesaving society, Red cross
01-2-07080-2220 - Personal Vehicle Mileage	100	95	100	772	200	355	200	0	0.0%	Rate increased from .53/km to .70/km
01-2-07080-2225 - Hotel	0	0	250	438	250	0	250	0	0.0%	-
01-2-07080-2230 - Meals	0	0	0	126	200	100	500	300	150.0%	-
01-2-07080-2300 - Clothing	700	475	900	681	800	1,490	800	0	0.0%	-
01-2-07080-2315 - Office Supplies	400	104	1,150	367	400	629	500	100	25.0%	toner, calendars and paper
										UV system service, pool repairs, Dectron
01-2-07080-2330 - Contract Services	20,600	18,942	20,600	23,733	20,000	3,907	20,000	0	0.0%	service
										chemicals and other repairs - cost centre for
01-2-07080-2335 - Repairs & maintenance	21,400	24,052	24,900	21,193	21,500	22,519	21,500	0	0.0%	chemicals
01-2-07080-2340 - Small Tools and equipment	150	76	150	3,991	150	980	150	0	0.0%	-
01-2-07080-2345 - Supplies	9,700	7,693	9,450	8,988	9,500	6,183	9,500	0	0.0%	badges, manuals, aquatic supplies
01-2-07080-2350 - Cleaning Supplies	0	0	0	0	0	1,415	1,700	1,700	-	-
01-2-07080-2365 - Good's for Resale (COGS)	0	0	0	332	0	0	0	0	-	-
01-2-07080-2380 - Hydro	80,000	31,266	84,000	46,572	70,000	36,093	50,000	(20,000)	-28.6%	Estimated based on 3/4 year
										5 x Annual Water and Sewer billing \$8,152.80;
01-2-07080-2385 - Water & Sewer	6,534	6,534	7,320	7,320	7,854	7,854	8,153	299	3.8%	avg increase 7.03%
01-2-07080-2400 - Fuel - Heating	14,000	28,267	16,000	22,079	23,000	16,842	23,000	0	0.0%	Based on historical usage
										Per debt repayment schedule \$35096.90 OILC -
										Pool Rehabilitation (2024 FF-2-1); \$1612.89
01-2-07080-2505 - Interest - Long Term Debt	40,177	40,324	39,004	39,142	62,002	19,235	67,662	5,659	9.1%	per (2024 FF-3); 2025 OILC \$30,952.01
01-2-07080-2511 - Contra - Debt Payments	0	(30,292)	0	0	0	0	0	0	-	-
										Increase in insurance is 6% for 2025,
										insurance is allocated based on set
01-2-07080-2515 - Insurance	1,890	1,826	3,052	3,052	3,234	3,234	3,428	194	6.0%	percentages for consistency year over year
01-2-07080-2530 - Telephone - Land Line	550	599	550	646	650	507	650	0	0.0%	-
Debt Repayment	30,015	61,107	31,189	31,339	46,467	1,956	80,968	34,501	74.2%	
01-2-07080-2510 - Debt Payments	0	0	0	0	0	0	0	0	-	-
01-4-07080-4181 - Pool - Debt Repayment - Principal	30,015	30,292	31,189	0	46,467	1,956	0	(46,467)	-100.0%	2024 Amount not updated yet
01-4-07080-4216 - Rec - Pool: Debt Repayment - Principal - 2025 OILC - Pool	0	0	0	0	0	0	47,575	47,575	-	
01-4-07080-4171 - CY Debt Repayment - OILC Pool Rehiliation	0	26,572	0	27,510	0	0	29,318	29,318	-	see comment xx in narrative
01-4-07080-4181 - CY Debt Repayment - OILC (Pool Upgrade)	0	4,243	0	3,829	0	0	4,075	4,075	-	see comment xx in narrative
Recreation - Facilities Administration	0	0	0	0	46,872	40,474	47,513	642	1.4%	
Expense	0	0	0	0	46,872	40,474	47,513	642	1.4%	
01-2-07040-2100 - Regular Salaries	0	0	0	0	31,937	30,034	34,325	2,388	7.5%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07040-2135 - Benefits	0	0	0	0	10,485	9,389	10,963	479	4.6%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07040-2200 - Training & Seminars	0	0	0	0	4,000	622	2,000	(2,000)	-50.0%	-
01-2-07040-2210 - Subscriptions	0	0	0	0	450	0	0	(450)	-100.0%	-
01-2-07040-2215 - Membership Dues	0	0	0	0	0	429	225	225	-	Ontario Recreation Facility Association x 1
Recreation - Grouse Park	6,547	51,207	49,099	29,322	41,783	39,311	43,516	1,733	4.1%	
Revenue	(5,200)	(4,284)	(4,100)	(7,137)	(5,500)	(7,274)	(7,300)	(1,800)	32.7%	



01-1-07070-1020 - Retail sales revenue	0	(314)	0	0	0	0	0	0	-	-
01-1-07070-1045 - Leases and Rent	(5,200)	(3,970)	(4,100)	(7,137)	(5,500)	(7,274)	(7,300)	(1,800)	32.7%	Soccer, Baseball field rentals
Expense	11,747	55,491	53,199	36,459	47,283	46,585	50,816	3,533	7.5%	
01-2-07070-2100 - Regular Salaries	0	10,523	22,815	11,615	17,029	17,940	18,227	1,198	7.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07070-2105 - Part Time Salaries	0	11,919	0	0	4,377	0	7,242	2,864	65.4%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07070-2110 - Overtime	0	0	0	0	0	1,354	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-07070-2135 - Benefits	0	5,474	9,179	4,724	7,809	6,993	8,518	709	9.1%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07070-2330 - Contract Services	1,000	813	1,000	828	800	2,297	1,000	200	25.0%	2024: broken infrastructure
01-2-07070-2335 - Repairs & maintenance	7,000	18,306	12,000	11,225	6,000	3,964	4,000	(2,000)	-33.3%	chalk
01-2-07070-2340 - Small Tools and equipment	100	117	0	0	6,400	8,711	6,500	100	1.6%	Line painting
01-2-07070-2345 - Supplies	200	0	0	0	0	0	0	0	-	-
01-2-07070-2365 - Good's for Resale (COGS)	0	468	0	0	0	0	0	0	-	-
										2024 budget was an estimate of new lighting
01-2-07070-2380 - Hydro	2,000	6,428	6,500	6,363	3,000	3,458	3,500	500	16.7%	control system
										1 x Annual Waterbilling \$931.80; avg increase
01-2-07070-2385 - Water & Sewer	849	849	952	952	1,021	1,021	932	(89)	-8.7%	7.03%
										Increase in insurance is 6% for 2025,
										insurance is allocated based on set
01-2-07070-2515 - Insurance	598	593	753	753	847	847	898	51	6.0%	percentages for consistency year over year
Recreation - Lamure Beach	36,767	38,400	53,671	47,560	45,614	16,152	14,459	(31,154)	-68.3%	
Revenue	(1,800)	(1,355)	(2,000)	(744)	(1,500)	(707)	(1,200)	300	-20.0%	
01-1-07090-1020 - Retail sales revenue	(800)	(992)	(1,000)	(566)	(1,000)	(707)	(800)	200	-20.0%	Kayak and SUPs
01-1-07090-1045 - Leases and Rent	(1,000)	(363)	(1,000)	(178)	(500)	0	(400)	100	-20.0%	Rentals - swim tests able to complete at pool
Expense	38,567	39,755	55,671	48,304	47,114	16,859	15,659	(31,454)	-66.8%	
01-2-07090-2100 - Regular Salaries	0	52	15,210	3,871	5,676	5,980	6,076	399	7.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07090-2105 - Part Time Salaries	27,998	28,932	24,103	31,420	29,380	0	2,414	(26,966)	-91.8%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07090-2110 - Overtime	0	0	0	0	0	451	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-07090-2135 - Benefits	0	2,084	8,326	3,462	5,272	4,721	2,839	(2,433)	-46.1%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07090-2330 - Contract Services	0	0	0	3,943	0	3,122	0	0	-	lighting in 2024 - necessary repair
01-2-07090-2335 - Repairs & maintenance	3,300	1,860	6,300	4,591	5,000	1,665	1,500	(3,500)	-70.0%	Based on historical usage
01-2-07090-2340 - Small Tools and equipment	6,000	5,669	1,000	86	1,000	0	1,000	0	0.0%	Buoy lines
01-2-07090-2345 - Supplies	200	97	0	198	0	134	200	200	-	-
										1 x Annual Water and Sewer billing \$1,630.56;
01-2-07090-2385 - Water & Sewer	653	653	732	732	785	785	1,631	845	107.6%	avg increase 7.03%
01-2-07090-2515 - Insurance	415	408	0	0	0	0	0	0	-	-
Recreation - Marina	4,925	63,913	54,286	23,858	50,112	48,634	57,042	6,930	13.8%	
Revenue	(157,600)	(136,870)	(163,770)	(157,816)	(166,500)	(129,331)	(175,500)	(9,000)	5.4%	
01-1-07060-1020 - Retail sales revenue	(57,000)	(68,937)	(65,000)	(61,432)	(65,000)	(76,679)	(70,000)	(5,000)	7.7%	Gas and snacks
01-1-07060-1045 - Leases and Rent	(84,600)	(56,943)	(86,970)	(85,974)	(90,000)	(48,754)	(95,000)	(5,000)	5.6%	Slip rentals
01-1-07060-1050 - Permits & fees	(15,500)	(10,906)	(11,300)	(10,410)	(11,000)	(3,899)	(10,000)	1,000	-9.1%	Launch passes
01-1-07060-1505 - Advertising revenue	(500)	0	(500)	0	(500)	0	(500)	0	0.0%	-
06-1-07060-1135 - Donation Revenue	0	(84)	0	0	0	0	0	0	-	Fund 6 no longer used
Expense	126,964	112,524	181,219	149,365	178,580	161,458	193,152	14,572	8.2%	
01-2-07060-2100 - Regular Salaries	0	1,323	22,815	15,488	22,705	23,921	24,302	1,597	7.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07060-2105 - Part Time Salaries	27,120	17,729	23,360	12,357	32,825	11,756	36,074	3,249	9.9%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07060-2110 - Overtime	0	0	0	0	0	1,806	0	0	-	See comment section 3.7 to 3.8, and 4.2.1



