

THE CORPORATION OF THE TOWNSHIP OF EMO

BY-LAW NO. 2026-19

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 2026

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 2026 levy for all purposes has been set at **\$ 2,184,441.61**

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 1.629115% 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 2.481957% 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 2.747991% 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 0.407279% 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 7.437073% 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 0.407279% 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 1.923594% 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 1.786194% 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:
 - First Installment (50% of total Final Tax Billing): Due and payable on July 31, 2026;
 - Second Installment (Final 50% of total Final Tax Billing): Due and payable on September 30, 2026.
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, 2027, 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 2026 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 2026 and all estimates of expenditures (2026 Budget) to be made for Township purposes during the year 2026 is hereby adopted.

28. **THAT** schedule "C" attached hereto and forming part of this by-law and setting out the 2026 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 12th day of May, 2026, as witnessed by the Seal of the Corporation and the hands of its proper Officers.

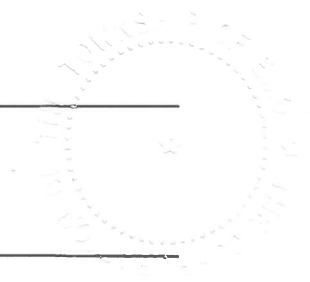
THIS BY-LAW READ A FIRST, SECOND, AND THIRD TIME IN OPEN COUNCIL AND FINALLY PASSED THIS 12th DAY of May, 2026.



Harold McQuaker, Mayor



Crystal Gray, CAO/Clerk-Treasurer



By-Law 2026-19: Schedule A: Property Tax Parameters, Rates and Levy for the 2026 Taxation Year

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	1.686800	0.02747991	\$ 8,609.46	0.00980000	\$ 3,070.34
CG	Comm PIL NS	Munc Only	\$ 711,500.00	1.686800	0.02747991	\$ 19,551.96	Munc Only	\$ -
CT	COMM Taxable	Full	\$ 9,195,800.00	1.686800	0.02747991	\$ 252,699.76	0.00880000	\$ 80,923.04
CU	COMM Taxable Excess	Excess	\$ 66,600.00	1.180760	0.01923594	\$ 1,281.11	0.00880000	\$ 586.08
CX	Comm Taxable Vacant	Vacant	\$ 180,300.00	1.180760	0.01923594	\$ 3,468.24	0.00880000	\$ 1,586.64
FT	Farm Taxable - EP	Full	\$ 5,943,500.00	0.250000	0.00407279	\$ 24,206.63	0.00038250	\$ 2,273.39
FT	Farm Taxable - ES	Full	\$ 277,900.00	0.250000	0.00407279	\$ 1,131.83	0.00038250	\$ 106.30
GT	Parking Lot	Full	\$ 17,700.00	1.686800	0.02747991	\$ 486.39	0.00880000	\$ 155.76
HF	Landfill PIL	Full	\$ 1,600.00	1.000000	0.01629115	\$ 26.07	0.00980000	\$ 15.68
IH	Industrial Taxable Shared PIL	Full	\$ 44,000.00	1.686800	0.02747991	\$ 1,209.12	0.00980000	\$ 431.20
IX	Industrial Taxable Vacant	Vacant	\$ 21,000.00	1.096420	0.01786194	\$ 375.10	0.00880000	\$ 184.80
JT	Industrial (New)	Full	\$ 519,900.00	1.686800	0.02747991	\$ 14,286.81	0.00880000	\$ 4,575.12
JU	Industrial (New) Excess	Excess	\$ 11,100.00	1.096420	0.01786194	\$ 198.27	0.00880000	\$ 97.68
MT	Multi-Residential Taxable - EP	Full	\$ 2,100,550.00	1.523500	0.02481957	\$ 52,134.75	0.00153000	\$ 3,213.84
MT	Multi-Residential Taxable - ES	Full	\$ 44,450.00	1.523500	0.02481957	\$ 1,103.23	0.00153000	\$ 68.01
PT	Pipeline Taxable	Full	\$ 1,511,000.00	4.565100	0.07437073	\$ 112,374.17	0.00880000	\$ 13,296.80
RG	Residential PIL	Munc Only	\$ 23,600.00	1.000000	0.01629115	\$ 384.47	Munc Only	\$ -
RT	Residential Taxable - EP	Full	\$ 102,066,348.00	1.000000	0.01629115	\$ 1,662,778.19	0.00153000	\$ 156,161.51
RT	Residential Taxable - ES	Full	\$ 1,690,352.00	1.000000	0.01629115	\$ 27,537.78	0.00153000	\$ 2,586.24
TT	Managed Forests	Full	\$ 146,900.00	0.250000	0.00407279	\$ 598.29	0.00038250	\$ 56.19
			\$ 124,887,400.00			\$ 2,184,441.61		\$ 269,388.62

Summary of Revenues & Expenditures w/ 1.5% Property Tax Increase

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		\$ 2,479,106.01
General Government	\$ 486,371.90	\$ 377,917.66	\$ 235,878.26	\$ 286,856.12		\$ 211,652.00
Grants	\$ 407,700.00	\$ 383,543.44	\$ 453,500.00	\$ 419,933.34		\$ 494,566.66
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		\$ 19,356.00
Total Revenue	\$ 4,389,502.54	\$ 5,624,713.75	\$ 6,342,596.89	\$ 5,185,406.63		\$ 4,270,039.67

