

**THE CORPORATION OF THE  
TOWNSHIP OF STRONG**

**BY-LAW# 2026-014**

**BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES, TAX  
RATIOS AND BUDGET FOR 2026.**

**WHEREAS** Section 290(1) of the Municipal Act, S.O. 2001, c.25, requires a local municipality to prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality; and,

**AND WHEREAS** Section 307(2) of the Municipal Act, S.O. 2001, c.25, as amended, requires the tax rates and the rates to raise the fees or charges shall be in the same proportion to each other as the tax ratios established under Section 308 for the property classes are to each other; and,

**AND WHEREAS** Council has to pass a by-law to establish tax ratios for 2026 (included in this by-law; and,

**AND WHEREAS** under Section 312 (2) of the Municipal Act, S.O. 2001, c.25, as amended, provides that for the purposes of raising the general local municipal levy, the council of a local municipality shall after the adoption of estimates for the year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for the local municipality purposes; and,

**AND WHEREAS** Section 345(1) of the Municipal Act S.O. 2001, c.25, as amended, a municipality may pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date; and,

**AND WHEREAS** Section 355 (1) of the Municipal Act S.O. 2001, c.25, as amended, a municipality may pass a by-law that in any year the total amount of taxes to be imposed on a property would be less than the tax amount specified by the municipality in the by- law, the amount of actual taxes payable shall be zero or an amount not exceeding the specified amount; and

**AND WHEREAS** certain education rates are provided in various regulations, and commercial and industrial education amounts have been requisitioned by the province.

**NOW THEREFORE** the Council of the TOWNSHIP OF STRONG enact the following:

1. **THAT** the 2026 tax ratios to remain the same as 2025, as follows;

<b>RTC/RTZ</b>	<b>Property Class</b>	<b>Tax Ratio</b>
RT	Residential	1.000000
CT	Commercial Occupied	1.160787
FT	Farm	0.250000
IT	Industrial Occupied	1.270404
MT	Multi-residential	1.109115
VT	Aggregate Extraction	1.033736
PT	Pipeline	0.865249
TT	Managed Forest	0.250000
HF	Landfill Sites	1.567820

2. **THAT** the 2026 levy for municipal purposes is \$3,475,191, education is \$635,659.

3. **THAT** the tax rates for 2026 for municipal and education purposes be hereby set as follows (derived from OPTA website);

PROPERTY CLASS	MUNICIPAL	EDUCATION	TOTAL
Residential	0.01123033	0.00153000	0.01276033
Multi Residential	0.01245573	0.00153000	0.01398573
Commercial Occupied	0.01303602	0.00687504	0.01991106
Commercial Vacant/Excess Land	0.00912522	0.00687504	0.01600026
Industrial Occupied	0.01426706	0.00980000	0.02406706
Industrial Vacant/Excess Land	0.00927359	0.00980000	0.01907359
Pipelines	0.00971703	0.00555103	0.01526806
Aggregate Extraction	0.01160920	0.00511000	0.01671920
Farmland	0.00280758	0.00038250	0.00319008
Managed Forest	0.00280758	0.00038250	0.00319008
	ACRE	GEN	SCHL
Railways	122.01	110.00	24.78

4. **THAT** all charges shall be added to the tax roll and shall become due and payable in two instalments with due dates of August 21<sup>st</sup> and October 23<sup>rd</sup> 2026.
5. **THAT** Non-payment of the amount, as noted, on the dates stated in accordance with the by-law constitutes default and that all taxes of the levy which are in default after the noted due dates shall be added a penalty of 1.25% per month or fraction thereof which the arrears continue;
6. **THAT** all taxes are due and payable to the TOWNSHIP OF STRONG Office at 28 Municipal Lane, P.O. Box 1120, Sundridge ON P0A 1Z0.
7. **THAT** the 2026 Municipal Budget with estimated revenues of \$6,575,185 and estimated expenses of \$6,575,185 and attached as Schedule 'A' to this by-law upon passing be hereby approved.

READ A FIRST TIME, SECOND AND FINAL TIME, SIGNED AND SEALED THIS 10TH DAY OF MARCH, 2026.

Original Copy Signed

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**Mayor Tim Bryson**

Original Copy Signed

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**Clerk Administrator Caitlin Haggart**

