

**THE CORPORATION OF THE VILLAGE OF BURK’S FALLS
BY - LAW NO. 26-2025**

**BEING A BY-LAW TO SET TAX RATIOS FOR MUNICIPAL PURPOSES, LEVY
THE RATES OF TAXATION AND ADOPT THE MUNICIPAL BUDGET
IN THE VILLAGE OF BURK’S FALLS
FOR THE YEAR 2025**

WHEREAS Section 308(4) of the *Municipal Act, 2001. S.O. 2001, c.25*, as amended, provides that a single-tier municipality shall pass a by-law in each year to establish the tax ratios for that year for the municipality;

AND WHEREAS it is necessary for the Council of the Village of Burk’s Falls pursuant to the *Municipal Act, 2001, c.25*, as amended, to raise certain sums for the 2025 taxation year;

AND WHEREAS all property assessment rolls on which the 2025 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act subject to appeals at present before the District Court and the Ontario Municipal Board;

AND WHEREAS “Residential/Farm Assessment,” “Commercial Assessment,” “Industrial Assessment,” “Farmland Assessment” and “Managed Forest Assessment” as defined in the *Assessment Act* as amended by the *Fair Municipal Finance Act, 1997* and further amended by Regulations thereto have been determined on the basis of the aforementioned property assessment rolls;

AND WHEREAS the tax rates on the aforementioned property classes and property sub-classes have been calculated pursuant to the provisions of the *Municipal Act, 2001, c.25*, as amended, and the manner set out herein.

NOW THEREFORE the Council of the Corporation of the Village of Burk’s Falls enacts as follows:

- 1. THAT the following tax ratios shall apply for the taxation year 2025:
 - a) residential/farm property class is 1.0000
 - b) multi-residential property class is 1.1778
 - c) commercial occupied property class is 1.1000
 - d) commercial vacant units property class is 1.1000
 - e) commercial vacant land property class is 0.7700
 - f) industrial occupied property class is 1.4204
 - g) industrial vacant units property class is 1.4204
 - h) industrial vacant land property class is 0.9233
 - i) pipelines property class is 0.8576
 - j) managed forest class is 0.2500
 - k) farmland class is 0.2500
 - l) aggregate extraction class is 1.155789
- 2. For the purpose of the By-Law:
 - a) the commercial property class includes all commercial office property, shopping centre property and parking lot property.
 - b) the industrial property class includes all large industrial property.

3. THAT the 2025 current municipal budget be adopted in the following amounts:

EXPENDITURES (MUNICIPAL)	\$ 4,699,839
WATER & WASTEWATER	\$ 1,357,068
PUBLIC/SEPARATE (EDUCATION)	\$ 223,414
TOTAL EXPENDITURES	\$ 6,280,321

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TAXATION AND PAYMENT IN LIEU (GENERAL PORTION)	\$ 1,615,608
WATER & WASTEWATER	\$ 1,357,068
TAXATION (SCHOOL PORTION)	\$ 223,414
OTHER REVENUE	\$ 3,084,231
TOTAL REVENUES	\$ 6,280,321


4. a) For the year 2025, the Village of Burk’s Falls shall levy upon the following rates of taxation per current value assessment for general purposes:

Class/Assessment	Municipal Rate	Special Area Rate	Education Rate	Total Tax Rate
Residential/Farm	0.01809544	0.00017560	0.00153000	0.01980104
Multi-Residential	0.02131281	0.00020682	0.00153000	0.02304963
New Multi-Residential	0.01990498	0.00019316	0.00153000	0.02162814
Commercial Occupied	0.01990498	0.00019316	0.00880000	0.02889814
Commercial Excess Land	0.01393349	0.00013521	0.00880000	0.02286870
Commercial Vacant	0.01393349	0.00013521	0.00880000	0.02286870
Industrial Occupied	0.02570276	0.00024942	0.00880000	0.03475218
Industrial Excess Land	0.01670679	0.00016212	0.00880000	0.02566891
Industrial Vacant	0.02373136	0.00023029	0.00880000	0.03276165
Pipeline	0.01551865	0.00015059	0.00880000	0.02446924
Aggregate Extraction	0.02091451	0.00020296	0.00511000	0.02622747
Managed Forest / Farmland	0.00452386	0.00004390	0.00038250	0.00495026
Commercial PIL	0.01990498	0.00019316	0.00880000	0.02889814

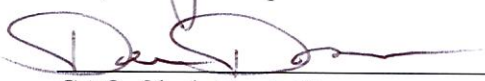
- b) The Special Area Rate is the Village of Burk’s Falls Local Share for two new hospitals to be built in Huntsville and Bracebridge.
- c) The Current Taxes shall become due and payable on September 30, 2025.
- d) A penalty shall be charged as follows:
1-1/4 % on the first day of default plus an additional 1-1/4 % on the first day of every calendar month thereafter in which taxes remain unpaid.
5. For payments in lieu of taxes due to the Village of Burk’s Falls under the *Municipal Act, 2001, c.25*, as amended, the actual amount due to the Village of Burk’s Falls will be based on the assessment rolls and the municipal rates of taxation for the year 2025.
6. THAT the 2025 municipal budget outlined on the attached Appendix ‘A’ be and is hereby adopted and forming part of this by-law.
7. This By-law shall come into force and take effect on the date adopted.

AS READ A FIRST, SECOND, THIRD TIME AND FINALLY PASSED IN OPEN COUNCIL THIS 18th DAY OF JUNE 2025.

