

THE CORPORATION OF THE TOWNSHIP OF EMO

BY-LAW NO. 2025-08

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 2025

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 2025 levy for all purposes has been set at \$ 2,129,720.00

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 1.605039% 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 2.445277% 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 2.707380% 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 2.707380% 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 0.401260% 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 7.327164% is hereby adopted to be applied against the whole of the assessment for real property in the pipeline class.
7. **THAT** a municipal tax rate of 0.401260% is hereby adopted to be applied against the whole of the assessment for real property in the managed forests class.
8. **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 1.895166% 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.
9. **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 1.759797% 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.
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 residential/farm class.

11. **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.
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 commercial occupied class.
13. **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.
14. **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.
15. **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.
16. **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 managed forests class.
17. **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.
18. **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.
19. **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.
20. **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:
 1. First Installment (50% of total Final Tax Billing): Due and payable on July 31, 2025;
 2. Second Installment (Final 50% of total Final Tax Billing): Due and payable on September 30, 2025.
21. That pursuant to Section 345 there shall be imposed on the first day of default a penalty of one and one-quarter per cent (1.25%) on each instalment of taxes payable as herein provided or part thereof remaining unpaid after the same shall become due and payable.
22. On all taxes in default on January 1st, 2026, interest shall be added at the rate of 1.25% per month of each month the default continues.
23. 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.
24. 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.
25. **THAT** taxes are payable to the Township of Emo, P.O. Box 520, Emo, Ontario.

26. **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 2025 is hereby adopted.
27. **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 2025 and all estimates of expenditures (2025 Budget) to be made for Township purposes during the year 2025 is hereby adopted.
28. **THAT** schedule "C" attached hereto and forming part of this by-law and setting out the 2025 Tax Rates (detailed above) in summary form is hereby adopted.
29. **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 29th day of April, 2025, as witnessed by the Seal of the Corporation and the hands of its proper Officers.

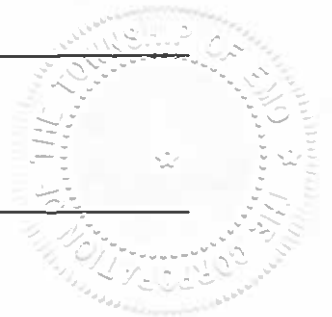
THIS BY-LAW READ A FIRST, SECOND, AND THIRD TIME IN OPEN COUNCIL AND FINALLY PASSED THIS 29th DAY of April, 2025.



Harold McQuaker, Mayor



Crystal Gray, CAO/Clerk-Treasurer



By-Law 2025-08 Schedule A: Property Tax Parameters, Rates and Levy for the 2025 Taxation Year

Estimated 2025 tax levy of \$2,129,720

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	0.02707380	\$ 8,482.22	0.00980000	\$ 3,070.34
CG	Comm PIL NS	Munc Only	\$ 607,500.00	1.68680	0.02707380	\$ 16,447.33	Munc Only	
CT	COMM Taxable	Full	9,222,600	1.68680	0.02707380	\$ 249,690.83	0.00880000	\$ 81,158.88
CU	COMM Taxable Excess	Excess	66,600	1.18076	0.01895166	\$ 1,262.18	0.00880000	\$ 586.08
CX	Comm Taxable Vacant	Vacant	180,300	1.18076	0.01895166	\$ 3,416.98	0.00880000	\$ 1,586.64
FT	Farm Taxable - EP	Full	\$ 5,975,000.00	0.25000	0.00401260	\$ 23,975.29	0.00038250	\$ 2,285.44
FT	Farm Taxable - ES	Full	\$ 226,900.00	0.25000	0.00401260	\$ 910.46	0.00038250	\$ 86.79
GT	Parking Lot	Full	\$ 17,700.00	1.68680	0.02707380	\$ 479.21	0.00880000	\$ 155.76
HFN	Landfill PIL	Full	\$ 1,600.00	1.68680	0.01605039	\$ 25.68	0.00980000	\$ 15.68
IH	Industrial Taxable Shared PIL	Full	\$ 44,000.00	1.68680	0.02707380	\$ 1,191.25	0.00980000	\$ 431.20
IX	Industrial Taxable Vacant	Vacant	\$ 21,000.00	1.09642	0.01759797	\$ 369.56	0.00880000	\$ 184.80
JT/IT	Industrial	Full	\$ 519,900.00	1.68680	0.02707380	\$ 14,075.67	0.00880000	\$ 4,575.12
JU/IU	Industrial Excess	Excess	\$ 11,100.00	1.09642	0.01759797	\$ 195.34	0.00880000	\$ 97.68
MT	Multi-Residential Taxable - EP	Full	\$ 2,100,550.00	1.52350	0.02445277	\$ 51,364.27	0.00153000	\$ 3,213.84
MT	Multi-Residential Taxable - ES	Full	\$ 44,450.00	1.52350	0.02445277	\$ 1,086.93	0.00153000	\$ 68.01
PT	Pipeline Taxable	Full	\$ 1,511,000.00	4.56510	0.07327164	\$ 110,713.45	0.00880000	\$ 13,296.80
RG	Residential PIL	Munc Only	\$ 23,600.00	1.00000	0.01605039	\$ 378.79	Munc Only	\$ -
RT	Residential Taxable - EP	Full	\$ 100,644,528.00	1.00000	0.01605039	\$ 1,615,383.93	0.00153000	\$ 153,986.13
RT	Residential Taxable - ES	Full	\$ 1,849,272.00	1.00000	0.01605039	\$ 29,681.54	0.00153000	\$ 2,829.39
TT	Managed Forests	Full	\$ 146,900.00	1.00000	0.00401260	\$ 589.45	0.00038250	\$ 56.19
Total(s)			\$ 123,527,800.00			\$ 2,129,720.33		\$ 267,684.76

\$ 2,397,405.09

By-Law 2025-08 Schedule "B"

Revenue Summary	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
Taxation	\$ 2,232,986.39	\$ 2,343,894.97	\$ 2,364,962.78	\$ 2,400,564.01	\$ 2,426,055.10
General Government	\$ 238,334.53	\$ 451,740.96	\$ 486,371.90	\$ 377,917.69	\$ 235,878.26
Grants	\$ 978,371.67	\$ 1,198,267.63	\$ 746,802.61	\$ 684,438.21	\$ 769,067.74
Transportation	\$ 10,500.00	\$ 3,250.00	\$ 3,000.00	\$ 2,950.00	\$ 5,500.00
Water & Sewer	\$ 533,177.14	\$ 1,418,547.81	\$ 681,802.71	\$ 701,182.98	\$ 775,278.31
Waste & Recycling	\$ 60,523.17	\$ 61,027.20	\$ 86,639.20	\$ 141,688.75	\$ 2,450,124.22
Livestock Claims	\$ 5,000.00	\$ 5,100.40	\$ 3,000.00	\$ 2,760.84	\$ 3,000.00
Protection	\$ 32,251.27	-\$ 3,000.14	\$ 8,700.00	\$ 7,287.95	\$ 18,292.18
Planning	\$ 20,600.00	\$ 18,404.00	\$ 12,894.00	\$ 13,176.00	\$ 12,894.00
Cemetery	\$ 25,265.00	\$ 24,250.00	\$ 22,860.00	\$ 29,230.00	\$ 22,910.00
Parks & Recreation	\$ 42,923.38	\$ 43,568.38	\$ 16,993.40	\$ 16,994.00	\$ 17,797.00
Total - Revenue	\$ 4,179,932.55	\$ 5,565,051.21	\$ 4,434,026.60	\$ 4,378,190.43	\$ 6,736,796.81

Summary - Expenditures	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
Administration	\$ 916,592.70	\$ 741,032.51	\$ 1,157,712.34	\$ 1,178,438.00	\$ 2,921,379.36
Fire Dept	\$ 150,500.17	\$ 123,926.96	\$ 146,798.04	\$ 129,392.70	\$ 163,997.10
Livestock	\$ 6,235.16	\$ 5,907.62	\$ 6,139.58	\$ 4,497.03	\$ 6,141.40
Police	\$ 172,632.00	\$ 168,178.72	\$ 184,780.00	\$ 177,960.76	\$ 190,755.00
Planning & Development	\$ 165,461.57	\$ 153,181.77	\$ 33,400.00	\$ 24,219.06	\$ 31,200.00
Transportation	\$ 768,893.31	\$ 693,852.69	\$ 688,560.42	\$ 688,560.42	\$ 860,066.67
Water & Sewer	\$ 458,448.65	\$ 1,424,772.71	\$ 382,966.47	\$ 646,657.81	\$ 255,016.50
OCWA	\$ 377,097.96	\$ 387,662.97	\$ 390,795.48	\$ 390,795.48	\$ 446,745.44
Waste Disposal & Recycling	\$ 106,675.06	\$ 97,654.37	\$ 113,232.54	\$ 74,104.20	\$ 118,996.36
Social Services & Medical	\$ 465,161.38	\$ 460,231.41	\$ 513,630.72	\$ 503,533.98	\$ 539,726.19
Parks, Recreation & Commur	\$ 280,926.20	\$ 278,704.52	\$ 263,733.39	\$ 269,662.09	\$ 256,466.50
Cemetery & Cenotaph Servic	\$ 27,850.19	\$ 27,634.25	\$ 25,357.41	\$ 31,358.94	\$ 28,350.00
School Board Levy - English	\$ 250,169.47	\$ 260,733.37	\$ 263,996.00	\$ 265,112.78	\$ 263,996.94
Capital Works	\$ 233,509.94	\$ 237,039.88	\$ 137,784.57	\$ 99,824.73	\$ 640,100.80
Total - Expenditures	\$ 4,380,153.76	\$ 5,060,513.75	\$ 4,308,886.96	\$ 4,484,117.98	\$ 6,722,938.26