**TOWNSHIP OF STRONG  
2026 ADOPTED BUDGET**

Account number	Department	Account description	2025 ADOPTED BUDGET	UNAUDITED 2025 ACTUALS	2026 ADOPTED BUDGET 3-10-2026	\$\$ Difference between 2025 Adopted Budget and 2026 Adopted Budget	% Difference between 2025 Adopted Budget and 2026 Adopted Budget
<b>OPERATING REVENUES</b>							
<b>Taxation Revenues</b>							
41-11000	TAXATION	Taxation - General Levy	- 3,271,911	-3,285,332	-3,475,190	-203,279	6.21%
41-11001	TAXATION	Minimum Tax Amount	0	-6	0	0	
41-11010	TAXATION	Taxation - New - Supplemental	-30000	-26,000	-26,000	4,000	-13%
41-11100	TAXATION	Payment in Lieu Municipal Portion	-25000	-14,785	0	25,000	-100%
41-12000	TAXATION	Taxes-English Public	-528,877	-534,342	-529,003	-126	0%
41-12100	TAXATION	Taxes-French Public	-17,455	-17,422	-16,193	1,262	-7%
41-12200	TAXATION	Taxes-English Separate	-52,503	-52,417	-52,703	-200	0%
41-12300	TAXATION	Taxes-French Separate	-39,823	-39,748	-37,760	2,063	-5%
41-12300	TAXATION	Taxes-No Support	0	6,813	0	0	
<b>Total Taxation Revenues</b>			<b>-3,965,569</b>	<b>-3,963,239</b>	<b>-4,136,849</b>	<b>-171,280</b>	<b>4%</b>
<b>Non-Taxation Revenues</b>							
42-31000	ADMINISTRATION	General Government - Misc Revenue	0	-280	0	0	
42-31100	ADMINISTRATION	Gov Gov JBC SSJ ADMIN	-17,800	-19,000	-19,000	-1,200	7%
42-31200	ADMINISTRATION	Gen Gov JBC RENT	-7,360	-7,700	-7,360	0	0%
42-31300	ADMINISTRATION	Gen Gov Min Var/Severance Administration	0	-750	0	0	
42-31400	PUBLIC WORKS	Aggregate Royalty	-4,000	-5,300	-4,000	0	0%
42-31500	ADMINISTRATION	Road Shore Allowance Sales	-20,000	-4,902	-20,000	0	0%
42-33100	PUBLIC WORKS	Roads Dept MTO Snowplowing	-26,651	-26,650	-27,181	-530	2%
42-33110	PUBLIC WORKS	Roads Dept Sales and Donations	-1,000	0	-1,000	0	0%
42-33120	PUBLIC WORKS	Roads Dept Culverts (admin fee)	-1,000	-400	-1,000	0	0%
NEW GL	PUBLIC WORKS	FONOM - Pothole Prevention and Repair Program	0	0	-38,000	-38,000	
42-34400	LANDFILL	Revenue Recycling Sale of Materials	-59,352	-68,841	-48,000	11,352	-19%
42-34500	LANDFILL	Revenue LandFill #1 Tipping Fees	-40,000	-36,847	-40,000	0	0%
42-34600	LANDFILL	Revenue Landfill Cards	-2,000	-1,874	-2,000	0	0%
42-35000	FIRE	Revenue Fire Department	-200	-217	-200	0	0%
42-38100	PLANNING	Planning Zoning Preconsultation	-1,500	-2,600	-1,500	0	0%
42-42000	FIRE	Fire Permits / Web Form Revenue	-150	-200	-150	0	0%
42-52200	PROTECTION	OPP Detachment Revenue	-2,000	0	-2,000	0	0%
42-53152	PROTECTION	Court Security & Prisoner Transport	-1,500	0	-1,500	0	0%
42-54100	LANDFILL	Revenue - Stewardship WDO Funding	0	-16,668	0	0	
42-54110	LANDFILL	Revenue Ont Electronic Stewardship	-1,500	-421	-1,000	500	-33%
42-64500	LANDFILL	Garbage Disposal Fees - Municipal	-145,000	-109,967	-117,665	27,335	-19%
NEW GL	ADMINISTRATION	AMPS	0	0	-1,000	-1,000	
NEW GL	LANDFILL	Recycling administration - VOS & Joly	0	0	0	0	
42-64505	LANDFILL	Bluebox bin rental to VOS & Joly	-14,000	-3,205	-5,908	8,092	-58%
42-75001	RECREATION	RC - Event Revenue	-200	-988	-200	0	0%
42-75002	RECREATION	RC - Grant Revenue	-2,000	-2,420	-2,000	0	0%
42-75003	RECREATION	RC - Other Sponsorship/Donation Revenue	-450	-327	-450	0	0%
42-75100	RECREATION	RC - Strong Contribution to RC	-15,835	-8,450	-15,835	0	0%
42-75101	RECREATION	RC - Sundridge Contribution to RC	-12,668	-13,094	-12,668	0	0%
42-75102	RECREATION	RC - Joly Contribution to RC	-3,167	-3,274	-3,167	0	0%
43-20000	ADMINISTRATION	Gain (Loss) on sale of vacant parcels of land	0	-68,161	0	0	
43-24000	ADMINISTRATION	Various Other Revenues	-3,000	-3,773	-3,000	0	0%
43-33000	GRANT	NOHFC - AC Hub Coordinator position	-27,223	0	-27,223	0	0%
43-51000	GRANT	Ontario Municipal Partnership Fund	-600,000	-600,000	-700,000	-100,000	17%
43-72000	ADMINISTRATION	Commissioning Revenue	-250	-280	-250	0	0%
43-72100	ADMINISTRATION	Dog Licenses	-1,000	-530	-500	500	-50%
43-72300	ADMINISTRATION	Tax Certificates	-3,000	-1,985	-2,000	1,000	-33%
43-72400	ADMINISTRATION	Trailer Licenses	-20,000	-26,800	-30,000	-10,000	50%
43-72500	ADMINISTRATION	911 & Posts Receipts	-250	-240	-250	0	0%
43-72800	ADMINISTRATION	Sale of books & hats	-100	-20	-100	0	0%

43-74000	BY-LAW	Provincial Offences & Fines	-1,200	-550	-1,200	0	0%
43-74001	BY-LAW	Parking Tickets	-50	0	-50	0	0%
43-75000	ADMINISTRATION	Penalties & Interest on Taxes	-30,000	-41,288	-35,000	-5,000	17%
43-75500	ADMINISTRATION	Payment Administration Fees Charged	-250	-130	-250	0	0%
43-76000	ADMINISTRATION	Investment Income	-30,000	-26,257	-20,000	10,000	-33%
43-76500	ADMINISTRATION	RBC Visa Annual Rebate	-250	0	-250	0	0%
43-79200	RESERVE TRANSFER	Transfer from Working Fund (to balance the budget)	-71,574	0	-52,025	19,549	-27%
44-11002	CEMETERY	SC Interest Income	-4,000	0	-4,000	0	0%
44-11003	CEMETERY	SC User Fee / Plot Sale Revenue	-1,000	-4,293	-1,000	0	0%
44-11012	CEMETERY	PC Interest Income	-100	0	-100	0	0%
44-11013	CEMETERY	PC User Fee / Plot Sale Revenue	-500	0	-500	0	0%
44-11021	CEMETERY	BC - Other Municipal Contributions	0	1,040	0	0	0%
44-11022	CEMETERY	BC - Interest Income	-75	0	-75	0	0%
44-11023	CEMETERY	BC User Fee / Plot Sale Revenue	0	-466	0	0	0%
<b>Total Non-Taxation Revenues</b>			<b>-1,173,155</b>	<b>-1,108,108</b>	<b>-1,250,557</b>	<b>-77,402</b>	<b>7%</b>