SEAL



Mayor Chris Hope



CAO-Clerk Denis Duguay

2025 BUDGET June 2025									
Account Number	Account Name	2025 Budget	Comments	2024 Budget	2024 Actual as of December 31	2024 Variance	2023 Actual	2022 Actual	2021 Actual
Taxation & Payments in Lieu									
14-310	General Levy	1,562,950	4% tax levy increase	1,491,745	1,502,837	-11,092	1,434,370	1,391,153	1,364,521
14-310	Supplementaries-Estimated	10,000		10,000		10,000			
15-210	Payments-in-Lieu	18,551		18,551	17,673	878	18,551	18,568	13,720
15-230	Grant in Lieu-Power Dam	7,658		7,658	7,658	0	7,658	7,658	7,658
15-231	Special Levy-Local Hospital Share	15,000		15,000	15,262	-262	15,172		
15-250	PIL-Railway ROW	1,449		1,449	1,449	0	1,449		
14-110	Education Taxes-English Public	168,798		166,383	168,537	-2,154	166,398	166,848	167,937
14-111	Education Taxes-French Public	9,652		10,005	9,597	408	10,020	9,418	9,264
14-210	Education Taxes-English Separate	23,728		23,340	23,574	-234	23,380	22,967	22,564
14-211	Education Taxes-French Separate	21,236		21,509	21,109	400	21,554	22,809	22,846
Total Taxation & Payments in Lieu		1,839,022		1,765,640	1,767,696	-2,056	1,698,562	1,639,421	1,608,509
Revenues-Water & Wastewater									
15-100	Water Billings-Burk's Falls	294,719	2.5% utilities rate increase	284,189	287,531	-3,342	277,293	275,397	270,953
15-120	Water Service Surcharge	80,000		80,000	79,677	323	78,885	77,573	71,140
15-125	Water Connections & Services	20,000		20,000	11,822	8,178	15,409	10,996	6,073
15-130	Water Billings-Armour	31,270		28,417	30,508	-2,091	27,724	25,440	25,002
15-150	Sewer Billings	262,179		255,784	243,620	12,164	249,546	244,230	240,623
15-517	OCJF Formula Based Grant	20,000	sewer rehab	130,000	120,453	9,547	96,723		21,794
15-517	OCJF Formula Based Grant	518,900				0			
15-535	Gas Tax (Water)	130,000				0			
15-791	From Reserve					0			
Total Revenues-Water & Wastewater		1,357,068		798,390	773,611	24,779	745,580	633,636	635,585
Revenues-General Government									
15-310	General Government-Miscellaneous	5,000	WSIB surplus	14,600	24,944	-10,344	38,358	-33,801	139,963
15-310	General Government-Miscellaneous	16,215							
15-311	RV Dumping Station	750		750	770		400		
15-325	Provincial Offences	3,000		3,400	1,324	2,076	2,808	1,570	4,943
15-326	Correctional Services Transport	656		656	497	159	491	164	735
15-327	Policing Revenue	3,000		3,000	2,035	965	2,527	1,467	1,591
15-330	By-law Fines	800		200	400	-200	50	35	
15-370	Arena Fundraising-Zamboni, Timeclock			200	140	60	121		
15-380	Park Donations & Parkland Use Fund					0	200		
15-381	Planning/Severances/Zoning	5,000		3,000		3,000	1,550	4,000	1,850
15-384	Roads Revenue	2,500			2,396				
15-385	Community Bus					0		2,045	160
15-401	Safe Restart Funding					0			20,000
15-790	Transfer from Reserve					0		11,615	
15-402	Provincial Gov't-Unconditional Grants					0		4,419	26,662
15-501	Ontario Municipal Partnership Fund	669,300		608,100	608,100	0	577,000	577,000	577,000
15-502	Municipal Modernization Fund					0			-509
15-502-3	Fire Safety Grant					0			196
15-503	Stewardship Ontario			20,708	20,945	-237	21,158	18,530	14,688
15-503-1	Circular Materials	300	funding for newsletters						
15-504	NOHFC Grant - Intern			17,500	18,601	0	15,481	28,493	
15-536	Gas Tax Revenue-Roads						41,640		
15-720	Licenses & Permits	2,200		2,200	1,554	646	2,384	2,243	1,896

