



2025 Budget - Township of Montague



January 2025

2025 Budget

The 2025 Budget was prepared by staff taking into consideration the following:

- ✓ 2024 Asset Management Plan (with new plan underway for 2025 O. Reg 588/17)
- ✓ 2020 Road Needs Study and Updated Plan from previous Public Works Manager (as the new study included in 2024 is not yet complete). This includes the gravel roads noted below that were included in Tender PW-2023-08, to receive gravel application in 2025:
 - Montague Boundary Road – 7km
 - Pinery Road – 12.3km
 - Richardson Road – 5.9km
- ✓ Included in the 2025 Budget is an alternate method to gravel maintenance which would be trial to complete a second calcium application on two (2) gravel roads that have an average traffic count of 200 vehicles plus per day and have heavy traffic on a regular basis, require regular grading/maintenance and have some safety concerns for dust. A policy needs to be brought forward to Council to determine financial implications over time on the gravel road maintenance and to determine how often gravel roads receive granular depending on traffic counts but staff recommend from speaking with other Townships that we start this trial period to get data to better make long term plans.
- ✓ Current Financial Markets and Stress on the Community and Long-Term Financial Plan
- ✓ CPI August 2023 to August 2024 is 2.4%, September is 1.6%, October is 2.0%
- ✓ Other Municipalities and the County adjustment for 2025 COLA for staff and Council Wages:
 - Unknown at this time as it is early in the budget process for everyone
 - County (non-union 1.75%) – discussions to be had

Staff retention has been the biggest discussion around the Municipal tables. The COLA for 2024 in each Municipality varied from about 1.75% to 6% based on COLAS provided from Municipalities all over Ontario. The Township policy notes COLA to be October to October CPI, but that Council has the ability to set each year at budget. Currently the October to October is 2% and the budget currently includes a 2% COLA for both staff and Council.

- ✓ Municipal, Provincial and Federal legislation/policy
- ✓ Strategic Plan (2016) – with progress on anticipated new strategic planning initiatives (work in progress for 2024)
- ✓ Grant applications that are submitted will be brought forth with a report to Council if additional funds are required, etc. These are not included in the budget as it is unknown if they will be successful and revenue available to complete the works and/or implement programs.
- ✓ In 2023 a Compensation and Pay Equity Review was completed that changed the pay structure for the Township. \$37,000 in wage changes have been funded from the wage reserve that was established from shortages in staff and substantial savings in the 2022 year. This \$37,000 was to be included in the tax levy in 2025 (approximately 1.03%), but at this time staff are using the reserve as it was not required in 2024 due to shortages in various departments throughout the year.
- ✓ Including the change from a part time CBO to a full-time inspector that will result in approximately \$36,000 additional wages and employment costs.
- ✓ Not reducing the current service or level of service provided to the ratepayers and potential alternative solutions proposed to enhance services with minimal costs.
- ✓ Increase the Capital Reserves for:
 - Municipal Public Works and Fire Complex by \$72,000 to prepare for the debenture of the new building that is underway.
- ✓ Accounts for increases in expenditures and reduced revenue of:

- \$80,340 increase in wages/employment costs for the entire Township staffing and Council (this includes CPP, EI, benefits, COLA, step increases)
- \$10,000 insurance increase (pricing received)
- \$5,000 IT/security increase based on approved changes by Council
- Small increase to the Cemetery Boards to assist with costs of maintaining the cemeteries
- \$5,000 increase towards Senior Programming to ensure some programming continues from the Senior Grant provided by the province in 2023 and 2024 as it was a success.
- \$10,000 for disposal of waste contract
- \$68,150 increase in OPP agreement costs
- ✓ Increase in revenue or decreased expenditures from:
 - Old Rideau Regional Building taxation from the Town of Smiths Falls \$5,000
 - OMPF (Ontario Municipal Partnership Fund) of \$7,700
 - Fire training line – reduced by \$10,000
 - \$5,000 reduction for drainage superintendent
 - Building permit revenue due to change in fees mid year 2024 and potential increase again in 2025 to begin a more revenue neutral department approach
 - Increase in some planning fees revenue due to change in fees and charges for the department in 2024
- ✓ Requests from local boards/committees – Library Board changes to reduce the Smiths Falls funding by 50%.
- ✓ Tax Levy transferred to reserves to be used in Capital Purchases included:
 - Administration \$25,000 (includes \$5,000 election)
 - Fire and Public Works Complex \$218,000 (increase of \$72k)
 - Public Works \$400,000
 - Fire \$77,000
 - Recreation \$50,000 (recommended use of \$25k to offset Town of Smiths Falls Recreation Agreement costs)

- ✓ Items that are not in the 2025 budget but will be continued and/or be completed from the 2024 budget are:
 - Municipal Fire and Public Works Complex
 - New water tank for the Public Works truck – scheduled for April 2025
- ✓ Some Projects that staff plan to complete in house will be:
 - Updated Long Term Financial Plan (once the AMP is completed)
 - Gravel Maintenance Plan and Policy
- ✓ Donation requests as approved by Council.
- ✓ Unknowns to date
 - If Beckwith will approve the McLachlin Road Capital project

The 2025 Budget includes a 3.66% tax rate increase based on new assessment of 2.14%. This total change equates to \$207,462 increase in levy of which \$68,150 is an increase in OPP contract costs related to OPP collective bargaining for the 2023, 2024 and 2025 year, \$72,000 will be directed towards the new Fire and Public Works Complex debenture payments, \$67,312 is for the Operational needs of the Township in various departments for various items all listed in the full budget.

The change for 2025 for the Township without the OPP cost changes is modest and largely the \$72,000 for the Complex debenture increase. Staff compared the tax rate change for 2023 and 2024 to other local or similar Municipalities, as noted below:

2023 Change:

	2022	Change in	Change in
	Median	Tax Rate	Taxes
	Assessment	2022-2023	Paid
Montague	235,000	1.72%	\$30.19
Carleton Place	287,000	2.29%	\$46.66
Beckwith	368,000	2.50%	\$27.74
Mississippi Mills	331,000	2.53%	\$46.01
Drummond North Elmsley	249,000	2.89%	\$28.48
McNab Braeside (Renfrew County)	253,000	4.30%	\$70.61
Tay Valley	222,000	5.01%	\$52.33
Perth	228,000	5.08%	\$100.41
Greater Madawaska (Renfrew County)	294,000	6.68%	\$82.92
Lanark Highlands	195,000	9.13%	\$98.70
Admaston/Bromley (Renfrew County)	193,000	9.95%	\$129.68

2024 Change:

	2024	Change in	Change in
	Median	Tax Rate	Taxes
	Assessment	2023-2024	Paid
Beckwith	379,000	2.20%	\$25.77
Mississippi Mills	337,200	2.89%	\$55.05
McNab Braeside (Renfrew County)	255,000	3.01%	\$51.96
Perth	228,000	3.30%	\$68.55
Carleton Place	293,000	3.46%	\$73.52
Montague	237,000	3.59%	\$64.58
Drummond North Elmsley	253,000	4.55%	\$46.85
Tay Valley	226,000	4.61%	\$51.53
Lanark Highlands	201,000	5.77%	\$70.19
Greater Madawaska (Renfrew County)	294,000	7.18%	\$95.03
Admaston/Bromley (Renfrew County)	206,000	22.70%	\$347.31

Average Increase in taxes paid over 2023 and 2024:

	Average
	Increase in taxes paid
	Last 2 yrs (2023 + 2024)
Beckwith	\$53.51
Drummond North Elmsley	\$75.33
Montague	\$94.77
Mississippi Mills	\$101.06
Tay Valley	\$103.86
Carleton Place	\$120.18
McNab Braeside (Renfrew County)	\$122.57
Lanark Highlands	\$168.89
Perth	\$168.96
Greater Madawaska (Renfrew County)	\$177.95
Admaston/Bromley (Renfrew County)	\$476.99

The table shows that in 2023 the Township had a modest increase of 1.72% on the tax rate and an increase of 3.59% in 2024.

The 2025 budget includes the \$68,150 for the OPP contract cost increase which equates to 1.905% tax levy increase and \$72,000 to be put to reserves for Capital infrastructure, which equates to a 2.0% levy increase that is required to prepare for the debenture payment for the new Fire and Public Works Complex.

Overall, staff have put substantial effort into bringing forth a reasonable budget that reflects the required needs of the Township and had no input or say into the collective bargaining for the OPP and the changes associated that are impacting all municipalities who rely on them for policing.

Tax Rate, Levy, OMPF and OPP Cost – Background/History

Tax Rate Comparison 2010-2024						
	Township		County		School	
	% Change Over		% Change Over		% Change Over	
Year	Rate	Previous	Rate	Previous	Rate	Previous
2010	0.00480599	1.71%	0.00443520	-2.75%	0.00241000	-4.37%
2011	0.00499487	3.93%	0.00431698	-2.67%	0.00231000	-4.15%
2012	0.00514221	2.95%	0.00418354	-3.09%	0.00221000	-4.33%
2013	0.00529648	3.00%	0.00410042	-1.99%	0.00212000	-4.07%
2014	0.00567226	7.09%	0.00392978	-4.16%	0.00203000	-4.25%
2015	0.00610801	7.68%	0.00379779	-3.36%	0.00195000	-3.94%
2016	0.00720745	18.00%	0.00373000	-1.78%	0.00188000	-3.59%
2017	0.00720745	0.00%	0.00376627	0.97%	0.00179000	-4.79%
2018	0.00720745	0.00%	0.00370048	-1.75%	0.00170000	-5.03%
2019	0.00720745	0.00%	0.00369753	-0.08%	0.00161000	-5.29%
2020	0.00720745	0.00%	0.00367114	-0.71%	0.00153000	-4.97%
2021	0.00731556	1.50%	0.00371978	1.32%	0.00153000	0.00%
2022	0.00746187	2.00%	0.00381449	2.55%	0.00153000	0.00%
2023	0.00759033	1.72%	0.00388881	1.95%	0.00153000	0.00%
2024	0.00786282	3.59%	0.00398366	2.44%	0.00153000	0.00%

