

TOWNSHIP OF ADMASTON/BROMLEY  
FINANCE & ADMINISTRATION COMMITTEE

AGENDA

November 21, 2024

At 5:00 pm

1. Call meeting to order
2. Declaration of Pecuniary Interest
3. Approval of Agenda
4. Approval of Minutes
  - i. November 7, 2024
5. Draft Reserve Policy
6. 2025 Draft Budget
  - i. 2025 Budget Report
  - ii. 2025 Consolidated Budget
  - iii. 2024 vs 2025 Budget Comparison
  - iv. 2025 Capital
    1. Streetscan 10 year forecast– existing funding model
    2. Streetscan 10 year forecast – maintain 70 PCI
    3. 10 year forecast – Township vehicles
  - v. 10 year - Debt Repayment Forecast
  - vi. 2025 Donation Requests
  - vii. Discretionary & Obligatory Reserves
    1. 2024 Estimated Reserve Balances
    2. 2025 Estimated Reserve Balances

7. Next meeting - November 22, 2024 12:00 – 3:00 pm (Budget)
8. Adjournment

TOWNSHIP OF ADMASTON/BROMLEY  
FINANCE AND ADMINISTRATION COMMITTEE

MINUTES

**Thursday, November 7th, 2024**

**At 5:16 p.m.**

Present – Mayor Michael Donohue, Brian Hamilton, Angela Field, Keith Gourley and Kevin Legris

Staff present – CAO/Clerk Charkavi, Treasurer-Deputy CAO/Clerk Coughlin, and Finance Clerk Fraser

Guest – None.

1. Mayor Michael Donohue called the meeting to order at 5:16 p.m.
2. Declaration of Pecuniary Interest – None.
3. Approval of Agenda – November 7, 2024

**Resolution No. 01/11/24**

Moved by Brian Hamilton

Seconded by Keith Gourley

BE IT RESOLVED that the Committee approve the agenda for the November 7, 2024 Finance and Administration Committee meeting.

“Carried”

4. Minutes
  - October 3, 2024

**Resolution No. 02/11/24**

Moved by Angela Field

Seconded by Kevin Legris

BE IT RESOLVED that the Finance & Administration Committee approve the following Committee minutes:

- October 3, 2024

“Carried”

5. Renfrew Detachment OPP Board 2025 Budget
  - 2025 OPP Board Budget

Committee discussed how the Renfrew and Area OPP Detachment Board could not agree on a funding model for the 2025 board budget funding calculations for the municipalities. Two models proposed, one based on a percent of the total cost and the

other was equal billing model. If municipalities could not decide on the percentage funding arrangement without unanimous consent of all seven Councils, the board would move forward with the cost being allocated equally over the seven municipalities..

Kevin Legris commented that both models were a significant increase to the township.

Mayor Donohue presented a breakdown of the 2023 contract cost based on the FIR data. He stated that previous breakdowns were weighted and it was based on properties rather than households. Using this model there was a significant increase to the township's portion both a percentage of cost and allocated equally.

Mayor Donohue also presented a breakdown of the 2022 FIR data based on a percentage of the assessment, he stated that this seemed like the fairest approach even though it was still an increase from previous years, this was better than a veto vote which is inequitable.

Mayor Donohue suggested sending the two separate breakdowns to the other municipalities and meet with the CAO/Treasurers to discuss possibilities. Angela Field reiterated a unanimous agreement was required by all municipalities, otherwise equal billing was going to be the decision and legislation supports equal billing.

CAO/Clerk Charkavi discussed the possible solutions municipalities had presented the board to lower costs of the budget. Angela Field explained that the Detachment board was required to include certain things in Renfrew and Area OPP Detachment Board budget and that they had approached budget discussions as a group.

The group moved to amend motion and direct staff to assemble more information.

**Resolution No. 03/11/24**

Moved by Kevin Legris

Seconded by Keith Gourley

BE IT RESOLVED to amend OPP Board Motion to remove the second clause as below

AND THEREFORE BE IT RESOLVED that the Finance & Administration Committee recommend to Council to adopt the Renfrew OPP Detachment Police Services Board 2025 budget.

“Carried”

**Resolution No. 04/11/24**

Moved by Kevin Legris

Seconded by Angela Field

BE IT RESOLVED that the Finance & Administration Committee receive the Renfrew OPP Detachment Police Services Board 2025 budget;

“Carried”

## 6. Information Technology Services Report

In late summer, Mr. Wren notified staff his intention to retire September 30, 2024.

In collaboration with Mr. Wren, staff met and reviewed proposals by prospective IT service providers. At the conclusion, staff reviewed the proposal submitted, however, it was ultimately eliminated as it was well beyond the needs of the township at this time and exceeded budgetary amounts significantly.

Staff met with Mr. Bimm - president of Janotec to discuss the township IT Managed Service requirements and review our existing hardware.

Staff have engaged the services of Janotec to provide IT Managed Services for the township. Mr. Wren will be available for assistance as we transition to the new service provider. The transition will be completed over the coming months.

### **Resolution No. 05/11/24**

Moved by Keith Gourley

Seconded by Brian Hamilton

BE IT RESOLVED that the Finance & Administration Committee receive the IT Managed Services Report as information.

“Carried”

## 7. Employment By-Law Updates Report

- i. Draft Employment By-Law
- ii. 2025 Draft Wage Grid

Treasurer-Deputy CAO/Clerk Coughlin proposed updating the employment by-law, indicating future wage grid increases will be adjusted based on a month over month comparison using September as the cut off. The COLA for the 2025 year will be 2.81% increase to the wage grid.

Kevin Legris asked if the increase would be based on a 12 month period just using September as the beginning and cut off instead of the standard January to December so that budget process could be started in November rather than waiting. Committee concurred.

Staff amended the wording to clarify that the calculations will be based on a twelve month average on a month over month comparison using September as the cut off to determine COLA.

Given that payroll is a major component to the budget staff recommend the wording be changed so that COLA is established prior to the preparation of the budget.

**Resolution No. 06/11/24**

Moved by Angela Field

Seconded by Kevin Legris

BE IT RESOLVED that the Finance & Administration Committee receive the Employment By-Law Update Report as information;

AND FURTHER THAT the Finance & Administration Committee recommends that Council adopt By-Law 2024-xx Employment By-law as presented at the November 7, 2024 Committee meeting.

"Carried"

## 8. Draft Reserve Policy

Treasurer-Deputy CAO/Clerk Coughlin stated the draft reserve policy had been amended as per the previous meeting to consolidate some of the policies and to remove others. This version incorporates all discussion and decisions.

There was a lot of discussion around the limits and amounts of the overall reserve amounts. Mayor Donohue, Councillor Legris and Councillor Gourley expressed concern over the limits being recommended by staff and requested the limits be reduced. They recommended a target limit of all municipal reserves be no more than 2-times the municipal levy.

Treasurer-Deputy CAO/Clerk Coughlin stated that the annual replacement cost as set out in the township Asset Management plan (AMP) was used as the basis to determine 2025 budget amounts for contributions to the reserves. She reiterated that this is a building block/starting point for where we are going.

Angela Field reminded the group that there was a legislative requirement, and these reserve policies were just a way to show the government that we were thinking about a long term financial plan.

Treasurer-Deputy CAO/Clerk Coughlin stated that the province is pushing municipalities to be fully funded, and the AMP should be used a guideline to replacing assets on our own.

**Resolution No. 07/11/24**

Moved by Keith Gourley

Seconded by Brian Hamilton

BE IT RESOLVED that the Finance & Administration Committee receive the amended draft Reserve and Restricted Reserve Policy;

AND FURTHER THAT the Finance & Administration Committee recommends that Council adopt the updated Reserve & Restricted Reserve Policy as amended at the November 7, 2024 Committee meeting.

The Mayor requested a recorded vote. The results were as follows:

|                       |         |
|-----------------------|---------|
| Mayor Donohue         | Opposed |
| Councillor Field      | For     |
| Councillor Legris     | Opposed |
| Deputy Mayor Hamilton | For     |
| Councillor Gourley    | Opposed |

“Defeated”

9. Next meeting - November 21, 2024 5:00 – 7:00 pm (Budget)

10. Adjournment

**Resolution No. 08/11/24**

Moved by Kevin Legris

Seconded by Angela Field

BE IT RESOLVED that the November 7, 2024, Township of Admaston/Bromley Finance & Administration Committee meeting be adjourned at 7:32 p.m.

\_\_\_\_\_  
Chair

\_\_\_\_\_  
CAO/Clerk

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 1

### **POLICY STATEMENT:**

Reserves and Restricted Reserves are a critical component to establish/ assist with long-term financial strategies for the Township and are used to maintain a stable financial position, all the while ensuring good financial and cash management to minimize fluctuations in the tax rate and support future cash requirements. They are funded through annual contributions from the operating budget, year-end operating surpluses, and external funding sources.

Limited and decreasing provincial and federal funding assistance programs have created a large infrastructure-funding gap. A Reserve and Restricted Reserve Policy is a critical component to ensure the Township's financial sustainability over the long-term.

This policy will establish guiding principles, primary objectives, key management and administrative responsibilities, and standards of care for Reserves and Restricted Reserves managed by the Municipality.

The primary purposes of the Reserves and Restricted Reserves Policy is to:

- Address legislative requirements;
- Manage long term infrastructure needs and provisions for major capital expenditures;
- Assist with unexpected or unpredicted events or extraordinary expenditures;
- Address risk and promote financial stability and flexibility;
- Fund projects in a responsible manner to better manage long-term impact to ratepayers;

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 2

- Reduce costs by limiting the need for debt to fund infrastructure projects and incur related interest expenses.

### **OBJECTIVE:**

The objective of this policy is to prescribe the value of monies of the Reserves and Restricted Reserves that should be set aside annually to meet the long-term goals of the Township and ensure that those funds will be available when needed. It is also intended to set out the principles and guidelines for the establishment, intention, maintenance, management and accounting treatment of Reserves and Restricted Reserves. A Reserve is unrestricted and is discretionary. Its primary source of revenue is the annual operating budget and any surplus at year end. A Restricted Reserve is segregated and restricted to meet a specific purpose as defined by provincial legislation, a municipal by-law or agreement and are referred to as obligatory reserves.

The principal issues in accounting for Reserves and Restricted Reserves are that they are the main funding source for capital budgets for either replacement of current assets or purchases of new assets. There are many instances when using Reserves or Restricted Reserves is appropriate, including;

- Facilitate long term financial planning
- Smooth tax rate impacts/cash flow
- Provide for equipment and facility replacements

The Municipal Act, 2001 Section 417 allows for the establishment of reserves and outlines the requirements regarding procedure to allow for the use of. A municipality may establish Restricted Reserves and may pass by-laws to authorize expenditures from those funds.

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 3

### **SCOPE:**

This policy will cover all Reserves and Restricted Reserves for the Township. It will establish the roles and responsibilities of administrators and identify the procedures for managing the Reserves and Restricted Reserves.

Reserves should be limited to amounts which meet the estimated liability of the Township while taking into consideration the use of estimates and economic factors.

As outlined in the Municipal Financial Reporting for Ontario (FIR) all increases and decreases in Reserves must be reported as to or from Reserves and are part of the municipal equity on the balance sheet. All interest accrued on reserves will be recognized as earned when received except at year end, interest will be accrued. Interest earned on reserves is recorded as part of the annual operating revenues. Interest earned on Restricted Reserves is accrued and recorded annually as income for each Restricted Reserve. Restricted Reserves require either a bank account and/or investment.

### **RESPONSIBILITY:**

All new reserves and reserve transactions must be authorized by Council through the annual budget process. In-year transactions not approved during the annual budget process require authorization through a resolution of Council and reported as defined in the Township procedural by-law.

This policy applies most notably to the Treasurer, Deputy Treasurer, and all other Municipal employees who are responsible for the establishment, monitoring,

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 4

administration, and management of the municipalities Reserves and Restricted Reserves. Upon approval of the budget, corporate policies and/or Council resolution, the Treasurer has the sole authority to perform transfers to and from Reserves and Restricted Reserves.

Reserve and Restricted Reserves must be invested in accordance with any Township's investment policy, as amended. Interest can be allocated to Reserve and Restricted Reserves where it is appropriate to make an inflation adjustment of their balances. Interest will be allocated to Reserves and Restricted Reserves if statute/legislation requires.

### **Municipal Council:**

Municipal Council shall:

- a) In accordance with the Municipal Act 2001, Section 224 develop and evaluate policies, ensure that administrative policies, practices and procedures and controllership policies, practices and procedures are in place and maintain the financial integrity of the municipality.
- b) Approve transactions to and from Reserves and Restricted Reserves through the budget process or by specific resolution (for Reserves) and by-laws (for Restricted Reserves).
- c) Establishment of Reserves and Restricted Reserves. Council approval must be granted prior to the formation and dissolution of any Reserve or Restricted Reserve. All new Reserve or Restricted Reserves must be included in this policy.

**Township of Admaston/Bromley Corporate Policies**

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE: 5**

**Chief Administrative Officer/Clerk:**

The Chief Administrative Officer shall:

- a) Support the Treasurer in ensuring the principles and mandatory requirements contained in this policy are applied consistently across all Township departments.

**Treasurer:**

The Treasurer shall:

- a) Develop and update this policy as necessary and present changes to Council;
- b) Ensure that the principles and requirements contained in this policy are applied consistently across all departments;
- c) Perform the transfers to and from Reserves and Restricted Reserves as authorized by Council;
- d) Recommend strategies for the adequacy of Reserve levels; and
- e) Report to Council

**Department Directors:**

- a) Provide the Treasurer with the most current capital asset information to be used in the assessment of the adequacy of capital lifecycle reserves;
- b) Inform the Treasurer when Reserve or Restricted Reserve transfers are required; and

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 6

- c) Consult with the Treasurer when Reserve or Restricted Reserve expenditures are required, for unbudgeted transactions.

### **DEFINITIONS:**

**“Council”** means the Council for The Township of Admaston / Bromley.

**“Draw Down”** is the utilization of funds from a Reserve or Restricted Reserve to pay for Council authorized expenditures.

**“Reserve”** These reserves are often referred to as Discretionary Reserves. In general, a reserve is an allocation of accumulated net revenue. Reserves are part of the general revenues and do not earn interest on their own. Any earnings derived from investment of reserves’ money are reported as general revenue-fund earnings. Funds held in a reserve can be utilized at the discretion of the Council, subject to the parameters defined in the Reserve policy when established. The annual budget shall set out the estimated portion of revenues considered necessary to be paid into Township Reserves and Restricted Reserves.

**“Restricted Reserves”** These reserves are often referred to as Obligatory Reserves. A Restricted Reserve is created when a provincial statute requires that revenue received for special purposes be segregated from the general revenues of a municipality. Revenue may come from investment income and higher levels of government. As per statute or legislation requirements, all earnings derived from investment of the Restricted Reserves must form part of the Restricted

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 7

Reserve and are to be used solely for the purpose prescribed for them by statute. For financial statement purposes, all Restricted Reserves are classified as Deferred Revenue under the liability section of the Consolidated Statement of Financial Position until all conditions to recognize the funds as revenue are met.

**“Target Reserve Levels”** Each reserve shall identify the methodology to be utilized to determine the level of the reserve; the target level for the reserve, how the reserve is replenished or terminated, and such method may be as established through maintenance/replacement programs.

Every attempt will be made during annual budget deliberations to maximize transfers to reserves to achieve target reserve levels without causing undue hardship to taxpayers while at the same time considering Township debt levels.

**“Township”** means The Township of Admaston / Bromley.

### **PROCEDURES**

#### **Inter-Restricted Reserve Borrowing:**

Only temporary inter-fund borrowing between discretionary reserves to cover a reserve shortfall is permitted and encouraged to avoid external debt charges. In addition, borrowing of funds may only occur when an analysis of the reserve has determined that excess funds are available and that the use of these funds will not adversely affect the intended purpose of the reserve. No reserve shall reach a negative balance. Monies borrowed between discretionary reserves must be replenished within three years the amount was initially borrowed. Long term borrowing is not permitted. Internal borrowings must be approved by Council.

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 8

Borrowing from a Restricted Reserve is not permitted.

### **Annual Reporting:**

Reporting of Reserves and Restricted Reserves will occur to Council through the following processes:

1. As part of the annual budget process, Council will be provided with an updated schedule showing the previous year's budget to actual transfers to/from municipal reserves and forecasted year-end reserve balances.
2. A reserve schedule will be included as part of the budget to actual reports to Council.
3. Year-end audit and financial statements: balances of both Reserves and Restricted Reserves will be presented with note disclosure and comparative figures as required to meet Public Sector Accounting Board (PSAB) reporting standards.

### **Termination / Closure:**

If the purpose or purposes for which the reserve or Restricted Reserve was created have been accomplished and/or deemed no longer necessary, the Treasurer, in consultation with the applicable department director shall report to Council with the recommendation on:

- The closure of the fund
- The disposition of remaining funds
- The necessary amendment to the by-law where applicable

**Township of Admaston/Bromley Corporate Policies**

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 9

**Attachments**

Annex A – Reserve and Restricted Reserves Descriptions

DRAFT

**Township of Admaston/Bromley Corporate Policies**

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**Revision/Review**

**PAGE:** 10

**Date:**

**Annex A – Reserve and Restricted Reserves Descriptions**

|                                    |  |
|------------------------------------|--|
| <p><b>Working Fund Reserve</b></p> | <p><b>Background:</b> This reserve is a cash flow account intended to fund day to day operational expenses.</p> <p>In addition, this reserve may be utilized:</p> <ul style="list-style-type: none"> <li>• as a contingency reserve to temporarily stabilize the annual tax levy should the Township lose a significant level of stable grant funding in a single year,</li> <li>• if the Township lose a significant assessment appeal,</li> <li>• to respond to unforeseen or unplanned expenses which could result in an increase in the municipal tax rate, fees or could result in a deficit,</li> <li>• if there is a large insurance claim, insurance deductible costs and other costs not recoverable through insurance (lost revenue, business interruption),</li> <li>• to cover any unexpected employee-related costs such as annual group insurance premium increases and /or succession-planning training overlap periods,</li> <li>• as a contingency to cover any operating deficits as a result of an unexpected number of fire calls in a given fiscal year.</li> </ul> |
|------------------------------------|--|

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**Revision/Review**

**PAGE:** 11

**Date:**

|   |  |
|---|--|
|   | <p><b>Limits:</b> Set at approximately three months operating expenses. Target limit: \$ 500,000</p> <p><b>Policy:</b> The Treasurer is responsible for and authorized to use the funds accordingly to manage daily cash flow. The Township should review this upper limit annually (in consultation with the municipal auditor) to determine if adjustments to the limit are warranted. Any annual operating surplus will be used to top up this reserve. Otherwise, the Township will budget for annual contributions to the reserve.</p> <p>Use of this reserve shall require a resolution of Council outlining in detail the costs and uses of the funds. Should there be a need to utilize funds from this reserve during a given year, an annual contribution may be established in future budgets until the minimum limit is reached.</p> |
| <p><b>Weather Control Contingency Reserve</b></p> | <p><b>Background:</b> The effects of climate change are expected to increase the number of significant weather-related events. This can include record snowfalls, flooding, wind events, ice storms etc. Ontario's Municipal Disaster Recovery Assistance Program is based on a cost-sharing arrangement, which becomes effective once the program is</p>  |

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**Revision/Review**

**PAGE:** 12

**Date:**

|                                     |  |
|-------------------------------------|--|
|                                     | <p>activated and municipal costs exceed 3% of its own purpose taxation levy. This reserve is established as a contingency reserve to cover any unexpected weather-related expenditures.</p> <p><b>Limits:</b> Not less than 5% of own purpose taxation levy.</p> <p><b>Policy:</b> Until the minimum limit is reached, the Township will budget to contribute a minimum of \$20,000 annually to this reserve.</p> <p>The Treasurer may utilize this reserve in the event of an emergency being declared in accordance with the Townships Emergency Management policy. Council shall approve the use of this reserve to cover expenditures related to declared emergencies by specific resolution.</p> <p>The Treasurer may also utilize this reserve to offset expenditures related to an extreme weather event and must be approved by Council.</p> |
| <p><b>Accessibility Reserve</b></p> | <p><b>Background:</b> This reserve is established as a program-specific reserve to cover any unexpected accessibility requirements or specialized accessibility equipment.</p>   |

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**Revision/Review**

**PAGE:** 13

**Date:**

|  |   |
|--|---|
|  | <p><b>Limits:</b> Minimum of \$5,000</p> <p><b>Policy:</b> Accessibility has a separate operating budget under general government. The Township shall contribute a minimum of \$1,000 of municipal tax levy annually to this reserve until the target limit is achieved. Any annual surplus from this operating budget may be transferred into this reserve. The Treasurer is authorized to utilize this reserve to fund any shortfalls in expenses, which would otherwise result in a deficit for this line item.</p> <p>Any capital expenditures to be funded by this reserve must be approved by Council through the annual budgeting process or by a resolution of Council outlining in detail the costs and uses of the funds.</p> |
| <p><b>Municipal Election Reserve</b></p> | <p><b>Background:</b> This reserve is established to fund the cost of holding municipal elections every four years and to help stabilize the annual tax levy impact this event may have on taxation.</p> <p><b>Limits:</b> Annual contributions must be sufficient to ensure funds are available every four years to offset the cost to hold an election.</p>   |

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**Revision/Review**

**PAGE:** 14

**Date:**

|   |   |
|---|---|
|   | <p><b>Policy:</b> The Township will budget to contribute a minimum of \$7,000 annually to this reserve.</p> <p>This reserve will be utilized to help finance a municipal election. The CAO/Clerk will review and update the limit set out in this policy annually and the Township will budget for annual contributions to the reserve accordingly. In the year in which an election is held, the Treasurer may utilize this reserve to fund any expenditures deemed attributable to the election by the CAO/Clerk.</p>   |
| <p><b>Municipal Development Reserve</b></p> | <p><b>Background:</b> This reserve is established to fund projects which support the development of the municipality including studies or exercise such as: strategic planning, job evaluation/ pay equity exercises, sustainable communities; municipal green energy projects; settlement area studies; community plans; Zoning &amp; Official Plan updates, planning studies and economic development, etc.</p> <p><b>Limits:</b> No less than \$50,000.</p> <p><b>Policy:</b></p> <p>Use of this reserve shall require a resolution of Council outlining in detail the costs and uses of the funds. Should there be a need to utilize funds from</p> |

