

THE CORPORATION OF THE TOWNSHIP OF EMO

BY-LAW NO. 2024-21

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES AND FURTHER TO PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF FOR 2024

WHEREAS Section 312 (2) of *The Municipal Act*, Chapter M.45, R.S.O., 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 WHEREAS Section 312 (6) of the said Act require tax rates to be established in the same proportion to tax ratio;

AND WHEREAS the 2024 levy for all purposes has been set at \$ 2,069,435

AND WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property;

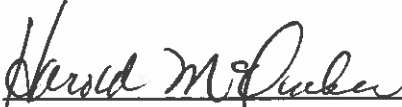
NOW THEREFORE the Council of the Corporation of the Township of Emo hereby enacts as follows:

1. **THAT** a municipal tax rate of 1.581319% is hereby adopted to be applied against the whole of the assessment for real property in the residential/farm class.
2. **THAT** a municipal tax rate of 2.409139% is hereby adopted to be applied against the whole of the assessment for real property in the multi-residential class.
3. **THAT** a municipal tax rate of 2.667369% is hereby adopted to be applied against the whole of the assessment for real property in the commercial occupied class.
4. **THAT** a municipal tax rate of 2.667369% is hereby adopted to be applied against the whole of the assessment for real property in the industrial occupied class.
5. **THAT** a municipal tax rate of 0.395330% is hereby adopted to be applied against the whole of the assessment for real property in the farmland class.
6. **THAT** a municipal tax rate of 7.218879% is hereby adopted to be applied against the whole of the assessment for real property in the pipeline class.
7. **THAT** the reduction in the tax rate for commercial vacant units and excess land is established at 30% and that a municipal tax rate of 1.867158% is hereby adopted to be applied against the whole of the tax assessment for real property in the commercial vacant units and excess land class.
8. **THAT** the reduction in the tax rate for industrial vacant units and excess land is established at 35% and that a municipal tax rate of 1.733790% is hereby adopted to be applied against the whole of the tax assessment for real property in the industrial vacant units and excess land class.
9. **THAT** an education tax rate of 0.153000% is hereby adopted to be applied against the whole of the assessment for real property in the residential/farm class.
10. **THAT** an education tax rate of 0.153000% is hereby adopted to be applied against the whole of the assessment for real property in the multi-residential class.

11. **THAT** an education tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the commercial occupied class.
12. **THAT** an education tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the industrial occupied class.
13. **THAT** an education tax rate of 0.038250% is hereby adopted to be applied against the whole of the assessment for real property in the farmland class.
14. **THAT** an education tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the pipeline class.
15. **THAT** the reduction in the education tax rate for commercial vacant units and excess land is established at 30% and that an education tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the commercial vacant units and excess land class.
16. **THAT** the reduction in the education tax rate for industrial vacant units and excess land is established at 35% and that an education tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the industrial vacant units and excess land class.
17. **THAT** a minimum tax rate of \$100 to be applied to all applicable tax rolls for any tax rolls that would generate less than \$100.00 annually.
18. **THAT** every owner of assessed land shall be taxed according to the tax rates in this by-law and such tax shall become due and payable on the 31st day of December, 2024.
19. On all taxes in default on January 1st, 2025, interest shall be added at the rate of 1.25% per month of each month the default continues.
20. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
21. The 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.
22. **THAT** taxes are payable to the Township of Emo, P.O. Box 520, Emo, Ontario.
23. **THAT** schedule "A" attached hereto and forming part of this by-law and setting out the estimates of tax revenue to be received by the Township during the year 2024 is hereby adopted.
24. **THAT** schedule "B" attached hereto and forming part of this by-law and setting out the estimates and all revenue other than taxes to be received by the Township during the year 2024 and all estimates of expenditures (2024 Budget) to be made for Township purposes during the year 2024 is hereby adopted.
25. **THAT** schedule "C" attached hereto and forming part of this by-law and setting out the 2024 Tax Rates (detailed above) in summary form is hereby adopted.
26. **THAT** on all taxes of the supplemental levy billed, which are in default on the 1st day after the posted deadline, a one-year grace period from penalty is allowed. After this period, any outstanding balances penalty of 1.25% shall be added upon default and thereafter a penalty of 1.25% per month will be added on the first day of each and every month the default continues.

Enacted and passed this 13th day of November, 2024, as witnessed by the Seal of the Corporation and the hands of its proper Officers.

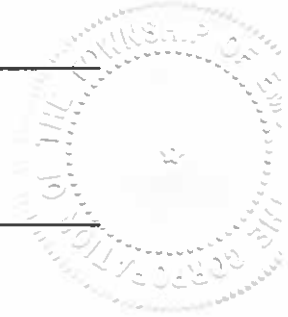
THIS BY-LAW READ A FIRST, SECOND, AND THIRD TIME IN OPEN COUNCIL AND FINALLY PASSED THIS 13th DAY of NOVEMBER, 2024.



Harold McQuaker, MAYOR



Crystal Gray, CAO/Clerk-Treasurer



By-Law 2024-21 Schedule A: Property Tax Parameters, Rates and Levy for the 2024 Taxation Year

Estimated 2024 tax levy of \$2,069,435

RTC RTQ	Realty Tax Class	Status/Subclass	Assessment Returned for Taxation	Tax Ratios	Municipal General Tax Rates	Municipal General Levy	Provincial Education Tax Rates	Provincial Education Levy
CF	Comm PIL NS	Full	\$ 313,300.00	1.68680	0.02667369	\$ 8,356.87	0.00980000	\$ 3,070.34
CG	Comm PIL NS	Munc Only	\$ 607,500.00	1.68680	0.02667369	\$ 16,204.27	Munc Only	
CT	COMM Taxable	Full	9,077,600	1.68680	0.02667369	\$ 242,133.09	0.00880000	\$ 79,882.88
CU	COMM Taxable Excess	Excess	66,600	1.18076	0.01867158	\$ 1,243.53	0.00880000	\$ 586.08
CX	Comm Taxable Vacant	Vacant	180,300	1.18076	0.01867158	\$ 3,366.49	0.00880000	\$ 1,586.64
FT	Farm Taxable - EP	Full	\$ 6,245,400.00	0.25000	0.00395330	\$ 24,689.94	0.00038250	\$ 2,388.87
FT	Farm Taxable - ES	Full	\$ 226,900.00	0.25000	0.00395330	\$ 897.00	0.00038250	\$ 86.79
GT	Parking Lot	Full	\$ 17,700.00	1.68680	0.02667369	\$ 472.12	0.00880000	\$ 155.76
HF	Landfill PIL	Full	\$ 1,600.00	1.68680	0.01581319	\$ 25.30	0.00980000	\$ 15.68
IH	Industrial Taxable Shared PIL	Full	\$ 44,000.00	1.68680	0.02667369	\$ 1,173.64	0.00980000	\$ 431.20
IX	Industrial Taxable Vacant	Vacant	\$ 21,000.00	1.09642	0.01733790	\$ 364.10	0.00880000	\$ 184.80
JT/IT	Industrial	Full	\$ 519,900.00	1.68680	0.02667369	\$ 13,867.65	0.00880000	\$ 4,575.12
JU/IU	Industrial Excess	Excess	\$ 11,100.00	1.09642	0.01733790	\$ 192.45	0.00880000	\$ 97.68
MT	Multi-Residential Taxable - EP	Full	\$ 2,100,550.00	1.52350	0.02409139	\$ 50,605.17	0.00153000	\$ 3,213.84
MT	Multi-Residential Taxable - ES	Full	\$ 44,450.00	1.52350	0.02409139	\$ 1,070.86	0.00153000	\$ 68.01
PT	Pipeline Taxable	Full	\$ 1,511,000.00	4.56510	0.07218879	\$ 109,077.26	0.00880000	\$ 13,296.80
RG	Residential PIL	Munc Only	\$ 23,600.00	1.00000	0.01581319	\$ 373.19	Munc Only	\$ -
RT	Residential Taxable - EP	Full	\$ 98,996,564.00	1.00000	0.01581319	\$ 1,565,451.48	0.00153000	\$ 151,464.74
RT	Residential Taxable - ES	Full	\$ 1,888,936.00	1.00000	0.01581319	\$ 29,870.10	0.00153000	\$ 2,890.07
Total(s)			\$ 121,898,000.00			\$ 2,069,434.51		\$ 263,995.30

By-Law 2024-21 Schedule "B"

REVENUE SUMMARY	2023 BUDGET	2023 ACTUAL	2024 BUDGET
Taxation	\$ 2,208,817.48	\$ 2,329,091.55	\$ 2,343,936.04
General Government	\$ 324,544.44	\$ 507,136.98	\$ 536,034.58
Grants	\$ 976,671.67	\$ 1,198,018.88	\$ 746,302.61
Transportation	\$ 10,500.00	\$ 3,250.00	\$ 3,000.00
Water	\$ 321,111.70	\$ 923,899.87	\$ 460,342.19
Sewer	\$ 145,625.44	\$ 424,617.94	\$ 151,420.52
Waste and Recycling	\$ 60,523.17	\$ 61,027.20	\$ 86,639.20
Protection	\$ 41,751.27	\$ 4,129.01	\$ 14,080.00
Planning	\$ 20,600.00	\$ 18,404.00	\$ 12,894.00
Cemetery	\$ 21,765.00	\$ 20,750.00	\$ 17,860.00
Parks and Recreation	\$ 42,923.38	\$ 43,568.38	\$ 16,993.40
Hand-Van	\$ -	\$ 619.76	\$ -
TOTAL - REVENUE	\$ 4,174,833.55	\$ 5,534,513.57	\$ 4,389,502.54

SUMMARY - EXPENDITURES	2023 Budget	2023 YTD Actual	2024 Budget
Administration	896,276.64	721,734.96	1,157,712.34
Protection	18,474.52	21,638.05	12,243.58
Police	172,632.00	168,178.72	184,780.00
Fire	142,603.84	116,030.63	146,798.04
Transportation	674,920.11	594,711.78	753,849.85
Water and Sewer Services	109,577.63	95,337.50	74,391.20
OCWA	377,097.96	387,662.97	390,795.48
Waste Disposal and Recycling Services	105,939.55	96,965.92	113,232.54
Cemetery and Cenotaph Services	27,850.19	27,634.25	25,357.41
Social and Family Services	465,161.38	460,231.41	513,630.72
Parks/Recreation and Community Services	246,073.46	239,439.26	246,918.43
Planning and Development Services	165,745.22	153,400.93	33,400.00
Handi-Van Services	0.00	619.76	0.00
School Board Levy - English Public and Eng	250,169.47	260,733.37	263,996.00
Capital Works	500,275.39	451,441.36	322,396.95
Infrastructure Loan Repayment	198,432.28	1,231,360.44	150,000.00
	0.00	0.00	0.00
TOTAL EXPENDITURES	\$ 4,351,229.64	\$ 5,027,121.31	\$ 4,389,502.54

Township of Emo - General Budget - 2024

2023 BUDGET 2023 ACTUAL 2024 BUDGET

Notes

REVENUES

**Actual as of October 2024*

TAXATION REVENUES

2023 BUDGET 2023 ACTUAL 2024 BUDGET

Notes

01-00-0050-5010	Residential - Municipal Tax	1,519,074.54	1,581,658.26	1,595,322.00	
01-00-0050-5015	Residential - English Public	150,071.16	150,127.97	154,355.00	* Education Amounts - Public & Separate Totals Combined
01-00-0050-5020	Residential - English Separate	2,881.10	2,881.10		
01-00-0050-5025	Residential - French Public	0.00	0.00		
01-00-0050-5030	Farmland - Municipal Tax	23,078.05	26,161.09	25,587.00	
01-00-0050-5035	Farmland - English Public	2,236.78	2,447.23	2,476.00	* Education Amounts - Public & Separate Totals Combined
01-00-0050-5040	Farmland - English Separate	87.44	86.79		
01-00-0050-5045	Multi Res - Municipal Tax	49,645.72	51,676.03	51,676.00	
01-00-0050-5050	Multi Res - English Public	3,213.84	3,213.84	3,282.00	* Education Amounts - Public & Separate Totals Combined
01-00-0050-5055	Multi Res - English Separate	68.01	68.01		
01-00-0050-5060	Commercial - Municipal Tax	212,764.03	246,902.82	247,215.00	
01-00-0050-5065	Commercial - No Support School	73,456.73	82,098.00	82,212.00	* Education Amounts - Public & Separate Totals Combined
01-00-0050-5070	Industrial - Municipal Tax	13,957.04	14,424.20	15,597.00	
01-00-0050-5075	Industrial - No Support School	4,857.60	4,857.60	5,289.00	* Education Amounts - Public & Separate Totals Combined
01-00-0050-5080	Pipeline - Municipal Tax	104,791.69	109,077.26	109,077.00	
01-00-0050-5085	Pipeline - No Support School	13,296.80	13,296.80	13,297.00	* Education Amounts - Public & Separate Totals Combined
01-00-0050-5090	Minimum Tax Adjustment - Municipal	1,640.02	1,531.78	1,531.78	
01-00-0050-5105	Railway Acreage Revenue	7,869.40	7,869.40	7,869.40	
01-00-0050-5106	Railway Acreage Revenue - School Public/Separ	1,103.86	1,103.86	1,103.86	* Education Amounts - Public & Separate Totals Combined
01-00-0050-5100	Payments in Lieu	24,723.67	29,609.51	24,960.00	
	Payments In Lieu - Education			3,086.00	* Education Amounts - Public & Separate Totals Combined
TOTAL TAXATION		2,208,817.48	2,329,091.55	2,343,936.04	

GENERAL GOVERNMENT REVENUE

2023 BUDGET 2023 ACTUAL 2024 BUDGET

01-00-0050-5000	W&S Frontage	70,040.00	70,030.00	70,040.00
01-00-0050-5095	Interest and Penalty on Taxes	33,142.17	23,776.68	30,000.00
01-00-0050-5115	Grant in Lieu Hospital Beds	1,725.00	1,725.00	1,725.00
01-00-0050-5145	User Charges - Licences etc .	3,000.00	4,307.65	2,500.00
01-00-0050-5146	Commissioner Revenue	500.00	510.00	600.00
01-00-0050-5147	Tax Certificate Revenue	1,100.00	1,400.00	3,800.00
01-00-0050-5225	Museum Fundraiser	1.00	1.00	1.00
01-00-0050-5230	Burial Permits	30.00	30.00	0.00
01-00-0050-5232	Rent Revenue	12,000.00	12,000.00	12,000.00
01-00-0050-5241	TBay Tel Tower Revenue (includes Bell)	9,240.00	9,680.00	9,240.00
01-00-0050-5425	General - Natural Gas Rebate	300.00	323.73	300.00
01-00-0050-5430	Administration from Departments	88,265.00	89,895.83	89,000.00
01-00-0050-5500	Miscellaneous Revenue	0.00	(5,463.59)	2,000.00
01-00-0050-5501	Parking Revenue	1,500.00	1,500.00	1,500.00
01-00-0050-5999	Penny Rounding	0.00	(0.02)	0.00
01-00-0050-5370	Income from Investments	4,250.00	(48,018.79)	0.00
01-00-0050-5371	Income from Bank Account Interest	30,000.00	39,836.37	65,000.00
01-00-0050-5372	Income from Exchange	400.00	761.83	400.00
01-00-0050-5375	Contributions from General Reserves	69,051.27	304,841.29	0.00
	HST Rebate - 2022 & 2023	0.00	0.00	247,928.58
TOTAL - GENERAL GOVERNMENT		324,544.44	507,136.98	536,034.58

GRANTS REVENUE		2023 BUDGET	2023 ACTUAL	2024 BUDGET	
01-00-0050-5270	NOHFC Funding * Employee funding 1/2 2023 &	0.00	17,500.00	20,500.00	
01-00-0050-5275	OCIF	156,886.00	156,886.00	152,951.00	*Restricted Funding
01-00-0050-5280	Ont Munc Partnership Fund	395,500.00	395,500.00	382,700.00	*Unrestricted funding
01-00-0050-5281	AMO Gas Tax Revenue	88,229.00	88,229.00	75,707.81	*Used reserves in 2023 & gas Tax to pay off W&S Loan. Restricted Funding
01-00-0050-5292	NORDS Funding	70,918.41	71,740.79	70,918.74	*Restricted Funding
01-00-0050-5310	Provincial Offenses	0.00	5,628.02	2,000.00	* amount unknown until received
01-00-0050-5287	One Time Funding - ICIIP Green Stream Intake :	70,000.00	0.00	2,000.00	
01-00-0050-5330	Canada Day Grant	2,400.00	2,400.00	0.00	
	Deferred Revenue - NORDS - prior years	117,434.51			
	Deferered Revenue - OCIF			33,900.79	*capital projects
	Deferred Revenue - Gas Tax		460,135.07	5,624.27	* Sitting in ONE Funds Gas Tax - Capital project
	Deferred Revenue - Subdivision Held Deposit	75,303.75			
TOTAL - Grants		976,671.67	1,198,018.88	746,302.61	

