THE CORPORATION OF THE TOWNSHIP OF RIDEAU LAKES

BY-LAW #2025-66

BEING a By-Law to Adopt the 2025 Tax Rates and Estimates and to Further Provide for Penalty and Interest in Default of Payment Thereof.

WHEREAS Section 312 of The Municipal Act, S.O.2001, c.25 as amended, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class, and require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS Section 290 of the Municipal Act, C.25, S.O. 2001, as amended, provides that the council of a local municipality shall in each year prepare and adopt estimates of all sums required during the year for the purposes of the municipality and amounts required for any board, commission or other body;

AND WHEREAS Section 307 of the Municipal Act 2001, S.O. 2001, c. 25, as amended, requires that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the Assessment Act according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions;

AND WHEREAS Section 307 and Section 308 of the Municipal Act 2001, S.O. 2001, c. 25, as amended, requires tax rates to be established in the same proportion to each other as the tax ratios established for the property classes are to each other;

AND WHEREAS Section 342(1) (a) of the Municipal Act 2001, S.O. 2001, c.25, as amended, allows a local municipality to provide for the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

AND WHEREAS Section 342 (1) (b) of the Municipal Act 2001, S.O. 2001, c.25, as amended allows a local municipality to provide for alternative instalments and due dates in the year for which the taxes are imposed other than those established under clause 342 (1) (a) to allow taxpayers to spread the payment of taxes more evenly over the year;

AND WHEREAS Section 345 of the Municipal Act 2001, S.O. 2001, c. 25, as amended, allows for a percentage charge, not to exceed 1.25 per cent of the amount of taxes due and unpaid, to be imposed as a penalty for the non-payment of taxes, and allows for an interest charge, not to exceed 1.25 per cent each month of the amount of taxes due and unpaid, to be imposed for the non-payment of taxes;

NOW THEREFORE the Council of The Corporation of The Township of Rideau Lakes hereby enacts as follows:

1. **THAT** the estimates for the year 2025, attached hereto as Schedule '1', are hereby adopted and form part of this By-Law;

2. **THAT** the following tax rates are hereby adopted to be applied against the whole of the assessment for real property in the respective class in the Township of Rideau Lakes, which shall produce the general local municipal township levy of Thirteen Million, Nine Hundred and Sixty Five Thousand Four Hundred and Eighteen Dollars ($13,965,418) and the following amounts be levied therefore in the manner as set out hereinafter:

General Purpose & Reserve: $13,965,418
a) $13,084,229 General Purpose
b) $ 881,189 Infrastructure Reserve

TAXABLE ASSESSMENT	RTC/RTQ	Ratio	2025 Returned Roll	Growth $ Assessment	Growth %	Growth $ Levy	2025 Tax Rate (township only)	2025 Levy township only
Residential	RT	1.0000	2,377,215,060	35,689,427	1.52%	189,356.30	0.00561234	13,341,732
- Taxable Full Shared PIL	RH	1.0000	21,800	-	0.00%	-	0.00561234	122
Multi Residential	MT	1.0000	5,950,000	-	0.00%	-	0.00561234	33,393
				-		-		-
Commercial				-		-		-
- Occupied	CT	1.3464	44,703,483	78,417	0.18%	560.18	0.00755645	337,800
- Commercial Taxable - Full Shared PIL	CH	1.3464	799,900	-	0.00%	-	0.00755645	6,044
- Excess Land	CU	0.9425	275,800	-	0.00%	-	0.00528952	1,459
- Vacant Land	CX	0.9425	309,900	(72,000)	-18.85%	(360.04)	0.00528952	1,639
- Taxable Full Shared PIL	CK	0.9425	54,100	-	0.00%	-	0.00528952	286
- New Construct (now grouped w.CT)	XT	1.3464		-		-	0.00755645	-
- New Vacant (now grouped w. CT)	XU	0.9425		-		-	0.00528952	-
				-		-		-
Industrial				-		-		-
- Occupied	IT	1.8114	7,103,971	(409,300)	-4.70%	(3,933.66)	0.01016619	72,220
- Taxable Full Shared PIL	IH	1.8114	346,900	-	0.00%	-	0.01016619	3,527
- Taxable Excess Land	IU	1.1774	1,181,300	-	0.00%	-	0.00660802	7,806
- Vacant Land	IX	1.1774		-		-	0.00660802	-
- Excess Land	IK	1.1774	101,600	-	0.00%	-	0.00660802	671
- Small Scale on Farm Bus	I7	0.4529	16,800	-	0.00%	-	0.00254155	43
- New Construct (now grouped w. IT)	JT	1.8114		-		-	0.01016619	-
- New Vacant (now grouped w. IT)	JU	1.1774		-		-	0.00660802	-
- Large Industrial	LT	2.8035		-		-	0.01573419	-
- Large Industrial Excess	LU	1.8223		-		-	0.01022722	-
- Landfill (PIL)	HT	1.3464		-		-	0.00755645	-
- Aggregate Extraction	VT		409,300	409,300	100.00%	3,933.66	0.01016619	4,161
				-		-		-
Pipelines	PT	1.6551	896,000	-	0.00%	-	0.00928898	8,323
				-		-		-
Farmlands	FT	0.2500	97,489,073	(723,056)	-0.74%	(959.07)	0.00140308	136,785
				-		-		-
Managed Forests	TT	0.2500	6,703,700	(319,300)	-4.55%	(423.53)	0.00140308	9,406
						-		
Total	Total		2,543,578,687	34,653,488	1.38%	188,173.84		13,965,418

3. **THAT** the Tax Collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable;
4. **THAT** all taxes levied and other rates payable as taxes shall be payable into the hands of the Treasurer in accordance with the provisions of this By-Law;

5. **THAT** all taxes levied and other rates payable as taxes and included in the tax roll for the year shall become due and payable in installments as follows or as determined by the Treasurer;

    February 28th, 2025
    And
    September 26th, 2025

6. **THAT** alternative due dates in the year be allowed, under the provisions of the preauthorized payment plan;

7. **THAT** a percentage charge of 1.25 per cent of the amount of taxes due and unpaid shall be imposed as a penalty for the non-payment of taxes on the first day of the month following the date the taxes were due;

8. **THAT** interest charges in the amount of 1.25 per cent shall be imposed on the amount of taxes due and unpaid on the first day of each and every month the default continues;

IN THE EVENT of conflict between the provision of this bylaw and any other bylaw the provisions of this bylaw shall prevail;

IN THE EVENT that an article of the By-law is for any reason held to be invalid, the remaining articles shall remain in effect until repealed;

AND FURTHER that this By-Law shall come into force and take effect on the day of its passing.

Read a First and Second time this 5th day of May, 2025.

______________________	______________________
Arie Hoogenboom	Mary Ellen Truelove
Mayor	Clerk

Read a Third time and finally passed this ___ day of ________, 2025.

______________________	______________________
Arie Hoogenboom	Mary Ellen Truelove
Mayor	Clerk

2025 Operating Budget - COUNCIL

	2025 Base Budget	2025 One Time Items	2025 Proposed Budget	2024 Approved Budget	Bdgt to Bdgt 2025- 2024 Variance $	YTD 2024 Actuals
Corporate Services						
Council						
110 COUNCIL						
Expense						
1-5-110-7050 Honorariums	182,062		182,062	177,000	5,062	187,270
1-5-110-7210 Benefits	5,000		5,000	8,788	(3,788)	4,342
1-5-110-7308 Computer Support	1,500		1,500		1,500	1,376
1-5-110-7450 Insurance	6,942		6,942	6,194	748	6,478
1-5-110-7502 Cellular	480		480	480		465
1-5-110-7505 Postage/Courier	2,400		2,400	2,400		2,035
1-5-110-7506 Internet	11,000		11,000	5,940	5,060	4,260
1-5-110-7700 Material & Supplies	1,500		1,500	2,100	(600)	1,194
1-5-110-7800 Conferences & Seminars	15,000		15,000	6,000	9,000	5,776
1-5-110-7900 Mileage Reimbursement	25,000		25,000	25,000		26,711
1-5-110-7971 Meetings	1,000		1,000	2,000	(1,000)	309
Total Expense	251,884		251,884	235,902	15,982	240,216
Total 110 COUNCIL	251,884		251,884	235,902	15,982	240,216
Total Council	251,884		251,884	235,902	15,982	240,216

2025 Operating Budget - CORPORATE SERVICES

	2025 Base Budget	2025 One Time Items	2025 Proposed Budget	2024 Approved Budget	Bdgt to Bdgt 2025- 2024 Variance $	YTD 2024 Actuals
Corporate Services Admin						
120 CORPORATE SERVICES ADMINISTRATION						
Revenue						
1-4-120-5431 Burial Permits	(1,000)		(1,000)	(1,000)		(870)
1-4-120-5702 Lottery Licenses Fees	(1,200)		(1,200)	(1,000)	(200)	(1,163)
1-4-120-5703 Other License Fees	(7,650)		(7,650)	(7,650)		(7,595)
1-4-120-5704 Livestock Fee Recovery	(1,000)		(1,000)	(1,000)		(1,400)
1-4-120-5705 Fenceviewer Fee Recovery	(500)		(500)	(1,000)	500	
1-4-120-5709 User Fee/Service Charge	(4,600)		(4,600)	(4,600)		(11,177)
1-4-120-5737 Sale of Property				(42,667)	42,667	(40,445)
1-4-120-6201 Donations						(30,000)
1-4-120-6210 Sale of Books, Photocopies etc	(100)		(100)	(100)		(131)
1-4-120-6601 Transfer from Reserve						(70,000)
Total Revenue	(16,050)		(16,050)	(59,017)	42,967	(162,781)
Expense						
1-5-120-7005 Salaries	374,179		374,179	354,384	19,795	363,592
1-5-120-7210 Benefits	104,539		104,539	100,109	4,430	101,618
1-5-120-7290 Health & Safety	5,000		5,000	5,000		4,595
1-5-120-7292 Accessibility	1,000		1,000	2,000	(1,000)	
1-5-120-7303 Livestock Fees	1,500		1,500	1,500		1,006
1-5-120-7304 Fenceviewer Fees	500		500	500		392
1-5-120-7308 Computer Support	38,000		38,000	33,169	4,831	35,336
1-5-120-7316 Legal Fees	12,000		12,000	12,000		10,844
1-5-120-7317 Other Professional Fees	20,000		20,000	20,000		30,503
1-5-120-7318 Human Resources Fees	5,000		5,000	5,100	(100)	99,132
1-5-120-7450 Insurance	110,479		110,479	127,935	(17,456)	106,291
1-5-120-7501 Landline - telephone	2,700		2,700	2,700		2,783
1-5-120-7502 Cellular	2,500		2,500	2,500		2,037

1-5-120-7505 Postage/Courier	2,000		2,000	2,500	(500)	2,370
1-5-120-7506 Internet	620		620	620		618
1-5-120-7508 Web Page Maintenance	4,600		4,600	4,600		2,600
1-5-120-7600 Advertising	1,000		1,000	2,000	(1,000)	
1-5-120-7650 Subscriptions & Publications	1,300		1,300	1,300		1,471
1-5-120-7660 Printing & Photocopying	6,000		6,000	6,000		7,746
1-5-120-7700 Material & Supplies	3,000		3,000	2,500	500	2,907
1-5-120-7750 Stationary	1,500		1,500	1,500		1,300
1-5-120-7800 Conferences & Seminars	3,200		3,200	3,200		2,710
1-5-120-7900 Mileage Reimbursement	1,000		1,000	500	500	971
1-5-120-7950 Memberships	7,000		7,000	6,578	422	6,384
1-5-120-7970 Training Costs	1,000		1,000	2,000	(1,000)	774
1-5-120-7971 Meetings	750		750	750		718
1-5-120-7979 Donation Expense						30,000
1-5-120-7980 Grants to Others	177,615		177,615	160,807	16,808	157,875
1-5-120-7981 Grants to Schools	2,500		2,500	2,500		2,000
1-5-120-7982 Staff Functions	7,100		7,100	6,800	300	7,316
Total Expense	897,582		897,582	871,052	26,530	985,889
Total 120 CORPORATE SERVICES ADMINISTRATION	881,532		881,532	812,035	69,497	823,108
Total Corporate Services Admin	881,532		881,532	812,035	69,497	823,108