01-2-07060-2135 - Benefits	0	1,244	11,268	7,069	12,993	11,634	13,878	885	6.8%	See comment section 3.7 to 3.8, and 4.2.1	
01-2-07060-2200 - Training & Seminars	320	432	450	400	500	0	0	(500)	-100.0%		-
01-2-07060-2300 - Clothing	300	0	300	0	300	0	300	0	0.0%		-
01-2-07060-2330 - Contract Services	7,000	11,221	10,000	7,321	7,000	9,702	7,000	0	0.0%	Fuel hookup and disconnect annually	
01-2-07060-2335 - Repairs & maintenance	4,000	5,964	7,000	6,895	7,000	6,993	7,000	0	0.0%		-
01-2-07060-2340 - Small Tools and equipment	0	0	0	0	0	259	0	0	-		-
01-2-07060-2345 - Supplies	200	243	0	0	0	10	0	0	-		-
01-2-07060-2365 - Good's for Resale (COGS)	5,000	6,115	6,000	6,523	6,000	8,586	8,500	2,500	41.7%		-
01-2-07060-2370 - Licences	300	44	300	47	100	49	50	(50)	-50.0%		-
01-2-07060-2380 - Hydro	1,200	1,390	1,260	1,352	1,300	1,183	1,339	39	3.0%	increased 3% on PY budget	
01-2-07060-2385 - Water & Sewer	485	485	544	544	583	583	932	348	59.7%	1 x Annual Water \$931.80; avg increase 7.03%	
01-2-07060-2395 - Fuel - Gasoline	37,500	51,235	50,000	51,497	45,000	48,587	50,000	5,000	11.1%		-
01-2-07060-2505 - Interest - Long Term Debt	16,698	16,609	15,776	15,692	14,827	7,494	13,611	(1,216)	-8.2%	Per debt repayment schedule (2024 FF-3)	
01-2-07060-2511 - Contra - Debt Payments	0	(31,393)	0	0	0	0	0	0	-		-
										Increase in insurance is 6% for 2025, insurance is allocated based on set	
01-2-07060-2515 - Insurance	6,601	6,530	7,906	7,906	8,648	8,648	9,166	519	6.0%	percentages for consistency year over year	
01-2-07060-2535 - Internet	440	0	440	0	0	0	0	0	-		-
01-2-07060-2560 - Bank Charges	800	660	800	0	800	0	0	(800)	-100.0%		-
01-2-07060-2565 - Lease/Rent cost	19,000	22,693	23,000	16,276	18,000	20,247	21,000	3,000	16.7%	DFO lease	
Debt Repayment	31,561	88,259	32,483	32,310	33,431	16,507	34,390	959	2.9%		
01-2-07060-2510 - Debt Payments	0	0	0	0	0	0	0	0	-		-
01-4-07060-4191 - Marina - Debt Repayment - Principal	31,561	31,393	32,483	0	33,431	16,507	0	(33,431)	-100.0%	2024 Amount not updated yet	
01-4-07060-4191 - CY Debt Repayment - OILC (Marina)	0	56,866	0	32,310	0	0	34,390	34,390	-	see comment xx in narrative	
Transfers to reserves	4,000	0	4,354	0	4,600	0	5,000	400	8.7%		
01-6-07060-2605 - Transfer to Reserves	4,000	0	4,354	0	4,600	0	5,000	400	8.7%	Marina infrastructure levy reserve	
Recreation - Parks	217,378	107,146	59,443	59,189	116,030	119,419	149,156	33,127	28.6%		
Revenue	(11,402)	(7,825)	(12,140)	(20,706)	(10,250)	(5,682)	(6,000)	4,250	-41.5%		
01-1-07020-1025 - Miscellaneous Revenue	(750)	(1,080)	(1,000)	(11,230)	(1,000)	(199)	0	1,000	-100.0%		-
01-1-07020-1045 - Leases and Rent	(9,902)	(6,345)	(10,390)	(9,077)	(8,500)	(5,283)	(6,000)	2,500	-29.4%	Internet Tower rental	
01-1-07020-1135 - Donation Revenue	(750)	(400)	(750)	(400)	(750)	(200)	0	750	-100.0%		-
Expense	228,779	114,971	71,583	79,895	126,280	125,101	155,156	28,877	22.9%		
01-2-07020-2100 - Regular Salaries	104,058	21,250	18,420	18,420	46,940	54,607	56,173	9,233	19.7%	See comment section 3.7 to 3.8, and 4.2.1	
01-2-07020-2105 - Part Time Salaries	65,902	23,920	0	0	1,459	0	2,414	955	65.4%	See comment section 3.7 to 3.8, and 4.2.1	
01-2-07020-2110 - Overtime	0	143	0	0	0	451	0	0	-	See comment section 3.7 to 3.8, and 4.2.1	
01-2-07020-2135 - Benefits	0	5,669	2,819	2,819	17,298	15,489	20,343	3,045	17.6%	See comment section 3.7 to 3.8, and 4.2.1	
01-2-07020-2300 - Clothing	0	0	0	456	0	0	0	0	-		-
01-2-07020-2325 - Miscellaneous Expense	0	0	0	0	0	306	0	0	-		-
										Portable toilets, AED servicing and	
01-2-07020-2330 - Contract Services	5,000	8,134	7,500	8,410	8,000	8,434	8,500	500	6.3%	maintenance	
01-2-07020-2335 - Repairs & maintenance	9,000	11,424	11,500	14,649	11,000	23,220	11,000	0	0.0%	Landscaping	
										Line painting and playground equipment;	
01-2-07020-2340 - Small Tools and equipment	300	0	300	198	6,000	3,104	19,245	13,245	220.8%	electric landscaping tools (pre-approved)	
01-2-07020-2360 - Tree planting & removal	30,000	31,616	20,000	24,489	25,000	7,692	25,000	0	0.0%	Tree planting and removal, Flower Purchase	
01-2-07020-2380 - Hydro	10,000	9,612	10,500	9,910	10,000	11,213	11,550	1,550	15.5%	increased 3% on PY actual	

01-2-07020-2385 - Water & Sewer	485	485	544	544	583	583	932	348	59.7%	1 x Annual Water \$931.80; avg increase 7.03%
01-2-07020-2405 - Property tax	2,613	1,302	0	0	0	0	0	0	-	- Based on expected tax rate x YTD 2024
										Increase in insurance is 6% for 2025, insurance is allocated based on set
01-2-07020-2515 - Insurance	1,421	1,416	0	0	0	0	0	0	-	percentages for consistency year over year
Recreation - Programs	25,794	3,265	23,752	(3,531)	29,417	20,535	18,659	(10,758)	-36.6%	
Revenue	(58,248)	(76,669)	(62,600)	(90,891)	(63,000)	(71,096)	(70,900)	(7,900)	12.5%	
01-1-07030-1015 - Grant Revenue - Provincial	0	(3,797)	0	(21,203)	0	0	0	0	-	-
01-1-07030-1050 - Permits & fees	(8,381)	(18,400)	(10,100)	(4,750)	0	(3,490)	0	0	-	Rec programs previously recorded here also
01-1-07030-1500 - Program Registration	(49,867)	(54,472)	(52,500)	(64,939)	(63,000)	(67,606)	(70,900)	(7,900)	12.5%	Rec Programs
Expense	84,042	79,934	86,352	87,360	92,417	91,631	89,559	(2,858)	-3.1%	
01-2-07030-2100 - Regular Salaries	0	653	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-07030-2105 - Part Time Salaries	44,553	41,120	39,362	36,954	45,288	47,432	44,330	(958)	-2.1%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07030-2135 - Benefits	0	2,806	3,750	2,773	4,330	3,877	4,229	(100)	-2.3%	See comment section 3.7 to 3.8, and 4.2.1
01-2-07030-2200 - Training & Seminars	0	0	0	0	0	487	500	500	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-07030-2325 - Miscellaneous Expense	22,000	21,658	22,000	15,721	22,000	20,712	22,000	0	0.0%	Canada Day, Xmas Parade, triathlon
01-2-07030-2330 - Contract Services	1,389	4,045	3,040	13,835	3,000	263	500	(2,500)	-83.3%	-
01-2-07030-2340 - Small Tools and equipment	7,100	1,685	7,400	6,482	7,000	6,893	6,500	(500)	-7.1%	Program supplies for child/adult programming
01-2-07030-2345 - Supplies	9,000	7,967	10,800	11,594	10,800	11,966	11,500	700	6.5%	Supplies for events (tri, winter carnival...)
Transportation (roads, sidewalks, etc.)	832,406	601,038	848,420	819,064	867,573	752,512	927,163	59,589	6.9%	
Transportation (roads, sidewalks, etc.)	832,406	601,038	848,420	819,064	867,573	752,512	927,163	59,589	6.9%	
Trans - Brdg & Culv	5,000	(4)	5,000	0	5,000	90	0	(5,000)	-100.0%	
Expense	5,000	(4)	5,000	0	5,000	90	0	(5,000)	-100.0%	
01-2-02030-2100 - Regular Salaries	0	35	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-02030-2135 - Benefits	0	6	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
										Now budgetted under Storm Water section.
01-2-02030-2335 - Repairs & maintenance	5,000	(44)	5,000	0	5,000	90	0	(5,000)	-100.0%	Acct to be terminated
Trans - Traffic Ops	42,000	47,253	2,000	32,130	2,000	2,007	2,000	0	0.0%	
Expense	42,000	47,253	2,000	32,130	2,000	2,007	2,000	0	0.0%	
01-2-02050-2100 - Regular Salaries	0	1,663	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-02050-2135 - Benefits	0	377	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-02050-2330 - Contract Services	30,000	33,159	0	25,543	0	0	0	0	-	-
01-2-02050-2335 - Repairs & maintenance	12,000	12,022	2,000	6,587	2,000	2,007	2,000	0	0.0%	Traffic signs
01-2-02050-2340 - Small Tools and equipment	0	32	0	0	0	0	0	0	-	-
Trans - WntrCtrl swpk	2,500	30,063	0	28	0	508	0	0	-	
Expense	2,500	30,063	0	28	0	508	0	0	-	
01-2-02080-2100 - Regular Salaries	0	22,493	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-02080-2110 - Overtime	2,500	295	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-02080-2135 - Benefits	0	7,274	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-02080-2335 - Repairs & maintenance	0	0	0	0	0	508	0	0	-	-
01-2-02080-2340 - Small Tools and equipment	0	0	0	28	0	0	0	0	-	-
Transportation - Administration	658,756	609,808	890,009	556,293	612,921	725,173	532,635	(80,286)	-13.1%	
Revenue	(14,500)	(21,009)	(204,500)	(155,784)	(166,776)	(20,569)	(36,000)	130,776	-78.4%	
01-1-02010-1015 - Grant Revenue - Provincial	0	(16,885)	0	(135,984)	0	0	0	0	-	-

