



2025 Draft Municipal Budget



Presented To
Special Committee of the Whole
28 March 2025

Presented by
Rhonda Whitmarsh, Treasurer

Index

Introduction	3-6
2025 Budget Assumptions & Challenges	7-13
Taxation	14-18
Debt & Reserves	19-20
Capital	21-22
Council	23
Corporate Services	24-25
Elections	26
Information Technology	27
Fire Department	28-29
Police	30
Conservation Authority	31
Building Department	32
Emergency Measures	33
Livestock	34
Animal Control/Bylaw	35
Public Works	36-37
Lanark Village Waste & Recycling	38
Recycling & Waste Services	39-40
Parks & Recreation	41-42
Library Board	43-45
Cemeteries	46
Museums	47
Planning	48
Economic Development	49
Arena	50-51
Budget Timeline	52



Introduction

The Township of Lanark Highlands is a large rural community with a population of approximately 5,750 located in beautiful Lanark County.

The Township provides multiple services that are detailed in the 2025 budget document. These services are managed by several departments that employ over 40 staff as full time, part time, seasonal, casual and students to provide the quality programs and services that the community enjoys, enabling the Township to maintain its wonderful quality of life.

Council’s responsibility is to provide wise stewardship of all of the municipality’s assets; including financial, physical and human. Council makes financial decisions to provide quality services that meet the needs of the community. It is Council’s responsibility to manage public funds effectively, ensuring that all residents receive the greatest benefit for their tax dollars and user fees.

Council also needs to consider and respect various pieces of legislation, municipal by-laws, policies and Federal/Provincial/County regulations.

Key pieces of legislation that may impact the 2025 budget are:

- Municipal Act, 2001
- Occupational Health & Safety Act
- Employment Standards Act

- Ontario Planning Act
- Environmental Assessment Act
- Drainage Act

- Fire Protection and Prevention Act
- Ontario Building Code
- Highway Traffic Act

- Education Act
- Libraries Act
- Infrastructure for Jobs and Prosperity Act

Municipalities are prevented from having budgets that do not balance per Section 290 (2) (b) of the Municipal Act. Unlike Federal and Provincial budgets that can be approved with a deficit, a Municipality’s annual revenues and expenditures must be equal. Expenditures and revenue must also be kept separate and not netted against each other.



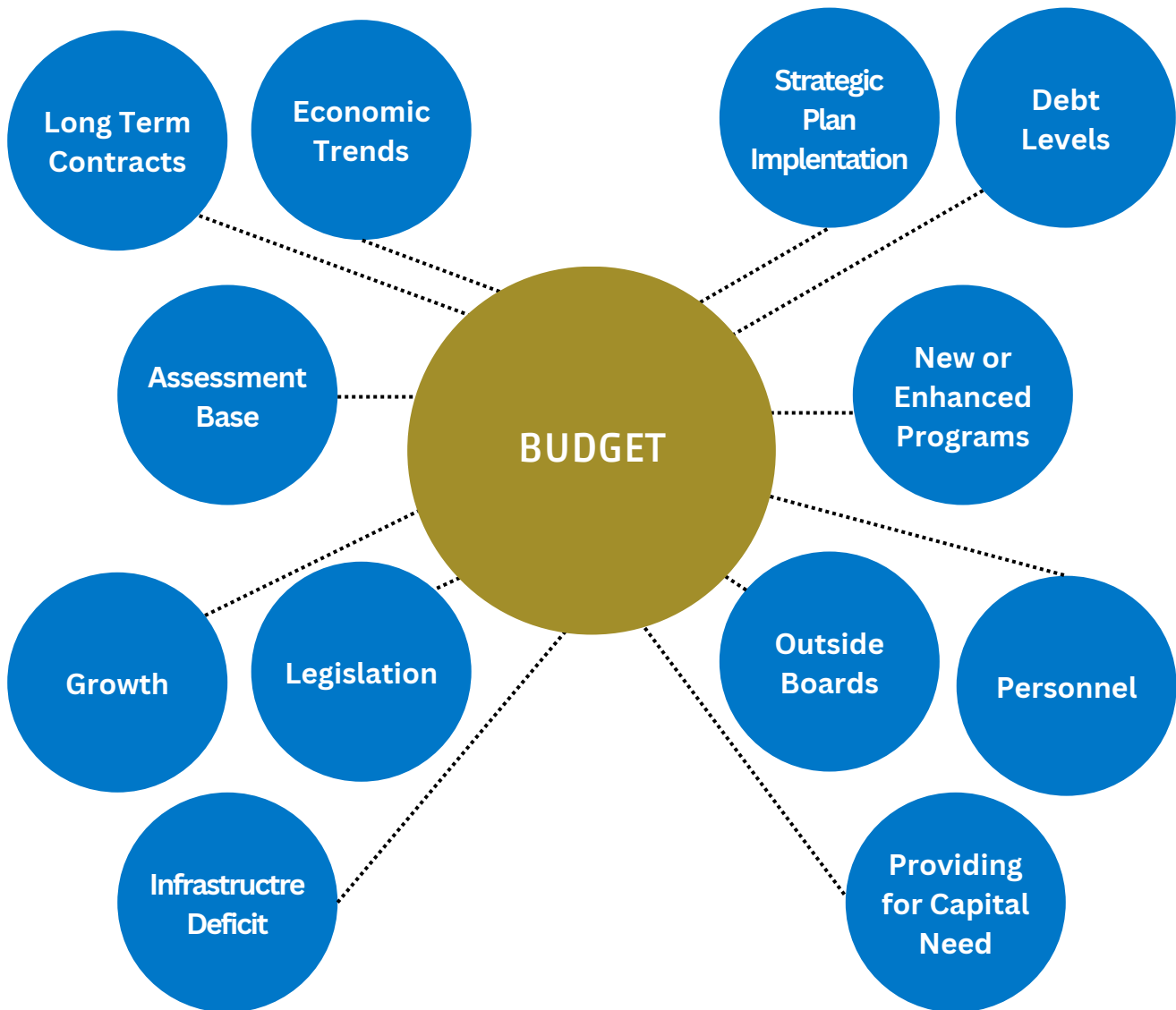
Why Budget?

- Legislated Requirement**
Under the *Municipal Act* (estimated revenues equal estimated expenses)
- Fiscal Accountability**
Manage and optimize human, financial and physical resources
- Strategic Direction**
To implement the strategic direction of Council
- Studies and Plans**
To implement the recommendations of other studies and plans (Master Plans, Asset Management Plans, etc.)
- Annual Work Plan**
To provide an annual work plan (operating and capital) to deliver services to residents
- Internal Control**
For internal control purposes (measures actual results against planned results)



Cost Drivers

There are many factors that influence the budget such as the property tax assessment base, long term contracts, economic trends, strategic plans, new programming requirements, debt levels, staffing needs, planning for future capital through reserve allocations, pressure from external groups and any legislative changes that do not come with funding. All of these must be considered along with the day-to-day operating needs of the Township. Some of the cost drivers are out of the control of the Township.



Source of Funding



Grants

Federal
Provincial
County



Long Term Financing

Long-term financing for assets with long lives



User Fees

For specific services such as recreation, waste



Special Charges & Levies

Special levies or charges to raise funds for a specific purpose



Reserves

Funds set aside in a previous year



Taxation

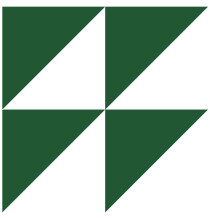
Property taxes collected to fund municipal services and infrastructure

The 2025 draft budget consists of two parts: operating and capital.

The operating budget includes funding to support the day-to-day operations of the Township to provide programs and services to residents and includes such items as salaries and benefits, materials, contracts, insurance, utilities, etc.

The capital budget includes asset replacement and rehabilitation for roads, bridges, facilities, fleet, etc. along with the required studies to support the capital program.

The 2025 draft budget was initially compiled by Senior Staff but requires review by Council before finalization. Council may add projects and programs not included by Staff and will make other funding and spending decisions before completion of the 2025 budget.



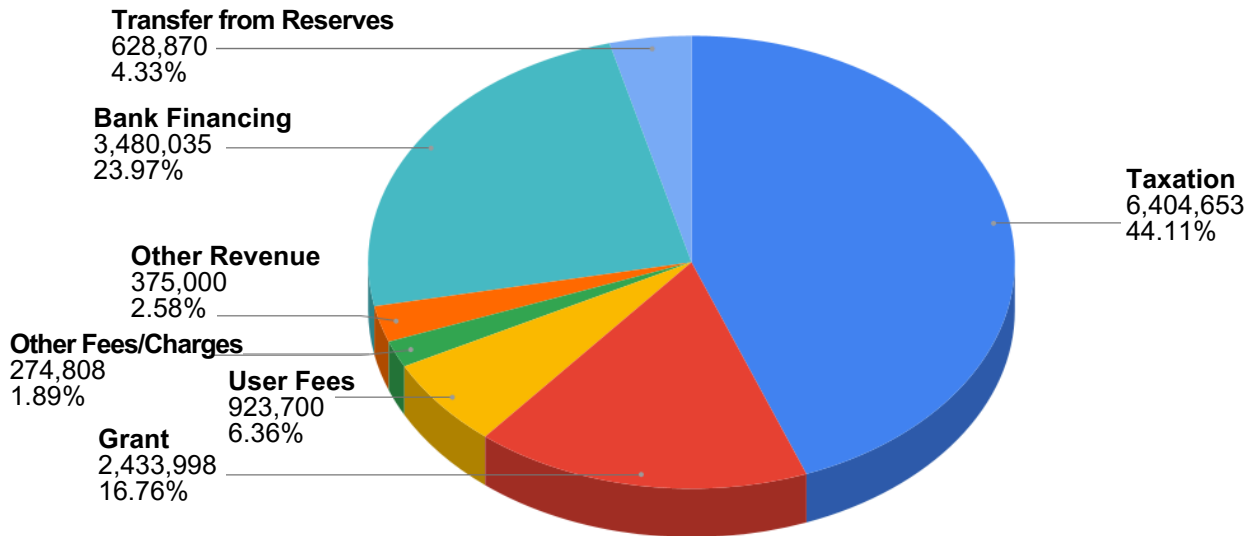
2025 Budget Assumptions and Challenges

The 2025 draft budget is balanced. The contents of the draft budget require further discussion by Council. The summary of the draft budget is presented below.

2025 Budget Summary

Description	2025	2024	Change
Municipal Operations and Capital (Total Expenditures)	\$14,521,064	\$12,468,124	\$2,052,940
Funding for Municipal Operations and Capital			
Municipal Tax Revenue	\$6,404,653	\$5,955,342	\$449,311
Long Term Financing	\$3,480,035	-	\$3,480,035
Federal/Provincial/County Grants	\$2,433,998	\$2,599,702	-\$165,704
User and Other Revenue	\$1,573,508	\$1,474,690	\$98,818
Reserves and Reserve Funds	\$628,870	\$2,438,390	-\$1,809,520
TOTAL FUNDING	\$14,521,064	\$12,468,124	\$2,052,940
Current Shortfall	-	-	PAGE 7

2025 Funding Sources

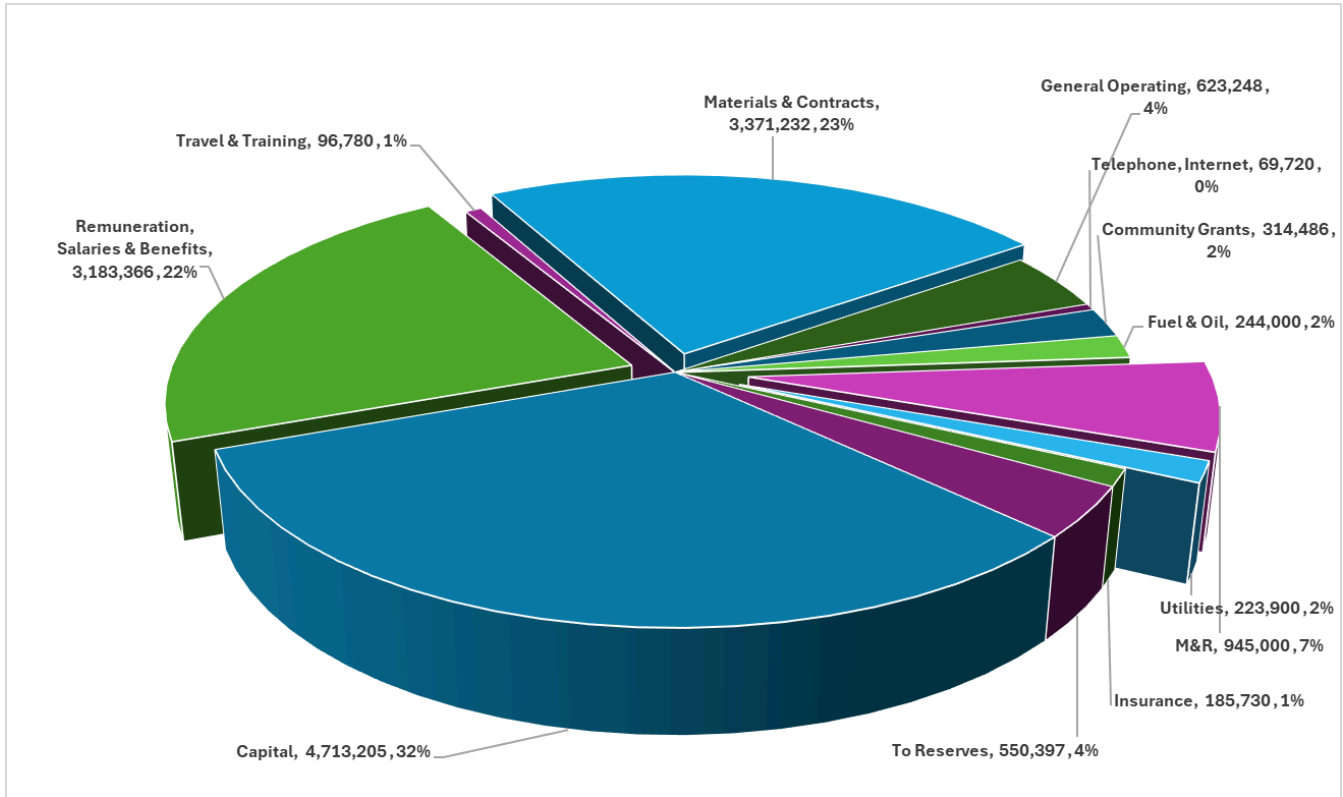


Description	2025	2024	Change
Municipal Operations and Capital (Total Expenditures)			
Remuneration, Salaries and Benfits	\$3,183,366	\$2,902,865	\$280,501
Travel and Training	\$96,780	\$103,950	-\$7,170
Materials and Contracts	\$3,371,232	\$3,105,278	\$265,954
General Operating Expenditures	\$623,248	\$622,708	\$540
Telephone/Internet/Communications	\$69,720	\$79,070	-\$9350
Community Grants	\$314,486	\$274,240	\$40,246
Fuel and Oil	\$244,000	\$263,500	-\$19,500
Maintenance and Repairs (facilities, fleet)	\$945,000	\$923,800	\$21,200
Utilities (hyrdo, heat)	\$223,900	\$240,000	-\$16,100
Insurance	\$185,730	\$310,548	-\$124,818
Transfer to Reserves	\$550,397	\$923,315	-\$372,918
Capital	\$4,713,205	\$2,718,850	\$1,994,355
TOTAL EXPENDITURES	\$14,521,064	\$12,468,124	\$2,052,940

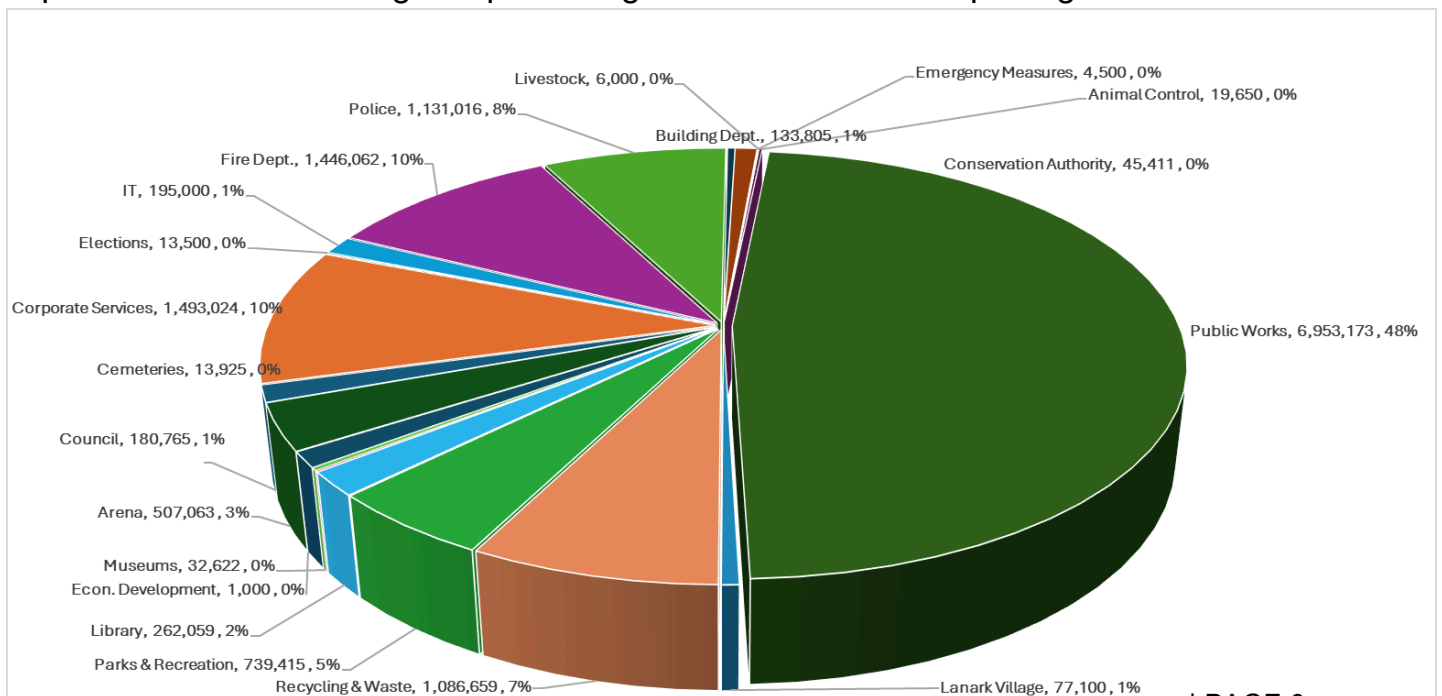


2025 Expenditures

This figure depicts the total 2025 expenditures by type:



This figure shows the total 2025 expenditures by department and highlights that public works has the highest percentage of the total Township budget:



For clarity, the 2025 draft budget does not include potential impacts (if any) that US tariffs will have on municipal operations and capital as they are unknown at this time.