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		\$ 920,124.27
Fire Dept	\$ 146,798.04	\$ 129,392.70	\$ 163,997.10	\$ 171,732.13		\$ 186,069.00
Livestock	\$ 6,139.58	\$ 4,497.03	\$ 6,141.40	\$ 5,270.81		\$ 6,800.00
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		\$ 85,844.00
Transportation	\$ 688,560.42	\$ 688,560.42	\$ 860,066.67	\$ 664,895.88		\$ 852,126.54
Water & Sewer	\$ 382,966.47	\$ 646,657.81	\$ 255,016.50	\$ 676,673.06		\$ 291,619.00
OCWA	\$ 390,795.48	\$ 390,795.48	\$ 446,745.44	\$ 473,698.67		\$ 469,543.20
Waste Disposal & Recyclin	\$ 113,232.54	\$ 74,104.20	\$ 118,996.36	\$ 98,473.19		\$ 128,597.79
Social Services & Medical	\$ 513,630.72	\$ 503,533.98	\$ 539,726.19	\$ 539,726.25		\$ 566,352.82
Parks, Recreation & Comrr	\$ 263,733.39	\$ 269,662.09	\$ 256,466.50	\$ 236,770.84		\$ 254,152.12
Cemetery & Cenotaph Ser	\$ 25,357.41	\$ 31,358.94	\$ 28,350.00	\$ 23,855.26		\$ 32,993.00
School Board Levy - Englis	\$ 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		\$ 4,269,680.74

	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		\$ 4,270,039.67
Total Expenses	\$ 4,389,502.54	\$ 4,583,701.03	\$ 6,722,938.26	\$ 6,728,464.98		\$ 4,269,680.74
	\$ -	\$ 1,041,012.72	\$ (380,341.37)	\$ (1,543,058.35)		\$ 358.93

Township of Emo - 2026 General Budget - DRAFT #4 w/ 1.5% Tax Increase

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		\$ 1,690,316.00
01-00-0050-5015 Residential - English Public	\$ 124,714.21	\$ 153,783.95	\$ 156,816.00	\$ 155,218.14		\$ 158,748.00
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		\$ 25,338.00
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		\$ 53,238.00
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		\$ 253,186.00
01-00-0050-5065 Commercial - No Support School	\$ 82,212.00	\$ 82,968.43	\$ 83,488.00	\$ 83,338.82		\$ 81,079.00
01-00-0050-5070 Industrial - Municipal Tax	\$ 15,597.00	\$ 14,424.20	\$ 15,832.00	\$ 14,640.57		\$ 15,496.00
01-00-0050-5075 Industrial - No Support School	\$ 5,289.00	\$ 4,857.60	\$ 5,289.00	\$ 4,857.60		\$ 5,006.00
01-00-0050-5080 Pipeline - Municipal Tax	\$ 109,077.00	\$ 109,077.26	\$ 110,713.00	\$ 110,713.45		\$ 112,374.00
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		\$ 598.00
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		\$ 31,231.00
Total Taxation	\$ 2,364,962.78	\$ 2,400,564.01	\$ 2,426,055.10	\$ 2,451,522.78		\$ 2,479,106.01

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		\$ 2,500.00

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	\$	50,000.00
01-00-0050-5371	Income from Bank Account Interest	\$	65,000.00	\$	66,641.76	\$	65,000.00	\$	33,114.93	\$	25,000.00
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	\$	211,652.00

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	\$ -		\$ 5,000.00
01-00-0050-5335 Drainage Grant	\$ 500.00	\$ 583.53	\$ -	\$ -		\$ -
Total Grants	\$ 407,700.00	\$ 383,543.44	\$ 453,500.00	\$ 419,933.34		\$ 494,566.66

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

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		\$ 9,856.00
Total Parks & Recreation	\$ 16,993.40	\$ 16,994.00	\$ 17,797.00	\$ 18,809.00		\$ 19,356.00

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		\$ 2,479,106.01
General Government	\$ 486,371.90	\$ 377,917.66	\$ 235,878.26	\$ 286,856.12		\$ 211,652.00
Grants	\$ 407,700.00	\$ 383,543.44	\$ 453,500.00	\$ 419,933.34		\$ 494,566.66
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		\$ 19,356.00
Total Revenue	\$ 4,389,502.54	\$ 5,624,713.75	\$ 6,342,596.89	\$ 5,185,406.63		\$ 4,270,039.67

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	\$ -
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	\$ 6,097.00
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	\$ 5,000.00
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	\$ 4,000.00
01-01-1400-6445	Admin Contracted Services-Audit	\$ -	\$ -	\$ 20,000.00	\$ 30,131.13	\$ 10,000.00
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	\$ 17,026.00
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	\$ 250,000.00
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	\$ 10,000.00
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	\$	1,083.00
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	\$	920,124.27

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	\$	10,160.00
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	\$	186,069.00