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**Revision/Review**

**PAGE:** 15

**Date:**

|                                     |   |
|-------------------------------------|---|
|                                     | <p>this reserve during a given year, an annual contribution may be established in future budgets until the minimum limit is reached.</p>  |
| <p><b>Waste Capital Reserve</b></p> | <p><b>Background:</b> This reserve is established to ensure that sufficient funds are available as a source of funding for the Townships portion of unforeseen capital increases in a particular budget cycle or infrastructure replacements.</p> <p><b>Limit:</b> No upper limit. Target limit is tied to the annual Asset Retirement Obligation identified in the financial statements. This obligation is established by the engineering firm on an annual basis and is subject to change. Current estimated liability is \$352,000.</p> <p><b>Policy:</b> The Township will contribute through the tax levy as budgeting allows on an annual basis and will not contribute more than 0.25% of municipal tax levy annually to this reserve until the target is achieved.</p> <p>Should there be any surplus funds in the Waste Management budget at the end of a given year the Treasurer will transfer those surplus funds into this reserve until there are sufficient funds available to cover the estimated long range capital forecast.</p> |

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**Revision/Review**

**PAGE:** 16

**Date:**

|                                     |  |
|-------------------------------------|--|
|                                     | <p>No other department may borrow funds from this reserve.</p>   |
| <p><b>Fire Building Reserve</b></p> | <p><b>Background:</b> This Reserve is created to fund specific projects related to the Fire Department building.</p> <p><b>Limits:</b> \$528,000 or equivalent to two (2) times the average annual lifecycle cost for facilities based on the required funding set out in the Asset Management Plan.</p> <p><b>Policy:</b> The Township will make contributions from the Fire Department operating surplus each year to this reserve based on the recommendation of the Fire Chief as applicable/available.</p> <p>Otherwise, the Township will budget for annual contributions to the reserve accordingly if required.</p> <p>Council shall approve the use of this reserve through the annual budgeting process or by a resolution of Council outlining in detail the costs and uses of the funds.</p> |

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**Revision/Review**

**PAGE:** 17

**Date:**

|  |  |
|--|--|
| <p><b>Roads Building Reserves</b></p>        | <p><b>Background:</b> The purpose of this reserve is to fund infrastructure replacement of roads buildings (ex. Sand domes, garages etc.).</p> <p><b>Limits:</b> \$528,000 or equivalent to two (2) times the average annual lifecycle cost for facilities based on the required funding set out in the Asset Management Plan.</p> <p><b>Policy:</b> The Township will contribute annual contributions in accordance with the recommendation of the Treasurer and approval of Council outlined in the annual budget process.</p>   |
| <p><b>Roads Reserve (Paved / Gravel)</b></p> | <p><b>Background:</b> This reserve is created to fund capital roads projects (i.e., paved, surface treated, gravel).</p> <p><b>Limits:</b> \$3,600,000 or based on two (2) times the average annual capital costs set out in the Asset Management Plan.</p> <p><b>Policy:</b> The Township will make contributions from the Roads Department operating surplus each year to this reserve based on the recommendations of the Roads Superintendent as applicable/available.</p> <p>In addition, the Township will make annual contributions to the reserve based on funds</p> |

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**Revision/Review**

**PAGE:** 18

**Date:**

|   |  |
|---|--|
|   | <p>received through the Roads Aggregate revenues received during the year.</p> <p>Lastly, the Township will budget for annual contributions to the reserve accordingly if required.</p> <p>Council shall approve the use of this reserve through the annual budgeting process or by a resolution of Council outlining in detail the costs and uses of the funds.</p>   |
| <p><b>Vehicle and Equipment Reserve (by dept)</b></p> | <p><b>Background:</b> These reserves will be established by department to assist with financing of future vehicle and equipment purchases.</p> <p><b>Limit:</b> \$1,200,000 or based on two (2) times the average annual lifecycle costs for vehicles and equipment per the Asset Management Plan.</p> <p><b>Policy:</b> The Township will contribute through the tax levy as budgeting allows on an annual basis.</p> <p>Use of these reserves shall require a resolution of Council outlining in detail the costs and uses of the funds or shall be approved through the annual budget approval process.</p> |

**\*NOTE\*** Contributions to reserves may increase incrementally year over year until the desired target limit has been reached.

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 21, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 19

The target level for all reserves is equivalent to two (2) times the annual municipal tax levy.

DRAFT

**Township of Admaston/Bromley**

**477 Stone Road, R.R. #2**

**Renfrew, ON**

**K7V 3Z5**

**E-Mail Address – [info@admastonbromley.com](mailto:info@admastonbromley.com)**

**613-432-2885 Stone Road Office  
613-432-4052 Fax**

**613-432-3175 Stone Road Garage  
613-646-7918 Cobden Road Garage**

**REPORT**

Date: November 21, 2024  
To: Finance & Administration Committee  
From: Kelly Coughlin  
Re: 2025 Draft Budget

---

**Background:**

Leading up to the budget preparation, staff presented the Finance & Administration Committee with budget timeline at the September 19, 2024 meeting. The dates were accepted and adopted by the Finance & Administration Committee at the following meeting held October 3, 2024. For transparency, the budget timeline information was consolidated and posted on the municipal website and distributed through Constant Contact.

In September 2024, staff distributed copies of their draft working papers for the 2025 budget season to each of the department heads. The working papers were returned by October 18<sup>th</sup> so that staff were provided adequate time gather additional information, meet with department heads and consolidate all the information in advance of the budget presentation / council deliberations.

**Discussion:**

Before the onset of compiling the budget for 2025, the township received notification of several items that would have a direct impact on the municipal levy for the upcoming year.

Like 2024, the township received notification from Ontario Community Infrastructure Fund (OCIF) that the municipalities 2025 grant allocation was reduced again by another 15% or \$73,848.00 (similar to 2024). This equates to 2.16% tax levy implication. This reduction is the result of a change the funding organization made to the funding model that moved away from basing the grant allocations on information reported in the annual FIR – Financial Information Return to a Current Replacement Value (CRV) as outlined

in the municipalities Asset Management plan. Staff anticipate a further reduction in 2026.

In July 2024, the O.P.P. notified all municipalities serviced by the O.P.P. that they had ratified new collective agreements with their uniform and civilian workforce. The agreements took effect January 1, 2023 through to December 31, 2026. The letter identified year-over-year increase in the general salary of 4.75% (2023), 4.5% (2024) and 2.75% (2025 and 2026). The notice did not provide any indication of what kind of financial impact these new collective agreements would have on municipalities billing model. They simply stated the 2025 billing model would reflect the compensation adjustment.

In early October 2024, the township received the O.P.P. 2025 Annual Billing Statement. Staff were stunned at the increase as were most municipalities. In total, the O.P.P. service will cost ratepayers an additional \$84,845.00 in 2025 calendar year which is the equivalent of 2.49% tax levy increase.

On April 1, 2024, the *Community Safety and Policing Act, 2019* (CSPA) came into force, replacing the previous *Police Service Act*. This resulted in the existing Police Service Board being disbanded and the creation of a new board called the "*Renfrew and Area OPP Detachment Board*," This new board is comprised of seven (7) municipalities: Township of Admaston / Bromley, Town of Arnprior, Township of Greater Madawaska, Township of Horton, Township of McNab/Braeside, Town of Renfrew, and Township of Whitewater Region. The new board provided staff with their estimated budgetary requirements for 2025. Although staff / council continue to work with the board and the board members to come to a mutually agreeable cost sharing method, all indications are that the 2025 budget for the new board will be split evenly between all seven (7) municipalities. The township share would be \$16,377.71 for boards 2025 calendar year budget. The net impact of the creation of this new board results in an additional \$12,077.71 over 2024 budget or 0.35% tax levy increase.

In late 2023, staff negotiated a new group benefit package for full time staff that resulted in significant improvements to the overall group benefit coverage all at a slightly reduced price than what was paid in the past. Adjusting the wage grid on an annual basis for COLA helps to maintain competitive wage grids with neighbouring municipalities and position the township as a desirable employer. Unfortunately, the township continues to lose staff to neighbouring municipalities (two public works employees in past two years) to municipalities that offer a more competitive employment package. Staff continue to monitor the situation closely.

The township completed a comprehensive job evaluation / pay equity exercise in 2021 with the recommendations being adopted / implemented in 2022. Pay Equity legislation requires a review to be completed every five (5) years. The generally accepted practice is municipalities conduct a job evaluation exercise at the same time as a pay equity. The next exercise is not scheduled until 2026 at the earliest.

In November 2024, the Finance & Administration committee recommended to council to adopt a 2.81% COLA adjustment. This resulted in a net increase to wages and benefits of approximately \$53,300 or 1.56% tax levy increase.

Several years ago, the Province of Ontario introduced new legislative framework regarding Ontario's Approach to Producer Responsibility as it relates to recycling that places regulatory responsibilities on individual producers. There have been a number of milestones in Ontario steps to transition all existing waste diversion programs to the producer responsibility framework.

Tires • Transitioned on January 1, 2019

Batteries • Transitioned on July 1, 2020

Electrical and electronic equipment (EEE) • Includes audio-visual equipment, lighting products • Transitioned on January 1, 2021

Hazardous and special products (HSP) • Includes pesticides, solvents, fertilizers, oil filters, oil containers, antifreeze, refillable and non-refillable pressurized containers, and mercury-containing products • Transitioned on October 1, 2021

Blue Box • Will transition between July 1, 2023, and December 31, 2025

The township transitions to the new Blue Box model July 1, 2025. As a result, staff anticipate a 50% reduction in grant funding typically received from Stewardship Ontario. That reduction has been reflected in the budget and results in \$29,168 or 0.85% tax levy increase.

Lastly, in the 2024 Capital budget Council adopted a provision for the construction of a new Sand / Salt Shed at the Cobden garage. The project (budget \$500,000) was to be financed by a combination of grant contributions through the Canada Community Building Fund (CCBF \$194,260) and by debenture (\$305,740). The debenture was finalized in 2024 with payments commencing in 2025. This new debenture payment results in an additional \$18,807.00 to be raised through taxation to cover those debenture payments or 0.55% tax levy increase.

So, all that being said, the starting point for the 2025 municipal tax levy increase is 7.96%. This does not take into account any new operating and capital requirements identified by department heads for the upcoming year.

### **Financial Implications:**

The 2025 draft budget is a consolidation of all budgetary requests submitted by department heads. The documents enclosed in the 2025 Budget package consolidate the requests of each department.

Included in the 2025 budget are new contributions to reserves to help meet the township future needs for asset replacement costs. Through the Asset Management Planning for Municipal Infrastructure Regulation O.Reg. 588/17, the province phased in a number of reporting deadlines related to asset management reporting. The final deadline is July 1, 2025. With this deadline the regulation requires that municipalities determine the lifecycle activities that they need to undertake for each asset category over a 10-year period to provide the proposed levels of services identified in the plan. The regulation requires municipalities identify lifecycle activities based on the options they have considered. In addition, the financial component of the strategy must include estimated costs of the identified lifecycle activities to achieve the proposed levels of service adopted by Council, and the strategies the municipality will use to fund these activities. A provision for consulting services has been included in the 2025 budget to meet this reporting deadline.

The preliminary tax levy increase for the 2025 calendar year is 26.02%. Staff stress this is a starting point and by no means an indication of the final tax levy increase that will ultimately be adopted by council.

Over the coming days the Treasurer, in collaboration with the respective department head, will present the 2025 budget to the Finance & Administration Committee. In December, Council will then hold a series of meetings to deliberate the budget and provide staff direction on the municipal tax levy to be brought to Council in late January for adoption.

During the budget deliberations, staff will present Committee with a number of recommendations for consideration that may reduce the municipal tax levy increase.

**People Consulted:**

Jennifer Charkavi - CAO/Clerk

**Recommendation for Council:**

BE IT RESOLVED THAT Council accept the 2025 Draft Budget Report as information as submitted and circulated.

|  | iCity GL Acct | 2024<br>Budget        | 2025<br>Budget        | Variance          |
|--|---------------|-----------------------|-----------------------|-------------------|
| <b>REVENUE</b>                                     |               |                       |                       |                   |
| <b>TAXATION</b>                                    |               |                       |                       |                   |
| Municipal - Taxation                               | 1-3-1000-1000 | (3,411,695.66)        | (4,299,310.42)        | 887,614.76        |
| <b>Total Municipal Taxation</b>                    |               | <b>(3,411,695.66)</b> | <b>(4,299,310.42)</b> | <b>887,614.76</b> |
| <b>COUNTY &amp; SCHOOL BOARDS TAXATION REVENUE</b> |               |                       |                       |                   |
| County   | 1-3-1010-1000 | (1,545,714.06)        | (1,545,714.06)        | -                 |
| English - Public                                   | 1-3-1020-1000 | (583,872.99)          | (583,872.99)          | -                 |
| English - Separate                                 | 1-3-1030-1000 | (193,790.17)          | (193,790.17)          | -                 |
| French - Public                                    | 1-3-1040-1000 | (7,517.73)            | (7,517.73)            | -                 |
| French - Separate                                  | 1-3-1050-1000 | (15,820.09)           | (15,820.09)           | -                 |
| <b>Total County &amp; School Board Revenue</b>     |               | <b>(2,346,715.04)</b> | <b>(2,346,715.04)</b> | <b>-</b>          |
| <b>SUPPLEMENTALS</b>                               |               |                       |                       |                   |
| County   |               |                       |                       |                   |
| General Municipal                                  | 1-3-1000-1015 | (10,000.00)           | (10,000.00)           | -                 |
| English - Public                                   |               |                       |                       |                   |
| English - Separate                                 |               |                       |                       |                   |
| French - Public                                    |               |                       |                       |                   |
| French - Separate                                  |               |                       |                       |                   |
| Education - Not Directed                           |               |                       |                       |                   |
| <b>Total Supplementals</b>                         |               | <b>(10,000.00)</b>    | <b>(10,000.00)</b>    | <b>-</b>          |
| <b>WRITE-OFFS</b>                                  |               |                       |                       |                   |
| County   |               |                       |                       |                   |
| General Municipal                                  |               |                       |                       |                   |
| English - Public                                   |               |                       |                       |                   |
| English - Separate                                 |               |                       |                       |                   |
| French - Public                                    |               |                       |                       |                   |
| French - Separate                                  |               |                       |                       |                   |
| Education - Not Directed                           |               |                       |                       |                   |
| <b>Total Write-Offs</b>                            |               | <b>-</b>              | <b>-</b>              | <b>-</b>          |
| <b>PAYMENTS IN LIEU</b>                            |               |                       |                       |                   |
| MNR - Fire Agreement                               | 1-3-1200-1201 | (330.00)              | (330.00)              | -                 |
| County   | 1-3-1010-1017 | (1,340.00)            | (1,340.00)            | -                 |
| Canada   | 1-3-1200-1200 | (740.00)              | (740.00)              | -                 |
| Ontario  | 1-3-1200-1201 | (4,400.00)            | (4,400.00)            | -                 |
| Power Dams   | 1-3-1200-1202 | (5,000.00)            | (5,000.00)            | -                 |
| Municipal Enterprises                              | 1-3-1200-1203 | (3,200.00)            | (3,200.00)            | -                 |
| Hydro One  | 1-3-1200-1204 | (1,560.00)            | (1,560.00)            | -                 |
| PIL - County Share                                 |               |                       |                       |                   |
| PIL - English Public                               |               |                       |                       |                   |
| <b>Total Payments in Lieu</b>                      |               | <b>(16,570.00)</b>    | <b>(16,570.00)</b>    | <b>-</b>          |
| <b>TOTAL TAXATION</b>                              |               | <b>(5,784,980.70)</b> | <b>(6,672,595.46)</b> | <b>887,614.76</b> |
| <b>PENALTY</b>                                     |               |                       |                       |                   |
| Penalties-Taxes                                    | 1-3-1300-1300 | (24,000.00)           | (27,000.00)           | 3,000.00          |
| Interest - A/R                                     | 1-3-1300-1304 |                       |                       |                   |
| <b>Total Penalty</b>                               |               | <b>(24,000.00)</b>    | <b>(27,000.00)</b>    | <b>3,000.00</b>   |

|  | iCity GL Acct | 2024 Budget           | 2025 Budget           | Variance           |
|--|---------------|-----------------------|-----------------------|--------------------|
| <b>PROVINCIAL GRANTS</b>   |               |                       |                       |                    |
| Ontario Municipal Partnership Fund (OMPF)                              | 1-3-1510-1510 | (434,000.00)          | (463,200.00)          | 29,200.00          |
| OMPF One-Time Funding  |               |                       |                       | -                  |
| Transfer from Deferred Revenue (OCIF - Formula Component)              | 1-3-1510-1511 | (492,321.00)          | (418,473.00)          | (73,848.00)        |
| Modernization 2 - Roads Review   |               |                       |                       | -                  |
| Modernization 3 - Org Review   |               |                       |                       | -                  |
| Ontario - One Time Funding   |               |                       |                       | -                  |
| Livestock Damage Recovery  | 1-3-1510-1514 | (3,000.00)            | (3,000.00)            | -                  |
| Municipal Drain  | 1-3-1510-1516 | (5,000.00)            | (5,000.00)            | -                  |
| Tile Drain   | 1-3-1510-1519 | (41,000.00)           | (41,000.00)           | -                  |
| Drains Superintendent Grant  | 1-3-1510-1522 | (2,500.00)            | (1,000.00)            | (1,500.00)         |
| R.I.D.E. Grant   | 1-3-1510-1523 | (8,700.00)            | (8,700.00)            | -                  |
| Police Revenue   | 1-3-1510-1524 | (2,500.00)            | (2,500.00)            | -                  |
| Aggregate Resources  | 1-3-1510-1525 | (35,000.00)           | (37,000.00)           | 2,000.00           |
| Interest Income - OCIF Funding   | 1-3-1510-1526 | (7,000.00)            | (10,000.00)           | 3,000.00           |
| Recycling Grant - Landfill   | 1-3-1510-1527 | (59,168.00)           | (30,000.00)           | (29,168.00)        |
| <b>Total Provincial Grants</b>   |               | <b>(1,090,189.00)</b> | <b>(1,019,873.00)</b> | <b>(70,316.00)</b> |
| <b>FEDERAL GRANTS</b>  |               |                       |                       |                    |
| Interest Income - CCBF Funding   | 1-3-1520-1518 | (5,200.00)            | (5,200.00)            | -                  |
| Transfer from Deferred Revenue (Canada Community Building Fund - CCBF) | 1-3-1520-1520 | (94,163.00)           | (98,086.63)           | 3,923.63           |
| ICIP Grant - Fire hall expansion                                       | 1-3-1520-1521 | (80,000.00)           |                       | (80,000.00)        |
| Student Employment   | 1-3-1520-1522 | (9,400.00)            | (9,200.00)            | (200.00)           |
| CanadaDay Grant - Recreation   | 1-3-1520-1523 | (500.00)              | (500.00)              | -                  |
| Special Grants   |               |                       |                       |                    |
| FCM Asset Management   |               |                       |                       |                    |
| ICIP - Northern & Rural Funding  |               |                       |                       |                    |
| ICIP COVID - Douglas Fire Garage                                       |               |                       |                       |                    |
| <b>Total Federal Grants</b>  |               | <b>(189,263.00)</b>   | <b>(112,986.63)</b>   | <b>(76,276.37)</b> |
| <b>FEES &amp; SERVICE CHARGES</b>                                      |               |                       |                       |                    |
| Lottery Licenses   | 1-3-1400-5140 | (200.00)              | (100.00)              | (100.00)           |
| Tax Certificates   | 1-3-1400-5141 | (3,500.00)            | (2,500.00)            | (1,000.00)         |
| Sale of Maps   | 1-3-1400-5142 | (24.00)               | (24.00)               | -                  |
| Backyard Chicken   | 1-3-1400-5143 | (500.00)              | (500.00)              | -                  |
| Administration Fees - NSF  | 1-3-1400-5145 | (450.00)              | (450.00)              | -                  |
| Other Service Charges  | 1-3-1400-5147 | (1,000.00)            | (200.00)              | (800.00)           |
| Rental Income - BLCC   | 1-3-1400-5148 | (8,000.00)            |                       | (8,000.00)         |
| Sale of TCA's  | 1-3-1400-5150 | (15,000.00)           | (30,000.00)           | 15,000.00          |
| Interest Income - Operating Acct                                       | 1-3-1400-5152 | (56,000.00)           | (40,000.00)           | (16,000.00)        |
| Gain/Loss on Disposal of Assets  | 1-3-1400-5153 | -                     |                       | -                  |
| Miscellaneous  | 1-3-1400-5154 |                       | (500.00)              | 500.00             |
| Road Revenue   | 1-3-3100-5310 | (1,000.00)            | (1,000.00)            | -                  |
| Entrance Fees  | 1-3-3100-5312 | (1,200.00)            | (500.00)              | (700.00)           |
| Used Culvert   | 1-3-3100-5313 |                       | (500.00)              | 500.00             |
| 911 Civic Addressing Revenue   | 1-3-3100-5314 | (200.00)              | (200.00)              | -                  |
| Planning & Zoning  | 1-3-8000-5800 | (8,000.00)            | (5,000.00)            | (3,000.00)         |
| Zoning Certificates  |               |                       |                       |                    |