<b>TOTAL OPERATING REVENUES</b>			<b>-5,138,724</b>	<b>-5,071,347</b>	<b>-5,387,406</b>	<b>-248,682</b>	<b>5%</b>
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**OPERATING EXPENDITURES**

**Council Expenses**

51-10500	COUNCIL	Election / Special Events	0	0	15,000	15,000	
NEW GL	COUNCIL	Transfer from Election Reserve	0	0	-15,000	-15,000	
51-10900	COUNCIL	Transfer to Election Reserve	8,000	0	0	-8,000	-100%
51-11100	COUNCIL	Council Remuneration	76,355	76,784	78,814	2,459	3.22%
NEW GL	COUNCIL	Employee Appreciation	0	0	1,400	1,400	
NEW GL	COUNCIL	Clothing allowance	0	0	1,000	1,000	
51-11150	COUNCIL	Council Insurance	1,750	1,754	1,755	5	0%
51-11200	COUNCIL	Council Expenses & Conferences	5,500	6,033	5,500	0	0%
51-11205	COUNCIL	Council Mobile Technology	1,550	1,104	1,550	0	0%
51-11210	COUNCIL	Council - Contracted Services	10,000	4,877	7,500	-2,500	-25%
51-11220	COUNCIL	Council - Mileage Expense	500	0	500	0	0%
51-11230	COUNCIL	Municipality Advertising	650	1,307	750	100	15%

<b>Total Council Operating Expenses</b>			<b>104,305</b>	<b>91,859</b>	<b>98,769</b>	<b>-5,536</b>	<b>-5%</b>
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**Administration Expenses**

51-12100	ADMINISTRATION	Office Salaries & Benefits	521,512	480,607	544,576	23,064	4.42%
51-12105	ADMINISTRATION	Admin dept WSIB expense	12,767	11,876	13,331	564	4%
51-12400	ADMINISTRATION	Office Materials & Supplies	8,000	4,532	7,000	-1,000	-13%
51-12409	ADMINISTRATION	Contracted Svcs - Funding Applications	5,000	300	4,000	-1,000	-20%
51-12410	ADMINISTRATION	Contracted Svcs - Website & Email	15,000	19,449	21,000	6,000	40%
51-12411	ADMINISTRATION	Contracted Svcs - Audit & Accounting	37,054	20,746	34,025	-3,029	-8%
51-12412	ADMINISTRATION	Contracted Svcs - Legal / Union	40,000	12,627	40,000	0	0%
NEW GL	ADMINISTRATION	Clothing Allowance	0	0	1,000	1,000	
51-12413	ADMINISTRATION	Legal Insurance Claims	30,000	11,938	30,000	0	0%
51-12414	ADMINISTRATION	Restructuring Committee expenses	20,750	4,149	16,601	-4,149	-20%
51-12415	ADMINISTRATION	Snow Removal - Office Roof	500	0	500	0	0%
51-12416	ADMINISTRATION	Building Repairs	2,000	3,818	4,000	2,000	100%
51-12420	ADMINISTRATION	Contracted Svcs - Insurance	28,434	28,429	28,646	212	1%
51-12425	ADMINISTRATION	Contracted Office Cleaning	8,436	8,049	8,855	419	5%
51-12430	ADMINISTRATION	Gen Gov Training & Development	4,000	4,071	4,000	0	0%
51-12431	ADMINISTRATION	Admin Mileage	500	644	515	15	3%
51-12440	ADMINISTRATION	Office Hydro Expense	6,000	4,491	6,000	0	0%
51-12450	ADMINISTRATION	Office Phone Fax Internet Security	9,500	7,060	9,500	0	0%
51-12455	ADMINISTRATION	Office Mobile Technology	1,000	417	1,000	0	0%
51-12460	ADMINISTRATION	Office Heating	5,000	2,354	5,000	0	0%
51-12470	ADMINISTRATION	Office Postage	5,000	5,724	6,000	1,000	20%

51-12480	ADMINISTRATION	Office Computer Expenses	5,000	12,450	13,000	8,000	160%
51-12620	ADMINISTRATION	Financial Exp Bank Chg	3,905	3,975	4,000	95	2%
51-12700	ADMINISTRATION	CGIS & Blue Sky Digital Project	12,467	9,104	12,412	-55	0%
51-12750	ADMINISTRATION	Software & Technology	5,000	1,514	1,600	-3,400	-68%
51-12760	ADMINISTRATION	Asset Management Development Costs	2,000	0	5,000	3,000	150%
51-12800	ADMINISTRATION	Donations	1,500	1,266	1,500	0	0%
51-12850	ADMINISTRATION	Committee Member Remuneration	2,000	640	2,000	0	0%
NEW GL	ADMINISTRATION	AMPS	0	0	1,000	1,000	0%
51-12900	ADMINISTRATION	Assessment Agency	45,040	45,037	46,275	1,235	3%
<b>Total Administration Operating Expenses</b>			<b>837,365</b>	<b>705,267</b>	<b>872,336</b>	<b>34,970</b>	<b>4%</b>