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	\$	250.00
01-02-2160-6300	Livestock Killed by Wolves - Miscellaneous Expenses	\$	3,000.00	\$	2,910.84	\$	4,000.00
01-02-2170-6310	Livestock Valuer - Miscellaneous Services	\$	2,000.00	\$	800.00	\$	2,000.00
01-02-2170-6415	Livestock Valuer - Mileage & Travel Expenses	\$	500.00	\$	146.61	\$	550.00
01-02-2180-6310	Veterinary Services - Miscellaneous Services	\$	421.40	\$	421.40	\$	-
Total Livestock Claims Expenses		\$	6,139.58	\$	4,497.03	\$	6,800.00

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		\$ 24,000.00
Total Planning & Development Expenses	\$ 33,400.00	\$ 24,219.06	\$ 31,200.00	\$ 29,955.96		\$ 85,844.00

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		\$ 40,626.00
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	\$	852,126.54

Water & Sewer Expenses	2024 Budget	2024 Actual	2025 Budget	2025 Actual		2026 Budget
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		\$ 16,319.00
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		\$ 30,000.00
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		\$ 291,619.00

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		\$ 5,000.00
01-04-4440-6300 Landfill Building - Miscellaneous Expense	\$ 2,500.00	\$ 1,516.52	\$ 2,500.00	\$ 247.41		\$ 1,000.00
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		\$ 128,597.79

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		\$ 7,300.00
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		\$ 24,596.00

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	\$	1,644.00
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	\$	254,152.12

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		\$ 920,124.27
Fire Dept	\$ 146,798.04	\$ 129,392.70	\$ 163,997.10	\$ 171,732.13		\$ 186,069.00
Livestock	\$ 6,139.58	\$ 4,497.03	\$ 6,141.40	\$ 5,270.81		\$ 6,800.00
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		\$ 85,844.00
Transportation	\$ 688,560.42	\$ 688,560.42	\$ 860,066.67	\$ 664,895.88		\$ 852,126.54
Water & Sewer	\$ 382,966.47	\$ 646,657.81	\$ 255,016.50	\$ 676,673.06		\$ 291,619.00
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		\$ 128,597.79
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		\$ 254,152.12
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		\$ 4,269,680.74

	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		\$ 4,270,039.67
Total Expenses	\$ 4,389,502.54	\$ 4,583,701.03	\$ 6,722,938.26	\$ 6,728,464.98		\$ 4,269,680.74
	\$ -	\$ 1,041,012.72	\$ (380,341.37)	\$ (1,543,058.35)		\$ 358.93

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	\$ 78,862.00
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	\$ 19,626.00
ICIP Approved Funding	\$ -	\$ -	\$ -	\$ -	\$ 1,925,224.00
HSWS Approved Funding	\$ -	\$ -	\$ -	\$ -	\$ 1,419,986.00
Community Emergency Preparedness Grant	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Deferred Revenue - Gas Tax	\$ 5,624.27	\$ -	\$ -	\$ -	\$ -
Deferred Revenue - OCIF	\$ 33,900.79	\$ -	\$ -	\$ -	\$ 246,433.00
Total Capital Expenditure Revenue	\$ 409,142.61	\$ 371,974.77	\$ 394,199.92	\$ 396,575.54	\$ 3,992,537.00

Florence & King -	\$ 68,441.29
Lift Stations -	\$ 105,106.57
Scada -	\$ 17,248.32
Spare chemical pump -	\$ 5,042.26
Water Intake Cleaning -	\$ 16,098.48
Hydrant Repairs -	\$ 34,496.64

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	\$ 1,363,634.00	\$ 1,581,866.00	\$ 2,945,500.00	\$ 1,363,634.00	\$ 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	\$ 540,585.00	\$ 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	?	\$ 525,201.00	\$ 1,419,986.00	\$ 1,945,187.00	\$ 525,201.00	\$ 1,458,467.00
Meadowland & Hwy 11 Lift Station Upgrades -Engineering	Def Rev - 2025 OCIF	\$ -	\$ 105,106.57	\$ 105,106.57	\$ -	\$ 105,106.00
New Tractor - PW	Emo 10 - Sportsfield	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
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
Truck Fill Station Automation Upgrade		\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Generator & drone - Emergency Prepardness		\$ -	\$ 50,000.00			\$ 125,000.00
WTP ScADA Upgrade	Def Rev - 2025 OCIF	\$ -	\$ 17,248.32	\$ 17,248.32	\$ -	\$ 17,248.00
WTP Spare Chemical Pump	Def Rev - 2025 OCIF	\$ -	\$ 5,042.26	\$ 5,042.26	\$ -	\$ 5,042.00
Fire Hydrant Repairs - total of 3	Def Rev - 2025 OCIF	\$ -	\$ 34,496.64	\$ 34,496.64	\$ -	\$ 34,496.00
WTP - Intake cleaning	Def Rev - 2025 OCIF	\$ -	\$ 16,098.48	\$ 16,098.48	\$ -	\$ 16,098.00
	TOTAL	\$ 2,823,420.00	\$ 3,775,028.63	\$ 6,932,679.27	\$ 3,207,650.64	
Gravel Resurfacing - Capital Expenditure						\$ 120,000.00
Szeder Drain - construction of new drain						\$ 115,000.00
Paving - water break patch on hwy						\$ 10,000.00
Total Proposed Capital Expenditures						\$ 6,815,957.00