User fees, special levies, and grants are available to support various Township departments or specific capital projects as highlighted in the respective budget areas. The **NET** amount to be funded from taxation and other general revenues such as interest on investments, interest on overdue taxes and the Ontario Municipal Partnership Fund (OMPF) is depicted as follows:

2025 Draft Budget Summary

Net Capital and Operating-To Be Funded from Taxation & Other General Revenue

Department	2024 Actual (Unaudited)	2024 Budget	2025 Budget	\$ Change over 2024	% Change over 2024
Council	150,889.17	171,328.95	177,075.00	5,746.05	3.35%
Corporate Services	1,341,308.33	1,303,378.07	1,316,724.00	13,345.93	1.02%
Elections	13,500.00	13,500.00	13,500.00	-	0.00%
IT	158,766.65	190,500.00	195,000.00	4,500.00	2.36%
Fire Department	819,670.70	944,475.14	932,640.00	- 11,835.14	-1.25%
Police	-7,473.93		-	-	0.00%
Conservation Authority	42,473.00	42,473.00	45,411.00	2,938.00	6.92%
Building Department	94,242.38	95,647.09	73,805.00	- 21,842.09	-22.84%
Emergency Measures	2,216.12	4,500.00	4,500.00	-	0.00%
Livestock	181.43	1,500.00	1,500.00	-	0.00%
Animal Control/Bylaw	3,373.72	24,460.34	18,650.00	- 5,810.34	-23.75%
Public Works	2,492,239.48	2,600,539.98	3,105,508.00	504,968.02	19.42%
Lanark Village Waste & Recycling	-4,665.71	-	-	-	0.00%
Recycling & Waste Services	330,837.64	392,602.44	279,909.00	- 112,693.44	-28.70%
Parks & Recreation	453,806.71	503,401.99	509,162.00	5,760.01	1.14%
Library Board	229,788.00	229,788.00	262,059.00	32,271.00	14.04%
Cemeteries	3,808.80	13,925.00	13,925.00	-	0.00%
Museums	27,572.48	30,121.50	30,122.00	0.50	0.00%
Planning	74,866.57	128,744.17	97,615.00	- 31,129.17	-24.18%
Economic Development	241.01	1,000.00	1,000.00	-	0.00%
Arena	282,536.38	254,055.08	340,363.00	86,307.92	33.97%
Totals	6,510,178.93	6,945,940.75	7,418,468.00	472,527.25	6.8%



Staffing

- The Fire Department draft budget includes a full-time Fire Prevention and Public Education Officer /Community Emergency Management Coordinator and a Part Time Training Coordinator at 10 hours per week.
- Corporate Services includes an additional full-time Accounting Clerk effective July 1/25.
- Long Term Disability benefits are included for all full-time employees for 10 months.
- Cost of Living increases are estimated for 2025 at CPI for non-union. Union negotiations are ongoing therefore the salary estimates for union staff will require updating.

General Operating

- The OPP contract increased by 5.43% over the 2024 contract amount. This increase is to be funded by the Police Levy.
- Contracts in Corporate Services increased for audit based on the RFP and also includes estimated costs to complete the required ARO work.
- Furniture and Equipment in Corporate Services increased for the purchase of staff desks, and chairs for the Council chambers
- Building Maintenance in Corporate Services increased for the alarm system, completion of the flooring work started in 2024, flower bed maintenance and general maintenance.
- Materials and Supplies for multiple service areas within Public Works increased to better reflect actual need and trend data.
- Insurance decreased by \$124,818 to address the 2024 budget overstatement.
- Senior Staff reviewed operational budgets to confirm that the 2025 budget reflects trend data and is comparable to the actual spending levels in 2024.

Funding

- A 5.77% Tax Levy is included in the draft budget. Of this 1.57% is growth (new assessment) and 4.2% is the net Township levy for 2025. **The tax levy requires further discussion and direction by Council.** Note: a 1% tax levy increase is approximately \$48,000.
- The Police Levy reflects the increase in the police budget due to contract changes.
- Ontario Municipal Partnership Fund (OMPF) increased by \$114,700 to \$1,817,100.
- Ontario Community Infrastructure Fund (OCIF) decreased by \$3,465 to \$100,000. This grant is included in the capital budget.
- Canada Community Building Fund (CCFB formerly gas tax) increased by \$7,508 to \$187,880. This grant is included in the capital budget.



- The ability to use reserves is somewhat limited based on past budget decisions and the availability of funds. The 2025 draft budget includes an allocation from reserves for both operating and capital expenditures of \$628,870 compared to 2024 of \$2,438,390 or a difference of \$1,809,520. **The allocation of reserves to the 2025 budget requires further direction and discussion by Council.**
- Long-Term Financing has been included to fund assets included in the capital budget that have long lives. Refer to the capital budget for details. Again, the use of debt financing requires further direction and discussion by Council. Estimated annual repayments starting in 2026 would be \$305,499. Future requirements for asset replacement and rehabilitation for fleet, buildings and bridges are considerable. With limited financial resources from reserves/taxation, long term financing is a viable option for consideration.

Capital/Transfer to Reserves

- The overall capital budget is \$4,713,205 which is \$1,994,355 or 73% higher than the 2024 budget. Refer to the capital budget for details. The largest project included in the capital budget is the replacement of the Sheridan Rapids Bridges.
- Transfers to reserves for future capital and operating needs is \$550,397. Included is an allocation back to the Water and Sewer reserve of \$189,431 for capital work done in 2023. A further discussion on transfers to reserves is required by Council.
- The capital program and asset replacement is underfunded. The capital replacement requirements of the Township will continue to grow as infrastructure ages. The capital budget includes funds to update the asset management plan in accordance with legislation. This document will provide a guideline for future investments in capital replacement and rehabilitation.



Changes Made by Staff

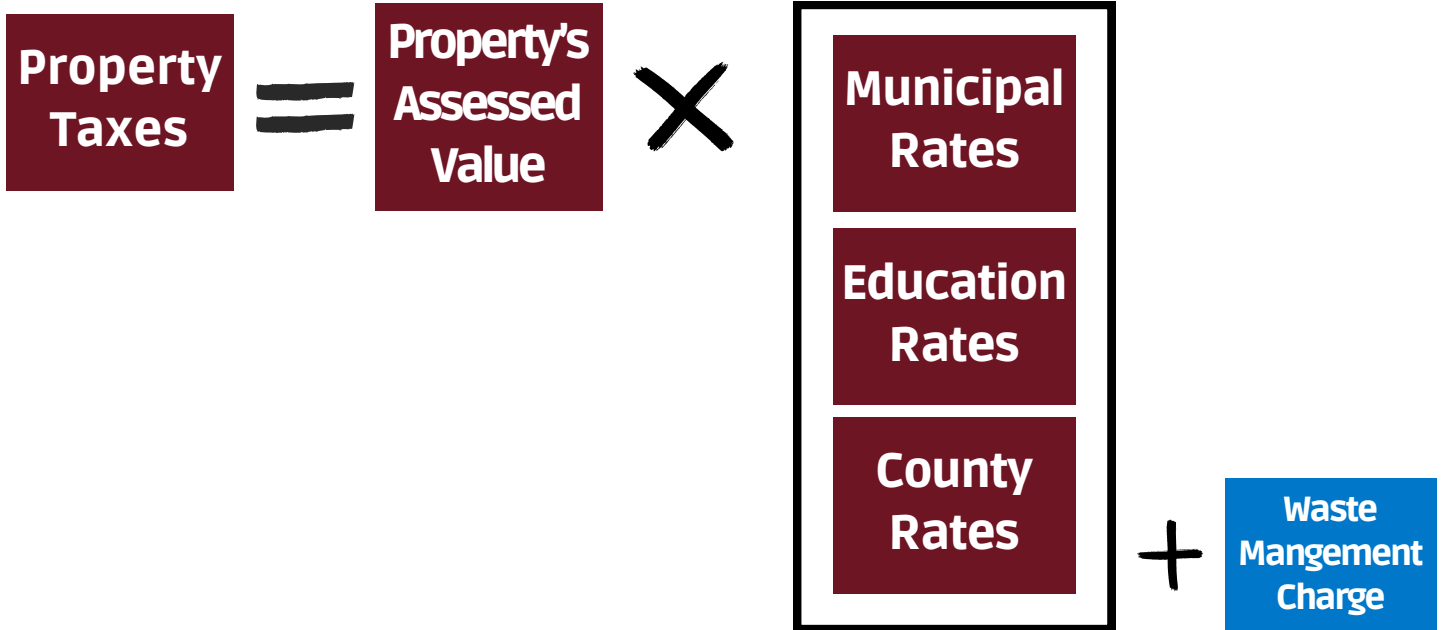
	Total	Explanation
2025 Draft Budget Version 1 Shortfall	\$1,494,688.00	Original compilation of all 2025 budget submissions by Staff
2025 Draft Budget Version 2 Shortfall	\$-	After revisions made by Staff including after March 6 Budget meeting
Change made by Staff	\$1,494,688.00	Explanation follows
Explanation of Changes:		
Capital Budget:		
Reduced Sidewalk Expense	\$105,000.00	Past spending levels have reduced amount of work needed in 2025
Removed Road Resurfacing Canning to George	\$165,000.00	Department has prioritized other capital projects over this road
Added heaters to McDonalds Corners garage	-\$21,000.00	Health & Safety
Removed Long Term Financial Plan	\$15,000.00	Priority is Asset Management Plan and timing to complete both in 2025
Applied grant funds to Asset Management Plan	\$7,500.00	Assume availability of funding from FCM
Applied reserves to Parks & Recreation	\$70,000.00	Funds set aside in 2024 for work carried over into 2025
Removed plow truck for Parks & Recreation	\$130,000.00	Not a priority for the department
Added a salt unit for Parks & Recreation	-\$20,000.00	Will be used on an existing vehicle
Reduced arena upgrades	\$50,000.00	Work that was to be carried forward was completed in 2024
Applied capital reserves to Upper Perth Rd. project	\$100,000.00	Priority road as determined by the Department
Reduced cost of Watson's Corners Hall	\$53,000.00	Project will be split between 2025 and 2026 budgets
Total Changes to the Capital Budget	\$654,500.00	
Operating Budget:		
Guide rail expense reduction in Public Works	\$195,000.00	Joe's Lake
Removal of line item "various contracts" in public works	\$50,000.00	Not required
Change to multiple operating line items in all budgets	\$106,095.00	Adjusted to better reflect 2024 actuals and trend data
Add funds for maintenance at Joe's Lake	-\$10,000.00	Sand/salt shed repairs
Use of previous years operating surplus	\$10,000.00	Joe's Lake
Transfers to reserve reduction-Fire	\$135,000.00	Remaining allocation is \$70,000
Transfers to reserve reduction-Arena	\$15,000.00	Remaining allocation is \$35,000
Use previous years operating surplus to fund 1/2 gravel	\$206,000.00	Partial correction of 2024 funding from reserves
Additional tax levy (prev. included at 3%)	\$133,093.00	
Add consulting fees for insurance risk assessment	\$22,150.00	Per quote provided by Halpenny Insurance
Add funds for flag brackets (Legion)	\$1500.00	Request from Legion
Add funds for Lanark Village Museum and Library	\$2500.00	Request from Lanark Village Museum and Library
Apply operating reserves	-\$26,150.00	
Total Changes to the Operating Budget	\$840,188.00	
Total Changes	\$1,494,688.00	



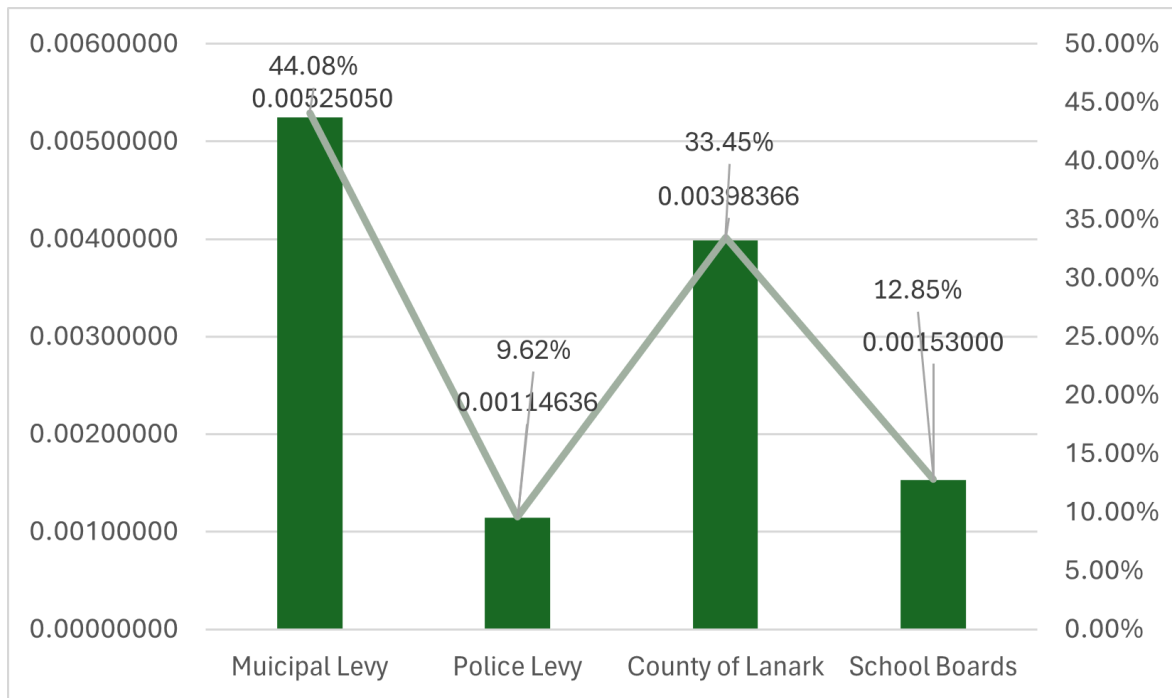
Taxation

The Township must bill and collect taxes on behalf of the County of Lanark and the School Boards. These taxes are then paid to these entities regardless of whether the taxpayer has paid the Township or not. If not, they form part of the arrears of the Township, however the Township is permitted to keep any penalties and interest on those tax arrears.