|   | iCity GL Acct | 2024 Budget         | 2025 Budget           | Variance            |
|---|---------------|---------------------|-----------------------|---------------------|
| <b>Total Fees &amp; Charges</b>         |               | <b>(95,074.00)</b>  | <b>(81,474.00)</b>    | <b>(13,600.00)</b>  |
| <b>OTHER REVENUE</b>                    |               |                     |                       |                     |
| Dog Licensing                           | 1-3-2300-5230 | (2,000.00)          | (1,200.00)            | (800.00)            |
| Special Occasions                       |               |                     |                       |                     |
| Revenue-Surplus                         |               |                     |                       |                     |
| <b>Total Other Revenue</b>              |               | <b>(2,000.00)</b>   | <b>(1,200.00)</b>     | <b>(800.00)</b>     |
| <b>BUILDING REVENUE</b>                 |               |                     |                       |                     |
| Septic Usage Permits                    | 1-3-2100-5210 | (500.00)            | (1,000.00)            | 500.00              |
| Building Permits                        | 1-3-2100-5211 | (55,000.00)         | (50,000.00)           | (5,000.00)          |
| Sewage Permits                          | 1-3-2100-5212 | (10,000.00)         | (9,000.00)            | (1,000.00)          |
| Horton (60/40)                          | 1-3-2100-5213 | (80,653.05)         | (79,846.16)           | (806.89)            |
| <b>Total Building Revenue</b>           |               | <b>(146,153.05)</b> | <b>(139,846.16)</b>   | <b>(6,306.89)</b>   |
| <b>WASTE MANAGEMENT REVENUE</b>         |               |                     |                       |                     |
| Tipping Fees-Stone Road Site            | 1-3-4000-5400 | (2,000.00)          | (2,300.00)            | 300.00              |
| Tipping Fees-Osceola Site               | 1-3-4000-5401 | (25,000.00)         | (27,000.00)           | 2,000.00            |
| Sale of Blue Boxes                      | 1-3-4000-5403 | (50.00)             | (50.00)               | -                   |
| Misc Landfill Closure Costs             |               |                     |                       |                     |
| <b>Total Waste Management Revenue</b>   |               | <b>(27,050.00)</b>  | <b>(29,350.00)</b>    | <b>2,300.00</b>     |
| <b>FIRE REVENUE</b>                     |               |                     |                       |                     |
| Fire Agreement - NAW                    | 1-3-2000-5200 | (7,650.00)          | (7,803.00)            | 153.00              |
| Fire - Investment Income                |               | -                   | -                     | -                   |
| Fire Calls                              | 1-3-2000-5201 | (2,160.00)          | (20,000.00)           | 17,840.00           |
| Fire - Miscellaneous                    | 1-3-2000-5202 | -                   | -                     | -                   |
| Fire - MNR Fire Agreement               | 1-3-2000-5203 | -                   | -                     | -                   |
| Fire - Levy                             |               | -                   | -                     | -                   |
| Fire - Surplus / Deficit                |               |                     |                       |                     |
| Fire Transfer from Reserves             | 1-3-9000-9007 | -                   | -                     | -                   |
| <b>Total Fire Revenue</b>               |               | <b>(9,810.00)</b>   | <b>(27,803.00)</b>    | <b>17,993.00</b>    |
| <b>Long Term Debt / Financing</b>       |               |                     |                       |                     |
| Capital Lease - SCBA's                  |               |                     |                       |                     |
| Debenture Proceeds                      | 1-3-9100-9100 | (305,740.00)        | (1,470,000.00)        | 1,164,260.00        |
| <b>Total Long Term Debt / Financing</b> |               | <b>(305,740.00)</b> | <b>(1,470,000.00)</b> | <b>1,164,260.00</b> |
| <b>REVENUE FROM RESERVES</b>            |               |                     |                       |                     |
| From Working Funds Reserve              |               |                     |                       |                     |
| From Capital Reserve                    |               |                     |                       |                     |
| From CCBF Reserve                       | 1-3-9000-9000 | (100,097.00)        | (31,913.37)           | (68,183.63)         |
| From OCIF Reserve                       | 1-3-9000-9001 | (105,679.00)        | (81,527.00)           | (24,152.00)         |
| From Fire Hall Road Survey              |               |                     |                       |                     |
| From Main Street Revitalization Reserve |               |                     |                       |                     |
| From Police Service Board Reserve       |               |                     |                       |                     |
| From Road Revenue                       |               |                     |                       |                     |
| From 1x Funding Reserves                |               |                     | (174.00)              | 174.00              |
| From Modernization Reserve              |               |                     |                       |                     |
| From Fire Reserve - Equipment           |               |                     |                       |                     |
| From Cannabis Reserve                   |               |                     |                       |                     |
| From Safe Restart Reserve               |               |                     | (29,000.00)           | 29,000.00           |

|   | iCity GL Acct | 2024<br>Budget        | 2025<br>Budget        | Variance            |
|---|---------------|-----------------------|-----------------------|---------------------|
| <b>Total Revenue from Reserves</b>        |               | (205,776.00)          | (142,614.37)          | (63,161.63)         |
| <b>TOTAL REVENUES</b>                     |               | <b>(7,880,035.75)</b> | <b>(9,724,742.62)</b> | <b>1,844,706.87</b> |
| <b>EXPENDITURES</b>                       |               |                       |                       |                     |
| <b>Election</b>                           |               |                       |                       |                     |
| Election                                  |               |                       |                       |                     |
| Election - Supplies / Postage             | 1-4-1100-2010 |                       |                       |                     |
| Election - Misc                           | 1-4-1100-2090 |                       |                       |                     |
| Election - Courses & Training             | 1-4-1100-2255 |                       | 1,800.00              | 1,800.00            |
| Election - Advertising                    | 1-4-1100-2300 |                       |                       |                     |
| Election - IT Services                    | 1-4-1100-3065 |                       |                       |                     |
| **NEW** Transfer to Reserve - Election    | 1-4-1100-9000 | 7,000.00              | 7,000.00              | -                   |
| <b>Total Election Expense</b>             |               | <b>7,000.00</b>       | <b>8,800.00</b>       | <b>1,800.00</b>     |
| <b>ADMINISTRATION</b>                     |               |                       |                       |                     |
| <b>Administratoin Overhead</b>            |               |                       |                       |                     |
| Wages - General Admin                     | 1-4-1400-1010 | 367,095.21            | 388,530.73            | 21,435.52           |
| Transfer to PW (50% Admin wages)          |               |                       |                       |                     |
| ADM - Benefits                            |               | 123,860.25            | 119,034.82            | (4,825.43)          |
| Taxable Benefits - General Admin          |               |                       |                       |                     |
| Income Tax - General Admin                |               |                       |                       |                     |
| CPP - General Admin                       |               |                       |                       |                     |
| EI - General Admin                        | 1-4-1400-1110 |                       |                       |                     |
| Group Insurance - General Admin           |               |                       |                       |                     |
| OMERS - General Admin                     |               |                       |                       |                     |
| WSIB - General Admin                      |               |                       |                       |                     |
| EHT - General Admin                       |               |                       |                       |                     |
| Provisional Pay Review                    |               |                       |                       |                     |
| ADM - Asset Mngt Coordinator              | 1-4-1400-1113 | 25,000.00             | 5,000.00              | (20,000.00)         |
| ADM - Office Supplies                     | 1-4-1400-2011 | 7,000.00              | 7,000.00              | -                   |
| ADM - Computer Supp/ Small Equip/Software | 1-4-1400-2012 | 3,700.00              | 1,000.00              | (2,700.00)          |
| Office Equipment & Furniture              |               |                       |                       | -                   |
| ADM - Miscellaneous                       | 1-4-1400-2090 | 2,000.00              | 3,000.00              | 1,000.00            |
| Interest                                  |               |                       |                       | -                   |
| ADM - Postage                             | 1-4-1400-2100 | 5,000.00              | 5,500.00              | 500.00              |
| ADM - Photo Copier                        | 1-4-1400-2116 | 2,700.00              | 5,200.00              | 2,500.00            |
| ADM - Freight & Delivery Charges          | 1-4-1400-2118 | 200.00                | 200.00                | -                   |
| ADM - Mileage                             | 1-4-1400-2240 | 4,000.00              | 3,000.00              | (1,000.00)          |
| ADM - Staff Conventions                   | 1-4-1400-2250 | 7,500.00              | 10,600.00             | 3,100.00            |
| ADM - Courses & Training                  | 1-4-1400-2255 | 5,000.00              | 6,860.00              | 1,860.00            |
| ADM - Dues & Memberships                  | 1-4-1400-2260 | 6,360.00              | 6,460.00              | 100.00              |
| ADM - Advertising                         | 1-4-1400-2300 | 4,000.00              | 4,000.00              | -                   |
| ADM - Public Relations                    | 1-4-1400-2325 | 650.00                | 4,300.00              | 3,650.00            |
| ADM - Insurance                           | 1-4-1400-2430 | 15,700.00             | 11,116.00             | (4,584.00)          |
| ADM - Telephone - Stone Rd                | 1-4-1400-2720 | 1,800.00              | 2,100.00              | 300.00              |
| ADM - Fax                                 | 1-4-1400-2721 | 1,200.00              | 1,406.00              | 206.00              |
| ADM - Cell                                | 1-4-1400-2730 | 480.00                | 480.00                | -                   |
| ADM - Legal - General                     | 1-4-1400-3050 | 6,000.00              | 6,000.00              | -                   |
| ADM - Audit                               | 1-4-1400-3055 | 27,000.00             | 27,000.00             | -                   |
| Petty Cash                                |               | -                     |                       | -                   |
| ADM - Information Technology              |               | 23,205.00             | 36,210.00             | 13,005.00           |

|   | iCity GL Acct | 2024 Budget       | 2025 Budget       | Variance          |
|---|---------------|-------------------|-------------------|-------------------|
| Internet                                    | 1-4-1400-3065 |                   |                   | -                 |
| Municipal Website                           |               |                   |                   | -                 |
| ADM - Human Resources                       | 1-4-1400-3070 | 5,100.00          | 5,100.00          | -                 |
| ADM - Accessibility Compliance              | 1-4-1400-3071 | 1,000.00          | 1,000.00          | -                 |
| ADM - Office Equipment Mtce Contract        | 1-4-1400-3080 | 5,000.00          | 5,000.00          | -                 |
| ADM - Financial Expense                     | 1-4-1400-4800 | 1,700.00          | 1,700.00          | -                 |
| Tax Write-Off - Municipal                   |               |                   |                   | -                 |
| Tax Registration Costs                      |               |                   |                   | -                 |
| ADM - Capital                               | 1-4-1400-8000 | -                 | 89,174.00         | 89,174.00         |
| PSAB Compliance                             |               |                   |                   | -                 |
| ADM - Trf to Reserves                       | 1-4-1400-9000 | -                 | 15,200.00         | 15,200.00         |
| Working Fund Reserve                        |               |                   | 8,500.00          | 8,500.00          |
| Accessibility Reserve                       |               |                   | 1,000.00          | 1,000.00          |
| Municipal Development Reserve               |               |                   | 8,500.00          | 8,500.00          |
| Asset Management Review                     |               |                   |                   |                   |
| Main Street Revitalization                  |               |                   |                   |                   |
| Cannabis Study - ICB                        |               |                   |                   |                   |
| Pub Works Structural Review                 |               |                   |                   |                   |
| Structural Review                           |               |                   |                   |                   |
| <b>Total Administration Overhead</b>        |               | <b>652,250.46</b> | <b>789,171.55</b> | <b>136,921.09</b> |
| <b>Township Office</b>                      |               |                   |                   |                   |
| Twp Office - Building Supplies - Stone Road | 1-4-1401-2017 | 1,000.00          | 1,000.00          | -                 |
| Twp Office - Insurance                      |               |                   | 2,652.00          | 2,652.00          |
| Twp Office - Building Maintenance           |               | 1,800.00          | 1,800.00          | -                 |
| Building - Stone Road                       | 1-4-1401-2520 |                   |                   | -                 |
| Water Testing - Stone Road                  |               |                   |                   | -                 |
| Twp Office - Cleaning - Stone Road          | 1-4-1401-2521 | 5,400.00          | 5,550.00          | 150.00            |
| Twp Office - Furnace Fuel - Stone Road      | 1-4-1401-2600 | 3,500.00          | 3,500.00          | -                 |
| Twp Office - Twp Office - Propane           | 1-4-1401-2601 | 2,000.00          | 2,000.00          | -                 |
| Twp Office - Hydro - Stone Road             | 1-4-1401-2610 | 3,750.00          | 3,750.00          | -                 |
| Twp Office- Contracted Services             | 1-4-1401-3200 | 200.00            | 200.00            | -                 |
| Security System                             |               |                   |                   | -                 |
| Twp Office - Rentals                        | 1-4-1401-4040 | -                 | -                 | -                 |
| Twp Office - Capital                        | 1-4-1401-8000 |                   | 5,200.00          | 5,200.00          |
| <b>Total Township Office</b>                |               | <b>17,650.00</b>  | <b>25,652.00</b>  | <b>8,002.00</b>   |
| <b>Barr Line Community Centre</b>           |               |                   |                   |                   |
| BLCC Building Supplies - Barr Line          | 1-4-1402-2017 | 250.00            | 500.00            | 250.00            |
| BLCC - Insurance                            | 1-4-1402-2430 | 2,300.00          | 773.00            | (1,527.00)        |
| BLCC - Building Mtce / Repair               | 1-4-1402-2520 | 750.00            | 500.00            | (250.00)          |
| Building - Barr Line                        |               |                   |                   | -                 |
| Water Testing - Barr Line                   |               |                   |                   | -                 |
| BLCC - Cleaning                             | 1-4-1402-2521 | 3,230.00          | 3,350.00          | 120.00            |
| BLCC - Hydro                                | 1-4-1402-2610 | 2,000.00          | 2,000.00          | -                 |
| BLCC - Telephone                            | 1-4-1402-2720 | -                 | -                 | -                 |
| BLCC - Furnace Fuel                         | 1-4-1402-2600 | 3,800.00          | 3,800.00          | -                 |
| Building - Capital                          |               |                   | 5,000.00          | 5,000.00          |
| <b>Total Barr Line Community Centre</b>     |               | <b>12,330.00</b>  | <b>15,923.00</b>  | <b>3,593.00</b>   |
| <b>Osceola Historical Society Building</b>  |               |                   |                   |                   |
| OHSB - Building Supplies                    | 1-4-1403-2017 | 250.00            | 250.00            | -                 |

|  | iCity GL Acct | 2024 Budget       | 2025 Budget       | Variance          |
|--|---------------|-------------------|-------------------|-------------------|
| OHSB - Insurance                                     | 1-4-1403-2430 | 2,300.00          | 392.00            | (1,908.00)        |
| OHSB - Building Maintenance / Repair                 | 1-4-1403-2520 | 2,500.00          | 3,000.00          | 500.00            |
| OHSB - Hydro   | 1-4-1403-2610 | 450.00            | 450.00            | -                 |
| <b>Total Osceola Historical Society Building</b>     |               | <b>5,500.00</b>   | <b>4,092.00</b>   | <b>(1,408.00)</b> |
| <b>TOTAL ADMINISTRATION COSTS</b>                    |               | <b>687,730.46</b> | <b>834,838.55</b> | <b>147,108.09</b> |
| <b>OTHER ADMINISTRATIVE COSTS</b>                    |               |                   |                   |                   |
| <b>Health &amp; Safety</b>                           |               |                   |                   |                   |
| H&S - Supplies                                       | 1-4-1410-2010 | 1,000.00          | 500.00            | (500.00)          |
| Health and Safety Inspections                        |               |                   | 300.00            | 300.00            |
| H&S - Mileage  | 1-4-1410-2240 | 300.00            |                   | (300.00)          |
| H&S - Courses & Training                             | 1-4-1410-2255 | 1,700.00          | 1,000.00          | (700.00)          |
| H&S - Contracted Service                             | 1-4-1410-3200 |                   | 3,000.00          | 3,000.00          |
| <b>Total Health &amp; Safety</b>                     |               | <b>3,000.00</b>   | <b>4,800.00</b>   | <b>1,800.00</b>   |
| <b>Animal &amp; By-law Enforcement</b>               |               |                   |                   |                   |
| Animal Control & By-law Enforcement - Printing       | 1-4-2300-2116 | 250.00            | 250.00            | -                 |
| Animal Control - Canine Control                      | 1-4-2300-3142 | -                 |                   |                   |
| Animal Control - Poundkeeper Fees                    | 1-4-2300-3142 | 2,500.00          | 1,000.00          | (1,500.00)        |
| By-Law Enforcement                                   | 1-4-2300-3200 | 5,000.00          | 10,000.00         | 5,000.00          |
| Census Taker   |               | -                 | -                 |                   |
| <b>Total Animal Control &amp; By-law Enforcement</b> |               | <b>7,750.00</b>   | <b>11,250.00</b>  | <b>3,500.00</b>   |
| <b>Vetrinary Services</b>                            |               |                   |                   |                   |
| Agriculture Veterinary - Compensation                | 1-4-5000-3090 | 750.00            | 750.00            | -                 |
| Agriculture Veterinary - Mileage                     |               |                   | 100.00            | 100.00            |
| <b>Total Vetrinary Services</b>                      |               | <b>750.00</b>     | <b>850.00</b>     | <b>100.00</b>     |
| <b>Drains &amp; Municipal Drains</b>                 |               |                   |                   |                   |
| Drainage - Postage                                   | 1-4-5001-2100 | 100.00            | 100.00            | -                 |
| Tile Drainage  | 1-4-5001-2522 | 41,000.00         | 41,000.00         | -                 |
| Municipal Drain Maintenance                          | 1-4-5001-2523 | 25,000.00         | 25,000.00         | -                 |
| Drainage Superintendent                              | 1-4-5001-3600 | 1,000.00          | 1,000.00          | -                 |
| Municipal Drains - Training                          |               |                   | 2,500.00          | 2,500.00          |
| <b>Total Drains &amp; Municipal Drains</b>           |               | <b>67,100.00</b>  | <b>69,600.00</b>  | <b>2,500.00</b>   |
| <b>Fence Viewers &amp; Livestock Valuer</b>          |               |                   |                   |                   |
| Fence Viewers  | 1-4-2201-3090 | 100.00            | 100.00            | -                 |
| Livestock Valuer- Miileage                           | 1-4-2202-2240 | 500.00            | 500.00            | -                 |
| Livestock Compensation                               | 1-4-2202-3090 | 5,000.00          | 1,000.00          | (4,000.00)        |
| <b>Total Fence Viewers &amp; Livestock Valuer</b>    |               | <b>5,600.00</b>   | <b>1,600.00</b>   | <b>(4,000.00)</b> |
| <b>TOTAL OTHER ADMINISTRATION COSTS</b>              |               | <b>84,200.00</b>  | <b>88,100.00</b>  | <b>3,900.00</b>   |
| <b>POLICING &amp; POLICE SERVICE BOARD</b>           |               |                   |                   |                   |
| <b>Policing</b>                                      |               |                   |                   |                   |
| Police Contract                                      | 1-4-2400-3125 | 386,544.00        | 471,389.00        | 84,845.00         |
| R.I.D.E. Duty  | 1-4-2400-3126 | 7,000.00          | 7,000.00          | -                 |
| <b>Total Policing</b>                                |               | <b>393,544.00</b> | <b>478,389.00</b> | <b>84,845.00</b>  |
| <b>Police Service Board</b>                          |               |                   |                   |                   |
| PSB - Wages  | 1-4-2401-1010 | 1,200.00          |                   | (1,200.00)        |
| PSB - Benefits                                       | 1-4-2401-1110 |                   |                   |                   |

|  | iCity GL Acct | 2024 Budget       | 2025 Budget       | Variance           |
|--|---------------|-------------------|-------------------|--------------------|
| PSB - Committee Pay                                    | 1-4-2401-1115 | 1,000.00          | 16,377.71         | 15,377.71          |
| PSB - Mileage & Expenses                               | 1-4-2401-2240 | 2,300.00          | 200.00            | (2,100.00)         |
| <b>Total Police Services Board</b>                     |               | <b>4,500.00</b>   | <b>16,577.71</b>  | <b>12,077.71</b>   |
| <b>TOTAL POLICING &amp; POLICE SERVICE BOARD</b>       |               | <b>398,044.00</b> | <b>494,966.71</b> | <b>96,922.71</b>   |
| <b>EMERGENCY MANAGEMENT</b>                            |               |                   |                   |                    |
| Emergency Mngt - Emergency Equipment / Supplies        | 1-4-2900-2010 | 1,000.00          | 1,000.00          | -                  |
| Emergency Mngt - Mileage                               | 1-4-2900-2240 | 300.00            | 300.00            | -                  |
| Emergency Mngt - Courses/ Training                     | 1-4-2900-2255 | 1,700.00          | 2,000.00          | 300.00             |
| <b>Total Emergency Management</b>                      |               | <b>3,000.00</b>   | <b>3,300.00</b>   | <b>300.00</b>      |
| <b>PLANNING &amp; ZONING</b>                           |               |                   |                   |                    |
| Planning & Zoning - Office Supplies                    | 1-4-8000-2011 | 250.00            | 250.00            | -                  |
| Planning & Zoning - Misc Supplies                      | 1-4-8000-2090 | 500.00            | 250.00            | (250.00)           |
| Planning & Zoning - Mileage                            | 1-4-8000-2240 |                   | 500.00            | 500.00             |
| Planning & Zoning - Advertising                        | 1-4-8000-2300 | 1,500.00          | 1,500.00          | -                  |
| Planning & Zoning - Professional Fees                  | 1-4-8000-3600 | 7,000.00          | 7,000.00          | -                  |
| Planning & Zoning - Capital                            | 1-4-8000-8000 |                   | 15,000.00         | 15,000.00          |
| Planning & Zoning - Trf to Reserves - Planning Reserve | 1-4-8000-9000 | -                 | -                 |                    |
| <b>Total Planning &amp; Zoning</b>                     |               | <b>9,250.00</b>   | <b>24,500.00</b>  | <b>15,250.00</b>   |
| <b>ECONOMIC DEVELOPMENT</b>                            |               |                   |                   |                    |
| Economic Development - Office Supplies                 | 1-4-8001-2010 | 250.00            | 250.00            | -                  |
| Economic Development - Mileage                         | 1-4-8001-2240 | 500.00            | 500.00            | -                  |
| Economic Development - Advertising                     | 1-4-8001-2300 | 500.00            | 500.00            | -                  |
| Economic Development - Consulting                      | 1-4-8001-3200 |                   | 5,000.00          | 5,000.00           |
| Economic Development - Professional Services           | 1-4-8001-3600 | 35,800.00         |                   | (35,800.00)        |
| Economic Development - Public Relations                | 1-4-8001-2325 | 1,000.00          | 1,300.00          | 300.00             |
| <b>Total Economic Development</b>                      |               | <b>38,050.00</b>  | <b>7,550.00</b>   | <b>(30,500.00)</b> |
| <b>COUNCIL</b>   |               |                   |                   |                    |
| Council - Wages  | 1-4-1600-1010 | 81,264.73         | 83,548.27         | 2,283.54           |
| Council - Benefits                                     | 1-4-1600-1110 | 14,035.96         | 14,714.67         | 678.71             |
| Income Tax - Council                                   |               |                   |                   | -                  |
| CPP - Council  |               |                   |                   | -                  |
| Group Insurance - Council                              |               |                   |                   | -                  |
| EHT - Council  |               |                   |                   | -                  |
| Council - Miscellaneous                                | 1-4-1600-2090 | 1,000.00          | 1,500.00          | 500.00             |
| Council - Postage                                      | 1-4-1600-2100 | 3,250.00          | 3,250.00          | -                  |
| Council - Mileage                                      | 1-4-1600-2240 | 6,000.00          | 6,000.00          | -                  |
| Council - Conventions & Meetings                       | 1-4-1600-2250 | 9,000.00          | 18,000.00         | 9,000.00           |
| Council - Public Relations                             | 1-4-1600-2325 | 4,750.00          | 4,850.00          | 100.00             |
| Council - Special Occasions                            | 1-4-1600-2326 | 3,700.00          | 4,500.00          | 800.00             |
| Council - Insurance                                    | 1-4-1600-2430 | 2,200.00          | 2,115.00          | (85.00)            |
| Council - IT Services & Support                        | 1-4-1600-3065 | 3,900.00          | 6,000.00          | 2,100.00           |
| Council - Donations & Grants                           | 1-4-1600-5100 | 6,900.00          | 13,250.00         | 6,350.00           |
| Council - Capital                                      | 1-4-1600-8000 | -                 | 10,000.00         | 10,000.00          |
| Awards   |               |                   |                   |                    |
| <b>TOTAL COUNCIL</b>                                   |               | <b>136,000.69</b> | <b>167,727.94</b> | <b>31,727.25</b>   |

