

**THE CORPORATION OF THE VILLAGE OF BURK’S FALLS  
BY - LAW NO. 20-2026**

**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 2026**

**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 2026 taxation year;

**AND WHEREAS** all property assessment rolls on which the 2026 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 2026:

- 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 2026 current municipal budget be adopted in the following amounts:

EXPENDITURES (MUNICIPAL)	<b>\$ 5,186,295</b>
WATER & WASTEWATER	<b>\$ 1,145,863</b>
PUBLIC/SEPARATE (EDUCATION)	<b>\$ 225,335</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,557,493</b>

**THE CORPORATION OF THE VILLAGE OF BURK’S FALLS  
BY - LAW NO. 20-2026**

TAXATION AND PAYMENT IN LIEU (GENERAL PORTION)	<b>\$ 1,707,543</b>
WATER & WASTEWATER	<b>\$ 1,145,863</b>
 TAXATION (SCHOOL PORTION)	 <b>\$ 225,335</b>
 OTHER REVENUE	 <b>\$ 3,478,752</b>
 <b>TOTAL REVENUES</b>	 <b>\$ 6,557,493</b>

4. a) For the year 2026, 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	0.01881926	0.00017560	0.00153000	0.02052486
Multi-Residential	0.02216532	0.00020682	0.00153000	0.02390214
New Multi-Residential	0.02070119	0.00019316	0.00153000	0.02242435
Commercial Occupied	0.02070119	0.00019316	0.00880000	0.02969435
Commercial Excess Land	0.01449083	0.00013521	0.00880000	0.02342604
Commercial Vacant	0.01449083	0.00013521	0.00880000	0.02342604
Industrial Occupied	0.02673088	0.00024942	0.00880000	0.03578030
Industrial Excess Land	0.01737507	0.00016212	0.00880000	0.02633719
Industrial Vacant	0.02468062	0.00023029	0.00880000	0.03371091
Pipeline	0.01613940	0.00015059	0.00880000	0.02508999
Aggregate Extraction	0.02175109	0.00020296	0.00511000	0.02706405
Managed Forest / Farmland	0.00470482	0.00004390	0.00038250	0.00513122
Commercial PIL	0.02070119	0.00019316	0.00880000	0.02969435

- 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, 2026.
- 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 2026.
6. THAT the 2026 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 12th DAY OF MAY 2026.**

SEAL

\_\_\_\_\_  
Mayor Chris Hope

\_\_\_\_\_  
CAO-Clerk Denis Duguay

2026 BUDGET  
May 2026

Account Number	Account Name	2026 Budget	Comments	2025 Budget	2025 Actual as of Dec 31st	2025 Variance	2024 Actual	2023 Actual	2022 Actual
<b>Taxation &amp; Payments in Lieu</b>									
14-310-00	General Levy	1,652,636	4% tax levy increase	1,562,950	1,597,657	-34,707	1,502,837	1,434,370	1,391,153
14-310-00	Supplementaries-Estimated	10,000		10,000		10,000			
15-210-00	Payments-in-Lieu	20,000		18,551	18,255	296	17,673	18,551	18,568
15-230-00	Grant in Lieu-Power Dam	7,658		7,658	7,658	0	7,658	7,658	7,658
15-231-00	Special Levy-Local Hospital Share	15,800		15,000	15,626	-626	15,262	15,172	
15-250-00	PIL-Railway ROW	1,449		1,449	1,449	0	1,449	1,449	
14-110-00	Education Taxes-English Public	170,847		168,798	171,316	-2,518	168,537	166,398	166,848
14-111-00	Education Taxes-French Public	9,339		9,652	9,325	327	9,597	10,020	9,418
14-210-00	Education Taxes-English Separate	21,663		23,728	21,793	1,935	23,574	23,380	22,967
14-211-00	Education Taxes-French Separate	23,486		21,236	23,455	-2,219	21,109	21,554	22,809
<b>Total Taxation &amp; Payments in Lieu</b>		<b>1,932,878</b>		<b>1,839,022</b>	<b>1,866,534</b>	<b>-27,512</b>	<b>1,767,696</b>	<b>1,698,552</b>	<b>1,639,421</b>
<b>Revenues-Water &amp; Wastewater</b>									
15-100-00	Water Billings-Burk's Falls	302,087	2.5% utilities rate increase	294,719	295,551	-832	287,531	277,293	275,397
15-120-00	Water Service Surcharge	80,500		80,000	80,327	-327	79,677	78,885	77,573
15-125-00	Water Connections & Services	20,000		20,000	21,315	-1,315	11,822	15,409	10,996
15-130-00	Water Billings-Armour	32,974		31,270	29,610	1,660	30,508	27,724	25,440
15-150-00	Sewer Billings	280,719		262,179	273,872	-11,693	243,620	249,546	244,230
15-517-00	OCIF Formula Based Grant	30,000	sewer rehab	20,000	26,716	-6,716	120,453	96,723	
15-517-00	OCIF Formula Based Grant	157,538	Yonge Street-water parts	518,900					
15-517-00	OCIF Formula Based Grant	20,000	Elm Street-water parts						
15-535-00	Canada Community-Building Fund (Gas Tax)-Water			130,000		130,000			
15-791-00	From Water Reserve	222,045							
<b>Total Revenues-Water &amp; Wastewater</b>		<b>1,145,863</b>		<b>1,357,068</b>	<b>727,391</b>	<b>629,677</b>	<b>773,611</b>	<b>745,580</b>	<b>633,636</b>
<b>Revenues-General Government</b>									
15-310-00	General Government-Miscellaneous	6,000		5,000	6,737	-1,737	24,944	38,358	-33,801
15-310-00	General Government-Miscellaneous			16,215					
15-311-00	RV Dumping Station	800		750	755		770	400	
15-325-00	Provincial Offences	3,000		3,000		3,000	1,324	2,808	1,570
15-326-00	Correctional Services Transport	733		656	617	39	497	491	164
15-327-00	Policing Revenue	3,200		3,000	3,069	-69	2,035	2,527	1,467
15-330-00	By-law Fines	1,300		800	1,125	-325	400	50	35
15-370-00	Arena Fundraising-Zamboni, Timeclock						140	121	
15-380-00	Park Donations & Parkland Use Fund							200	
15-381-00	Planning/Severances/Zoning	5,000		5,000		5,000		1,550	4,000
15-384-00	Roads Revenue	17,500	includes funeral home sidewalk	2,500	670		2,396		
15-385-00	Community Bus								2,045
15-790-00	Transfer from Reserve-General								11,615
15-402-00	Provincial Gov't-Unconditional Grants								4,419
15-501-00	Ontario Municipal Partnership Fund	742,400		669,300	669,300	0	608,100	577,000	577,000
15-503-00	Stewardship Ontario						20,945	21,158	18,530
15-503-10	Circular Materials	300	funding for newsletters	300	272				
15-504-00	NOHFC Grant - Intern						18,601	15,481	
15-505-00	Donations				800				
15-536-00	Gas Tax Revenue-Roads							41,640	28,493
15-720-00	Licenses & Permits	3,200		2,200	3,200	-1,000	1,554	2,384	2,243