TRANSPORTATION REVENUE		2023 BUDGET	2023 ACTUAL	2024 BUDGET	
01-00-0050-5156	User Charges - Snowplow Revenue	6,500.00	3,250.00	3,000.00	2023 significantly less snow at year end
01-00-0050-5166	Roads - Sale of Equipment	4,000.00	0.00	0.00	
01-00-0050-5380	Contributions from Reserve for Equipment	0.00	0.00	0.00	
TOTAL - TRANSPORTATION		10,500.00	3,250.00	3,000.00	

WATER REVENUE		2023 BUDGET	2023 ACTUAL	2024 BUDGET	
01-00-0050-5365	Penalty & Interest on Utilities	1,300.00	1,316.76	1,500.00	
01-00-0050-5210	Water Revenue	315,761.70	315,040.57	327,642.19	4% increase from 2023 actual
01-00-0050-5213	Water Revenue - truckfill	0.00	65,968.46	130,000.00	
01-00-0050-5220	Water & Sewer Hookup	3,600.00	3,000.00	1,200.00	
01-00-0050-5214	Water/Sewer Operations Revenue	450.00	12,420.00	0.00	2023 - Flush Truck \$450; Hydrant Flushing \$11,970
01-00-0050-5395	Contributions from Reserve - Water	0.00	526,154.08	0.00	
TOTAL - WATER		321,111.70	923,899.87	460,342.19	

SEWER REVENUE		2023 BUDGET	2023 ACTUAL	2024 BUDGET	
01-00-0050-5215	Sewer Revenue	145,625.44	145,596.65	151,420.52	
01-00-0050-5400	Contributions from Reserve - Sewer	0.00	279,021.29	0.00	
TOTAL - SEWER		145,625.44	424,617.94	151,420.52	

WASTE and RECYCLING REVENUE		2023 BUDGET	2023 ACTUAL	2024 BUDGET	
01-00-0050-5195	Garbage Collection Billings	54,244.00	54,305.81	54,306.00	
01-00-0050-5200	Recycling Revenue	5,979.17	6,101.39	1,800.00	
01-00-0050-5150	Landfill Revenue	300.00	620.00	30,533.20	Tipping fees \$19,843.20 to use for landfill well monitoring & capacity study
TOTAL - WASTE and RECYCLING		60,523.17	61,027.20	86,639.20	

PROTECTION REVENUE	2023 BUDGET	2023 ACTUAL	2024 BUDGET
01-00-0050-5335 Drainage Grant	500.00	248.75	500.00
01-00-0050-5340 Drainage Maintenance	2,000.00	0.00	
01-00-0050-5345 Wolf Kill Grant	5,000.00	5,100.40	3,000.00
			Varies on amount of Livestock Damages claims submitted to OMAFRA. This reimburse claims that we pay to property owners
01-00-0050-5350 Fire Dept Revenue	5,000.00	(11,611.14)	4,500.00
01-00-0050-5135 Dog Tag Tax	2,000.00	1,780.00	1,880.00
01-00-0050-5140 Fire Permits	1,300.00	1,306.00	1,700.00
01-00-0050-5141 Fire Dept Grants	0.00	0.00	0.00
01-00-0050-5144 Fire Dept - Air Fill Revenue	2,500.00	7,305.00	2,500.00
01-00-0050-5405 Contributions from Reserve - Fire	23,451.27	0.00	0.00
TOTAL - PROTECTION	41,751.27	4,129.01	14,080.00

PLANNING REVENUE	2023 BUDGET	2023 ACTUAL	2024 BUDGET
01-00-0050-5180 Planning/Zoning Revenue	2,600.00	3,050.00	450.00
01-00-0050-5185 Building Permits	18,000.00	15,354.00	12,444.00
TOTAL - PLANNING	20,600.00	18,404.00	12,894.00

CEMETERY REVENUE	2023 BUDGET	2023 ACTUAL	2024 BUDGET
01-00-0050-5780 Mun Gen,Cemetery - Open & Close	6,000.00	5,480.00	4,650.00
05-00-0050-5780 Cemetery - Open & Close	6,000.00	3,850.00	0.00
01-00-0050-5783 Mun Gen, Cemetery - Headstones/Markers	700.00	1,500.00	1,200.00
			There is a care & mtnce fee that gets seperated out @ year end to be trf to a Trust Account for Cemetery Accts
05-00-0050-5783 Cemetery - Headstones/Markers	900.00	900.00	
01-00-0050-5785 Mun Gen, Cemetery - Plots	1,560.00	2,340.00	1,375.00
05-00-0050-5785 Cemetery - Plots	605.00	605.00	
01-00-0050-5786 General - Cemetery- Care & Mtnce	0.00	0.00	6,435.00
05-00-0050-5786 Cemetery - Plots Care and Maintenance	1,090.00	0.00	
01-00-0050-5787 Mun Gen,Cemetery - Columbarium	3,710.00	4,875.00	4,200.00
05-00-0050-5787 Cemetery - Columbarium	1,200.00	1,150.00	
01-00-0050-5790 Mun Gen Cemetery - Mortuary Storage Fee	0.00	50.00	0.00
05-00-0050-5795 Cemetery - Helipad Revenue		\$ 3,500.00	
01-00-0050-5161 Helipad Revenue	3,500.00	0.00	5,000.00
			increase \$1,500 as of 2024
TOTAL - CEMETERY	21,765.00	20,750.00	17,860.00

PARKS and RECREATION REVENUE	2023 BUDGET	2023 ACTUAL	2024 BUDGET
01-00-0050-5686 Mun Gen-Rec - Sports Field Revenue	1,145.00	1,045.00	1,205.00
04-00-0050-5686 Rec - Sports Field Revenue	200.00	200.00	
01-10-0050-5715 Rec - Baseball Registration	0.00	2,245.00	5,520.00
01-10-0050-5720 Rec - Soccer Registration Revenue	9,370.00	9,370.00	7,400.00
01-10-0050-5747 General - Recreation - Donations	4,550.00	3,050.00	550.00
01-12-0050-5832 Parks - Summer Experience - Summer Student Grant			2,318.40
01-00-0050-5846 Parks - Memorial Bench	0.00	0.00	0.00
01-00-0050-5390 Contributions from Reserve Sports Field	27,658.38	27,658.38	0.00
TOTAL - PARKS and RECREATION	42,923.38	43,568.38	16,993.40

HANDI-VAN REVENUE	2023 BUDGET	2023 ACTUAL	2024 BUDGET
01-00-0050-5990 Handi Van Rides Revenue	0.00	619.76	0.00
TOTAL - HANDI VAN	0.00	619.76	0.00

*handi-van decommissioned

REVENUE SUMMARY	2023 BUDGET	2023 ACTUAL	2024 BUDGET
Taxation	\$ 2,208,817.48	\$ 2,329,091.55	\$ 2,343,936.04
General Government	\$ 324,544.44	\$ 507,136.98	\$ 536,034.58
Grants	\$ 976,671.67	\$ 1,198,018.88	\$ 746,302.61
Transportation	\$ 10,500.00	\$ 3,250.00	\$ 3,000.00
Water	\$ 321,111.70	\$ 923,899.87	\$ 460,342.19
Sewer	\$ 145,625.44	\$ 424,617.94	\$ 151,420.52
Waste and Recycling	\$ 60,523.17	\$ 61,027.20	\$ 86,639.20
Protection	\$ 41,751.27	\$ 4,129.01	\$ 14,080.00
Planning	\$ 20,600.00	\$ 18,404.00	\$ 12,894.00
Cemetery	\$ 21,765.00	\$ 20,750.00	\$ 17,860.00
Parks and Recreation	\$ 42,923.38	\$ 43,568.38	\$ 16,993.40
Hand-Van	\$ -	\$ 619.76	\$ -
TOTAL - REVENUE	\$ 4,174,833.55	\$ 5,534,513.57	\$ 4,389,502.54

EXPENDITURES

ADMINISTRATION EXPENDITURES	2023 BUDGET	2023 ACTUAL	2024 BUDGET	
01-01-1000-6130 Council Remuneration - Honorarium & PR Liabi	33,500.00	33,446.40	33,650.00	
01-01-1015-6300 Council - Miscellaneous Expense	8,500.00	7,571.58	5,000.00	*Registration for NOMA, misc meetings & courses
01-01-1015-6415 Council - Mileage & Travel Expenses	3,000.00	636.74	3,000.00	*mileage to NOMA & meetings, meals, mile Exp
01-01-1016-6300 Council Donations/PR Fund - Misc Expense	1,000.00	444.03	1,500.00	
01-01-1200-6300 Admin Combined wages & remittances	381,520.76	364,124.55	455,103.58	
01-01-1200-6300 Administrator - Miscellaneous Expense	200.00	105.23	0.00	
01-01-1250-6200 Administration - Group Insurance	21,140.12	19,090.68	28,254.76	
01-01-1300-6300 Accumulated Sick Leave	0.00	4,038.40	0.00	* this is a liability account that the auditors use
01-01-1310-6300 Annual Sick Leave	3,000.00	0.00	3,000.00	
01-01-1315-6300 Municipal Health & Safety	1,000.00	670.88	1,000.00	
01-01-1320-6215 Admin - Office Equipment	3,970.00	741.10	5,500.00	
01-01-1320-6216 Office Supplies	7,000.00	4,438.59	7,000.00	
01-01-1320-6300 Postage/Courier/Ofc Supplies Miscellaneous Ex	8,000.00	8,167.50	8,000.00	
01-01-1340-6225 Admin - Utilities - Hydro	2,800.00	2,450.58	2,800.00	
01-01-1340-6230 Admin Utilities - Gas	1,500.00	1,064.90	1,500.00	
01-01-1340-6235 Admin Utilities - Telephone	7,500.00	7,657.68	8,600.00	
01-01-1340-6240 Office - Water/Sewer/Garbage	1,200.00	1,093.44	1,150.00	
01-01-1400-6000 Misc Office Exp - Salaries Full Time	19.43	45.84	2,000.00	PW/Arena/Parks - work at municipal office property
01-01-1400-6053 Municipal General, Admin, Misc Office Exp. Par	0.00	326.80	0.00	
01-01-1400-6170 Misc Office Exp -CPP Emplr Contr	0.00	1.49	0.00	
01-01-1400-6175 Misc Office Exp -EI Emplr Contr	0.44	1.04	0.00	
01-01-1400-6180 Misc Office Exp -EHT	0.38	0.90	0.00	
01-01-1400-6190 Misc Office Exp -OMERS Emplr Cont	1.75	4.13	0.00	
01-01-1400-6195 Misc Office Exp -WSIB	0.57	1.35	0.00	
01-01-1400-6245 Misc Office - Building Maintenance	5,000.00	211.17	2,000.00	
01-01-1400-6300 Office Expenses - Miscellaneous Expense	6,500.00	6,404.97	6,500.00	
01-01-1420-6440 Administration - Insurance	15,000.00	13,063.42	15,840.36	

01-01-1430-6445	Administration - Audit	70,000.00	24,839.93	80,000.00	
01-01-1434-6300	Closed Meeting Investigator fees	8,000.00	2,431.00	4,000.00	
01-01-1435-6455	Office - Legal Services	200,000.00	131,370.69	300,000.00	Szeder drain tribunal ongoing, etc
01-01-1436-6310	Pay Equity Compliance - Misc Services	12,000.00	8,378.92	0.00	
01-01-1437-6310	Mini Admin Reorg/Hiring CAO - Misc Services	1,700.00	1,403.26	0.00	
01-01-1440-6300	Bank Charges	4,000.00	3,585.94	4,000.00	
01-01-1450-6300	Tax Sale Writeoffs - Miscellaneous Expense	1,000.00	(515.88)	0.00	
01-01-1455-6300	Tax Adj Capping - Miscellaneous Expense	0.00	0.00	0.00	This clears out with the final tax bill
01-01-1470-6300	Convention/Travel/Training - Miscellaneous Ex	0.00	0.00	0.00	
01-01-1470-6415	Administration - Mileage & Travel Expenses	0.00	0.00	0.00	
01-01-1470-6425	Conventions/Travel/Training - Training	10,000.00	6,143.76	10,000.00	
01-01-1480-6300	Dues & Memberships - Miscellaneous Expense	10,000.00	10,265.51	10,700.00	MFOA, HR Downloads,
01-01-1485-6300	Canada Day Expenses - Miscellaneous Expense	5,000.00	5,820.45	4,900.00	
01-01-1491-6300	Insurance Claim Expense	0.00	0.00	20,000.00	Insurance coverage - deductible
01-01-1492-6300	COVID-19 Expense	10,000.00	10,280.51	16,000.00	Zoom, dropbox, Office 365,
01-01-1500-6310	Property Assessment - Miscellaneous Services	22,983.40	22,983.40	23,320.32	MPAC
01-01-1505-6310	Taxation Services	0.00	0.00	2,190.00	Municipal Tax Equity Membership
01-01-1521-6300	OPP Property Taxes	5,042.00	4,666.39	4,668.00	
01-01-1530-6225	OPP Utilities - Hydro	5,100.00	4,381.19	5,100.00	
01-01-1530-6230	OPP Utilities - Gas	2,000.00	233.88	2,000.00	
01-01-1530-6240	OPP Utilities - Water/Sewer/Garbage	2,196.48	2,186.88	2,264.88	
01-01-1540-6000	Mun Gen, OPP, Maintenance,Salaries Full Time	100.00	112.43	0.00	
01-01-1540-6170	Mun Gen, OPP Maintenance, CPP Emplr Contr	6.00	6.37	0.00	
01-01-1540-6175	Mun Gen, OPP Maintenance,EI Emplr Contr	3.00	2.57	0.00	
01-01-1540-6180	Mun Gen, OPP Maintenance, EHT	2.40	2.20	0.00	
01-01-1540-6190	Mun Gen, OPP Maintenance, OMERS Emplr Col	9.60	10.32	0.00	
01-01-1540-6195	Mun Gen, OPP Maintenance, WSIB	3.00	3.32	0.00	
01-01-1540-6250	OPP Maintenance - Repairs	1,500.00	100.23	1,500.00	
01-01-1540-6300	OPP Maintenance - Miscellaneous Expense	1,000.00	1,982.13	1,000.00	
01-01-1550-6220	OPP - Materials & Supplies	1,500.00	0.00	0.00	
01-01-1550-6300	OPP Cleaning - Miscellaneous Expense	0.00	0.00	400.00	
01-01-1555-6300	Contribution to Reserve - OPP	0.00	0.00	0.00	
01-01-1560-6225	OPP East End Office - Utilities - Hydro	1,000.00	931.16	1,000.00	
01-01-1570-6225	OPP Dwellings - Utilities - Hydro	500.00	0.00	500.00	
01-01-1570-6230	OPP Dwellings Utilities - Gas	5,500.00	4,193.02	5,500.00	
01-01-1570-6300	OPP Dwellings - Miscellaneous Expense	0.00	0.00	1,000.00	Fix window on one building
01-01-1570-6440	Museum/OPP Dwellings - Insurance	320.50	320.50	982.00	
01-01-1580-6300	Upgrade Office Equipment	4,000.00	3,580.41	2,000.00	
01-01-1590-6300	Upgrade Munc Computer - Miscellaneous Expe	500.00	183.17	500.00	
01-01-1600-6310	Computer Maintenance - Miscellaneous Servic	20,000.00	15,007.24	26,000.00	Software Licenses - Asyst finance system, Diligent software

01-01-1610-6300	Website - Miscellaneous Expense	600.00	589.57	600.00	
01-01-1620-6300	Reserve Fund for Capital Buildings	0.00	0.00	0.00	
01-01-1630-6300	Reserve Fund Equipment Replacement	0.00	0.00	0.00	
01-01-1640-6300	Contingency Fund	0.00	0.00	0.00	
01-01-1650-6300	Reserve for Working Capital	0.00	0.00	36,188.44	Trf to General Operating Reserve
01-01-1660-6300	Reserve for Capital Equipment	0.00	0.00	0.00	
01-01-1680-6300	Reserve Fund - Gas Tax Rebate Project	0.00	0.00	0.00	
TOTAL - ADMINISTRATIVE EXPENSES		896,276.64	721,734.96	1,157,712.34	

