

Township of Emo - 2026 General Budget - DRAFT #3

Revenues	2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget
Taxation Revenues						
01-00-0050-5010 Residential - Municipal Tax	\$ 1,595,322.00	\$ 1,619,201.50	\$ 1,645,066.00	\$ 1,656,849.91		\$ 1,665,336.00
01-00-0050-5015 Residential - English Public	\$ 124,714.21	\$ 153,783.95	\$ 156,816.00	\$ 155,218.14		\$ 155,919.00
01-00-0050-5020 Residential - English Separate	\$ 29,640.79	\$ 2,890.07	\$ 2,829.39	\$ 2,829.39		\$ 2,829.00
01-00-0050-5030 Farmland - Municipal Tax	\$ 25,587.00	\$ 24,578.70	\$ 24,886.00	\$ 25,279.14		\$ 24,964.00
01-00-0050-5035 Farmland - English Public	\$ 2,000.53	\$ 2,291.34	\$ 2,285.44	\$ 2,323.25		\$ 2,380.00
01-00-0050-5040 Farmland - English Separate	\$ 475.47	\$ 86.79	\$ 86.79	\$ 86.79		\$ 86.00
01-00-0050-5045 Multi Res - Municipal Tax	\$ 51,676.00	\$ 51,676.03	\$ 52,451.17	\$ 52,016.09		\$ 52,451.00
01-00-0050-5050 Multi Res - English Public	\$ 2,651.76	\$ 3,213.84	\$ 3,214.00	\$ 3,213.84		\$ 3,282.00
01-00-0050-5055 Multi Res - English Separate	\$ 630.24	\$ 68.01	\$ 68.00	\$ 68.01		\$ 68.01
01-00-0050-5060 Commercial - Municipal Tax	\$ 247,215.00	\$ 258,492.62	\$ 250,170.00	\$ 254,411.91		\$ 254,123.00
01-00-0050-5065 Commercial - No Support School	\$ 82,212.00	\$ 82,968.43	\$ 83,488.00	\$ 83,338.82		\$ 83,252.00
01-00-0050-5070 Industrial - Municipal Tax	\$ 15,597.00	\$ 14,424.20	\$ 15,832.00	\$ 14,640.57		\$ 15,832.00
01-00-0050-5075 Industrial - No Support School	\$ 5,289.00	\$ 4,857.60	\$ 5,289.00	\$ 4,857.60		\$ 5,289.00
01-00-0050-5080 Pipeline - Municipal Tax	\$ 109,077.00	\$ 109,077.26	\$ 110,713.00	\$ 110,713.45		\$ 110,713.00
01-00-0050-5085 Pipeline - No Support School	\$ 13,297.00	\$ 13,296.80	\$ 13,297.00	\$ 13,296.80		\$ 13,297.00
01-00-0050-5088 Managed Forests Tax - Municipal Tax	\$ -	\$ -	\$ 589.00	\$ 589.47		\$ 589.00
01-00-0050-5089 Managed Forests Tax - Education Tax	\$ -	\$ -	\$ 56.00	\$ 56.18		\$ 56.00
01-00-0050-5090 Minimum Tax Adjustment - Municipal	\$ 1,531.78	\$ 1,612.13	\$ 1,636.31	\$ 1,678.61		\$ 1,636.00
01-00-0050-5095 Interest and Penalty on Taxes	\$ 30,000.00	\$ 28,435.23	\$ 28,862.00	\$ 40,053.67		\$ 28,862.00
01-00-0050-5100 Payments in Lieu	\$ 28,046.00	\$ 29,609.51	\$ 28,420.00	\$ 30,001.14		\$ 31,236.00
Total Taxation	\$ 2,364,962.78	\$ 2,400,564.01	\$ 2,426,055.10	\$ 2,451,522.78		\$ 2,452,200.01

General Government Revenue	2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget
01-00-0050-5105 Railway Acreage Revenue	\$ 7,869.40	\$ 7,869.40	\$ 7,869.40	\$ 7,869.40		\$ 7,869.00
01-00-0050-5106 Railway Acreage Revenue - Expense	\$ 1,103.86	\$ 1,103.86	\$ 1,103.86	\$ 1,103.86		\$ 1,103.00
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	\$ -	\$ 4,765.00		\$ -
01-00-0050-5135 Dog Tag Tax	\$ 1,880.00	\$ 1,880.00	\$ 1,880.00	\$ 1,945.00		\$ 2,000.00
01-00-0050-5145 User Charges - Licences etc .	\$ 2,500.00	\$ 3,122.58	\$ 2,500.00	\$ 2,853.20		\$ 2,800.00
01-00-0050-5146 Commissioner Revenue	\$ 600.00	\$ 570.00	\$ 600.00	\$ 279.75		\$ 600.00
01-00-0050-5147 Tax Certificate Revenue	\$ 3,800.00	\$ 4,000.00	\$ 4,000.00	\$ 2,500.00		\$ 4,000.00

01-00-0050-5230	Burial Permits	\$	-	\$	-	\$	-	\$	75.00	\$	75.00
01-00-0050-5232	Rent Revenue	\$	12,000.00	\$	12,000.00	\$	12,000.00	\$	12,000.00	\$	12,000.00
01-00-0050-5241	TBay Tel Tower Revenue	\$	9,240.00	\$	11,607.46	\$	9,400.00	\$	9,680.00	\$	9,680.00
01-00-0050-5370	Income from Investments	\$	-	\$	(120,110.65)	\$	-	\$	99,511.95	\$	-
01-00-0050-5371	Income from Bank Account Interest	\$	65,000.00	\$	66,641.76	\$	65,000.00	\$	33,114.93	\$	65,000.00
01-00-0050-5372	Income from Exchange	\$	400.00	\$	533.04	\$	400.00	\$	966.17	\$	500.00
01-00-0050-5415	Contribution from General Surplus	\$	39,525.06	\$	-	\$	-	\$	-	\$	-
01-00-0050-5425	General - Natural Gas Rebate	\$	300.00	\$	1,332.73	\$	300.00	\$	-	\$	300.00
01-00-0050-5430	Administration from Departments	\$	89,000.00	\$	123,880.55	\$	125,600.00	\$	92,000.00	\$	92,000.00
01-00-0050-5500	Miscellaneous Revenue	\$	2,000.00	\$	1,368.62	\$	2,000.00	\$	14,966.86	\$	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 Refund	\$	247,928.58	\$	254,563.31	\$	-	\$	-	\$	-
Total General Government		\$	486,371.90	\$	377,917.66	\$	235,878.26	\$	286,856.12	\$	203,152.00

Grant Revenues		2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget				
01-00-0050-5270	NOHFC Funding	\$	20,500.00	\$	-	\$	35,000.00	\$	5,833.34	\$	29,166.66
01-00-0050-5280	Ont Munc Partnership Fund	\$	382,700.00	\$	382,700.00	\$	414,100.00	\$	414,100.00	\$	458,400.00
01-00-0050-5287	One Time Funding	\$	2,000.00	\$	-	\$	-	\$	-	\$	-
01-00-0050-5310	Provincial Offenses	\$	2,000.00	\$	259.91	\$	2,000.00	\$	-	\$	2,000.00
01-00-0050-5330	Canada Day Grant	\$	-	\$	-	\$	2,400.00	\$	-	\$	2,400.00
01-00-0050-5335	Drainage Grant	\$	500.00	\$	583.53	\$	-	\$	-	\$	-
Total Grants		\$	407,700.00	\$	383,543.44	\$	453,500.00	\$	419,933.34	\$	491,966.66

Transportation Revenue		2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget				
01-00-0050-5155	User Charges - Road Services	\$	-	\$	-	\$	1,637.99	\$	1,500.00		
01-00-0050-5156	User Charges - Snowplow Revenue	\$	3,000.00	\$	2,950.00	\$	3,000.00	\$	4,075.00	\$	3,000.00
01-00-0050-5166	Roads - Sale of Equipment	\$	-	\$	-	\$	2,500.00	\$	-	\$	2,500.00
Total Transportation		\$	3,000.00	\$	2,950.00	\$	5,500.00	\$	5,712.99	\$	7,000.00

Water & Sewer Revenue		2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget				
01-00-0050-5210	Water Revenue	\$	327,642.19	\$	331,335.42	\$	351,215.55	\$	346,195.89	\$	366,968.00
01-00-0050-5213	Water Revenue - truckfill	\$	130,000.00	\$	144,812.10	\$	60,000.00	\$	118,314.26	\$	100,000.00
01-00-0050-5215	Sewer Revenue	\$	151,420.52	\$	151,059.21	\$	290,122.76	\$	160,176.31	\$	169,786.00
01-00-0050-5216	Sewer Revenue - Contract	\$	-	\$	-	\$	-	\$	280,900.00	\$	302,400.00

