

BUDGET 2025

[NOVEMBRE / NOVEMBER 2024]

1^{ÈRE} ÉBAUCHE

1ST DRAFT



SOMMAIRE DU BUDGET 2025 –

Comparaison avec Budget 2024

	Budget 2024	Budget 2025	Variance (over/under)	% Variance
REVENUES / REVENUS				
000 - Transfer from Reserve	\$ 240,800.00	\$ 227,152.00	\$ (13,648.00)	-5.67%
100 - Grants and Transfer Payments	\$ 3,076,789.00	\$ 2,944,240.00	\$ (132,549.00)	-4.31%
200 - User fees	\$ 1,158,810.00	\$ 1,546,677.00	\$ 387,867.00	33.47%
300 - Licences, Permits and Rents	\$ 684,910.00	\$ 729,250.00	\$ 44,340.00	6.47%
400 - Fines and Penalties	\$ 195,000.00	\$ 255,000.00	\$ 60,000.00	30.77%
500 - Investment Income	\$ 272,691.00	\$ 308,250.00	\$ 35,559.00	13.04%
600 - Gain (Loss) On Sales of Property	\$ 35,450.00	\$ 88,500.00	\$ 53,050.00	149.65%
900 - Other Revenues	\$ 84,475.00	\$ 84,475.00	\$ -	0.00%
FEE - USER FEES W/WW/G	\$ 6,302,997.00	\$ 6,342,678.00	\$ 39,681.00	0.63%
TAX - TAX LEVY				
Tax Levy	\$ 12,543,403.00	\$ 13,963,210.00	\$ 1,419,807.00	11.32%
Supplemental Tax Levy	\$ 115,000.00	\$ 150,000.00	\$ 35,000.00	30.43%
Payments in-lieu of taxes	\$ 290,000.00	\$ 315,000.00	\$ 25,000.00	8.62%
BIA Taxes	\$ 47,150.00	\$ 47,150.00	\$ -	0.00%
Local Improvements	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%
Total Revenues / Revenus totaux	\$ 25,050,975.00	\$ 27,005,082.00	\$ 1,954,107.00	7.80%



SOMMAIRE DU BUDGET 2025 –

Comparaison avec Budget 2024 (suite)

	Budget 2024	Budget 2025	Variance (over/under)	% Variance
EXPENSES / DÉPENSES				
1000 - Salaries, wages and benefits	\$ 9,026,084.00	\$ 9,746,246.00	\$ 720,162.00	7.98%
2100 - Long-term Debt Repayment - Capital	\$ 1,075,126.00	\$ 1,147,243.00	\$ 72,117.00	6.71%
2200 - Long-term Debt Repayment - Interests	\$ 707,542.00	\$ 700,040.00	\$ (7,502.00)	-1.06%
3100 - Materials - Office & Admin	\$ 424,353.00	\$ 460,176.00	\$ 35,823.00	8.44%
3200 - Materials and Supplies	\$ 1,416,760.00	\$ 1,439,550.00	\$ 22,790.00	1.61%
3300 - Utilities	\$ 1,873,810.00	\$ 1,912,780.00	\$ 38,970.00	2.08%
3400 - Professional Development	\$ 268,972.00	\$ 220,960.00	\$ (48,012.00)	-17.85%
3500 - R & M Vehicles and Rolling Equipment	\$ 329,394.00	\$ 290,573.00	\$ (38,821.00)	-11.79%
3600 - R & M Building Equipment	\$ 302,150.00	\$ 270,500.00	\$ (31,650.00)	-10.47%
3700 - R & M Building & Infrastructure	\$ 461,750.00	\$ 508,100.00	\$ 46,350.00	10.04%
4100 - Professional Fees	\$ 376,300.00	\$ 357,600.00	\$ (18,700.00)	-4.97%
4200 - Contracted Services	\$ 5,056,663.00	\$ 6,023,964.00	\$ 967,301.00	19.13%
4900 - Special Projects	\$ 384,900.00	\$ 87,000.00	\$ (297,900.00)	0.00%
5100 - Financial Expenses	\$ 23,700.00	\$ 24,200.00	\$ 500.00	2.11%
5200 - Rental	\$ 212,200.00	\$ 181,500.00	\$ (30,700.00)	-14.47%
5300 - Property Taxes	\$ 274,500.00	\$ 286,500.00	\$ 12,000.00	4.37%
5400 - Contributions	\$ 594,071.00	\$ 622,150.00	\$ 28,079.00	4.73%
5600 - Vehicle Lease	\$ 150,000.00	\$ 125,000.00	\$ (25,000.00)	0.00%



SOMMAIRE DU BUDGET 2025 –

Comparaison avec Budget 2024 (suite)

	Budget 2024	Budget 2025	Variance (over/under)	% Variance
EXPENSES / DÉPENSES				
7100 - Transfer to Reserve	\$ 668,000.00	\$ 720,000.00	\$ 52,000.00	7.78%
7300 - Transfer to Capital	\$ 1,383,000.00	\$ 1,881,000.00	\$ 498,000.00	36.01%
9100 - Interdepartmental Transfers - Salary	\$ (2,300.00)	\$ -	\$ 2,300.00	0.00%
9200 - Interdepartmental Transfers - Fleet	\$ -	\$ -	\$ -	0.00%
Total Expenses / Dépenses totales	\$ 25,006,975.00	\$ 27,005,082.00	\$ 1,998,107.00	7.99%
NET - REVENUES & EXPENSES / REVENUS	\$ 44,000.00	\$ -	\$ (44,000.00)	0.00%
Funds - Surplus (Deficit)				
General	\$ (56,000.00)			
Water				
Sewer				
Waste	\$ 100,000.00			



IMPACTS BUDGÉTAIRES IMPORTANTS (suite)

Every \$ 125,434 spent represent 1% of tax increase for 2025			
MAJOR IMPACTS ON BUDGET	DESCRIPTION	IMPACT OF BUDGET (+/-) \$	IMPACT ON TAX RATE %
UCPR Tax Ratios Policy	MT class ratio down 1.2 to 1.0	N/A	0.64%
REVENUES			
2024 Use of surplus	Use of surplus in 2024 to balance budget	\$56,000	0.45%
OMPF	Increase of provincial funding	-\$143,000	-1.14%
User fees	Increase (arena, pool, multiroom, engineering)	-\$100,000	-0.80%
Fines and penalties	Increases in fines and penalties	-\$60,000	-0.48%
EXPENSES			
Salaries and benefits	Cost of life (per CBA, agreements, benefits)	\$350,000	2.79%
Salaries and benefits	Reorganisation (Position created/reshuffled, ad	\$297,250	2.37%
Materials	Decrease in professional development	-\$48,000	-0.38%
Materials	Repairs and Maintenance - Complexe	\$40,000	0.32%
Contracted Services	OPP annual increase 2025	\$561,769	4.48%
Contracted Services	Multicultural Festival - Loss of grant	\$120,000	0.96%
Contracted Services	Planning (Contracted Services)	\$35,000	0.28%
Contributions	Library contribution	\$28,000	0.22%
Infrastructure funding	Per AMP recommendation (1.9%)	\$375,000	2.99%
	Other cumulative minor adjustments	-\$125,434	-1.00%
		\$1,034,335	11.69%

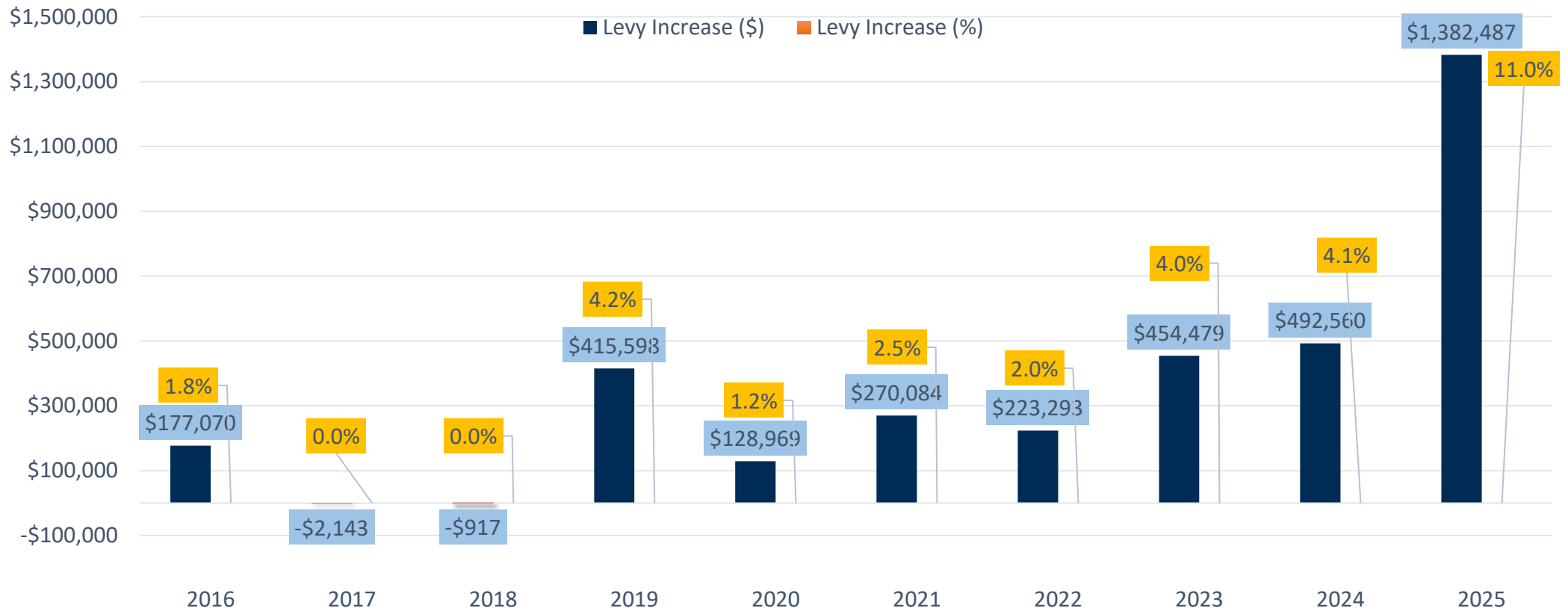


HISTORIQUE DE LA RÉQUISITION MUNICIPALE

MUNICIPAL LEVY HISTORY

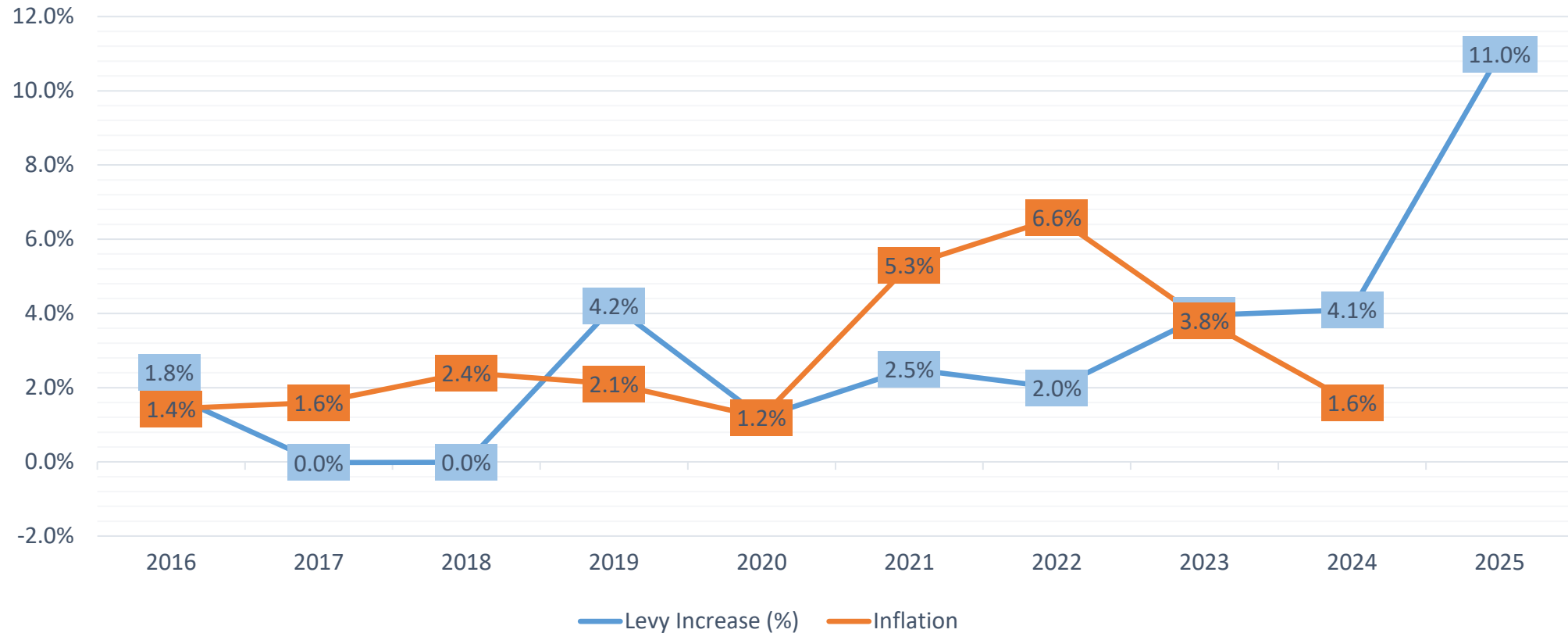


AUGMENTATION DE TAXES (REVENU NEUTRE) TAX LEVY INCREASE (NEUTRAL REVENUE)