Levy Comparison 2010-2024									
	Township			County			School		
	Levy Change Over		% Change Over	Levy Change Over		% Change Over	Levy Change Over		% Change Over
Year	Levy	Previous Year \$	Previous Year	Levy	Previous Year \$	Previous Year	Levy	Previous Year \$	Previous Year
2010	\$1,274,427	\$92,833	7.86%	\$1,176,486	\$35,633	3.03%	\$735,142	\$9,714	1.32%
2011	\$1,415,113	\$140,686	11.04%	\$1,222,732	\$46,246	3.93%	\$746,803	\$11,661	1.59%
2012	\$1,570,913	\$155,800	11.01%	\$1,277,804	\$55,072	4.50%	\$762,328	\$15,525	2.08%
2013	\$1,689,494	\$118,581	7.55%	\$1,307,775	\$29,971	2.35%	\$763,724	\$1,396	0.18%
2014	\$1,883,377	\$193,883	11.48%	\$1,305,572	-\$2,203	-0.17%	\$765,231	\$1,507	0.20%
2015	\$2,122,714	\$239,337	12.71%	\$1,319,844	\$14,272	1.09%	\$766,013	\$782	0.10%
2016	\$2,589,803	\$467,089	22.00%	\$1,340,276	\$20,432	1.55%	\$762,381	-\$3,632	-0.47%
2017	\$2,632,667	\$42,864	1.66%	\$1,375,706	\$35,430	2.64%	\$737,809	-\$24,572	-3.22%
2018	\$2,755,937	\$123,270	4.68%	\$1,414,965	\$39,259	2.85%	\$734,585	-\$3,224	-0.44%
2019	\$2,895,918	\$139,981	5.08%	\$1,485,649	\$70,684	5.00%	\$743,370	\$8,785	1.20%
2020	\$3,031,658	\$135,740	4.69%	\$1,544,186	\$58,537	3.94%	\$743,648	\$278	0.04%
2021	\$3,135,392	\$103,734	3.42%	\$1,594,269	\$50,083	3.24%	\$723,123	-\$20,525	-2.76%
2022	\$3,258,345	\$122,953	3.92%	\$1,665,658	\$71,389	4.48%	\$735,685	\$12,562	1.74%
2023	\$3,390,230	\$131,885	4.05%	\$1,736,943	\$71,285	4.28%	\$757,592	\$21,907	2.98%
2024	\$3,578,230	\$188,000	5.55%	\$1,812,887	\$75,944	4.37%	\$774,521	\$16,929	2.23%

Note: Levy is the increase in the dollar value of taxation received, which includes NEW assessment from new homes being built, improvements to properties, etc.

OPP Contract Costs Comparison 2010-2024						
Township						
	Contract Cost	Change Over Previous Year \$	% Change Over Previous Year			
Year	Contract Cost	Change Over Previous Year \$	% Change Over Previous Year			
2010	\$394,441	-\$10,619	-2.69%			
2011	\$405,314	\$10,873	2.76%			
2012	\$428,318	\$23,004	5.68%			
2013	\$417,125	-\$11,193	-2.61%			
2014	\$458,476	\$41,351	9.91%			
2015	\$503,956	\$45,480	9.92%			
2016	\$535,412	\$31,456	6.24%	26.57%	5 Year Contract - New OPP cost allocation	\$120,894
2017	\$540,179	\$4,767	0.89%			Increase over the 5 years
2018	\$538,019	-\$2,160	-0.40%			
2019	\$538,809	\$790	0.15%			
2020	\$547,361	\$8,552	1.59%			
2021	\$534,397	-\$12,964	-2.37%			
2022	\$545,000	\$10,603	1.98%			
2023	\$513,000	-\$32,000	-5.87%			
2024	\$520,136	\$7,136	1.39%			

OMP Revenue Comparison 2010-2024						
Township						
	OMP Revenue	Change Over Previous Year \$	% Change Over Previous Year			
Year	OMP Revenue	Change Over Previous Year \$	% Change Over Previous Year			
2010	\$548,200	-\$123,800	26.11%			
2011	\$546,700	-\$1,500	-0.27%			
2012	\$544,500	-\$2,200	-0.40%			
2013	\$510,800	-\$33,700	-6.19%			
2014	\$435,097	-\$75,703	-14.82%	-47.37%	OMP Revenue received decrease from 2009 to 2018	-\$425,100
2015	\$347,400	-\$87,697	-20.16%			Decrease from 2009 to 2018
2016	\$295,300	-\$52,100	-15.00%			
2017	\$251,100	-\$44,200	-14.97%			
2018	\$246,900	-\$4,200	-1.67%			
2019	\$313,200	\$66,300	26.85%			
2020	\$321,700	\$8,500	2.71%			
2021	\$330,700	\$9,000	2.80%			
2022	\$332,100	\$1,400	0.42%			
2023	\$314,100	-\$18,000	-5.42%			
2024	\$310,600	-\$3,500	-1.11%			

Property Tax -101

Municipal Property Assessment Corporation (MPAC) determines:

- ✓ If properties are entitled to be exempt from taxation (example: Conservation Land Tax Incentive Program)
- ✓ Determines assessed values (a.k.a. current value assessment or CVA)
- ✓ Classifies properties.
 - Seven (7) main categories: residential, multi-residential, commercial, industrial, pipeline, farm and managed forest
 - *Note Farm must have an application submitted through Agri Corp*
- ✓ Prepare and deliver an annual assessment roll for municipalities (December)
- ✓ Defend assessment appeals

Municipalities determine the revenue requirements to pay for municipal services Property tax rate made up of three (3) components:

Lower Tier (Township), Upper Tier (County) & Province (Education)

To calculate property tax payable:

$$\underline{\text{Assessed value (\$)} \times \text{Tax Rate} = \text{Tax Owning (\$)}}$$



2025 Residential Tax Rates and Effects

Level of Government	2025 Tax Rate	2024 Tax Rate	Change over 2024
Township	0.00815099	0.00786282	3.665%
County	Unknown	0.00398366	unknown
Education	0.0015300	0.0015300	0.00%
TOTAL	Unknown	0.01337648	Unknown

The overall tax rate for 2025 is undetermined at this time as the County has not set their rates yet. The tax rate for the lower tier (Township) would increase 3.665% on current assessment from 2024 due to the increase in new assessment 2.14%. Of the 3.665% increase, 1.905% is OPP costs and the balance of 1.76% in the Township.

Based on an assessment of \$100,000 the result would be a slight increase in taxes owing, in the amount of \$28.82 from 2024 to 2025 or \$2.40/month. OPP increase accounts for \$14.98 of the increase and \$13.84 accounts for the Township.

A \$300,000 assessed home would see an increase of \$86.46 or \$7.21/month. OPP increase accounts for \$44.94 of the increase and \$41.52 is the Township.

A \$500,000 assessed home would see an increase of \$144.10 or \$12.01/month. OPP increase accounts for \$74.90 of the increase and \$69.20 is the Township.

NOTE: (All only considering the Lower Tier/Township portion of the tax rate and no change in assessed value of the property)

The average residential assessment has changed slightly in value in Montague as new homes have come on the roll. The province has postponed the reassessment from 2020 again in 2025.

The median assessment for a single detached dwelling for the Township of Montague is \$238,000 therefore, the median change in taxes would be:

$$\$238,000 \times .00786282 = \$1,871.35 \text{ (2024 Rate)}$$

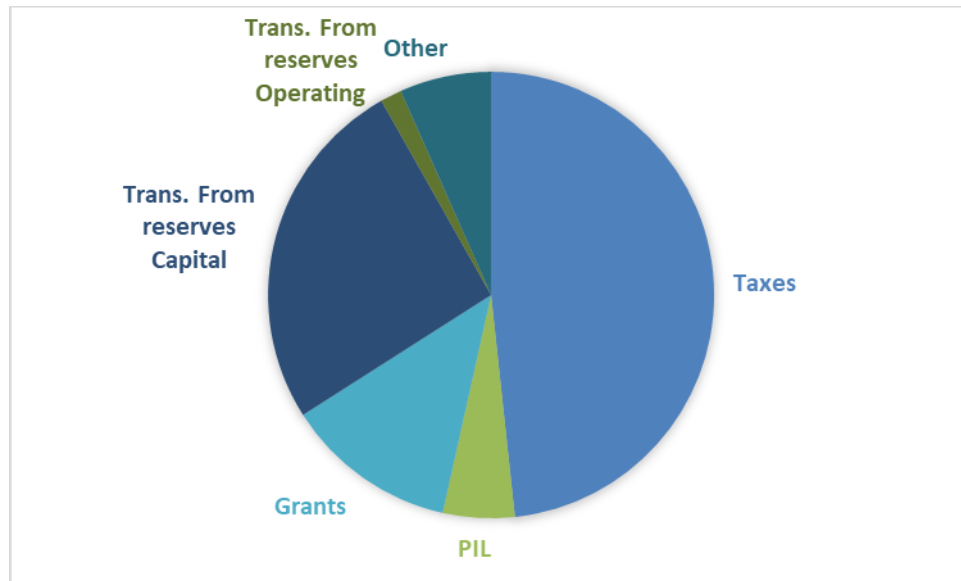
$$\$238,000 \times .00831415 = \$1,939.94 \text{ (2025 Rate)}$$

Increase of Township taxes based on 2025 = \$68.59/year or \$5.72/month

OPP increase accounts for \$35.65 and Township accounts for \$32.94

2024 Revenue Allocation

	2025 Budget	% of 2025 Budget
Taxes	3,829,700	48.29%
PIL	411,800	5.19%
Grants	990,300	12.49%
Trans. From reserves Capital	2,049,000	25.84%
Trans. From reserves Operating	122,000	1.54%
Other	527,100	6.65%
Total	7,929,900	100.00%