|  | iCity GL Acct | 2024<br>Budget    | 2025<br>Budget    | Variance        |
|--|---------------|-------------------|-------------------|-----------------|
| <b>BUILDING &amp; SEWAGE</b>             |               |                   |                   |                 |
| Building - Wages                         | 1-4-2100-1010 | 93,692.34         | 96,752.59         | 3,060.25        |
| Septic Wages                             |               |                   |                   | -               |
| Building - Benefits                      | 1-4-2100-1110 | 32,565.77         | 30,474.34         | (2,091.43)      |
| Income Tax - Building                    |               |                   |                   | -               |
| CPP - Building                           |               |                   |                   | -               |
| EI - Building                            |               |                   |                   | -               |
| Group Insurance - Building               |               |                   |                   | -               |
| WSIB - Building                          |               |                   |                   | -               |
| EHT - Building                           |               |                   |                   | -               |
| OMERS - Building                         |               |                   |                   | -               |
| Building - Office Supplies               | 1-4-2100-2011 | 2,100.00          | 500.00            | (1,600.00)      |
| Building - Printing                      | 1-4-2100-2116 | 400.00            | 400.00            | -               |
| Building - Mileage                       | 1-4-2100-2240 | 1,000.00          | 5,000.00          | 4,000.00        |
| Building - Conventions                   | 1-4-2100-2254 | 3,300.00          | 2,800.00          | (500.00)        |
| Building - Training & Courses            | 1-4-2100-2255 | 3,500.00          | 2,300.00          | (1,200.00)      |
| Building - Dues & Memberships            | 1-4-2100-2260 | 500.00            | 750.00            | 250.00          |
| Building - Cell                          | 1-4-2100-2730 | 240.00            | 240.00            | -               |
| <b>TOTAL BUILDING &amp; SEWAGE</b>       |               | <b>137,298.11</b> | <b>139,216.93</b> | <b>1,918.82</b> |
| <b>FIRE DEPARTMENT</b>                   |               |                   |                   |                 |
| <b>Fire Overhead Costs</b>               |               |                   |                   |                 |
| Fire Wages - Clearing acct               |               |                   |                   |                 |
| Fire - Wages                             | 1-4-2000-1010 | 127,141.24        | 139,412.31        | 12,271.07       |
| Fire - Benefits                          | 1-4-2000-1110 | 31,537.66         | 35,178.41         | 3,640.75        |
| Income Tax                               |               |                   |                   | -               |
| CPP                                      |               |                   |                   | -               |
| EI                                       |               |                   |                   | -               |
| WSIB                                     |               |                   |                   | -               |
| EHT                                      |               |                   |                   | -               |
| Fire - Standby                           | 1-4-2000-1111 | 20,500.00         | 25,000.00         | 4,500.00        |
| Fire - Office Supplies                   | 1-4-2000-2011 | 1,200.00          | 1,000.00          | (200.00)        |
| Fire - Computer Supplies                 | 1-4-2000-2012 | -                 | 700.00            | 700.00          |
| Fire - Misc Supplies                     | 1-4-2000-2090 | 500.00            | 1,000.00          | 500.00          |
| Fire - Cell Phone                        | 1-4-2000-2730 | 480.00            | 480.00            | -               |
| Fire - Food                              | 1-4-2000-2091 | 1,500.00          | 2,000.00          | 500.00          |
| Fire - Christmas Dinner                  | 1-4-2000-2092 | 1,500.00          | 2,000.00          | 500.00          |
| Fire - HST                               |               | -                 |                   | -               |
| Fire - Health & Safety                   |               |                   |                   | -               |
| Fire - Postage / Freight/Delivery        | 1-4-2000-2100 | 2,500.00          | 1,000.00          | (1,500.00)      |
| Fire - Mileage                           | 1-4-2000-2240 | 4,000.00          | 4,000.00          | -               |
| Fire - Courses & Training                | 1-4-2000-2250 | 11,000.00         | 64,542.00         | 53,542.00       |
| Fire Fighters Certification Course Costs |               |                   |                   | -               |
| Fire - Prevention                        | 1-4-2000-2251 | 1,000.00          | 4,500.00          | 3,500.00        |
| Fire - Membership Dues                   | 1-4-2000-2260 | 150.00            | 150.00            | -               |
| Fire - Insurance                         | 1-4-2000-2430 |                   | 11,762.00         | 11,762.00       |
| Fire - Radio Licenses                    | 1-4-2000-2740 | 600.00            | 600.00            | -               |
| Licenses                                 |               |                   |                   | -               |
| Fire - Radio Pagers / Mtce               | 1-4-2000-2741 | 4,000.00          | 4,000.00          | -               |
| Fire - Medical Expenses                  | 1-4-2000-2832 | 500.00            | 800.00            | 300.00          |
| Mutual Aid                               | 1-4-2000-2833 |                   |                   | -               |

|   | iCity GL Acct | 2024 Budget       | 2025 Budget         | Variance            |
|---|---------------|-------------------|---------------------|---------------------|
| Fire - Uniforms                                 | 1-4-2000-2833 | 4,000.00          | 3,000.00            | (1,000.00)          |
| Clothing  |               |                   |                     | -                   |
| Fire - Renfrew Agreement                        | 1-4-2000-2834 | 36,000.00         | 38,000.00           | 2,000.00            |
| Fire - Greater Madawaska                        | 1-4-2000-2834 | 4,803.00          | 4,996.67            | 193.67              |
| Fire - Whitewater Region                        | 1-4-2000-2834 | 8,000.00          | 8,000.00            | -                   |
| Fire - Dispatch                                 | 1-4-2000-2835 | 1,125.00          |                     | (1,125.00)          |
| Fire - Call Taking / Alerting                   | 1-4-2000-2839 | 2,200.00          | 1,500.00            | (700.00)            |
| Fire - Fluent MS                                | 1-4-2000-2836 | 1,400.00          | 1,400.00            | -                   |
| Fire - IT Services                              | 1-4-2000-3065 | -                 | 500.00              | 500.00              |
| Fire -SCBA Lease Repayment                      | 1-4-2000-7300 | 41,093.47         | 41,093.47           | -                   |
| Fire - Capital                                  | 1-4-2000-8000 | 9,811.82          |                     | (9,811.82)          |
| Douglas Fire Garage Project                     |               |                   |                     | -                   |
| Fire - Douglas Levy Advances                    |               |                   |                     | -                   |
| Fire - Transfer to Reserves - New Fire Hall     | 1-4-2000-9002 | -                 | 8,500.00            | 8,500.00            |
| Fire - Tranfer to Reserves - Vehicles/Equipment | 1-4-2000-9003 | 25,000.00         | 34,100.00           | 9,100.00            |
| <b>Total Fire Overhead</b>                      |               | <b>341,542.19</b> | <b>439,214.86</b>   | <b>97,672.67</b>    |
| <b>Douglas Fire Hall</b>                        |               |                   |                     |                     |
| Fire Hall - Support Wages                       | 1-4-2001-1010 | 1,600.00          | 2,000.00            | 400.00              |
| Fire Hall - Building Supplies                   | 1-4-2001-2017 | 3,000.00          | 1,000.00            | (2,000.00)          |
| Fire Hall - Insurance                           | 1-4-2001-2430 | 13,100.00         | 1,104.00            | (11,996.00)         |
| Fire Hall - Building Maintenance                | 1-4-2001-2520 | 3,700.00          | 5,000.00            | 1,300.00            |
| Fire Hall - Supplies                            | 1-4-2001-2522 | 100.00            | 100.00              | -                   |
| Fire Hall - Oil Furnace                         | 1-4-2001-2600 | 10,500.00         | 11,500.00           | 1,000.00            |
| Fire Hall - Propane (generator)                 | 1-4-2001-2601 | 1,500.00          | 1,500.00            | -                   |
| Fire Hall - Hydro                               | 1-4-2001-2610 | 3,000.00          | 1,600.00            | (1,400.00)          |
| Fire Hall - Telephone                           | 1-4-2001-2720 | 6,000.00          | 2,600.00            | (3,400.00)          |
| Fire Hall - Internet                            | 1-4-2001-2733 | 700.00            | 1,480.00            | 780.00              |
| Fire Hall - Capital                             | 1-4-2001-8000 | 80,000.00         | 1,245,000.00        | 1,165,000.00        |
| <b>Total Douglas Fire Hall Expenses</b>         |               | <b>123,200.00</b> | <b>1,272,884.00</b> | <b>1,149,684.00</b> |
| <b>Fire Equipment</b>                           |               |                   |                     |                     |
| Fire Equipment - Smalls Tools                   | 1-4-2002-2101 | 13,200.00         | 17,300.00           | 4,100.00            |
| Equipment Maintenance                           |               |                   |                     | -                   |
| Fire Equipment - SCBA's                         | 1-4-2002-2102 | 6,500.00          | 8,000.00            | 1,500.00            |
| Fire Equipment - Safety Equipment               | 1-4-2002-2104 | 16,550.00         | 15,800.00           | (750.00)            |
| Fire Equipment - Equipment Rental               | 1-4-2002-2105 | 2,000.00          | 2,000.00            | -                   |
| Fire Equipment - Extrication                    | 1-4-2002-2106 | 2,500.00          | 2,500.00            | -                   |
| Fire Equipment - Capital (Equipment NEW)        | 1-4-2002-8000 | 35,000.00         | 10,000.00           | (25,000.00)         |
| Fire Equipment - SCBA's                         |               |                   |                     |                     |
| <b>Total Fire Equipment</b>                     |               | <b>75,750.00</b>  | <b>55,600.00</b>    | <b>(20,150.00)</b>  |
| <b>Dry Hydrants</b>                             |               |                   |                     |                     |
| Dry Hydrants - Repairs / Maintenance            | 1-4-2003-2510 | -                 | 2,000.00            | 2,000.00            |
| Dry Hydrants - Capital                          | 1-4-2003-8000 | 10,000.00         |                     | (10,000.00)         |
| <b>Total Dry Hydrants</b>                       |               | <b>10,000.00</b>  | <b>2,000.00</b>     | <b>(8,000.00)</b>   |
| Fuel  |               |                   |                     |                     |
| Vehicle Maintenance                             |               |                   |                     |                     |
|   |               |                   |                     |                     |
|   |               |                   |                     |                     |
|   |               | -                 | -                   | -                   |

|   | iCity GL Acct | 2024 Budget       | 2025 Budget         | Variance            |
|---|---------------|-------------------|---------------------|---------------------|
| <b>Truck 1 - 2009 Freightliner</b>          |               |                   |                     |                     |
| Fire Truck 1 - Insurance                    | 14-2004-2430  | 1,500.00          | 1,371.00            | (129.00)            |
| Fire Truck 1 - Repairs / Maintenance        | 1-4-2004-2500 | 2,000.00          | 4,500.00            | 2,500.00            |
| Fire Truck 1 - Clear Diesel Fuel            | 1-4-2004-2621 | 2,000.00          | 1,000.00            | (1,000.00)          |
| <b>Total Fire Truck 1 Expenses</b>          |               | <b>5,500.00</b>   | <b>6,871.00</b>     | <b>1,371.00</b>     |
| <b>Truck 2 - 1980 GMC</b>                   |               |                   |                     |                     |
| Fire Truck 2 - Insurance                    | 1-4-2005-2430 | 1,500.00          | 1,371.00            | (129.00)            |
| Fire Truck 2 - Repairs / Maintenance        | 1-4-2005-2500 | 1,500.00          | 1,500.00            | -                   |
| Fire Truck 2 - Gasoline                     | 1-4-2005-2620 | 1,000.00          | 500.00              | (500.00)            |
| <b>Total Fire Truck 2 Expenses</b>          |               | <b>4,000.00</b>   | <b>3,371.00</b>     | <b>(629.00)</b>     |
| <b>Truck T2 - 2008 Dodge Stirling</b>       |               |                   |                     |                     |
| Fire Truck T2 - Insurance                   | 1-4-2006-2430 | 1,500.00          | 1,371.00            | (129.00)            |
| Fire Truck T2 - Repairs / Maintenance       | 1-4-2006-2500 | 2,000.00          | 4,000.00            | 2,000.00            |
| Fire Truck T2 - Clear Diesel Fuel           | 1-4-2006-2621 | 1,500.00          | 1,000.00            | (500.00)            |
| <b>Total Fire Truck T2 Expenses</b>         |               | <b>5,000.00</b>   | <b>6,371.00</b>     | <b>1,371.00</b>     |
| <b>Truck T4 - 1998 Freightliner</b>         |               |                   |                     |                     |
| Fire Truck T4 - Insurance                   | 1-4-2007-2430 | 1,500.00          | 1,371.00            | (129.00)            |
| Fire Truck T4 - Repairs / Maintenance       | 1-4-2007-2500 | 2,500.00          | 4,000.00            | 1,500.00            |
| Fire Truck T4 - Clear Diesel Fuel           | 1-4-2007-2621 | 1,500.00          | 1,000.00            | (500.00)            |
| <b>Total Fire Truck 4 Expenses</b>          |               | <b>5,500.00</b>   | <b>6,371.00</b>     | <b>871.00</b>       |
| <b>TOTAL FIRE DEPARTMENT EXPENSES</b>       |               | <b>570,492.19</b> | <b>1,792,682.86</b> | <b>1,222,190.67</b> |
| <b>PUBLIC WORKS DEPARTMENT</b>              |               |                   |                     |                     |
| <b>Brushing / Tree Trim</b>                 |               |                   |                     |                     |
| Brushing                                    |               |                   |                     |                     |
| Brushing / Tree Trim - Wages                | 1-4-3001-1010 | 13,514.58         | 15,379.26           | 1,864.68            |
| Brushing / Tree Trim - Benefits             | 1-4-3001-1110 | 5,615.00          | 5,939.00            | 324.00              |
| Brushing / Tree Trim - Materials / Supplies | 1-4-3001-2010 | 2,500.00          | 4,500.00            | 2,000.00            |
| Brushing / Tree Trim - Equipment            | 1-4-3001-2091 |                   |                     |                     |
| <b>Total Brushing / Tree Trim</b>           |               | <b>21,629.58</b>  | <b>25,818.26</b>    | <b>4,188.68</b>     |
| <b>Cold Patch</b>                           |               |                   |                     |                     |
| Cold Patching                               |               |                   |                     |                     |
| Cold Patch - Wages                          | 1-4-3002-1010 | 32,023.68         | 33,219.20           | 1,195.52            |
| Cold Patch - Benefits                       | 1-4-3002-1110 | 13,304.00         | 12,829.00           | (475.00)            |
| Cold Patch - Materials/Supplies             | 1-4-3002-2010 | 25,000.00         | 25,000.00           | -                   |
| Cold Patch - Equipment                      |               |                   |                     |                     |
| <b>Total Cold Patch</b>                     |               | <b>70,327.68</b>  | <b>71,048.20</b>    | <b>720.52</b>       |
| <b>Culvert Maintenance</b>                  |               |                   |                     |                     |
| Culvert Maintenance                         |               |                   |                     |                     |
| Culvert Maintenance - Wages                 | 1-4-3003-1010 | 5,582.11          | 5,844.12            | 262.01              |
| Culvert Maintenance - Benefits              | 1-4-3003-1110 | 2,319.00          | 2,257.00            | (62.00)             |
| Culvert Maintenance - Materials/Supplies    | 1-4-3003-2010 | 6,000.00          | 2,000.00            | (4,000.00)          |
| Culvert Maintenance - Equipment             |               |                   |                     |                     |
| <b>Total Culvert Maintenance</b>            |               | <b>13,901.11</b>  | <b>10,101.12</b>    | <b>(3,799.99)</b>   |

|   | iCity GL Acct | 2024 Budget       | 2025 Budget       | Variance         |
|---|---------------|-------------------|-------------------|------------------|
| <b>Ditching</b>                         |               |                   |                   |                  |
| Ditching                                |               |                   |                   |                  |
| Ditching - Wages                        | 1-4-3004-1010 | 9,107.65          | 9,535.14          | 427.49           |
| Ditching - Benefits                     | 1-4-3004-1110 | 3,784.00          | 3,682.00          | (102.00)         |
| Ditching - Materials/Supplies           | 1-4-3004-2010 | 500.00            | 500.00            | -                |
| Ditching - Equipment                    |               |                   |                   |                  |
| <b>Total Ditching</b>                   |               | <b>13,391.65</b>  | <b>13,717.14</b>  | <b>325.49</b>    |
| <b>Dust Control</b>                     |               |                   |                   |                  |
| Dust Control                            |               |                   |                   |                  |
| Dust Control - Wages                    | 1-4-3005-1010 | 1,175.18          | 1,230.34          | 55.16            |
| Dust Control - Benefits                 | 1-4-3005-1110 | 488.00            | 475.00            | (13.00)          |
| Dust Control - Materials/Supplies       | 1-4-3005-2010 | 50,000.00         | 60,000.00         | 10,000.00        |
| Dust Control - Equipment                |               |                   |                   |                  |
| <b>Total Dust Control</b>               |               | <b>51,663.18</b>  | <b>61,705.34</b>  | <b>10,042.16</b> |
| <b>Flood Control</b>                    |               |                   |                   |                  |
| Flood Control                           |               |                   |                   |                  |
| Flood Control - Wages                   | 1-4-3006-1010 | 2,937.95          | 2,460.68          | (477.27)         |
| Flood Control - Benefits                | 1-4-3006-1110 | 1,221.00          | 950.00            | (271.00)         |
| Flood Control - Materials / Supplies    | 1-4-3006-2010 | 500.00            | 500.00            | -                |
| Flood Control - Equipment               |               |                   |                   |                  |
| <b>Total Flood Control</b>              |               | <b>4,658.95</b>   | <b>3,910.68</b>   | <b>(748.27)</b>  |
| <b>Grading / Scarifying</b>             |               |                   |                   |                  |
| Grading                                 |               |                   |                   |                  |
| Grading/Scarifying - Wages              | 1-4-3007-1010 | 19,390.48         | 20,300.62         | 910.14           |
| Grading/Scarifying - Benefits           | 1-4-3007-1110 | 8,056.00          | 7,840.00          | (216.00)         |
| Grading/Scarifying - Materials/Supplies | 1-4-3007-2010 | 10,000.00         |                   |                  |
| Grading / Scarifying - Equipment        |               |                   |                   |                  |
| <b>Total Grading / Scarifying</b>       |               | <b>37,446.48</b>  | <b>28,140.62</b>  | <b>694.14</b>    |
| <b>Grass &amp; Weeds</b>                |               |                   |                   |                  |
| Grass & Weeds                           |               |                   |                   |                  |
| Grass & Weeds - Wages                   | 1-4-3008-1010 | 5,582.11          | 5,844.12          | 262.01           |
| Grass & Weeds - Benefits                | 1-4-3008-1110 | 2,319.00          | 2,257.00          | (62.00)          |
| Grass & Weeds - Materials/Supplies      | 1-4-3008-2010 | 5,000.00          | 1,500.00          | (3,500.00)       |
| Grass & Weeds - Contracted Services     | 1-4-3008-3200 |                   | 4,300.00          | 4,300.00         |
| Grass & Weeds - Equipment               |               |                   |                   |                  |
| <b>Total Grass &amp; Weeds</b>          |               | <b>12,901.11</b>  | <b>13,901.12</b>  | <b>1,000.01</b>  |
| <b>Gravel Contract</b>                  |               |                   |                   |                  |
| Gravel Resurfacing                      |               |                   |                   |                  |
| Gravel Contract - Wages                 | 1-4-3009-1010 | 4,700.72          | 4,921.36          | 220.64           |
| Gravel Contract - Benefits              | 1-4-3009-1110 | 1,953.00          | 1,901.00          | (52.00)          |
| Gravel Contract - Materials/Supplies    | 1-4-3009-2010 | 130,000.00        | 150,000.00        | 20,000.00        |
| Gravel Contract - Equipment             |               |                   |                   |                  |
| <b>Total Gravel Contract</b>            |               | <b>136,653.72</b> | <b>156,822.36</b> | <b>20,168.64</b> |
| <b>Patching &amp; Washouts</b>          |               |                   |                   |                  |
| Patching & Washouts                     |               |                   |                   |                  |
| Patching & Washouts - Wages             | 1-4-3010-1010 | 5,288.31          | 5,536.53          | 248.22           |

