



By-Law No. 2025-23

Being a By-law to adopt the estimates of all Sums required and to Levy and Collect Property Taxes for the 2025 Taxation year

WHEREAS the Municipal Act, 2001, S.O. 2001 c.25, as amended (hereinafter referred to as the "*Municipal Act*") and regulations made under that Act require the Council of a local municipality pass a bylaw to levy specified rates on all assessment rateable for local municipal purposes for each taxation year;

AND WHEREAS the Council of the Corporation of the Township of Dubreuilville (hereinafter referred to as "*Council*" and "*Corporation*" respectively) has prepared and adopted estimates of all sums required to be raised for its own purposes, including that to be raised from all rateable assessment pursuant to Section 290 of the Municipal Act;

AND WHEREAS Council has by By-Law No. 2025-04 provided a levy to be made before the adoption of those estimates;

AND WHEREAS all property assessment rolls on which the 2025 taxes are to be levied have been returned pursuant to the provisions of the Assessment Act, R.S.O. 1990, c. A31, as amended (hereinafter referred to as the "*Assessment Act*");

AND WHEREAS property classes and property subclasses have been prescribed pursuant to Section 7 and 8 of the Assessment Act;

AND WHEREAS Council is required to establish tax ratios pursuant to Section 308 of the Municipal Act for each prescribed property class;

AND WHEREAS Council is required to establish the treatment of each property subclass pursuant to Section 313 of the Municipal Act;

AND WHEREAS Section 312 of the Municipal Act provides for the establishment of tax rates to be levied for local municipal purposes;

AND WHEREAS the taxes for School purposes shall be levied, collected, and administered by the Township in accordance with the Education Act, R.S.O. 1990, c.E.2, Ontario Regulation 400/98 made and most recently revised under that Act;

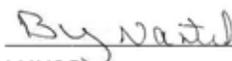
AND WHEREAS Part X of the Municipal Act provides for the issuance of tax bills and the collection and administration of tax amounts;

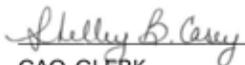
NOW THEREFORE the Council of the Corporation of the Township of Dubreuilville hereby enacts as follows:

1. That the amount to be raised on all property rateable for local municipal purposes is set at \$1,494,028, inclusive of payments in lieu of tax;
2. That the tax ratios for each property class are as follows:
 - a. residential property class: 1.000000;
 - b. new multi-residential property class: 1.000000;
 - c. multi-residential property class: 1.383071;
 - d. commercial property class: 1.570000;
 - e. broad industrial class: 2.217259;
 - f. residual industrial property class: 2.217259;
 - g. large industrial property class: 2.217259;
 - h. pipelines property class: 1.100000;
 - i. farm property class: 0.250000; and
 - j. managed forests property class: 0.250000.
3. That, in accordance with Subsection 313(1.3) of the Municipal Act, no tax rate reductions shall be applied to properties in the Vacant or Excess land Subclasses prescribed under paragraphs 2 or 3 of Subsection 8(1) of the Assessment Act;
4. That the Township shall levy on rateable property the Tax Rates set out in Schedule "A" attached hereto and forming part of this by-law in accordance with the following:
 - a. General municipal tax rates shall be levied on all property rateable for municipal purposes; and
 - b. Provincial education tax rates shall be levied on all property rateable for school purposes.
5. That the final tax levy to be billed under this by-law shall be reduced by the amount raised by the interim tax levy.
6. The final levy to be billed and imposed under this by-law shall be paid in two instalments due on the following dates:
 - a. 50% on August 29, 2025
 - b. 50% on October 31, 2025

7. That in accordance with Section 345 of the Municipal Act, penalty and interest shall be imposed against amounts that become due and remain unpaid as follows:
 - a. For any instalment that comes due, a penalty of one and one-quarter percent (1.25%) of the amount in default on the first day of default being the day immediately after the due date; and
 - b. Any and all taxes and instalments that remain unpaid after the first day of default shall be subject to interest for non-payment, which will be calculated at a rate of one and one-quarter per cent (1.25%) per month and imposed on the first day of each calendar month subsequent to the date of default.
8. The Treasurer of the Corporation (*Treasurer*) is hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.
9. All moneys raised, levied or collected under the authority of this by-law shall be paid in the hands of the Treasurer.
10. The Treasurer is authorized to accept part payment of any taxes due; however, no such payment shall negate or alter the date on which full payment of taxes, or an instalment of taxes becomes due.
11. This bylaw shall come into force and take effect on the date of its passing.

READ a first, second and third time and be finally passed this 23rd day of April 2025.


MAYOR


CAO-CLERK



Schedule "A" / By-Law 2025-23

2025 Municipal General Levy Rates and Levy Estimate and Provincial Education Tax Summary

(See 2025 Budget attached)

Realty Tax Class	RTC RTQ	2025 CVA	Municipal Levy			Education Levy	
			Ratio	Rate	Levy	Rate	Levy
<i>Taxable</i>							
Residential	RT	32,565,200	1.000000	0.03324624	\$1,082,670	0.00153000	\$49,825
New Multi-Residential	NT	189,000	1.000000	0.03324624	\$6,284	0.00153000	\$289
Multi-Residential	MT	194,000	1.383071	0.04598191	\$8,920	0.00153000	\$297
Commercial	CT	6,214,200	1.570000	0.05219660	\$324,360	0.00880000	\$54,685
	CU	8,900	1.570000	0.05219660	\$465	0.00880000	\$78
	CX	581,900	1.570000	0.05219660	\$30,373	0.00880000	\$5,121
	GT	222,100	1.570000	0.05219660	\$11,593	0.00880000	\$1,954
Industrial	IT	52,300	2.217259	0.07371552	\$3,855	0.00880000	\$460
	IX	71,500	2.217259	0.07371552	\$5,271	0.00880000	\$629
Sub-Total Taxable		40,099,100			\$1,473,791		\$113,338
<i>Payment in Lieu</i>							
Residential	RP	110,600	1.000000	0.03324624	\$3,677	0.00153000	\$169
Commercial	CF	167,700	1.570000	0.05219660	\$8,753	0.00980000	\$1,643
	CP	80,500	1.570000	0.05219660	\$4,202	0.00880000	\$708
Industrial	IP	46,000	2.217259	0.07371552	\$3,391	0.00880000	\$405
	IR	2,900	2.217259	0.07371552	\$214	0.00880000	\$26
Sub-Total PIL		407,700			\$20,237		\$2,951
Total (Tax + PIL)		40,506,800			\$1,494,028		\$116,289

Budget 2025 - By-Law 2025-23

<u>Account Code</u>		<u>2025 Budget</u>	<u>2025 Actual</u>	<u>Notes</u>
1-3-1000-1000	TAXATION - CX	(1,494,028.00)		As per actual revenues in 2024
1-3-1000-1001	TAXATION - RT		(515.12)	
1-3-1000-1002	TAXATION - MT			
1-3-1000-1003	TAXATION - NT			
1-3-1000-1004	TAXATION - CT			
1-3-1000-1006	TAXATION - IT			
1-3-1000-1007	TAXATION - IX			
1-3-1000-1008	TAXATION - LT			
1-3-1000-1009	TAXATION - LU			
1-3-1000-1015	TAXATION - CU			
1-3-1000-1016	TAXATION - GT			
1-3-1000-1017	TAXATION - PILS IR			
1-3-1000-1020	TAX SUP - PILS			
1-3-1000-1021	TAX SUP - RT			
1-3-1000-1024	TAX SUP CT			
1-3-1000-1025	TAX SUP CX			
1-3-1000-1030	TAXATION - PILS CP	(11,000.00)		
1-3-1000-1031	TAXATION - PILS IP			
1-3-1000-1032	TAXATION - PILS RP			
1-3-1000-1040	TAXATION - ROW WT	(4,000.00)		
1-3-1000-1050	TAXATION - Interim Billing			
1-3-1000-5830	TAXATION - Interest on Taxes / Penalties	(14,500.00)	(2,797.88)	
Revenue Sub-Total		(1,523,528.00)	(3,313.00)	
Department Total		(1,523,528.00)	(3,313.00)	
1-3-1500-5000	Admin - Funding - Provincial Government	(301,100.00)	(75,275.00)	OMPF 301,100
1-3-1500-5010	Admin - Funding - Federal Government			
1-3-1500-5020	Admin - Funding - Others		(217.93)	Home Serve /Put all Funding except OMPF in 1-2-2000-9190 Bank Reserve Fund
1-3-1500-5040	Admin - Misc. Other		(26.55)	
1-3-1500-5110	Admin - User Fees Tax Certifi. & Insp.	(2,500.00)	(300.00)	
1-3-1500-5120	Admin - User Fees Others	(1,500.00)	(65.63)	DC / CC Service Charge
1-3-1500-5120	Admin - User Fees Water On/Off Fees		(100.00)	
1-3-1500-5190	Admin - User Fees Gym Commission		(300.00)	
1-3-1500-5210	Admin - User Fees MNR Commission		(23.00)	
1-3-1500-5300	Admin - Licences Lottery	(150.00)		
1-3-1500-5520	Admin - Rental Other	(500.00)		Cantine Lot Rental
1-3-1500-5540	Admin - Marriage	(1,250.00)	(450.00)	
1-3-1500-5840	Admin - Interest NSF Charges			
1-3-1500-5850	Admin - Interest Late Payment Invoices	(65,000.00)	(35,839.31)	A/R interest on accounts
1-3-1500-5930	Admin - Misc. Copies & Fax	(500.00)	(89.00)	
1-3-1500-5940	Admin - Non Inventory Supplies Sold			
1-3-1500-5950	Admin - Misc. Service Ontario Commission	(17,000.00)	(2,085.27)	Annual commision & Stipend
1-3-1500-5970	Admin - Misc. Prev. Yr Surplus			
1-3-1500-5980	Admin - Misc. Res. to Revenues	(1,200.00)		WF - Unspent Employee Contract Visioncare \$1, 200/ Year End Entry
1-3-1500-6040	Admin - Misc. Souvenir Shop	(500.00)	(214.15)	
1-3-1500-6080	Admin - Misc. Sales MTO Books	(200.00)	(204.45)	
Revenue Sub-Total		(391,400.00)	(115,190.29)	
1-4-1500-1005	Cash Short / Over Penny Rounding		(0.02)	
1-4-1500-7010	Admin - Travelling / Training Development	12,000.00	7,275.41	Examples: Vadim / Fall Sector NSA/MTE/AMCTO/Treasurer's Forum/Fred Dean/Lottery Training
1-4-1500-7020	Admin - Subscription Association	4,000.00	3,957.05	Example: AMO655/FONOM160/ADMA100/MEP38/AMCTO390/NSA2100/NOMA255/AFMO330/OGRA 520
1-4-1500-7030	Admin - Subscription Publication			
1-4-1500-7050	Admin - Subscription Domain Name			
1-4-1500-7070	Admin - Subscription Radio License			
1-4-1500-7200	Admin - Payroll Salaries	930,000.00	103,372.51	All depts included & re-distributed in proper depts actual accounts
1-4-1500-7201	Admin - Working Fund			
1-4-1500-7220	Admin - Benefits C.P.P.	19,000.00	5,965.49	
1-4-1500-7230	Admin - Benefits E.I.	7,000.00	2,373.43	
1-4-1500-7240	Admin - Benefits E.H.T.	8,000.00	2,046.94	
1-4-1500-7250	Admin - Benefits WSIB General	12,000.00		
1-4-1500-7270	Admin - Benefits Pension Plan	40,000.00	10,852.73	OMERS
1-4-1500-7300	Admin - Employee Contract Medical Plan	51,000.00	7,653.79	Victor - Increased Benefits as per New Employee Agreement
1-4-1500-7310	Admin - Employee Contract Visioncare	7,000.00		As per New Employee Contract - This is for 2 years
1-4-1500-7350	Admin - Employee Contract Services		50.00	
1-4-1500-7400	Admin - Insurance Building / Contents	461.30	461.30	
1-4-1500-7410	Admin - Insurance Liability	8,772.63	8,772.63	
1-4-1500-7420	Admin - Insurance Vehicles			
1-4-1500-7430	Admin - Insurance Life			
1-4-1500-7500	Admin - Supplies Office	3,500.00	784.53	
1-4-1500-7510	Admin - Supplies Printing	1,500.00		
1-4-1500-7520	Admin - Supplies Operations	2,600.00	567.63	Adobe - Acrobat Pro
1-4-1500-7530	Admin - Supplies Coffee	500.00	82.00	
1-4-1500-7570	Admin - Supplies P/R	500.00	100.00	Special Meeting / Presentation / PR Items
1-4-1500-7580	Admin - Supplies Postage	3,000.00	681.88	
1-4-1500-7620	Admin - Supplies Health & Safety	500.00		
1-4-1500-7630	Admin - Supplies Others	3,464.42	3,464.42	HR Download 1\2 in Health & Safety Department
1-4-1500-7640	Admin - Supplies Wedding Ceremony	1,000.00		
1-4-1500-7700	Admin - Advertizing News Paper			
1-4-1500-7710	Admin - Advertizing Television			
1-4-1500-7720	Admin - Advertizing Others			