01-00-0050-5220	Water & Sewer Hookup	\$	1,200.00	\$	1,200.00	\$	2,400.00	\$	600.00	\$	2,400.00
01-00-0050-5365	Penalty & Interest on Utilities	\$	1,500.00	\$	1,696.25	\$	1,500.00	\$	1,687.85	\$	1,500.00
Total Water & Sewer		\$	611,762.71	\$	630,102.98	\$	705,238.31	\$	907,874.31	\$	943,054.00

Waste & Recycling Revenue		2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget				
01-00-0050-5150	Landfill Revenue	\$	30,533.20	\$	23,437.76	\$	1,000.00	\$	2,875.00	\$	15,000.00
01-00-0050-5151	Landfill Contract Revenue	\$	-	\$	1,688,219.28	\$	2,390,134.02	\$	998,569.44	\$	-
01-00-0050-5195	Garbage Collection Billings	\$	54,306.00	\$	53,953.02	\$	57,190.20	\$	57,255.33	\$	57,255.00
01-00-0050-5200	Recycling Revenue	\$	1,800.00	\$	2,031.81	\$	1,800.00	\$	2,239.06	\$	2,000.00
Total Waste & Recycling		\$	86,639.20	\$	1,767,641.87	\$	2,450,124.22	\$	1,060,938.83	\$	74,255.00

Livestock Claims Revenue		2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget				
01-00-0050-5345	Wolf Kill Grant	\$	3,000.00	\$	2,760.84	\$	3,000.00	\$	4,245.75	\$	3,000.00
Total Livestock Claims		\$	3,000.00	\$	2,760.84	\$	3,000.00	\$	4,245.75	\$	3,000.00

Protection Revenue		2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget				
01-00-0050-5140	Fire Permits	\$	1,700.00	\$	1,704.89	\$	1,700.00	\$	859.51	\$	500.00
01-00-0050-5350	Fire Dept Revenue	\$	4,500.00	\$	-	\$	2,500.00	\$	-	\$	-
01-00-0050-5144	Fire Dept - Air Fill Revenue	\$	2,500.00	\$	5,583.06	\$	5,500.00	\$	2,475.00	\$	5,500.00
Total Protection		\$	8,700.00	\$	7,287.95	\$	9,700.00	\$	3,334.51	\$	6,000.00

Planning Revenue		2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget				
01-00-0050-5180	Planning/Zoning Revenue	\$	450.00	\$	450.00	\$	450.00	\$	350.00	\$	500.00
01-00-0050-5185	Building Permits	\$	12,444.00	\$	12,726.00	\$	12,444.00	\$	12,479.00	\$	15,000.00
Total Planning		\$	12,894.00	\$	13,176.00	\$	12,894.00	\$	12,829.00	\$	15,500.00

Cemetery Revenue		2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget				
01-00-0050-5780	Mun Gen,Cemetery - Open & Close	\$	4,650.00	\$	5,850.00	\$	4,650.00	\$	4,300.00	\$	4,700.00
01-00-0050-5783	Mun Gen, Cemetery - Headstones/Markers	\$	1,200.00	\$	1,200.00	\$	1,200.00	\$	800.00	\$	1,200.00
01-00-0050-5785	Mun Gen, Cemetery - Plots	\$	1,375.00	\$	1,375.00	\$	1,375.00	\$	950.00	\$	1,400.00
01-00-0050-5786	General - Cemetery- Care & Mtnce	\$	6,435.00	\$	-	\$	6,435.00	\$	-	\$	-
01-00-0050-5787	Mun Gen,Cemetery - Columbarium	\$	4,200.00	\$	8,300.00	\$	4,200.00	\$	2,300.00	\$	4,200.00
01-00-0050-5790	Mun Gen Cemetery - Mortuary Storage Fee	\$	-	\$	50.00	\$	50.00	\$	-	\$	50.00
01-00-0050-5161	Helipad Revenue	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	5,000.00

Total Cemetery	\$	22,860.00	\$	21,775.00	\$	22,910.00	\$	13,350.00	\$	16,550.00
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Parks & Recreation Revenue	2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget
01-00-0050-5686 Mun Gen-Rec - Sports Field Revenue	\$ 1,205.00	\$ 1,205.00	\$ 1,205.00	\$ 635.00		\$ 500.00
01-10-0050-5715 Rec - Baseball Registration	\$ 5,520.00	\$ 5,520.00	\$ 4,000.00	\$ 5,700.00		\$ 4,500.00
01-10-0050-5720 Rec - Soccer Registration Revenue	\$ 7,400.00	\$ 7,400.00	\$ 4,000.00	\$ 5,250.00		\$ 4,500.00
01-10-0050-5747 General - Recreation - Donations	\$ 550.00	\$ 550.00	\$ -	\$ -		\$ -
01-12-0050-5832 Parks - Summer Experience - Summer Student Gr	\$ 2,318.40	\$ 2,319.00	\$ 8,592.00	\$ 7,224.00		\$ -
Total Parks & Recreation	\$ 16,993.40	\$ 16,994.00	\$ 17,797.00	\$ 18,809.00		\$ 9,500.00

Revenue Summary	2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget
Taxation	\$ 2,364,962.78	\$ 2,400,564.01	\$ 2,426,055.10	\$ 2,451,522.78		\$ 2,452,200.01
General Government	\$ 486,371.90	\$ 377,917.66	\$ 235,878.26	\$ 286,856.12		\$ 203,152.00
Grants	\$ 407,700.00	\$ 383,543.44	\$ 453,500.00	\$ 419,933.34		\$ 491,966.66
Transportation	\$ 3,000.00	\$ 2,950.00	\$ 5,500.00	\$ 5,712.99		\$ 7,000.00
Water & Sewer	\$ 611,762.71	\$ 630,102.98	\$ 705,238.31	\$ 907,874.31		\$ 943,054.00
Waste & Recycling	\$ 86,639.20	\$ 1,767,641.87	\$ 2,450,124.22	\$ 1,060,938.83		\$ 74,255.00
Livestock Claims	\$ 3,000.00	\$ 2,760.84	\$ 3,000.00	\$ 4,245.75		\$ 3,000.00
Protection	\$ 8,700.00	\$ 7,287.95	\$ 9,700.00	\$ 3,334.51		\$ 6,000.00
Planning	\$ 12,894.00	\$ 13,176.00	\$ 12,894.00	\$ 12,829.00		\$ 15,500.00
Cemetery	\$ 22,860.00	\$ 21,775.00	\$ 22,910.00	\$ 13,350.00		\$ 16,550.00
Parks & Recreation	\$ 16,993.40	\$ 16,994.00	\$ 17,797.00	\$ 18,809.00		\$ 9,500.00
Total Revenue	\$ 4,389,502.54	\$ 5,624,713.75	\$ 6,342,596.89	\$ 5,185,406.63		\$ 4,222,177.67

Expenditures

Administration Expenses	2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget
01-01-1000-6130 Council Remuneration - Honorarium	\$ 33,000.00	\$ 33,000.00	\$ 33,000.00	\$ 33,000.00		\$ 33,000.00
01-01-1000-6170 Council - CPP Employer Contribution	\$ 450.00	\$ 712.53	\$ 450.00	\$ 409.20		\$ 450.00
01-01-1000-6180 Council EHT - do not use	\$ 200.00	\$ 388.86	\$ -	\$ 643.56		\$ -
01-01-1015-6300 Council - Miscellaneous Expense	\$ 5,000.00	\$ 2,961.67	\$ 5,000.00	\$ 5,143.39		\$ 10,000.00
01-01-1015-6415 Council - Mileage & Travel Expenses	\$ 3,000.00	\$ 1,521.23	\$ 3,000.00	\$ 31.52		\$ 3,500.00
01-01-1016-6300 Council Donations/PR Fund - Misc Expense	\$ 1,500.00	\$ 1,231.70	\$ 1,500.00	\$ 1,100.00		\$ 6,500.00
01-01-1200-6000 Administrator - Salaries Full Time	\$ 455,103.58	\$ 217,670.98	\$ 430,000.00	\$ 186,655.34		\$ 153,464.41
01-01-1200-6300 Administrator - Miscellaneous Expense	\$ -	\$ 0.01	\$ -	\$ 39.00		\$ -