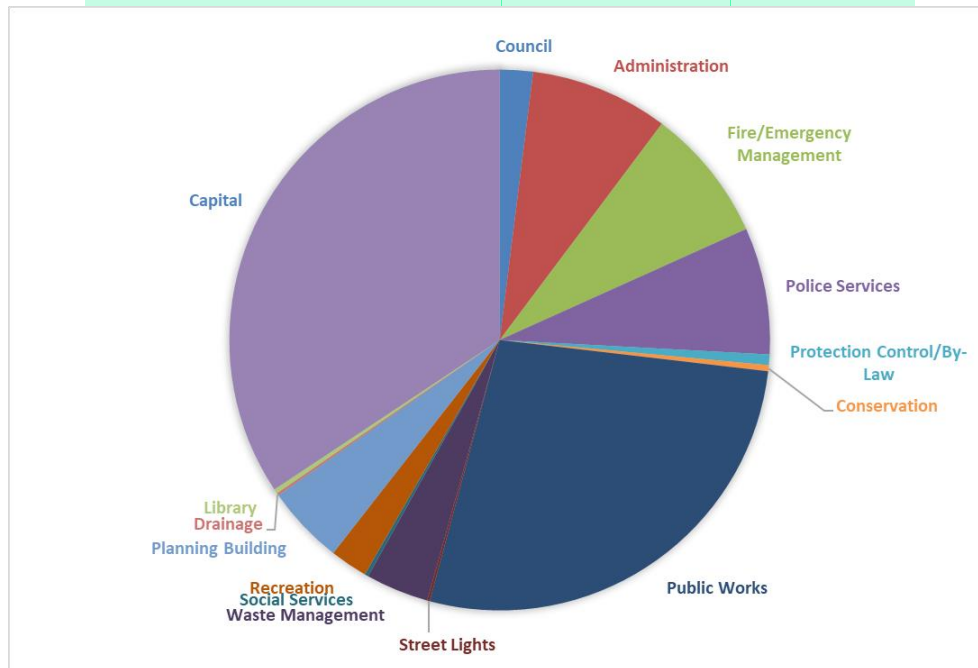
2025 Revenue Allocation - Detail

2025 Budget - Income				
	2025	2024		%
	Budget	Budget	Variance	Change
Taxation - Operating	3,835,700	3,618,730	216,970	6.00%
PILs	411,800	406,800	5,000	1.23%
Grants	318,300	310,600	7,700	2.48%
Other Municipal -	165,800	165,800	0	0.00%
Administration	10,000	10,000	0	0.00%
Fire/ Emergency Management	9,500	9,500	0	0.00%
Police Services	6,600	6,600	0	0.00%
Protection Control/By-Law	19,000	19,000	0	0.00%
Public Works	127,000	127,000	0	0.00%
Waste Management	3,900	3,900	0	0.00%
Recreation	2,600	2,600	0	0.00%
Library	6,800	6,800	0	0.00%
Planning Building	165,900	152,700	13,200	8.64%
Drainage	4,000	4,000	0	0.00%
Transfer from Reserves Operating	117,000	168,000	-51,000	-30.36%
DC for Operating	5,000	5,000	0	0.00%
TOTAL OPERATING	5,208,900	5,017,030	191,870	3.82%
	2025 Budget	2024 Budget	Variance	% Change
Taxation for Capital		9,500	-9,500	-100.0%
Grants - Capital	100,000	115,000	-15,000	-13.0%
Other Twp	286,000	0	286,000	0.0%
Reserves Transfer to Capital	1,974,000	1,487,700	486,300	32.7%
Development Charges	75,000	140,000	-65,000	-46.4%
Gas Tax	286,000	210,000	76,000	36.2%
TOTAL CAPITAL	2,721,000	1,962,200	758,800	38.7%
Total Revenue	7,929,900	6,979,230	950,670	13.6%

2025 Expenses Allocation

2025 Budget - Expenses

Expenses	2025 Budget	% of 2025 Budget
Council	156,900	1.98%
Administration	655,490	8.27%
Fire/Emergency Management	636,240	8.02%
Police Services	601,250	7.58%
Protection Control/By-Law	50,200	0.63%
Conservation	28,880	0.36%
Public Works	2,166,650	27.32%
Street Lights	12,000	0.15%
Airport		0.00%
Waste Management	299,350	3.77%
Social Services	17,100	0.22%
Recreation	178,400	2.25%
Planning Building	373,540	4.71%
Drainage	10,900	0.14%
Library	22,000	0.28%
Total Capital	2,721,000	34.31%
Total Expenses	7,929,900	100.0%



2025 Expense Allocation – Detail

2025 Budget - Expenses

	2025	2024		%	% of
Expenses	Budget	Budget	Variance	Change	2025
					Budget
Council	156,900	155,100	1,800	1.2%	1.98%
Administration	655,490	780,090	-124,600	-16.0%	8.27%
Fire/Emergency Management	636,240	404,940	231,300	57.1%	8.02%
Police Services	601,250	530,200	71,050	13.4%	7.58%
Protection Control/By-Law	50,200	50,200	0	0.0%	0.63%
Conservation	28,880	27,500	1,380	5.0%	0.36%
Public Works	2,166,650	2,118,150	48,500	2.3%	27.32%
Street Lights	12,000	12,000	0	0.0%	0.15%
Airport		8,000	-8,000	-100.0%	0.00%
Waste Management	299,350	288,850	10,500	3.6%	3.77%
Social Services	17,100	16,500	600	3.6%	0.22%
Recreation	178,400	175,900	2,500	1.4%	2.25%
Planning Building	373,540	312,200	61,340	19.6%	4.71%
Drainage	10,900	102,900	-92,000	-89.4%	0.14%
Library	22,000	34,500	-12,500	-36.2%	0.28%
Total Capital	2,721,000	1,962,200	758,800	38.7%	34.31%
Total Expenses	7,929,900	6,979,230	950,670	13.6%	100.0%

2025 Capital

2025 Budget CAPITAL PROJECTS/PURCHASES	
Department/Project	Item
Administration: Municipal Complex (Fire and PW Engineered drawings) \$211,000	<p>This was approved in the 2023 Budget and any expenditures in relation to this will be funded from the Administration Reserve. The cost of borrowing for the Construction portion of the project is unknown at this time but will be funded from Administration Reserve as previously presented to Council. The building is set to be complete in 2025 and a debenture will be locked in at that time, with an anticipated first payment in 2026.</p>
Fire: Tanker/Pumper \$658,000	<p>This purchase was approved in 2023, but the purchase is not to occur until 2025.</p>
Fire: Boots \$10,000	<p>The department needs to replace expired gear.</p>
Public Works: Lawn Mower \$20,000	<p>Council approved the purchase of a new lawn mower, due to failure of the current lawn mower. Staff will be purchasing a commercial lawn mower over the current residential.</p>
Public Works: Wheeled Excavator + Brush Head \$450,000	<p>The wheeled excavator was set to be replaced in 2022 and has been delayed due to other capital purchases. The excavator has been repaired several times, but the recommendation is to replace the unit in 2025, as there is not another replacement of a large unit (tandem truck) for a couple of years.</p>
Public Works: Roads \$1,317,000	<p>\$150,000 for McGuire Road to complete the realignment and widening \$295,000 for Pinery Road survey, legal and realignment \$150,000 Code Drive 2.5km will receive Micro-Surfacing \$572,000 McLachlin Road – Partial Rehabilitation and asphalt paving (2.6km) – Need approval by Beckwith as it is a shared roadway (Beckwith to pay 50% - \$286,000) \$150,000 Burchill Culvert #2</p>
Public Works: Coverall Building Sealant \$20,000	<p>The concrete foundation on the coverall building needs to be sealed to extend the life of the building and prevent future deterioration. This was delayed in 2024 due to the amount of salt/grit remaining from the 2023/2024 winter season.</p>

Recreation: 22 Acre Development \$35,000	The walking trails will require boardwalks to be built through wet areas. This work is intended to be completed in 2025. (Funded from Parkland Fees – not tax dollars)
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OPTIONAL Expenditures to Discuss for 2025:

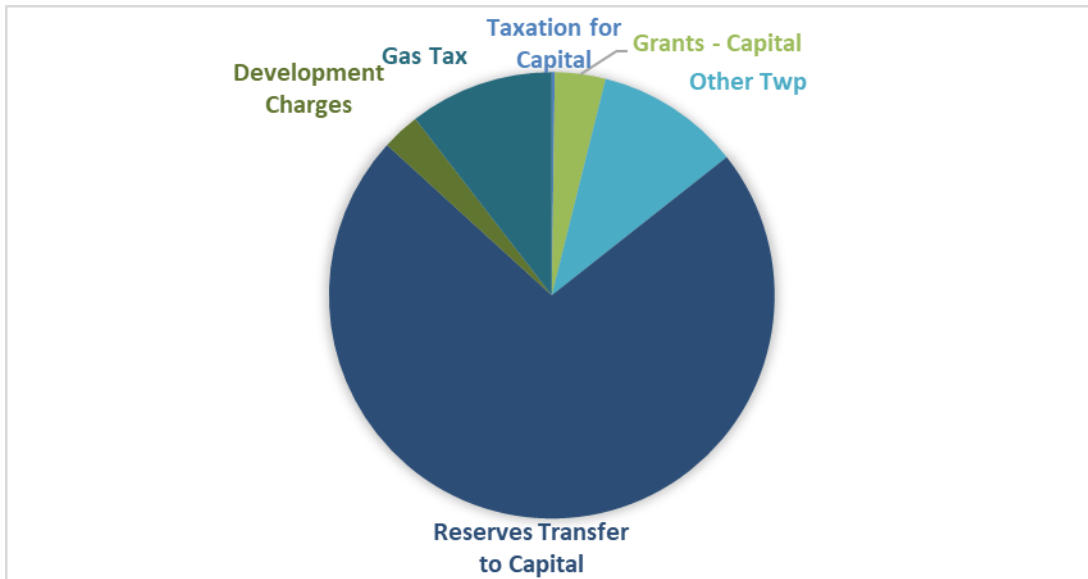
2025 Budget	
Department/Project	Item
Transfer out McLachlin Road	If Beckwith indicates early that they will not be funding half the road work, then staff proceed with Ferguson Tetlock as a road that has been high on the Road Needs Study and requires replacement.
Public Works: Culvert Identification Project \$25,000	This would be a one-time fee to identify all the culverts with a sign/number for Asset Management Planning. This addition would be approximately 0.70% of a change in the tax levy or reserves could be used from the 2024 surplus that is anticipated.

Options to fund these items include tax increase, reserves funds or holding off until 2026.