<u>Account Code</u>		<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Notes</u>
1-4-1500-7740	Admin - Buying Equipment CPU/Upgrade	36,800.00	10,731.11	Cyber Insurance \$5,400 / ReMarkable Paper Pro Bundle \$1,400 / Icity Upgrade \$30,000 Property and Utility Programs
1-4-1500-7750	Admin - Buying Equipment CPU Lease			
1-4-1500-7760	Admin - Buying Equipment	4,500.00		Desk extension \$1,000 / Office Chair \$500
1-4-1500-7800	Admin - Phone General	2,500.00	854.28	
1-4-1500-7820	Admin - Phone Fax	250.00	61.04	
1-4-1500-7830	Admin - Phone Modem Line			
1-4-1500-7840	Admin - Broadband	75,000.00	10,212.14	5,000 + Tax
1-4-1500-7870	Admin - Phone Conferencing	250.00	164.02	
1-4-1500-7880	Admin - Phone Cellular	2,300.00	510.00	\$55-CAO / \$50-Treasurer / \$40 Office Admin \$30-Admin & Reception & AP/AR - See new policy starting on May 1, 2025
1-4-1500-7890	Admin - Phone Voice Mail			
1-4-1500-7920	Admin - Maintenance Contract CPU	80,000.00	29,071.62	GIS Maint \$10,000 / Icompass IT \$51,800 / iCity \$5,200
1-4-1500-7930	Admin - Maintenance Contract Copiers	5,200.00	1,227.88	
1-4-1500-7950	Admin - Maintenance Outside Force	33,000.00	22,182.79	Asset Management Agreement with Wawa Twn (15,750) PSD Asset Man. 18,150
1-4-1500-8000	Admin - Misc. Service Auditors	31,600.00		
1-4-1500-8010	Admin - Misc. Service Courier			
1-4-1500-8020	Admin - Misc. Service Lawyer	20,000.00	508.80	Consolidation / Planning
1-4-1500-8040	Admin - Misc. Service Water/Sewer			
1-4-1500-8120	Admin - Misc. Service Prof. Advice	5,000.00	2,849.28	MTE (5000)
1-4-1500-8130	Admin - Misc. Service Others	22,500.00	5,690.68	MPAC (10,640) / Website(10,000) / Shredding on Site (1,700) / Year End Entry
1-4-1500-8210	Admin - Rentals Equipments			
1-4-1500-8300	Admin - Misc. Deficit Previous Year			
1-4-1500-8310	Admin - Misc. Tax Own Properties			
1-4-1500-8320	Admin - Misc. Provision Reserves	3,000.00		Computer Reserve \$3000 Year End Entry
1-4-1500-8325	Admin - Misc. Revenue to Working Fund Reserve	80,897.68		Balance Budget
1-4-1500-8340	Admin - Misc. Bank Charges	14,000.00	3,064.37	Interest on Loan, Payroll fees, Check Pro fees & Night deposits fees
1-4-1500-8350	Admin - Misc. Capping Tax Cancel			
1-4-1500-8360	Admin - Misc. Vacancy Rebates Tax Cancel			
1-4-1500-8370	Admin - Misc. Tax Default	25,000.00		
1-4-1500-8390	Admin - Misc. Tax Cancellations Schools			Misc.
1-4-1500-8410	Admin - Misc. Donation	1,000.00		500 Kids XMas / 200 High School / 50 ESODB Year Book / 300 High School Concert
1-4-1500-8410	Admin - Misc. Special Request			
1-4-1500-8420	Admin - Misc. Others			
1-4-1500-8430	Admin - CIPEG Program	77,500.00	1,825.10	
1-4-1500-8500	Admin - Capital Project Misc.			
1-4-1500-8700	Admin - Purchases Souvenir Shop	1,500.00	1,092.40	
1-4-1500-8720	Admin - Cost of Good Sold	700.00		
1-4-1500-8740	Admin - Purchases MTO Books	250.00	191.47	
1-4-1500-9000	Admin - Amortization Expenses			
Expenses Sub-Total		1,638,546.03	248,698.70	
Department Total		1,247,146.03	133,508.41	
1-3-1510-5020	Council - Funding - Others			
1-3-1510-5040	Council - Misc. Others			
1-3-1510-5970	Council - Misc. Prev. Yr. Surplus			
1-3-1510-5980	Council - Misc. Reserves to Revenues	(1,000.00)		WF - Misc. Service Others / Year End Entry
Revenue Sub-Total		(1,000.00)	-	
1-4-1510-7010	Council - Misc. Service Others	1,000.00		
1-4-1510-7200	Council - Payroll Salaries	40,000.00	10,769.22	Councillors + Mayor
1-4-1510-7200	Council - Per Diem			Per Diem up to max of \$200/day
1-4-1510-7220	Council - Benefits C.P.P.	960.00	392.14	
1-4-1510-7230	Council - Benefits E.I.	700.00	247.17	
1-4-1510-7240	Council - Benefits E.H.T.	800.00	220.43	
1-4-1510-7430	Council - Insurance Life	500.00	235.93	Robichaud Insurance
1-4-1510-7520	Council - Supplies Operations			
1-4-1510-7570	Council - Supplies P/R	3,000.00	262.28	Volunteer appreciation \$1,500, Misc. (200) Plates & gifts
1-4-1510-7590	Council - Supplies Elections			
1-4-1510-7720	Council - Advertising Others			
1-4-1510-8010	Council - Misc. Service Courier			
1-4-1510-8130	Council - Misc. Service Others			
1-4-1510-8320	Council - Misc. Provision Reserves	1,000.00		Hall of Fame Reserve Year End Entry
1-4-1510-8410	Council - Donation	1,018.00		Fishing Sponsorship 1,113
1-4-1510-8420	Council - Misc. Other	2,500.00		Fire Works
Expenses Sub-Total		51,478.00	12,127.17	
Department Total		50,478.00	12,127.17	
1-3-1520-5020	Mayor - Funding - Others			
1-3-1520-5040	Mayor - Misc. Others			
1-3-1520-5970	Mayor - Misc. Previous Yr. Surplus			
Revenue Sub-Total		-	-	
1-4-1520-7010	Mayor - Travelling Training/Development	5,000.00	3,055.33	
1-4-1520-7010	Mayor - Subscription Association			
1-4-1520-7880	Mayor - Phone Cellular	860.00	195.00	\$75 a month - See new policy starting on May 1, 2025
1-4-1520-8130	Mayor - Service Others			
1-4-1520-8210	Mayor - Rentals Equipments			
Expenses Sub-Total		5,860.00	3,250.33	
Department Total		5,860.00	3,250.33	
1-3-1530-5980	Hemphill - Misc. Reserves to Revenues	(300.00)		WF - Travelling Training/Development / Year End Entry

<u>Account Code</u>		<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Notes</u>
	Revenue Sub-Total	(300.00)	-	
1-4-1530-7010	Hemphill - Travelling Training/Development	300.00		
1-4-1530-7880	Hemphill - Phone Cellular	340.00	75.00	
	Expenses Sub-Total	640.00	75.00	
	Department Total	340.00	75.00	
1-3-1540-5970	Vallières Junior - Misc. Prev. Yr. Surplus			
	Revenue Sub-Total	-	-	
1-4-1540-7010	Vallières Junior- Travelling Training/Development	300.00		
1-4-1540-7880	Vallières Junior- Phone Cellular	340.00	100.00	
	Expenses Sub-Total	640.00	100.00	
	Department Total	640.00	100.00	
1-3-1550-5970	Lévesque K- Misc. Prev. Yr. Surplus			
	Revenue Sub-Total	-	-	
1-4-1550-7010	Lévesque K- Travelling Training/Develop.	300.00		
1-4-1550-7880	Lévesque K - Phone Cellular	340.00	75.00	
	Expenses Sub-Total	640.00	75.00	
	Department Total	640.00	75.00	
1-3-1560-5970	Perth H - Misc. Prev. Yr. Surplus			
	Revenue Sub-Total	-	-	
1-4-1560-7010	Perth H - Travelling Training/Develop.	300.00		
1-4-1560-7880	Perth H - Phone Cellular	340.00	75.00	
	Expenses Sub-Total	640.00	75.00	
	Department Total	640.00	75.00	
1-3-1570-5000	Complexe - Funding - Provincial Government			
1-3-1570-5010	Complexe -Funding - Federal Government			
1-3-1570-5020	Complexe - Funding - Others			
1-3-1570-5040	Complexe - Misc. Others			
1-3-1570-5410	Complexe - Rental Halls	(5,000.00)	(992.77)	
1-3-1570-5430	Complexe - Rental Bank Machine	(10,000.00)	(2,499.99)	\$833.33 Mth Debit Machine Rental
1-3-1570-5440	Complexe - Rental Offices	(3,000.00)	(1,405.41)	Regional Employment (\$232.70/mth - as per By-Law 2019-37) Serco 3*year @\$50
1-3-1570-5520	Complexe - Rental Others	(700.00)		Dames Auxiliaires Friperie annual rental / Locker / Council Chamber
1-3-1570-5980	Complexe - Misc. Reserves to Revenues	(10,000.00)		WF - Supplies Other \$10,000 - Offie Year End Entry
1-3-1570-5990	Complexe - Misc. Capital Fund to Revenues			
1-3-1570-6010	Complexe - Misc. Une. Fund. Res. to Rev.			
	Revenue Sub-Total	(28,700.00)	(4,898.17)	
1-4-1570-7090	Complexe - Subscription Permits/Licenses	270.00	268.30	Elevator Licenses
1-4-1570-7200	Complexe - Payroll Salaries		8,136.64	Janitorial / Cleaning - Used to be two workers but just one for 2025
1-4-1570-7220	Complexe - C.P.P.	550.00	214.64	
1-4-1570-7230	Complexe - E.I.	295.00	104.47	
1-4-1570-7240	Complexe - E.H.T.	250.00	88.74	
1-4-1570-7250	Complexe - WSIB General	400.00		
1-4-1570-7400	Complexe - Insurance Building / Contents	699.69	699.69	Robichaud Insurance Prices
1-4-1570-7520	Complexe - Supplies Operations	6,000.00	635.36	
1-4-1570-7570	Complexe - Suppies P/R		30.48	
1-4-1570-7610	Complexe - Supplies Gas/Diesel			
1-4-1570-7620	Complexe - Supplies Health & Safety	500.00		Safety Salt
1-4-1570-7630	Complexe - Supplies Others	13,000.00	5,688.32	2 new offices \$10,000 Not done need to budget more funds
1-4-1570-7760	Complexe - Buying Equipment	5,000.00	3,839.24	28 Chairs \$1,000
1-4-1570-7900	Complexe - Maintenance Contract Elevator	6,300.00	1,386.43	
1-4-1570-7950	Complexe - Maintenance Outside Force	47,000.00	3,422.04	New Baseboards Heaters for the entire Complexe \$17,000
1-4-1570-8030	Complexe - Misc. Service Hydro	19,000.00	6,581.18	
1-4-1570-8040	Complexe - Misc. Service Water/Sewer	1,968.00		As per OCWA Water & Wasterwater Financial Plan \$984.18
1-4-1570-8120	Complexe - Misc. Service Professionnal A			
1-4-1570-8130	Complexe - Misc. Service Others	1,000.00	572.12	Alarm & kitchen inspection(650) / Weedman (375) / Misc.
1-4-1570-8160	Complexe - Misc. Service Backhoe with Op			
1-4-1570-8210	Complexe - Rentals Equipments			
1-4-1570-8310	Complexe - Misc. Tax Own Properties	1,500.00	704.51	Taxes on rental portion of Building
1-4-1570-8420	Complexe - Misc. Others			
1-4-1570-8500	Complexe - Capital Project Misc.			New emergency generator if ever we get funding (371,000) put on the reserve balance sheet
1-4-1570-9000	Complexe - Amortization Expenses			
	Expenses Sub-Total	103,732.69	32,372.16	
	Department Total	75,032.69	27,473.99	
1-3-2000-5020	School Crossing - Funding Others			
1-3-2000-5970	School Crossing - Misc. Prev. Yr. Surplus			
	Revenue Sub-Total	-	-	
1-4-2000-7010	School Crossing - Travelling Training/Devel.			

<u>Account Code</u>		<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Notes</u>
1-4-2000-7200	School Crossing - Payroll Salaries		2,295.33	1 x School Crossing Guard for 2025 / No more crossing guards after June 2025
1-4-2000-7220	School Crossing - Benefits C.P.P.	150.00	28.60	
1-4-2000-7230	School Crossing - Benefits E.I.	250.00	305.39	
1-4-2000-7240	School Crossing - Benefits E.H.T.	250.00	259.33	
1-4-2000-7250	School Crossing - Benefits WSIB General	350.00		
1-4-2000-7430	School Crossing - Insurance Life			
1-4-2000-7520	School Crossing - Supplies Operations			
1-4-2000-7580	School Crossing - Supplies Postage			
Expenses Sub-Total		1,000.00	2,888.65	
Department Total		1,000.00	2,888.65	
1-3-2100-5980	Emergency Awareness - Misc. Prev. Yr. Surplus	(2,000.00)		WF - \$2,000 Emergency Aware - Travelling Train./Dev. / Year End Entry
Revenue Sub-Total		(2,000.00)	-	
1-4-2100-7010	Emergency Aware - Travelling Train./Dev.	2,000.00		EMO Sector Meeting & Mandatory Training ?
1-4-2100-7570	Emergency Aware - Supplies P/R			
1-4-2100-7950	Emergency Aware - Maintenance Outside Force			
Expenses Sub-Total		2,000.00	-	
Department Total		-	-	
1-3-2200-5040	Fire Depart - Misc. Other			Year End HST/GST Rebate for 2023 & 2024
1-3-2200-5050	Fire Depart - Fire Call Reimbursement			
1-3-2200-5060	Fire Depart - Annual Mines Agreement	(20,000.00)		\$10,000 X 2 as per 2022-11 Annual Mines Agreement (Feb 22-Feb 24) / Waiting on their response
1-3-2200-5100	Fire Depart - User Fees Services	(3,000.00)	(839.79)	Water Fill / Emergency Service / MTO call split with Wawa
1-3-2200-5320	Fire Depart - Permits Fire	(1,000.00)		45 x \$25
1-3-2200-5520	Fire Depart - Renting Others			
1-3-2200-5970	Fire Depart - Misc. Prev. Yr. Surplus			
1-3-2200-5980	Fire Depart - Misc. Reserves to Revenues	(30,000.00)		WF - \$30,000 Unspent travelling / Year End entry
1-3-2200-6050	Fire Depart - Misc. Sales Fire Dept.			
Revenue Sub-Total		(54,000.00)	(839.79)	
1-4-2200-7010	Fire Depart - Travelling Training/Dev.	30,000.00	135.62	Training for Certification (Must be completed by July 1, 2026) / Will use WF for Special Training
1-4-2200-7020	Fire Depart - Subscription Association	1,000.00	429.84	100 Fire Marshall / 260 OAFc / 125 Mutual Aid + OMFPOA 150.00
1-4-2200-7030	Fire Depart - Subscription Publication			
1-4-2200-7070	Fire Depart - Subscription Radio License	650.00	635.58	Admin Fee for Crown Lease, Radio (537)
1-4-2200-7100	Fire Depart - Subscription Fire Protect	800.00		Yearly fire protect MNR 789.36
1-4-2200-7220	Fire Depart - Benefits C.P.P.	450.00	72.68	PIER
1-4-2200-7230	Fire Depart - Benefits E.I.	200.00	33.11	
1-4-2200-7240	Fire Depart - Benefits E.H.T.	550.00	29.07	
1-4-2200-7250	Fire Depart - Benefits WSIB General	6,100.00		
1-4-2200-7400	Fire Depart - Insurance Building / Contents	421.50	421.50	Robichaud Insurance - Property
1-4-2200-7410	Fire Depart - Insurance Liability	103.51	103.51	Robichaud Insurance - Liability
1-4-2200-7430	Fire Depart - Insurance Life	114.17	114.17	Robichaud Insurance - Accident
1-4-2200-7500	Fire Depart - Supplies Office	1,000.00		
1-4-2200-7510	Fire Depart - Supplies Printing			
1-4-2200-7520	Fire Depart - Supplies Operations	1,400.00	220.25	Soap Turnout Gear/Adobe \$35.02 monthly
1-4-2200-7570	Fire Depart - Supplies P/R	1,000.00		Prevention Week supplies/ Job Ads/ Nappe/ Flyer
1-4-2200-7580	Fire Depart - Supplies Postage			
1-4-2200-7620	Fire Depart - Supplies Health & Safety	500.00		First Aid Kits / Back up driver for Ambulance
1-4-2200-7710	Fire Depart - Advertizing Television			
1-4-2200-7720	Fire Depart - Advertizing Others	1,500.00	945.35	Posting for Fire Chief etc.
1-4-2200-7740	Fire Depart - Buying Equipment CPU/Upgra	500.00	152.64	Fit Test Unit
1-4-2200-7760	Fire Depart - Buying Equipment	60,000.00		New Firemen Gear / Tools / Hose / Mask /Cylinders / Harness / Self Containing Breathing Apperatus
1-4-2200-7800	Fire Depart - Phone General	600.00		Fire Fighter Medical / Criminal Check
1-4-2200-7860	Fire Depart - Phone Emergency Line	1,600.00	326.99	Tower Site
1-4-2200-7880	Fire Depart - Phone Cellular			
1-4-2200-7890	Fire Depart - Phone Voice Mail			
1-4-2200-7920	Fire Depart - Maintenance Contract CPU	80.00		Copernic Desktop
1-4-2200-7950	Fire Depart - Maintenance Outside Force			
1-4-2200-8010	Fire Depart - Misc. Service Courier	300.00		Purolater Charges
1-4-2200-8020	Fire Depart - Misc. Service Lawyer			
1-4-2200-8030	Fire Depart - Misc. Service Hydro			
1-4-2200-8060	Fire Depart - Misc. Service Safety Tests	2,200.00		Hydro static testing + travelling
1-4-2200-8110	Fire Depart - Misc. Service Dispatch	2,500.00	1,242.28	Fire dispatching services CACC. 2025 \$1318.35 - 2026 \$1,351.31 - 2027 \$1,385.09 - 2028 \$1,419.72 / New Phone Dispatch \$920
1-4-2200-8130	Fire Depart - Misc. Service Others	12,000.00		Community Risk Assessment
1-4-2200-8320	Fire Depart - Misc. Provision Reserves			
1-4-2200-8420	Fire Depart - Misc. Others	2,000.00		Criminal check/ DZ licence \$1,700
1-4-2200-8500	Fire Depart - Capital Project Misc.			
1-4-2200-8530	Fire Depart - Capital Fund Payment			
1-4-2200-9000	Fire Depart - Amortization Expenses			
Expenses Sub-Total		127,569.18	4,862.59	-
Department Total		73,569.18	4,022.80	
1-3-2210-5980	Fire Chief - Misc. Reserves to Revenues	(1,000.00)		WF - \$1,000 Unspent Travelling Training / Year End entry
Revenue Sub-Total		(1,000.00)	-	
1-4-2210-7010	Fire Chief - Travelling Training/Dev.	1,000.00		
1-4-2210-7200	Fire Chief - Payroll Salaries		2,942.31	\$12,500 to \$25,000
1-4-2210-7880	Fire Chief - Phone Cellular	740.00	52.50	\$75 montly - See new policy starting on May 1, 2025

