



# 2026 DRAFT Budget Township of Montague



October 2025

# 2026 DRAFT Budget

The Draft 2026 Budget was prepared by staff taking into consideration the following:

- ✓ 2025 Asset Management Plan
- ✓ 2024 Road Needs Study was taken into consideration but needs to be revised by the Public Works department in 2026. This includes the gravel roads noted below that were included in Tender PW-2023-08, to receive gravel application in 2026:
  - Douglas Road – 0.4km
  - Fletcher Road – 0.5km
  - Guthrie Road – 2.8km
  - Holbrook Road – 5.6km
  - McLachlin Road – 0.7km
  - Nolan’s Road – 7.6km
  - Ruthven Street – 0.45km
  - Salter Road – 1.1km
  - Uphill Street – 0.25km
  - Wood Road – 2.5km
- ✓ Not included in the 2026 Budget is an alternate method to gravel maintenance which would be trial to complete a second calcium application. 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 2024 to August 2025 is 1.9% and September is 2.4%
- ✓ Other Municipalities and the County adjustment for 2026 COLA for staff and Council Wages:

- Unknown at this time as it is early in the budget process for everyone

Staff retention has been the biggest discussion around the Municipal tables. The COLA for 2025 in each Municipality varied from about 1.75% to 4% 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 unavailable but the budget currently includes a 2% COLA for both staff and Council based on an average CPI for August and September of 2.15%.

- ✓ Municipal, Provincial and Federal legislation/policy
- ✓ Strategic Plan (2016) – with progress on anticipated new strategic planning initiatives (work in progress for 2026)
- ✓ 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.
- ✓ A new position of Facilities Lead Hand/Equipment Operator has been added to this budget. The total employment costs are \$98,700 with \$60,000 being funded by Capital Reserves, as this position is to provide more time availability for in-house Capital work, such as ditching and brushing. The remaining is funded by \$37,000 Salary Reserve and \$1,700 taxation. This position would result in a 2.6% increase to the tax levy if fully funded by taxation and will result in a minimum of 1% increase in 2027 as Salary Reserve will be depleted. This position also resulted in the removal of Summer Student positions at the cost of \$30,000.
- ✓ The New Complex hydro, heat, maintenance, supplies, etc. are being budgeted the same as 2025 with the old buildings at a total amount of \$45,900 – this will need to be adjusted for 2027 budget based on actual.

- ✓ Not reducing the current service or level of service provided to the ratepayers and potential alternative solutions proposed to enhance services with minimal costs, such as keeping the old excavator to complete more ditching and brushing operations in 2026.
- ✓ Change in Capital Reserves for:
  - Municipal Public Works and Fire Complex by \$111,000 to prepare for the debenture of the new building that is underway.
  - Reduced Reserve allocation for Municipal Administration Building from \$20,000 to \$10,000 based on the upgrades that have been completed.
- ✓ Accounts for increases in expenditures and reduced revenue of:
  - \$67,360 increase in wages/employment costs for the entire Township staffing and Council (this includes CPP, EI, benefits, COLA, step increases)
  - \$8,400 insurance increase (waiting for pricing to come back in relation to insurance)
  - \$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
  - \$10,000 for disposal of waste contract
  - \$3,500 building department mileage to begin the discussions of vehicle allowance for this department
  - \$7,500 increase for bunker gear and N95 masks for fire personnel
  - \$25,000 increase for OPP costs included (11% increase)
- ✓ Increase in revenue from:
  - Increase in some planning fees revenue due to change in fees and charges for the department at the end of 2024 , which realized increased revenue in 2025
  - Increase in rental revenue for Rosedale Hall
  - Increase in taxation revenue from Gallipeau Centre – but under new ownership this may change as demolition or building occurs.
- ✓ Requests from local boards/committees

- ✓ Tax Levy transferred to reserves to be used in Capital Purchases included:
  - Administration \$15,000 (includes \$5,000 election)
  - Fire and Public Works Complex \$329,000 (increase of \$111k)
  - 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 2026 budget but will be continued and/or completed from the 2025 budget are:
  - Municipal Fire and Public Works Complex debenture amount – still needs to be completed
- ✓ Some Projects that staff plan to complete in house will be:
  - Updated Long Term Financial Plan (Finance)
  - Gravel Maintenance Plan and Policy (Public Works)
- ✓ Donation requests are to close November 30, 2025, and a report will be brought to Council to choose recipients. The budget includes the same amount as last year.
- ✓ Unknowns to date
  - Conservation Authority Ask (included an estimated increase)
  - Airport Expenses
  - Library Negotiations in 2026
  - OMPF (Ontario Municipal Partnership Fund) Amount
  - Insurance costs (included a \$8.4k increase)
  - OPP Contract Costs (budgeted 11% increase)
  - If Beckwith will approve the McLachlin Road Capital project
  - Total New Assessment (new builds) that will be added to the roll (end date for this is end of September) – it is anticipated that we will have more new assessment prior to end of October (not included in budget yet)

The Draft 2026 Budget includes a 4.43% tax rate increase based on estimated new assessment of 1.56%, for a total levy increase of 5.99%. This total change equates to \$226,770 increase in levy of which \$111,000 will be directed towards the new Fire and Public Works Complex debenture payments, \$67,360 is wages and employment expenses for the entire Township, \$12,500 OPP Costs, thus leaving \$35,910 for Operating expenditure small increases in each department.

With there still being some unknowns as indicated above staff have provided estimates which could be overstated. With a best-case scenario, there may be an additional \$15,000 from new build assessment coming onto the roll. This would reduce the levy increase on current assessed homes to \$211,770 resulting in an overall increase of 5.59% or a 3.69% tax rate increase (because of 1.9% new assessment).

The change for 2026 is modest and largely the \$111,000 for the Complex debenture increase. Staff compared the tax rate change for 2022, 2023, 2024 and 2025 to other local or similar Municipalities, as noted below:

	2022	2022	2023	2024	2025
	Median	Total	Total	Total	Total
	Assessment	Taxes	Taxes	Taxes	Taxes
<b>Montague</b>	235,000	\$1,753.54	\$1,783.73	\$1,847.76	\$1,915.48
<b>Carleton Place</b>	287,000	\$2,037.40	\$2,084.05	\$2,156.07	\$2,269.98
<b>Beckwith</b>	368,000	\$1,109.69	\$1,137.43	\$1,162.46	\$1,206.05
<b>Mississippi Mills</b>	331,000	\$1,821.49	\$1,867.50	\$1,921.54	\$2,019.31
<b>Drummond North Elmsley</b>	249,000	\$984.79	\$1,013.27	\$1,059.38	\$1,127.44
<b>McNab Braeside (Renfrew County)</b>	253,000	\$1,642.68	\$1,713.29	\$1,764.84	\$1,826.61
<b>Tay Valley</b>	222,000	\$1,045.55	\$1,097.89	\$1,148.50	\$1,233.47
<b>Perth</b>	228,000	\$1,975.63	\$2,076.04	\$2,144.59	\$2,273.26
<b>Greater Madawaska (Renfrew County)</b>	294,000	\$1,240.91	\$1,323.83	\$1,418.86	\$1,495.55
<b>Lanark Highlands</b>	195,000	\$1,080.60	\$1,179.30	\$1,247.39	\$1,316.44
<b>Admaston/Bromley (Renfrew County)</b>	193,000	\$1,303.89	\$1,433.58	\$1,433.58	\$1,853.62

**Average Increase in taxes paid over 2022 to 2025:**

	<b>2022</b>	<b>Change in</b>	<b>Change in</b>
	<b>Median</b>	<b>Tax Rate</b>	<b>Taxes</b>
	<b>Assessment</b>	<b>2022-2025</b>	<b>Paid</b>
<b>Montague</b>	235,000	9.24%	\$161.94
<b>Carleton Place</b>	287,000	11.42%	\$232.58
<b>Beckwith</b>	368,000	8.68%	\$96.35
<b>Mississippi Mills</b>	331,000	10.86%	\$197.82
<b>Drummond North Elmsley</b>	249,000	14.49%	\$142.66
<b>McNab Braeside (Renfrew County)</b>	253,000	11.20%	\$183.93
<b>Tay Valley</b>	222,000	17.97%	\$187.92
<b>Perth</b>	228,000	15.07%	\$297.63
<b>Greater Madawaska (Renfrew County)</b>	294,000	20.52%	\$254.64
<b>Lanark Highlands</b>	195,000	21.82%	\$235.84
<b>Admaston/Bromley (Renfrew County)</b>	193,000	42.16%	\$549.72

The draft 2026 budget includes \$111,000 to be put to reserves for Capital infrastructure, which equates to a 2.93% 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.

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

<b>Tax Rate Comparison 2010-2025</b>						
	Township		County		School	
	% Change Over Previous		% Change Over Previous		% Change Over Previous	
Year	Rate	Previous	Rate	Previous	Rate	Previous
<b>2010</b>	0.00480599	1.71%	0.00443520	-2.75%	0.00241000	-4.37%
<b>2011</b>	0.00499487	3.93%	0.00431698	-2.67%	0.00231000	-4.15%
<b>2012</b>	0.00514221	2.95%	0.00418354	-3.09%	0.00221000	-4.33%
<b>2013</b>	0.00529648	3.00%	0.00410042	-1.99%	0.00212000	-4.07%
<b>2014</b>	0.00567226	7.09%	0.00392978	-4.16%	0.00203000	-4.25%
<b>2015</b>	0.00610801	7.68%	0.00379779	-3.36%	0.00195000	-3.94%
<b>2016</b>	0.00720745	18.00%	0.00373000	-1.78%	0.00188000	-3.59%
<b>2017</b>	0.00720745	0.00%	0.00376627	0.97%	0.00179000	-4.79%
<b>2018</b>	0.00720745	0.00%	0.00370048	-1.75%	0.00170000	-5.03%
<b>2019</b>	0.00720745	0.00%	0.00369753	-0.08%	0.00161000	-5.29%
<b>2020</b>	0.00720745	0.00%	0.00367114	-0.71%	0.00153000	-4.97%
<b>2021</b>	0.00731556	1.50%	0.00371978	1.32%	0.00153000	0.00%
<b>2022</b>	0.00746187	2.00%	0.00381449	2.55%	0.00153000	0.00%
<b>2023</b>	0.00759033	1.72%	0.00388881	1.95%	0.00153000	0.00%
<b>2024</b>	0.00786282	3.59%	0.00398366	2.44%	0.00153000	0.00%
<b>2025</b>	0.00815099	3.66%	0.00410455	3.03%	0.00153000	0.00%

<b>Levy Comparison 2010-2025</b>						
	Township		County		School	
	% Change Over Previous		% Change Over Previous		% Change Over Previous	
Year	Levy	Year	Levy	Year	Levy	Year
<b>2014</b>	\$1,883,377	11.48%	\$1,305,572	-0.17%	\$765,231	0.20%
<b>2015</b>	\$2,122,714	12.71%	\$1,319,844	1.09%	\$766,013	0.10%
<b>2016</b>	\$2,589,803	22.00%	\$1,340,276	1.55%	\$762,381	-0.47%
<b>2017</b>	\$2,632,667	1.66%	\$1,375,706	2.64%	\$737,809	-3.22%
<b>2018</b>	\$2,755,937	4.68%	\$1,414,965	2.85%	\$734,585	-0.44%
<b>2019</b>	\$2,895,918	5.08%	\$1,485,649	5.00%	\$743,370	1.20%
<b>2020</b>	\$3,031,658	4.69%	\$1,544,186	3.94%	\$743,648	0.04%
<b>2021</b>	\$3,135,392	3.42%	\$1,594,269	3.24%	\$723,123	-2.76%
<b>2022</b>	\$3,258,345	3.92%	\$1,665,658	4.48%	\$735,685	1.74%
<b>2023</b>	\$3,390,230	4.05%	\$1,736,943	4.28%	\$757,592	2.98%
<b>2024</b>	\$3,578,230	5.55%	\$1,812,887	4.37%	\$774,521	2.23%
<b>2025</b>	\$3,785,700	5.80%	\$1,906,392	5.16%	\$781,677	0.92%