|  | iCity GL Acct | 2024 Budget       | 2025 Budget       | Variance          |
|--|---------------|-------------------|-------------------|-------------------|
| Patching & Washouts - Benefits                 | 1-4-3010-1110 | 2,197.00          | 2,138.00          | (59.00)           |
| Patching & Washouts - Materials/Supplies       | 1-4-3010-2010 | 2,000.00          | 53,000.00         | 51,000.00         |
| Patching & Washouts - Equipment                |               |                   |                   |                   |
| <b>Total Patching &amp; Washouts</b>           |               | <b>9,485.31</b>   | <b>60,674.53</b>  | <b>51,189.22</b>  |
| <b>Sanding /Salting</b>                        |               |                   |                   |                   |
| Sanding  |               |                   |                   |                   |
| Sanding/Salting - Wages                        | 1-4-3011-1010 | 24,385.00         | 25,529.57         | 1,144.57          |
| Sanding/Salting - Benefits                     | 1-4-3011-1110 | 10,131.00         | 9,859.00          | (272.00)          |
| Sanding/Salting - Materials/Supplies           | 1-4-3011-2010 | 105,000.00        | 150,000.00        | 45,000.00         |
| Sanding / Salting - Equipment                  |               |                   |                   |                   |
| <b>Total Sanding / Salting</b>                 |               | <b>139,516.00</b> | <b>185,388.57</b> | <b>45,872.57</b>  |
| <b>Intersection Signs</b>                      |               |                   |                   |                   |
| Signs  |               |                   |                   |                   |
| Intersection Signs - Wages                     | 1-4-3012-1010 | 7,051.08          | 7,382.04          | 330.96            |
| Intersection Signs - Benefits                  | 1-4-3012-1110 | 2,929.00          | 2,851.00          | (78.00)           |
| Intersection Signs - Materials/Supplies        | 1-4-3012-2010 | 5,000.00          | 5,000.00          | -                 |
| <b>Total Intersection Signs</b>                |               | <b>14,980.08</b>  | <b>15,233.04</b>  | <b>252.96</b>     |
| <b>911 Signs (Civic Signs)</b>                 |               |                   |                   |                   |
| Civic Signs                                    |               |                   |                   |                   |
| 911 Signs (Civic Signs) - Wages                | 1-4-3013-1010 | 1,468.98          | 1,537.93          | 68.95             |
| 911 Signs (Civic Signs) - Benefits             | 1-4-3013-1110 | 610.00            | 594.00            | (16.00)           |
| 911 Signs (Civic Signs) - Materials / Supplies | 1-4-3013-2010 | 1,500.00          | 1,000.00          | (500.00)          |
| <b>Total 911 Signs (Civic Signs)</b>           |               | <b>3,578.98</b>   | <b>3,131.93</b>   | <b>(447.05)</b>   |
| <b>Centre Line Marking</b>                     |               |                   |                   |                   |
| Centre Line Marking                            |               |                   |                   |                   |
| Centre Line Marking - Wages                    | 1-4-3014-1010 | 1,175.18          | 1,230.34          | 55.16             |
| Centre Line Marking - Benefits                 | 1-4-3014-1110 | 488.00            | 475.00            | (13.00)           |
| Centre Line Marking - Materials / Supplies     | 1-4-3014-2010 | 500.00            | 500.00            | -                 |
| Centre Line Marking - Contracted Services      | 1-4-3014-3200 | 6,000.00          | 7,000.00          | 1,000.00          |
| <b>Total Centre Line Marking</b>               |               | <b>8,163.18</b>   | <b>9,205.34</b>   | <b>1,042.16</b>   |
| <b>Guide Rails</b>                             |               |                   |                   |                   |
| Guide Rails                                    |               |                   |                   |                   |
| Guide Rails - Wages                            | 1-4-3015-1010 | 1,468.98          | 1,537.93          | 68.95             |
| Guide Rails - Benefits                         | 1-4-3015-1110 | 610.00            | 594.00            | (16.00)           |
| Guide Rails - Materials/Supplies               | 1-4-3015-2010 | 500.00            | 1,000.00          | 500.00            |
| Guide Rails - Equipment                        |               | -                 | -                 |                   |
| <b>Total Guide Rails</b>                       |               | <b>2,578.98</b>   | <b>3,131.93</b>   | <b>552.95</b>     |
| <b>Snow Plowing</b>                            |               |                   |                   |                   |
| Snow Plowing                                   |               |                   |                   |                   |
| Snow Plowing - Wages                           | 1-4-3016-1010 | 54,645.91         | 57,210.85         | 2,564.94          |
| Snow Plowing - Benefits                        | 1-4-3016-1110 | 22,703.00         | 22,095.00         | (608.00)          |
| Snow Plowing - Misc Supplies                   | 1-4-3016-2090 | 8,000.00          | 3,000.00          | (5,000.00)        |
| Snow Plowing - Equipment                       | 1-4-3016-2091 |                   |                   |                   |
| Snow Plowing - Contracts                       | 1-4-3016-3200 | 700.00            | 900.00            | 200.00            |
| <b>Total Snow Plowing</b>                      |               | <b>86,048.91</b>  | <b>83,205.85</b>  | <b>(2,843.06)</b> |

|  | iCity GL Acct | 2024 Budget      | 2025 Budget      | Variance          |
|--|---------------|------------------|------------------|-------------------|
| <b>Street Lights</b>                         |               |                  |                  |                   |
| Street Lights-Hydro & Maint.                 |               |                  |                  |                   |
| Street Lights - Materials / Supplies         | 1-4-3017-2010 | 5,000.00         | 5,000.00         | -                 |
| Street Lights - Hydro                        | 1-4-3017-2610 | 5,000.00         | 5,000.00         | -                 |
| <b>Total Street Lights</b>                   |               | <b>10,000.00</b> | <b>10,000.00</b> | <b>-</b>          |
| <b>Street Maintenance</b>                    |               |                  |                  |                   |
| Street Maintenance                           |               |                  |                  |                   |
| Street Maintenance- Wages                    | 1-4-3018-1010 | 2,937.95         | 3,075.85         | 137.90            |
| Street Maintenance - Benefits                | 1-4-3018-1110 | 1,221.00         | 1,188.00         | (33.00)           |
| Street Maintenance - Materials/Supplies      | 1-4-3018-2010 | 2,000.00         | 2,000.00         | -                 |
| Street Maintenance - Contracted Services     | 1-4-3018-3200 | 7,300.00         | 6,000.00         | (1,300.00)        |
| Street Maintenance - Equipment               | 1-4-3018-2091 |                  |                  |                   |
| <b>Total Street Maintenance</b>              |               | <b>13,458.95</b> | <b>12,263.85</b> | <b>(1,195.10)</b> |
| <b>Catch Basins</b>                          |               |                  |                  |                   |
| Catch Basin                                  |               |                  |                  |                   |
| Catch Basins - Wages                         | 1-4-3019-1010 | -                | -                |                   |
| Catch Basins - Benefits                      | 1-4-3019-1110 | -                | -                |                   |
| Catch Basins - Materials/Supplies            | 1-4-3019-2010 | 200.00           | 200.00           | -                 |
| Catch Basins - Contracted Services           | 1-4-3019-3200 | 3,000.00         | 2,000.00         | (1,000.00)        |
| <b>Total Catch Basins</b>                    |               | <b>3,200.00</b>  | <b>2,200.00</b>  | <b>(1,000.00)</b> |
| <b>Snow Fence / Culvert Thaw</b>             |               |                  |                  |                   |
| Snow Fencing                                 |               |                  |                  |                   |
| Snow Fence/Culvert Thaw - Wages              | 1-4-3020-1010 | 1,175.18         | 1,230.34         | 55.16             |
| Snow Fence/Culvert Thaw - Benefits           | 1-4-3020-1110 | 488.00           | 475.00           | (13.00)           |
| Snow Fence/Culvert Thaw - Materials          | 1-4-3020-2010 | 500.00           | 500.00           | -                 |
| <b>Total Snow Fence / Culvert Thaw</b>       |               | <b>2,163.18</b>  | <b>2,205.34</b>  | <b>42.16</b>      |
| <b>Roads Overhead</b>                        |               |                  |                  |                   |
| Roads OHD - Wages                            | 1-4-3100-1010 | 152,884.61       | 152,984.00       | 99.39             |
| Supervision                                  |               | -                |                  | -                 |
| Roads OHD - Benefits                         | 1-4-3100-1110 | 31,161.19        | 27,642.39        | (3,518.80)        |
| Roads OHD - Secretarial Wages and Deductions |               | -                |                  | -                 |
| Roads OHD - Charged to Waste Management      | 1-4-3100-1111 | (11,803.59)      | (12,121.36)      | (317.77)          |
| Roads OHD - Office Supplies                  | 1-4-3100-2011 | 250.00           | 250.00           | -                 |
| Roads OHD - Miscellaneous                    | 1-4-3100-2090 | 250.00           | 500.00           | 250.00            |
| Financial Expense                            |               |                  |                  | -                 |
| Munic. Drain Maintenance                     |               |                  |                  | -                 |
| Roads OHD - Conventions                      | 1-4-3100-2254 | -                |                  | -                 |
| Roads OHD - Courses & Training               | 1-4-3100-2255 | 9,500.00         | 9,500.00         | -                 |
| Roads OHD - Dues & Memberships               | 1-4-3100-2260 | 1,000.00         | 1,360.00         | 360.00            |
| Roads OHD - Advertising                      | 1-4-3100-2300 | 2,500.00         | 2,500.00         | -                 |
| Roads OHD - Insurance                        | 1-4-3100-2430 | 33,800.00        | 28,398.00        | (5,402.00)        |
| Roads OHD - Cell Phone                       | 1-4-3100-2730 | 1,680.00         | 1,680.00         | -                 |
| Roads OHD - Radio Licenses / Repeater Usage  | 1-4-3100-2740 | 6,000.00         | 6,000.00         | -                 |
| Roads OHD - Standby Wages & On Call Phone    | 1-4-3100-2742 | 18,610.00        | 19,730.00        | 1,120.00          |
| Roads OHD - Safety Equipment                 | 1-4-3100-2830 | 3,500.00         | 3,500.00         | -                 |
| Roads OHD - Safety Boots                     | 1-4-3100-2831 | 1,750.00         | 1,750.00         | -                 |
| Roads OHD - Medical Expense                  | 1-4-3100-2832 | 110.00           | 660.00           | 550.00            |
| Roads OHD - DZ/AZ License renewals           | 1-4-3100-2837 | 125.00           | 125.00           | -                 |

|   | iCity GL Acct | 2024 Budget         | 2025 Budget         | Variance            |
|---|---------------|---------------------|---------------------|---------------------|
| Roads OHD - Licensing (Pit/HWIN)                        | 1-4-3100-2840 | 1,500.00            | 1,200.00            | (300.00)            |
| Roads OHD - IT / Subscriptions / Technology             | 1-4-3100-3065 | 6,500.00            | 4,000.00            | (2,500.00)          |
| Roads OHD - Interest on Debt                            | 1-4-3100-4900 | 92,880.00           | 98,931.00           | 6,051.00            |
| Roads OHD - Loan Principle Repayment                    |               |                     |                     | -                   |
| 5 Year Loan IO (By-law# 2020-51)                        |               | 50,000.00           | 50,000.00           | -                   |
| 10 Year Loan IO (By-law# 2022-20)                       | 1-4-3100-7300 | 83,100.00           | 83,958.07           | 858.07              |
| 20 Year Loan IO (By-law #2022-21)                       |               | 57,920.00           | 59,626.91           | 1,706.91            |
| 10 Year Loan IO (Grader By-law# 2023-55)                |               | 46,100.00           | 46,100.00           | -                   |
| 30 Year Loan IO (Cobden Sand/Salt Shed By-law# 2024-54) |               |                     | 10,191.34           | 10,191.34           |
| Roads OHD - Capital                                     | 1-4-3100-8000 | 1,183,000.00        | 885,000.00          | (298,000.00)        |
| Roads OHD - Capital                                     | 1-4-3100-8000 |                     |                     | -                   |
| Roads OHD - Trf to Reserve - Building                   | 1-4-3100-9002 | -                   | 8,500.00            | 8,500.00            |
| Roads OHD - Trf to Reserves - Vehicle                   | 1-4-3100-9003 | 5,000.00            | 17,000.00           | 12,000.00           |
| Roads OHD - Trf to Reserves - Equipment                 | 1-4-3100-9004 | 5,000.00            | 17,000.00           | 12,000.00           |
| Roads OHD - Trf to Reserve - Aggregate Reserve          | 1-4-3100-9006 | 35,000.00           | 37,000.00           | 2,000.00            |
| Roads OHD - Trf to Reserves - Paved Roads               | 1-4-3100-9007 | -                   | -                   | -                   |
| Roads OHD - Trf to Winter Control Contingency Reserve   | 1-4-3100-9011 | 20,000.00           | 20,000.00           | -                   |
| Flood Expenses not covered by MDRAP                     |               |                     |                     | -                   |
| 2019 Spring Flood Event                                 |               |                     |                     | -                   |
| COVID-19  |               |                     |                     | -                   |
| Extraordinary Expense - Insurance                       |               |                     |                     | -                   |
| <b>Total Roads Overhead</b>                             |               | <b>1,837,317.21</b> | <b>1,582,965.35</b> | <b>(254,351.86)</b> |
| <b>Stone Road Garage</b>                                |               |                     |                     |                     |
| Stone Road Garage - Wages                               | 1-4-3101-1010 | 7,344.88            | 7,689.63            | 344.75              |
| Stone Road Garage - Benefits                            | 1-4-3101-1110 | 3,051.00            | 2,970.00            | (81.00)             |
| Stone Road Garage - Parts & Supplies                    | 1-4-3101-2016 | 4,000.00            | 4,000.00            | -                   |
| Stone Road Garage - Bldg Supplies                       | 1-4-3101-2017 |                     |                     | -                   |
| Stone Road Garage - Insurance                           | 1-4-3101-2430 |                     | 392.00              | 392.00              |
| Stone Road Garage - Equipment Testing                   | 1-4-3101-2501 | 500.00              | 500.00              | -                   |
| Stone Road Garage - Building Maintenance/ Repair        | 1-4-3101-2520 | 15,000.00           | 5,000.00            | (10,000.00)         |
| Stone Road Garage - Cleaning Services                   | 1-4-3101-2521 | 550.00              | 560.00              | 10.00               |
| Stone Road Garage - Furnace Fuel                        | 1-4-3101-2600 | 10,000.00           | 12,000.00           | 2,000.00            |
| Stone Road Garage - Hydro                               | 1-4-3101-2610 | 3,000.00            | 4,000.00            | 1,000.00            |
| Stone Road Garage - Telephone                           | 1-4-3101-2720 | 1,500.00            | 1,500.00            | -                   |
| Security  |               |                     |                     | -                   |
| Stone Road Garage - Capital                             | 1-4-3101-8000 |                     | 410,000.00          | 410,000.00          |
| <b>Total Stone Road Garage</b>                          |               | <b>44,945.88</b>    | <b>448,611.63</b>   | <b>403,665.75</b>   |
| <b>Bromley Garage</b>                                   |               |                     |                     |                     |
| Bromley Garage - Wages                                  | 1-4-3102-1010 | 7,344.88            | 7,689.63            | 344.75              |
| Bromley Garage - Benefits                               | 1-4-3102-1110 | 3,051.00            | 2,970.00            | (81.00)             |
| Bromley Garage - Parts & Supplies                       | 1-4-3102-2016 | 4,000.00            | 4,000.00            | -                   |
| Bromley Garage - Insurance                              | 1-4-3102-2430 |                     | 2,708.00            | 2,708.00            |
| Bromley Garage - Equipment Testing                      | 1-4-3102-2501 | 200.00              | 200.00              | -                   |
| Bromley Garage - Building Mtce / Repair                 | 1-4-3102-2520 | 4,000.00            | 4,000.00            | -                   |
| Bromley Garage - Cleaning Services                      | 1-4-3102-2521 | 550.00              | 560.00              | 10.00               |
| Bromley Garage - Furnace Fuel                           | 1-4-3102-2600 | 10,000.00           | 4,000.00            | (6,000.00)          |
| Bromley Garage - Hydro                                  | 1-4-3102-2610 | 3,000.00            | 3,000.00            | -                   |
| Bromley Garage - Telephone                              | 1-4-3102-2720 | 1,500.00            | 1,500.00            | -                   |
| Bromley Garage - Capital                                | 1-4-3102-8000 |                     | 10,000.00           | 10,000.00           |

|  | iCity GL Acct | 2024<br>Budget   | 2025<br>Budget   | Variance          |
|--|---------------|------------------|------------------|-------------------|
| <b>Total Bromley Garage</b>                                |               | <b>33,645.88</b> | <b>40,627.63</b> | <b>6,981.75</b>   |
| <b>Roads - Inspections</b>                                 |               |                  |                  |                   |
| Roads - Inspection - Wages                                 | 1-4-3103-1010 | 15,433.84        | 16,280.19        | 846.35            |
| Roads - Inspection - Benefits                              | 1-4-3103-1110 | 6,093.35         | 5,830.60         | (262.75)          |
| <b>Total Roads - Inspections</b>                           |               | <b>21,527.19</b> | <b>22,110.79</b> | <b>583.60</b>     |
| <b>V23 - Komatsu Excavator (2007)</b>                      |               |                  |                  |                   |
| V23 Excavator - Wages                                      | 1-4-3200-1010 | 3,525.54         | 3,691.02         | 165.48            |
| V23 Excavator - Benefits                                   | 1-4-3200-1110 | 1,465.00         | 1,425.00         | (40.00)           |
| V23 Excavator - Insurance                                  | 1-4-3200-2430 | 1,000.00         | 934.00           | (66.00)           |
| V23 Excavator - Repairs                                    | 1-4-3200-2500 | 5,000.00         | 7,000.00         | 2,000.00          |
| V23 Excavator - Colour Diesel                              | 1-4-3200-2622 | 10,000.00        | 10,000.00        | -                 |
| <b>Total V23 - Komatsu Excavator</b>                       |               | <b>20,990.54</b> | <b>23,050.02</b> | <b>2,059.48</b>   |
| <b>V28 - Western Star Tandem Plow Truck (2014)</b>         |               |                  |                  |                   |
| V28 Tandem - Wages   | 1-4-3201-1010 | 4,113.13         | 4,306.19         | 193.06            |
| V28 Tandem - Benefits                                      | 1-4-3201-1110 | 1,709.00         | 1,663.00         | (46.00)           |
| V28 Tandem - Insurance                                     | 1-4-3201-2430 | 1,000.00         | 840.00           | (160.00)          |
| V28 Tandem - Repairs                                       | 1-4-3201-2500 | 14,000.00        | 16,000.00        | 2,000.00          |
| V28 Tandem - Clear Diesel                                  | 1-4-3201-2621 | 18,000.00        | 18,000.00        | -                 |
| V28 Tandem - Licenses                                      | 1-4-3201-2900 | 2,989.50         | 2,990.00         | 0.50              |
| V28 Tandem - IT Subscription                               | 1-4-3201-3065 |                  | 300.00           | 300.00            |
| <b>Total V28 - Western Star Tandem Plow Truck (2014)</b>   |               | <b>41,811.63</b> | <b>44,099.19</b> | <b>2,287.56</b>   |
| <b>V29 - Tractor (2014)</b>                                |               |                  |                  |                   |
| V29 Tractor- Wages   | 1-4-3202-1010 | 2,350.36         | 615.17           | (1,735.19)        |
| V29 Tractor- Benefits                                      | 1-4-3202-1110 | 976.00           | 238.00           | (738.00)          |
| V29 Tractor - Insurance                                    | 1-4-3202-2430 |                  | 133.00           | 133.00            |
| V29 Tractor - Repairs                                      | 1-4-3202-2500 | 4,000.00         | 3,000.00         | (1,000.00)        |
| V29 Tractor - Coloured Diesel                              | 1-4-3202-2622 | 3,000.00         | 1,000.00         | (2,000.00)        |
| <b>Total - V29 - Tractor (2014)</b>                        |               | <b>10,326.36</b> | <b>4,986.17</b>  | <b>(5,340.19)</b> |
| <b>V31 - Volvo Grader (2011)</b>                           |               |                  |                  |                   |
| V31 Grader - Wages   | 1-4-3203-1010 | 1,175.18         | 1,230.34         | 55.16             |
| V31 Grader - Benefits                                      | 1-4-3203-1110 | 488.00           | 475.00           | (13.00)           |
| V31 Grader - Insurance                                     | 1-4-3203-2430 | 1,000.00         | 739.00           | (261.00)          |
| V31 Grader - Repairs                                       | 1-4-3203-2500 | 18,000.00        | 10,000.00        | (8,000.00)        |
| V31 Grader - Colour Diesel                                 | 1-4-3203-2622 | 15,500.00        | 15,500.00        | -                 |
| <b>Total - V31 - Volvo Grader (2011)</b>                   |               | <b>36,163.18</b> | <b>27,944.34</b> | <b>(8,218.84)</b> |
| <b>V33 - Western Star Tandem Plow Truck (2016)</b>         |               |                  |                  |                   |
| V33 Tandem - Wages   | 1-4-3204-1010 | 2,937.95         | 3,075.85         | 137.90            |
| V33 Tandem - Benefits                                      | 1-4-3204-1110 | 1,221.00         | 1,188.00         | (33.00)           |
| V33 Tandem - Insurance                                     | 1-4-3204-2430 | 1,000.00         | 840.00           | (160.00)          |
| V33 Tandem - Repairs                                       | 1-4-3204-2500 | 15,000.00        | 15,000.00        | -                 |
| V33 Tandem - Clear Diesel                                  | 1-4-3204-2621 | 20,000.00        | 15,000.00        | (5,000.00)        |
| V33 Tandem - Licenses                                      | 1-4-3204-2900 | 1,917.50         | 2,144.00         | 226.50            |
| V33 Tandem - IT Subscription                               | 1-4-3204-3065 |                  | 300.00           | 300.00            |
| <b>Total - V33 - Western Star Tandem Plow Truck (2016)</b> |               | <b>42,076.45</b> | <b>37,547.85</b> | <b>(4,528.60)</b> |
| <b>V34 - Chev 3/4 ton (2018)</b>                           |               |                  |                  |                   |