01-1-02010-1025 - Miscellaneous Revenue	(14,500)	(4,124)	(204,500)	(19,800)	(166,776)	(20,569)	(36,000)	130,776	-78.4%	Sale of fleet assets
Expense	662,375	619,937	684,073	712,076	519,747	513,730	557,688	37,941	7.3%	
01-2-02010-2100 - Regular Salaries	516,222	314,102	363,774	384,899	197,128	236,792	236,152	39,024	19.8%	See comment section 3.7 to 3.8, and 4.2.1
01-2-02010-2105 - Part Time Salaries	54,020	48,634	94,608	75,083	108,290	88,320	100,038	(8,252)	-7.6%	See comment section 3.7 to 3.8, and 4.2.1
01-2-02010-2110 - Overtime	9,500	4,330	9,500	0	9,500	5,813	9,500	0	0.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-02010-2125 - Meal Allowance	400	270	400	234	400	44	400	0	0.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-02010-2135 - Benefits	0	122,493	117,895	134,419	79,906	71,551	91,281	11,375	14.2%	See comment section 3.7 to 3.8, and 4.2.1
01-2-02010-2140 - Retiree Benefits	11,220	13,735	7,174	14,734	22,673	16,221	15,572	(7,100)	-31.3%	See comment section 3.7 to 3.8, and 4.2.1
01-2-02010-2150 - Workers Compensation Insurance	0	5,641	6,183	5,297	6,978	1,138	0	(6,978)	-100.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-02010-2200 - Training & Seminars	5,370	3,670	5,370	6,605	7,500	4,369	7,500	0	0.0%	Training for new employees
01-2-02010-2205 - Conference / Trade Shows	2,600	0	2,600	854	2,600	51	2,600	0	0.0%	
01-2-02010-2210 - Subscriptions	0	795	0	0	0	0	0	0	-	
01-2-02010-2215 - Membership Dues	1,000	150	1,000	300	1,000	1,169	1,000	0	0.0%	
01-2-02010-2220 - Personal Vehicle Mileage	0	76	0	730	500	0	0	(500)	-100.0%	
										Hotel and meals combined into one account
01-2-02010-2225 - Hotel	0	0	0	2,791	2,000	750	2,500	500	25.0%	2225
										Hotel and meals combined into one account
01-2-02010-2230 - Meals	250	36	250	623	500	422	0	(500)	-100.0%	2225
01-2-02010-2235 - Medical Exams/Reports	0	0	0	0	0	716	700	700	-	DZ licence medical exams
01-2-02010-2300 - Clothing	5,600	3,476	5,600	4,196	5,600	4,462	5,600	0	0.0%	
01-2-02010-2305 - Health & Safety Materials	0	185	9,000	7,516	500	498	500	0	0.0%	
01-2-02010-2310 - Postage and shipping	0	0	0	0	0	48	0	0	-	
01-2-02010-2315 - Office Supplies	200	1,136	1,200	28	1,200	505	1,200	0	0.0%	PW printer - ink and toner
01-2-02010-2325 - Miscellaneous Expense	0	0	0	(156)	0	40	0	0	-	
										PY included specialist support for capital
01-2-02010-2330 - Contract Services	0	0	0	9,382	4,000	3,101	0	(4,000)	-100.0%	project planning
01-2-02010-2335 - Repairs & maintenance	16,800	16,082	18,500	16,312	18,500	17,590	18,500	0	0.0%	
01-2-02010-2340 - Small Tools and equipment	0	0	0	0	0	214	0	0	-	
01-2-02010-2345 - Supplies	0	927	0	243	0	0	0	0	-	
01-2-02010-2350 - Cleaning Supplies	1,500	210	0	2,651	0	1,001	1,500	1,500	-	
01-2-02010-2370 - Licences	325	362	325	273	325	0	0	(325)	-100.0%	Plate stickers now recorded in fleet
01-2-02010-2380 - Hydro	1,000	759	1,000	618	1,000	682	1,000	0	0.0%	
										1 x Annual Water and Sewer billing \$1,630.56;
01-2-02010-2385 - Water & Sewer	1,307	1,307	1,464	1,464	1,571	1,571	1,631	60	3.8%	avg increase 7.03%
01-2-02010-2400 - Fuel - Heating	5,500	8,719	5,775	7,122	7,500	8,553	9,000	1,500	20.0%	increased 3% on PY actual
01-2-02010-2410 - Propane	0	128	0	340	0	158	0	0	-	
										Increase in insurance is 6% for 2025,
										insurance is allocated based on set
01-2-02010-2515 - Insurance	20,402	19,501	22,975	22,795	30,677	37,655	39,914	9,237	30.1%	percentages for consistency year over year
										Reallocation to reflect emergency contact
01-2-02010-2525 - Telephone - Cell	1,500	962	900	4,057	900	1,560	2,600	1,700	188.9%	priorities
01-2-02010-2530 - Telephone - Land Line	250	244	250	0	0	0	0	0	-	
01-2-02010-2545 - Computer Equipment & Support	0	74	0	0	0	193	0	0	-	
01-2-02010-2600 - Pembroke Airport	7,410	51,931	8,330	8,666	9,000	8,541	9,000	0	0.0%	PAAAC - assuming 5% increase on PY actuals
06-2-02010-2610 - Transfer to Capital	0	186,998	0	0	0	0	0	0	-	Fund 6 no longer used

06-2-02010-2611 - Contra - 2610 moved to CY Additions	0	(186,998)	0	0	0	0	0	0	- Fund 6 no longer used
Debt Repayment	10,880	10,880	11,333	0	22,937	0	5,947	(16,990)	-74.1%
01-4-02010-4206 - Trans - Roads: Debt Repayment - Principal - 2025 OILC - La	10,880	10,880	11,333	0	22,937	0	5,947	(16,990)	-74.1%
Transfers to reserves	0	0	399,103	0	237,013	232,013	5,000	(232,013)	-97.9%
01-6-02010-2605 - Transfer to Reserves	0	0	5,000	0	5,000	0	5,000	0	0.0% Airport Runway reserve
									Previously used to directly fund capital
01-6-02010-2610 - Transfer to Capital	0	0	394,103	0	232,013	232,013	0	(232,013)	-100.0% projects from Operating budget
Transportation - Crossing Guards	15,255	15,833	16,786	13,023	15,169	18,044	33,585	18,416	121.4%
Revenue	(4,000)	(2,506)	(2,500)	(6,944)	(5,200)	(3,094)	0	5,200	-100.0%
01-1-02060-1015 - Grant Revenue - Provincial	(4,000)	(2,506)	(2,500)	(6,944)	(5,200)	(3,094)	0	5,200	-100.0% no longer eligible for grant
Expense	19,255	18,339	19,286	19,967	20,369	21,137	33,585	13,216	64.9%
01-2-02060-2100 - Regular Salaries	0	(190)	0	0	0	0	0	0	- See comment section 3.7 to 3.8, and 4.2.1
01-2-02060-2105 - Part Time Salaries	19,255	17,464	17,608	18,780	18,592	19,391	30,660	12,068	64.9% See comment section 3.7 to 3.8, and 4.2.1
01-2-02060-2110 - Overtime	0	0	0	0	0	155	0	0	- See comment section 3.7 to 3.8, and 4.2.1
01-2-02060-2135 - Benefits	0	1,066	1,678	1,187	1,777	1,592	2,925	1,148	64.6% See comment section 3.7 to 3.8, and 4.2.1
Transportation - Fleet	61,100	148,067	66,872	238,212	88,600	162,082	98,300	9,700	10.9%
Revenue	(45,000)	(159)	(45,000)	(905)	(45,000)	(79)	(45,000)	0	0.0%
01-1-02110-1020 - Retail sales revenue	(1,000)	(159)	(1,000)	(905)	(1,000)	(79)	(1,000)	0	0.0% Hydraulic Hoses
									Contribution from water and waste-water to
01-1-02110-1025 - Miscellaneous Revenue	(44,000)	0	(44,000)	0	(44,000)	0	(44,000)	0	0.0% fleet
Expense	106,100	148,226	111,872	239,118	133,600	162,161	143,300	9,700	7.3%
01-2-02110-2100 - Regular Salaries	0	13,744	0	0	0	0	0	0	- See comment section 3.7 to 3.8, and 4.2.1
01-2-02110-2105 - Part Time Salaries	0	120	0	0	0	0	0	0	- See comment section 3.7 to 3.8, and 4.2.1
01-2-02110-2135 - Benefits	0	4,360	0	0	0	0	0	0	- See comment section 3.7 to 3.8, and 4.2.1
									Same budget as prior year due to
01-2-02110-2330 - Contract Services	26,000	23,321	23,000	89,876	30,000	7,155	30,000	0	0.0% unpredictability of vehicle repairs
01-2-02110-2335 - Repairs & maintenance	20,000	35,930	25,000	35,101	30,000	58,325	30,000	0	0.0%
01-2-02110-2345 - Supplies	0	0	0	0	0	33	0	0	-
01-2-02110-2350 - Cleaning Supplies	0	0	0	0	0	57	0	0	-
01-2-02110-2370 - Licences	4,000	59	7,772	7,458	7,500	4,488	7,500	0	0.0% Vehicle plate licenses
01-2-02110-2390 - Fuel - Diesel	40,000	48,581	40,000	62,504	45,000	53,993	45,000	0	0.0% Based on PY usage across all departments
01-2-02110-2395 - Fuel - Gasoline	15,000	20,924	15,000	43,568	20,000	37,316	30,000	10,000	50.0% Based on PY usage across all departments
01-2-02110-2410 - Propane	1,100	1,187	1,100	610	1,100	795	800	(300)	-27.3%
Transportation - OCIF - Sidewalks	0	(43,335)	24,800	0	0	0	0	0	-
Expense	0	(43,335)	24,800	0	0	0	0	0	-
01-2-02250-2330 - Contract Services	0	(43,335)	24,800	0	0	0	0	0	-
Transportation - OCIF Roads (paved)	0	(132,839)	15,000	21,323	0	(288,130)	0	0	-
Revenue	0	(132,839)	0	0	0	(288,130)	0	0	-
01-1-02220-1015 - Grant Revenue - Provincial	0	(132,839)	0	0	0	(288,130)	0	0	- Moved to capital grants
Expense	0	0	15,000	21,323	0	0	0	0	-
01-2-02220-2330 - Contract Services	0	0	0	6,172	0	0	0	0	-
01-2-02220-2335 - Repairs & maintenance	0	0	15,000	15,151	0	0	0	0	-
06-2-02220-2615 - Capital Expenditures	0	0	0	0	0	0	0	0	- move 2024 actual; account no longer used
Transportation - OCIF Roads (unpaved)	0	0	1,000	0	0	0	0	0	-
Expense	0	0	1,000	0	0	0	0	0	-
01-2-02240-2335 - Repairs & maintenance	0	0	1,000	0	0	0	0	0	-

Transportation - Parking	3,000	5,269	5,000	6,023	6,000	6,678	6,000	0	0.0%
Expense	3,000	5,269	5,000	6,023	6,000	6,678	6,000	0	0.0%
01-2-02090-2300 - Clothing	0	0	0	0	0	1,235	0	0	- Reallocate to Admin
01-2-02090-2335 - Repairs & maintenance	3,000	5,269	5,000	6,023	6,000	5,443	6,000	0	0.0% Line painting
Transportation - Roads (paved)	(57,203)	(209,273)	(284,560)	(185,205)	29,838	15,614	135,834	105,996	355.2%
Revenue	(290,904)	(290,424)	(296,504)	(258,627)	(200)	(75)	(200)	0	0.0%
									OCIF moved to Capital Grants 01-4-01010-
01-1-02020-1015 - Grant Revenue - Provincial	(290,304)	(290,304)	(296,324)	(258,627)	0	0	0	0	- 4140
01-1-02020-1020 - Retail sales revenue	0	(180)	0	0	0	0	0	0	-
01-1-02020-1050 - Permits & fees	(600)	60	(180)	0	(200)	(75)	(200)	0	0.0% Operator billings (OPSS as per User Fee By-law
Expense	233,701	26,750	11,944	16,757	30,038	15,689	36,775	6,737	22.4%
01-2-02020-2100 - Regular Salaries	0	9,041	0	0	0	0	0	0	- See comment section 3.7 to 3.8, and 4.2.1
01-2-02020-2105 - Part Time Salaries	0	53	0	0	0	0	0	0	- See comment section 3.7 to 3.8, and 4.2.1
01-2-02020-2135 - Benefits	0	2,759	0	0	0	0	0	0	- See comment section 3.7 to 3.8, and 4.2.1
01-2-02020-2150 - Workers Compensation Insurance	0	0	0	0	0	0	0	0	- See comment section 3.7 to 3.8, and 4.2.1
01-2-02020-2235 - Medical Exams/Reports	0	0	0	0	0	30	0	0	-
01-2-02020-2310 - Postage and shipping	0	0	0	0	0	166	0	0	-
01-2-02020-2330 - Contract Services	196,304	71	0	20	0	0	0	0	-
									\$15,000 Pothole repairs; \$15,000 Crack
									Sealing (moved into Op Budget from Capital
01-2-02020-2335 - Repairs & maintenance	35,000	23,803	10,000	8,119	10,000	10,554	30,000	20,000	200.0% budget)
01-2-02020-2340 - Small Tools and equipment	600	105	600	1,896	600	1,289	1,000	400	66.7%
									Per debt repayment schedule (2024 FF-1)-
01-2-02020-2505 - Interest - Long Term Debt	1,797	1,797	1,344	6,722	19,438	3,650	5,775	(13,663)	-70.3% Ridge \$1906.21; 2025 OILC LaSalle \$3,869.03
01-2-02020-2511 - Contra - Debt Payments	0	(10,880)	0	0	0	0	0	0	-
06-2-02020-2615 - Capital Expenditures	0	0	0	0	0	0	0	0	- Fund 6 no longer used
Debt Repayment	0	54,401	0	56,665	0	0	99,259	99,259	-
									All debt repayments are now included to 2010
01-2-02020-2510 - Debt Payments	0	0	0	0	0	0	37,778	37,778	- Transportation Admin
01-4-02020-4156 - CY Debt Repayment - Ridge Road	0	54,401	0	56,665	0	0	61,481	61,481	- see comment xx in narrative
Transportation - Roads (Unpaved)	3,350	8,347	6,000	3,119	0	4,498	0	0	-
Revenue	(650)	0	0	0	0	0	0	0	-
01-1-02040-1015 - Grant Revenue - Provincial	(650)	0	0	0	0	0	0	0	-
Expense	4,000	8,347	6,000	3,119	0	4,498	0	0	-
01-2-02040-2100 - Regular Salaries	0	1,952	0	0	0	0	0	0	- See comment section 3.7 to 3.8, and 4.2.1
01-2-02040-2135 - Benefits	0	753	0	0	0	0	0	0	- See comment section 3.7 to 3.8, and 4.2.1
01-2-02040-2330 - Contract Services	4,000	5,642	6,000	0	0	0	0	0	-
01-2-02040-2335 - Repairs & maintenance	0	0	0	3,058	0	0	0	0	-
01-2-02040-2340 - Small Tools and equipment	0	0	0	61	0	4,498	0	0	- 2024 expense included a new pavement saw
Transportation - Street Lighting	32,000	28,490	33,200	41,942	35,000	52,085	42,000	7,000	20.0%
Expense	32,000	28,490	33,200	41,942	35,000	52,085	42,000	7,000	20.0%
01-2-02100-2100 - Regular Salaries	0	1,511	0	0	0	0	0	0	- See comment section 3.7 to 3.8, and 4.2.1
01-2-02100-2135 - Benefits	24,000	21,252	0	0	0	(1)	0	0	- See comment section 3.7 to 3.8, and 4.2.1