Township of Emo - 2025 General Budget

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Notes
Revenues						
Taxation Revenues						
01-00-0050-5010 Residential - Municipal Tax	\$ 1,519,074.54	\$ 1,581,658.26	\$ 1,595,322.00	\$ 1,619,201.50	\$ 1,645,066.00	** Taxation revenues based on 1.5% increase**
01-00-0050-5015 Residential - English Public	\$ 150,071.16	\$ 150,127.97	\$ 154,355.00	\$ 153,783.95	\$ 156,816.00	
01-00-0050-5020 Residential - English Separate	\$ 2,881.10	\$ 2,881.10	\$ -	\$ 2,890.07	\$ 2,829.39	
01-00-0050-5030 Farmland - Municipal Tax	\$ 23,078.05	\$ 26,161.09	\$ 25,587.00	\$ 24,578.70	\$ 24,886.00	
01-00-0050-5035 Farmland - English Public	\$ 2,236.78	\$ 2,447.23	\$ 2,476.00	\$ 2,291.34	\$ 2,285.44	
01-00-0050-5040 Farmland - English Separate	\$ 87.44	\$ 86.79	\$ -	\$ 86.79	\$ 86.79	
01-00-0050-5045 Multi Res - Municipal Tax	\$ 49,645.72	\$ 51,676.03	\$ 51,676.00	\$ 51,676.03	\$ 52,451.17	
01-00-0050-5050 Multi Res - English Public	\$ 3,213.84	\$ 3,213.84	\$ 3,282.00	\$ 3,213.84	\$ 3,214.00	
01-00-0050-5055 Multi Res - English Separate	\$ 68.01	\$ 68.01	\$ -	\$ 68.01	\$ 68.00	
01-00-0050-5060 Commercial - Municipal Tax	\$ 212,764.03	\$ 246,902.82	\$ 247,215.00	\$ 258,492.62	\$ 250,170.00	
01-00-0050-5065 Commercial - No Support School	\$ 73,456.73	\$ 82,098.00	\$ 82,212.00	\$ 82,968.43	\$ 83,488.00	
01-00-0050-5070 Industrial - Municipal Tax	\$ 13,957.04	\$ 14,424.20	\$ 15,597.00	\$ 14,424.20	\$ 15,832.00	
01-00-0050-5075 Industrial - No Support School	\$ 4,857.60	\$ 4,857.60	\$ 5,289.00	\$ 4,857.60	\$ 5,289.00	
01-00-0050-5080 Pipeline - Municipal Tax	\$ 104,791.69	\$ 109,077.26	\$ 109,077.00	\$ 109,077.26	\$ 110,713.00	
01-00-0050-5085 Pipeline - No Support School	\$ 13,296.80	\$ 13,296.80	\$ 13,297.00	\$ 13,296.80	\$ 13,297.00	
01-00-0050-5088 Managed Forests - Municipal Tax	\$ -	\$ -	\$ -	\$ -	\$ 589.00	
01-00-0050-5089 Managed Forests - Education Tax	\$ -	\$ -	\$ -	\$ -	\$ 58.00	
01-00-0050-5090 Minimum Tax Adjustment - Municipal	\$ 1,640.02	\$ 1,531.78	\$ 1,531.78	\$ 1,612.13	\$ 1,636.31	
01-00-0050-5095 Interest and Penalty on Taxes	\$ 33,142.17	\$ 23,776.68	\$ 30,000.00	\$ 28,435.23	\$ 28,862.00	
01-00-0050-5100 Payments in Lieu	\$ 24,723.67	\$ 29,609.51	\$ 24,960.00	\$ 29,609.51	\$ 28,420.00	Provincial & Federal Government
Payments in Lieu - Education			\$ 3,086.00			
Total Taxation	\$ 2,232,986.39	\$ 2,343,894.97	\$ 2,364,962.78	\$ 2,400,564.01	\$ 2,426,055.10	
General Government Revenue						
01-00-0050-5105 Railway Acreage Revenue	\$ 7,869.40	\$ 7,869.40	\$ 7,869.40	\$ 7,869.40	\$ 7,869.40	
01-00-0050-5106 Railway Acreage Revenue - Expense	\$ 1,103.86	\$ 1,103.86	\$ 1,103.86	\$ 1,103.86	\$ 1,103.86	
01-00-0050-5115 Grant in Lieu Hospital Beds	\$ 1,725.00	\$ 1,725.00	\$ 1,725.00	\$ 1,725.00	\$ 1,725.00	
01-00-0050-5119 Donations	\$ -	\$ -	\$ -	\$ 4,330.00	\$ -	
01-00-0050-5135 Dog Tag Tax	\$ 2,000.00	\$ 1,780.00	\$ 1,880.00	\$ 1,880.00	\$ 1,880.00	
01-00-0050-5145 User Charges - Licences etc.	\$ 3,000.00	\$ 4,307.65	\$ 2,500.00	\$ 3,122.58	\$ 2,500.00	
01-00-0050-5146 Commissioner Revenue	\$ 500.00	\$ 510.00	\$ 600.00	\$ 570.00	\$ 600.00	
01-00-0050-5147 Tax Certificate Revenue	\$ 1,100.00	\$ 1,400.00	\$ 3,800.00	\$ 4,000.00	\$ 4,000.00	
01-00-0050-5230 Burial Permits	\$ 30.00	\$ 30.00	\$ -	\$ -	\$ -	
01-00-0050-5232 Rent Revenue	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	OPP Building - Rickford
01-00-0050-5241 TBay Tel Tower Revenue	\$ 9,240.00	\$ 9,680.00	\$ 9,240.00	\$ 11,607.49	\$ 9,400.00	Bell Mobility & Tbaytel tower rent
01-00-0050-5370 Income from Investments	\$ 4,250.00	\$ 48,018.79	\$ -	\$ 120,110.65	\$ -	One Funds Investment income
01-00-0050-5371 Income from Bank Account Interest	\$ 30,000.00	\$ 39,836.37	\$ 65,000.00	\$ 66,641.76	\$ 65,000.00	Interest earned from the bank accounts - General, Arena, Early ON
01-00-0050-5372 Income from Exchange	\$ 400.00	\$ 761.83	\$ 400.00	\$ 533.04	\$ 400.00	
01-00-0050-5375 Contributions from General Reserves	\$ 69,051.27	\$ 304,841.29	\$ -	\$ -	\$ -	
01-00-0050-5390 Contributions from Reserve Sports Field	\$ -	\$ 27,658.38	\$ -	\$ -	\$ -	
01-00-0050-5415 Contribution from General Surplus	\$ -	\$ -	\$ 39,525.06	\$ -	\$ -	
01-00-0050-5425 General - Natural Gas Rebate	\$ 300.00	\$ 323.73	\$ 300.00	\$ 1,332.73	\$ 300.00	
01-00-0050-5430 Administration from Departments	\$ 88,265.00	\$ 89,895.83	\$ 89,000.00	\$ 123,880.55	\$ 125,600.00	
01-00-0050-5500 Miscellaneous Revenue	\$ 6,000.00	\$ 5,463.59	\$ 2,000.00	\$ 1,368.62	\$ 2,000.00	
01-00-0050-5501 Parking Revenue	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
HST Rebate - 2022 & 2023			\$ 247,928.58	\$ 254,563.31		
Total - General Government	\$ 238,334.53	\$ 451,740.96	\$ 486,371.90	\$ 377,917.69	\$ 235,878.26	
Grants Revenue						
01-00-0050-5270 NOHFC Funding	\$ -	\$ 17,500.00	\$ 20,500.00	\$ -	\$ 35,000.00	
01-00-0050-5275 OCIF	\$ 156,886.00	\$ 156,886.00	\$ 152,951.00	\$ 152,951.00	\$ 165,787.00	Restricted funding - earmarked for Water & Sewer 2025
01-00-0050-5280 Ont Munc Partnership Fund	\$ 395,500.00	\$ 395,500.00	\$ 382,700.00	\$ 382,700.00	\$ 414,100.00	Unrestricted funding - Prov. Government Police services etc.
01-00-0050-5281 AMO Gas Tax Revenue	\$ 88,229.00	\$ 88,229.00	\$ 75,707.81	\$ 77,025.03	\$ 78,862.00	
01-00-0050-5287 One Time Funding	\$ 70,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	
01-00-0050-5292 NORDS Funding	\$ 70,918.41	\$ 71,740.79	\$ 70,918.74	\$ 70,918.74	\$ 70,918.74	Earmarked for gravel crushing 2025
01-00-0050-5310 Provincial Offenses	\$ 1,200.00	\$ 5,628.02	\$ 2,000.00	\$ 259.91	\$ 2,000.00	* amount unknown until received
01-00-0050-5330 Canada Day Grant	\$ 2,400.00	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	
01-00-0050-5335 Drainage Grant	\$ 500.00	\$ 248.75	\$ 500.00	\$ 583.53	\$ -	
Deferred Revenue - NORDS - prior years	\$ 117,434.51	\$ -	\$ -	\$ -	\$ -	
Deferred Revenue - Gas Tax	\$ -	\$ 460,135.07	\$ 5,624.27	\$ -	\$ -	
Deferred Revenue - OCIF	\$ -	\$ -	\$ 33,900.79	\$ -	\$ -	
Deferred Revenue - Subdivision Held Deposit	\$ 75,303.75	\$ -	\$ -	\$ -	\$ -	
Total - Grants	\$ 978,371.67	\$ 1,198,267.63	\$ 746,802.61	\$ 684,438.21	\$ 769,067.74	

Transportation Revenue		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-00-0050-5156	User Charges - Snowplow Revenue	\$ 6,500.00	\$ 3,250.00	\$ 3,000.00	\$ 2,950.00	\$ 3,000.00	
01-00-0050-5166	Roads - Sale of Equipment	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 2,500.00	two pickups, Handi Van to be sold as surplus
Total - Transportation		\$ 10,500.00	\$ 3,250.00	\$ 3,000.00	\$ 2,950.00	\$ 5,500.00	
Water & Sewer Revenue		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-00-0050-5000	W&S Frontage	\$ 70,040.00	\$ 70,030.00	\$ 70,040.00	\$ 71,080.00	\$ 70,040.00	
01-00-0050-5210	Water Revenue	\$ 315,761.70	\$ 315,040.57	\$ 327,642.19	\$ 331,335.42	\$ 351,215.55	Based on the 6% increase for 2025
01-00-0050-5213	Water Revenue - truckfill	\$ -	\$ 65,968.46	\$ 130,000.00	\$ 144,812.10	\$ 60,000.00	
01-00-0050-5214	Water/Sewer Operations Revenue	\$ 450.00	\$ 12,420.00	\$ -	\$ -	\$ -	
01-00-0050-5215	Sewer Revenue	\$ 145,625.44	\$ 145,596.65	\$ 151,420.52	\$ 151,059.21	\$ 160,122.76	Based on the 6% increase for 2025
01-00-0050-5220	Water & Sewer Hookup	\$ -	\$ 3,000.00	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00	New builds water/sewer
01-00-0050-5365	Penalty & Interest on Utilities	\$ 1,300.00	\$ 1,316.76	\$ 1,500.00	\$ 1,696.25	\$ 1,500.00	
01-00-0050-5395	Contributions from Reserve - Water	\$ -	\$ 526,154.08	\$ -	\$ -	\$ -	
01-00-0050-5400	Contributions from Reserve - Sewer	\$ -	\$ 279,021.29	\$ -	\$ -	\$ -	
	CN Dewatering Excavation Site	\$ -	\$ -	\$ -	\$ -	\$ 130,000.00	650,000 litres @ \$0 20/litre
Total - Water & Sewer		\$ 533,177.14	\$ 1,418,547.81	\$ 681,802.71	\$ 701,182.98	\$ 775,278.31	
Waste & Recycling Revenue		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-00-0050-5150	Landfill Revenue	\$ 300.00	\$ 620.00	\$ 30,533.20	\$ 23,437.76	\$ 1,000.00	2024 had revenue from all the scrap metal
01-00-0050-5151	Landfill Contract Revenue	\$ -	\$ -	\$ -	\$ 62,266.16	\$ 2,390,134.02	\$20,000 to cover landfill project (Burnside, started 2024), \$210,000 landfill expansion, Total of 20% up to \$600,000 can be used, remainder to reserves
01-00-0050-5195	Garbage Collection Billings	\$ 54,244.00	\$ 54,305.81	\$ 54,306.00	\$ 53,953.02	\$ 57,190.20	Based on the 6% increase for 2025
01-00-0050-5200	Recycling Revenue	\$ 5,979.17	\$ 6,101.39	\$ 1,800.00	\$ 2,031.81	\$ 1,800.00	
Total - Waste & Recycling		\$ 60,523.17	\$ 61,027.20	\$ 86,639.20	\$ 141,688.75	\$ 2,450,124.22	
Livestock Claims Revenue		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-00-0050-5345	Wolf Kill Grant	\$ 5,000.00	\$ 5,100.40	\$ 3,000.00	\$ 2,760.84	\$ 3,000.00	
Total Livestock Claims Revenue		\$ 5,000.00	\$ 5,100.40	\$ 3,000.00	\$ 2,760.84	\$ 3,000.00	
Protection Revenue		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-00-0050-5350	Fire Dept Revenue	\$ 5,000.00	\$ 11,611.14	\$ 4,500.00	\$ -	\$ 11,092.18	Fire Protection Grant (TPON) \$8230.45, Grant top up \$361.73
01-00-0050-5140	Fire Permits	\$ 1,300.00	\$ 1,306.00	\$ 1,700.00	\$ 1,704.89	\$ 1,700.00	
01-00-0050-5144	Fire Dept - Air Fill Revenue	\$ 2,500.00	\$ 7,305.00	\$ 2,500.00	\$ 5,583.06	\$ 5,500.00	previously included in Fire Dept Revenue 01-00-0050-5350
01-00-0050-5405	Contributions from Reserve - Fire	\$ 23,451.27	\$ -	\$ -	\$ -	\$ -	
Total - Protection		\$ 32,251.27	\$ 3,000.14	\$ 8,700.00	\$ 7,287.95	\$ 18,292.18	
Planning Revenue		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-00-0050-5180	Planning/Zoning Revenue	\$ 2,600.00	\$ 3,050.00	\$ 450.00	\$ 450.00	\$ 450.00	
01-00-0050-5185	Building Permits	\$ 18,000.00	\$ 15,354.00	\$ 12,444.00	\$ 12,728.00	\$ 12,444.00	
01-00-0050-5340	Drainage Maintenance	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	
Total - Planning		\$ 20,600.00	\$ 18,404.00	\$ 12,894.00	\$ 13,178.00	\$ 12,894.00	
Cemetery Revenue		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-00-0050-5780	Mun Gen,Cemetery - Open & Close	\$ 6,000.00	\$ 5,480.00	\$ 4,650.00	\$ 5,850.00	\$ 4,650.00	
05-00-0050-5780	Cemetery - Open & Close	\$ 6,000.00	\$ 3,850.00	\$ -	\$ -	\$ -	
01-00-0050-5783	Mun Gen, Cemetery - Headstones/Markers	\$ 700.00	\$ 1,500.00	\$ 1,200.00	\$ 1,200.00	\$ 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	\$ 1,375.00	\$ 1,375.00	
05-00-0050-5785	Cemetery - Plots	\$ 605.00	\$ 605.00	\$ -	\$ -	\$ -	
01-00-0050-5786	General - Cemetery- Care & Mince	\$ -	\$ -	\$ 6,435.00	\$ 7,455.00	\$ 6,435.00	
05-00-0050-5786	Cemetery - Plots Care & Maintenance	\$ 1,090.00	\$ -	\$ -	\$ -	\$ -	
01-00-0050-5787	Mun Gen,Cemetery - Columbarium	\$ 3,710.00	\$ 4,875.00	\$ 4,200.00	\$ 8,300.00	\$ 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	\$ -	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	
05-00-0050-5795	Cemetery - Helipad Revenue	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -	
01-00-0050-5161	Helipad Revenue	\$ 3,500.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
Total - Cemetery		\$ 25,265.00	\$ 24,250.00	\$ 22,860.00	\$ 29,230.00	\$ 22,910.00	
Parks & Recreation Revenue		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-00-0050-5686	Mun Gen-Rec - Sports Field Revenue	\$ 1,145.00	\$ 1,045.00	\$ 1,205.00	\$ 1,205.00	\$ 1,205.00	
04-00-0050-5686	Rec-Sports Field Revenue	\$ 200.00	\$ 200.00	\$ -	\$ -	\$ -	
01-10-0050-5715	Rec - Baseball Registration	\$ -	\$ 2,245.00	\$ 5,520.00	\$ 5,520.00	\$ 4,000.00	
01-10-0050-5720	Rec - Soccer Registration Revenue	\$ 9,370.00	\$ 9,370.00	\$ 7,400.00	\$ 7,400.00	\$ 4,000.00	
01-10-0050-5747	General - Recreation - Donations	\$ 4,550.00	\$ 3,050.00	\$ 550.00	\$ 550.00	\$ -	
01-12-0050-5832	Parks - Summer Experience - Summer Student Grant	\$ -	\$ -	\$ 2,318.40	\$ 2,319.00	\$ 8,592.00	if funding received for 3 summer students, minimum wage, 50% coverage
01-00-0050-5390	Contributions from Reserve Sports Field	\$ 27,658.38	\$ 27,658.38	\$ -	\$ -	\$ -	

