

TOWNSHIP OF ADMASTON/BROMLEY
FINANCE & ADMINISTRATION COMMITTEE

AGENDA

December 5, 2024

At 5:00 pm

1. Call meeting to order
2. Declaration of Pecuniary Interest
3. Approval of Agenda
4. 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
5. Next meeting - December 6, 2024 12:00 – 3:00 pm (Budget)
6. Adjournment

Township of Admaston/Bromley

477 Stone Road, R.R. #2

Renfrew, ON

K7V 3Z5

E-Mail Address – 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 18th 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 Budget	2025 Budget	Variance
REVENUE				
TAXATION				
Municipal - Taxation	1-3-1000-1000	(3,411,695.66)	(4,299,310.42)	887,614.76
Total Municipal Taxation		(3,411,695.66)	(4,299,310.42)	887,614.76
COUNTY & SCHOOL BOARDS TAXATION REVENUE				
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)	-
Total County & School Board Revenue		(2,346,715.04)	(2,346,715.04)	-
SUPPLEMENTALS				
County				
General Municipal	1-3-1000-1015	(10,000.00)	(10,000.00)	-
English - Public				
English - Separate				
French - Public				
French - Separate				
Education - Not Directed				
Total Supplementals		(10,000.00)	(10,000.00)	-
WRITE-OFFS				
County				
General Municipal				
English - Public				
English - Separate				
French - Public				
French - Separate				
Education - Not Directed				
Total Write-Offs		-	-	-
PAYMENTS IN LIEU				
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				
Total Payments in Lieu		(16,570.00)	(16,570.00)	-
TOTAL TAXATION		(5,784,980.70)	(6,672,595.46)	887,614.76
PENALTY				
Penalties-Taxes	1-3-1300-1300	(24,000.00)	(27,000.00)	3,000.00
Interest - A/R	1-3-1300-1304			
Total Penalty		(24,000.00)	(27,000.00)	3,000.00

	iCity GL Acct	2024 Budget	2025 Budget	Variance
PROVINCIAL GRANTS				
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 Superintendant 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)
Total Provincial Grants		(1,090,189.00)	(1,019,873.00)	(70,316.00)
FEDERAL GRANTS				
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				
Total Federal Grants		(189,263.00)	(112,986.63)	(76,276.37)
FEES & SERVICE CHARGES				
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
Total Fees & Charges		(95,074.00)	(81,474.00)	(13,600.00)
OTHER REVENUE				
Dog Licensing	1-3-2300-5230	(2,000.00)	(1,200.00)	(800.00)
Special Occasions				
Revenue-Surplus				
Total Other Revenue		(2,000.00)	(1,200.00)	(800.00)
BUILDING REVENUE				
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)
Total Building Revenue		(146,153.05)	(139,846.16)	(6,306.89)
WASTE MANAGEMENT REVENUE				
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				
Total Waste Management Revenue		(27,050.00)	(29,350.00)	2,300.00
FIRE REVENUE				
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	-	-	-
Total Fire Revenue		(9,810.00)	(27,803.00)	17,993.00
Long Term Debt / Financing				
Capital Lease - SCBA's				
Debenture Proceeds	1-3-9100-9100	(305,740.00)	(1,470,000.00)	1,164,260.00
Total Long Term Debt / Financing		(305,740.00)	(1,470,000.00)	1,164,260.00
REVENUE FROM RESERVES				
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 Budget	2025 Budget	Variance
Total Revenue from Reserves		(205,776.00)	(142,614.37)	(63,161.63)
TOTAL REVENUES		(7,880,035.75)	(9,724,742.62)	1,844,706.87
EXPENDITURES				
Election				
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	-
Total Election Expense		7,000.00	8,800.00	1,800.00
ADMINISTRATION				
Administraiton Overhead				
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				
Total Administration Overhead		652,250.46	789,171.55	136,921.09
Township Office				
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
Total Township Office		17,650.00	25,652.00	8,002.00
Barr Line Community Centre				
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
Total Barr Line Community Centre		12,330.00	15,923.00	3,593.00
Osceola Historical Society Building				
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	-
Total Osceola Historical Society Building		5,500.00	4,092.00	(1,408.00)
TOTAL ADMINISTRATION COSTS		687,730.46	834,838.55	147,108.09
OTHER ADMINISTRATIVE COSTS				
Health & Safety				
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
Total Health & Safety		3,000.00	4,800.00	1,800.00
Animal & By-law Enforcement				
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		-	-	
Total Animal Control & By-law Enforcement		7,750.00	11,250.00	3,500.00
Vetrinary Services				
Agriculture Veterinary - Compensation	1-4-5000-3090	750.00	750.00	-
Agriculture Veterinary - Mileage			100.00	100.00
Total Vetrinary Services		750.00	850.00	100.00
Drains & Municipal Drains				
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
Total Drains & Municipal Drains		67,100.00	69,600.00	2,500.00
Fence Viewers & Livestock Valuer				
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)
Total Fence Viewers & Livestock Valuer		5,600.00	1,600.00	(4,000.00)
TOTAL OTHER ADMINISTRATION COSTS		84,200.00	88,100.00	3,900.00
POLICING & POLICE SERVICE BOARD				
Policing				
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	-
Total Policing		393,544.00	478,389.00	84,845.00
Police Service Board				
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)
Total Police Services Board		4,500.00	16,577.71	12,077.71
TOTAL POLICING & POLICE SERVICE BOARD		398,044.00	494,966.71	96,922.71
EMERGENCY MANAGEMENT				
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
Total Emergency Management		3,000.00	3,300.00	300.00
PLANNING & ZONING				
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	-	-	
Total Planning & Zoning		9,250.00	24,500.00	15,250.00
ECONOMIC DEVELOPMENT				
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
Total Economic Development		38,050.00	7,550.00	(30,500.00)
COUNCIL				
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				
TOTAL COUNCIL		136,000.69	167,727.94	31,727.25