01-2-02100-2330 - Contract Services	7,000	2,344	7,000	3,220	7,000	5,668	0	(7,000)	-100.0%	All streetlight work budgeted under repairs and maintenance
01-2-02100-2335 - Repairs & maintenance	1,000	3,383	1,000	11,915	1,000	22,936	15,000	14,000	1400.0%	Replacement/repair of town owned poles in 2025.
01-2-02100-2340 - Small Tools and equipment	0	0	0	0	0	208	0	0	-	-
01-2-02100-2380 - Hydro	0	0	25,200	26,806	27,000	23,273	27,000	0	0.0%	-
Transportation - Winter Control (roads)	66,648	93,358	67,313	92,175	73,045	53,863	76,809	3,764	5.2%	
Revenue	(24,352)	(37,799)	(30,687)	(22,199)	(24,955)	(8,755)	(21,191)	3,764	-15.1%	
01-1-02070-1000 - Revenue from Other Municipalities	(18,352)	(25,217)	(18,687)	(11,553)	(18,955)	(7,475)	(19,191)	(236)	1.2%	Contract with Renfrew County - per By-law 37-2020
01-1-02070-1020 - Retail sales revenue	(6,000)	(12,581)	(12,000)	(10,646)	(6,000)	(1,280)	(2,000)	4,000	-66.7%	Contractors no longer purchasing salt from Town
Expense	91,000	131,157	98,000	114,374	98,000	62,618	98,000	0	0.0%	
01-2-02070-2100 - Regular Salaries	0	25,156	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-02070-2110 - Overtime	8,000	4,356	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-02070-2135 - Benefits	0	11,460	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-02070-2335 - Repairs & maintenance	8,000	6,990	8,000	18,091	8,000	4,832	8,000	0	0.0%	plow blades
01-2-02070-2340 - Small Tools and equipment	0	0	0	707	0	2,448	0	0	-	-
01-2-02070-2355 - Sand and salt	75,000	83,194	90,000	95,575	90,000	55,338	90,000	0	0.0%	2024 was an exceptionally light year and consideration for a reduction in the sale of salt
Environmental Services (solid waste and storm sewers)	487,002	494,326	519,568	517,628	798,798	850,438	721,448	(77,350)	-9.7%	
Environmental Services (solid waste and storm sewers)	487,002	494,326	519,568	517,628	798,798	850,438	721,448	(77,350)	-9.7%	
Solid waste - Collection	202,905	179,928	202,905	232,205	315,299	317,549	316,241	942	0.3%	
Expense	202,905	179,928	202,905	232,205	315,299	317,549	316,241	942	0.3%	
01-2-06010-2100 - Regular Salaries	0	0	0	0	10,530	10,016	11,304	774	7.4%	See comment section 3.7 to 3.8, and 4.2.1
01-2-06010-2135 - Benefits	0	0	0	0	3,569	3,196	3,737	168	4.7%	See comment section 3.7 to 3.8, and 4.2.1
01-2-06010-2330 - Contract Services	201,705	178,208	201,705	232,117	300,000	304,338	300,000	0	0.0%	Garbage collection
01-2-06010-2335 - Repairs & maintenance	1,200	1,720	1,200	88	1,200	0	1,200	0	0.0%	Purchase of garbage cans
Solid waste - Disposal (Baggs Rd)	146,275	231,957	153,740	135,163	156,450	163,134	173,050	16,600	10.6%	
Revenue	(16,000)	(17,875)	(16,000)	(31,832)	(19,000)	(46,469)	(47,000)	(28,000)	147.4%	
01-1-06030-1025 - Miscellaneous Revenue	(2,000)	(2,001)	(2,000)	(2,097)	(2,000)	(27,433)	(28,000)	(26,000)	1300.0%	CNL Billing (roughly 25k) and permits/fees
01-1-06030-1050 - Permits & fees	(14,000)	(15,874)	(14,000)	(29,735)	(17,000)	(19,036)	(19,000)	(2,000)	11.8%	-
Expense	162,275	249,832	169,740	166,995	175,450	209,603	220,050	44,600	25.4%	
01-2-06030-2325 - Miscellaneous Expense	0	113,000	0	0	0	0	0	0	-	-
01-2-06030-2330 - Contract Services	156,825	134,217	164,290	164,289	170,000	203,938	214,200	44,200	26.0%	NRLOB - assuming 5% increase
01-2-06030-2405 - Property tax	5,450	2,616	5,450	2,706	5,450	5,664	5,850	400	7.3%	Based on expected tax rate x YTD 2024
Solid waste - Disposal (Millers Rd)	710	(5,489)	0	(293)	26,250	(42,316)	8,550	(17,700)	-67.4%	
Revenue	(130,000)	(115,862)	(140,000)	(110,939)	(120,000)	(148,387)	(154,500)	(34,500)	28.8%	
01-1-06020-1050 - Permits & fees	(130,000)	(115,862)	(140,000)	(110,939)	(120,000)	(148,387)	(154,500)	(34,500)	28.8%	2024 actual x 3% increase
Expense	102,610	110,373	119,151	110,647	121,250	106,071	123,050	1,800	1.5%	
01-2-06020-2330 - Contract Services	102,359	110,215	119,150	110,572	121,000	105,997	122,800	1,800	1.5%	K&T Trucking; Jp2g assessments
01-2-06020-2335 - Repairs & maintenance	250	157	0	73	250	73	250	0	0.0%	-
01-2-06020-2565 - Lease/Rent cost	1	1	1	1	0	1	0	0	-	-
Transfers to reserves	28,100	0	20,849	0	25,000	0	40,000	15,000	60.0%	
01-6-06020-2605 - Transfer to Reserves	28,100	0	20,849	0	25,000	0	40,000	15,000	60.0%	Landfill post-closure costs for Miller Rd

Solid Waste - Diversion	127,112	69,758	121,705	133,252	194,797	285,388	99,000	(95,797)	-49.2%
Revenue	(74,593)	(115,165)	(80,000)	(139,900)	(106,203)	(56,453)	(1,000)	105,203	-99.1%
									Waste Diversion Ontario grant discontinued
01-1-06040-1015 - Grant Revenue - Provincial	(74,443)	(115,087)	(80,000)	(115,846)	(106,203)	(55,324)	0	106,203	-100.0% (blue box transition)
01-1-06040-1020 - Retail sales revenue	(150)	(78)	0	(24,054)	0	(1,129)	(1,000)	(1,000)	- Similar to 2024 actuals
Expense	201,705	184,923	201,705	273,153	301,000	341,841	100,000	(201,000)	-66.8%
01-2-06040-2325 - Miscellaneous Expense	0	0	0	61	0	214	0	0	-
01-2-06040-2330 - Contract Services	201,705	178,080	201,705	272,716	300,000	341,627	100,000	(200,000)	-66.7% Non-eligible recycling
01-2-06040-2365 - Good's for Resale (COGS)	0	6,843	0	0	0	0	0	0	-
01-2-06040-2540 - Advertising	0	0	0	376	1,000	0	0	(1,000)	-100.0% no more mail outs
Solid Waste - Spring / Fall Pickup	0	10,262	0	131	27,979	30,893	33,800	5,821	20.8%
Expense	0	10,262	0	131	27,979	30,893	33,800	5,821	20.8%
01-2-06050-2100 - Regular Salaries	0	6,646	0	0	20,632	24,314	25,049	4,417	21.4% See comment section 3.7 to 3.8, and 4.2.1
01-2-06050-2105 - Part Time Salaries	0	1,133	0	0	0	0	0	0	- See comment section 3.7 to 3.8, and 4.2.1
01-2-06050-2135 - Benefits	0	2,483	0	0	7,347	6,579	8,752	1,404	19.1% See comment section 3.7 to 3.8, and 4.2.1
01-2-06050-2345 - Supplies	0	0	0	131	0	0	0	0	-
Stormwater management - Rural system	0	0	13,218	9,572	0	519	0	0	-
Expense	0	0	13,218	9,572	0	519	0	0	-
01-2-05020-2100 - Regular Salaries	0	0	10,540	7,234	0	519	0	0	- See comment section 3.7 to 3.8, and 4.2.1
01-2-05020-2135 - Benefits	0	0	2,678	1,588	0	0	0	0	- See comment section 3.7 to 3.8, and 4.2.1
01-2-05020-2335 - Repairs & maintenance	0	0	0	751	0	0	0	0	-
Stormwater management - Urban system	10,000	7,910	28,000	7,597	78,024	95,271	90,807	12,783	16.4%
Expense	10,000	7,910	8,000	7,597	78,024	95,271	90,807	12,783	16.4%
01-2-05010-2100 - Regular Salaries	0	3,919	0	0	52,009	59,221	61,814	9,804	18.9% See comment section 3.7 to 3.8, and 4.2.1
01-2-05010-2105 - Part Time Salaries	0	23	0	0	0	0	0	0	- See comment section 3.7 to 3.8, and 4.2.1
01-2-05010-2135 - Benefits	0	1,026	0	0	18,014	16,131	20,993	2,978	16.5% See comment section 3.7 to 3.8, and 4.2.1
									Stormwater culverts only - see above Bridges
01-2-05010-2335 - Repairs & maintenance	10,000	2,942	8,000	7,597	8,000	19,918	8,000	0	0.0% and Culverts
Transfers to reserves	0	0	20,000	0	0	0	0	0	-
									Used for budget only - From Operations to
01-6-05010-2610 - Transfer to Capital	0	0	20,000	0	0	0	0	0	- Capital
Library	411,218	357,709	450,171	365,047	469,776	452,009	509,923	40,147	8.5%
Library	411,218	357,709	450,171	365,047	469,776	452,009	509,923	40,147	8.5%
Library - Administration	301,161	300,421	306,771	295,009	338,767	320,105	371,535	32,768	9.7%
Revenue	(15,581)	(29,597)	(41,100)	(56,673)	(26,309)	(36,193)	(24,031)	2,278	-8.7%
03-1-11010-1015 - Grant Revenue - Provincial	(9,581)	(17,698)	(31,300)	(13,798)	(13,159)	(19,373)	(10,531)	2,628	-20.0% similar to Pys
									Includes Provincial operating grant and connectivity funding. Other provincial grants
03-1-11010-1016 - Grant Revenue - Federal	0	0	0	(19,719)	0	0	0	0	- are not guaranteed at this point.
03-1-11010-1025 - Miscellaneous Revenue	(1,500)	(1,824)	(1,800)	(2,672)	(2,650)	(3,452)	(3,000)	(350)	13.2% Photocopy revenue
									Increased 2025 rental rates but space used
03-1-11010-1045 - Leases and Rent	(4,500)	(8,765)	(8,000)	(10,699)	(10,500)	(9,469)	(10,500)	0	0.0% increasingly for library programs/services.
									Fundraising and Friends of the Library for special projects; Typically not budgeted as at these would have a corresponding transfer to
03-1-11010-1135 - Donation Revenue	0	(1,310)	0	(9,785)	0	(3,900)	0	0	- reserve or expense