|  | iCity GL Acct | 2024 Budget      | 2025 Budget      | Variance           |
|--|---------------|------------------|------------------|--------------------|
| V34  |               |                  |                  |                    |
| V34 Chev 3/4 Ton - Wages                                   | 1-4-3205-1010 | 2,350.36         |                  | (2,350.36)         |
| V34 Chev 3/4 ton - Benefits                                | 1-4-3205-1110 | 976.00           |                  | (976.00)           |
| V34 Chev 3/4 ton - Insurance                               | 1-4-3205-2430 | 600.00           |                  | (600.00)           |
| V34 3/4 Ton Chev - Repairs                                 | 1-4-3205-2500 | 3,500.00         |                  | (3,500.00)         |
| V34 3/4 ton Chev - Gasoline                                | 1-4-3205-2620 | 11,500.00        |                  | (11,500.00)        |
| V34 3/4 ton Chev - License                                 | 1-4-3205-2900 | 265.25           |                  | (265.25)           |
| <b>Total - V34 - Chev 3/4 ton (2018)</b>                   |               | <b>19,191.61</b> | <b>-</b>         | <b>(19,191.61)</b> |
| <b>V35 - JBC Backhoe (2018)</b>                            |               |                  |                  |                    |
| V35 Backhoe - Wages  | 1-4-3206-1010 | 1,175.18         | 1,230.34         | 55.16              |
| V35 Backhoe - Benefits                                     | 1-4-3206-1110 | 488.00           | 475.00           | (13.00)            |
| V35 Backhoe - Insurance                                    | 1-4-3206-2430 | 300.00           | 267.00           | (33.00)            |
| V35 Backhoe - Repairs                                      | 1-4-3206-2500 | 3,500.00         | 8,000.00         | 4,500.00           |
| V35 Backhoe - Colour Diesel                                | 1-4-3206-2622 | 7,000.00         | 5,000.00         | (2,000.00)         |
| <b>Total - V35 - JBC Backhoe (2018)</b>                    |               | <b>12,463.18</b> | <b>14,972.34</b> | <b>2,509.16</b>    |
| <b>V36 - Chevy 1/2 ton Silverado (2018)</b>                |               |                  |                  |                    |
| V36  |               |                  |                  |                    |
| V36 Chevy 1/2 ton - Wages                                  | 1-4-3207-1010 | 293.80           | 307.59           | 13.79              |
| V36 Chevy 1/2 ton - Benefits                               | 1-4-3207-1110 | 122.00           | 119.00           | (3.00)             |
| V36 Chevy 1/2 ton - Insurance                              | 1-4-3207-2430 | 600.00           | 260.00           | (340.00)           |
| V36 Chevy 1/2 ton - Repairs                                | 1-4-3207-2500 | 2,000.00         | 500.00           | (1,500.00)         |
| V36 Chevy 1/2 ton - Gasoline                               | 1-4-3207-2620 | 5,500.00         | 1,000.00         | (4,500.00)         |
| <b>Total - V36 - Chevy 1/2 ton Silverado (2018)</b>        |               | <b>8,515.80</b>  | <b>2,186.59</b>  | <b>(6,329.21)</b>  |
| <b>V37 - JBC Backhoe (2018)</b>                            |               |                  |                  |                    |
| V37 BAckhoe - Wages  | 1-4-3208-1010 | 1,762.77         | 1,845.51         | 82.74              |
| V37 Backhoe - Benefits                                     | 1-4-3208-1110 | 732.00           | 713.00           | (19.00)            |
| V37 Backhoe - Insurance                                    | 1-4-3208-2430 | 300.00           | 244.00           | (56.00)            |
| V37 Backhoe - Repairs                                      | 1-4-3208-2500 | 3,500.00         | 4,000.00         | 500.00             |
| V37 Backhoe - Colour Diesel                                | 1-4-3208-2622 | 3,500.00         | 3,500.00         | -                  |
| <b>Total - V37 - JBC Backhoe (2018)</b>                    |               | <b>9,794.77</b>  | <b>10,302.51</b> | <b>507.74</b>      |
| <b>V38 - Western Star Tandem Plow Truck (2020)</b>         |               |                  |                  |                    |
| V38 Tandem - Wages   | 1-4-3209-1010 | 2,350.36         | 2,460.68         | 110.32             |
| V38 Tandem - Benefits                                      | 1-4-3209-1110 | 976.00           | 950.00           | (26.00)            |
| V38 Tandem - Insurance                                     | 1-4-3209-2430 | 100.00           | 840.00           | 740.00             |
| V38 Tandem - Repair Parts                                  | 1-4-3209-2500 | 10,000.00        | 15,000.00        | 5,000.00           |
| V38 Tandem - Clear Diesel                                  | 1-4-3209-2621 | 19,500.00        | 15,000.00        | (4,500.00)         |
| V38 Tandem - Licenses                                      | 1-4-3209-2900 | 1,917.50         | 2,144.00         | 226.50             |
| V38 Tandem - IT Subscription                               | 1-4-3209-3065 |                  | 300.00           | 300.00             |
| <b>Total - V38 - Western Star Tandem Plow Truck (2020)</b> |               | <b>34,843.86</b> | <b>36,694.68</b> | <b>1,850.82</b>    |
| <b>V39 - GMC 4x4 Sierra (2021)</b>                         |               |                  |                  |                    |
| V39 1 Ton  |               |                  |                  |                    |
| V39 GMC Sierra - Wages                                     | 1-4-3210-1010 | 1,175.18         | 1,230.34         | 55.16              |
| V39 GMC Sierra - Benefits                                  | 1-4-3210-1110 | 488.00           | 475.00           | (13.00)            |
| V39 GMC Sierra - Insurance                                 | 1-4-3210-2430 | 600.00           | 521.00           | (79.00)            |
| V39 GMC Sierra- Repairs                                    | 1-4-3210-2500 | 2,000.00         | 3,500.00         | 1,500.00           |
| V39 GMC Sierra- Gasoline                                   | 1-4-3210-2620 | 8,500.00         | 8,500.00         | -                  |
| V39 GMC Sierra - Licenses                                  | 1-4-3210-2900 | 361.00           | 361.00           | -                  |

|  | iCity GL Acct | 2024 Budget      | 2025 Budget      | Variance          |
|--|---------------|------------------|------------------|-------------------|
| <b>Total - V39 - GMC 4x4 Sierra (2021)</b>   |               | <b>13,124.18</b> | <b>14,587.34</b> | <b>1,463.16</b>   |
| <b>V40 - Ammamma 66" Roller (2021)</b>   |               |                  |                  |                   |
| V40 Roller - Wages   | 1-4-3211-1010 | 587.59           | 615.17           | 27.58             |
| V40 Roller - Benefits  | 1-4-3211-1110 | 244.00           | 238.00           | (6.00)            |
| V40 Roller - Insurance   | 1-4-3211-2430 | 100.00           | -                | (100.00)          |
| V40 Roller - Repairs   | 1-4-3211-2500 | 2,500.00         | 2,500.00         | -                 |
| V40 Roller - Colour Diesel   | 1-4-3211-2622 | 1,100.00         | 1,000.00         | (100.00)          |
| <b>V40 - Ammamma 66" Roller (2021)</b>   |               | <b>4,531.59</b>  | <b>4,353.17</b>  | <b>(178.42)</b>   |
| <b>V41 - Western Star Tandem Plow (2022)</b>   |               |                  |                  |                   |
| V41 Tandem - Wages   | 1-4-3212-1010 | 2,056.57         | 2,153.10         | 96.53             |
| V41 Tandem - Benefits  | 1-4-3212-1110 | 854.00           | 832.00           | (22.00)           |
| V41 Tandem - Insurance   | 1-4-3212-2430 | 1,000.00         | 840.00           | (160.00)          |
| V41 Tandem - Repair Parts  | 1-4-3212-2500 | 6,000.00         | 6,000.00         | -                 |
| V41 Tandem - Clear Diesel  | 1-4-3212-2621 | 19,000.00        | 15,000.00        | (4,000.00)        |
| V41 Tandem - Licenses  | 1-4-3212-2900 | 1,917.50         | 2,144.00         | 226.50            |
| V41 Tandem - IT Subscriptions  | 1-4-3212-3065 |                  | 300.00           | 300.00            |
| <b>Total - V41 - Western Star Tandem Plow (2022)</b>                                   |               | <b>30,828.07</b> | <b>27,269.10</b> | <b>(3,558.97)</b> |
| <b>V27-2023 John Deere Grader</b>  |               |                  |                  |                   |
| V27-2023 Grader - Wages  | 1-4-3213-1010 | 587.59           | 615.17           | 27.58             |
| V27-2023 Grader - Benefits   | 1-4-3213-1110 | 244.00           | 238.00           | (6.00)            |
| V27-2023 Grader - Insurance  | 1-4-3213-2430 | 800.00           | 1,180.00         | 380.00            |
| V27-2023 Grader - Repairs  | 1-4-3213-2500 | 9,000.00         | 6,000.00         | (3,000.00)        |
| V27-2023 Grader - Colour Diesel  | 1-4-3213-2622 | 15,000.00        | 15,000.00        | -                 |
| <b>Total - V27-2023 John Deere Grader</b>  |               | <b>25,631.59</b> | <b>23,033.17</b> | <b>(2,598.42)</b> |
| <b>CH#1 - Chipper (1999)</b>   |               |                  |                  |                   |
| CH#1 Chipper - Wages   | 1-4-3214-1010 | -                | -                |                   |
| CH#1 Chipper - Benefits  | 1-4-3214-1110 | -                | -                |                   |
| CH#1 Chipper - Insurance   | 1-4-3214-2430 |                  | 79.00            | 79.00             |
| CH#1 Chipper - Repairs   | 1-4-3214-2500 | 500.00           | 500.00           | -                 |
| CH#1 Chipper - Coloured Diesel   | 1-4-3214-2622 | 100.00           | 500.00           | 400.00            |
| <b>Total - CH#1 - Chipper (1999)</b>   |               | <b>600.00</b>    | <b>1,079.00</b>  | <b>479.00</b>     |
| <b>S#2 - Steamer (1996) - Qty: 2 One at Bromley is old, not generally used</b>         |               |                  |                  |                   |
| S#2 Steamer - Wages  | 1-4-3215-1010 | -                | -                |                   |
| S#2 Steamer - Benefits   | 1-4-3215-1110 | -                | -                |                   |
| S#2 Steamer - Repairs  | 1-4-3215-2500 | 500.00           | 500.00           | -                 |
| S#2 Steamer - Propane  | 1-4-3215-2601 | 100.00           | 500.00           | 400.00            |
| <b>Total - S#2 - Steamer (1996) - Qty: 2 One at Bromley is old, not generally used</b> |               | <b>600.00</b>    | <b>1,000.00</b>  | <b>400.00</b>     |
| <b>V30 - 2015 Float Trailer</b>  |               |                  |                  |                   |
| V30 Float Trailer - Wages  | 1-4-3219-1010 |                  | 307.59           | 307.59            |
| V30 Float Trailer - Benefits   | 1-4-3219-1110 |                  | 119.00           | 119.00            |
| V30 Float Trailer - Insurance  | 1-4-3219-2430 |                  | 358.00           | 358.00            |
| V30 Float Trailer - Repairs  | 1-4-3219-2500 |                  | 2,000.00         | 2,000.00          |
| <b>Total - V30 2015 Float Trailer</b>  |               | <b>-</b>         | <b>2,784.59</b>  | <b>2,784.59</b>   |
| <b>20204-V34 - Chev 1 ton (2024)</b>   |               |                  |                  |                   |

|  | iCity GL Acct | 2024 Budget         | 2025 Budget         | Variance          |
|--|---------------|---------------------|---------------------|-------------------|
| 2024-V34 Chev 1 Ton - Wages                            | 1-4-3220-1010 |                     | 922.76              | 922.76            |
| 2024-V34 Chev 1 ton - Benefits                         | 1-4-3220-1110 |                     | 356.00              | 356.00            |
| 2024-V34 Chev 1 ton - Insurance                        | 1-4-3220-2430 |                     | 521.00              | 521.00            |
| 2024-V34 Chev 1 ton - Repairs                          | 1-4-3220-2500 |                     | 2,000.00            | 2,000.00          |
| 2024-V34 Che 1 ton - Gasoline                          | 1-4-3220-2620 |                     | 8,500.00            | 8,500.00          |
| 2024-V34 Chev 1 ton - License                          | 1-4-3220-2900 |                     | 361.00              | 361.00            |
| 2024-V34 Chev 1 ton - IT Subscription                  | 1-4-3220-3065 |                     | 300.00              | 300.00            |
| <b>Total 2024- V34 - Chev 1 ton (2024)</b>             |               | -                   | <b>12,960.76</b>    | <b>12,960.76</b>  |
| <b>New Tractor (2025)</b>                              |               |                     |                     |                   |
| New Tractor- Wages                                     | 1-4-3221-1010 |                     | 1,845.51            | 1,845.51          |
| New Tractor- Benefits                                  | 1-4-3221-1110 |                     | 713.00              | 713.00            |
| New Tractor - Insurance                                | 1-4-3221-2430 |                     | 134.00              | 134.00            |
| New Tractor - Repairs                                  | 1-4-3221-2500 |                     | 1,000.00            | 1,000.00          |
| New Tractor - Coloured Diesel                          | 1-4-3221-2622 |                     | 3,000.00            | 3,000.00          |
| <b>Total - New Tractor (2025)</b>                      |               | -                   | <b>6,692.51</b>     | <b>6,692.51</b>   |
| <b>2025-V36 - New 1/2 ton</b>                          |               |                     |                     |                   |
| 2025-V36 New 1/2 ton - Wages                           | 1-4-3222-1010 |                     | 922.76              | 922.76            |
| 2025-V36 New 1/2 ton - Benefits                        | 1-4-3222-1110 |                     | 356.00              | 356.00            |
| 2025-V36 New 1/2 ton - Insurance                       | 1-4-3222-2430 |                     | 261.00              | 261.00            |
| 2025-V36 New 1/2 ton - Repairs                         | 1-4-3222-2500 |                     | 500.00              | 500.00            |
| 2025-V36 New 1/2 ton - Gasoline                        | 1-4-3222-2620 |                     | 4,000.00            | 4,000.00          |
| <b>Total - 2025-V36 - New1/2 ton</b>                   |               | -                   | <b>6,039.76</b>     | <b>6,039.76</b>   |
| <b>Remediation</b>                                     |               |                     |                     |                   |
| Remediation - Wages                                    | 1-4-3216-1010 | 9,401.45            | 9,842.73            | 441.28            |
| Remediation - Benefits                                 | 1-4-3216-1110 | 3,906.00            | 3,801.00            | (105.00)          |
| Remediation - Materials                                | 1-4-3216-2010 | 9,342.55            | 41,356.27           | 32,013.72         |
| <b>Total - Remediation</b>                             |               | <b>22,650.00</b>    | <b>55,000.00</b>    | <b>32,350.00</b>  |
| <b>Culvert Replacement Program - Capital</b>           |               |                     |                     |                   |
| Culvert Replacement Program - Wages                    | 1-4-3217-1010 | 23,797.41           | 24,914.40           | 1,116.99          |
| Culvert Replacement Program - Benefits                 | 1-4-3217-1110 | 9,887.00            | 9,622.00            | (265.00)          |
| Culvert Replacement Program - Materials (Capital)      | 1-4-3217-2010 | 13,665.59           | 20,463.60           | 6,798.01          |
| Culvert Replacement Program - Contracted Services      | 1-4-3217-3200 | 15,000.00           | 10,000.00           | (5,000.00)        |
| Culvert Replacement Program - Equipment                | 1-4-3217-2091 |                     |                     |                   |
| <b>Total - Culvert Replacement Program - Capital</b>   |               | <b>62,350.00</b>    | <b>65,000.00</b>    | <b>2,650.00</b>   |
| <b>Preventative Maintenance Program</b>                |               |                     |                     |                   |
| Preventative Maintenance Program - Wages               | 1-4-3218-1010 | 9,401.45            | 9,842.73            | 441.28            |
| Preventative Maintenance Program - Benefits            | 1-4-3218-1110 | 3,906.00            | 3,801.00            | (105.00)          |
| Preventative Maintenance Program - Materials           | 1-4-3218-2010 | 36,692.55           | 2,663.72            | (34,028.83)       |
| Preventative Maintenance Program - Contracted Services | 1-4-3218-3200 |                     | 33,692.55           | 33,692.55         |
| <b>Total - Preventative Maintenance Program</b>        |               | <b>50,000.00</b>    | <b>50,000.00</b>    | <b>-</b>          |
| <b>Total Public Works</b>                              |               | <b>3,039,676.00</b> | <b>3,337,703.71</b> | <b>298,027.71</b> |
| <b>WASTE MANAGEMENT</b>                                |               |                     |                     |                   |
| <b>Waste Management Overhead</b>                       |               |                     |                     |                   |
| Waste Management - Wages                               | 1-4-4000-1010 | 59,076.81           | 77,463.37           | 18,386.56         |
| Waste Management - Benefits                            | 1-4-4000-1110 | 9,556.45            | 12,112.51           | 2,556.06          |
| Transfer from Public Works                             |               | 11,875.00           | 5,725.00            | (6,150.00)        |

|   | iCity GL Acct | 2024 Budget      | 2025 Budget       | Variance           |
|---|---------------|------------------|-------------------|--------------------|
| Income Tax - Waste Management                           |               |                  |                   |                    |
| CPP - Waste Management                                  |               |                  |                   |                    |
| EI - Waste Management                                   |               |                  |                   |                    |
| OMERS - Waste Management                                |               |                  |                   |                    |
| WSIB - Waste Management                                 |               |                  |                   |                    |
| EHT - Waste Management                                  |               |                  |                   |                    |
| Waste Management - Materials / Supplies                 | 1-4-4000-2016 | 300.00           | 1,000.00          | 700.00             |
| Waste Management - Printing                             | 1-4-4000-2116 | 1,650.00         | 11,000.00         | 9,350.00           |
| Waste Management - Training                             | 1-4-4000-2255 | 500.00           | 500.00            | -                  |
| Waste Management - Dues & Memberships                   | 1-4-4000-2260 | 310.00           | 310.00            | -                  |
| Waste Management - Advertising                          | 1-4-4000-2300 | 500.00           | 750.00            | 250.00             |
| Waste Management - Insurance                            | 1-4-4000-2430 |                  | 1,411.00          | 1,411.00           |
| Waste Management - Cell Phone                           | 1-4-4000-2730 | 960.00           | 960.00            | -                  |
| Waste Management - Safety Clothing & Equipment          | 1-4-4000-2830 | 800.00           | 800.00            | -                  |
| Waste Management - PIL Landfill Site                    | 1-4-4000-2980 | 4,300.00         | 4,300.00          | -                  |
| Waste - Interest  |               |                  |                   |                    |
| Waste Management - Trf to Reserve (Landfill Closure)    | 1-4-4000-9000 |                  |                   |                    |
| <b>Total Waste Management Overhead</b>                  |               | <b>89,828.26</b> | <b>116,331.88</b> | <b>26,503.62</b>   |
| <b>Recycling</b>  |               |                  |                   |                    |
| Recycling - Printing                                    | 1-4-4010-2116 |                  | 1,000.00          | 1,000.00           |
| Recycling - Promotion / Education                       | 1-4-4010-2301 | 1,500.00         | 1,500.00          | -                  |
| Recycling - Contracted Services - Stone Rd Transfer Sta | 1-4-4010-3200 | 20,000.00        | 12,000.00         | (8,000.00)         |
| Recycling - Contracted Services - Douglas               | 1-4-4010-3201 | 6,300.00         | 3,500.00          | (2,800.00)         |
| Recycling - Contracted Servcies - Osceola               | 1-4-4010-3202 | 7,700.00         | 4,000.00          | (3,700.00)         |
| Recycling - HHHW Depot - Town of Renfrew                | 1-4-4010-3203 | 1,400.00         | 1,500.00          | 100.00             |
| <b>Total - Recycling</b>                                |               | <b>36,900.00</b> | <b>23,500.00</b>  | <b>(13,400.00)</b> |
| <b>Stone Road Transfer Station</b>                      |               |                  |                   |                    |
| Stone Road Transfer Station - Wages                     | 1-4-4020-1010 |                  | 1,230.00          | 1,230.00           |
| Stone Road Transfer Station - Benefits                  | 1-4-4020-1110 |                  | 475.00            | 475.00             |
| Stone Road Transfer Station - Building Maintenance / R  | 1-4-4020-2520 | 1,000.00         | 2,000.00          | 1,000.00           |
| Stone Road Transfer Station - Furnace Oil               | 1-4-4020-2600 | 1,248.00         | 1,249.00          | 1.00               |
| Stone Road Transfer Station - Contracted Service        | 1-4-4020-3200 | 37,000.00        | 37,200.00         | 200.00             |
| Stone Road Trasnfer Station - Well Testing / Monitoring | 1-4-4020-4500 | 12,000.00        | 14,714.00         | 2,714.00           |
| <b>Total - Stone Road Transfer Station</b>              |               | <b>51,248.00</b> | <b>56,868.00</b>  | <b>5,620.00</b>    |
| <b>Douglas Transfer Station</b>                         |               |                  |                   |                    |
| DouglasTransfer Station - Wages                         | 1-4-4025-1010 |                  | 308.00            | 308.00             |
| DouglasTransfer Station - Benefits                      | 1-4-4025-1110 |                  | 119.00            | 119.00             |
| DouglasTransfer Station - Building Maintenance / Repai  | 1-4-4025-2520 | 1,000.00         | 1,500.00          | 500.00             |
| DouglasTransfer Station - Propane Heater                | 1-4-4025-2601 | 200.00           | 200.00            | -                  |
| DouglasTransfer Station - Contracted Service            | 1-4-4025-3200 | 23,000.00        | 23,000.00         | -                  |
| Douglas Trasnfer Station - Well Testing / Monitoring    | 1-4-4025-4500 | 4,200.00         | 4,325.00          | 125.00             |
| <b>Total - Douglas Transfer Station</b>                 |               | <b>28,400.00</b> | <b>29,452.00</b>  | <b>1,052.00</b>    |
| <b>Osceola Landfill</b>                                 |               |                  |                   |                    |
| Osceola Landfill - Wages                                | 1-4-4030-1010 |                  | 3,076.00          | 3,076.00           |
| Osceola Landfill - Benefits                             | 1-4-4030-1110 |                  | 1,189.00          | 1,189.00           |
| Osceola Landfill - Building Maintenance / Repair        | 1-4-4030-2520 | 1,000.00         | 4,000.00          | 3,000.00           |
| Osceola Landfill - Site Maintenance                     | 1-4-4030-2524 |                  | 5,000.00          | 5,000.00           |