2025 BUDGET							
June 2025							
Account Number	Account Name	2025 Budget	Comments	2024 Budget as of December 31	2024 Actual	2024 Variance	2023 Actual
15-721	Garbage Tags	2,000		2,000	1,919		1,385
15-722	Food Cycler						278
15-725	Aggregate Resource Royalty	1,000		1,000	478	522	
15-730	Rentals	12,000	Library, Upstairs Office	10,000	9,236	764	10,605
15-750	Current Interest & Penalties	40,000		40,000	32,197	7,803	36,489
15-760	Interest Income (General Account)	65,000		60,000	54,349	5,651	52,960
15-761	Interest Income (Elevator Loan)	342	Loan will be paid in full November 2025	1,066	1,066	0	1,757
15-762	Interest Income (Manor Debenture)	53,261		54,084	54,084	0	54,885
15-770	Sales	5,000		37,975	77,699	-39,724	15,319
15-775	General Municipal Donations				0	0	26,899
15-780	Lakeland Holdings Dividends	66,800		66,800	66,800	0	200
15-790	Transfer from Reserve-General				170,252	-170,252	66,800
15-795	Prior Years Surplus	244,533	2024 Surplus	140,834	140,834	0	42,085
15-816	NOHFC Grant-Dock Capital Project				294,901	0	405,145
15-817	Cannabis Implementation Fund				0	0	92,833
15-820	Kawartha Market Initiative-FedNOR				8,233	-8,233	92,833
15-820	Kawartha Market Initiative-NOHFC				0	0	15,784
15-821	Welcome Centre Rent Revenue	10,768		7,195	6,435	-5,038	12,127
15-790	Transfer from Reserve	30,000	Asset Management Plan	30,000	35,038	-5,038	4,680
15-790	Transfer from Reserve		Asbestos Survey in 2024	20,000	15,768	4,232	110,243
15-790	Transfer from Reserve	20,000	Compensation Review				36,032
15-825	Canada Summer Jobs	5,504		3,200	3,200	0	1,817
15-826	Summer Experience Program	22,446	summer student grant	22,886	2,971	19,925	1,813
15-876	Driftscape Revenue		summer student grant		0	0	100
Total Revenues-General Government		1,287,375		1,171,364	1,359,065	-187,701	1,356,770
							1,381,342
							1,314,236
Revenues-Arena							
15-3722	Arena Revenue-Ice & Floor Rentals	150,150		113,565	159,374	-45,809	128,648
15-3723	Arena Revenue-Public Skating	3,650		3,200	1,827	1,373	6,920
15-3724	Arena Revenue-Hall Rentals	8,250		7,725	8,745	-1,020	8,614
15-3725	Arena Revenue-Sign Rentals	8,850		1,600	3,321	-1,721	1,801
15-3726	Arena Revenue-Skate Sharpening	1,350		1,350	87	1,263	1,382
15-3727	Arena Donations	300		300	500	-200	500
15-3728	Arena Revenue-Snack Booth	28,500		15,000	31,818	-16,818	27,348
15-3729	Arena Revenue-Other Revenue					0	3,000
15-672	Armour Arena Contribution	162,872		158,120	138,299	19,821	123,014
15-672-1	Ryerson Arena Contribution	162,872		158,120	138,299	19,821	123,014
Total Revenues-Arena		526,794		458,980	482,270	-23,290	421,241
							334,235
							205,181
Revenues-Recreation & Cultural Programs							
15-373-1	Recreation-Other Programs	1,200		2,000	369	1,631	40
15-373	Recreation-Travel Baseball	700					533
15-375	Recreation-Baseball & Soccer	11,390		10,000	9,213	787	7,697
15-375-1	Recreation-Ball Diamond Rentals	3,000		350	310	40	6,027
15-377	Recreation Donations				3,380	-3,380	105
15-400	Canada Day Grant	1,970		1,560	1,560	0	340
15-374	Theatre Revenues	30,000		33,500	26,853	6,647	500
15-376	Theatre Donations					0	25,313
15-391	Youth Group	20,000				0	26
15-874	Winter Carnival Revenue	920					
15-875	Special Events Revenue	9,740		2,500	7,124	-4,624	3,060
Total Revenues-Recreation & Cultural Programs		78,920		49,910	48,809	1,101	39,909
							35,904
							2,868

2025 BUDGET							
June 2025							
Account Number	Account Name	2025 Budget	Comments	2024 Budget	2024 Actual as of December 31	2024 Variance	2023 Actual
Revenues-Health Centre							
15-540	Health Centre Rental Revenue	141,138		230,000	205,219	24,781	113,409
15-543	Health Centre-Donations	500		500	475	25	517
15-544	Health Centre-Other Revenue	1,000		4,513	3,232	1,281	4,513
15-545	Municipal Contributions	45,000		17,000	47,220	-30,220	16,117
15-546	Physician Recruitment-Municipalities					0	6,290
Total Revenues-Health Centre		187,638		252,013	256,146	-4,133	140,846
Revenues-Medical Building							
15-540	Medical Building Rental Revenue	95,785					55,466
15-543	Medical Building-Donations	0					
Total Revenues-Health Centre		95,785		0	0	0	55,466
Revenues-Capital Projects							
15-790	Transfer From Reserve-Tractor	5,000	tractor purchase			0	
15-790	Transfer from Reserve-PW Garage Addition			163,226		0	24,000
15-790	Transfer from Reserve-Fire Truck						
15-790	Transfer from Reserve-Burn Building	5,720					
15-507	Field of Dreams Grant		ball diamond upgrade	50,000	50,000		
15-508	Firehall Loan	428,544	plus or minus based on Fire budget estimates	26,467	27,332	0	-52,493
15-790	Transfer from Reserve-ball diamond						69,431
15-508	ICIP Grant-Yonge Street Rehabilitation						147,850
15-508-1	ICIP Grant-COVID-19 Resilience	67,650	washroom renovations	67,650		67,650	3,826
15-509	OCIF Formula Based Funding-Roads	50,000	to offset Huston St sidewalk	55,000		55,000	93,241
15-509	OCIF Formula Based Funding-Roads		Micro Sealing - various streets	60,000			
15-509	OCIF Formula Based Funding-Roads		Ontario Street sidewalk repair	11,000	10,278		
15-511	NORDS Fund	347,805	Yonge Street Reconstruction				
15-568	Explorer's Edge Funding	1,500	banners				10,000
15-569	NECO Funding	1,500	Theatre Countertops				131,231
Total Revenues-Capital Projects		907,719		433,343	87,610	345,733	-38,947
TOTAL REVENUES		6,280,321		4,929,640	4,775,207	154,433	4,419,417