Total Revenue	\$ 3,992,537.00
Total Expenses	\$ 6,815,957.00
	-\$ 2,823,420.00

Total to be used from Reserves for W&S Projects & PW Tractor	\$ 2,823,420.00
	\$ -

2026 ELCC Budget

ELCC REVENUES	2023 Budget	2023 Actuals	2024 Budget	2024 Actuals	2025 Budget	2025 Actual As of Dec 12/25	DRAFT 2026
02-00-0050-5411 Arena - Contr. From Reserve	5,000.00	0.00	25,000.00	4,914.00	0.00	0.00	22,000.00
02-00-0050-5510 Arena - Emo Municipal Levy	80,334.35	80,334.36	70,268.10	70,268.12	70,268.12	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	44,495.28	44,495.28
02-00-0050-5512 Arena Deposit Revenue					0.00	0.00	0
02-00-0050-5515 Arena - Grants	166,700.00	164,587.52	172,584.48	33,370.68	0.00	0.00	200,000.00
02-00-0050-5520 Arena - Hall Rental	4,500.00	4,818.31	4,500.00	7,000.58	6,500.00	5,949.29	6,500.00
02-00-0050-5525 Arena - Ice Rental	101,875.00	117,915.60	125,000.00	127,682.74	137,000.00	104,190.22	140,000.00
02-00-0050-5526 Arena - ATM	1,500.00	1,845.00	1,500.00	1,810.00	1,800.00	1,170.00	1,500.00
02-00-0050-5530 Arena - Canteen Revenue	3,888.00	5,878.75	5,000.00	5,324.50	5,000.00	3,473.20	5,300.00
02-00-0050-5535 Arena - Dressing Room Rental Revenu	520.00	520.00	520.00	546.00	520.00	556.92	575.00
02-00-0050-5540 Arena - Locker Rental	1,200.00	1,034.86	1,200.00	1,427.42	1,200.00	1,894.66	1,500.00
02-00-0050-5545 Arena - Public Skating	2,500.00	4,987.53	4,000.00	4,280.90	4,200.00	4,584.49	4,200.00
02-00-0050-5550 Arena - Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-00-0050-5551 Arena - Can Fundraiser	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-00-0050-5565 Arena - Heritage Grant	0.00	0.00	180,000.00	0.00	0.00	0.00	0.00
02-00-0050-5570 Arena - Fundraising Revenue	0.00	0.00	0.00	0.00	0.00	0.00	10,240.06
02-00-0050-5571 Arena - US Exchange	0.00	0.00	0.00	20.67	0.00	35.55	0.00
02-00-0050-5580 Arena - Misc Revenue	10,500.00	2,406.23	500.00	685.56	2,500.00	605.47	500.00
02-00-0050-5581 Arena - Ad Board Fee Revenue	0.00	9,200.00	9,200.00	9,753.90	9,400.00	9,109.62	9,682.00
02-00-0050-5582 Arena Hockey Office Rental Revenue	0.00	546.00	546.00	436.80	550.00	445.54	500.00
02-00-0050-5583 Arena - Non-Resident Fees - Ice/Hocke	0.00	805.90	3,000.00	2,061.59	2,000.00	2,024.78	2,060.00
02-00-0050-5584 Arena - Chair/Table Rentals Revenue	0.00	300.00	300.00	850.00	300.00	260.00	300.00
				0.00		0.00	
TOTAL ELCC REVENUES	\$ 412,946.36	\$ 429,609.07	\$ 647,613.84	\$ 314,928.74	\$ 285,733.40	\$ 249,063.14	\$ 519,620.46

ELCC EXPENSES	2023 Budget	2023 Actuals	2024 Budget	2024 Actuals	2025 Budget	2025 Actual As of Dec 12/25	DRAFT 2026
02-08-1225-6000 Arena - Salaries Full Time	76,566.18	85,758.92	82,237.62	84,235.05	87,716.89	70,406.04	90,208.40
02-08-1225-6005 Arena - Salaries Part Time	0.00	530.59	4,680.00	(327.94)	0.00	0.00	6,026.00
02-08-1225-6065 Arena - Janitor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-08-1225-6130 Arena Manager - Honorarium	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-08-1225-6170 Arena - CPP Employer Contribution	4,297.64	4,282.01	4,744.39	4,738.31	4,833.08	3,948.07	5,240.03
02-08-1225-6175 Arena - EI Employer Contribution	1,745.71	1,860.44	2,014.07	1,871.97	1,909.41	1,616.52	2,194.14
02-08-1225-6180 Arena - EHT	1,451.18	1,672.29	1,691.38	1,642.53	1,675.38	1,372.93	1,876.57
02-08-1225-6190 Arena - Employer Contribution to OME	6,697.75	8,299.16	7,672.68	6,990.61	7,130.42	6,134.19	8,437.64
02-08-1225-6195 Arena - Workers Compensation	2,024.21	2,449.67	2,973.05	2,794.69	2,938.44	2,449.46	3,705.02
02-08-1250-6200 Arena - Group Insurance	8,240.71	7,674.67	8,794.49	6,270.96	6,396.38	5,348.49	10,455.36
02-08-1315-6000 Arena,Health & Safety,Salaries Full Tirr	50.00	31.36	0.00	0.00	0.00	0.00	0.00
02-08-1315-6170 Arena, Health & Safety, CPP Emplr Con	2.81	1.79	0.00	0.00	0.00	0.00	0.00