**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 2010-2025						
Township						
Contract Cost						
Year	Contract Cost	Change Over Previous Year \$	% Change Over Previous Year			
2014	\$458,476	\$41,351	9.91%	26.57%	5 Year Contract - New OPP cost allocation	\$120,894 Increase over the 5 years
2015	\$503,956	\$45,480	9.92%			
2016	\$535,412	\$31,456	6.24%			
2017	\$540,179	\$4,767	0.89%			
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%			
2025	\$552,000	\$31,864	6.13%			

OMPF Revenue Comparison 2010-2025						
Township						
OMPF Revenue						
Year	OMPF Revenue	Change Over Previous Year \$	% Change Over Previous Year			
2010	\$548,200	-\$123,800	26.11%	-47.37%	OMPF Revenue received decrease from 2009 to 2018	-\$425,100 Decrease from 2009 to 2018
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%			
2015	\$347,400	-\$87,697	-20.16%			
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%			
2025	\$318,300	\$7,700	2.48%			

# 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:

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

**NOTE: The Province has frozen assessments at the 2016 Market value since 2020.**

## 2026 DRAFT Residential Tax Rates and Effects

Level of Government	2026 Tax Rate DRAFT	2025 Tax Rate	Change over 2025
Township	0.00851208	0.00815099	4.43%
County	Unknown	0.00410455	unknown
Education	Unknown	0.0015300	Unknown
<b>TOTAL</b>	<b>Unknown</b>	<b>0.01378554</b>	<b>Unknown</b>

The overall tax rate for 2026 is undetermined at this time as the County and School Boards have not set their rates yet. The tax rate for the lower tier (Township) would increase 4.43% on current assessment from 2024 due to the increase in new assessment 1.56%.

Based on an assessment of \$100,000 the result would be a slight increase in taxes owing, in the amount of \$36.11 from 2025 to 2026 or \$3.00/month.

A \$300,000 assessed home would see an increase of \$108.33 or \$9.03/month.

A \$500,000 assessed home would see an increase of \$180.55 or \$15.05/month.

*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 2026, as of this date.

**The median assessment for a single detached dwelling for the Township of Montague is \$237,000 therefore, the median change in taxes would be:**

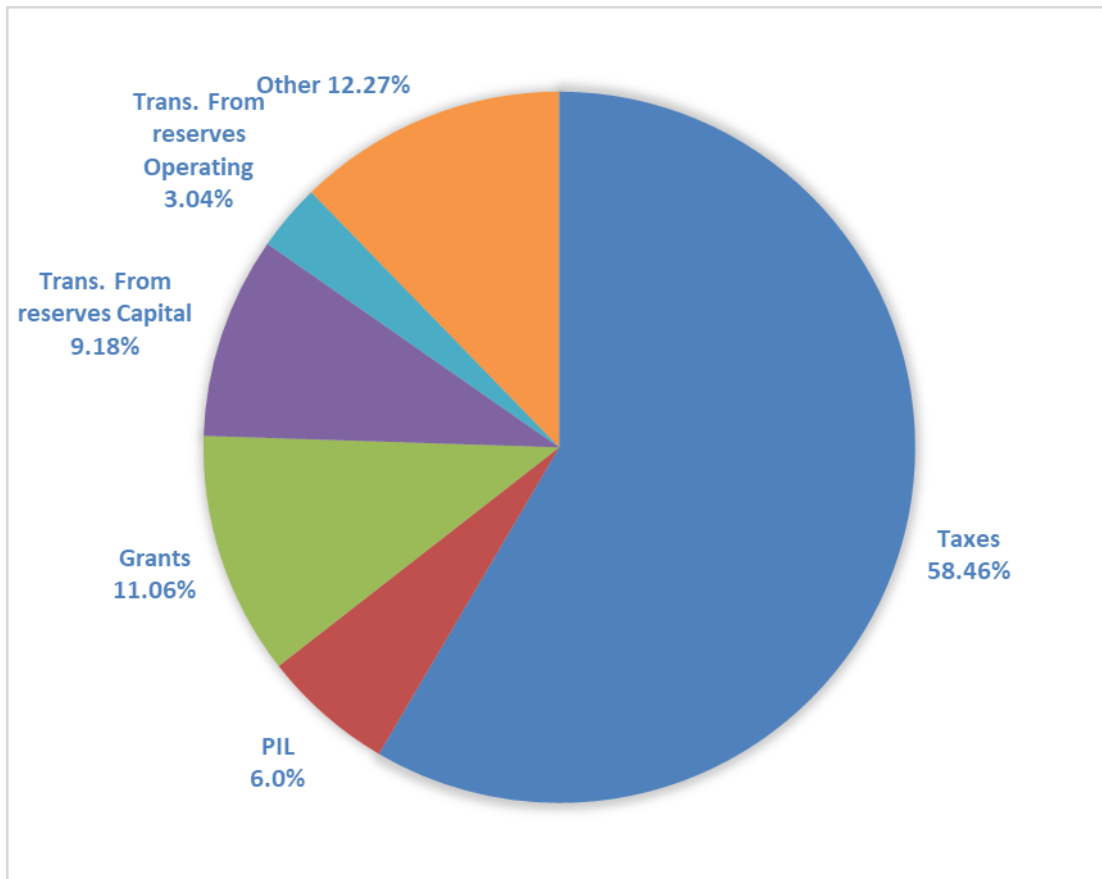
$$\mathbf{\$237,000 \times .00815099 = \$1,931.78 \text{ (2025 Rate)}}$$

$$\mathbf{\$237,000 \times .00851208 = \$2,017.36 \text{ (2026 DRAFT Rate)}}$$

**Increase of Township taxes based on 2026 Draft = \$85.58/year or \$7.13/month**

## 2026 DRAFT Revenue Allocation

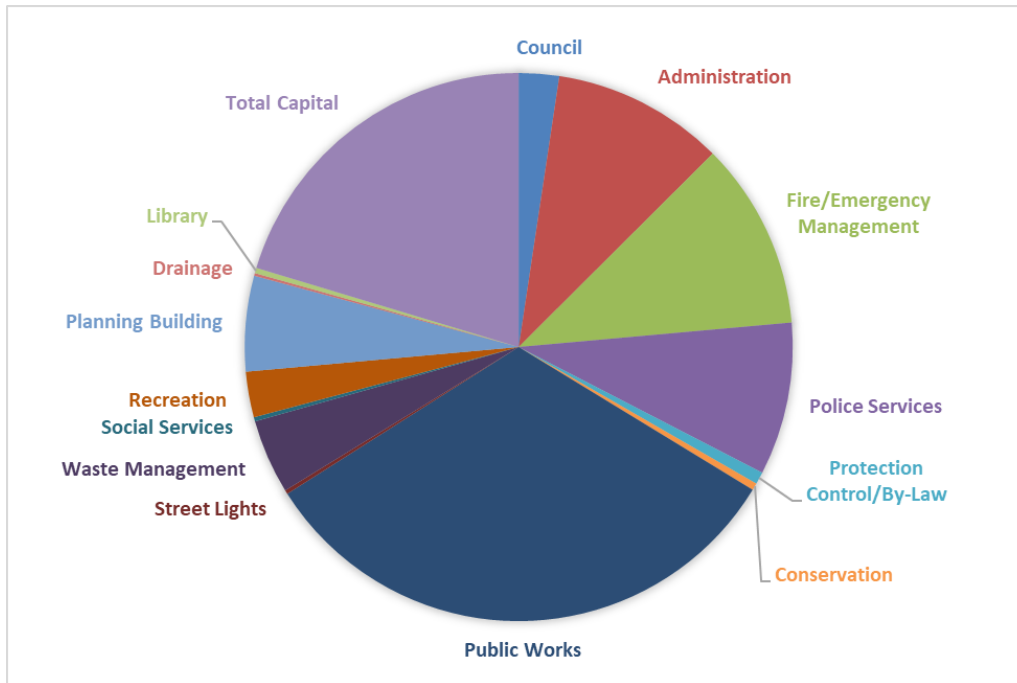
	2026 Budget	% of 2026 Budget
<b>Taxes</b>	4,062,470	58.46%
<b>PIL</b>	416,800	6.00%
<b>Grants</b>	768,300	11.06%
<b>Trans. From reserves Capital</b>	638,000	9.18%
<b>Trans. From reserves Operating</b>	211,000	3.04%
<b>Other</b>	852,625	12.27%
<b>Total</b>	<b>6,949,195</b>	<b>100.00%</b>



## 2026 DRAFT Revenue Allocation - Detail

	2025 Budget	2026 Budget	Variance	% Change
Taxation - Operating	3,835,700	4,062,470	226,770	5.91%
PILs	411,800	416,800	5,000	1.20%
Grants	318,300	318,300	0	0.00%
Other Municipal -	165,800	165,800	0	0.00%
			-	
Administration	10,000	6,000	-4,000	66.67%
Fire/ Emergency Management	9,500	9,725	225	2.31%
Police Services	6,600	6,600	0	0.00%
Protection Control/By-Law	19,000	18,000	-1,000	-5.56%
Public Works	127,000	127,000	0	0.00%
			-	
Waste Management	3,900	3,500	-400	11.43%
Recreation	2,600	5,100	2,500	49.02%
Library	6,800	6,800	0	0.00%
Planning Building	165,900	175,100	9,200	5.25%
Drainage	4,000	4,000	0	0.00%
Transfer from Reserves Operating	117,000	206,000	89,000	43.20%
DC for Operating	5,000	5,000	0	0.00%
<b>TOTAL OPERATING</b>	<b>5,208,900</b>	<b>5,536,195</b>	<b>327,295</b>	<b>5.91%</b>
				-
	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>Variance</b>	<b>% Change</b>
Taxation for Capital			0	
Grants - Capital	100,000	125,000	25,000	25.0%
Other Twp	286,000	325,000	39,000	13.6%
Reserves Transfer to Capital	1,974,000	628,000	-1,346,000	-68.2%
Development Charges	75,000	10,000	-65,000	-86.7%
Gas Tax	286,000	325,000	39,000	13.6%
<b>TOTAL CAPITAL</b>	<b>2,721,000</b>	<b>1,413,000</b>	<b>-1,308,000</b>	<b>-92.6%</b>
				-
<b>Total Revenue</b>	<b>7,929,900</b>	<b>6,949,195</b>	<b>-980,705</b>	<b>14.1%</b>