2025 Operating Budget - COMMUNITY & LEISURE

	2025	2025	2025	2024	Bdgt to Bdgt	
	Base	One Time	Proposed	Approved	2025- 2024	YTD 2024
	Budget	Items	Budget	Budget	Variance $	Actuals
Community & Leisure						
710 COMMUNITY & LEISURE ADMINISTRATION						
Revenue						
1-4-710-5734 Brochure Ad Revenues						
1-4-710-6201 Donations						(2,102)
Total Revenue						(2,102)
Expense						
1-5-710-7005 Salaries	162,076		162,076	149,736	12,340	160,030
1-5-710-7210 Benefits	52,245		52,245	48,154	4,091	52,734
1-5-710-7308 Computer Support	6,295		6,295	19,435	(13,140)	4,444
1-5-710-7317 Other Professional Fees				10,500	(10,500)	9,270
1-5-710-7450 Insurance	11,186		11,186	8,937	2,249	10,123
1-5-710-7501 Landline - telephone	600		600	1,142	(542)	556
1-5-710-7502 Cellular	1,000		1,000	1,665	(665)	1,456
1-5-710-7505 Postage/Courier	300		300	255	45	366
1-5-710-7506 Internet	150		150	153	(3)	121
1-5-710-7600 Advertising	150		150		150	150
1-5-710-7660 Printing & Photocopying	1,500		1,500	1,530	(30)	1,011
1-5-710-7700 Material & Supplies	1,500		1,500	1,040	460	1,646
1-5-710-7750 Stationary	300		300	357	(57)	316
1-5-710-7900 Mileage Reimbursement	3,500		3,500	4,080	(580)	3,206
1-5-710-7950 Memberships	2,900		2,900	2,856	44	2,064
1-5-710-7970 Training Costs	2,000		2,000	2,550	(550)	536
1-5-710-7971 Meetings						1,049
1-5-710-7979 Donation Expense						196
1-5-710-7980 Grants to Others	7,000		7,000		7,000	
1-5-710-8761 Recreation Levy	179,244		179,244	175,730	3,514	176,416
Total Expense	431,946		431,946	428,120	3,826	425,690

Total 710 COMMUNITY & LEISURE ADMINISTRATION	431,946		431,946	428,120	3,826	423,588
711 SWIM PROGRAMS						
Revenue						
1-4-711-5355 Federal HRDC Grant						
1-4-711-5715 Registration Fees	(8,500)		(8,500)	(8,500)		(6,006)
1-4-711-6201 Donations	(250)		(250)		(250)	(461)
1-4-711-6601 Transfer from Reserve				(1,237)	1,237	(1,237)
Total Revenue	(8,750)		(8,750)	(9,737)	987	(7,704)
Expense						
1-5-711-7005 Salaries	14,000		14,000	20,000	(6,000)	22,000
1-5-711-7210 Benefits	1,750		1,750	2,556	(806)	2,821
1-5-711-7290 Health & Safety	200		200	520	(320)	136
1-5-711-7501 Landline - telephone	1,100		1,100	1,100		1,147
1-5-711-7600 Advertising	500		500	520	(20)	459
1-5-711-7700 Material & Supplies	1,500		1,500	2,500	(1,000)	942
1-5-711-7768 Refunds	300		300	520	(220)	
1-5-711-7900 Mileage Reimbursement	1,000		1,000	2,500	(1,500)	958
Total Expense	20,350		20,350	30,216	(9,866)	28,463
Total 711 SWIM PROGRAMS	11,600		11,600	20,479	(8,879)	20,759
718 GENERAL RECREATION PROGRAMS						
Revenue						
1-4-718-5715 Registration Fees	(7,200)		(7,200)	(5,000)	(2,200)	(7,566)
1-4-718-6201 Donations						(200)
1-4-718-6226 Grants				(6,791)	6,791	(2,160)
Total Revenue	(7,200)		(7,200)	(11,791)	4,591	(9,926)
Expense						
1-5-718-7005 Salaries	12,000		12,000	14,000	(2,000)	5,683
1-5-718-7210 Benefits	1,471		1,471	1,726	(255)	587
1-5-718-7600 Advertising	500		500	800	(300)	229
1-5-718-7700 Material & Supplies	25,000		25,000	25,704	(704)	32,169
1-5-718-7765 Guest Instructors	1,500		1,500	1,457	43	894
1-5-718-7768 Refunds	300		300	306	(6)	
Total Expense	40,771		40,771	43,993	(3,222)	39,562

Total 718 GENERAL RECREATION PROGRAMS	33,571		33,571	32,202	1,369	29,636
719 YOUTH AFTER SCHOOL						
Revenue						
1-4-719-6201 Donations				(4,500)	4,500	
Total Revenue				(4,500)	4,500	
Expense						
1-5-719-7005 Salaries	10,000		10,000	8,160	1,840	3,643
1-5-719-7210 Benefits	1,500		1,500	1,530	(30)	752
1-5-719-7700 Material & Supplies	3,500		3,500	5,479	(1,979)	3,806
1-5-719-7765 Guest Instructors/Town Crier	500		500	510	(10)	351
1-5-719-7900 Mileage Reimbursement				469	(469)	
Total Expense	15,500		15,500	16,148	(648)	8,552
Total 719 YOUTH AFTER SCHOOL	15,500		15,500	11,648	3,852	8,552
Total Community & Leisure	492,617		492,617	492,449	168	482,535

2025 Operating Budget - BEAUTIFICATION

	2025 Base Budget	2025 One Time Items	2025 Proposed Budget	2024 Approved Budget	Bdgt to Bdgt 2025- 2024 Variance $	YTD 2024 Actuals
Beautification						
850 BEAUTIFICATION						
Revenue						
1-4-850-6210 Sale of Books, Photocopies, Etc.	(1,000)		(1,000)	(1,000)		(1,691)
Total Revenue	(1,000)		(1,000)	(1,000)		(1,691)
Expense						
1-5-850-7702 Beautification Expenses	48,745		48,745	52,570	(3,825)	51,117
Total Expense	48,745		48,745	52,570	(3,825)	51,117
Total 850 BEAUTIFICATION	47,745		47,745	51,570	(3,825)	49,426
851 PORTLAND BEAUTIFICATION						
Expense						
1-5-851-7702 Beautification Expenses	2,550		2,550	2,550		1,812
Total Expense	2,550		2,550	2,550		1,812
Total 851 PORTLAND BEAUTIFICATION	2,550		2,550	2,550		1,812
852 ELGIN BEAUTIFICATION						
Expense						
1-5-852-7702 Beautification Expenses	2,550		2,550	2,550		1,848
Total Expense	2,550		2,550	2,550		1,848
Total 852 ELGIN BEAUTIFICATION	2,550		2,550	2,550		1,848
853 DELTA BEAUTIFICATION						
Expense						
1-5-853-7702 Beautification Expenses	2,550		2,550	2,550		3,137
Total Expense	2,550		2,550	2,550		3,137
Total 853 DELTA BEAUTIFICATION	2,550		2,550	2,550		3,137
854 NEWBORO BEAUTIFICATION						
Expense						
1-5-854-7702 Beautification Expenses	2,550		2,550	2,550		1,577
Total Expense	2,550		2,550	2,550		1,577

Total 854 NEWBORO BEAUTIFICATION	2,550		2,550	2,550		1,577
855 LOMBARDY BEAUTIFICATION						
Expense						
1-5-855-7702 Beautification Expenses	510		510	510		170
Total Expense	510		510	510		170
Total 855 LOMBARDY BEAUTIFICATION	510		510	510		170
856 PHILLIPSVILLE BEAUTIFICATION						
Expense						
1-5-856-7702 Beautification Expenses	510		510		510	
Total Expense	510		510		510	
Total 856 PHILLIPSVILLE BEAUTIFICATION	510		510		510	
857 FORFAR BEAUTIFICATION						
Expense						
1-5-857-7702 Beautification Expenses	510		510	510		503
Total Expense	510		510	510		503
Total 857 FORFAR BEAUTIFICATION	510		510	510		503
858 CROSBY BEAUTIFICATION						
Expense						
1-5-858-7702 Beautification Expenses	510		510	510		245
Total Expense	510		510	510		245
Total 858 CROSBY BEAUTIFICATION	510		510	510		245
859 JONES FALLS BEAUTIFICATION						
Expense						
1-5-859-7702 Beautification Expenses	510		510	510		
Total Expense	510		510	510		
Total 859 JONES FALLS BEAUTIFICATION	510		510	510		
860 CHAFFEY'S LOCK BEAUTIFICATION						
Expense						
1-5-860-7702 Beautification Expenses	510		510	510		450
Total Expense	510		510	510		450
Total 860 CHAFFEY'S LOCK BEAUTIFICATION	510		510	510		450
861 MORTON BEAUTIFICATION						
Expense						

1-5-861-7702 Beautification Expenses	1,020		1,020	1,020		575
Total Expense	1,020		1,020	1,020		575
Total 861 MORTON BEAUTIFICATION	1,020		1,020	1,020		575
862 NORTH CROSBY BEAUTIFICATION						
Expense						
1-5-862-7702 Beautification Expenses	2,550		2,550		2,550	
Total Expense	2,550		2,550		2,550	
Total 862 NORTH CROSBY BEAUTIFICATION	2,550		2,550		2,550	
863 CHANTRY BEAUTIFICATION						
Expense						
1-5-863-7702 Beautification Expenses	510		510		510	
Total Expense	510		510		510	
Total 863 CHANTRY BEAUTIFICATION	510		510		510	
865 PLUM HOLLOW BEAUTIFICATION						
Expense						
1-5-865-7702 Beautification Expenses	255		255		255	
Total Expense	255		255		255	
Total 865 PLUM HOLLOW BEAUTIFICATION	255		255		255	
866 HARLEM BEAUTIFICATION						
Expense						
1-5-866-7702 Beautification Expenses	255		255	255		208
Total Expense	255		255	255		208
Total 866 HARLEM BEAUTIFICATION	255		255	255		208
867 RIDEAU FERRY BEAUTIFICATION						
Expense						
1-5-867-7702 Beautification Expenses	255		255	255		139
Total Expense	255		255	255		139
Total 867 RIDEAU FERRY BEAUTIFICATION	255		255	255		139
868 CALIFORNIA BEAUTIFICATION						
Expense						
1-5-868-7702 Beautification Expenses	510		510	510		239
Total Expense	510		510	510		239
Total 868 CALIFORNIA BEAUTIFICATION	510		510	510		239

Total Beautification	66,360		66,360	66,360		60,329

2025 Operating Budget - ECONOMIC DEVELOPMENT

	2025 Base Budget	2025 One Time Items	2025 Proposed Budget	2024 Approved Budget	Bdgt to Bdgt 2025- 2024 Variance $	YTD 2024 Actuals
Economic Development						
840 ECONOMIC DEVELOPMENT						
Revenue						
1-4-840-6201 Donations	(2,000)		(2,000)	(2,000)		(2,000)
1-4-840-6210 Sale of Books, Photocopies, Etc.	(100)		(100)		(100)	(520)
1-4-840-6226 Grants						
Total Revenue	(2,100)		(2,100)	(2,000)	(100)	(2,520)
Expense						
1-5-840-7317 Other Professional Fees	38,750		38,750	49,380	(10,630)	38,018
1-5-840-7505 Postage/Courier						
1-5-840-7600 Advertising	200		200	200		125
1-5-840-7700 Materials & Supplies	2,000		2,000	2,000		2,330
1-5-840-7772 Brochures	6,400		6,400	10,500	(4,100)	3,471
1-5-840-7971 Meetings	3,420		3,420	3,420		3,330
Total Expense	50,770		50,770	65,500	(14,730)	47,274
Total 840 ECONOMIC DEVELOPMENT	48,670		48,670	63,500	(14,830)	44,754
Total Economic Development	48,670		48,670	63,500	(14,830)	44,754
Total Corporate Services	$ 1,741,063.00	$ -	$ 1,741,063.00	$ 1,670,246.00	$ 70,817.00	$ 1,650,942.00