**2026 BUDGET  
May 2026**

Account Number	Account Name	2026 Budget	Comments	2025 Budget	2025 Actual as of Dec 31st	2025 Variance	2024 Actual	2023 Actual	2022 Actual
15-721-00	Garbage Tags	2,400		2,000	2,384		1,919	1,385	2,361
15-722-00	Food Cycler							278	790
15-725-00	Aggregate Resource Royalty	1,000		1,000	500	500	478		
15-730-00	Rentals	12,000	Library, Upstairs Office	12,000	6,963	5,037	9,236	10,605	8,304
15-750-00	Current Interest & Penalties	40,000		40,000	34,491	5,509	32,197	36,489	33,272
15-760-00	Interest Income (General Account)	40,510		65,000	26,159	38,841	54,349	52,960	17,023
15-761-00	Interest Income (Elevator Loan)		Loan paid in full November 2025	342	342	0	1,066	1,757	177
15-762-00	Interest Income (Manor Debenture)	52,416		53,261	53,261	0	54,084	54,885	
15-770-00	Sales	5,000		5,000	1,049	3,951	77,699	15,319	26,899
15-775-00	General Municipal Donations								200
15-780-00	Lakeland Holdings Dividends	33,400		66,800	66,800	0	66,800	66,800	66,800
15-790-00	Transfer from Reserve-General						170,252		42,085
15-795-00	Prior Years Surplus	146,552	2025 Surplus	244,533	244,533	0	140,834	294,901	405,145
15-816-00	NOHFC Grant-Dock Capital Project								92,833
15-817-00	Cannabis Implementation Fund						8,233		
15-820-00	Kawartha Market Initiative-FedNOR								15,784
15-820-00	Kawartha Market Initiative-NOHFC								12,127
15-821-00	Welcome Centre Rent Revenue	12,500		10,768	9,601		6,435	4,680	
15-790-00	Transfer from Reserve-General		Asset Management Plan	30,000		30,000	35,038	110,243	
15-790-00	Transfer from Reserve-General	1,982					15,768		36,032
15-790-00	Transfer from Reserve-General		Compensation Review	20,000	13,010				
15-790-00	Transfer from Reserve-General		Dog Park		2,270				
15-790-00	Transfer from Reserve-General		Washroom Upgrade		20,000				
15-825-00	Canada Summer Jobs	4,928	summer student grant	5,504		5,504			1,817
15-826-00	Summer Experience Program	19,140	summer student grant	22,446		22,446	2,971	2,300	1,813
15-876-00	Driftscape Revenue								100
<b>Total Revenues-General Government</b>		<b>1,155,261</b>		<b>1,287,375</b>	<b>1,167,908</b>	<b>119,467</b>	<b>1,359,065</b>	<b>1,356,770</b>	<b>1,381,342</b>
<b>Revenues-Arena</b>									
15-372-20	Arena Revenue-Ice & Floor Rentals	176,250		150,150	195,016	-44,866	159,374	128,648	82,543
15-372-30	Arena Revenue-Public Skating			3,650	205	3,445	1,827	6,920	2,052
15-372-40	Arena Revenue-Hall Rentals	10,250		8,250	13,335	-5,085	8,745	8,614	7,550
15-372-50	Arena Revenue-Sign Rentals	8,850		8,850	7,751	1,099	3,321	1,801	2,342
15-372-60	Arena Revenue-Skate Sharpening			1,350	130	1,220	87	1,382	266
15-372-70	Arena Donations	2,700		300	1,013	-713	500	500	800
15-372-80	Arena Revenue-Snack Booth	27,000		28,500	24,949	3,551	31,818	27,348	6,654
15-372-90	Arena Revenue-Other Revenue				2,239				3,000
15-672-00	Armour Arena Contribution	183,380		162,872	137,224	25,648	138,299	123,014	114,514
15-672-10	Ryerson Arena Contribution	183,380		162,872	137,224	25,648	138,299	123,014	114,514
<b>Total Revenues-Arena</b>		<b>591,810</b>		<b>526,794</b>	<b>519,086</b>	<b>7,708</b>	<b>482,270</b>	<b>421,241</b>	<b>334,235</b>