Total - Parks & Recreation \$ 42,923.38 \$ 43,568.38 \$ 16,993.40 \$ 16,994.00 \$ 17,797.00

Revenue Summary	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
Taxation	\$ 2,232,986.39	\$ 2,343,894.97	\$ 2,384,962.78	\$ 2,400,564.01	\$ 2,426,055.10
General Government	\$ 238,334.53	\$ 451,740.96	\$ 486,371.90	\$ 377,917.69	\$ 235,878.26
Grants	\$ 978,371.67	\$ 1,198,267.63	\$ 746,802.61	\$ 684,438.21	\$ 769,087.74
Transportation	\$ 10,500.00	\$ 3,250.00	\$ 3,000.00	\$ 2,950.00	\$ 5,500.00
Water & Sewer	\$ 533,177.14	\$ 1,418,547.81	\$ 681,802.71	\$ 701,182.98	\$ 775,278.31
Waste & Recycling	\$ 60,523.17	\$ 61,027.20	\$ 86,639.20	\$ 141,688.75	\$ 2,450,124.22
Livestock Claims	\$ 5,000.00	\$ 5,100.40	\$ 3,000.00	\$ 2,760.84	\$ 3,000.00
Protection	\$ 32,251.27	\$ 3,000.14	\$ 8,700.00	\$ 7,287.95	\$ 18,292.18
Planning	\$ 20,600.00	\$ 18,404.00	\$ 12,894.00	\$ 13,176.00	\$ 12,894.00
Cemetery	\$ 25,265.00	\$ 24,250.00	\$ 22,860.00	\$ 29,230.00	\$ 22,910.00
Parks & Recreation	\$ 42,923.38	\$ 43,568.38	\$ 16,993.40	\$ 16,994.00	\$ 17,797.00
Total - Revenue	\$ 4,179,932.55	\$ 5,565,051.21	\$ 4,389,502.54	\$ 4,378,190.43	\$ 6,736,796.81

Expenditures

Administration Expenses	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
01-01-1000-6130 Council Remuneration - Honorarium & Remittances	\$ 33,500.00	\$ 33,446.40	\$ 33,650.00	\$ 33,446.40	\$ 33,450.00
01-01-1015-6300 Council - Miscellaneous Expense	\$ 8,500.00	\$ 7,571.58	\$ 5,000.00	\$ 2,961.87	\$ 5,000.00
01-01-1015-6415 Council - Mileage & Travel Expenses	\$ 3,000.00	\$ 636.74	\$ 3,000.00	\$ 1,521.23	\$ 3,000.00
01-01-1016-6300 Council Donations/PR Fund - Misc Expense	\$ 1,000.00	\$ 444.03	\$ 1,500.00	\$ 1,231.70	\$ 1,500.00
01-01-1200-6000 Admin Combined Wages & Remittances	\$ 381,520.76	\$ 384,124.55	\$ 455,103.58	\$ 429,804.61	\$ 430,000.00
01-01-1250-6200 Administration - Group Insurance	\$ 21,140.12	\$ 19,090.68	\$ 28,254.76	\$ 26,900.92	\$ 26,900.92
01-01-1300-6300 Accumulated Sick Leave	\$ -	\$ 4,038.40	\$ -	\$ -	\$ -
01-01-1310-6300 Annual Sick Leave	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ -
01-01-1315-6300 Municipal Health & Safety	\$ 1,000.00	\$ 670.88	\$ 1,000.00	\$ 726.76	\$ 1,000.00
01-01-1320-6215 Admin - Office Equipment	\$ 3,970.00	\$ 741.10	\$ 5,500.00	\$ 5,090.79	\$ 6,000.00
01-01-1320-6216 Office Supplies	\$ 7,000.00	\$ 4,438.59	\$ 7,000.00	\$ 6,785.66	\$ 7,500.00
01-01-1320-6300 Postage/Courier/Ofc Supplies Miscellaneous Expense	\$ 8,000.00	\$ 8,167.50	\$ 8,000.00	\$ 7,256.22	\$ 9,000.00
01-01-1340-6225 Admin - Utilities - Hydro	\$ 2,800.00	\$ 2,450.58	\$ 2,800.00	\$ 2,120.36	\$ 3,000.00
01-01-1340-6230 Admin Utilities - Gas	\$ 1,500.00	\$ 1,064.90	\$ 1,500.00	\$ 918.42	\$ 1,500.00
01-01-1340-6235 Admin Utilities - Telephone	\$ 7,500.00	\$ 7,657.68	\$ 8,600.00	\$ 8,255.74	\$ 8,600.00
01-01-1340-6240 Office - Water/Sewer/Garbage	\$ 1,200.00	\$ 1,093.44	\$ 1,150.00	\$ 1,132.38	\$ 1,200.00
01-01-1400-6000 Misc Office Exp - Salaries Full Time	\$ 19.44	\$ 45.84	\$ 2,000.00	\$ 1,587.11	\$ 2,000.00
01-01-1400-6053 Municipal General, Admin, Misc Office Exp. Parks	\$ -	\$ 326.80	\$ -	\$ 114.47	\$ -
01-01-1400-6245 Misc Office - Building Maintenance	\$ 5,000.00	\$ 211.17	\$ 2,000.00	\$ 1,297.65	\$ 2,500.00
01-01-1400-6250 Misc Office - Repairs	\$ -	\$ -	\$ -	\$ 48.82	\$ -
01-01-1400-6300 Office Expenses - Miscellaneous Expense	\$ 6,500.00	\$ 6,404.97	\$ 6,500.00	\$ 5,673.80	\$ 6,500.00
01-01-1400-6445 Admin Contracted Services - Audit	\$ -	\$ -	\$ -	\$ -	\$ -
01-01-1420-6440 Administration - Insurance	\$ 15,000.00	\$ 13,063.42	\$ 15,840.36	\$ 15,840.36	\$ 19,800.00
01-01-1430-6445 Administration - Audit	\$ 70,000.00	\$ 24,839.93	\$ 80,000.00	\$ 94,425.41	\$ 95,000.00
01-01-1434-6300 Closed Meeting Investigator fees	\$ 8,000.00	\$ 2,431.00	\$ 4,000.00	\$ 3,170.55	\$ 4,000.00
01-01-1435-6455 Office - Legal Services	\$ 200,000.00	\$ 131,370.69	\$ 300,000.00	\$ 305,909.41	\$ 300,000.00
01-01-1436-6310 Pay Equit Compliance - Misc Services	\$ 12,000.00	\$ 8,378.92	\$ -	\$ -	\$ -
01-01-1437-6310 Mini Admin Reorg/Hiring CAO - Misc Services	\$ 1,700.00	\$ 1,403.26	\$ -	\$ -	\$ -
01-01-1440-6300 Bank Charges	\$ 4,000.00	\$ 3,585.94	\$ 4,000.00	\$ 3,692.21	\$ 4,500.00
01-01-1450-6300 Tax Sale Writeoffs - Miscellaneous Expense	\$ 1,000.00	\$ 515.88	\$ -	\$ -	\$ -
01-01-1470-6425 Conventions/Travel/Training - Training	\$ 10,000.00	\$ 6,143.76	\$ 10,000.00	\$ 6,951.60	\$ 10,000.00
01-01-1480-6300 Dues & Memberships - Miscellaneous Expense	\$ 10,000.00	\$ 10,265.51	\$ 10,700.00	\$ 10,709.16	\$ 12,000.00
01-01-1485-6300 Canada Day Expenses - Miscellaneous Expense	\$ 5,000.00	\$ 5,820.45	\$ 4,900.00	\$ 4,897.24	\$ 5,000.00
01-01-1491-6300 Insurance Claim Expense	\$ -	\$ -	\$ 20,000.00	\$ 10,000.00	\$ 20,000.00
01-01-1492-6300 COVID-19 Expense	\$ 10,000.00	\$ 10,280.51	\$ 16,000.00	\$ 12,786.08	\$ -
01-01-1500-6310 Property Assessment - Miscellaneous Services	\$ 22,983.40	\$ 22,983.40	\$ 23,320.32	\$ 23,320.32	\$ 23,916.92
01-01-1505-6310 Taxation Services	\$ -	\$ -	\$ 2,190.00	\$ -	\$ -
01-01-1521-6300 OPP Property Taxes	\$ 5,042.00	\$ 4,666.39	\$ 4,668.00	\$ 4,666.39	\$ 4,800.00
01-01-1530-6225 OPP Utilities - Hydro	\$ 5,100.00	\$ 4,381.19	\$ 5,100.00	\$ 5,614.50	\$ 5,100.00
01-01-1530-6230 OPP Utilities - Gas	\$ 2,000.00	\$ 233.88	\$ 2,000.00	\$ 243.20	\$ 1,000.00
01-01-1530-6240 OPP Utilities - Water/Sewer/Garbage	\$ 2,196.48	\$ 2,186.88	\$ 2,264.88	\$ 2,264.76	\$ 2,400.00
01-01-1540-6250 OPP Maintenance - Repairs	\$ 1,500.00	\$ 100.23	\$ 1,500.00	\$ 1,009.86	\$ 1,500.00
01-01-1540-6300 OPP Maintenance - Miscellaneous Expense	\$ 1,000.00	\$ 1,982.13	\$ 1,000.00	\$ 1,618.78	\$ 1,600.00
01-01-1550-6220 OPP - Materials & Supplies	\$ 1,500.00	\$ -	\$ -	\$ 23.40	\$ -
01-01-1550-6300 OPP Cleaning - Miscellaneous Expense	\$ -	\$ -	\$ 400.00	\$ 129.18	\$ 200.00
01-01-1560-6225 OPP East End Office - Utilities - Hydro	\$ 1,000.00	\$ 931.16	\$ 1,000.00	\$ 2,087.55	\$ 1,500.00
01-01-1570-6225 OPP Dwellings - Utilities - Hydro	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -
01-01-1570-6230 OPP Dwellings Utilities - Gas	\$ 5,500.00	\$ 4,193.02	\$ 5,500.00	\$ 4,097.76	\$ 5,500.00
01-01-1570-6300 OPP Dwellings - Miscellaneous Expense	\$ -	\$ -	\$ 1,000.00	\$ 658.85	\$ 1,000.00
01-01-1570-6440 Museum/OPP Dwellings - Insurance	\$ 320.50	\$ 320.50	\$ 982.00	\$ 981.18	\$ 1,227.50
01-01-1580-6300 Upgrade Office Equipment	\$ 4,000.00	\$ 3,580.41	\$ 2,000.00	\$ -	\$ 2,000.00
01-01-1590-6300 Upgrade Munc Computer - Miscellaneous Expense	\$ 500.00	\$ 183.17	\$ 500.00	\$ -	\$ 500.00

NOMA, misc meetings & courses
mileage to NOMA & meetings, meals, mile Exp
Payroll & Remittances, accounts for Utilities/Records Assistant Intern position
** based on 2024 amount
* this is a liability account that the auditors use
Portable screen & projector
PW/Arena/Parks - work at municipal office property
includes replacement of toilets
Assistance from Reta
based on 25% increase for 2025
increase audit cost for 2025 unknown
Szeder drain tribunal ongoing, Judicial Court ongoing
MFOA, HR Downloads
Zoom, Dropbox to be cancelled, combined with 01-01-1600-6310
Quarterly pmt \$5,979.23
based on 25% increase for 2025

01-01-1600-6310	Computer Maintenance - Miscellaneous Services	\$ 20,000.00	\$ 15,007.24	\$ 26,000.00	\$ 22,462.02	\$ 39,400.00	Software licenses - Asyst finance system \$20,000/year, Diligent software \$5900 pd Oct/24(Sep/24-Dec/25), Lowerys Managed IT Support & Office 365 included approx \$1,100/month
01-01-1610-6300	Website - Miscellaneous Expense	\$ 600.00	\$ 589.57	\$ 600.00	\$ 548.92	\$ 650.00	
01-01-1650-6300	Reserve for Working Capital	\$ -	\$ -	\$ -	\$ 103,454.60	\$ 1,790,134.02	
01-01-1680-6300	Reserve Fund - Gas Tax Rebate Project	\$ -	\$ -	\$ 36,188.44			
Total - Administrative Expenses		\$ 916,592.70	\$ 741,032.51	\$ 1,157,712.34	\$ 1,178,438.00	\$ 2,921,379.36	