# 2026 DRAFT Expenses Allocation



	2026	2026 % of
Expenses	Budget	Budget
Council	164,900	2.4%
Administration	705,390	10.2%
Fire/Emergency Management	767,765	11.0%
Police Services	626,160	9.0%
Protection Control/By-Law	50,200	0.7%
Conservation	28,880	0.4%
Public Works	2,243,450	32.3%
Street Lights	16,000	0.2%
Airport		0.0%
Waste Management	305,350	4.4%
Social Services	17,100	0.2%
Recreation	186,900	2.7%
Planning Building	391,200	5.6%
Drainage	10,900	0.2%
Library	22,000	0.3%
Total Capital	1,413,000	20.3%
<b>Total Expenses</b>	<b>6,949,195</b>	<b>100.0%</b>

## 2026 DRAFT Expense Allocation – Detail

<b>Expenses</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>2026 % of Budget</b>
Council	156,900	164,900	2.4%
Administration	655,490	705,390	10.2%
Fire/Emergency Management	636,240	767,765	11.0%
Police Services	601,250	626,160	9.0%
Protection Control/By-Law	50,200	50,200	0.7%
Conservation	28,880	28,880	0.4%
Public Works	2,166,650	2,243,450	32.3%
Street Lights	12,000	16,000	0.2%
Airport			0.0%
Waste Management	299,350	305,350	4.4%
Social Services	17,100	17,100	0.2%
Recreation	178,400	186,900	2.7%
Planning Building	373,540	391,200	5.6%
Drainage	10,900	10,900	0.2%
Library	22,000	22,000	0.3%
Total Capital	2,721,000	1,413,000	20.3%
<b>Total Expenses</b>	<b>7,929,900</b>	<b>6,949,195</b>	<b>100.0%</b>

# 2026 DRAFT Capital

<b>2026 Budget CAPITAL PROJECTS/PURCHASES</b>	
<b>Department/Project</b>	<b>Item</b>
<b>Administration: Development Charges Study \$30,000</b>	The current by-law will expire in early 2027 and this needs to be completed prior to expiry.
<b>Fire: Radios, Dry Hydrant, Incident Command Board \$35,000</b>	The fire personnel radios need to be replaced - \$20,000 The Fire Master Plan provided notice that the Township should continue to install dry hydrants (Airport – Van Exan location) - \$10,000 A new Incident Command Board with accountability tags - \$5,000
<b>Public Works: New Tandem Plow \$400,000</b>	The 2016 Tandem is slated to be replaced in 2026/2027/ With the change in operations this truck to default to the “spare” truck and is set up as the water truck and the 2011 International that will NOT pass safety for 2026/2027 season will be disposed of.
<b>Public Works: \$100,000 Capital – In-House</b>	Council approved keeping the John Deere wheeled excavator and staff indicated that an additional staff person would assist in 2026 projects of ditching and drainage along the municipal roads. This includes \$60k for wages and \$40k for equipment maintenance and potential rental of a rock hammer attachment.
<b>Public Works: Roads \$840,500</b>	\$190,500 for culvert replacement on Matheson Drive \$650,000 McLachlin Road – Partial Rehabilitation and asphalt paving (2.6km) – Need approval by Beckwith as it is a shared roadway (Beckwith to pay 50% - \$325,000)
<b>Recreation: 22 Acre Development \$7,500</b>	Focus on bench installation, picnic shelter installation, wayfinding and history board with School.

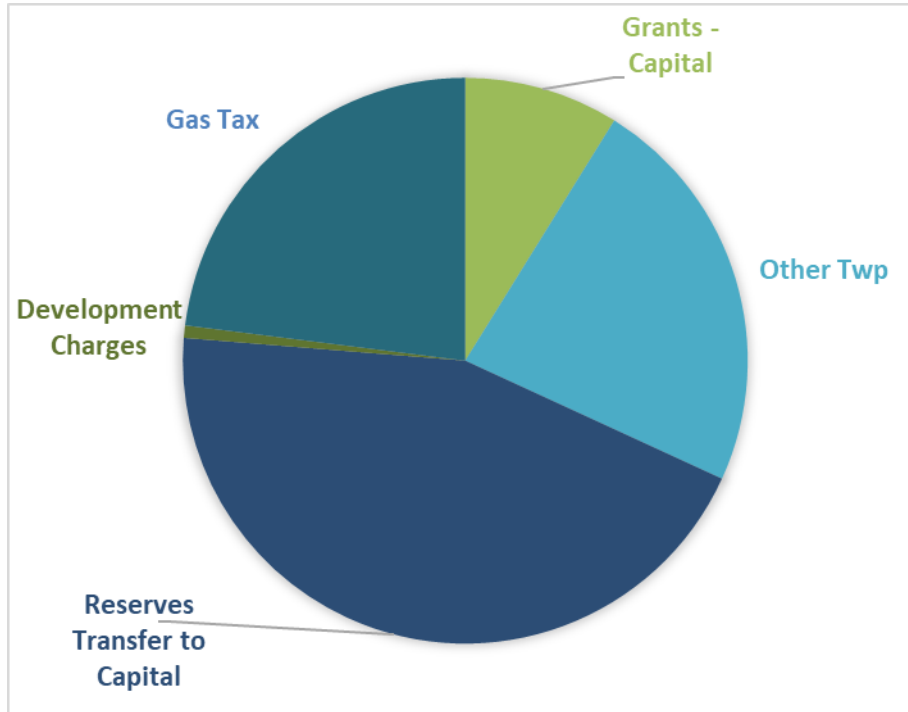
## OPTIONAL Expenditures to Discuss for 2026:

2026 Budget	
Department/Project	Item
<b>Transfer out McLachlin Road</b>	If Beckwith indicates early that they will not be funding half the road work, then staff will proceed with another road project for 2026. A report to Council will be presented.
<b>Public Works: Culvert Identification Project \$25,000</b>	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 0.66% of a change in the tax levy.

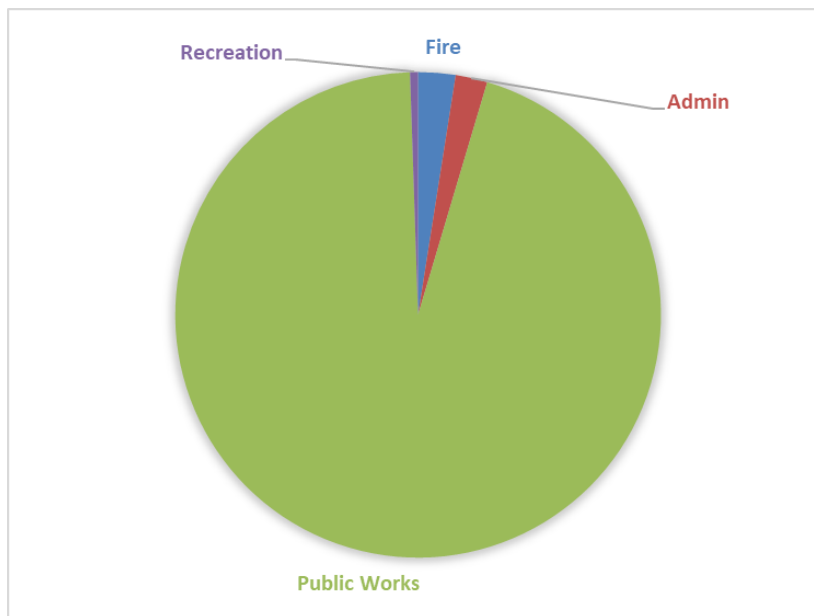
**Options to fund these items include tax increase, reserves funds or holding off until 2027.**

***Note: There will be a requirement to fund the wage increase \$37,000 in 2027 and 3% for Capital to the complex that are already knowns for the 2027 budget.***

## 2026 DRAFT Capital Budget – Revenues (How are Capital projects being funded?)



## 2026 Capital Budget – Expenses (What departments are realizing Capital purchases/work?)



## 2026 DRAFT Capital Funding

	EXPENSE	REVENUES/FUNDING \$						
CAPITAL PROJECT	\$	Grants	Gas Tax	Reserves	DC Charges	Revenue	Taxes	Total
<i>Equipment Replacement</i>								
Tandem Plow Truck (for 2027)	400,000			400,000				400,000
								0
								0
	400,000	0	0	400,000	0	0	0	400,000
<i>Gravel Roads</i>								
Ditching/Brushing Activities throughout Township	100,000			100,000				100,000
								0
								0
								0
								0
								0
	100,000	0	0	100,000			0	100,000
<i>Asphalt or High Class Bituminous (HCB)</i>								
McLachlin Road - Ford to Hwy 15 (2.6km)	650,000	325,000	325,000					650,000
Matheson Culvert Replacement	190,500	125,000		65,500				190,500
	840,500	450,000	325,000	65,500			0	840,500
<i>Fire Capital</i>								
Fire Radios	20,000			20,000				20,000
Dry Hydrant	10,000			10,000				10,000
New Incident Command Board and Tags	5,000			5,000				5,000
	35,000	0		35,000	0	0	0	35,000
<i>Airport Capital</i>								
Administration Capital - DC study	30,000			20,000	10,000			30,000
Recreation Capital - 22 Acres Development	7,500			7,500				7,500
<b>TOTAL</b>	<b>1,413,000</b>	<b>450,000</b>	<b>325,000</b>	<b>628,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,413,000</b>

# 2026 DRAFT Reserve Schedule

RESERVES & RESERVE FUNDS	BALANCE, Jan. 1, 2026	2025 Surplus Allocation	2026 Transactions	BALANCE, Dec 31, 2026	
<b>RESERVES SET ASIDE FOR SPECIFIC PURPOSES:</b>					
<b>For Working Capital</b>	602,831.00			602,831.00	
<b>For Contingencies</b>	335,505.21		-20,000.00	315,505.21	DC Study
<b>For Police &amp; Protection Services</b>	133,823.00		-12,500.00		Offset OPP increase
Reconciliation costs from 2022 - Operating				121,323.00	
<b>Salary Adjustments Reserve</b>	90,561.00			90,561.00	
<b>For Fire Area (First Response)</b>	33,148.61			33,148.61	
<b>Elections</b>	23,930.09		5,000.00		
Budget Expense - Election 2026			-15,000.00	13,930.09	2026 Elections
<b>Municipal Drains</b>	35,746.00				
Budget Revenue - Drainage Projects					
Budget Expense - Drainage				35,746.00	
<b>Water &amp; Sewer Reserve</b>	324,514.25		37,700.00	362,214.25	
Operating from 2023	22,900.00			22,900.00	
<b>Building and Planning Reserve - Operating</b>	42,957.00		-14,000.00	28,957.00	\$4k CBO training, \$10k Planning
<b>RESERVES SET ASIDE FOR CAPITAL PURPOSES:</b>					
<b>General Government</b>	1,709,445.61				
Budget Revenue					
New Fire/PW Complex					
Budget Expense - New municipal complex			329,000.00		Addition for Debenture
Budget Expense - Administration			10,000.00		
				2,048,445.61	
<b>Public Works - Capital</b>	1,220,813.78				
Ditching/Brushing throughout Township			-100,000.00		
Matheson Culvert			-65,500.00		
Budget Expense - roadways				1,055,313.78	
<b>Public Works - Equipment Replacement</b>	8,280.85				
New Tandem Plow (2027)			-400,000.00		
Budget Expense - equipment			400,000.00	8,280.85	adjusted full amount here for 2026 only
<b>Public Works - Winter Control</b>	100,000.00			100,000.00	
<b>Public Works - Calcium Control</b>	66,000.00		-24,000.00	42,000.00	
<b>Public Works - Special Projects</b>	65,500.00			65,500.00	
<b>Recreation Committee</b>	5,357.77		-2,500.00	2,857.77	
<b>Airport</b>	58,512.38			58,512.38	
<b>Fire Department</b>	87,543.82				
Radios			-20,000.00		
Dry Hydrant			-10,000.00		
Incident Command Board and Tags			-5,000.00		
Budget Expense			77,000.00	129,543.82	
<b>Recreation - Septic &amp; fencing</b>	218,068.89				
Smiths Falls Recreation Agreement			-25,000.00		
Recreation Expense			50,000.00		
				243,068.89	