**Protection Expenses**

52-21400	PROTECTION	Fire Enforcement Shared Service Contribution	223,790	219,740	226,028	2,238	1%
51-21420	PROTECTION	Fire pumper truck	212,500	367,668	137,500	-75,000	-35%
52-21425	PROTECTION	Transfer to/(from) Fire Truck Reserve	0	0	0	0	
NEW GL	PROTECTION	Fire Hall air filtration equipment	0	0	15,000	15,000	
52-21450	PROTECTION	Materials & Supplies Emergency Meas	250	35	250	0	0%
52-21455	PROTECTION	Code Red Emergency Measures	2,000	1,405	2,000	0	0%
52-21460	PROTECTION	Contracted Services Emergency Meas	10,000	240	10,000	0	0%
52-21500	PROTECTION	Ontario Provincial Policing Costs	307,020	304,412	340,792	33,772	11%
52-21550	PROTECTION	OPP Detachment Board	0	416	1,283	1,283	
52-24400	PROTECTION	Animal Control	1,000	310	1,000	0	0%
52-24700	PROTECTION	By Law Enforcement Shared Service Contribution	32,831	16,293	33,816	985	3%
<b>Total Protection Operating Expenses</b>			<b>789,391</b>	<b>910,519</b>	<b>767,669</b>	<b>-21,722</b>	<b>-3%</b>

**Transportation Expenses**

Various	PUBLIC WORKS	TOTAL PW SALARIES & BENEFITS	429,274	434,400	547,770	118,496	27.60%
NEW GL	PUBLIC WORKS	PW dept WSIB expense	10,553	10,559	13,379	2,826	27%
NEW GL	PUBLIC WORKS	Overtime - maintain current level of service	0	0	20,000	20,000	
53-31200	PUBLIC WORKS	Winter Control Materials - SAND	62,684	62,810	65,818	3,134	5%
53-31201	PUBLIC WORKS	Winter Control Materials - SALT	25,000	16,168	25,000	0	0%
53-31202	PUBLIC WORKS	PW Clothing	4,000	3,844	6,000	2,000	50%
53-31203	PUBLIC WORKS	PW Boot Allowance	1,375	743	1,500	125	9%
53-31204	PUBLIC WORKS	PW Garage Materials	9,000	4,661	9,000	0	0%
53-31205	PUBLIC WORKS	PW Office Supplies	1,000	1,007	1,000	0	0%
53-31206	PUBLIC WORKS	PW Computer software & maintenance	1,500	0	1,500	0	0%
53-31207	PUBLIC WORKS	PW Mileage	2,000	984	500	-1,500	-75%
NEW GL	PUBLIC WORKS	PW car allowance - superintendent	0	0	1,200	1,200	
53-31209	PUBLIC WORKS	PW Building Repairs & Maintenance	5,000	1,462	5,000	0	0%
53-31210	PUBLIC WORKS	PW Bank Charges	100	95	100	0	0%
53-31214	PUBLIC WORKS	2025 Road Washouts	0	366,746	0	0	
53-31215	PUBLIC WORKS	Adams Rd Washout - 06-23-2024	0	308,362	0	0	
53-31216	PUBLIC WORKS	Albert St S Rd Washout - 06-23-2024	0	30,876	0	0	
53-31218	PUBLIC WORKS	Clear Springs Lane Washout - 06-23-2024	0	65,427	0	0	
53-31219	PUBLIC WORKS	Union St Washout - 06-23-2024	0	9,186	0	0	
53-31220	PUBLIC WORKS	Other Roads Washout - 06-23-2024	0	0	0	0	
53-31221	PUBLIC WORKS	Emergency Related Expenses	0	3,956	5,000	5,000	
53-31225	PUBLIC WORKS	Water tank repairs	1000	87	500	-500	-50%
53-31241	PUBLIC WORKS	PW Repairs & Maintenance - Vehicle TRUCK #21 (CHEVY) Pickup	5,000	11,120	10,000	5,000	100%
53-31242	PUBLIC WORKS	PW Repairs & Maintenance - Vehicle TRUCK #22 (FREIGHTLINER)	13,000	13,568	25,000	12,000	92%
53-31243	PUBLIC WORKS	PW Repairs & Maintenance - Vehicle TRUCK #23 (FREIGHTLINER)	13,000	9,723	15,000	2,000	15%
53-31244	PUBLIC WORKS	PW Repairs & Maintenance - Vehicle TRUCK #24 (FREIGHTLINER)	13,000	14,209	15,000	2,000	15%
53-31245	PUBLIC WORKS	PW Repairs & Maintenance - Equipment #25 CASE LOADER	6,000	8,498	8,000	2,000	33%
53-31246	PUBLIC WORKS	PW Repairs & Maintenance - Equipment # 26 BACKHOE	6,000	8,669	10,000	4,000	67%
53-31247	PUBLIC WORKS	PW Repairs & Maintenance - Equipment #27 TRACTOR (2014)	5,000	9,093	10,000	5,000	100%
53-31248	PUBLIC WORKS	PW Repairs & Maintenance - Equipment # 28 EXCAVATOR (2013)	4,000	2,309	8,000	4,000	100%