Note: There will be a requirement to fund the wage increase \$37,000 in 2026 and 2% for Capital to the complex that are already knowns for the 2026 budget.

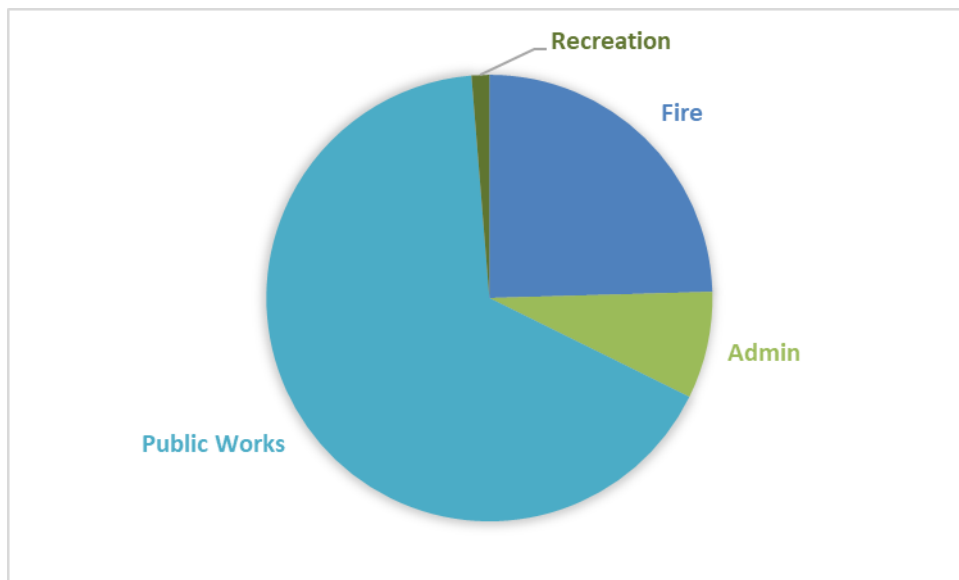
2025 Capital Budget – Revenues

(How are Capital projects being funded?)



2025 Capital Budget – Expenses

(What departments are realizing Capital purchases/work?)



2025 Capital Funding

CAPITAL PROJECT	EXPENSE	REVENUES/FUNDING \$						
	\$	Grants	Gas Tax	Reserves	DC Charges	Revenue	Taxes	Total
<i>Equipment Replacement</i>								
Excavator	450,000			450,000				450,000
Coverall Building Sealant	20,000			20,000				20,000
Lawn Mower	20,000			20,000				20,000
	490,000	0	0	490,000	0	0	0	490,000
<i>Surface Treatment or Low Cost Bituminous (LCB)</i>								
								0
McGuire Road - Road Widening	150,000	100,000		50,000				150,000
Pinery Alignment	295,000			295,000				295,000
MicroSurface-Code Drive 2.5km	150,000			150,000				150,000
Burchill Culvert # 2	150,000			150,000				150,000
								0
	745,000	100,000	0	645,000			0	745,000
<i>Asphalt or High Class Bituminous (HCB)</i>								
McLachlin Road - Ford to Hwy 15 (2.6km)	572,000	286,000	286,000					572,000
								0
	572,000	286,000	286,000	0			0	572,000
<i>Fire Capital</i>								
Fire Tanker/Pumper	658,000			583,000	75,000			658,000
Fire Boots	10,000			10,000				10,000
								0
	668,000	0		593,000	75,000	0	0	668,000
<i>Airport Capital</i>								
<i>Administration Capital - Complex Admin.</i>	211,000			211,000				211,000
<i>Recreation Capital - 22 Acres Development</i>	35,000			35,000				35,000
TOTAL	2,721,000	386,000	286,000	1,974,000	75,000	0	0	2,721,000

2025 Reserve Schedule

RESERVES & RESERVE FUNDS	BALANCE, Jan. 1, 2025	2024 Surplus Allocation	2025 Transactions	BALANCE, Dec 31, 2025	
RESERVES SET ASIDE FOR SPECIFIC PURPOSES:					
For Working Capital	602,831.00			602,831.00	
For Contingencies	334,298.21			334,298.21	
For Police & Protection Services	72,073.00				
Reconciliation costs from 2022 - Operating				72,073.00	
Salary Adjustments Reserve	107,561.00		-37,000.00	70,561.00	This needs to be accounted for in 2026
For Fire Area (First Response)	19,148.61			19,148.61	
Elections	18,930.09				
Budget Expense - Election 2022			5,000.00	23,930.09	
Municipal Drains	35,746.00				
Budget Revenue - Drainage Projects					
Budget Expense - Drainage				35,746.00	
Water & Sewer Reserve	286,814.25		37,700.00	324,514.25	
Operating from 2023	22,900.00			22,900.00	
Building and Planning Reserve - Operating	46,957.00		-16,000.00	30,957.00	\$6k CBO training, \$10k Planning
RESERVES SET ASIDE FOR CAPITAL PURPOSES:					
General Government	1,519,445.61				Set aside for the new building.
Budget Revenue					
Budget Revenue - Municipal complex - planning/engineering/ contingency			-211,000.00		
Budget Expense - New municipal complex			218,000.00		Additional reserve allocations of \$72k
Budget Expense - Administration			20,000.00		
				1,546,445.61	
Public Works - Capital	1,622,313.78				
Roads - Capital MacPherson/King					
Sealant for CoverAll Building			-20,000.00		
Microsurfacing - Code Drive 2.5km			-150,000.00		
McGuire Road Brushing/Clearing			-50,000.00		
Pinery Survey and legal			-295,000.00		
Burchill Culvert #2			-150,000.00		
Budget Expense - roadways			250,000.00	1,207,313.78	
Public Works - Equipment Replacement	179,361.67	185,000.00			
New Excavator - wheeled			-450,000.00		
Lawnmower			-20,000.00		
Water Tank			-40,000.00		
Budget Expense - equipment			150,000.00	4,361.67	
Public Works - Winter Control	100,000.00			100,000.00	
Public Works - Calcium Control	90,000.00		-24,000.00	66,000.00	Pinery and Nolan's Road - Gravel maintenance
Public Works - Special Projects	65,500.00			65,500.00	
Recreation Committee	5,357.77			5,357.77	
Airport	58,512.38			58,512.38	
Fire Department	617,021.48				
Budget Revenue - Tanker/Pumper			-583,000.00		
Budget Expense - Boots			-10,000.00		
Budget Expense - Fire Master Plan					
Budget Expense			77,000.00	101,021.48	
Recreation - Septic & fencing	285,233.89				
Sound Panels - Rosedale Hall					
Smiths Falls Recreation Agreement			-25,000.00		
Recreation Expense			50,000.00		
				310,233.89	

2025 Reserve Schedule (Obligatory Reserves)

OBLIGATORY RESERVE FUNDS:				
Gas Tax	237,415.98			
2024 grant allocation			128,000.00	
Roads - McLachlin (50% Twp)			-286,000.00	
				79,415.98
One-Time Provincial Funding Reserve	154,757.28			
On-Line Fire Permits			-15,000.00	
Water Modernization (Options to be presented)			-100,000.00	
				39,757.28
Social Services - Operating Reserve	31,007.00			
				31,007.00
Development Charges	199,037.91			
Budget Revenue - to recreation - cost sharing Smiths Falls			-5,000.00	
Budget Revenue - Tandem Truck - AVL				
Grader Roller Attachment				
Fire Tanker			-75,000.00	
Interest			1,000.00	
Budget Expense - contributions			89,500.00	209,537.91
Parkland	36,473.14			
22 Acre Development			-35,000.00	
Budget Expense - contributions			7,500.00	8,973.14
OCIF Reserve	4,736.41		100,000.00	
Budget Revenue - McGuire Road			-100,000.00	4,736.41
Total	6,753,433.46	185,000.00	-1,563,300.00	5,375,133.46

Based on #'s provided to Council

Note: Obligatory Reserves are reserves that must be utilized for a specific purpose set out from the funding provider (Province, Federal) or the Act (Development Charges).

2025 Development Charges

Reserve Fund	Roads & Related	Fire Protection Services	Recreation Services	Administration	Total
RESIDENTIAL DEVELOPMENT	74.47%	11.74%	11.63%	2.16%	100.00%
NON-RESIDENTIAL DEVELOPMENT	86.92%	11.04%	0.00%	2.04%	100.00%
Balance January 1, 2025	\$ 80,902.75	\$ 92,260.39	\$ 17,947.98	\$ 7,926.83	\$ 199,037.94
2025 DRAFT Development Charge Collections - Residential	66,650.65	10,507.30	10,408.85	1,933.20	\$ 89,500.00
2025 Development Charge Collections - Non Residential	-	-	-	-	\$ -
Interest Earned	744.77	117.41	116.31	21.60	\$ 1,000.10
2025 Amount Transferred to Capital Funds	-	-	-	-	-
OVERALL DEVELOPMENT CHARGE Balance, December 31, 2025	\$ 148,298.17	\$ 102,885.10	\$ 28,473.14	\$ 9,881.63	\$ 289,538.04
Amounts To Be Transferred to Capital					
					0.00
Fire Tanker/Pumper		-75,000.00			-75,000.00
Roller Attachment for Grader					0.00
Smiths Falls Arena			-5,000.00		-5,000.00
	0.00	-75,000.00	-5,000.00	0.00	-80,000.00
PROJECTED DEVELOPMENT CHARGE Balance, December 31, 2025	\$ 148,298.17	\$ 27,885.10	\$ 23,473.14	\$ 9,881.63	\$ 209,538.04