2025 Operating Budget - TREASURY

	2025	2025	2025	2024	Bdgt to Bdgt	
	Base	One Time	Proposed	Approved	2025- 2024	YTD 2024
	Budget	Items	Budget	Budget	Variance $	Actuals
Treasury						
125 TREASURY						
Revenue						
1-4-125-5100 Rev. Current Penalty	(265,000)		(265,000)	(249,900)	(15,100)	(277,211)
1-4-125-5709 User Fee/Service Charge						(67)
1-4-125-5730 Tax Certificate Fee	(20,400)		(20,400)	(20,000)	(400)	(16,549)
1-4-125-5731 NSF Fees						(2,862)
1-4-125-5900 Prior Year Surplus/Deficit						
1-4-125-6203 Other Income						
1-4-125-6207 Bank & Investment Interest	(250,000)		(250,000)	(180,000)	(70,000)	(296,872)
1-4-125-6208 Other Interest						
1-4-125-6601 Transfer from Reserve						
Total Revenue	(535,400)		(535,400)	(449,900)	(85,500)	(593,561)
Expense						
1-5-125-7005 Salaries	499,851		499,851	467,785	32,066	442,414
1-5-125-7210 Benefits	157,575		157,575	136,747	20,828	132,690
1-5-125-7211 WSIB Recovery	(84,189)		(84,189)		(84,189)	
1-5-125-7308 Computer Support	34,712		34,712	34,031	681	29,659
1-5-125-7310 Bank Charges	12,954		12,954	12,700	254	15,912
1-5-125-7312 Payroll Charges	20,400		20,400	20,000	400	21,017
1-5-125-7315 Audit Fees	40,000		40,000	30,246	9,754	41,892
1-5-125-7317 Other Professional Fees	500		500	500		
1-5-125-7350 Equipment Maintenance	200		200	200		
1-5-125-7351 Equipment Replacement	16,000		16,000	15,000	1,000	17,217
1-5-125-7501 Landline - telephone	3,060		3,060	3,000	60	2,331
1-5-125-7502 Cellular	1,020		1,020	1,000	20	1,137
1-5-125-7505 Postage/Courier	27,000		27,000	28,000	(1,000)	27,579
1-5-125-7506 Internet	510		510	500	10	483

1-5-125-7600 Advertising	510		510	500	10	
1-5-125-7660 Printing & Photocopying	5,000		5,000	5,000		4,917
1-5-125-7700 Material & Supplies	5,000		5,000	5,100	(100)	4,319
1-5-125-7750 Stationary	1,800		1,800	2,000	(200)	1,040
1-5-125-7800 Conferences & Seminars	1,500		1,500	1,500		1,068
1-5-125-7900 Mileage Reimbursement	1,000		1,000	1,000		1,064
1-5-125-7950 Memberships	1,985		1,985	1,947	38	1,714
1-5-125-7970 Training Costs	2,805		2,805	2,750	55	568
1-5-125-7971 Meetings	200		200	200		124
1-5-125-8500 Transfer to Reserves						
1-5-125-8509 Transfer to Infrastructure Reserve						
Total Expense	749,393		749,393	769,706	(20,313)	747,145
Total 125 TREASURY	213,993		213,993	319,806	(105,813)	153,584
Total Treasury	213,993		213,993	319,806	(105,813)	153,584
Taxation						
126 TAXATION & PAYMENTS IN-LIEU						
Revenue						
1-4-126-5005 Taxation - Residential	(13,341,854)		(13,341,854)	(12,423,476)	(918,378)	(12,423,478)
1-4-126-5010 Taxation - Multi Res	(33,393)		(33,393)	(31,569)	(1,824)	(31,569)
1-4-126-5020 Taxation - Commercial	(347,228)		(347,228)	(328,055)	(19,173)	(328,055)
1-4-126-5030 Taxation - Industrial	(88,428)		(88,428)	(83,596)	(4,832)	(83,596)
1-4-126-5040 Taxation - Pipelines	(8,323)		(8,323)	(7,868)	(455)	(7,868)
1-4-126-5050 Taxation - Farmlands	(136,785)		(136,785)	(130,270)	(6,515)	(130,270)
1-4-126-5060 Taxation - Managed Forests	(9,406)		(9,406)	(9,315)	(91)	(9,315)
1-4-126-5070 Taxation - School Board kept by LT	(11,462)		(11,462)	(11,462)		(16,281)
1-4-126-5200 Supp/WO Tax	(178,500)		(178,500)	(175,000)	(3,500)	(189,812)
1-4-126-5300 Payments in lieu - Federal	(70,000)		(70,000)	(70,000)		(71,459)
1-4-126-5301 Payments in lieu - Provincial	(16,000)		(16,000)	(13,000)	(3,000)	(13,413)
1-4-126-5302 Payments in lieu - Other	(161,753)		(161,753)	(158,581)	(3,172)	(159,464)
1-4-126-5800 Tax Sale Fee Recovery	(183,500)		(183,500)	(30,000)	(153,500)	(91,811)
1-5-126-7330 Tax Write Offs	30,000		30,000	60,000	(30,000)	33,561
1-5-126-7331 Taxation - Bad Debts	50,000		50,000	50,000		50,000
1-5-126-7340 Tax Sale Expense	30,000		30,000	30,000		62,281

Total Revenue	(14,476,632)		(14,476,632)	(13,332,192)	(1,144,440)	(13,410,549)
Expense						
1-5-126-8500 Transfer to Reserves						
Total Expense						
Total 126 TAXATION & PAYMENTS IN-LIEU	(14,476,632)		(14,476,632)	(13,332,192)	(1,144,440)	(13,410,549)
Total Taxation	(14,476,632)		(14,476,632)	(13,332,192)	(1,144,440)	(13,410,549)
LT Financing						
127 LONG-TERM FINANCING						
Expense						
1-5-127-7307 Construction Financing Interest	48,085		48,085		48,085	7,932
1-5-127-7311 Temporary Financing Interest						
1-5-127-7313 Long Term Financing - Principal	992,086		992,086	1,297,847	(305,761)	1,439,734
1-5-127-7314 Long Term Financing - Interest	184,914		184,914	188,299	(3,385)	1,026
1-5-127-7316 Legal Fees	1,500		1,500	1,122	378	1,043
Total Expense	1,226,585		1,226,585	1,487,268	(260,683)	1,449,735
Total 127 LONG-TERM FINANCING	1,226,585		1,226,585	1,487,268	(260,683)	1,449,735
Total LT Financing	1,226,585		1,226,585	1,487,268	(260,683)	1,449,735
Fed&Prov Grants						
128 CORPORATE WIDE						
Revenue						
1-4-128-5341 Provincial Grants OMPF	(1,915,200)		(1,915,200)	(1,705,100)	(210,100)	(1,705,100)
1-4-128-5900 Prior Year Surplus/Deficit	(401,031)		(401,031)	(1,058,797)	657,766	(1,058,797)
Total Revenue	(2,316,231)		(2,316,231)	(2,763,897)	447,666	(2,763,897)
Expense						
1-5-128-7275 VACANCY FACTOR	(150,000)		(150,000)	(141,417)	(8,583)	
1-5-128-8500 Transfer to Reserve				45,400	(45,400)	45,400
1-5-128-8509 Transfer to Infrastructure Res	881,189		881,189	647,538	233,651	647,538
Total Expense	731,189		731,189	551,521	179,668	692,938
Total 128 CORPORATE WIDE	(1,585,042)		(1,585,042)	(2,212,376)	627,334	(2,070,959)
Total Fed&Prov Grants	(1,585,042)		(1,585,042)	(2,212,376)	627,334	(2,070,959)
Total Treasury	(14,621,096)		(14,621,096)	(13,737,494)	(883,602)	(13,878,189)

2025 Operating Budget - FIRE/BY-LAW/ANIMAL CONTROL

	2025 Base Budget	2025 One Time Items	2025 Proposed Budget	2024 Approved Budget	Bdgt to Bdgt 2025- 2024 Variance $	YTD 2024 Actuals
Fire & Rescue						
211 FIRE & RESCUE						
Revenue						
1-4-211-5709 User Fee/Service Charge						(715)
1-4-211-6214 Fire - MTO Recovery	(3,000)		(3,000)	(7,500)	4,500	(1,680)
1-4-211-6216 Fire - Compliance Letters Fees	(2,000)		(2,000)	(2,500)	500	(1,834)
1-4-211-6217 Burn Permits	(11,000)		(11,000)	(11,000)		(11,333)
1-4-211-6233 Municipal Levies	(37,707)		(37,707)	(36,968)	(739)	(37,004)
1-4-211-6601 Transfer from Reserve				(10,000)	10,000	(10,000)
Total Revenue	(53,707)		(53,707)	(67,968)	14,261	(62,566)
Expense						
1-5-211-7005 Salaries	400,694		400,694	411,801	(11,107)	339,546
1-5-211-7210 Benefits	77,487		77,487	68,853	8,634	64,548
1-5-211-7308 Computer Support	8,500		8,500	3,390	5,110	6,365
1-5-211-7317 Other Professional Fees	500		500	500		
1-5-211-7350 Equipment Maintenance	10,000		10,000	8,700	1,300	9,839
1-5-211-7351 Equipment Replacement						
1-5-211-7352 Watercraft Maintenance	2,500		2,500	5,100	(2,600)	
1-5-211-7353 Minor Operational Equipment	20,000		20,000	20,000		14,726
1-5-211-7354 Bunker Suit Maintenance	9,000		9,000	5,000	4,000	8,424
1-5-211-7356 SCBA Maintenance	12,000		12,000	14,790	(2,790)	8,621
1-5-211-7450 Insurance	76,907		76,907	82,272	(5,365)	79,881
1-5-211-7500 Communications	10,000		10,000	10,000		7,420
1-5-211-7501 Landline - telephone	3,500		3,500	3,500		3,010
1-5-211-7502 Cellular	2,000		2,000	2,000		1,958
1-5-211-7505 Postage/Courier	500		500	500		500
1-5-211-7506 Internet	3,500		3,500	3,500		2,336
1-5-211-7509 Pride Program	1,000		1,000	4,500	(3,500)	4,128

1-5-211-7520 Fire Prevention	3,000		3,000	3,000		3,018
1-5-211-7540 Fuel - Vehicles	30,000		30,000	34,000	(4,000)	22,674
1-5-211-7541 Fuel - Equipment				500	(500)	385
1-5-211-7545 Uniforms	8,000		8,000	8,000		8,134
1-5-211-7550 Equipment Rental				4,000	(4,000)	
1-5-211-7600 Advertising				500	(500)	
1-5-211-7650 Subscriptions & Publications	500		500	500		152
1-5-211-7660 Printing & Photocopying	1,000		1,000	1,000		1,404
1-5-211-7700 Material & Supplies	10,000		10,000	10,000		7,503
1-5-211-7705 Cleaning Supplies	500		500	500		
1-5-211-7706 Drinking Water						50
1-5-211-7708 Medical Supply						
1-5-211-7750 Stationary	1,000		1,000	1,500	(500)	515
1-5-211-7757 Vehicle Maintenance	60,000		60,000	60,000		55,187
1-5-211-7800 Conferences & Seminars	4,000		4,000	5,000	(1,000)	545
1-5-211-7850 Licence & Fees	5,000		5,000	5,000		6,813
1-5-211-7900 Mileage Reimbursement	1,200		1,200	2,000	(800)	935
1-5-211-7950 Memberships	600		600	600		275
1-5-211-7962 Recruiting Expenses	3,000		3,000		3,000	264
1-5-211-7970 Training Costs	43,000		43,000	43,000		22,945
1-5-211-8710 Fire Levy - Other Municipalities	83,640		83,640	82,000	1,640	81,589
Total Expense	892,528		892,528	905,506	(12,978)	763,690
Total 211 FIRE & RESCUE	838,821		838,821	837,538	1,283	701,124
Total Fire & Rescue	838,821		838,821	837,538	1,283	701,124
Emergency Management						
212 EMERGENCY MANAGEMENT						
Expense						
1-5-212-7005 Salaries	25,636		25,636	20,242	5,394	18,210
1-5-212-7210 Benefits	7,828		7,828	6,720	1,108	5,726
1-5-212-7700 Material & Supplies	250		250	520	(270)	
1-5-212-7900 Mileage Reimbursement				150	(150)	
1-5-212-7970 Training Costs	500		500	1,500	(1,000)	
Total Expense	34,214		34,214	29,132	5,082	23,936