		<b>2026 BUDGET</b>							
		<b>May 2026</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>2026 Budget</b>	<b>Comments</b>	<b>2025 Budget</b>	<b>2025 Actual as of Dec 31st</b>	<b>2025 Variance</b>	<b>2024 Actual</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<b>Revenues-Recreation &amp; Cultural Programs</b>									
15-373-10	Recreation-Other Programs	1,993		1,200	1,155	45	369	40	533
15-373-00	Recreation-Travel Baseball			700	687				
15-375-00	Recreation-Baseball & Soccer	8,158		11,390	7,983	3,407	9,213	7,697	6,027
15-375-10	Recreation-Ball Diamond Rentals	2,500		3,000	2,447	553	310		105
15-375-20	Recreation-Ball Field Advertising	450			450				
15-377-00	Recreation Donations						3,380		340
15-400-00	Canada Day Grant	3,000		1,970	1,970	0	1,560	500	500
15-374-00	Theatre Revenues	30,000		30,000	16,033	13,967	26,853	30,596	25,313
15-376-00	Theatre Donations/Sponsors	2,250			372	-372			26
15-391-00	Youth Group	40,369		20,000	1,124	18,876			
15-874-00	Winter Carnival Revenue				920	0			
15-875-00	Special Events Revenue	10,570		9,740	6,679	3,061	7,124	1,076	3,060
<b>Total Revenues-Recreation &amp; Cultural Programs</b>		<b>99,290</b>		<b>78,920</b>	<b>39,820</b>	<b>39,100</b>	<b>48,809</b>	<b>39,909</b>	<b>35,904</b>
<b>Revenues-Health Centre</b>									
15-540-00	Health Centre Rental Revenue	129,000		141,138	126,191	14,947	205,219	113,409	160,945
15-543-00	Health Centre-Donations	500		500	600	-100	475	517	1,876
15-544-00	Health Centre-Other Revenue	1,000		1,000	486	514	3,232	4,513	4,459
15-545-00	AHHC-Municipal Contributions	45,000		45,000	22,425	22,575	47,220	16,117	45,263
15-546-00	AHHC-Physician Recruitment-Municipalities							6,290	
<b>Total Revenues-Health Centre</b>		<b>175,500</b>		<b>187,638</b>	<b>149,702</b>	<b>37,936</b>	<b>256,146</b>	<b>140,846</b>	<b>212,543</b>
<b>Revenues-Medical Building</b>									
15-540-10	Medical Building Rental Revenue	104,000		95,785	82,298			55,466	
15-544-09	Shared Service Property Maintenance	22,800							
15-544-10	Medical Building-Other Revenue								
<b>Total Revenues-Health Centre</b>		<b>126,800</b>		<b>95,785</b>	<b>82,298</b>	<b>13,487</b>	<b>0</b>	<b>55,466</b>	<b>0</b>
<b>Revenues-Capital Projects</b>									
15-790-00	Transfer From Reserve-General		Tractor	5,000	5,000	0			
15-790-00	Transfer From Reserve-General		PW Garage Addition						24,000
15-790-00	Transfer From Reserve-General		Fire Burn Bldng	5,720					
15-507-00	Field of Dreams Grant						50,000		
15-790-00	Transfer From Reserve-General	3,002	Theatre Fan				27,332		
15-536-00	Canada Community-Building Fund (Gas Tax)-Roads	387,463	Yonge Street						
15-509-00	OCIF Formula Based Funding-Yonge Street Rehabilita	725,839			22,895			-52,493	69,431
15-508-10	ICIP Grant-COVID-19 Resilience			67,650	68,374	-724			27,800
15-508-20	Community Emergency Preparedness Grant	45,000	Digital Sign Board						
15-509-40	ROD Funding	10,000	strategic plan						
15-509-00	OCIF Formula Based Funding-Roads	69,000	to offset Elm St resurface, guardrail end treatments,						
15-401-00	Prov Gov't Conditional Grants-Pothole Prevention	38,000	funeral home sidewalk	50,000	100,443	-50,443	10,278	13,546	
15-511-00	NORDS Fund	51,787		347,805	299,607				
15-568-00	Explorer's Edge Funding			1,500	1,509				
15-569-00	NECO Funding			1,500	1,500				10,000
<b>Total Revenues-Capital Projects</b>		<b>1,330,091</b>		<b>479,175</b>	<b>499,328</b>	<b>-20,153</b>	<b>87,610</b>	<b>-38,947</b>	<b>131,231</b>
<b>TOTAL REVENUES</b>		<b>6,557,493</b>		<b>5,851,777</b>	<b>5,052,067</b>	<b>799,710</b>	<b>4,775,207</b>	<b>4,419,417</b>	<b>4,368,312</b>