Expense	314,742	330,018	346,471	351,682	363,076	356,298	401,066	37,990	10.5%	
03-2-11010-2100 - Regular Salaries	257,519	166,694	238,498	103,516	226,131	230,299	249,911	23,780	10.5%	See comment section 3.7 to 3.8, and 4.2.1
03-2-11010-2105 - Part Time Salaries	14,374	86,849	13,144	158,334	25,565	24,088	26,121	556	2.2%	See comment section 3.7 to 3.8, and 4.2.1
03-2-11010-2135 - Benefits	0	39,677	38,983	35,601	57,209	50,889	61,498	4,289	7.5%	See comment section 3.7 to 3.8, and 4.2.1
03-2-11010-2140 - Retiree Benefits	5,610	0	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
03-2-11010-2150 - Workers Compensation Insurance	0	1,534	2,394	1,706	2,791	2,326	2,400	(391)	-14.0%	See comment section 3.7 to 3.8, and 4.2.1
										All staff to attend Rural Roots conference in May. See hotel and mileage costs below. Core training costs for new employee & new roles,
03-2-11010-2200 - Training & Seminars	1,500	396	2,500	1,269	2,500	1,232	2,500	0	0.0%	First Aid recertification for all.
03-2-11010-2205 - Conference / Trade Shows	0	0	0	630	0	0	0	0	-	-
03-2-11010-2210 - Subscriptions	2,200	1,678	2,200	1,628	2,200	1,628	2,200	0	0.0%	-
03-2-11010-2215 - Membership Dues	290	50	265	265	265	265	375	110	41.5%	Price of OLA membership has increased.
										Includes two vehicles to Perth .70 /km; Rate
03-2-11010-2220 - Personal Vehicle Mileage	400	200	940	517	500	663	840	340	68.0%	increased from .53/km to .70/km
										All staff to attend rural conference in Perth.
03-2-11010-2225 - Hotel	0	214	600	602	0	292	1,600	1,600	-	One night stay for 6.
03-2-11010-2230 - Meals	1,800	588	1,950	1,460	2,000	999	2,000	0	0.0%	-
03-2-11010-2240 - Employee Recognition	900	682	900	561	900	403	900	0	0.0%	-
										Interlibrary loans to resume with Canada Post
03-2-11010-2310 - Postage and shipping	1,600	1,478	1,600	1,324	1,600	1,021	1,600	0	0.0%	service; postage rates increased.
03-2-11010-2315 - Office Supplies	5,150	5,841	5,700	5,530	5,700	5,915	5,000	(700)	-12.3%	-
03-2-11010-2320 - Copying Expense	720	566	620	1,021	1,050	1,759	1,700	650	61.9%	Increased revenue to offset increased cost.
03-2-11010-2325 - Miscellaneous Expense	0	6,000	0	0	0	0	0	0	-	-
										Managed technology, including one-time set
03-2-11010-2330 - Contract Services	1,000	780	9,800	7,441	8,700	6,772	13,900	5,200	59.8%	up fee.
03-2-11010-2335 - Repairs & maintenance	4,450	5,212	4,600	0	500	0	500	0	0.0%	-
03-2-11010-2340 - Small Tools and equipment	0	0	0	5,930	500	2,398	500	0	0.0%	Furnishings, i.e. chairs/rugs
										Expense item not used; revert back to office
03-2-11010-2345 - Supplies	0	184	0	470	1,000	10	0	(1,000)	-100.0%	supplies
03-2-11010-2350 - Cleaning Supplies	0	0	0	0	0	1,415	1,700	1,700	-	-
03-2-11010-2500 - Interest - penalties	0	0	0	0	0	3	0	0	-	-
										Increase in insurance is 6% for 2025,
										insurance is allocated based on set
03-2-11010-2515 - Insurance	5,564	5,494	7,517	7,517	10,109	10,109	10,715	607	6.0%	percentages for consistency year over year
03-2-11010-2530 - Telephone - Land Line	325	350	396	437	515	378	565	50	9.7%	Fax line; rate of \$47/month
										Internet contract, Mailchimp, Kindle, Zoom, +
03-2-11010-2535 - Internet	1,680	1,485	1,680	2,613	2,644	2,548	2,890	246	9.3%	Domain
03-2-11010-2540 - Advertising	500	246	500	0	500	0	500	0	0.0%	-
										Hardware on 4 year replacement cycle,
										software licensing. New server needed in
03-2-11010-2545 - Computer Equipment & Support	5,500	5,829	8,187	9,380	6,550	6,825	6,500	(50)	-0.8%	2025.
03-2-11010-2560 - Bank Charges	80	103	85	103	85	50	85	0	0.0%	-
03-2-11010-2565 - Lease/Rent cost	1,680	1,511	1,512	1,511	1,512	1,562	1,565	53	3.5%	Xerox
										RFP is in process for Audit services; no known
03-2-11010-2580 - Accounting /Audit Fees	1,900	1,605	1,900	2,317	2,050	2,050	3,000	950	46.3%	rate at this time



03-2-11010-2615 - Capital Expenditures	0	64	0	0	0	401	0	0	- Fundraising expenses	
06-2-11010-2611 - Contra - 2610 moved to CY Additions	0	(5,293)	0	0	0	0	0	0	- Fund 6 no longer used	
Transfers to reserves	2,000	0	7,000	0	2,000	0	0	(2,000)	-100.0%	
03-6-11010-2605 - Transfer to Reserves	2,000	0	2,000	0	2,000	0	0	(2,000)	-100.0%	-
									Used for budget only - From Operations to	
03-6-11010-2610 - Transfer to Capital	0	0	5,000	0	0	0	0	0	- Capital	
Transfers from reserves to operations	0	0	(5,600)	0	0	0	(5,500)	(5,500)	-	
03-6-11010-1035 - Transfer from reserves - Revenue	0	0	(5,600)	0	0	0	(5,500)	(5,500)	-	-
Library - Collection	42,660	(5,975)	42,010	(4,980)	43,310	36,874	46,260	2,950	6.8%	
Revenue	(2,500)	(6,304)	(3,500)	(8,051)	(5,000)	(11,595)	(2,500)	2,500	-50.0%	
03-1-11020-1055 - Fines	0	(593)	0	(588)	0	(852)	0	0	-	-
									Additional donation revenue to cover special projects; Typically not budgeted as at these would have a corresponding transfer to reserve	
03-1-11020-1135 - Donation Revenue	(2,500)	(5,711)	(3,500)	(7,463)	(5,000)	(10,742)	(2,500)	2,500	-50.0%	or expense
Expense	45,160	329	45,510	3,072	48,310	48,469	48,760	450	0.9%	
03-2-11020-2325 - Miscellaneous Expense	0	31	0	0	0	0	0	0	-	-
									Book processing supplies; last invoices not yet	
03-2-11020-2345 - Supplies	500	298	500	3,072	3,300	4,123	3,750	450	13.6%	in actuals.
03-2-11020-2375 - Books/Materials	44,660	37,297	45,010	0	45,010	44,346	45,010	0	0.0%	-
03-2-11020-2376 - Contra Books, CY Purchases	0	(37,297)	0	0	0	0	0	0	-	-
Library - E-Collection	9,450	0	9,950	1,447	11,000	9,626	11,000	0	0.0%	
Expense	9,450	0	9,950	1,447	11,000	9,626	11,000	0	0.0%	
03-2-11030-2325 - Miscellaneous Expense	0	0	0	1,447	0	0	0	0	-	-
03-2-11030-2375 - Books/Materials	9,450	9,376	9,950	0	11,000	9,626	11,000	0	0.0%	-
03-2-11030-2376 - Contra Books, CY Purchases	0	(9,376)	0	0	0	0	0	0	-	-
Library - Facilities	53,447	60,056	78,725	64,291	67,699	75,902	72,128	4,429	6.5%	
Expense	53,447	60,056	78,725	64,291	67,699	75,902	72,128	4,429	6.5%	
03-2-11050-2100 - Regular Salaries	18,034	16,620	30,995	18,758	19,077	21,434	20,559	1,482	7.8%	See comment section 3.7 to 3.8, and 4.2.1
03-2-11050-2105 - Part Time Salaries	0	0	0	3,258	4,139	9,642	5,311	1,171	28.3%	See comment section 3.7 to 3.8, and 4.2.1
03-2-11050-2110 - Overtime	0	0	0	0	0	451	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
03-2-11050-2135 - Benefits	0	6,194	11,902	7,502	8,141	7,842	8,694	553	6.8%	See comment section 3.7 to 3.8, and 4.2.1
									Elevator contract, pest control. 2024	
									expenses includes repairs to elevator and hot	
03-2-11050-2330 - Contract Services	8,400	11,247	8,400	4,460	5,000	14,021	5,000	0	0.0%	water tank
									Includes allowance downstairs washroom	
03-2-11050-2335 - Repairs & maintenance	2,500	2,224	2,500	3,684	4,000	841	5,000	1,000	25.0%	repairs.
03-2-11050-2340 - Small Tools and equipment	800	714	200	0	200	0	200	0	0.0%	-
03-2-11050-2345 - Supplies	1,500	41	0	0	0	0	0	0	-	-
03-2-11050-2380 - Hydro	16,000	15,647	17,000	18,547	18,500	16,472	18,500	0	0.0%	Based on historical usage
									2 x Annual Water and Sewer billing \$3,261.12;	
03-2-11050-2385 - Water & Sewer	2,613	2,614	2,928	2,928	3,142	3,142	3,365	223	7.1%	avg increase 7.03%
03-2-11050-2400 - Fuel - Heating	3,600	4,756	4,800	5,154	5,500	2,058	5,500	0	0.0%	Not all bills in 2024; average of \$295/month.
Library - Programing	4,500	3,208	12,715	9,279	9,000	9,502	9,000	0	0.0%	
Expense	4,500	3,208	12,715	9,279	9,000	9,502	9,000	0	0.0%	
03-2-11040-2345 - Supplies	4,500	3,208	12,715	9,279	9,000	9,502	9,000	0	0.0%	-