Fire Department Expenses		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-02-1480-6300	Fire Dept - dues/memberships	\$ 500.00	\$ 125.63	\$ 1,000.00	\$ 949.59	\$ 1,000.00	Fire Dept projections are based on NO cost share
01-02-2030-6130	Fire Chief - Honorarium Wages & Remittances	\$ 42,243.82	\$ 42,010.74	\$ 42,243.62	\$ 33,128.40	\$ 35,800.00	Proposed under new structure - \$2,250/month minus deductions
01-02-2040-6130	Deputy Fire Chief - Honorarium	\$ 2,700.00	\$ 2,700.00	\$ 2,700.00	\$ 5,325.00	\$ 2,400.00	proposed- under new structure no station chief, 2 captains \$100 each/month
01-02-2050-6225	Fire Dept Utilities - Hydro	\$ 1,666.00	\$ 1,494.05	\$ 1,666.00	\$ 270.78	\$ 1,666.00	
01-02-2050-6230	Fire Dept Utilities - Gas	\$ 1,700.00	\$ 1,268.87	\$ 1,700.00	\$ 1,215.83	\$ 1,700.00	
01-02-2050-6235	Fire Dept Utilities - Telephone	\$ 340.00	\$ 912.73	\$ 1,000.00	\$ 1,188.06	\$ 1,249.20	cellphone \$300 (3 months), Starlink split w/ Municipal Shop 50/50 \$949.20
01-02-2050-6240	Fire Dept - Water/Sewer/Garbage	\$ 1,100.00	\$ 911.20	\$ 1,135.00	\$ 950.14	\$ 1,100.00	
01-02-2060-6300	Volunteer Firemen on Call	\$ 17,000.00	\$ 14,881.07	\$ 12,000.00	\$ 10,751.18	\$ 12,000.00	
01-02-2061-6300	Fire Dept Training - Miscellaneous Expense	\$ 1,250.00	\$ -	\$ 1,000.00	\$ 139.60	\$ -	training expenses accounted for in acc't 01-02-2061-6425
01-02-2061-6415	Fire Dept - Mileage & Travel Expenses	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 715.41	\$ 1,000.00	2024 total is gas/mileage from JFC cost share
01-02-2061-6425	Fire Dept - Training	\$ 14,000.00	\$ 4,949.08	\$ 10,000.00	\$ 8,239.73	\$ 20,000.00	Outside trainers required, several certificates due to be renewed
01-02-2062-6300	Fire Dept Public Education	\$ 2,500.00	\$ 1,806.53	\$ 2,000.00	\$ 1,126.84	\$ 2,000.00	
01-02-2063-6300	VFF Annual Rention Cost - Misc Expense	\$ 1,000.00	\$ 800.59	\$ 1,000.00	\$ 976.12	\$ 2,000.00	awards, hoodies, supplies such as gatorade/water
01-02-2065-6250	Fire Dept-Unit 8-9 Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 789.14	\$ -	Ero is no longer responsible for this truck
01-02-2070-6220	Fire Dept Materials & Supplies	\$ 5,520.00	\$ 2,579.50	\$ 3,500.00	\$ 2,542.29	\$ 3,500.00	2024 - tags, batteries, headset, radio strap, carry case
01-02-2070-6221	Fire Dept - Air Fill Station Maint/Supplies	\$ 3,780.00	\$ 3,200.25	\$ 5,500.00	\$ 4,890.95	\$ 7,500.00	repairs & maintenance to air fill station, repairs quote \$2,441.48, inspections 2x year \$5,000
01-02-2070-6250	Fire Dept Equipment - Repairs	\$ -	\$ 417.52	\$ 3,000.00	\$ 3,421.84	\$ 3,000.00	overage - purchase of tools
01-02-2070-6300	Fire Dept Equip & Supplies - Miscellaneous Expense	\$ 4,300.00	\$ 2,416.50	\$ 7,000.00	\$ 9,690.00	\$ 5,000.00	overage - purchase of portable scene lights, nozzles, vent kit,adapter,wrenches
01-02-2071-6250	7-1 Pumper Truck - Repairs	\$ 6,500.00	\$ 9,984.79	\$ 10,000.00	\$ 4,918.39	\$ 20,000.00	quote from Keewatin \$8,396.74 for pressure governor, Inv for safety/repairs \$6,264.65 (work done already)
01-02-2071-6255	Rescue Truck - 7-1 Pumper Truck Gas & Oil	\$ 1,300.00	\$ 950.80	\$ 1,500.00	\$ 693.51	\$ 1,500.00	
01-02-2072-6250	Rescue Truck 7-6 - Repairs	\$ 2,500.00	\$ 2,859.63	\$ 3,500.00	\$ 1,593.09	\$ 1,653.74	7-6 No longer Fire Dept, Transferred to PW/Parks
01-02-2072-6255	Fire Dept Rescue Truck 7-6- Gas & Oil	\$ 1,000.00	\$ 508.68	\$ 1,000.00	\$ 313.61	\$ 75.16	
01-02-2073-6250	Fire Dept 7-4 Tanker - Repairs	\$ 3,500.00	\$ 1,304.65	\$ 5,000.00	\$ 3,624.25	\$ 5,000.00	
01-02-2073-6255	Fire Dept 7-4 Tanker Truck - Gas & Oil	\$ 1,000.00	\$ 603.90	\$ 1,000.00	\$ 759.09	\$ 1,000.00	
01-02-2074-6250	Fire Dept, 2007 Ford Fire Rescue - Repairs	\$ -	\$ -	\$ -	\$ -	\$ 2,303.00	
01-02-2074-6255	Fire Dept, 2007 Ford Fire Rescue - Gas & Oil	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	
01-02-2075-6180	VFF Fire Dept - EHT	\$ 332.00	\$ -	\$ -	\$ -	\$ -	
01-02-2076-6170	Fire Dept - CPP	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00	
01-02-2080-6195	Fire Dept - Workers Compensation	\$ 4,443.72	\$ -	\$ 4,444.00	\$ -	\$ 4,500.00	
01-02-2090-6440	Fire Dept - Insurance	\$ 8,269.00	\$ 8,268.50	\$ 9,249.42	\$ 9,249.42	\$ 13,500.00	additional vehicle added budgeting \$2000, increased by 25% to account for cost increase
01-02-2095-6445	Fire Dept - Audit	\$ 3,559.50	\$ 3,559.50	\$ 3,560.00	\$ 3,560.00	\$ 4,000.00	increase cost for 2025 Audits unknown
01-02-2100-6215	Fire Misc. - Office Supplies & Equipment	\$ 1,500.00	\$ 1,670.78	\$ 2,500.00	\$ 2,578.32	\$ 2,500.00	new laptop, cables
01-02-2100-6245	Fire Dept - Building Maintenance	\$ -	\$ 636.69	\$ 700.00	\$ 265.51	\$ 1,000.00	
01-02-2100-6255	Fire Dept Misc - Gas & Oil	\$ 500.00	\$ 103.51	\$ 500.00	\$ 550.08	\$ 650.00	
01-02-2100-6300	Fire Dept - Miscellaneous Expense	\$ 3,500.00	\$ 2,950.27	\$ 2,000.00	\$ 9,295.37	\$ 1,000.00	overage -JFC Agreement,secretary fees, legals fees
01-02-2100-6310	Fire Dept Misc - Miscellaneous Services	\$ 2,500.00	\$ 1,350.00	\$ 2,500.00	\$ 1,500.00	\$ 1,500.00	
01-02-2105-6300	Fire Dept - 911 Expenses	\$ 1,600.00	\$ 804.69	\$ 1,600.00	\$ 1,054.69	\$ 1,600.00	Lake of the Woods District - fees for dispatch calls
01-02-2111-6300	Fire Department Capital	\$ 7,896.33	\$ 7,896.33	\$ -	\$ 3,126.07	\$ -	to be transferred to Fire Dept Capital Expenditures 01-02-2111-6650
Total - Fire Department Expenses		\$ 150,500.17	\$ 123,926.96	\$ 146,798.04	\$ 129,392.70	\$ 163,987.10	

Livestock Claims Expenses		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
01-02-2135-6300	Inspection Control Dogs - Miscellaneous Expense	\$ 213.76	\$ 213.76	\$ 218.18	\$ 218.18	\$ 220.00
01-02-2160-6300	Livestock Killed by Wolves - Miscellaneous Expense	\$ 5,000.00	\$ 5,100.40	\$ 3,000.00	\$ 2,910.84	\$ 3,000.00
01-02-2170-6310	Livestock Valuer - Miscellaneous Services	\$ 500.00	\$ 150.00	\$ 2,000.00	\$ 800.00	\$ 2,000.00
01-02-2170-6415	Livestock Valuer - Mileage & Travel Expenses	\$ 100.00	\$ 22.06	\$ 500.00	\$ 146.61	\$ 500.00
01-02-2180-6310	Veterinary Services - Miscellaneous Services	\$ 421.40	\$ 421.40	\$ 421.40	\$ 421.40	\$ 421.40
Total - Livestock Claims Expenses		\$ 6,235.16	\$ 5,907.62	\$ 6,139.58	\$ 4,497.03	\$ 6,141.40

Police Services Expenses		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-02-2200-6310	Police - Miscellaneous Services	\$ 172,632.00	\$ 168,178.72	\$ 182,280.00	\$ 177,960.76	\$ 188,255.00	2025 Levy \$15,688/month, Total of 651 properties (591 Household,60 Commercial/Industrial)
01-02-2201-6310	RR Sit Police Services Board - Misc Services	\$ -	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	
Total - Police Service Expenses		\$ 172,632.00	\$ 168,178.72	\$ 184,780.00	\$ 177,960.76	\$ 190,755.00	

Planning & Development Expenses		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
01-02-2250-6300	Building Inspector - Miscellaneous Expense	\$ 26,000.00	\$ 23,554.60	\$ 24,000.00	\$ 20,178.22	\$ 24,000.00
01-02-2250-6415	Building Inspector - Mileage & Travel Expenses	\$ 3,200.00	\$ 2,221.12	\$ 3,200.00	\$ 2,067.07	\$ 3,200.00
01-02-2250-6425	Building Inspector - Training	\$ 2,000.00	\$ 542.82	\$ -	\$ -	\$ -
01-02-2510-6300	Community Strategic Planning - Misc Expense	\$ 500.00	\$ 211.16	\$ -	\$ -	\$ -
01-02-2500-6300	Official Planning & Comp Zoning	\$ 37,397.82	\$ 37,397.82	\$ -	\$ -	\$ -
01-02-2525-6300	Planning & Zoning - Miscellaneous Expense	\$ 5,000.00	\$ 8,420.09	\$ 1,200.00	\$ 793.77	\$ 1,500.00

01-02-2550-6300	Proposed Subdivision	\$ 80,303.75	\$ 80,235.89	\$ -	\$ -	
01-02-2550-6455	Proposed Subdivision - Legal Services	\$ 2,000.00	\$ -	\$ -	\$ -	
01-04-4700-6310	Petition Drains Inspector - Miscellaneous Services	\$ 1,000.00	\$ 598.27	\$ 5,000.00	\$ 1,180.00	\$ 2,500.00
01-04-4720-6300	Petition Drains Maintenance -Miscellaneous Expense	\$ 8,060.00	\$ -	\$ -	\$ -	
Total - Planning & Development Expenses		\$ 165,461.57	\$ 153,181.77	\$ 33,400.00	\$ 24,219.06	\$ 31,200.00