AUGMENTATION DE TAXES contre L'INFLATION

TAX LEVY INCREASE vs INFLATION



ÉVALUATION / ASSESSMENT

Year	Phased Returned Assessment	Growth (\$)	Growth (%)
2020	\$ 868,913,800	-	-
2021	\$ 871,904,800	\$ 2,991,000	0.34 %
2022	\$ 874,711,700	\$ 2,806,900	0.32 %
2023	\$ 881,592,800	\$ 6,881,100	0.79 %
2024	\$ 890,117,000	\$ 8,524,200	0.97 %
2025	\$ 893,261,400	\$ 3,144,400	0.35 %



RÉQUISITION / LEVY

	Valeur évaluation / Assessment Value	Taux résidentiel 2024 / Residential Rate 2024	Taux revenu neutre / Neutral Revenue Rate	Taux résidentiel 2025 / Residential Rate 2025
Taux / Rate		0.01237953	0.01245741	0.01382635
Aug. (diminution.) / Inc. (Decrease.) vs. 2024			+ 0.063 %	+ 11.69 %
Changement de ratio de la classe MT 1.4 → 1.2				+ 0.69 %
Réquisition/Levy- 2024 (début/start)	890,117,000 \$	12,543,405 \$		
Réquisition/Levy - 2024 (fin/end)	893,261,400 \$	12,580,723 \$	← Revenu neutre	
			↓	
Réquisition/Levy – 2025	893,261,400 \$		12,580,723 \$	13,963,210 \$
				+ 10.99 %



IMPACT DU TAUX / TAX RATE IMPACT

	2024	2025
Évaluation résidentielle moy. / Avg. Assessment	163,100 \$	166,000 \$
Taux résidentiel / Residential Tax Rate	<u>0.01237953</u>	<u>0.01382635</u>
Taxes municipales (\$) Municipal tax	<u>2,019.10 \$</u>	<u>2,295.17 \$</u>
Impact sur une propriété moyenne / Impact on average residential household		+276.07 \$



ANALYSE - TAUX vs. TAXES RÉELLES

ANALYSIS - TAX RATES VS LEVY

Rank	Municipalities	2022 Tax Rate	Population	Households	2022 Total Municipal Levy	2022 RT + MT Levy	2022 RT Levy	RT + MT % of total Levy
1	East Hawkesbury	0.00491175	3,418	1,541	\$ 2,353,147	\$ 1,849,695	\$ 1,846,968	79%
2	Russell	0.00528819	20,076	6,913	\$ 14,748,218	\$ 12,583,631	\$ 12,280,890	85%
3	Casselman	0.00635598	3,970	1,698	\$ 3,405,310	\$ 2,743,330	\$ 2,628,485	81%
4	Champlain	0.00639350	8,665	4,120	\$ 7,049,770	\$ 5,833,325	\$ 5,701,427	83%
5	Alfred/Plantagenet	0.00699179	9,949	4,426	\$ 7,836,805	\$ 6,758,387	\$ 6,607,490	86%
6	Clarence/Rockland	0.00709487	26,505	10,095	\$ 23,223,896	\$ 20,791,189	\$ 20,438,603	90%
7	Nation	0.00738369	13,350	5,104	\$ 12,935,070	\$ 10,156,958	\$ 9,997,092	79%
8	Hawkesbury	0.01129644	10,194	5,348	\$ 11,387,972	\$ 7,540,434	\$ 6,952,737	66%



ANALYSE - TAUX vs. TAXES RÉELLES

ANALYSIS - TAX RATES VS LEVY

			2022		2022
Rank	Municipalities		Avg. Residential CVA		Avg. Residential Tax Levy
1	Russell		\$ 311,262		\$ 3,365.00
2	Clarence/Rockland		\$ 278,041		\$ 3,493.00
3	Casselman		\$ 276,065		\$ 3,281.00
4	Nation		\$ 251,102		\$ 3,225.00
5	Champlain		\$ 225,247		\$ 2,674.00
6	East Hawkesbury		\$ 222,767		\$ 2,323.00
7	Alfred/Plantagenet		\$ 209,264		\$ 2,609.00
8	Hawkesbury		\$ 162,739		\$ 2,714.00



ANALYSE - TAUX vs. TAXES RÉELLES

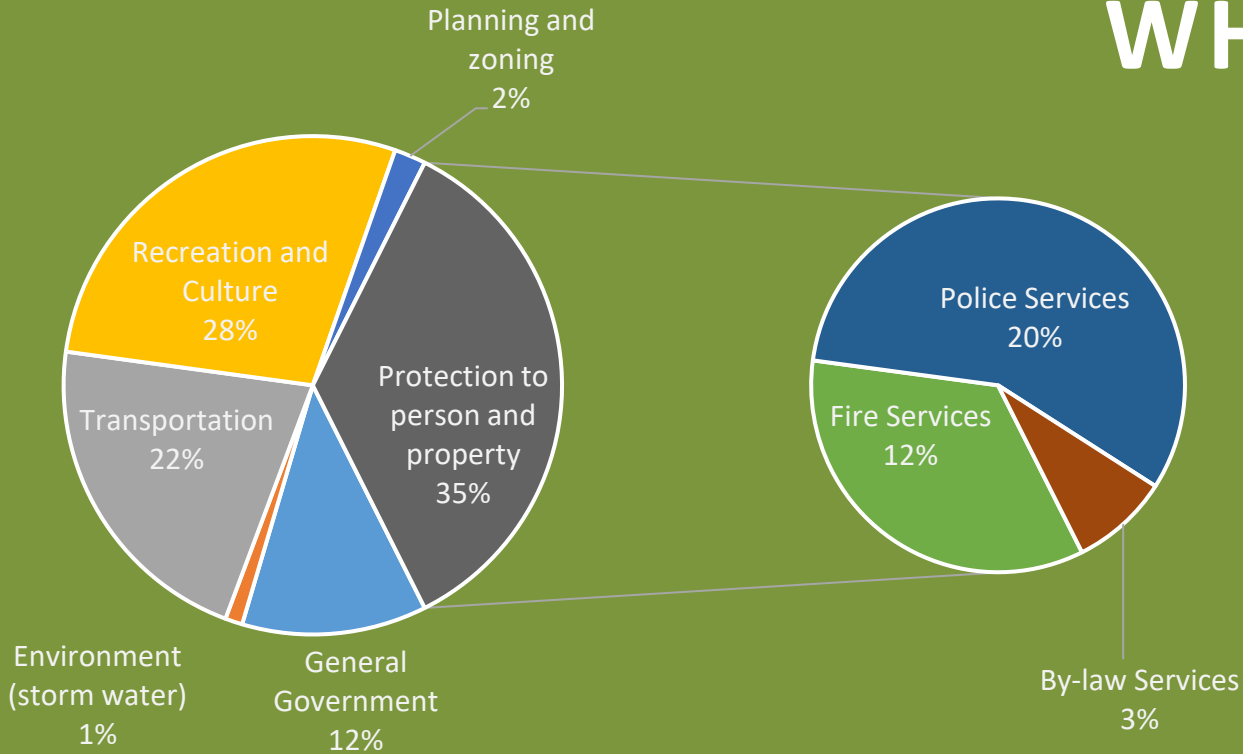
ANALYSIS - TAX RATES VS LEVY

Rank	Municipalities	2022		2022	
		Avg. Residential CVA		Avg. Residential Tax Levy	
1	East Hawkesbury	\$	222,767	\$	2,323.00
2	Alfred/Plantagenet	\$	209,264	\$	2,609.00
3	Champlain	\$	225,247	\$	2,674.00
4	Hawkesbury	\$	162,739	\$	2,714.00
5	Nation	\$	251,102	\$	3,225.00
6	Casselman	\$	276,065	\$	3,281.00
7	Russell	\$	311,262	\$	3,365.00
8	Clarence/Rockland	\$	278,041	\$	3,493.00



MUNICIPAL TAXES

WHERE DOES YOUR TAX DOLLAR GOES?



While your property taxes are collected on the same bill, the amount is shared between the Town (66%), the Counties (25%) and the School Boards (9%)

- General Government
- Recreation and Culture
- Police Services
- Environment (storm water)
- Planning and zoning
- By-law Services
- Transportation
- Fire Services



DETTES À LONG-TERME

Remboursement annuel	2025	2026	2027	2028	2029
Fonds général	\$ 634,733	\$ 1,003,478	\$ 972,492	\$ 972,492	\$ 972,492
Eau	\$ 297,647	\$ 438,081	\$ 438,081	\$ 438,081	\$ 438,081
Égouts	\$ 858,208	\$ 695,105	\$ 695,105	\$ 695,105	\$ 695,105
Total (capital et intérêts)	\$ 1,790,588	\$ 2,136,664	\$ 2,105,678	\$ 2,105,678	\$ 2,105,678
Nouvelles dettes à venir					
Amélioration Clarifier – WTP	5.9M\$	→			25 ans
Nouveau garage municipale		8.5M\$	→		30 ans



RÉSERVES ET FONDS RÉSERVE

Year	Réserves	Fonds reserve	Total
2019	\$ 8,027,373	\$ 13,477	\$ 8,040,850
2020	\$ 8,483,838	\$ 13,565	\$ 8,497,404
2021	\$ 8,088,492	\$ 13,622	\$ 8,102,115
2022	\$ 9,296,257	\$ 0	\$ 9,296,257
2023	\$ 9,492,760	\$ 0	\$ 9,492,760



QUESTIONS



DOCUMENTS DE SUPPORT / SUPPORTING DOCUMENTS



Taxation municipal Municipal Taxation

Taxes foncières, Frais usagers et Fonds de partenariat avec les municipalités de l'Ontario (FPMO)
Municipal levy, User Fees and OMPF (Ontario Municipal Partnership Fund)

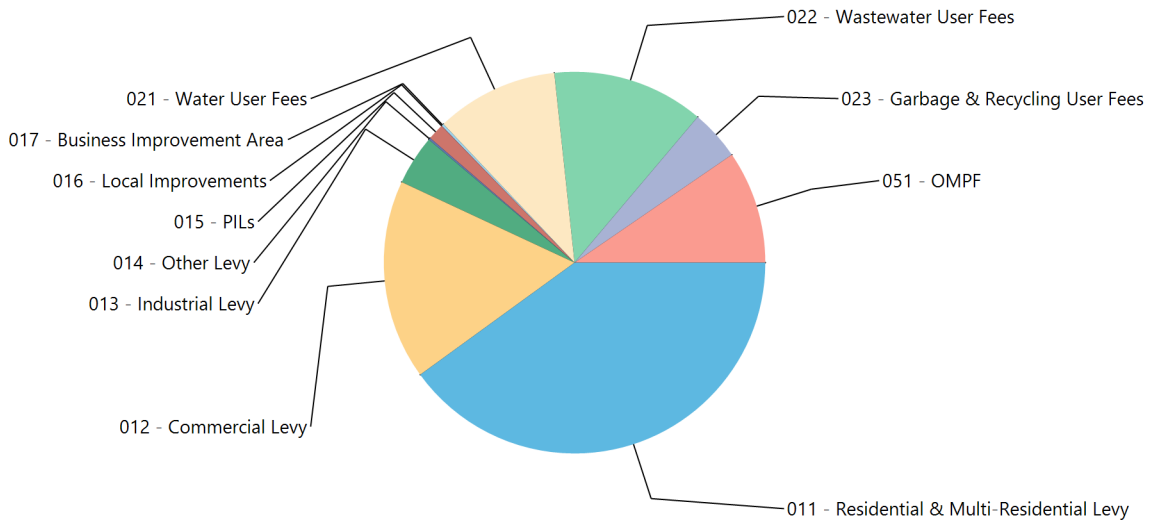


Budget Forecast by Sub Department

Division 1 - Municipal Taxation

	2024 Budget	2025 Budget	Change	% Change
Revenues				
011 - Residential & Multi-Residential Levy	8,281,300	9,226,418	945,118	11.41%
012 - Commercial Levy	3,453,466	3,904,903	451,437	13.07%
013 - Industrial Levy	888,300	972,443	84,143	9.47%
014 - Other Levy	35,337	39,446	4,109	11.63%
021 - Water User Fees	2,297,375	2,391,032	93,657	4.08%
022 - Wastewater User Fees	2,875,858	2,968,507	92,649	3.22%
023 - Garbage & Recycling User Fees	1,129,764	983,139	(146,625)	-12.98%
051 - OMPF	2,062,900	2,205,900	143,000	6.93%
015 - PILs	290,000	320,000	30,000	10.34%
016 - Local Improvements	3,500	3,500	0	0.00%
017 - Business Improvement Area	47,150	47,150	0	0.00%
Total Revenues	21,364,950	23,062,438	1,697,488	7.95%
Net Total	21,364,950	23,062,438	1,697,488	7.95%