Account Number	Account Name	2025 Budget	Comments	2024 Budget	2024 Actual as of December 31	2024 Variance	2023 Actual	2022 Actual	2021 Actual
Expenditures-General Government									
Council									
16-111	Council Remuneration	65,340		62,840	62,404	436	62,404	65,602	64,660
16-114	Council Materials	12,000	Conferences/meeting expenses	12,000	5,032	6,968	4,245	3,996	2,938
Administration									
16-121	Administration Wages & Benefits	455,000	as per wage calculation	446,000	441,246	4,754	376,778	341,577	313,684
16-124-1	Special Legal Fees	11,000		11,000	10,716	284	4,352	5,880	9,371
16-124-2	Covid Related Expenses					0		6,690	428
16-124-3	Insurance Claim-Office Entrance					0		125,117	12,582
16-124-4	Insurance Claim-Network							4,052	38,764
16-124-5	Insurance Claim-Welcome Centre						20,034		
16-124-11	Office Telephone	1,650		1,650	1,779	-129	992	930	1,453
16-124-12	Office Natural Gas	4,350		4,350	2,824	1,526	4,159	4,100	2,747
16-124-13	Office Hydro	3,000		3,000	2,604	396	2,467	2,448	2,661
16-124-14	Office Internet	1,700		1,700	1,514	186	1,388	1,640	1,514
16-124-15	Memberships	4,000		3,600	3,595	5	3,325	3,523	3,575
16-124-16	Website Maintenance	2,000	training/hosting fees	2,000	562	1,438	543	486	557
16-124-17	Computers & Support	28,000		28,000	25,503	2,497	27,980	23,691	19,090
16-124-18	Office Supplies	15,000		15,000	15,834	-834	13,693	15,982	10,203
16-124-19	Seminars & Workshops	8,500		8,500	3,889	4,611	5,478	8,942	3,959
16-124-20	Advertising	1,000		2,000	1,018	982	2,964	1,742	
16-124-21	Property Taxes	1,590	Village of Burk's Falls (Fowler land)	1,590	1,567	23	1,512	1,872	1,911
16-124-22	Honorariums	100	\$75/volunteer	500	75	425	75	225	600
16-124-23	Building Maintenance	8,000	includes \$2,850 repair broken pipe	5,000	4,332	668	1,993	4,447	2,565
16-124-24	Telephone Capital Lease Interest					0			1
16-125-1	Office Cleaning Contract	0		1,120	1,119	1	4,884	4,884	3,358
16-126	Financing Expenses-Bank Charges	5,500		5,500	6,067	-567	3,723	3,360	5,401
16-127	Transfer to General Government Reserves					0			22,259
16-128	Assessment Services	15,499	2.23% increase from 2024	15,161	15,161	0	15,070	15,230	15,441
16-129	Tax Write-Offs	2,000		2,000	1,047	953	3,651	925	9,881
16-132	Insurance	46,358		51,835	51,823	12	47,715	43,576	32,776
16-133	Election	2,500	share of Joint Audit Compliance remuneration	200	125	75	144	4,589	154
16-135	Contract-Corporate Management	5,000	Integrity Commissioner	5,000		5,000	3,478	1,326	3,461
16-136	Audit & Legal Fees	50,000	estimated for 2025	50,000	43,849	6,151	38,875	32,539	24,581
16-137	Transfer to General Government Reserves					0			184,763
16-137	Transfer to General Government Reserves	10,000	Integrity Commissioner reserve	10,000	10,000		10,000		
16-138	Transfer to General Government Reserves	5,000		5,000	5,000				
16-144	Intern		one year intern - offset by NOHFC grant	25,300	24,993		21,229		
16-145	Capital Asset Planning	30,000	consultant fees to update asset mgnt plan	30,000	35,038	-5,038	729	590	2,544
16-146	Asbestos Survey				15,768				
16-147	Capital:Washroom Renovations & Generator	67,650	ICIP Covid Resilience Grant	67,650		67,650	168	28,289	3,893
16-147-1	Capital:Asbestos Abatement	5,500							
16-147-2	Capital:Furnace Replacement	7,900		25,300	24,993				
16-152	Compensation Review	25,000		30,000	35,038				
16-158	Donations	4,500		4,500	2,504	1,996	2,716	1,491	2,705
16-159	Transfer to Reserve-Local Share Commitment	15,000	Commitment to Huntsville & Bracebridge new hospitals	15,000	15,261	0	15,000		319
80-122	Telephone Lease Payments								
Total Expenses-General Government		919,637		916,996	812,249	104,747	701,764	759,741	804,999