# 2026 DRAFT Reserve Schedule

## (Obligatory Reserves)

<b>OBLIGATORY RESERVE FUNDS:</b>				
<b>Gas Tax</b>	365,415.98			
2026 grant allocation			128,000.00	
Roads - McLachlin (50% Twp)			-325,000.00	
				168,415.98
<b>One-Time Provincial Funding Reserve</b>	17,757.28			
				17,757.28
<b>Social Services - Operating Reserve</b>	31,007.00			
				31,007.00
<b>Development Charges</b>	208,958.93			
Budget Revenue - to recreation - cost sharing Smiths Falls			-5,000.00	
Budget Revenue - DC Study			-10,000.00	
Grader Roller Attachment				
Fire Tanker			-75,000.00	
Interest			1,000.00	
Budget Expense - contributions			89,500.00	209,458.93
<b>Parkland</b>	8,783.24			
22 Acre Development			-7,500.00	
Budget Expense - contributions			7,500.00	8,783.24
<b>OCIF Reserve</b>	4,736.41		125,000.00	
Budget Revenue - Matheson Culvert			-125,000.00	4,736.41
<b>Total</b>	<b>5,822,098.10</b>	<b>0.00</b>	<b>-1,300.00</b>	<b>5,820,798.10</b>

**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).**

# 2026 DRAFT Development Charges

Reserve Fund	Roads & Related	Fire Protection Services	Recreation Services	Administration	Total
<b>RESIDENTIAL DEVELOPMENT</b>	<b>74.47%</b>	<b>11.74%</b>	<b>11.63%</b>	<b>2.16%</b>	<b>100.00%</b>
<b>NON-RESIDENTIAL DEVELOPMENT</b>	<b>86.92%</b>	<b>11.04%</b>	<b>0.00%</b>	<b>2.04%</b>	<b>100.00%</b>
<b>Balance January 1, 2026</b>	\$ 83,199.50	\$ 23,479.67	\$ (591.02)	\$ 9,071.09	\$ 115,159.24
2026 DRAFT Development Charge Collections - Residential	38,705.78	6,101.87	6,044.69	1,122.66	\$ 51,975.00
2026 Development Charge Collections - Non Residential	-	-	-	-	\$ -
Interest Earned	744.77	117.41	116.31	21.60	\$ 1,000.10
2026 Amount Transferred to Capital Funds	-	-	-	-	-
<b>OVERALL DEVELOPMENT CHARGE Balance, December 31, 2026</b>	<b>\$ 122,650.06</b>	<b>\$ 29,698.94</b>	<b>\$ 5,569.99</b>	<b>\$ 10,215.35</b>	<b>\$ 168,134.34</b>
<b>Amounts To Be Transferred to Capital</b>					
DC Study				-10,000.00	-10,000.00
Debenture On New Building (Interest)					0.00
Smiths Falls Arena			-5,000.00		-5,000.00
	0.00	0.00	-5,000.00	-10,000.00	-15,000.00
<b>PROJECTED DEVELOPMENT CHARGE Balance, December 31, 2026</b>	<b>\$ 122,650.06</b>	<b>\$ 29,698.94</b>	<b>\$ 569.99</b>	<b>\$ 215.35</b>	<b>\$ 153,134.34</b>

# 2026 DRAFT Salary Grid

		2026 Pay Grid	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	115,184.89	118,640.43	122,199.65	125,865.63	129,641.60	133,530.85	1,001.48	2,002.96	3,004.44	4,005.93
		(35 hour week)	63.29	65.19	67.14	69.16	71.23	73.37				
700-799	Group 2	Treasurer	95,904.67	98,781.81	101,745.26	104,797.62	107,941.55	111,179.80	833.85	1,667.70	2,501.55	3,335.39
		(35 hour week)	52.69	54.28	55.90	57.58	59.31	61.09				
600-699	Group 3	Fire Chief/Water Operator	79,186.61	81,562.20	84,009.07	86,529.34	89,125.22	91,798.98	688.49	1,376.98	2,065.48	2,753.97
		(35 hour week)	43.51	44.81	46.16	47.54	48.97	50.44				
		Public Works Manager										
		Clerk/Junior Planner (35 hour week) CBO										
500-599	Group 4	Deputy Clerk	66,888.26	68,894.91	70,961.76	73,090.61	75,283.33	77,541.83				
		Junior Planner	36.75	37.85	38.99	40.16	41.36	42.61				
		(35 hour week) Lead Hand							581.56	1,163.13	1,744.69	2,326.25
400-499	Group 5	Finance Clerk	59,021.07	60,791.71	62,615.46	64,493.92	66,428.74	68,421.60	513.16	1,026.32	1,539.49	2,052.65
		(35 hour week)	32.43	33.40	34.40	35.44	36.50	37.60				
		Equipment Operator Water Operator in Training (Casual - hourly)	28.38	29.23	30.10	31.01	31.94	32.90	NA			
300-399	Group 6	Administrative Assistant	47,885.68	49,322.25	50,801.91	52,325.97	53,895.75	55,512.62	416.34	832.69	1,249.03	1,665.38
		(35 hour week)	26.31	27.10	27.91	28.75	29.61	30.50				
200-299	Group 7	Janitor (Part-time/Casual - hourly)	22.21	22.87	23.56	24.27	24.99	25.74	NA			
NA	Group 8	Student	16.87	17.37	17.89	18.43	18.98	19.55	NA			

**Note: Includes a 2% COLA (policy states October to October CPI – at time of budget preparation only August to August was available which equalled 1.9% and September 2.4%)**

# **DETAILED OF EACH DEPARTMENT**



**Township of Montauque**  
**Working Budget**

Date Printed  
 2025-10-21 9:52 AM 2026-0003 - 2026 DRAFT

Account # / Description	2025 Budget	2025 Actual	2026 DRAFT Budget	Change	% Change	NOTES
<b>Taxes General</b>						
110-100-4010 - Municipal Levy	3,785,700.00	3,785,794.98	4,012,470.00	226,770.00	5.99	Levy increase of 5.99%
Total Taxes General:	3,785,700.00	3,785,794.98	4,012,470.00	226,770.00		
<b>Supplementaries</b>						
110-115-4010 - Municipal Levy Supp	50,000.00	43,237.54	50,000.00	0.00	0.00	
Total Supplementaries:	50,000.00	43,237.54	50,000.00	0.00		
<b>PIL'S</b>						
110-132-4010 - Hydro Municipal	225,000.00	255,391.99	225,000.00	0.00	0.00	
110-133-4010 - Railway Municipal	19,000.00	30,603.03	19,000.00	0.00	0.00	
110-134-4010 - Rideau Canal Municipal	5,800.00	0.00	5,800.00	0.00	0.00	
110-135-4010 - Tax Assistance Municipal	7,000.00	0.00	7,000.00	0.00	0.00	
Total PIL'S:	256,800.00	285,995.02	256,800.00	0.00		
<b>Provincial</b>						
110-140-4080 - OMPF-Ontario Municipal Partnership Fund	318,300.00	79,575.00	318,300.00	0.00	0.00	
Total Provincial:	318,300.00	79,575.00	318,300.00	0.00		
<b>Fees &amp; Charges</b>						
110-150-5025 - General Bank Account Interest	90,000.00	88,270.09	90,000.00	0.00	0.00	
110-150-5043 - NSF Charges	100.00	0.00	100.00	0.00	0.00	
110-150-5046 - OPP Record Checks	1,500.00	0.00	1,500.00	0.00	0.00	
110-150-5055 - Penalty/Interest Tax Arrears	65,000.00	70,443.79	65,000.00	0.00	0.00	
110-150-5070 - POA - Provincial Offences & By-Laws	8,000.00	(2,732.43)	8,000.00	0.00	0.00	
110-150-5079 - Sale of Maps/Plans/Photo Copies etc.	0.00	2.80	0.00	0.00	0.00	
Total Fees & Charges:	164,600.00	155,984.25	164,600.00	0.00		
<b>Licences &amp; Permits</b>						
110-155-5204 - Camping Park Licences	100.00	200.00	100.00	0.00	0.00	
110-155-5207 - Chip Wagon Licences	100.00	150.00	100.00	0.00	0.00	
110-155-5213 - Lottery Licences	1,000.00	713.00	1,000.00	0.00	0.00	
Total Licences & Permits:	1,200.00	1,063.00	1,200.00	0.00		
Total Unallocated Revenues:	4,576,600.00	5,826,740.94	4,803,370.00	226,770.00		
<b>&lt;General&gt; Revenue Totals:</b>	4,576,600.00	5,826,740.94	4,803,370.00	226,770.00		