<u>Account Code</u>		<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Notes</u>
Expenses Sub-Total		1,740.00	2,994.81	
Department Total		740.00	2,994.81	
1-4-2220-7200	Deputy-Chief - Payroll Salaries			500 quarterly No Deputy-Chief for many years
Expenses Sub-Total		-	-	
Department Total		-	-	
1-4-2230-7200	Captains - Payroll Salaries		875.00	125 quart.Capt X 3 +300/yr wage incr.ea. /500 quart.Preven.
Expenses Sub-Total		-	875.00	
Department Total		-	875.00	
1-4-2240-7200	Firemen - Payroll Salaries			
Expenses Sub-Total		-	-	
Department Total		-	-	
1-3-2250-5980	Fire Hall - Misc. Reserves to Revenues	(7,000.00)		WF \$7,000 Maintenance Outside Force / Make Year End Entry
Revenue Sub-Total		(7,000.00)	-	
1-4-2250-7200	Fire Hall - Payroll Salaries		76.78	
1-4-2250-7400	Fire Hall - Insurance Building / Content			
1-4-2250-7500	Fire Hall - Supplies Office			
1-4-2250-7520	Fire Hall - Supplies Operations	500.00		
1-4-2250-7600	Fire Hall - Supplies Fuel/Heat			
1-4-2250-7610	Fire Hall - Supplies Gas/Diesel	250.00		
1-4-2250-7620	Fire Hall - Supplies Health & Safety	200.00		Ice Melting Salt
1-4-2250-7630	Fire Hall - Supplies Others			
1-4-2250-7720	Fire Hall - Advertizing Others			
1-4-2250-7760	Fire Hall - Buying Equipment	1,500.00		Misc Repairs
1-4-2250-7950	Fire Hall - Maintenance Outside Force	16,000.00		Generator maintenance / New Heater
1-4-2250-8010	Fire Hall - Misc. Service Courier			
1-4-2250-8030	Fire Hall - Misc. Service Hydro	19,000.00	6,581.16	
1-4-2250-8160	Fire Hall - Misc. Service Backhoe & Op			
1-4-2250-8210	Fire Hall - Rentals Equipments			
1-4-2250-9000	Fire Hall - Amortization Expenses			
Expenses Sub-Total		37,450.00	6,657.94	
Department Total		30,450.00	6,657.94	
1-3-2400-5110	C.B.O. - User Fees Tax Certif. & Inspec.			
1-3-2400-5340	C.B.O. - Permits Building	(6,000.00)		Expected for 2025 -New Residential Housing, ect
1-3-2400-6015	C.B.O. - Misc.Prev.Commitments to Rev.			
Revenue Sub-Total		(6,000.00)	-	
1-4-2400-7070	C.B.O. - Subscription Radio License			
1-4-2400-7500	C.B.O. - Supplies Office			
1-4-2400-7520	C.B.O. - Supplies Operations			
1-4-2400-7710	C.B.O. - Advertizing Television			
1-4-2400-7740	C.B.O. - Buying Equipment CPU/Upgrade			
1-4-2400-7800	C.B.O. - Phone General			
1-4-2400-7890	C.B.O. - Phone Voice Mail			
1-4-2400-8010	C.B.O. - Misc. Service Courier			
1-4-2400-8130	C.B.O. - Misc. Service Others	10,176.01	10,176.01	Annually \$10,176 - but may increase depending on the needs because of big projects
Expenses Sub-Total		10,176.01	10,176.01	
Department Total		4,176.01	10,176.01	
1-3-2500-5510	Fire Vehicles - Rental Equipment			
1-3-2500-5970	Fire Vehicles - Prev. Yr. Surplus			
1-3-2500-5980	Fire Vehicles - Misc. Res. To Revenue	(2,000.00)		WF - Unspent Misc. Service Others \$2000 / Year end Entry
Revenue Sub-Total		(2,000.00)	-	
1-4-2500-7070	Fire Vehicles - Subscription Radio Lic			
1-4-2500-7200	Fire Vehicles - Payroll			
1-4-2500-7410	Fire Vehicles - Insurance Liability	67.36	67.36	Robichaud Insurance
1-4-2500-7420	Fire Vehicles - Insurance Vehicles	3,617.06	3,617.06	Robichaud Insurance
1-4-2500-7520	Fire Vehicles - Supplies Operations	1,000.00		
1-4-2500-7610	Fire Vehicles - Supplies Gas/Diesel	750.00	249.11	
1-4-2500-7720	Fire Vehicles - Advertizing Others			
1-4-2500-7950	Fire Vehicles - Maintenance Outside Force	1,000.00		
1-4-2500-8060	Fire Vehicles - Misc. Service Safety Test	1,100.00		Ladder/ Pump test
1-4-2500-8130	Fire Vehicles - Misc. Service Others	2,000.00		Annual Safety Checks on Trucks to White River
1-4-2500-8320	Fire Vehicles - Misc. Provision Reserve	10,000.00		2025 Reserve for future Fire Trucks \$10,000 = \$37,249 / Year End Entry
1-4-2500-8530	Fire Vehicles - Capital Fund Payment			
1-4-2500-9000	Fire Vehicles - Amortization Expenses			
Expenses Sub-Total		19,534.42	3,933.53	
Department Total		17,534.42	3,933.53	
1-3-2600-5100	By-Law Enforce - User Fees Services			
1-3-2600-5115	By-Law Enforce - Penalty Notice	(375.00)		
1-3-2600-5310	By-Law Enforce - Hens Licenses	(200.00)	(20.00)	
1-3-2600-5330	By-Law Enforce - Licences Business	(1,300.00)	(650.00)	Transients 2025

<u>Account Code</u>		<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Notes</u>
1-3-2600-5980	By-Law Enforce - Misc. Reserves to Revenues	(6,400.00)		WF - Unspent Visioncare \$400 / Travel Training/Devel. \$6,000 / Year End Entry
Revenue Sub-Total		(8,275.00)	(670.00)	
1-4-2600-7010	By-Law Enforce - Travelling Training/Dev	6,000.00	4,500.00	
1-4-2600-7020	By-Law Enforce - Subscription Association	300.00	179.00	
1-4-2600-7200	By-Law Enforce - Payroll Salaries		22,001.50	
1-4-2600-7220	By-Law Enforce - Benefits - C.P.P.	4,430.00	1,414.68	
1-4-2600-7230	By-Law Enforce - Benefits - E.I.	1,508.00	505.17	
1-4-2600-7240	By-Law Enforce - Benefits - E.H.T.	1,607.00	481.99	
1-4-2600-7250	By-Law Enforce - WSIB General	2,546.00		
1-4-2600-7270	By-Law Enforce - Pension Plan	8,450.00	2,533.87	
1-4-2600-7300	By-Law Enforce - Medical Plan	9,550.00	1,383.76	
1-4-2600-7310	By-Law Enforce - Visioncare	1,500.00		As per New Employee Contract - This is for 2 years
1-4-2600-7330	By-Law Enforce - Footwear	200.00		
1-4-2600-7500	By-Law Enforce - Office Supplies	300.00		
1-4-2600-7520	By-Law Enforce - Supplies Operation	4,000.00	326.13	Cloud Permit, Adobe / Renewal Parking Tickets Program
1-4-2600-7570	By-Law Enforce - Supplies P/R	250.00		
1-4-2600-7580	By-Law Enforce - Supplies Postage	150.00	43.29	
1-4-2600-7740	By-Law Enforce - Buying Equipment CPU/Upgrade	2,000.00	184.27	reMarkable Pro \$1,400
1-4-2600-7800	By-Law Enforce - Phone General	250.00	76.32	United Cloud
1-4-2600-7880	By-Law Enforce - Phone Cellular	580.00	135.00	\$50 montly - See new policy starting on May 1, 2025
1-4-2600-7920	By-Law Enforce - Maintenance Contract CPU	90.00		Copernic Desktop
1-4-2600-8020	By-Law Enforce - Misc. Service Lawyer	200.00		
1-4-2600-8130	By-Law Enforce - Misc. Service Others			
Expenses Sub-Total		43,911.00	33,764.98	
Department Total		35,636.00	33,094.98	
1-3-2700-5000	Animal Control - Funding - Prov. Govern.			
1-3-2700-5310	Animal Control - Licences Dog			
Revenue Sub-Total		-	-	
Department Total		-	-	
1-3-2800-5000	Police Station - Funding - Prov. Govern.			
1-3-2800-5020	Police Station - Funding - Others			
1-3-2800-5040	Police Station - Misc. Others	(3,966.33)	(3,966.33)	Based on POA 2024
Revenue Sub-Total		(3,966.33)	(3,966.33)	
1-4-2800-7200	Police Station - Payroll Salaries			
1-4-2800-7400	Police Station - Insurance Building /Con	550.32	550.32	
1-4-2800-7410	Police Station - Insurance Liability	136.29	136.29	
1-4-2800-7520	Police Station - Supplies Operations			
1-4-2800-7950	Police Station - Maintenance Outside For			
1-4-2800-8030	Police Station - Misc. Service Hydro	2,000.00	349.96	
1-4-2800-8040	Police Station - Misc. Service Water/Se	984.00		2025 Rates
1-4-2800-8130	Police Station - Misc. Service Others	134,010.00	25,045.00	OPP 2025 Annual Billing Stat. / Superior East OPP Detach. Board \$7,500
Expenses Sub-Total		137,680.61	26,081.57	
Department Total		133,714.28	22,115.24	
1-3-2900-5000	Health & Safety - Funding Provincial			
1-3-2900-5020	Health & Safety - Funding - Others			
1-3-2900-5970	Health & Safety - Prev. Yr. Surplus			
1-3-2900-5980	Health & Safety - Misc. Reserves to Revenues	(1,400.00)		WF - Unspent travel/training \$1,400 / Year End Entry
1-3-2900-6015	Health & Safety - Misc. Prev.Comm. to Rev			
Revenue Sub-Total		(1,400.00)	-	
1-4-2900-7010	Health & Safety - Travelling Train./Dev.	1,400.00		Update on mandatory trainings
1-4-2900-7200	Health & Safety - Payroll Salaries			Salaries for Training etc.
1-4-2900-7250	Health & Safety - Benefits WSIB General			
1-4-2900-7520	Health & Safety - Supplies Operations	300.00		Regular Operations
1-4-2900-7570	Health & Safety - Supplies P/R			
1-4-2900-7620	Health & Safety - Supplies	300.00	38.06	First Aid replenish
1-4-2900-7760	Health & Safety - Buying Equipment	500.00		Signs
1-4-2900-7950	Health & Safety - Maintenance Outside Force			
1-4-2900-8110	Health & Safety - Misc. Service Dispatch	360.00		911 Dispatch
1-4-2900-8130	Health & Safety - Misc. Others	3,500.00	3,464.42	HR Download Half paid by admin
1-4-2900-8210	Health & Safety - Rentals Equipments			
1-4-2900-8320	Health & Safety - Misc. Provision Reserves			
Expenses Sub-Total		6,360.00	3,502.48	
Department Total		4,960.00	3,502.48	
1-3-3000-5510	PW Truck - Rental Equipment	(3,000.00)		
1-3-3000-5980	PW TRUCK - Misc. Reserves to Revenues			WF - Year End Entry
Revenue Sub-Total		(3,000.00)	-	
1-4-3000-7010	PW Truck - Travelling Training/Development			
1-4-3000-7200	PW Truck - Payroll Salaries		307.16	
1-4-3000-7200	PW Truck - Insurance Liability	67.36	67.36	
1-4-3000-7420	PW Truck - Insurance Vehicles	1,148.84	1,148.84	
1-4-3000-7520	PW Truck - Supplies Operations	500.00		
1-4-3000-7610	PW Truck - Supplies Gas/Diesel	2,800.00	576.61	
1-4-3000-7630	PW Truck - Supplies Others			
1-4-3000-7760	PW Truck - Buying Equipment	2,000.00		