Account Number	Account Name	2025 Budget	Comments	2024 Budget	2024 Actual as of December 31	2024 Variance	2023 Actual	2022 Actual	2021 Actual
Expenditures-Protection to Persons									
16-213	Regional Training Officer	4,771		4,914	4,877	37	4,771	4,771	4,771
16-214	Fire Department	158,261	includes 2025 budget & 2024 deficit (\$3,100)	352,660	352,661	-1	127,190	196,577	119,317
16-214--1	Fire Dept-Capital-Firehall	428,544							
16-2141	Fire Hydrants	1,000		1,000	733	267	230	1,148	1,148
16-2142	Nelson Pumphouse Wages	2,000		2,000	1,171	829	8,909	1,469	569
16-2143	Transfer to Reserves-Fire	14,000		13,741	13,741	0	10,042	4,486	2,652
16-2143	Transfer to Reserves-Fire (Surplus)			16,407	16,407	0	10,580	13,307	26,434
16-2143	Transfer to Reserves-Pumper Truck						30,000		
16-2143-1	Burn Building	10,079		5,720	5,720				
16-2144	Pumphouse Materials	6,500		5,000	6,546	-1,546	166,914	19,461	3,707
16-2145	Pumphouse Contract	500		500		500			
16-2145-1	Capital-Asbestos Abatement	5,000							
16-220	Policing Contract	262,751		259,217	259,212	5	290,195	235,859	273,408
16-221	OPP Detachment Board	700	insurance programming association fee						
16-241	Building Inspector					0			
16-244	By-law Enforcement	28,500		27,000	21,390	5,610	25,473	21,688	13,676
16-244-1	By-law Enforcement-Vehicle Purchase		BLEO & OSPCA		8,233	110			
16-248	Communication Tower	110	shared cost with South River & Strong	110		19	5,509	5,335	5,105
16-251	Crossing Guards Wages	5,800		5,700	5,681	19	1,021	1,295	1,923
16-264	Emergency Measures-Materials	3,500		3,500	912	2,588	824		
16-265	Emergency Measures-Contract	4,800		1,000	542	458	37	1,469	
16-266	911 Civic Addressing	600		600		600			
Total Expenses-Protection to Persons		937,416		699,069	697,826	1,243	681,695	505,717	452,710
Expenditures-Transportation Services									
16-311--7	Road Wages	133,300		125,660	111,920	13,740	112,204	94,541	101,274
16-3140-1	Armstrong Bridge Rehabilitation 2019/2020					0	1,539	452	65,261
16-3141	Materials & Services-Bridges & Culverts	25,000	Culvert Replacements-Various locations	25,000	18,513	6,487	11,309	25,905	3,263
16-3142	Materials & Services-Roadside Maintenance	14,000	Various including ditching, roadside moving, catchbasin repairs, cleaning	14,000	3,931	10,069	7,828	13,045	2,422
16-3142-1	Ontario Street Sidewalk Repair				10,278	722		32,483	
16-3142-3	Yonge Street Reconstruction	347,805	from Centre Street to the Bridge	11,000		0		28,493	161,204
16-3142-4	Capital-Micro-Sealing		funds from OCIF	60,000		60,000	41,640		
16-3142-5	Capital-Huston St Sidewalk	50,000	funds from OCIF	55,000	36,299	-299	46,144	36,627	35,612
16-3143	Materials & Services-Hardtop Maintenance	36,000	Sweeping, line painting, cold mix, recycled asphalt	36,000	8,198	2,802	641	1,470	
16-3144	Materials & Services-Loosetop Maintenance	9,000	calcium, grading, adding gravel to Sharpe St	11,000	43,077	-8,077	28,757	22,574	35,890
16-3145	Materials-Winter Sand	35,000	winter sand/salt + OGRA winter monitoring application	35,000	52,346	22,654	51,733	62,997	49,997
16-3145-1	Contract-Winter Control	80,000	snow removal contract	75,000	8,548	-2,048	7,251	1,879	1,586
16-3146	Materials & Services-Safety Devices	6,500		6,500	1,884	13,116	16,069	8,806	12,472
16-3147	Materials & Services-Roads	15,000	vehicle expenses/fuel/AORS certification	15,000	4,386	-786	3,834	3,558	3,553
16-3149	CNR Signal Maintenance	8,700	monthly road crossing fee + repair contingency	3,600	441	0	796	1,141	1,477
16-344	Streelights Capital Lease Interest	92	as per amortization schedule	441				25,114	31,109
16-345	Streelights-Materials & Services	30,000	Hydro + Realterm monthly maintenance charges	30,000	28,482	1,518	29,748	-4,292	
16-347	Capital-Main Street							10,000	
16-348	Transfer to Reserves-Roads	20,000	future construction projects	20,000	20,000	0	20,000		10,000
16-348-1	Capital-Tractor Replacement	12,900	Use \$5,000 tractor reserve & make payments for new tractor. 0% financing for 72 months without \$5,000 down. Cost without sweeper \$10,450 & \$5,000 down.	5,000	5,000				

2025 BUDGET						
June 2025						
Account Number	Account Name	2025 Budget	Comments	2024 Budget	2024 Actual as of December 31	2024 Variance
16-349	Roads-Interfunctional Machine Credit	7,500		7,500	-7,239	14,739
16-354	Community Bus-Operation Expenses		offsets charge to water & sewer			0
16-359	Transfer to Infrastructure General Reserve	95,894				
16-360	Transfer to Reserves-Truck	10,000		10,000	20,889	4,111
16-361	Sidewalk-Wages	25,575		25,000	20,889	11,592
16-364	Sidewalk-Materials	22,000		22,000	10,408	10,000
16-364-1	Transfer to Reserves-Huston St Sidewalk		fuel,tractor repairs, equip rentals,sidewalk edger			
16-374	Truck & Shop-Materials	20,000	hydro gas, security phone & internet and vehicle expenses ie: safety, repairs,laptop, 2 tablets	20,000	21,957	-1,957
16-374	Shop Furnace	4,500				0
16-374	Truck & Shop-PW Garage					0
16-374	Truck & Shop-Roads Need Study & consultant					0
16-375	CLIECA (OCWA)			7,500	4,246	0
80-121	2B Recovered-Streetlight Capital Lease	9,220		13,527	13,527	0
Total Expenses-Transportation Services		1,017,986		633,728	427,091	206,637
Expenditures-Water & Wastewater						
16-411	Sewer-Wages & Benefits	78,162		78,000	68,531	9,469
16-412	Sewer-Capital	20,000	sewer rehab-funds from OCIF	75,000	78,966	-3,966
16-412	Sewer-Capital		Camera Sanitary-funds from OCIF	55,000	41,487	
16-412	Sewer-Capital-Showers installed at PW Garage	3,500	Health & Safety	20,000	730	
16-412-1	Transfer to Reserve-Sewer					1,252
16-414	Sewer-Material & Services	90,000		90,000	88,748	-8,622
16-415	Sewer-Contracts	55,000		52,000	60,622	0
16-419	Sewer-Interfunctional Machine Charge			3,000	3,109	-109
16-427	Capital Asset Planning-Water & Wastewater	3,000			4,130	-4,130
16-428	Water-Interfunctional Machine Charge	4,200				5,552
16-429	Main St. Project					-9,510
16-431	Water-Wages & Benefits	98,658		92,000	90,440	1,560
16-432	Transfer to Reserve-Water-Manganese	20,000	transfer to reserve	20,000	20,000	0
16-432	Water-Capital-Yonge Street Watermain Replacement	648,900	expense covered through OCIF & CCBF			0
16-432	Water-Capital-Water Meter Update	25,000		20,000	18,822	1,178
16-432	Water-Capital-Truck Replacement					0
16-432-1	Transfer to Reserve-Water-Pumps	50,000	reserve for future pump replacement	53,998	44,518	9,480
16-433	Water-Leaks & Repairs-Wages	9,060		13,000	8,774	4,226
16-433-1	Water-Leaks & Repairs-Materials & Services	11,000		7,500	8,586	-1,086
16-434	Water-Materials & Services	81,000		81,000	99,649	-18,649
16-435	Water-Contracts & Financials	82,000		79,000	77,823	1,177
16-436	Water Conservation Rebates			100		100
16-437	Water Tower Inspection	5,000				
16-437-2	OIL C Loan Interest-Water Tower Debenture	12,540		13,950	13,833	117
16-447	Transfer to Reserves-Water-General	13,796	transfer to reserve			0
80-117	OIL C Loan-Water Standpipe Debenture	46,252		44,842	44,842	0
Total Expenses-Water & Wastewater		1,357,068		798,390	773,610	24,780
					745,579	633,638
						635,585