FIRE DEPARTMENT EXPENDITURES		2023 Budget	2023 YTD Actual	2024 Budget	Notes
01-02-1480-6300	Fire Dept - dues/memberships	500.00	125.63	1,000.00	
01-02-2030-6130	Fire Chief - Honorarium	42,243.62	42,010.74	42,243.62	* FC wages plus new FC wages & benefits. DFC honorarium increase, plus mileage, hourly reimbursement
01-02-2040-6130	Deputy Fire Chief - Honorarium	2,700.00	2,700.00	2,700.00	Increased with extra duties until new FC has started. - Extra will be covered by FC Honorarium Budget
01-02-2050-6225	Fire Dept Utilities - Hydro	1,666.00	1,494.05	1,666.00	
01-02-2050-6230	Fire Dept Utilities - Gas	1,700.00	1,268.87	1,700.00	
01-02-2050-6235	Fire Dept Utilities - Telephone	340.00	912.73	1,000.00	
01-02-2050-6240	Fire Dept - Water/Sewer/Garbage	1,100.00	911.20	1,135.00	
01-02-2060-6300	Volunteer Firemen on Call	17,000.00	14,881.07	12,000.00	Down from \$17,000, HST Calculated on this.
01-02-2061-6300	Fire Dept Training - Miscellaneous Expense	1,250.00	0.00	1,000.00	Textbooks
01-02-2061-6415	Fire Dept - Mileage & Travel Expenses	1,000.00	0.00	1,000.00	
01-02-2061-6425	Fire Dept - Training	14,000.00	4,949.08	10,000.00	training officer paid from here & all training
01-02-2062-6300	Fire Dept Public Education	2,500.00	1,806.53	2,000.00	
01-02-2063-6300	VFF Annual Rention Cost - Misc Expense	1,000.00	800.59	1,000.00	
01-02-2064-6300	VFF Training Officer - Misc Expense	0.00	0.00	0.00	
01-02-2070-6220	Fire Dept Materials & Supplies	5,520.00	2,579.50	3,500.00	replacement of contaminated/damaged hose/ tools; new gas monitor calibration bottle; replace damaged/contaminated PPE; Replace K12 saw; Service back pack wildland pump paccks; battery sawsall & blades; short pike poles; misc hand tools
01-02-2070-6221	Fire Dept - Air Fill Station Maint/Supplies	3,780.00	3,200.25	5,500.00	Bi annual inspection, new val gas kit for air fill
01-02-2070-6250	Fire Dept Equipment - Repairs	0.00	417.52	3,000.00	pumps, small engines, brackets, doors
01-02-2070-6300	Fire Dept Equip & Supplies - Miscellaneous Exp	4,300.00	2,416.50	7,000.00	SCBA Flo Tests, FIT Testing
01-02-2071-6250	Pumper Truck - Repairs	6,500.00	9,984.79	10,000.00	safety \$2,000; governor issue with pump control \$5,000; pump certification \$3,000; hydrant bag \$500;
01-02-2071-6255	Fire Dept - Pumper Truck Gas & Oil	1,300.00	950.80	1,500.00	
01-02-2072-6250	Rescue Truck - Repairs	2,500.00	2,859.63	3,500.00	Mtnce/Rpr; Batteries & pads AED; safety

01-02-2072-6255	Fire Dept Rescue Truck - Gas & Oil	1,000.00	508.68	1,000.00	
01-02-2073-6250	Fire Dept Tanker - Repairs	3,500.00	1,304.65	5,000.00	batteries; safety; slow start/no start; Hydrant Kit - Steamer gate valve, 2-2.5" gate valves
01-02-2073-6255	Fire Dept Tanker Truck - Gas & Oil	1,000.00	603.90	1,000.00	
01-02-2075-6180	VFF Fire Dept - EHT	332.00	0.00	0.00	
01-02-2076-6170	VFF Fire Dept - CPP	0.00	0.00	300.00	
01-02-2077-6175	VFF Fire Dept - EI	0.00	0.00	0.00	
01-02-2080-6195	VFF Fire Dept - Workers Compensation	4,443.72	0.00	4,444.00	
01-02-2090-6440	Fire Dept - Insurance	8,269.00	8,268.50	9,249.42	
01-02-2095-6445	Fire Dept - Audit	3,559.50	3,559.50	3,560.00	
01-02-2100-6215	Fire Misc. - Office Supplies & Equipment	1,500.00	1,670.76	2,500.00	paper, ink, binders, misc office supplies
01-02-2100-6245	Fire Dept - Building Maintenance	0.00	636.69	700.00	
01-02-2100-6255	Fire Dept Misc - Gas & Oil	500.00	103.51	500.00	
01-02-2100-6300	Fire Dept - Miscellaneous Expense	3,500.00	2,950.27	2,000.00	Vulnerable sector checks, etc.
01-02-2100-6310	Fire Dept Misc - Miscellaneous Services	2,500.00	1,350.00	2,500.00	Who's responding app; radio/repeater licenses
01-02-2105-6300	Fire Dept - 911 Expenses	1,600.00	804.69	1,600.00	
01-02-2110-6300	Contr Fire Dept Reserve - Miscellaneous Expen:	0.00	0.00	0.00	
01-02-2190-6300	Fire Victim Fund	0.00	0.00	0.00	
TOTAL - FIRE DEPARTMENT EXPENDITURES		142,603.84	116,030.63	146,798.04	

PROTECTION EXPENDITURES		2023 Budget	2023 YTD Actual	2024 Budget	
01-02-2115-6000	Mun Gen Comm Emerg Management, Wages &	-	96.55	-	
01-02-2115-6300	Comm Emergency Management - Miscellaneou	1,500.00	0.00	0.00	
01-02-2115-6415	Comm Emergency Mngmnt - Mileage & Travel	500.00	0.00	0.00	
01-02-2135-6300	Inspection Control Dogs - Miscellaneous Expen:	213.76	213.76	218.18	Dog tags
01-02-2155-6300	Livestock Killed by Dogs - Miscellaneous Expen:	0.00	0.00	0.00	
01-02-2160-6300	Livestock Killed by Wolves - Miscellaneous Expe	5,000.00	5,100.40	3,000.00	Have had 5 claims this year, waiting on approval & pmt from OMAFRA on 3 claims.
01-02-2170-6310	Livestock Valuer - Miscellaneous Services	500.00	150.00	2,000.00	
01-02-2170-6415	Livestock Valuer - Mileage & Travel Expenses	100.00	22.06	500.00	
01-02-2180-6310	Veterinary Services - Miscellaneous Services	421.40	421.40	421.40	
01-02-2260-6000	Cross Walk Guar Wages & Benefits	10,239.36	15,633.88	6,104.00	
01-02-2260-6300	Crosswalk Guard - Miscellaneous Expense	0.00	0.00	0.00	
TOTAL - PROTECTION EXPENDITURES		18,474.52	21,638.05	12,243.58	

POLICE SERVICES EXPENDITURES	2023 Budget	2023 YTD Actual	2024 Budget	
01-02-2200-6310 Police - Miscellaneous Services	172,632.00	168,178.72	182,280.00	2024 Levy \$15,190/month
01-02-2201-6310 RRD Police Services Board	0.00	0.00	2,500.00	New District Police Services Board
TOTAL - POLICE SERVICES EXPENDITURES	172,632.00	168,178.72	184,780.00	

PLANNING and DEVELOPMENT EXPENDITURES	2023 Budget	2023 YTD Actual	2024 Budget
01-02-2250-6300 Building Inspector - Miscellaneous Expense	26,000.00	23,554.60	24,000.00
01-02-2250-6415 Building Inspector - Mileage & Travel Expenses	3,200.00	2,221.12	3,200.00
01-02-2250-6425 Building Inspector - Training	2,000.00	542.82	0.00
01-02-2251-6000 Building Inspector - PW Assist -Wages & Benefi	129.04	64.52	0.00
01-02-2500-6300 Official Planning & Comp Zoning By-law	37,397.82	37,397.82	
01-02-2510-6000 Community Strategic Planning - Wages & Benei	115.95	115.98	0.00
01-02-2510-6300 Community Strategic Planning - Misc Expense	500.00	211.16	0.00
01-02-2519-6300 Community Investment Readiness Asset Analys	0.00	0.00	0.00
01-02-2525-6300 Planning & Zoning - Miscellaneous Expense	5,000.00	8,420.09	1,200.00
01-02-2530-6300 Computer Mapping Program	0.00	0.00	0.00
01-02-2550-6000 Mun Gen, Proposed SubDivision,Wages & Bene	38.66	38.66	0.00
01-02-2550-6300 Proposed Subdivision	80,303.75	80,235.89	0.00
01-02-2550-6455 Proposed Subdivision - Legal Services	2,000.00	0.00	0.00
01-02-7411-7001 Amort Expense - Fire Equipment	0.00	0.00	0.00
01-02-7411-7025 Amort Expense - Fire Vehicles	0.00	0.00	0.00
01-04-4700-6310 Petition Drains Inspector - Miscellaneous Servic	1,000.00	598.27	5,000.00
01-04-4720-6000 Mun Gen Petition Drain Mtnce -Salaries Full Time			0.00
01-04-4720-6170 Mun Gen Petition Drains Mtnce -CPP Emplr Contr			0.00
01-04-4720-6175 Mun Gen Petition Drains Mtnce -EI Emplr Contr			0.00
01-04-4720-6180 Mun Gen Petition Drains Mtnce - EHT			0.00
01-04-4720-6190 Mun Gen Petition Drains Mtnce - OMERS Emplr Cont			0.00
01-04-4720-6195 Mun Gen Petition Drains Mtnce - WSIB			0.00
01-04-4720-6300 Petition Drains Maintenance -Miscellaneous Ex	8,060.00	0.00	0.00
TOTAL - PLANNING and DEVELOPMENT	165,745.22	153,400.93	33,400.00

TRANSPORTATION EXPENDITURES	2023 Budget	2023 YTD Actual	2024 Budget	Notes
01-03-1240-6190 Roads - Employer Contribution to OMERS	0.00	0.00	0.00	
<i>Rds Combined wages & remittances</i>	293,411.81	297,772.99	315,101.33	
01-03-1250-6200 Roads - Group Insurance	22,707.63	22,080.41	16,014.00	
01-03-1315-6300 Roads - Health & Safety	600.00	808.48	1,000.00	
01-03-1400-6215 Roads - Misc Office Supplies & Equipment	22.74	495.15	1,000.00	
01-03-1420-6440 Roads - Insurance	32,006.00	32,006.00	34,670.96	
01-03-3000-6220 Culverts & Bridges -Materials & Supplies	5,000.00	3,454.34	5,000.00	
01-03-3000-6300 Bridges and Culverts - Miscellaneous Expense	5,000.00	4,986.24	0.00	
01-03-3070-6300 Brushing - Miscellaneous Expense	1,000.00	0.00	3,000.00	
01-03-3080-6300 Ditching -Miscellaneous Expense	6,000.00	6,397.55	10,000.00	Cable from RA to build swamp pads;
01-03-3081-6300 Beaver Control - Miscellaneous Expense	0.00	0.00	1,000.00	
01-03-3090-6300 Catch Basins Curb & Gutter - Misc Expense			1,100.00	
01-03-3160-6300 Patching and Spraying - Miscellaneous Expense	5,000.00	0.00	10,000.00	Cold Mix
01-03-3190-6305 Resurfacing Hardtop - Roads Machine Rentals	0.00	0.00	0.00	
01-03-3210-6220 Patching & Washouts - Materials & Supplies	0.00	0.00	1,100.00	Hardtop patching supplies s/b in Acc 3190-6220
01-03-3230-6220 Roads Dust Layer - Materials & Supplies	33,971.00	32,970.24	50,000.00	5 loads
01-03-3230-6300 Dust Layer - Miscellaneous Expense	0.00	0.00	0.00	
01-03-3250-6220 Materials & Supplies Gravel Resurfacing	0.00	0.00	0.00	
01-03-3250-6300 Gravel Resurfacing - Miscellaneous Expense	0.00	0.00	0.00	
01-03-3250-6305 Gravel Resurfacing - Roads Machine Rentals	0.00	0.00	0.00	
01-03-3320-6220 Sanding & Salting - Materials & Supplies	4,000.00	2,263.63	4,000.00	*Mild first portion of winter, less supplies needed.
01-03-3360-6249 Road Signs	2,700.00	774.58	2,700.00	
01-03-3360-6300 Safety Devices/CN Crossing Gates Expense	69,590.00	69,757.71	24,210.00	
01-03-3365-6220 Helipad - Materials & Supplies	3,500.00	400.00	2,030.00	Total expenses covered by Ornge is now \$5,000.
01-03-3365-6440 Helipad - Insurance			2,970.00	Different insurance company, separate rider for coverage
01-03-3370-6225 Machine Shop - Utilities - Hydro	3,334.00	3,419.59	3,500.00	
01-03-3370-6230 Machine Shop Utilities - Gas	6,000.00	2,609.84	3,500.00	
01-03-3370-6235 Machine Shop Utilities - Telephone/Internet	4,660.00	2,879.21	3,000.00	
01-03-3370-6240 Machine Shop - Water/Sewer/Garbage	1,100.00	1,275.68	1,132.44	
01-03-3370-6250 Machine Shop - Repairs	2,000.00	1,973.41	2,000.00	
01-03-3370-6251 Machine Shop - Tools	1,500.00	1,171.72	1,500.00	
01-03-3370-6300 Machine Shop - Miscellaneous Expense	5,000.00	4,704.21	5,000.00	
01-03-3380-6300 Clerical Assistance - Miscellaneous Expense	25,000.00	25,000.00	25,000.00	
01-03-3400-6300 Telephone Licence - Miscellaneous Expense	2,000.00	310.18	323.82	
01-03-3409-6300 PW - Employment Related - Misc Exp	0.00	0.00	577.30	Advertising & misc employment related exp
01-03-3410-6220 PW Health & Safety - Materials & Supplies	1,000.00	122.07	0.00	

01-03-3410-6300	PW Health & Safety - Protective Equip Misc Exp	1,000.00	558.46	2,000.00	
01-03-3420-6300	Roads Taxes - Miscellaneous Expense	520.00	495.12	520.00	
01-03-3425-6300	Memberships - Miscellaneous Expense	800.00	749.18	670.00	
01-03-3430-6425	Rds Conference Expenses - Training	2,000.00	2,068.59	2,000.00	
01-03-3435-6415	Roads - Mileage & Travel Expenses	500.00	0.00	500.00	
01-03-3440-6300	Office Expense - Miscellaneous Expense	3,000.00	2,684.23	3,000.00	
01-03-3470-6445	Roads Audit	11,129.82	11,129.82	12,000.00	
01-03-3600-6300	Sidewalk Maintenance - Miscellaneous Expense	800.00	0.00	800.00	
01-03-3702-6250	Backhoe - Repairs	10,000.00	(704.64)	25,000.00	
01-03-3703-6300	Trailer - tri-axle -Miscellaneous Expense	2,500.00	879.84	3,900.00	
01-03-3705-6250	2020 Ford - Repairs	500.00	60.96	2,500.00	
01-03-3705-6255	2020 Ford - Gas & Oil	3,000.00	3,704.04	4,500.00	
01-03-3705-6300	2020 Ford - Miscellaneous Expense	0.00	0.00	0.00	
01-03-3706-6250	2011 GMC Halfton - Repairs	1,000.00	47.08	2,500.00	
01-03-3706-6255	2011 GMC Halfton - Gas & Oil	3,000.00	1,509.24	2,000.00	
01-03-3706-6300	2011 GMC - Miscellaneous Expense	0.00	94.53	0.00	
01-03-3708-6250	1992 Ford Sand Truck - Repairs	5,000.00	4,479.31	7,000.00	
01-03-3708-6255	1992 Ford Sand Truck - Gas & Oil	1,500.00	689.80	10,000.00	was used part of gravel haul
01-03-3709-6250	Snowplow Truck - Repairs	25,000.00	25,483.31	12,000.00	engine oil cooler thermostat, trans service & filters, safety, etc
01-03-3709-6255	Snowplow Truck - Gas & Oil	15,000.00	15,137.41	16,000.00	Dump truck used for snowplowing & gravel/ditching, etc
01-03-3709-6300	Snowplow Truck - Miscellaneous Expense	3,000.00	3,930.00	4,000.00	plates
01-03-3710-6250	2021 Cat Grader - Repairs	5,000.00	4,882.51	8,500.00	oil changes, sending samples for warranty, grader blades, scoring bits,
01-03-3710-6255	2021 Cat Grader - - Gas & Oil	25,000.00	17,122.38	25,000.00	
01-03-3710-6300	2021 Cat Grader - Miscellaneous Expense	1,000.00	75.52	1,000.00	
01-03-3710-6650	2021 Cat Grader - Capital Expenditure	0.00	0.00	0.00	
01-03-3712-6250	Kubota Tractor - Repairs	1,000.00	678.46	1,000.00	
01-03-3712-6255	Kubota Tractor - Gas & Oil	1,100.00	323.74	1,000.00	
01-03-3714-6250	John Deere Riding Mower - Repairs	500.00	153.64	500.00	Based on 2023 Budget
01-03-3714-6255	John Deere Riding Mower -Gas & Oil	0.00	0.00	0.00	
01-03-3715-6250	Kubota Tractor - Repairs	0.00	113.14	300.00	
01-03-3715-6255	Kubota - Gas & Oil	0.00	79.48	150.00	
01-03-3716-6250	544 Loader - Repairs	5,000.00	3,582.34	5,000.00	
01-03-3716-6255	544 Loader - Gas & Oil	22,060.00	3,502.09	10,000.00	
01-03-3717-6250	Disk Mower - Repairs -	1,000.00	0.00	1,000.00	Rds side mower attachment for 5200 JD should be expenses here from Northland Track, belts from Nussbaumers
01-03-3718-6250	Steamer - Repairs	500.00	343.80	1,000.00	
01-03-3718-6255	Steamer - Gas & Oil	300.00	0.00	1,400.00	
01-03-3718-6300	Steamer - Miscellaneous Expense	0.00	0.00	0.00	
01-03-3718-6305	Steamer - Roads Machine Rentals	0.00	0.00	0.00	
01-03-3719-6250	Flush Truck- Repairs	500.00	110.74	2,500.00	
01-03-3719-6255	Flush Truck- Gas & Oil	500.00	339.24	500.00	
01-03-3719-6300	Flush Truck- Misc Exp	300.00	376.62	350.00	
01-03-3720-6250	Street Sweeper - Repairs	0.00	235.32	0.00	
01-03-3720-6255	Street Sweeper - Gas & Oil	0.00	0.00	0.00	
01-03-3721-6250	5200 Tractor - Repairs	1,500.00	211.24	1,500.00	