**Administration**

110-135-4025 - PIL Gallipeau Center Smiths Falls	155,000.00	163,806.47	160,000.00	5,000.00	3.23	Based on actual
193-200-5040 - Admin Misc Revenue	5,000.00	197.50	1,000.00	(4,000.00)	(80.00)	Based on actual
193-200-5103 - Tax Certificates	5,000.00	3,869.50	5,000.00	0.00	0.00	
193-200-8020 - Admin Transfer From Reserves	248,000.00	0.00	52,000.00	(196,000.00)	(79.03)	Wages - to be addressed in 2026 - carry forward to 2027, \$15k from elections
Total Licences & Permits:	<u>413,000.00</u>	<u>167,873.47</u>	<u>218,000.00</u>	<u>(195,000.00)</u>		
Total Unallocated Revenues:	<u>413,000.00</u>	<u>167,873.47</u>	<u>218,000.00</u>	<u>(195,000.00)</u>		
<b>Admin Revenue Totals:</b>	<b>413,000.00</b>	<b>167,873.47</b>	<b>218,000.00</b>	<b>(195,000.00)</b>		
193-205-6000 - Admin Office Capital	0.00	38,884.53	0.00	0.00	0.00	
193-205-6010 - Complex Building Capital	211,000.00	6,254,156.52	0.00	(211,000.00)	(100.00)	
193-210-6100 - Admin Remuneration/Wages	328,000.00	233,497.33	367,000.00	39,000.00	11.89	Step Increases, COLA 2% and cleaner moved to this line and removed from line 193-210-7296
193-210-6200 - Admin Workers Compensation	11,200.00	7,884.61	12,600.00	1,400.00	12.50	Change in wages
193-210-6210 - Admin Rec Gen/EHT/Benefits	62,000.00	44,041.01	62,500.00	500.00	0.81	Change in wages
193-210-6220 - Admin OMERS/RRSP	32,000.00	19,825.13	37,000.00	5,000.00	15.63	
193-210-7040 - Admin Conference Accomodation & Meals	1,000.00	31.73	1,000.00	0.00	0.00	
193-210-7044 - Admin Conference/Meetings Registrations	1,000.00	753.02	1,000.00	0.00	0.00	
193-210-7048 - Admin Conference Transportation	500.00	0.00	500.00	0.00	0.00	
193-210-7084 - Admin Hydro	8,000.00	5,453.51	6,000.00	(2,000.00)	(25.00)	Reduced based on actual.
193-210-7088 - Admin/Complex Insurance	32,210.00	31,132.31	37,210.00	5,000.00	15.52	\$5,000 increase - need to receive pricing
193-210-7096 - Admin Mileage (general & meetings)	500.00	187.02	500.00	0.00	0.00	
193-210-7100 - Admin/Complex Supplies Misc Expense	4,000.00	3,114.86	4,000.00	0.00	0.00	
193-210-7104 - Admin/Complex Misc Repairs	4,000.00	5,127.20	4,000.00	0.00	0.00	
193-210-7105 - Admin/Complex - Propane	3,000.00	981.08	3,000.00	0.00	0.00	
193-210-7124 - Admin Postage	1,750.00	5,773.84	1,750.00	0.00	0.00	
193-210-7172 - Admin Subscriptions	100.00	0.00	100.00	0.00	0.00	
193-210-7176 - Admin Office Supplies	6,530.00	6,189.68	6,530.00	0.00	0.00	
193-210-7180 - Tax Billing Supplies/Postage	9,000.00	7,896.32	9,000.00	0.00	0.00	
193-210-7204 - Admin Accounting Fees	19,000.00	21,191.52	19,000.00	0.00	0.00	
193-210-7208 - Admin Advertising	2,500.00	2,144.26	2,500.00	0.00	0.00	
193-210-7236 - Admin Contracted Services	5,000.00	0.00	5,000.00	0.00	0.00	
193-210-7240 - Admin Courier	200.00	691.07	200.00	0.00	0.00	
193-210-7272 - HiSpd-Net/Email/GIS/IT Serv	50,000.00	47,496.50	55,000.00	5,000.00	10.00	Based on actual
193-210-7275 - Contracted Services - Website	2,000.00	0.00	2,000.00	0.00	0.00	
193-210-7296 - Complex Janitorial Contract	10,000.00	0.00	0.00	(10,000.00)	(100.00)	Moved to wages
193-210-7300 - Admin Leqal Fees	8,000.00	2,803.49	8,000.00	0.00	0.00	
193-210-7308 - Admin Memberships	2,000.00	0.00	2,000.00	0.00	0.00	
193-210-7344 - Admin Service Agmts Equip Rentals	6,000.00	6,937.80	7,000.00	1,000.00	16.67	Based on actual.
193-210-7372 - Admin Telephone/Fax	3,000.00	3,680.87	3,000.00	0.00	0.00	
193-210-7380 - Admin Training/Seminars	6,000.00	2,664.17	6,000.00	0.00	0.00	
193-210-7512 - Bank Charges / Service Charges	5,700.00	2,034.71	5,700.00	0.00	0.00	
193-210-7550 - Admin - Health & Safety	5,000.00	2,240.76	5,000.00	0.00	0.00	
193-210-8020 - Admin Transfer to Reserves	25,000.00	25,000.00	15,000.00	(10,000.00)	(40.00)	Reduce as many upgrades have been completed. \$10,000 for ADMIN and \$5,000 Elections
193-215-7124 - Elections Online /Telephone Voting	1,300.00	0.00	1,300.00	0.00	0.00	
193-215-7176 - Elections Supplies	0.00	0.00	15,000.00	15,000.00	0.00	2026 Election funded from reserves
Total Administration:	<u>866,490.00</u>	<u>6,781,814.85</u>	<u>705,390.00</u>	<u>(161,100.00)</u>		
<b>Admin Expenditure Totals:</b>	<b>866,490.00</b>	<b>6,781,814.85</b>	<b>705,390.00</b>	<b>(161,100.00)</b>		
<b>Admin Net Surplus (Deficit):</b>	<b>(453,490.00)</b>	<b>(6,613,941.38)</b>	<b>(487,390.00)</b>	<b>(33,900.00)</b>		

**Airport**

361-210-7116 - Airport Operational Expense

Total Airport:	<u>0.00</u>	<u>2,687.99</u>	<u>0.00</u>	<u>0.00</u>	0.00
<b>Airport Expenditure Totals:</b>	<u>0.00</u>	<u>2,687.99</u>	<u>0.00</u>	<u>0.00</u>	
<b>Airport Net Surplus (Deficit):</b>	0.00	(2,687.99)	0.00	0.00	

**Building and Planning**

811-200-5052 - Planning Parkland Fees Re: Severances	7,500.00	14,000.00	7,500.00	0.00	0.00	
811-200-5064 - Planning/Zoning Applications	4,000.00	6,000.00	6,000.00	2,000.00	50.00	Based on actual.
811-200-5082 - Severance Fee	3,000.00	2,300.00	3,000.00	0.00	0.00	
811-200-5085 - Minor Variance Fee	1,500.00	0.00	1,500.00	0.00	0.00	
811-200-5090 - Development Charges	89,500.00	60,337.00	89,500.00	0.00	0.00	
811-200-5115 - Zoning Certificates	400.00	450.00	400.00	0.00	0.00	
811-200-5201 - Building Permits	50,000.00	47,347.16	50,000.00	0.00	0.00	
811-200-8020 - Transfer from Reserves	16,000.00	0.00	44,000.00	28,000.00	175.00	\$4k training CBO \$10,000 Zoning amendment, \$30k DC Study (10k from DC and \$20k from contingency)
811-205-5201 - Septic Permits	10,000.00	11,891.00	12,000.00	2,000.00	20.00	Based on actuals.
811-205-5205 - Septic Inspections	0.00	1,646.00	100.00	100.00	0.00	
811-205-5210 - Septic Application (Severance)	0.00	9,443.50	5,000.00	5,000.00	0.00	Based on actual and expected into 2026.
811-205-5215 - Septic File Search	0.00	412.00	100.00	100.00	0.00	
<b>Total Building and Planning</b>	<b>181,900.00</b>	<b>153,826.66</b>	<b>219,100.00</b>	<b>37,200.00</b>		
<b>Build Revenue Totals:</b>	<b>181,900.00</b>	<b>153,826.66</b>	<b>219,100.00</b>	<b>37,200.00</b>		
811-205-6100 - Septic Inspector Remuneration	10,000.00	16,216.63	15,000.00	5,000.00	50.00	Step Increase and COLA
811-210-6100 - Bldg Remuneration/Wages	80,000.00	55,746.36	85,000.00	5,000.00	6.25	Step Increase and COLA
811-210-6105 - Planning Remuneration/Wages	77,000.00	50,035.02	78,000.00	1,000.00	1.30	Step increase and COLA
811-210-6115 - Com of Adj & Econ Devl Compenstation	500.00	0.00	500.00	0.00	0.00	
811-210-6200 - Bldg Workers Compensation	2,800.00	1,937.52	2,900.00	100.00	3.57	
811-210-6205 - Planning Workers Compensation	2,600.00	0.00	2,700.00	100.00	3.85	
811-210-6210 - Bldg Rec Gen/EHT/Benefits	23,940.00	17,489.68	25,000.00	1,060.00	4.43	Based on wage changes
811-210-6215 - Planning Rec Gen/EHT/Benefits	23,000.00	14,032.39	25,000.00	2,000.00	8.70	Based on wage changes
811-210-7044 - Bldg Conference/Meeting Req.	100.00	0.00	100.00	0.00	0.00	
811-210-7088 - Bldg & Plan Insurance (50/50)	18,000.00	18,148.30	18,000.00	0.00	0.00	
811-210-7096 - Bldg Mileage (Gen & Meet)	2,500.00	916.77	6,000.00	3,500.00	140.00	Discuss change of vehicle use with another operator/facilities person on staff.
811-210-7176 - Bldg Supplies	600.00	4,279.21	1,500.00	900.00	150.00	Boots, high viz, tools etc.
811-210-7208 - Plan Advertising	1,000.00	126.85	1,000.00	0.00	0.00	
811-210-7232 - Plan Consulting Fees	10,000.00	11,886.59	10,000.00	0.00	0.00	
811-210-7233 - Plan Supplies	500.00	0.00	500.00	0.00	0.00	
811-210-7234 - Plan Training/Membership/Conference	2,000.00	0.00	3,000.00	1,000.00	50.00	
811-210-7300 - Plan Legal Fees	4,000.00	737.76	4,000.00	0.00	0.00	
811-210-7308 - Bldg Memberships	1,000.00	0.00	1,000.00	0.00	0.00	
811-210-7380 - Bldg Training Seminars	7,000.00	1,325.89	5,000.00	(2,000.00)	(28.57)	
811-210-7390 - Official Plan/Zoning Amendment	10,000.00	0.00	10,000.00	0.00	0.00	
811-210-8021 - Transfer to Parkland Reserve Fund	7,500.00	9,000.00	7,500.00	0.00	0.00	
811-210-8030 - Development Charges Transfer To Reserves	89,500.00	28,350.00	89,500.00	0.00	0.00	
811-210-8031 - Development Charges Study	0.00	0.00	30,000.00	30,000.00	0.00	Current DC Study expires early 2027. Needs to be completed in 2026
<b>Total Building and Planning Exp:</b>	<b>373,540.00</b>	<b>230,228.97</b>	<b>421,200.00</b>	<b>47,660.00</b>		
<b>Build Expenditure Totals:</b>	<b>373,540.00</b>	<b>230,228.97</b>	<b>421,200.00</b>	<b>47,660.00</b>		
<b>Build Net Surplus (Deficit):</b>	<b>(191,640.00)</b>	<b>(76,402.31)</b>	<b>(202,100.00)</b>	<b>(10,460.00)</b>		

**By-Law - Protection Control**

261-200-5034 - Livestock Claims Reimbursement	12,000.00	0.00	12,000.00	0.00	0.00	
261-200-5210 - Dog Tags/Kennel Licences	7,000.00	5,135.00	6,000.00	(1,000.00)	(14.29)	Changes from actual.
Total By-Law - Protection Control Revenue:	<u>19,000.00</u>	<u>5,135.00</u>	<u>18,000.00</u>	<u>(1,000.00)</u>		
<b>ByLaw Revenue Totals:</b>	<u>19,000.00</u>	<u>5,135.00</u>	<u>18,000.00</u>	<u>(1,000.00)</u>		
261-210-6120 - Fence Viewers Compensation	300.00	0.00	300.00	0.00	0.00	
261-210-6125 - Livestock Valuers Compensation	2,000.00	340.00	2,000.00	0.00	0.00	
261-210-7060 - Dog Tags/Books/etc.	500.00	485.00	500.00	0.00	0.00	
261-210-7096 - PC/BL Mileage (General & Meetings)	0.00	65.92	0.00	0.00	0.00	
261-210-7236 - PC/BL Contracted Services	30,000.00	17,909.76	30,000.00	0.00	0.00	
261-210-7300 - PC/BL Legal Fees	1,400.00	0.00	1,400.00	0.00	0.00	
261-210-7320 - Pound Fees	4,000.00	3,220.29	4,000.00	0.00	0.00	
261-210-7612 - Livestock Compensation	12,000.00	12,951.61	12,000.00	0.00	0.00	
Total By-Law - Protection Control Exp:	<u>50,200.00</u>	<u>34,972.58</u>	<u>50,200.00</u>	<u>0.00</u>		
<b>ByLaw Expenditure Totals:</b>	<u>50,200.00</u>	<u>34,972.58</u>	<u>50,200.00</u>	<u>0.00</u>		
<b>ByLaw Net Surplus (Deficit):</b>	<u>(31,200.00)</u>	<u>(29,837.58)</u>	<u>(32,200.00)</u>	<u>(1,000.00)</u>		