Total 212 EMERGENCY MANAGEMENT	34,214		34,214	29,132	5,082	23,936
Total Emergency Management	34,214		34,214	29,132	5,082	23,936
Animal Control						
245 ANIMAL CONTROL						
Revenue						
1-4-245-5701 Dog License Fees	(4,000)		(4,000)	(4,000)		(4,110)
1-4-245-5703 Other License Fees	(480)		(480)	(300)	(180)	(480)
Total Revenue	(4,480)		(4,480)	(4,300)	(180)	(4,590)
Expense						
1-5-245-7005 Salaries	4,021		4,021	2,480	1,541	2,437
1-5-245-7006 Contract Salaries	17,500		17,500	17,500		8,031
1-5-245-7210 Benefits	1,137		1,137	945	192	835
1-5-245-7301 Pound Fees	6,000		6,000	10,000	(4,000)	9,769
1-5-245-7302 Veterinary Fees	500		500	1,000	(500)	
1-5-245-7316 Legal Fees	1,500		1,500	1,500		2,657
1-5-245-7660 Printing & Photocopying				500	(500)	
1-5-245-7700 Material & Supplies	400		400	1,000	(600)	330
1-5-245-7970 Training Costs	300		300	1,000	(700)	
Total Expense	31,358		31,358	35,925	(4,567)	24,059
Total 245 ANIMAL CONTROL	26,878		26,878	31,625	(4,747)	19,469
Total Animal Control	26,878		26,878	31,625	(4,747)	19,469
By-Law Enforcement						
240 BY-LAW ENFORCEMENT						
Revenue						
1-4-240-5738 Property Standards Revenue	(5,000)		(5,000)	(5,000)		
1-4-240-5739 By-Law Fines - Parking	(250)		(250)		(250)	(75)
Total Revenue	(5,250)		(5,250)	(5,000)	(250)	(75)
Expense						
1-5-240-7005 Salaries	26,014		26,014	17,897	8,117	30,087
1-5-240-7006 Contract Salaries	10,000		10,000	10,000		2,138
1-5-240-7210 Benefits	7,428		7,428	8,351	(923)	6,679
1-5-240-7316 Legal Fees	2,000		2,000	2,000		
1-5-240-7322 Enforcement	15,000		15,000	15,000		

1-5-240-7660 Printing & Photocopying				1,500	(1,500)	
1-5-240-7700 Materials & Supplies						
1-5-240-7900 Mileage Reimbursement				4,128	(4,128)	
1-5-240-7970 Training Costs				3,500	(3,500)	
Total Expense	60,442		60,442	62,376	(1,934)	38,904
Total 240 BY-LAW ENFORCEMENT	55,192		55,192	57,376	(2,184)	38,829
Total By-Law Enforcement	55,192		55,192	57,376	(2,184)	38,829
Total Fire & Emergency Services	955,105		955,105	955,671	(566)	783,358

2025 Operating Budget - PROPERTIES

	2025 Base Budget	2025 One Time Items	2025 Proposed Budget	2024 Approved Budget	Bdgt to Bdgt 2025- 2024 Variance $	YTD 2024 Actuals
Municipal Properties						
Administration						
130 MUNICIPAL PROPERTIES ADMINISTRATION						
Revenue						
1-4-130-5355 Federal HRDC Grant						
1-4-130-5709 User Fee/Service Charge						(3,842)
1-4-130-6209 Rental Income	(16,760)		(16,760)	(16,532)	(228)	(15,530)
1-4-130-6490 Sale of Equipment						
Total Revenue	(16,760)		(16,760)	(16,532)	(228)	(19,372)
Expense						
1-5-130-7005 Salaries	447,374		447,374	401,106	46,268	382,852
1-5-130-7006 Contract Salaries	35,000		35,000	100,000	(65,000)	64,468
1-5-130-7009 Summer Students						
1-5-130-7210 Benefits	157,992		157,992	166,911	(8,919)	152,897
1-5-130-7280 Safety Clothing	2,500		2,500	2,250	250	2,204
1-5-130-7290 Health & Safety	9,172		9,172	5,000	4,172	3,335
1-5-130-7308 Computer Support	6,500		6,500	5,631	869	6,536
1-5-130-7316 Legal Fees	1,224		1,224	1,200	24	
1-5-130-7345 Building Maintenance	5,411		5,411	5,100	311	4,065
1-5-130-7350 Equipment Maintenance	10,200		10,200	10,000	200	14,459
1-5-130-7353 Minor Operational Equipment		13,000	13,000		13,000	
1-5-130-7358 Grounds Maintenance	10,821		10,821	11,000	(179)	10,163
1-5-130-7359 Sidewalk Maintenance	2,081		2,081	2,000	81	324
1-5-130-7400 Heating						
1-5-130-7450 Insurance	127,615		127,615	78,933	48,682	84,726
1-5-130-7501 Landline - telephone	291		291	283	8	278
1-5-130-7502 Cellular	6,043		6,043	2,600	3,443	1,885
1-5-130-7505 Postage/Courier	204		204	200	4	178

1-5-130-7540 Fuel - Vehicles	41,616		41,616	40,000	1,616	38,753
1-5-130-7550 Equipment Rental	3,500		3,500	3,000	500	4,019
1-5-130-7600 Advertising	541		541	525	16	
1-5-130-7660 Printing & Photocopying	624		624	612	12	468
1-5-130-7700 Material & Supplies	10,500		10,500	10,200	300	10,784
1-5-130-7703 Installation of Signs	3,247		3,247	3,152	95	2,915
1-5-130-7706 Drinking Water	750		750	752	(2)	631
1-5-130-7757 Vehicle Maintenance	35,700		35,700	35,000	700	47,117
1-5-130-7759 Garage/Tools	3,247		3,247	3,100	147	2,737
1-5-130-7800 Conferences & Seminars	765		765	750	15	(310)
1-5-130-7850 Licence & Fees	3,978		3,978	3,900	78	3,589
1-5-130-7900 Mileage Reimbursement	607		607	500	107	1,282
1-5-130-7950 Memberships	1,040		1,040	1,000	40	616
1-5-130-7970 Training Costs	3,247		3,247	3,000	247	3,067
1-5-130-7971 Meetings	300		300	300		
Total Expense	932,090	13,000	945,090	898,005	47,085	844,038
Total 130 MUNICIPAL PROPERTIES ADMINISTRATION	915,330	13,000	928,330	881,473	46,857	824,666
Total Administration	915,330	13,000	928,330	881,473	46,857	824,666
Halls						
180 PORTLAND HALL						
Expense						
1-5-180-7345 Building Maintenance	2,164		2,164		2,164	
1-5-180-7346 Septic Maintenance	595		595		595	
1-5-180-7400 Heating	4,870		4,870		4,870	
1-5-180-7410 Hydro	4,328		4,328	333	3,995	348
1-5-180-7450 Insurance	1,535		1,535	1,322	213	1,393
1-5-180-7506 Internet	1,585		1,585		1,585	
1-5-180-7700 Material & Supplies	541		541		541	
1-5-180-7706 Drinking Water	190		190		190	
Total Expense	15,808		15,808	1,655	14,153	1,741
Total 180 PORTLAND HALL	15,808		15,808	1,655	14,153	1,741
181 NEWBORO HALL						
Revenue						

1-4-181-6209 Rental Income	(541)		(541)	(525)	(16)	(354)
Total Revenue	(541)		(541)	(525)	(16)	(354)
Expense						
1-5-181-7345 Building Maintenance	2,500		2,500	1,576	924	2,282
1-5-181-7346 Septic Maintenance	2,000		2,000	788	1,212	2,265
1-5-181-7347 Building Cleaning	6,222		6,222	6,041	181	8,035
1-5-181-7400 Heating	2,706		2,706	2,627	79	3,814
1-5-181-7410 Hydro	1,948		1,948	1,891	57	1,792
1-5-181-7450 Insurance	4,451		4,451	3,623	828	10,155
1-5-181-7506 Internet	1,320		1,320	1,282	38	1,199
1-5-181-7706 Drinking Water	216		216	210	6	139
Total Expense	21,363		21,363	18,038	3,325	29,681
Total 181 NEWBORO HALL	20,822		20,822	17,513	3,309	29,327
182 MORTON HALL						
Revenue						
1-4-182-6209 Rental Income	(541)		(541)	(525)	(16)	(1,080)
Total Revenue	(541)		(541)	(525)	(16)	(1,080)
Expense						
1-5-182-7345 Building Maintenance	1,623		1,623	1,576	47	1,482
1-5-182-7346 Septic Maintenance	312		312	306	6	
1-5-182-7347 Building Cleaning	5,059		5,059	4,912	147	5,542
1-5-182-7400 Heating	1,978		1,978	1,920	58	2,055
1-5-182-7410 Hydro	1,469		1,469	1,426	43	1,489
1-5-182-7450 Insurance	4,702		4,702	3,749	953	3,994
1-5-182-7506 Internet	1,428		1,428	1,386	42	899
1-5-182-7706 Drinking Water	216		216	210	6	141
Total Expense	16,787		16,787	15,485	1,302	15,602
Total 182 MORTON HALL	16,246		16,246	14,960	1,286	14,522
183 CHAFFEY'S HALL						
Expense						
1-5-183-7450 Insurance	4,803		4,803	3,451	1,352	3,759
Total Expense	4,803		4,803	3,451	1,352	3,759
Total 183 CHAFFEY'S HALL	4,803		4,803	3,451	1,352	3,759

185 SOUTH ELMSLEY HALL						
Revenue						
1-4-185-6209 Rental Income	(2,289)		(2,289)	(2,244)	(45)	(2,759)
Total Revenue	(2,289)		(2,289)	(2,244)	(45)	(2,759)
Expense						
1-5-185-7345 Building Maintenance	3,247		3,247	11,031	(7,784)	5,786
1-5-185-7347 Building Cleaning	10,000		10,000	12,040	(2,040)	15,070
1-5-185-7400 Heating	5,411		5,411	5,253	158	3,911
1-5-185-7410 Hydro	3,869		3,869	3,756	113	2,100
1-5-185-7420 Alarm System	541		541	525	16	443
1-5-185-7450 Insurance	1,535		1,535	1,322	213	1,511
1-5-185-7501 Landline - telephone	552		552	536	16	606
1-5-185-7506 Internet	1,585		1,585	1,539	46	
1-5-185-7706 Drinking Water	216		216	210	6	150
Total Expense	26,956		26,956	36,212	(9,256)	29,577
Total 185 SOUTH ELMSLEY HALL	24,667		24,667	33,968	(9,301)	26,818
186 ELGIN HALL						
Revenue						
1-4-186-6209 Rental Income	(1,301)		(1,301)	(1,275)	(26)	(2,285)
Total Revenue	(1,301)		(1,301)	(1,275)	(26)	(2,285)
Expense						
1-5-186-7345 Building Maintenance	3,787		3,787	3,677	110	7,639
1-5-186-7346 Septic Maintenance	595		595	578	17	
1-5-186-7347 Building Cleaning	20,560		20,560	19,961	599	23,445
1-5-186-7400 Heating	6,242		6,242	6,120	122	5,965
1-5-186-7410 Hydro	12,485		12,485	12,240	245	10,758
1-5-186-7420 Alarm System	352		352	342	10	
1-5-186-7450 Insurance	1,440		1,440	1,212	228	1,307
1-5-186-7501 Landline - telephone	649		649	630	19	621
1-5-186-7506 Internet	1,428		1,428	1,386	42	
1-5-186-7700 Material & Supplies	216		216	210	6	28
1-5-186-7706 Drinking Water	216		216	210	6	183
Total Expense	47,970		47,970	46,566	1,404	49,946