01-03-3721-6255	5200 Tractor - Gas & Oil	2,000.00	1,030.81	2,000.00
01-03-3723-6250	Roads - John Deere Section Mower - Repairs	5,000.00	666.62	0.00
01-03-3724-6250	Misc Equipment - Repairs	1,000.00	858.01	100.00
01-03-3724-6255	Misc Equipment - Gas & Oil	0.00	0.00	0.00
01-03-3980-6225	Street Lights - Hydro	37,897.11	37,202.00	38,000.00
01-03-3980-6250	Streetlight-Repairs	0.00	0.00	2,500.00
01-03-3980-6290	Street Lights New	0.00	0.00	0.00
01-03-3980-6300	Roads - Street Light Replacement	2,500.00	1,714.55	0.00
01-03-3985-6300	Sidewalk Construction	0.00	0.00	0.00
TOTAL - TRANSPORTATION		674,920.11	594,711.78	753,849.85

WATER and SEWER SERVICES EXPENDITURES		2023 Budget	2023 YTD Actual	2024 Budget	Notes
01-04-4100-6300	W&S Fr & Conn Operate ReserveMiscellaneous	0.00	0.00	0.00	
01-04-4101-6300	Water Contribution to Reserves - Misc Expense	0.00	0.00		
01-04-4102-6300	Sewer Contribution to Reserves	0.00	0.00	0.00	
01-04-4200-6000	Water & Sewer Operations - Salaries Full Time	8,359.64	5,346.41	5,000.00	2024 Hydrant Flushing; 2023 - Repairs to sewer repairs
01-04-4200-6170	W&S Operations - CPP Employer Contribution	415.02	233.26	0.00	
01-04-4200-6175	W&S Operations - EI Employer Contribution	190.60	92.64	0.00	
01-04-4200-6180	Water & Sewer - EHT	163.01	104.22	0.00	
01-04-4200-6185	Water & Sewer - Employer Contribution to RSF	0.00	0.00	0.00	
01-04-4200-6190	W&S - Employer Contribution to OMERS	736.37	512.81	0.00	
01-04-4200-6195	W & S - Workers Compensation	227.38	156.14	0.00	
01-04-4200-6199	Allocation of Water Works	0.00	0.00	0.00	
01-04-4200-6202	W&S Administration	20,000.00	20,000.00	20,000.00	
01-04-4200-6220	W&S - Materials & Supplies	0.00	0.00	0.00	
01-04-4200-6225	W&S Utilities - Hydro	1,600.00	0.00	0.00	Byng Street - charged to Tower Rental as per agreement
01-04-4200-6230	W&S Utilities - Gas	0.00	0.00	0.00	
01-04-4200-6235	W&S Utilities - Telephone	0.00	0.00	0.00	
01-04-4200-6250	W&S Operations - Repairs	20,000.00	16,420.83	10,000.00	
01-04-4200-6251	W&S - Tools	0.00	77.91	0.00	
01-04-4200-6255	W&S Operations - Gas & Oil	0.00	0.00	0.00	
01-04-4200-6300	Water & Sewer Operations - Miscellaneous Exp	23,000.00	19,422.76	5,000.00	
01-04-4200-6310	Water & Sewer - Miscellaneous Services	25.00	24.93	1,000.00	Sucker truck for sewer
01-04-4200-6399	Allocation of Water Works	0.00	0.00	0.00	
01-04-4200-6440	Water and Sewer - Insurance	14,390.00	14,390.00	15,541.20	
01-04-4200-6441	W&S - Equipment	500.00	159.70	250.00	
01-04-4200-6442	W&S - drinking water audit	0.00	0.00	0.00	
01-04-4200-6445	Water and Sewer - Audit	7,105.39	7,105.39	7,100.00	
01-04-4200-6500	W&S - Water Intake	0.00	0.00	0.00	
01-04-4200-6530	Water and Sewer - Chemicals	0.00	0.00	0.00	
01-04-4200-6535	Water and Sewer - Plant Maintenance	2,000.00	1,272.13	2,000.00	
01-04-4200-6540	Water Service Maintenance	0.00	0.00	0.00	
01-04-4200-6545	Sewer Service Maintenance	0.00	15.76	0.00	videoing
01-04-4200-6550	W&S Licences/Permits	1,560.00	1,560.00	0.00	
01-04-4200-6558	W&S Capital Reserve Fund	0.00	0.00	0.00	
01-04-4201-6599	Allocation of Water Works	0.00	0.00	0.00	

01-04-4290-6300	Water- Truck Fill - Misc Expense	500.00	0.00	0.00
01-04-4300-6300	Sewer System Taxes - Miscellaneous Expense	8,805.22	8,442.61	8,500.00
01-04-4345-6510	Water Facility Upgrade	0.00	0.00	0.00
01-04-4346-6300	W&S Capital - Water Main Line Replacement	0.00	0.00	0.00
01-04-4349-6300	W&S - Sewage Lift Station	0.00	0.00	0.00
TOTAL - WATER and SEWER		109,577.63	95,337.50	74,391.20

WATER and SEWER CONTRACTED SERVICES - OCWA EXPENDITURES		2023 Budget	2023 YTD Actual	2024 Budget
01-04-4200-6559	OCWA Services	377,097.96	387,662.97	390,795.48
TOTAL - WATER and SEWER CONTRACTED SERVICES - OCWA		377,097.96	387,662.97	390,795.48

\$32,566.29/month

WASTE DISPOSAL and RECYCLING SERVICES EXPENDITURES		2023 Budget	2023 YTD Actual	2024 Budget
01-04-4400-6310	Garbage Collection - Miscellaneous Services	49,355.54	49,353.60	49,353.60
01-04-4420-6300	Landfill Maintenance - Miscellaneous Expense	0.00	0.00	2,500.00
01-04-4420-6310	Landfill Maintenance - Miscellaneous Services	0.00	0.00	250.00
01-04-4420-6320	Landfill Liability Expense			0.00
01-04-4430-6300	Landfill Supervision Wages, Liabilities & Benefit	28,920.01	25,606.89	31,485.74
01-04-4430-6195	Landfill Supervision - Workers Compensation	735.51	688.45	0.00
01-04-4440-6255	Landfill Building - Gas & Oil	6,000.00	4,257.04	6,000.00
01-04-4440-6300	Landfill Building - Miscellaneous Expense	3,500.00	3,779.38	2,500.00
01-04-4450-6300	Landfill Property Tax - Miscellaneous Expense	1,364.00	1,295.67	1,300.00
01-04-4500-6300	Recycling Program Operating -Miscellaneous Expense	16,800.00	12,673.34	0.00
	Landfill Well Study and Capacity Study	0.00	0.00	19,843.20
TOTAL - WASTE DISPOSAL and RECYCLING SERVICES		105,939.55	96,965.92	113,232.54

HANDI-VAN EXPENDITURES		2023 Budget	2023 YTD Actual	2024 Budget
01-05-5385-6310	Handi Van Miscellaneous Service	0.00	0.00	0.00
01-05-5385-6440	HandiVan Insurance	0.00	619.76	0.00
TOTAL - HANDI VAN		0.00	619.76	0.00

*Discontinued in 2023

SOCIAL SERVICES & MEDICAL EXPENDITURES		2023 BUDGET	2023 ACTUAL	2024 BUDGET
01-06-5391-6300	Physician Recruitment	5,000.00	5,000.00	5,000.00
01-06-5392-6300	Riverside Health - PictureThis Campaign Misc E	7,500.00	7,500.00	7,500.00
01-05-5110-6310	NW Health Unit - Miscellaneous Services	65,160.60	60,274.28	65,160.60
01-05-5200-6310	Ambulance - Miscellaneous Services	0.00	207,933.98	0.00
01-06-6300-6310	Ontario Works - Miscellaneous Services	0.00	20,507.62	0.00
01-06-6310-6310	Child Care - Miscellaneous Services	0.00	16,961.28	0.00
01-06-6400-6310	Social Housing - Miscellaneous Services	387,500.78	142,054.25	435,970.12
TOTAL - SOCIAL SERVICES and MEDICAL EXPENDITURES		465,161.38	460,231.41	513,630.72

\$36,330.84 monthly levy; EMS Supplemental Levy \$36,330.84 - not remitted unless billed. Emergency Medical Services portion \$213,159.44

PARKS AND RECREATION and COMMUNITY SERVICES EXPENDITURE	2023 BUDGET	2023 ACTUAL	2024 BUDGET
01-07-7100-6310 Emo LaVallee Comm Centre - Miscellaneous Se	80,334.35	80,334.36	70,268.12
01-07-7250-6310 Emo Public Library - Miscellaneous Services	46,500.00	46,667.26	50,000.00
01-07-7260-6200 EPL - Chief Librarian -Group Insurance	0.00	22.60	0.00
Parks/Recreation Combined wages & remittances	71,114.59	64,269.38	54,761.32
PW/Parks Summer Students combined wages & remittances			12,395.47
01-07-7300-6310 Parks - Miscellaneous Services	774.59	853.46	938.80 Based on 2023 actuals plus 10%
01-07-7325-6300 Parks - MacMillan Trust	0.00	0.00	0.00
01-07-7400-6310 Recreation Council - Miscellaneous Services	1,125.00	0.00	0.00
01-07-7425-6350 Contribution to Reserve	0.00	0.00	0.00
01-07-7426-6310 Rec - Walking/Biking Trail	0.00	0.00	0.00
01-07-7450-6310 Economic Development - Miscellaneous Service	8,428.00	8,428.00	8,428.00
01-07-7500-6310 Ontario Sunset Country - Miscellaneous Service	0.00	0.00	0.00
01-07-7650-6420 Brochures/Signs/Flags - Advertising	1,200.00	1,333.34	1,500.00
01-10-8450-6300 Rec - Baseball - Misc Expense	0.00	0.00	1,200.00
01-10-8470-6220 Rec Soccer - Materials & Supplies	5,000.00	3,650.86	5,000.00 * has all new nets been purchased?
01-10-8470-6300 Rec Soccer - Misc Expense	1,200.00	1,064.31	300.00
01-10-8500-6225 Gen Recreation Curling Rink - Hydro	0.00	165.32	900.00
01-10-8500-6440 Curling Rink Insurance	6,130.00	6,130.00	6,620.40
01-10-8510-6225 Gen Recreation Sports Field - Hydro	0.00	54.77	400.00
01-10-8510-6300 Recreation - Sportsfield - Misc Expense	2,000.00	1,787.88	2,800.00 Based on 2023 budget plus \$800 for garage storage/dugout storage projects
01-10-8510-6440 Rec Sportsfield Insurance	476.00	476.00	514.08
01-10-8521-6300 Gen - Rec Events-Misc Expense	700.00	1,734.84	1,000.00
06-12-1430-6445 Parks - Audit	1,602.72	1,602.72	1,602.72
01-12-8140-6220 Mun Gen,Parks, Misc Exp,Materials & Supplies	1,918.63	1,918.63	2,681.13
01-12-8140-6300 Mun Gen, Parks, Misc Expense	1,152.64	1,813.93	1,000.00
01-12-8730-6225 Gen Parks Utilities - Hydro	0.00	145.66	2,400.00
06-12-8730-6225 Park Facilities - Utilities - Hydro	2,400.00	2,114.17	
01-12-8730-6230 Gen Parks Utilities - Gas	0.00	138.68	1,200.00
06-12-8730-6230 Parks - Parks Facilities - Utilities - Gas	1,200.00	995.90	
01-12-8730-6440 Parks Insurance	1,380.00	1,380.00	1,490.40
01-12-8740-6250 Mun Gen, Parks, Maintenance & Repairs	3,397.18	3,471.45	2,000.00
01-12-8740-6255 Mun Gen,Parks, Equipment -Gas & Oil	44.76	44.76	5,000.00
01-12-8740-6428 General - Parks - Spray Park Mtnce	1,200.00	1,062.83	1,000.00
01-12-8740-6525 Parks - Health & Safety	250.00	162.99	250.00 Based on 2023 buddget
06-12-8741-6300 Parks - Administration	3,045.00	3,045.00	3,045.00
01-12-8750-6250 Mun Gen, Parks Vehicle - Repairs & Mtnce	0.00	0.00	1,000.00 Fix door mechanism, replace shocks, general mtnce
01-12-8750-6255 Mun Gen, Parks, Vehicle Exp,Gas & Oil	3,500.00	3,610.76	3,971.84 Based on 2023 actuals plus 10%
TOTAL - PARKS/RECERATION and COMMUNITY SERVICES	246,073.46	239,439.26	246,918.43

CEMETERY and CENOTAPH EXPENDITURES	2023 Budget	2023 YTD Actual	2024 Budget	
01-05-5150-6000 Cemetery/Cenotaph Wages & Benefits	6,306.13	6,383.53	-	
01-05-5150-6300 Cemetery/Cenotaph	500.00	0.00	0.00	
01-11-1420-6440 Cemetery Insurance	51.00	51.00	0.00	
05-11-1430-6445 Cemetery - Audit	722.00	722.00	722.00	
01-11-8140-6220 Mun Gen, Cemetery, Misc-Materials & Supplies	0.00	48.06	3,500.00	Cemetery expansion - "drawings"
01-11-8640-6300 Cemetery/Flowers/Markers/Installation Misc E	2,265.16	3,513.76	3,856.70	
05-11-8641-6300 Cemetery Administration Fee	16,599.00	16,599.00	16,599.00	
01-11-8670-6300 Mun Gen, Cemetery, Licences, Misc Expense	316.90	316.90	679.71	*Cemetery license, based on set rate plus # of internments
05-11-8670-6301 Care & Maintenance - Contr to Trust	1,090.00	0.00		
TOTAL - CEMETERY and CENOTAPH	27,850.19	27,634.25	25,357.41	

CAPITAL WORKS EXPENDITURE	2023 Budget	2023 YTD Actual	2024 Budget	
01-01-1400-6650 Mun Gen,Admin, Office Exp,Capital Expenditure	4,600.00	4,579.20	10,000.00	* Need a new server \$8-10K min or need to trf server to cloud
01-02-2564-6300 Asset Management Plan & database/GIS/	29,383.20	29,383.20	12,075.00	Multit year project - covered by OCIF (2023)
01-02-2564-6553 Protect- Asset Management -OCIF Funding Proj	51,388.80	51,388.80	0.00	Multi year project - covered by OCIF (2023)
01-02-2111-6300 Fire Department Capital	7,896.33	7,896.33		
01-02-2111-6650 Fire Dept - Capital Expenditure	26,554.94	25,167.09	20,000.00	Fire Gear - 2 suits/gear \$10,000
01-03-3250-6650 Gravel Resurfacing - Capital Expenditure	102,355.00	102,352.01	38,541.58	*Using NORDS
01-04-4330-6300 W&S Capital Project - OCIF Project	80,438.74	63,331.24	152,951.00	2024 OCIF Allotment - Lift stations upgrades & WTP sewer repair engineer drawings \$47,785.11
01-04-4331-6555 W&S Watermain Replacement - Capital	100,000.00	104,941.58	1,700.00	
01-04-4332-6555 WTP Sanitary Sewer Replacement W&S Cap. Pt	0.00	7,008.76	0.00	OCIF Allotment
01-04-4346-6555 W&S Watermain Line Replacement - Capital	70,000.00	27,734.77	5,624.27	Part of 2022 remaining Gas Tax that was earmarked for design of this project
01-10-8515-6300 Mun Gen, Rec, Sports Field Capital,Misc Expens	27,658.38	27,658.38	0.00	
W&S - Turbidity meters - compliance	0.00	0.00	15,744.00	Turbidity meter - filter 1 \$9,521.60; Turbidity meter - filter 2 \$6,221.71
01-12-8727-6554 Parks - JD Z920M Riding Mower - Capital Exp	0	0	13,962.11	
01-03-3000-6650 Bridges & Culverts - Capital Expenditure	0	0	51,798.99	Culverts & materials - culverts for petition drains;
TOTAL - CAPITAL WORKS	500,275.39	451,441.36	322,396.95	

INFRASTRUCTURE LOAN REPAYMENT EXPENDITURE	2023 Budget	2023 YTD Actual	2024 Budget
01-04-4343-6300 W/S Loan Interest	76,576.00	76,144.45	0.00
01-04-4344-6300 W/S Loan Payments	121,856.28	1,155,215.99	150,000.00
TOTAL - INFRASTRUCTURE LOAN REPAYMENT	198,432.28	1,231,360.44	150,000.00

12*12,500/month W&S infrastructure loan repayment
Council repaid loan early from reserves due to high interest rates of loan. Council has dedicated monthly pmts to reserves to repay reserves of amount used.