02-08-1315-6175	Arena,Health & Safety,EI Emplr Contr	1.14	0.72	0.00	0.00	0.00	0.00	0.00
02-08-1315-6180	Arena, Health & Safety,EHT	0.95	0.61	0.00	0.00	0.00	0.00	0.00
02-08-1315-6190	Arena, Health & Safety, OMERS Emplr	4.37	2.14	0.00	0.00	0.00	0.00	0.00
02-08-1315-6195	Arena, Health & Safety, WSIB	1.32	0.85	0.00	0.00	0.00	0.00	0.00
02-08-1315-6300	Arena - Health & Safety	500.00	230.53	600.00	251.63	700.00	170.53	700.00
02-08-1340-6225	Arena Utilities - Hydro	45,674.45	46,142.42	46,000.00	50,718.68	52,000.00	38,883.92	55,000.00
02-08-1340-6230	Arena Utilities - Gas	8,500.00	9,353.08	11,500.00	8,408.40	9,000.00	6,885.44	12,000.00
02-08-1340-6235	Arena Utilities - Telephone/Internet	2,334.00	2,057.56	2,000.00	2,433.56	2,400.00	2,082.04	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	1,000.25	1,272.30
02-08-1400-6216	Arena - Office Supplies	790.00	659.82	900.00	17.97	500.00	123.96	500.00
02-08-1420-6440	Arena - Insurance	26,548.00	26,548.00	26,548.00	28,565.72	32,133.40	29,227.61	32,205.00
02-08-1430-6445	Arena - Audit	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
02-08-1492-6300	Arena - COVID-19 Expense	0.00	0.00	0.00	(278.70)	0.00	0.00	0.00
02-08-1555-6300	Arena Contribution to Reserve - Misc E	130,000.00	130,000.00	0.00	0.00	0.00	0.00	0.00
02-08-3410-6300	Arena - protective equipment	0.00	0.00	0.00	0.00	0.00	75.00	
02-08-8005-6300	Arena Administration Miscellaneous Ex	16,312.00	16,312.00	16,312.00	16,312.00	16,500.00	16,500.00	16,500.00
02-08-8006-6300	Arena - Training	0.00	0.00	0.00	0.00	0.00	263.00	600.00
02-08-8010-6205	Arena - Cleaning Supplies	1,000.00	1,580.85	1,800.00	1,969.36	2,000.00	1,126.59	2,000.00
02-08-8020-6005	DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-08-8030-6000	Arena, Zamboni Salaries Full Time	500.00	28.00	0.00	0.00	0.00	0.00	0.00
02-08-8030-6170	Arena, Zamboni, CPP Emplr Contr	28.06	1.59	0.00	0.00	0.00	0.00	0.00
02-08-8030-6175	Arena, Zamboni, EI Emplr Contr	11.40	0.64	0.00	0.00	0.00	0.00	0.00
02-08-8030-6180	Arena, Zamboni,EHT	9.48	0.55	0.00	0.00	0.00	0.00	0.00
02-08-8030-6190	Arena, Zamboni,OMERS Emplr Cont	43.74	2.54	0.00	0.00	0.00	0.00	0.00
02-08-8030-6195	Arena, Zamboni,WSIB	13.22	0.76	0.00	0.00	0.00	0.00	0.00
02-08-8030-6250	Zamboni - Repairs	1,000.00	867.66	1,500.00	1,296.03	1,500.00	3,396.78	3,000.00
02-08-8030-6260	Zamboni - Propane	4,000.00	3,269.25	4,000.00	3,107.85	3,600.00	2,505.14	3,600.00
02-08-8030-6300	Arena Zamboni - Miscellaneous Expenses	100.00	31.50	100.00	0.00	100.00	470.84	500.00
02-08-8040-6000	Arena Repairs Building - Salaries Full T	124.45	124.45	200.00	0.00	0.00	0.00	0.00
02-08-8040-6005	Arena Building Repairs - Salaries Part	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-08-8040-6053	Arena Building Repairs, Parks - Summe	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-08-8040-6170	Arena Building Repairs, CPP Emplr Cor	7.00	7.08	0.00	0.00	0.00	0.00	0.00
02-08-8040-6175	Arena Fund, Arena, Building Repairs,EI	3.00	2.85	0.00	0.00	0.00	0.00	0.00
02-08-8040-6180	Arena Fund, Arena, Building Repairs,EI	2.40	2.42	0.00	0.00	0.00	0.00	0.00
02-08-8040-6190	Arena Building Repairs, OMERS Emplr	10.89	11.64	0.00	0.00	0.00	0.00	0.00
02-08-8040-6195	Arena Fund, Arena, Building Repairs,W	3.30	3.39	0.00	0.00	0.00	0.00	0.00
02-08-8040-6245	Arena - Building Maintenance	18,000.00	10,232.68	12,248.83	6,821.96	10,000.00	9,450.62	12,000.00
02-08-8040-6250	Building - Repairs	0.00	0.00	0.00	73.65	0.00	0.00	0.00
02-08-8040-6300	Arena Building Repairs - Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-08-8045-6250	Arena Elevator Repairs & Mtnc					18,000.00	16,331.81	
02-08-8050-6300	Arena Equipment Replacement -Miscel	0.00	0.00	0.00	(15,851.31)	0.00	0.00	0.00