Total 186 ELGIN HALL	46,669		46,669	45,291	1,378	47,661
187 NORTH CROSBY HALL						
Revenue						
1-4-187-6209 Rental Income	(5,411)		(5,411)	(5,253)	(158)	(8,143)
Total Revenue	(5,411)		(5,411)	(5,253)	(158)	(8,143)
Expense						
1-5-187-7345 Building Maintenance	2,164		2,164	7,520	(5,356)	4,110
1-5-187-7346 Septic Maintenance	320		320	302	18	
1-5-187-7347 Building Cleaning	17,167		17,167	16,830	337	21,339
1-5-187-7400 Heating	3,121		3,121	3,060	61	2,749
1-5-187-7410 Hydro	2,549		2,549	2,499	50	2,546
1-5-187-7420 Alarm System	271		271	263	8	29
1-5-187-7450 Insurance	6,996		6,996	5,734	1,262	
1-5-187-7501 Landline - telephone	719		719	698	21	615
1-5-187-7506 Internet	1,006		1,006	977	29	995
1-5-187-7700 Material & Supplies	216		216	210	6	
1-5-187-7706 Drinking Water	173		173	168	5	174
Total Expense	34,702		34,702	38,261	(3,559)	32,557
Total 187 NORTH CROSBY HALL	29,291		29,291	33,008	(3,717)	24,414
188 4428 OLD KINGSTON RD						
Expense						
1-5-188-7345 Building Maintenance						278
1-5-188-7410 Hydro						311
Total Expense						589
Total 188 4428 OLD KINGSTON RD						589
Total Halls	158,306		158,306	149,846	8,460	148,831
Libraries						
160 NEWBORO LIBRARY						
Expense						
1-5-160-7345 Building Maintenance	541		541	525	16	1,518
1-5-160-7346 Septic Maintenance	780		780	765	15	266
1-5-160-7347 Building Cleaning	1,461		1,461	1,418	43	1,108
1-5-160-7410 Hydro	6,601		6,601	6,409	192	5,570

1-5-160-7450 Insurance	2,877		2,877	2,305	572	2,543
1-5-160-7706 Drinking Water	163		163	158	5	141
Total Expense	12,423		12,423	11,580	843	11,146
Total 160 NEWBORO LIBRARY	12,423		12,423	11,580	843	11,146
161 ELGIN LIBRARY						
Expense						
1-5-161-7345 Building Maintenance	1,623		1,623	1,576	47	1,822
1-5-161-7347 Building Cleaning	2,543		2,543	2,469	74	2,217
1-5-161-7400 Heating	8,843		8,843	8,670	173	3,154
1-5-161-7450 Insurance	6,234		6,234	4,983	1,251	5,491
Total Expense	19,243		19,243	17,698	1,545	12,684
Total 161 ELGIN LIBRARY	19,243		19,243	17,698	1,545	12,684
162 DELTA LIBRARY						
Expense						
1-5-162-7345 Building Maintenance	541		541	525	16	343
1-5-162-7347 Building Cleaning	1,569		1,569	1,523	46	1,385
1-5-162-7410 Hydro	3,247		3,247	3,152	95	2,434
1-5-162-7450 Insurance	1,726		1,726	1,383	343	1,526
1-5-162-7706 Drinking Water	108		108	105	3	
Total Expense	7,191		7,191	6,688	503	5,688
Total 162 DELTA LIBRARY	7,191		7,191	6,688	503	5,688
163 PORTLAND LIBRARY						
Expense						
1-5-163-7342 Rent /Leases	6,100		6,100	16,400	(10,300)	16,719
1-5-163-7347 Building Cleaning	1,623		1,623	1,576	47	1,385
1-5-163-7400 Heating	2,597		2,597	2,521	76	3,333
1-5-163-7410 Hydro	1,978		1,978	1,920	58	1,005
1-5-163-7450 Insurance	1,151		1,151	922	229	1,017
Total Expense	13,449		13,449	23,339	(9,890)	23,459
Total 163 PORTLAND LIBRARY	13,449		13,449	23,339	(9,890)	23,459
164 SOUTH ELMSLEY LIBRARY						
Expense						
1-5-164-7345 Building Maintenance	500		500	500		762

1-5-164-7410 Hydro	7,575		7,575	7,354	221	6,411
1-5-164-7700 Materials & Supplies						
Total Expense	8,075		8,075	7,854	221	7,173
Total 164 SOUTH ELMSLEY LIBRARY	8,075		8,075	7,854	221	7,173
Total Libraries	60,381		60,381	67,159	(6,778)	60,150
Garages						
174 PORTLAND GARAGE						
Expense						
1-5-174-7345 Building Maintenance						219
1-5-174-7400 Heating						344
Total Expense						563
Total 174 PORTLAND GARAGE						563
175 NORTH CROSBY GARAGE						
Revenue						
1-4-175-6209 Rental Income	(743)		(743)	(721)	(22)	
Total Revenue	(743)		(743)	(721)	(22)	
Expense						
1-5-175-7345 Building Maintenance	3,247		3,247	11,031	(7,784)	8,053
1-5-175-7400 Heating	5,411		5,411	5,253	158	6,110
1-5-175-7410 Hydro	4,870		4,870	4,728	142	4,117
1-5-175-7706 Drinking Water	700		700	391	309	806
Total Expense	14,228		14,228	21,403	(7,175)	19,086
Total 175 NORTH CROSBY GARAGE	13,485		13,485	20,682	(7,197)	19,086
177 SOUTH ELMSLEY GARAGE						
Expense						
1-5-177-7345 Building Maintenance	3,247		3,247	6,031	(2,784)	6,868
1-5-177-7346 Septic Maintenance	298		298	300	(2)	
1-5-177-7400 Heating	6,493		6,493	6,304	189	10,592
1-5-177-7410 Hydro	3,516		3,516	3,414	102	2,136
1-5-177-7420 Alarm System	206		206	200	6	
1-5-177-7501 Landline - telephone	569		569	552	17	618
1-5-177-7506 Internet				1,400	(1,400)	1,467
1-5-177-7706 Drinking Water	108		108	105	3	

Total Expense	14,437		14,437	18,306	(3,869)	21,681
Total 177 SOUTH ELMSLEY GARAGE	14,437		14,437	18,306	(3,869)	21,681
178 CROSBY GARAGE						
Expense						
1-5-178-7345 Building Maintenance	2,706		2,706	1,526	1,180	741
1-5-178-7400 Heating	8,116		8,116	7,880	236	4,799
1-5-178-7410 Hydro	5,411		5,411	5,253	158	2,996
Total Expense	16,233		16,233	14,659	1,574	8,536
Total 178 CROSBY GARAGE	16,233		16,233	14,659	1,574	8,536
Total Garages	44,155		44,155	53,647	(9,492)	49,866
Parks						
138 ELGIN RINK						
Expense						
1-5-138-7345 Building Maintenance	541		541	525	16	1,338
1-5-138-7410 Hydro	5,722		5,722	4,500	1,222	6,943
Total Expense	6,263		6,263	5,025	1,238	8,281
Total 138 ELGIN RINK	6,263		6,263	5,025	1,238	8,281
152 PORTLAND BEACH						
Expense						
1-5-152-7700 Material & Supplies	271		271	263	8	102
Total Expense	271		271	263	8	102
Total 152 PORTLAND BEACH	271		271	263	8	102
153 KINSMEN PARK						
Expense						
1-5-153-7345 Building Maintenance	2,164		2,164	2,101	63	123
1-5-153-7346 Septic Maintenance	320		320	302	18	
1-5-153-7410 Hydro	4,162		4,162	4,080	82	3,114
1-5-153-7700 Material & Supplies	108		108	105	3	
1-5-153-7706 Drinking Water	33		33	32	1	36
Total Expense	6,787		6,787	6,620	167	3,273
Total 153 KINSMEN PARK	6,787		6,787	6,620	167	3,273
154 MEMORIAL PARK						
Expense						

1-5-154-7345 Building Maintenance	541		541	525	16	195
1-5-154-7346 Septic Maintenance	320		320	306	14	
1-5-154-7410 Hydro	832		832	816	16	437
Total Expense	1,693		1,693	1,647	46	632
Total 154 MEMORIAL PARK	1,693		1,693	1,647	46	632
155 SAND LAKE PARK						
Expense						
1-5-155-7345 Building Maintenance	1,812		1,812	788	1,024	607
1-5-155-7346 Septic Maintenance	305		305	300	5	
1-5-155-7410 Hydro	1,352		1,352	1,313	39	796
1-5-155-7706 Drinking Water	136		136	132	4	107
Total Expense	3,605		3,605	2,533	1,072	1,510
Total 155 SAND LAKE PARK	3,605		3,605	2,533	1,072	1,510
156 HANNA PARK						
Expense						
1-5-156-7410 Hydro	400		400		400	489
Total Expense	400		400		400	489
Total 156 HANNA PARK	400		400		400	489
157 DELTA WATERFRONT PARK						
Expense						
1-5-157-7410 Hydro	300		300		300	407
Total Expense	300		300		300	407
Total 157 DELTA WATERFRONT PARK	300		300		300	407
159 SHILLINGTON PARK						
Expense						
1-5-159-7700 Material & Supplies	541		541	525	16	
Total Expense	541		541	525	16	
Total 159 SHILLINGTON PARK	541		541	525	16	
Total Parks	19,860		19,860	16,613	3,247	14,694
Fire Halls						
145 FIRE STN#2 LOMBARDY						
Expense						
1-5-145-7345 Building Maintenance	2,000	4,000	6,000		6,000	15

1-5-145-7346 Septic Maintenance	300		300		300	
1-5-145-7400 Heating	3,000		3,000		3,000	2,292
1-5-145-7410 Hydro	3,000		3,000		3,000	1,344
1-5-145-7506 Internet	2,100		2,100		2,100	458
1-5-145-7706 Drinking Water						71
Total Expense	10,400	4,000	14,400		14,400	4,180
Total 145 FIRE STN#2 LOMBARDY	10,400	4,000	14,400		14,400	4,180
146 FIRE STN#3 ELGIN						
Expense						
1-5-146-7345 Building Maintenance	3,641		3,641	3,570	71	1,258
1-5-146-7346 Septic Maintenance	300		300	270	30	288
1-5-146-7400 Heating	3,500		3,500	3,300	200	3,692
Total Expense	7,441		7,441	7,140	301	5,238
Total 146 FIRE STN#3 ELGIN	7,441		7,441	7,140	301	5,238
147 FIRE STN#1 DELTA						
Expense						
1-5-147-7345 Building Maintenance	3,247		3,247	3,152	95	3,415
1-5-147-7346 Septic Maintenance	312		312	306	6	
1-5-147-7400 Heating	4,058		4,058	3,940	118	5,700
1-5-147-7410 Hydro	3,787		3,787	3,677	110	2,521
1-5-147-7420 Alarm System	244		244	237	7	
1-5-147-7706 Drinking Water	392		392	381	11	390
Total Expense	12,040		12,040	11,693	347	12,026
Total 147 FIRE STN#1 DELTA	12,040		12,040	11,693	347	12,026
Total Fire Halls	29,881	4,000	33,881	18,833	15,048	21,444
Office Buildings						
131 CHANTRY OFFICE						
Expense						
1-5-131-7290 Health & Safety	1,821		1,821	1,785	36	2,037
1-5-131-7345 Building Maintenance	5,000	3,000	8,000	4,000	4,000	9,044
1-5-131-7346 Septic Maintenance	500		500	500		338
1-5-131-7347 Building Cleaning	2,973		2,973	2,915	58	3,444
1-5-131-7400 Heating	10,821		10,821	10,600	221	10,674