**2026 BUDGET  
May 2026**

Account Number	Account Name	2026 Budget	Comments	2025 Budget	2025 Actual as of Dec 31st	2025 Variance	2024 Actual	2023 Actual	2022 Actual
<b>Expenditures-General Government Council</b>									
16-111-00	Council Remuneration	69,500		65,340	57,783	7,557	62,404	62,404	65,602
16-114-00	Council Materials & Supplies	12,000	Conferences/meeting expenses	12,000	4,090	7,910	5,032	4,245	3,996
<b>Administration</b>									
16-121-00	Administration Wages & Benefits	484,537	as per wage calculation	455,000	472,508	-17,508	441,246	376,778	341,577
16-124-10	Special Legal Fees	11,000		11,000	13,356	-2,356	10,716	4,352	5,880
16-124-25	Covid Related Expenses								6,690
16-124-30	Insurance Claim-Office Entrance								125,117
16-124-40	Insurance Claim-Network								4,052
16-124-50	Insurance Claim-Welcome Centre							20,034	
16-124-11	Office Telephone	1,650		1,650	2,589	-939	1,779	992	930
16-124-12	Office Natural Gas	4,350		4,350	3,152	1,198	2,824	4,159	4,100
16-124-13	Office Hydro	3,000		3,000	3,207	-207	2,604	2,467	2,448
16-124-14	Office Internet	1,700		1,700	1,429	271	1,514	1,388	1,640
16-124-15	Memberships	4,200		4,000	3,940	60	3,595	3,325	3,523
16-124-16	Website Maintenance	2,000	training/hosting fees	2,000	890	1,110	562	543	486
16-124-17	Computers & Support	30,139		28,000	30,815	-2,815	25,503	27,980	23,691
16-124-18	Office Supplies	20,000	includes new projector \$2,500 & 8 Council room chairs \$2,500	15,000	14,016	984	15,834	13,693	15,982
16-124-19	Seminars & Workshops	8,500		8,500	5,678	2,822	3,889	5,478	8,942
16-124-20	Advertising	1,000		1,000	1,235	-235	1,018	2,964	1,742
16-124-21	Property Taxes	1,590	Village of Burk's Falls (Fowler land)	1,590	1,624	-34	1,567	1,512	1,872
16-124-22	Honorariums	75	\$75/volunteer	100	75	25	75	75	225
16-124-23	Building Maintenance	8,000	includes \$2,850 repair broken pipe	8,000	2,659	5,341	4,332	1,993	4,447
16-125-1	Office Cleaning Contract						1,119	4,884	4,884
16-126-00	Financing Expenses-Bank Charges	5,500		5,500	3,944	1,556	6,067	3,723	3,360
16-128-00	Assessment Services	15,991		15,499	15,499	0	15,161	15,070	15,230
16-129-00	Tax Write-Offs	2,000		2,000	3,034	-1,034	1,047	3,651	925
16-132-00	Insurance	45,941		46,358	47,526	-1,168	51,823	47,715	43,576
16-133-00	Election	10,000	Election & share of Joint Audit Compliance remuneration	2,500	573	1,927	125	144	4,589
16-135-00	Contract-Corporate Management	5,000	Integrity Commissioner	5,000	1,030	3,970		3,478	1,326
16-136-00	Audit & Legal Fees	53,000	estimated for 2026	50,000	52,911	-2,911	43,849	38,875	32,539
16-137-00	Reserves-General Government Integrity Comissioner	10,000	Integrity Commissioner reserve	10,000	10,000	0	10,000	10,000	
16-137-00	Reserves-Server Replacement	5,000		5,000	5,000	0	5,000		
16-144-00	Intern						24,993	21,229	
16-145-00	Capital Asset Planning	5,000		30,000	28,949	1,051	35,038	729	590
16-146-00	Asbestos Survey						15,768		
16-147-00	Capital-Washroom Renovations & Generator			67,650	85,441	-17,791		168	28,289
16-147-10	Capital-Asbestos Abatement	5,500		5,500		5,500			
16-147-2	Capital-Furnace Replacement			7,900	9,291	-1,391			
16-152-00	Compensation Review			25,000	18,010	6,990			
16-158-00	Donations	4,500		4,500	2,430	2,070	2,504	2,716	1,491
16-158-10	Donation-Ag Society Fall Fair Tents	1,750		5,000	5,434	-434	4,856	3,946	
16-159-00	Reserves-Local Hospital Share	15,800	Commitment to Huntsville & Bracebridge new hospitals	15,000	15,626	-626	15,261	15,000	
<b>Total Expenses-General Government</b>		<b>848,223</b>		<b>924,637</b>	<b>923,744</b>	<b>893</b>	<b>817,105</b>	<b>705,710</b>	<b>759,741</b>

2026 BUDGET  
May 2026

Account Number	Account Name	2026 Budget	Comments	2025 Budget	2025 Actual as of Dec 31st	2025 Variance	2024 Actual	2023 Actual	2022 Actual
<b>Expenditures-Protection to Persons</b>									
16-213-00	Regional Training Officer	4,885		4,771	4,808	-37	4,877	4,771	4,771
16-214-00	Fire Department	185,865		158,261	141,681	16,580	352,661	127,190	196,577
16-214-10	Fire Hall Property Purchase	19,841							
16-214-11	Fire Hydrants	1,000		1,000		1,000	733	230	
16-214-20	Nelson Pumphouse Wages	2,000		2,000	1,165	835	1,171	8,909	1,469
16-214-30	Reserves-Fire	14,000		14,000	14,000	0	13,741	10,042	4,486
16-214-30	Reserves-Fire (Surplus)	13,481					16,407	10,580	13,307
16-214-30	Reserves-Pumper Truck							30,000	
16-214-31	Fire Burn Building	2,000		10,079	10,079		5,720		
16-214-40	Pumphouse Materials	8,500		6,500	12,033	-5,533	6,546	166,914	19,461
16-214-50	Pumphouse Contract	500		500		500			
16-214-51	Capital-Asbestos Abatement	5,000		5,000					
16-220-00	Policing Contract	291,654		262,751	262,752	-1	259,212	290,195	235,859
16-221-00	OPP Detachment Board	1,140	insurance,programming,association fee	700	307				
16-241-00	Building Inspector								
16-244-00	By-law Enforcement	30,000	BLEO & OSPCA	28,500	25,791	2,709	21,390	25,473	21,688
16-244-10	By-law Enforcement-Vehicle Purchase		shared cost with South River & Strong				8,233		
16-248-00	Communication Tower	110		110		110			
16-251-00	Crossing Guards Wages	8,000		5,800	5,582	218	5,681	5,509	5,335
16-264-00	Emergency Measures-Materials	3,500		3,500	944	2,556	912	1,021	1,295
16-265-00	Emergency Measures-Contract	4,800		4,800	4,998	-198	542	824	
16-265-10	Emergency Measures-Capital	45,000	Digital Sign Board						
16-266-00	911 Civic Addressing	600		600		600		37	1,469
<b>Total Expenses-Protection to Persons</b>		<b>641,876</b>		<b>508,872</b>	<b>484,140</b>	<b>24,732</b>	<b>697,826</b>	<b>681,695</b>	<b>505,717</b>
<b>Expenditures-Transportation Services</b>									
16-311-70	Road Wages	133,300		133,300	116,057	17,243	111,920	112,204	94,541
16-314-01	Armstrong Bridge Rehabilitation 2019/2020							1,539	452
16-314-10	Materials & Services-Bridges & Culverts	10,000	Bridge Study	25,000	18,125	6,875	18,513	11,309	25,905
16-314-20	Materials & Services-Roadside Maintenance	14,000	Ditching, roadside mowing, catchbasin repairs & cleaning	14,000	4,905	9,095	3,931	7,828	13,045
16-314-21	Ontario Street Sidewalk Repair						10,278		
16-314-23	Yonge Street Reconstruction	1,113,302		347,805	28,114	319,691			32,483
16-314-24	Capital-Micro-Sealing							41,640	28,493
16-314-25	Capital-Huston St Sidewalk			50,000	72,392				
16-314-26	Capital-Resurface Victoria Street				131,396				
16-314-27	Capital-Resurface Ontario Street				140,097				
16-314-28	Capital-Chipper for Tractor	5,000							
16-314-29	Capital-Guardrail End Treatments	30,000							
16-314-32	Capital-Resurface Elm Street	24,000							
16-314-31	Capital-Funeral Home Sidewalk	35,000							
16-314-30	Materials & Services-Hardtop Maintenance	36,000	Sweeping, line painting, cold mix, recycled asphalt	36,000	34,988	1,012	36,299	46,144	36,627
16-314-40	Materials & Services-Loosetop Maintenance	9,000	calcium, grading	9,000	1,282	7,718	8,198	641	1,470
16-314-50	Materials-Winter Sand	38,000	winter sand/salt + OGRA winter monitoring application	35,000	31,290	3,710	43,077	28,757	22,574
16-314-51	Contract-Winter Control	80,000	snow removal contract	80,000	91,978	-11,978	52,346	51,733	62,997
16-314-60	Materials & Services-Safety Devices	6,500		6,500	4,640	1,860	8,548	7,251	1,879
16-314-70	Materials & Services-Roads	15,000	vehicle expenses/fuel/AORS certification	15,000	1,680	13,320	1,884	16,069	8,806
16-314-90	CNR Signal Maintenance	8,700	monthly road crossing fee + repair contingency	8,700	4,386	4,314	4,386	3,834	3,558
16-344-00	Streetlights Capital Lease Interest			92	92	0	441	796	1,141
16-345-00	Streetlights-Materials & Services	14,000	hydro + maintenance	30,000	25,211	4,789	28,482	29,748	25,114
16-347-00	Capital-Main Street								-4,292
16-348-00	Reserves-Roads Construction	20,000	future construction projects	20,000	20,000	0	20,000	20,000	10,000
16-348-10	Capital-Tractor Replacement			12,900	69,211	-56,311	5,000		
16-384-00	Kubota Tractor Loan Payments	12,138							