	iCity GL Acct	2024 Budget	2025 Budget	Variance
BUILDING & SEWAGE				
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	-
TOTAL BUILDING & SEWAGE		137,298.11	139,216.93	1,918.82
FIRE DEPARTMENT				
Fire Overhead Costs				
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 - Transfer to Reserves - Vehicles/Equipment	1-4-2000-9003	25,000.00	34,100.00	9,100.00
Total Fire Overhead		341,542.19	439,214.86	97,672.67
Douglas Fire Hall				
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
Total Douglas Fire Hall Expenses		123,200.00	1,272,884.00	1,149,684.00
Fire Equipment				
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				
Total Fire Equipment		75,750.00	55,600.00	(20,150.00)
Dry Hydrants				
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)
Total Dry Hydrants		10,000.00	2,000.00	(8,000.00)
Fuel				
Vehicle Maintenance				
		-	-	-

	iCity GL Acct	2024 Budget	2025 Budget	Variance
Truck 1 - 2009 Freightliner				
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)
Total Fire Truck 1 Expenses		5,500.00	6,871.00	1,371.00
Truck 2 - 1980 GMC				
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)
Total Fire Truck 2 Expenses		4,000.00	3,371.00	(629.00)
Truck T2 - 2008 Dodge Stirling				
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)
Total Fire Truck T2 Expenses		5,000.00	6,371.00	1,371.00
Truck T4 - 1998 Freightliner				
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)
Total Fire Truck 4 Expenses		5,500.00	6,371.00	871.00
TOTAL FIRE DEPARTMENT EXPENSES		570,492.19	1,792,682.86	1,222,190.67
PUBLIC WORKS DEPARTMENT				
Brushing / Tree Trim				
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			
Total Brushing / Tree Trim		21,629.58	25,818.26	4,188.68
Cold Patch				
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				
Total Cold Patch		70,327.68	71,048.20	720.52
Culvert Maintenance				
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				
Total Culvert Maintenance		13,901.11	10,101.12	(3,799.99)

	iCity GL Acct	2024 Budget	2025 Budget	Variance
Ditching				
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				
Total Ditching		13,391.65	13,717.14	325.49
Dust Control				
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				
Total Dust Control		51,663.18	61,705.34	10,042.16
Flood Control				
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				
Total Flood Control		4,658.95	3,910.68	(748.27)
Grading / Scarifying				
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				
Total Grading / Scarifying		37,446.48	28,140.62	694.14
Grass & Weeds				
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				
Total Grass & Weeds		12,901.11	13,901.12	1,000.01
Gravel Contract				
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				
Total Gravel Contract		136,653.72	156,822.36	20,168.64
Patching & Washouts				
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				
Total Patching & Washouts		9,485.31	60,674.53	51,189.22
Sanding /Salting				
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				
Total Sanding / Salting		139,516.00	185,388.57	45,872.57
Intersection Signs				
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	-
Total Intersection Signs		14,980.08	15,233.04	252.96
911 Signs (Civic Signs)				
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)
Total 911 Signs (Civic Signs)		3,578.98	3,131.93	(447.05)
Centre Line Marking				
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
Total Centre Line Marking		8,163.18	9,205.34	1,042.16
Guide Rails				
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		-	-	
Total Guide Rails		2,578.98	3,131.93	552.95
Snow Plowing				
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
Total Snow Plowing		86,048.91	83,205.85	(2,843.06)