01-01-1210-6000	Deputy Treasurer - Salaries Full Time	\$	-	\$	96,644.99	\$	-	\$	96,934.02	\$	95,519.00
01-01-1220-6000	Admin. Ass't- Salaries Full Time	\$	-	\$	76,174.78	\$	-	\$	36,983.31	\$	63,282.37
01-01-1222-6000	Customer Services Clerk - Salaries Full Time	\$	-	\$	39,320.40	\$	-	\$	27,827.78	\$	53,016.00
01-01-1225-6005	Admin Summer Student - Salaries Part Time	\$	-	\$	-	\$	-	\$	5,382.95	\$	5,383.00
01-01-1250-6200	Administration - Group Insurance	\$	28,254.76	\$	26,900.92	\$	26,900.92	\$	19,521.52	\$	18,275.00
01-01-1315-6300	Municipal Health & Safety	\$	1,000.00	\$	726.76	\$	1,000.00	\$	417.50	\$	1,000.00
01-01-1320-6215	Admin - Office Equipment	\$	5,500.00	\$	5,090.79	\$	6,000.00	\$	1,769.21	\$	4,500.00
01-01-1320-6216	Office Supplies	\$	7,000.00	\$	6,785.66	\$	7,500.00	\$	3,965.42	\$	7,500.00
01-01-1320-6300	Postage/Courier/Ofc Supplies Miscellaneous Expe	\$	8,000.00	\$	7,256.22	\$	9,000.00	\$	6,987.55	\$	9,000.00
01-01-1340-6225	Admin - Utilities - Hydro	\$	2,800.00	\$	2,120.36	\$	3,000.00	\$	2,357.84	\$	3,000.00
01-01-1340-6230	Admin Utilities - Gas	\$	1,500.00	\$	918.42	\$	1,500.00	\$	951.12	\$	1,500.00
01-01-1340-6235	Admin Utilities - Telephone	\$	8,600.00	\$	8,255.74	\$	8,600.00	\$	9,564.95	\$	9,800.00
01-01-1340-6240	Office - Water/Sewer/Garbage	\$	1,150.00	\$	1,132.38	\$	1,200.00	\$	1,200.30	\$	1,270.00
01-01-1400-6000	Misc Office Exp - Salaries Full Time	\$	2,000.00	\$	1,191.31	\$	2,000.00	\$	82.81	\$	2,000.00
01-01-1400-6245	Misc Office - Building Maintenance	\$	2,000.00	\$	1,297.65	\$	2,500.00	\$	145.44	\$	1,500.00
01-01-1400-6250	Misc Office - Repairs	\$	-	\$	48.82	\$	-	\$	920.06	\$	1,000.00
01-01-1400-6300	Office Expenses - Miscellaneous Expense	\$	6,500.00	\$	5,673.80	\$	6,500.00	\$	3,763.13	\$	5,000.00
01-01-1400-6445	Admin Contracted Services-Audit	\$	-	\$	-	\$	20,000.00	\$	30,131.13	\$	20,000.00
01-01-1400-6650	Mun Gen,Admin, Office Exp,Capital Expenditure	\$	10,000.00	\$	-	\$	5,000.00	\$	6,204.29	\$	-
01-01-1420-6440	Administration - Insurance	\$	15,840.36	\$	15,840.36	\$	19,800.00	\$	16,062.68	\$	19,800.00
01-01-1430-6445	Administration - Audit	\$	80,000.00	\$	94,425.41	\$	95,000.00	\$	75,289.04	\$	65,000.00
01-01-1434-6300	Closed Meeting Investigator fees	\$	4,000.00	\$	3,170.55	\$	4,000.00	\$	924.00	\$	4,500.00
01-01-1435-6455	Office - Legal Services	\$	300,000.00	\$	305,909.41	\$	300,000.00	\$	224,032.68	\$	300,000.00
01-01-1437-6310	Mini Admin Reorg/Hiring CAO - Misc Services	\$	-	\$	-	\$	-	\$	620.49	\$	-
01-01-1440-6300	Bank Charges	\$	4,000.00	\$	21,221.00	\$	4,500.00	\$	17,300.95	\$	4,500.00
01-01-1452-6300	Acc Receivables Write-Offs - Misc Exp	\$	-	\$	181,322.14	\$	-	\$	-	\$	-
01-01-1470-6300	Convention/Travel/Training - Miscellaneous Expen	\$	-	\$	67.02	\$	-	\$	240.00	\$	-
01-01-1470-6425	Conventions/Travel/Training - Training	\$	10,000.00	\$	6,951.60	\$	10,000.00	\$	7,997.39	\$	10,000.00
01-01-1480-6300	Dues & Memberships	\$	10,700.00	\$	10,709.16	\$	12,000.00	\$	12,409.95	\$	13,000.00
01-01-1485-6300	Canada Day Expenses - Miscellaneous Expense	\$	4,900.00	\$	4,897.24	\$	5,000.00	\$	4,226.15	\$	5,000.00
01-01-1490-6300	Election Expenses	\$	-	\$	-	\$	-	\$	-	\$	7,000.00
01-01-1491-6300	Insurance Claim Expense	\$	20,000.00	\$	10,000.00	\$	20,000.00	\$	467.50	\$	20,000.00
01-01-1492-6300	COVID-19 Expense	\$	16,000.00	\$	12,786.08	\$	-	\$	2,185.38	\$	-
01-01-1500-6310	Property Assessment - Miscellaneous Services	\$	23,320.32	\$	23,320.32	\$	23,916.92	\$	23,916.92	\$	24,643.00
01-01-1521-6300	OPP Property Taxes	\$	4,668.00	\$	4,666.39	\$	4,800.00	\$	4,729.39	\$	4,800.00
01-01-1530-6225	OPP Utilities - Hydro	\$	5,100.00	\$	5,614.50	\$	5,100.00	\$	4,947.48	\$	5,100.00

01-01-1530-6230	OPP Utilities - Gas	\$	2,000.00	\$	243.20	\$	1,000.00	\$	252.92	\$	1,000.00
01-01-1530-6240	OPP Utilities - Water/Sewer/Garbage	\$	2,264.88	\$	2,264.76	\$	2,400.00	\$	2,400.60	\$	2,531.00
01-01-1540-6000	Mun Gen, OPP, Maintenance,Salaries Full Time	\$	-	\$	497.69	\$	-	\$	882.45	\$	1,075.86
01-01-1540-6250	OPP Maintenance - Repairs	\$	1,500.00	\$	1,009.86	\$	1,500.00	\$	3,238.56	\$	1,500.00
01-01-1540-6300	OPP Maintenance - Miscellaneous Expense	\$	1,000.00	\$	1,618.78	\$	1,600.00	\$	1,266.48	\$	1,600.00
01-01-1550-6220	OPP - Materials & Supplies	\$	-	\$	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	\$	2,087.55	\$	1,500.00	\$	772.65	\$	1,500.00
01-01-1570-6225	OPP Dwellings - Utilities - Hydro	\$	500.00	\$	-	\$	-	\$	-	\$	-
01-01-1570-6230	OPP Dwellings Utilities - Gas	\$	5,500.00	\$	4,097.76	\$	5,500.00	\$	5,014.58	\$	5,600.00
01-01-1570-6300	OPP Dwellings - Miscellaneous Expense	\$	1,000.00	\$	658.85	\$	1,000.00	\$	20.84	\$	1,000.00
01-01-1570-6440	Museum/OPP Dwellings - Insurance	\$	982.00	\$	981.18	\$	1,227.50	\$	1,030.24	\$	1,290.00
01-01-1580-6300	Upgrade Office Equipment	\$	2,000.00	\$	-	\$	2,000.00	\$	2,099.31	\$	2,000.00
01-01-1590-6300	Upgrade Munc Computer - Miscellaneous Expense	\$	500.00	\$	-	\$	500.00	\$	-	\$	500.00
01-01-1600-6310	Computer Maintenance - Miscellaneous Services	\$	26,000.00	\$	22,462.02	\$	39,400.00	\$	35,275.59	\$	45,723.00
01-01-1610-6300	Website - Miscellaneous Expense	\$	600.00	\$	548.92	\$	650.00	\$	670.21	\$	800.00
01-01-1650-6300	Reserve for Working Capital	\$	-	\$	103,454.60	\$	1,790,134.02	\$	2,382,975.26	\$	-
01-01-1680-6300	Reserve Fund - Gas Tax Rebate Project	\$	36,188.44	\$	-	\$	-	\$	39,431.15	\$	-
Total Administration Expenses		\$	1,162,522.34	\$	1,377,845.78	\$	2,921,379.36	\$	3,354,034.63	\$	1,059,096.64