2026 BUDGET  
May 2026

Account Number	Account Name	2026 Budget	Comments	2025 Budget	2025 Actual as of Dec 31st	2025 Variance	2024 Actual	2023 Actual	2022 Actual
16-349-00	Roads-Interfunctional Machine Credit	-7,500	offsets charge to water & sewer	7,500	-8,751	16,251	-7,239	-8,270	-8,352
16-354-00	Community Bus-Operation Expenses								6,204
16-359-00	Reserves-Infrastructure General			94,894	94,394				
16-360-00	Reserve-Truck	10,000		10,000	10,000		10,000		
16-360-10	Reserve-Bucket Truck	25,000							
16-360-20	Reserve-Tractor	5,000							
16-361-00	Sidewalk-Wages	26,087		25,575	22,798	2,777	20,889	18,721	19,068
16-364-00	Sidewalk-Materials	15,000	fuel,tractor repairs, equip rentals	22,000	4,933	17,067	10,408	7,064	5,830
16-364-10	Reserves-Huston St Sidewalk							10,000	
16-374-00	Truck & Shop-Materials	20,000	hydro,gas,security,phone & internet and vehicle expenses ie: safety, repairs	20,000	25,360	-5,360	21,957	16,419	12,693
16-374-00	Shop Furnace			4,500	3,867				
16-374-00	Truck & Shop-PW Garage							11,209	25,742
16-374-00	Truck & Shop-Roads Need Study & consultant							14,145	
16-375-00	CLI-ECA (OCWA)				1,567		4,246		
80-121-00	2B Recovered-Streetlight Capital Lease			9,220	9,220	0	13,527	13,173	12,827
<b>Total Expenses-Transportation Services</b>		<b>1,697,527</b>		<b>1,016,986</b>	<b>889,439</b>	<b>127,547</b>	<b>427,091</b>	<b>461,954</b>	<b>438,805</b>
<b>Expenditures-Water &amp; Wastewater</b>									
16-411-00	Sewer-Wages & Benefits	94,500		78,162	78,198	-36	68,531	65,202	62,573
16-412-00	Sewer-Capital	30,000	sewer rehab-funds from OCIF	20,000	29,477	-9,477	78,966	70,367	
16-412-00	Sewer-Capital		Camera Sanitary-funds from OCIF				41,487	26,356	
16-412-00	Sewer-Capital-Showers installed at PW Garage		Health & Safety	3,500			730		
16-412-10	Reserves-Sewer								20,000
16-414-00	Sewer-Material & Services	115,500	includes pump repairs & GPS system	90,000	99,419	-9,419	88,748	76,447	121,696
16-415-00	Sewer-Contracts	55,000		55,000	29,780	25,220	60,622	28,532	29,305
16-419-00	Sewer-Interfunctional Machine Charge				3,487			2,717	2,088
16-427-00	Capital Asset Planning-Water & Wastewater	3,000		3,000		3,000	3,109		
16-428-00	Water-Interfunctional Machine Charge	4,200		4,200	5,263	-1,063	4,130	5,552	6,264
16-429-00	Main St. Project								-9,510
16-431-00	Water-Wages & Benefits	120,631		98,658	89,170	9,488	90,440	85,260	80,932
16-434-10	Reserve-Water-Manganese	20,000	transfer to reserve	20,000	20,000	0	20,000	20,000	
16-432-01	Water-Capital-Yonge Street Watermain Replacement	346,000	expense covered through OCIF	648,900		648,900			
16-432-00	Water-Capital-Water Meter Update	25,000		25,000	21,402	3,598	18,822	13,293	15,404
16-432-00	Water-Capital-Truck Replacement							81,364	
16-432-02	Water Capital-Elm Street water line parts	20,000	funds from OCIF						
16-432-10	Reserves-Water-Pumps	50,000	reserve for future pump replacement	50,000	50,000	0	44,518	28,801	10,000
16-433-00	Water-Leaks & Repairs-Wages	9,240		9,060	3,968	5,092	8,774	7,323	10,090
16-433-10	Water-Leaks & Repairs-Materials & Services	11,000		11,000	10,906	94	8,586	7,493	3,004
16-434-00	Water-Materials & Services	95,000	includes waterline swab & chlorine test kits	81,000	94,297	-13,297	99,649	73,176	79,651
16-435-00	Water-Contracts & Financials	82,000		82,000	83,986	-1,986	77,823	82,219	76,325
16-437-00	Water Tower Inspection	6,000		5,000					
16-437-20	OILC Loan Interest-Water Tower Debenture	11,086		12,540	12,420	120	13,833	15,204	16,533
16-447-00	Reserves-Water			13,796	49,366	-35,570		12,798	67,133
80-117-00	OILC Loan-Water Standpipe Debenture	47,706		46,252	46,252	0	44,842	43,475	42,150
<b>Total Expenses-Water &amp; Wastewater</b>		<b>1,145,863</b>		<b>1,357,068</b>	<b>727,391</b>	<b>629,677</b>	<b>773,610</b>	<b>745,579</b>	<b>633,638</b>