How Property Taxes are Calculated



Allocation of 2024 Taxation



ASSESSMENT COMPARISON						
2025 VS 2024						
		2024	2024	2025	2025	Growth/ Increase
Tax Class	Tax	Assessment	Weighted	Assessment	Weighted Assessment	
Residential (RT)	1.000000	\$ 871,560,414.00	\$ 871,560,414.00	\$ 884,262,814.00	\$ 884,262,814.00	1.46%
Multi Residential (MT)	1.973331	\$ 3,175,000.00	\$ 6,265,325.93	\$ 3,175,000.00	\$ 6,265,325.93	0.00%
Farmlands (FT)	0.250000	\$ 34,487,275.00	\$ 8,621,818.75	\$ 34,598,975.00	\$ 8,649,743.75	0.32%
Commercial Small Scale (C7)	1.842928	\$ 7,300.00	\$ 13,453.37	\$ 7,300.00	\$ 13,453.37	0.00%
Commercial (CT)	1.842928	\$ 5,771,765.00	\$ 10,636,947.33	\$ 6,371,365.00	\$ 11,741,966.96	10.39%
Commercial EXCESS/Vacant	1.842928	\$ 28,300.00	\$ 52,154.86	\$ 28,300.00	\$ 52,154.86	0.00%
Industrial (IT)	2.531635	\$ 5,106,400.00	\$ 12,927,540.96	\$ 1,150,800.00	\$ 2,913,405.56	-77.46%
Industrial Excess(IU)	2.531635	\$ 22,000.00	\$ 55,695.97	\$ 22,000.00	\$ 55,695.97	0.00%
Managed Forest (TT)	0.250000	\$ 16,412,600.00	\$ 4,103,150.00	\$ 18,065,100.00	\$ 4,516,275.00	10.07%
Aggregate Extraction (VT)	2.060008	\$ 0.00	\$ 0.00	\$ 3,553,600.00	\$ 7,320,444.43	0.00%
		\$ 936,571,054.00	\$ 914,236,501.18	\$ 951,235,254.00	\$ 925,791,279.83	1.57%
Payment in						
Commercial PIL (CF)	1.842928	\$ 222,200.00	\$ 409,498.60	\$ 222,200.00	\$ 409,498.60	0.00%
Commercial NO Support (CG)	1.842928	\$ 943,000.00	\$ 1,737,881.10	\$ 943,000.00	\$ 1,737,881.10	0.00%
Commercial PIL Tenant(CP)	1.842928	\$ 20,500.00	\$ 37,780.02	\$ 20,500.00	\$ 37,780.02	0.00%
Commercial PIL Vacant (CZ)	1.842928	\$ 1,633,500.00	\$ 3,010,422.89	\$ 1,633,500.00	\$ 3,010,422.89	0.00%
Landfill (HF)	1.232450	\$ 389,100.00	\$ 479,546.30	\$ 389,100.00	\$ 479,546.30	0.00%
Industrial Hydro(IH)	2.531635	\$ 4,100.00	\$ 10,379.70	\$ 4,100.00	\$ 10,379.70	0.00%
Residential PIL no support(RG)	1.000000	\$ 4,716,900.00	\$ 4,716,900.00	\$ 4,716,900.00	\$ 4,716,900.00	0.00%
Residential PIL Shared(RH)	1.000000	\$ 55,800.00	\$ 55,800.00	\$ 55,800.00	\$ 55,800.00	0.00%
Residential PIL full support(RP)	1.000000	\$ 414,000.00	\$ 414,000.00	\$ 414,000.00	\$ 414,000.00	0.00%
		\$ 8,399,100.00	\$ 10,872,208.62	\$ 8,399,100.00	\$ 10,872,208.62	
Exempt	1.000000	\$ 26,852,614.00		\$ 26,895,614.00		
		\$ 971,822,768.00		\$ 986,529,968.00		



Impact to Residents

The following chart provides the impact to residents per \$100,000 of assessment in Lanark Highlands over 2024 with a 5.77% tax levy increase including growth of 1.57% and a 5.46% police levy increase as proposed in the 2025 draft budget.

2025 Estimated Overall Residential Tax Calculation

5.77% Municipal including growth of 1.57%, 5.46% Police Increases on \$100,000 assessment
\$277,103 municipal revenue increase, \$57,208 Police revenue increase

Year	Municipal	Police	Total
2024 taxes on \$100,000 assessment	\$525.05	\$114.64	\$639.69
2024 Tax Rate	0.00525050	0.00114636	0.00639686
2025 estimated taxes on \$100,000 assessment	\$548.43	\$119.38	\$667.81
2025 Projected Tax rate	0.00548428	0.00119384	0.00667812
\$ annual change	\$23.38	\$4.74	\$28.12
\$ monthly change	\$1.95	\$0.40	\$2.35
% change	4.45%	4.13%	4.40%

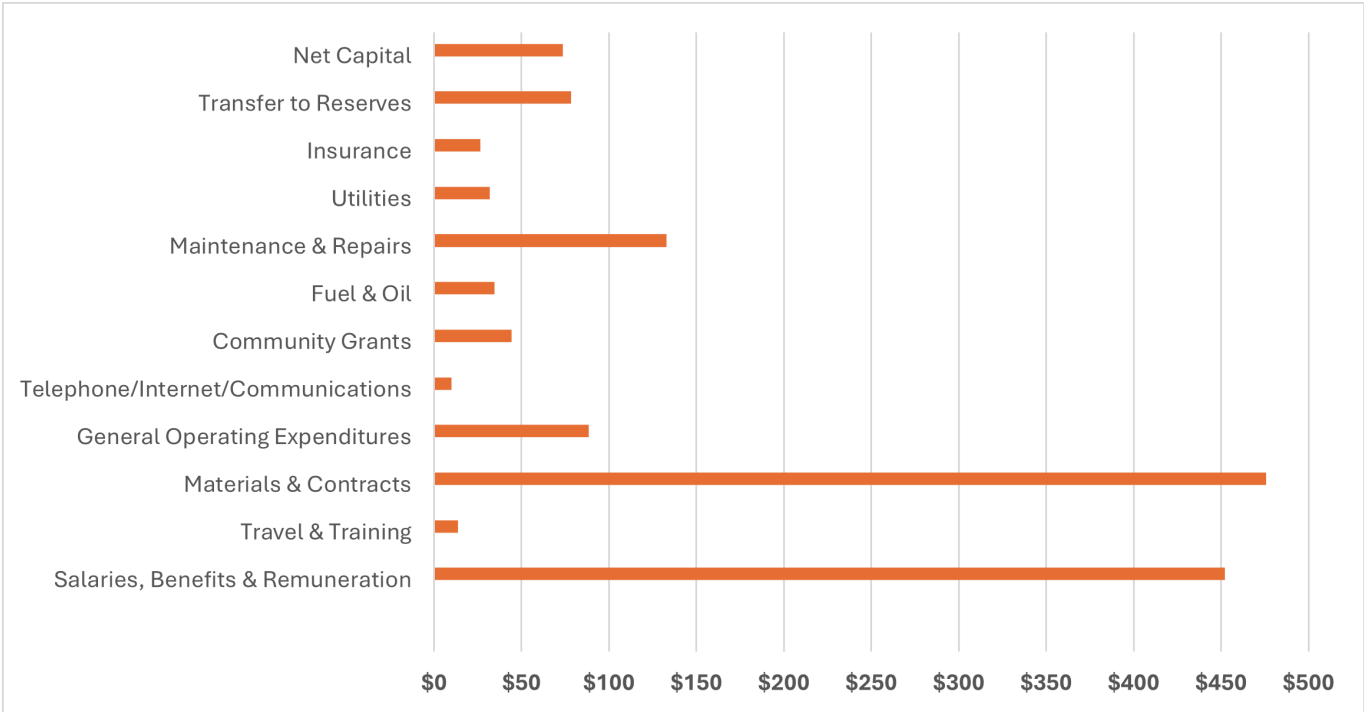
The 2025 average assessed value per the Municipal Property Assessment Corporation is \$219,000. Property values have not increased since the last Provincial reassessment.

Using the same information, the impact to the average residential taxpayer is:

Year	Municipal	Police	Total
2024 (average res. Assessment per MPAC=\$217,000)	\$1,139.36	\$248.76	\$1,388.12
2024 Tax Rate	0.00525050	0.00114636	0.00639686
2025 (average res. Assessment per MPAC=\$219,000)	\$1,201.06	261.45	\$1,462.51
2025 Projected Tax rate	0.00548428	0.00119384	0.00667812
\$ annual change	\$61.70	\$12.69	\$74.39
\$ monthly change	\$5.14	\$1.06	\$6.20
% change	5.42%	5.10%	5.35%



Allocation of Proposed Average 2025 Levy of \$1,462.51 by Expenditure Type

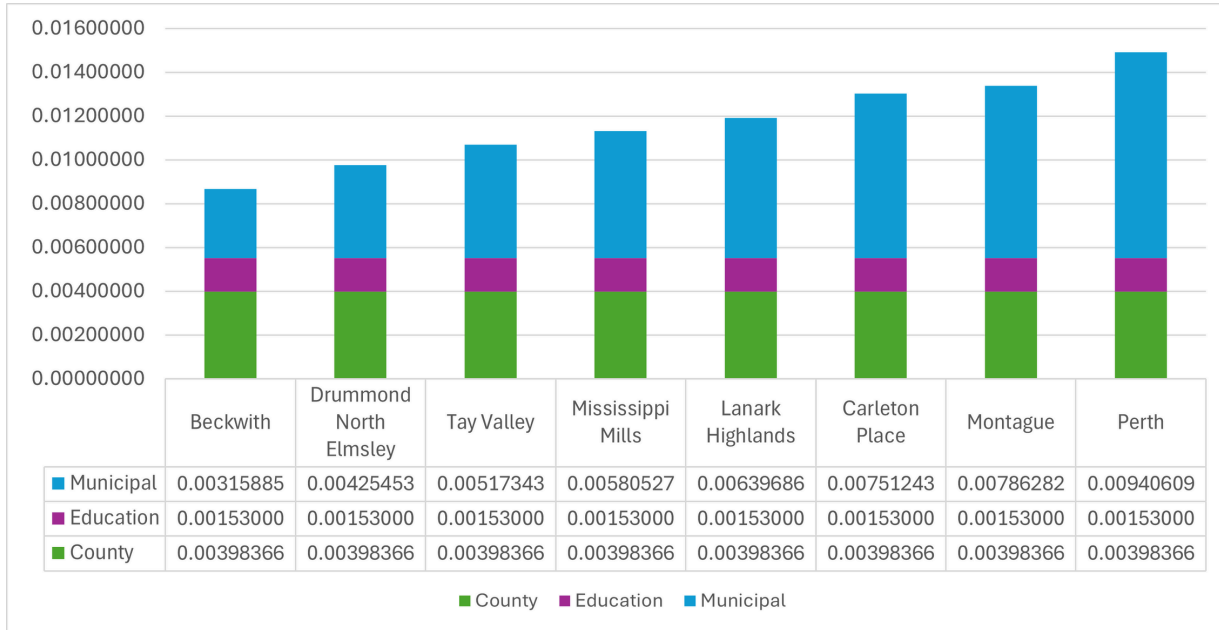


Municipalities are considered to be service delivery providers; therefore it is common that salaries, benefits and remuneration are one of the higher costs funded from taxation.



Lanark Highlands tax rate was 4th highest in the County in 2024. The Township is geographically large with an extensive road and bridge network, and a primarily residential tax base.

2024 Residential Tax Rates by Lower Tier Municipality



The 2024 municipal tax rates by lower tier, excluding County and School taxes, are provided below for reference. Alongside, the 2025 municipal tax rates and the proposed tax increase (excluding growth) are also presented for comparison.

Municipality	2024 Residential Tax Rate	Municipality	2025 Proposed or Actual Tax Increase
Beckwith	.315885%	Beckwith	2.5-3%
Drummond North Elmsley	.425453%	Tay Valley	7.37%
Tay Valley	.517343%	Mississippi Mills	5.5%
Mississippi Mills	.580527%	Carleton Place	5.5%
Lanark Highlands	.639686%	Lanark Highlands	4.20%
Carleton Place	.751243%	Perth	6%
Montague	.786282%		
Perth	.940609%		



Debt and Reserves

When determining how to pay for the capital program, the Township considers the following options:

- 1) Out of the **current budget** (pay as you go). This means that the **residents of today pay** the full cost. This approach will increase taxes in the current year.
- 2) By **long-term financing** (debt). This means that **future residents pay** the majority of the cost, as they are also the ones who benefit from capital items with long lives. This approach smooths tax rate increases over time and allows predictability when budgeting. This approach prevents large spikes in the tax rate when major capital replacement or rehabilitation is required.
- 3) Out of **reserves**. This means that the **residents of the past paid** for the assets through a previous allocation to reserves. This approach could deplete reserves.
- 4) By an **internal financing** arrangement. This means that funds are taken out of reserves in the current year and repaid over time. Again, this means that **future residents pay** the cost of the capital items but it also protects reserves from being depleted and smooths out the tax rate.
- 5) By **other revenue** sources such as fundraising, grants, user fees, etc.

Which option to choose depends on the availability of reserves, grants, other revenues, Council's desire to use long term financing, interest rates, etc.

Debt

Presently, the Township of Lanark Highlands has no long-term debt and has in the past has chosen to fund capital projects from reserves, grants and general taxation. The 2025 draft budget proposes long-term financing (debt) for the Sheridan Rapids Bridge (estimated useful life 60-75 years), Fire trucks (estimated useful life 20 years), and a plow truck for the village (estimated useful life 20 years)

Project	Estimated Annual Repayment
Sheridan Rapids Bridge (4.5%, 20 years)	\$199,477
Fire and Plow Trucks (4.5%, 10 years)	\$106,022
Total	\$305,499

Reserves:

Reserves are projected to the end of 2025 based on the proposed budget. Note that the 2023 and 2024 year ends are incomplete at this time. It is recommended that any available surplus in either year be placed into reserves to increase the amounts available to fund future projects and programs.

THE TOWNSHIP OF LANARK HIGHLANDS											
Statement of Reserves UNAUDITED											
Projected to December 31, 2025											
GL Account	RESERVE	2022	Unaudited		2023	2024	2024	2025	2025	Closing Balance	
		Closing Balance 31-Dec-22	2023	2023	Closing Balance 31-Dec-23 (Projected)			31-Dec-24			31-Dec-25
			Additions	Reductions		Additions	Reductions		Additions	Reductions	
0880-000000-172	Lanark Highlands Arena	\$81,514.60			\$81,514.60						\$81,514.60
0880-000000-187	Frosty Fling Funds	\$4,471.84	\$6,343.45		\$10,815.29						\$10,815.29
2200-000000-147	AP - Waste Site Closure	\$ -			\$ -						\$ -
2300-000000-170	Surplus / Deficit	\$589,001.18		\$234,185.92	\$354,815.26						\$354,815.26
2300-000000-171	Operating Funds	\$501,930.17	\$2,000.00		\$503,930.17	\$2,000.00					\$505,930.17
2300-000000-172	Capital Expenditures	\$732,302.77		\$36,000.00	\$696,302.77	\$86,432.42	\$100,762.43		\$15,000.00	\$100,000.00	\$596,972.76
2300-000000-173	Road Equipment Replacement	\$311,251.29	\$250,000.00	\$183,865.10	\$377,386.19	\$79,163.00			\$456,549.19	\$79,166.00	\$535,715.19
2300-000000-174	Recreation	\$15,001.36	\$20,000.00		\$35,001.36	\$29,152.32			\$64,153.68	\$74,500.00	\$103,653.68
2300-000000-175	Microphones/Video	\$24,887.01			\$24,887.01					\$3,690.00	\$21,197.01
2300-000000-176	Master Fire Plan	\$42,200.00			\$42,200.00						\$42,200.00
2300-000000-177	CBO Vehicle Replacement	\$35,678.97			\$35,678.97						\$35,678.97
2300-000000-178	Recreation Equipment	\$ -			\$ -						\$ -
2300-000000-180	Municipal Modernization Reserve	\$107,544.74		\$107,544.74	\$ -						\$ -
2300-000000-181	Election Expense	\$10,000.00	\$12,500.00		\$22,500.00	\$13,500.00			\$36,000.00	\$20,500.00	\$56,500.00
2300-000000-183	Vincent Hall Park	\$5,116.00		\$2,000.00	\$3,116.00						\$3,116.00
2300-000000-184	White Lake Community Centre	\$255.21			\$255.21						\$255.21
2300-000000-185	Roads - Crain's Construction Agreement	\$ -			\$ -						\$ -
2300-000000-186	Emergency Generator Building	\$10,000.00			\$10,000.00				\$10,000.00		\$10,000.00
2300-000000-187	200th Anniversary Reserve	\$3,731.14			\$3,731.14						\$3,731.14
2300-000000-188	Gas Tax Infrastructure Projects	\$ -			\$ -						\$ -
2300-000000-190	Administration Building	\$276,245.01		\$5,865.05	\$270,379.96		\$126,623.40		\$143,756.56	\$95,000.00	\$48,756.56
2300-000000-192	Lanark Village Museum	\$26,246.00			\$26,246.00						\$26,246.00
2300-000000-194	Policing Contingency	\$33,503.00			\$33,503.00						\$33,503.00
2300-000000-195	Computer Upgrades	\$34,896.82	\$10,000.00		\$44,896.82						\$44,896.82
2300-000000-196	Water & Sewer	\$5,302,738.01	\$178,642.20	\$2,136,598.48	\$3,344,781.73	\$357,054.23	\$1,740,061.45		\$1,961,774.51	\$189,431.00	\$2,064,205.51
2300-000000-197	Legal Costs Tax Sales	\$8,237.79			\$8,237.79						\$8,237.79
2300-000000-198	Middleville CC Well/Septic	\$ -			\$ -						\$ -
2300-000000-199	Highland Voice	\$ -			\$ -						\$ -
2300-000000-200	Reserves Re Use Centre	\$4,000.00			\$4,000.00				\$4,000.00		\$4,000.00
2331-126000-186	Lanark Highlands - Fire Department	\$661,762.85	\$151,000.00		\$812,762.85	\$175,000.00	\$12,959.14		\$974,803.71	\$40,000.00	\$1,014,803.71
2331-126000-187	PPE Equipment	\$103,437.69	\$15,000.00	\$44,998.27	\$73,439.42	\$25,000.00	\$40,214.53		\$58,224.89	\$30,000.00	\$68,224.89
2331-126000-188	Fire Hose Replacement	\$24,845.95			\$24,845.95						\$24,845.95
2331-126000-189	SCBA	\$22,000.00			\$22,000.00						\$22,000.00
2381-000000-170	Planning Reserve- OPA	\$34,666.00	\$6,800.00		\$41,466.00	\$6,800.00			\$48,266.00	\$6,800.00	\$35,066.00
2381-000000-172	Planning Reserve- Zoning	\$20,000.00			\$20,000.00				\$20,000.00		\$20,000.00
					\$ -						\$ -
		\$9,027,465.40	\$652,285.65	\$2,751,057.56	\$6,928,693.49	\$774,101.97	\$2,020,620.95		\$5,682,174.51	\$455,397.00	\$628,870.00
											\$5,508,701.51
2500-000000-200	unfunded landfill closure	-\$1,558,664.00			-\$1,558,664.00				-\$1,558,664.00		-\$1,558,664.00
2200-000000-147	AP - Waste Site Closure	\$1,242,144.53	\$95,000.00		\$1,337,144.53	\$95,000.00			\$1,432,144.53	\$95,000.00	\$1,527,144.53