|   | iCity GL Acct | 2024 Budget         | 2025 Budget         | Variance            |
|---|---------------|---------------------|---------------------|---------------------|
| Osceola Landfill - Hydro                            | 1-4-4030-2610 | 850.00              | 850.00              | -                   |
| Osceola Landfill - Contracted Services              | 1-4-4030-3200 | 63,600.00           | 68,200.00           | 4,600.00            |
| Osceola Landfill - Grinding                         | 1-4-4030-3436 | -                   | 35,000.00           | 35,000.00           |
| Osceola Landfill - Expansion                        | 1-4-4030-3451 | 50,000.00           | 10,000.00           | (40,000.00)         |
| Osceola Landfill - Well Testing / Monitoring        | 1-4-4030-4500 | 18,500.00           | 33,433.00           | 14,933.00           |
| Osceola Landfill - Scale Maintenance                | 1-4-4030-7130 | 1,000.00            | 500.00              | (500.00)            |
| Osceola Landfill - Legal                            |               |                     |                     |                     |
| International Compactor                             |               |                     |                     |                     |
| Western Star Compactor                              |               |                     |                     |                     |
| <b>Total Landfill Maintenance</b>                   |               | <b>134,950.00</b>   | <b>161,248.00</b>   | <b>26,298.00</b>    |
| <b>TOTAL WASTE MANAGEMENT</b>                       |               | <b>341,326.26</b>   | <b>387,399.88</b>   | <b>46,073.62</b>    |
| <b>LIBRARY EXPENSES</b>                             |               |                     |                     |                     |
| <b>Library User Agreements</b>                      |               |                     |                     |                     |
| Renfrew Library User Fees                           | 1-4-8002-8002 | 500.00              | 500.00              | -                   |
| Bromley St. Michael Library                         | 1-4-8002-8003 | 29,213.00           | 32,888.00           | 3,675.00            |
| <b>Total Library User Agreements</b>                |               | <b>29,713.00</b>    | <b>33,388.00</b>    | <b>3,675.00</b>     |
| <b>Total Library Expenses</b>                       |               | <b>29,713.00</b>    | <b>33,388.00</b>    | <b>3,675.00</b>     |
| <b>RECREATION EXPENSES</b>                          |               |                     |                     |                     |
| Recreation - Special Occassions                     | 1-4-7000-2326 | 750.00              | 750.00              | -                   |
| Recreation - Insurance                              | 1-4-7000-2430 | 6,500.00            | 4,773.00            | (1,727.00)          |
| Recreation - Water Testing - Douglas Complex        | 1-4-7000-4500 | 500.00              | 500.00              | -                   |
| <b>Total Recreation Overhead</b>                    |               | <b>7,750.00</b>     | <b>6,023.00</b>     | <b>(1,727.00)</b>   |
| <b>Recreation User Agreements</b>                   |               |                     |                     |                     |
| Douglas Recreation                                  | 1-4-7100-7100 | 6,000.00            | 10,000.00           | 4,000.00            |
| ARC Recreation                                      | 1-4-7100-7101 | 6,000.00            | 10,000.00           | 4,000.00            |
| Northcote Community Centre                          | 1-4-7100-7103 | 1,650.00            | 1,650.00            | -                   |
| Bonnechere Valley Recreation Agreement **NEW**      | 1-4-7100-7104 | 2,040.00            | 2,080.00            | 40.00               |
| Cobden & District Recreation                        | 1-4-7100-7105 | 2,000.00            | 2,000.00            | -                   |
| Town of Renfrew Recreation Agreement                | 1-4-7100-7106 | 26,100.00           | 26,100.00           | -                   |
| <b>Total Recreation Expenses</b>                    |               | <b>43,790.00</b>    | <b>51,830.00</b>    | <b>8,040.00</b>     |
| <b>TOTAL RECREATION</b>                             |               | <b>51,540.00</b>    | <b>57,853.00</b>    | <b>6,313.00</b>     |
| <b>Transfer to County &amp; School Boards</b>       |               |                     |                     |                     |
| County - Taxation                                   | 1-4-8050-8050 | 1,545,714.06        | 1,545,714.06        |                     |
| English Public - Taxation                           | 1-4-8050-8051 | 583,872.99          | 583,872.99          |                     |
| English Separate - Taxation                         | 1-4-8050-8052 | 193,790.17          | 193,790.17          |                     |
| French Public - Taxation                            | 1-4-8050-8053 | 7,517.73            | 7,517.73            |                     |
| French Separate - Taxation                          | 1-4-8050-8054 | 15,820.09           | 15,820.09           |                     |
| <b>TOTAL TRANSFER TO COUNTY &amp; SCHOOL BOARDS</b> |               | <b>2,346,715.04</b> | <b>2,346,715.04</b> | <b>-</b>            |
| <b>TOTAL EXPENDITURES</b>                           |               | <b>7,880,035.75</b> | <b>9,724,742.62</b> | <b>1,844,706.87</b> |
| <b>SURPLUS (DEFICIT)</b>                            |               | <b>-</b>            | <b>-</b>            | <b>-</b>            |

# BUDGET COMPARISON 2024 vs 2025

|  | BUDGET             |                    |                  |
|--|--------------------|--------------------|------------------|
|  | 2024               | 2025               |                  |
| <b>OPERATING</b>                         |                    |                    |                  |
| Election                                 | 7,000              | 8,800              | 1,800            |
| Administration                           | 687,730            | 735,465            | 47,734           |
| Other Admin                              | 84,200             | 88,100             | 3,900            |
| Police & Police Service Board            | 398,044            | 494,967            | 96,923           |
| Misc Departments                         | 50,300             | 20,350             | (29,950)         |
| Council                                  | 136,001            | 157,728            | 21,727           |
| Building                                 | 137,298            | 139,217            | 1,919            |
| Fire                                     | 394,587            | 496,589            | 102,002          |
| Public Works                             | 1,484,556          | 1,612,827          | 128,271          |
| Waste Management                         | 341,326            | 387,400            | 46,074           |
| Library                                  | 29,713             | 33,388             | 3,675            |
| Recreation                               | 51,540             | 57,853             | 6,313            |
| Debt Repayment                           | 278,213            | 290,970            | 12,756           |
| <b>TOTAL OPERATING EXPENDITURES</b>      | <b>4,080,509</b>   | <b>4,523,654</b>   | <b>443,145</b>   |
| <b>CAPITAL</b>                           |                    |                    |                  |
| Capital Expenditures                     | 1,452,812          | 2,854,374          | 1,401,562        |
| <b>TOTAL CAPITAL EXPENDITURES</b>        | <b>1,452,812</b>   | <b>2,854,374</b>   | <b>1,401,562</b> |
| <b>REVENUE</b>                           |                    |                    |                  |
| PIL's                                    | (16,570)           | (16,570)           | -                |
| Supplemental Taxes                       | (10,000)           | (10,000)           | -                |
| Provincial Grants                        | (1,090,189)        | (1,019,873)        | (70,316)         |
| Federal Grants                           | (189,263)          | (112,987)          | (76,276)         |
| Fees & Charges                           | (95,074)           | (81,474)           | (13,600)         |
| Other Revenue                            | (26,000)           | (28,200)           | 2,200            |
| Building Revenue                         | (146,153)          | (139,846)          | (6,307)          |
| Waste Management Revenue                 | (27,050)           | (29,350)           | 2,300            |
| Fire Revenue                             | (9,810)            | (27,803)           | 17,993           |
| Long Term Debt                           | (305,740)          | (1,470,000)        | 1,164,260        |
| Revenue from Reserves                    | (205,776)          | (142,614)          | (63,162)         |
| <b>TOTAL REVENUE</b>                     | <b>(2,121,625)</b> | <b>(3,078,717)</b> | <b>(957,092)</b> |
| <b>TOTAL MUNICIPAL LEVY REQUIREMENTS</b> | <b>3,411,696</b>   | <b>4,299,310</b>   | <b>887,615</b>   |

**887,615**    **2025 Budget Increase**

-    **Less: Growth**

**887,615**    **Amount req'd from taxation 2025**

**26.02%**    **Levy Increase**

|                              |           |
|------------------------------|-----------|
| 2024 Taxation Levy Budget    | 3,411,696 |
| In-year adjustments / growth | -         |
| Starting point for 2025      | 3,411,696 |
| 1% taxation                  | 34,116.96 |

**DRAFT CAPITAL BUDGET - 2025**

| DEPARTMENT / ITEM                                    | PROPOSED BUDGET     | FUNDING          |                   |                  |          |                     |                   |                   | Total               |
|--|---------------------|------------------|-------------------|------------------|----------|---------------------|-------------------|-------------------|---------------------|
|  |                     | Reserves         | Taxation          | Sale Proceeds    | Grant    | Debt                | OCIF              | CCBF              |                     |
| <b>ADMINISTRATION</b>                                |                     |                  |                   |                  |          |                     |                   |                   |                     |
| Diligent   | 7,350.00            | 7,350.00         |                   |                  |          |                     |                   |                   | 7,350.00            |
| Folder / Inserter                                    | 8,500.00            | 8,500.00         |                   |                  |          |                     |                   |                   | 8,500.00            |
| Remarkable Tablets (2)                               | 2,500.00            | 2,500.00         |                   |                  |          |                     |                   |                   | 2,500.00            |
| Laptops (3)  | 7,500.00            | 7,500.00         |                   |                  |          |                     |                   |                   | 7,500.00            |
| Fortigate & (2) access points                        | 3,324.00            | 3,324.00         |                   |                  |          |                     |                   |                   | 3,324.00            |
| Image Advantage                                      | 5,000.00            |                  | 5,000.00          |                  |          |                     |                   |                   | 5,000.00            |
| Asset Management Plan                                | 30,000.00           |                  | 30,000.00         |                  |          |                     |                   |                   | 30,000.00           |
| Strategic Plan                                       | 25,000.00           | 20,000.00        | 5,000.00          |                  |          |                     |                   |                   | 25,000.00           |
| Zoning By-law  | 15,000.00           |                  | 15,000.00         |                  |          |                     |                   |                   | 15,000.00           |
| Barr Line Community Centre upgrades                  | 5,000.00            |                  | 5,000.00          |                  |          |                     |                   |                   | 5,000.00            |
| Twp Office upgrades                                  | 5,200.00            |                  | 5,200.00          |                  |          |                     |                   |                   | 5,200.00            |
| Council Chamber Renovations                          | 10,000.00           |                  | 10,000.00         |                  |          |                     |                   |                   | 10,000.00           |
| <b>TOTAL ADMIN</b>                                   | <b>124,374.00</b>   | <b>49,174.00</b> | <b>75,200.00</b>  | <b>-</b>         | <b>-</b> | <b>-</b>            | <b>-</b>          | <b>-</b>          | <b>124,374.00</b>   |
| <b>FIRE</b>  |                     |                  |                   |                  |          |                     |                   |                   |                     |
| Bunker Gear (3)                                      | 10,000.00           |                  | 10,000.00         |                  |          |                     |                   |                   | 10,000.00           |
| Fire Hall Roof                                       | 45,000.00           |                  | 45,000.00         |                  |          |                     |                   |                   | 45,000.00           |
| Fire Hall Expansion                                  | 1,200,000.00        |                  |                   |                  |          | 1,200,000.00        |                   |                   | 1,200,000.00        |
| <b>TOTAL FIRE</b>                                    | <b>1,255,000.00</b> | <b>-</b>         | <b>55,000.00</b>  | <b>-</b>         | <b>-</b> | <b>1,200,000.00</b> | <b>-</b>          | <b>-</b>          | <b>1,255,000.00</b> |
| <b>ROADS</b>   |                     |                  |                   |                  |          |                     |                   |                   |                     |
| <b>Other</b>   |                     |                  |                   |                  |          |                     |                   |                   |                     |
| Stone Road - Garage door                             | 10,000.00           |                  | 10,000.00         |                  |          |                     |                   |                   | 10,000.00           |
| Cobden Garage - Furnace                              | 10,000.00           |                  | 10,000.00         |                  |          |                     |                   |                   | 10,000.00           |
| <b>Sub-Total Roads Other</b>                         | <b>20,000.00</b>    | <b>-</b>         | <b>20,000.00</b>  | <b>-</b>         | <b>-</b> | <b>-</b>            | <b>-</b>          | <b>-</b>          | <b>20,000.00</b>    |
| <b>Vehicles</b>                                      |                     |                  |                   |                  |          |                     |                   |                   |                     |
| V29 Tractor  | 90,000.00           |                  | 70,000.00         | 20,000.00        |          |                     |                   |                   | 90,000.00           |
| V36 Chevy 1/2 ton                                    | 85,000.00           |                  | 75,000.00         | 10,000.00        |          |                     |                   |                   | 85,000.00           |
| <b>Sub-Total Roads Vehicles</b>                      | <b>175,000.00</b>   | <b>-</b>         | <b>145,000.00</b> | <b>30,000.00</b> | <b>-</b> | <b>-</b>            | <b>-</b>          | <b>-</b>          | <b>175,000.00</b>   |
| <b>Buildings</b>                                     |                     |                  |                   |                  |          |                     |                   |                   |                     |
| Stone Road Sand Shed Replacement                     | 400,000.00          |                  |                   |                  |          | 270,000.00          |                   | 130,000.00        | 400,000.00          |
| <b>Sub-Total Roads Buildings</b>                     | <b>400,000.00</b>   | <b>-</b>         | <b>-</b>          | <b>-</b>         | <b>-</b> | <b>270,000.00</b>   | <b>-</b>          | <b>130,000.00</b> | <b>400,000.00</b>   |
| <b>Road Construction / Rehabilitation</b>            |                     |                  |                   |                  |          |                     |                   |                   |                     |
| Holmes Road - Stage 2                                | 420,000.00          |                  |                   |                  |          |                     | 420,000.00        |                   | 420,000.00          |
| Colton Road (2km est.)                               | 220,000.00          |                  | 140,000.00        |                  |          |                     | 80,000.00         |                   | 220,000.00          |
| Egan Line (1km est) - Surface Treatment              | 70,000.00           |                  | 70,000.00         |                  |          |                     |                   |                   | 70,000.00           |
| <b>Total Roads Construction / Rehabilitation</b>     | <b>710,000.00</b>   | <b>-</b>         | <b>210,000.00</b> | <b>-</b>         | <b>-</b> | <b>-</b>            | <b>500,000.00</b> | <b>-</b>          | <b>710,000.00</b>   |
| <b>Remdiation</b>                                    |                     |                  |                   |                  |          |                     |                   |                   |                     |
| Holmes Road - Stage 2                                | 25,000.00           |                  | 25,000.00         |                  |          |                     |                   |                   | 25,000.00           |
| Colton Road (2km est.)                               | 20,000.00           |                  | 20,000.00         |                  |          |                     |                   |                   | 20,000.00           |
| Egan Line (1km est) - Surface Treatment              | 10,000.00           |                  | 10,000.00         |                  |          |                     |                   |                   | 10,000.00           |
| <b>Total Roads Construction / Rehabilitation</b>     | <b>55,000.00</b>    | <b>-</b>         | <b>55,000.00</b>  | <b>-</b>         | <b>-</b> | <b>-</b>            | <b>-</b>          | <b>-</b>          | <b>55,000.00</b>    |
| <b>Preventative Maintenance Program (Streetscan)</b> | <b>50,000.00</b>    | <b>-</b>         | <b>50,000.00</b>  | <b>-</b>         | <b>-</b> | <b>-</b>            | <b>-</b>          | <b>-</b>          | <b>50,000.00</b>    |
| <b>Culvert Replacement Program</b>                   | <b>65,000.00</b>    | <b>-</b>         | <b>65,000.00</b>  | <b>-</b>         | <b>-</b> | <b>-</b>            | <b>-</b>          | <b>-</b>          | <b>65,000.00</b>    |
| <b>TOTAL ROADS</b>                                   | <b>1,475,000.00</b> | <b>-</b>         | <b>545,000.00</b> | <b>30,000.00</b> | <b>-</b> | <b>270,000.00</b>   | <b>500,000.00</b> | <b>130,000.00</b> | <b>1,475,000.00</b> |
| <b>TOTAL CAPITAL BUDGET</b>                          | <b>2,854,374.00</b> | <b>49,174.00</b> | <b>675,200.00</b> | <b>30,000.00</b> | <b>-</b> | <b>1,470,000.00</b> | <b>500,000.00</b> | <b>130,000.00</b> | <b>2,854,374.00</b> |



Combined 10 Year - 50K - Preventive, 10 Year - 710K - Rehabilitation

Budget Creation Date: 11/07/2024

Budget Start Year: 2025

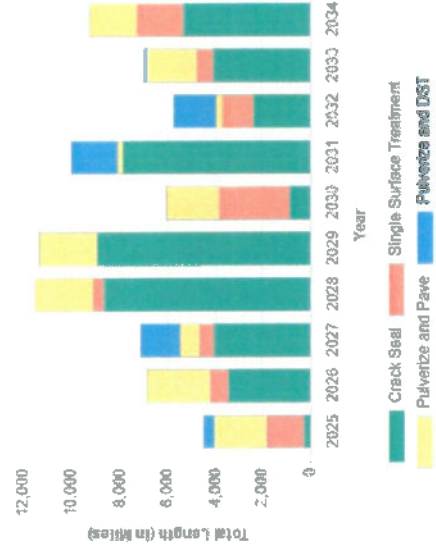
Report Generation Date: 1/14/2024

## Budget Parameters and Summary

Annual Inflation: 2.5% Decision Tree: Admaston Bromley - DT

Apply Management Section: Filter: ((maintenance\_suggestion = 'Crack Seal' OR maintenance\_suggestion = 'Single Surface Treatment') AND pci >= 0) OR ((maintenance\_suggestion = maintenance\_suggestion = 'Pulverize and DST') AND pci >= 0)

| Year | Length(m) | Total Repairs | Cost (\$) | Average Condition Index | Condition Index Change |
|------|-----------|---------------|-----------|-------------------------|------------------------|
| 2025 | 4,518     | 10            | 755,342   | 68.44                   | -2.02                  |
| 2026 | 6,880     | 17            | 744,397   | 66.56                   | -1.88                  |
| 2027 | 7,140     | 8             | 758,540   | 64.65                   | -1.91                  |
| 2028 | 11,528    | 16            | 743,568   | 63.04                   | -1.61                  |
| 2029 | 11,347    | 20            | 749,242   | 61.49                   | -1.55                  |
| 2030 | 6,066     | 6             | 754,224   | 59.55                   | -1.94                  |
| 2031 | 10,023    | 10            | 755,279   | 58.01                   | -1.54                  |
| 2032 | 5,769     | 15            | 751,188   | 56.16                   | -1.85                  |
| 2033 | 6,960     | 8             | 746,903   | 54.6                    | -1.56                  |
| 2034 | 9,250     | 10            | 755,110   | 53.31                   | -1.29                  |





10 Year - 70 PCI Target

Budget Creation Date: 11/14/2024

Budget Start Year: 2025

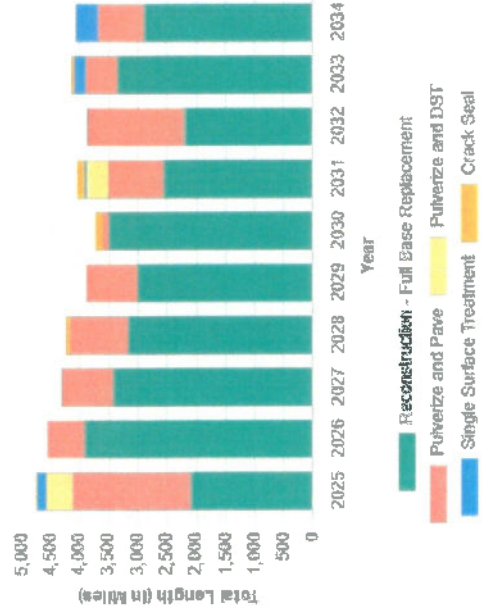
Report Generation Date: 11/14/2024

## Budget Parameters and Summary

Annual Inflation: 2.5% Decision Tree: Admaston Bromley - DT

Apply Management Section: No Filter: pci >= 0

| Year | Length(m) | Total Repairs | Cost (\$) | Average Condition Index | Condition Index Change |
|------|-----------|---------------|-----------|-------------------------|------------------------|
| 2025 | 4,757     | 11            | 1,409,404 | 70.41                   | -0.05                  |
| 2026 | 4,562     | 7             | 1,777,639 | 70.37                   | -0.04                  |
| 2027 | 4,314     | 6             | 2,154,809 | 70.32                   | -0.05                  |
| 2028 | 4,236     | 7             | 1,949,527 | 70.28                   | -0.04                  |
| 2029 | 3,879     | 4             | 2,013,536 | 70.23                   | -0.05                  |
| 2030 | 3,727     | 4             | 1,819,781 | 70.18                   | -0.05                  |
| 2031 | 4,043     | 12            | 1,806,181 | 70.14                   | -0.04                  |
| 2032 | 3,870     | 9             | 1,452,133 | 70.09                   | -0.05                  |
| 2033 | 4,137     | 9             | 2,041,055 | 70.05                   | -0.04                  |
| 2034 | 4,057     | 4             | 2,189,841 | 70                      | -0.05                  |