**1 - Municipal Taxation
2025 Sub Department Revenues**



Gouvernement general General Government

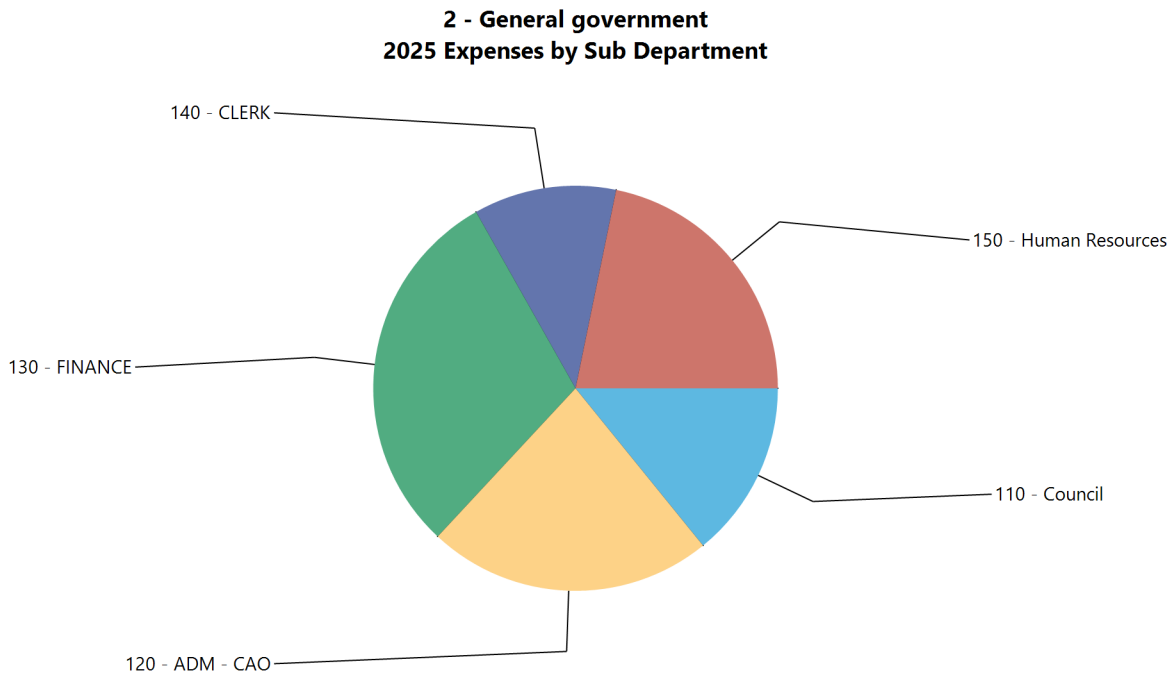
Conseil, Administration, Finance, Greffe et Ressources Humaines
Council, CAO, Finance, Clerk and Human Resources



Budget Forecast by Sub Department

Division 2 - General government

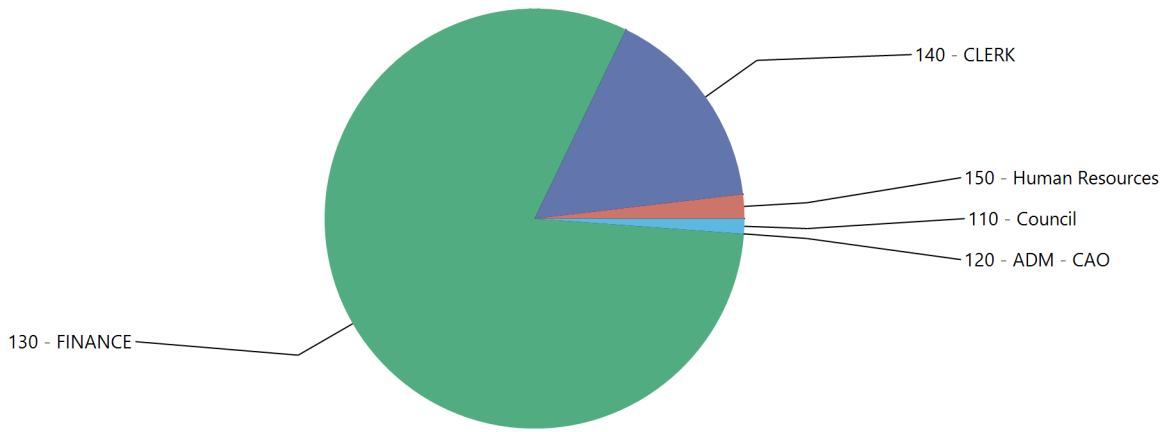
	2024 Budget	2025 Budget	Change	% Change
Revenues				
120 - ADM - CAO	5,600	0	(5,600)	-100.00%
140 - CLERK	122,100	137,900	15,800	12.94%
150 - Human Resources	19,000	16,000	(3,000)	-15.79%
130 - FINANCE	708,766	699,225	(9,541)	-1.35%
110 - Council	10,000	10,000	0	0.00%
Total Revenues	865,466	863,125	(2,341)	-0.27%
Expenses				
120 - ADM - CAO	698,100	672,880	(25,220)	-3.61%
140 - CLERK	329,950	336,800	6,850	2.08%
150 - Human Resources	562,664	643,230	80,566	14.32%
130 - FINANCE	880,300	882,625	2,325	0.26%
110 - Council	412,600	417,900	5,300	1.28%
Total Expenses	2,883,614	2,953,435	69,821	2.42%
Net Total	(2,018,148)	(2,090,310)	(72,162)	1.80%



Budget Forecast by Sub Department

Division 2 - General government

**2 - General government
2025 Sub Department Revenues**



Actual vs Budget Year To Date by Department

Department 11 - Council

January 2025 To December 2025 (12 Months)

Fund All
Division 2 - General government
GL Account All
Sub Departments 110 - Council, 120 - ADM - CAO, 130 - FINANCE, 140 - CLERK ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
100 - Grants and Transfer Payments	10,000	-	(10,000)	-100.00 %
Total Revenues	10,000	-	(10,000)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	319,500	-	(319,500)	-100.00 %
3100 - Materials - Office & Admin	22,000	-	(22,000)	-100.00 %
3300 - Utilities	3,400	-	(3,400)	-100.00 %
3400 - Professionnal Development	41,000	-	(41,000)	-100.00 %
4100 - Professionnal Fees	25,000	-	(25,000)	-100.00 %
7100 - Transfer to Reserve	7,000	-	(7,000)	-100.00 %
Total Expenses	417,900	-	(417,900)	-100.00 %
Net Total	(407,900)	-	407,900	100.00 %

Faits saillant / Highlights

- Équipement informatique salle de conseil + 15,000\$

Actual vs Budget Year To Date by Department

Department 12 - CAO

January 2025 To December 2025 (12 Months)

Fund All
 Division 2 - General government
 GL Account All
 Sub Departments 110 - Council, 120 - ADM - CAO, 130 - FINANCE, 140 - CLERK ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Expenses				
1000 - Salaries, wages and benefits	557,000	-	(557,000)	-100.00 %
3100 - Materials - Office & Admin	16,520	-	(16,520)	-100.00 %
3200 - Materials and Supplies	6,000	-	(6,000)	-100.00 %
3300 - Utilities	1,360	-	(1,360)	-100.00 %
3400 - Professionnal Development	42,500	-	(42,500)	-100.00 %
4100 - Professionnal Fees	11,000	-	(11,000)	-100.00 %
4200 - Contracted Services	38,500	-	(38,500)	-100.00 %
Total Expenses	672,880	-	(672,880)	-100.00 %
Net Total	(672,880)	-	672,880	100.00 %

Faits saillant / Highlights

- Continuité de plan stratégique (15,000) \$
- Réduction de l'allocation de publicité (17,500) \$
- Siteweb (hébergement, entretien, accessibilité, Bciti +) +20,000 \$
- Retrait de Telmatik (9,000) \$

Actual vs Budget Year To Date by Department

Department 13 - Finance

January 2025 To December 2025 (12 Months)

Fund All
 Division 2 - General government
 GL Account All
 Sub Departments 110 - Council, 120 - ADM - CAO, 130 - FINANCE, 140 - CLERK ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
000 - Transfer from Reserve	25,000	-	(25,000)	-100.00 %
200 - User fees	58,500	-	(58,500)	-100.00 %
300 - Licences, Permits and Rents	28,000	-	(28,000)	-100.00 %
400 - Fines and Penalties	195,000	-	(195,000)	-100.00 %
500 - Investment Income	308,250	-	(308,250)	-100.00 %
900 - Other Revenues	84,475	-	(84,475)	-100.00 %
Total Revenues	699,225	-	(699,225)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	557,000	-	(557,000)	-100.00 %
3100 - Materials - Office & Admin	97,725	-	(97,725)	-100.00 %
3300 - Utilities	48,600	-	(48,600)	-100.00 %
3400 - Professionnal Development	1,000	-	(1,000)	-100.00 %
4100 - Professionnal Fees	49,300	-	(49,300)	-100.00 %
4200 - Contracted Services	126,000	-	(126,000)	-100.00 %
4900 - Special Projects	45,000	-	(45,000)	-100.00 %
5100 - Financial Expenses	5,000	-	(5,000)	-100.00 %
5200 - Rental	15,000	-	(15,000)	-100.00 %
5300 - Property Taxes	54,500	-	(54,500)	-100.00 %
9100 - Interdepartmental Transfers - Salary	(116,500)	-	116,500	100.00 %
Total Expenses	882,625	-	(882,625)	-100.00 %
Net Total	(183,400)	-	183,400	100.00 %

Faits saillant / Highlights

- Coûts informatiques + 25,000 \$
(entretien, sécurité, licences microsoft,
support pour tous les services municipaux)

Actual vs Budget Year To Date by Department

Department 14 - Clerk

January 2025 To December 2025 (12 Months)

Fund All
 Division 2 - General government
 GL Account All
 Sub Departments 110 - Council, 120 - ADM - CAO, 130 - FINANCE, 140 - CLERK ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
200 - User fees	20,150	-	(20,150)	-100.00 %
300 - Licences, Permits and Rents	117,750	-	(117,750)	-100.00 %
Total Revenues	137,900	-	(137,900)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	247,000	-	(247,000)	-100.00 %
3100 - Materials - Office & Admin	38,100	-	(38,100)	-100.00 %
3200 - Materials and Supplies	6,000	-	(6,000)	-100.00 %
3300 - Utilities	1,200	-	(1,200)	-100.00 %
3400 - Professionnal Development	4,000	-	(4,000)	-100.00 %
4100 - Professionnal Fees	20,000	-	(20,000)	-100.00 %
4200 - Contracted Services	6,500	-	(6,500)	-100.00 %
7100 - Transfer to Reserve	14,000	-	(14,000)	-100.00 %
Total Expenses	336,800	-	(336,800)	-100.00 %
Net Total	(198,900)	-	198,900	100.00 %

Faits saillant / Highlights

- Réduction des frais de poste (15,000) \$
- Réduction du contrat de service (Sharepoint) (4,500) \$

Actual vs Budget Year To Date by Department

Department 15 - Human Resources

January 2025 To December 2025 (12 Months)

Fund All
 Division 2 - General government
 GL Account All
 Sub Departments 110 - Council, 120 - ADM - CAO, 130 - FINANCE, 140 - CLERK ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
200 - User fees	16,000	-	(16,000)	-100.00 %
Total Revenues	16,000	-	(16,000)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	414,000	-	(414,000)	-100.00 %
3100 - Materials - Office & Admin	11,800	-	(11,800)	-100.00 %
3200 - Materials and Supplies	11,000	-	(11,000)	-100.00 %
3300 - Utilities	830	-	(830)	-100.00 %
3400 - Professionnal Development	9,700	-	(9,700)	-100.00 %
4100 - Professionnal Fees	170,000	-	(170,000)	-100.00 %
4200 - Contracted Services	50,900	-	(50,900)	-100.00 %
9100 - Interdepartmental Transfers - Salary	(25,000)	-	25,000	100.00 %
Total Expenses	643,230	-	(643,230)	-100.00 %
Net Total	(627,230)	-	627,230	100.00 %

Faits saillant / Highlights

- Adj./correction de salaire + 50,000 \$
- Augmentation des frais légaux + 20,000 \$