2025 Proposed Capital Budget:

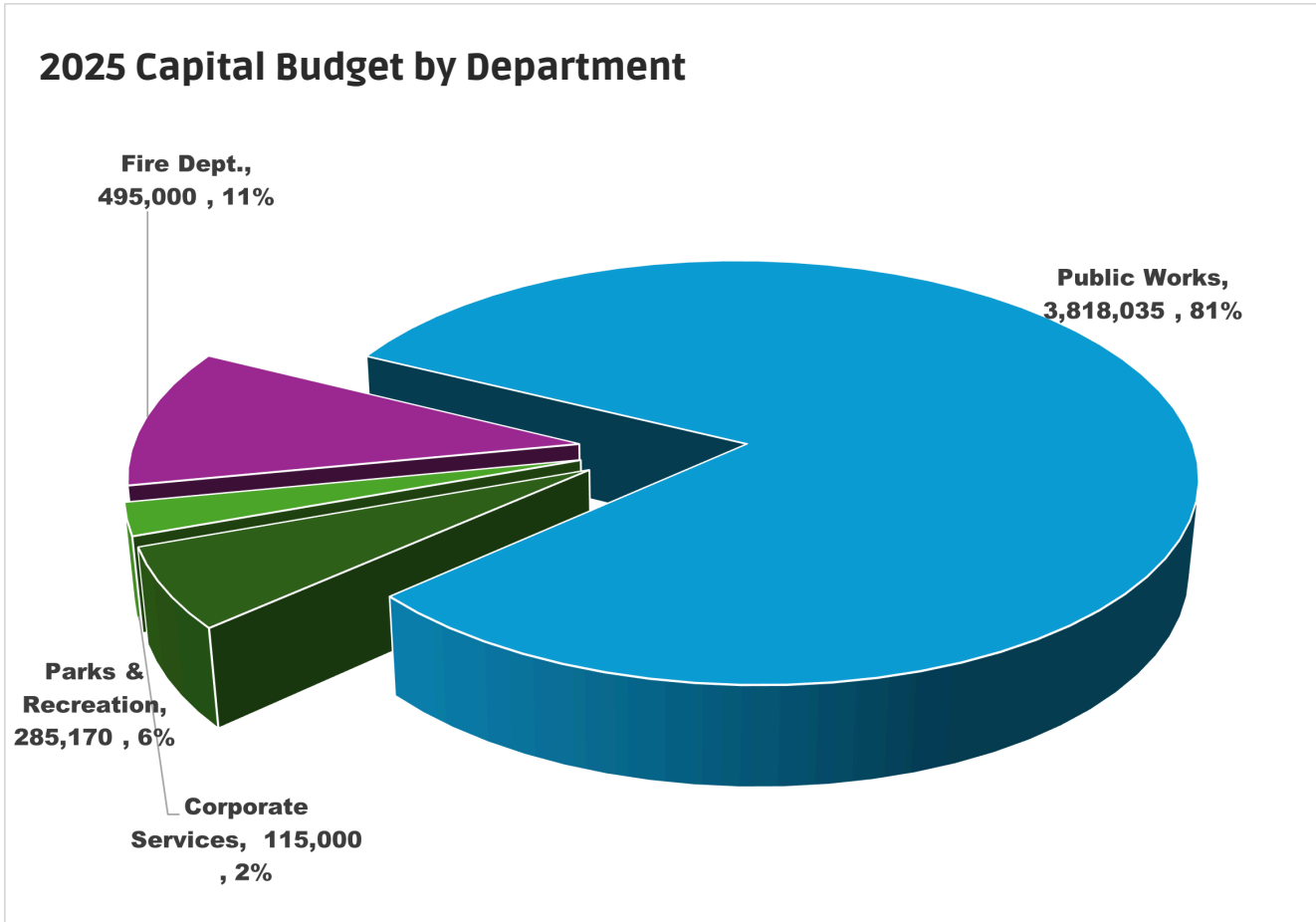
Project Description	Total Cost	Federal Grants	Prov/County Grants	Reserves	Bank Financing	Other Revenue	Fundraising	2025 Net Capital (paid from)
Council								
Corporate Services								
Asset Management Plan	20,000.00		7,500.00					12,500.00
Admin. Building Upgrades	95,000.00			95,000.00				-
Total Corporate Services	115,000.00	-	7,500.00	95,000.00	-	-	-	12,500.00
Fire Department								
Protective Equipment	40,000.00			20,000.00				20,000.00
Fire Trucks	455,000.00				455,000.00			-
Total Fire Department	495,000.00	-	-	20,000.00	455,000.00	-	-	20,000.00
Building Department								
Roads & Public Works								
Heaters in McDonalds Corners Garage	21,000.00							21,000.00
Sheridan Rapids Bridge Design	227,535.00				227,535.00			-
Sheridan Rapids Bridge Construction	2,500,000.00		100,000.00		2,400,000.00			-
Road Resurfacing- Upper Perth Road from Miller Rd to Ramsay 1	647,000.00	187,880.00		100,000.00				359,120.00
Sidewalk Rehabilitation/Construction	25,000.00							25,000.00
Village Plow Truck	397,500.00				397,500.00			-
Total Roads & Public Works	3,818,035.00	187,880.00	100,000.00	100,000.00	3,025,035.00	-	-	405,120.00
Waste Management								
Parks & Recreation								
Watson's Corners Community Hall	118,670.00		59,330.00	34,340.00				25,000.00
Clyde Boardwalk Drawings Cfwd from 2024	65,000.00			50,000.00				15,000.00
Tatlock Hall Eavstrough and Ice guards cfwd from 2024	25,000.00			12,000.00				13,000.00
Rothwell Garage Grates cfwd from 2024	25,000.00			25,000.00				-
Arena Repairs-compressor upgrade cfwd from 2024	26,000.00							26,000.00
Robertson Lake Dock	5,500.00							5,500.00
Salter-Plow Truck	20,000.00			20,000.00				-
Total Parks & Recreation	285,170.00	-	59,330.00	141,340.00	-	-	-	84,500.00
Total	4,713,205.00	187,880.00	166,830.00	356,340.00	3,480,035.00	-	-	522,120.00
2024 Total	2,718,850.00	180,317.97	283,365.00	2,223,500.00	-	-	-	31,667.03
Change from 2024 to 2025	1,994,355.00	7,562.03	- 116,535.00	-1,867,160.00	3,480,035.00	-	-	490,452.97

First payment on two trucks ordered in 2024, delivery 2026

Grant is OCIF funding



This figure depicts the proportions of capital budget needs by department:



Township of Lanark Highlands 2025 Budget Summary						
Council						
	A	B	C	D=B+C	E=C/B	
	2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:						
Remuneration, Salaries & Benefits	144,729.47	145,948.95	2,926.05	148,875.00	2.00%	Remuneration and benefits
Travel & Training	2,207.76	6,000.00	1,500.00	7,500.00	25.00%	Conventions & Travel
Materials & Contracts	254.40	6,000.00	-	6,000.00	0.00%	Legal Fees
General Operating Expenditures	3,697.54	13,380.00	5,010.00	18,390.00	37.44%	Increase is mics, you tube connector
Telephone						
Community Grants						
Fuel & Oil						
Maintenance & Repairs (facilities, fleet)						
Utilities (heat, hydro)						
Insurance						
Transfer to Reserves						
Debt Repayments						
Capital						
Total Expenditures	150,889.17	171,328.95	9,436.05	180,765.00	5.51%	
Funding:						
Grants						
User Fees						
Other Fees & Charges						
Transfers from Reserves			3,690.00	3,690.00	0.00%	Council Mics
Transfers from Reserve Funds						
Total Revenues	-	-	3,690.00	3,690.00	0.00%	
Net	150,889.17	171,328.95	5,746.05	177,075.00	3.35%	

Township of Lanark Highlands 2025 Draft Operating Budget								
Line Number			2024 unaudited Actuals	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Council								
Expenditures								
1	0121-000000-221	COUNCIL - COUNCIL REMUNERATION	\$ 126,188.48	\$ 124,849.40	\$ 128,595.00	\$ 3,745.60	3%	
2	0121-000000-225	EHT - COUNCIL	\$ 2,460.48	\$ 2,434.56	\$ 2,510.00	\$ 75.44	3%	
3	0121-000000-231	OMERS - COUNCIL	\$ 11,295.50	\$ 11,236.45	\$ 11,575.00	\$ 338.55	3%	
4	0121-000000-233	CPP - COUNCIL	\$ 4,785.01	\$ 7,428.54	\$ 6,195.00	\$ -1,233.54	-17%	
5	0121-000000-240	MEMBERS OF COUNCIL - EMPLOYEE SERVICE AWARDS	\$ 513.28	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
6	0121-000000-301	MEMBERS OF COUNCIL - LEGAL	\$ 254.40	\$ 6,000.00	\$ 6,000.00	\$ -	0%	
7	0121-000000-339	MEMBERS OF COUNCIL-CONVENTIONS	\$ 407.42	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
8	0121-000000-406	MEMBERS OF COUNCIL-OFFICE SUPPLIES	\$ 213.10	\$ 600.00	\$ 600.00	\$ -	0%	
9	0121-000000-409	MEMBERS OF COUNCIL-COMPUTER COSTS	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	0%	Council chambers laptop Belt Conferencing, Zoom webinar, OWL mics (\$740), Council chamber mics(\$3690), Escribe You Tube Connector (\$2885)
10	0121-000000-410	COUNCIL - MEETING EXPENSES	\$ 1,755.71	\$ 2,680.00	\$ 7,000.00	\$ 4,320.00	161%	
11	0121-000000-414	MEMBERS OF COUNCIL-TRAVEL EXPENSES	\$ 1,800.34	\$ 3,000.00	\$ 2,500.00	\$ -500.00	-17%	
12	0121-000000-416	MEMBERS OF COUNCIL-MEALS	\$ 116.76	\$ 1,000.00	\$ 1,400.00	\$ 400.00	40%	
13	0121-000000-428	MEMBERS OF COUNCIL-SPECIAL ITEMS/EVENTS	\$ 457.77	\$ 1,200.00	\$ 1,200.00	\$ -	0%	
14	0121-000000-753	MEMBERS OF COUNCIL - DONATIONS	\$ 640.92	\$ 3,900.00	\$ 2,500.00	\$ -1,400.00	-36%	Remembrance Day and Donation
15		MEMBERS OF COUNCIL - NET CAPITAL	\$ -	\$ -	\$ -	\$ -		
16	Total Expenditures		\$ 150,889.17	\$ 171,328.95	\$ 177,075.00	\$ 5,746.05	3%	

Township of Lanark Highlands 2025 Budget Summary						
Corporate Services						
	A	B	C	D=B+C	E=C/B	
	2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:						
Remuneration, Salaries & Benefits	693,220.24	673,605.61	151,458.39	825,064.00	22.48%	Salary & Benefits. Incl 1/2 yr. for new accounting clerk, LTD premiums
Travel & Training	6,073.66	15,000.00	-	15,000.00	0.00%	
Materials & Contracts	133,383.91	110,000.00	62,650.00	172,650.00	56.95%	Legal, Audit, Consulting, Cleaning, Service agreements-increase for Audit and RIM Strategy, Insurance Risk Assessments
General Operating Expenditures	61,471.60	93,080.00	3,000.00	96,080.00	3.22%	Health & Safety, Office Supplies,
Community Grants						
Telephone	15,317.81	16,000.00	-	16,000.00	0.00%	
Fuel & Oil						
Maintenance & Repairs (facilities, fleet)	29,209.34	46,000.00	- 2,000.00	44,000.00	-4.35%	Building Maintenance
Utilities (heat, hydro)	23,482.10	26,500.00	- 1,000.00	25,500.00	-3.77%	
Insurance	151,936.80	293,548.00	- 124,818.00	168,730.00	-42.52%	Decrease over 2024 budget
Transfer to Reserves	256,056.15	86,432.42	- 71,432.42	15,000.00	-82.65%	Future capital
Debt Repayments						
Capital	156,623.40	148,500.00	- 33,500.00	115,000.00	-22.56%	Refer to Capital Budget
Total Expenditures	1,526,775.01	1,508,666.03	- 15,642.03	1,493,024.00	-1.04%	
Funding:						
Grants	30,000.00	30,000.00	- 22,500.00	7,500.00	-75.00%	
User Fees					0.00%	
Other Fees & Charges	28,843.28	26,787.96	1,862.04	28,650.00	6.95%	
Transfers from Reserves	126,623.40	148,500.00	- 8,350.00	140,150.00	0.00%	Flooring, Accessibility both carried over from 2024
Transfers from Reserve Funds						
Total Revenues	185,466.68	205,287.96	- 28,987.96	176,300.00	0.00%	
Net	1,341,308.33	1,303,378.07	13,345.93	1,316,724.00	1.02%	