Transportation Expenses		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
Rds Combined Wages & Remittances		\$ 293,411.81	\$ 297,772.99	\$ 315,101.33	\$ 315,414.06	\$ 329,841.24	
01-03-1250-6200	Roads - Group Insurance	\$ 22,707.63	\$ 22,080.41	\$ 16,014.00	\$ 16,013.23	\$ 16,014.23	** based on 2024 amount
01-02-2564-6300	Asset Management	\$ 29,383.20	\$ 29,383.20	\$ 12,075.00	\$ 12,287.52	\$ 30,000.00	
01-03-1315-6300	Roads - Health & Safety	\$ 600.00	\$ 808.48	\$ 1,000.00	\$ 33.86	\$ 1,500.00	
01-03-1400-6215	Roads - Misc Office Supplies & Equipment	\$ 22.74	\$ 495.15	\$ 1,000.00	\$ 1,822.79	\$ 5,000.00	new desktop computer needed
01-03-1420-6440	Roads - Insurance	\$ 32,006.00	\$ 32,006.00	\$ 34,670.96	\$ 34,670.96	\$ 43,338.70	based on 25% increase for 2025
01-03-3000-6220	Culverts & Bridges -Materials & Supplies	\$ 5,000.00	\$ 3,454.34	\$ 5,000.00	\$ 61.05	\$ 5,500.00	
01-03-3000-6300	Bridges and Culverts - Miscellaneous Expense	\$ 5,000.00	\$ 4,986.24	\$ -	\$ -	\$ 5,000.00	Bridge inspection
01-03-3070-6300	Brushing - Miscellaneous Expense	\$ 1,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	
01-03-3080-6300	Ditching -Miscellaneous Expense	\$ 6,000.00	\$ 6,397.55	\$ 10,000.00	\$ 720.96	\$ 10,000.00	includes beaver control
01-03-3081-6300	Beaver Control - Miscellaneous Expense	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	
01-03-3090-6300	Catch Basins Curb & Gutter - Misc Expense	\$ -	\$ -	\$ 1,100.00	\$ 1,155.39	\$ 1,100.00	
01-03-3160-6300	Patching and Spraying - Miscellaneous Expense	\$ 5,000.00	\$ -	\$ 10,000.00	\$ 5,919.78	\$ 10,000.00	Cold mix
01-03-3210-6220	Patching & Washouts - Materials & Supplies	\$ -	\$ -	\$ 1,100.00	\$ 1,038.76	\$ 1,500.00	
01-03-3230-6220	Roads Dust Layer - Materials & Supplies	\$ 33,971.00	\$ 32,970.24	\$ 50,000.00	\$ 49,150.07	\$ 40,000.00	3.5 loads
01-03-3320-6220	Sanding & Salting - Materials & Supplies	\$ 4,000.00	\$ 2,263.63	\$ 4,000.00	\$ 277.77	\$ 4,000.00	
01-03-3360-6249	Road Signs	\$ 2,700.00	\$ 774.58	\$ 2,700.00	\$ 78.85	\$ 2,500.00	911 signs, road signs
01-03-3360-6300	Safety Devices/CN Crossing Gates Expense	\$ 69,590.00	\$ 69,757.71	\$ 24,210.00	\$ 24,210.00	\$ 24,210.00	Quarterly payment \$6,052.50
01-03-3365-6220	Helipad - Materials & Supplies	\$ 3,500.00	\$ 400.00	\$ 2,030.00	\$ 50.00	\$ 2,000.00	Total expenses covered by Ornge \$5,000
01-03-3365-6440	Helipad - Insurance	\$ -	\$ -	\$ 2,970.00	\$ 2,970.00	\$ 3,712.50	separate rider for coverage, based on 25% increase for 2025
01-03-3370-6225	Machine Shop - Utilities - Hydro	\$ 3,334.00	\$ 3,419.59	\$ 3,500.00	\$ 4,019.87	\$ 4,500.00	
01-03-3370-6230	Machine Shop Utilities - Gas	\$ 6,000.00	\$ 2,609.84	\$ 3,500.00	\$ -	\$ 3,500.00	credit on account for 2024
01-03-3370-6235	Machine Shop Utilities - Telephone	\$ 4,660.00	\$ 2,879.21	\$ 3,000.00	\$ 3,398.65	\$ 3,500.00	includes cellphones
01-03-3370-6240	Machine Shop - Water/Sewer/Garbage	\$ 1,100.00	\$ 1,275.68	\$ 1,132.44	\$ 950.14	\$ 1,100.00	
01-03-3370-6250	Machine Shop - Repairs	\$ 2,000.00	\$ 1,973.41	\$ 2,000.00	\$ 1,645.38	\$ 2,000.00	
01-03-3370-6251	Machine Shop - Tools	\$ 1,500.00	\$ 1,171.72	\$ 1,500.00	\$ 1,424.12	\$ 2,000.00	
01-03-3370-6300	Machine Shop - Miscellaneous Expense	\$ 5,000.00	\$ 4,704.21	\$ 5,000.00	\$ 4,006.92	\$ 5,000.00	
01-03-3380-6300	Clerical Assistance - Miscellaneous Expense	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	based on 2024
01-03-3400-6300	Telephone Licence - Miscellaneous Expense	\$ 2,000.00	\$ 310.18	\$ 323.82	\$ 323.82	\$ 350.00	Radio license
01-03-3409-6300	PW - Employment Related - Misc Exp	\$ -	\$ -	\$ 577.30	\$ 577.30	\$ 650.00	
01-03-3410-6220	PW Health & Safety - Materials & Supplies	\$ 1,000.00	\$ 122.07	\$ -	\$ 69.14	\$ 100.00	Occupational H & S book
01-03-3410-6300	PW Health & Safety - Protective Equipment	\$ 1,000.00	\$ 558.46	\$ 2,000.00	\$ 1,531.16	\$ 2,000.00	
01-03-3420-6300	Roads Taxes - Miscellaneous Expense	\$ 520.00	\$ 495.12	\$ 520.00	\$ 504.15	\$ 600.00	Mining Land Tax, Twp of Chapple
01-03-3425-6300	Memberships - Miscellaneous Expense	\$ 800.00	\$ 749.18	\$ 670.00	\$ 669.34	\$ 700.00	Ontario Good Roads Association Membership
01-03-3430-6425	Rds Conference Expenses - Training	\$ 2,000.00	\$ 2,088.59	\$ 2,000.00	\$ 1,183.57	\$ 3,000.00	First Aid, Health & Safety, required PW certification
01-03-3435-6415	Roads - Mileage & Travel Expenses	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	
01-03-3440-6300	Office Expense - Miscellaneous Expense	\$ 3,000.00	\$ 2,684.23	\$ 3,000.00	\$ -	\$ -	combined with 01-03-1400-6215 Roads-Misc Office Supplies & Equipment
01-03-3470-6445	Roads Audit	\$ 11,129.82	\$ 11,129.82	\$ 12,000.00	\$ 12,000.00	\$ 12,500.00	
01-03-3600-6300	Sidewalk Maintenance - Miscellaneous Expense	\$ 800.00	\$ -	\$ 800.00	\$ 36.61	\$ 800.00	
01-03-3702-6250	Backhoe - Repairs	\$ 10,000.00	\$ 704.64	\$ 25,000.00	\$ 20,838.94	\$ 15,000.00	
01-03-3702-6255	Backhoe - Gas & Oil	\$ -	\$ -	\$ -	\$ 5,505.21	\$ 6,000.00	
01-03-3703-6300	3 Axle Trailer - Miscellaneous Expense	\$ 2,500.00	\$ 879.84	\$ 3,900.00	\$ 3,827.74	\$ 4,000.00	
01-03-3705-6250	2020 Ford - Repairs	\$ 500.00	\$ 60.96	\$ 2,500.00	\$ 1,591.39	\$ 2,500.00	
01-03-3705-6255	2020 Ford - Gas & Oil	\$ 3,000.00	\$ 3,704.04	\$ 4,500.00	\$ 3,869.25	\$ 4,500.00	
01-03-3706-6250	2011 GMC Halfton - Repairs	\$ 1,000.00	\$ 47.08	\$ 2,500.00	\$ 817.82	\$ -	removed from service
01-03-3706-6255	2011 GMC Halfton - Gas & Oil	\$ 3,000.00	\$ 1,509.24	\$ 2,000.00	\$ 1,544.12	\$ -	removed from service
01-03-3706-6300	2011 GMC - Miscellaneous Expense	\$ -	\$ 94.53	\$ -	\$ -	\$ -	removed from service
01-03-3708-6250	1992 Ford Sand Truck - Repairs	\$ 5,000.00	\$ 4,479.31	\$ 7,000.00	\$ 11,434.75	\$ 7,000.00	
01-03-3708-6255	1992 Ford Sand Truck - Gas & Oil	\$ 1,500.00	\$ 689.80	\$ 10,000.00	\$ 9,342.51	\$ 10,000.00	
01-03-3709-6250	Snowplow Truck - Repairs	\$ 25,000.00	\$ 25,483.31	\$ 12,000.00	\$ 12,803.23	\$ 13,000.00	
01-03-3709-6255	Snowplow Truck - Gas & Oil	\$ 15,000.00	\$ 15,137.41	\$ 16,000.00	\$ 14,683.07	\$ 16,000.00	
01-03-3709-6300	Snowplow Truck - Miscellaneous Expense	\$ 3,000.00	\$ 3,930.00	\$ 4,000.00	\$ 3,930.00	\$ 4,000.00	License plate renewal
01-03-3710-6250	2021 Cat Grader - Repairs	\$ 5,000.00	\$ 4,882.51	\$ 8,500.00	\$ 9,210.85	\$ 10,000.00	
01-03-3710-6255	2021 Cat Grader - Gas & Oil	\$ 25,000.00	\$ 17,122.38	\$ 25,000.00	\$ 18,365.74	\$ 22,000.00	
01-03-3710-6300	2021 Cat Grader - Miscellaneous Expense	\$ 1,000.00	\$ 75.52	\$ 1,000.00	\$ -	\$ 500.00	
01-03-3712-6250	3350 Kubota Tractor - Repairs	\$ 1,000.00	\$ 678.46	\$ 1,000.00	\$ 270.93	\$ 3,000.00	
01-03-3712-6255	3350 Kubota Tractor - Gas & Oil	\$ 1,100.00	\$ 323.74	\$ 1,000.00	\$ 492.77	\$ 1,000.00	
01-03-3713-6250	John Deere Zero Turn Mower - Repairs	\$ 500.00	\$ 237.73	\$ 500.00	\$ -	\$ 500.00	
01-03-3714-6250	John Deere 4W Riding Mower - Repairs	\$ 500.00	\$ 153.64	\$ 500.00	\$ -	\$ 500.00	
01-03-3715-6250	Kubota Tractor - Repairs	\$ -	\$ 113.14	\$ 300.00	\$ 91.58	\$ -	For parts only, no further expenses
01-03-3715-6255	Kubota - Gas & Oil	\$ -	\$ 79.48	\$ 150.00	\$ 110.58	\$ -	
01-03-3716-6250	544 Loader - Repairs	\$ 5,000.00	\$ 3,582.34	\$ 5,000.00	\$ 1,118.05	\$ 10,000.00	repairs to loader bucket - \$4,576.43
01-03-3716-6255	544 Loader - Gas & Oil	\$ 22,060.00	\$ 3,502.09	\$ 10,000.00	\$ 3,803.68	\$ 5,000.00	
01-03-3717-6250	Disk Mower - Repairs	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
01-03-3718-6250	Steamer - Repairs	\$ 500.00	\$ 343.80	\$ 1,000.00	\$ 726.17	\$ 1,000.00	
01-03-3718-6255	Steamer - Gas & Oil	\$ 300.00	\$ -	\$ 1,400.00	\$ 1,198.37	\$ 1,400.00	

01-03-3719-6250	1992 Ford Truck/Flush Truck - Repairs	\$ 500.00	\$ 110.74	\$ 2,500.00	\$ 318.37	\$ 2,500.00	1992 Ford is used as flush truck and sand truck
01-03-3719-6255	1992 Ford Truck/Flush Truck - Gas & Oil	\$ 500.00	\$ 339.24	\$ 500.00	\$ 125.39	\$ 500.00	
01-03-3719-6300	1992 Ford Truck/Flush Truck - Misc Exp	\$ 300.00	\$ 376.62	\$ 350.00	\$ 325.87	\$ 350.00	
01-03-3720-6250	Street Sweeper - Repairs	\$ -	\$ 235.32	\$ -	\$ -	\$ -	
01-03-3721-6250	5200 Tractor - Repairs	\$ 1,500.00	\$ 211.24	\$ 1,500.00	\$ 766.50	\$ 1,500.00	
01-03-3721-6255	5200 Tractor - Gas & Oil	\$ 2,000.00	\$ 1,030.81	\$ 2,000.00	\$ 289.44	\$ 2,000.00	
01-03-3723-6250	Roads - John Deere Section Mower - Repairs	\$ 5,000.00	\$ 666.62	\$ -	\$ -	\$ 1,000.00	
01-03-3724-6250	Misc Equipment - Repairs	\$ 1,000.00	\$ 858.01	\$ 100.00	\$ 13.89	\$ 100.00	
01-03-3725-6250	2009 Chevy - Repair & Mntce	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	
01-03-3725-6255	2009 Chevy - Gas & Oil	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	
01-03-3980-6225	Street Lights - Hydro	\$ 37,897.11	\$ 37,202.00	\$ 38,000.00	\$ 35,906.43	\$ 38,000.00	
01-03-3980-6250	Streetlight-Repairs	\$ -	\$ -	\$ 2,500.00	\$ 1,622.35	\$ 2,500.00	
01-03-3980-6300	Roads - Street Light Replacement	\$ 2,500.00	\$ 1,714.55	\$ -	\$ -	\$ -	
01-03-8750-6255	Roads - Parks Vehicle Gas & Oil	\$ -	\$ -	\$ -	\$ 400.41	\$ -	
	Surface Treatment - Emo Rd	\$ -	\$ -	\$ -	\$ -	\$ 63,700.00	
Total - Transportation Expenses		\$ 768,893.31	\$ 693,852.69	\$ 757,194.85	\$ 688,560.42	\$ 860,066.67	