2026 BUDGET  
May 2026

Account Number	Account Name	2026 Budget	Comments	2025 Budget	2025 Actual as of Dec 31st	2025 Variance	2024 Actual	2023 Actual	2022 Actual
<b>Expenditures-Environmental Services</b>									
16-444-00	Waste Contract	86,800		86,800	69,573	17,227	67,854	61,658	59,764
16-445-00	Recycling Contract	15,178		15,178	15,544	-366	40,088	44,984	38,740
16-446-00	Hazardous Waste	4,500		4,500	3,035	1,465	3,048	3,329	3,445
16-451-00	Waste Disposal-Supplies	1,800	garbage tags	1,400	1,657		1,413		
16-454-00	Landfill-Tri R	50,195		59,419	56,933	2,486	38,937	43,468	33,513
16-455-40	Recycling Materials	500		500	500			475	100
16-457-00	Reserves-Landfill	6,000		6,000	6,000	0	5,838	5,483	1,800
16-457-00	Reserves-Landfill	2,500		2,500	2,500	0	2,500	2,500	2,500
<b>Total Expenses-Environmental Services</b>		<b>167,473</b>		<b>176,297</b>	<b>155,242</b>	<b>21,055</b>	<b>159,678</b>	<b>161,897</b>	<b>139,862</b>
<b>Expenditures-Almaguin Highlands Health Centre</b>									
16-540-10	Health Centre Wages & Benefits	66,900		61,000	65,810	-4,810	78,475	44,903	36,585
16-540-20	Hydro	23,352		23,352	21,346	2,006	28,533	23,975	23,656
16-540-30	Natural Gas	7,650		7,650	5,611	2,039	6,542	6,398	7,981
16-540-40	Fuel Oil	1,683		1,683	557	1,126	1,346		
16-540-60	Cleaning Materials	4,988		4,988	4,735	253	5,905	3,162	5,674
16-540-61	Janitorial Contract						6,875	22,619	30,344
16-540-70	Pest Control	750		750	1,054	-304	1,077	734	902
16-540-80	Water & Sewer	1,875		1,875	1,764	111	2,647	3,093	2,277
16-540-90	Insurance	14,112		8,625	11,211	-2,586	13,981	9,392	9,160
16-541-01	Health Centre-Roof over Elevator Shaft							4,800	3,596
16-541-01	Health Centre-Capital-Key System							2,667	2,601
16-541-01	Health Centre-Backflow Preventer								3,943
16-541-01	Health Centre-Capital	40,000	fire pump controller, basement flooring & plumbing repair	59,465	41,982				
16-541-00	Snow Removal	6,500		5,500	6,868	-1,368	4,331	2,848	6,433
16-541-10	Elevator R&M	5,500		5,500	4,414	1,086	7,701	1,962	1,958
16-541-30	Building Maintenance	30,000		30,000	27,992	2,008	33,289	30,869	22,902
16-541-60	Miscellaneous	1,875		1,875	1,942	-67	2,558	189	
16-541-80	Telephones	2,000		2,000	2,338	-338	3,458	3,790	3,004
16-542-00	Health Centre Loan Interest Payments								327
16-550-00	Reserves-Health Centre	35,000	Building Reserve	10,000	10,000	0	10,000	10,000	10,000
80-110-00	2B Recovered-Health Centre Loan		loan paid in full October 2022						24,213
<b>Total Expenses-Almaguin Highland Health Centre</b>		<b>242,185</b>		<b>224,263</b>	<b>207,624</b>	<b>16,639</b>	<b>206,718</b>	<b>171,401</b>	<b>195,556</b>
<b>Expenditures-Medical Building</b>									
16-542-11	Medical Building Wages & Benefits	23,700		20,000	12,277			11,928	
16-542-12	Shared Service Property Maintenance	22,800							
16-542-20	Hydro	6,400		5,870	6,884			7,992	
16-542-30	Natural Gas	2,500		2,500	1,854			2,133	
16-542-40	Fuel Oil	550		550	186				
16-542-50	Cleaning Materials	1,500		1,500	1,675			1,054	
16-542-60	Janitorial Contract							7,540	
16-542-70	Pest Control	250		250	93			245	
16-542-80	Water & Sewer	1,610		1,610	1,533			1,031	
16-542-90	Insurance	9,687		7,311	7,311			3,131	
16-543-00	Snow Removal	2,000		2,000	2,813			949	
16-543-10	Building Maintenance	7,500		7,500	2,044			3,092	
16-543-20	Property Taxes	8,500		8,500	8,797	-297	8,178	7,964	7,752
16-543-30	Miscellaneous	625		625	156				
16-543-40	Medical Building-Capital	40,000	hydro meter - connection	5,000	5,253			8,804	
<b>Total Expenses-Medical Building</b>		<b>127,622</b>		<b>63,216</b>	<b>50,876</b>	<b>12,340</b>	<b>8,178</b>	<b>55,863</b>	<b>7,752</b>