2025 Salary Grid

2025 Pay Grid									Based on Performance Appraisal at Step 6			
1.02 COLA									Merit			
			Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	25%	50%	75%	100%
800-899	Group 1	Clerk Administrator	112,926.99	116,314.80	119,804.24	123,398.37	127,100.32	130,913.33	981.85	1,963.70	2,945.55	3,927.40
		(35 hour week)	62.05	63.91	65.83	67.80	69.84	71.93				
700-799	Group 2	Treasurer	94,031.09	96,852.03	99,757.59	102,750.31	105,832.82	109,007.81	817.56	1,635.12	2,452.68	3,270.23
		(35 hour week)	51.67	53.22	54.81	56.46	58.15	59.89				
600-699	Group 3	Fire Chief/Water Operator	77,633.30	79,962.30	82,361.17	84,832.00	87,376.96	89,998.27	674.99	1,349.97	2,024.96	2,699.95
		(35 hour week)	42.66	43.94	45.25	46.61	48.01	49.45				
		Public Works Manager										
		Clerk/Junior Planner (35 hour week)										
		CBO										
		(35 hour week)	42.66	43.94	45.25	46.61	48.01	49.45	404.99	809.98	1,214.98	1,619.97
500-599	Group 4	Deputy Clerk	65,575.16	67,542.41	69,568.68	71,655.75	73,805.42	76,019.58	570.15	1,140.29	1,710.44	2,280.59
		Junior Planner	36.03	37.11	38.22	39.37	40.55	41.77				
		(35 hour week)										
		Lead Hand										
		(40 hour week)	31.53	32.47	33.45	34.45	35.48	36.55				
400-499	Group 5	Finance Clerk	57,868.10	59,604.15	61,392.27	63,234.04	65,131.06	67,084.99	503.14	1,006.27	1,509.41	2,012.55
		(35 hour week)	31.80	32.75	33.73	34.74	35.79	36.86				
		Equipment Operator										
		(40 hour week)	27.82	28.66	29.52	30.40	31.31	32.25				
		Water Operator in Training	27.82	28.66	29.52	30.40	31.31	32.25	NA			
		(Casual - hourly)										
300-399	Group 6	Administrative Assistant	46,026.14	47,406.93	48,829.13	50,294.01	51,802.83	53,356.91	400.18	800.35	1,200.53	1,600.71
		(35 hour week)	25.29	26.05	26.83	27.63	28.46	29.32				
200-299	Group 7	Janitor	21.77	22.43	23.10	23.79	24.50	25.24	NA			
		(Part-time/Casual - hourly)										
NA	Group 8	Student	16.54	17.04	17.55	18.07	18.62	19.17	NA			

Note: Includes a 2% COLA (policy states October to October CPI – in 2024 was 2%)

DETAILED OF EACH DEPARTMENT

Township of Montague
Taxation & Other Revenue
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
REVENUE				
Taxation				
110-100-4010 - Municipal Levy	3,578,230	3,578,219	3,785,700	\$207,462 Increase over 2024 - includes a 1.905% increase in OPP costs and 1.67% of Township increases, plus 0.085% tax class adjustment effect (aggregate tax class), which would equate to increase of 3.665%.
110-115-4010 - Municipal Levy Supp	60,000	66,034	60,000	
110-125-4010 - Municipal Levy Write Off	(10,000)		(10,000)	
Total Taxation:	3,628,230	3,644,253	3,835,700	
Payments In Lieu				
110-132-4010 - Hydro Municipal	225,000	259,321	225,000	
110-133-4010 - Railway Municipal	19,000	62,094	19,000	
110-134-4010 - Rideau Canal Municipal	5,800		5,800	
110-135-4010 - Tax Assistance Municipal	7,000		7,000	
110-135-4025 - PIL Gallipeau Center Smiths Falls	150,000	155,825	155,000	Based on changes to taxes received from Town of Smiths Falls
Total Payments In Lieu:	406,800	477,240	411,800	
Provincial Grants				
110-140-4080 - OMPF-Ontario Municipal Partnership Fund	310,600	232,950	318,300	Received the 2025 Notification with an increase of \$7,700
Total Provincial Grants:	310,600	232,950	318,300	
Fees & Charges				
110-150-5025 - General Bank Account Interest	90,000	309,792	90,000	
110-150-5043 - NSF Charges	100		100	
110-150-5046 - OPP Record Checks	1,500		1,500	
110-150-5055 - Penalty/Interest Tax Arrears	65,000	79,855	65,000	
110-150-5070 - POA - Provincial Offences & By-Laws	8,000	310	8,000	
Total Fees & Charges:	164,600	389,957	164,600	

Report Date
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Township of Montaque
Taxation & Other Revenue
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
Licences & Permits				
110-155-5204 - Camping Park Licences	100		100	
110-155-5207 - Chip Wagon Licences	100	150	100	
110-155-5213 - Lottery Licences	1,000		1,000	
Total Licences & Permits:	1,200	150	1,200	
Total REVENUE:	4,511,430	4,744,550	4,731,600	

Township of Montaque
Statement of Revenues and Expenses-Council
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
EXPENDITURES				
General Administration				
190-210-6100 - Council Remuneration/Wages	93,300	95,534	95,100	Based on 2% COLA
190-210-6210 - Council RecGen/EHT/Morneau	6,500	5,483	6,500	
190-210-7040 - Council Conference, Accomodation & Meals	7,000	3,590	7,000	
190-210-7044 - Council Conference/Meeting Registration	4,000	5,193	4,000	
190-210-7048 - Council Conference Transportation	1,000	554	1,000	
190-210-7088 - Council Insurance	27,000	27,480	27,000	
190-210-7096 - Council Mileage (general & Meetings)	200		200	
190-210-7100 - Council Misc. Expense	500	3,160	500	
190-210-7132 - Council Public Relations	500		500	
190-210-7160 - Council Special Circumstances	7,500	6,668	7,500	
190-210-7172 - Council Subscriptions	300		300	
190-210-7176 - Council Supplies	3,400	4,141	3,400	
190-210-7208 - Council Advertising	1,000		1,000	
190-210-7308 - Council Memberships	1,800		1,800	
190-210-7380 - Council Training Seminars	1,000	95	1,000	
190-210-7620 - Council Misc. Donations	100	312	100	
Total General Administration:	155,100	152,210	156,900	
Total EXPENDITURES:	155,100	152,210	156,900	
Surplus (Deficit)	(155,100)	(152,210)	(156,900)	

Township of Montague
Statement of Revenues and Expenses-Administration
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
REVENUE				
193-200-4088 - County - Ec Dev Funds		5,000		
193-200-4089 - Provincial Grant-Emergency Ontario		47,284		
193-200-5040 - Admin Misc Revenue	5,000	330	5,000	
193-200-5103 - Tax Certificates	5,000	4,480	5,000	
193-200-8020 - Admin Transfer From Reserves	41,000		248,000	\$37k Wage Reserve, \$211k CKA Engineering/Contract Administration New complex
Total REVENUE:	51,000	57,094	258,000	
EXPENDITURES				
Capital				
193-205-6000 - Admin Office Capital		55,703		
193-205-6010 - Complex Building Capital		1,271,327	211,000	CKA - New Complex
Total Capital:	0	1,327,030	211,000	
General Administration				
193-210-6100 - Admin Remuneration/Wages	314,000	342,893	328,000	Based on 2% COLA and step increases for staff
193-210-6200 - Admin Workers Compensation	10,500	11,855	11,200	Based on wages changes
193-210-6210 - Admin Rec Gen/EHT/Benefits	58,000	52,699	62,000	based on wages changes
193-210-6220 - Admin OMERS/RRSP	30,000	31,962	32,000	based on wages changes
193-210-7040 - Admin Conference Accomodation & Meals	1,000	105	1,000	
193-210-7044 - Admin Conference/Meetings Registrations	1,000		1,000	
193-210-7048 - Admin Conference Transportation	500		500	
193-210-7096 - Admin Mileage (general & meetings)	500	240	500	
193-210-7124 - Admin Postage	1,750	6,274	1,750	
193-210-7172 - Admin Subscriptions	100		100	
193-210-7176 - Admin Office Supplies	6,530	11,567	6,530	
193-210-7180 - Tax Billing Supplies/Postage	7,300	12,196	9,000	changes for postage increase
193-210-7204 - Admin Accounting Fees	17,500	28,176	19,000	based on Agreement until 2026 year end
193-210-7208 - Admin Advertising	2,500	361	2,500	
193-210-7236 - Admin Contracted Services	12,500	18,792	5,000	AMP project was in this line - it should be complete by 2025
193-210-7240 - Admin Courier	200	335	200	
193-210-7275 - Contracted Services - Website	2,000	1,883	2,000	
193-210-7300 - Admin Legal Fees	8,000	5,720	8,000	
193-210-7308 - Admin Memberships	2,000	379	2,000	
193-210-7380 - Admin Training/Seminars	6,000	1,861	6,000	

Township of Montague
Statement of Revenues and Expenses-Administration
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
193-210-7512 - Bank Charges / Service Charges	5,700	4,868	5,700	
193-210-7550 - Admin - Health & Safety	5,000	2,514	5,000	
Total General Administration:	492,580	534,680	508,980	
Admin - Complex				
193-210-7084 - Admin Hydro	8,000	7,183	8,000	
193-210-7088 - Admin/Complex Insurance	32,210	18,320	32,210	Estimate for insurance increase (all departments) - reduced the increase - market is trending to more stable.
193-210-7100 - Admin/Complex Supplies Misc Expense	4,000	4,204	4,000	
193-210-7104 - Admin/Complex Misc Repairs	4,000	10,158	4,000	
193-210-7105 - Admin/Complex - Propane	3,000	2,329	3,000	
193-210-7272 - HiSpd-Net/Email/GIS/IT Serv	45,000	45,935	50,000	Change in IT (as presented in-camera in 2024 and CGIS module)
193-210-7296 - Complex Janitorial Contract	10,000	3,897	10,000	
193-210-7344 - Admin Service Agmts Equip Rentals	6,000	9,153	6,000	
193-210-7372 - Admin Telephone/Fax	3,000	6,801	3,000	
193-210-8020 - Admin Transfer to Reserves	171,000	171,000	25,000	Change the reserve allocation to just be the Admin reserve - Fire and PW Complex reserve moved to Fire budget
Total Admin - Complex:	286,210	278,980	145,210	

Township of Montaque
Statement of Revenues and Expenses-Administration
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
Elections				
193-215-7124 - Elections Online /Telephone Voting	1,300		1,300	
Total Elections:	1,300	0	1,300	
Total EXPENDITURES:	780,090	2,140,690	866,490	
Surplus (Deficit)	(729,090)	(2,083,596)	(608,490)	