Township of Admaston/Bromley  
 Estimated Vehicle Replacement Timeframes  
 As of December 31, 2023

| Department    | Vehicle # | Year Purchased | Description                            | Purchase Date | Historical Cost  | Amort. Period | Estimated Future Value | Year Replacement | 2025             | 2026           | 2027     | 2028           | 2029           | 2030           | 2031           | 2032     | 2033          | 2034           | 2035           |
|---------------|-----------|----------------|--|---------------|------------------|---------------|------------------------|------------------|------------------|----------------|----------|----------------|----------------|----------------|----------------|----------|---------------|----------------|----------------|
| Roads         | V11       | 1998           | Brush Chipper                          | 23-Mar-98     | 30,020           | 20            | \$54,219.46            | 2018             | 54,219.46        | -              | -        | -              | -              | -              | -              | -        | -             | -              | -              |
| Roads         | V20       | 2002           | Sweeper                                | 14-Jan-02     | 10,323           | 15            | \$16,082.90            | 2017             | 16,082.90        | -              | -        | -              | -              | -              | -              | -        | -             | -              | -              |
| Roads         | V23       | 2007           | Komatsu Excavator KM PC160LC-7EO       | 31-Jul-07     | 200,988          | 15            | \$313,132.76           | 2022             | 313,132.76       | -              | -        | -              | -              | -              | -              | -        | -             | -              | -              |
| Roads         | 2023-V27  | 2023           | John Deere Grader 770 GP               | 29-Aug-23     | 145,800          | 15            | \$227,151.65           | 2038             | -                | -              | -        | -              | -              | -              | -              | -        | -             | -              | -              |
| Roads         | 2014-28   | 2014           | Western Star Tandem Plow Truck         | 27-Mar-13     | 207,120          | 12            | \$295,303.59           | 2026             | -                | 295,303.59     | -        | -              | -              | -              | -              | -        | -             | -              | -              |
| Roads         | 2014-29   | 2014           | 4WD Tractor with loader model# 7030cps | 19-Jun-14     | 63,761           | 12            | \$90,907.57            | 2026             | -                | 90,907.57      | -        | -              | -              | -              | -              | -        | -             | -              | -              |
| Roads         | 2015-30   | 2015           | 25CAM829TA 2015 BLK Float trailer      | 14-Aug-14     | 26,051           | 15            | \$40,586.00            | 2030             | -                | -              | -        | -              | -              | 40,586.00      | -              | -        | -             | -              | -              |
| Roads         | 2011-31   | 2011           | Volvo G970 Grader s/n 525176           |               | 178,080          | 15            | \$277,443.38           | 2026             | -                | 277,443.38     | -        | -              | -              | -              | -              | -        | -             | -              | -              |
| Roads         | 2016-33   | 2016           | Western Star Tandem Plow Truck         |               | 220,337          | 12            | \$314,147.29           | 2028             | -                | -              | -        | 314,147.29     | -              | -              | -              | -        | -             | -              | -              |
| Roads         | 2024-34   | 2024           | 2024 Chevy 1-ton                       | 16-Jul-24     | 76,876           | 7             | \$94,547.78            | 2031             | -                | -              | -        | -              | -              | -              | 94,547.78      | -        | -             | -              | -              |
| Roads         | 2017-35   | 2017           | 2017 JCB Backhoe                       |               | 119,741          | 12            | \$170,722.36           | 2029             | -                | -              | -        | -              | 170,722.36     | -              | -              | -        | -             | -              | -              |
| Roads         | 2018-36   | 2018           | Chevrolet 1/2 ton (Roads Super)        |               | 43,995           | 5             | \$51,002.23            | 2023             | 51,002.23        | -              | -        | -              | -              | 51,002.23      | -              | -        | -             | -              | 51,002.23      |
| Roads         | 2018-37   | 2018           | JCB backhoe                            |               | 141,614          | 12            | \$201,907.96           | 2030             | -                | -              | -        | -              | -              | 201,907.96     | -              | -        | -             | -              | -              |
| Roads         | 2019-38   | 2019           | Western Star Tandem Plow Truck         |               | 271,697          | 12            | \$387,375.26           | 2031             | -                | -              | -        | -              | -              | -              | 387,375.26     | -        | -             | -              | -              |
| Roads         | 2021-39   | 2021           | 2021 GMC Sierra 4x4                    |               | 70,983           | 7             | \$87,299.74            | 2028             | -                | -              | -        | 87,299.74      | -              | -              | -              | -        | -             | -              | 87,299.74      |
| Roads         | 2021-40   | 2021           | Ammamm 66" smooth drum ride-on roller  |               | 43,885           | 15            | \$68,371.57            | 2036             | -                | -              | -        | -              | -              | -              | -              | -        | -             | -              | -              |
| Roads         | 2022-41   | 2022           | Western Star 4700 SF Tandem Truck      | 12/31/2022    | 274,502          | 12            | \$391,374.51           | 2034             | -                | -              | -        | -              | -              | -              | -              | -        | -             | 391,374.51     | -              |
| Roads         |           | 2020           | Sidewalk Snow Blower                   |               | 22,387           | 15            | \$34,878.22            | 2035             | -                | -              | -        | -              | -              | -              | -              | -        | -             | -              | 34,878.22      |
| Roads         |           | 2018           | Tornado sander                         |               | 6,513            | 15            | \$10,146.26            | 2033             | -                | -              | -        | -              | -              | -              | -              | -        | 10,146.26     | -              | -              |
| Waste         |           | 2007           | Osceola Landfill Scales                | 24-Oct-07     | 125,501          | 15            | \$195,526.47           | 2022             | 195,526.47       | -              | -        | -              | -              | -              | -              | -        | -             | -              | -              |
| Waste         |           | 2001           | 3 x 46 Yard Bins                       | 20-Jun-01     | 29,804           | 15            | \$46,433.66            | 2016             | 46,433.66        | -              | -        | -              | -              | -              | -              | -        | -             | -              | -              |
| Waste         |           | 2010           | 2 Roll Off Bins                        | 31-Oct-10     |                  | 15            | \$0.00                 | 2025             | -                | -              | -        | -              | -              | -              | -              | -        | -             | -              | -              |
| Fire          |           | 1980           | GMC King Seagrave                      | 12-Mar-80     | 47,965           | 20            | \$86,630.13            | 2000             | 86,630.13        | -              | -        | -              | -              | -              | -              | -        | -             | -              | -              |
| Fire          |           | 1998           | Freightliner MVC                       | 28-Sep-98     | 188,179          | 20            | \$339,872.21           | 2018             | 339,872.21       | -              | -        | -              | -              | -              | -              | -        | -             | -              | -              |
| Fire          |           | 1997           | GMC Cube Van                           | 01-May-07     | 62,000           | 5             | \$71,874.99            | 2002             | 71,874.99        | -              | -        | -              | -              | 71,874.99      | -              | -        | -             | -              | 71,874.99      |
| Fire          |           | 2009           | Freightliner Seagrave - Pumper         | 24-Sep-09     | 265,113          | 20            | \$478,823.57           | 2029             | -                | -              | -        | -              | 478,823.57     | -              | -              | -        | -             | -              | -              |
| Fire          |           | 2009           | 2008 Sterling Truck                    |               | 65,151           | 20            | \$117,669.95           | 2029             | -                | -              | -        | -              | 117,669.95     | -              | -              | -        | -             | -              | -              |
| <b>TOTALS</b> |           |                |  |               | <b>2,938,385</b> |               | <b>4,463,431</b>       |                  | <b>1,174,775</b> | <b>663,655</b> | <b>-</b> | <b>401,447</b> | <b>767,216</b> | <b>365,371</b> | <b>481,923</b> | <b>-</b> | <b>10,146</b> | <b>391,375</b> | <b>245,055</b> |

## Debt Repayment Schedule

| Debenture / Lease Details                                    | Loan Amount       | Last Pymt | 2025              | 2026              | 2027              | 2028              | 2029              | 2030              | 2031              | 2032              | 2033              | 2034              | 2035              | 2036              |
|--|-------------------|-----------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| PW - 5 Year Loan IO (By-law# 2020-51)                        | 250,000           | 11/16/25  | 50,373.98         |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| PW - 10 Year Loan IO (By-law# 2022-20)                       | 890,623           | 3/15/32   | 102,780.98        | 102,780.98        | 102,780.98        | 102,780.98        | 102,780.98        | 102,780.98        | 102,780.98        | 51,390.36         |                   |                   |                   |                   |
| PW - 20 Year Loan IO (By-law #2022-21)                       | ##### ###         | 3/15/42   | 105,221.90        | 105,221.90        | 105,221.90        | 105,221.90        | 105,221.90        | 105,221.90        | 105,221.90        | 105,221.90        | 105,221.90        | 105,221.90        |                   |                   |
| PW - 10 Year Loan IO (Grader By-law# 2023-55)                | 461,000           | 11/15/33  | 66,989.92         | 64,601.94         | 62,213.95         | 59,865.23         | 57,438.00         | 55,050.02         | 52,662.04         | 50,287.15         | 47,886.08         |                   |                   |                   |
| Fire - 5yr. Lease (SCBA's)                                   | 156,406           | 9/19/28   | 40,206.42         | 40,206.42         | 40,206.42         | 40,206.42         |                   |                   |                   |                   |                   |                   |                   |                   |
| PW - 30 Year Loan IO (Cobden Sand/Salt Shed By-law# 2024-54) | 305,740           | 12/2/054  | 23,440.54         | 22,995.18         | 22,549.81         | 22,137.39         | 21,659.08         | 21,213.72         | 20,768.36         | 20,351.07         | 19,877.64         | 19,432.28         | 18,986.92         | 18,564.74         |
|  |                   |           | <b>389,013.74</b> | <b>335,806.42</b> | <b>332,973.06</b> | <b>330,211.92</b> | <b>287,099.96</b> | <b>284,266.62</b> | <b>281,433.28</b> | <b>227,250.48</b> | <b>172,985.62</b> | <b>124,654.18</b> | <b>18,986.92</b>  | <b>18,564.74</b>  |
| Est. Payment - Stone Rd. Sand/ Salt Shed - 30 yr             | 270,000.00        |           |                   | 20,700.41         | 20,307.11         | 19,913.80         | 19,549.60         | 19,127.20         | 18,733.90         | 18,340.61         | 17,972.09         | 17,554.01         | 17,160.71         | 16,767.40         |
| Est. Payment - Fire Hall Expansion - 30 yr                   | 1,200,000.00      |           |                   | 92,001.80         | 90,253.80         | 88,505.80         | 86,887.10         | 85,009.80         | 83,261.81         | 81,513.80         | 79,875.95         | 78,017.80         | 76,269.81         | 74,521.80         |
| <b>Projected Annual Repayments</b>                           |                   |           | <b>389,013.74</b> | <b>448,508.63</b> | <b>443,533.97</b> | <b>438,631.52</b> | <b>393,536.66</b> | <b>388,403.62</b> | <b>383,428.99</b> | <b>327,104.89</b> | <b>270,833.66</b> | <b>220,225.99</b> | <b>112,417.44</b> | <b>109,853.94</b> |
| <b>Per MMAH, 2024 Annual Repayment Limit</b>                 | <b>512,025.00</b> |           |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |

# COUNCIL DONATIONS

## Schedule C: Donations

| REQUEST           | ORGANIZATION   | 2024 Budget     | 2025 Budget      |   |
|-------------------|--|-----------------|------------------|---|
| GRANDFATHERED IN  | Dacre & Area Community Association (DACA)  | 500.00          | 500.00           |   |
|                   | Eganville & District Seniors Association   | 2,250.00        | 2,250.00         |   |
|                   | Renfrew County Science Fair  | 100.00          | 100.00           |   |
|                   | Douglas Lions Club   | 500.00          | 500.00           |   |
|                   | Hospice Renfrew  | 750.00          | 750.00           |   |
|                   | Renfrew & Area Seniors Home Support  | 700.00          | 700.00           |   |
|                   | Sunshine Coach   | 600.00          | 600.00           |   |
|                   | Golden Age Activity Centre   | 500.00          | 500.00           |   |
|                   | Renfrew County Victim Services Golf Tournament   | 100.00          | 100.00           |   |
|                   | RENFREW COUNTY 55+ GAMES   | -               | 100.00           | Every 2nd yr                            |
|                   | RCI, Opeongo, St. Joe's Bursaries (3x\$300)  | 900.00          | 900.00           |   |
|                   | White Water Sno-Goers  | -               |                  |   |
|                   | White Water Sno-Goers  | in-kind         |                  |   |
| <b>**NEW**</b>    | Bromley Historical Society - application re: inclusive community grant - build accessible ramp |                 | 500.00           | Commitment adopted by Council 5/16/2024 |
| <b>**NEW**</b>    | Bromley Historical Society - Portable washrrom   |                 | 750.00           |   |
| <b>**NEW**</b>    | Taste of the Valley  |                 | 5,000.00         |   |
| <b>Total Cost</b> |  | <b>6,900.00</b> | <b>13,250.00</b> |   |

No formal request rec'd

**TOWNSHIP of ADMASTON/BROMLEY**  
**ESTIMATED RESERVES FORECAST & DEFERRED REVENUE - 2024**

Updated: 11/13/2024

| <b>DISCRETIONARY RESERVES</b>       |                                       |                                     |                  |                     |   |
|-------------------------------------|---------------------------------------|-------------------------------------|------------------|---------------------|---|
| <b>GL Acct #</b>                    | <b>Description</b>                    | <b>Balance as of<br/>12/31/2023</b> | <b>Additions</b> | <b>Withdrawals</b>  | <b>Estimated<br/>Balance as of<br/>12/31/2024</b> |
| 1-2-0250-0700                       | Working Fund                          | 85,193.44                           |                  |                     | 85,193.44   |
| 1-2-0250-0701                       | Reserve - Municipal Election          | 7,000.00                            | 7,000.00         |                     | 14,000.00   |
| 1-2-0250-0707                       | Reserve - Weather Contingency Reserve | 20,000.00                           | 20,000.00        |                     | 40,000.00   |
| 1-2-0250-0711                       | Reserve - Waste Capital               | 29,425.00                           |                  |                     | 29,425.00   |
| 1-2-0250-0714                       | Reserve - Paved / Gravel Roads        | 83,171.96                           | 35,000.00        |                     | 118,171.96  |
| 1-2-0250-0715                       | Roads Reserve - Vehicles / Equipment  | 63,079.50                           | 10,000.00        |                     | 73,079.50   |
| 1-2-0250-0717                       | Reserve - CWIP                        | 139,417.64                          |                  | (118,000.00)        | 21,417.64   |
| 1-2-0250-0718                       | Reserve - Capital                     | 283,834.23                          |                  |                     | 283,834.23  |
| 1-2-0250-0719                       | Fire - Capital                        | 9,858.21                            | -                |                     | 9,858.21  |
| 1-2-0250-0724                       | One Time Funding                      | 4,203.89                            |                  |                     | 4,203.89  |
|                                     | Fire Reserve - Vehicles / Equipment   | -                                   | 25,000.00        |                     | 25,000.00   |
|                                     |                                       | -                                   |                  |                     | -   |
|                                     |                                       |                                     |                  |                     |   |
|                                     |                                       |                                     |                  |                     |   |
|                                     |                                       |                                     |                  |                     |   |
| <b>TOTAL DISCRETIONARY RESERVES</b> |                                       | <b>725,183.87</b>                   | <b>97,000.00</b> | <b>(118,000.00)</b> | <b>704,183.87</b>                                 |

| <b>DEFERRED REVENUE</b>       |                       |                                     |                  |                    |   |
|-------------------------------|-----------------------|-------------------------------------|------------------|--------------------|---|
| <b>GL Acct #</b>              | <b>Description</b>    | <b>Balance as of<br/>12/31/2023</b> | <b>Additions</b> | <b>Withdrawals</b> | <b>Estimated<br/>Balance as of<br/>12/31/2024</b> |
| 1-2-0250-0723                 | Cannabis Reserve Fund | 19,414.88                           |                  |                    | 19,414.88   |
| 1-2-0250-0725                 | Safe Restart          | 29,000.00                           |                  |                    | 29,000.00   |
| <b>TOTAL DEFERRED REVENUE</b> |                       | <b>48,414.88</b>                    | <b>-</b>         | <b>-</b>           | <b>48,414.88</b>                                  |

| <b>OBLIGATORY RESERVES</b>       |  |                                     |                   |                     |   |
|----------------------------------|--|-------------------------------------|-------------------|---------------------|---|
| <b>GL Acct #</b>                 | <b>Description</b>                           | <b>Balance as of<br/>12/31/2023</b> | <b>Additions</b>  | <b>Withdrawals</b>  | <b>Estimated<br/>Balance as of<br/>12/31/2024</b> |
| <b>1-2-0260-0750</b>             | Canada Community Building Fund (CCBF)        | 129,206.79                          | 99,063.00         | (194,260.00)        | 34,009.79   |
| <b>1-2-0260-0751</b>             | Ontario Community Infrastructure Fund (OCIF) | 307,490.05                          | 514,321.00        | (738,000.00)        | 83,811.05   |
| <b>TOTAL OBLIGATORY RESERVES</b> |  | <b>436,696.84</b>                   | <b>613,384.00</b> | <b>(932,260.00)</b> | <b>117,820.84</b>                                 |

|                       |  |                     |                   |                       |                   |
|-----------------------|--|---------------------|-------------------|-----------------------|-------------------|
| <b>TOTAL RESERVES</b> |  | <b>1,210,295.59</b> | <b>710,384.00</b> | <b>(1,050,260.00)</b> | <b>870,419.59</b> |
|-----------------------|--|---------------------|-------------------|-----------------------|-------------------|

**TOWNSHIP of ADMASTON/BROMLEY**  
**ESTIMATED RESERVES FORECAST & DEFERRED REVENUE - 2025**

Updated: 11/14/2024

| <b>DISCRETIONARY RESERVES</b>       |                                       |                                     |                   |                    |   |
|-------------------------------------|---------------------------------------|-------------------------------------|-------------------|--------------------|---|
| <b>GL Acct #</b>                    | <b>Description</b>                    | <b>Est Balance as of 12/31/2024</b> | <b>Additions</b>  | <b>Withdrawals</b> | <b>Estimated Balance as of 12/31/2025</b> |
| 1-2-0250-0700                       | Reserve - Working Fund                | 85,193.44                           | 8,500.00          |                    | 93,693.44                                 |
| 1-2-0250-0701                       | Reserve - Municipal Election          | 14,000.00                           | 7,000.00          |                    | 21,000.00                                 |
| 1-2-0250-0707                       | Reserve - Weather Contingency Reserve | 40,000.00                           | 20,000.00         |                    | 60,000.00                                 |
| 1-2-0250-0711                       | Reserve - Waste Capital               | 29,425.00                           |                   |                    | 29,425.00                                 |
| 1-2-0250-0714                       | Reserve - Paved / Gravel Roads        | 118,171.96                          | 37,000.00         |                    | 155,171.96                                |
| 1-2-0250-0715                       | Reserve - PW Vehicles / Equipment     | 73,079.50                           | 34,000.00         |                    | 107,079.50                                |
| 1-2-0250-0717                       | Reserve - CWIP                        | 21,417.64                           |                   |                    | 21,417.64                                 |
| 1-2-0250-0718                       | Reserve - Capital                     | 283,834.23                          |                   | (20,000.00)        | 263,834.23                                |
| 1-2-0250-0719                       | Fire - Capital                        | 9,858.21                            | 8,500.00          |                    | 18,358.21                                 |
| 1-2-0250-0724                       | One Time Funding                      | 4,203.89                            |                   | (174.00)           | 4,029.89                                  |
|                                     | Fire Reserve - Vehicles / Equipment   | 25,000.00                           | 34,100.00         |                    | 59,100.00                                 |
|                                     | Reserve - Accessibility               | -                                   | 1,000.00          |                    | 1,000.00                                  |
|                                     | Reserve - Municipal Development       | -                                   | 8,500.00          |                    | 8,500.00                                  |
|                                     | Reserve - PW Building                 | -                                   | 8,500.00          |                    | 8,500.00                                  |
|                                     |                                       |                                     |                   |                    |   |
| <b>TOTAL DISCRETIONARY RESERVES</b> |                                       | <b>704,183.87</b>                   | <b>167,100.00</b> | <b>(20,174.00)</b> | <b>851,109.87</b>                         |

| <b>DEFERRED REVENUE</b>       |                       |                                     |                  |                    |   |
|-------------------------------|-----------------------|-------------------------------------|------------------|--------------------|---|
| <b>GL Acct #</b>              | <b>Description</b>    | <b>Est Balance as of 12/31/2024</b> | <b>Additions</b> | <b>Withdrawals</b> | <b>Estimated Balance as of 12/31/2025</b> |
| 1-2-0250-0723                 | Cannabis Reserve Fund | 19,414.88                           |                  |                    | 19,414.88                                 |
| 1-2-0250-0725                 | Safe Restart          | 29,000.00                           |                  | (29,000.00)        | -   |
| <b>TOTAL DEFERRED REVENUE</b> |                       | <b>48,414.88</b>                    | <b>-</b>         | <b>(29,000.00)</b> | <b>19,414.88</b>                          |

| <b>OBLIGATORY RESERVES</b>       |  |                                     |                   |                     |   |
|----------------------------------|--|-------------------------------------|-------------------|---------------------|---|
| <b>GL Acct #</b>                 | <b>Description</b>                           | <b>Est Balance as of 12/31/2024</b> | <b>Additions</b>  | <b>Withdrawals</b>  | <b>Estimated Balance as of 12/31/2025</b> |
| <b>1-2-0260-0750</b>             | Canada Community Building Fund (CCBF)        | 129,206.79                          | 103,286.63        | (130,000.00)        | 102,493.42                                |
| <b>1-2-0260-0751</b>             | Ontario Community Infrastructure Fund (OCIF) | 307,490.05                          | 428,473.00        | (500,000.00)        | 235,963.05                                |
| <b>TOTAL OBLIGATORY RESERVES</b> |  | <b>436,696.84</b>                   | <b>531,759.63</b> | <b>(630,000.00)</b> | <b>338,456.47</b>                         |

|                       |  |                     |                   |                     |                     |
|-----------------------|--|---------------------|-------------------|---------------------|---------------------|
| <b>TOTAL RESERVES</b> |  | <b>1,189,295.59</b> | <b>698,859.63</b> | <b>(650,174.00)</b> | <b>1,208,981.22</b> |
|-----------------------|--|---------------------|-------------------|---------------------|---------------------|