02-08-8060-6250	Canteen Expenses - Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-08-8060-6300	Canteen Expenses - Miscellaneous Ex	3,500.00	1,469.26	3,000.00	1,865.40	3,000.00	1,654.78	3,150.00
02-08-8070-6300	Arena Iceplant - Miscellaneous Expens	22,700.00	12,665.89	14,999.53	12,001.70	12,000.00	7,643.25	13,000.00
02-08-8080-6255	Arena Ice Surface - Gas & Oil	0.00	0.00	0.00	0.00	0.00	53.43	
02-08-8080-6300	Arena Ice Surface - Miscellaneous Exp	500.00	253.54	500.00	1,522.47	2,000.00	1,928.89	2,500.00
02-08-8110-6300	Friends of Arena - Miscellaneous Expe	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-08-8140-6220	Arena - Misc - Material & Supplies Builc	100.00	20.48	100.00	0.00	0.00	10.24	0.00
02-08-8140-6255	Arena - Gas & Oil	0.00	0.00	0.00	15.08	0.00	7.56	0.00
02-08-8140-6300	Arena - Miscellaneous Expense	2,000.00	4,888.60	1,500.00	108.00	1,500.00	524.88	1,600.00
02-08-8140-6420	Arena Misc Expense - Advertising	0.00	55.00	0.00	232.10	0.00	308.00	450.00
02-08-8141-6000	Arena - PW Rds - Salaries Full Time	1,180.00	951.68	1,200.00	1,469.54	0.00	326.16	1,500.00
02-08-8141-6170	Arena - PW Rds - CPP Emplr Contr	70.00	46.37	70.00	51.07	0.00	18.85	0.00
02-08-8141-6175	Arena - PW Rds - EI Emplr Contr	33.00	18.93	35.00	19.11	0.00	7.49	0.00
02-08-8141-6180	Arena - PW Rds - EHT	23.00	18.57	25.00	28.81	0.00	6.36	0.00
02-08-8141-6190	Arena - PW Rds - OMERS Emplr Cont	106.00	87.72	135.00	139.93	0.00	30.06	0.00
02-08-8141-6195	Arena - PW Rds - WSIB	35.00	26.79	40.00	50.47	0.00	11.16	0.00
02-08-8150-6300	Arena Capital Expenditure	20,000.00	12,429.89	381,292.80	41,621.42	0.00	0.00	222,000.00
02-08-8160-6300	Bldg & Equipment Replacement Resen	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ELCC EXPENSES		\$ 412,946.36	\$ 399,062.64	\$ 647,613.84	\$ 277,320.46	\$ 285,733.40	\$ 237,300.34	\$ 519,620.46

\$ -

	2023 Budget	2023 Actuals	2024 Budget	2024 Actuals	2025 Budget	2025 Actual As of Dec 12/25	DRAFT 2026
Total - Operating & Capital Items Combined							
Total Revenues	\$ 412,946.36	\$ 429,609.07	\$ 647,613.84	\$ 314,928.74	\$ 285,733.40	\$ 249,063.14	\$ 519,620.46
Total Expenses	\$ 412,946.36	\$ 399,062.64	\$ 647,613.84	\$ 277,320.46	\$ 285,733.40	\$ 237,300.34	\$ 519,620.46
	\$ -	\$ 30,546.43	\$ -	\$ 37,608.28	\$ -	\$ 11,762.80	\$ -

EarlyON Revenues	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget
03-00-0050-5600 ETL - RR Dist Social Services	\$ 167,158.94	\$ 167,159.00	\$ 175,038.44	\$ 175,038.00	\$ 153,627.00
03-00-0050-5655 ETL - Misc Revenue	\$ -	\$ 10.00		\$ 193.00	
Total EarlyON Revenues	\$ 167,158.94	\$ 167,169.00	\$ 175,038.44	\$ 175,231.00	\$ 153,627.00