	iCity GL Acct	2024 Budget	2025 Budget	Variance
Street Lights				
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	-
Total Street Lights		10,000.00	10,000.00	-
Street Maintenance				
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			
Total Street Maintenance		13,458.95	12,263.85	(1,195.10)
Catch Basins				
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)
Total Catch Basins		3,200.00	2,200.00	(1,000.00)
Snow Fence / Culvert Thaw				
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	-
Total Snow Fence / Culvert Thaw		2,163.18	2,205.34	42.16
Roads Overhead				
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				-
Total Roads Overhead		1,837,317.21	1,582,965.35	(254,351.86)
Stone Road Garage				
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
Total Stone Road Garage		44,945.88	448,611.63	403,665.75
Bromley Garage				
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 Budget	2025 Budget	Variance
Total Bromley Garage		33,645.88	40,627.63	6,981.75
Roads - Inspections				
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)
Total Roads - Inspections		21,527.19	22,110.79	583.60
V23 - Komatsu Excavator (2007)				
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	-
Total V23 - Komatsu Excavator		20,990.54	23,050.02	2,059.48
V28 - Western Star Tandem Plow Truck (2014)				
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
Total V28 - Western Star Tandem Plow Truck (2014)		41,811.63	44,099.19	2,287.56
V29 - Tractor (2014)				
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)
Total - V29 - Tractor (2014)		10,326.36	4,986.17	(5,340.19)
V31 - Volvo Grader (2011)				
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	-
Total - V31 - Volvo Grader (2011)		36,163.18	27,944.34	(8,218.84)
V33 - Western Star Tandem Plow Truck (2016)				
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
Total - V33 - Western Star Tandem Plow Truck (2016)		42,076.45	37,547.85	(4,528.60)
V34 - Chev 3/4 ton (2018)				

	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)
Total - V34 - Chev 3/4 ton (2018)		19,191.61	-	(19,191.61)
V35 - JBC Backhoe (2018)				
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)
Total - V35 - JBC Backhoe (2018)		12,463.18	14,972.34	2,509.16
V36 - Chevy 1/2 ton Silverado (2018)				
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)
Total - V36 - Chevy 1/2 ton Silverado (2018)		8,515.80	2,186.59	(6,329.21)
V37 - JBC Backhoe (2018)				
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	-
Total - V37 - JBC Backhoe (2018)		9,794.77	10,302.51	507.74
V38 - Western Star Tandem Plow Truck (2020)				
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
Total - V38 - Western Star Tandem Plow Truck (2020)		34,843.86	36,694.68	1,850.82
V39 - GMC 4x4 Sierra (2021)				
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
Total - V39 - GMC 4x4 Sierra (2021)		13,124.18	14,587.34	1,463.16
V40 - Ammamma 66" Roller (2021)				
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)
V40 - Ammamma 66" Roller (2021)		4,531.59	4,353.17	(178.42)
V41 - Western Star Tandem Plow (2022)				
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
Total - V41 - Western Star Tandem Plow (2022)		30,828.07	27,269.10	(3,558.97)
V27-2023 John Deere Grader				
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	-
Total - V27-2023 John Deere Grader		25,631.59	23,033.17	(2,598.42)
CH#1 - Chipper (1999)				
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
Total - CH#1 - Chipper (1999)		600.00	1,079.00	479.00
S#2 - Steamer (1996) - Qty: 2 One at Bromley is old, not generally used				
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
Total - S#2 - Steamer (1996) - Qty: 2 One at Bromley is old, not generally used		600.00	1,000.00	400.00
V30 - 2015 Float Trailer				
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
Total - V30 2015 Float Trailer		-	2,784.59	2,784.59
20204-V34 - Chev 1 ton (2024)				