Water & Sewer Expenses		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-04-4101-6300	Water Contribution to Reserves - Misc Expense	\$ -	\$ -	\$ -	\$ 350,000.00	\$ 150,000.00	Repayment of Reserves used \$150,000, \$12,500/month
01-04-4200-6000	Water & Sewer Operations - Salaries Full Time	\$ 10,092.02	\$ 6,445.48	\$ 5,000.00	\$ 252.26	\$ 10,000.00	2025 Hydrant flushing, previously included with PW/Roads Wages (2024)
01-04-4200-6202	W&S Administration	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,500.00	
01-04-4200-6220	W&S - Materials & Supplies	\$ -	\$ -	\$ -	\$ 148.90	\$ 250.00	
01-04-4200-6225	W&S Utilities - Hydro	\$ 1,600.00	\$ -	\$ -	\$ 1,927.49	\$ 2,500.00	
01-04-4200-6250	W&S Operations - Repairs	\$ 20,000.00	\$ 16,420.83	\$ 10,000.00	\$ 4,606.30	\$ 10,000.00	
01-04-4200-6251	W&S - Tools	\$ -	\$ 77.91	\$ -	\$ -	\$ -	
01-04-4200-6255	W&S Operations - Gas & Oil	\$ -	\$ -	\$ -	\$ 358.93	\$ 450.00	
01-04-4200-6300	Water & Sewer Operations - Miscellaneous Expense	\$ 23,000.00	\$ 19,422.76	\$ 5,000.00	\$ 3,754.15	\$ 2,440.00	Portable toilet rental, effective April charges have been changed to \$130/month
01-04-4200-6310	Water & Sewer - Miscellaneous Services	\$ 25.00	\$ 24.93	\$ 1,000.00	\$ 892.95	\$ 1,200.00	
01-04-4200-6440	Water and Sewer - Insurance	\$ 14,390.00	\$ 14,390.00	\$ 15,541.20	\$ 15,541.20	\$ 19,426.50	based on 25% increase for 2025
01-04-4200-6441	W&S - Equipment	\$ 500.00	\$ 159.70	\$ 250.00	\$ 204.52	\$ 250.00	**
01-04-4200-6445	Water and Sewer - Audit	\$ 7,105.39	\$ 7,105.39	\$ 7,100.00	\$ 7,100.00	\$ 7,500.00	
01-04-4200-6535	Water and Sewer - Plant Maintenance	\$ 2,000.00	\$ 1,272.13	\$ 2,000.00	\$ -	\$ 2,000.00	
01-04-4200-6545	Sewer Service Maintenance	\$ -	\$ 15.78	\$ -	\$ 790.15	\$ 20,000.00	vacuum truck, camera, Florence St \$14,000-\$16,000 estimate
01-04-4200-6550	W&S Licences/Permits	\$ 1,560.00	\$ 1,560.00	\$ -	\$ -	\$ -	
01-04-4290-6300	Water- Truck Fill - Misc Expense	\$ 500.00	\$ -	\$ -	\$ 81.14	\$ -	
01-04-4300-6300	Sewer System Taxes - Miscellaneous Expense	\$ 8,805.22	\$ 8,442.61	\$ 8,500.00	\$ 8,442.61	\$ 8,500.00	
01-04-4330-6300	W&S Capital Project - OCIF Project	\$ 80,438.74	\$ 63,331.24	\$ 152,951.00	\$ -	\$ -	
01-04-4332-6555	WTP Sanitary Sewer Replacement W&S Cap. Purchase	\$ -	\$ 7,008.76	\$ -	\$ 54,941.00	\$ -	
01-04-4346-6555	W&S Watermain Line Replacement - Capital	\$ 70,000.00	\$ 27,734.77	\$ 5,624.27	\$ 10,448.99	\$ -	
01-04-4343-6300	W/S Loan Interest	\$ 76,576.00	\$ 76,144.45	\$ -	\$ 6,992.68	\$ -	
01-04-4344-6300	W/S Loan Payments	\$ 121,856.28	\$ 1,155,215.99	\$ 150,000.00	\$ 160,154.69	\$ -	
01-04-4346-6300	W&S Capital - Water Main Line Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	
01-04-4349-6300	W&S - Sewage Lift Station	\$ -	\$ -	\$ -	\$ 19.85	\$ -	
Total - Water & Sewer Expenses		\$ 458,448.65	\$ 1,424,772.71	\$ 382,966.47	\$ 646,657.81	\$ 255,016.50	

Water & Sewer Contracted Services - OCWA Expenses		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-04-4200-6559	OCWA Services	\$ 377,097.96	\$ 387,662.97	\$ 390,795.48	\$ 390,795.48	\$ 446,745.44	\$33,357.72 - WTP, \$3,871.07 - Lagoon, Total = \$37,228.79/month
Total - Water & Sewer Contracted Services		\$ 377,097.96	\$ 387,662.97	\$ 390,795.48	\$ 390,795.48	\$ 446,745.44	

Waste Disposal & Recycling Services Expenses		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-04-4400-6310	Garbage Collection - Miscellaneous Services	\$ 49,355.54	\$ 49,353.60	\$ 49,353.60	\$ 49,353.70	\$ 56,217.48	monthly charge \$4,684.79 for 2025 - Agombar
01-04-4420-6300	Landfill Maintenance - Miscellaneous Expense	\$ -	\$ -	\$ 2,500.00	\$ 2,009.89	\$ 2,500.00	
01-04-4420-6310	Landfill Maintenance - Miscellaneous Services	\$ -	\$ -	\$ 250.00	\$ 5,494.76	\$ 15,000.00	2024 - Burnside (Landfill project) Landfill Contract revenue to cover
01-04-4420-6320	Landfill Liability Expense	\$ -	\$ -	\$ -	\$ 15,460.83	\$ -	
01-04-4430-6000	Landfill Supervision - Wages, Remittances	\$ 29,655.52	\$ 26,295.34	\$ 31,485.74	\$ 25,731.59	\$ 32,118.88	
01-04-3560-6009	Landfill Supervisor - Vehicle Allowance	\$ -	\$ -	\$ -	\$ -	\$ 3,360.00	52 wks-4 wks (Jan/25) = 48 wks x \$70
01-04-4440-6255	Landfill Building - Gas & Oil	\$ 6,000.00	\$ 4,257.04	\$ 6,000.00	\$ 4,162.90	\$ 6,000.00	
01-04-4440-6300	Landfill Building - Miscellaneous Expense	\$ 3,500.00	\$ 3,779.38	\$ 2,500.00	\$ 1,516.52	\$ 2,500.00	
01-04-4450-6300	Landfill Property Tax - Miscellaneous Expense	\$ 1,364.00	\$ 1,295.67	\$ 1,300.00	\$ 1,295.67	\$ 1,300.00	
01-04-4500-6300	Recycling Program Operating -Miscellaneous Expense	\$ 16,800.00	\$ 12,673.34	\$ -	\$ -	\$ -	
	Landfill Well Study & Capacity Study	\$ -	\$ -	\$ 19,843.20	\$ -	\$ -	
Total - Waste Disposal & Recycling Services Expenses		\$ 106,675.06	\$ 97,654.37	\$ 113,232.54	\$ 74,104.20	\$ 118,996.36	

Social Services & Medical Expenses		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-05-5110-6310	NW Health Unit - Miscellaneous Services	\$ 65,180.60	\$ 60,274.28	\$ 65,160.60	\$ 65,160.60	\$ 77,248.81	monthly payment \$6,437.40
01-05-5200-6310	Ambulance - Miscellaneous Services	\$ -	\$ 207,933.98	\$ -	\$ -	\$ -	
01-06-5391-6300	Physician Recruitment	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
01-06-5392-6300	Riverside Health - PictureThis Campaign Misc Exp	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ -	last payment was 2024, donation total was \$22,500 over 3 years. started 2021
01-06-6300-6310	Ontario Works - Miscellaneous Services	\$ -	\$ 20,507.62	\$ -	\$ -	\$ -	
01-06-6310-6310	Child Care - Miscellaneous Services	\$ -	\$ 16,961.28	\$ -	\$ -	\$ -	

01-06-6400-6310 Social Housing - Miscellaneous Services	\$ 387,500.78	\$ 142,054.25	\$ 435,970.12	\$ 425,873.38	\$ 457,477.38	monthly payment \$37,148.51
Total - Social Services & Medical Expenses	\$ 465,161.38	\$ 460,231.41	\$ 513,630.72	\$ 503,533.98	\$ 539,726.19	

Parks, Recreation & Community Services Expenses	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-07-7100-6310 Emo LaVallee Comm Centre - Miscellaneous Services	\$ 80,334.35	\$ 80,334.36	\$ 70,268.12	\$ 70,268.12	\$ 70,268.12	Arena Levy
01-07-7250-6310 Emo Public Library - Miscellaneous Services	\$ 48,500.00	\$ 46,667.26	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	Public Library Levy
01-02-2260-6005 Crosswalk Guard Wages & Benefits	\$ 10,239.36	\$ 15,633.88	\$ 6,104.00	\$ 8,125.91	\$ -	
Parks Combined Wages & Remittances	\$ 71,114.59	\$ 64,269.38	\$ 54,761.32	\$ 65,316.76	\$ 57,373.42	2024 overage due to extended summer/fall
PW/Parks Summer Students Combined Wages & Remittances	\$ -	\$ -	\$ 12,395.47	\$ 11,875.68	\$ 19,119.96	based on 3 summer students for 2025, \$8,592 applied for from funding
01-07-7300-6310 Parks - Miscellaneous Services	\$ 774.59	\$ 853.46	\$ 938.80	\$ 142.48	\$ 500.00	
01-07-7400-6310 Recreation Council - Miscellaneous Services	\$ 1,125.00	\$ -	\$ -	\$ -	\$ -	
01-07-7450-6310 Economic Development - Miscellaneous Services	\$ 8,428.00	\$ 8,428.00	\$ 8,428.00	\$ 8,428.00	\$ 8,500.00	
01-07-7650-6420 Brochures/Signs/Flags - Advertising	\$ 1,200.00	\$ 1,333.34	\$ 1,500.00	\$ 2,843.10	\$ 3,000.00	
01-10-8450-6300 Rec - Baseball - Misc Expense	\$ -	\$ -	\$ 1,200.00	\$ 1,177.36	\$ 4,000.00	
01-10-8470-6220 Rec Soccer - Materials & Supplies	\$ 5,000.00	\$ 3,650.86	\$ 5,000.00	\$ 4,633.25	\$ 3,700.00	all nets have been replaced, plan to order a couple spares each year
01-10-8470-6300 Rec Soccer - Misc Expense	\$ 1,200.00	\$ 1,064.31	\$ 300.00	\$ 278.38	\$ 300.00	
01-10-8500-6225 Gen Recreation Curling Rink - Hydro	\$ -	\$ 165.32	\$ 900.00	\$ 610.72	\$ 900.00	
01-10-8500-6440 Curling Rink Insurance	\$ 6,130.00	\$ 6,130.00	\$ 6,620.40	\$ 6,620.40	\$ 6,700.00	
01-10-8510-6225 Gen Recreation Sports Field - Hydro	\$ -	\$ 54.77	\$ 400.00	\$ 371.45	\$ 400.00	
01-10-8510-6300 Recreation - Sportsfield - Misc Expense	\$ 2,000.00	\$ 1,787.88	\$ 2,800.00	\$ 2,437.17	\$ 2,000.00	
01-10-8510-6440 Rec Sportsfield Insurance	\$ 476.00	\$ 476.00	\$ 514.08	\$ 514.08	\$ 642.00	based on 25% increase for 2025
01-10-8515-6300 Mun Gen, Rec, Sports Field Capital, Misc Expense	\$ 27,658.38	\$ 27,658.38	\$ -	\$ -	\$ -	
01-10-8521-6300 Gen - Rec Events-Misc Expense	\$ 700.00	\$ 1,734.84	\$ 1,000.00	\$ 920.42	\$ 1,000.00	
01-12-1430-6445 Gen - Parks - Audit Fees	\$ 1,602.72	\$ 1,602.72	\$ 1,602.72	\$ 1,602.72	\$ 1,750.00	
01-12-8140-6220 Mun Gen, Parks, Misc Exp, Materials & Supplies	\$ 1,918.63	\$ 1,918.63	\$ 2,681.13	\$ 2,729.89	\$ 3,000.00	Flowers
01-12-8140-6300 Mun Gen, Parks, Misc Expense	\$ 1,152.64	\$ 1,813.93	\$ 1,000.00	\$ 513.42	\$ 1,000.00	
01-12-8727-6554 Parks - JD Z920M Riding Mower - Capital Exp	\$ -	\$ -	\$ 13,962.11	\$ 13,962.11	\$ -	
01-12-8730-6225 Gen Parks Utilities - Hydro	\$ 2,400.00	\$ 2,259.83	\$ 2,400.00	\$ 1,759.90	\$ 2,000.00	
01-12-8730-6230 Gen Parks Utilities - Gas	\$ 1,200.00	\$ 1,134.58	\$ 1,200.00	\$ 1,089.22	\$ 1,200.00	
01-12-8730-6440 Parks Insurance	\$ 1,380.00	\$ 1,380.00	\$ 1,490.40	\$ 1,490.40	\$ 1,863.00	based on 25% increase for 2025
01-12-8740-6250 Mun Gen, Parks, Maintenance & Repairs	\$ 3,397.18	\$ 3,471.45	\$ 2,000.00	\$ 1,867.70	\$ 2,000.00	
01-12-8740-6255 Mun Gen, Parks, Equipment -Gas & Oil	\$ 44.76	\$ 44.76	\$ 5,000.00	\$ 4,831.28	\$ 5,500.00	
01-12-8740-6428 General - Parks - Spray Park Mtnc	\$ 1,200.00	\$ 1,062.83	\$ 1,000.00	\$ 364.69	\$ 1,000.00	
01-12-8740-6525 Parks - Health & Safety	\$ 250.00	\$ 162.99	\$ 250.00	\$ 152.81	\$ 250.00	
01-12-8741-6300 Gen - Parks - Administration - Misc Expense	\$ -	\$ -	\$ 3,045.00	\$ 3,045.00	\$ 3,500.00	
01-12-8750-6250 Parks Vehicle Repairs - 2010 Dodge	\$ -	\$ -	\$ 1,000.00	\$ 407.90	\$ 3,500.00	Transferred from Fire Dept (7-6)
01-12-8750-6255 Parks Vehicle Exp, Gas & Oil - 2010 Dodge	\$ 3,500.00	\$ 3,610.76	\$ 3,971.84	\$ 1,281.77	\$ 1,500.00	
Total - Parks, Recreation & Community Services Expenses	\$ 280,926.20	\$ 278,704.52	\$ 263,733.39	\$ 269,662.09	\$ 256,466.50	