1-5-131-7410 Hydro	9,198		9,198	9,000	198	9,560
1-5-131-7420 Alarm System	324		324	550	(226)	269
1-5-131-7700 Material & Supplies	108		108	100	8	147
1-5-131-7706 Drinking Water	1,244		1,244	1,220	24	2,210
Total Expense	31,989	3,000	34,989	30,670	4,319	37,723
Total 131 CHANTRY OFFICE	31,989	3,000	34,989	30,670	4,319	37,723
132 REHAB CENTRE						
Revenue						
1-4-132-6209 Rental Income	(9,950)		(9,950)	(9,660)	(290)	(9,793)
Total Revenue	(9,950)		(9,950)	(9,660)	(290)	(9,793)
Expense						
1-5-132-7345 Building Maintenance	541		541	510	31	
1-5-132-7346 Septic Maintenance	510		510	500	10	
1-5-132-7400 Heating	2,937		2,937	2,851	86	1,386
1-5-132-7410 Hydro	2,110		2,110	2,049	61	1,623
1-5-132-7706 Drinking Water	163		163	158	5	105
Total Expense	6,261		6,261	6,068	193	3,114
Total 132 REHAB CENTRE	(3,689)		(3,689)	(3,592)	(97)	(6,679)
133 NORTH CROSBY DAYCARE						
Revenue						
1-4-133-6209 Rental Income	(10,322)		(10,322)	(10,120)	(202)	(7,824)
Total Revenue	(10,322)		(10,322)	(10,120)	(202)	(7,824)
Expense						
1-5-133-7345 Building Maintenance	3,740		3,740	1,000	2,740	4,329
1-5-133-7400 Heating	12,240		12,240	12,000	240	9,412
1-5-133-7706 Drinking Water	1,632		1,632	1,600	32	1,510
Total Expense	17,612		17,612	14,600	3,012	15,251
Total 133 NORTH CROSBY DAYCARE	7,290		7,290	4,480	2,810	7,427
137 OPP OFFICE						
Expense						
1-5-137-7342 Rent/Leases	48,966		48,966	45,462	3,504	45,019
1-5-137-7345 Building Maintenance	2,000		2,000	1,750	250	4,022
1-5-137-7347 Building Cleaning						48

1-5-137-7400 Heating	5,304		5,304	5,200	104	4,834
1-5-137-7410 Hydro	4,058		4,058	3,940	118	3,007
Total Expense	60,328		60,328	56,352	3,976	56,930
Total 137 OPP OFFICE	60,328		60,328	56,352	3,976	56,930
140 ELGIN POST OFFICE						
Revenue						
1-4-140-6209 Rental Income	(25,970)		(25,970)	(24,842)	(1,128)	(27,264)
Total Revenue	(25,970)		(25,970)	(24,842)	(1,128)	(27,264)
Total 140 ELGIN POST OFFICE	(25,970)		(25,970)	(24,842)	(1,128)	(27,264)
Total Office Buildings	69,948	3,000	72,948	63,068	9,880	68,137
Other						
136 MAPLE SYRUP FACTORY						
Expense						
1-5-136-7317 Other Professional Fees	5,000		5,000	22,000	(17,000)	24,697
1-5-136-7345 Building Maintenance				500	(500)	16
Total Expense	5,000		5,000	22,500	(17,500)	24,713
Total 136 MAPLE SYRUP FACTORY	5,000		5,000	22,500	(17,500)	24,713
141 CEMETARIES						
Expense						
1-5-141-7345 Building Maintenance	530		530	7,505	(6,975)	11,313
Total Expense	530		530	7,505	(6,975)	11,313
Total 141 CEMETARIES	530		530	7,505	(6,975)	11,313
142 MP STORAGE FACILITY - WILLIAM ST						
Expense						
1-5-142-7345 Building Maintenance	541		541	505	36	
1-5-142-7410 Hydro	1,083		1,083	1,051	32	1,008
Total Expense	1,624		1,624	1,556	68	1,008
Total 142 MP STORAGE FACILITY - WILLIAM ST	1,624		1,624	1,556	68	1,008
143 DARS						
Expense						
1-5-143-7345 Building Maintenance	8,230		8,230	525	7,705	311
1-5-143-7346 Septic Maintenance	893		893	867	26	576
1-5-143-7410 Hydro	3,355		3,355	3,257	98	2,095

1-5-143-7706 Drinking Water	120		120	96	24	107
Total Expense	12,598		12,598	4,745	7,853	3,089
Total 143 DARS	12,598		12,598	4,745	7,853	3,089
Total Other	19,752		19,752	36,306	(16,554)	40,123
Harbours						
150 NEWBORO HARBOUR						
Revenue						
1-4-150-5710 Parking Fees	(14,608)		(14,608)	(14,183)	(425)	(13,625)
1-4-150-5713 Newboro Harbour - Dock Fees	(45,000)		(45,000)	(39,503)	(5,497)	(45,841)
Total Revenue	(59,608)		(59,608)	(53,686)	(5,922)	(59,466)
Expense						
1-5-150-7005 Salaries	12,719		12,719	11,000	1,719	7,455
1-5-150-7210 Benefits	1,571		1,571	1,312	259	1,384
1-5-150-7345 Building Maintenance	500		500		500	
1-5-150-7410 Hydro	394		394	383	11	392
1-5-150-7700 Material & Supplies	1,623		1,623	1,576	47	1,334
Total Expense	16,807		16,807	14,271	2,536	10,565
Total 150 NEWBORO HARBOUR	(42,801)		(42,801)	(39,415)	(3,386)	(48,901)
151 PORTLAND HARBOUR						
Revenue						
1-4-151-5713 Dock Fees	(15,149)		(15,149)	(14,708)	(441)	(12,551)
Total Revenue	(15,149)		(15,149)	(14,708)	(441)	(12,551)
Expense						
1-5-151-7005 Salaries	12,719		12,719	11,000	1,719	7,455
1-5-151-7210 Benefits	1,571		1,571	1,312	259	1,384
1-5-151-7355 Streetlight Repairs	108		108	105	3	
1-5-151-7410 Hydro	757		757	735	22	621
1-5-151-7700 Material & Supplies	541		541	525	16	244
Total Expense	15,696		15,696	13,677	2,019	9,704
Total 151 PORTLAND HARBOUR	547		547	(1,031)	1,578	(2,847)
Total Harbours	(42,254)		(42,254)	(40,446)	(1,808)	(51,748)
Total Municipal Properties	1,275,359	20,000	1,295,359	1,246,499	48,860	1,176,163

2025 Operating Budget - ENVIRONMENTAL SERVICES

	2025	2025	2025	2024	Bdgt to Bdgt	
	Base	One Time	Proposed	Approved	2025- 2024	YTD 2024
	Budget	Items	Budget	Budget	Variance $	Actuals
Environmental Services						
Waste Administration						
404 WASTE ADMINISTRATION						
Revenue						
1-4-404-6223 Bag Tags	(360,000)		(360,000)	(360,000)		(367,200)
1-4-404-6226 Grants	(150,358)		(150,358)	(253,418)	103,060	(263,174)
Total Revenue	(510,358)		(510,358)	(613,418)	103,060	(630,374)
Expense						
1-5-404-7005 Salaries	348,949		348,949	343,566	5,383	331,887
1-5-404-7210 Benefits	105,565		105,565	97,206	8,359	109,447
1-5-404-7280 Safety Clothing	2,500		2,500	2,550	(50)	1,538
1-5-404-7290 Health & Safety	500		500	500		
1-5-404-7308 Computer Support / GPS	2,600		2,600	2,600		2,473
1-5-404-7350 Equipment Maintenance	2,000		2,000	1,600	400	1,724
1-5-404-7450 Insurance	8,585		8,585	5,088	3,497	18,156
1-5-404-7501 Landline - telephone	300		300	300		278
1-5-404-7502 Cellular	3,700		3,700	850	2,850	418
1-5-404-7505 Postage/Courier	7,500		7,500	7,283	217	4,656
1-5-404-7540 Fuel - Vehicles	85,000		85,000	85,000		74,747
1-5-404-7600 Advertising	500		500	510	(10)	
1-5-404-7660 Printing & Photocopying	14,500		14,500	14,641	(141)	13,754
1-5-404-7700 Material & Supplies	5,000		5,000	5,000		3,356
1-5-404-7757 Vehicle Maintenance	75,000		75,000	65,000	10,000	122,491
1-5-404-7850 Licence & Fees	3,500		3,500	2,400	1,100	3,434
1-5-404-7900 Mileage Reimbursement	100		100	100		14
1-5-404-7970 Training Costs	2,100		2,100	2,000	100	1,602
1-5-404-8910 Bag Tags	12,000		12,000	12,000		8,456
Total Expense	679,899		679,899	648,194	31,705	698,431

Total 404 WASTE ADMINISTRATION	169,541		169,541	34,776	134,765	68,057
Total Waste Administration	169,541		169,541	34,776	134,765	68,057
Portland Landfill						
401 PORTLAND LANDFILL						
Revenue						
1-4-401-5714 Tipping Fees/Fines	(190,000)		(190,000)	(190,000)		(186,645)
1-5-401-7348 PIL - Property Taxes	13,500		13,500	13,377	123	14,242
Total Revenue	(176,500)		(176,500)	(176,623)	123	(172,403)
Expense						
1-5-401-7317 Other Professional Fees	80,750		80,750	80,735	15	98,178
1-5-401-7350 Equipment Maintenance	10,500		10,500	10,200	300	4,669
1-5-401-7358 Grounds Maintenance	5,000		5,000	5,100	(100)	748
1-5-401-7410 Hydro	2,000		2,000	2,000		1,884
1-5-401-7550 Equipment Rental	20,000		20,000	20,400	(400)	10,036
1-5-401-7703 Sign Inspection/Installation	5,000		5,000	5,000		
1-5-401-8930 Dumping Fees	410,000		410,000	378,000	32,000	387,423
1-5-401-8940 Recycling Costs	30,000		30,000	189,000	(159,000)	209,404
Total Expense	563,250		563,250	690,435	(127,185)	712,342
Total 401 PORTLAND LANDFILL	386,750		386,750	513,812	(127,062)	539,939
Total Portland Landfill	386,750		386,750	513,812	(127,062)	539,939
Delta Landfill						
400 DELTA LANDFILL						
Expense						
1-5-400-7317 Other Professional Fees	24,400		24,400	25,100	(700)	26,893
1-5-400-7410 Hydro	800		800	1,000	(200)	478
Total Expense	25,200		25,200	26,100	(900)	27,371
Total 400 DELTA LANDFILL	25,200		25,200	26,100	(900)	27,371
Total Delta Landfill	25,200		25,200	26,100	(900)	27,371
Elgin Landfill						
402 ELGIN LANDFILL						
Expense						
1-5-402-7317 Other Professional Fees	9,700		9,700	10,605	(905)	12,173
Total Expense	9,700		9,700	10,605	(905)	12,173

Total 402 ELGIN LANDFILL	9,700		9,700	10,605	(905)	12,173
Total Elgin Landfill	9,700		9,700	10,605	(905)	12,173
North Crosby/Westport Landfill						
405 NORTH CROSBY/WESTPORT LANDFILL						
Expense						
1-5-405-7317 Other Professional Fees	10,550		10,550	11,500	(950)	14,065
Total Expense	10,550		10,550	11,500	(950)	14,065
Total 405 NORTH CROSBY/WESTPORT LANDFILL	10,550		10,550	11,500	(950)	14,065
Total North Crosby/Westport Landfill	10,550		10,550	11,500	(950)	14,065
Harts Gravel Landfill						
403 HARTS GRAVEL LANDFILL						
Expense						
1-5-403-7317 Other Professional Fees				8,627	(8,627)	8,624
Total Expense				8,627	(8,627)	8,624
Total 403 HARTS GRAVEL LANDFILL				8,627	(8,627)	8,624
Total Harts Gravel Landfill				8,627	(8,627)	8,624
Total Environmental Services	601,741		601,741	605,420	(3,679)	670,229