**Council**

190-210-6100 - Council Remuneration/Wages	95,100.00	75,510.15	102,400.00	7,300.00	7.68	Change based on 2% and added per diem of \$300/day for conferences
190-210-6210 - Council RecGen/EHT/Morneau	6,500.00	4,481.94	6,700.00	200.00	3.08	
190-210-7040 - Council Conference, Accomodation & Meals	7,000.00	6,505.55	7,000.00	0.00	0.00	
190-210-7044 - Council Conference/Meeting Registration	4,000.00	5,984.67	4,000.00	0.00	0.00	
190-210-7048 - Council Conference Transportation	1,000.00	0.00	1,000.00	0.00	0.00	
190-210-7088 - Council Insurance	27,000.00	20,751.54	27,000.00	0.00	0.00	
190-210-7096 - Council Mileage (general & Meetings)	200.00	100.28	200.00	0.00	0.00	
190-210-7100 - Council Misc. Expense	500.00	206.56	500.00	0.00	0.00	
190-210-7132 - Council Public Relations	500.00	0.00	500.00	0.00	0.00	
190-210-7160 - Council Special Circumstances	7,500.00	3,598.91	8,000.00	500.00	6.67	Increase for small increases to dinner for Christmas
190-210-7172 - Council Subscriptions	300.00	384.70	300.00	0.00	0.00	
190-210-7176 - Council Supplies	3,400.00	5,497.69	3,400.00	0.00	0.00	
190-210-7208 - Council Advertising	1,000.00	161.86	1,000.00	0.00	0.00	
190-210-7308 - Council Memberships	1,800.00	0.00	1,800.00	0.00	0.00	
190-210-7380 - Council Training Seminars	1,000.00	0.00	1,000.00	0.00	0.00	
190-210-7620 - Council Misc. Donations	100.00	150.00	100.00	0.00	0.00	
Total Council	<u>156,900.00</u>	<u>123,333.85</u>	<u>164,900.00</u>	<u>8,000.00</u>		
<b>Coun Expenditure Totals:</b>	<u>156,900.00</u>	<u>123,333.85</u>	<u>164,900.00</u>	<u>8,000.00</u>		
<b>Coun Net Surplus (Deficit):</b>	(156,900.00)	(123,333.85)	(164,900.00)	(8,000.00)		

**Drains-Drainage**

911-200-4080 - Drainage Superintendent - Prov Grant	<u>4,000.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>0.00</u>	0.00
Total Drains Revenue:	<u>4,000.00</u>	<u>0.00</u>	<u>4,000.00</u>	<u>0.00</u>	
<b>Drains Revenue Totals:</b>	<b>4,000.00</b>	<b>0.00</b>	<b>4,000.00</b>	<b>0.00</b>	
911-210-7096 - Municipal Drains Mileage (gen. & mtgs.)	100.00	0.00	100.00	0.00	0.00
911-210-7208 - Municipal Drains - Advertising	500.00	0.00	500.00	0.00	0.00
911-210-7232 - Municipal Drains - Drain Superintendent	10,000.00	0.00	10,000.00	0.00	0.00
911-210-7240 - Municipal Drains - Courier	100.00	0.00	100.00	0.00	0.00
911-210-7380 - Municipal Drains Training / Seminars	<u>200.00</u>	<u>0.00</u>	<u>200.00</u>	<u>0.00</u>	0.00
Total Drains Expenditure:	<u>10,900.00</u>	<u>0.00</u>	<u>10,900.00</u>	<u>0.00</u>	
<b>Drains Expenditure Totals:</b>	<b>10,900.00</b>	<b>0.00</b>	<b>10,900.00</b>	<b>0.00</b>	
<b>Drains Net Surplus (Deficit):</b>	<b>(6,900.00)</b>	<b>0.00</b>	<b>(6,900.00)</b>	<b>0.00</b>	

**Fire**

211-200-4086 - Fire MTO Revenue	2,000.00	1,119.72	2,000.00	0.00	0.00	
211-200-5022 - First Response - Merrickville	7,500.00	7,751.00	7,725.00	225.00	3.00	Change with 3% increase in 2026
211-200-5041 - Funding - Grants (Enbridge)	0.00	12,000.00	0.00	0.00	0.00	
211-200-8020 - Fire Transfer From Reserves	683,000.00	445,771.00	35,000.00	(648,000.00)	(94.88)	
<b>Total Fire Revenue:</b>	<b>692,500.00</b>	<b>466,641.72</b>	<b>44,725.00</b>	<b>(647,775.00)</b>		
<b>Fire Revenue Totals:</b>	<b>692,500.00</b>	<b>466,641.72</b>	<b>44,725.00</b>	<b>(647,775.00)</b>		
211-205-6011 - Fire Capital - GRANT	0.00	16,521.63	0.00	0.00	0.00	
211-205-6012 - Fire Capital - Hydrant Grant	0.00	19,602.12	0.00	0.00	0.00	
211-205-6015 - Fire Equip Capital	668,000.00	495,953.28	35,000.00	(633,000.00)	(94.76)	
211-210-6100 - Fire Remuneration/Wages	68,000.00	35,696.26	65,000.00	(3,000.00)	(4.41)	Removed Deputy Chief, Captain and Lieutenants wages to all under Fire volunteer Wages, added \$10k for cleaner
211-210-6105 - Remuneration Volunteer Points	85,600.00	0.00	130,700.00	45,100.00	52.69	Change to hourly rate (approximate calculation)
211-210-6110 - Volunteer Flat Rate Earnings	30,000.00	8,283.61	0.00	(30,000.00)	(100.00)	Removed and all under Volunteer Wages
211-210-6200 - Fire Workers Compensation	13,000.00	10,489.76	20,000.00	7,000.00	53.85	increased wage amount
211-210-6210 - Fire - RecGen/EHT/Benefits	10,000.00	7,904.29	11,000.00	1,000.00	10.00	
211-210-6220 - Fire - OMERS	6,200.00	2,918.09	6,200.00	0.00	0.00	
211-210-7040 - Fire Conference Accomodation & Meals	3,000.00	1,750.73	3,000.00	0.00	0.00	
211-210-7064 - Fire Prevention & Public Safety	1,000.00	465.61	1,000.00	0.00	0.00	
211-210-7084 - Fire Hydro	4,800.00	0.00	4,800.00	0.00	0.00	
211-210-7088 - Fire Insurance	16,000.00	21,894.41	16,000.00	0.00	0.00	
211-210-7116 - Fire Operational Expense	6,000.00	8,960.52	6,000.00	0.00	0.00	
211-210-7118 - Fire - Equip - SCBA, Bunker & Helmets	10,000.00	3,248.67	17,500.00	7,500.00	75.00	Increase in costs for bunker gear and N95 masks for each firefighter
211-210-7176 - Fire Supplies	300.00	740.63	500.00	200.00	66.67	
211-210-7188 - Fire Uniforms	1,500.00	0.00	1,500.00	0.00	0.00	
211-210-7208 - Fire Advertising	300.00	126.85	300.00	0.00	0.00	
211-210-7256 - First Response - Merrickville	7,500.00	1,350.00	7,725.00	225.00	3.00	
211-210-7272 - Fire - Software	16,500.00	12,211.20	6,000.00	(10,500.00)	(63.64)	
211-210-7280 - Hydrant Mtce.	1,500.00	0.00	1,500.00	0.00	0.00	
211-210-7300 - Fire Legal Fees	4,000.00	0.00	4,000.00	0.00	0.00	
211-210-7308 - Fire Memberships	1,000.00	1,578.80	1,000.00	0.00	0.00	
211-210-7372 - Fire Telephone/Fax	800.00	412.11	800.00	0.00	0.00	
211-210-7380 - Fire Training Seminars	15,000.00	8,201.43	15,000.00	0.00	0.00	
211-210-7550 - Fire Health and Safety	3,000.00	9,514.31	3,000.00	0.00	0.00	
211-210-8020 - Fire Transfer to Reserves	295,000.00	295,000.00	406,000.00	111,000.00	37.63	Increase 3% for debenture of new building (\$77k fire reserve and \$329k debenture funds)
211-220-7072 - Fire Bldg Furnace Oil	8,000.00	8,074.76	8,000.00	0.00	0.00	
211-220-7104 - Fire Bldg Misc Repairs	1,000.00	856.31	1,000.00	0.00	0.00	
211-220-7176 - Fire Bldg Supplies	600.00	0.00	600.00	0.00	0.00	
211-220-7236 - Fire Contracted Services/ Peer Support	5,000.00	0.00	5,000.00	0.00	0.00	
211-225-7068 - Fire Equip Fuel	4,000.00	0.00	4,000.00	0.00	0.00	
211-225-7328 - Fire Radio/Pager Mtce.	3,000.00	4,146.43	3,000.00	0.00	0.00	
211-225-7370 - 2015 Kawaski Mule (ATV) & 2015 Trailer	500.00	1,497.04	500.00	0.00	0.00	
211-225-7384 - Unit 650 - 2012 Ford F550 - Van	2,150.00	677.26	2,150.00	0.00	0.00	
211-225-7390 - Unit 630 - 1999 GMC - Tanker	2,140.00	2,983.52	2,140.00	0.00	0.00	
211-225-7391 - 2025 Fire Pumper/Tanker - International	0.00	2,931.29	3,000.00	3,000.00	0.00	New piece, not previously budgeted.
211-225-7394 - Unit 620-2019 Freightliner - Pumper	2,200.00	1,806.43	2,200.00	0.00	0.00	
211-225-7398 - Unit 660 - 2014 Dodge 550 - Creek Truck	1,150.00	1,271.12	1,150.00	0.00	0.00	
211-225-7399 - 2020 Fire 1/2 Ton	2,000.00	0.00	2,000.00	0.00	0.00	
212-210-7100 - EMC Exercises & Misc Expense	1,750.00	126.86	1,750.00	0.00	0.00	
212-210-7104 - EMC Equipment Maintenance	1,000.00	0.00	1,000.00	0.00	0.00	
212-210-7380 - EMC Training	1,750.00	0.00	1,750.00	0.00	0.00	

Total Fire Expenditures:	<u>1,304,240.00</u>	<u>987,195.33</u>	<u>802,765.00</u>	<u>(501,475.00)</u>
<b>Fire Expenditure Totals:</b>	<u>1,304,240.00</u>	<u>987,195.33</u>	<u>802,765.00</u>	<u>(501,475.00)</u>
<b>Fire Net Surplus (Deficit):</b>	(611,740.00)	(520,553.61)	(758,040.00)	(146,300.00)

**Library -Library Services**

715-200-4085 - Province of Ont.-Library Grant

6,800.00                      0.00                      6,800.00                      0.00

0.00    This may be reduced, did not receive signed SF agreement prior to grant application deadline

Total Library Revenue:                      6,800.00                      0.00                      6,800.00                      0.00

**Library Revenue Totals:**                      6,800.00                      0.00                      6,800.00                      0.00

715-210-7616 - Merrickville Library Board

9,500.00                      9,400.00                      9,500.00                      0.00