53-31249	PUBLIC WORKS	PW Repairs & Maintenance - Equipment # 29 GRADER (John Deere) (2024)	15,000	12,086	25,000	10,000	67%
53-31251	PUBLIC WORKS	PW Repairs & Maintenance - Vehicle TRUCK #31 (FORD F-550) (2024) plough & dump truck	5,000	3,073	8,000	3,000	60%
53-31252	PUBLIC WORKS	PW Repairs & Maintenance -all Other Heavy Equipment	7,000	1,884	0	-7,000	-100%
53-31400	PUBLIC WORKS	Materials & Supplies - Roads	300	87	0	-300	-100%
53-31413	PUBLIC WORKS	Garage/office cleaning	1,648	1,659	1,993	345	21%
53-31423	PUBLIC WORKS	Bridges & Culverts Materials	7,000	7,257	10,000	3,000	43%
53-31424	PUBLIC WORKS	Roadside Maintenance Materials	8,000	7,795	8,000	0	0%
53-31425	PUBLIC WORKS	Hardtop Materials	13,000	13,843	13,000	0	0%
53-31426	PUBLIC WORKS	Gravel Stockpile	18,000	24,909	18,000	0	0%
53-31428	PUBLIC WORKS	Signs - Safety Devices Materials	25,000	23,282	25,000	0	0%
53-31430	PUBLIC WORKS	Training & Development Roads Material	4,000	4,332	6,000	2,000	50%
53-31433	PUBLIC WORKS	Loosetop Calcium	119,000	112,425	119,000	0	0%
53-31434	PUBLIC WORKS	Loosetop Aggregate Resource Fee Annual	2,500	1,522	2,500	0	0%
53-31435	PUBLIC WORKS	Roads Insurance	62,809	62,809	66,341	3,532	6%
53-31437	PUBLIC WORKS	Vehicle Licenses	7,000	6,586	7,000	0	0%
53-31438	PUBLIC WORKS	Overhead Utilities	9,000	10,211	9,000	0	0%
53-31439	PUBLIC WORKS	Overhead Phone / Internet	2,000	1,742	2,000	0	0%
53-31440	PUBLIC WORKS	Personal Protective Equipment	1,500	182	2,000	500	33%
53-31443	PUBLIC WORKS	PW 2-Way Radio (update Technology)	7,500	7,392	7,501	1	0%
53-31445	PUBLIC WORKS	Contracted Services - Engineering	5,000	0	5,000	0	0%
53-31510	PUBLIC WORKS	PW Machinery Oil	100	29	100	0	0%
53-31511	PUBLIC WORKS	PW Diesel	36,000	41,021	36,000	0	0%
53-31512	PUBLIC WORKS	PW Coloured Diesel	29,000	20,383	29,000	0	0%
53-31513	PUBLIC WORKS	PW Vehicle Gas	13,000	9,898	13,000	0	0%
53-31514	PUBLIC WORKS	PW Small Equipment Gas	500	68	500	0	0%
53-31701	PUBLIC WORKS	Lunchroom Renovations	0	220	0	0	0%
53-31727	PUBLIC WORKS	Brushing - various roads	25,000	23,324	25,000	0	0%
53-34400	PUBLIC WORKS	Street Lighting	2,000	1,377	2,000	0	0%
<b>Total Transportation Operating Expenses</b>			<b>1,043,343</b>	<b>1,797,957</b>	<b>1,245,202</b>	<b>201,859</b>	<b>19%</b>

#### Environmental Service Expenses

Various	LANDFILL	TOTAL LANDFILL SALARIES & BENEFITS	253,988	282,086	263,368	9,380	3.69%
54-45112	LANDFILL	Landfill dept WSIB expense	6,250	7,006	6,462	212	3%
54-45301	LANDFILL	Landfill #1 - Grinding fees	25,000	14,769	15,000	-10,000	-40%
54-45302	LANDFILL	Landfill #1 - Engineering & Testing fees	15,000	10,750	15,000	0	0%
54-45303	LANDFILL	Landfill #1 - Other Contracted Service fees	5,000	15,670	5,000	0	0%
54-45320	LANDFILL	Landfill #1 - Shop & Safety	2,500	1,693	4,000	1,500	60%
54-45321	LANDFILL	Landfill #1 - Building Repairs & Maintenance	2,000	65	4,000	2,000	100%
54-45322	LANDFILL	Landfill #1 - Office Supplies	2,500	1,062	2,500	0	0%
54-45323	LANDFILL	Landfill #1 - Clothing	2,000	1,553	2,100	100	5%
54-45324	LANDFILL	Landfill Insurance	9,430	9,430	10,550	1,120	12%
54-45325	LANDFILL	Landfill #1 - Utilities	4,000	4,842	5,569	1,569	39%
54-45326	LANDFILL	Landfill #1 - Phone & Internet	2,000	1,710	2,000	0	0%
54-45327	LANDFILL	Landfill #1 - Boot Allowance	825	347	866	41	5%
54-45329	LANDFILL	Landfill #1 - Signs	4,500	0	4,500	0	0%
54-45340	LANDFILL	Landfill Equipment Repairs - #1 CAT 518 COMPACTOR	5,000	0	5,000	0	0%
54-45341	LANDFILL	Landfill Equipment Repairs - #2 CASE 621D WHEEL LOADER	5,000	4,856	5,000	0	0%
54-45342	LANDFILL	Landfill Equipment Repairs - #3 CASE 70XT Skid Steer	3,000	0	1,500	-1,500	-50%
54-45343	LANDFILL	Landfill Equipment Repairs -#4 BALERS	0	0	0	0	0%
54-45344	LANDFILL	Landfill Equipment Repairs - Other Equipment	1,500	72	3,500	2,000	133%
54-45345	LANDFILL	Landfill Equipment Repairs - Materials	1,500	894	1,500	0	0%
54-45352	LANDFILL	Landfill #1 - Gate Maintenance	0	7,867	800	800	0%
54-45355	LANDFILL	Landfill #1 - Aggregate License Expenses	10,000	0	10,000	0	0%
54-45401	LANDFILL	LF Staff Training	500	626	2,500	2,000	400%
54-45411	LANDFILL	Landfill #2 Contract Services	5,000	6,610	6,808	1,808	36%

54-45430	LANDFILL	Landfill #2 - Materials & Supplies	800	478	800	0	0%
54-45431	LANDFILL	Landfill #2 - Equipment	3,000	1,149	1,500	-1,500	-50%
NEW GL	LANDFILL	Landfill #2 - Bid Rentals	0	0	2,430	2,430	
54-45510	LANDFILL	LF Machinery Oil	500	267	500	0	0%
54-45512	LANDFILL	LF Coloured Diesel	6,500	4,166	6,500	0	0%
54-45513	LANDFILL	LF Vehicle Gas	50	0	50	0	0%
54-45514	LANDFILL	LF Small Equipment Gas	50	0	50	0	0%
54-45600	LANDFILL	Recycling ARI	7,350	6,104	7,350	0	0%
54-45601	LANDFILL	Strong Hazmat Items	500	0	500	0	0%
54-45605	LANDFILL	Recycling Materials Ldfl #1	20,000	-5,410	0	-20,000	-100%
<b>Total Environmental Service Operating Expenses</b>			<b>405,243</b>	<b>378,663</b>	<b>397,203</b>	<b>-8,040</b>	<b>-2%</b>