2025 Operating Budget - ROADS

	2025 Base Budget	2025 One Time Items	2025 Proposed Budget	2024 Approved Budget	Bdgt to Bdgt 2025- 2024 Variance $	YTD 2024 Actuals
Roads & Bridges						
Roads Administration						
300 ROADS & BRIDGES ADMINISTRATION						
Revenue						
1-4-300-5610 Rd Entrance Permits	(5,400)		(5,400)	(5,253)	(147)	(6,200)
1-4-300-5709 User Fee/Service Charge						(827)
1-4-300-6218 County/Municipal Recoveries	(10,400)		(10,400)	(21,012)	10,612	(18,512)
1-4-300-6220 Other Road Recoveries	(20,400)		(20,400)	(20,000)	(400)	(20,521)
1-4-300-6490 Sale of Equipment						
Total Revenue	(36,200)		(36,200)	(46,265)	10,065	(46,060)
Expense						
1-5-300-7005 Salaries	148,505		148,505	139,887	8,618	144,706
1-5-300-7210 Benefits	41,232		41,232	40,047	1,185	37,155
1-5-300-7290 Health & Safety	200		200	200		
1-5-300-7308 Computer Support / GPS	21,400		21,400	19,961	1,439	19,444
1-5-300-7316 Legal Fees	1,050		1,050	1,051	(1)	
1-5-300-7317 Other Professional Fees	11,000		11,000	1,530	9,470	49,238
1-5-300-7355 Streetlight Repairs	5,000		5,000	2,101	2,899	5,316
1-5-300-7410 Hydro	30,300		30,300	29,417	883	29,911
1-5-300-7450 Insurance	159,037		159,037	137,926	21,111	132,840
1-5-300-7501 Landline - telephone	3,250		3,250	3,152	98	2,447
1-5-300-7502 Cellular	18,600		18,600	7,140	11,460	4,069
1-5-300-7505 Postage/Courier	625		625	612	13	561
1-5-300-7506 Internet	2,000		2,000	2,040	(40)	1,217
1-5-300-7650 Subscriptions & Publications	55		55	53	2	
1-5-300-7660 Printing & Photocopying	2,900		2,900	2,837	63	2,320
1-5-300-7700 Material & Supplies	420		420	420		12
1-5-300-7703 Sign Inspection	9,600		9,600	9,690	(90)	9,187

1-5-300-7750 Stationary	700		700	630	70	780
1-5-300-7768 Refunds						
1-5-300-7800 Conferences & Seminars	4,000		4,000	3,152	848	3,714
1-5-300-7850 Licence & Fees	17,500		17,500	19,860	(2,360)	17,390
1-5-300-7900 Mileage Reimbursement				117	(117)	
1-5-300-7950 Memberships	2,100		2,100	2,101	(1)	1,840
1-5-300-7962 Recruiting Expenses	100		100	105	(5)	
1-5-300-7970 Training Costs	2,000		2,000	2,448	(448)	
1-5-300-7971 Meetings	700		700	473	227	1,147
1-5-300-7980 Grants to Others	61,200		61,200	60,000	1,200	60,526
Total Expense	543,474		543,474	486,950	56,524	523,820
Total 300 ROADS & BRIDGES ADMINISTRATION	507,274		507,274	440,685	66,589	477,760
Total Roads Administration	507,274		507,274	440,685	66,589	477,760
Patrol						
301 NORTH CROSBY PATROL						
Revenue						
1-4-301-6495 Insurance Proceeds						
Total Revenue						
Expense						
1-5-301-7005 Salaries	973,371		973,371	863,981	109,390	850,477
1-5-301-7006 Contract Salaries	4,000		4,000		4,000	
1-5-301-7009 Summer Students				5,000	(5,000)	16,299
1-5-301-7210 Benefits	304,230		304,230	294,230	10,000	268,712
1-5-301-7280 Safety Clothing	6,300		6,300	6,304	(4)	4,750
1-5-301-7540 Fuel - Vehicles	272,340		272,340	267,000	5,340	237,888
1-5-301-7550 Equipment Rental	1,000		1,000	1,051	(51)	
1-5-301-7700 Material & Supplies	10,400		10,400	10,200	200	10,968
1-5-301-7752 Roadside Maintenance	137,700		137,700	135,000	2,700	139,432
1-5-301-7753 Hardtop Maintenance	117,300		117,300	115,000	2,300	116,112
1-5-301-7754 Loosetop Maintenance	218,600		218,600	165,300	53,300	162,625
1-5-301-7755 Winter Control - Materials	275,000		275,000	345,000	(70,000)	170,604
1-5-301-7757 Vehicle Maintenance	253,980		253,980	249,000	4,980	300,582
1-5-301-7759 Garage/Tools	3,500		3,500	3,060	440	3,479

1-5-301-7775 Winter Control - Contractors						65,171
1-5-301-7900 Mileage Reimbursement				117	(117)	
1-5-301-7950 Memberships						
1-5-301-7970 Training Costs	20,400		20,400	20,000	400	21,764
1-5-301-7971 Meetings	100		100	105	(5)	
1-5-301-8500 Transfer to Reserves						109,225
Total Expense	2,598,221		2,598,221	2,480,348	117,873	2,478,088
Total 301 NORTH CROSBY PATROL	2,598,221		2,598,221	2,480,348	117,873	2,478,088
Total Patrol	2,598,221		2,598,221	2,480,348	117,873	2,478,088
Total Roads & Bridges	3,105,495		3,105,495	2,921,033	184,462	2,955,848

2025 Operating Budget - DEVELOPMENT SERVICES

	2025	2025	2025	2024	Bdgt to Bdgt	
	Base	One Time	Proposed	Approved	2025- 2024	YTD 2024
	Budget	Items	Budget	Budget	Variance $	Actuals
Development Services						
Building & Septic Inspection						
280 BUILDING AND SEPTIC INSPECTION						
Revenue						
1-4-280-5401 Building Permits	(546,470)		(546,470)	(530,553)	(15,917)	(412,552)
1-4-280-5404 Demolition Permit	(4,004)		(4,004)	(3,887)	(117)	(6,401)
1-4-280-5405 Solid Fuel Burning Permit	(2,597)		(2,597)	(2,521)	(76)	(1,290)
1-4-280-5409 Swimming Pool Enclosure Permits	(649)		(649)	(630)	(19)	
1-4-280-5412 Septic Permits	(91,980)		(91,980)	(89,301)	(2,679)	(83,187)
1-4-280-5416 Building Inspection Fine	(5,627)		(5,627)	(5,463)	(164)	(6,089)
1-4-280-5707 Inspection Recoveries Fees	(4,112)		(4,112)	(3,992)	(120)	(8,635)
1-4-280-5728 Work Order Fees	(2,056)		(2,056)	(1,996)	(60)	(2,222)
Total Revenue	(657,495)		(657,495)	(638,343)	(19,152)	(520,376)
Expense						
1-5-280-7005 Salaries	377,462		377,462	334,204	43,258	344,493
1-5-280-7006 Contract Salaries	70,000		70,000	75,000	(5,000)	74,266
1-5-280-7210 Benefits	135,736		135,736	121,145	14,591	112,559
1-5-280-7270 Boot Allowance	400		400	400		356
1-5-280-7308 Computer Support	14,669		14,669	14,382	287	16,708
1-5-280-7316 Legal Fees	12,985		12,985	12,607	378	9,878
1-5-280-7317 Other Professional Fees	5,411		5,411	5,253	158	754
1-5-280-7322 Enforcement	1,083		1,083	1,051	32	
1-5-280-7501 Landline - telephone	1,472		1,472	1,264	208	1,112
1-5-280-7502 Cellular	2,380		2,380	2,311	69	1,863
1-5-280-7505 Postage/Courier	1,083		1,083	1,051	32	917
1-5-280-7506 Internet	1,623		1,623	1,576	47	1,247
1-5-280-7540 Fuel - Vehicles	11,444		11,444	11,220	224	9,858
1-5-280-7545 Uniforms	433		433	420	13	96

1-5-280-7600 Advertising	865		865	840	25	
1-5-280-7650 Subscriptions & Publications	487		487	455	32	169
1-5-280-7660 Printing & Photocopying	1,299		1,299	1,113	186	1,317
1-5-280-7700 Material & Supplies	3,247		3,247	3,152	95	1,093
1-5-280-7750 Stationary	541		541	525	16	520
1-5-280-7757 Vehicle Maintenance	6,493		6,493	6,304	189	10,182
1-5-280-7768 Refunds	10,105		10,105	10,051	54	4,645
1-5-280-7800 Conferences & Seminars	4,014		4,014	1,007	3,007	751
1-5-280-7850 Building - Licence & Fees	865		865	840	25	
1-5-280-7900 Mileage Reimbursement	181		181	176	5	400
1-5-280-7950 Memberships	1,731		1,731	1,681	50	384
1-5-280-7970 Training Costs	4,247		4,247	3,152	1,095	2,012
1-5-280-7971 Meetings	216		216	210	6	174
1-5-280-8500 Transfer to Reserves						
Total Expense	670,472		670,472	611,390	59,082	595,754
Total 280 BUILDING AND SEPTIC INSPECTION	12,977		12,977	(26,953)	39,930	75,378
281 BUILDING INSPECTION - ATHENS						
Revenue						
1-4-281-5401 Building Permits	(40,000)		(40,000)	(79,020)	39,020	(57,177)
Total Revenue	(40,000)		(40,000)	(79,020)	39,020	(57,177)
Total 281 BUILDING INSPECTION - ATHENS	(40,000)		(40,000)	(79,020)	39,020	(57,177)
282 BUILDING INSPECTION - WESTPORT						
Revenue						
1-4-282-5401 Building Permits	(97,391)		(97,391)	(94,554)	(2,837)	(77,202)
Total Revenue	(97,391)		(97,391)	(94,554)	(2,837)	(77,202)
Total 282 BUILDING INSPECTION - WESTPORT	(97,391)		(97,391)	(94,554)	(2,837)	(77,202)
Total Building & Septic Inspection	(124,414)		(124,414)	(200,527)	76,113	(59,001)
Planning						
810 PLANNING SERVICES						
Revenue						
1-4-810-5709 User Fee/Service Charge						
1-4-810-5716 Zoning Amendment Fees	(19,478)		(19,478)	(18,911)	(567)	(22,267)
1-4-810-5720 Subdivision Fees	(4,339)		(4,339)	(4,213)	(126)	(6,114)