EarlyON Expenses	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget
03-09-1225-6000 ETL - Salaries Full Time	\$ 54,194.40	\$ 36,881.39	\$ 61,003.89	\$ 57,671.92	\$ 69,877.85
03-09-1225-6005 ETL - Salaries Part Time	\$ 29,418.71	\$ 27,034.08	\$ 27,574.76	\$ -	\$ -
03-09-1225-6170 Emo Toy Library - CPP Employer	\$ 4,558.31	\$ 3,507.07	\$ 5,114.81	\$ 3,211.18	\$ 3,949.48
03-09-1225-6175 Emo Toy Library - EI Employer Co	\$ 1,943.10	\$ 1,944.73	\$ 1,983.62	\$ 1,322.59	\$ 1,593.21
03-09-1225-6180 Emo Toy Library - EHT	\$ 1,630.40	\$ 7,977.04	\$ 1,664.71	\$ 1,123.31	\$ 1,362.62
03-09-1225-6190 ETL - Employer Contribution to C	\$ 7,524.93	\$ 7,532.47	\$ 7,683.12	\$ 5,184.29	\$ 6,289.01
03-09-1225-6195 Emo Toy Library - Workers Compe	\$ 2,859.48	\$ 2,862.29	\$ 2,919.54	\$ 2,001.97	\$ 2,690.30
03-09-1250-6200 ETL - Group Insurance	\$ 13,283.78	\$ 12,872.54	\$ 13,129.99	\$ 8,730.22	\$ 7,841.52
03-09-1470-6425 ETL - Training	\$ 4,000.00	\$ 2,091.39	\$ 4,000.00	\$ 58.89	\$ 3,000.00
03-09-8205-6300 Administration Expense	\$ 8,939.83	\$ 8,939.83	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00
03-09-8210-6300 Ontario Early Yrs Outreach - Mis	\$ -	\$ -			
03-09-8220-6300 ETL Kitchen Material & Equip	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
03-09-8220-6645 ETL Furniture	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00
03-09-8230-6300 ETL - Teaching Supplies	\$ -	\$ -	\$ -	\$ 1,166.86	\$ 3,500.00
03-09-8230-6440 ETL Program Related - Insurance	\$ 145.00	\$ 109.01	\$ 250.00	\$ 426.06	\$ 450.00
03-09-8230-6445 ETL - Audit	\$ 4,000.00	\$ 4,000.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
03-09-8230-6635 ETL - Memberships/Licences	\$ -	\$ 80.00	\$ -	\$ -	\$ 200.00
03-09-8230-6636 ETL - Food/Meals	\$ 4,000.00	\$ 2,292.36	\$ 4,000.00	\$ 2,332.31	\$ 4,500.00
03-09-8230-6640 ETL Program Related - Craft Supp	\$ 5,000.00	\$ 3,200.09	\$ 5,000.00	\$ 3,475.42	\$ 1,000.00
03-09-8240-6215 ETL Office Related - Office Suppl	\$ 3,000.00	\$ 2,685.70	\$ 3,000.00	\$ 1,535.84	\$ 2,850.00
03-09-8240-6235 ETL - Telephone & Communicati	\$ 1,100.00	\$ 897.00	\$ 1,200.00	\$ 896.76	\$ 1,000.00
03-09-8240-6300 ETL Office Related - Miscellaneous	\$ 500.00	\$ 487.65	\$ 1,100.00	\$ 2,930.27	\$ -
03-09-8240-6430 ETL - Office - Rent	\$ 17,961.00	\$ 17,919.24	\$ 18,314.00	\$ 18,314.00	\$ 20,023.32
03-09-8245-6300 ETL - Equipment & Leases	\$ 500.00	\$ 64.28	\$ 500.00	\$ 60.82	\$ 500.00
03-09-8250-6300 ETL Health and Safety - Miscellar	\$ -	\$ -	\$ -	\$ 221.91	\$ 400.00
03-09-8251-6300 ETL - Events/Activities	\$ 500.00	\$ 93.62	\$ 500.00	\$ 151.23	\$ 500.00
03-09-8260-6000 ETL Building & Yard, Salaries Full	\$ -	\$ 365.95			
03-09-8260-6170 ETL , CPP Emplr Contr	\$ -	\$ 20.60			
03-09-8260-6175 ETL Fund, EI Emplr Contr	\$ -	\$ 8.52			
03-09-8260-6180 ETL - Occupancy,EHT	\$ -	\$ 7.13			
03-09-8260-6190 ETL Building & Yard, OMERS Em	\$ -	\$ 32.94			
03-09-8260-6195 ETL - Occupancy,WSIB	\$ -	\$ 12.52			
03-09-8260-6300 Building - Janitorial/Houskeepin	\$ -	\$ -	\$ -	\$ -	\$ 500.00
03-09-8260-6430 Buildings and Yard	\$ 1,400.00	\$ 51.76	\$ 1,700.00	\$ 254.28	\$ 500.00
03-09-8261-6300 ETL - Snow Removal - Misc Expe	\$ 700.00	\$ 700.00	\$ 400.00	\$ 550.00	\$ 1,500.00
03-09-8270-6420 ETL - Advertising	\$ -	\$ -	\$ -	\$ -	\$ 600.00
03-09-8275-6300 ETL - Capital Expenses	\$ -	\$ -			
TOTAL EarlyON Expenses	\$ 167,158.94	\$ 144,511.20	\$ 175,038.44	\$ 125,620.13	\$ 153,627.31

	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget
Total Revenues	\$ 167,158.94	\$ 167,169.00	\$ 175,038.44	\$ 175,231.00	\$ 153,627.00
Total Expenses	\$ 167,158.94	\$ 144,511.20	\$ 175,038.44	\$ 125,620.13	\$ 153,627.31
Total	\$ -	\$ 22,657.80	\$ -	\$ 49,610.87	\$ 0.31