Account Number	Account Name	2025 Budget	Comments	2024 Budget	2024 Actual as of December 31	2024 Variance	2023 Actual	2022 Actual	2021 Actual
Expenditures-Environmental Services									
16-444	Waste Contract	86,800		66,000	67,854	-1,854	61,658	59,764	60,334
16-445	Recycling Contract	15,178		50,000	40,086	9,914	44,984	38,740	36,256
16-446	Hazardous Waste	4,500		4,500	3,048	1,452	3,329	3,445	4,412
16-451	Waste Disposal-Supplies	1,400	garbage tags	1,000	1,413				
16-454	Landfill-Tri R	59,419		53,082	38,937	14,145	43,468	33,513	27,381
16-4554	Recycling Materials	500		500		500	475	100	
16-457	Transfer to Reserve-Landfill	6,000		5,838	5,838	0	5,483	1,800	730
16-457	Transfer to Reserve-Landfill	2,500	% of TRI R net expenses	2,500	2,500	0	2,500	2,500	2,500
Total Expenses-Environmental Services		176,297		183,420	159,676	23,744	161,897	139,862	131,613
Expenditures-Almaguin Highlands Health Centre									
16-5401	Health Centre Wages & Benefits	61,000		80,000	78,475	1,525	44,903	36,585	31,288
16-5402	Hydro	23,352		35,000	28,533	6,467	23,975	23,656	35,310
16-5403	Natural Gas	7,650		10,000	6,542	3,458	6,398	7,981	5,977
16-5404	Fuel Oil	1,683		2,200	1,346	854			1,874
16-5406	Cleaning Materials	4,988		6,521	5,905	616	3,162	5,674	4,454
16-5406-1	Janitorial Contract	0		6,875	6,875	0	22,619	30,344	27,668
16-5407	Pest Control	750		1,000	1,077	-77	734	902	825
16-5408	Water & Sewer	1,875		2,404	2,647	-243	3,093	2,277	2,294
16-5409	Insurance	8,625		13,981	13,981	0	9,392	9,160	7,484
16-541	Health Centre-Roof over Elevator Shaft					0	4,800	3,596	14,129
16-541	Health Centre-Capital-Key System					0	2,667	2,601	
16-541	Health Centre-Backflow Preventer					0		3,943	
Building split rear- \$3,665, Fire panel-\$19,000,Fire pump controller-\$16,000,Retline sewer pipe-\$16,000 AC									
16-541	Health Centre-Capital	59,465	\$4,800						
16-5410	Snow Removal	5,500			4,331	-4,331	2,848	6,433	4,046
16-5411	Elevator R&M	5,500			7,701	-7,701	1,962	1,958	2,843
16-5413	Building Maintenance	30,000			33,289	-33,289	30,869	22,902	12,366
16-5416	Miscellaneous	1,875			2,000	-558	189		60
16-5418	Telephones	2,000			3,400	-58	3,790	3,004	2,936
16-542	Health Centre Loan Interest Payments					0		327	1,172
16-550	Transfer to Reserve-Health Centre	10,000	Building Reserve	10,000	10,000	0	10,000	10,000	10,000
80-110	2B Recovered-Health Centre Loan		loan paid in full October 2022			0		24,213	28,204
Total Expenses-Almaguin Highland Health Centre		224,263		173,381	206,718	-33,337	171,401	195,556	192,930
Expenditures-Medical Building									
16-5421	Medical Building Wages & Benefits	20,000					11,928		
16-5422	Hydro	5,870					7,992		
16-5423	Natural Gas	2,500					2,133		
16-5424	Fuel Oil	550							
16-5425	Cleaning Materials	1,500					1,054		
16-5426	Janitorial Contract	0					7,540		
16-5427	Pest Control	250					245		
16-5428	Water & Sewer	1,610					1,031		
16-5429	Insurance	7,311					3,131		
16-5430	Snow Removal	2,000					949		
16-5431	Building Maintenance	7,500					3,092		
16-5432	Property Taxes	8,500		8,370	8,178	192	7,964	7,752	8,078
16-5433	Miscellaneous	625							
16-542	Medical Building-Capital	5,000	hydro meter - connection				8,804		
Total Expenses-Medical Building		63,216		8,370	8,178	192	55,863	7,752	8,078