Council	116,294	104,634	171,866	168,816	177,696	170,748	192,836	15,140	8.5%	
Council	116,294	104,634	171,866	168,816	177,696	170,748	192,836	15,140	8.5%	
Council	116,294	104,634	171,866	168,816	177,696	170,748	192,836	15,140	8.5%	
Revenue	0	0	0	140	0	0	0	0	-	
01-1-01000-1025 - Miscellaneous Revenue	0	0	0	140	0	0	0	0	-	-
Expense	116,294	104,634	171,866	168,676	177,696	170,748	192,836	15,140	8.5%	
01-2-01000-2100 - Regular Salaries	98,094	87,872	139,113	139,111	138,913	141,197	147,014	8,101	5.8%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01000-2115 - Honoraria	0	1,226	1,226	0	0	450	500	500	-	See comment section 3.7 to 3.8, and 4.2.1
01-2-01000-2135 - Benefits	0	4,382	10,991	9,532	13,280	15,334	17,715	4,435	33.4%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01000-2200 - Training & Seminars	1,000	0	1,000	242	1,000	0	1,000	0	0.0%	-
										CNA, AMO, ROMA \$700x2; 2024 amounts not
01-2-01000-2205 - Conference / Trade Shows	5,500	3,221	5,500	1,869	5,500	0	5,500	0	0.0%	moved from prepaids yet
01-2-01000-2210 - Subscriptions	100	0	100	0	100	0	0	(100)	-100.0%	-
										Rate increased from .53/km to .70/km; 6600
01-2-01000-2220 - Personal Vehicle Mileage	3,500	460	3,500	3,263	3,500	3,430	4,620	1,120	32.0%	km budgeted based on PY usage
01-2-01000-2225 - Hotel	4,000	2,468	4,000	7,757	7,500	5,140	7,500	0	0.0%	Same as PY budget
01-2-01000-2230 - Meals	1,500	240	1,500	1,605	1,500	1,130	1,500	0	0.0%	Same as PY budget
01-2-01000-2310 - Postage and shipping	0	0	0	0	0	0	0	0	-	-
01-2-01000-2315 - Office Supplies	100	0	100	0	0	0	0	0	-	-
01-2-01000-2325 - Miscellaneous Expense	0	0	0	0	0	0	0	0	-	-
										Increase in insurance is 6% for 2025,
										insurance is allocated based on set
01-2-01000-2515 - Insurance	0	0	1,336	1,336	1,403	1,403	1,487	84	6.0%	percentages for consistency year over year
01-2-01000-2545 - Computer Equipment & Support	0	3,405	1,000	1,801	0	814	1,000	1,000	-	-
01-2-01000-2550 - Public Relations	2,500	1,360	2,500	2,160	5,000	1,850	5,000	0	0.0%	Same as PY budget
Planning and Development (planning, economic development, tourism)	194,126	109,090	116,520	146,536	178,283	123,777	187,201	8,918	5.0%	
Planning and Development (planning, economic development, tourism)	194,126	109,090	116,520	146,536	178,283	123,777	187,201	8,918	5.0%	
Economic Development	85,950	74,155	62,110	73,952	46,961	6,380	54,084	7,123	15.2%	
Revenue	(273,000)	(55,892)	(245,000)	(49,757)	(128,520)	(25,308)	(2,000)	126,520	-98.4%	
01-1-01120-1015 - Grant Revenue - Provincial	(30,000)	(59,204)	0	(30,000)	0	(23,329)	0	0	-	RED grant
01-1-01120-1020 - Retail sales revenue	(3,000)	5,442	(5,000)	0	(5,000)	0	(2,000)	3,000	-60.0%	-
01-1-01120-1025 - Miscellaneous Revenue	(240,000)	(2,131)	(240,000)	(19,757)	(123,520)	(1,979)	0	123,520	-100.0%	Sale of lots budgeted here in PY
Expense	118,950	130,047	67,110	123,709	51,961	31,688	56,084	4,123	7.9%	
01-2-01120-2100 - Regular Salaries	0	0	29,823	36,245	15,923	16,778	17,575	1,652	10.4%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01120-2135 - Benefits	0	0	7,737	9,836	4,938	4,422	5,234	296	6.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01120-2215 - Membership Dues	0	0	400	0	400	753	400	0	0.0%	Upper Ottawa Valley Chamber of Commerce
01-2-01120-2330 - Contract Services	2,000	63,531	1,000	560	500	105	500	0	0.0%	-
										Production of merchandise for giveaways;
01-2-01120-2345 - Supplies	104,000	56,603	0	(396)	0	0	3,000	3,000	-	previously under Cost of goods sold
01-2-01120-2350 - Cleaning Supplies	0	0	0	0	0	16	0	0	-	-
01-2-01120-2365 - Good's for Resale (COGS)	2,000	8,467	2,000	3,289	2,000	5,033	0	(2,000)	-100.0%	-
01-2-01120-2380 - Hydro	750	1,246	900	899	950	1,083	1,125	175	18.4%	Highway signs; increased 3% on PY actual
										Sponsorship of events (local ec dev org event
										sponsors (\$500), waterfront music series
01-2-01120-2540 - Advertising	0	0	0	2,015	2,000	3,298	3,000	1,000	50.0%	(\$1000); Shakespeare in the Park (\$1500))
01-2-01120-2555 - Grant Expense	10,000	0	25,000	71,063	25,000	0	25,000	0	0.0%	Community Improvement Program grant

01-2-01120-2565 - Lease/Rent cost	200	200	250	200	250	200	250	0	0.0%	North side highway sign
Transfers to reserves	240,000	0	240,000	0	123,520	0	0	(123,520)	-100.0%	Revenue from sale of property. 2024 actual and 2025 budget included in line 01-1-01010-1115
01-6-01120-2605 - Transfer to Reserves	240,000	0	240,000	0	123,520	0	0	(123,520)	-100.0%	
Plan - CommAdj	500	(290)	100	(995)	100	(210)	600	500	500.0%	
Revenue	0	(400)	(400)	(1,150)	(400)	(750)	(400)	0	0.0%	
01-1-01110-1050 - Permits & fees	0	(400)	(400)	(1,150)	(400)	(750)	(400)	0	0.0%	Minor variance applications
Expense	500	110	500	155	500	540	1,000	500	100.0%	
01-2-01110-2115 - Honoraria	500	110	500	155	500	540	1,000	500	100.0%	See comment section 3.7 to 3.8, and 4.2.1
Planning & Development - Administration	107,676	66,326	53,060	72,664	130,222	106,749	131,518	1,295	1.0%	
Revenue	(2,000)	(6,680)	(6,000)	(1,375)	(5,000)	(3,971)	(6,100)	(1,100)	22.0%	
01-1-01100-1050 - Permits & fees	(2,000)	(6,680)	(6,000)	(1,375)	(5,000)	(3,971)	(6,100)	(1,100)	22.0%	Planning application fees
Expense	109,676	73,006	59,060	74,039	135,222	110,719	137,618	2,395	1.8%	
01-2-01100-2100 - Regular Salaries	42,641	30,609	29,823	36,245	31,846	32,683	35,150	3,304	10.4%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01100-2135 - Benefits	0	6,777	7,737	9,836	9,876	8,844	10,468	591	6.0%	See comment section 3.7 to 3.8, and 4.2.1
01-2-01100-2200 - Training & Seminars	1,500	0	1,500	93	1,500	160	1,500	0	0.0%	Same budget as prior year
01-2-01100-2215 - Membership Dues	535	320	0	418	0	0	0	0	-	-
01-2-01100-2220 - Personal Vehicle Mileage	0	0	0	104	0	378	500	500	-	Rate increased from .53/km to .70/km
01-2-01100-2230 - Meals	0	36	0	0	0	0	0	0	-	-
01-2-01100-2310 - Postage and shipping	0	55	0	0	0	0	0	0	-	-
01-2-01100-2320 - Copying Expense	0	0	0	80	0	0	0	0	-	-
										County of Renfrew (\$5,000), surveys/studies/etc. (\$40,000), Jp2g
01-2-01100-2330 - Contract Services	50,000	35,208	5,000	27,263	85,000	68,655	85,000	0	0.0%	(\$10,000), archaeological (\$30,000);
01-2-01100-2590 - Legal Fees	15,000	0	15,000	0	7,000	0	5,000	(2,000)	-28.6%	Legal assistance with planning agreements
06-2-01100-2615 - Capital Expenditures	0	0	0	0	0	0	0	0	-	Fund 6 no longer used
Tourism	0	(31,100)	1,250	915	1,000	10,858	1,000	0	0.0%	
Revenue	0	(31,100)	0	0	0	0	0	0	-	
01-1-01130-1015 - Grant Revenue - Provincial	0	(30,000)	0	0	0	0	0	0	-	-
01-1-01130-1040 - Bank Interest	0	(0)	0	0	0	0	0	0	-	-
01-1-01130-1050 - Permits & fees	0	(1,100)	0	0	0	0	0	0	-	-
Expense	0	0	1,250	915	1,000	10,858	1,000	0	0.0%	
01-2-01130-2215 - Membership Dues	0	0	250	0	0	0	0	0	-	-
01-2-01130-2330 - Contract Services	0	0	0	0	0	10,274	0	0	-	-
01-2-01130-2540 - Advertising	0	0	1,000	915	1,000	584	1,000	0	0.0%	OVTA and other advertising
Health Services (cemetery, public health services)	8,575	12,603	68,434	53,375	115,254	110,236	128,045	12,791	11.1%	
Health Services (cemetery, public health services)	8,575	12,603	68,434	53,375	115,254	110,236	128,045	12,791	11.1%	
Cemeteries	(19,500)	(15,472)	40,359	25,301	67,179	62,161	71,045	3,866	5.8%	
Revenue	(55,525)	(25,742)	(20,250)	(17,382)	(20,250)	(24,002)	(20,750)	(500)	2.5%	
01-1-08020-1025 - Miscellaneous Revenue	(35,275)	(582)	0	(458)	0	(1,231)	(500)	(500)	-	Death registrations
01-1-08020-1400 - Internment Right Sales	(7,500)	(13,594)	(7,500)	(5,340)	(7,500)	(7,127)	(7,500)	0	0.0%	Internment Right Sales
01-1-08020-1405 - Internment fees	(12,750)	(11,567)	(12,750)	(11,583)	(12,750)	(15,643)	(12,750)	0	0.0%	Internment fees
Expense	36,025	10,270	60,609	42,682	97,429	86,163	106,795	9,366	9.6%	
01-2-08020-2100 - Regular Salaries	18,000	3,063	17,135	17,135	60,682	59,258	67,405	6,723	11.1%	See comment section 3.7 to 3.8, and 4.2.1
01-2-08020-2105 - Part Time Salaries	0	2,640	14,000	14,000	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1