Cemetery & Cenotaph Expenses	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-05-5150-6000 Cemetery/Cenotaph Wages & Benefits	\$ 6,306.13	\$ 6,383.53	\$ -	\$ -	\$ -	
01-05-5150-6300 Cemetery/Cenotaph	\$ 500.00	\$ -	\$ -	\$ -	\$ -	
01-11-1420-6440 Cemetery Insurance	\$ 51.00	\$ 51.00	\$ -	\$ 55.08	\$ -	
01-11-1430-6445 Gen - Cemetery - Audit Fees	\$ 722.00	\$ 722.00	\$ 722.00	\$ 722.00	\$ 850.00	
01-11-8140-6220 Mun Gen, Cemetery, Misc-Materials & Supplies	\$ -	\$ 48.06	\$ 3,500.00	\$ -	\$ 3,500.00	Cemetery expansion drawings
01-11-8640-6300 Cemetery/Flowers/Markers/Installation Misc Expense	\$ 2,265.16	\$ 3,513.76	\$ 3,856.70	\$ 5,848.15	\$ 6,000.00	
01-11-8641-6300 Gen-Cemetery -Administration	\$ 16,599.00	\$ 16,599.00	\$ 16,599.00	\$ 16,599.00	\$ 17,000.00	
01-11-8670-6300 Mun Gen, Cemetery, Licences, Misc Expense	\$ 316.90	\$ 316.90	\$ 679.71	\$ 679.71	\$ 1,000.00	
Cemetery Care & Maintenance Trust Funds	\$ 1,090.00	\$ -	\$ -	\$ 7,455.00	\$ -	
Cemetery & Cenotaph Expenses	\$ 27,850.19	\$ 27,634.25	\$ 25,357.41	\$ 31,358.94	\$ 28,350.00	

Capital Works Expenditures	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	
01-01-1400-6650 Mun Gen, Admin, Office Exp, Capital Expenditure	\$ 4,600.00	\$ 4,579.20	\$ 10,000.00	\$ 6,485.67	\$ 5,000.00	Office needs a shredder approx \$5,000
01-02-2074-6650 Fire Dept, 2007 Ford Fire Rescue - Capital	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	Purchase of 2007 Ford Rescue truck, shipping cost, tax payable, plates, safety
01-02-2111-6650 Fire Dept - Capital Expenditure	\$ 26,554.94	\$ 25,167.09	\$ 20,000.00	\$ 4,279.00	\$ 20,000.00	Hoses, gear
01-03-3000-6650 Bridges & Culverts - Capital Expenditure	\$ -	\$ -	\$ 51,798.99	\$ 48,835.79	\$ 15,000.00	Culvert replacements, Emo Rd \$7,500, additional backhoe rental & materials needed
01-03-3250-6650 Gravel Resurfacing - Capital Expenditure	\$ 102,355.00	\$ 102,352.01	\$ 38,541.58	\$ 38,541.58	\$ 157,600.80	Crushing gravel 14,000 yards
01-04-4350-6300 Landfill Capital	\$ -	\$ -	\$ -	\$ -	\$ 210,000.00	Landfill expansion, landfill contract revenue to cover
01-04-4200-6555 W&S Capital Purchases	\$ -	\$ -	\$ 15,744.00	\$ -	\$ 60,000.00	WTP mainline pump replacement needed
01-04-4331-6555 W&S Watermain Replacement - Capital	\$ 100,000.00	\$ 104,941.58	\$ 1,700.00	\$ 1,682.69	\$ 50,000.00	Engineering for Hwy Water Main Florence to Queen, new drawings required
Storm System projects	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	Young St \$18,000 & Canning Lane \$57,000
Cemetery Expansion	\$ -	\$ -	\$ -	\$ -	\$ 7,500.00	
Total - Capital Works	\$ 233,509.94	\$ 237,039.88	\$ 137,784.57	\$ 99,824.73	\$ 640,100.80	

School Board Levy - English Public & Separate Expenses	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
01-13-9500-6310 Bd of Education - English Public	\$ 202,039.37	\$ 239,757.20	\$ 240,996.00	\$ 242,504.94	\$ 240,996.94
01-13-9550-6310 Bd of Education - English Separate	\$ 48,130.10	\$ 20,976.17	\$ 23,000.00	\$ 22,607.84	\$ 23,000.00
Total - School Board Levy	\$ 250,169.47	\$ 260,733.37	\$ 263,996.00	\$ 265,112.78	\$ 263,996.94

Summary - Expenditures	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
Administration	\$ 916,592.70	\$ 741,032.51	\$ 1,157,712.34	\$ 1,178,438.00	\$ 2,921,379.36
Fire Dept	\$ 150,500.17	\$ 123,926.96	\$ 146,798.04	\$ 129,392.70	\$ 183,897.10
Livestock	\$ 6,235.16	\$ 5,907.62	\$ 6,139.58	\$ 4,497.03	\$ 6,141.40
Police	\$ 172,632.00	\$ 168,178.72	\$ 184,780.00	\$ 177,960.76	\$ 190,755.00
Planning & Development	\$ 165,461.57	\$ 153,181.77	\$ 33,400.00	\$ 24,219.06	\$ 31,200.00
Transportation	\$ 768,893.31	\$ 693,852.69	\$ 688,560.42	\$ 688,560.42	\$ 860,066.67
Water & Sewer	\$ 458,448.65	\$ 1,424,772.71	\$ 382,966.47	\$ 646,657.81	\$ 255,016.50
OCWA	\$ 377,097.96	\$ 387,662.97	\$ 390,795.48	\$ 390,795.48	\$ 446,745.44
Waste Disposal & Recycling	\$ 106,675.06	\$ 97,654.37	\$ 113,232.54	\$ 74,104.20	\$ 118,996.38
Social Services & Medical	\$ 465,161.38	\$ 460,231.41	\$ 513,630.72	\$ 503,533.98	\$ 539,726.19
Parks, Recreation & Community Services	\$ 280,926.20	\$ 278,704.52	\$ 263,733.39	\$ 269,662.09	\$ 256,466.50
Cemetery & Cenotaph Services	\$ 27,850.19	\$ 27,634.25	\$ 25,357.41	\$ 31,358.94	\$ 28,350.00
School Board Levy - English Public & English Separate	\$ 250,169.47	\$ 280,733.37	\$ 263,996.00	\$ 265,112.78	\$ 283,996.94
Capital Works	\$ 233,509.94	\$ 237,039.88	\$ 137,784.57	\$ 99,824.73	\$ 840,100.80
Total - Expenditures	\$ 4,380,153.76	\$ 5,060,513.75	\$ 4,389,502.54	\$ 4,484,117.98	\$ 6,722,938.26

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
Total Revenues	\$ 4,179,932.55	\$ 5,565,051.21	\$ 4,389,502.54	\$ 4,378,190.43	\$ 6,736,796.81
Total Expenses	\$ 4,380,153.76	\$ 5,060,513.75	\$ 4,389,502.54	\$ 4,484,117.98	\$ 6,722,938.26
	-\$ 200,221.21	\$ 504,537.46	\$ -	-\$ 105,927.55	\$ 13,858.55

\$ 155,721.71 2023 OCIF earmarked ongoing projects
\$ 350,000.00 2023 Monies borrowed from Reserves
\$ 505,721.71

\$ 504,537.46
\$ 505,721.71
-\$ 1,184.25 Dif

Proposed Capital Works Expenditures - Priority	2025 Budget
Sidewalk - Front St.	\$ 300,000.00
W&S Watermain Line Replacement - Capital	\$ 2,800,000.00
Total	\$ 3,100,000.00

Complete replacement of Front St sidewalk
Florence & King St water and storm sewer project, \$1.2-\$1.4 covered by grants

Total Revenues	\$ 6,736,796.81
Total Expenses w/ PRIORITY Capital Expenditures Included	\$ 9,822,938.26
	-\$ 3,086,141.45

\$ 13,858.55	Surplus from Proposed 2025 Budget
\$ 1,400,000.00	Grant/Funding for Florence & King St W&S Project
\$ 1,400,000.00	Monies borrowed from Reserves for Florence & King W&S Project
\$ 272,282.90	Monies borrowed from Reserves for Front St sidewalk project
<u>\$ 3,086,141.45</u>	
-\$ 3,086,141.45	
<u>\$ 3,086,141.45</u>	
\$ -	

Proposed Capital Works Expenditures (Depending on funding)	2025 Budget
WTP Sanitary Sewer Replacement W&S Cap. Purchase	\$ 750,000.00
Mun Gen, Admin, Office Exp, Capital Expenditure	\$ 200,000.00
Paving - Colonization St	\$ 106,373.40
Truck Fill Station Automation	\$ 30,000.00
PW/Roads Pickup Truck	\$ 90,000.00
Winter Sand Storage	\$ 30,000.00
Total Proposed Capital Works Expenditure	\$ 1,206,373.40

WTP sewer upgrade
OPP building renovations (includes drawings of proposed layout)
4" @ \$79.98/sq.m. = \$106,373.40. Material from crushing can be used for base.

Sand Shed - Tompkins quote \$23,868.89

ELCC 2025 Budget	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Notes
Revenues						
02-00-0050-5411 Arena - Contr. From Reserve	\$ 5,000.00	\$ -	\$ 25,000.00	\$ -		
02-00-0050-5510 Arena - Emo Municipal Levy	\$ 80,334.35	\$ 80,334.36	\$ 70,268.10	\$ 70,268.12	\$ 70,268.12	
02-00-0050-5511 Arena - LaVallee Municipal Levy	\$ 34,429.01	\$ 34,429.01	\$ 44,495.26	\$ 44,495.28	\$ 44,495.28	
02-00-0050-5515 Arena - Grants	\$ 166,700.00	\$ 164,587.52	\$ 172,584.48	\$ 33,370.68	\$ -	no grants
02-00-0050-5520 Arena - Hall Rental	\$ 4,500.00	\$ 4,818.31	\$ 4,500.00	\$ 7,475.60	\$ 6,500.00	
02-00-0050-5525 Arena - Ice Rental	\$ 101,875.00	\$ 117,759.01	\$ 125,000.00	\$ 155,156.79	\$ 137,000.00	
02-00-0050-5526 Arena - ATM	\$ 1,500.00	\$ 1,845.00	\$ 1,500.00	\$ 1,810.00	\$ 1,800.00	
02-00-0050-5530 Arena - Canteen Revenue	\$ 3,888.00	\$ 5,878.75	\$ 5,000.00	\$ 5,324.50	\$ 5,000.00	
02-00-0050-5535 Arena - Dressing Room Rental Revenue	\$ 520.00	\$ 520.00	\$ 520.00	\$ 546.00	\$ 520.00	
02-00-0050-5540 Arena - Locker Rental	\$ 1,200.00	\$ 1,034.86	\$ 1,200.00	\$ 1,427.42	\$ 1,200.00	
02-00-0050-5545 Arena - Public Skating	\$ 2,500.00	\$ 4,987.53	\$ 4,000.00	\$ 4,280.90	\$ 4,200.00	
02-00-0050-5565 Arena - Heritage Grant	\$ -	\$ -	\$ 180,000.00	\$ -	\$ -	no Heritage Fund grant as of right now, when grants open will apply
02-00-0050-5580 Arena - Misc Revenue	\$ 10,500.00	\$ 2,406.23	\$ 500.00	\$ -	\$ 2,500.00	
02-00-0050-5581 Arena - Ad Board Fee Revenue	\$ -	\$ 9,200.00	\$ 9,200.00	\$ 9,753.90	\$ 9,400.00	
02-00-0050-5582 Arena Hockey Office Rental Revenue	\$ -	\$ 546.00	\$ 546.00	\$ 436.80	\$ 550.00	
02-00-0050-5583 Arena - Non-Resident Fees - Ice/Hockey Revenue	\$ -	\$ 805.90	\$ 3,000.00	\$ 2,061.59	\$ 2,000.00	
02-00-0050-5584 Arena - Chair/Table Rentals Revenue	\$ -	\$ 300.00	\$ 300.00	\$ 850.00	\$ 300.00	
Total Revenue	\$ 412,946.36	\$ 429,452.48	\$ 647,613.84	\$ 337,257.58	\$ 285,733.40	