Fire Department Expenses		2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget				
01-02-1480-6300	Fire Dept - dues/memberships	\$	1,000.00	\$	949.59	\$	1,000.00	\$	1,985.84	\$	1,500.00
01-02-2030-6005	Mun Gen,Protection, Fire Chief Salaries Part Time	\$	-	\$	-	\$	-	\$	28,453.62	\$	33,344.00
01-02-2030-6130	Fire Chief - Honorarium	\$	42,243.62	\$	33,128.40	\$	35,800.00	\$	11,497.94	\$	-
01-02-2040-6130	Deputy Fire Chief - Honorarium	\$	2,700.00	\$	5,325.00	\$	2,400.00	\$	2,450.00	\$	2,400.00
01-02-2050-6225	Fire Dept Utilities - Hydro	\$	1,666.00	\$	270.78	\$	1,666.00	\$	2,371.73	\$	2,000.00
01-02-2050-6230	Fire Dept Utilities - Gas	\$	1,700.00	\$	1,215.83	\$	1,700.00	\$	974.52	\$	1,700.00
01-02-2050-6235	Fire Dept Utilities - Telephone	\$	1,000.00	\$	1,188.06	\$	1,249.20	\$	1,000.21	\$	1,250.00
01-02-2050-6240	Fire Dept - Water/Sewer/Garbage	\$	1,135.00	\$	1,132.38	\$	1,100.00	\$	1,200.30	\$	1,265.00
01-02-2060-6300	Volunteer Firemen on Call	\$	12,000.00	\$	11,469.82	\$	12,000.00	\$	12,000.00	\$	20,000.00
01-02-2061-6415	Fire Dept - Mileage & Travel Expenses	\$	1,000.00	\$	715.41	\$	1,000.00	\$	1,785.11	\$	2,000.00
01-02-2061-6425	Fire Dept - Training	\$	10,000.00	\$	4,778.25	\$	20,000.00	\$	9,384.70	\$	13,000.00
01-02-2062-6300	Fire Dept Public Education	\$	2,000.00	\$	1,126.84	\$	2,000.00	\$	711.45	\$	2,000.00
01-02-2063-6300	VFF Annual Rention Cost - Misc Expense	\$	1,000.00	\$	976.12	\$	2,000.00	\$	1,642.25	\$	5,000.00
01-02-2066-6251	Fire Department - Tools	\$	-	\$	-	\$	-	\$	1,002.71	\$	-

01-02-2070-6220	Fire Dept Materials & Supplies	\$	3,500.00	\$	2,542.29	\$	3,500.00	\$	2,517.26	\$	3,000.00
01-02-2070-6221	Fire Dept - Air Fill Station Maint/Supplies	\$	5,500.00	\$	4,890.95	\$	7,500.00	\$	4,030.47	\$	7,000.00
01-02-2070-6250	Fire Dept Equipment - Repairs	\$	3,000.00	\$	3,421.84	\$	3,000.00	\$	1,901.13	\$	3,000.00
01-02-2070-6300	Fire Dept Equip & Supplies	\$	7,000.00	\$	9,690.40	\$	5,000.00	\$	5,700.58	\$	8,000.00
01-02-2071-6250	Pumper Truck 7-1 - Repairs	\$	10,000.00	\$	4,918.39	\$	20,000.00	\$	15,084.77	\$	15,000.00
01-02-2071-6255	Fire Dept - Pumper Truck 7-1 Gas & Oil	\$	1,500.00	\$	693.51	\$	1,500.00	\$	602.54	\$	1,500.00
01-02-2073-6220	Unit 7-4 Tanker Truck - Materials & Supplies	\$	-	\$	-	\$	-	\$	5.06	\$	-
01-02-2073-6250	Fire Dept 7-4 Tanker - Repairs	\$	5,000.00	\$	3,624.25	\$	5,000.00	\$	2,778.63	\$	4,000.00
01-02-2073-6255	Fire Dept 7-4 Tanker Truck - Gas & Oil	\$	1,000.00	\$	759.09	\$	1,000.00	\$	194.09	\$	1,000.00
01-02-2074-6250	Fire Dept, 2007 Ford Fire Rescue - Repairs	\$	-	\$	-	\$	2,303.00	\$	824.66	\$	7,000.00
01-02-2074-6255	Fire Dept, 2007 Ford Fire Rescue - Gas & Oil	\$	-	\$	-	\$	1,000.00	\$	505.33	\$	1,000.00
01-02-2074-6554	Fire 2007 Rescue Truck - Capital Exp	\$	-	\$	-	\$	40,000.00	\$	39,190.17	\$	-
01-02-2076-6170	Fire Dept - CPP	\$	300.00	\$	2,384.26	\$	300.00	\$	-	\$	-
01-02-2077-6175	Fire Dept - EI	\$	-	\$	513.98	\$	-	\$	-	\$	-
01-02-2080-6195	Fire Dept - Workers Compensation	\$	4,444.00	\$	5,652.81	\$	4,500.00	\$	2,730.20	\$	2,900.00
01-02-2090-6440	Fire Dept - Insurance	\$	9,249.42	\$	8,145.78	\$	13,500.00	\$	9,675.84	\$	12,100.00
01-02-2095-6445	Fire Dept - Audit	\$	3,560.00	\$	3,560.00	\$	4,000.00	\$	4,000.00	\$	4,000.00
01-02-2100-6215	Fire Misc. - Office Supplies & Equipment	\$	2,500.00	\$	2,578.32	\$	2,500.00	\$	2,518.77	\$	2,000.00
01-02-2100-6245	Fire Dept - Building Maintenance	\$	700.00	\$	265.51	\$	1,000.00	\$	122.08	\$	1,000.00
01-02-2100-6255	Fire Dept Misc - Gas & Oil	\$	500.00	\$	550.08	\$	650.00	\$	-	\$	500.00
01-02-2100-6300	Fire Dept - Miscellaneous Expense	\$	2,000.00	\$	9,295.37	\$	1,000.00	\$	948.77	\$	1,300.00
01-02-2100-6310	Fire Dept Misc - Miscellaneous Services	\$	2,500.00	\$	1,500.00	\$	1,500.00	\$	383.08	\$	1,500.00
01-02-2105-6300	Fire Dept - 911 Expenses	\$	1,600.00	\$	1,054.69	\$	1,600.00	\$	1,558.32	\$	1,750.00
Fire Dept - Reserves for Working Capital - Equipment		\$	-	\$	-	\$	-	\$	-	\$	25,000.00
Total Fire Department Expenses		\$	146,798.04	\$	129,392.70	\$	163,997.10	\$	171,732.13	\$	188,009.00

Livestock Claims Expenses		2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget					
01-02-2135-6300	Inspection Control Dogs - Miscellaneous Expense	\$	218.18	\$	218.18	\$	220.00	\$	232.07	\$	250.00
01-02-2160-6300	Livestock Killed by Wolves - Miscellaneous Expen:	\$	3,000.00	\$	2,910.84	\$	3,000.00	\$	4,245.75	\$	4,000.00
01-02-2170-6310	Livestock Valuer - Miscellaneous Services	\$	2,000.00	\$	800.00	\$	2,000.00	\$	300.00	\$	2,000.00
01-02-2170-6415	Livestock Valuer - Mileage & Travel Expenses	\$	500.00	\$	146.61	\$	500.00	\$	71.59	\$	550.00
01-02-2180-6310	Veterinary Services - Miscellaneous Services	\$	421.40	\$	421.40	\$	421.40	\$	421.40	\$	421.40
Total Livestock Claims Expenses		\$	6,139.58	\$	4,497.03	\$	6,141.40	\$	5,270.81	\$	7,221.40

Police Services	2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget
01-02-2200-6310 Police - Miscellaneous Services	\$ 182,280.00	\$ 177,960.76	\$ 188,255.00	\$ 184,737.59		\$ 208,963.00
01-02-2201-6310 RR Sit Police Services Board - Misc Services	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,006.35		\$ 2,500.00
Total Police Services	\$ 184,780.00	\$ 177,960.76	\$ 190,755.00	\$ 186,743.94		\$ 211,463.00

Planning & Development Expenses	2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget
01-02-2250-6005 Building Inspector, Salaries Part Time	\$ -	\$ -	\$ -	\$ 21,719.96		\$ 45,534.00
01-02-2250-6300 Building Inspector - Miscellaneous Expense	\$ 24,000.00	\$ 20,178.22	\$ 24,000.00	\$ 2,994.54		\$ 3,500.00
01-02-2250-6415 Building Inspector - Mileage & Travel Expenses	\$ 3,200.00	\$ 2,067.07	\$ 3,200.00	\$ 2,204.39		\$ 3,200.00
01-02-2500-6300 Official Planning & Comp Zoning By-law	\$ -	\$ 5,667.01	\$ -	\$ -		\$ -
01-02-2525-6300 Planning & Zoning - Miscellaneous Expense	\$ 1,200.00	\$ 793.77	\$ 1,500.00	\$ 170.00		\$ 2,000.00
01-04-4700-6310 Petition Drains Inspector - Miscellaneous Services	\$ 5,000.00	\$ 1,167.06	\$ 2,500.00	\$ 325.63		\$ 5,000.00
01-04-4720-6300 Petition Drains Maintenance -Miscellaneous Exper	\$ -	\$ -	\$ -	\$ 22.48		\$ 44,000.00
Total Planning & Development Expenses	\$ 33,400.00	\$ 24,219.06	\$ 31,200.00	\$ 29,955.96		\$ 105,844.00