**Health Service Expenses**

55-51200	HEALTH	Almaquin Highlands Health Centre	5,000	1,000	15,000	10,000	200%
55-51300	HEALTH	MAHC local share	15,000	0	15,000	0	0%
55-51800	HEALTH	Health Unit	47,553	48,477	50,369	2,816	6%
55-51900	HEALTH	Land Ambulance Dist of Parry Sound	107,773	107,773	114,779	7,005	7%
55-53000	HEALTH	Medical Centre	90,000	84,449	94,500	4,500	5%
55-55701	CEMETERY	SC Maintenance Supplies	1,000	897	1,000	0	0%
55-55702	CEMETERY	SC Contracted Services	10,325	9,246	11,000	675	7%
55-55703	CEMETERY	SC - Vault & Building Expenses	500	0	500	0	0%
55-55704	CEMETERY	SC - Licences	750	750	750	0	0%
55-55705	CEMETERY	SC Training / OACFP Membership	400	0	400	0	0%
55-55706	CEMETERY	SC Grave Maintenance & Safety	250	0	250	0	0%
55-55707	CEMETERY	SC Office Supplies/Bank Chgs/Training	100	0	100	0	0%
55-55708	CEMETERY	Postage SC/PC/BC	25	0	25	0	0%
55-55710	CEMETERY	SC Wages (in-house)	11,329	0	11,870	541	5%
55-55711	CEMETERY	Cemetery Equipment	4,000	4,128	2,500	-1,500	-38%
55-55804	CEMETERY	PC Licences	100	90	100	0	0%
55-55805	CEMETERY	PC Grave Maintenance & Safety	150	0	150	0	0%
55-55901	CEMETERY	BC Maintenance Supplies	100	17	100	0	0%
55-55904	CEMETERY	BC Licences	50	0	50	0	0%
55-55905	CEMETERY	BC Grave Maintenance & Safety	50	0	50	0	0%
<b>Total Health Service Operating Expenses</b>			<b>294,455</b>	<b>256,828</b>	<b>318,493</b>	<b>24,038</b>	<b>8%</b>

**Social & Family Service Expenses**

56-61800	SOCIAL	DSSAB	144,200	140,875	148,985	4,785	3%
56-62800	SOCIAL	Eastholme Home for the Aged	115,360	112,187	121,128	5,768	5%
56-62900	SOCIAL	Seniors Group Grant (Happy Gang)	1,550	1,513	1,480	-70	-5%
<b>Total Social &amp; Family Service Operating Expenses</b>			<b>261,110</b>	<b>254,576</b>	<b>271,593</b>	<b>10,483</b>	<b>4%</b>

**Parks & Recreation Expenses**

57-72400	ARENA	Recreation Facility Arena Operations	257,600	257,443	269,192	11,592	4.5%
57-72405	AC HUB	AC Hub Coordinator salary (NOHFC funded)	27,223	0	27,223	0	0.0%
57-72406	AC HUB	HUB - Security Expense	500	0	500	0	0.0%
57-72407	AC HUB	HUB - Maintenance/cleaning	600	315	600	0	0.0%
57-72408	AC HUB	HUB - Repairs	500	0	500	0	0.0%
NEW GL	AC HUB	HUB - official opening	0	0	2,000	2,000	
57-72409	AC HUB	HUB - Advertising	1,000	0	1,000	0	0.0%
57-72415	AC HUB	HUB - Contracted Services	4,000	1,168	4,000	0	0.0%
57-72416	AC HUB	HUB -PW Staff Assistance	2,500	0	0	-2,500	-100.0%
57-72417	AC HUB	HUB - Hydro	1,000	722	2,000	1,000	100.0%
57-74000	RECREATION	Strong Contribution to Rec Committee	15,835	3,959	15,835	0	0.0%
57-75000	RECREATION	RC - Event Supplies	16,000	12,667	16,000	0	0.0%
57-75001	RECREATION	RC - Promotions & Advertising Expense	50	0	50	0	0.0%
57-75002	RECREATION	RC - Postage & Courier Expense	50	15	50	0	0.0%
57-75003	RECREATION	RC - Office Supplies/Photocopying/Web	670	226	670	0	0.0%
57-75004	RECREATION	RC - Small Equipment Expense	800	92	800	0	0.0%
57-75010	RECREATION	RC - Meeting Secretary Fee	1,000	1,000	1,000	0	0.0%
57-75011	RECREATION	RC - Municipality Administration Fee	4,800	4,800	4,800	0	0.0%
57-75012	RECREATION	RC - Volunteer Honorariums Expense	4,550	2,912	4,550	0	0.0%
57-75013	RECREATION	RC - Event Prizes	450	360	450	0	0.0%