<u>Account Code</u>		<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Notes</u>
1-4-3000-7950	PW Truck - Maintenance Outside Force	2,500.00	421.93	
1-4-3000-8210	PW Truck - Rental Equipment			
1-4-3000-9000	PW Truck - Amortization Expenses			
	Expenses Sub-Total	9,016.20	2,521.90	
	Department Total	6,016.20	2,521.90	
1-3-3050-5010	Student / Projects - Funding - Federal Govern.	(2,408.00)		Canada Summer Job - 1 Student
1-3-3050-5020	Student / Projects - Others			
1-3-3050-5980	Student / Projects - Misc. Reserves to Revenues			WF - Year End Entry
	Revenue Sub-Total	(2,408.00)	-	
1-4-3050-7200	Student Projects - Payroll Salaries			2 Student/35hrs/16 wks/520 hrs.
1-4-3050-7220	Student Projects - Benefits C.P.P.	970.00		
1-4-3050-7230	Student Projects - Benefits E.I.	535.00		
1-4-3050-7240	Student Projects - Benefits E.H.T.	460.00		
1-4-3050-7250	Student Projects - Benefits WSIB General	720.00		
	Expenses Sub-Total	2,685.00	-	
	Department Total	277.00	-	
1-3-3100-5040	Grader - Misc. Others			
1-3-3100-5510	Grader - Rental Equipment	(20,000.00)		Winter rental
1-3-3100-5970	Grader - Misc. Prev. Yr. Surplus			
1-3-3100-5980	Grader - Misc. Reserves to Revenues			WF - Year End Entry
	Revenue Sub-Total	(20,000.00)	-	
1-4-3100-7010	Grader - Travelling Training/Development			
1-4-3100-7070	Grader - Subscription Radio License			
1-4-3100-7200	Grader - Payroll Salaries		63.28	
1-4-3100-7200	Grader - Insurance / Contents	454.42	454.42	
1-4-3100-7520	Grader - Supplies Operations	1,000.00	88.51	
1-4-3100-7610	Grader - Supplies Gas/Diesel	5,000.00	1,731.43	
1-4-3100-7620	Grader - Health & Safety			
1-4-3100-7760	Grader - Buying Equipment	5,000.00		Blades
1-4-3100-7950	Grader - Maintenance Outside Force	5,000.00		Service
1-4-3100-8010	Grader - Misc. Service Courier			
1-4-3100-8150	Grader - Misc. Service Grader Operator			
1-4-3100-8210	Grader - Rentals Equipments			
1-4-3100-8420	Grader - Misc Others			
1-4-3100-8320	Grader - Misc. Provision Reserves			
	Expenses Sub-Total	16,454.42	2,337.64	
	Department Total	(3,545.58)	2,337.64	
1-3-3150-5510	Kubota Tractor - Rental Equipment	(12,000.00)	(487.50)	
1-3-3150-5970	Kubota Tractor - Misc. Prev. Yr. Surplus			
1-3-3150-5980	Kubota Tractor - Misc. Reserves to Revenues			WF - Year End Entry
	Revenue Sub-Total	(12,000.00)	(487.50)	
1-4-3150-7010	Kubota Tractor - Travelling Training/Development	2,000.00		
1-4-3150-7200	Kubota Tractor - Payroll Salaries		437.42	
1-4-3150-7400	Kubota Tractor - Insurance Building / Contents	353.96	353.96	
1-4-3150-7420	Kubota Tractor - Insurance Vehicle			
1-4-3150-7520	Kubota Tractor- Supplies Operations	500.00		
1-4-3150-7610	Kubota Tractor - Supplies Gas/Diesel	2,000.00	1,060.82	
1-4-3150-7760	Kubota Tractor - Buying Equipment	5,000.00	429.11	
1-4-3150-7950	Kubota Tractor - Maintenance Outside Force	3,000.00	100.66	
1-4-3150-8010	Kubota Tractor - Misc. Service Courier			
1-4-3150-8210	Kubota Tractor - Rentals Equipments			
1-4-3150-9000	Kubota Tractor - Amortization Expenses			
	Revenue Sub-Total	12,853.96	2,381.97	
	Department Total	853.96	1,894.47	
1-3-3190-5510	New Kubota Excavator - Rental Equipment	(12,000.00)		
	Revenue Sub-Total	(12,000.00)	-	
1-4-3190-7010	New Kubota Excavator - Travelling Training/Development	1,000.00		
1-4-3190-7200	New Kubota Excavator - Payroll Salaries			
1-4-3190-7400	New Kubota Excavator - Insurance	207.06	207.06	
1-4-3190-7420	New Kubota Excavator - Insurance Vehicle			
1-4-3190-7520	New Kubota Excavator - Supplies Operations	1,000.00		
1-4-3190-7610	New Kubota Excavator - Supplies Gas/Diesel	500.00		
1-4-3190-7760	New Kubota Excavator - Buying Equipment			
1-4-3190-7950	New Kubota Excavator - Maintenance Outside Force	1,000.00		
1-4-3190-8210	New Kubota Excavator - Rentals Equipments	300.00		
	Revenue Sub-Total	4,007.06	207.06	
	Department Total	4,007.06	207.06	
1-3-3200-5510	CASE Loader - Rental Equipment	(40,000.00)	(20,000.00)	
	Revenue Sub-Total	(40,000.00)	(20,000.00)	
1-4-3200-7200	CASE Loader - Payroll Salaries		233.60	
1-4-3200-7400	CASE Loader - Insurance Building / Contents	668.30	668.30	

<u>Account Code</u>		<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Notes</u>
1-4-3200-7520	CASE Loader - Supplies Operations	10,000.00	3,282.78	
1-4-3200-7610	CASE Loader - Supplies Gas / Diesel	13,000.00	6,083.24	
1-4-3200-7760	CASE Loader - Buying Equipment	24,000.00		Tires \$23,000
1-4-3200-7950	CASE Loader - Maintenance Outside Force	10,000.00	1,298.45	Service and repair
Revenue Sub-Total		57,668.30	11,566.37	
Department Total		17,668.30	(8,433.63)	
1-3-3250-5100	Public Works - User Fees Services			
1-3-3250-5040	Public Works - Misc. Other	(20,000.00)		Use W&S funds to cover wages
Revenue Sub-Total		(20,000.00)	-	
1-4-3250-7010	Public Works - Travelling /Training Dev.	3,500.00		
1-4-3250-7020	Public Works - Subscription Association			
1-4-3250-7040	Public Works - Subscription P/R			
1-4-3250-7070	Public Works -Subscription Radio License			
1-4-3250-7200	Public Works - Payroll Salaries		19,530.12	On Call \$45 - 1/2 day \$25 as per new Standby and Callouts Policy
1-4-3250-7210	Public Works - Payroll In Kind			
1-4-3250-7220	Public Works - Benefits C.P.P.	7,900.00	3,054.33	
1-4-3250-7230	Public Works - Benefits E.I.	2,925.00	1,227.68	
1-4-3250-7240	Public Works - Benefits E.H.T.	3,650.00	1,054.75	
1-4-3250-7250	Public Works - Benefits WSIB General	5,760.00		
1-4-3250-7270	Public Works - Benefits Pension Plan	20,150.00	5,537.60	
1-4-3250-7300	Public Works - Employee Contract Medical	13,440.00	2,172.61	
1-4-3250-7310	Public Works - Employee Contract Visioncare	1,500.00		As per New Employee Agreement - This is for 2 years
1-4-3250-7320	Public Works - Employee Contract Dental			
1-4-3250-7330	Public Works - Employee Contract Foot	600.00	300.00	As per New Employee Agreement
1-4-3250-7350	Public Works - Employee Contract Indemnity			
1-4-3250-7400	Public Works - Insurance Building / Cont			
1-4-3250-7410	Public Works - Insurance Liability	684.23	684.23	Robichaud Insurance
1-4-3250-7500	Public Works - Supplies Office			
1-4-3250-7520	Public Works - Supplies Operations	1,200.00	189.21	Adobe Renewal \$640
1-4-3250-7570	Supplies P/R - PUBLIC WORKS			
1-4-3250-7580	Public Works - Supplies Postage			
1-4-3250-7610	Public Works - Supplies Gas/Diesel			
1-4-3250-7620	Public Works - Supplies Health & Safety	300.00		Safety Supplies for Employee / Mask / Gloves / ect.
1-4-3250-7630	Public Works - Supplies Others			
1-4-3250-7710	Public Works - Advertizing Television			
1-4-3250-7720	Public Works - Advertizing Others	400.00	308.00	
1-4-3250-7740	Public Works - Buying Equipment CPU/Upgr			
1-4-3250-7760	Public Works - Buying Equipment	500.00		Brush / Brooms / Misc,
1-4-3250-7800	Public Works - Phone General	500.00	152.64	United Cloud
1-4-3250-7880	Public Works - Cellular Phone	1,120.00	210.00	\$75 monthly Infrastructure Superintendent / \$30 monthly Infrastructure Assistant - See new policy starting on May 1, 2025
1-4-3250-7890	Public Works - Phone Voice Mail			
1-4-3250-7950	Public Works - Maintenance Outside Force			
1-4-3250-8010	Public Works - Misc. Service Courier			
1-4-3250-8030	Public Works - Misc. Service Hydro			
1-4-3250-8130	Public Works - Misc. Service Others			
1-4-3250-8210	Public Works - Rentals Equipments			
1-4-3250-8420	Public Works - Misc. Others			
Expenses Sub-Total		64,129.23	34,421.17	
Department Total				
1-3-3300-5980	Garage - Misc. Reserves to Revenues			WF - Year End Entry
Revenue Sub-Total		-	-	
1-4-3300-7010	Garage - Travelling - Training	200.00		
1-4-3300-7070	Garage - Subscription Radio License			
1-4-3300-7200	Garage - Payroll Salaries		3,428.85	
1-4-3300-7400	Garage - Insurance Building / Contents			
1-4-3300-7520	Garage - Supplies Operations	2,500.00	565.06	
1-4-3300-7600	Garage - Supplies Fuel/Heat	10,000.00	7,821.66	
1-4-3300-7610	Garage - Supplies Gas/Diesel			
1-4-3300-7620	Garage - Supplies Health & Safety			
1-4-3300-7760	Garage - Buying Equipment	4,000.00	1,668.69	New pressure washer \$1820.43, Tools
1-4-3300-7950	Garage - Maintenance Outside Force	10,000.00		Transformer and panel \$6,000
1-4-3300-8010	Garage - Misc. Service Courier			
1-4-3300-8030	Garage - Misc. Service Hydro	1,000.00	218.98	
1-4-3300-8130	Garage - Misc. Service Others			
1-4-3300-8210	Garage - Rentals Equipments	1,600.00	725.99	
1-4-3300-8310	Garage - Misc. Tax Own Properties	2,400.00	1,198.59	
1-4-3300-9000	Garage - Amortization Expenses			
Expenses Sub-Total		31,700.00	15,627.82	
Department Total		31,700.00	15,627.82	
1-3-3350-5000	Street Lights - Funding - Provincial Government	(7,000.00)		Use Gas Tax if job is done
1-3-3350-5020	Street Lights - Funding - Others			
Revenue Subtotal		(7,000.00)	-	
1-4-3350-7200	Street Lights - Payroll Salaries			
1-4-3350-7520	Street Lights - Supplies Operations	20,000.00	18,134.66	3 new poles and arms, 1 for town entrance and other 2 are squares

<u>Account Code</u>		<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Notes</u>
1-4-3350-7950	Street Lights - Maintenance Outside Forc	17,000.00		Lights across R. Poulin Use Gas tax / GIS Maint \$10,000
1-4-3350-8030	Street Lights - Misc. Service Hydro	12,000.00	2,175.86	
1-4-3350-8210	Street Lights - Rentals Equipments			
1-4-3350-8320	Street Lights - Transfer to reserve			
1-4-3350-8500	Street Lights - Capital Project Mics.			Install light St-Joseph Extention - Wait until physical house construction completed
1-4-3350-9000	Street Lights - Amortization Expenses			
Expenses Sub-Total		49,000.00	20,310.52	
Department Total		42,000.00	20,310.52	
1-3-3400-5040	Loose Top - Misc. Others			
1-3-3400-5980	Loose Top - Misc. Reserves to Revenues			WF - Year End Entry
Revenue Subtotal		-	-	
1-4-3400-7200	Loose Top - Payroll Salaries			
1-4-3400-7520	Loose Top - Supplies Operations	500.00		
1-4-3400-7950	Loose Top - Maint. Outside Force	2,500.00		
1-4-3400-8150	Loose Top - Misc. Service Grader Operator	1,000.00		
1-4-3400-8210	Loose Top - Rentals Equipments	4,000.00		Own Grader Rental 3 Miles Road (4000)
1-4-3400-9000	Loose Top - Amortization Expenses			
Expenses Sub-Total		8,000.00	-	
Department Total		8,000.00	-	
1-3-3450-5000	Hard Top - Funding - Provincial Govern.			Need to use Funding if we have a Capital Project / Year end Entry
1-3-3450-5010	Hard Top - Funding - Federal Government			
1-3-3450-5970	Hard Top - Misc. Prev. Yr. Surplus			
1-3-3450-5980	Hard Top - Misc. Reserves to Revenues	(13,100.00)		WF - Unspent Maintenance Outside Force \$13,100 / Year End Entry
1-3-3450-5990	Hard Top - Misc. Capital Fund to Revenue			
1-3-3450-6010	Hard Top - Misc. Une. Fund. Res. to Rev.			
Revenue Sub-Total		(13,100.00)	-	
1-4-3450-7200	Hard Top - Payroll Salaries		820.78	
1-4-3450-7520	Hard Top - Supplies Operations	1,400.00		Paint
1-4-3450-7610	Hard Top - Supplies Gas/Diesel			
1-4-3450-7760	Hard Top - Buying Equipment	2,500.00		New brush for rotary broom
1-4-3450-7950	Hard Top - Maintenance Outside Force	13,500.00		Fix curb triangle on Sapins Street
1-4-3450-8020	Hard Top - Misc. Service Lawyer			
1-4-3450-8120	Hard Top - Misc. Service Professionnal A			
1-4-3450-8150	Hard Top - Misc. Service Grader Operator			
1-4-3450-8210	Hard Top - Rentals Equipments	5,700.00		Machinery Payroll
1-4-3450-8300	Hard Top - Misc. Deficit Previous Year			
1-4-3450-8320	Hard Top - Misc. Provi. Reserves			
1-4-3450-8410	Hard Top - Misc. Donation			
1-4-3450-8500	Hard Top - Capital Project Mics.	8,267.47	8,267.47	
1-4-3450-8530	Hard Top - Capital Fund Payment			
1-4-3450-9000	Hard Top - Amortization Expenses			
Expenses Sub-Total		31,367.47	9,088.25	
Department Total		18,267.47	9,088.25	
1-3-3500-5100	Winter Control - User Fees Services			
Revenue Sub-Total		-	-	
1-4-3500-7010	Winter Control - Travel Training/Dev			
1-4-3500-7200	Winter Control - Payroll Salaries		11,189.29	
1-4-3500-7520	Winter Control - Supplies Operations			
1-4-3500-7610	Winter Control - Supplies Gas/Diesel			
1-4-3500-7630	Winter Control - Supplies Others			
1-4-3500-7950	Winter Control - Maintenance Outside Force			5
1-4-3500-8130	Winter Control - Misc. Service Others	5,000.00	2,381.19	Sanding Services (\$4000)
1-4-3500-8150	Winter Control - Misc. Service Grader Op	5,000.00	3,404.32	Grader Operator
1-4-3500-8160	Winter Control - Misc. Ser. Backhoe & Op			
1-4-3500-8200	Winter Control - Heavy Equipment Oper			
1-4-3500-8210	Winter Control - Rentals Equipments	40,000.00	18,587.50	Rental of our own Grader(20,000) & Loader (20,000) to remove the excess of Snow
Expenses Sub-Total		50,000.00	35,562.30	
Department Total		50,000.00	35,562.30	
1-3-3550-5000	Culverts - Funding - Provincial Gov.			
Revenue Sub-Total		-	-	
1-4-3550-7010	Culverts - Travelling / Training / Development	400.00		
1-4-3550-7200	Culverts - Payroll Salaries		47.46	
1-4-3550-7520	Culverts - Supplies Operations	300.00		Salt
1-4-3550-7620	Culverts - Supplies Health & Safety	100.00		
1-4-3550-7950	Culverts - Maintenance Outside Force	800.00		Clean Culverts
1-4-3550-8020	Culverts - Misc. Service Lawyer			
1-4-3550-8120	Culverts - Misc. Service Professional Advice			
1-4-3550-8210	Culverts - Rentals Equipments	500.00		
Expenses Sub-Total		2,100.00	47.46	
Department Total		2,100.00	47.46	