Protection de la personne et des biens

Protection to person and property

Incendies, Police, Réglementation, Construction et Répartition
Fire, Police, By-law, Building Permits and Dispatch services



Budget Forecast by Sub Department

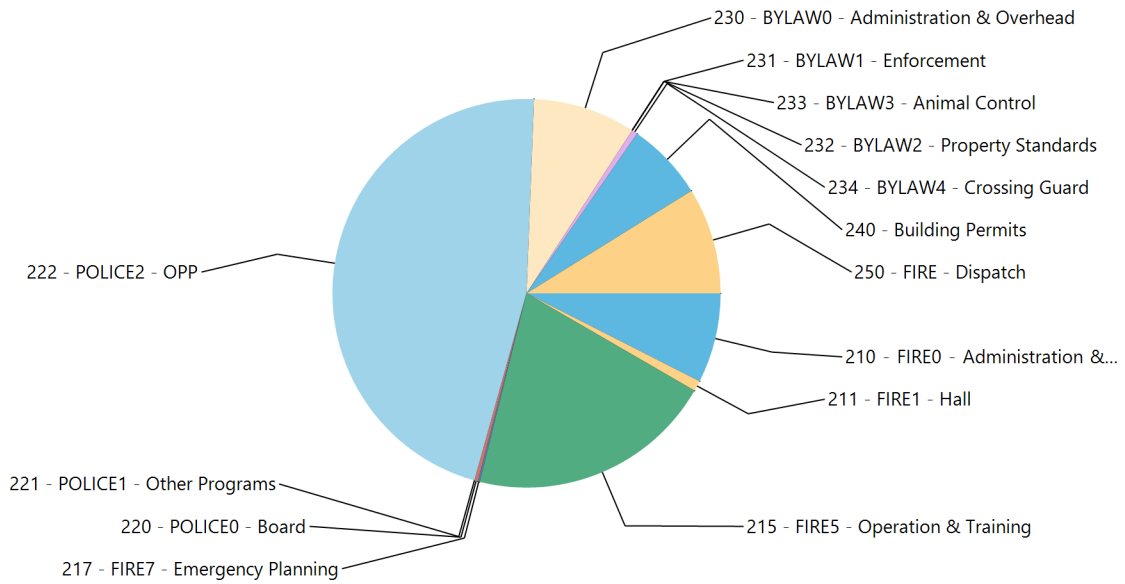
Division 3 - Protection to person and property

	2024 Budget	2025 Budget	Change	% Change
Revenues				
230 - BYLAW0 - Administration & Overhead	106,500	155,500	49,000	46.01%
222 - POLICE2 - OPP	15,000	0	(15,000)	-100.00%
232 - BYLAW2 - Property Standards	0	0	0	0.00%
233 - BYLAW3 - Animal Control	0	0	0	0.00%
210 - FIRE0 - Administration & Overhead	79,360	69,670	(9,690)	-12.21%
250 - FIRE - Dispatch	922,449	640,602	(281,847)	-30.55%
240 - Building Permits	369,910	471,352	101,442	27.42%
231 - BYLAW1 - Enforcement	0	0	0	0.00%
221 - POLICE1 - Other Programs	8,000	0	(8,000)	-100.00%
220 - POLICE0 - Board	10,000	20,000	10,000	100.00%
211 - FIRE1 - Hall	0	0	0	0.00%
Total Revenues	1,511,219	1,357,124	(154,095)	-10.20%
Expenses				
230 - BYLAW0 - Administration & Overhead	639,521	619,335	(20,186)	-3.16%
222 - POLICE2 - OPP	2,790,796	3,352,565	561,769	20.13%
232 - BYLAW2 - Property Standards	0	0	0	0.00%
233 - BYLAW3 - Animal Control	0	0	0	0.00%
210 - FIRE0 - Administration & Overhead	507,599	541,606	34,007	6.70%
250 - FIRE - Dispatch	922,449	640,602	(281,847)	-30.55%
217 - FIRE7 - Emergency Planning	12,868	11,511	(1,357)	-10.55%
240 - Building Permits	369,910	471,352	101,442	27.42%
231 - BYLAW1 - Enforcement	0	0	0	0.00%
234 - BYLAW4 - Crossing Guard	34,086	35,200	1,114	3.27%
221 - POLICE1 - Other Programs	8,000	0	(8,000)	-100.00%
220 - POLICE0 - Board	20,844	20,844	0	0.00%
215 - FIRE5 - Operation & Training	1,326,325	1,487,007	160,682	12.11%
211 - FIRE1 - Hall	64,727	63,445	(1,282)	-1.98%
Total Expenses	6,697,125	7,243,467	546,342	8.16%
Net Total	(5,185,906)	(5,886,343)	(700,437)	4.78%

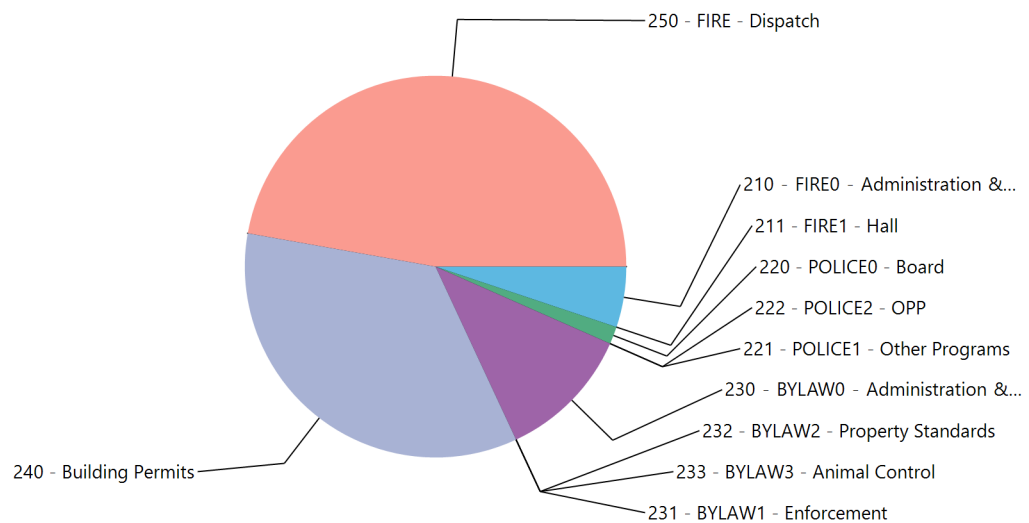
Budget Forecast by Sub Department

Division 3 - Protection to person and property

**3 - Protection to person and property
2025 Expenses by Sub Department**



**3 - Protection to person and property
2025 Sub Department Revenues**



Actual vs Budget Year To Date by Department

Department 21 - Fire

January 2025 To December 2025 (12 Months)

Fund All
 Division 3 - Protection to person and property
 GL Account All
 Sub Departments 210 - FIRE0 - Administration & Overhead, 211 - FIRE1 - Hall ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
100 - Grants and Transfer Payments	3,200	-	(3,200)	-100.00 %
200 - User fees	66,470	-	(66,470)	-100.00 %
Total Revenues	69,670	-	(69,670)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	1,541,800	-	(1,541,800)	-100.00 %
2100 - Long-term Debt Repayment - Capital	17,635	-	(17,635)	-100.00 %
2200 - Long-term Debt Repayment - Interests	647	-	(647)	-100.00 %
3100 - Materials - Office & Admin	61,514	-	(61,514)	-100.00 %
3200 - Materials and Supplies	91,200	-	(91,200)	-100.00 %
3300 - Utilities	81,010	-	(81,010)	-100.00 %
3400 - Professionnal Development	51,640	-	(51,640)	-100.00 %
3500 - R & M Vehicles and Rolling Equipment	82,188	-	(82,188)	-100.00 %
3700 - R & M Building & Infrastructure	25,300	-	(25,300)	-100.00 %
4200 - Contracted Services	23,000	-	(23,000)	-100.00 %
7100 - Transfer to Reserve	150,000	-	(150,000)	-100.00 %
9100 - Interdepartmental Transfers - Salary	(22,365)	-	22,365	100.00 %
Total Expenses	2,103,569	-	(2,103,569)	-100.00 %
Net Total	(2,033,899)	-	2,033,899	100.00 %

Faits saillant / Highlights

- Réattribution des salaires avec le service de répartition **+ 40,000 \$**
- Salaires ajustements annuels **+ 55,000 \$**
- Développement professionnel **+ 12,000 \$**

Actual vs Budget Year To Date by Department

Department 22 - Police

January 2025 To December 2025 (12 Months)

Fund All
 Division 3 - Protection to person and property
 GL Account All
 Sub Departments 210 - FIRE0 - Administration & Overhead, 211 - FIRE1 - Hall ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
200 - User fees	20,000	-	(20,000)	-100.00 %
Total Revenues	20,000	-	(20,000)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	10,844	-	(10,844)	-100.00 %
3100 - Materials - Office & Admin	6,500	-	(6,500)	-100.00 %
3400 - Professionnal Development	2,500	-	(2,500)	-100.00 %
4100 - Professionnal Fees	1,000	-	(1,000)	-100.00 %
4200 - Contracted Services	3,352,565	-	(3,352,565)	-100.00 %
Total Expenses	3,373,409	-	(3,373,409)	-100.00 %
Net Total	(3,353,409)	-	3,353,409	100.00 %

Faits saillant / Highlights

- Service PPO (+20%)

+ 561,769 \$

Actual vs Budget Year To Date by Department

Department 23 - By-law

January 2025 To December 2025 (12 Months)

Fund All
 Division 3 - Protection to person and property
 GL Account All
 Sub Departments 210 - FIRE0 - Administration & Overhead, 211 - FIRE1 - Hall ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
200 - User fees	13,000	-	(13,000)	-100.00 %
300 - Licences, Permits and Rents	82,500	-	(82,500)	-100.00 %
400 - Fines and Penalties	60,000	-	(60,000)	-100.00 %
Total Revenues	155,500	-	(155,500)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	582,200	-	(582,200)	-100.00 %
3100 - Materials - Office & Admin	24,300	-	(24,300)	-100.00 %
3200 - Materials and Supplies	4,250	-	(4,250)	-100.00 %
3300 - Utilities	13,800	-	(13,800)	-100.00 %
3400 - Professionnal Development	8,500	-	(8,500)	-100.00 %
3500 - R & M Vehicles and Rolling Equipment	14,185	-	(14,185)	-100.00 %
4100 - Professionnal Fees	5,000	-	(5,000)	-100.00 %
4200 - Contracted Services	10,000	-	(10,000)	-100.00 %
5200 - Rental	2,300	-	(2,300)	-100.00 %
9100 - Interdepartmental Transfers - Salary	(10,000)	-	10,000	100.00 %
Total Expenses	654,535	-	(654,535)	-100.00 %
Net Total	(499,035)	-	499,035	100.00 %

Faits saillant / Highlights

- Augmentation des revenus (70,000) \$
- Perte de revenus associés LIP/POA (Loi infractions provinciales) + 24,000 \$
- Budget de temps supplémentaires (15,000) \$
- Réduction du développement prof. (10,000) \$

Actual vs Budget Year To Date by Department

Department 24 - Building Permits

January 2025 To December 2025 (12 Months)

Fund All
 Division 3 - Protection to person and property
 GL Account All
 Sub Departments 210 - FIRE0 - Administration & Overhead, 211 - FIRE1 - Hall ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
000 - Transfer from Reserve	71,352	-	(71,352)	-100.00 %
300 - Licences, Permits and Rents	400,000	-	(400,000)	-100.00 %
Total Revenues	471,352	-	(471,352)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	309,000	-	(309,000)	-100.00 %
3100 - Materials - Office & Admin	9,942	-	(9,942)	-100.00 %
3300 - Utilities	15,910	-	(15,910)	-100.00 %
3400 - Professionnal Development	7,000	-	(7,000)	-100.00 %
3500 - R & M Vehicles and Rolling Equipment	2,500	-	(2,500)	-100.00 %
4100 - Professionnal Fees	5,000	-	(5,000)	-100.00 %
4200 - Contracted Services	100,000	-	(100,000)	-100.00 %
9100 - Interdepartmental Transfers - Salary	22,000	-	(22,000)	-100.00 %
Total Expenses	471,352	-	(471,352)	-100.00 %
Net Total	-	-	-	0.00 %

Faits saillant / Highlights

- Augmentation des contrats de services + 50,000 \$
- Augmentation des prévisions de permis (50,000) \$
- Département auto-financé par les revenus de permis et l'utilisation de sa propre réserve.