**2026 BUDGET**  
**May 2026**

Account Number	Account Name	2026 Budget	Comments	2025 Budget	2025 Actual as of Dec 31st	2025 Variance	2024 Actual	2023 Actual	2022 Actual
<b>Expenditures-Other Health Services</b>									
16-518-00	Health Unit Levy	32,405		31,188	31,188	0	29,703	28,837	26,266
16-520-00	Land Ambulance	32,331		30,245	30,245	0	29,493	28,690	27,562
16-521-00	OTN Contributions								500
16-541-20	Muskoka & Area Ontario Health Team	1,000	Healthcare HR Recruiter - 3 year commitment (2026-2028)	1,000	1,000	0	1,000	1,000	
16-541-00	Family Health Team donation							16,123	
16-551-00	Cemetery Wages & Benefits	10,000		8,000	9,484	-1,484	8,301	6,318	6,042
16-554-00	Cemetery Materials & Services	4,500		3,500	4,537	-1,037	2,887	2,988	2,831
<b>Total Expenses-Other Health Services</b>		<b>80,236</b>		<b>73,933</b>	<b>76,454</b>	<b>-2,521</b>	<b>71,384</b>	<b>83,956</b>	<b>63,201</b>
<b>Expenditures-Social &amp; Family Services</b>									
16-618-00	General Assistance Levy-Parry Sound DSSAB	40,763		38,110	38,110	0	36,909	35,943	35,058
16-626-00	Seniors Centre	12,000	snow removal, insurance	11,000	10,539	461	12,304	8,742	10,623
16-628-00	Eastholme Levy	32,774	estimated 3% increase	32,187	32,187	0	31,553	30,833	29,842
16-638-00	Almaguin Manor-loan interest	46,930		48,314	48,028		49,383	50,702	
<b>Total Expenses-Social &amp; Family Services</b>		<b>132,467</b>		<b>129,611</b>	<b>128,864</b>	<b>747</b>	<b>130,149</b>	<b>126,220</b>	<b>75,523</b>
<b>Expenditures-Arena</b>									
16-721-00	Arena Wages & Benefits	326,053		298,420	290,245	8,175	256,556	230,923	186,140
16-723-00	Arena Bad Debt Expense								85
16-724-11	Audit & Accounting	5,750		5,500	5,385	115	5,300	4,704	3,010
16-724-10	Insurance	50,855		48,595	50,251	-1,656	45,096	39,218	35,445
16-724-20	Telephone/Internet	2,500		3,000	1,897	1,103	2,861	1,958	1,488
16-724-30	Hydro	91,360		66,000	87,009	-21,009	65,906	58,278	51,147
16-724-40	Natural Gas	8,500		19,000	7,264	11,736	16,054	19,148	17,534
16-724-50	Water & Sewer	6,600		9,000	5,820	3,180	7,965	4,493	3,130
16-724-60	Ice Plant	22,500		19,575	32,634	-13,059	25,328	10,769	22,416
16-724-70	Building/Equipment/Garbage Maintenance	26,500		22,500	18,299	4,201	26,322	21,236	20,110
16-724-80	Cleaning Supplies	7,000		8,500	6,472	2,028	7,768	6,216	3,169
16-725-01	Zamboni Maintenance/Fuel/Blade Sharpening	16,500		14,500	14,681	-181	11,285	8,990	13,811
16-724-91	Office Supplies/Uniform/Tech Support/Software	14,500		7,000	12,220	-5,220	6,381	6,379	6,628
16-724-92	Fire Safety	3,750		3,550	3,705	-155	3,263	3,805	3,505
16-724-93	Snow Removal	6,750		6,000	5,003	997	2,197	1,898	5,360
16-724-94	Elevator	2,500		3,000	1,640	1,360	1,727	577	2,441
16-724-95	Skate Sharpener	600		600	99	501	171	410	270
16-724-96	Booth Supplies	9,900		12,825	15,256	-2,431	17,038	13,285	6,215
16-724-97	Training	4,500		4,500	4,603	-103	2,075	2,288	2,287
16-724-98	Asbestos Survey						5,500		
16-724-99	First Aid Supplies	250	compressor #2 replacement, upgrade relief pipe & stack, generator repairs,floor machine scrubber,lintel repairs,garage door replacement	500	68				
16-725-00	Capital	168,323		132,100	88,324	43,776	109,981	109,803	64,558
<b>Total Expenses-Arena</b>		<b>775,191</b>		<b>684,665</b>	<b>650,875</b>	<b>33,790</b>	<b>618,774</b>	<b>544,378</b>	<b>448,749</b>