Township of Lanark Highlands 2025 Draft Operating Budget												
Line Number			2024 unaudited Actuals	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes				
CORPORATE SERVICES												
Revenue												
1	0123-000000-801	REVENUE - TAX CERTIFICATES	\$ 4,020.00	\$ 4,500.00	\$ 4,200.00	\$ 300.00	-7%					
2	0123-000000-802	REV NSF CHARGES	\$ 80.00	\$ 200.00	\$ 100.00	\$ 100.00	-50%					
3	0123-000000-803	REV COMMISSIONER FEES	\$ 209.05	\$ 150.00	\$ 200.00	\$ 50.00	33%					
4	0123-000000-840	CORP OVERHEAD - RENTALS	\$ 21,982.36	\$ 20,487.96	\$ 22,000.00	\$ 1,512.04	7%	Storm Towers and Rogers Towers				
5	0123-000000-870	REV - PHOTOCOPIES/FAX	\$ 302.30	\$ 100.00	\$ 300.00	\$ 200.00	200%					
6	0123-000000-873	REVENUE MISCELLANEOUS FEES	\$ 348.17	\$ 350.00	\$ 350.00	\$ -	0%					
7	0679-000000-837	OTHER REV - LOTTERY LICENCES	\$ 1,901.40	\$ 1,000.00	\$ 1,500.00	\$ 500.00	50%					
8	0123-000000-980	CORP OVERHEAD - TRANSFER FR RESERVE	\$ -	\$ 30,000.00	\$ 45,150.00	\$ 15,150.00	51%	Accessibility, Flooring, Insurance Risk Assessment				
9	Total Revenue		\$ 28,843.28	\$ 56,787.96	\$ 73,800.00	\$ 17,012.04	30%					
Expenditures												
10	0122-000000-201	WAGES- CORPORATE SERVICES	\$ 559,823.61	\$ 531,813.11	\$ 657,121.00	\$ 125,307.89	24%	Includes additional finance clerk for 6 months \$36,450				
11	0122-000000-224	HEALTH - CORPORATE SERVICES	\$ 21,462.90	\$ 31,060.78	\$ 30,420.00	\$ 640.78	-2%					
12	0122-000000-225	EHT - CORPORATE SERVICES	\$ 10,860.60	\$ 10,283.08	\$ 7,733.00	\$ 2,550.08	-25%					
13	0122-000000-226	WSIB - CORPORATE SERVICES	\$ 15,986.35	\$ 15,450.98	\$ 18,350.00	\$ 2,899.02	19%					
14	0122-000000-231	OMERS - CORPORATE SERVICES	\$ 48,142.82	\$ 54,034.58	\$ 68,540.00	\$ 14,505.42	27%					
15	0122-000000-233	CPP - CORPORATE SERVICES	\$ 25,614.39	\$ 24,350.95	\$ 27,475.00	\$ 3,124.05	13%					
16	0122-000000-235	EI - CORPORATE SERVICES	\$ 11,329.57	\$ 6,612.13	\$ 10,825.00	\$ 4,212.87	64%					
17	NEW	LTD-CORPORATE SERVICES	\$ -	\$ -	\$ 4,600.00	\$ 4,600.00		Used 10 months				
18	0122-000000-238	RECRUITMENT	\$ 13,725.55	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	-50%					
19	0122-000000-240	EMPLOYEE APPRECIATION	\$ 3,432.68	\$ 15,000.00	\$ 6,000.00	\$ 9,000.00	-60%					
20	0122-000000-301	CORPORATE LEGAL	\$ 85,984.76	\$ 50,000.00	\$ 50,000.00	\$ -	0%					
21	0122-000000-303	CORPORATE AUDIT FEES	\$ -	\$ 30,000.00	\$ 50,000.00	\$ 20,000.00	67%	Audit based on RFP results				
22	0122-000000-307	CONSULTING	\$ 19,125.79	\$ 5,000.00	\$ 41,650.00	\$ 36,650.00	733%	Insurance risk assessment				
23	0122-000000-315	MUNICIPAL JOINT HEALTH & SAFETY	\$ -	\$ 1,200.00	\$ 7,700.00	\$ 6,500.00	542%	Increase is for 4Sonline				
24	0122-000000-317	CORPORATE - ALARM	\$ 268.65	\$ 550.00	\$ 550.00	\$ -	0%					
25	0122-000000-329	CORPORATE TELEPHONE	\$ 15,317.81	\$ 16,000.00	\$ 16,000.00	\$ -	0%					
26	0122-000000-332	CORPORATE PRINTING	\$ 723.13	\$ 3,500.00	\$ 2,500.00	\$ 1,000.00	-29%					
27	0122-000000-334	CORPORATE ADVERTISING	\$ 2,859.56	\$ 3,500.00	\$ 3,000.00	\$ 500.00	-14%					
28	0122-000000-338	CORPORATE SERVICE/RENTAL AGREEMENTS	\$ 13,725.16	\$ 12,500.00	\$ 14,000.00	\$ 1,500.00	12%	Postage Machine, Shredding, Photocopier				
29	0122-000000-339	CORPORATE TRAINING/SEMINARS/CONVENTIONS-	\$ 5,237.60	\$ 12,000.00	\$ 12,000.00	\$ -	0%					
30	0122-000000-401	CORPORATE POSTAGE/COURIER	\$ 7,228.94	\$ 11,000.00	\$ 9,500.00	\$ 1,500.00	-14%					
31	0122-000000-406	CORPORATE OFFICE SUPPLIES	\$ 15,094.61	\$ 13,500.00	\$ 14,500.00	\$ 1,000.00	7%					
32	0122-000000-411	CORPORATE FOOD/BEVERAGES	\$ 2,867.45	\$ 2,000.00	\$ 2,500.00	\$ 500.00	25%					
33	0122-000000-417	CORPORATE MEMBERSHIPS	\$ 8,372.86	\$ 10,000.00	\$ 10,000.00	\$ -	0%	MFOA, AMCT, OMTRA, AMO,MROO,CPC, OGRA,				
34	0122-000000-463	CORPORATE EQUIPMENT/FURNITURE	\$ 3,093.65	\$ 25,000.00	\$ 25,000.00	\$ -	0%	MEPCO,BIDDINGO, CPA Ontario				
35	0125-000000-414	CORPORATE- TRAVEL EXPENSES	\$ 836.06	\$ 3,000.00	\$ 3,000.00	\$ -	0%	Council chambers chairs, new staff desks				
36	0125-000000-416	CORPORATE- MEALS	\$ -	\$ 800.00	\$ 800.00	\$ -	0%					
37	0123-000000-301	CORP OVERHEAD - TAX SALES - LEGAL	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	-100%	Recovered through ta sale process				
38	0123-000000-335	CORP OVERHEAD - CLEANING CONTRACT	\$ 14,548.20	\$ 17,000.00	\$ 17,000.00	\$ -	0%	Flooring, front garden, general maintenance, building				
39	0123-000000-337	CORP OVERHEAD - BLDG MTC	\$ 27,436.88	\$ 21,000.00	\$ 42,000.00	\$ 21,000.00	100%	alarm				
40	0123-000000-412	CORP OVERHEAD - CLEANING SUPPLIES	\$ 1,772.46	\$ 6,000.00	\$ 2,000.00	\$ 4,000.00	-67%					
41	0123-000000-456	CORP OVERHEAD - HYDRO	\$ 13,130.45	\$ 14,500.00	\$ 13,500.00	\$ 1,000.00	-7%					
42	0123-000000-457	CORP OVERHEAD - HEAT	\$ 10,351.65	\$ 12,000.00	\$ 12,000.00	\$ -	0%					
43	0123-000000-625	CORP OVERHEAD - INSURANCE	\$ 151,936.80	\$ 293,548.00	\$ 168,730.00	\$ 124,818.00	-43%	Municipal Insurance, Cyber Insurance				
44	0123-000000-627	CORP OVERHEAD - BANK SERVICE CHARGES	\$ 3,592.51	\$ 3,300.00	\$ 3,500.00	\$ 200.00	6%					
45	0123-000000-632	TAX WRITE OFF - OWN SHARE	\$ -	\$ 4,700.00	\$ -	\$ 4,700.00	-100%					
46	0125-000000-333	CELL PHONE	\$ 212.01	\$ 530.00	\$ 530.00	\$ -	0%					
47	0126-104000-364	ACCESSIBILITY REQUIREMENTS	\$ -	\$ 2,000.00	\$ 5,000.00	\$ 3,000.00	150%	Automatic Door openers interior office doors				
48		CORPORATE SERVICES TRANSFER TO RESERVES	\$ 88,432.42	\$ 86,432.42	\$ 15,000.00	\$ 71,432.42	-83%	Capital				
49		CORPORATE SERVICES TRANSFER TO W&S RESERVES	\$ 167,623.73	\$ -	\$ -	\$ -		2024 interest				
50		CORPORATE SERVICES-NET CAPITAL	\$ -	\$ -	\$ 12,500.00	\$ 12,500.00						
51	Total Expenditures		\$ 1,370,151.61	\$ 1,364,166.03	\$ 1,390,524.00	\$ 26,357.97	2%					

Township of Lanark Highlands 2025 Budget Summary					
Elections					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits		-			
Travel & Training		-			
Materials & Contracts		-			
General Operating Expenditures		-			
Community Grants		-			
Telephone		-			
Fuel & Oil		-			
Maintenance & Repairs (facilities, fleet)		-			
Utilities (heat, hydro)		-			
Insurance		-			
Transfer to Reserves	13,500.00	13,500.00	-	13,500.00	0.00% Allocation for 2026 election
Debt Repayments		-			
Capital		-			
Total Expenditures	13,500.00	13,500.00	-	13,500.00	0.00%
Funding:					
Grants		-	-		
User Fees		-			
Other Fees & Charges		-			
Transfers from Reserves		-			
Transfers from Reserve Funds		-			
Total Revenues	-	-			
Net	13,500.00	13,500.00	-	13,500.00	0.00%

Township of Lanark Highlands								
2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
		Elections						
		Revenue						
1	0124-000000-753	ELECTIONS - NOMINATION FUNDS						
2	0124-000000-982	ELECTIONS - TRANSFER FROM RESERVE						
3	Total Revenue		\$ -	\$ -	\$ -			
		Expenditures						
4	0124-000000-201	ELECTIONS - SALARY/WAGES						
5	0124-000000-406	ELECTIONS - OFFICE SUPPLIES						
6	0124-000000-414	ELECTIONS - TRAVEL EXPENSES						
7	0124-000000-467	ELECTIONS - MISC						
8	0124-000000-470	ELECTIONS - ELECTION SUPPLIES						
9	0124-000000-601	ELECTIONS - TRANSFER TO RESERVE	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ -		0% Estimated cost spread over 4 years
10	0124-000000-631	ELECTIONS - RENTAL OF PREMISES						
11	Total Expenditures		\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ -		0%

Township of Lanark Highlands 2025 Budget Summary					
IT					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits		-			
Travel & Training		-			
Materials & Contracts		-			
General Operating Expenditures	158,766.65	190,500.00	- 2,500.00	188,000.00	-1.31% Hardware, Software, Probased web
Community Grants		-			
Telephone		-			
Fuel & Oil		-			
Maintenance & Repairs (facilities, fleet)		-			
Utilities (heat, hydro)		-			
Insurance		-			
Transfer to Reserves		7,000.00	7,000.00	0.00%	Laptops, docking station for election
Debt Repayments		-			
Capital		-			
Total Expenditures	158,766.65	190,500.00	4,500.00	195,000.00	2.36%
Funding:					
Grants		-	-		
User Fees		-			
Other Fees & Charges		-			
Transfers from Reserves		-			
Transfers from Reserve Funds		-			
Total Revenues	-	-			
Net	158,766.65	190,500.00	4,500.00	195,000.00	2.36%

Township of Lanark Highlands 2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Information Technology								
Revenue								
1	0128-000000-981	IT- TRANSFER FROM RESERVE		\$ 20,000.00		-\$ 20,000.00		-100% Modernization of IT infrastructure
2	0128-000000-982	TRANSFER FROM RESERVE		\$ 40,000.00		-\$ 40,000.00		-100% From Computer Hardware Reserve
3	Total Revenue		\$ -	\$ 60,000.00	\$ -	-\$ 60,000.00		-100%
Expenditures								
4	0128-000000-322	COMPUTER HARDWARE MAINT	\$ 5,317.59	\$ 5,000.00	\$ 5,000.00	\$ -	0%	
5	0128-000000-325	COMPUTER SUPPORT	\$ 106,023.78	\$ 140,000.00	\$ 120,000.00	-\$ 20,000.00		ESPACE/Novipro, Munisoft, Adobe, Microsoft office 365, GIS,ESCRIBE, cyber security and vulnerability scans, email and network security
6	0128-000000-326	WEB SITE SERVICES	\$ 2,798.40	\$ 3,500.00	\$ 42,000.00	\$ 38,500.00	1100%	Probased Web
7	0128-000000-327	WIRELESS NETWORK	\$ 1,869.95	\$ 2,000.00	\$ -	-\$ 2,000.00	-100%	
8	0128-000000-599	IT - COMPUTER HARDWARE	\$ 42,756.93	\$ 40,000.00	\$ 21,000.00	-\$ 19,000.00		Laptops, docking stations, UPS back ups, internet upgrades etc.
9	0128-000000-601	IT - TRANSFER TO RESERVES			\$ 7,000.00	\$ 7,000.00		For Council Laptops-2026 election
10	Total Expenditures		\$ 158,766.65	\$ 190,500.00	\$ 195,000.00	\$ 4,500.00	2%	

Township of Lanark Highlands 2025 Budget Summary						
Fire Department						
A	B	C	D=B+C	E=C/B		
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes	
Expenditures:						
Remuneration, Salaries & Benefits	388,994.70	425,225.14	87,086.86	512,312.00	20.48%	Includes Chief, Admin, Volunteers, NEW-PT Training Coordinator, FT Fire Protection Officer, LTD premiums
Travel & Training	40,448.50	40,000.00	6,000.00	46,000.00	15.00%	
Materials & Contracts	8,260.00	17,500.00	-	17,500.00	0.00%	Automatic Aid
General Operating Expenditures	65,747.92	98,950.00	7,550.00	106,500.00	7.63%	Office Supplies, Computer, Postage, etc.
Community Grants			-			
Telephone /Internet/Communications	27,043.14	30,600.00	- 1,850.00	28,750.00	-6.05%	
Fuel & Oil	7,883.88	20,000.00	- 7,500.00	12,500.00	-37.50%	
Maintenance & Repairs (facilities, fleet)	105,834.51	115,200.00	10,800.00	126,000.00	9.38%	Buildings, Fleet, PPE, Snowplowing
Utilities (heat, hydro)	11,213.11	17,500.00	- 3,000.00	14,500.00	-17.14%	
Insurance	16,533.72	17,000.00	-	17,000.00	0.00%	Volunteer Insurance
Transfer to Reserves	200,000.00	200,000.00	- 130,000.00	70,000.00	-65.00%	Future Capital and PPE
Debt Repayments			-			
Capital	53,173.67	159,000.00	336,000.00	495,000.00		Refer to capital budget
Total Expenditures	925,133.15	1,140,975.14	305,086.86	1,446,062.00	26.74%	
Funding:						
Grants	7,500.00	15,000.00	25,422.00	40,422.00	169.48%	Fire Protection Grant
User Fees			-		0.00%	
Bank Financing				455,000.00		
Other Fees & Charges	44,788.78	22,500.00	- 4,500.00	18,000.00	-20.00%	Burn permits, MTO recovery
Transfers from Reserves	53,173.67	159,000.00				
Transfers from Reserve Funds			-			
Total Revenues	105,462.45	196,500.00	20,922.00	513,422.00	161.28%	
Net	819,670.70	944,475.14	284,164.86	932,640.00	-1.25%	