SCHOOL BOARD LEVY - ENGLIS PUBLIC & SEPARATE EXPENDITUR	2023 BUDGET	2023 ACTUAL	2024 BUDGET
01-13-9500-6310 Bd of Education - English Public	202,039.37	239,757.20	240,996.00
01-13-9550-6310 Bd of Education - English Separate	48,130.10	20,976.17	23,000.00
01-13-9600-6310 Bd of Educatiion - French Public	0.00	0.00	
TOTAL - SCHOOL BOARD LEVY	250,169.47	260,733.37	263,996.00

SUMMARY - EXPENDITURES	2023 Budget	2023 YTD Actual	2024 Budget
Administration	896,276.64	721,734.96	1,157,712.34
Protection	18,474.52	21,638.05	12,243.58
Police	172,632.00	168,178.72	184,780.00
Fire	142,603.84	116,030.63	146,798.04
Transportation	674,920.11	594,711.78	753,849.85
Water and Sewer Services	109,577.63	95,337.50	74,391.20
OCWA	377,097.96	387,662.97	390,795.48
Waste Disposal and Recycling Services	105,939.55	96,965.92	113,232.54
Cemetery and Cenotaph Services	27,850.19	27,634.25	25,357.41
Social and Family Services	465,161.38	460,231.41	513,630.72
Parks/Recreation and Community Services	246,073.46	239,439.26	246,918.43
Planning and Development Services	165,745.22	153,400.93	33,400.00
Handi-Van Services	-	619.76	-
School Board Levy - English Public and English Separate	250,169.47	260,733.37	263,996.00
Capital Works	500,275.39	451,441.36	322,396.95
Infrastructure Loan Repayment	198,432.28	1,231,360.44	150,000.00
TOTAL EXPENDITURES	\$ 4,351,229.64	\$ 5,027,121.31	\$ 4,389,502.54

*2023 this was last interest payment after loan payout
Need WTP Sewer Repairs

Chk Fig	2023 Budget	2023 Actual	2024 Budget
Total Revenues	\$ 4,174,833.55	\$ 5,534,513.57	\$ 4,389,502.54
Total Expenses	\$ 4,351,229.64	\$ 5,027,121.31	\$ 4,389,502.54
	-\$ 176,396.09	\$ 507,392.26	\$ -

\$ 155,721.71	2023 OCIF earmarked but not received invoices yet for - ongoing projects
\$ 350,000.00	2023 Monies borrowed from reserve to be returned
<u>\$ 505,721.71</u>	
\$ 507,392.26	
\$ 505,721.71	
<u>\$ 1,670.55</u>	Dif

Township of Emo - General Budget - 2024				
	2023 BUDGET	2023 ACTUAL	2024 BUDGET	Notes

REVENUES *Actual as of October 2024

TAXATION REVENUES	2023 BUDGET	2023 ACTUAL	2024 BUDGET	Notes
01-00-0050-5010 Residential - Municipal Tax	1,519,074.54	1,581,658.26	1,595,322.00	
01-00-0050-5015 Residential - English Public	150,071.16	150,127.97	154,355.00	* Education Amounts - Public & Separate Totals Combined
01-00-0050-5020 Residential - English Separate	2,881.10	2,881.10		
01-00-0050-5025 Residential - French Public	0.00	0.00		
01-00-0050-5030 Farmland - Municipal Tax	23,078.05	26,161.09	25,587.00	
01-00-0050-5035 Farmland - English Public	2,236.78	2,447.23	2,476.00	* Education Amounts - Public & Separate Totals Combined
01-00-0050-5040 Farmland - English Separate	87.44	86.79		
01-00-0050-5045 Multi Res - Municipal Tax	49,645.72	51,676.03	51,676.00	
01-00-0050-5050 Multi Res - English Public	3,213.84	3,213.84	3,282.00	* Education Amounts - Public & Separate Totals Combined
01-00-0050-5055 Multi Res - English Separate	68.01	68.01		
01-00-0050-5060 Commercial - Municipal Tax	212,764.03	246,902.82	247,215.00	
01-00-0050-5065 Commercial - No Support School	73,456.73	82,098.00	82,212.00	* Education Amounts - Public & Separate Totals Combined
01-00-0050-5070 Industrial - Municipal Tax	13,957.04	14,424.20	15,597.00	
01-00-0050-5075 Industrial - No Support School	4,857.60	4,857.60	5,289.00	* Education Amounts - Public & Separate Totals Combined
01-00-0050-5080 Pipeline - Municipal Tax	104,791.69	109,077.26	109,077.00	
01-00-0050-5085 Pipeline - No Support School	13,296.80	13,296.80	13,297.00	* Education Amounts - Public & Separate Totals Combined
01-00-0050-5090 Minimum Tax Adjustment - Municipal	1,640.02	1,531.78	1,531.78	
01-00-0050-5105 Railway Acreage Revenue	7,869.40	7,869.40	7,869.40	
01-00-0050-5106 Railway Acreage Revenue - School Public/Sepai	1,103.86	1,103.86	1,103.86	* Education Amounts - Public & Separate Totals Combined
01-00-0050-5100 Payments in Lieu	24,723.67	29,609.51	24,960.00	
Payments In Lieu - Education			3,086.00	* Education Amounts - Public & Separate Totals Combined
TOTAL TAXATION	2,208,817.48	2,329,091.55	2,343,936.04	

GENERAL GOVERNMENT REVENUE	2023 BUDGET	2023 ACTUAL	2024 BUDGET
01-00-0050-5000 W&S Frontage	70,040.00	70,030.00	70,040.00
01-00-0050-5095 Interest and Penalty on Taxes	33,142.17	23,776.68	30,000.00
01-00-0050-5115 Grant in Lieu Hospital Beds	1,725.00	1,725.00	1,725.00
01-00-0050-5145 User Charges - Licences etc .	3,000.00	4,307.65	2,500.00
01-00-0050-5146 Commissioner Revenue	500.00	510.00	600.00
01-00-0050-5147 Tax Certificate Revenue	1,100.00	1,400.00	3,800.00
01-00-0050-5225 Museum Fundraiser	1.00	1.00	1.00
01-00-0050-5230 Burial Permits	30.00	30.00	0.00
01-00-0050-5232 Rent Revenue	12,000.00	12,000.00	12,000.00
01-00-0050-5241 TBay Tel Tower Revenue (includes Bell)	9,240.00	9,680.00	9,240.00
01-00-0050-5425 General - Natural Gas Rebate	300.00	323.73	300.00
01-00-0050-5430 Administration from Departments	88,265.00	89,895.83	89,000.00
01-00-0050-5500 Miscellaneous Revenue	0.00	(5,463.59)	2,000.00
01-00-0050-5501 Parking Revenue	1,500.00	1,500.00	1,500.00
01-00-0050-5999 Penny Rounding	0.00	(0.02)	0.00
01-00-0050-5370 Income from Investments	4,250.00	(48,018.79)	0.00
01-00-0050-5371 Income from Bank Account Interest	30,000.00	39,836.37	65,000.00
01-00-0050-5372 Income from Exchange	400.00	761.83	400.00
01-00-0050-5375 Contributions from General Reserves	69,051.27	304,841.29	0.00
HST Rebate - 2022 & 2023	0.00	0.00	247,928.58
TOTAL - GENERAL GOVERNMENT	324,544.44	507,136.98	536,034.58

GRANTS REVENUE		2023 BUDGET	2023 ACTUAL	2024 BUDGET	
01-00-0050-5270	NOHFC Funding * Employee funding 1/2 2023 {	0.00	17,500.00	20,500.00	
01-00-0050-5275	OCIF	156,886.00	156,886.00	152,951.00	*Restricted Funding
01-00-0050-5280	Ont Munc Partnership Fund	395,500.00	395,500.00	382,700.00	*Unrestricted funding
01-00-0050-5281	AMO Gas Tax Revenue	88,229.00	88,229.00	75,707.81	*Used reserves in 2023 & gas Tax to pay off W&S Loan. Restricted Funding
01-00-0050-5292	NORDS Funding	70,918.41	71,740.79	70,918.74	*Restricted Funding
01-00-0050-5310	Provincial Offenses	0.00	5,628.02	2,000.00	* amount unknown until received
01-00-0050-5287	One Time Funding - ICIP Green Stream Intake :	70,000.00	0.00	2,000.00	
01-00-0050-5330	Canada Day Grant	2,400.00	2,400.00	0.00	
	Deferred Revenue - NORDS - prior years	117,434.51			
	Deferered Revenue - OCIF			33,900.79	*capital projects
	Deferred Revenue - Gas Tax		460,135.07	5,624.27	* Sitting in ONE Funds Gas Tax - Capital project
	Deferred Revenue - Subdivision Held Deposit	75,303.75			
TOTAL - Grants		976,671.67	1,198,018.88	746,302.61	

TRANSPORTATION REVENUE		2023 BUDGET	2023 ACTUAL	2024 BUDGET	
01-00-0050-5156	User Charges - Snowplow Revenue	6,500.00	3,250.00	3,000.00	2023 significantly less snow at year end
01-00-0050-5166	Roads - Sale of Equipment	4,000.00	0.00	0.00	
01-00-0050-5380	Contributions from Reserve for Equipment	0.00	0.00	0.00	
TOTAL - TRANSPORTATION		10,500.00	3,250.00	3,000.00	

WATER REVENUE		2023 BUDGET	2023 ACTUAL	2024 BUDGET	
01-00-0050-5365	Penalty & Interest on Utilities	1,300.00	1,316.76	1,500.00	
01-00-0050-5210	Water Revenue	315,761.70	315,040.57	327,642.19	4% increase from 2023 actual
01-00-0050-5213	Water Revenue - truckfill	0.00	65,968.46	130,000.00	
01-00-0050-5220	Water & Sewer Hookup	3,600.00	3,000.00	1,200.00	
01-00-0050-5214	Water/Sewer Operations Revenue	450.00	12,420.00	0.00	2023 - Flush Truck \$450; Hydrant Flushing \$11,970
01-00-0050-5395	Contributions from Reserve - Water	0.00	526,154.08	0.00	
TOTAL - WATER		321,111.70	923,899.87	460,342.19	

SEWER REVENUE		2023 BUDGET	2023 ACTUAL	2024 BUDGET	
01-00-0050-5215	Sewer Revenue	145,625.44	145,596.65	151,420.52	
01-00-0050-5400	Contributions from Reserve - Sewer	0.00	279,021.29	0.00	
TOTAL - SEWER		145,625.44	424,617.94	151,420.52	

WASTE and RECYCLING REVENUE		2023 BUDGET	2023 ACTUAL	2024 BUDGET	
01-00-0050-5195	Garbage Collection Billings	54,244.00	54,305.81	54,306.00	
01-00-0050-5200	Recycling Revenue	5,979.17	6,101.39	1,800.00	
01-00-0050-5150	Landfill Revenue	300.00	620.00	30,533.20	Tipping fees \$19,843.20 to use for landfill well monitoring & capacity study
TOTAL - WASTE and RECYCLING		60,523.17	61,027.20	86,639.20	

PROTECTION REVENUE		2023 BUDGET	2023 ACTUAL	2024 BUDGET
01-00-0050-5335	Drainage Grant	500.00	248.75	500.00
01-00-0050-5340	Drainage Maintenance	2,000.00	0.00	
01-00-0050-5345	Wolf Kill Grant	5,000.00	5,100.40	3,000.00
01-00-0050-5350	Fire Dept Revenue	5,000.00	(11,611.14)	4,500.00
01-00-0050-5135	Dog Tag Tax	2,000.00	1,780.00	1,880.00
01-00-0050-5140	Fire Permits	1,300.00	1,306.00	1,700.00
01-00-0050-5141	Fire Dept Grants	0.00	0.00	0.00
01-00-0050-5144	Fire Dept - Air Fill Revenue	2,500.00	7,305.00	2,500.00
01-00-0050-5405	Contributions from Reserve - Fire	23,451.27	0.00	0.00
TOTAL - PROTECTION		41,751.27	4,129.01	14,080.00

Varies on amount of Livestock Damages claims submitted to OMAFRA. This reimburse claims that we pay to property owners

PLANNING REVENUE		2023 BUDGET	2023 ACTUAL	2024 BUDGET
01-00-0050-5180	Planning/Zoning Revenue	2,600.00	3,050.00	450.00
01-00-0050-5185	Building Permits	18,000.00	15,354.00	12,444.00
TOTAL - PLANNING		20,600.00	18,404.00	12,894.00

CEMETERY REVENUE		2023 BUDGET	2023 ACTUAL	2024 BUDGET
01-00-0050-5780	Mun Gen,Cemetery - Open & Close	6,000.00	5,480.00	4,650.00
05-00-0050-5780	Cemetery - Open & Close	6,000.00	3,850.00	0.00
01-00-0050-5783	Mun Gen, Cemetery - Headstones/Markers	700.00	1,500.00	1,200.00
05-00-0050-5783	Cemetery - Headstones/Markers	900.00	900.00	
01-00-0050-5785	Mun Gen, Cemetery - Plots	1,560.00	2,340.00	1,375.00
05-00-0050-5785	Cemetery - Plots	605.00	605.00	
01-00-0050-5786	General - Cemetery- Care & Mtnce	0.00	0.00	6,435.00
05-00-0050-5786	Cemetery - Plots Care and Maintenance	1,090.00	0.00	
01-00-0050-5787	Mun Gen,Cemetery - Columbarium	3,710.00	4,875.00	4,200.00
05-00-0050-5787	Cemetery - Columbarium	1,200.00	1,150.00	
01-00-0050-5790	Mun Gen Cemetery - Mortuary Storage Fee	0.00	50.00	0.00
05-00-0050-5795	Cemetery - Helipad Revenue		\$ 3,500.00	
01-00-0050-5161	Helipad Revenue	3,500.00	0.00	5,000.00
TOTAL - CEMETERY		21,765.00	20,750.00	17,860.00

There is a care & mtnce fee that gets seperated out @ year end to be trf to a Trust Account for Cemetery Accts

increase \$1,500 as of 2024

PARKS and RECREATION REVENUE		2023 BUDGET	2023 ACTUAL	2024 BUDGET
01-00-0050-5686	Mun Gen-Rec - Sports Field Revenue	1,145.00	1,045.00	1,205.00
04-00-0050-5686	Rec - Sports Field Revenue	200.00	200.00	
01-10-0050-5715	Rec - Baseball Registration	0.00	2,245.00	5,520.00
01-10-0050-5720	Rec - Soccer Registration Revenue	9,370.00	9,370.00	7,400.00
01-10-0050-5747	General - Recreation - Donations	4,550.00	3,050.00	550.00
01-12-0050-5832	Parks - Summer Experience - Summer Student Grant			2,318.40
01-00-0050-5846	Parks - Memorial Bench	0.00	0.00	0.00
01-00-0050-5390	Contributions from Reserve Sports Field	27,658.38	27,658.38	0.00
TOTAL - PARKS and RECREATION		42,923.38	43,568.38	16,993.40

HANDI-VAN REVENUE		2023 BUDGET	2023 ACTUAL	2024 BUDGET
01-00-0050-5990	Handi Van Rides Revenue	0.00	619.76	0.00
TOTAL - HANDI VAN		0.00	619.76	0.00

*handi-van decommissioned

REVENUE SUMMARY	2023 BUDGET	2023 ACTUAL	2024 BUDGET
Taxation	\$ 2,208,817.48	\$ 2,329,091.55	\$ 2,343,936.04
General Government	\$ 324,544.44	\$ 507,136.98	\$ 536,034.58
Grants	\$ 976,671.67	\$ 1,198,018.88	\$ 746,302.61
Transportation	\$ 10,500.00	\$ 3,250.00	\$ 3,000.00
Water	\$ 321,111.70	\$ 923,899.87	\$ 460,342.19
Sewer	\$ 145,625.44	\$ 424,617.94	\$ 151,420.52
Waste and Recycling	\$ 60,523.17	\$ 61,027.20	\$ 86,639.20
Protection	\$ 41,751.27	\$ 4,129.01	\$ 14,080.00
Planning	\$ 20,600.00	\$ 18,404.00	\$ 12,894.00
Cemetery	\$ 21,765.00	\$ 20,750.00	\$ 17,860.00
Parks and Recreation	\$ 42,923.38	\$ 43,568.38	\$ 16,993.40
Hand-Van	\$ -	\$ 619.76	\$ -
TOTAL - REVENUE	\$ 4,174,833.55	\$ 5,534,513.57	\$ 4,389,502.54