Actual vs Budget Year To Date by Department

Department 25 - Fire Dispatch

January 2025 To December 2025 (12 Months)

Fund All
 Division 3 - Protection to person and property
 GL Account All
 Sub Departments 210 - FIRE0 - Administration & Overhead, 211 - FIRE1 - Hall ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
100 - Grants and Transfer Payments	639,500	-	(639,500)	-100.00 %
200 - User fees	1,102	-	(1,102)	-100.00 %
Total Revenues	640,602	-	(640,602)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	452,787	-	(452,787)	-100.00 %
3100 - Materials - Office & Admin	32,875	-	(32,875)	-100.00 %
3300 - Utilities	5,000	-	(5,000)	-100.00 %
3400 - Professionnal Development	2,570	-	(2,570)	-100.00 %
3600 - R & M Building Equipment	2,000	-	(2,000)	-100.00 %
4100 - Professionnal Fees	20,000	-	(20,000)	-100.00 %
4200 - Contracted Services	57,505	-	(57,505)	-100.00 %
4900 - Special Projects	42,000	-	(42,000)	-100.00 %
9100 - Interdepartmental Transfers - Salary	25,865	-	(25,865)	-100.00 %
Total Expenses	640,602	-	(640,602)	-100.00 %
Net Total	-	-	-	0.00 %

Faits saillant / Highlights

- Réallocation des salaires avec incendies (40,000) \$
- Réduction des investissements et des subventions reliés au NG9-1-1, impact financier nul.
- Matériel informatique +10,000 \$
- Département financer par les CUPR.

Transport (voiries) Transportation (Public work)

Administration et Ingénierie, Opérations, Garage municipal, Ponts et Ponceaux et Lumières de rues
Admin. and Engineering, Operations, Municipal Garage, Bridges and Culverts and Street Lights

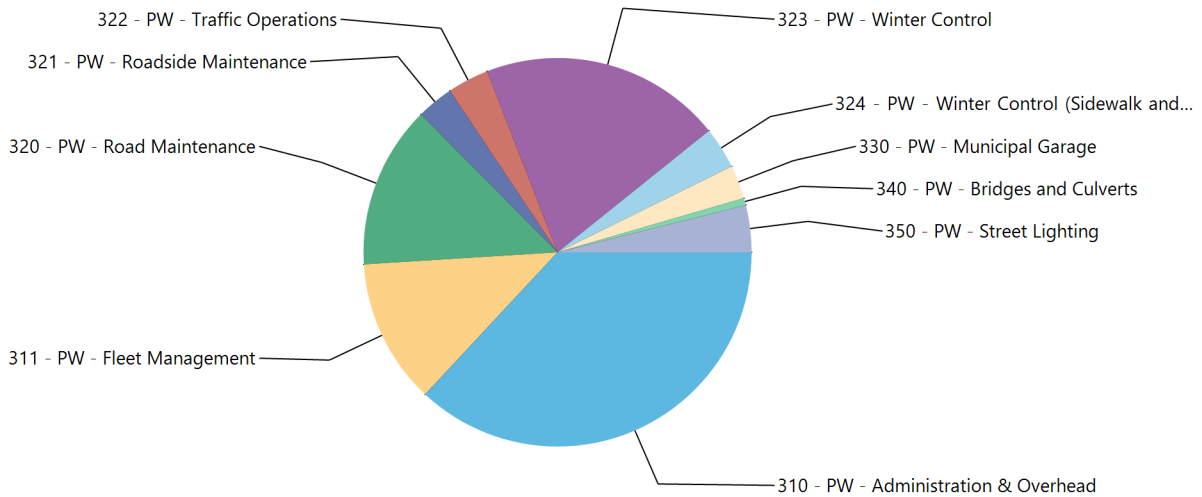


Budget Forecast by Sub Department

Division 4 - Transportation services

	2024 Budget	2025 Budget	Change	% Change
Expenses				
322 - PW - Traffic Operations	115,500	128,000	12,500	10.82%
310 - PW - Administration & Overhead	1,212,963	1,373,208	160,245	13.21%
350 - PW - Street Lighting	130,000	145,000	15,000	11.54%
340 - PW - Bridges and Culverts	39,800	22,250	(17,550)	-44.10%
323 - PW - Winter Control	776,000	749,000	(27,000)	-3.48%
311 - PW - Fleet Management	496,850	447,850	(49,000)	-9.86%
320 - PW - Road Maintenance	484,000	504,000	20,000	4.13%
321 - PW - Roadside Maintenance	106,300	114,000	7,700	7.24%
330 - PW - Municipal Garage	31,200	103,615	72,415	232.10%
324 - PW - Winter Control (Sidewalk and Parking)	123,700	129,000	5,300	4.28%
Total Expenses	3,516,313	3,715,923	199,610	5.68%
Revenues				
310 - PW - Administration & Overhead	39,000	92,500	53,500	137.18%
350 - PW - Street Lighting	0	0	0	0.00%
320 - PW - Road Maintenance	0	0	0	0.00%
Total Revenues	39,000	92,500	53,500	137.18%
Net Total	(3,477,313)	(3,623,423)	(146,110)	7.12%

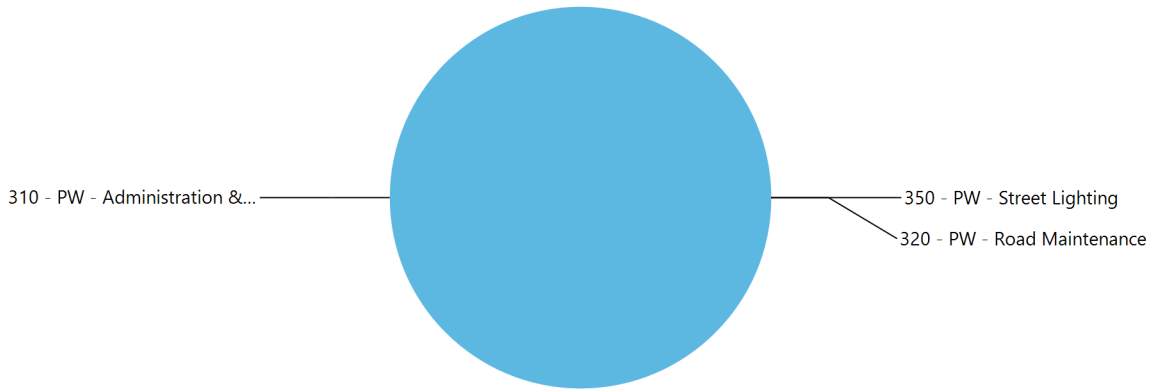
**4 - Transportation services
2025 Expenses by Sub Department**



Budget Forecast by Sub Department

Division 4 - Transportation services

4 - Transportation services 2025 Sub Department Revenues



Actual vs Budget Year To Date by Department

Department 31 - Public Works - Admin, Fleet & Engineering

January 2025 To December 2025 (12 Months)

Fund All
 Division 4 - Transportation services
 GL Account All
 Sub Departments 310 - PW - Administration & Overhead, 311 - PW - Fleet Management ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
100 - Grants and Transfer Payments	2,000	-	(2,000)	-100.00 %
200 - User fees	2,000	-	(2,000)	-100.00 %
600 - Gain (Loss) On Sales of Property	88,500	-	(88,500)	-100.00 %
Total Revenues	92,500	-	(92,500)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	410,200	-	(410,200)	-100.00 %
2100 - Long-term Debt Repayment - Capital	198,019	-	(198,019)	-100.00 %
2200 - Long-term Debt Repayment - Interests	41,439	-	(41,439)	-100.00 %
3100 - Materials - Office & Admin	41,300	-	(41,300)	-100.00 %
3200 - Materials and Supplies	41,000	-	(41,000)	-100.00 %
3300 - Utilities	140,850	-	(140,850)	-100.00 %
3400 - Professionnal Development	11,250	-	(11,250)	-100.00 %
3500 - R & M Vehicles and Rolling Equipment	158,100	-	(158,100)	-100.00 %
4100 - Professionnal Fees	6,000	-	(6,000)	-100.00 %
5600 - Vehicle Lease	125,000	-	(125,000)	-100.00 %
7100 - Transfer to Reserve	266,000	-	(266,000)	-100.00 %
7300 - Transfer to Capital	550,000	-	(550,000)	-100.00 %
9100 - Interdepartmental Transfers - Salary	(66,600)	-	66,600	100.00 %
9200 - Interdepartmental Transfers - Fleet	(101,500)	-	101,500	100.00 %
Total Expenses	1,821,058	-	(1,821,058)	-100.00 %
Net Total	(1,728,558)	-	1,728,558	100.00 %

Faits saillant / Highlights

- Allocation infrastructure + 216,000 \$
- Échéance de dettes (25,000) \$
- Réallocation des salaires avec ingénierie et urbanisme (38,000) \$
- Entretien des véhicules (35,000) \$

Actual vs Budget Year To Date by Department

Department 32 - Public Works - Operations

January 2025 To December 2025 (12 Months)

Fund All
 Division 4 - Transportation services
 GL Account All
 Sub Departments 310 - PW - Administration & Overhead, 311 - PW - Fleet Management ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Expenses				
1000 - Salaries, wages and benefits	1,034,500	-	(1,034,500)	-100.00 %
3200 - Materials and Supplies	288,000	-	(288,000)	-100.00 %
3300 - Utilities	9,000	-	(9,000)	-100.00 %
3600 - R & M Building Equipment	10,000	-	(10,000)	-100.00 %
4200 - Contracted Services	99,000	-	(99,000)	-100.00 %
5200 - Rental	120,000	-	(120,000)	-100.00 %
9200 - Interdepartmental Transfers - Fleet	63,500	-	(63,500)	-100.00 %
Total Expenses	1,624,000	-	(1,624,000)	-100.00 %
Net Total	(1,624,000)	-	1,624,000	100.00 %

Faits saillant / Highlights

- Location d'équipement (25,000) \$
- Contrat de services d'asphalte +10,000 \$

Actual vs Budget Year To Date by Department

Department 33 - Public Works - Municipal Garage

January 2025 To December 2025 (12 Months)

Fund All
Division 4 - Transportation services
GL Account All
Sub Departments 310 - PW - Administration & Overhead, 311 - PW - Fleet Management ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Expenses				
1000 - Salaries, wages and benefits	72,915	-	(72,915)	-100.00 %
3300 - Utilities	14,000	-	(14,000)	-100.00 %
3700 - R & M Building & Infrastructure	8,500	-	(8,500)	-100.00 %
5200 - Rental	8,200	-	(8,200)	-100.00 %
Total Expenses	103,615	-	(103,615)	-100.00 %
Net Total	(103,615)	-	103,615	100.00 %

Faits saillant / Highlights

**- Salaires et bénéfices
ajout de poste(s) +73,000 \$**

Actual vs Budget Year To Date by Department

Department 34 - Public Works - Bridges and Culverts

January 2025 To December 2025 (12 Months)

Fund All
Division 4 - Transportation services
GL Account All
Sub Departments 310 - PW - Administration & Overhead, 311 - PW - Fleet Management ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Expenses				
1000 - Salaries, wages and benefits	20,000	-	(20,000)	-100.00 %
3300 - Utilities	250	-	(250)	-100.00 %
4200 - Contracted Services	2,000	-	(2,000)	-100.00 %
Total Expenses	22,250	-	(22,250)	-100.00 %
Net Total	(22,250)	-	22,250	100.00 %

Faits saillant / Highlights

- Réduction des achats de matériaux (5,000) \$
- Réduction des contrats de services (13,000) \$
- Projet de réfection majeur pour le pont Cécile prévu au budget capital.