	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 Chev 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
Total 2024- V34 - Chev 1 ton (2024)		-	12,960.76	12,960.76
New Tractor (2025)				
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
Total - New Tractor (2025)		-	6,692.51	6,692.51
2025-V36 - New 1/2 ton				
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
Total - 2025-V36 - New1/2 ton		-	6,039.76	6,039.76
Remediation				
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
Total - Remediation		22,650.00	55,000.00	32,350.00
Culvert Replacement Program - Capital				
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			
Total - Culvert Replacement Program - Capital		62,350.00	65,000.00	2,650.00
Preventative Maintenance Program				
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
Total - Preventative Maintenance Program		50,000.00	50,000.00	-
Total Public Works		3,039,676.00	3,337,703.71	298,027.71
WASTE MANAGEMENT				
Waste Management Overhead				
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			
Total Waste Management Overhead		89,828.26	116,331.88	26,503.62
Recycling				
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
Total - Recycling		36,900.00	23,500.00	(13,400.00)
Stone Road Transfer Station				
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
Total - Stone Road Transfer Station		51,248.00	56,868.00	5,620.00
Douglas Transfer Station				
Douglas Transfer Station - Wages	1-4-4025-1010		308.00	308.00
Douglas Transfer Station - Benefits	1-4-4025-1110		119.00	119.00
Douglas Transfer Station - Building Maintenance / Repair	1-4-4025-2520	1,000.00	1,500.00	500.00
Douglas Transfer Station - Propane Heater	1-4-4025-2601	200.00	200.00	-
Douglas Transfer 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
Total - Douglas Transfer Station		28,400.00	29,452.00	1,052.00
Osceola Landfill				
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				
Total Landfill Maintenance		134,950.00	161,248.00	26,298.00
TOTAL WASTE MANAGEMENT		341,326.26	387,399.88	46,073.62
LIBRARY EXPENSES				
Library User Agreements				
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
Total Library User Agreements		29,713.00	33,388.00	3,675.00
Total Library Expenses		29,713.00	33,388.00	3,675.00
RECREATION EXPENSES				
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	-
Total Recreation Overhead		7,750.00	6,023.00	(1,727.00)
Recreation User Agreements				
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	-
Total Recreation Expenses		43,790.00	51,830.00	8,040.00
TOTAL RECREATION		51,540.00	57,853.00	6,313.00
Transfer to County & School Boards				
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	
TOTAL TRANSFER TO COUNTY & SCHOOL BOARDS		2,346,715.04	2,346,715.04	-
TOTAL EXPENDITURES		7,880,035.75	9,724,742.62	1,844,706.87
SURPLUS (DEFICIT)		-	-	-

BUDGET COMPARISON 2024 vs 2025

	BUDGET		
	2024	2025	
OPERATING			
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
TOTAL OPERATING EXPENDITURES	4,080,509	4,523,654	443,145
CAPITAL			
Capital Expenditures	1,452,812	2,854,374	1,401,562
TOTAL CAPITAL EXPENDITURES	1,452,812	2,854,374	1,401,562
REVENUE			
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)
TOTAL REVENUE	(2,121,625)	(3,078,717)	(957,092)
TOTAL MUNICIPAL LEVY REQUIREMENTS	3,411,696	4,299,310	887,615
		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	