<u>Account Code</u>		<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Notes</u>
1-3-4000-5020	Garbage Truck - Funding Others			
1-3-4000-5040	Garbage Truck - Misc. Others			
1-3-4000-5510	Garbage Truck - Rental Equipment	(40,000.00)	(9,750.00)	Increase in internal cost rate to reflect actual cost of equipment
1-3-4000-5980	Garbage Truck - Misc. Reser. to Revenues			WF - Year End Entry
Revenue Sub-Total		(40,000.00)	(9,750.00)	
1-4-4000-7010	Garbage Truck - Travelling Training / Development	100.00		
1-4-4000-7200	Garbage Truck - Payroll Salaries		426.21	
1-4-4000-7410	Garbage Truck - Insurance Liability	67.36	67.36	
1-4-4000-7420	Garbage Truck - Insurance Vehicles	1,176.52	1,176.52	
1-4-4000-7520	Garbage Truck - Supplies Operations	1,000.00		
1-4-4000-7610	Garbage Truck - Supplies Gas/Diesel	7,500.00	1,612.67	
1-4-4000-7630	Garbage Truck - Supplies Others	450.00		
1-4-4000-7760	Garbage Truck - Buying Equipment	2,000.00		
1-4-4000-7950	Garbage Truck - Maintenance Outside Forc	10,500.00	5,721.36	Maintenance / Fix Winmar Vehicle \$5,605.99
1-4-4000-8010	Garbage Truck - Misc. Service Courier			
1-4-4000-8060	Garbage Truck - Misc. Service Safety Tes			
1-4-4000-8130	Garbage Truck - Misc. Service Others			
1-4-4000-8210	Garbage Truck - Rentals Equipments			
1-4-4000-8420	Garbage Truck - Misc. Others	14,400.00	7,199.59	2019-2028 - Loan Payments 3.10% (Estimated at 1,200/mth) Balance January 1/25 \$47,412.29
1-4-4000-9000	Garbage Truck - Amortization Expenses			
Expenses Sub-Total		37,193.88	16,203.71	-
Department Total		(2,806.12)	6,453.71	
1-3-4050-5020	Garbage Collection - Fundign Others			
1-3-4050-5030	Garbage Collection - Funding Donation			
1-3-4050-5120	Gargage Collection - User Fees Others			
1-3-4050-5980	Garbage Collection - Misc. Reserves to Revenues			
Revenue Sub-Total		-	-	
1-4-4050-7010	Garbage Collection - Travelling & Training			
1-4-4050-7200	Garbage Collection - Payroll Salaries		5,281.10	
1-4-4050-7520	Garbage Collection - Supplies Operations	200.00		
1-4-4050-7570	Garbage Collection - Supplies P/R			
1-4-4050-7580	Garbage Collection - Supplies Postage			
1-4-4050-7760	Garbage Collection - Buying Equipment			
1-4-4050-7950	Garbage Collection - Maintenance Outside Force			
1-4-4050-8010	Garbage Collection - Misc. Service Courier			
1-4-4050-8210	Garbage Collection - Rentals Equipments	35,000.00	9,225.00	Increase in internal cost rate to reflect actual cost of equipment
Expenses Sub-Total		35,200.00	14,506.10	-
Department Total		35,200.00	14,506.10	
1-3-4090-5000	New Dump Site - Provincial Funding			
	New Dump Site - Others			
1-3-4090-5100	New Dump Site - User Fees Services			
1-3-4090-5120	New Dump Site - User Fees Others (Dump Pass)	(692,809.00)	(263,725.00)	
1-3-4090-5970	New Dump Site - Misc. Prev. Yr. Surplus			WF - Year End Entry
1-3-4090-5975	New Dump Site - Misc. Reserves for Closure	(200,000.00)	(61,125.00)	Landfill Reserve for future expansion / closure
1-3-4090-5980	New Dump Site - Misc. Reserves to Revenues			
1-3-4090-5985	New Dump Site - Misc. Interest on Built	(100,000.00)		
Revenue Sub-Total		(992,809.00)	(324,850.00)	
1-4-4090-7010	New Dump Site - Travelling Training/Development			
1-4-4090-7200	New Dump Site - Payroll Salaries		12,116.68	
1-4-4090-7520	New Dump Site - Supplies Operations	1,000.00	523.45	
1-4-4090-7570	New Dump Site - Supplies P/R			
1-4-4090-7580	New Dump Site - Supplies Postage			
1-4-4090-7610	New Dump Site - Gas/Diesel	1,000.00	646.74	
1-4-4090-7630	New Dump Site - Supplies Others	100.00		
1-4-4090-7720	New Dump Site - Advertizing Others			
1-4-4090-7760	New Dump Site - Buying Equipment	15,000.00		
1-4-4090-7950	New Dump Site - Maintenance Outside Force	20,000.00		Equipment rental to haul materials and capping /Fixed shelter tarp
1-4-4090-8120	New Dump Site - Misc. Service Professionnal Advi	50,000.00	7,801.07	Annual Sampling Report
1-4-4090-8160	New Dump Site - Misc. Service Backhoe with Operat			
1-4-4090-8200	New Dump Site - Heavy Equipment Operator			
1-4-4090-8210	New Dump Site - Rentals Equipments	50,000.00	3,775.00	Compactor/Loader for capping
1-4-4090-8320	New Dump Site - Misc. Provision Reserves			
1-4-4090-8500	New Dump Site - Capital Project Misc.			
1-4-4090-8500	New Dump Site - Capital Project Misc.			
1-4-4090-8520	New Dump Site - Capital Landfill Closure			
1-4-4090-9000	New Dump Site - Amortisation Expenses			
Expenses Sub-Total		137,100.00	24,862.94	
Department Total		(855,709.00)	(299,987.06)	
1-3-4100-5000	Dump - Provincial Funding			
1-3-4100-5100	Dump - User Fees Services			
1-3-4100-5120	Dump - User Fees Others (Dump Pass)			
1-3-4100-5970	Dump. Misc. Prev. Yr. Surplus			
1-3-4100-5980	Dump - Misc. Reserves to Revenues			
1-3-4100-6100	Dump - Misc. Tire Stewardship			
Revenue Sub-Total		-	-	

<u>Account Code</u>		<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Notes</u>
1-4-4100-7010	Dump - Travelling Training/Development			
1-4-4100-7200	Dump - Payroll Salaries			
1-4-4100-7520	Dump - Supplies Operations			
1-4-4100-7570	Dump - Supplies P/R			
1-4-4100-7580	Dump - Supplies Postage			
1-4-4100-7630	Dump - Supplies Others			
1-4-4100-7720	Dump - Advertizing Others			
1-4-4100-7760	Dump - Buying Equipment			
1-4-4100-7950	Dump - Maintenance Outside Force			
1-4-4100-8120	Dump - Misc. Service Professionnal Advi	50,000.00	11,550.07	Annual Sampling Report
1-4-4100-8160	Dump - Misc. Service Backhoe with Operat			
1-4-4100-8200	Dump - Heavy Equipment Operator			
1-4-4100-8210	Dump - Rentals Equipments			
1-4-4100-8320	Dump - Misc. Provision Reserves			
1-4-4100-8500	Dump - Capital Project Misc.			
1-4-4100-8520	Dump - Capital Landfill Closure	2,000.00		Expanded requirement & Closure cost to existing dump to be invoiced to Alamos
1-4-4100-9000	Dump - Amortisation Expenses			
Expenses Sub-Total		52,000.00	11,550.07	
Department Total		52,000.00	11,550.07	
1-3-4110-5980	Recycling - Reserves to Revenue			
Revenue Sub-Total		-	-	
1-4-4110-7010	Recycling - Travelling Training/Develop			
1-4-4110-7200	Recycling - Payroll Salaries			
1-4-4110-7520	Recycling - Supplies Operations	200.00		Bags / Cleaning Week
1-4-4110-7580	Recycling - Supplies Postage			
1-4-4110-7760	Recycling - Buying Equipment			
1-4-4110-7950	Recycling - Maintenance Outside Force	5,600.00	1,300.00	Weekly/ \$100 for Recycling Pick-Up
1-4-4110-8210	Recycling - Rentals Equipments			
1-4-4110-8320	Recycling - Misc. Provision Reserve			
Expenses Sub-Total		5,800.00	1,300.00	
Department Total		5,800.00	1,300.00	
1-3-4150-5120	Compactor - User Fee Others			
1-3-4150-5510	Compactor - Rental Equipment	(15,000.00)	(2,400.00)	Self Rental Income from our Dump
1-3-4150-5970	Compactor - Misc. Prev. Yr. Surplus			
1-3-4150-5980	Compactor - Misc. Reserves to Revenues			WF - Year End Entry
Revenue Sub-Total		(15,000.00)	(2,400.00)	
1-4-4150-7010	Compactor - Travelling Training/Development			
1-4-4150-7070	Compactor - Subscription Radio License			
1-4-4150-7200	Compactor - Payroll Salaries		337.88	
1-4-4150-7400	Compactor - Insurance Building / Contents	401.90	401.90	
1-4-4150-7520	Compactor - Supplies Operations	1,000.00		
1-4-4150-7610	Compactor - Supplies Gas/Diesel	6,000.00	590.73	
1-4-4150-7620	Compactor - Health & Safety			
1-4-4150-7760	Compactor - Buying Equipment			
1-4-4150-7950	Compactor - Maintenance Outside Force	140,000.00	5,757.08	Repairs / Repair transmission \$125,000
1-4-4150-8010	Compactor - Misc. Service Courier			
1-4-4150-8150	Compactor - Misc. Service Grader Operator			
1-4-4150-8210	Compactor - Rentals Equipments	7,200.00	839.52	
1-4-4150-8500	Compactor - Capital Project			
Expenses Sub-Total		154,601.90	7,927.11	
Department Total		139,601.90	5,527.11	
1-3-4200-5000	Storm Sewer - Provincial Funding			
1-3-4200-5980	Storm Sewer - Misc. Reserves to Revenues			WF - Year End Entry
Revenue Sub-Total		-	-	
1-4-4200-7010	Storm Sewers - Travelling Training/Development			
1-4-4200-7200	Storm Sewers - Payroll Salaries			
1-4-4200-7520	Storm Sewers - Supplies Operations	200.00		
1-4-4200-7620	Storm Sewers - Supplies Health & Safety			
1-4-4200-7950	Storm Sewers - Maintenance Outside Force	1,000.00		
1-4-4200-8010	Storm Sewers - Misc. Service Courier			
1-4-4200-8120	Storm Sewers - Misc. Service Professionnal Advice - ST	4,000.00		O&MS Storm Water Management
1-4-4200-8160	Storm Sewers - Misc. Serv. Backhoe & Ope			
1-4-4200-8210	Storm Sewers - Rentals Equipments	9,000.00		Vac Truck
1-4-4200-8420	Storm Sewers - Misc. Others			
1-4-4200-9000	Storm Sewers - Amortization Expenses			
Expenses Sub-Total		14,200.00	-	
Department Total		14,200.00	-	
1-3-4700-5120	Sky-Jack - User Fee Othes			
1-3-4700-5980	Sky-Jack - Misc. Reserve to Revenues			
Revenue Sub-Total		-	-	
1-4-4700-7520	Skyjack - Supplies Operations	500.00		
1-4-4700-7760	Skyjack - Bying Equipment			

<u>Account Code</u>		<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Notes</u>
Expenses Sub-Total		500.00	-	
Department Total		500.00	-	
1-4-4900-7200	Trailers - Payroll Salaries			
1-4-4900-7400	Trailers - Insurance / Contents	181.19	181.19	
1-4-4900-7410	Trailers -Insurance Liability	67.35	67.35	
1-4-4900-7420	Trailers -Insurance Vehicles	209.42	209.42	
1-4-4900-7520	Trailers - Supplies Operations	500.00	85.46	Paint /Lights
Expenses Sub-Total		957.96	543.42	
Department Total		957.96	543.42	
1-3-5000-5040	Cemetery - Misc Others			
1-3-5000-5600	Cemetery - Lots	(480.00)		
1-3-5000-5610	Cemetery - Burials / Markings	(1,000.00)		
1-3-5000-5620	Cemetery - Perpetual Care	(300.00)		
1-3-5000-5630	Cemetery - Bronze Plate	(1,000.00)		
1-3-5000-5640	Cemetery - Niche	(500.00)		
1-3-5000-5970	Cemetery- Misc. Prev. Yr. Surplus			
1-3-5000-5980	Cemetery - Misc Reserves to Rev.			WF - Year End Entry
Revenue Sub-Total		(3,280.00)	-	
1-4-5000-7010	Cemetery - Travelling Train./Development			
1-4-5000-7200	Cemetery - Payroll Salaries			
1-4-5000-7400	Cemetery - Insurance Building / Contents	200.98	200.98	Robichaud Insurance
1-4-5000-7410	Cemetery - Insurance Liability	127.87	127.87	Robichaud Insurance
1-4-5000-7520	Cemetery - Supplies Operations	600.00		
1-4-5000-7570	Cemetery - Supplies P/R			
1-4-5000-7610	Cemetery - Gas/Diesel			
1-4-5000-7630	Cemetery - Supplies Others			
1-4-5000-7760	Cemetery - Buying Equipment			
1-4-5000-7920	Cemetery - Maintenance Contract CPU	850.00	394.32	Cemetery Program
1-4-5000-8130	Cemetery - Misc. Service Others	700.00	681.07	\$450 Weedman
1-4-5000-8210	Cemetery - Rentals Equipments	1,000.00		Genie to cut dead branch on trees
1-4-5000-8330	Cemetery - Misc. to Reserve Fund Account			Send Perpetual Care to separate Bank & Reserve Account
1-4-5000-9000	Cemetery - Amortization Expenses			
Expenses Sub-Total		3,478.85	1,404.24	
Department Total		198.85	1,404.24	
1-3-5150-5020	Heliport - Funding - Others	(5,000.00)		
1-3-5150-5970	Heliport - Misc. Reserve to Revenue			
Revenue Sub-Total		(5,000.00)	-	
1-4-5150-7200	Heliport - Payroll Salaries		189.38	
1-4-5150-7400	Heliport - Insurance Building / Contents	484.11	484.11	
1-4-5150-7520	Heliport - Supplies Operations	500.00		Paint
1-4-5150-7760	Heliport - Buying Equipment	3,000.00		Brush for rotary broom / Wind socks
1-4-5150-7950	Heliport - Maint. Outside Force			
1-4-5150-8010	Heliport - Misc. Service Courier			
1-4-5150-8160	Heliport - Misc. Service Backhoe & Opera			
1-4-5150-8210	Heliport - Rentals Equipments			
Expenses Sub-Total		3,984.11	673.49	
Department Total		(1,015.89)	673.49	
1-3-6100-5020	A H U - Misc. Board - Others			
1-3-6100-5980	A H U - Misc Reserves to Rev.			
Revenue Sub-Total		-	-	
1-4-6100-8600	A H U - Misc. Boards Levies	26,912.00	13,456.00	2025 Levy
Expenses Sub-Total		26,912.00	13,456.00	
Department Total		26,912.00	13,456.00	
1-3-6200-5000	A D S A B - Funding - Provincial Govern.			
1-3-6200-5870	A D S A B - Misc Reserves to Rev.			
Revenue Sub-Total		-	-	
1-4-6200-8600	A D S A B - Misc. Boards Levies	166,500.00	55,500.00	2025 Levy
Expenses Sub-Total		166,500.00	55,500.00	
Department Total		166,500.00	55,500.00	
1-3-7200-5000	Arena - Funding - Provincial Government			
1-3-7200-5020	Arena - Funding - Others			
1-3-7200-5120	Arena - User Fees Others	(200.00)		Hydro from Club Alouette
1-3-7200-5410	Arena - Rental Halls	(1,500.00)		
1-3-7200-5470	Arena - Rental Ice Surface	(8,000.00)	(4,301.15)	
1-3-7200-5500	Arena - Rental Signs	(1,400.00)	(246.31)	
1-3-7200-5520	Arena - Rental Others			
1-3-7200-5530	Arena - Rental Public Skating	(2,100.00)	(4.00)	Flat fee to Alamos / Argonaut for Free Public Skating
1-3-7200-5940	Arena - Non Inventory Supplies Sold			
1-3-7200-5970	Arena - Misc. Prev. Yr. Surplus			
1-3-7200-5980	Arena - Misc. Reserve to Revenues	(20,000.00)		WF - Unspent / Misc. Others \$20,000 / Year End Entry
1-3-7200-6010	Arena - Misc. Unex. Funding Res. to Rev.			