57-75014	RECREATION	RC -Event Donations (Pipe band, Shriners, etc.)	750	625	750	0	0.0%
57-75015	RECREATION	RC - Event Facilitators/Performers	4,650	3,580	4,650	0	0.0%
57-75017	RECREATION	RC - Christmas Parade Expenses	500	0	500	0	0.0%
57-75021	RECREATION	RC - Miscellaneous Costs	50	0	50	0	0.0%
57-79800	LIBRARY	Library	47,308	48,507	49,825	2,517	5.3%
57-79815	LAKE	Donation - Lake Bernard Property Owners' Association	2,000	382	1,000	-1,000	-50.0%
57-79820	PARK	High Rock Expenses	5,500	3,709	5,500	0	0.0%
57-79821	PARK	Parks Portal Potty Rentals	17,000	22,249	23,000	6,000	35.3%
57-79822	PARK	Parks Materials	1,000	801	2,000	1,000	100.0%
57-79823	PARK	Pool Lake Wages	2,100	0	2,300	200	
57-79824	PARK	Pool Lake Matereials	500	537	500	0	0.0%
57-79825	PARK	Parks Wages	16,829	0	17,870	1,041	6.2%
57-79826	PARK	High Rock Lookout - WAGES	3,500	0	3,800	300	8.6%
57-79829	PARK	Pool Lake Ramp	0	2,580	0	0	
<b>Total Parks &amp; Recreation Operating Expenses</b>			<b>440,815</b>	<b>368,650</b>	<b>462,965</b>	<b>22,150</b>	<b>5%</b>

**Planning & Development Expenses**

58-81500	PLANNING	Planning Expenses	1,000	1,354	1,000	0	0%
58-81520	PLANNING	911 Expenses	1,000	879	1,000	0	0%
58-82400	ECONOMIC DEVELOPMENT	Economic Development (ACED)	29,419	29,495	25,388	-4,031	-14%
<b>Total Planning &amp; Development Operating Expenses</b>			<b>31,419</b>	<b>31,727</b>	<b>27,388</b>	<b>-4,031</b>	<b>-13%</b>

**School Board Taxation**

22-13000	TAXATION	Taxes-English Public	528,877	528,877	529,003	126	0%
22-14000	TAXATION	Taxes-French Public	17,455	17,454	16,193	-1,262	-7%
22-15000	TAXATION	Taxes-English Separate	52,503	52,502	52,703	200	0%
22-16000	TAXATION	Taxes-French Separate	39,823	39,822	37,760	-2,063	-5%
<b>Total School Board Taxation Expenses</b>			<b>638,658</b>	<b>638,656</b>	<b>635,659</b>	<b>-2,999</b>	<b>0%</b>

**Debt Repayment**

53-31736	PUBLIC WORKS	Ford Credit Financing - PW One Tonne Truck	34,672	34,672	34,672	0	0%
53-31762	PUBLIC WORKS	Infrastructure ON (2021 & 2023 Loans) INTEREST	20,328	20,328	17,510	-2,818	-14%
NEW GL	LANDFILL	Vehicle scales at LDF #1 (principal & interest)	0	0	23,000	23,000	
60-10070	PUBLIC WORKS	Infrastructure ON Loan 2021 - PRINCIPAL	81,289	81,289	54,741	-26,548	-33%
60-10085	PUBLIC WORKS	RBC loan	116,685	116,685	116,685	0	0%
60-10090	PUBLIC WORKS	Infrastructure ON Loan 2023 - PRINCIPAL	39,646	39,647	41,517	1,872	5%
<b>Total Debt Repayment</b>			<b>292,619</b>	<b>292,620</b>	<b>288,125</b>	<b>-4,494</b>	<b>-2%</b>

**TOTAL OPERATING EXPENDITURES**

			<b>5,138,724</b>	<b>5,727,322</b>	<b>5,385,402</b>	<b>246,678</b>	
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**NET OPERATING REVENUE - AVAILABLE FOR CAPITAL**

			<b>0</b>	<b>655,976</b>	<b>-2,003</b>	<b>-2,003</b>	
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**CAPITAL REVENUES**

42-40100	PUBLIC WORKS	NORDS Funding	-85,958	-85,958	0	85,958	-100%
42-41100	PUBLIC WORKS	Provincial OCIF Funding	-100,000	-100,000	-125,000	-25,000	25%
43-52000	PUBLIC WORKS	Federal Canada Community Building Fund (gas tax)	-100,000	-102,573	-100,000	0	0%
43-53015	PARKS & RECREATION	NOHFC Community Hub Funding	-100,000	0	-100,000	0	0%
NEW GL	LANDFILL	Loan proceeds - vehicle scales at Landfill #1	0	0	-100,000	-100,000	
43-53020	PUBLIC WORKS	OMPF - Capital portion	-30,400	-30,400	-36,600	-6,200	20%
43-55205	PARKS & RECREATION	ICIP-Covid 19 Resilience Funding	-5,000	0	0	5,000	-100%
<b>CAPITAL REVENUE</b>			<b>-421,358</b>	<b>-318,931</b>	<b>-461,600</b>	<b>-40,242</b>	<b>10%</b>
51-12587	RESERVE TRANSFER	Transfer from Building Reserve	-34,200	0	0	34,200	-100%
51-12856	RESERVE TRANSFER	Transfer from Working Fund	-29,000	0	-160,714	-131,714	454%
NEW GL	RESERVE TRANSFER	Transfer from Infrastructure Reserve	0	0	-65,465		

53-31765	RESERVE TRANSFER	Transfer from Roads Reserve	-258,642	-143,728	-200,000	58,642	-23%
53-31766	RESERVE TRANSFER	Transfer from Building Reserve	-10,000	0	0	10,000	-100%
53-31767	RESERVE TRANSFER	Transfer from Working Fund	-35,500	0	0	35,500	-100%
57-13003	RESERVE TRANSFER	Transfer from AC Hub Reserve	-218,887	0	0	218,887	-100%
57-13005	RESERVE TRANSFER	Transfer from Parkland Obligatory Reserve Fund	-100,000	0	-300,000	-200,000	200%
58-81401	RESERVE TRANSFER	Transfer from Working Fund	-75,000	0	0	75,000	-100%
<b>CAPITAL TRANSFERS FROM RESERVES</b>			<b>-761,229</b>	<b>-143,728</b>	<b>-726,179</b>	<b>100,515</b>	<b>-5%</b>
<b>TOTAL CAPITAL REVENUES</b>			<b>-1,182,587</b>	<b>-462,659</b>	<b>-1,187,779</b>	<b>60,273</b>	<b>0%</b>