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

Budget Creation Date: 11/07/2024

Budget Start Year: 2025

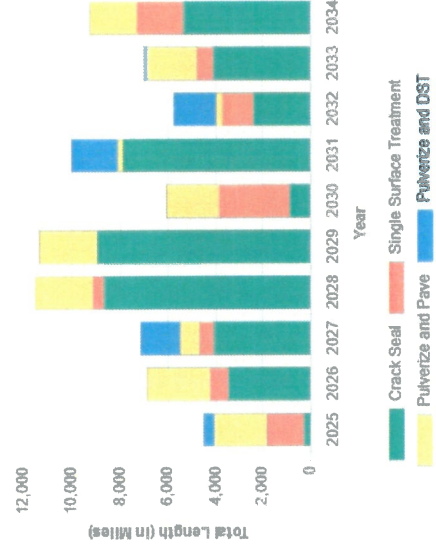
Report Generation Date: 11/14/2024

Budget Parameters and Summary

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

Apply Management Section: 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

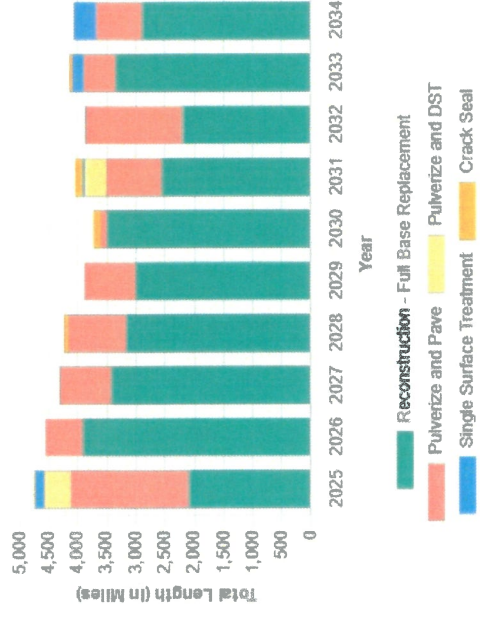
Report Generation Date: 11/14/2024

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



DRAFT CAPITAL BUDGET - 2025

DEPARTMENT / ITEM	PROPOSED BUDGET	FUNDING							Total
		Reserves	Taxation	Sale Proceeds	Grant	Debt	OCIF	CCBF	
ADMINISTRATION									
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
TOTAL ADMIN	124,374.00	49,174.00	75,200.00	-	-	-	-	-	124,374.00
FIRE									
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
TOTAL FIRE	1,255,000.00	-	55,000.00	-	-	1,200,000.00	-	-	1,255,000.00
ROADS									
Other									
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
Sub-Total Roads Other	20,000.00	-	20,000.00	-	-	-	-	-	20,000.00
Vehicles									
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
Sub-Total Roads Vehicles	175,000.00	-	145,000.00	30,000.00	-	-	-	-	175,000.00
Buildings									
Stone Road Sand Shed Replacement	400,000.00					270,000.00		130,000.00	400,000.00
Sub-Total Roads Buildings	400,000.00	-	-	-	-	270,000.00	-	130,000.00	400,000.00
Road Construction / Rehabilitation									
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
Total Roads Construction / Rehabilitation	710,000.00	-	210,000.00	-	-	-	500,000.00	-	710,000.00
Remdiation									
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
Total Roads Construction / Rehabilitation	55,000.00	-	55,000.00	-	-	-	-	-	55,000.00
Preventative Maintenance Program (Streetscan)	50,000.00	-	50,000.00	-	-	-	-	-	50,000.00
Culvert Replacement Program	65,000.00	-	65,000.00	-	-	-	-	-	65,000.00
TOTAL ROADS	1,475,000.00	-	545,000.00	30,000.00	-	270,000.00	500,000.00	130,000.00	1,475,000.00
TOTAL CAPITAL BUDGET	2,854,374.00	49,174.00	675,200.00	30,000.00	-	1,470,000.00	500,000.00	130,000.00	2,854,374.00

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	-	-	-	-	-	-
TOTALS					2,938,385		4,463,431		1,174,775	663,655	-	401,447	767,216	365,371	481,923	-	10,146	391,375	245,055

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
			389,013.74	335,806.42	332,973.06	330,211.92	287,099.96	284,266.62	281,433.28	227,250.48	172,985.62	124,654.18	18,986.92	18,564.74
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
Projected Annual Repayments			389,013.74	448,508.63	443,533.97	438,631.52	393,536.66	388,403.62	383,428.99	327,104.89	270,833.66	220,225.99	112,417.44	109,853.94
Per MMAH, 2024 Annual Repayment Limit	512,025.00													

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		
	NEW	Bromley Historical Society - application re: inclusive community grant - build accessible ramp		500.00
NEW	Bromley Historical Society - Portable washrrom		750.00	
NEW	Taste of the Valley		5,000.00	
Total Cost		6,900.00	13,250.00	

No formal request rec'd

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

Updated: 11/13/2024

DISCRETIONARY RESERVES					
GL Acct #	Description	Balance as of 12/31/2023	Additions	Withdrawals	Estimated Balance as of 12/31/2024
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
		-			-
TOTAL DISCRETIONARY RESERVES		725,183.87	97,000.00	(118,000.00)	704,183.87

DEFERRED REVENUE					
GL Acct #	Description	Balance as of 12/31/2023	Additions	Withdrawals	Estimated Balance as of 12/31/2024
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
TOTAL DEFERRED REVENUE		48,414.88	-	-	48,414.88

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

TOTAL RESERVES		1,210,295.59	710,384.00	(1,050,260.00)	870,419.59
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TOWNSHIP of ADMASTON/BROMLEY
ESTIMATED RESERVES FORECAST & DEFERRED REVENUE - 2025

Updated: 11/14/2024

DISCRETIONARY RESERVES					
GL Acct #	Description	Est Balance as of 12/31/2024	Additions	Withdrawals	Estimated Balance as of 12/31/2025
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
TOTAL DISCRETIONARY RESERVES		704,183.87	167,100.00	(20,174.00)	851,109.87

DEFERRED REVENUE					
GL Acct #	Description	Est Balance as of 12/31/2024	Additions	Withdrawals	Estimated Balance as of 12/31/2025
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)	-
TOTAL DEFERRED REVENUE		48,414.88	-	(29,000.00)	19,414.88

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

TOTAL RESERVES		1,189,295.59	698,859.63	(650,174.00)	1,208,981.22
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