<u>Account Code</u>		<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Notes</u>
Revenue Sub-Total		(33,200.00)	(4,551.46)	
1-4-7200-7010	Arena - Travelling Training/Development	300.00		
1-4-7200-7090	Arena - Subscription Permits/Licenses	500.00	275.51	Socan & Elevator Licence
1-4-7200-7200	Arena - Payroll Salaries		12,139.55	
1-4-7200-7250	Arena - Benefits WSIB General			
1-4-7200-7400	Arena - Insurance Building / Contents	18,961.55	18,961.55	Robichaud Insurance
1-4-7200-7500	Arena - Supplies Office	100.00		
1-4-7200-7510	Arena - Supplies Printing			
1-4-7200-7520	Arena - Supplies Operations	4,000.00	1,115.66	General Maintenance/Supplies / Light Balast
1-4-7200-7570	Arena - Supplies P/R	100.00		
1-4-7200-7580	Arena - Supplies Postage	25.00		
1-4-7200-7610	Arena - Supplies Gas/Diesel			
1-4-7200-7620	Arena - Supplies Health & Safety	400.00		
1-4-7200-7630	Arena - Supplies Others	1,500.00		Paint for Lines
1-4-7200-7760	Arena - Buying Equipment	6,000.00	3,839.24	New floor polishing machine / Replacement of Boards
1-4-7200-7800	Arena - Phone General	450.00	74.73	
1-4-7200-7840	Arena - Phone Internet	500.00		
1-4-7200-7900	Arena - Maintenance Contract Elevator	8,000.00	1,386.43	Misc. Repairs
1-4-7200-7950	Arena - Maintenance Outside Force	45,000.00	22,363.34	Annual Inspection Fire Alarm, Electrical, Ice Plant Annual inspection, plus misc. repairs to ice plant / Heaters \$10,000
1-4-7200-8010	Arena - Misc. Service Courier			
1-4-7200-8030	Arena - Misc. Service Hydro	7,000.00	2,138.24	
1-4-7200-8040	Arena - Misc. Service Water/Sewer	2,952.00		3 - Units as per Water & Wasterwater Financial Plan \$984
1-4-7200-8060	Arena - Misc. Service Safety Tests			
1-4-7200-8130	Arena - Misc. Service Others	2,500.00	898.54	Monitoring Fire Alarm / Inspection Boilers & Pressure Vessel / Refrigeration Plan
1-4-7200-8160	Arena - Misc. Service Backhoe with Ope.			
1-4-7200-8210	Arena - Rentals Equipments	350.00		Ice removal -
1-4-7200-8320	Arena - Misc. Provison Reserves			
1-4-7200-8420	Arena - Misc. Others	20,000.00		New back door \$3,500 / Concrete slab main entrance
1-4-7200-8500	Arena - Capital Project Mics.			
1-4-7200-9000	Arena - Amortization Expenses			
Expenses Sub-Total		118,638.55	63,192.79	
Department Total		85,438.55	58,641.33	
1-3-7250-5000	Rec. Dept - Funding Government			
1-3-7250-5040	Rec. Dept - Misc. Others			
1-3-7250-5120	Rec. Dept - User Fees Others(Project)			
1-3-7250-5970	Rec. Dept - Misc. Prev. Yr Surplus			
1-3-7250-5980	Rec. Dept - Misc. Reserves to Revenue	(5,400.00)		WF - Unspent Employee Contract Visioncare \$400 / Maintenance Outside Force \$5,000/ Year End Entry
Revenue Sub-Total		(5,400.00)	-	
1-4-7250-7010	Rec. Dept - Travelling / Training Develop.	3,000.00		
1-4-7250-7020	Rec. Dept - Subscription Association	150.00		ORFA \$142.50 Individual
1-4-7250-7070	Rec. Dept - Subscription Radio License			
1-4-7250-7200	Rec. Dept - Payroll Salaries		2,965.80	
1-4-7250-7210	Rec. Dept - Payroll In Kind			
1-4-7250-7220	Rec. Dept - Benefits C.P.P.	3,463.00	941.76	
1-4-7250-7230	Rec. Dept - Benefits E.I.	1,417.00	379.82	
1-4-7250-7240	Rec. Dept - Benefits E.H.T.	1,205.00	327.01	
1-4-7250-7250	Rec. Dept - Benefits WSIB General	1,906.00		
1-4-7250-7270	Rec. Dept - Benefits Pension Plan	5,553.00	1,509.30	
1-4-7250-7300	Rec. Dept - Empl. Contract Medical Plan	5,439.00	805.80	
1-4-7250-7310	Rec. Dept - Employee Contract Visioncare	500.00		As per New Employee Agreement - This is for 2 years
1-4-7250-7320	Rec. Dept - Employee Contract Dental			
1-4-7250-7330	Rec. Dept - Employee Contract Footwear	300.00		
1-4-7250-7350	Rec. Dept - Employee Contract Indemnity			
1-4-7250-7410	Rec. Dept - Insurance Liability	5,857.50	5,857.50	
1-4-7250-7500	Rec. Dept - Supplies Office			
1-4-7250-7510	Rec. Dept - Supplies Printing			
1-4-7250-7520	Rec. Dept - Supplies Operations	1,000.00	94.62	
1-4-7250-7570	Rec. Dept - Supplies P/R			
1-4-7250-7580	Rec. Dept - Supplies Postage			
1-4-7250-7610	Rec. Dept - Supplies Gas/Diesel			
1-4-7250-7620	Rec. Dept - Supplies Health & Safety	50.00		
1-4-7250-7630	Rec. Dept - Suppliers Others			
1-4-7250-7710	Rec. Dept - Advertizing Television			
1-4-7250-7720	Rec. Dept - Advertizing Others			
1-4-7250-7740	Rec. Dept - Buying Equipment CPU/Upgrade			
1-4-7250-7760	Rec. Dept - Buying Equipment	800.00		
1-4-7250-7800	Rec. Dept - Phone General			
1-4-7250-7880	Rec. Dept - Cellular Phone	340.00	75.00	\$30 Monthly - See new policy starting on May 1, 2025
1-4-7250-7890	Rec. Dept - Phone Voice Mail			
1-4-7250-7950	Rec. Dept - Maintenance Outside Fo+B11+B1179	100.00	52.50	
1-4-7250-8210	Rec. Dept - Rentals Equipments			
1-4-7250-8320	Rec. Dept - Misc. Provision Reserves			
1-4-7250-8420	Rec. Dept - Misc. Others			
1-4-7250-8500	Rec. Dept - Capital Project Misc.			
Expenses Sub-Total		31,080.50	13,009.11	
Department Total		25,680.50	13,009.11	

<u>Account Code</u>		<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Notes</u>
1-3-7300-5030	Zamboni - Funding - Donation			
1-3-7300-5980	Zamboni - Misc. Reserves to Revenue	(3,000.00)		WF - Unspent Maintenance Outside Force \$3,000 / Year End Entry
Revenue Sub-Total		(3,000.00)	-	
1-4-7300-7010	Zamboni - Travel / Training Development			
1-4-7300-7200	Zamboni - Payroll Salaries			
1-4-7300-7400	Zamboni - Insurance Building / Contents	338.74	338.74	
1-4-7300-7520	Zamboni - Supplies Operations	500.00		
1-4-7300-7580	Zamboni - Supplies Postage	30.00		
1-4-7300-7610	Zamboni - Supplies Gas/Diesel	1,000.00	158.50	
1-4-7300-7760	Zamboni - Buying Equipment	1,000.00		
1-4-7300-7950	Zamboni - Maintenance Outside Force	3,000.00		Annual Maintenance
1-4-7300-8010	Zamboni - Misc. Service Courier			
1-4-7300-8130	Zamboni - Misc. Service Others	1,000.00	686.88	Knife sharpening every year
1-4-7300-8320	Zamboni - Zambonie Provision Reserve	2,500.00		Need to make Year End Entry
Expenses Sub-Total		9,368.74	1,184.12	
Department Total		6,368.74	1,184.12	
1-3-7350-5900	Vending Machine&Canteen - Misc.Can./Ven.			
Revenue Sub-Total		-	-	
1-4-7350-7520	Vending Machine&Canteen - Supplies Ope.			
Expenses Sub-Total		-	-	
Department Total		-	-	
1-3-7400-5020	Parks - Funding Others			
1-3-7400-5040	Parks - Misc. Others			
1-3-7400-5980	Parks - Misc. Reserves to Revenue			WF - Year End Entry (\$213,000 put on a separate line for Splash Pad for 2026)
Revenue Sub-Total		-	-	
1-4-7400-7200	Parks - Payroll Salaries		142.38	
1-4-7400-7400	Parks - Insurance Building / Contents	151.44	151.44	
1-4-7400-7520	Parks - Supplies Operations	2,000.00		Gravel / Grinding and paint / Baseball Field Gutters
1-4-7400-7610	Parks - Supplies Gas/Diesel	300.00		
1-4-7400-7620	Parks - Supplies Health & Safety			
1-4-7400-7630	Parks - Supplies Others			
1-4-7400-7760	Parks - Buying Equipment	2,000.00		
1-4-7400-7950	Parks - Maintenance Outside Force			
1-4-7400-8130	Parks - Misc. Service Others	5,000.00	4,779.54	Weedman (including all TWP Green Space in town)
1-4-7400-8210	Parks - Rentals Equipements			
1-4-7400-8500	Parks - Capital Project Misc.			Church Bay Development (OCIF) / Need a quote and need to find more funding
Expenses Sub-Total		9,451.44	5,073.36	
Department Total		9,451.44	5,073.36	
1-3-7450-5000	Multi-Trail - Funding - Provential Gov.			
1-3-7450-5020	Multi-Trail - funding Others			
1-3-7450-5030	Multi Trail - Funding - Donations			
1-3-7450-5040	Multi Trail - Misc. Others			
1-3-7450-5980	Multi Trail - Misc. Reserves to Revenue			
Revenue Sub-Total		-	-	
1-4-7450-7200	Multi Trail - Payroll Salaries			
1-4-7450-7500	Multi Trail - Supplies Office			
1-4-7450-7520	Multi Trail - Supplies Operations	2,000.00		Lights and cables / Bridge Secret Beach
1-4-7450-7580	Multi Trail - Supplies Postage			
1-4-7450-7610	Multi Trail - Supplies Gas/Diesel			
1-4-7450-7630	Multi Trail - Supplies Others	3,000.00		Gravel Loads
1-4-7450-7760	Multi Trail - Buying Equipment			
1-4-7450-7950	Multi Trail - Maintenance Outside Force	1,000.00	944.17	Gift Card
1-4-7450-8030	Multi Trail - Hydro	600.00	76.58	
1-4-7450-8210	Multi Trail - Rentals Equipments	5,000.00		Mini excavator rental to repair 2nd part of trail.
1-4-7450-8320	Multi Trail - Misc. Provision Reserves			
1-4-7450-8500	Multi Trail - Capital Project Misc.			
1-4-7450-9000	Multi Trail - Amortization Expenses			
Expenses Sub-Total		11,600.00	1,020.75	
Department Total		11,600.00	1,020.75	
1-3-7500-5970	Beach - Misc. Prev. Yr. Surplus			
1-3-7500-5980	Beach - Misc. Reserves to Revenue			
Revenue Sub-Total		-	-	
1-4-7500-7200	Beach - Payroll Salaries			
1-4-7500-7520	Beach - Supplies Operations	500.00		
1-4-7500-7610	Beach - Supplies - Gas/Diesel			
1-4-7500-7950	Beach - Outside Force			
1-4-7500-8210	Beach - Rentals Equipments	10,000.00		Port-A-John Rental (Weekly Cleaning Fee included)
1-4-7500-8220	Beach - Rentals Lease of Land	308.48	308.48	
1-4-7500-8320	Beach - Misc. Provision Reserves			
1-4-7500-8500	Beach - Capital Project Misc.			
Expenses Sub-Total		10,808.48	308.48	