2026 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	0.01629115
5919	Emo Township	General	Multi-residential	Occupied	0.02481957
5919	Emo Township	General	Commercial	Occupied	0.02747991
5919	Emo Township	General	Commercial	Excess Land	0.01923594
5919	Emo Township	General	Commercial	Vacant Land	0.01923594
5919	Emo Township	General	Industrial	Occupied	0.02747991
5919	Emo Township	General	Industrial	Excess Land	0.01786194
5919	Emo Township	General	Industrial	Vacant Land	0.01786194
5919	Emo Township	General	Aggregate Extraction	Occupied	0.00000000
5919	Emo Township	General	Landfills	Occupied	0.01629115
5919	Emo Township	General	Pipelines	Occupied	0.07437073
5919	Emo Township	General	Farm	Occupied	0.00407279
5919	Emo Township	General	Managed Forests	Occupied	0.00407279

2026 Tax Rates Summary

Using OPTA calculated rates on April 21, 2026 11:46AM EST.

Active parameter set: Current Parameters (Unsaved)

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2026 Tax Ratios

	Residential	Multi-residential	Commercial			Industrial	Aggregate Extrac			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	0.01629115	0.02481957	0.02747991	0.01923594	0.01923594	0.02747991	0.01786194	0.01786194	0.00000000	0.01629115	0.07437073	0.00407279	0.00407279

Tax Tools, 2026 Tax Impact Summary

Emo Township, 5919

Using OPTA calculated rates on April 21, 2026 11:44AM EST.

Active parameter set: Current Parameters (Unsaved)

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2026 Tax Ratios

Class	2025 Total Year End Taxation			2026 Estimated Total Taxation (\$)			Difference Between 2025 and 2026 Taxation						CVAs Used to determine municipal general levy		
	Municipal	Education	Total 2025	Municipal	Education	Total 2026	Municipal		Education		Total Change		CVA	Tax Ratio	du. Tax Rate
							\$	%	\$	%	\$	%			
Taxable															
Residential	1,665,336	158,748	1,824,084	1,690,316	158,748	1,849,064	24,980	1.50%	0	0.00%	24,980	1.37%	103,756,700	1.000000	0.00153000
Multi-residential	52,451	3,282	55,733	53,238	3,282	56,520	787	1.50%	0	0.00%	787	1.41%	2,145,000	1.523500	0.00153000
Com. Occupied	249,444	81,079	330,523	253,186	81,079	334,265	3,742	1.50%	0	0.00%	3,742	1.13%	9,213,500	1.686800	0.00880000
Com. Exc. Land	1,262	586	1,848	1,281	586	1,867	19	1.50%	0	0.00%	19	1.02%	66,600	1.180760	0.00880000
Com. Vac. Land	3,417	1,587	5,004	3,468	1,587	5,055	51	1.50%	0	0.00%	51	1.02%	180,300	1.180760	0.00880000
Ind. Occupied	15,267	5,006	20,273	15,496	5,006	20,502	229	1.50%	0	0.00%	229	1.13%	563,900	1.686800	0.00880000
Ind. Exc. Land	195	98	293	198	98	296	3	1.50%	0	0.00%	3	1.00%	11,100	1.096420	0.00880000
Ind. Vac. Land	370	185	554	375	185	560	6	1.50%	0	0.00%	6	1.00%	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	110,713	13,297	124,010	112,374	13,297	125,671	1,661	1.50%	0	0.00%	1,661	1.34%	1,511,000	4.565100	0.00880000
Farm	24,964	2,380	27,344	25,338	2,380	27,718	374	1.50%	0	0.00%	374	1.37%	6,221,400	0.250000	0.00038250
Managed Forests	589	56	646	598	56	654	9	1.50%	0	0.00%	9	1.37%	146,900	0.250000	0.00038250
Com Total Taxable	254,124	83,252	337,375	257,935	83,252	341,187	3,812	1.50%	0	0.00%	3,812	1.13%	9,460,400		
Ind Total Taxable	15,832	5,289	21,121	16,069	5,289	21,358	237	1.50%	0	0.00%	237	1.12%	596,000		
Total Taxable	2,124,009	266,303	2,390,312	2,155,870	266,303	2,422,173	31,861	1.50%	0	0.00%	31,861	1.33%	123,837,400		

Payment in Lieu															
Residential	379	0	379	384	0	384	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	27,745	3,070	30,816	28,161	3,070	31,232	416	1.50%	0	0.00%	416	1.35%	1,024,800	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	26	16	41	26	16	42	0	1.52%	0	0.00%	0	0.94%	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	27,745	3,070	30,816	28,161	3,070	31,232	416	1.50%	0	0.00%	416	1.35%	1,024,800		
Ind Total PIL	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0.00%	0		
Total PIL	28,150	3,086	31,236	28,572	3,086	31,658	422	1.50%	0	0.00%	422	1.35%	1,050,000		
Com Grand Total	281,869	86,322	368,191	286,097	86,322	372,419	4,228	1.50%	0	0.00%	4,228	1.15%	10,485,200		
Ind Grand Total	15,832	5,289	21,121	16,069	5,289	21,358	237	1.50%	0	0.00%	237	1.12%	596,000		
Grand Total	2,152,159	269,389	2,421,548	2,184,442	269,389	2,453,831	32,283	1.50%	0	0.00%	32,283	1.33%	124,887,400		