Township of Montaque
Statement of Revenues and Expenses-Fire
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
REVENUE				
211-200-4086 - Fire MTO Revenue	2,000	2,239	2,000	
211-200-5022 - First Response - Merrickville	7,500	7,077	7,500	
211-200-5041 - Funding - Grants (Enbridge)		10,000		
211-200-8020 - Fire Transfer From Reserves	698,000		683,000	Truck \$658k, boots \$10k, \$15k from modernization for on-line fire permits
Total REVENUE:	707,500	19,316	692,500	
EXPENDITURES				
Capital				
211-205-6011 - Fire Capital - GRANT		11,418		
211-205-6012 - Fire Capital - Hydrant Grant		1,215		
211-205-6015 - Fire Equip Capital	698,000	234,925	668,000	New Pumper/Tanker \$658k, \$10k for new boots for all firefighters
Total Capital:	698,000	247,558	668,000	
General Administration				
211-210-6100 - Fire Remuneration/Wages	63,000	62,952	68,000	based on 2% COLA and step increase
211-210-6105 - Remuneration Volunteer Points	84,000		85,600	Based on 2% COLA
211-210-6110 - Volunteer Flat Rate Earnings	40,000	98,535	30,000	Based on previous years training use.
211-210-6200 - Fire Workers Compensation	12,000	14,748	13,000	based on wages change
211-210-6210 - Fire - RecGen/EHT/Benefits	9,500	10,926	10,000	based on wages change
211-210-6220 - Fire - OMERS	6,000	4,795	6,200	based on wages change
211-210-7040 - Fire Conference Accomodation & Meals	3,000	2,445	3,000	
211-210-7044 - Fire Conference/Meetings Registrations		120		
211-210-7064 - Fire Prevention & Public Safety	1,000	947	1,000	
211-210-7084 - Fire Hydro	4,800		4,800	
211-210-7088 - Fire Insurance	16,000	18,667	16,000	
211-210-7116 - Fire Operational Expense	6,000	13,307	6,000	
211-210-7118 - Fire - Equip - SCBA, Bunker & Helmets	10,000	2,656	10,000	
211-210-7176 - Fire Supplies	300	308	300	
211-210-7188 - Fire Uniforms	1,500	1,517	1,500	
211-210-7208 - Fire Advertising	300		300	

Report Date
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Township of Montague
Statement of Revenues and Expenses-Fire
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
211-210-7256 - First Response - Merrickville	7,500	7,500	7,500	
211-210-7272 - Fire - Software	1,500	1,243	16,500	Add \$15,000 to set up the On-Line Fire permitting, that will then have an annual cost of approx. \$5,000
211-210-7280 - Hydrant Mtce.	1,500		1,500	
211-210-7300 - Fire Legal Fees	4,000		4,000	
211-210-7308 - Fire Memberships	1,000	1,634	1,000	
211-210-7372 - Fire Telephone/Fax	800	552	800	
211-210-7380 - Fire Training Seminars	15,000	17,367	15,000	
211-210-7550 - Fire Health and Safety	3,000	2,228	3,000	
211-210-8020 - Fire Transfer to Reserves	77,000	77,000	295,000	Moved \$146k from admin reserve to Fire for Complex debenture, increase \$72k for debenture payment
Total General Administration:	368,700	339,447	600,000	

Township of Montaque
Statement of Revenues and Expenses-Fire
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
Building Mtce/Service				
211-220-7072 - Fire Bldg Furnace Oil	8,000	6,098	8,000	
211-220-7104 - Fire Bldg Misc Repairs	1,000	1,282	1,000	
211-220-7176 - Fire Bldg Supplies	600		600	
211-220-7236 - Fire Contracted Services/ Peer Support	5,000		5,000	
Total Building Mtce/Service:	14,600	7,380	14,600	
Equipment Mtce/Service				
211-225-7068 - Fire Equip Fuel	4,000		4,000	
211-225-7328 - Fire Radio/Pager Mtce.	3,000	1,093	3,000	
211-225-7370 - 2015 Kawaski Mule (ATV) & 2015 Trailer	500	1,407	500	
211-225-7384 - Unit 650 - 2012 Ford F550 - Van	2,150	2,322	2,150	
211-225-7390 - Unit 630 - 1999 GMC - Tanker	2,140	6,532	2,140	
211-225-7394 - Unit 620-2019 Freightliner - Pumper	2,200	2,418	2,200	
211-225-7398 - Unit 660 - 2014 Dodge 550 - Creek Truck	1,150	2,239	1,150	
211-225-7399 - 2020 Fire 1/2 Ton	2,000	1,696	2,000	
Total Equipment Mtce/Service:	17,140	17,707	17,140	
Emergency Management				
212-210-7100 - EMC Exercises & Misc Expense	1,750	517	1,750	
212-210-7104 - EMC Equipment Maintenance	1,000	1,903	1,000	
212-210-7380 - EMC Training	1,750		1,750	
Total Emergency Management:	4,500	2,420	4,500	
Total EXPENDITURES:	1,102,940	614,512	1,304,240	
Surplus (Deficit)	(395,440)	(595,196)	(611,740)	

Township of Montague
Revenues and Expenses-Police Services
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
REVENUE				
232-200-4086 - RIDE Program Grant	6,600	6,588	6,600	
232-200-4087 - OPP LSR Revenue		2,562		
232-200-8021 - Police Transfer from Reserve	16,000			
Total REVENUE:	22,600	9,150	6,600	
EXPENDITURES				
General Administration				
232-210-6100 - PSB Remuneration/Wages	500			removed - changes to detachment board
232-210-7040 - PSB Conference Accomodation & Meals	800			removed - changes to detachment board
232-210-7044 - PSB Conference/Meetings Registrations	600			removed - changes to detachment board
232-210-7048 - PSB Conference Transportation	500			removed - changes to detachment board
232-210-7096 - PSB Mileage (general/meetings)	200			removed - changes to detachment board
232-210-7100 - PSB Misc Expense	200			removed - changes to detachment board
232-210-7308 - PSB Memberships	800	892		removed - changes to detachment board
232-210-7316 - OPP Contract Costs	520,000	473,668	588,150	2025 Pricing received, large increase due to increase with the new collective agreement signed (wages were approved for a 12% increase over the 2023-2025 period)
232-210-7336 - Ride Program Paid Duty	6,600	2,911	6,600	
232-210-7373 - Lanark County Police Service Board		6,250	6,500	Based on estimate for Board (not set at time of draft budget)
232-210-7380 - Police Services - Capital	9,000	8,052		
Total General Administration:	539,200	491,773	601,250	
Total EXPENDITURES:	539,200	491,773	601,250	
Surplus (Deficit)	(516,600)	(482,623)	(594,650)	

Report Date
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Township of Montaque
Revenues and Expenses-Police Services
For the Year 2025

2024 Budget	2024 Actual	2025 Proposed Budget	Notes
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Report Date
2025-01-16 2:05 PM

Township of Montague
Revenues and Expenses-Protection Control & ByLaw
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
REVENUE				
261-200-5034 - Livestock Claims Reimbursement	12,000	9,575	12,000	
261-200-5210 - Dog Tags/Kennel Licences	7,000	5,550	7,000	
Total REVENUE:	19,000	15,125	19,000	
EXPENDITURES				
General Administration				
261-210-6120 - Fence Viewers Compensation	300		300	
261-210-6125 - Livestock Valuers Compensation	2,000	480	2,000	
261-210-6200 - PC/BL Workers Compensation		339		
261-210-7060 - Dog Tags/Books/etc.	500	565	500	
261-210-7096 - PC/BL Mileage (General & Meetings)		116		
261-210-7124 - PC/BL Postage		42		
261-210-7236 - PC/BL Contracted Services	30,000	23,130	30,000	
261-210-7300 - PC/BL Legal Fees	1,400	33	1,400	
261-210-7320 - Pound Fees	4,000	3,844	4,000	
261-210-7612 - Livestock Compensation	12,000	13,325	12,000	
Total General Administration:	50,200	41,874	50,200	
Total EXPENDITURES:	50,200	41,874	50,200	
Surplus (Deficit)	(31,200)	(26,749)	(31,200)	

Township of Montague
Statement of Revenues and Expenses-Conservation
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
EXPENDITURES				
General Administration				
271-210-7340 - RVCA Levy	27,500	26,692	28,880	Estimate until provided from RVCA (5%)
Total General Administration:	27,500	26,692	28,880	
Total EXPENDITURES:	27,500	26,692	28,880	
Surplus (Deficit)	(27,500)	(26,692)	(28,880)	

Township of Montague
Statement of Revenues and Expenses-Public Works
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
REVENUE				
315-200-4086 - Pits and Quarries Grant	35,000	35,005	35,000	
315-200-4090 - Pub Wks Revenue/other Mun Roads	10,000	56,882	10,000	
315-200-4095 - Pub Works Revenue Other Mun Winter Maint	80,000	77,840	366,000	Add \$286k for Beckwith share of McLachlin Road
315-200-5030 - OCIF Funding	115,000	100,000	100,000	Reduced after the 2024 budget set - was already \$100k in 2024
315-200-5040 - Pub Wks Misc Revenue Other	500	5,459	500	
315-200-5050 - Pub Wks - Loss (Gain) on Disposal		13,680		
315-200-5120 - Culvert Deposit Fee	1,500	2,952	1,500	
315-200-8020 - Pub Wks Transfer From Reserves	732,700		734,000	\$450k for Excavator, \$50k McGuire Road, \$20K sealing of salt shed, \$150k Microsurface 2.5km of Code Road, \$20k Pinery, \$20k lawnmower, \$24k Calcium Application (Pinery and Nolans)
315-200-8025 - Transfer from Obligatory Funds	210,000		286,000	Twp portion of McLachlin Road \$286k
315-200-8030 - Transfer from DC Reserve	65,000			
Total REVENUE:	1,249,700	291,818	1,533,000	
EXPENDITURES				
Capital				
315-205-6000 - Pub Wks Equipment Capital	390,700	392,281	470,000	New Excavator \$450k, New lawnmower \$20k
315-205-6010 - Pub Wks Building Capital	220,000	78,541	20,000	Sealing of Salt Shed Concrete
315-206-6000 - Pub Wks Capital - Gravel	78,500	97,149	170,000	\$150k McGuire Road, \$20k Pinery Road
315-206-6010 - Pub Wks Capital - Tar & Chip	255,000	179,927	572,000	\$572K McLachlin
315-206-6020 - Pub Wks Capital - Micro-surfacing	170,000	142,841	150,000	code Drive 2.5 km that was DST in 2023
Total Capital:	1,114,200	890,739	1,382,000	
General Administration				
315-210-6100 - Pub Wks Remuneration/Wages	409,000	381,255	405,000	Based on 2% COLA and step increase - reduction is in the Training and consulting line
315-210-6200 - Pub Wks Workers Compensation	13,000	13,039	14,500	based on wage changes
315-210-6210 - Pub Wks Rec Gen/EHT/Benefits	78,000	72,082	80,000	based on wage changes
315-210-6220 - Pub Wks OMERS	38,000	35,046	38,000	based on wage changes
315-210-7040 - Pub Wks Conference Accomodation & Meals	4,000	2,270	4,000	
315-210-7044 - Pub Wks Conference/Meetings Registration	1,800	880	1,800	
315-210-7048 - Pub Wks Conference Transportation	400	479	400	
315-210-7088 - Pub Wks Insurance	36,000	33,934	36,000	