<u>Account Code</u>		<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Notes</u>
Department Total		10,808.48	308.48	
1-3-7510-5040	Campground - Misc. Rental	(15,000.00)	(200.00)	
1-3-7510-5980	Campground - Misc. Reserves to Revenue	(2,000.00)		WF - Unspent Supplies Operations \$2,000 / Year End Entry
Revenue Sub-Total		(17,000.00)	(200.00)	
1-4-7510-7200	Campground - Payroll Salaries			
1-4-7510-7520	Campground - Supplies Operations	2,000.00		Picnic Tables
1-4-7510-8210	Campground - Rentals Equipments			
1-4-7510-7950	Campground - Maintenance Outside Force			
1-4-7510-8030	Campground - Misc. Service Hydro	3,000.00	99.23	
1-4-7510-8040	Campground - Misc. Service Water/Sewer	500.00		As per Water & Wasterwater Financial Plan \$984.18 (May - Oct)
1-4-7510-8320	Campground - Misc. Provision Reserves			
1-4-7510-8420	Campground - Misc. Others			
Expenses Sub-Total		5,500.00	99.23	
Department Total		(11,500.00)	(100.77)	
1-4-7550-7200	Strongman Park - Payroll Salaries			
1-4-7550-7520	Strongman Park - Supplies Operations			
1-4-7550-8130	Strongman Park - Misc. Service Others	856.02	856.02	Weedman
1-4-7550-9000	Strongman Park - Amortization Expenses			
Expenses Sub-Total		856.02	856.02	
Department Total		856.02	856.02	
1-3-7600-5000	Rec. Truck - Funding Government			
1-3-7600-5040	Rec. Truck - Other			
1-3-7600-5510	Rec. Truck - Rental Equipment			
1-3-7600-5980	Rec. Truck - Misc. Reserves to Revenue			WF - Year End Entry
Revenue Sub-Total		-	-	
1-4-7600-7200	Rec. Truck - Payroll Salaries			
1-4-7600-7410	Rec. Truck - Insurance Liability	67.36	67.36	
1-4-7600-7420	Rec. Truck - Insurance Vehicles	1,148.84	1,148.84	
1-4-7600-7520	Rec. Truck - Supplies Operations			
1-4-7600-7610	Rec. Truck - Supplies Gas/Diesel	1,800.00	314.46	
1-4-7600-7630	Rec. Truck - Supplies Others			
1-4-7600-7760	Rec. Truck - Buying Equipment			
1-4-7600-7950	Rec. Truck - Maintenance Outside Force	500.00	95.30	
1-4-7600-8210	Rec. Truck - Rental Equipments			
1-4-7600-9000	Rec. Truck Amortization Expenses			
Expenses Sub-Total		3,516.20	1,625.96	
Department Total		3,516.20	1,625.96	
1-3-7650-5000	KUBOTA RTV - Funding - Provincial Government			
1-3-7650-5510	KUBOTA RTV - Rental Equipment	(600.00)		Self rental
Revenue Sub-Total		(600.00)	-	
1-4-7650-7010	KUBOTA RTV - Travelling Training / Develop			
1-4-7650-7200	KUBOTA RTV - Payroll Salaries		47.46	
1-4-7650-7400	KUBOTA RTV - Insurance Building / Contents	90.61	90.61	
1-4-7650-7410	KUBOTA RTV - Insurance Liability	67.37	67.37	
1-4-7650-7420	KUBOTA RTV - Insurance Vehicle	576.67	576.67	
1-4-7650-7520	KUBOTA RTV - Supplies Operations	200.00		
1-4-7650-7610	KUBOTA RTV - Supplies Gas/Diesel	500.00	38.38	
1-4-7650-7760	KUBOTA RTV - Buying Equipment	500.00		
1-4-7650-7950	KUBOTA RTV - Maintenance Outside Force	1,000.00		
Expenses Sub-Total		2,934.65	820.49	
Department Total		2,334.65	820.49	
1-3-7700-5000	John Deer Tractor - Funding - Provincial Government			
1-3-7700-5510	John Deer Tractor- Rental Equipment	(600.00)		Self rental
1-3-7700-5980	John Deer Tractor - Misc. Reserves to Revenue			WF - Year End Entry
Revenue Subtotal		(600.00)	-	
1-4-7700-7010	John Deer Tractor - Travelling / Training			
1-4-7700-7200	John Deer Tractor- Payroll Salaries			
1-4-7700-7400	John Deer Tractor- Insurance Building / Contens	28.96	28.96	
1-4-7700-7520	John Deer Tractor- Supplies Operations	500.00		
1-4-7700-7610	John Deer Tractor - Supplies Gas/Diesel	500.00		
1-4-7700-7760	John Deer Tractor- Buying Equipment			
1-4-7700-7950	John Deer Tractor- Maintenance Outside Force	2,000.00		
Expenses Sub-Total		3,028.96	28.96	
Department Total		2,428.96	28.96	
1-3-7725-5000	Kubota Lawn Tractor - Funding - Provincial Government			
1-3-7725-5510	Kubota Lawn Tractor- Rental Equipment			
1-3-7725-5980	Kubota Lawn Tractor - Misc. Reserves to Revenue			WF - Year End Entry
Revenue Subtotal		-	-	
1-4-7725-7010	Kubota Lawn Tractor - Travelling / Training			
1-4-7725-7200	Kubota Lawn Tractor- Payroll Salaries			
1-4-7725-7400	Kubota Lawn Tractor-Insurance Building / Contents	140.85	140.85	

<u>Account Code</u>		<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Notes</u>
1-4-7725-7520	Kubota Lawn Tractor- Supplies Operations	200.00		
1-4-7725-7610	Kubota Lawn Tractor - Supplies Gas/Diesel	500.00		
1-4-7725-7760	Kubota Lawn Tractor- Buying Equipment	500.00		
1-4-7725-7950	Kubota Lawn Tractor- Maintenance Outside Force	1,000.00		
	Expenses Sub-Total	2,340.85	140.85	
	Department Total	2,340.85	140.85	
1-3-7800-5020	Rec. Com. - Funding - Others			
1-3-7800-5030	Rec.Com. - Funding - Donations			
1-3-7800-5040	Rec.Com. - Misc. Other	(500.00)	(300.00)	Activity Revenue
1-3-7800-5980	Rec.Com. - Reserves to Revenue			
	Revenue Sub-Total	(500.00)	(300.00)	
1-4-7800-7200	Rec.Com. - Payroll Salaries			
1-4-7800-8210	Rec.Com. - Rentals Equipments			
1-4-7800-8320	Rec.Com. - Misc. Provision Reserves			To bring from Reserve Rec. Committee to cover 2024 exp.
1-4-7800-8630	Rec.Com. - Boards Misc. Expenses	500.00	950.00	Activities Cost
	Expenses Sub-Total	500.00	950.00	
	Department Total	-	650.00	This should be a zero balance if not do GL entry at the Year End
1-3-7900-5000	Strongman - Funding			
1-3-7900-5030	Strongman - Funding - Donations			
1-3-7900-5040	Strongman - Misc. Other			
1-3-7900-5980	Strongman - Misc. Reserves to Revenues	(500.00)		
	Revenue Sub-Total	(500.00)	-	
1-4-7900-7200	Strongman - Payroll Salaries			
1-4-7900-7200	Strongman - Summer Students Payroll			
1-4-7900-7220	Strongman - C.P.P.			
1-4-7900-7230	Strongman - Benefits E.I.			
1-4-7900-7240	Strongman - Benefits E.H.T.			
1-4-7900-7250	Strongman - Benefits WSIB			
1-4-7900-7420	Strongman - Insurance Tent & Trailer			
1-4-7900-7520	Strongman - Supplies Operation			
1-4-7900-7610	Strongman - Supplies Gas / Diesel			
1-4-7900-7610	Strongman - Supplies Others			Donation
1-4-7900-8210	Strongman - Rentals Equipments			
1-4-7900-8320	Strongman - Misc. Provision Reserves			Send all extra in reserves
1-4-7900-8630	Strongman - Boards Misc. Expenses	500.00		
	Expenses Sub-Total	500.00	-	
	Department Total	-	-	This should be a zero balance if not do GL entry at the Year End
1-3-8000-5040	Planning/ Zoning - Misc. Others			
1-3-8000-5700	Planning/ Zoning			
1-3-8000-5970	Planning/Zoning - Misc. Prev. Yr. Surplus			
1-3-8000-5980	Planning/Zoning - Misc. Reserves to Rev.	(43,200.00)		WF - Unspent Misc.Service Prof.Adv. \$43,200 / Year End Entry
	Revenue Sub-Total	(43,200.00)	-	
1-4-8000-7010	Planning/Zoning - Travelling Training/Development			
1-4-8000-7200	Planning/Zoning - Payroll Salaries			
1-4-8000-7520	Planning/Zoning - Supplies Operations	3,800.00		Cloudpermit Subscription
1-4-8000-7580	Planning/Zoning - Supplies Postage			
1-4-8000-7700	Planning/Zoning - Advertizing News Paper			
1-4-8000-7760	Planning/Zoning - Buying Equipment			
1-4-8000-8020	Planning/Zoning - Misc. Service Lawyer			
1-4-8000-8120	Planning/Zoning - Misc.Service Prof.Adv.	50,000.00	661.44	Annual Planning (15,000), OP-Zoning 5 yrs review Plan (33,374)
1-4-8000-8530	Planning/Zoning - Capital Fund Payment			
	Expenses Sub-Total	53,800.00	661.44	
	Department Total	10,600.00	661.44	
1-3-8100-5000	Economic Dev. - Funding - Provincial Government			
1-3-8100-5010	Economic Dev. - Funding - Federal Government			
1-3-8100-5020	Economic Dev. - Funding - Others	(10,000.00)		Food Waste Program
1-3-8100-5030	Economic Dev. - Funding - Donations			
1-3-8100-5040	Economic Dev. - Misc. Others	(146,912.34)		Seed Home Refund
1-3-8100-5970	Economic Dev. - Misc. Prev. Yr. Surplus			
1-3-8100-5980	Economic Dev. - Misc. Reserves to Revenues	(54,050.00)		WF - Unspent Visioncare \$400 / Advertizing Others \$5,850 / Website \$20,000 / Housing Needs & Demands Assess. Study \$27,800 / Year End Entry
1-3-8100-6070	Economic Dev. - Misc. New Website (CDEC)			
	Revenue Sub-Total	(210,962.34)	-	
1-4-8100-7010	Economic Dev. - Travelling Training/Development	10,000.00	2,724.68	EDCO / PIDAC
1-4-8100-7020	Economic Dev. - Subscription Association	1,350.00	640.27	EDCO 350, OFNEDA 350 YR, Mind Connect 635
1-4-8100-7200	Economic Dev. - Payroll Salaries		22,866.03	
1-4-8100-7210	Economic Dev. - Payroll in Kind			
1-4-8100-7220	Economic Dev. - Benefits C.P.P.	4,430.00	1,321.92	
1-4-8100-7230	Economic Dev. - Benefits E.I.	1,509.00	525.05	
1-4-8100-7240	Economic Dev. - Benefits E.H.T.	1,663.00	451.59	
1-4-8100-7250	Economic Dev. - Benefits WSIB General	2,635.00		
1-4-8100-7270	Economic Dev. - Pension Plan	6,417.00	2,306.33	
1-4-8100-7300	Economic Dev. - Medical Plan	8,732.00	1,255.07	
1-4-8100-7310	Economic Dev. - Visioncare	1,000.00		As per New Employee Agreement - This is for 2 years

<u>Account Code</u>		<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>Notes</u>
1-4-8100-7520	Economic Dev. - Supplies Operation	500.00	94.62	Adobe
1-4-8100-7570	Economic Dev. - Supplies P/R	500.00		
1-4-8100-7580	Economic Dev. - Supplies Postage	100.00		
1-4-8100-7720	Economic Dev. - Advertizing Others	5,800.00	1,264.54	Guide Kiniwabi 920 /Winter Trail guide ASPA 550 / Highway Signs 150 / Embrace the North & Opportunities to Grow Initiative from Bell Media \$4,500
1-4-8100-7740	Economic Dev. - Buying Equipment	1,000.00	152.63	Keyboard support
1-4-8100-7800	Economic Dev. - Phone General	300.00	76.32	
1-4-8100-7880	Economic Dev. - Phone Cell	580.00	135.00	\$50 montly - See new policy starting on May 1, 2025
1-4-8100-7920	Economic Dev. - Maintenance Contract CPU	80.00		Copernic Desktop
1-4-8100-8010	Economic Dev. - Misc. Service Courier			
1-4-8100-8120	Economic Dev. - Misc. Service Proff. Advice	10,000.00		Consultant
1-4-8100-8130	Economic Dev. - Misc. Service Others			
1-4-8100-8140	Economic Dev. - Misc. Service Camelots			
1-4-8100-8210	Economic Dev. - Rentals Equipments			
1-4-8100-8410	Economic Dev. - Misc. Donations			
1-4-8100-8500	Economic Dev. - Capital Project Mics.			
1-4-8100-8440	Economic Dev. - Immigration			
1-4-8100-8450	Economic Dev. - Food Waste Program	10,000.00		Dump reserves Food Waste Pilot Make Year End entry / Buy more Units
1-4-8100-8460	Economic Dev. - Website	20,000.00		Received \$10,000.00 from CDEC in 2024
1-4-8100-8470	Economic Dev. - SEED Homes			
1-4-8100-8480	Economic Dev. - Housing Needs & Demands Assess. Study	13,000.00		
1-4-8100-8630	Economic Dev. - Boards Misc. Expenses			
Expenses Sub-Total		99,596.00	33,814.05	
Department Total				
Total Revenue on General Budget		(3,530,528.67)	(491,416.54)	Regular Revenues
Total Expenses on General Budget		3,530,528.67	797,296.07	Regular Expenses
Difference Total on General Budget		-	305,879.53	
Total Revenues from Water & Sewer Budget		(2,327,053.06)	(780,650.08)	Water & Sewer Revenues
Total Expenses from Water & Sewer Budget		2,327,053.06	97,975.75	Water & Sewer Expenses
Grand Total Budget Revenues		(5,857,581.73)	(1,272,066.62)	
Grand Total Budget Expenses		5,857,581.73	895,271.82	
Difference		-	(376,794.80)	