0.00    Direction of Council in 2025.

715-210-7644 - Smiths Falls Library Board

12,500.00                      12,500.00                      12,500.00                      0.00

Total Library Expenses:                      22,000.00                      21,900.00                      22,000.00                      0.00

**Library Expenditure Totals:**                      22,000.00                      21,900.00                      22,000.00                      0.00

**Library Net Surplus (Deficit):**                      (15,200.00)                      (21,900.00)                      (15,200.00)                      0.00

**Lights - Street Lighting**

320-210-7168 - Street Lights Materials/Mtce  
320-210-7368 - Street Lights Billings

	6,000.00	8,136.63	10,000.00	4,000.00	66.67	to continue to upgrade old street lights
	<u>6,000.00</u>	<u>1,028.31</u>	<u>6,000.00</u>	<u>0.00</u>	0.00	
Total Street lighting:	<u>12,000.00</u>	<u>9,164.94</u>	<u>16,000.00</u>	<u>4,000.00</u>		
<b>Lights Expenditure Totals:</b>	<u>12,000.00</u>	<u>9,164.94</u>	<u>16,000.00</u>	<u>4,000.00</u>		
<b>Lights Net Surplus (Deficit):</b>	(12,000.00)	(9,164.94)	(16,000.00)	(4,000.00)		

**Police - Police Services**

232-200-4086 - RIDE Program Grant	6,600.00	0.00	6,600.00	0.00	0.00	
232-200-4087 - OPP LSR Revenue	0.00	3,787.49	0.00	0.00	0.00	
232-200-8021 - Police Transfer from Reserve	0.00	0.00	12,500.00	12,500.00	0.00	Absorb 50% of increase with reserve allocations from 2025
Total Police Services:	<u>6,600.00</u>	<u>3,787.49</u>	<u>19,100.00</u>	<u>12,500.00</u>		
<b>Police Revenue Totals:</b>	6,600.00	3,787.49	19,100.00	12,500.00		
232-210-7316 - OPP Contract Costs	588,150.00	414,402.72	613,060.00	24,910.00	4.24	to account for an 11% increase as advised by the OPP - have not received the final document yet
232-210-7336 - Ride Program Paid Duty	6,600.00	0.00	6,600.00	0.00	0.00	
232-210-7373 - Lanark County Police Service Board	6,500.00	(784.25)	6,500.00	0.00	0.00	
Total Police Revenue:	<u>601,250.00</u>	<u>413,618.47</u>	<u>626,160.00</u>	<u>24,910.00</u>		
<b>Police Expenditure Totals:</b>	601,250.00	413,618.47	626,160.00	24,910.00		
<b>Police Net Surplus (Deficit):</b>	(594,650.00)	(409,830.98)	(607,060.00)	(12,410.00)		

**Rec- Recreation**

711-200-5001 - Bar Receipts	0.00	75.00	0.00	0.00	0.00	
711-200-5028 - Hall Rentals	2,500.00	14,901.18	5,000.00	2,500.00	100.00	
711-200-5031 - History Book Sales	100.00	85.00	100.00	0.00	0.00	
711-200-5037 - Misc Events	0.00	10,850.10	0.00	0.00	0.00	
711-200-5039 - New Horizon Grant	0.00	25,000.00	0.00	0.00	0.00	
711-200-8020 - Recreation Transfer From Reserves	60,000.00	0.00	35,000.00	(25,000.00)	(41.67)	\$2,500 Rec Committee, \$25,000 Rec Agreement, \$7,500 Parkland
711-200-8025 - Transfer from DC Reserve	5,000.00	0.00	5,000.00	0.00	0.00	
711-200-8040 - CCRF Funding	0.00	50.00	0.00	0.00	0.00	
711-200-8041 - Senior Community Grant	0.00	8,082.50	0.00	0.00	0.00	
<b>Total Rec Revenue:</b>	<u>67,600.00</u>	<u>59,043.78</u>	<u>45,100.00</u>	<u>(22,500.00)</u>		
<b>Rec Revenue Totals:</b>	67,600.00	59,043.78	45,100.00	(22,500.00)		
711-205-6020 - Recreation Construction Capital	35,000.00	82,707.29	7,500.00	(27,500.00)	(78.57)	Parkland Fees - 22 Acre Park - Paint Pickleball Court, Benches, pad for Picnic Shelter
711-210-6100 - Recreation Remuneration/Wages	0.00	(233.51)	0.00	0.00	0.00	
711-210-7084 - Recreation Hydro / Propane	15,000.00	10,582.22	15,000.00	0.00	0.00	
711-210-7088 - Recreation Insurance	14,500.00	12,671.36	14,500.00	0.00	0.00	
711-210-7127 - Rec - Misc. Events	7,500.00	13,841.26	5,000.00	(2,500.00)	(33.33)	Reduced based on reserves to utilize as the Committee is now established.
711-210-7128 - Programs - Senior	10,000.00	18,187.06	10,000.00	0.00	0.00	
711-210-7132 - Recreation Public Relations	1,000.00	0.00	1,000.00	0.00	0.00	
711-210-7134 - Senior Community Grant	0.00	29,473.52	0.00	0.00	0.00	
711-210-7135 - Senior Active Living Centre	0.00	407.01	0.00	0.00	0.00	
711-210-7176 - Recreation Supplies	1,600.00	1,595.52	1,600.00	0.00	0.00	
711-210-7208 - Recreation Advertising	500.00	128.77	500.00	0.00	0.00	
711-210-7296 - Recreation Janitorial Contract	10,000.00	11,584.20	10,000.00	0.00	0.00	
711-210-7372 - Recreation Telephone/Fax	3,000.00	3,138.73	3,000.00	0.00	0.00	
711-210-7418 - Recreation Water Testing	500.00	65.19	500.00	0.00	0.00	
711-210-7628 - Recreation Cost Sharing Smiths Falls	58,000.00	63,196.84	60,000.00	2,000.00	3.45	
711-210-8020 - Recreation Transfer to Reserves	50,000.00	50,000.00	50,000.00	0.00	0.00	
711-220-7104 - Recreation Misc Repairs & Maintenance	6,500.00	9,269.55	8,500.00	2,000.00	30.77	Based on previous years actual.
711-220-7344 - Recreation Service Agmts	300.00	1,190.58	300.00	0.00	0.00	
711-225-7084 - Park - Hydro	0.00	0.00	2,000.00	2,000.00	0.00	Newly installed Hydro
711-225-7104 - Park - Maintenance	0.00	0.00	4,000.00	4,000.00	0.00	New Park Space
711-225-7176 - Park - Supplies	0.00	0.00	1,000.00	1,000.00	0.00	New paark space
<b>Total Rec Expenses:</b>	<u>213,400.00</u>	<u>307,805.59</u>	<u>194,400.00</u>	<u>(19,000.00)</u>		
<b>Rec Expenditure Totals:</b>	213,400.00	307,805.59	194,400.00	(19,000.00)		
<b>Rec Net Surplus (Deficit):</b>	(145,800.00)	(248,761.81)	(149,300.00)	(3,500.00)		

**Roads - Public Works**

315-200-4086 - Pits and Quarries Grant	35,000.00	34,925.94	35,000.00	0.00	0.00	
315-200-4090 - Pub Wks Revenue/other Mun Roads	10,000.00	170.00	10,000.00	0.00	0.00	
315-200-4095 - Pub Works Revenue Other Mun Winter Maint	366,000.00	92,094.50	404,000.00	38,000.00	10.38	\$325k from Beckwith for 50% of McLachlin
315-200-5030 - OCIF Funding	100,000.00	100,000.00	125,000.00	25,000.00	25.00	Based on notice received for 2026
315-200-5040 - Pub Wks Misc Revenue Other	500.00	3,890.40	500.00	0.00	0.00	
315-200-5120 - Culvert Deposit Fee	1,500.00	3,600.00	2,500.00	1,000.00	66.67	Based on actual
315-200-8020 - Pub Wks Transfer From Reserves	734,000.00	(118,828.45)	565,500.00	(168,500.00)	(22.96)	\$400k new tandem, \$100k ditching/brushing, \$\$65.6k Matheson Culvert
315-200-8025 - Transfer from Obligatory Funds	286,000.00	0.00	325,000.00	39,000.00	13.64	McLachlin 50%
Total Roads - Public Works Revenue:	<u>1,533,000.00</u>	<u>115,852.39</u>	<u>1,467,500.00</u>	<u>(65,500.00)</u>		
<b>Roads Revenue Totals:</b>	<b>1,533,000.00</b>	<b>115,852.39</b>	<b>1,467,500.00</b>	<b>(65,500.00)</b>		
315-205-6000 - Pub Wks Equipment Capital	470,000.00	534,089.80	400,000.00	(70,000.00)	(14.89)	New Tandem Truck
315-205-6010 - Pub Wks Building Capital	20,000.00	60,366.30	0.00	(20,000.00)	(100.00)	
315-206-6000 - Pub Wks Capital - Gravel	170,000.00	34,080.63	0.00	(170,000.00)	(100.00)	
315-206-6010 - Pub Wks Capital - Tar & Chip	572,000.00	3,770.25	840,500.00	268,500.00	46.94	\$650k McLachlin, \$190.5 Matheson Culvert
315-206-6020 - Pub Wks Capital - Micro-surfacing	150,000.00	164,014.56	0.00	(150,000.00)	(100.00)	
315-210-6100 - Pub Wks Remuneration/Wages	405,000.00	279,048.11	474,000.00	69,000.00	17.04	Add another full-time position
315-210-6200 - Pub Wks Workers Compensation	14,500.00	9,427.37	16,300.00	1,800.00	12.41	
315-210-6210 - Pub Wks Rec Gen/EHT/Benefits	80,000.00	62,372.78	95,000.00	15,000.00	18.75	
315-210-6220 - Pub Wks OMERS	38,000.00	18,997.49	44,100.00	6,100.00	16.05	
315-210-7040 - Pub Wks Conference Accomodation & Meals	4,000.00	0.00	4,000.00	0.00	0.00	
315-210-7044 - Pub Wks Conference/Meetings Registration	1,800.00	150.00	1,800.00	0.00	0.00	
315-210-7048 - Pub Wks Conference Transportation	400.00	0.00	400.00	0.00	0.00	
315-210-7088 - Pub Wks Insurance	36,000.00	34,398.93	36,000.00	0.00	0.00	
315-210-7100 - Pub Wks Misc Expense	1,500.00	663.65	1,500.00	0.00	0.00	
315-210-7176 - Pub Wks Supplies	2,000.00	0.00	2,000.00	0.00	0.00	
315-210-7188 - Pub Wks Uniforms	6,500.00	1,063.97	7,500.00	1,000.00	15.38	added employee
315-210-7208 - Pub Wks Advertising	1,000.00	500.30	1,000.00	0.00	0.00	
315-210-7232 - Pub Wks Consulting Fees	30,000.00	28,556.41	15,000.00	(15,000.00)	(50.00)	Reduce, training can be funded from PW training line.
315-210-7300 - Pub Wks Legal Fees	1,000.00	129.82	1,000.00	0.00	0.00	
315-210-7308 - Pub Wks Memberships	2,000.00	1,282.05	2,000.00	0.00	0.00	
315-210-7372 - Pub Wks Telephone/Fax	2,400.00	2,449.27	2,400.00	0.00	0.00	
315-210-7380 - Pub Wks Training Seminars	12,000.00	2,782.61	10,000.00	(2,000.00)	(16.67)	Based on current needs.
315-210-8020 - Pub Wks Transfer to Reserves	400,000.00	400,000.00	400,000.00	0.00	0.00	
315-220-7072 - Pub Wks Furnace Oil	14,000.00	3,085.63	14,000.00	0.00	0.00	
315-220-7084 - Pub Wks Hydro	4,500.00	0.00	4,500.00	0.00	0.00	
315-220-7104 - Pub Wks Building Maint	11,000.00	5,612.17	11,000.00	0.00	0.00	
315-220-7344 - Pub Wks Service Agmts	8,500.00	3,205.44	8,500.00	0.00	0.00	
315-225-7108 - Pub Wks Misc Vehicle Supplies	0.00	6,294.45	0.00	0.00	0.00	
315-225-7120 - Vehicle - License	9,000.00	0.00	9,000.00	0.00	0.00	
315-225-7121 - Vehicles-Krown Rust Protection	2,600.00	473.04	6,000.00	3,400.00	130.77	Change maintenance to twice a year for undercoating (Spring and fall)
315-225-7122 - Vehicles-Infobite Software Support	3,800.00	3,235.98	3,800.00	0.00	0.00	
315-225-7216 - 2020 Ford 3 Ton	4,000.00	2,560.53	4,000.00	0.00	0.00	
315-225-7220 - 2022 Ford 1/2 ton	2,500.00	115.16	2,500.00	0.00	0.00	
315-225-7221 - 2018 Dodge 1/2 Ton	4,000.00	3,978.50	4,000.00	0.00	0.00	
315-225-7225 - 2021 Case 580 SNWT Backhoe	4,000.00	20,749.33	4,000.00	0.00	0.00	
315-225-7260 - 2022 JD Grader	8,000.00	1,602.78	8,000.00	0.00	0.00	
315-225-7284 - International 2011	6,000.00	8,827.48	6,000.00	0.00	0.00	
315-225-7290 - Freightliner 2021	6,000.00	3,060.18	6,000.00	0.00	0.00	
315-225-7291 - International 2016 (Plow Truck)	17,500.00	7,181.61	17,500.00	0.00	0.00	