Township of Montaque
Statement of Revenues and Expenses-Public Works
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
315-210-7100 - Pub Wks Misc Expense	1,500	218	1,500	
315-210-7176 - Pub Wks Supplies	2,000	1,505	2,000	
315-210-7188 - Pub Wks Uniforms	6,500	9,826	6,500	
315-210-7208 - Pub Wks Advertising	1,000	135	1,000	
315-210-7232 - Pub Wks Consulting Fees	8,000		30,000	Public Works Manager Training and use of a Consultant to assist with projects.
315-210-7300 - Pub Wks Legal Fees	1,000		1,000	
315-210-7308 - Pub Wks Memberships	2,000	575	2,000	
315-210-7372 - Pub Wks Telephone/Fax	2,400	2,482	2,400	
315-210-7380 - Pub Wks Training Seminars	12,000	9,543	12,000	
315-210-8020 - Pub Wks Transfer to Reserves	400,000	400,000	400,000	
Total General Administration:	1,016,600	963,269	1,038,100	

Township of Montague
Statement of Revenues and Expenses-Public Works
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
Building Mtce/Service				
315-220-7072 - Pub Wks Furnace Oil	14,000	10,223	14,000	
315-220-7084 - Pub Wks Hydro	4,500		4,500	
315-220-7104 - Pub Wks Building Maint	11,000	1,235	11,000	
315-220-7344 - Pub Wks Service Agmts	8,500	2,015	8,500	
Total Building Mtce/Service:	38,000	13,473	38,000	
Equipment Mtce/Service				
315-225-7108 - Pub Wks Misc Vehicle Supplies		3,905		
315-225-7120 - Vehicle - License	9,000	7,983	9,000	
315-225-7121 - Vehicles-Krown Rust Protection	2,600	3,546	2,600	
315-225-7122 - Vehicles-Infobite Software Support	3,800	6,122	3,800	
315-225-7216 - 2020 Ford 3 Ton	4,000	2,948	4,000	
315-225-7220 - 2022 Ford 1/2 ton	2,500	2,497	2,500	
315-225-7221 - 2018 Dodge 1/2 Ton	4,000	1,625	4,000	
315-225-7225 - 2021 Case 580 SNWT Backhoe	4,000	13,640	4,000	
315-225-7260 - 2022 JD Grader	8,000	13,458	8,000	
315-225-7284 - International 2011	6,000	15,187	6,000	
315-225-7290 - Freightliner 2021	6,000	7,634	6,000	
315-225-7291 - International 2016 (Plow Truck)	17,500	19,698	17,500	
315-225-7292 - 2008 John Deere Wheeled Excavator	15,000	10,037	15,000	
315-225-7293 - Grader - 2015 John Deere	20,000	23,125	20,000	
315-225-7294 - NEW TANDEM Truck	6,000	1,819	6,000	
315-225-7295 - 2022 Dodge 1/2 Ton	2,500	7	2,500	
315-225-7328 - Pub Wks 2 Way Radio	3,000	3,783	3,000	
315-225-7344 - Pub Wks Misc Equip Service	5,000	3,631	5,000	
Total Equipment Mtce/Service:	118,900	140,645	118,900	
General Road Mtce				
315-230-7010 - Gen Rd Mtce - Roadside Garbage Pickup	1,850	127	1,850	
315-230-7020 - Gen Rd Mtce Beaver Dam Misc Exp	1,400	858	1,400	
315-230-7028 - Gen Rd Mtce Brushing Misc Material	1,400	1,042	1,400	
315-230-7068 - Gen Rd Mtce Fuel	100,000	75,551	100,000	
315-230-7069 - Gen Rd Fuel - Carbon Tax		15,987		

Township of Montague
Statement of Revenues and Expenses-Public Works
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
315-230-7076 - Gen Rd Mtce General Shop Supplies/Exp	5,000	5,876	5,000	
315-230-7090 - Gen Rd Mtce Mesh System	9,000	7,034	9,000	
315-230-7140 - Gen Rd Mtce Rural Addressing	1,500	1,716	1,500	
315-230-7152 - Gen Rd Mtce Signs & Safety Devices	10,000	5,705	10,000	
315-230-7324 - Gen Rd Mtce Railway Flasher Agmts	27,000	28,419	27,000	
Total General Road Mtce:	157,150	142,315	157,150	
Paved Roads				
315-240-7304 - Paved Roads Line Painting	24,000	21,471	24,000	
315-242-7028 - Paved Brushing Parts & Supplies	17,000		17,000	
315-243-7052 - Culvert Purchases	15,000	2,665	15,000	
315-245-7080 - Paved Hard Top Patch Materials	5,000	2,040	5,000	
315-245-7236 - Paved Hard Top Contracted Services	25,000	10,072	25,000	
315-245-7252 - Paved Hard Top Equip Rentals	15,000		15,000	
315-246-7192 - Paved Weed Control	25,000	13,581	25,000	
315-246-7236 - Paved Roadside Mowing	14,000	9,146	14,000	
Total Paved Roads:	140,000	58,975	140,000	
Unpaved Roads				
315-252-7236 - Unpaved Brushing & Tree Maintenance	6,000	13,625	6,000	
315-253-7052 - Unpaved Culverts - Material	13,000	15,590	13,000	
315-255-7100 - Unpaved Gravel Misc Expense	25,000		25,000	
315-255-7212 - Unpaved Gravel Calcium Dust Control	137,000	138,882	164,000	based on the pricing received for 2025 and to apply a second application on the two highest traffic gravel roads Pinery and Nolans (trial to keep level of service consistent on all roads)
315-255-7268 - Gravel Contracted	275,000	216,094	275,000	Contract from 2024 to 2027 - should be suffice for the periods presented.
Total Unpaved Roads:	456,000	384,191	483,000	
Winter Control				
315-260-7148 - Salt Supply	120,000	118,420	120,000	price locked for the 24/25 and 25/26 season at \$106.83/tonne
315-260-7149 - Stone Dust Supply	50,000	23,557	50,000	one year extension on the 2024 tender - \$19.46/MT
315-260-7156 - Snow Plowing Materials	17,000	12,714	17,000	

Report Date
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Township of Montague
Statement of Revenues and Expenses-Public Works
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
315-260-7236 - Winter Control Contracted Services	4,500	161	4,500	
Total Winter Control:	191,500	154,852	191,500	
Total EXPENDITURES:	3,232,350	2,748,459	3,548,650	
Surplus (Deficit)	(1,982,650)	(2,456,641)	(2,015,650)	

Township of Montaque
Revenues and Expenses-Street Lights
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
EXPENDITURES				
General Administration				
320-210-7168 - Street Lights Materials/Mtce	6,000	580	6,000	
320-210-7368 - Street Lights Billings	6,000	5,672	6,000	
Total General Administration:	12,000	6,252	12,000	
Total EXPENDITURES:	12,000	6,252	12,000	
Surplus (Deficit)	(12,000)	(6,252)	(12,000)	

Township of Montaque
Statement of Revenues and Expenses-Airport
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
EXPENDITURES				
Capital				
361-205-6015 - Airport Equip Capital	6,000			Remove from budget
Total Capital:	6,000	0	0	
General Administration				
361-210-7116 - Airport Operational Expense	8,000			Remove from budget
Total General Administration:	8,000	0	0	
Total EXPENDITURES:	14,000	0	0	
Surplus (Deficit)	(14,000)	0	0	

Township of Montaque
Statement of Revenues and Expenses-Waste Mgmt
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
REVENUE				
421-200-5004 - Blue Box Sales	500	589	500	
421-200-5013 - Composter Sales	400		400	
421-200-5073 - Recycling Revenue		2,136		
421-200-5074 - Special Tags & Pick Up Revenue	1,000	5,158	1,000	
421-200-5075 - Lanark County Waste Initiative		(4,208)		
421-200-5106 - Trash Tag Sales	2,000		2,000	
Total REVENUE:	3,900	3,675	3,900	
EXPENDITURES				
General Administration				
421-210-6100 - Waste Mgmt Remuneration/Wages	300		300	
421-210-7024 - Blue Boxes	500		500	
421-210-7088 - Waste Mgmt - Insurance	14,250	15,641	14,250	
421-210-7164 - Special Pick UP Day	5,000	3,557	5,000	
421-210-7176 - Waste Mgmt Supplies	1,500	36	1,500	
421-210-7208 - Waste Mgmt Advertising	800	299	800	
421-210-7276 - Household Hazardous Waste Exp	4,500		5,000	Slight estimated increase
421-210-7300 - Waste Mgmt Legal Fees	2,000		2,000	
421-210-7402 - Waste Collection Contract	150,000	148,470	150,000	Should be suffice based on change in agreement (2024)
421-210-7406 - Waste Disposal Contract	110,000	101,354	120,000	based on average + tonnage and change in tonnage disposal
Total General Administration:	288,850	269,357	299,350	
Total EXPENDITURES:	288,850	269,357	299,350	
Surplus (Deficit)	(284,950)	(265,682)	(295,450)	