1-4-810-5722 Site Plan Amendment Fees	(2,922)		(2,922)	(2,837)	(85)	(2,523)
1-4-810-5723 Minor Variance Fees	(10,280)		(10,280)	(9,981)	(299)	(8,093)
1-4-810-5724 MV/SPCombined Fees	(27,053)		(27,053)	(26,265)	(788)	(28,790)
1-4-810-5725 Site Plan Fees	(25,970)		(25,970)	(25,214)	(756)	(19,940)
1-4-810-5726 Severance Fees	(25,970)		(25,970)	(25,214)	(756)	(39,396)
1-4-810-5727 Zoning Letters Fees	(2,814)		(2,814)	(2,732)	(82)	(3,200)
1-4-810-5729 Road Allowance Review Fees	(790)		(790)	(767)	(23)	(3,232)
1-4-810-6210 Sale of Books, Photocopies etc				(250)	250	(2,818)
Total Revenue	(119,616)		(119,616)	(116,384)	(3,232)	(136,373)
Expense						
1-5-810-7005 Salaries	232,037		232,037	235,451	(3,414)	230,850
1-5-810-7006 Contract Salaries						
1-5-810-7009 Summer Students				15,000	(15,000)	13,789
1-5-810-7210 Benefits	74,525		74,525	76,150	(1,625)	77,834
1-5-810-7308 Computer Support	10,523		10,523	10,305	218	12,949
1-5-810-7316 Legal Fees	32,464		32,464	31,518	946	14,010
1-5-810-7317 Other Professional Fees	8,041		8,041	5,020	3,021	4,798
1-5-810-7450 Insurance	2,672		2,672		2,672	2,276
1-5-810-7501 Landline - telephone	2,002		2,002	1,944	58	1,675
1-5-810-7502 Cellular	812		812	788	24	520
1-5-810-7505 Postage/Courier	1,948		1,948	1,891	57	1,782
1-5-810-7506 Internet	482		482	468	14	550
1-5-810-7600 Advertising	9,198		9,198	5,087	4,111	1,323
1-5-810-7650 Subscriptions & Publications	324		324	315	9	316
1-5-810-7660 Printing & Photocopying	2,597		2,597	2,521	76	2,812
1-5-810-7700 Material & Supplies	1,948		1,948	1,891	57	574
1-5-810-7750 Stationary	736		736	715	21	780
1-5-810-7800 Conferences & Seminars	1,083		1,083	1,051	32	
1-5-810-7900 Mileage Reimbursement	121		121	117	4	
1-5-810-7950 Memberships	2,038		2,038	2,018	20	858
1-5-810-7970 Training Costs	5,164		5,164	2,101	3,063	
1-5-810-7971 Meetings	271		271	263	8	108
Total Expense	388,986		388,986	394,614	(5,628)	367,804

Total 810 PLANNING SERVICES	269,370		269,370	278,230	(8,860)	231,431
Total Planning	269,370		269,370	278,230	(8,860)	231,431
Civic Addressing						
290 CIVIC ADDRESSING						
Revenue						
1-4-290-5708 Civic Address No's Fees	(8,600)		(8,600)	(12,240)	3,640	(10,459)
Total Revenue	(8,600)		(8,600)	(12,240)	3,640	(10,459)
Expense						
1-5-290-7005 Salaries	22,705		22,705	22,783	(78)	22,721
1-5-290-7210 Benefits	7,257		7,257	7,917	(660)	7,844
1-5-290-7317 Other Professional Fees	2,150		2,150	7,354	(5,204)	2,428
1-5-290-7700 Material & Supplies	9,888		9,888	9,455	433	5,254
Total Expense	42,000		42,000	47,509	(5,509)	38,247
Total 290 CIVIC ADDRESSING	33,400		33,400	35,269	(1,869)	27,788
Total Civic Addressing	33,400		33,400	35,269	(1,869)	27,788
Total Development Services	178,356		178,356	112,972	65,384	200,218

2025 Operating Budget - EXTERNAL TRANSFERS

	2025	2025	2025	2024	Bdgt to Bdgt	
	Base	One Time	Proposed	Approved	2025- 2024	YTD 2024
	Budget	Items	Budget	Budget	Variance $	Actuals
Boards						
Conservation Authorities						
115 CONSERVATION AUTHORITIES						
Expense						
1-5-115-8730 Cataraqui Region Conservation Authority	88,243		88,243	83,248	4,995	83,248
1-5-115-8735 Rideau Valley Conservation Authority	76,656		76,656	75,153	1,503	75,153
Total Expense	164,899		164,899	158,401	6,498	158,401
Total 115 CONSERVATION AUTHORITIES	164,899		164,899	158,401	6,498	158,401
Total Conservation Authorities	164,899		164,899	158,401	6,498	158,401
OPP						
220 POLICE SERVICES BOARD						
Expense						
1-5-220-7983 OPP Direct Costs	2,058,298		2,058,298	2,058,956	(658)	2,045,275
Total Expense	2,058,298		2,058,298	2,058,956	(658)	2,045,275
Total 220 POLICE SERVICES BOARD	2,058,298		2,058,298	2,058,956	(658)	2,045,275
Total OPP	2,058,298		2,058,298	2,058,956	(658)	2,045,275
Library						
720 LIBRARY BOARD						
Expense						
1-5-720-8763 Library Board Levy	555,348		555,348	534,260	21,088	534,260
Total Expense	555,348		555,348	534,260	21,088	534,260
Total 720 LIBRARY BOARD	555,348		555,348	534,260	21,088	534,260
Total Library	555,348		555,348	534,260	21,088	534,260
MHAC						
730 MHAC						
Revenue						
1-4-730-6201 Donations	(2,000)		(2,000)		(2,000)	(5,500)
1-4-730-6210 Sale of Books, Photocopies etc				(1,000)	1,000	(22)

Total Revenue	(2,000)		(2,000)	(1,000)	(1,000)	(5,522)
Expense						
1-5-730-7317 Other Professional Fees						
1-5-730-7701 MHAC Expenses	55,930		55,930	54,930	1,000	31,151
1-5-730-7979 Donation Expense						3,000
Total Expense	55,930		55,930	54,930	1,000	34,151
Total 730 MHAC	53,930		53,930	53,930		28,629
Total MHAC	53,930		53,930	53,930		28,629
Total Boards	2,832,475		2,832,475	2,805,547	26,928	2,766,565

2025 Operating Projects

					2025	2025	
Dept		**Project / Purchase**	**Rank**	**2025**	**Specific Funding**	**General Funding**	**Funding Source**
				Cost			
Corporate	PA	2026 Election Reserve Contribution	A	$ 13,750		$ 13,750	Ratified Sept 5 , 2023
Corporate		2025 By-Election	A	$ 15,000		$ 15,000	
Treasury	PA	Asset Management Plan - PSD Citywide	A	$ 54,950		$ 54,950	Ratified Dec. 2, 2024
Mun. Properties		Rent/Lease - Various Halls	B	$ 15,000		$ 15,000	
Dev. Services		Subdivision Guidelines	B	$ 15,000	$ 15,000	$ -	
Dev. Services	PA	Septic Reinspection	A	$ 45,000		$ 45,000	Ratified March 4, 2024
Total				**$ 158,700**		**$ 143,700**	
*PA = Pre Approved							

						2025	2025	
			2025 Capital Budget					
	Dept		**Project / Purchase**	**Rank**	**2025**	**Specific Funding**	**General Funding**	**Funding Source**
	Corporate		Hamlet Signs	B	$ 1,500		$ 1,500	
	Treasury	PA	Software - ADP		$ 10,000	$ 10,000	$ -	Carry Over
	Public Works		Gas Pump Switches and GPS	A	$ 22,000		$ 22,000	
	Public Works		Replacement Road Signs	A	$ 20,400		$ 20,400	
	Public Works	PA	Bandit Chipper	B	$ 77,500		$ 77,500	
	Public Works		2 Way Radios	A	$ 31,000		$ 31,000	
	Public Works	PA	Replace 2016 Ford F550 Plow & Sander	B	$ 143,000		$ 143,000	
	Public Works	PA	Replace 1995 Champion Grader	B	$ 435,000		$ 435,000	
	Public Works	PA	Scott Island Ferry		$ 40,000	$ 40,000	$ -	Carry Over
	Public Works		Sunset Dr Reconstruct	C	$ 165,000		$ 165,000	
	Public Works		Road 7	C	$ 32,000		$ 32,000	
	Public Works		Garrett Rd Reconstruction	C	$ 85,000		$ 85,000	
	Public Works	PA	Lock Rd Guardrails		$ 20,000	$ 20,000	$ -	Carry Over
	Public Works		Big Rideau Lake Rd Micro surface	A	$ 372,600		$ 372,600	
	Public Works		Daytown Rd Single Surface	B	$ 326,400		$ 326,400	
	Public Works		Golf Club Road		$ 20,000			

	Public Works		Grady Rd Single Surface	B	$ 52,700		$ 52,700	
	Public Works		Moran Rd Single Surface	B	$ 56,200		$ 56,200	
	Public Works		Newboyne Rd Single Surface	B	$ 126,400		$ 126,400	
	Public Works		Old Kingston Rd Single Surface	B	$ 158,000		$ 158,000	
	Public Works		Otter Lake Rd Single Surface	B	$ 172,000		$ 172,000	
	Public Works		Pegg Rd Single Surface	B	$ 87,800		$ 87,800	
	Public Works		Railroad St (Delta) Single Surface	B	$ 63,200		$ 63,200	
	Public Works		Sheldon Rd Pave	B	$ 75,300		$ 75,300	
	Public Works		Sunnyside Rd Single Surface	B	$ 94,800		$ 94,800	
	Public Works		Sunset Dr. Pave		$ 74,500		$ 74,500	
	Public Works		Tower Rd Single Surface	B	$ 77,200		$ 77,200	
	Public Works		Wolfe Lake Rd Single Surface	B	$ 40,400		$ 40,400	
	Public Works		Healey Rd Pulverize & Reconstruct	B	$ 50,000		$ 50,000	
	Public Works		Misc. Road Maintenance - Gravel	B	$ 208,268		$ 208,268	
	Public Works		Culvert Replacement	B	$ 31,836		$ 31,836	
	Public Works		Townline Bridge (50% EK$)	B	$ 600,000		$ 600,000	
	Fire	PA	RL81 2002 GMC Pumper	A	$ 580,000		$ 580,000	
	Fire		Zodiac Boat	C	$ 45,000		$ 45,000	

	Fire		Bunker Gear	A	$	20,000		$ 20,000	
	Properties		Machinery-0 Turn/Sweeper/Trimmer	A	$	14,000		$ 14,000	
	Properties	PA	Vehicles - 3 Tonne Plow Truck	A	$	143,000		$ 143,000	
	Properties		Elgin Municipal Complex - Water Trmt	A	$	7,000		$ 7,000	
	Properties		Newboro Community Hall	C	$	3,000		$ 3,000	
	Properties	PA	Portland Community Hall	A	$	456,720		$ 456,720	
	Properties		South Elmsley Hall - Lighting	C	$	31,000		$ 31,000	
	Properties		South Elmsley PW Grg Dr. Opener	A	$	5,100		$ 5,100	
	Properties	PA	Chantry Office - Deliverable 2 and 3	A	$	139,522		$ 139,522	**Ratified Nov. 4, 2024**
	Properties		Portland Harbour - Decking on Main	A	$	15,000		$ 15,000	
	Properties		Small Harbours - Hanna Pk Shoreline	B	$	10,000		$ 10,000	
	Properties		Delta Waterfront Park - Railing	A	$	6,000		$ 6,000	
	Properties		Elgin Outdoor Rink -CCTV	C	$	3,800		$ 3,800	
	Properties		Red Brick School House - Ramp	A	$	5,000		$ 5,000	
	Properties		Shillington Park - North Crosby	B	$	10,000		$ 10,000	
	Properties		Sidewalks - Portland/Newboro/Repairs	B	$	100,000		$ 100,000	
	Properties		Parking Lots - Chaffey's Park	C	$	20,000		$ 20,000	
	Properties		Delta Maple Syrup Factory - Demo	C	$	125,000		$ 125,000	

	Environmental	PA	Waste Truck	A	$ 268,000		$ 268,000	**Ratified Sept. 3, 2024**
	Environmental	PA	CAZ Property Demo	A	$ 40,000		$ 40,000	
	Building	PA	Truck Replacement	A	$ 60,000		$ 60,000	
	Total 2025 Draft Capital				**$ 5,877,146**	**$ 70,000**	**$ 5,787,146**	
			2025 Capital Funding					
			Portland Hall - Financing		$ 480,000			
			OCIF		$ 222,379			
			CCBF (Gas Tax)		$ 356,420			
			Parkland Reserve		$ 71,000			
			Transfer from Reserves		$ 860,000			
			Carry Overs		$ 70,000			
			Sale of Equipment		$ 30,000			
			Municipal Levy		$ 19,545			
			Subtotal 2025 Capital Revenues		**$ 2,109,344**			