Transportation Expenses	2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget
Roads/Public Works TOTAL Wages & Remittances	\$ 315,101.33	\$ 315,414.06	\$ 329,841.24	\$ 339,302.00		\$ 337,097.00
01-03-1240-6190 Roads - Employer Contribution to OMERS	\$ -	\$ 555.39	\$ -	\$ 656.82		\$ -
01-03-1250-6200 Roads - Group Insurance	\$ 16,014.00	\$ 16,013.23	\$ 16,014.23	\$ 18,812.58		\$ 19,322.00
01-03-1315-6300 Roads - Health & Safety	\$ 1,000.00	\$ 33.86	\$ 1,500.00	\$ 183.15		\$ 1,500.00
01-03-1400-6215 Roads - Misc Office Supplies & Equipment	\$ 1,000.00	\$ 1,822.79	\$ 5,000.00	\$ 1,178.94		\$ 5,000.00
01-03-1420-6440 Roads - Insurance	\$ 34,670.96	\$ 30,534.02	\$ 43,338.70	\$ 38,690.93		\$ 48,364.00
01-03-3000-6220 Culverts & Bridges -Materials & Supplies	\$ 5,000.00	\$ 61.05	\$ 5,500.00	\$ 172.99		\$ 5,500.00
01-03-3000-6300 Bridges and Culverts - Miscellaneous Expense	\$ -	\$ -	\$ 5,000.00	\$ 4,884.48		\$ 5,000.00
01-03-3000-6650 Bridges & Culverts - Capital Expenditure	\$ 51,798.99	\$ (3,454.35)	\$ 15,000.00	\$ 2,544.00		\$ -
01-03-3060-6195 Grass Mowing - Workers Compensation	\$ -	\$ 36.31	\$ -	\$ 125.95		\$ 130.00
01-03-3070-6300 Brushing - Miscellaneous Expense	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 1,311.30		\$ 3,000.00
01-03-3080-6300 Ditching -Miscellaneous Expense	\$ 10,000.00	\$ 720.96	\$ 10,000.00	\$ -		\$ 10,000.00
01-03-3081-6300 Beaver Control - Miscellaneous Expense	\$ 1,000.00	\$ -	\$ -	\$ 46.74		\$ 1,000.00
01-03-3090-6300 Catch Basins Curb & Gutter - Misc Expense	\$ 1,100.00	\$ 1,155.39	\$ 1,100.00	\$ -		\$ 1,100.00
01-03-3160-6300 Patching and Spraying - Miscellaneous Expense	\$ 10,000.00	\$ 5,919.78	\$ 10,000.00	\$ 6,681.97		\$ 15,000.00
01-03-3210-6220 Patching & Washouts - Materials & Supplies	\$ 1,100.00	\$ 1,038.76	\$ 1,100.00	\$ -		\$ 1,100.00
01-03-3230-6220 Roads Dust Layer - Materials & Supplies	\$ 50,000.00	\$ 49,150.07	\$ 40,000.00	\$ 34,924.03		\$ 50,000.00
01-03-3250-6220 Materials & Supplies	\$ -	\$ -	\$ -	\$ 94.57		\$ -

01-03-3310-6002	Rds Snowplow & Removal - ON-Call	\$	2,730.00	\$	2,447.61	\$	-	\$	1,770.00	\$	2,000.00
01-03-3320-6220	Sanding & Salting - Materials & Supplies	\$	4,000.00	\$	277.77	\$	4,000.00	\$	142.40	\$	4,000.00
01-03-3330-6005	Roads, Culvert Thaw,Salaries Part Time	\$	-	\$	-	\$	-	\$	275.00	\$	280.00
01-03-3360-6249	Road Signs	\$	2,700.00	\$	78.65	\$	2,500.00	\$	315.73	\$	2,500.00
01-03-3360-6300	Safety Devices/CN Crossing Gates Expense	\$	24,210.00	\$	31,854.09	\$	24,210.00	\$	24,210.00	\$	24,210.00
01-03-3365-6220	Helipad - Materials & Supplies	\$	2,030.00	\$	50.00	\$	2,000.00	\$	700.00	\$	2,000.00
01-03-3365-6440	Helipad - Insurance	\$	2,970.00	\$	2,615.62	\$	3,712.50	\$	2,970.00	\$	3,700.00
01-03-3370-6225	Machine Shop - Utilities - Hydro	\$	3,500.00	\$	4,651.31	\$	4,500.00	\$	2,371.73	\$	2,500.00
01-03-3370-6230	Machine Shop Utilities - Gas	\$	3,500.00	\$	-	\$	3,500.00	\$	58.18	\$	3,700.00
01-03-3370-6235	Machine Shop Utilities - Telephone	\$	3,000.00	\$	2,978.65	\$	3,500.00	\$	2,989.20	\$	3,500.00
01-03-3370-6240	Machine Shop - Water/Sewer/Garbage	\$	1,132.44	\$	1,132.38	\$	1,100.00	\$	1,200.31	\$	1,270.00
01-03-3370-6250	Machine Shop - Repairs	\$	2,000.00	\$	1,645.38	\$	2,000.00	\$	1,972.33	\$	2,000.00
01-03-3370-6251	Machine Shop - Tools	\$	1,500.00	\$	1,424.12	\$	2,000.00	\$	617.94	\$	2,000.00
01-03-3370-6300	Machine Shop - Miscellaneous Expense	\$	5,000.00	\$	4,006.92	\$	5,000.00	\$	4,229.87	\$	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
01-03-3400-6300	Telephone Licence - Miscellaneous Expense	\$	323.82	\$	323.82	\$	350.00	\$	332.58	\$	350.00
01-03-3409-6300	PW - Employment Related - Misc Exp	\$	577.30	\$	577.30	\$	650.00	\$	466.04	\$	700.00
01-03-3410-6220	PW Health & Safety - Materials & Supplies	\$	-	\$	69.14	\$	100.00	\$	263.19	\$	500.00
01-03-3410-6300	PW Health & Safety - Protective Equip Misc Exp	\$	2,000.00	\$	1,531.16	\$	2,000.00	\$	1,174.19	\$	2,000.00
01-03-3420-6300	Roads Taxes - Miscellaneous Expense	\$	520.00	\$	504.15	\$	600.00	\$	513.50	\$	600.00
01-03-3425-6300	Memberships - Miscellaneous Expense	\$	670.00	\$	669.34	\$	700.00	\$	686.08	\$	800.00
01-03-3430-6425	Rds Conference Expenses - Training	\$	2,000.00	\$	1,183.57	\$	3,000.00	\$	3,129.21	\$	4,000.00
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	\$	-	\$	-	\$	-	\$	-
01-03-3470-6445	Roads Audit	\$	12,000.00	\$	12,000.00	\$	12,500.00	\$	12,500.00	\$	12,500.00
01-03-3600-6300	Sidewalk Maintenance - Miscellaneous Expense	\$	800.00	\$	36.61	\$	800.00	\$	-	\$	800.00
01-03-3702-6250	Backhoe - Repairs	\$	25,000.00	\$	20,838.94	\$	15,000.00	\$	2,984.81	\$	15,000.00
01-03-3702-6255	Backhoe - Gas & Oil	\$	6,000.00	\$	5,505.21	\$	6,000.00	\$	3,582.85	\$	6,000.00
01-03-3703-6250	3 Axle Trailer - Repairs					\$	-	\$	696.64	\$	-
01-03-3703-6300	3 AxleTrailer - Miscellaneous Expense	\$	3,900.00	\$	3,827.74	\$	4,000.00	\$	6,470.48	\$	6,500.00
01-03-3704-6255	Roads Chainsaw - Gas & Oil	\$	-	\$	-	\$	-	\$	32.39	\$	-
01-03-3705-6250	2020 Ford - Repairs	\$	2,500.00	\$	1,591.39	\$	2,500.00	\$	10.18	\$	2,500.00
01-03-3705-6255	2020 Ford - Gas & Oil	\$	4,500.00	\$	3,869.25	\$	4,500.00	\$	3,909.81	\$	4,500.00
01-03-3705-6300	2020 Ford - Miscellaneous Expense	\$	-	\$	-	\$	-	\$	40.32	\$	-
01-03-3708-6250	1992 Ford Sand Truck - Repairs	\$	7,000.00	\$	11,434.75	\$	7,000.00	\$	8,822.59	\$	9,000.00
01-03-3708-6255	1992 Ford Sand Truck - Gas & Oil	\$	10,000.00	\$	9,342.51	\$	10,000.00	\$	406.32	\$	20,000.00