Report Date
2025-01-16 2:06 PM

Township of Montaque
Statement of Revenues and Expenses-Waste Mgmt
For the Year 2025

2024 Budget	2024 Actual	2025 Proposed Budget	Notes
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Township of Montague
Statement of Revenues and Expenses-Social Services
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
EXPENDITURES				
General Administration				
611-210-7604 - Cemeteries Donations & Misc Exp	3,000	2,800	3,600	Based on a change from \$700 per year to each cemetery to \$900 to each (4 cemeteries)
611-210-7605 - Bursaries - School	1,000	100	1,000	
611-210-7645 - Miscellaneous Donations	12,500	8,750	12,500	
Total General Administration:	16,500	11,650	17,100	
Total EXPENDITURES:	16,500	11,650	17,100	
Surplus (Deficit)	(16,500)	(11,650)	(17,100)	

Township of Montaque
Statement of Revenues and Expenses-Recreation
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
REVENUE				
711-200-5028 - Hall Rentals	2,500	11,180	2,500	
711-200-5031 - History Book Sales	100	50	100	
711-200-5037 - Misc Events		18,444		
711-200-5068 - Summer Day Camp		1,285		
711-200-8020 - Recreation Transfer From Reserves	160,000	28,793	60,000	\$25k for SF Recreation Agreement - ends 2026, \$35k Parkland fees to continue walking trail with required board walks
711-200-8025 - Transfer from DC Reserve	5,000		5,000	
711-200-8041 - Senior Community Grant		28,097		
Total REVENUE:	167,600	87,849	67,600	
EXPENDITURES				
Capital				
711-205-6010 - Recreation Bldg Capital		35,513		
711-205-6020 - Recreation Construction Capital	135,000	78,084	35,000	Continue 22 acre Park work with the walking trail board walks.
Total Capital:	135,000	113,597	35,000	
General Administration				
711-210-7084 - Recreation Hydro / Propane	15,000	13,834	15,000	
711-210-7088 - Recreation Insurance	14,500	15,250	14,500	
711-210-7127 - Rec - Misc. Events	10,000	22,400	7,500	change based on request from MRCC
711-210-7128 - Programs - Senior	5,000	14,739	10,000	Change based on a successful two years of Senior programming to continue to grow the programming
711-210-7132 - Recreation Public Relations	1,000		1,000	
711-210-7133 - Programming - Day Camp		2,860		
711-210-7134 - Senior Community Grant		15,009		
711-210-7176 - Recreation Supplies	1,600	2,022	1,600	
711-210-7208 - Recreation Advertising	500	49	500	
711-210-7296 - Recreation Janitorial Contract	10,000	10,795	10,000	
711-210-7372 - Recreation Telephone/Fax	3,000	3,834	3,000	
711-210-7418 - Recreation Water Testing	500	77	500	
711-210-7550 - Recreation Health & Safety		193		

Township of Montague
Statement of Revenues and Expenses-Recreation
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
711-210-7628 - Recreation Cost Sharing Smiths Falls	58,000	60,187	58,000	
711-210-8020 - Recreation Transfer to Reserves	50,000	50,000	50,000	
Total General Administration:	169,100	211,249	171,600	
Building Mtce/Service				
711-220-7104 - Recreation Misc Repairs & Maintenance	6,500	13,508	6,500	
711-220-7344 - Recreation Service Agmts	300	698	300	
Total Building Mtce/Service:	6,800	14,206	6,800	
Total EXPENDITURES:	310,900	339,052	213,400	
Surplus (Deficit)	(143,300)	(251,203)	(145,800)	

Township of Montague
Statement of Revenues and Expenses-Library
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
REVENUE				
715-200-4085 - Province of Ont.-Library Grant	6,800		6,800	
Total REVENUE:	6,800	0	6,800	
EXPENDITURES				
General Administration				
715-210-7616 - Merrickville Library Board	9,500	9,400	9,500	Library has requested an additional \$4,000 - not included in the 2025 budget - Council discussion required.
715-210-7644 - Smiths Falls Library Board	25,000	25,000	12,500	Change based on Council request.
Total General Administration:	34,500	34,400	22,000	
Total EXPENDITURES:	34,500	34,400	22,000	
Surplus (Deficit)	(27,700)	(34,400)	(15,200)	

Township of Montague
Statement of Revenues and Expenses-Planning/Bldg.
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
REVENUE				
Building Revenue				
811-200-5201 - Building Permits	40,000	67,648	50,000	Based on changes in building fees during the 2024 year (partial) and anticipated on additional changes in the 2025 year to bring the Township up closer to market.
Total Building Revenue:	40,000	67,648	50,000	
Planning Revenue				
811-200-5052 - Planning Parkland Fees Re: Severances	7,500	2,500	7,500	
811-200-5064 - Planning/Zoning Applications	2,000	4,500	4,000	Based on increase in fees/charges
811-200-5082 - Severance Fee	2,000	5,731	3,000	Based on changes to fees/charges
811-200-5085 - Minor Variance Fee	1,500	1,550	1,500	
811-200-5090 - Development Charges	89,500	118,125	89,500	
811-200-5115 - Zoning Certificates	200	500	400	Based on actual
811-200-8020 - Transfer from Reserves			16,000	Reserve use for \$6k training of succession planning CBO, \$10k update zoning/OP
Total Planning Revenue:	102,700	132,906	121,900	
Septic Revenue				
811-205-5201 - Septic Permits	10,000	27,499	10,000	
811-205-5205 - Septic Inspections		1,596		
811-205-5210 - Septic Application		3,987		
811-205-5215 - Septic File Search		309		
Total Septic Revenue:	10,000	33,391	10,000	
Total REVENUE:	152,700	233,945	181,900	
EXPENDITURES				
Building				
811-210-6100 - Bldg Remuneration/Wages	60,000	61,755	80,000	Change to a full time position January 2, 2025
811-210-6200 - Bldg Workers Compensation	1,900	2,112	2,800	based on wages change
811-210-6210 - Bldg Rec Gen/EHT/Benefits	2,600	2,944	23,940	based on changes to a full time position inclusive of benefits and OMERS

Township of Montague
Statement of Revenues and Expenses-Planning/Bldg.
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
811-210-7308 - Bldg Memberships	1,000	1,470	1,000	
811-210-7380 - Bldg Training Seminars	1,000	5,490	7,000	Training for succession planning of CBO
811-210-7044 - Bldg Conference/Meeting Reg.	100		100	
811-210-7088 - Bldg & Plan Insurance (50/50)	18,000	17,378	18,000	
811-210-7096 - Bldg Mileage (Gen & Meet)	2,200	3,570	2,500	Change in mileage rate
811-210-7176 - Bldg Supplies	600	240	600	
811-205-6100 - Septic Inspector Remuneration	10,000	18,620	10,000	
Total Building:	97,400	113,579	145,940	
Planning				
811-210-6105 - Planning Remuneration/Wages	73,000	76,470	77,000	2% COLA and step increase
811-210-6205 - Planning Workers Compensation	2,300	654	2,600	based on wages change
811-210-6215 - Planning Rec Gen/EHT/Benefits	19,500	24,073	23,000	based on wages change
811-210-7208 - Plan Advertising	1,000		1,000	
811-210-7232 - Plan Consulting Fees	15,000	8,616	10,000	Based on average use for the RPP Consultant
811-210-7233 - Plan Supplies	500	106	500	
811-210-7234 - Plan Training	2,000	267	2,000	
811-210-7300 - Plan Legal Fees	4,000	5,814	4,000	
811-210-7390 - Official Plan/Zoning Amendment		7,505	10,000	amendment required with County update of OP (zoning and OP)
811-210-8021 - Transfer to Parkland Reserve Fund	7,500	1,500	7,500	
811-210-8030 - Development Charges Transfer To Reserves	89,500	94,500	89,500	
811-210-6115 - Com of Adj & Econ Devl Compenstation	500	470	500	
Total Planning:	214,800	219,975	227,600	
Total EXPENDITURES:	312,200	333,554	373,540	
Surplus/Deficit	(159,500)	(99,609)	(191,640)	

Township of Montaque
Statement of Revenues and Expenses-Drainage
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
REVENUE				
911-200-4080 - Drainage Superintendent - Prov Grant	4,000		4,000	
911-200-4081 - Ford Drain Revenue		15,931		
911-200-8020 - Transfer from Reserves	83,000	61,105		Ford Drain completed in 2024
Total REVENUE:	87,000	77,036	4,000	
EXPENDITURES				
911-210-7096 - Municipal Drains Mileage (gen. & mtgs.)	100		100	
911-210-7112 - Municipal Drains Expense	87,000	85,842		Ford Drain - completed in 2024
911-210-7208 - Municipal Drains - Advertising	500		500	
911-210-7232 - Municipal Drains - Drain Superintendent	15,000	12,970	10,000	Based on normal use of drainage super.
911-210-7240 - Municipal Drains - Courier	100		100	
911-210-7380 - Municipal Drains Training / Seminars	200		200	
Total EXPENDITURES:	102,900	98,812	10,900	
Surplus/Deficit	(15,900)	(21,776)	(6,900)	

Township of Montaque
Statement of Revenues and Expenses SUMMARY
For the Year 2025

	2024 Budget	2024 Actual	2025 Proposed Budget	Notes
REVENUE	4,511,430	4,744,550	4,731,600	
EXPENDITURES				
Council	155,100	152,210	156,900	
Administration	729,090	2,083,596	608,490	
Fire Department	395,440	595,196	611,740	
Police Services	516,600	482,623	594,650	
Protection Control & By-Law	31,200	26,749	31,200	
Conservation Authority	27,500	26,692	28,880	
Public Works	1,982,650	2,456,641	2,015,650	
Street Lights	12,000	6,252	12,000	
Airport	14,000			
Sewer / Water		(26,164)		
Waste Management	284,950	265,682	295,450	
Social Services	16,500	11,650	17,100	
Recreation	143,300	251,203	145,800	
Library	27,700	34,400	15,200	
Planning / Building	159,500	114,380	191,640	
Drainage	15,900	21,776	6,900	
Total EXPENDITURES:	4,511,430	6,502,886	4,731,600	
Surplus (Deficit)	0	(1,758,336)	0	