Actual vs Budget Year To Date by Department

Department 35 - Public Works - Street Lights

January 2025 To December 2025 (12 Months)

Fund All
 Division 4 - Transportation services
 GL Account All
 Sub Departments 310 - PW - Administration & Overhead, 311 - PW - Fleet Management ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Expenses				
3200 - Materials and Supplies	20,000	-	(20,000)	-100.00 %
3300 - Utilities	85,000	-	(85,000)	-100.00 %
4200 - Contracted Services	40,000	-	(40,000)	-100.00 %
Total Expenses	145,000	-	(145,000)	-100.00 %
Net Total	(145,000)	-	145,000	100.00 %

Faits saillant / Highlights

- Coût d'électricité + 5,000\$

Environnement Environment

Égouts pluviaux, Égouts sanitaires, Eau et Ordures et recyclage
Storm Sewer, Sanitary Sewers, Water and Waste collection and diversion



Budget Forecast by Sub Department

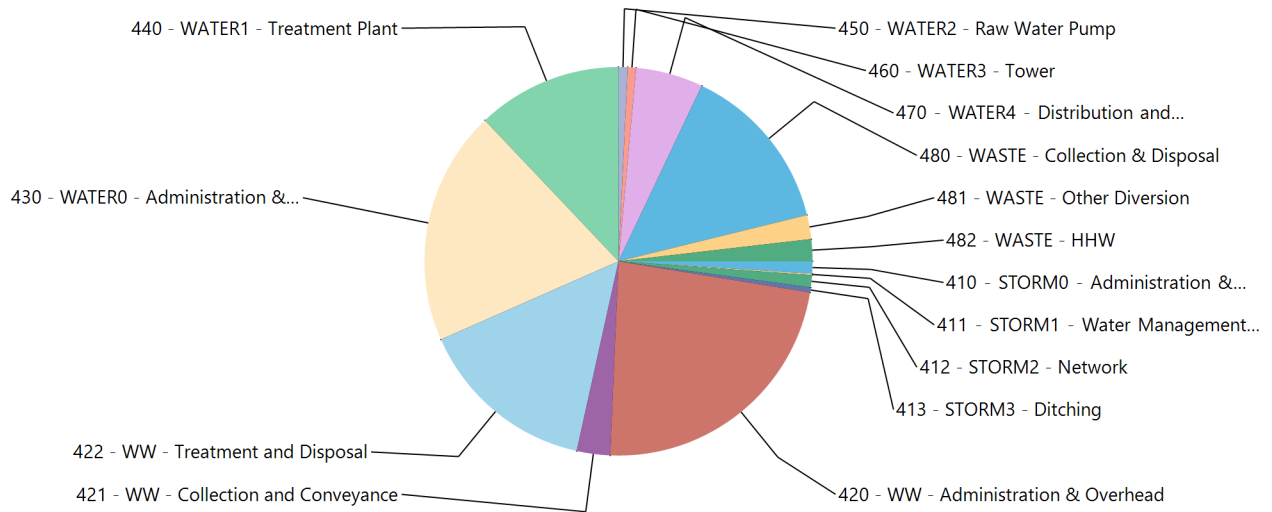
Division 5 - Environmental services

	2024	2025		
	Budget	Budget	Change	% Change
Revenues				
482 - WASTE - HHW	0	84,640	84,640	100.00%
430 - WATER0 - Administration & Overhead	437,000	390,500	(46,500)	-10.64%
460 - WATER3 - Tower	50,000	50,000	0	0.00%
410 - STORM0 - Administration & Overhead	0	0	0	0.00%
480 - WASTE - Collection & Disposal	0	246,915	246,915	100.00%
420 - WW - Administration & Overhead	50,000	25,000	(25,000)	-50.00%
Total Revenues	537,000	797,055	260,055	48.43%
Expenses				
482 - WASTE - HHW	0	133,800	133,800	100.00%
412 - STORM2 - Network	100,000	75,000	(25,000)	-25.00%
411 - STORM1 - Water Management Facility	8,000	8,000	0	0.00%
470 - WATER4 - Distribution and Transmission	402,050	411,000	8,950	2.23%
422 - WW - Treatment and Disposal	1,100,950	1,095,000	(5,950)	-0.54%
421 - WW - Collection and Conveyance	190,700	203,100	12,400	6.50%
430 - WATER0 - Administration & Overhead	1,374,550	1,429,232	54,682	3.98%
440 - WATER1 - Treatment Plant	898,175	883,800	(14,375)	-1.60%
413 - STORM3 - Ditching	20,000	30,000	10,000	50.00%
460 - WATER3 - Tower	54,000	50,600	(3,400)	-6.30%
410 - STORM0 - Administration & Overhead	74,975	74,974	(1)	0.00%
480 - WASTE - Collection & Disposal	1,029,764	1,034,391	4,627	0.45%
450 - WATER2 - Raw Water Pump	55,600	56,900	1,300	2.34%
420 - WW - Administration & Overhead	1,634,208	1,694,107	59,899	3.67%
481 - WASTE - Other Diversion	0	146,503	146,503	100.00%
Total Expenses	6,942,972	7,326,407	383,435	5.52%
Net Total	(6,405,972)	(6,529,352)	(123,380)	8.60%

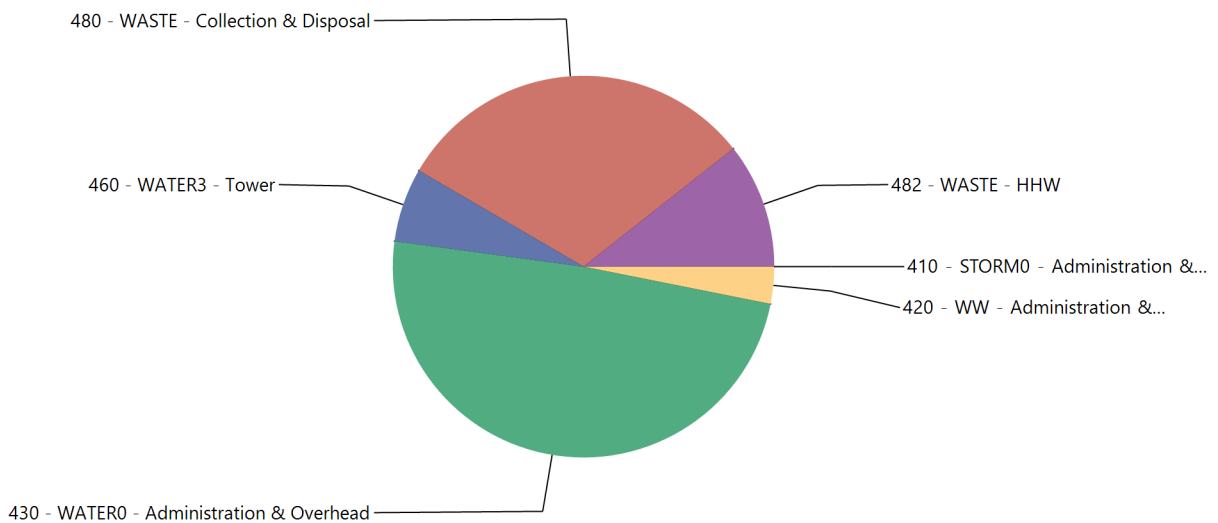
Budget Forecast by Sub Department

Division 5 - Environmental services

**5 - Environmental services
2025 Expenses by Sub Department**



**5 - Environmental services
2025 Sub Department Revenues**



Actual vs Budget Year To Date by Department

Department 41 - Storm Sewer

January 2025 To December 2025 (12 Months)

Fund All
Division 5 - Environmental services
GL Account All
Sub Departments 410 - STORM0 - Administration & Overhead ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Expenses				
2100 - Long-term Debt Repayment - Capital	59,239	-	(59,239)	-100.00 %
2200 - Long-term Debt Repayment - Interests	15,735	-	(15,735)	-100.00 %
4200 - Contracted Services	113,000	-	(113,000)	-100.00 %
Total Expenses	187,974	-	(187,974)	-100.00 %
Net Total	(187,974)	-	187,974	100.00 %

Faits saillant / Highlights

- Réduction des contrats de services (15,000) \$

Actual vs Budget Year To Date by Department

Department 42 - Sanitary Sewer

January 2025 To December 2025 (12 Months)

Fund All
 Division 5 - Environmental services
 GL Account All
 Sub Departments 410 - STORM0 - Administration & Overhead ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
200 - User fees	25,000	-	(25,000)	-100.00 %
Total Revenues	25,000	-	(25,000)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	492,000	-	(492,000)	-100.00 %
2100 - Long-term Debt Repayment - Capital	583,116	-	(583,116)	-100.00 %
2200 - Long-term Debt Repayment - Interests	275,091	-	(275,091)	-100.00 %
3100 - Materials - Office & Admin	8,000	-	(8,000)	-100.00 %
3200 - Materials and Supplies	305,300	-	(305,300)	-100.00 %
3300 - Utilities	576,200	-	(576,200)	-100.00 %
3400 - Professionnal Development	4,400	-	(4,400)	-100.00 %
3500 - R & M Vehicles and Rolling Equipment	7,300	-	(7,300)	-100.00 %
3600 - R & M Building Equipment	60,000	-	(60,000)	-100.00 %
3700 - R & M Building & Infrastructure	33,000	-	(33,000)	-100.00 %
4100 - Professionnal Fees	12,100	-	(12,100)	-100.00 %
4200 - Contracted Services	82,000	-	(82,000)	-100.00 %
5300 - Property Taxes	135,000	-	(135,000)	-100.00 %
7100 - Transfer to Reserve	100,000	-	(100,000)	-100.00 %
7300 - Transfer to Capital	250,000	-	(250,000)	-100.00 %
9100 - Interdepartmental Transfers - Salary	68,700	-	(68,700)	-100.00 %
Total Expenses	2,992,207	-	(2,992,207)	-100.00 %
Net Total	(2,967,207)	-	2,967,207	100.00 %

Faits saillant / Highlights

- Salaires et bénéfices +15,000 \$
- Réattribution entre Eau et Égouts
- Allocation pour infrastructure +50,000 \$
- Coût d'électricité et chauffage +14,000 \$
- Coût des matériaux +50,000 \$
- Entretien de l'équipement (43,500) \$
- Contrat de services d'entretien (40,000) \$

Actual vs Budget Year To Date by Department

Department 43 - Water - Admin

January 2025 To December 2025 (12 Months)

Fund All
 Division 5 - Environmental services
 GL Account All
 Sub Departments 410 - STORM0 - Administration & Overhead ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
200 - User fees	390,500	-	(390,500)	-100.00 %
Total Revenues	390,500	-	(390,500)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	207,000	-	(207,000)	-100.00 %
2100 - Long-term Debt Repayment - Capital	131,753	-	(131,753)	-100.00 %
2200 - Long-term Debt Repayment - Interests	219,579	-	(219,579)	-100.00 %
3100 - Materials - Office & Admin	9,800	-	(9,800)	-100.00 %
3200 - Materials and Supplies	7,500	-	(7,500)	-100.00 %
3300 - Utilities	126,500	-	(126,500)	-100.00 %
3400 - Professionnal Development	4,400	-	(4,400)	-100.00 %
3500 - R & M Vehicles and Rolling Equipment	1,500	-	(1,500)	-100.00 %
4100 - Professionnal Fees	10,200	-	(10,200)	-100.00 %
4200 - Contracted Services	15,000	-	(15,000)	-100.00 %
5300 - Property Taxes	97,000	-	(97,000)	-100.00 %
7100 - Transfer to Reserve	68,000	-	(68,000)	-100.00 %
7300 - Transfer to Capital	450,000	-	(450,000)	-100.00 %
9100 - Interdepartmental Transfers - Salary	81,000	-	(81,000)	-100.00 %
Total Expenses	1,429,232	-	(1,429,232)	-100.00 %
Net Total	(1,038,732)	-	1,038,732	100.00 %

Faits saillant / Highlights

- Utilisation de la réserve en 2024 +50,000 \$
- Allocation pour infrastructure (2%) +50,000 \$
- Contrat de services (5,000) \$
- Taxes foncières 5,000 \$

Actual vs Budget Year To Date by Department

Department 44 - Water - Water Treatment Plant

January 2025 To December 2025 (12 Months)

Fund All
 Division 5 - Environmental services
 GL Account All
 Sub Departments 410 - STORM0 - Administration & Overhead ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Expenses				
1000 - Salaries, wages and benefits	225,000	-	(225,000)	-100.00 %
3200 - Materials and Supplies	343,000	-	(343,000)	-100.00 %
3300 - Utilities	255,500	-	(255,500)	-100.00 %
3500 - R & M Vehicles and Rolling Equipment	3,500	-	(3,500)	-100.00 %
3600 - R & M Building Equipment	26,500	-	(26,500)	-100.00 %
3700 - R & M Building & Infrastructure	8,800	-	(8,800)	-100.00 %
4200 - Contracted Services	20,500	-	(20,500)	-100.00 %
5200 - Rental	1,000	-	(1,000)	-100.00 %
Total Expenses	883,800	-	(883,800)	-100.00 %
Net Total	(883,800)	-	883,800	100.00 %

Faits saillant / Highlights

- Salaires et bénéfices (15,000) \$
- Réattribution entre Eau et Égouts
- Coût de chauffage et électricité +5,000 \$
- Contrat de services (4,000) \$

Actual vs Budget Year To Date by Department

Department 45 - Water - Raw Water Pump

January 2025 To December 2025 (12 Months)

Fund All
Division 5 - Environmental services
GL Account All
Sub Departments 410 - STORM0 - Administration & Overhead ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Expenses				
1000 - Salaries, wages and benefits	23,600	-	(23,600)	-100.00 %
3300 - Utilities	24,500	-	(24,500)	-100.00 %
3600 - R & M Building Equipment	2,000	-	(2,000)	-100.00 %
4200 - Contracted Services	5,000	-	(5,000)	-100.00 %
9100 - Interdepartmental Transfers - Salary	1,800	-	(1,800)	-100.00 %
Total Expenses	56,900	-	(56,900)	-100.00 %
Net Total	(56,900)	-	56,900	100.00 %

Faits saillant / Highlights

- Salaires et bénéfices	+ 5,000 \$
Réattribution des salaires	
- Coût des matériaux	(3,500) \$

Actual vs Budget Year To Date by Department

Department 46 - Water - Tower

January 2025 To December 2025 (12 Months)