Township of Lanark Highlands 2025 Draft Operating Budget												
Line Number		Fire	2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes				
Revenue												
1	0222-00000-810	GRANTS	\$ 7,500.00	\$ 15,000.00	\$ 40,422.00	\$ 25,422.00		169%	Fire Protection Grant			
2	0231-00000-981	FIRE - TRANSFER FROM RESERVES				\$ -		0%				
3	0231-122000-838	FIRE - PERMITS & FEES/ SMOKE CO ALARMS	\$ 996.65	\$ 1,000.00	\$ 1,000.00	\$ -		0%	Burn permits.com			
4	0231-122000-867	SALE OF EQUIPMENT	\$ 14,522.68	\$ 1,500.00		\$ -1,500.00		-100%				
5	0231-122000-875	OTHER REVENUE - MISC	\$ 3,786.93	\$ 5,000.00	\$ 2,000.00	\$ -3,000.00		-60%	MTO recovery			
6	0231-122000-912	TRANSFER FROM RESERVE		\$ 4,000.00		\$ -4,000.00		-100%	Modernization Funding Burn Permits.com			
7	0231-122000-766	FIRE - BYLAWS - FINES - MNR	\$ 15,482.52	\$ 1,000.00	\$ 5,000.00	\$ 4,000.00		400%				
8	0231-122000-769	AUTOMATIC AID - TAY VALLEY / DNE----AUTO	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -		0%				
9	Total Revenue		\$ 52,288.78	\$ 37,500.00	\$ 58,422.00	\$ 20,922.00		56%				
Expenditures												
10	0231-00000-201	WAGES - FIRE DEPT - ADMINISTRATION	\$ 152,400.98	\$ 191,384.80	\$ 247,240.00	\$ 55,855.20		29%	Includes FT Fire Prev Officer and PT Training Coordinator			
11	0231-00000-221	WAGES - FIRE DEPT - HONORARIUMS	\$ 197,638.39	\$ 180,000.00	\$ 197,000.00	\$ 17,000.00		9%	Costing based on average plus COLA increase			
12	0231-00000-224	HEALTH - FIRE - ADMINISTRATION	\$ 4,622.07	\$ 4,747.50	\$ 10,777.00	\$ 6,029.50		127%				
13	0231-00000-225	EHT - FIRE	\$ 5,667.37	\$ 3,639.43	\$ 8,650.00	\$ 5,010.57		138%				
14	0231-00000-226	WSIB - FIRE DEPT	\$ 4,329.24	\$ 15,468.47	\$ 7,245.00	\$ -8,223.47		-53%				
15	0231-00000-231	OMERS - FIRE	\$ 14,632.79	\$ 19,345.19	\$ 25,925.00	\$ 6,579.81		34%				
16	0231-00000-233	CPP - FIRE DEPT	\$ 7,004.30	\$ 8,377.60	\$ 9,560.00	\$ 1,182.40		14%				
17	0231-00000-235	EI - FIRE DEPT	\$ 2,699.56	\$ 2,262.15	\$ 3,915.00	\$ 1,652.85		73%				
18	NEW	LTD-FIRE DEPT	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00			Used 10 months			
19	0231-122000-240	FIRE - EMPLOYEE APPRECIATION	\$ 1,228.57	\$ 3,000.00	\$ 3,000.00	\$ -		0%				
20	0231-122000-323	FIRE - SOFTWARE	\$ 3,597.22	\$ 3,000.00	\$ 4,000.00	\$ 1,000.00		33%	Fire Pro and whos responding			
21	0231-122000-325	FIRE - COMPUTER SUPPORT / SOFTWARE	\$ 3,663.36	\$ 4,000.00	\$ 4,100.00	\$ 100.00		2%	burnpermits.com credits			
22	0231-122000-329	FIRE CHIEF/STN CELL PHONE	\$ 1,354.91	\$ 1,500.00	\$ 1,350.00	\$ -150.00		-10%	Allowance for 2 lhrs phones			
23	0231-122000-337	FIRE STATIONS - BUILDING MAINTENANCE	\$ 12,980.49	\$ 20,000.00	\$ 28,000.00	\$ 8,000.00		40%	Station 1,2,3, 4 - \$5,000EA (washroom repairs, wall repairs, siding and eve repair), garage door service and maintenance program +8,000 for 2 garage door			
24	0231-122000-339	FIRE - SEMINARS/CONVENTIONS----SEMINARS/	\$ 5,575.92	\$ 2,500.00	\$ 2,500.00	\$ -		0%	Chief to attend Conference and tradeshow			
25	0231-122000-340	FIRE - TRAINING	\$ 34,872.58	\$ 35,500.00	\$ 42,000.00	\$ 6,500.00		18%	4 FF in 1001 Level (Jl and 1072 (external new recruit), Officer 1, Incident Safety Officer, any outstanding FF compliance for O. Reg 343/22. Rothwell Mill training centre improvements. Officer development through effective command (15)			
26	0231-122000-350	FIRE - MNR SERVICES	\$ 5,680.89	\$ 5,800.00	\$ 13,500.00	\$ 7,700.00		133%	As per appendix A of Comprehensive Protection Charges to Land Types in MNR Agreement, COLA increase Offset by grant of \$7500			
27	0231-122000-401	FIRE - POSTAGE/COURRIER				\$ -						
28	0231-122000-406	FIRE - OFFICE SUPPLIES	\$ 1,484.06	\$ 3,250.00	\$ 3,250.00	\$ -		0%	Includes 4 Stations			
29	0231-122000-414	FIRE - TRAVEL EXPENSES	\$ -	\$ 2,000.00	\$ 1,500.00	\$ -500.00		-25%				
30	0231-122000-416	FIRE - MEALS	\$ 1,428.22	\$ 2,000.00	\$ 2,000.00	\$ -		0%	LHFS Incidents			
31	0231-122000-417	FIRE - PROFESSIONAL FEES/DUES/MEMBERSHIP	\$ 1,432.65	\$ 2,000.00	\$ 2,150.00	\$ 150.00		8%				
32	0231-122000-418	FIRE - PUBLICATIONS				\$ -						
33	0231-122000-431	FIRE - MEDICAL EQUIPMENT SUPPLIES	\$ 3,188.78	\$ 5,000.00	\$ 5,000.00	\$ -		0%	Medical Equipment to be and replaced due to expiry dates.			
34	0231-122000-433	FIRE - PREVENTION/EDUCATION	\$ 5,602.71	\$ 6,000.00	\$ 6,000.00	\$ -		0%				
35	0231-122000-435	FIRE - DISPATCH/COMMUNICATION/UCENCE/PA	\$ 9,838.55	\$ 10,000.00	\$ 10,000.00	\$ -		0%				
36	0231-122000-436	FIRE - DRY HYDRANT - MTC	\$ 12,818.47	\$ 20,000.00	\$ 10,000.00	\$ -10,000.00		-50%	White Lake hydrant purchased, construction to be completed in 2025			
37	0231-122000-437	FIRE - SMALL TOOLS	\$ 9,956.49	\$ 14,500.00	\$ 17,000.00	\$ 2,500.00		17%	Replacement and modernization of tools			
38	0231-122000-438	FIRE - AUTOMATIC AID AGREEMENT	\$ 8,260.00	\$ 17,500.00	\$ 17,500.00	\$ -		0%	McNab Braeside standby agreement and Mississippi Mills Automatic aid.			
39	0231-122000-440	FIRE - HEALTH AND SAFETY EQUIPMENT	\$ 18,055.52	\$ 15,000.00	\$ 45,000.00	\$ 30,000.00		200%	Offset by Fire protection grant \$32,922			
40	0231-122000-442	FIRE - BRANDING/PROFESSIONALISM	\$ 6,997.97	\$ 8,500.00	\$ 6,000.00	\$ -2,500.00		-29%				
41	0231-122000-467	FIRE - MISCELLANEOUS MATERIALS	\$ 1,919.33	\$ 3,000.00	\$ 3,000.00	\$ -		0%				
42	0231-122000-476	FIRE - PROMOTIONAL MATERIAL(ADS)	\$ 510.84	\$ 1,500.00	\$ 1,500.00	\$ -		0%				
43	0231-122000-625	FIRE - INSURANCE	\$ 16,533.72	\$ 17,000.00	\$ 17,000.00	\$ -		0%	VFIS			
44	0231-122129-430	FIRE - PPE - MAINTENANCE	\$ 16,367.21	\$ 22,700.00	\$ 21,000.00	\$ -1,700.00		-7%	PPE 3rd party inspect, air bottle filling-currently completed by DNE/CP, tool/ladder inspections			
45	0231-122129-499	FIRE - PPE - NEW PURCHASE---PPE - NEW				\$ -						
46	0231-122130-422	FIRE - VEHICLE - FUEL	\$ 7,883.88	\$ 20,000.00	\$ 12,500.00	\$ -7,500.00		-38%				
47	0231-122130-430	FIRE - VEHICLE - MAINTENANCE	\$ 42,554.53	\$ 42,500.00	\$ 48,000.00	\$ 5,500.00		13%	Apparatus in fleet (plus 1 UVV), 5 Pump tests, new tires on multiple vehicles			
48	0231-122131-430	FIRE - EQUIPMENT - MAINTENANCE	\$ 15,211.73	\$ 17,500.00	\$ 18,000.00	\$ 500.00		3%				
49	0231-126121-317	ALARM/SECURITY	\$ 1,001.31	\$ 2,400.00	\$ 2,000.00	\$ -400.00		-17%				
50	0231-126121-329	TELEPHONE	\$ 2,877.24	\$ 3,700.00	\$ 2,000.00	\$ -1,700.00		-46%				
51	0231-126121-330	INTERNET	\$ 1,846.67	\$ 2,400.00	\$ 2,400.00	\$ -		0%	4 stations			
52	0231-126121-336	COMMUNICATIONS EQUIPMENT	\$ 11,125.77	\$ 13,000.00	\$ 13,000.00	\$ -		0%	Portables, pagers, batteries			
53	0231-126121-456	HYDRO	\$ 5,652.09	\$ 8,000.00	\$ 7,000.00	\$ -1,000.00		-13%				
54	0231-126121-457	HEAT	\$ 5,561.02	\$ 9,500.00	\$ 7,500.00	\$ -2,000.00		-21%	Past years with 4 stations			
55	0231-126122-311	SNOWPLOWING	\$ 5,902.08	\$ 12,500.00	\$ 10,000.00	\$ -2,500.00		-20%	Based on 25 Weather events - Stn 2, 4 Including Dry Hydrants and Station 1 dry hydrants completed by P&R, Station 3 dry hydrants are contracted out			
56		TRANSFER TO RESERVES			\$ 30,000.00	\$ 30,000.00			SCBA annual requirements			
57		FIRE-TRANSFER TO RESERVES	\$ 200,000.00	\$ 200,000.00	\$ 40,000.00	\$ -160,000.00		-80%	Capital			
58		FIRE- NET CAPITAL			\$ 20,000.00	\$ 20,000.00						
59	Total Expenditures		\$ 871,959.48	\$ 981,975.14	\$ 991,062.00	\$ 9,086.86		1%				

Township of Lanark Highlands 2025 Budget Summary						
Police						
A	B	C	D=B+C	E=C/B		
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes	
Expenditures:						
Remuneration, Salaries & Benefits		-				
Travel & Training		-				
Materials & Contracts	1,053,660.00	1,053,661.00	57,178.00	1,110,839.00	5.43%	OPP Contract
General Operating Expenditures	18,165.98	26,346.83	- 6,169.83	20,177.00	-23.42%	Ride Program, Memberships, Minor Capital
Community Grants			-			
Telephone /Internet/Communications			-			
Fuel & Oil			-			
Maintenance & Repairs (facilities, fleet)			-			
Utilities (heat, hydro)			-			
Insurance			-			
Transfer to Reserves			-			
Debt Repayments			-			
Capital			-			
Total Expenditures	1,071,825.98	1,080,007.83	51,008.17	1,131,016.00	4.72%	
Funding:						
Taxation	1,064,091.25	1,048,041.83		1,105,250.00	5.46%	Increase to Policy Levy
Grants	9,754.46	9,766.00	-	9,766.00	0.00%	Ride Program, Court Security and Prisoner Transportation
User Fees			-			
Bank Financing			-			
Other Fees & Charges	5,454.20	16,000.00	-	16,000.00	0.00%	Provincial Offences
Transfers from Reserves		6,200.00	- 6,200.00	-		
Transfers from Reserve Funds			-			
Total Revenues	1,079,299.91	1,080,007.83	- 6,200.00	1,131,016.00	4.72%	
Net	- 7,473.93	-	57,208.17	-	0.00%	

Township of Lanark Highlands 2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
	Police Services							
	Revenue							
1	1101-000000-730	TAXATION-POLICE LEVY	\$ 1,064,091.25	\$ 1,048,041.83	\$ 1,105,250.00	\$ 57,208.17	5%	
2	0232-140000-772	POLICE - RIDE PROGRAM	\$ 6,588.46	\$ 6,600.00	\$ 6,600.00	\$ -	0%	
3	0232-140000-854	OTHER REVENUE - PROVINCIAL OFFENCES	\$ 5,454.20	\$ 16,000.00	\$ 16,000.00	\$ -	0%	
4	0232-140000-873	COURT SECURITY AND PRISONER TRANSPORT GRANT	\$ 3,166.00	\$ 3,166.00	\$ 3,166.00	\$ -	0%	
5	0232-140000-875	OTHER REVENUE-RECOVERABLE EXPENSES						Finger prints, Police Checks and Reports
6	0232-140000-981	POLICE - TRANSFER FROM RESERVE		\$ 6,200.00				Speed Calming measure
7	Total Revenue		\$ 1,079,299.91	\$ 1,080,007.83	\$ 1,131,016.00	\$ 57,208.17	5%	
	Expenditures							
8	0232-000000-201	WAGES - POLICE - REMUNERATION						
9	0232-000000-221	HONORARIUMS - POLICE		\$ -				
10	0232-140000-320	POLICING	\$ 1,053,660.00	\$ 1,053,661.00	\$ 1,110,839.00	\$ 57,178.00	5%	2.2% increase or \$22,718
11	0232-140000-321	POLICE - RIDE PROGRAM	\$ 2,911.18	\$ 6,600.00	\$ 6,600.00	\$ -	0%	Ride Year April 1 23 to March 31, 2024
12	0232-140000-323	LCPMB EXPENSE	\$ 8,149.80	\$ 12,627.00	\$ 12,627.00	\$ -	0%	20 Member Board
13	0232-140000-417	PSB MEMBERSHIPS	\$ 782.31	\$ 879.83	\$ 900.00	\$ 20.17	2%	
14	0232-140000-432	POLICE SERVICES - MINOR CAPITAL	\$ 5,530.66	\$ 6,200.00	\$ -	\$ -6,200.00	-100%	Speed Calming measure
15	0232-140000-467	POLICE SERVICES BOARD - MISC	\$ 782.03	\$ 40.00	\$ 50.00	\$ 10.00	25%	
16	0232-140000-601	POLICE SERVICES BOARD - TRANSFER TO RESE						
17	Total Expenditures		\$ 1,071,825.98	\$ 1,080,007.83	\$ 1,131,016.00	\$ 51,008.17	5%	

Township of Lanark Highlands 2025 Budget Summary					
Conservation Authority					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits		-			
Travel & Training		-			
Materials & Contracts	42,473.00	2,938.00	45,411.00	6.92%	MVCA
General Operating Expenditures		-			
Community Grants		-			
Telephone /Internet/Communications		-			
Fuel & Oil		-			
Maintenance & Repairs (facilities, fleet)		-			
Utilities (heat, hydro)		-			
Insurance		-			
Transfer to Reserves		-			
Debt Repayments		-			
Capital		-			
Total Expenditures	42,473.00	2,938.00	45,411.00	6.92%	
Funding:					
Taxation					
Grants		-			
User Fees		-			
Bank Financing		-			
Other Fees & Charges		-			
Transfers from Reserves		-			
Transfers from Reserve Funds		-			
Total Revenues	-	-	-		
Net	42,473.00	2,938.00	45,411.00	6.92%	

Township of Lanark Highlands								
2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Conservation Authorities								
Expenditures								
1	0233-145000-656	REQUISITION - MISSISSIPPI VALLEY CONSERVATION	\$ 42,473.00	\$ 42,473.00	\$ 45,411.00	\$ 2,938.00	7%	
Total Expenditures			\$ 42,473.00	\$ 42,473.00	\$ 45,411.00	\$ 2,938.00	7%	

Township of Lanark Highlands 2025 Budget Summary						
Building Department						
A	B	C	D=B+C	E=C/B		
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes	
Expenditures:						
Remuneration, Salaries & Benefits	115,701.35	128,839.16	- 9,019.16	119,820.00	-7.00%	CBO and Building Admin. New-LTD premiums
Travel & Training	9,533.65	11,500.00	-	11,500.00	0.00%	
Materials & Contracts	11,905.91	12,822.93	- 12,822.93	-		Contract Support
General Operating Expenditures	566.30	1,775.00	-	1,775.00	0.00%	Office Supplies, Computer, Postage, etc.
Community Grants			-			
Telephone /Internet/Communications	222.23	710.00	-	710.00	0.00%	
Fuel & Oil			-			
Maintenance & Repairs (facilities, fleet)			-			
Utilities (heat, hydro)			-			
Insurance			-			
Transfer to Reserves			-			
Debt Repayments			-			
Capital			-			
Total Expenditures	137,929.44	155,647.09	- 21,842.09	133,805.00	-14.03%	
Funding:						
Grants			-			
User Fees	43,657.06	60,000.00	-	60,000.00	0.00%	Building Permits
Bank Financing						
Other Fees & Charges						
Transfers from Reserves						
Transfers from Reserve Funds			-			
Total Revenues	43,657.06	60,000.00	-	60,000.00	0.00%	
Net	94,272.38	95,647.09	- 21,842.09	73,805.00	-22.84%	