EXPENDITURES

ADMINISTRATION EXPENDITURES	2023 BUDGET	2023 ACTUAL	2024 BUDGET	
01-01-1000-6130 Council Remuneration - Honorarium & PR Liabi	33,500.00	33,446.40	33,650.00	
01-01-1015-6300 Council - Miscellaneous Expense	8,500.00	7,571.58	5,000.00	*Registration for NOMA, misc meetings & courses
01-01-1015-6415 Council - Mileage & Travel Expenses	3,000.00	636.74	3,000.00	*mileage to NOMA & meetings, meals, mile Exp
01-01-1016-6300 Council Donations/PR Fund - Misc Expense	1,000.00	444.03	1,500.00	
01-01-1200-6300 Admin Combined wages & remittances	381,520.76	364,124.55	455,103.58	
01-01-1200-6300 Administrator - Miscellaneous Expense	200.00	105.23	0.00	
01-01-1250-6200 Administration - Group Insurance	21,140.12	19,090.68	28,254.76	
01-01-1300-6300 Accumulated Sick Leave	0.00	4,038.40	0.00	* this is a liability account that the auditors use
01-01-1310-6300 Annual Sick Leave	3,000.00	0.00	3,000.00	
01-01-1315-6300 Municipal Health & Safety	1,000.00	670.88	1,000.00	
01-01-1320-6215 Admin - Office Equipment	3,970.00	741.10	5,500.00	
01-01-1320-6216 Office Supplies	7,000.00	4,438.59	7,000.00	
01-01-1320-6300 Postage/Courier/Ofc Supplies Miscellaneous Ex	8,000.00	8,167.50	8,000.00	
01-01-1340-6225 Admin - Utilities - Hydro	2,800.00	2,450.58	2,800.00	
01-01-1340-6230 Admin Utilities - Gas	1,500.00	1,064.90	1,500.00	
01-01-1340-6235 Admin Utilities - Telephone	7,500.00	7,657.68	8,600.00	
01-01-1340-6240 Office - Water/Sewer/Garbage	1,200.00	1,093.44	1,150.00	
01-01-1400-6000 Misc Office Exp - Salaries Full Time	19.43	45.84	2,000.00	PW/Arena/Parks - work at municipal office property
01-01-1400-6053 Municipal General, Admin, Misc Office Exp. Par	0.00	326.80	0.00	
01-01-1400-6170 Misc Office Exp -CPP Emplr Contr	0.00	1.49	0.00	
01-01-1400-6175 Misc Office Exp -EI Emplr Contr	0.44	1.04	0.00	
01-01-1400-6180 Misc Office Exp -EHT	0.38	0.90	0.00	
01-01-1400-6190 Misc Office Exp -OMERS Emplr Cont	1.75	4.13	0.00	
01-01-1400-6195 Misc Office Exp -WSIB	0.57	1.35	0.00	
01-01-1400-6245 Misc Office - Building Maintenance	5,000.00	211.17	2,000.00	
01-01-1400-6300 Office Expenses - Miscellaneous Expense	6,500.00	6,404.97	6,500.00	
01-01-1420-6440 Administration - Insurance	15,000.00	13,063.42	15,840.36	

01-01-1430-6445	Administration - Audit	70,000.00	24,839.93	80,000.00	
01-01-1434-6300	Closed Meeting Investigator fees	8,000.00	2,431.00	4,000.00	
01-01-1435-6455	Office - Legal Services	200,000.00	131,370.69	300,000.00	Szeder drain tribunal ongoing, etc
01-01-1436-6310	Pay Equity Compliance - Misc Services	12,000.00	8,378.92	0.00	
01-01-1437-6310	Mini Admin Reorg/Hiring CAO - Misc Services	1,700.00	1,403.26	0.00	
01-01-1440-6300	Bank Charges	4,000.00	3,585.94	4,000.00	
01-01-1450-6300	Tax Sale Writeoffs - Miscellaneous Expense	1,000.00	(515.88)	0.00	
01-01-1455-6300	Tax Adj Capping - Miscellaneous Expense	0.00	0.00	0.00	This clears out with the final tax bill
01-01-1470-6300	Convention/Travel/Training - Miscellaneous Exp	0.00	0.00	0.00	
01-01-1470-6415	Administration - Mileage & Travel Expenses	0.00	0.00	0.00	
01-01-1470-6425	Conventions/Travel/Training - Training	10,000.00	6,143.76	10,000.00	
01-01-1480-6300	Dues & Memberships - Miscellaneous Expense	10,000.00	10,265.51	10,700.00	MFOA, HR Downloads,
01-01-1485-6300	Canada Day Expenses - Miscellaneous Expense	5,000.00	5,820.45	4,900.00	
01-01-1491-6300	Insurance Claim Expense	0.00	0.00	20,000.00	Insurance coverage - deductible
01-01-1492-6300	COVID-19 Expense	10,000.00	10,280.51	16,000.00	Zoom, dropbox, Office 365,
01-01-1500-6310	Property Assessment - Miscellaneous Services	22,983.40	22,983.40	23,320.32	MPAC
01-01-1505-6310	Taxation Services	0.00	0.00	2,190.00	Municipal Tax Equity Membership
01-01-1521-6300	OPP Property Taxes	5,042.00	4,666.39	4,668.00	
01-01-1530-6225	OPP Utilities - Hydro	5,100.00	4,381.19	5,100.00	
01-01-1530-6230	OPP Utilities - Gas	2,000.00	233.88	2,000.00	
01-01-1530-6240	OPP Utilities - Water/Sewer/Garbage	2,196.48	2,186.88	2,264.88	
01-01-1540-6000	Mun Gen, OPP, Maintenance,Salaries Full Time	100.00	112.43	0.00	
01-01-1540-6170	Mun Gen, OPP Maintenance, CPP Emplr Contr	6.00	6.37	0.00	
01-01-1540-6175	Mun Gen, OPP Maintenance,EI Emplr Contr	3.00	2.57	0.00	
01-01-1540-6180	Mun Gen, OPP Maintenance, EHT	2.40	2.20	0.00	
01-01-1540-6190	Mun Gen, OPP Maintenance, OMERS Emplr Con	9.60	10.32	0.00	
01-01-1540-6195	Mun Gen, OPP Maintenance, WSIB	3.00	3.32	0.00	
01-01-1540-6250	OPP Maintenance - Repairs	1,500.00	100.23	1,500.00	
01-01-1540-6300	OPP Maintenance - Miscellaneous Expense	1,000.00	1,982.13	1,000.00	
01-01-1550-6220	OPP - Materials & Supplies	1,500.00	0.00	0.00	
01-01-1550-6300	OPP Cleaning - Miscellaneous Expense	0.00	0.00	400.00	
01-01-1555-6300	Contribution to Reserve - OPP	0.00	0.00	0.00	
01-01-1560-6225	OPP East End Office - Utilities - Hydro	1,000.00	931.16	1,000.00	
01-01-1570-6225	OPP Dwellings - Utilities - Hydro	500.00	0.00	500.00	
01-01-1570-6230	OPP Dwellings Utilities - Gas	5,500.00	4,193.02	5,500.00	
01-01-1570-6300	OPP Dwellings - Miscellaneous Expense	0.00	0.00	1,000.00	Fix window on one building
01-01-1570-6440	Museum/OPP Dwellings - Insurance	320.50	320.50	982.00	
01-01-1580-6300	Upgrade Office Equipment	4,000.00	3,580.41	2,000.00	
01-01-1590-6300	Upgrade Munc Computer - Miscellaneous Expe	500.00	183.17	500.00	
01-01-1600-6310	Computer Maintenance - Miscellaneous Service	20,000.00	15,007.24	26,000.00	Software Licenses - Asyst finance system, Diligent software

01-01-1610-6300	Website - Miscellaneous Expense	600.00	589.57	600.00	
01-01-1620-6300	Reserve Fund for Capital Buildings	0.00	0.00	0.00	
01-01-1630-6300	Reserve Fund Equipment Replacement	0.00	0.00	0.00	
01-01-1640-6300	Contingency Fund	0.00	0.00	0.00	
01-01-1650-6300	Reserve for Working Capital	0.00	0.00	36,188.44	Trf to General Operating Reserve
01-01-1660-6300	Reserve for Capital Equipment	0.00	0.00	0.00	
01-01-1680-6300	Reserve Fund - Gas Tax Rebate Project	0.00	0.00	0.00	
TOTAL - ADMINISTRATIVE EXPENSES		896,276.64	721,734.96	1,157,712.34	

FIRE DEPARTMENT EXPENDITURES		2023 Budget	2023 YTD Actual	2024 Budget	Notes
01-02-1480-6300	Fire Dept - dues/memberships	500.00	125.63	1,000.00	
01-02-2030-6130	Fire Chief - Honorarium	42,243.62	42,010.74	42,243.62	* FC wages plus new FC wages & benefits. DFC honorarium increase, plus mileage, hourly reimbursement
01-02-2040-6130	Deputy Fire Chief - Honorarium	2,700.00	2,700.00	2,700.00	Increased with extra duties until new FC has started. - Extra will be covered by FC Honorarium Budget
01-02-2050-6225	Fire Dept Utilities - Hydro	1,666.00	1,494.05	1,666.00	
01-02-2050-6230	Fire Dept Utilities - Gas	1,700.00	1,268.87	1,700.00	
01-02-2050-6235	Fire Dept Utilities - Telephone	340.00	912.73	1,000.00	
01-02-2050-6240	Fire Dept - Water/Sewer/Garbage	1,100.00	911.20	1,135.00	
01-02-2060-6300	Volunteer Firemen on Call	17,000.00	14,881.07	12,000.00	Down from \$17,000, HST Calculated on this.
01-02-2061-6300	Fire Dept Training - Miscellaneous Expense	1,250.00	0.00	1,000.00	Textbooks
01-02-2061-6415	Fire Dept - Mileage & Travel Expenses	1,000.00	0.00	1,000.00	
01-02-2061-6425	Fire Dept - Training	14,000.00	4,949.08	10,000.00	training officer paid from here & all training
01-02-2062-6300	Fire Dept Public Education	2,500.00	1,806.53	2,000.00	
01-02-2063-6300	VFF Annual Rention Cost - Misc Expense	1,000.00	800.59	1,000.00	
01-02-2064-6300	VFF Training Officer - Misc Expense	0.00	0.00	0.00	
01-02-2070-6220	Fire Dept Materials & Supplies	5,520.00	2,579.50	3,500.00	replacement of contaminated/damaged hose/ tools; new gas monitor calibration bottle; replace damaged/contaminated PPE; Replace K12 saw; Service back pack wildland pump paccks; battery sawsall & blades; short pike poles; misc hand tools
01-02-2070-6221	Fire Dept - Air Fill Station Maint/Supplies	3,780.00	3,200.25	5,500.00	Bi annual inspection, new val gas kit for air fill
01-02-2070-6250	Fire Dept Equipment - Repairs	0.00	417.52	3,000.00	pumps, small engines, brackets, doors
01-02-2070-6300	Fire Dept Equip & Supplies - Miscellaneous Exp	4,300.00	2,416.50	7,000.00	SCBA Flo Tests, FIT Testing
01-02-2071-6250	Pumper Truck - Repairs	6,500.00	9,984.79	10,000.00	safety \$2,000; governor issue with pump control \$5,000; pump certification \$3,000; hydrant bag \$500;
01-02-2071-6255	Fire Dept - Pumper Truck Gas & Oil	1,300.00	950.80	1,500.00	
01-02-2072-6250	Rescue Truck - Repairs	2,500.00	2,859.63	3,500.00	Mtnce/Rpr; Batteries & pads AED; safety

01-02-2072-6255	Fire Dept Rescue Truck - Gas & Oil	1,000.00	508.68	1,000.00	
01-02-2073-6250	Fire Dept Tanker - Repairs	3,500.00	1,304.65	5,000.00	batteries; safety; slow start/no start; Hydrant Kit - Steamer gate valve, 2-2.5" gate valves
01-02-2073-6255	Fire Dept Tanker Truck - Gas & Oil	1,000.00	603.90	1,000.00	
01-02-2075-6180	VFF Fire Dept - EHT	332.00	0.00	0.00	
01-02-2076-6170	VFF Fire Dept - CPP	0.00	0.00	300.00	
01-02-2077-6175	VFF Fire Dept - EI	0.00	0.00	0.00	
01-02-2080-6195	VFF Fire Dept - Workers Compensation	4,443.72	0.00	4,444.00	
01-02-2090-6440	Fire Dept - Insurance	8,269.00	8,268.50	9,249.42	
01-02-2095-6445	Fire Dept - Audit	3,559.50	3,559.50	3,560.00	
01-02-2100-6215	Fire Misc. - Office Supplies & Equipment	1,500.00	1,670.76	2,500.00	paper, ink, binders, misc office supplies
01-02-2100-6245	Fire Dept - Building Maintenance	0.00	636.69	700.00	
01-02-2100-6255	Fire Dept Misc - Gas & Oil	500.00	103.51	500.00	
01-02-2100-6300	Fire Dept - Miscellaneous Expense	3,500.00	2,950.27	2,000.00	Vulnerable sector checks, etc.
01-02-2100-6310	Fire Dept Misc - Miscellaneous Services	2,500.00	1,350.00	2,500.00	Who's responding app; radio/repeater licenses
01-02-2105-6300	Fire Dept - 911 Expenses	1,600.00	804.69	1,600.00	
01-02-2110-6300	Contr Fire Dept Reserve - Miscellaneous Expen:	0.00	0.00	0.00	
01-02-2190-6300	Fire Victim Fund	0.00	0.00	0.00	
TOTAL - FIRE DEPARTMENT EXPENDITURES		142,603.84	116,030.63	146,798.04	

PROTECTION EXPENDITURES		2023 Budget	2023 YTD Actual	2024 Budget	
01-02-2115-6000	Mun Gen Comm Emerg Management, Wages &	-	96.55	-	
01-02-2115-6300	Comm Emergency Management - Miscellaneou	1,500.00	0.00	0.00	
01-02-2115-6415	Comm Emergency Mngmnt - Mileage & Travel	500.00	0.00	0.00	
01-02-2135-6300	Inspection Control Dogs - Miscellaneous Expen:	213.76	213.76	218.18	Dog tags
01-02-2155-6300	Livestock Killed by Dogs - Miscellaneous Expen:	0.00	0.00	0.00	
01-02-2160-6300	Livestock Killed by Wolves - Miscellaneous Expe	5,000.00	5,100.40	3,000.00	Have had 5 claims this year, waiting on approval & pmt from OMAFRA on 3 claims.
01-02-2170-6310	Livestock Valuer - Miscellaneous Services	500.00	150.00	2,000.00	
01-02-2170-6415	Livestock Valuer - Mileage & Travel Expenses	100.00	22.06	500.00	
01-02-2180-6310	Veterinary Services - Miscellaneous Services	421.40	421.40	421.40	
01-02-2260-6000	Cross Walk Guar Wages & Benefits	10,239.36	15,633.88	6,104.00	
01-02-2260-6300	Crosswalk Guard - Miscellaneous Expense	0.00	0.00	0.00	
TOTAL - PROTECTION EXPENDITURES		18,474.52	21,638.05	12,243.58	

POLICE SERVICES EXPENDITURES	2023 Budget	2023 YTD Actual	2024 Budget	
01-02-2200-6310 Police - Miscellaneous Services	172,632.00	168,178.72	182,280.00	2024 Levy \$15,190/month
01-02-2201-6310 RRD Police Services Board	0.00	0.00	2,500.00	New District Police Services Board
TOTAL - POLICE SERVICES EXPENDITURES	172,632.00	168,178.72	184,780.00	

PLANNING and DEVELOPMENT EXPENDITURES	2023 Budget	2023 YTD Actual	2024 Budget	
01-02-2250-6300 Building Inspector - Miscellaneous Expense	26,000.00	23,554.60	24,000.00	
01-02-2250-6415 Building Inspector - Mileage & Travel Expenses	3,200.00	2,221.12	3,200.00	
01-02-2250-6425 Building Inspector - Training	2,000.00	542.82	0.00	
01-02-2251-6000 Building Inspector - PW Assist -Wages & Benefi	129.04	64.52	0.00	
01-02-2500-6300 Official Planning & Comp Zoning By-law	37,397.82	37,397.82		
01-02-2510-6000 Community Strategic Planning - Wages & Bene	115.95	115.98	0.00	
01-02-2510-6300 Community Strategic Planning - Misc Expense	500.00	211.16	0.00	
01-02-2519-6300 Community Investment Readiness Asset Analys	0.00	0.00	0.00	
01-02-2525-6300 Planning & Zoning - Miscellaneous Expense	5,000.00	8,420.09	1,200.00	
01-02-2530-6300 Computer Mapping Program	0.00	0.00	0.00	
01-02-2550-6000 Mun Gen, Proposed SubDivision,Wages & Bene	38.66	38.66	0.00	
01-02-2550-6300 Proposed Subdivision	80,303.75	80,235.89	0.00	
01-02-2550-6455 Proposed Subdivision - Legal Services	2,000.00	0.00	0.00	
01-02-7411-7001 Amort Expense - Fire Equipment	0.00	0.00	0.00	
01-02-7411-7025 Amort Expense - Fire Vehicles	0.00	0.00	0.00	
01-04-4700-6310 Petition Drains Inspector - Miscellaneous Servic	1,000.00	598.27	5,000.00	
01-04-4720-6000 Mun Gen Petition Drain Mtnce -Salaries Full Time			0.00	
01-04-4720-6170 Mun Gen Petition Drains Mtnce -CPP Emplr Contr			0.00	
01-04-4720-6175 Mun Gen Petition Drains Mtnce -EI Emplr Contr			0.00	
01-04-4720-6180 Mun Gen Petition Drains Mtnce - EHT			0.00	
01-04-4720-6190 Mun Gen Petition Drains Mtnce - OMERS Emplr Cont			0.00	
01-04-4720-6195 Mun Gen Petition Drains Mtnce - WSIB			0.00	
01-04-4720-6300 Petition Drains Maintenance -Miscellaneous Ex	8,060.00	0.00	0.00	
TOTAL - PLANNING and DEVELOPMENT	165,745.22	153,400.93	33,400.00	