Fund All
 Division 5 - Environmental services
 GL Account All
 Sub Departments 410 - STORM0 - Administration & Overhead ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
300 - Licences, Permits and Rents	50,000	-	(50,000)	-100.00 %
Total Revenues	50,000	-	(50,000)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	27,000	-	(27,000)	-100.00 %
3200 - Materials and Supplies	3,800	-	(3,800)	-100.00 %
3300 - Utilities	10,500	-	(10,500)	-100.00 %
3600 - R & M Building Equipment	6,500	-	(6,500)	-100.00 %
4100 - Professionnal Fees	1,000	-	(1,000)	-100.00 %
9100 - Interdepartmental Transfers - Salary	1,800	-	(1,800)	-100.00 %
Total Expenses	50,600	-	(50,600)	-100.00 %
Net Total	(600)	-	600	100.00 %

Faits saillant / Highlights

- Salaires et bénéfices + 9,000 \$
- Réattribution des salaires
- Frais professionnels (14,000) \$

Actual vs Budget Year To Date by Department

Department 47 - Water - Distribution and Transmission

January 2025 To December 2025 (12 Months)

Fund All
 Division 5 - Environmental services
 GL Account All
 Sub Departments 410 - STORM0 - Administration & Overhead ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Expenses				
1000 - Salaries, wages and benefits	238,000	-	(238,000)	-100.00 %
3200 - Materials and Supplies	65,000	-	(65,000)	-100.00 %
3500 - R & M Vehicles and Rolling Equipment	4,200	-	(4,200)	-100.00 %
4200 - Contracted Services	20,800	-	(20,800)	-100.00 %
5200 - Rental	35,000	-	(35,000)	-100.00 %
9100 - Interdepartmental Transfers - Salary	10,000	-	(10,000)	-100.00 %
9200 - Interdepartmental Transfers - Fleet	38,000	-	(38,000)	-100.00 %
Total Expenses	411,000	-	(411,000)	-100.00 %
Net Total	(411,000)	-	411,000	100.00 %

Faits saillant / Highlights

- Salaires et bénéfices + 24,000 \$
- Réattribution des salaires
- Coût des matériaux (10,000) \$
- Location d'équipements (5,000) \$

Actual vs Budget Year To Date by Department

Department 48 - Solid Waste

January 2025 To December 2025 (12 Months)

Fund All
 Division 5 - Environmental services
 GL Account All
 Sub Departments 410 - STORM0 - Administration & Overhead ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
100 - Grants and Transfer Payments	51,640	-	(51,640)	-100.00 %
200 - User fees	279,915	-	(279,915)	-100.00 %
Total Revenues	331,555	-	(331,555)	-100.00 %
Expenses				
3100 - Materials - Office & Admin	7,000	-	(7,000)	-100.00 %
3200 - Materials and Supplies	17,500	-	(17,500)	-100.00 %
4100 - Professionnal Fees	6,000	-	(6,000)	-100.00 %
4200 - Contracted Services	1,154,894	-	(1,154,894)	-100.00 %
7100 - Transfer to Reserve	100,000	-	(100,000)	-100.00 %
9100 - Interdepartmental Transfers - Salary	29,300	-	(29,300)	-100.00 %
Total Expenses	1,314,694	-	(1,314,694)	-100.00 %
Net Total	(983,139)	-	983,139	100.00 %

Faits saillant / Highlights

- **Dissolution du comité conjoint de recyclage (280,000) \$**
Versement des réserves
- **Contribution à une réserve pour les collectes +100,000 \$**
et détournements de déchets
- **La ville coordonne maintenant la journée de collecte des déchets dangereux et facture les municipalités participantes**

Loisirs et cultures Recreation and Culture

Parcs, Installations, Loisirs et Tourisme
Parks, Facilities, Recreation and Tourism



Budget Forecast by Sub Department

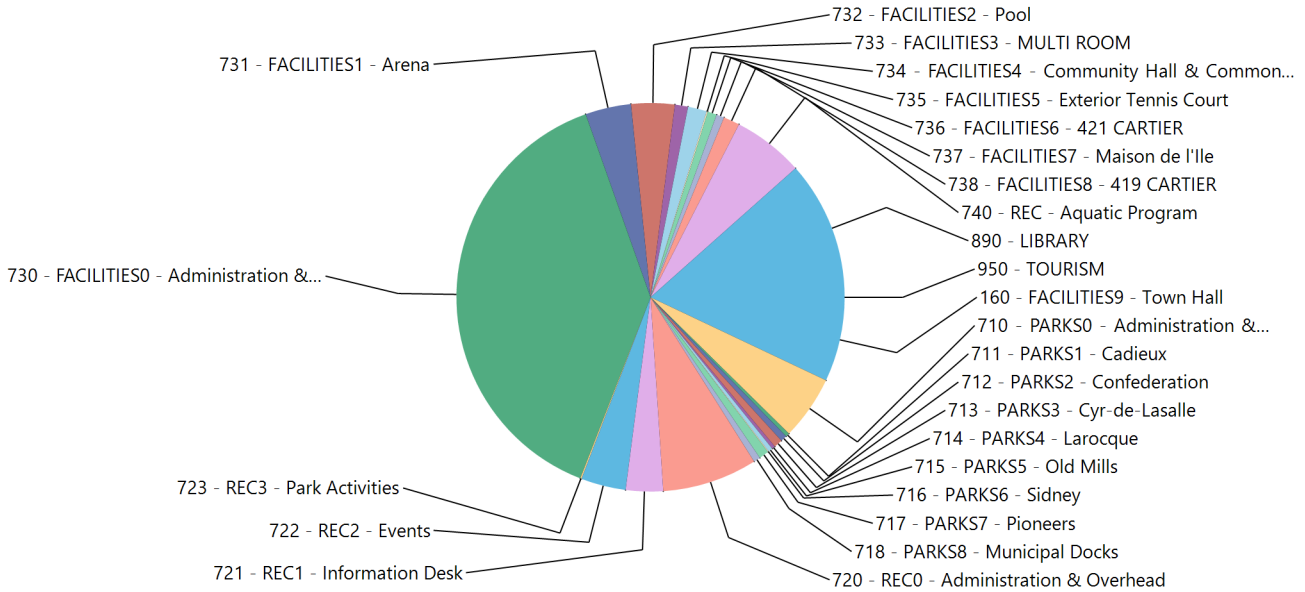
Division 6 - Recreation and cultural services

	2024 Budget	2025 Budget	Change	% Change
Expenses				
712 - PARKS2 - Confederation	48,000	27,700	(20,300)	-42.29%
737 - FACILITIES7 - Maison de l'Ile	72,500	34,200	(38,300)	-52.83%
160 - FACILITIES9 - Town Hall	231,500	369,500	138,000	59.61%
950 - TOURISM	7,250	0	(7,250)	-100.00%
740 - REC - Aquatic Program	299,510	310,480	10,970	3.66%
722 - REC2 - Events	135,850	196,000	60,150	44.28%
731 - FACILITIES1 - Arena	241,500	200,400	(41,100)	-17.02%
735 - FACILITIES5 - Exterior Tennis Court	5,500	5,000	(500)	-9.09%
730 - FACILITIES0 - Administration & Overhead	1,746,220	2,032,910	286,690	16.42%
717 - PARKS7 - Pioneers	10,000	43,450	33,450	334.50%
716 - PARKS6 - Sidney	8,500	3,500	(5,000)	-58.82%
890 - LIBRARY	569,921	607,800	37,879	6.65%
710 - PARKS0 - Administration & Overhead	248,500	280,900	32,400	13.04%
715 - PARKS5 - Old Mills	24,000	19,500	(4,500)	-18.75%
713 - PARKS3 - Cyr-de-Lasalle	18,000	38,000	20,000	111.11%
733 - FACILITIES3 - MULTI ROOM	48,250	57,600	9,350	19.38%
732 - FACILITIES2 - Pool	178,000	190,200	12,200	6.85%
720 - REC0 - Administration & Overhead	306,600	416,050	109,450	35.70%
721 - REC1 - Information Desk	158,500	163,000	4,500	2.84%
736 - FACILITIES6 - 421 CARTIER	53,550	40,300	(13,250)	-24.74%
734 - FACILITIES4 - Community Hall & Common Areas	86,750	82,600	(4,150)	-4.78%
723 - REC3 - Park Activities	14,700	6,000	(8,700)	-59.18%
714 - PARKS4 - Larocque	20,000	14,400	(5,600)	-28.00%
718 - PARKS8 - Municipal Docks	27,500	29,500	2,000	7.27%
711 - PARKS1 - Cadieux	21,300	16,800	(4,500)	-21.13%
738 - FACILITIES8 - 419 CARTIER	71,000	70,900	(100)	-0.14%
Total Expenses	4,652,901	5,256,690	603,789	12.98%
Revenues				
160 - FACILITIES9 - Town Hall	0	0	0	0.00%
740 - REC - Aquatic Program	135,000	175,000	40,000	29.63%
722 - REC2 - Events	105,000	47,000	(58,000)	-55.24%
731 - FACILITIES1 - Arena	265,000	280,000	15,000	5.66%
730 - FACILITIES0 - Administration & Overhead	0	0	0	0.00%
890 - LIBRARY	36,000	36,000	0	0.00%
710 - PARKS0 - Administration & Overhead	20,000	15,000	(5,000)	-25.00%
733 - FACILITIES3 - MULTI ROOM	37,000	56,000	19,000	51.35%
720 - REC0 - Administration & Overhead	19,500	89,000	69,500	356.41%
721 - REC1 - Information Desk	2,000	500	(1,500)	-75.00%
734 - FACILITIES4 - Community Hall & Common Areas	9,500	15,000	5,500	57.89%
Total Revenues	629,000	713,500	84,500	13.43%
Net Total	(4,023,901)	(4,543,190)	(519,289)	13.03%

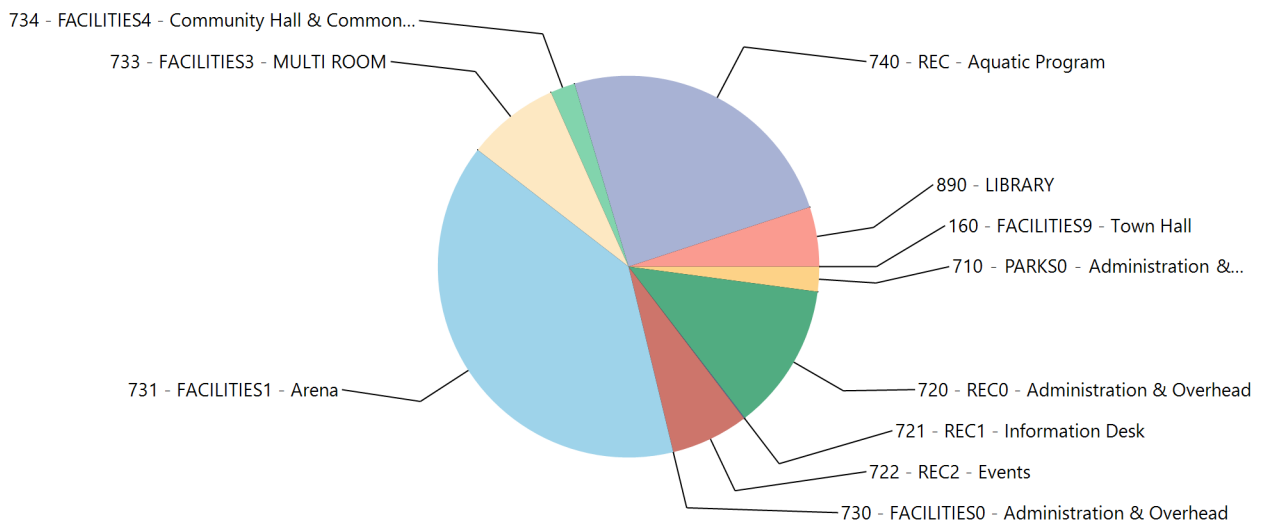
Budget Forecast by Sub Department

Division 6 - Recreation and cultural services

**6 - Recreation and cultural services
2025 Expenses by Sub Department**



**6 - Recreation and cultural services
2025 Sub Department Revenues**



Actual vs Budget Year To Date by Department

Department 71 - Parks

January 2025 To December 2025 (12 Months)

Fund All
 Division 6 - Recreation and cultural services
 GL Account All
 Sub Departments 160 - FACILITIES9 - Town Hall, 710 - PARKS0 - Administration & Overhead ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
300 - Licences, Permits and Rents	15,000	-	(15,000)	-100.00 %
Total Revenues	15,000	-	(15,000)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	192,000	-	(192,000)	-100.00 %
3100 - Materials - Office & Admin	1,800	-	(1,800)	-100.00 %
3200 - Materials and Supplies	67,000	-	(67,000)	-100.00 %
3300 - Utilities	18,150	-	(18,150)	-100.00 %
3400 - Professionnal Development	3,500	-	(3,500)	-100.00 %
3500 - R & M Vehicles and Rolling Equipment	11,100	-	(11,100)	-100.00 %
3600 - R & M Building Equipment	145,500	-	(145,500)	-100.00 %
4100 - Professionnal Fees	-	-	-	0.00 %
4200 - Contracted Services	33,500	-	(33,500)	-100.00 %
5100 - Financial Expenses	1,200	-	(1,200)	-100.00 %
Total Expenses	473,750	-	(473,750)	-100.00 %
Net Total	(458,750)	-	458,750	100.00 %