01-03-3709-6250	Snowplow Truck - Repairs	\$	12,000.00	\$	12,803.23	\$	13,000.00	\$	19,037.65	\$	20,000.00
01-03-3709-6255	Snowplow Truck - Gas & Oil	\$	16,000.00	\$	14,683.07	\$	16,000.00	\$	14,889.88	\$	20,000.00
01-03-3709-6300	Snowplow Truck - Miscellaneous Expense	\$	4,000.00	\$	3,930.00	\$	4,000.00	\$	3,930.00	\$	4,000.00
01-03-3710-6250	2021 Cat Grader - Repairs	\$	8,500.00	\$	9,210.85	\$	10,000.00	\$	6,130.79	\$	10,000.00
01-03-3710-6255	2021 Cat Grader - - Gas & Oil	\$	25,000.00	\$	18,365.74	\$	22,000.00	\$	11,992.19	\$	22,000.00
01-03-3710-6300	2021 Cat Grader - Miscellaneous Expense	\$	1,000.00	\$	-	\$	500.00	\$	32.58	\$	550.00
01-03-3712-6250	3350 Kubota Tractor - Repairs	\$	1,000.00	\$	270.93	\$	3,000.00	\$	4,545.32	\$	5,000.00
01-03-3712-6255	3350 Kubota Tractor - Gas & Oil	\$	1,000.00	\$	492.77	\$	1,000.00	\$	567.63	\$	1,000.00
01-03-3713-6250	John Deere Zero Turn Mower - Repairs	\$	500.00	\$	-	\$	500.00	\$	-	\$	500.00
01-03-3714-6250	John Deere 4W Riding Mower - Repairs	\$	500.00	\$	-	\$	500.00	\$	-	\$	500.00
01-03-3715-6250	Kubota Tractor - Repairs	\$	300.00	\$	91.58	\$	-	\$	30.52	\$	-
01-03-3715-6255	Kubota - Gas & Oil	\$	150.00	\$	110.58	\$	-	\$	-	\$	-
01-03-3716-6250	544 Loader - Repairs	\$	5,000.00	\$	1,118.05	\$	10,000.00	\$	5,551.63	\$	10,000.00
01-03-3716-6255	544 Loader - Gas & Oil	\$	10,000.00	\$	3,803.68	\$	5,000.00	\$	4,084.53	\$	5,000.00
01-03-3717-6250	Disk Mower - Repairs	\$	1,000.00	\$	-	\$	1,000.00	\$	811.03	\$	1,000.00
01-03-3718-6250	Steamer - Repairs	\$	1,000.00	\$	726.17	\$	1,000.00	\$	212.26	\$	1,000.00
01-03-3718-6255	Steamer - Gas & Oil	\$	1,400.00	\$	1,198.37	\$	1,400.00	\$	168.77	\$	1,400.00
01-03-3718-6300	Steamer - Miscellaneous Expense	\$	-	\$	-	\$	-	\$	20.33	\$	-
01-03-3719-6250	1992 Ford Truck/Flush Truck - Repairs	\$	2,500.00	\$	318.37	\$	2,500.00	\$	5,812.16	\$	6,000.00
01-03-3719-6255	1992 FordTruck/Flush Truck - Gas & Oil	\$	500.00	\$	125.39	\$	500.00	\$	139.68	\$	500.00
01-03-3719-6300	1992 FordTruck/Flush Truck - Misc Exp	\$	350.00	\$	325.87	\$	350.00	\$	325.87	\$	350.00
01-03-3720-6250	Street Sweeper - Repairs	\$	-	\$	-	\$	-	\$	975.69	\$	1,000.00
01-03-3721-6250	5200 Tractor - Repairs	\$	1,500.00	\$	766.50	\$	1,500.00	\$	10.18	\$	1,500.00
01-03-3721-6255	5200 Tractor - Gas & Oil	\$	2,000.00	\$	289.44	\$	2,000.00	\$	691.23	\$	2,000.00
01-03-3723-6250	Roads - John Deere Section Mower - Repairs	\$	-	\$	-	\$	1,000.00	\$	281.71	\$	1,000.00
01-03-3724-6250	Misc Equipment - Repairs	\$	100.00	\$	13.89	\$	100.00	\$	-	\$	100.00
01-03-3724-6255	Misc Equipment - Gas & Oil	\$	-	\$	-	\$	-	\$	230.12	\$	250.00
01-03-3725-6250	2009 Chevy - Repairs & Mntce	\$	-	\$	-	\$	2,500.00	\$	323.44	\$	2,500.00
01-03-3725-6255	2009 Chevy - Gas & Oil	\$	-	\$	-	\$	1,500.00	\$	1,365.50	\$	1,500.00
01-03-3980-6225	Street Lights - Hydro	\$	38,000.00	\$	35,906.43	\$	38,000.00	\$	35,882.57	\$	38,000.00
01-03-3980-6250	Streetlight-Repairs	\$	2,500.00	\$	1,622.35	\$	2,500.00	\$	-	\$	2,500.00
01-03-8750-6255	Roads - Parks Vehicle Gas & Oil	\$	-	\$	400.41	\$	-	\$	519.81	\$	700.00
Total Transportation Expenses		\$	757,194.85	\$	688,560.42	\$	860,066.67	\$	664,895.88	\$	859,864.54

Water & Sewer Expenses	2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget
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01-04-4101-6300	Water Contribution to Reserves - Misc Expense	\$ -	\$ 350,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
01-04-4102-6300	Sewer Contribution to Reserves	\$ -	\$ -	\$ -	\$ 440,207.36	\$ -
01-04-4200-6000	Water & Sewer Operations - Salaries Full Time	\$ 4,500.00	\$ 252.26	\$ -	\$ 349.62	\$ -
01-04-4200-6005	Water & Sewer Operations - Salaries Part Time	\$ -	\$ -	\$ 10,000.00	\$ 8,271.23	\$ 10,000.00
01-04-4200-6202	W&S Administration	\$ 20,000.00	\$ 20,000.00	\$ 20,500.00	\$ 20,500.00	\$ 20,500.00
01-04-4200-6220	W&S - Materials & Supplies	\$ -	\$ 148.90	\$ 250.00	\$ 96.23	\$ 250.00
01-04-4200-6225	W&S Utilities - Hydro	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -
01-04-4200-6250	W&S Operations - Repairs	\$ 10,000.00	\$ 4,606.30	\$ 10,000.00	\$ 13,715.77	\$ 15,000.00
01-04-4200-6255	W&S Operations - Gas & Oil	\$ -	\$ 358.93	\$ 450.00	\$ -	\$ 450.00
01-04-4200-6300	Water & Sewer Operations - Miscellaneous Expen	\$ 5,000.00	\$ 3,754.15	\$ 2,440.00	\$ 10,427.33	\$ 5,000.00
01-04-4200-6310	Water & Sewer - Miscellaneous Services	\$ 1,000.00	\$ 892.95	\$ 1,200.00	\$ -	\$ 1,200.00
01-04-4200-6440	Water and Sewer - Insurance	\$ 15,541.20	\$ 13,686.81	\$ 19,426.50	\$ 15,541.20	\$ 19,427.00
01-04-4200-6441	W&S - Equipment	\$ 250.00	\$ 204.52	\$ 250.00	\$ -	\$ 6,200.00
01-04-4200-6445	Water and Sewer - Audit	\$ 7,100.00	\$ 7,100.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
01-04-4200-6535	Water and Sewer - Plant Maintenance	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 20,500.00
01-04-4200-6545	Sewer Service Maintenance	\$ -	\$ 790.15	\$ 20,000.00	\$ 798.81	\$ 37,000.00
01-04-4290-6300	Water- Truck Fill - Misc Expense	\$ -	\$ 81.14	\$ -	\$ 40.57	\$ -
01-04-4300-6300	Sewer System Taxes - Miscellaneous Expense	\$ 8,500.00	\$ 8,442.61	\$ 8,500.00	\$ 8,541.43	\$ 8,700.00
01-04-4330-6300	W&S Capital Project - OCIF Project	\$ 152,951.00	\$ -	\$ -	\$ -	\$ -
01-04-4343-6300	W/S Loan Interest	\$ -	\$ 6,992.68	\$ -	\$ -	\$ -
01-04-4349-6300	W&S - Sewage Lift Station	\$ -	\$ 19.85	\$ -	\$ -	\$ -
Total Water & Sewer Expenses		\$ 382,966.47	\$ 646,657.81	\$ 255,016.50	\$ 676,673.06	\$ 301,727.00

Water & Sewer Contracted Services	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-04-4200-6559 OCWA Services	\$ 390,795.48	\$ 390,795.48	\$ 446,745.44	\$ 473,698.67	\$ 469,543.20
Total Water & Sewer Contracted Services	\$ 390,795.48	\$ 390,795.48	\$ 446,745.44	\$ 473,698.67	\$ 469,543.20