Account Number	Account Name	2025 Budget	Comments	2024 Budget	2024 Actual as of December 31	2024 Variance	2023 Actual	2022 Actual	2021 Actual
Expenditures-Other Health Services									
16-518	Health Unit Levy	31,188		29,703	29,703	0	28,837	26,266	25,432
16-520	Land Ambulance	30,245		29,493	29,493	0	28,690	27,562	26,217
16-521	OTN Contributions					0		500	500
16-5410	Muskoka & Area Ontario Health Team	1,000	Healthcare HR Recruiter - 3 year commitment as per resolution #2022-250 & #2021-145	1,000	1,000	0	1,000		
16-5410	Family Health Team donation					0	16,123		
16-551	Cemetery Wages & Benefits	8,000		7,000	8,301	-1,301	6,318	6,042	3,742
16-554	Cemetery Materials & Services	3,500	includes cemetery document linking to CGIS	3,000	2,887	113	2,988	2,831	2,363
Total Expenses-Other Health Services		73,933		70,196	71,384	-1,188	83,956	63,201	58,254
Expenditures-Social & Family Services									
16-618	General Assistance Levy-Parry Sound DSSAB	38,110		36,909	36,909	0	35,943	35,058	35,077
16-626	Seniors Centre	11,000	snow removal insurance, \$2,000 donation	11,000	12,304	-1,304	8,742	10,623	9,363
16-628	Eastholme Levy	32,187	estimated 3% increase	31,553	31,553	0	30,833	29,842	30,496
16-638	Almaguin Manor-loan interest	48,314			49,383		50,702		
Total Expenses-Social & Family Services		129,611		79,462	130,149	-50,687	126,220	75,523	74,936
Expenditures-Arena									
16-721	Arena Wages & Benefits	298,420		255,600	256,556	-956	230,923	186,140	111,321
16-723	Arena Bad Debt Expense					0		85	
16-724-1	Audit & Accounting	5,500		4,360	5,300	-940	4,704	3,010	2,515
16-724-10	Insurance	48,595		43,778	45,096	-1,318	39,218	35,445	26,818
16-724-2	Telephone/Internet	3,000		2,200	2,861	-661	1,958	1,488	1,635
16-724-3	Hydro	66,000		58,301	65,906	-7,605	58,278	51,147	36,086
16-724-4	Natural Gas	19,000		22,675	16,054	6,621	19,148	17,534	6,672
16-724-5	Water & Sewer	9,000		7,825	7,965	-140	4,493	3,130	2,558
16-724-6	Ice Plant	19,575		19,575	25,328	-5,753	10,769	22,416	15,971
16-724-7	Building Maintenance	22,500		25,000	26,322	-1,322	21,236	20,110	17,578
16-724-8	Cleaning Supplies	8,500		6,400	7,768	-1,368	6,216	3,169	698
16-724-9	Zanboni	14,500		13,900	11,285	2,615	8,990	13,811	5,617
16-724-90	Covid Related Expenses					0		1,294	1,294
16-724-91	Office Supplies & Equipment	7,000		6,500	6,381	119	6,379	6,628	2,880
16-724-92	Fire Safety	3,550		3,500	3,263	237	3,805	3,505	2,893
16-724-93	Snow Removal	6,000		5,750	2,197	3,553	1,898	5,360	2,385
16-724-94	Elevator	3,000		2,945	1,727	1,218	577	2,441	3,396
16-724-95	Skate Sharpener	600		600	171	429	410	270	111
16-724-96	Booth Supplies	12,825		7,500	17,038	-9,538	13,285	6,215	1,726
16-724-97	Training	4,500		4,500	4,856	-2,075	2,288	2,287	317
16-724-98	Ag Society-Fall Fair Tents	5,000		4,500		-356	3,946		
16-724-98-	Asbestos Survey				5,500				
16-724-99	First Aid Supplies	500				0			227
80-123	2B Recovered-Telephone					0			1
16-725-2	Interest on Telephone Capital Lease		compressor #2 replacement, upgrade relief pipe & stack, generator repairs, floor machine scrubber, lintel repairs, garage door replacement			0			
16-725	Capital	132,100		134,250	109,981	24,269	109,803	64,558	34,334
Total Expenses-Arena		689,665		629,659	623,630	6,029	548,324	448,749	277,033