315-225-7292 - 2008 John Deere Wheeled Excavator	15,000.00	9,452.92	40,000.00	25,000.00	166.67	capital reserve to fund this for 2026 - potential hammer attachment rental, ditching/brushing repairs etc.
315-225-7293 - Grader - 2015 John Deere	20,000.00	15,676.31	20,000.00	0.00	0.00	
315-225-7294 - NEW TANDEM Truck	6,000.00	2,555.58	6,000.00	0.00	0.00	
315-225-7295 - 2022 Dodge 1/2 Ton	2,500.00	238.29	2,500.00	0.00	0.00	
315-225-7296 - 2025 Case Excavator	0.00	0.00	10,000.00	10,000.00	0.00	New piece of equipment
315-225-7328 - Pub Wks 2 Way Radio	3,000.00	190.24	3,000.00	0.00	0.00	
315-225-7344 - Pub Wks Misc Equip Service	5,000.00	1,607.16	5,000.00	0.00	0.00	
315-230-7010 - Gen Rd Mtce - Roadside Garbage Pickup	1,850.00	104.40	1,850.00	0.00	0.00	
315-230-7020 - Gen Rd Mtce Beaver Dam Misc Exp	1,400.00	336.72	1,400.00	0.00	0.00	
315-230-7028 - Gen Rd Mtce Brushing Misc Material	1,400.00	0.00	1,400.00	0.00	0.00	
315-230-7068 - Gen Rd Mtce Fuel	100,000.00	38,758.00	100,000.00	0.00	0.00	
315-230-7069 - Gen Rd Fuel - Carbon Tax	0.00	22,982.61	0.00	0.00	0.00	
315-230-7076 - Gen Rd Mtce General Shop Supplies/Exp	5,000.00	8,100.38	5,000.00	0.00	0.00	
315-230-7090 - Gen Rd Mtce Mesh System	9,000.00	6,380.37	9,000.00	0.00	0.00	
315-230-7140 - Gen Rd Mtce Rural Addressing	1,500.00	1,260.80	1,500.00	0.00	0.00	
315-230-7152 - Gen Rd Mtce Signs & Safety Devices	10,000.00	5,894.22	10,000.00	0.00	0.00	
315-230-7324 - Gen Rd Mtce Railway Flasher Agmts	27,000.00	23,585.50	27,000.00	0.00	0.00	
315-240-7304 - Paved Roads Line Painting	24,000.00	24,875.44	25,000.00	1,000.00	4.17	Based on actual.
315-242-7028 - Paved Brushing Parts & Supplies	17,000.00	334.13	17,000.00	0.00	0.00	
315-243-7052 - Culvert Purchases	15,000.00	15,121.93	15,000.00	0.00	0.00	
315-245-7080 - Paved Hard Top Patch Materials	5,000.00	1,793.20	5,000.00	0.00	0.00	
315-245-7236 - Paved Hard Top Contracted Services	25,000.00	0.00	25,000.00	0.00	0.00	
315-245-7252 - Paved Hard Top Equip Rentals	15,000.00	432.95	5,000.00	(10,000.00)	(66.67)	Change based on PW Manager
315-246-7192 - Paved Weed Control	25,000.00	13,431.22	15,000.00	(10,000.00)	(40.00)	Reduction based on actuals.
315-246-7236 - Paved Roadside Mowing	14,000.00	8,942.66	14,000.00	0.00	0.00	
315-252-7236 - Unpaved Brushing & Tree Maintenance	6,000.00	2,989.48	6,000.00	0.00	0.00	
315-253-7052 - Unpaved Culverts - Material	13,000.00	8,598.63	13,000.00	0.00	0.00	
315-255-7100 - Unpaved Gravel Misc Expense	25,000.00	0.00	25,000.00	0.00	0.00	Use for ditching, rock removal in 2026.
315-255-7212 - Unpaved Gravel Calcium Dust Control	164,000.00	113,473.98	140,000.00	(24,000.00)	(14.63)	Remove double application or reinstate with reserve usage
315-255-7268 - Gravel Contracted	275,000.00	315,365.28	275,000.00	0.00	0.00	
315-260-7148 - Salt Supply	120,000.00	119,866.04	120,000.00	0.00	0.00	
315-260-7149 - Stone Dust Supply	50,000.00	63,067.34	50,000.00	0.00	0.00	
315-260-7156 - Snow Plowing Materials	17,000.00	5,592.36	17,000.00	0.00	0.00	
315-260-7236 - Winter Control Contracted Services	4,500.00	0.00	10,000.00	5,500.00	122.22	To pay internal debenture on used Loader for winter maintenance.
<b>Total Road Expenses:</b>	<u>3,548,650.00</u>	<u>2,539,134.72</u>	<u>3,483,950.00</u>	<u>(64,700.00)</u>		
<b>Roads Expenditure Totals:</b>	<u>3,548,650.00</u>	<u>2,539,134.72</u>	<u>3,483,950.00</u>	<u>(64,700.00)</u>		
<b>Roads Net Surplus (Deficit):</b>	<u>#####</u>	<u>(2,423,282.33)</u>	<u>#####</u>	<u>(800.00)</u>		

**RVCA - Rideau Valley Conservation**  
271-210-7340 - RVCA Levy

	<u>28,880.00</u>	<u>27,973.00</u>	<u>28,880.00</u>	<u>0.00</u>	0.00
Total RVCA - Expenses	<u>28,880.00</u>	<u>27,973.00</u>	<u>28,880.00</u>	<u>0.00</u>	
<b>RVCA Expenditure Totals:</b>	<u>28,880.00</u>	<u>27,973.00</u>	<u>28,880.00</u>	<u>0.00</u>	
<b>RVCA Net Surplus (Deficit):</b>	(28,880.00)	(27,973.00)	(28,880.00)	0.00	

**Social - Social Services**

611-210-7604 - Cemeteries Donations & Misc Exp	3,600.00	3,600.00	3,600.00	0.00	0.00
611-210-7605 - Bursaries - School	1,000.00	100.00	1,000.00	0.00	0.00
611-210-7645 - Miscellaneous Donations	12,500.00	9,500.00	12,500.00	0.00	0.00
Total Social Services:	<u>17,100.00</u>	<u>13,200.00</u>	<u>17,100.00</u>	<u>0.00</u>	
<b>Social Expenditure Totals:</b>	<u>17,100.00</u>	<u>13,200.00</u>	<u>17,100.00</u>	<u>0.00</u>	
<b>Social Net Surplus (Deficit):</b>	(17,100.00)	(13,200.00)	(17,100.00)	0.00	

**Waste Management**

421-200-5004 - Blue Box Sales	500.00	319.00	500.00	0.00	0.00	
421-200-5013 - Composter Sales	400.00	0.00	0.00	(400.00)	(100.00)	Have been giving away.
421-200-5073 - Recycling Revenue	0.00	2,095.22	0.00	0.00	0.00	
421-200-5074 - Special Tags & Pick Up Revenue	1,000.00	5,352.00	1,000.00	0.00	0.00	
421-200-5075 - Lanark County Waste Initiative	0.00	7,500.00	0.00	0.00	0.00	
421-200-5106 - Trash Tag Sales	2,000.00	0.00	2,000.00	0.00	0.00	
Total Waste Management Revenue:	<u>3,900.00</u>	<u>15,266.22</u>	<u>3,500.00</u>	<u>(400.00)</u>		
<b>Waste Mgmt Revenue Totals:</b>	<u>3,900.00</u>	<u>15,266.22</u>	<u>3,500.00</u>	<u>(400.00)</u>		
421-210-6100 - Waste Mgmt Remuneration/Wages	300.00	0.00	300.00	0.00	0.00	
421-210-7024 - Blue Boxes	500.00	0.00	500.00	0.00	0.00	
421-210-7088 - Waste Mgmt - Insurance	14,250.00	16,333.99	14,250.00	0.00	0.00	
421-210-7164 - Special Pick UP Day	5,000.00	1,575.20	5,000.00	0.00	0.00	
421-210-7176 - Waste Mgmt Supplies	1,500.00	2,676.97	1,500.00	0.00	0.00	
421-210-7208 - Waste Mgmt Advertising	800.00	2,350.66	800.00	0.00	0.00	
421-210-7276 - Household Hazardous Waste Exp	5,000.00	0.00	6,000.00	1,000.00	20.00	
421-210-7300 - Waste Mgmt Legal Fees	2,000.00	0.00	2,000.00	0.00	0.00	
421-210-7402 - Waste Collection Contract	150,000.00	138,999.66	155,000.00	5,000.00	3.33	Based on agreement.
421-210-7406 - Waste Disposal Contract	120,000.00	61,050.36	120,000.00	0.00	0.00	
Total Waste Management Expenses:	<u>299,350.00</u>	<u>222,986.84</u>	<u>305,350.00</u>	<u>6,000.00</u>		
<b>Waste Mgmt Expenditure Totals:</b>	<u>299,350.00</u>	<u>222,986.84</u>	<u>305,350.00</u>	<u>6,000.00</u>		
<b>Waste Mgmt Net Surplus (Deficit):</b>	<u>(295,450.00)</u>	<u>(207,720.62)</u>	<u>(301,850.00)</u>	<u>(6,400.00)</u>		