Waste Disposal & Recycling Services Expenses	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget
01-04-4400-6310 Garbage Collection - Miscellaneous Services	\$ 49,353.60	\$ 49,353.70	\$ 56,217.48	\$ 50,625.60	\$ 50,625.60
01-04-4420-6300 Landfill Maintenance - Miscellaneous Expense	\$ 2,500.00	\$ 2,009.89	\$ 2,500.00	\$ 2,819.06	\$ 4,000.00
01-04-4420-6310 Landfill Maintenance - Miscellaneous Services	\$ 20,093.20	\$ 5,494.76	\$ 15,000.00	\$ -	\$ 28,185.00
01-04-4430-6000 Landfill Supervision - Salaries Full Time	\$ 31,485.74	\$ 25,322.25	\$ 32,118.88	\$ 32,732.87	\$ 31,727.19
01-04-4430-6005 Landfill Supervision - Salaries Part Time	\$ -	\$ -	\$ -	\$ 254.90	\$ 260.00

01-04-4430-6009	General Veh Allowance Landfill Supervision			\$	3,360.00	\$	3,150.00	\$	3,640.00		
01-04-4440-6255	Landfill Building - Gas & Oil	\$	6,000.00	\$	4,162.90	\$	6,000.00	\$	4,703.75	\$	6,000.00
01-04-4440-6300	Landfill Building - Miscellaneous Expense	\$	2,500.00	\$	1,516.52	\$	2,500.00	\$	247.41	\$	2,500.00
01-04-4450-6300	Landfill Property Tax - Miscellaneous Expense	\$	1,300.00	\$	1,295.67	\$	1,300.00	\$	1,349.82	\$	1,500.00
Total Waste Disposal & Recycling Services Expenses		\$	113,232.54	\$	74,104.20	\$	118,996.36	\$	98,473.19	\$	131,097.79

Social Services & Medical Expenses		2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget					
01-05-5110-6310	NW Health Unit - Misc Services	\$	65,160.60	\$	65,160.60	\$	77,248.81	\$	77,248.80	\$	80,338.77
01-06-5391-6300	Physician Recruitment	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	5,000.00
01-06-6400-6310	Social Housing - Miscellaneous Services	\$	435,970.12	\$	425,873.38	\$	457,477.38	\$	457,477.45	\$	481,014.05
Total Social Services & Medical Expenses		\$	513,630.72	\$	503,533.98	\$	539,726.19	\$	539,726.25	\$	566,352.82

Parks, Recreation & Community Expenses		2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget					
01-07-7100-6310	Emo LaVallee Comm Centre - Miscellaneous Serv	\$	70,268.12	\$	70,268.12	\$	70,268.12	\$	70,268.12	\$	70,268.12
01-07-7250-6310	Emo Public Library - Miscellaneous Services	\$	50,000.00	\$	50,000.00	\$	50,000.00	\$	50,000.00	\$	50,000.00
01-07-7300-6310	Parks - Miscellaneous Services	\$	938.80	\$	142.48	\$	500.00	\$	178.10	\$	500.00
01-10-8450-6300	Rec - Baseball - Misc Expense	\$	1,200.00	\$	1,177.36	\$	4,000.00	\$	5,660.51	\$	4,500.00
01-10-8470-6220	Rec Soccer - Materials & Supplies	\$	5,000.00	\$	4,633.25	\$	3,700.00	\$	2,103.09	\$	4,500.00
01-10-8470-6300	Rec Soccer - Misc Expense	\$	300.00	\$	278.38	\$	300.00	\$	2,464.73	\$	-
01-10-8500-6225	Gen Recreation Curling Rink - Hydro	\$	900.00	\$	995.48	\$	900.00	\$	723.70	\$	900.00
01-10-8500-6440	Curling Rink Insurance	\$	6,620.40	\$	6,559.06	\$	6,700.00	\$	6,951.42	\$	8,690.00
01-10-8510-6225	Gen Recreation Sports Field - Hydro	\$	400.00	\$	443.00	\$	400.00	\$	404.94	\$	450.00
01-10-8510-6300	Recreation - Sportsfield - Misc Expense	\$	2,800.00	\$	573.00	\$	2,000.00	\$	281.02	\$	2,000.00
01-10-8510-6440	Rec Sportsfield Insurance	\$	514.08	\$	-	\$	642.00	\$	263.91	\$	330.00
01-10-8521-6300	Gen - Rec Events-Misc Expense	\$	1,000.00	\$	920.42	\$	1,000.00	\$	600.00	\$	1,000.00
01-12-1225-6000	Parks Salaries Full Time	\$	39,233.03	\$	45,801.10	\$	57,373.42	\$	38,729.22	\$	39,549.00
01-12-1225-6200	Parks - Group Insurance	\$	5,266.20	\$	5,266.20	\$	-	\$	2,492.26	\$	6,474.00
01-12-1226-6005	Parks - Summer Student - PT Wages	\$	11,875.58	\$	11,696.99	\$	19,119.96	\$	20,049.59	\$	20,487.00
01-12-1430-6445	Gen - Parks - Audit Fees	\$	1,602.72	\$	1,602.72	\$	1,750.00	\$	1,750.00	\$	1,750.00
01-12-8140-6220	Mun Gen, Parks, Misc Exp, Materials & Supplies	\$	2,681.13	\$	2,729.89	\$	3,000.00	\$	3,104.42	\$	3,500.00
01-12-8140-6300	Mun Gen, Parks, Misc Expense	\$	1,000.00	\$	513.42	\$	1,000.00	\$	1,384.80	\$	1,500.00
01-12-8726-6250	Parks - X739 JD Mower, Repairs				\$	-	\$	270.22	\$	1,000.00	
01-12-8726-6255	Parks - X739 JD Mower, Gas & Oil				\$	-	\$	16.27	\$	-	
01-12-8727-6250	Parks - JD Z920M Riding Mower - Repairs	\$	-	\$	-	\$	-	\$	132.52	\$	500.00

01-12-8727-6255	Parks - JD Z920M Riding Mower - Gas & Oil	\$	-	\$	-	\$	-	\$	16.27	\$	-
01-12-8730-6225	Gen Parks Utilities - Hydro	\$	2,400.00	\$	1,851.06	\$	2,000.00	\$	2,250.88	\$	2,500.00
01-12-8730-6230	Gen Parks Utilities - Gas	\$	1,200.00	\$	975.69	\$	1,200.00	\$	1,125.71	\$	1,250.00
01-12-8730-6440	Parks Insurance	\$	1,490.40	\$	1,312.57	\$	1,863.00	\$	1,564.92	\$	1,960.00
01-12-8740-6250	Mun Gen, Parks, Maintenance & Repairs	\$	2,000.00	\$	1,867.70	\$	2,000.00	\$	718.35	\$	2,000.00
01-12-8740-6255	Mun Gen,Parks, Equipment -Gas & Oil	\$	5,000.00	\$	4,831.28	\$	5,500.00	\$	4,595.03	\$	5,500.00
01-12-8740-6428	General - Parks - Spray Park Mtnce	\$	1,000.00	\$	364.69	\$	1,000.00	\$	1,025.33	\$	2,000.00
01-12-8740-6525	Parks - Health & Safety	\$	250.00	\$	152.81	\$	250.00	\$	708.98	\$	1,000.00
01-12-8741-6300	Gen - Parks - Administration - Misc Expense	\$	3,045.00	\$	-	\$	3,500.00	\$	6,545.00	\$	3,500.00
01-12-8750-6250	Parks Vehicle Repairs-2010 Dodge	\$	1,000.00	\$	407.90	\$	3,500.00	\$	1,007.97	\$	3,500.00
01-12-8750-6255	Parks Vehicle Exp,Gas & Oil-2010 Dodge	\$	3,971.84	\$	1,281.77	\$	1,500.00	\$	642.94	\$	1,500.00
Total Parks, Recreation & Community Services Expenses		\$	263,733.39	\$	269,662.09	\$	256,466.50	\$	236,770.84	\$	251,506.12