Faits saillant / Highlights

- Revenus de licences de bateau + 5,000 \$
- Salaires et bénéfices (aug. annuelle) + 6,000 \$
- Entretien et réparation des parcs +30,000 \$

Actual vs Budget Year To Date by Department

Department 72 - Recreation

January 2025 To December 2025 (12 Months)

Fund All
 Division 6 - Recreation and cultural services
 GL Account All
 Sub Departments 160 - FACILITIES9 - Town Hall, 710 - PARKS0 - Administration & Overhead ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
000 - Transfer from Reserve	65,000	-	(65,000)	-100.00 %
100 - Grants and Transfer Payments	27,000	-	(27,000)	-100.00 %
200 - User fees	219,500	-	(219,500)	-100.00 %
Total Revenues	311,500	-	(311,500)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	688,500	-	(688,500)	-100.00 %
3100 - Materials - Office & Admin	22,500	-	(22,500)	-100.00 %
3200 - Materials and Supplies	34,500	-	(34,500)	-100.00 %
3300 - Utilities	46,280	-	(46,280)	-100.00 %
3400 - Professionnal Development	8,250	-	(8,250)	-100.00 %
4100 - Professionnal Fees	2,000	-	(2,000)	-100.00 %
4200 - Contracted Services	286,500	-	(286,500)	-100.00 %
5100 - Financial Expenses	3,000	-	(3,000)	-100.00 %
Total Expenses	1,091,530	-	(1,091,530)	-100.00 %
Net Total	(780,030)	-	780,030	100.00 %

Faits saillant / Highlights

- Salaires et bénéfices (aug. annuelle) **+25,000 \$**
- Coût des matériaux **(10,000) \$**
- Coût des assurances **+ 5,000 \$**
- Festival multiculturel **+120,000 \$**
 (perte de subvention)

Actual vs Budget Year To Date by Department

Department 73 - Sports Complex

January 2025 To December 2025 (12 Months)

Fund All
 Division 6 - Recreation and cultural services
 GL Account All
 Sub Departments 160 - FACILITIES9 - Town Hall, 710 - PARKS0 - Administration & Overhead ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
100 - Grants and Transfer Payments	5,000	-	(5,000)	-100.00 %
200 - User fees	346,000	-	(346,000)	-100.00 %
Total Revenues	351,000	-	(351,000)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	882,400	-	(882,400)	-100.00 %
2100 - Long-term Debt Repayment - Capital	157,481	-	(157,481)	-100.00 %
2200 - Long-term Debt Repayment - Interests	147,549	-	(147,549)	-100.00 %
3100 - Materials - Office & Admin	38,500	-	(38,500)	-100.00 %
3200 - Materials and Supplies	128,500	-	(128,500)	-100.00 %
3300 - Utilities	401,180	-	(401,180)	-100.00 %
3400 - Professionnal Development	10,500	-	(10,500)	-100.00 %
3500 - R & M Vehicles and Rolling Equipment	6,000	-	(6,000)	-100.00 %
3600 - R & M Building Equipment	18,000	-	(18,000)	-100.00 %
3700 - R & M Building & Infrastructure	432,500	-	(432,500)	-100.00 %
4200 - Contracted Services	180,000	-	(180,000)	-100.00 %
7100 - Transfer to Reserve	50,000	-	(50,000)	-100.00 %
7300 - Transfer to Capital	631,000	-	(631,000)	-100.00 %
Total Expenses	3,083,610	-	(3,083,610)	-100.00 %
Net Total	(2,732,610)	-	2,732,610	100.00 %

Faits saillant / Highlights

- Salaires et bénéfices (aug. annuelle) **+25,000 \$**
- Salaires et bénéfices **+85,000 \$**
- Ajout de poste(s)
- Échéance d'une dette à long terme **(22,000) \$**
- Coût des matériaux **(35,000) \$**
- Coût de chauffage et éclairage **(10,000) \$**
- Entretien et réparations **+30,000 \$**
- Contrat de services **+ 8,000 \$**
- Allocation pour infrastructure **256,000 \$**

Actual vs Budget Year To Date by Department

Department 89 - Library

January 2025 To December 2025 (12 Months)

Fund All
Division 6 - Recreation and cultural services
GL Account All
Sub Departments 160 - FACILITIES9 - Town Hall, 710 - PARKS0 - Administration & Overhead ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
300 - Licences, Permits and Rents	36,000	-	(36,000)	-100.00 %
Total Revenues	36,000	-	(36,000)	-100.00 %
Expenses				
3300 - Utilities	32,800	-	(32,800)	-100.00 %
5400 - Contributions	575,000	-	(575,000)	-100.00 %
Total Expenses	607,800	-	(607,800)	-100.00 %
Net Total	(571,800)	-	571,800	100.00 %

Faits saillant / Highlights

- **Augmentation de la réquisition (11%) + 60,000 \$**
- **Augmentation du chauffage et éclairage + 9,000 \$**

Urbanisme / Planning and Zoning

Urbanisme, Ingénierie, COMZAC
Planning, Engineering, BIA

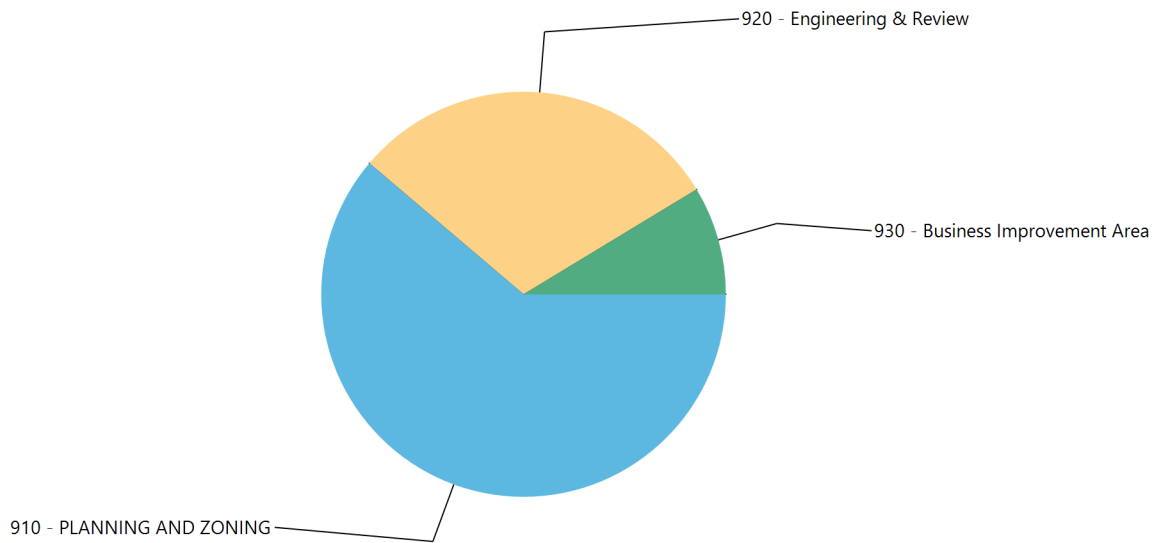


Budget Forecast by Sub Department

Division 7 - Planning and zoning

	2024 Budget	2025 Budget	Change	% Change
Revenues				
910 - PLANNING AND ZONING	104,340	104,340	0	0.00%
920 - Engineering & Review	0	50,000	50,000	100.00%
Total Revenues	104,340	154,340	50,000	47.92%
Expenses				
910 - PLANNING AND ZONING	266,900	333,050	66,150	24.78%
930 - Business Improvement Area	47,150	47,150	0	0.00%
920 - Engineering & Review	0	163,960	163,960	100.00%
Total Expenses	314,050	544,160	230,110	73.27%
Net Total	(209,710)	(389,820)	(180,110)	66.95%

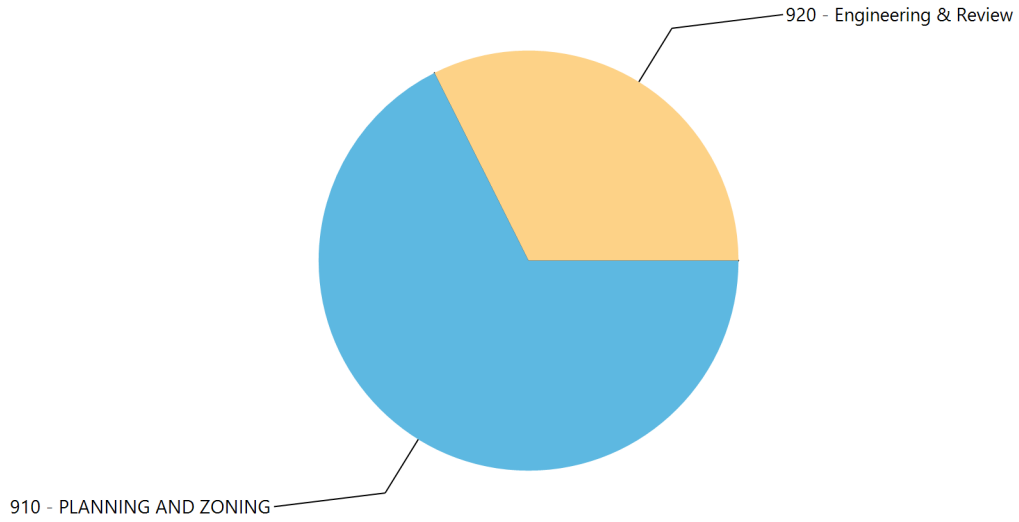
**7 - Planning and zoning
2025 Expenses by Sub Department**



Budget Forecast by Sub Department

Division 7 - Planning and zoning

**7 - Planning and zoning
2025 Sub Department Revenues**



Actual vs Budget Year To Date by Department

Department 91 - Planning and Zoning

January 2025 To December 2025 (12 Months)

Fund All
 Division 7 - Planning and zoning
 GL Account All
 Sub Departments 910 - PLANNING AND ZONING, 920 - Engineering & Review ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
000 - Transfer from Reserve	65,800	-	(65,800)	-100.00 %
200 - User fees	38,540	-	(38,540)	-100.00 %
Total Revenues	104,340	-	(104,340)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	100,000	-	(100,000)	-100.00 %
3100 - Materials - Office & Admin	3,000	-	(3,000)	-100.00 %
3400 - Professionnal Development	1,250	-	(1,250)	-100.00 %
4100 - Professionnal Fees	8,000	-	(8,000)	-100.00 %
4200 - Contracted Services	205,800	-	(205,800)	-100.00 %
5100 - Financial Expenses	15,000	-	(15,000)	-100.00 %
Total Expenses	333,050	-	(333,050)	-100.00 %
Net Total	(228,710)	-	228,710	100.00 %

Faits saillant / Highlights

- Réattribution des salaires avec services techniques +35,000 \$

- Contrat de services (firme de planning) +35,000 \$

Actual vs Budget Year To Date by Department

Department 92 - Engineering

January 2025 To December 2025 (12 Months)

Fund All
 Division 7 - Planning and zoning
 GL Account All
 Sub Departments 910 - PLANNING AND ZONING, 920 - Engineering & Review ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
200 - User fees	50,000	-	(50,000)	-100.00 %
Total Revenues	50,000	-	(50,000)	-100.00 %
Expenses				
1000 - Salaries, wages and benefits	142,000	-	(142,000)	-100.00 %
3100 - Materials - Office & Admin	7,000	-	(7,000)	-100.00 %
3200 - Materials and Supplies		-	-	0.00 %
3300 - Utilities	960	-	(960)	-100.00 %
3400 - Professionnal Development	7,000	-	(7,000)	-100.00 %
4100 - Professionnal Fees	6,000	-	(6,000)	-100.00 %
4200 - Contracted Services	1,000	-	(1,000)	-100.00 %
Total Expenses	163,960	-	(163,960)	-100.00 %
Net Total	(113,960)	-	113,960	100.00 %

Faits saillant / Highlights

- Nouveau département détaché de services techniques

- Revenus - service de révisions (50,000) \$

Actual vs Budget Year To Date by Department

Department 93 - Business Improvement Area

January 2025 To December 2025 (12 Months)

Fund All
 Division 7 - Planning and zoning
 GL Account All
 Sub Departments 910 - PLANNING AND ZONING, 920 - Engineering & Review ...

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Expenses				
5400 - Contributions	47,150	-	(47,150)	-100.00 %
Total Expenses	47,150	-	(47,150)	-100.00 %
Net Total	(47,150)	-	47,150	100.00 %