01-2-08020-2135 - Benefits	0	1,355	6,920	6,920	20,775	18,603	22,675	1,900	9.1%	See comment section 3.7 to 3.8, and 4.2.1	
01-2-08020-2215 - Membership Dues	0	173	0	0	0	0	0	0	-		-
01-2-08020-2335 - Repairs & maintenance	16,000	1,927	20,000	2,768	13,000	5,224	15,000	2,000	15.4%	Signs and landscaping	
01-2-08020-2340 - Small Tools and equipment	0	0	0	308	0	240	0	0	-		-
01-2-08020-2370 - Licences	500	291	605	603	650	516	0	(650)	-100.0%		-
01-2-08020-2385 - Water & Sewer	485	485	544	544	583	583	932	348	59.7%	1 x Annual Water \$931.80; avg increase 7.03%	
										Increase in insurance is 6% for 2025,	
										insurance is allocated based on set	
01-2-08020-2515 - Insurance	340	336	405	405	739	739	783	44	6.0%	percentages for consistency year over year	
01-2-08020-2580 - Accounting /Audit Fees	700	0	1,000	0	1,000	1,000	0	(1,000)	-100.0%		-
06-2-08020-2610 - Transfer to Capital	0	28,559	0	0	0	0	0	0	-	Fund 6 no longer used	
06-2-08020-2611 - Contra - 2610 moved to CY Additions	0	(28,559)	0	0	0	0	0	0	-	Fund 6 no longer used	
Transfers to reserves	0	0	15,000	0	0	0	0	0	-		
										Previously used to directly fund capital	
01-6-08020-2610 - Transfer to Capital	0	0	15,000	0	0	0	0	0	-	projects from Operating budget	
Transfers from reserves to operations	0	0	(15,000)	0	(10,000)	0	(15,000)	(5,000)	50.0%		
										Transfer from Trust Fund for maintenance for	
01-6-08020-1035 - Transfer from reserves to Operations	0	0	(15,000)	0	(10,000)	0	(15,000)	(5,000)	50.0%	Cemetery	
Public Health Services	28,075	28,075	28,075	28,075	48,075	48,075	57,000	8,925	18.6%		
Expense	28,075	28,075	28,075	28,075	48,075	48,075	57,000	8,925	18.6%		
01-2-08010-2330 - Contract Services	28,075	28,075	28,075	28,075	28,075	28,075	35,000	6,925	24.7%	Transfer to DDRH for Physician Recruitment	
01-2-08010-2555 - Grant Expense	0	0	0	0	20,000	20,000	22,000	2,000	10.0%	NRFS Grant	
Waste-water	(1)	38,664	(2)	(190,852)	(0)	(357,852)	0	0	-100.0%		
Waste-water	(1)	38,664	(2)	(190,852)	(0)	(357,852)	0	0	-100.0%		
Wastewater - Administration	(657,680)	(563,014)	(665,345)	(773,907)	(567,729)	(902,774)	(568,180)	(452)	0.1%		
Revenue	(1,150,284)	(1,162,189)	(1,241,629)	(1,259,308)	(1,353,260)	(1,350,401)	(1,459,228)	(105,968)	7.8%		
04-1-04010-1025 - Miscellaneous Revenue	0	0	0	0	0	(605)	0	0	-		-
										Penalties and interest on Utility Billing Waste-	
04-1-04010-1040 - Penalties and Interest - UB	(2,910)	(4,170)	(3,500)	(4,802)	(4,000)	(4,889)	(4,800)	(800)	20.0%	water accounts	
04-1-04010-1110 - Tax/Water Certificates	(2,267)	(2,248)	(2,200)	(540)	(1,000)	(310)	(350)	650	-65.0%		-
04-1-04010-1700 - Water on/off charge	4,890	6,078	5,000	3,997	5,000	1,948	4,000	(1,000)	-20.0%	Loss in revenue due to Snowbird discount	
04-1-04010-1715 - Residential Billing	(869,100)	(858,540)	(915,400)	(923,967)	(1,032,099)	(995,766)	(1,071,000)	(38,901)	3.8%	7.6% increase in Waste water rates	
04-1-04010-1720 - Multi-Residential Billing	(132,614)	(154,619)	(166,436)	(166,039)	(148,648)	(179,214)	(192,000)	(43,352)	29.2%	7.6% increase in Waste water rates	
04-1-04010-1725 - Commercial Billing	(137,760)	(137,982)	(148,345)	(156,037)	(159,683)	(167,665)	(180,000)	(20,317)	12.7%	7.6% increase in Waste water rates	
										Internal sewer allocations offset by secondary	
04-1-04010-1730 - Town Properties	(8,991)	(8,682)	(9,648)	(9,648)	(10,386)	0	(12,578)	(2,192)	21.1%	code 2385	
04-1-04010-1755 - Bulk Water/Sewage Disposal	(1,532)	(2,026)	(1,100)	(2,271)	(2,444)	(3,900)	(2,500)	(56)	2.3%	Conservative estimate	
Expense	162,341	92,530	211,261	208,912	285,777	286,907	355,372	69,595	24.4%		
04-2-04010-2100 - Regular Salaries	36,131	69,812	103,530	103,530	155,893	168,885	175,476	19,584	12.6%	See comment section 3.7 to 3.8, and 4.2.1	
04-2-04010-2135 - Benefits	0	7,624	31,588	31,588	52,220	46,760	57,559	5,339	10.2%	See comment section 3.7 to 3.8, and 4.2.1	
04-2-04010-2230 - Meals	0	20	0	0	0	0	0	0	-		-
04-2-04010-2325 - Miscellaneous Expense	6,600	0	0	(102)	22,000	0	14,000	(8,000)	-36.4%	Cost of fleet	
04-2-04010-2330 - Contract Services	0	0	0	10,176	4,000	2,888	10,000	6,000	150.0%	See comment section 3.9	
04-2-04010-2335 - Repairs & maintenance	50,000	50,000	0	10,000	0	3,333	0	0	-		-
04-2-04010-2390 - Fuel - Diesel	0	0	0	0	0	1,196	1,200	1,200	-	previously recorded at water treatment plant	

										Per debt repayment schedule (2024 FF-4); 2025 OILC Ser Pipe Relining \$21,867.17;
04-2-04010-2505 - Interest - Long Term Debt	41,124	43,393	51,143	52,199	51,664	45,681	72,136	20,472	39.6%	\$ \$7,738.06 per 2025 OILC LaSalle
04-2-04010-2511 - Contra - Debt Payments	0	(234,046)	0	0	0	0	0	0	-	-
04-2-04010-2515 - Insurance	3,486	6,895	0	0	0	0	0	0	-	-
04-2-04010-2520 - Insurance Deductible / Claims	0	0	0	1,521	0	0	0	0	-	-
04-2-04010-2585 - Other Professional Fees	25,000	20,847	25,000	0	0	8,670	25,000	25,000	-	Consulting - refine long term operational plan
04-2-04010-9999 - Suspense/Clearing	0	0	0	0	0	9,493	0	0	-	-
06-2-04010-2610 - Transfer to Capital	0	919,153	0	0	0	0	0	0	-	Fund 6 no longer used
06-2-04010-2611 - Contra - 2610 moved to CY Additions	0	(791,168)	0	0	0	0	0	0	-	Fund 6 no longer used
Debt Repayment	223,513	506,645	239,097	276,488	227,741	74,471	267,860	40,119	17.6%	
04-2-04010-2510 - Debt Payments	0	0	0	0	0	0	0	0	-	-
04-4-04010-4161 - CY Debt Repayment - Sewage Treatment Plant	223,513	446,332	239,097	216,176	227,741	0	222,355	(5,386)	-2.4%	Per debt repayment schedule (2024 FF-4)
04-4-04010-4196 - CY Debt Repayment - RBC - Water Distribution Upgrades	0	60,312	0	60,312	0	74,471	0	0	-	-
04-4-04010-4226 - CY Debt Repayment - 2025 OILC - Sewer Pipe Relining	0	0	0	0	0	0	33,611	33,611		CY Debt Repayment - 2025 OILC - Sewer Pipe Relining; new payments for \$600K of new debt will be budgeted for 2026 with timing of advance of loan for end of Dec 2025 therefore - also no interest for new \$600K debt
04-4-04010-4231 - CY Debt Repayment - 2025 OILC - Sewer Pipe Relining	0	0	0	0	0	0	11,894	11,894		CY Debt Repayment - 2025 OILC - Sewer Pipe Relining; new payments for \$600K of new debt will be budgeted for 2026 with timing of advance of loan for end of Dec 2025 therefore - also no interest for new \$600K debt
Transfers to reserves	106,750	0	125,926	0	272,013	86,250	267,816	(4,198)	-1.5%	
04-6-04010-2605 - Transfer to Reserves	106,750	0	30,926	0	185,763	0	267,816	82,052	44.2%	Projected surplus / deficit
04-6-04010-2610 - Transfer to Capital	0	0	95,000	0	86,250	86,250	0	(86,250)	-100.0%	Now captured in transfers to reserves
Wastewater - Collection / conveyance	85,609	55,446	51,033	56,717	50,425	137,305	204,500	154,075	305.6%	
Expense	85,609	55,446	51,033	56,717	50,425	137,305	204,500	154,075	305.6%	
04-2-04020-2100 - Regular Salaries	32,044	4,090	0	0	0	0	0	0		- See comment section 3.7 to 3.8, and 4.2.1
04-2-04020-2105 - Part Time Salaries	0	15	0	0	0	0	0	0		- See comment section 3.7 to 3.8, and 4.2.1
04-2-04020-2110 - Overtime	746	280	0	0	0	0	0	0		- See comment section 3.7 to 3.8, and 4.2.1
04-2-04020-2135 - Benefits	0	1,331	0	0	0	0	0	0		- See comment section 3.7 to 3.8, and 4.2.1
04-2-04020-2330 - Contract Services	0	0	0	0	0	0	0	0		- Moved to 2331
04-2-04020-2331 - OCWA Contract Services	39,319	38,254	41,033	43,184	42,925	128,250	112,000	69,075	160.9%	OCWA Fee - as per OCWA letter and call ins
04-2-04020-2335 - Repairs & maintenance	13,500	11,475	10,000	13,201	7,500	8,810	12,000	4,500	60.0%	Reflective of past performance
04-2-04020-2340 - Small Tools and equipment	0	0	0	332	0	246	500	500		- Reflective of new operational model
06-2-04020-2615 - Capital Expenditures	0	0	0	0	0	0	0	0		- move 2024 actual; account no longer used
04-2-04020-2332 - Bio Solids Contract Services	0	0	0	0	0	0	80,000	80,000		- Biosolids - Hauling
Wastewater - Treatment / disposal	572,069	546,233	614,310	526,338	517,304	407,616	363,680	(153,623)	-29.7%	
Expense	572,069	546,233	614,310	526,338	517,304	407,616	363,680	(153,623)	-29.7%	
04-2-04030-2100 - Regular Salaries	0	23	0	0	0	0	0	0		- See comment section 3.7 to 3.8, and 4.2.1
04-2-04030-2135 - Benefits	0	10	0	0	0	0	0	0		- See comment section 3.7 to 3.8, and 4.2.1