Cemetery & Cenotaph Expenses	2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget
01-11-1225-6000 Cemetery - Salaries Full Time	\$ -	\$ 4,671.33	\$ -	\$ 3,816.58		\$ 3,852.00
01-11-1420-6440 Cemetery Insurance	\$ -	\$ 48.51	\$ -	\$ 57.83		\$ 80.00
01-11-1430-6445 Gen - Cemetery - Audit Fees	\$ 722.00	\$ 722.00	\$ 850.00	\$ 850.00		\$ 850.00
01-11-8140-6220 Mun Gen, Cemetery, Misc-Materials & Supplies	\$ 3,500.00	\$ -	\$ 3,500.00	\$ 1,025.97		\$ 3,500.00
01-11-8640-6300 Cemetery/Flowers/Markers/Installation Misc Exper	\$ 3,856.70	\$ 5,848.15	\$ 6,000.00	\$ -		\$ 6,000.00
01-11-8641-6300 Gen-Cemertery -Administration	\$ 16,599.00	\$ 16,599.00	\$ 17,000.00	\$ 17,000.00		\$ 17,000.00
01-11-8670-6300 Mun Gen, Cemetery, Licences, Misc Expense	\$ 679.71	\$ 679.71	\$ 1,000.00	\$ 420.00		\$ 1,000.00
Total Cemetery & Cenotaph Expenses	\$ 25,357.41	\$ 29,408.41	\$ 28,350.00	\$ 23,855.26		\$ 32,993.00

School Board Levy - English Public & Separate Expenses	2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget
01-13-9500-6310 Bd of Education - English Public	\$ 240,996.00	\$ 242,504.94	\$ 240,996.94	\$ 243,639.65		\$ 240,996.00
01-13-9550-6310 Bd of Education - English Separate	\$ 23,000.00	\$ 22,607.84	\$ 23,000.00	\$ 22,994.71		\$ 23,000.00
Total School Board Levy Expenses	\$ 263,996.00	\$ 265,112.78	\$ 263,996.94	\$ 266,634.36		\$ 263,996.00

Summary of Expenses	2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget
Administration	\$ 1,162,522.34	\$ 1,377,845.78	\$ 2,921,379.36	\$ 3,354,034.63		\$ 1,059,096.64
Fire Dept	\$ 146,798.04	\$ 129,392.70	\$ 163,997.10	\$ 171,732.13		\$ 188,009.00
Livestock	\$ 6,139.58	\$ 4,497.03	\$ 6,141.40	\$ 5,270.81		\$ 7,221.40
Police	\$ 184,780.00	\$ 177,960.76	\$ 190,755.00	\$ 186,743.94		\$ 211,463.00

Planning & Development	\$ 33,400.00	\$ 24,219.06	\$ 31,200.00	\$ 29,955.96	\$ 105,844.00
Transportation	\$ 688,560.42	\$ 688,560.42	\$ 860,066.67	\$ 664,895.88	\$ 859,864.54
Water & Sewer	\$ 382,966.47	\$ 646,657.81	\$ 255,016.50	\$ 676,673.06	\$ 301,727.00
OCWA	\$ 390,795.48	\$ 390,795.48	\$ 446,745.44	\$ 473,698.67	\$ 469,543.20
Waste Disposal & Recycling	\$ 113,232.54	\$ 74,104.20	\$ 118,996.36	\$ 98,473.19	\$ 131,097.79
Social Services & Medical	\$ 513,630.72	\$ 503,533.98	\$ 539,726.19	\$ 539,726.25	\$ 566,352.82
Parks, Recreation & Community Services	\$ 263,733.39	\$ 269,662.09	\$ 256,466.50	\$ 236,770.84	\$ 251,506.12
Cemetery & Cenotaph Services	\$ 25,357.41	\$ 31,358.94	\$ 28,350.00	\$ 23,855.26	\$ 32,993.00
School Board Levy - English Public & Separate	\$ 263,996.00	\$ 265,112.78	\$ 263,996.94	\$ 266,634.36	\$ 263,996.00
Total Expenditures	\$ 4,389,502.54	\$ 4,583,701.03	\$ 6,082,837.46	\$ 6,728,464.98	\$ 4,448,714.51

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget
Total Revenues	\$ 4,389,502.54	\$ 5,624,713.75	\$ 6,342,596.89	\$ 5,185,406.63	\$ 4,222,177.67
Total Expenses	\$ 4,389,502.54	\$ 4,583,701.03	\$ 6,722,938.26	\$ 6,728,464.98	\$ 4,448,714.51
	\$ -	\$ 1,041,012.72	\$ (380,341.37)	\$ (1,543,058.35)	\$ (226,536.84)

Capital Expenditure Revenues	2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget
01-00-0050-5275 OCIF	\$ 152,951.00	\$ 152,951.00	\$ 165,787.00	\$ 165,787.00		\$ 182,366.00
01-00-0050-5281 AMO Gas Tax Revenue	\$ 75,707.81	\$ 77,025.03	\$ 78,862.00	\$ 79,107.95		\$ 78,862.30
01-00-0050-5292 NORDS Funding	\$ 70,918.74	\$ 70,918.74	\$ 70,918.74	\$ 70,918.41		\$ -
01-00-0050-5000 W&S Frontage	\$ 70,040.00	\$ 71,080.00	\$ 70,040.00	\$ 72,170.00		\$ 70,040.00
01-00-0050-5141 Fire Dept Grants	\$ -	\$ -	\$ 8,592.18	\$ 8,592.18		\$ 19,626.05
Deferred Revenue - Gas Tax	\$ 5,624.27	\$ -	\$ -	\$ -		\$ -
Deferred Revenue - OCIF	\$ 33,900.79	\$ -	\$ -	\$ -		\$ 246,433.56
Total Capital Expenditure Revenue	\$ 409,142.61	\$ 371,974.77	\$ 394,199.92	\$ 396,575.54		\$ 597,327.91

Capital Expenditures	Reserve Fund	Total Reserves To Be Used	Approved Funding/Grants	Total Cost of Project (2026)	Twp Contribution (total cost-funding)	2026 Budget
01-04-4350-6300 Landfill Capital	Landfill Contract Rev	\$ 94,000.00	\$ -	\$ 94,000.00	\$ 94,000.00	\$ 94,000.00
01-04-4346-6555 W&S Watermain Line Replacement - Capital	Landfill Contract Rev	\$ 1,295,026.24	\$ 1,650,473.76	\$ 2,945,500.00	\$ 1,295,026.24	\$ 2,945,500.00
01-01-1400-6650 Mun Gen,Admin, Office Exp,Capital Expenditure	Emo 18 - Capital Bld	\$ 200,000.00	\$ -	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
01-04-4332-6555 WTP Sanitary Sewer Replacement W&S Cap.	Landfill Contract Rev	\$ 874,441.69	\$ 525,558.31	\$ 1,400,000.00	\$ 874,441.69	\$ 1,400,000.00
01-04-4333-6554 WTP Hwy 11 Watermain - Capital Exp	Emo 6 - Water	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Wastewater Infrastructure Upgrades & Rehab.,Meadowland SPS	?	\$ 525,200.62	\$ 1,419,986.88	\$ 1,945,187.50	\$ 525,200.62	\$ 1,945,187.50
Meadowland & Hwy 11 Lift Station Upgrades -Engineering	Deferred Rev-OCIF	\$ -	\$ 105,106.57	\$ 105,106.57	\$ -	\$ 105,106.57
New Tractor - PW	Emo 10 - Sportsfield	\$ 35,000.00	\$ -	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
01-04-4200-6555 W&S Capital Purchases	Emo 6 - Water	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
01-02-2111-6650 Fire Dept - Capital Expenditure	?	\$ -	\$ 19,626.05	\$ 32,500.00	\$ 12,873.95	\$ 32,500.00
01-11-8630-6300 Mun Gen Cemetery Capital Expense	?	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
01-12-8726-6554 Parks - X739 JD Mower - Capital Exp		\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Truck Fill Station Automation Upgrade		\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
WTP ScADA Upgrade	Deferred Rev - OCIF		\$ 17,248.32	\$ 17,248.32		\$ 17,248.32
WTP Spare Chemical Pump	Deferred Rev - OCIF		\$ 5,042.26	\$ 5,042.26		\$ 5,042.26
Fire Hydrant Repairs - total of 3	Deferred Rev - OCIF		\$ 34,496.64	\$ 34,496.64		\$ 34,496.64
WTP - Intake cleaning	Deferred Rev - OCIF		\$ 16,098.48	\$ 16,098.48		\$ 16,098.48
Gravel Resurfacing - Capital Expenditure						\$ 120,000.00
Szeder Drain - construction of new drain						\$ 400,000.00

Surface Treatment - Capital Expenditure	\$ 66,129.00
Sidewalk - Front Street	\$ 350,000.00
Pickup Truck - PW	\$ 90,000.00
Roof for winter sand storage	\$ 33,000.00
Paving - Colonization St (East Block) & water break patch on hwy	\$ 127,010.00
Sidewalk - Charles Street	\$ 33,000.00
Total Proposed Capital Expenditures	\$ 8,158,318.77

Total Revenue	\$ 597,327.91
Total Expenses	\$ 8,158,318.77
	-\$ 7,560,990.86

Total to be used from Reserves	\$ 3,093,668.55
	-\$ 4,467,322.31

Total to be received from Funding or 2025 Deferred Rev - OCIF	\$ 3,793,637.27
	-\$ 673,685.04