Expenses	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Notes
02-08-1225-6000 Arena Wages, Employer liabilities, Benefits & Pension	\$ 103,287.91	\$ 113,897.80	\$ 116,512.68	\$ 110,389.18	\$ 112,600.00	
02-08-1315-6300 Arena - Health & Safety	\$ 500.00	\$ 230.53	\$ 600.00	\$ 451.63	\$ 700.00	
02-08-1340-6225 Arena Utilities - Hydro	\$ 45,674.45	\$ 46,142.42	\$ 46,000.00	\$ 50,718.68	\$ 52,000.00	
02-08-1340-6230 Arena Utilities - Gas	\$ 8,500.00	\$ 9,353.08	\$ 11,500.00	\$ 8,408.40	\$ 9,000.00	
02-08-1340-6235 Arena Utilities - Telephone/Internet	\$ 2,334.00	\$ 2,057.56	\$ 2,000.00	\$ 2,311.56	\$ 2,400.00	
02-08-1340-6240 Arena - Water/Sewer/Garbage	\$ 1,100.00	\$ 1,093.44	\$ 1,200.00	\$ 1,132.38	\$ 1,200.00	
02-08-1400-6216 Arena - Office Supplies	\$ 790.00	\$ 659.82	\$ 900.00	\$ 20.31	\$ 500.00	
02-08-1420-6440 Arena - Insurance	\$ 26,548.00	\$ 26,548.00	\$ 26,548.00	\$ 28,565.72	\$ 32,133.40	based on 25% increase for 2025
02-08-1430-6445 Arena - Audit	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	increase unknown from MNP
02-08-1555-6300 Arena Contribution to Reserve - Misc Expense	\$ 130,000.00	\$ 130,000.00	\$ -	\$ -		
02-08-8005-6300 Arena Administration Miscellaneous Expense	\$ 16,312.00	\$ 16,312.00	\$ 16,312.00	\$ 16,312.00	\$ 16,500.00	
02-08-8010-6205 Arena - Cleaning Supplies	\$ 1,000.00	\$ 1,580.85	\$ 1,800.00	\$ 2,012.74	\$ 2,000.00	
02-08-8030-6250 Zamboni - Repairs	\$ 1,000.00	\$ 867.66	\$ 1,500.00	\$ 1,296.03	\$ 1,500.00	
02-08-8030-6260 Zamboni - Propane	\$ 4,000.00	\$ 3,269.25	\$ 4,000.00	\$ 3,435.85	\$ 3,600.00	
02-08-8030-6300 Arena Zamboni - Miscellaneous Expense	\$ 100.00	\$ 31.50	\$ 100.00	\$ -	\$ 100.00	
02-08-8040-6245 Arena - Building Maintenance	\$ 18,000.00	\$ 10,232.68	\$ 12,248.83	\$ 6,821.96	\$ 10,000.00	
02-08-8040-6250 Building - Repairs	\$ -	\$ -	\$ -	\$ 73.65		
02-08-8045-6250 Arena Elevator Repairs & Mtnc	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00	OTIS inspections, previously coded to Arena Mtnc 02-08-8040-6245, replace speed limiting device \$17,770.72 in 2025
02-08-8060-6300 Canteen Expenses - Miscellaneous Expense	\$ 3,500.00	\$ 1,469.26	\$ 3,000.00	\$ 1,865.40	\$ 3,000.00	Quarterly inspections, misc repairs
02-08-8070-6300 Arena Iceplant - Miscellaneous Expense	\$ 22,700.00	\$ 21,957.88	\$ 14,999.53	\$ 12,001.70	\$ 12,000.00	
02-08-8080-6300 Arena Ice Surface - Miscellaneous Expense	\$ 500.00	\$ 253.54	\$ 500.00	\$ 1,522.47	\$ 2,000.00	
02-08-8140-6220 Arena - Misc - Material & Supplies Building	\$ 100.00	\$ 20.48	\$ 100.00	\$ -		
02-08-8140-6255 Arena - Gas & Oil	\$ -	\$ -	\$ -	\$ 15.08		
02-08-8140-6300 Arena - Miscellaneous Expense	\$ 2,000.00	\$ 1,621.54	\$ 1,500.00	\$ 1,125.39	\$ 1,500.00	
02-08-8140-6420 Arena Misc Expense - Advertising	\$ -	\$ 55.00	\$ -	\$ 232.10		
02-08-8150-6300 Arena Capital Expenditure	\$ 20,000.00	\$ 26,543.47	\$ 381,292.80	\$ 38,828.98		
Total Expenses	\$ 412,946.36	\$ 419,197.76	\$ 647,613.84	\$ 292,541.21	\$ 285,733.40	

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
Total Revenues	\$ 412,946.36	\$ 429,452.48	\$ 647,613.84	\$ 337,257.58	\$ 285,733.40
Total Expenses	\$ 412,946.36	\$ 419,197.76	\$ 647,613.84	\$ 292,541.21	\$ 285,733.40
	\$ -	\$ 10,254.72	\$ -	\$ 44,716.37	\$ -

Early ON Budget - 2025

Note: EarlyON Program is a District of Rainy River Services Board funded program

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Notes
Revenues						
03-00-0050-5600 ETL - RR Dist Social Services	\$ 142,464.00	\$ 142,464.00	\$ 167,158.94	\$ 167,159.00	\$ 175,038.44	
03-00-0050-5655 ETL - Misc Revenue	\$ 7,032.25	\$ -	\$ -	\$ -		
Total Revenues	\$ 149,496.25	\$ 142,464.00	\$ 167,158.94	\$ 167,159.00	\$ 175,038.44	

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Notes
Expenses						
03-09-1225-6000 ETL - Wages, Employer Liabilities, Benefits & Pensi	\$ 111,579.30	\$ 113,539.56	\$ 115,413.11	\$ 115,999.56	\$ 121,074.44	
03-09-1470-6425 ETL - Training	\$ 2,500.00	\$ 860.74	\$ 4,000.00	\$ 2,313.89	\$ 4,000.00	
03-09-8205-6300 Administration Expense	\$ 8,939.83	\$ 8,939.83	\$ 8,939.83	\$ 8,939.83	\$ 9,500.00	
03-09-8230-6440 ETL Program Related - Insurance	\$ 145.00	\$ 90.00	\$ 145.00	\$ 109.01	\$ 250.00	
03-09-8230-6445 ETL - Audit	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,500.00	increase for 2025 unknown, waiting for MNP to confirm
03-09-8230-6636 ETL - Food/Meals	\$ 2,000.00	\$ 1,006.58	\$ 4,000.00	\$ 2,292.36	\$ 4,000.00	
03-09-8230-6640 ETL Program Related - Craft Supplies	\$ 2,000.00	\$ 933.97	\$ 5,000.00	\$ 3,286.07	\$ 5,000.00	
03-09-8240-6215 ETL Office Related - Office Supplies & Equipment	\$ 2,500.00	\$ 1,978.96	\$ 3,000.00	\$ 2,685.70	\$ 3,000.00	
03-09-8240-6235 ETL - Telephone & Communications	\$ 1,100.00	\$ 897.24	\$ 1,100.00	\$ 897.00	\$ 1,200.00	
03-09-8240-6300 ETL Office Related - Miscellaneous Expense	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 1,100.00	
03-09-8240-6430 ETL - Office - Rent	\$ 12,655.00	\$ 12,655.00	\$ 17,961.00	\$ 17,919.24	\$ 18,314.00	
03-09-8245-6300 ETL - Equipment & Leases	\$ 500.00	\$ 52.93	\$ 500.00	\$ 64.28	\$ 500.00	
03-09-8251-6300 ETL - Events/Activities	\$ 500.00	\$ 289.59	\$ 500.00	\$ 93.62	\$ 500.00	
03-09-8260-6430 Buildings and Yard	\$ 77.12	\$ 119.03	\$ 1,700.00	\$ 51.76	\$ 1,700.00	
03-09-8261-6300 ETL - Snow Removal - Misc Expense	\$ 1,000.00	\$ 450.00	\$ 400.00	\$ 225.00	\$ 400.00	
Total Expenses	\$ 149,496.25	\$ 145,813.43	\$ 167,158.94	\$ 159,377.32	\$ 175,038.44	

	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
Total Revenues	\$ 149,496.25	\$ 142,464.00	\$ 167,158.94	\$ 167,159.00	\$ 175,038.44
Total Expenses	\$ 149,496.25	\$ 145,813.43	\$ 167,158.94	\$ 159,377.32	\$ 175,038.44
	\$ -	\$ 3,349.43	\$ -	\$ 7,781.68	\$ -

2025 Tax Rates Summary

Munld	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	Aggregate Extraction	Occupied	0.00511000
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	0.01605039
5919	Emo Township	General	Multi-residential	Occupied	0.02445277
5919	Emo Township	General	Commercial	Occupied	0.02707380
5919	Emo Township	General	Commercial	Excess Land	0.01895166
5919	Emo Township	General	Commercial	Vacant Land	0.01895166
5919	Emo Township	General	Industrial	Occupied	0.02707380
5919	Emo Township	General	Industrial	Excess Land	0.01759797
5919	Emo Township	General	Industrial	Vacant Land	0.01759797
5919	Emo Township	General	Aggregate Extraction	Occupied	0.00000000
5919	Emo Township	General	Landfills	Occupied	0.01605039
5919	Emo Township	General	Pipelines	Occupied	0.07327164
5919	Emo Township	General	Farm	Occupied	0.00401260
5919	Emo Township	General	Managed Forests	Occupied	0.00401260

2025 Tax Rates Summary

Using OPTA calculated rates on April 28, 2025 3:41PM EST.

Active parameter set: Current Parameters (Unsaved)

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

	Residential	Multi-residential	Commercial			Industrial			Aggregate Extraction	Landfills	Pipelines	Farm	Managed Forests
	Occupied	Occupied	Occupied	Excess Land	Vacant Land	Occupied	Excess Land	Vacant Land	Occupied	Occupied	Occupied	Occupied	Occupied
Tax Ratios	1.000000	1.523500	1.686800			1.686800			0.000000	1.000000	4.565100	0.250000	0.250000
Education- Retained			0.00980000	0.00980000	0.00980000	0.00980000	0.00980000	0.00980000		0.00980000			
Emo Township, 5919													
Education	0.00153000	0.00153000	0.00880000	0.00880000	0.00880000	0.00880000	0.00880000	0.00880000	0.00511000	0.00880000	0.00880000	0.00038250	0.00038250
General	0.01605039	0.02445277	0.02707380	0.01895166	0.01895166	0.02707380	0.01759797	0.01759797	0.00000000	0.01605039	0.07327164	0.00401260	0.00401260

Tax Tools, 2025 Tax Impact Summary

Emo Township, 5919

Using OPTA calculated rates on April 28, 2025 2:35PM EST.

Active parameter set: Current Parameters (Unsaved)

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

Class	2024 Total Year End Taxation			2025 Estimated Total Taxation (\$)			Difference Between 2024 and 2025 Taxation						CVAs Used to determine municipal general levy			
	Municipal	Education	Total 2024	Municipal	Education	Total 2025	Municipal		Education		Total Change		CVA	Tax Ratio	Edu. Tax Rate	
							\$	%	\$	%	\$	%				
Taxable																
Residential	1,620,754	156,816	1,777,570	1,645,066	156,816	1,801,882	24,312	1.50%	0	0.00%	24,312	1.37%	102,493,800	1.000000	0.00153000	
Multi-residential	51,676	3,282	54,958	52,451	3,282	55,733	775	1.50%	0	0.00%	775	1.41%	2,145,000	1.523500	0.00153000	
Com. Occupied	246,473	81,315	327,788	250,170	81,315	331,485	3,697	1.50%	0	0.00%	3,697	1.13%	9,240,300	1.686800	0.00880000	
Com. Exc. Land	1,244	586	1,830	1,262	586	1,848	19	1.50%	0	0.00%	19	1.02%	66,600	1.180760	0.00880000	
Com. Vac. Land	3,366	1,587	4,953	3,417	1,587	5,004	50	1.50%	0	0.00%	50	1.02%	180,300	1.180760	0.00880000	
Ind. Occupied	15,041	5,006	20,048	15,267	5,006	20,273	226	1.50%	0	0.00%	226	1.13%	563,900	1.686800	0.00880000	
Ind. Exc. Land	192	98	290	195	98	293	3	1.50%	0	0.00%	3	1.00%	11,100	1.096420	0.00880000	
Ind. Vac. Land	364	185	549	370	185	554	5	1.50%	0	0.00%	5	0.99%	21,000	1.096420	0.00880000	
Aggregate Extraction	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.000000	0.00511000	
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	110,713	13,297	124,010	1,636	1.50%	0	0.00%	1,636	1.34%	1,511,000	4.565100	0.00880000	
Farm	24,518	2,372	26,890	24,886	2,372	27,258	368	1.50%	0	0.00%	368	1.37%	6,201,900	0.250000	0.00038250	
Managed Forests	581	56	637	589	56	646	9	1.51%	0	0.00%	9	1.37%	146,900	0.250000	0.00038250	
Com Total Taxable	251,083	83,487	334,570	254,849	83,487	338,337	3,766	1.50%	0	0.00%	3,766	1.13%	9,487,200			
Ind Total Taxable	15,598	5,289	20,887	16,832	5,289	21,121	234	1.50%	0	0.00%	234	1.12%	596,000			
Total Taxable	2,073,287	264,599	2,337,886	2,104,386	264,599	2,369,986	31,100	1.50%	0	0.00%	31,100	1.33%	122,581,800			

Payment in Lieu																
Residential	373	0	373	379	0	379	6	1.50%	0	0.00%	6	1.50%	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	24,930	3,070	28,000	368	1.50%	0	0.00%	368	1.33%	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	
Aggregate Extraction	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.000000	0.00511000	
Landfills	25	16	41	26	16	41	0	1.50%	0	0.00%	0	0.93%	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	24,930	3,070	28,000	368	1.50%	0	0.00%	368	1.33%	920,800			
Ind Total PIL	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0			
Total PIL	24,560	3,066	28,046	25,334	3,066	28,420	374	1.50%	0	0.00%	374	1.33%	946,000			
Com Grand Total	276,644	86,568	362,202	279,779	86,568	366,336	4,136	1.50%	0	0.00%	4,136	1.14%	10,408,000			
Ind Grand Total	15,598	5,289	20,887	16,832	5,289	21,121	234	1.50%	0	0.00%	234	1.12%	596,000			
Grand Total	2,098,246	267,685	2,369,932	2,129,720	267,685	2,397,406	31,474	1.50%	0	0.00%	31,474	1.33%	123,527,800			