Budget 2025 - By-Law 2025-23

<u>Account Code</u>	<u>Account Description</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>Notes</u>
1-3-4300-5000	Water Treatment - Fundin. Prov. Governm.			
1-3-4300-5040	Water Treatment - Misc. Others			Call Out Revenues from OCWA
1-3-4300-5130	Water Treatment - User Fees Water Charge	(256,765.00)	515.12	763 Units @ \$673.04 / 2 (2024 rates as per OCWA Financial Plan) UB taxes added to Property Taxes
1-3-4300-5140	Water Treatment - User Fees Wtr/Swr Sup			
1-3-4300-5160	Water Treatment - User Fees Water Capita	(40,600.00)		812 Units @ \$100 / 2 (Treatment & Distribution)
1-3-4300-5860	Water Treatment - Interest on Water Chrg	(2,500.00)		
1-3-4300-5970	Water Treatment - Misc. Previous Year Suplus			Bring back Water Current Reserve Surplus from 2024
1-3-4300-5980	Water Treatment - Misc. Reserve to Rev.	(86,447.93) \$		To Balance Budget at the beginning of the year/ Year End do GL for Actual to balance Actual
1-3-4300-5980	Water Treatment - Misc. Reserve to Rev.	(500,000.00) \$		UV Lights
1-3-4300-5990	Water Treatment - Misc. Cap. Fnd-Rev.			
	Revenue Sub-Total	(886,312.93) \$	515.12 \$	
1-4-4300-7010	Water Treatment - Travelling Train./Dev.	7,500.00	1,512.90	Walkerton
1-4-4300-7020	Water Treatment - Subscription Associat.	145.00		
1-4-4300-7060	Water Treatment - Subscription Education			
1-4-4300-7080	Water Treatment - Subscription Certific.			
1-4-4300-7200	Water Treatment - Payroll Salaries	5,475.00	1,865.00	\$20,000 Divided by 4= \$5,000 + 475 New Call Outs Policy
1-4-4300-7400	Water Treatment - Insuranc Build. / Cont			
1-4-4300-7410	Water Treatment - Insurance Liability	522.45	522.45	Robichaud Insurance
1-4-4300-7500	Water Treatment - Supplies Office			
1-4-4300-7520	Water Treatment - Supplies Operations	500.00		
1-4-4300-7570	Water Treatment - Supplies P/R			
1-4-4300-7580	Water Treatment - Supplies Postage	200.00		
1-4-4300-7600	Water Treatment - Supplies Fuel/Heat	650.00		
1-4-4300-7720	Water Treatment - Advertizing Others			
1-4-4300-7760	Water Treatment - Buying Equipment	35,000.00	2,001.11	UV parts, Lab Equipment / Spare Pump \$10,000
1-4-4300-7800	Water Treatment - Phone General	250.00	47.18	
1-4-4300-7880	Water Treatment - Phone Cellular	100.00		
1-4-4300-7920	Water Treatment - Maintenance Contr. CPU	500.00	114.48	Computer Software / IT Services
1-4-4300-7950	Water Treatment - Maintenance Outside Force	70,000.00	1,755.36	UV Annual Servicing / Generator Annual Maint., / Tech Support / Reservoir cleaning \$10,000 / Replace Ladders \$17,000 / Repair Concrete Valve pit curb \$6,000 / Supply & install two Rescue port bases \$6,000 / Install Fine mesh screening \$1,000 / Replace/Repair Mixer \$10,000
1-4-4300-8010	Water Treatment - Misc. Service Courier			
1-4-4300-8020	Water Treatment - Misc. Service Lawyer			
1-4-4300-8030	Water Treatment - Misc. Service Hydro	20,000.00	3,770.09	
1-4-4300-8080	Water Treatment - Misc. Service ORO			
1-4-4300-8090	Water Treatment - Misc. Service OIC Dis.			
1-4-4300-8100	Water Treatment - Misc. Serv. OIC Treat.	136,980.48	27,396.09	OCWA 2025 Rates
1-4-4300-8120	Water Treatment - Misc. Serv. Prof. Adv.	1,500.00		DWQMS
1-4-4300-8130	Water Treatment - Misc. Service Others			
1-4-4300-8160	Water Treatment - Misc. Serv. Bakoe & Op			
1-4-4300-8210	Water Treatment - Rentals Equipments			
1-4-4300-8300	Water Treatment - Misc Deficit Prev. Yr			
1-4-4300-8320	Water Treatment - Misc. Provision Reserv	6,990.00		Annual Provision Reserve as per Water Rate Study Year End Entry for Current budget
1-4-4300-8320	Water Treatment - Misc. Provision Reserv			Sent to Reserve for future usage
1-4-4300-8340	Water Treatment - Misc. Bank Charges			
1-4-4300-8390	Water Treatment - Misc. Cxl Water Char			
1-4-4300-8500	Water Treatment - Capital Project Misc.	600,000.00		UV Replacement expense on 6 years - \$100,000 a year starting in 2025 - 2030
1-4-4300-8530	Water Treatment - Capital Fund Payment			
1-4-4300-9000	Water Treatment - Amortization Expenses			
	Expenses Sub-Total	886,312.93 \$	38,984.66 \$	
	Department Total	- \$	39,499.78 \$	
1-3-4350-5000	Water Distribution - Provincial Funding			
1-3-4350-5010	Water Distribution - Federal Funding			
1-3-4350-5040	Water Distribution - Misc. Others	(200.00) \$		Service Line Warranties Commission
1-3-4350-5100	Water Distribution - User Fees Services	(900,000.00) \$	(760,565.20) \$	Bulk Water Loads
1-3-4350-5110	Water Distribution - User Fee Tax Cer.Ins.			
1-3-4350-5130	Water Distribution - User Fees Water Ch.	(256,765.00) \$		763 Units @ \$673.04 / 2 (2024 rates as per OCWA Financial Plan) UB taxes added to Property Taxes
1-3-4350-5140	Water Distribution - User Fee Wtr/SwrSup			
1-3-4350-5150	Water Distribution - User FeeWaterOn/Off	(1,000.00) \$	(100.00) \$	
1-3-4350-5160	Water Distribution - User Fees Water Cap	(40,600.00) \$		812 Units @ \$100 / 2 (Treatment & Distribution)
1-3-4350-5510	Water Distribution - Rental Equipment			
1-3-4350-5860	Water Distribution - Inte. on Water Chrg			
1-3-4350-5970	Water Distribution - Misc. Previous Year Suplus			
1-3-4350-5980	Water Distribution - Misc. Res. To Revenue			To Balance Budget at the end of year
1-3-4350-5990	Water Distribution - Misc. Cap. Fnd-Rev.			
	Revenue Sub-Total	(1,198,565.00) \$	(760,665.20) \$	
1-4-4350-7010	Water Distribution - Traveling Train/Dev			See Water Treatment
1-4-4350-7020	Water Distribution - Subscription Associ			
1-4-4350-7080	Water Distribution - Subscription Certi	145.00 \$		
1-4-4350-7200	Water Distribution - Payroll Salaries	5,475.00 \$	1,176.20 \$	\$20,000 Divided by 4= \$5,000 + 475 New Call Outs Policy
1-4-4350-7400	Water Distribution - Insura Build./ Cont			Covered under OCWA contract starting Aug 2018
1-4-4350-7410	Water Distribution - Insurance Liability	522.46 \$	522.46 \$	Covered under OCWA contract starting Aug 2018
1-4-4350-7520	Water Distribution - Supplies Operations	200.00 \$	14.93 \$	
1-4-4350-7580	Water Distribution - Supplies Postage	200.00 \$		
1-4-4350-7610	Water Distribution - Supplies Gas/Diesel			

Budget 2025 - By-Law 2025-23

<u>Account Code</u>	<u>Account Description</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>Notes</u>
1-4-4350-7720	Water Distribution - Advertising Others			
1-4-4350-7760	Water Distribution - Buying Equipment	5,000.00 \$		Parts
1-4-4350-7800	Water Distribution - Phone General	250.00 \$	47.17 \$	
1-4-4350-7880	Water Distribution - Phone Cellular	50.00 \$		
1-4-4350-7920	Water Distribution - Maint Cont CPU	10,000.00 \$	114.48 \$	Computer Software / IT Services / GIS Maint \$10,000
1-4-4350-7950	Water Distribution - Maint. Outside Forc	20,000.00 \$	4,629.07 \$	Hydrant repair if needed \$10,000 / \$10,000 Swabbing
1-4-4350-8010	Water Distribution - Misc.ServiceCourier			
1-4-4350-8020	Water Distribution - Misc. Service Lawyer			
1-4-4350-8080	Water Distribution - Misc. Service ORO	38,635.52 \$	6,849.03 \$	OCWA 2025 Rates
1-4-4350-8090	Water Distribution - Misc. Ser. OIC Dis.			
1-4-4350-8120	Water Distribution - Misc. Ser. Prof. Adv.	3,000.00 \$		
1-4-4350-8130	Water Distribution - Misc. Service Other			
1-4-4350-8160	Water Distribution - Misc. Ser. Bako & Op			
1-4-4350-8210	Water Distribution - Rentals Equipments			
1-4-4350-8300	Water Distribution - Misc Deficit previous Year			
1-4-4350-8320	Water Distribution - Misc. Provi. Reser. W & S	6,990.00 \$		Annual Reserve as per Water Rate Study / Make year end entry for Current Budget
1-4-4350-8320	Water Distribution - Misc. Provi. Reser. W & S	984,502.32 \$		Sent to Reserve for future usage
1-4-4350-8390	Water Distribution - Misc. Cxl Water Chr			
1-4-4350-8420	Water Distribution - Misc. Others	123,594.70 \$		Loan Payment IO 2.34% interest (2021 to 2050) Look on Loan form
1-4-4350-8500	Water Distribution - Capital Project Misc.			
1-4-4350-8530	Water Distribution - Capital Fund Payment			
1-4-4350-9000	Water Distribution - Amortization Expens			
Expenses Sub-Total		1,198,565.00 \$	13,353.34 \$	
Department Total		- \$	(747,311.86) \$	
Sub-Total per Section - Water Departments		- \$	(707,812.08) \$	
1-3-4400-5000	Sewer Treatment - Fundin. Prov. Governm.			
1-3-4400-5040	Sewer Treatment - Misc. Others			
1-3-4400-5130	Sewer Treatment - User Fees Water Charges	(800.00) \$		
1-3-4400-5140	Sewer Treatment - User Fees Wtr/Swr Sup.	(78,000.00) \$	(20,500.00) \$	Dump loads to Lagoon
1-3-4400-5170	Sewer Treatment - User Fees Sewer Charge	(80,550.00) \$		763 Units @211.14 (2024 rates as per Financial Plan)
1-3-4400-5870	Sewer Treatment - Interest on Sewer Chrg			
1-3-4400-5970	Sewer Treatment - Misc. Previous Year Surplus			
1-3-4400-5980	Sewer Treatment - Misc. Reserves to Rev.			Bring back Sewer Current Reserve surplus from 2025 / To Balance Budget
1-3-4400-5980	Sewer Treatment - Misc. Reserves to Rev.			
Revenue Sub-Total		(159,350.00) \$	(20,500.00) \$	
1-4-4400-7010	Sewer Treatment - Travel Train./Dev.			
1-4-4400-7080	Sewer Treatment - Subscription Certifica			
1-4-4400-7200	Sewer Treatment - Payroll Salaries	5,475.00 \$	676.67 \$	\$20,000 Divided by 4= \$5,000 + 475 New Call Outs Policy
1-4-4400-7400	Sewer Treatment - Insurance Build / Cont			
1-4-4400-7410	Sewer Treatment - Insurance Liability	522.45	522.45 \$	Robichaud Insurance
1-4-4400-7500	Sewer Treatment - Supplies Office			
1-4-4400-7520	Sewer Treatment - Supplies Operations	100.00 \$		
1-4-4400-7570	Sewer Treatment - Supplies P/R			
1-4-4400-7580	Sewer Treatment - Supplies Postage	200.00 \$		
1-4-4400-7580	Sewer Treatment - Supplies Gas/Diesel			
1-4-4400-7620	Sewer Treatment - Supplies Health & Safe			
1-4-4400-7720	Sewer Treatment - Advertising Others			
1-4-4400-7880	Sewer Treatment - Phone Cellular			
1-4-4400-7920	Sewer Treatment - Maintenance Contr CPU	250.00 \$	114.48 \$	Computer Software
1-4-4400-7950	Sewer Treatment - Maint. Outside Force	44,000.00 \$	4,477.44 \$	Generator Annual Maintenance \$4000 / Lagoon cell scarification \$40,000
1-4-4400-8010	Sewer Treatment - Misc. Service Courier			
1-4-4400-8030	Sewer Treatment - Misc. Service Hydro	3,700.00 \$	792.97 \$	
1-4-4400-8080	Sewer Treatment - Misc. Service ORO	19,318.00 \$	4,829.46 \$	OCWA 2025 Rates
1-4-4400-8120	Sewer Treatment - Misc. Servi. Prof. Adv			
1-4-4400-8160	Sewer Treatment - Misc. Serv. Bako & Ope			
1-4-4400-8200	Sewer Treatment - Heavy Equipment Ope.			
1-4-4400-8210	Sewer Treatment - Rentals Equipments	5,000.00 \$	1,050.00 \$	Kubota Tractor and Loader
1-4-4400-8300	Sewer Treatment - Misc Deficit Prev. Yr			
1-4-4400-8320	Sewer Treatment - Misc. Provi. Reserves	1,005.00 \$		Annual Provision Reserve as per Water Rate Study / / Make Year End entry for current Budget
1-4-4400-8320	Sewer Treatment - Misc. Provi. Reserves	79,779.55 \$		Sent to Reserve for future usage
1-4-4400-8400	Sewer Treatment - Misc. Cxl Sewer Charge			
1-4-4400-9000	Sewer Treatment - Amortization Expenses			
Expenses Sub-Total		159,350.00 \$	12,463.47 \$	
Department Total				
1-3-4450-5000	Sewer Collection - Funding Prov. Government			
1-3-4450-5040	Sewer Collection - Misc. Others			
1-3-4450-5140	Sewer Collection - User Fee Wtr/Swr Sup.			
1-3-4450-5170	Sewer Collection - User Fees Sewer Chrg	(80,550.00) \$		763 Units @211.14 (2024 rates as per Financial Plan)
1-3-4450-5870	Sewer Collection - Interest on Sew Chrg			
1-3-4450-5970	Sewer Collection - Misc. Previous Year Surplus			
1-3-4450-5980	Sewer Collection - Misc.Reserves to Rev.	(2,275.13) \$		Bring back Sewer Current Reserve surplus from 2025 / To Balance Budget
1-3-4450-5980	Sewer Collection - Misc.Reserves to Rev.			
Revenue Sub-Total		(82,825.13) \$	- \$	
1-4-4450-7010	Sewer Collection - Travelling Train/Dev	50.00 \$	17.70 \$	
1-4-4450-7080	Sewer Collection - Subscription Certific			

Budget 2025 - By-Law 2025-23

<u>Account Code</u>	<u>Account Description</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>Notes</u>
1-4-4450-7200	Sewer Collection - Payroll Salaries	5,475.00 \$	524.02 \$	\$20,000 Divided by 4= \$5,000 + 475 New Call Outs Policy
1-4-4450-7400	Sewer Collection - Insurance Build./Cont			
1-4-4450-7410	Sewer Collection - Insurance Liability	522.46 \$	522.46 \$	Insurance Coverage with OCWA as of Aug 2019
1-4-4450-7520	Sewer Collection - Supplies Operations	500.00 \$		
1-4-4450-7520	Sewer Collection - Supplies P/R			
1-4-4450-7580	Sewer Collection - Supplies Postage	200.00 \$		
1-4-4450-7600	Sewer Collection - Supplies Fuel/Heat	1,400.00 \$		
1-4-4450-7610	Sewer Collection - Supplies Gas/Diesel	600.00 \$	536.44 \$	
1-4-4450-7720	Sewer Collection - Advertising Others			
1-4-4450-7760	Sewer Collection - Buying Equipment			
1-4-4450-7880	Sewer Collection - Phone Cellular	50.00 \$		
1-4-4450-7920	Sewer Collection - Maint.Contract CPU	10,000.00 \$	114.48 \$	Computer Software / GIS Maint \$10,000
1-4-4450-7950	Sewer Collection - Maint. Outside Force	25,000.00 \$	14,888.54 \$	Vac Truck \$10,000 / New Ladder
1-4-4450-8010	Sewer Collection - Misc. Service Courier			
1-4-4450-8030	Sewer Collection - Misc. Service Hydro	5,500.00 \$	1,123.47 \$	
1-4-4450-8080	Sewer Collection - Misc. Service ORO	19,318.00 \$	4,829.43 \$	OCWA 2025 Rates
1-4-4450-8120	Sewer Collection - Misc. Serv. Prof. Ad.	2,000.00 \$	313.37 \$	
1-4-4450-8130	Sewer Collection - Misc. Serv. Others			
1-4-4450-8160	Sewer Collection - Misc. Serv. Bac & Ope			
1-4-4450-8210	Sewer Collection - Rentals Equipments			
1-4-4450-8300	Sewer Collection - Misc Deficit Prev. Yr			
1-4-4450-8310	Sewer Collection - Misc. Tax Own Properties	1,800.00 \$	899.70 \$	293-295 Chemin du Lac
1-4-4450-8320	Sewer Collection - Misc. Provi. Reserves	1,005.00 \$		Annual Provision Reserve as per Water Rate Study / Make Year End entry for Current Budget
1-4-4450-8320	Sewer Collection - Misc. Provi. Reserves			
1-4-4450-8400	Sewer Collection - Misc. Cxl Sewer Charg			
1-4-4450-8500	Sewer Collection - Capital Project Mics.	9,404.67 \$	9,404.67 \$	Certificate # 2 Covers - Received invoices for 2024 in March 2025 (McLoad)
1-4-4450-9000	Sewer Collection - Amortization Expenses			
Expenses Sub-Total		82,825.13 \$	33,174.28 \$	
Department Total		- \$	33,174.28 \$	
Water Revenue and Charges should be a Net		- \$	(682,674.33) \$	

Year Revenue

Cost per Unit	2025	755,829
Cost per Unit	2024	747,667
Cost per Unit	2023	692,042
Cost per Unit	2022	679,996
Cost per Unit	2021	483,390
Cost per Unit	2020	390,023
Cost per Unit	2019	369,278
Cost per Unit	2018	366,194
Cost per Unit	2017	330,784
Cost per Unit	2016	322,359
Cost per Unit	2015	302,205
Cost per Unit	2014	289,687
Cost per Unit	2013	
Cost per Unit	2012	
Cost per Unit	2011	
Cost per Unit	2010	
Cost per Unit	2009	