TRANSPORTATION EXPENDITURES	2023 Budget	2023 YTD Actual	2024 Budget	Notes
01-03-1240-6190 Roads - Employer Contribution to OMERS	0.00	0.00	0.00	
<i>Rds Combined wages & remittances</i>	293,411.81	297,772.99	315,101.33	
01-03-1250-6200 Roads - Group Insurance	22,707.63	22,080.41	16,014.00	
01-03-1315-6300 Roads - Health & Safety	600.00	808.48	1,000.00	
01-03-1400-6215 Roads - Misc Office Supplies & Equipment	22.74	495.15	1,000.00	
01-03-1420-6440 Roads - Insurance	32,006.00	32,006.00	34,670.96	
01-03-3000-6220 Culverts & Bridges -Materials & Supplies	5,000.00	3,454.34	5,000.00	
01-03-3000-6300 Bridges and Culverts - Miscellaneous Expense	5,000.00	4,986.24	0.00	
01-03-3070-6300 Brushing - Miscellaneous Expense	1,000.00	0.00	3,000.00	
01-03-3080-6300 Ditching -Miscellaneous Expense	6,000.00	6,397.55	10,000.00	Cable from RA to build swamp pads;
01-03-3081-6300 Beaver Control - Miscellaneous Expense	0.00	0.00	1,000.00	
01-03-3090-6300 Catch Basins Curb & Gutter - Misc Expense			1,100.00	
01-03-3160-6300 Patching and Spraying - Miscellaneous Expense	5,000.00	0.00	10,000.00	Cold Mix
01-03-3190-6305 Resurfacing Hardtop - Roads Machine Rentals	0.00	0.00	0.00	
01-03-3210-6220 Patching & Washouts - Materials & Supplies	0.00	0.00	1,100.00	Hardtop patching supplies s/b in Acc 3190-6220
01-03-3230-6220 Roads Dust Layer - Materials & Supplies	33,971.00	32,970.24	50,000.00	5 loads
01-03-3230-6300 Dust Layer - Miscellaneous Expense	0.00	0.00	0.00	
01-03-3250-6220 Materials & Supplies Gravel Resurfacing	0.00	0.00	0.00	
01-03-3250-6300 Gravel Resurfacing - Miscellaneous Expense	0.00	0.00	0.00	
01-03-3250-6305 Gravel Resurfacing - Roads Machine Rentals	0.00	0.00	0.00	
01-03-3320-6220 Sanding & Salting - Materials & Supplies	4,000.00	2,263.63	4,000.00	*Mild first portion of winter, less supplies needed.
01-03-3360-6249 Road Signs	2,700.00	774.58	2,700.00	
01-03-3360-6300 Safety Devices/CN Crossing Gates Expense	69,590.00	69,757.71	24,210.00	
01-03-3365-6220 Helipad - Materials & Supplies	3,500.00	400.00	2,030.00	Total expenses covered by Ornge is now \$5,000.
01-03-3365-6440 Helipad - Insurance			2,970.00	Different insurance company, separate rider for coverage
01-03-3370-6225 Machine Shop - Utilities - Hydro	3,334.00	3,419.59	3,500.00	
01-03-3370-6230 Machine Shop Utilities - Gas	6,000.00	2,609.84	3,500.00	
01-03-3370-6235 Machine Shop Utilities - Telephone/Internet	4,660.00	2,879.21	3,000.00	
01-03-3370-6240 Machine Shop - Water/Sewer/Garbage	1,100.00	1,275.68	1,132.44	
01-03-3370-6250 Machine Shop - Repairs	2,000.00	1,973.41	2,000.00	
01-03-3370-6251 Machine Shop - Tools	1,500.00	1,171.72	1,500.00	
01-03-3370-6300 Machine Shop - Miscellaneous Expense	5,000.00	4,704.21	5,000.00	
01-03-3380-6300 Clerical Assistance - Miscellaneous Expense	25,000.00	25,000.00	25,000.00	
01-03-3400-6300 Telephone Licence - Miscellaneous Expense	2,000.00	310.18	323.82	
01-03-3409-6300 PW - Employment Related - Misc Exp	0.00	0.00	577.30	Advertising & misc employment related exp
01-03-3410-6220 PW Health & Safety - Materials & Supplies	1,000.00	122.07	0.00	

01-03-3410-6300	PW Health & Safety - Protective Equip Misc Exp	1,000.00	558.46	2,000.00	
01-03-3420-6300	Roads Taxes - Miscellaneous Expense	520.00	495.12	520.00	
01-03-3425-6300	Memberships - Miscellaneous Expense	800.00	749.18	670.00	
01-03-3430-6425	Rds Conference Expenses - Training	2,000.00	2,068.59	2,000.00	
01-03-3435-6415	Roads - Mileage & Travel Expenses	500.00	0.00	500.00	
01-03-3440-6300	Office Expense - Miscellaneous Expense	3,000.00	2,684.23	3,000.00	
01-03-3470-6445	Roads Audit	11,129.82	11,129.82	12,000.00	
01-03-3600-6300	Sidewalk Maintenance - Miscellaneous Expense	800.00	0.00	800.00	
01-03-3702-6250	Backhoe - Repairs	10,000.00	(704.64)	25,000.00	
01-03-3703-6300	Trailer - tri-axle -Miscellaneous Expense	2,500.00	879.84	3,900.00	
01-03-3705-6250	2020 Ford - Repairs	500.00	60.96	2,500.00	
01-03-3705-6255	2020 Ford - Gas & Oil	3,000.00	3,704.04	4,500.00	
01-03-3705-6300	2020 Ford - Miscellaneous Expense	0.00	0.00	0.00	
01-03-3706-6250	2011 GMC Halfton - Repairs	1,000.00	47.08	2,500.00	
01-03-3706-6255	2011 GMC Halfton - Gas & Oil	3,000.00	1,509.24	2,000.00	
01-03-3706-6300	2011 GMC - Miscellaneous Expense	0.00	94.53	0.00	
01-03-3708-6250	1992 Ford Sand Truck - Repairs	5,000.00	4,479.31	7,000.00	
01-03-3708-6255	1992 Ford Sand Truck - Gas & Oil	1,500.00	689.80	10,000.00	was used part of gravel haul
01-03-3709-6250	Snowplow Truck - Repairs	25,000.00	25,483.31	12,000.00	engine oil cooler thermostat, trans service & filters, safety, etc
01-03-3709-6255	Snowplow Truck - Gas & Oil	15,000.00	15,137.41	16,000.00	Dump truck used for snowplowing & gravel/ditching, etc
01-03-3709-6300	Snowplow Truck - Miscellaneous Expense	3,000.00	3,930.00	4,000.00	plates
01-03-3710-6250	2021 Cat Grader - Repairs	5,000.00	4,882.51	8,500.00	oil changes, sending samples for warranty, grader blades, scoring bits,
01-03-3710-6255	2021 Cat Grader - - Gas & Oil	25,000.00	17,122.38	25,000.00	
01-03-3710-6300	2021 Cat Grader - Miscellaneous Expense	1,000.00	75.52	1,000.00	
01-03-3710-6650	2021 Cat Grader - Capital Expenditure	0.00	0.00	0.00	
01-03-3712-6250	Kubota Tractor - Repairs	1,000.00	678.46	1,000.00	
01-03-3712-6255	Kubota Tractor - Gas & Oil	1,100.00	323.74	1,000.00	
01-03-3714-6250	John Deere Riding Mower - Repairs	500.00	153.64	500.00	Based on 2023 Budget
01-03-3714-6255	John Deere Riding Mower -Gas & Oil	0.00	0.00	0.00	
01-03-3715-6250	Kubota Tractor - Repairs	0.00	113.14	300.00	
01-03-3715-6255	Kubota - Gas & Oil	0.00	79.48	150.00	
01-03-3716-6250	544 Loader - Repairs	5,000.00	3,582.34	5,000.00	
01-03-3716-6255	544 Loader - Gas & Oil	22,060.00	3,502.09	10,000.00	
01-03-3717-6250	Disk Mower - Repairs -	1,000.00	0.00	1,000.00	Rds side mower attachment for 5200 JD should be expenses here from Northland Track, belts from Nussbaumers
01-03-3718-6250	Steamer - Repairs	500.00	343.80	1,000.00	
01-03-3718-6255	Steamer - Gas & Oil	300.00	0.00	1,400.00	
01-03-3718-6300	Steamer - Miscellaneous Expense	0.00	0.00	0.00	
01-03-3718-6305	Steamer - Roads Machine Rentals	0.00	0.00	0.00	
01-03-3719-6250	Flush Truck- Repairs	500.00	110.74	2,500.00	
01-03-3719-6255	Flush Truck- Gas & Oil	500.00	339.24	500.00	
01-03-3719-6300	Flush Truck- Misc Exp	300.00	376.62	350.00	
01-03-3720-6250	Street Sweeper - Repairs	0.00	235.32	0.00	
01-03-3720-6255	Street Sweeper - Gas & Oil	0.00	0.00	0.00	
01-03-3721-6250	5200 Tractor - Repairs	1,500.00	211.24	1,500.00	

01-03-3721-6255	5200 Tractor - Gas & Oil	2,000.00	1,030.81	2,000.00
01-03-3723-6250	Roads - John Deere Section Mower - Repairs	5,000.00	666.62	0.00
01-03-3724-6250	Misc Equipment - Repairs	1,000.00	858.01	100.00
01-03-3724-6255	Misc Equipment - Gas & Oil	0.00	0.00	0.00
01-03-3980-6225	Street Lights - Hydro	37,897.11	37,202.00	38,000.00
01-03-3980-6250	Streetlight-Repairs	0.00	0.00	2,500.00
01-03-3980-6290	Street Lights New	0.00	0.00	0.00
01-03-3980-6300	Roads - Street Light Replacement	2,500.00	1,714.55	0.00
01-03-3985-6300	Sidewalk Construction	0.00	0.00	0.00
TOTAL - TRANSPORTATION		674,920.11	594,711.78	753,849.85

WATER and SEWER SERVICES EXPENDITURES		2023 Budget	2023 YTD Actual	2024 Budget	Notes
01-04-4100-6300	W&S Fr & Conn Operate ReserveMiscellaneous	0.00	0.00	0.00	
01-04-4101-6300	Water Contribution to Reserves - Misc Expense	0.00	0.00		
01-04-4102-6300	Sewer Contribution to Reserves	0.00	0.00	0.00	
01-04-4200-6000	Water & Sewer Operations - Salaries Full Time	8,359.64	5,346.41	5,000.00	2024 Hydrant Flushing; 2023 - Repairs to sewer repairs
01-04-4200-6170	W&S Operations - CPP Employer Contribution	415.02	233.26	0.00	
01-04-4200-6175	W&S Operations - EI Employer Contribution	190.60	92.64	0.00	
01-04-4200-6180	Water & Sewer - EHT	163.01	104.22	0.00	
01-04-4200-6185	Water & Sewer - Employer Contribution to RSF	0.00	0.00	0.00	
01-04-4200-6190	W&S - Employer Contribution to OMERS	736.37	512.81	0.00	
01-04-4200-6195	W & S - Workers Compensation	227.38	156.14	0.00	
01-04-4200-6199	Allocation of Water Works	0.00	0.00	0.00	
01-04-4200-6202	W&S Administration	20,000.00	20,000.00	20,000.00	
01-04-4200-6220	W&S - Materials & Supplies	0.00	0.00	0.00	
01-04-4200-6225	W&S Utilities - Hydro	1,600.00	0.00	0.00	Byng Street - charged to Tower Rental as per agreement
01-04-4200-6230	W&S Utilities - Gas	0.00	0.00	0.00	
01-04-4200-6235	W&S Utilities - Telephone	0.00	0.00	0.00	
01-04-4200-6250	W&S Operations - Repairs	20,000.00	16,420.83	10,000.00	
01-04-4200-6251	W&S - Tools	0.00	77.91	0.00	
01-04-4200-6255	W&S Operations - Gas & Oil	0.00	0.00	0.00	
01-04-4200-6300	Water & Sewer Operations - Miscellaneous Exp	23,000.00	19,422.76	5,000.00	
01-04-4200-6310	Water & Sewer - Miscellaneous Services	25.00	24.93	1,000.00	Sucker truck for sewer
01-04-4200-6399	Allocation of Water Works	0.00	0.00	0.00	
01-04-4200-6440	Water and Sewer - Insurance	14,390.00	14,390.00	15,541.20	
01-04-4200-6441	W&S - Equipment	500.00	159.70	250.00	
01-04-4200-6442	W&S - drinking water audit	0.00	0.00	0.00	
01-04-4200-6445	Water and Sewer - Audit	7,105.39	7,105.39	7,100.00	
01-04-4200-6500	W&S - Water Intake	0.00	0.00	0.00	
01-04-4200-6530	Water and Sewer - Chemicals	0.00	0.00	0.00	
01-04-4200-6535	Water and Sewer - Plant Maintenance	2,000.00	1,272.13	2,000.00	
01-04-4200-6540	Water Service Maintenance	0.00	0.00	0.00	
01-04-4200-6545	Sewer Service Maintenance	0.00	15.76	0.00	videoing
01-04-4200-6550	W&S Licences/Permits	1,560.00	1,560.00	0.00	
01-04-4200-6558	W&S Capital Reserve Fund	0.00	0.00	0.00	
01-04-4201-6599	Allocation of Water Works	0.00	0.00	0.00	

01-04-4290-6300	Water- Truck Fill - Misc Expense	500.00	0.00	0.00
01-04-4300-6300	Sewer System Taxes - Miscellaneous Expense	8,805.22	8,442.61	8,500.00
01-04-4345-6510	Water Facility Upgrade	0.00	0.00	0.00
01-04-4346-6300	W&S Capital - Water Main Line Replacement	0.00	0.00	0.00
01-04-4349-6300	W&S - Sewage Lift Station	0.00	0.00	0.00
TOTAL - WATER and SEWER		109,577.63	95,337.50	74,391.20

WATER and SEWER CONTRACTED SERVICES - OCWA EXPENDITURES				
	2023 Budget	2023 YTD Actual	2024 Budget	
01-04-4200-6559	OCWA Services	377,097.96	387,662.97	390,795.48
\$32,566.29/month				
TOTAL - WATER and SEWER CONTRACTED SERVICES - OCWA		377,097.96	387,662.97	390,795.48

WASTE DISPOSAL and RECYCLING SERVICES EXPENDITURES				
	2023 Budget	2023 YTD Actual	2024 Budget	
01-04-4400-6310	Garbage Collection - Miscellaneous Services	49,355.54	49,353.60	49,353.60
01-04-4420-6300	Landfill Maintenance - Miscellaneous Expense	0.00	0.00	2,500.00
01-04-4420-6310	Landfill Maintenance - Miscellaneous Services	0.00	0.00	250.00
01-04-4420-6320	Landfill Liability Expense			0.00
01-04-4430-6300	Landfill Supervision Wages, Liabilities & Benefit	28,920.01	25,606.89	31,485.74
01-04-4430-6195	Landfill Supervision - Workers Compensation	735.51	688.45	0.00
01-04-4440-6255	Landfill Building - Gas & Oil	6,000.00	4,257.04	6,000.00
01-04-4440-6300	Landfill Building - Miscellaneous Expense	3,500.00	3,779.38	2,500.00
01-04-4450-6300	Landfill Property Tax - Miscellaneous Expense	1,364.00	1,295.67	1,300.00
01-04-4500-6300	Recycling Program Operating -Miscellaneous Expense	16,800.00	12,673.34	0.00
	Landfill Well Study and Capacity Study	0.00	0.00	19,843.20
TOTAL - WASTE DISPOSAL and RECYCLING SERVICES		105,939.55	96,965.92	113,232.54

HANDI-VAN EXPENDITURES				
	2023 Budget	2023 YTD Actual	2024 Budget	
01-05-5385-6310	Handi Van Miscellaneous Service	0.00	0.00	0.00
01-05-5385-6440	HandiVan Insurance	0.00	619.76	0.00
TOTAL - HANDI VAN		0.00	619.76	0.00

*Discontinued in 2023

SOCIAL SERVICES & MEDICAL EXPENDITURES				
	2023 BUDGET	2023 ACTUAL	2024 BUDGET	
01-06-5391-6300	Physician Recruitment	5,000.00	5,000.00	5,000.00
01-06-5392-6300	Riverside Health - PictureThis Campaign Misc E	7,500.00	7,500.00	7,500.00
01-05-5110-6310	NW Health Unit - Miscellaneous Services	65,160.60	60,274.28	65,160.60
01-05-5200-6310	Ambulance - Miscellaneous Services	0.00	207,933.98	0.00
01-06-6300-6310	Ontario Works - Miscellaneous Services	0.00	20,507.62	0.00
01-06-6310-6310	Child Care - Miscellaneous Services	0.00	16,961.28	0.00
01-06-6400-6310	Social Housing - Miscellaneous Services	387,500.78	142,054.25	435,970.12
TOTAL - SOCIAL SERVICES and MEDICAL EXPENDITURES		465,161.38	460,231.41	513,630.72