Township of Lanark Highlands								
2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
		Building Services						
		Revenue						
1	0234-150000-831	OTHER REVENUE - BUILDING PERMITS	\$ 43,657.06	\$ 60,000.00	\$ 60,000.00	\$ -	0%	
2	0234-150000-875	PPP - CBO MISCELLANEOUS REVENUE						
3	Total Revenue		\$ 43,657.06	\$ 60,000.00	\$ 60,000.00	\$ -	0%	
		Expenditures						
4	0234-000000-201	WAGES - BUILDING INSPECTIONS - CBO	\$ 91,778.64	\$ 102,245.99	\$ 93,435.00	\$ - 8,810.99	-9%	
5	0234-000000-224	HEALTH - BUILDING INSPECTIONS - CBO	\$ 3,451.53	\$ 4,833.56	\$ 5,180.00	\$ 346.44	7%	
6	0234-000000-225	EHT - BUILDING INSPECTIONS - CBO	\$ 1,828.35	\$ 1,993.80	\$ 1,820.00	\$ - 173.80	-9%	
7	0234-000000-226	WSIB - BUILDING INSPECTIONS - CBO	\$ 2,212.11	\$ 2,995.81	\$ 2,740.00	\$ - 255.81	-9%	
8	0234-000000-231	OMERS - BUILDING INSPECTIONS - CBO	\$ 9,538.46	\$ 9,494.19	\$ 8,820.00	\$ - 674.19	-7%	
9	0234-000000-233	CPP - BUILDING INSPECTIONS - CBO	\$ 5,022.98	\$ 5,753.08	\$ 4,710.00	\$ - 1,043.08	-18%	
10	0234-000000-235	EI - BUILDING INSPECTIONS - CBO	\$ 1,869.28	\$ 1,522.73	\$ 1,850.00	\$ 327.27	21%	
11	NEW	LTD-BUILDING INSPECTIONS	\$ -	\$ -	\$ 1,265.00	\$ 1,265.00		Used 10 months
12	0234-150000-306	PPP - CBO CONTRACT	\$ 11,905.91	\$ 12,822.93	\$ -	\$ - 12,822.93	-100%	
13	0234-150000-333	PPP - CBO - CELL PHONE	\$ 222.23	\$ 710.00	\$ 710.00	\$ -	0%	
14	0234-150000-339	PPP - CBO TRAINING/SEMINARS/CONVENTIONS-	\$ 35.62	\$ 2,500.00	\$ 2,500.00	\$ -	0%	
15	0234-150000-406	PPP - CBO OFFICE SUPPLIES	\$ 438.30	\$ 750.00	\$ 750.00	\$ -	0%	
16	0234-150000-414	PPP - CBO TRAVEL EXPENSES	\$ 9,498.03	\$ 9,000.00	\$ 9,000.00	\$ -	0%	
17	0234-150000-417	PPP - CBO PROFESSIONAL MEMBERSHIPS	\$ 128.00	\$ 775.00	\$ 775.00	\$ -	0%	OBOA, Chapter fee, BCIN registry, AMCT
18	0234-150000-441	PPP - CBO SAFETY BOOTS		\$ 250.00	\$ 250.00	\$ -	0%	
19	Total Expenditures		\$ 137,929.44	\$ 155,647.09	\$ 133,805.00	\$ - 21,842.09	-14%	

Township of Lanark Highlands 2025 Budget Summary					
Emergency Measures					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits		-			
Travel & Training	1,609.64	2,000.00	-	2,000.00	0.00%
Materials & Contracts		-			
General Operating Expenditures	606.48	2,500.00	-	2,500.00	0.00%
Community Grants		-			
Telephone /Internet/Communications		-			
Fuel & Oil		-			
Maintenance & Repairs (facilities, fleet)		-			
Utilities (heat, hydro)		-			
Insurance		-			
Transfer to Reserves		-			
Debt Repayments		-			
Capital		-			
Total Expenditures	2,216.12	4,500.00	-	4,500.00	0.00%
Funding:					
Taxation					
Grants			-		
User Fees			-		
Bank Financing			-		
Other Fees & Charges			-		
Transfers from Reserves			-		
Transfers from Reserve Funds			-		
Total Revenues	-	-	-	-	
Net	2,216.12	4,500.00	-	4,500.00	0.00%

Township of Lanark Highlands							
2025 Draft Operating Budget							
Line Number		2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Emergency Measurers							
Expenditures							
1	0235-164000-329		\$ -				
2	0235-164000-330		\$ -				
3	0235-164000-339	\$ 1,609.64	\$ 2,000.00	\$ 2,000.00	\$ -		0%
4	0235-164000-467	\$ 606.48	\$ 2,500.00	\$ 2,500.00	\$ -		0%
5	0235-164000-599		\$ -				
6	0235-164000-601		\$ -				
7	Total Expenditures	\$ 2,216.12	\$ 4,500.00	\$ 4,500.00	\$ -		0%

Township of Lanark Highlands 2025 Budget Summary					
Livestock					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits	162.50	1,000.00	-	1,000.00	0.00%
Travel & Training	156.33	500.00	-	500.00	0.00%
Materials & Contracts			-		
General Operating Expenditures	7,301.20	4,500.00	-	4,500.00	0.00%
Community Grants			-		
Telephone /Internet/Communications			-		
Fuel & Oil			-		
Maintenance & Repairs (facilities, fleet)			-		
Utilities (heat, hydro)			-		
Insurance			-		
Transfer to Reserves			-		
Debt Repayments			-		
Capital			-		
Total Expenditures	7,620.03	6,000.00	-	6,000.00	0.00%
Funding:					
Taxation					
Grants	7,438.60	4,500.00	-	4,500.00	0.00%
User Fees			-		
Bank Financing			-		
Other Fees & Charges			-		
Transfers from Reserves			-		
Transfers from Reserve Funds			-		
Total Revenues	7,438.60	4,500.00	-	4,500.00	0.00%
Net	181.43	1,500.00	-	1,500.00	0.00%

Township of Lanark Highlands								
2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Livestock								
Revenue								
1	0236-163000-829	PPP - LIVESTOCK LOSS REIMBURSEMENT	\$ 7,438.60	\$ 4,500.00	\$ 4,500.00	\$ -	0%	
2	Total Revenue		\$ 7,438.60	\$ 4,500.00	\$ 4,500.00	\$ -	0%	
Expenditures								
3	0236-163000-201	LIVESTOCK VALUER PAYROLL - SALARY						
4	0236-163000-341	PPP - LIVESTOCK VALUER SALARY	\$ 162.50	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
5	0236-163000-359	PPP - LIVESTOCK LOSS	\$ 7,301.20	\$ 4,500.00	\$ 4,500.00	\$ -	0%	
6	0236-163000-471	PPP - LIVESTOCK VALUER TRAVEL EXP	\$ 156.33	\$ 500.00	\$ 500.00	\$ -	0%	
7	Total Expenditures		\$ 7,620.03	\$ 6,000.00	\$ 6,000.00	\$ -	0%	

Township of Lanark Highlands 2025 Budget Summary						
Animal Control/Bylaw						
A	B	C	D=B+C	E=C/B		
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes	
Expenditures:						
Remuneration, Salaries & Benefits		-				
Travel & Training	6,500.00	- 6,500.00	-	-100.00%		
Materials & Contracts	4,093.72	18,720.00	930.00	19,650.00	4.97%	Pound Agreement, Bylaw Services
General Operating Expenditures		240.34	- 240.34	-	-100.00%	
Community Grants		-				
Telephone /Internet/Communications		-				
Fuel & Oil		-				
Maintenance & Repairs (facilities, fleet)		-				
Utilities (heat, hydro)		-				
Insurance		-				
Transfer to Reserves		-				
Debt Repayments		-				
Capital		-				
Total Expenditures	4,093.72	25,460.34	- 5,810.34	19,650.00	-22.82%	
Funding:						
Taxation						
Grants		-				
User Fees		-				
Bank Financing		-				
Other Fees & Charges	720.00	1,000.00	-	1,000.00	0.00%	Dog Licenses
Transfers from Reserves		-				
Transfers from Reserve Funds		-				
Total Revenues	720.00	1,000.00	-	1,000.00	0.00%	
Net	3,373.72	24,460.34	- 5,810.34	18,650.00	-23.75%	

Township of Lanark Highlands								
2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Animal Control/Bylaw Enforcement								
Revenue								
1	0236-163000-832	OTHER REVENUE - DOG LICENCES	\$ 720.00	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
2	0236-163000-875	PPP - DOG POUND REVENUE						
3	Total Revenue		\$ 720.00	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
Expenditures								
4	0122-000000-352	BY-LAW SERVICES EXPENSE		\$ 15,000.00	\$ 15,450.00	\$ 450.00	3%	
5	0122-000000-414	BY-LAW MILEAGE		\$ 6,500.00	\$ -	\$ -6,500.00	-100%	
6	0236-163000-342	PPP - DOG POUND AGREEMENTS	\$ 4,093.72	\$ 3,720.00	\$ 4,200.00	\$ 480.00	13%	
7	0236-163000-466	PPP - ANIMAL CONTROL MATERIALS		\$ 240.34	\$ -	\$ -240.34	-100%	Dog Tags and Pound
8	Total Expenditures		\$ 4,093.72	\$ 25,460.34	\$ 19,650.00	\$ -240.34	-23%	

Township of Lanark Highlands 2025 Budget Summary
Public Works

	A	B	C	D=B+C	E=C/B	
	2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:						
Remuneration, Salaries & Benefits	852,800.79	987,851.95	70,761.05	1,058,613.00	7.16%	Salaries & Benefits NEW-FT Operator for 10 months LTD premiums
Travel & Training	10,962.27	3,200.00	-	3,200.00	0.00%	
Materials & Contracts	970,936.23	992,000.00	- 136,500.00	855,500.00	-13.76%	Winter Control, Dust Control, Gravel, patching, etc.
General Operating Expenditures	144,598.17	122,316.00	6,934.00	129,250.00	5.67%	Office Supplies, Computer, Postage, alarms, small tools etc.
Community Grants			-			
Telephone /Internet/Communications	7,210.55	23,400.00	- 7,700.00	15,700.00	-32.91%	All depots
Fuel & Oil	208,361.44	232,000.00	- 13,000.00	219,000.00	-5.60%	All fleet
Maintenance & Repairs (facilities, fleet)	370,478.58	534,600.00	400.00	535,000.00	0.07%	All depots, fleet. Increases to guide rails, streetlights
Utilities (heat, hydro)	66,809.44	85,000.00	- 9,600.00	75,400.00	-11.29%	All depots, Street lights
Insurance		-	-			
Transfer to Reserves	253,472.00	477,309.00	- 223,834.00	253,475.00	-46.89%	
Debt Repayments			-			
Capital	1,822,342.48	1,500,000.00	2,318,035.00	3,818,035.00	154.54%	Refer to capital budget
Total Expenditures	4,707,971.95	4,957,676.95	2,005,496.05	6,963,173.00	40.45%	
Funding:						
Grants	461,677.01	483,836.97	9,043.03	492,880.00	1.87%	Pits & Quarries, OCIF, CCFB
User Fees			-		0.00%	
Bank Financing	-	-	3,025,035.00	3,025,035.00	0.00%	
Other Fees & Charges	13,994.01	19,300.00	4,450.00	23,750.00	23.06%	
Transfers from Reserves	1,740,061.45	1,854,000.00	- 1,538,000.00	316,000.00	-82.96%	Fund 1/2 gravel in 2025, 2026 will be funded from taxation
Transfers from Reserve Funds			-			
Total Revenues	2,215,732.47	2,357,136.97	1,500,528.03	3,857,665.00	63.66%	
Net	2,492,239.48	2,600,539.98	504,968.02	3,105,508.00	19.42%	

Township of Lanark Highlands 2025 Budget Summary					
Lanark Village Waste and Recycling					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits		-			
Travel & Training		-			
Materials & Contracts	72,066.50	77,100.00	-	77,100.00	0.00% Collection Service Agreements
General Operating Expenditures		-			
Community Grants		-			
Telephone /Internet/Communications		-			
Fuel & Oil		-			
Maintenance & Repairs (facilities, fleet)		-			
Utilities (heat, hydro)		-			
Insurance		-			
Transfer to Reserves		-			
Debt Repayments		-			
Capital		-			
Total Expenditures	72,066.50	77,100.00	-	77,100.00	0.00%
Funding:					
Tax Levy	76,732.21	77,100.00	-	77,100.00	0.00% Lanark Village Levy
Grants		-			
User Fees		-			
Bank Financing		-			
Other Fees & Charges		-			
Transfers from Reserves		-			
Transfers from Reserve Funds		-			
Total Revenues	76,732.21	77,100.00	-	77,100.00	0.00%
Net	- 4,665.71	-	-	-	0.00%

2025 Draft Operating Budget								
Line Number			2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
		Lanark Village Waste and Recycling Levy						
Revenue								
1	0451-240000-729	TAXATION-LANARK VILLAGE LEVY	\$ 76,732.21	\$ 77,100.00	\$ 77,100.00	\$ -	0%	
2	Total Revenue		\$ 76,732.21	\$ 77,100.00	\$ 77,100.00	\$ -	0%	
Expenditures								
3	0451-240000-309	COLLECTION - SERVICE AGREEMENTS (LANARK	\$ 72,066.50	\$ 77,100.00	\$ 77,100.00	\$ -	0%	
4	Total Expenditures		\$ 72,066.50	\$ 77,100.00	\$ 77,100.00	\$ -	0%	

Township of Lanark Highlands 2025 Budget Summary						
Recycling and Waste Services						
	A	B	C	D=B+C	E=C/B	
	2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:						
Remuneration, Salaries & Benefits	42,111.36	47,346.44	- 14,149.44	33,197.00	-29.88%	
Travel & Training	-	500.00	-	500.00	0.00%	
Materials & Contracts	922,636.81	981,500.00	- 115,338.00	866,162.00	-11.75%	
General Operating Expenditures	55,560.16	9,000.00	-	9,000.00	0.00%	
Community Grants						
Telephone /Internet/Communications	-	1,800.00	-	1,800.00	0.00%	All sites
Fuel & Oil						
Maintenance & Repairs (facilities, fleet)	78,405.28	70,000.00	6,500.00	76,500.00	9.29%	
Utilities (heat, hydro)	-	3,500.00	1,000.00	4,500.00	28.57%	All sites
Insurance						
Transfer to Reserves	95,000.00	95,000.00	-	95,000.00	0.00%	
Debt Repayments						
Capital	6,918.44	55,950.00	- 55,950.00			
Total Expenditures	1,200,632.05	1,264,596.44	- 177,937.44	1,086,659.00	-14.07%	
Funding:						
Tax Levy						
Grants	132,367.80	204,299.00	- 201,799.00	2,500.00		Switch to CMO
User Fees	612,226.58	621,760.00	43,240.00	665,000.00		Household Waste, Tipping Fees
Bank Financing						
Other Fees & Charges	125,200.03	45,935.00	93,315.00	139,250.00		Switch to CMO
Transfers from Reserves						
Transfers from Reserve Funds						
Total Revenues	869,794.41	871,994.00	- 65,244.00	806,750.00	-7.48%	
Net	330,837.64	392,602.44	- 112,693.44	279,909.00	-28.70%	