2026 BUDGET  
May 2026

Account Number	Account Name	2026 Budget	Comments	2025 Budget	2025 Actual as of Dec 31st	2025 Variance	2024 Actual	2023 Actual	2022 Actual
<b>Expenditures-Other Recreation &amp; Cultural</b>									
16-705-00	Parks Capital			2,500			1,435		17,444
16-711-00	Parks Wages & Benefits	51,252		50,247	41,314	8,933	48,132	35,929	41,293
16-713-00	Walking Bridge Expenses	2,000		2,000		2,000	183	47	
16-714-00	Parks & Parking Lots Materials & Services	14,000		10,000	13,007	-3,007	11,805	7,101	11,573
16-715-00	Parks-Dog Park Capital			5,000	9,151	-4,151		74	425
16-715-10	Reserve-Dog Park	375		375	375				
16-718-00	Reserve-Parks	2,500		2,500	2,500	0	2,500	2,500	2,500
16-719-00	Reserve-Walking Bridge	50,000	as per Bridge Inspection	50,000	50,000	0	5,000	5,000	5,000
16-720-00	Reserve-Mower	5,000		5,000	5,000	0	5,000		
16-726-00	Reserve-Arena	9,000		9,000	9,000	0	5,902	5,704	5,245
16-731-00	Recreation Programs-Wages & Benefits	9,500		11,220	7,616	3,604	8,208	25,257	60,740
16-734-00	Recreation Programs-Materials & Services	14,517	Insurance, BookKing, materials	18,695	13,068	5,627	15,277	13,874	15,721
16-734-10	Recreation - Travel Baseball			700	614	86			
16-735-00	Recreation-Capital						1,279		
16-741-00	Theatre Wages & Benefits	15,250		16,519	14,530	1,989	16,724	12,518	10,157
16-743-00	Theatre-Confection Supplies	4,500		4,500	4,065	435	5,883	5,835	2,993
16-744-00	Theatre-Other Materials & Services	14,517	distributer fees, shipping, booking services	15,700	8,763	6,937	14,175	11,489	10,051
16-745-00	Theatre-Capital	13,002	lobby upgrades & new fan						
16-750-00	Youth Group-Supplies	40,369		20,000	1,124	18,876			
16-754-00	Ball Diamonds-Materials	4,500	insurance,hydro,contingency	3,500	4,396	-896	3,319	3,523	2,157
16-755-00	Ball Diamonds-Capital						77,338		
16-790-00	Historical Society-Museum Donation	5,000		5,000	5,000	0	5,000	5,000	5,000
16-794-00	Library	64,738		77,154	77,154	0	73,646	69,929	61,807
16-794-10	New Library Project			9,765	6,305	3,460	2,735		
16-795-00	Library-Building Maintenance	5,000		3,500	2,784	716	797	3,401	646
16-797-00	Reserves-Library Building	3,113		3,113	3,113	0	3,113	3,113	3,113
<b>Total Expenses-Other Recreation &amp; Cultural</b>		<b>328,133</b>		<b>325,988</b>	<b>278,879</b>	<b>47,109</b>	<b>307,451</b>	<b>210,294</b>	<b>255,865</b>
<b>Expenditures-Economic Development</b>									
16-805-00	Tourism Development	7,700	TODS & highway sign replacement	7,700	4,311	3,389	3,541	3,624	5,206
16-815-00	Planning/Economic Development	40,000	Zoning By-law; surveys \$17,000;general consulting	40,000	26,514	13,486	3,125	10,912	43,767
16-816-00	Planning Board Contribution		No known planning board contribution requested						
16-819-00	Downtown Revitalization	4,000	flowers	3,500	3,920	-420	3,330	3,464	2,884
16-820-00	Kawartha Market Project							12,466	85,310
16-821-00	Waterfront Development	2,000	spring/fall dock placement	2,000	1,830	170	1,830	1,830	103,147
16-825-00	Cost of Land Sales				11,232		9,828	26,883	
16-826-00	Appraisals						6,106		
16-841-00	Economic Development-Wages	4,712	staff time for locates	7,000	3,761	3,239	5,666	6,013	7,777
16-844-00	Economic Dev/Community Dev Officer		as per budget prepared by ACED	19,142	16,171	2,971	19,980	15,307	10,000
16-845-00	GIS (Geospatial Information System)	10,000		10,000	9,234	766	9,649	8,922	8,596
16-845-10	Reserves-Lagoon Capacity Study	25,000	estimated share of \$637,900 study	25,000					
16-861-00	Welcome Centre Wages & Benefits	1,200	PW minor repairs	1,200	67	1,133	103	1,095	935
16-864-00	Welcome Centre-Materials	6,000	building maintenance & \$4,512 insurance	10,500	13,970	-3,470	14,741	9,196	9,762
16-865-00	Win This Space Program								9,308
16-875-00	Special Events	14,750	Seniors Tea/May 24 Celebration/Canada Day/ Fair/Tree Lighting/Parade	15,785	15,118	667	11,996	8,572	6,524
16-876-00	Strategic Plan Implementation	20,000							
16-876-10	Reserves-Strategic Plan	10,000							
16-843-1	Transfer to Reserve-Community Improvement 2022		program cancelled in 2023						31,830
<b>Total Expenses-Economic Development</b>		<b>145,362</b>		<b>141,827</b>	<b>106,128</b>	<b>35,699</b>	<b>89,895</b>	<b>108,284</b>	<b>325,046</b>

		<b>2026 BUDGET</b>							
		<b>May 2026</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>2026 Budget</b>	<b>Comments</b>	<b>2025 Budget</b>	<b>2025 Actual as of Dec 31st</b>	<b>2025 Variance</b>	<b>2024 Actual</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<b>Expenditures-Education</b>									
18-911-00	Education Taxes-English Public	170,847		168,798	171,316	-2,518	168,537	166,398	166,848
18-912-00	Education Taxes-English Separate	21,663		23,728	21,793	1,935	23,574	23,380	22,967
18-913-00	Education Taxes-French Public	9,339		9,652	9,325	327	9,597	10,020	9,418
18-914-00	Education Taxes-French Separate	23,486		21,236	23,455	-2,219	21,109	21,554	22,809
<b>Total Expenses-Education</b>		<b>225,335</b>		<b>223,414</b>	<b>225,889</b>	<b>-2,475</b>	<b>222,817</b>	<b>221,352</b>	<b>222,042</b>
<b>TOTAL EXPENSES</b>		<b>6,557,493</b>		<b>5,851,777</b>	<b>4,905,545</b>	<b>946,232</b>	<b>4,530,676</b>	<b>4,278,583</b>	<b>4,063,745</b>
<b>TOTAL REVENUES</b>		<b>6,557,493</b>		<b>5,851,777</b>	<b>5,052,067</b>	<b>799,710</b>	<b>4,775,207</b>	<b>4,419,417</b>	<b>4,368,312</b>
<b>surplus/deficit</b>		<b>0</b>		<b>0</b>	<b>146,522</b>		<b>244,533</b>	<b>140,834</b>	<b>304,566</b>