04-2-04030-2330 - Contract Services	0	0	0	0	0	0	0	0	- Moved to 2331
04-2-04030-2331 - OCWA Contract Services	422,855	433,303	458,742	435,190	405,948	272,685	216,000	(189,948)	-46.8% OCWA Fee - as per OCWA letter and call ins
04-2-04030-2335 - Repairs & maintenance	0	0	0	169	0	8,928	15,000	15,000	- Reflective of new operational model
04-2-04030-2340 - Small Tools and equipment	0	59	0	266	0	0	0	0	-
04-2-04030-2380 - Hydro	116,781	90,826	122,620	69,999	78,750	93,835	96,650	17,900	22.7% increased 3% on PY actual 1 x Annual Water and Sewer billing \$1,630.56;
04-2-04030-2385 - Water & Sewer	1,307	1,307	1,464	1,464	1,571	1,571	1,631	60	3.8% avg increase 7.03%
04-2-04030-2390 - Fuel - Diesel	600	1,715	630	630	0	0	1,000	1,000	- Diesel WWTP
04-2-04030-2400 - Fuel - Heating	6,537	7,473	6,864	6,674	7,035	5,653	7,500	465	6.6%
04-2-04030-2405 - Property tax	23,990	11,517	23,990	11,946	24,000	24,945	25,900	1,900	7.9% Based on expected tax rate x YTD 2024
Water	(1)	(483,912)	(1)	(492,886)	0	(622,249)	0	(0)	-100.0%
Water	(1)	(483,912)	(1)	(492,886)	0	(622,249)	0	(0)	-100.0%
Water - Administration	(1,226,355)	(1,638,953)	(1,244,046)	(1,765,165)	(1,192,171)	(1,907,565)	(1,000,831)	191,340	-16.0%
Revenue	(2,112,350)	(1,961,234)	(2,367,346)	(2,254,671)	(2,334,245)	(2,384,977)	(2,758,231)	(423,986)	18.2%
05-1-03010-1010 - Expense Recovery	0	0	0	0	0	(498)	0	0	-
05-1-03010-1015 - Grant - Provincial	0	0	0	0	0	0	0	0	-
05-1-03010-1025 - Miscellaneous Revenue	0	0	0	0	0	(177)	0	0	-
05-1-03010-1030 - Administrative Fees	(400)	(1,085)	(1,975)	(3,026)	(2,000)	(1,646)	(2,000)	0	0.0%
									Penalties and interest on Utility Billing Water
05-1-03010-1040 - Penalties and Interest - UB	(4,447)	(5,104)	(4,500)	(9,646)	(4,500)	(6,744)	(6,500)	(2,000)	44.4% accounts
05-1-03010-1050 - Permits & fees	(1,000)	0	0	0	0	0	0	0	-
05-1-03010-1110 - Tax/Water Certificates	(4,000)	(4,160)	(3,000)	(4,595)	(4,500)	(3,640)	(4,000)	500	-11.1%
05-1-03010-1700 - Water on/off charge	(780)	(1,018)	(597)	9,485	(760)	9,677	0	760	-100.0%
05-1-03010-1705 - Water/sewer off discount	10,000	9,961	9,500	1,810	9,500	0	0	(9,500)	-100.0%
									7.0% increase in water rates; multi res
05-1-03010-1715 - Residential Billing	(1,238,650)	(1,225,622)	(1,323,271)	(1,308,955)	(1,477,730)	(1,907,407)	(2,040,000)	(562,270)	38.0% consolidated into residential
									No budget required, moved to commercial or
05-1-03010-1720 - Multi-Residential Billing	(170,980)	(206,068)	(224,614)	(224,612)	(199,411)	0	0	199,411	-100.0% residential as required
									7.0% increase in water rates; includes CNL
									contract assumption 1500m cubic metres per
05-1-03010-1725 - Commercial Billing	(645,447)	(470,398)	(755,743)	(651,920)	(588,759)	(393,920)	(629,972)	(41,213)	7.0% day
05-1-03010-1730 - Town Properties	(14,746)	(15,187)	(17,090)	(17,090)	(18,287)	(28,689)	(20,603)	(2,316)	12.7% Internal water allocations offset by 2385
05-1-03010-1735 - Hydrant Rental Revenue	(31,687)	(31,687)	(34,538)	(34,538)	(36,956)	(36,956)	(39,655)	(2,699)	7.3% Avg increase 1.073
05-1-03010-1740 - Fire Hose (Standpipe) Charge	(9,560)	(10,195)	(10,846)	(10,846)	(10,081)	(11,605)	(12,000)	(1,919)	19.0%
05-1-03010-1750 - Non-resident Surcharge	(652)	(672)	(672)	(739)	(761)	(3,372)	(3,500)	(2,739)	359.9% 7.0% increase in water rates
Expense	424,750	122,588	512,534	427,465	604,035	391,162	633,671	29,636	4.9%
05-2-03010-2100 - Regular Salaries	39,484	19,589	103,530	103,530	155,893	168,885	175,476	19,584	12.6% See comment section 3.7 to 3.8, and 4.2.1
05-2-03010-2135 - Benefits	0	7,624	31,588	31,588	52,220	46,760	57,559	5,339	10.2% See comment section 3.7 to 3.8, and 4.2.1
05-2-03010-2230 - Meals	0	0	0	0	0	43	0	0	-
05-2-03010-2325 - Miscellaneous Expense	6,600	(421)	0	750	22,000	0	30,000	8,000	36.4% Cost of fleet
05-2-03010-2330 - Contract Services	0	0	0	11,009	4,000	17,221	10,000	6,000	150.0% Reflective of new operational model
									These expenses were formerly portions of the
05-2-03010-2335 - Repairs & maintenance	100,000	50,000	0	49,167	0	48,915	0	0	- OCWA admin costs.
05-2-03010-2370 - Licences	1,200	0	1,200	0	0	0	0	0	-
05-2-03010-2390 - Fuel - Diesel	0	0	0	0	0	1,475	1,500	1,500	-

										\$24,144.63 Per debt repayment schedule (2024 FF-5); \$189,078.30 Per Payment Schedule 2024 FF-6; 2025 OILC Water Tower Rehab \$35,782.67, THM Remediation \$21,724.37; Water Main Relining \$46,119.86;
05-2-03010-2505 - Interest - Long Term Debt	233,980	233,980	327,950	219,933	360,915	97,398	324,588	(36,327)	-10.1%	\$7,738.06 per 2025 OILC LaSalle
05-2-03010-2511 - Contra - Debt Payments	0	(140,883)	0	0	0	0	0	0	-	-
05-2-03010-2515 - Insurance	3,486	55,585	8,266	8,266	9,007	9,007	9,548	540	6.0%	Increase in insurance is 6% for 2025, insurance is allocated based on set percentages for consistency year over year
05-2-03010-2585 - Other Professional Fees	40,000	25,099	40,000	3,222	0	1,457	25,000	25,000		- Consulting - refine long term operational plan
06-2-03010-2610 - Transfer to Capital	0	1,848,878	0	0	0	0	0	0		- Fund 6 no longer used
06-2-03010-2611 - Contra - 2610 moved to CY Additions	0	(1,976,863)	0	0	0	0	0	0		- Fund 6 no longer used
Debt Repayment	140,883	199,693	175,019	62,041	227,819	0	301,778	73,958	32.5%	
05-2-03010-2510 - Debt Payments	0	0	0	0	0	0	0	0	-	-
05-4-03010-4166 - CY Debt Repayment - Water Treatment Plant	140,883	199,693	175,019	62,041	227,819	0	130,604	(97,215)	-42.7%	Per debt repayment schedule (2024 FF-5); \$70,291.84 Per Payment Schedule 2024 FF-6; 2025 OILC \$60,312.04
05-4-03010-4201 - CY Debt Repayment - Water Treatment Plant	0	0	0	0	0	0	55,000	55,000		CY Debt Repayment - 2025 OILC - Water Tower Rehabilitation
05-4-03010-4211 - CY Debt Repayment - 2025 OILC -Water Plant - THM Remediation	0	0	0	0	0	0	33,391	33,391		CY Debt Repayment - 2025 OILC -Water Plant - THM Remediation; new payments for \$400K of new debt re Water will be budgeted for 2026 with timing of advance of loan for end of Dec 2025 therefore also no interest for new \$400K - debt
05-4-03010-4221 - CY Debt Repayment - 2025 OILC - Water Main Relining	0	0	0	0	0	0	70,889	70,889		CY Debt Repayment - 2025 OILC - Water Main Relining
05-4-03010-4236 - CY Debt Repayment - 2025 OILC -Water Plant - THM Remediation	0	0	0	0	0	0	11,894	11,894		CY Debt Repayment - 2025 OILC -Water Plant - THM Remediation; new payments for \$400K of new debt re Water will be budgeted for 2026 with timing of advance of loan for end of Dec 2025 therefore also no interest for new \$400K - debt
Transfers to reserves	320,362	0	435,747	0	310,220	86,250	821,951	511,731	165.0%	
05-6-03010-2605 - Transfer to Reserves	320,362	0	140,747	0	223,970	0	821,951	597,981	267.0%	Projected surplus / deficit
05-6-03010-2610 - Transfer to Capital	0	0	295,000	0	86,250	86,250	0	(86,250)	-100.0%	Capital projects now funded through reserves
Water - Distribution/transmission	235,210	249,616	180,343	248,639	108,755	196,458	150,000	41,245	37.9%	
Expense	235,210	249,616	180,343	248,639	108,755	196,458	150,000	41,245	37.9%	
05-2-03030-2100 - Regular Salaries	64,087	84,535	0	0	0	0	0	0		- See comment section 3.7 to 3.8, and 4.2.1
05-2-03030-2105 - Part Time Salaries	0	150	0	0	0	0	0	0		- See comment section 3.7 to 3.8, and 4.2.1
05-2-03030-2110 - Overtime	1,480	1,995	0	0	0	0	0	0		- See comment section 3.7 to 3.8, and 4.2.1
05-2-03030-2135 - Benefits	0	3,755	0	0	0	0	0	0		- See comment section 3.7 to 3.8, and 4.2.1

05-2-03030-2330 - Contract Services	0	0	0	0	0	0	0	0	-	-
05-2-03030-2331 - OCWA Contract Services	138,643	141,547	149,343	210,203	108,755	171,607	125,000	16,245	14.9%	Water Distribution - OCWA Fee
05-2-03030-2335 - Repairs & maintenance	31,000	17,633	31,000	38,436	0	24,851	25,000	25,000	-	-
Water - Treatment	991,144	905,425	1,063,702	1,023,639	1,083,416	1,088,858	850,831	(232,586)	-21.5%	
Expense	991,144	905,425	1,063,702	1,023,639	1,083,416	1,088,858	850,831	(232,586)	-21.5%	
05-2-03020-2100 - Regular Salaries	0	1,102	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
05-2-03020-2105 - Part Time Salaries	0	53	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
05-2-03020-2135 - Benefits	0	461	0	0	0	0	0	0	-	See comment section 3.7 to 3.8, and 4.2.1
05-2-03020-2330 - Contract Services	0	0	0	0	0	0	3,500	3,500	-	DWQMS \$3,500
05-2-03020-2331 - OCWA Contract Services	732,000	682,202	794,050	793,390	828,564	570,057	268,000	(560,564)	-67.7%	OCWA Fee and call ins
05-2-03020-2333 - Eurofins Testing and Purolator Contract Services	0	0	0	0	0	0	40,000	40,000	-	Testing - Eurofins and Purolator
05-2-03020-2335 - Repairs & maintenance	0	601	0	13,882	0	22,315	25,000	25,000	-	Reflective of new operational model
05-2-03020-2340 - Small Tools and equipment	0	0	0	377	0	142	1,000	1,000	-	Reflective of new operational model
05-2-03020-2345 - Supplies	0	0	0	0	0	244,497	250,000	250,000	-	Chemicals
05-2-03020-2380 - Hydro	178,536	157,917	187,463	154,567	168,000	166,877	170,000	2,000	1.2%	-
										1 x Annual Water and Sewer billing \$1,630.56;
05-2-03020-2385 - Water & Sewer	709	709	795	795	853	853	1,631	778	91.2%	avg increase 7.03%
05-2-03020-2390 - Fuel - Diesel	1,000	5,459	1,050	1,721	2,000	657	1,000	(1,000)	-50.0%	Diesel WTP
05-2-03020-2400 - Fuel - Heating	28,896	32,508	30,341	33,155	34,000	29,683	35,000	1,000	2.9%	Based on historical usage
										Based on expected tax rate x assessment
05-2-03020-2405 - Property tax	50,003	24,412	50,003	25,752	50,000	53,776	55,700	5,700	11.4%	value
Grand Total	7,159,336	3,116,692	7,031,050	816,415	9,008,934	1,109,202	9,704,318	695,384	7.7%	