Account Number	Account Name	2025 Budget	Comments	2024 Budget	2024 Actual as of December 31	2024 Variance	2023 Actual	2022 Actual	2021 Actual
Expenditures-Other Recreation & Cultural									
16-705	Parks Capital	2,500	aerator for ball diamond	7,500	1,435	-3,132	35,929	17,444	4,216
16-711	Parks Wages & Benefits	50,247		45,000	48,132	-1,817	47	41,293	27,510
16-713	Walking Bridge Expenses	2,000		2,000	183	1,817			747
16-714	Parks-Materials & Services	10,000	2024-new shingles or steel roof-Stan Darling Park	10,000	11,805	-1,805	7,101	11,573	6,143
16-715	Parks-Dog Park Capital	5,000				0	74	425	
16-715-1	Transfer to Reserve-Dog Park	375				0			
16-718	Transfer to Reserve-Parks	2,500		2,500	2,500	0	2,500	2,500	2,500
16-719	Transfer to Reserve-Walking Bridge	50,000	as per Bridge Inspection	5,000	5,000	0	5,000	5,000	5,000
16-720	Transfer to Reserve-Mower	5,000		5,000	5,000	0			
16-726	Transfer to Reserve-Arena	9,000	% of net expenditures	5,902	5,902	0	5,704	5,245	5,437
16-731	Recreation Programs-Wages & Benefits	11,220		21,000	8,208	12,792	25,257	60,740	53,811
16-734	Recreation Programs-Materials & Services	18,695	Insurance, Bookking, materials	15,115	15,277	-162	13,874	15,721	13,441
16-734-1	Recreation - Travel Baseball	700							
16-735	Recreation-Capital		soccer nets	3,000	1,279	1,721			
16-741	Theatre Wages & Benefits	16,519		16,195	16,724	-529	12,518	10,157	
16-743	Theatre-Confection Supplies	4,500		4,000	5,883	-1,883	5,835	2,993	
16-744	Theatre-Other Materials & Services	15,700	distributor fees, shipping, booking services, countertops	14,200	14,175	25	11,489	10,051	2,025
16-750	Youth Group-Supplies	20,000							
16-754	Ball Diamonds-Materials	3,500	insurance,hydro,contingency	3,500	3,319	181	3,523	2,157	4,916
16-754	Ball Diamonds-Capital		upgrade - Field of Dreams grant funding (\$50,000)						
16-760	Arts Centre-Materials & Capital		Arts Centre was sold in 2021	76,467	77,338	-871			742
16-764	Arts Centre-Hydro					0			1,226
16-790	Museum-Donation	5,000		5,000	5,000	0	5,000	5,000	5,000
16-794	Library	77,154		73,646	73,646	0	69,929	61,807	54,721
16-794-1	New Library Project	9,765		12,500	2,735	9,765			
16-795	Library-Building Maintenance	3,500		3,500	797	2,703	3,401	646	393
16-797	Transfer to Reserve-Library Building	3,113		3,113	3,113	0	3,113	3,113	
Total Expenses-Other Recreation & Cultural		325,988		334,138	307,451	26,687	210,294	255,865	187,828
Expenditures-Economic Development									
16-805	Tourism Development	7,700	TODS & highway sign replacement	4,000	3,541	459	3,624	5,206	6,424
16-815	Planning/Economic Development		OP/Zoning By-law \$20,000, surveys \$17,000,general consulting						
16-816	Planning Board Contribution	40,000		40,000	3,125	36,875	10,912	43,767	54,035
16-818	Community Improvement Plan		No known planning board contribution requested			0			
16-819	Downtown Revitalization	3,500	flowers	3,500	3,330	170	3,464	2,884	18,170
16-820	Kawartha Market Project-FEDNOR/NOHFC Funded					0	12,466	85,310	3,523
16-821	Waterfront Development	2,000	spring/fall dock placement	2,000	1,830	170	1,830	103,147	
16-825	Cost of Land Sales				9,828		26,883		
16-826	Appraisals				6,106	-6,106			
16-841	Economic Development-Wages	7,000	staff time for locates	7,000	5,666	1,334	6,013	7,777	144
16-844	Economic Dev/Community Dev Officer	19,142	as per budget prepared by ACED	21,181	19,980	1,201	15,307	10,000	10,000
16-845	GIS (Geospatial Information System)	10,000		9,200	9,649	-449	8,922	8,596	7,994
16-846	Lagoon Study	25,000	estimated share of \$637,900 study	25,000	25,000				
16-861	Welcome Centre Wages & Benefits	1,200	PW minor repairs	1,200	103	1,097	1,095	935	20
16-864	Welcome Centre-Materials	10,500	hydro,gas,insurance	10,000	14,741	-4,741	9,196	9,762	3,902
16-865	Win This Space Program					0		9,308	
16-874	Winter Carnival								
16-875	Special Events		Seniors Tea/May 24 Celebration/Canada Day/Fair/Winter Banners						
16-876	Strategic Plan Implementation	15,785		10,750	11,996	-1,246	8,572	6,524	
16-843-1	Transfer to Reserve-Community Improvement 2022		2025 work to be started in house program cancelled in 2023			0		31,830	50,000
Total Expenses-Economic Development		141,827		133,831	89,895	43,936	108,284	325,046	154,112

2025 BUDGET
June 2025

Account Number	Account Name	2025 Budget	Comments	2024 Budget	2024 Actual as of December 31	2024 Variance	2023 Actual	2022 Actual	2021 Actual
Expenditures-Education									
18-911	Education Taxes-English Public	166,798		166,383	166,537	-2,154	166,398	166,848	167,937
18-912	Education Taxes-English Separate	23,728		23,340	23,574	-234	23,380	22,967	22,564
18-913	Education Taxes-French Public	9,652		10,005	9,597	408	10,020	9,418	9,264
18-914	Education Taxes-French Separate	21,236		21,509	21,109	400	21,554	22,809	22,846
Total Expenses-Education		223,414		221,237	222,817	-1,580	221,352	222,042	222,611
TOTAL EXPENSES		6,280,321		4,873,507	4,530,574	342,833	4,278,583	4,063,745	3,815,574
TOTAL REVENUES		6,280,321		4,929,640	4,775,207	154,433	4,419,417	4,368,312	4,190,995
surplus/deficit		0		56,133	244,533		140,834	304,566	375,421