**CAPITAL PROJECTS**

51-12456	CAPITAL ADMIN	Capital - computer	4,000	2,511	0	-4,000	-100%
51-12459	CAPITAL ADMIN	Capital - Building	8,000	3,032	0	-8,000	-100%
NEW GL	CAPITAL ADMIN	<b>Asset Management Plan</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	
51-12465	CAPITAL ADMIN	Capital - Septic System	10,000	0	0	-10,000	-100%
51-12466	CAPITAL ADMIN	Capital - Office Accessibility improvements	10,000	0	0	-10,000	-100%
51-12467	CAPITAL ADMIN	Capital - Basement ceiling tiles	1,200	1,140	0	-1,200	-100%
51-12468	CAPITAL ADMIN	Strategic Plan	15,000	0	0	-15,000	-100%
NEW GL	CAPITAL COUNCIL	<b>Council laptops (5)</b>	<b>0</b>	<b>0</b>	<b>7,500</b>	<b>7,500</b>	
53-31725	CAPITAL PUBLIC WORKS	Capital - South Lake Bernard Rd (Muskoka Rd to High Rock Dr)	125,000	0	0	-125,000	-100%
53-31726	CAPITAL PUBLIC WORKS	<b>Capital - Muskoka Rd (McLaren to St. Claire Lane)</b>	<b>75,000</b>	<b>0</b>	<b>110,000</b>	<b>35,000</b>	<b>47%</b>
53-31745	CAPITAL PUBLIC WORKS	<b>Capital - Lakeshore Dr - total rehabilitation</b>	<b>250,000</b>	<b>159,685</b>	<b>250,000</b>	<b>0</b>	<b>0%</b>
53-31746	CAPITAL PUBLIC WORKS	Capital - Machar Strong Boundary Rd W	50,000	8,259	0	-50,000	-100%
53-31747	CAPITAL PUBLIC WORKS	<b>Roads Needs Study</b>	<b>7,500</b>	<b>0</b>	<b>20,000</b>	<b>12,500</b>	<b>167%</b>
53-31748	CAPITAL PUBLIC WORKS	Weather Station	2,000	0	0	-2,000	-100%
53-31749	CAPITAL PUBLIC WORKS	Fuel Management System	18,000	0	0	-18,000	-100%
53-31751	CAPITAL PUBLIC WORKS	Capital - Albert Street North	65,000	0	0	-65,000	-100%
53-31754	CAPITAL PUBLIC WORKS	Capital - Hornibrook Rd (Parkes Lane to Machar boundary)	10,000	36,580	0	-10,000	-100%
53-31756	CAPITAL PUBLIC WORKS	<b>Capital - Sunset Dr (Highway 124 to Albert St)</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	
53-31757	CAPITAL PUBLIC WORKS	<b>Capital - Sunnyside Rd (Buckhaven to Golf Lane)</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	
53-31768	CAPITAL PUBLIC WORKS	Capital - Interior ceiling insulation	10,000	0	0	-10,000	-100%
53-31769	CAPITAL PUBLIC WORKS	Capital - Karcher high pressure washer	8,000	6,978	0	-8,000	-100%
NEW GL	CAPITAL PUBLIC WORKS	<b>High St boundary (VOS share)</b>	<b>0</b>	<b>0</b>	<b>89,000</b>	<b>89,000</b>	
NEW GL	CAPITAL PUBLIC WORKS	<b>Albert St S micro surfacing (VOS share)</b>	<b>0</b>	<b>0</b>	<b>17,000</b>	<b>17,000</b>	
NEW GL	CAPITAL PUBLIC WORKS	<b>Bridge study report - Brookside Road bridge</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	
NEW GL	CAPITAL PUBLIC WORKS	<b>Mountainview Rd bridge - flex beam</b>	<b>0</b>	<b>0</b>	<b>35,465</b>	<b>35,465</b>	
NEW GL	CAPITAL PUBLIC WORKS	<b>Slip-in tank for tandem axle</b>	<b>0</b>	<b>0</b>	<b>38,814</b>	<b>38,814</b>	
54-45349	CAPITAL LANDFILL	2025-26 Bluebox transition	10,000	0	0	-10,000	-100%
NEW GL	CAPITAL LANDFILL	<b>Scales for Landfill #1</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	
57-13001	CAPITAL PARKS & REC	<b>Capital - Community Hub</b>	<b>318,887</b>	<b>200,161</b>	<b>300,000</b>	<b>-18,887</b>	<b>-6%</b>
57-13008	CAPITAL PARKS & REC	Capital - Community Hub asphalt floor repair	100,000	0	0	-100,000	-100%
57-79827	CAPITAL PARKS & REC	<b>Capital - South Lake Bernard Beach</b>	<b>5,000</b>	<b>0</b>	<b>10,000</b>	<b>5,000</b>	<b>100%</b>
57-79828	CAPITAL PARKS & REC	Capital - Pevensey Church outdoor stairs	5,000	467	0	-5,000	-100%
58-81400	CAPITAL PLANNING	<b>Capital - Official Plan &amp; Zoning By-Law</b>	<b>75,000</b>	<b>43,847</b>	<b>125,000</b>	<b>50,000</b>	<b>67%</b>
<b>TOTAL CAPITAL PROJECTS</b>			<b>1,182,587</b>	<b>462,659</b>	<b>1,187,779</b>	<b>5,192</b>	<b>0%</b>

**NET CAPITAL EXPENDITURES**

<b>0</b>	<b>0</b>	<b>0</b>	<b>65,465</b>
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**BALANCE**

<b>0</b>	<b>655,976</b>	<b>-2,003</b>	<b>63,461</b>
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