\$36,330.84 monthly levy; EMS Supplemental Levy \$36,330.84 - not remitted unless billed. Emergency Medical Services portion \$213,159.44

PARKS AND RECREATION and COMMUNITY SERVICES EXPENDITURE	2023 BUDGET	2023 ACTUAL	2024 BUDGET
01-07-7100-6310 Emo LaVallee Comm Centre - Miscellaneous Se	80,334.35	80,334.36	70,268.12
01-07-7250-6310 Emo Public Library - Miscellaneous Services	46,500.00	46,667.26	50,000.00
01-07-7260-6200 EPL - Chief Librarian -Group Insurance	0.00	22.60	0.00
Parks/Recreation Combined wages & remittances	71,114.59	64,269.38	54,761.32
PW/Parks Summer Students combined wages & remittances			12,395.47
01-07-7300-6310 Parks - Miscellaneous Services	774.59	853.46	938.80 Based on 2023 actuals plus 10%
01-07-7325-6300 Parks - MacMillan Trust	0.00	0.00	0.00
01-07-7400-6310 Recreation Council - Miscellaneous Services	1,125.00	0.00	0.00
01-07-7425-6350 Contribution to Reserve	0.00	0.00	0.00
01-07-7426-6310 Rec - Walking/Biking Trail	0.00	0.00	0.00
01-07-7450-6310 Economic Development - Miscellaneous Service	8,428.00	8,428.00	8,428.00
01-07-7500-6310 Ontario Sunset Country - Miscellaneous Service	0.00	0.00	0.00
01-07-7650-6420 Brochures/Signs/Flags - Advertising	1,200.00	1,333.34	1,500.00
01-10-8450-6300 Rec - Baseball - Misc Expense	0.00	0.00	1,200.00
01-10-8470-6220 Rec Soccer - Materials & Supplies	5,000.00	3,650.86	5,000.00 * has all new nets been purchased?
01-10-8470-6300 Rec Soccer - Misc Expense	1,200.00	1,064.31	300.00
01-10-8500-6225 Gen Recreation Curling Rink - Hydro	0.00	165.32	900.00
01-10-8500-6440 Curling Rink Insurance	6,130.00	6,130.00	6,620.40
01-10-8510-6225 Gen Recreation Sports Field - Hydro	0.00	54.77	400.00
01-10-8510-6300 Recreation - Sportsfield - Misc Expense	2,000.00	1,787.88	2,800.00 Based on 2023 budget plus \$800 for garage storage/dugout storage projects
01-10-8510-6440 Rec Sportsfield Insurance	476.00	476.00	514.08
01-10-8521-6300 Gen - Rec Events-Misc Expense	700.00	1,734.84	1,000.00
06-12-1430-6445 Parks - Audit	1,602.72	1,602.72	1,602.72
01-12-8140-6220 Mun Gen,Parks, Misc Exp,Materials & Supplies	1,918.63	1,918.63	2,681.13
01-12-8140-6300 Mun Gen, Parks, Misc Expense	1,152.64	1,813.93	1,000.00
01-12-8730-6225 Gen Parks Utilities - Hydro	0.00	145.66	2,400.00
06-12-8730-6225 Park Facilities - Utilities - Hydro	2,400.00	2,114.17	
01-12-8730-6230 Gen Parks Utilities - Gas	0.00	138.68	1,200.00
06-12-8730-6230 Parks - Parks Facilities - Utilities - Gas	1,200.00	995.90	
01-12-8730-6440 Parks Insurance	1,380.00	1,380.00	1,490.40
01-12-8740-6250 Mun Gen, Parks, Maintenance & Repairs	3,397.18	3,471.45	2,000.00
01-12-8740-6255 Mun Gen,Parks, Equipment -Gas & Oil	44.76	44.76	5,000.00
01-12-8740-6428 General - Parks - Spray Park Mtnce	1,200.00	1,062.83	1,000.00
01-12-8740-6525 Parks - Health & Safety	250.00	162.99	250.00 Based on 2023 budgget
06-12-8741-6300 Parks - Administration	3,045.00	3,045.00	3,045.00
01-12-8750-6250 Mun Gen, Parks Vehicle - Repairs & Mtnce	0.00	0.00	1,000.00 Fix door mechanism, replace shocks, general mtnce
01-12-8750-6255 Mun Gen, Parks, Vehicle Exp,Gas & Oil	3,500.00	3,610.76	3,971.84 Based on 2023 actuals plus 10%
TOTAL - PARKS/RECERATION and COMMUNITY SERVICES	246,073.46	239,439.26	246,918.43

CEMETERY and CENOTAPH EXPENDITURES	2023 Budget	2023 YTD Actual	2024 Budget	
01-05-5150-6000 Cemetery/Cenotaph Wages & Benefits	6,306.13	6,383.53	-	
01-05-5150-6300 Cemetery/Cenotaph	500.00	0.00	0.00	
01-11-1420-6440 Cemetery Insurance	51.00	51.00	0.00	
05-11-1430-6445 Cemetery - Audit	722.00	722.00	722.00	
01-11-8140-6220 Mun Gen, Cemetery, Misc-Materials & Supplies	0.00	48.06	3,500.00	Cemetery expansion - "drawings"
01-11-8640-6300 Cemetery/Flowers/Markers/Installation Misc E	2,265.16	3,513.76	3,856.70	
05-11-8641-6300 Cemetery Administration Fee	16,599.00	16,599.00	16,599.00	
01-11-8670-6300 Mun Gen, Cemetery, Licences, Misc Expense	316.90	316.90	679.71	*Cemetery license, based on set rate plus # of internments
05-11-8670-6301 Care & Maintenance - Contr to Trust	1,090.00	0.00		
TOTAL - CEMETERY and CENOTAPH	27,850.19	27,634.25	25,357.41	

CAPITAL WORKS EXPENDITURE	2023 Budget	2023 YTD Actual	2024 Budget	
01-01-1400-6650 Mun Gen,Admin, Office Exp,Capital Expenditure	4,600.00	4,579.20	10,000.00	* Need a new server \$8-10K min or need to trf server to cloud
01-02-2564-6300 Asset Management Plan & database/GIS/	29,383.20	29,383.20	12,075.00	Multit year project - covered by OCIF (2023)
01-02-2564-6553 Protect- Asset Management -OCIF Funding Proj	51,388.80	51,388.80	0.00	Multi year project - covered by OCIF (2023)
01-02-2111-6300 Fire Department Capital	7,896.33	7,896.33		
01-02-2111-6650 Fire Dept - Capital Expenditure	26,554.94	25,167.09	20,000.00	Fire Gear - 2 suits/gear \$10,000
01-03-3250-6650 Gravel Resurfacing - Capital Expenditure	102,355.00	102,352.01	38,541.58	*Using NORDS
01-04-4330-6300 W&S Capital Project - OCIF Project	80,438.74	63,331.24	152,951.00	2024 OCIF Allotment - Lift stations upgrades & WTP sewer repair engineer drawings \$47,785.11
01-04-4331-6555 W&S Watermain Replacement - Capital	100,000.00	104,941.58	1,700.00	
01-04-4332-6555 WTP Sanitary Sewer Replacement W&S Cap. Pt	0.00	7,008.76	0.00	OCIF Allotment
01-04-4346-6555 W&S Watermain Line Replacement - Capital	70,000.00	27,734.77	5,624.27	Part of 2022 remaining Gas Tax that was earmarked for design of this project
01-10-8515-6300 Mun Gen, Rec, Sports Field Capital,Misc Expenses	27,658.38	27,658.38	0.00	
W&S - Turbidity meters - compliance	0.00	0.00	15,744.00	Turbidity meter - filter 1 \$9,521.60; Turbidity meter - filter 2 \$6,221.71
01-12-8727-6554 Parks - JD Z920M Riding Mower - Capital Exp	0	0	13,962.11	
01-03-3000-6650 Bridges & Culverts - Capital Expenditure	0	0	51,798.99	Culverts & materials - culverts for petition drains;
TOTAL - CAPITAL WORKS	500,275.39	451,441.36	322,396.95	

INFRASTRUCTURE LOAN REPAYMENT EXPENDITURE	2023 Budget	2023 YTD Actual	2024 Budget
01-04-4343-6300 W/S Loan Interest	76,576.00	76,144.45	0.00
01-04-4344-6300 W/S Loan Payments	121,856.28	1,155,215.99	150,000.00
TOTAL - INFRASTRUCTURE LOAN REPAYMENT	198,432.28	1,231,360.44	150,000.00

12*12,500/month W&S infrastructure loan repayment
Council repaid loan early from reserves due to high interest rates of loan. Council has dedicated monthly pmts to reserves to repay reserves of amount used.

SCHOOL BOARD LEVY - ENGLIS PUBLIC & SEPARATE EXPENDITUR	2023 BUDGET	2023 ACTUAL	2024 BUDGET
01-13-9500-6310 Bd of Education - English Public	202,039.37	239,757.20	240,996.00
01-13-9550-6310 Bd of Education - English Separate	48,130.10	20,976.17	23,000.00
01-13-9600-6310 Bd of Educatiion - French Public	0.00	0.00	
TOTAL - SCHOOL BOARD LEVY	250,169.47	260,733.37	263,996.00

SUMMARY - EXPENDITURES	2023 Budget	2023 YTD Actual	2024 Budget
Administration	896,276.64	721,734.96	1,157,712.34
Protection	18,474.52	21,638.05	12,243.58
Police	172,632.00	168,178.72	184,780.00
Fire	142,603.84	116,030.63	146,798.04
Transportation	674,920.11	594,711.78	753,849.85
Water and Sewer Services	109,577.63	95,337.50	74,391.20
OCWA	377,097.96	387,662.97	390,795.48
Waste Disposal and Recycling Services	105,939.55	96,965.92	113,232.54
Cemetery and Cenotaph Services	27,850.19	27,634.25	25,357.41
Social and Family Services	465,161.38	460,231.41	513,630.72
Parks/Recreation and Community Services	246,073.46	239,439.26	246,918.43
Planning and Development Services	165,745.22	153,400.93	33,400.00
Handi-Van Services	-	619.76	-
School Board Levy - English Public and English Separate	250,169.47	260,733.37	263,996.00
Capital Works	500,275.39	451,441.36	322,396.95
Infrastructure Loan Repayment	198,432.28	1,231,360.44	150,000.00
TOTAL EXPENDITURES	\$ 4,351,229.64	\$ 5,027,121.31	\$ 4,389,502.54

*2023 this was last interest payment after loan payout
Need WTP Sewer Repairs

Chk Fig	2023 Budget	2023 Actual	2024 Budget
Total Revenues	\$ 4,174,833.55	\$ 5,534,513.57	\$ 4,389,502.54
Total Expenses	\$ 4,351,229.64	\$ 5,027,121.31	\$ 4,389,502.54
	-\$ 176,396.09	\$ 507,392.26	\$ -

\$ 155,721.71	2023 OCIF earmarked but not received invoices yet for - ongoing projects
\$ 350,000.00	2023 Monies borrowed from reserve to be returned
<u>\$ 505,721.71</u>	
\$ 507,392.26	
\$ 505,721.71	
<u>\$ 1,670.55</u>	Dif

2024 Tax Rates Summary

Munid	Municipality	SAR	Class	Subclass	Value
5919	Emo Township	Education	Residential	Occupied	0.00153000
5919	Emo Township	Education	Multi-residential	Occupied	0.00153000
5919	Emo Township	Education	Commercial	Occupied	0.00880000
5919	Emo Township	Education	Commercial	Excess Land	0.00880000
5919	Emo Township	Education	Commercial	Vacant Land	0.00880000
5919	Emo Township	Education	Industrial	Occupied	0.00880000
5919	Emo Township	Education	Industrial	Excess Land	0.00880000
5919	Emo Township	Education	Industrial	Vacant Land	0.00880000
5919	Emo Township	Education	Landfills	Occupied	0.00880000
5919	Emo Township	Education	Pipelines	Occupied	0.00880000
5919	Emo Township	Education	Farm	Occupied	0.00038250
5919	Emo Township	Education	Managed Forests	Occupied	0.00038250
5919	Emo Township	General	Residential	Occupied	0.01581319
5919	Emo Township	General	Multi-residential	Occupied	0.02409139
5919	Emo Township	General	Commercial	Occupied	0.02667369
5919	Emo Township	General	Commercial	Excess Land	0.01867158
5919	Emo Township	General	Commercial	Vacant Land	0.01867158
5919	Emo Township	General	Industrial	Occupied	0.02667369
5919	Emo Township	General	Industrial	Excess Land	0.01733790
5919	Emo Township	General	Industrial	Vacant Land	0.01733790
5919	Emo Township	General	Landfills	Occupied	0.01581319
5919	Emo Township	General	Pipelines	Occupied	0.07218879
5919	Emo Township	General	Farm	Occupied	0.00395330
5919	Emo Township	General	Managed Forests	Occupied	0.00395330

2024 Tax Impact Summary

By-Law 2024-21 Schedule "C"

Class	2023 Total Year End Taxation			2024 Estimated Total Taxation (\$)			Difference Between 2023 and 2024 Taxation						CVAs Used to determine municipal general levy		
	Municipal	Education	Total 2023	Municipal	Education	Total 2024	Municipal		Education		Total Change		CVA	Tax Ratio	Edu. Tax Rate
							\$	%	\$	%	\$	%			
Taxable															
Residential	1,595,322	154,355	1,749,677	1,595,322	154,355	1,749,677	0	0.00%	0	0.00%	0	0.00%	100,885,500	1.000000	0.00153000
Multi-residential	51,676	3,282	54,958	51,676	3,282	54,958	0	0.00%	0	0.00%	0	0.00%	2,145,000	1.523500	0.00153000
Com. Occupied	242,605	80,039	322,644	242,605	80,039	322,644	0	0.00%	0	0.00%	0	0.00%	9,095,300	1.686800	0.00880000
Com. Exc. Land	1,244	586	1,830	1,244	586	1,830	0	0.00%	0	0.00%	0	0.00%	66,600	1.180760	0.00880000
Com. Vac. Land	3,366	1,587	4,953	3,366	1,587	4,953	0	0.00%	0	0.00%	0	0.00%	180,300	1.180760	0.00880000
Ind. Occupied	15,041	5,006	20,048	15,041	5,006	20,048	0	0.00%	0	0.00%	0	0.00%	563,900	1.686800	0.00880000
Ind. Exc. Land	192	98	290	192	98	290	0	0.00%	0	0.00%	0	0.00%	11,100	1.096420	0.00880000
Ind. Vac. Land	364	185	549	364	185	549	0	0.00%	0	0.00%	0	0.00%	21,000	1.096420	0.00880000
Landfills	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	1.000000	0.00880000
Pipelines	109,077	13,297	122,374	109,077	13,297	122,374	0	0.00%	0	0.00%	0	0.00%	1,511,000	4.565100	0.00880000
Farm	25,587	2,476	28,063	25,587	2,476	28,063	0	0.00%	0	0.00%	0	0.00%	6,472,300	0.250000	0.00038250
Managed Forests	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.250000	0.00038250
Com Total Taxable	247,215	82,211	329,427	247,215	82,211	329,427	0	0.00%	0	0.00%	0	0.00%	9,342,200		
Ind Total Taxable	15,598	5,289	20,887	15,598	5,289	20,887	0	0.00%	0	0.00%	0	0.00%	596,000		
Total Taxable	2,044,475	260,910	2,305,385	2,044,475	260,910	2,305,385	0	0.00%	0	0.00%	0	0.00%	120,952,000		
Payment in Lieu															
Residential	373	0	373	373	0	373	0	0.00%	0	0.00%	0	0.00%	23,600	1.000000	0.00153000
Multi-residential	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	1.523500	0.00153000
Com. Occupied	24,561	3,070	27,631	24,561	3,070	27,631	0	0.00%	0	0.00%	0	0.00%	920,800	1.686800	0.00880000
Com. Exc. Land	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	1.180760	0.00880000
Com. Vac. Land	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	1.180760	0.00880000
Ind. Occupied	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	1.686800	0.00880000
Ind. Exc. Land	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	1.096420	0.00880000
Ind. Vac. Land	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	1.096420	0.00880000
Landfills	25	16	41	25	16	41	0	0.00%	0	0.00%	0	0.00%	1,600	1.000000	0.00880000
Pipelines	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	4.565100	0.00880000
Farm	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.250000	0.00038250
Managed Forests	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.250000	0.00038250
Com Total PIL	24,561	3,070	27,631	24,561	3,070	27,631	0	0.00%	0	0.00%	0	0.00%	920,800		
Ind Total PIL	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0		
Total PIL	24,960	3,086	28,046	24,960	3,086	28,046	0	0.00%	0	0.00%	0	0.00%	946,000		
Com Grand Total	271,776	85,282	357,058	271,776	85,282	357,058	0	0.00%	0	0.00%	0	0.00%	10,263,000		
Ind Grand Total	15,598	5,289	20,887	15,598	5,289	20,887	0	0.00%	0	0.00%	0	0.00%	596,000		
Grand Total	2,069,435	263,996	2,333,430	2,069,435	263,996	2,333,430	0	0.00%	0	0.00%	0	0.00%	121,898,000		