2025 Draft Operating Budget			2024	2024	2025	\$ Change over	Change over	Notes
Line Number			unaudited	Budget	Budget	2024	2024	
Recycling and Waste Services								
Revenue								
1	0451-240000-805	GARBAGE COLLECTION - TIPPING FEES	\$ 78,533.13	\$ 82,000.00	\$ 80,000.00	-\$ 2,000.00		-2%
2	0452-000000-875	MISCELLANEOUS REVENUE	\$ 30,000.00			\$ -		
3	0453-245630-807	REVENUE - COMPOSTERS		\$ 100.00	\$ 100.00	\$ -		0%
4	0453-245630-808	REVENUE - BLUE BOXES	\$ 18.10	\$ 100.00	\$ 100.00	\$ -		0%
5	0453-245630-872	RECYCLING REIMBURSEMENT	\$ 73,377.71	\$ 28,000.00	\$ 28,000.00	\$ -		0% E waste, EPRA, Product Care
6	0453-245630-875	REVENUE - MISC.	\$ 14,078.55	\$ 10,000.00	\$ 10,000.00	\$ -		0% Tires and Scrap Metal
7		BRUSH DROP OFF AT WASTE SITES			\$ 2,500.00	\$ 2,500.00		
8	0456-000000-751	OTHER GRANT - WASTE MODERNIZATION (INTAK				\$ -		
9	0453-245630-764	RECYCLING REFUND - STEWARDSHIP ONT	\$ 132,367.80	\$ 204,299.00	\$ 2,500.00	-\$ 201,799.00		-99% Will only be AMS
10	0452-241000-788	HOUSEHOLD HAZARDOUS WASTE-TAY VALLEY REI	\$ 7,725.67	\$ 7,735.00		-\$ 7,735.00		-100%
11		MATTRESS COLLECTION PROGRAM			\$ 7,500.00	\$ 7,500.00		
12		CMO REMITTANCE FOR BB DEPOT OPERATIONS			\$ 91,050.00	\$ 91,050.00		
13	0452-240000-727	SPECIAL LEVY HOUSEHOLD WASTE	\$ 533,693.45	\$ 539,760.00	\$ 585,000.00	\$ 45,240.00		8%
14	Total Revenue		\$ 869,794.41	\$ 871,994.00	\$ 806,750.00	-\$ 65,244.00		-7%
Expenditures								
15	0452-000000-201	WAGES - WASTE- MTCE	\$ 38,574.74	\$ 37,644.73	\$ 26,500.00	-\$ 11,144.73		-30%
16	0452-000000-224	HEALTH - WASTE DEPT	\$ 368.84	\$ 1,615.38	\$ 1,300.00	-\$ 315.38		-20%
17	0452-000000-225	EHT - WASTE	\$ 379.77	\$ 734.07	\$ 520.00	-\$ 214.07		-29%
18	0452-000000-226	WSIB - WASTE STAFF	\$ 551.82	\$ 1,102.99	\$ 775.00	-\$ 327.99		-30%
19	0452-000000-231	OMERS - WASTE STAFF	\$ 1,055.53	\$ 3,388.03	\$ 2,382.00	-\$ 1,006.03		-30%
20	0452-000000-233	CPP - WASTE DEPT	\$ 743.19	\$ 2,239.86	\$ 950.00	-\$ 1,289.86		-58%
21	0452-000000-235	EI - WASTE DEPT	\$ 437.47	\$ 621.38	\$ 610.00	-\$ 11.38		-2%
22	NEW	LTD-WASTE DEPT	\$ -	\$ -	\$ 160.00	\$ 160.00		Used 10 months
23	0452-225000-315	SITE 1 FLOWER - STUDIES	\$ 96,184.75	\$ 77,500.00	\$ 77,500.00	\$ -		0% All Sites
24	0452-225000-329	TELEPHONE		\$ 1,800.00	\$ 1,800.00	\$ -		0% All Sites
25		MONITORING WELL REPAIRS/NEW WELLS			\$ 5,000.00	\$ 5,000.00		
26	0452-225000-456	WASTE SITES - HYDRO		\$ 3,500.00	\$ 3,500.00	\$ -		0% All Sites
27	0452-227000-315	SITE 3 LANARK VILLAGE - STUDIES	\$ 3,564.40			\$ -		
28		SITE MAINTENANCE	\$ 175.84		\$ 1,500.00	\$ 1,500.00		
29	0452-227000-451	PAYMENT IN LIEU	\$ 10,737.31	\$ -		\$ -		
30	0452-228000-449	MCDONALDS CORNERS-WASTE COVER MATERIAL	\$ 51,328.92	\$ 70,000.00	\$ 70,000.00	\$ -		0%
31	0452-228000-450	SITE 4 MCDONALDS - SUPPLIES, STUDIES, HEAT, HYDR	\$ 10,050.13	\$ 250.00	\$ 500.00	\$ 250.00		100%
32	0452-229000-450	SITE 5 MIDDLEVILLE - SUPPLIES, STUDIES, HEAT, HYDR	\$ 6,443.21	\$ 250.00	\$ 500.00	\$ 250.00		100%
33		SITE 6 ROBERTSONS - STUDIES	\$ 3,355.79			\$ -		
34		SITE 8 WATSON-STUDIES	\$ 2,326.73			\$ -		
35		SITE 9 WHITE LAKE-STUDIES, SITE MAINT	\$ 17,026.23			\$ -		
36	0452-240000-302	WASTE SITE CONTRACT - ROBERT ALEXANDER	\$ 696,232.91	\$ 632,000.00	\$ 552,962.00	-\$ 79,038.00		-13% Less hauling and supply of bins (WST-2024-13)
37	0452-240000-303	WASTE COVER EVENTS	\$ 4,070.40	\$ 120,000.00	\$ 120,000.00	\$ -		0% Placement and Cover event by contractor
38	0452-240000-332	WASTE - ADVERTISING / PROMOTIONAL MATERI	\$ 157.89	\$ 1,000.00	\$ 1,000.00	\$ -		0%
39	0452-240000-339	WASTE - TRAINING / SEMINARS / CONVENTIONS		\$ 500.00	\$ 500.00	\$ -		0%
40	0452-240000-406	WASTE - OFFICE SUPPLIES	\$ 1,404.29	\$ 5,500.00	\$ 5,500.00	\$ -		0% Tipping fee books and inspection diaries
41	0452-240000-467	WASTE - MISCELLANEOUS	\$ 27,394.70	\$ 2,000.00	\$ 2,500.00	\$ 500.00		25%
42		MATTRESS COLLECTION PROGRAM			\$ 7,500.00	\$ 7,500.00		
43		PORTABLE WASHROOM RENTAL			\$ 5,500.00	\$ 5,500.00		All sites
44		WASTE LEGAL/SUPPORT			\$ 2,500.00	\$ 2,500.00		
45		LOG BOOKS/SUPPLIES/SIGNAGE			\$ 2,500.00	\$ 2,500.00		
46	0452-240000-468	BRUSHING CHIPPING	\$ 41,042.86	\$ 60,000.00	\$ 60,000.00	\$ -		0%
47	0452-241000-346	HOUSEHOLD HAZARDOUS WASTE- DISPOSAL CONT	\$ 18,339.70	\$ 32,000.00	\$ 32,000.00	\$ -		0%
48	0452-241000-447	HOUSEHOLD HAZARDOUS WASTE - WAGES---- CON				\$ -		
49	0453-000000-314	REMOVAL - PROCESSING CHARGE OVWR	\$ 66,766.19	\$ 60,000.00		-\$ 60,000.00		-100% CMO Responsibility
50		NON ELIGIBLE SOURCES PICKUP			\$ 5,700.00	\$ 5,700.00		Enterra
51		WASTE-TRANSFER TO RESERVES	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00	\$ -		0% Landfill Closure Costs
52		WASTE- NET CAPITAL	\$ 6,918.64	\$ 55,950.00		-\$ 55,950.00		-100%
53	Total Expenditures		\$ 1,200,632.25	\$ 1,264,596.44	\$ 1,086,659.00	-\$ 177,937.44		-14%

Township of Lanark Highlands 2025 Budget Summary						
Parks & Recreation						
A	B	C	D=B+C	E=C/B		
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes	
Expenditures:						
Remuneration, Salaries & Benefits	163,613.13	182,154.21	3,635.79	185,790.00	2.00%	Salaries and Benefits NEW-LTD premiums
Travel & Training	7,476.04	7,750.00	- 250.00	7,500.00	-3.23%	
Materials & Contracts	57,344.11	64,500.00	- 25,000.00	39,500.00	-38.76%	
General Operating Expenditures	21,036.12	25,310.00	- 15,682.00	9,628.00	-61.96%	Office Supplies, Computer, Postage, etc.
Community Grants	25,046.96	34,452.46	5,474.54	39,927.00	15.89%	Municipal grants, Frosty fling, Community Centres
Telephone /Internet/Communications	1,250.01	1,200.00	200.00	1,400.00	16.67%	
Fuel & Oil	9,915.72	9,000.00	1,000.00	10,000.00	11.11%	
Maintenance & Repairs (facilities, fleet)	92,753.43	108,000.00	- 3,000.00	105,000.00	-2.78%	Parks, Youth Centre
Utilities (heat, hydro)	18,797.22	22,500.00	- 6,500.00	16,000.00	-28.89%	Parks, Youth Centre
Insurance			-			
Transfer to Reserves	29,152.32	29,152.32	10,347.68	39,500.00	35.50%	
Debt Repayments			-			
Capital	288,062.26	356,400.00	- 71,230.00	285,170.00		Refer to capital budget
Total Expenditures	714,447.32	840,418.99	- 101,003.99	739,415.00	-12.02%	
Funding:						
Grants	154,058.31	149,900.00	- 90,570.00	59,330.00	-60.42%	
User Fees	9,166.66	14,400.00	-	14,400.00	0.00%	Ball Diamonds, Tennis Courts
Bank Financing						
Other Fees & Charges	5,623.91	13,683.00	-	13,683.00	0.00%	Frosty Fling, Other
Transfers from Reserves	31,791.73	159,034.00		142,840.00		
Transfers from Reserve Funds	60,000.00		-			
Total Revenues	260,640.61	337,017.00	- 90,570.00	230,253.00	-31.68%	
Net	453,806.71	503,401.99	- 10,433.99	509,162.00	1.14%	

2025 Draft Operating Budget							
Line Number		2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Parks and Recreation							
Revenue							
1	0671-273000-810	BALL DIAMOND RENTAL REVENUES	\$ 8,866.66	\$ 14,100.00	\$ 14,100.00	\$ -	0%
2	0671-273000-814	TENNIS COURT RENTAL REVENUES - PARKS	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	0%
3	0671-000000-873	OTHER REVENUE		\$ 9,500.00	\$ 9,500.00	\$ -	0% Offset with hydro and propane at halls. Includes Donations Collected and \$1,000 Council
4	0672-404000-888	WINTER CARNIVAL - RECEIPTS	\$ 5,623.91	\$ 4,183.00	\$ 4,183.00	\$ -	0% Donation
5	0673-000000-981	TRANSFER FROM RESERVES		\$ 2,034.00	\$ 1,500.00	\$ -534.00	-26% Operating Reserve
6	Total Revenues		\$ 14,790.57	\$ 30,117.00	\$ 29,583.00	-\$ 534.00	-2%
Expenditures							
7	0671-000000-201	WAGES - PARKS - GENERAL	\$ 132,349.07	\$ 144,908.37	\$ 150,570.00	\$ 5,661.63	4%
8	0671-000000-224	HEALTH - PARKS	\$ 2,446.79	\$ 6,765.62	\$ 4,660.00	\$ -2,105.62	-31%
9	0671-000000-225	EHT - PARKS	\$ 3,098.15	\$ 2,825.71	\$ 2,910.00	\$ 84.29	3%
10	0671-000000-226	WSIB - PARKS	\$ 4,592.88	\$ 4,245.81	\$ 4,370.00	\$ 124.19	3%
11	0671-000000-231	OMERS - PARKS STAFF	\$ 10,545.31	\$ 14,854.67	\$ 15,445.00	\$ 590.33	4%
12	0671-000000-233	CPP - PARKS STAFF	\$ 7,110.16	\$ 6,797.27	\$ 4,840.00	\$ -1,957.27	-29%
13	0671-000000-235	EI - PARKS STAFF	\$ 3,470.77	\$ 1,756.76	\$ 2,395.00	\$ 638.24	36%
14	NEW	LTD-PARKS STAFF	\$ -	\$ -	\$ 600.00	\$ 600.00	Used 10 months
15	0671-000000-315	PARKS - HEALTH & SAFETY	\$ 6,937.42	\$ 7,000.00	\$ 7,000.00	\$ -	0% AED, Fire Extinguishers, Life Preservers, First Aid
16	0671-000000-333	COMM SERV-FAC MAN CELL PHONE	\$ 538.62	\$ 400.00	\$ 600.00	\$ 200.00	50% Cell phone added
17	0671-000000-414	RECREATION AND CULTURE-PARKS-TRAVEL EXPE	\$ 335.81	\$ 750.00	\$ 500.00	\$ -250.00	-33%
18	0671-000000-422	FUEL	\$ 9,915.72	\$ 9,000.00	\$ 10,000.00	\$ 1,000.00	11% fob system.
19	0671-000000-430	EQUIPMENT MAINTENANCE	\$ 10,896.43	\$ 15,000.00	\$ 12,500.00	\$ -2,500.00	-17%
20	0671-000000-432	PARKS - MINOR CAPITAL	\$ 30,614.14	\$ 34,700.00	\$ 15,000.00	\$ -19,700.00	-57% minor maintenance
21	0671-000000-437	GENERAL-RECREATION & CULTURE-PARKS- --Small to	\$ 2,401.48	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	100% MIG welder
22	0671-000000-445	GENERAL-RECREATION & CULTURE-PARKS- -- Portable	\$ 17,855.00	\$ 20,000.00	\$ 20,000.00	\$ -	0%
23	0671-000000-446	PARK & REC- TREE REMOVAL	\$ 35,717.76	\$ 38,000.00	\$ 5,000.00	\$ -33,000.00	-87% General tree maintenance all parks
24	NEW	PARK & REC-PLAYSTRUCTURE MAINTENANCE	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	
25	0671-000000-488	EQUIPMENT RENTALS	\$ 1,423.12	\$ 2,600.00	\$ 2,600.00	\$ -	0%
26	0671-000000-455	GEN REC - STAFF CLOTHING ALLOWANCE	\$ 1,559.97	\$ 1,500.00	\$ 3,000.00	\$ 1,500.00	100% Additional full time Staff
27	0671-000000-474	VEHICLE REPAIRS	\$ 2,417.67	\$ 3,000.00	\$ 6,500.00	\$ 3,500.00	117% PR-19 tires, general maintenance
28	0671-249000-329	P&R-DEPOT-TELEPHONE	\$ 711.39	\$ 800.00	\$ 800.00	\$ -	0%
29	0671-249000-456	COMMUNITY SERVICES - HYDRO - PARKS DEPOT	\$ 3,613.98	\$ 4,500.00	\$ 4,500.00	\$ -	0%
30	0671-249000-457	COMMUNITY SERVICES - HEAT - PARKS DEPOT	\$ 1,823.64	\$ 7,500.00	\$ 2,500.00	\$ -5,000.00	-67%
31	0671-273000-456	CLYDE BALL PARK - HYDRO	\$ 1,892.50	\$ 2,000.00	\$ 2,000.00	\$ -	0%
32	0671-273000-467	PARK SUPPLIES	\$ 17,497.99	\$ 20,000.00	\$ 20,000.00	\$ -	0%
33	0671-274000-449	BALL PARK SUPPLIES	\$ 4,128.36	\$ 6,500.00	\$ 5,000.00	\$ -1,500.00	-23%
34	0671-274000-456	BALL PARK - HYDRO	\$ 1,630.68	\$ 1,500.00	\$ 1,500.00	\$ -	0%
35	0671-284000-406	OFFICE SUPPLIES	\$ 1,502.96	\$ 1,000.00	\$ 1,000.00	\$ -	0%
36	0672-404000-467	WINTER CARNIVAL - OTHER SUPPLIES-FROSTY	\$ 4,059.38	\$ 4,183.00	\$ 4,183.00	\$ -	0% Event not happening in 2025
37	0672-405000-337	YOUTH CENTRE - BUILDING MAINTENANCE	\$ 13,017.43	\$ 15,000.00	\$ 15,000.00	\$ -	0% Stairs
38	0672-405000-353	REG 170 - YOUTH CENTRE WATER TEST	\$ 534.25	\$ 420.00	\$ 448.00	\$ 28.00	7% \$112/quarter
39	0672-405000-456	YOUTH CENTRE - HYDRO	\$ 1,938.60	\$ 3,000.00	\$ 2,500.00	\$ -500.00	-17%
40	0672-405000-457	YOUTH CENTRE - HEAT	\$ 2,763.06	\$ 4,000.00	\$ 3,000.00	\$ -1,000.00	-25%
41	0672-406000-456	WHITE LAKE RECREATION CENTRE - HYDRO	\$ 1,192.30	\$ 1,100.00	\$ 1,100.00	\$ -	0% Pickle Ball Court
42	0672-406000-457	WHITE LAKE RECREATION CENTRE-HEAT	\$ 1,601.00		\$ -	\$ -	
43	0672-406000-457	CANNING ST.-HEAT	\$ 2,341.46		\$ -	\$ -	
44	0673-000000-458	CANNING ST. - BUILDING MAINTENANCE	\$ 4,022.53	\$ 4,300.00	\$ 4,300.00	\$ -	0% Lights, Bin Rental Sump Pump replacement, Uv lights, Step Repairs-prev
45	0673-255000-599	HALL BUILDING MAINTENANCE		\$ 16,000.00	\$ 16,000.00	\$ -	0% included in capital
46	0673-255000-323	SERVICES	\$ 7,939.62	\$ 3,200.00	\$ 5,000.00	\$ 1,800.00	56% Activenet
47	0673-251000-276	GRANT - MCDONALDS/ELPHIN CC-COMMUNITY FA	\$ 1,768.50	\$ 1,768.50	\$ 1,825.00	\$ 56.50	3%
48	NEW	GRANT- CIVITAN CLUB	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	Fireworks
49	0673-251000-353	REG 170 MERAV CENTENNIAL BEACH WATER TES	\$ 427.40	\$ 428.00	\$ 448.00	\$ 20.00	5% \$112/quarter
50	0673-252000-276	GRANT - HOPETOWN SCHOOL CC-COMMUNITY FAC	\$ 1,768.50	\$ 1,768.50	\$ 1,825.00	\$ 56.50	3%
51	0673-252000-353	REG 170 HOPETOWN CC WATER TEST--COMMUNIT	\$ 427.40	\$ 428.00	\$ 448.00	\$ 20.00	5% \$112/quarter
52	0673-253000-276	GRANT - TATLOCK CC-COMMUNITY FACILITIES-		\$ 1,768.50	\$ 1,825.00	\$ 56.50	3%
53	0673-253000-353	REG 170 TATLOCK WATER TEST--COMMUNITY FA	\$ 427.40	\$ 428.00	\$ 448.00	\$ 20.00	5% \$112/quarter
54	0673-254000-276	GRANT - NORTH LAVANT CC-COMMUNITY FACLI	\$ 1,768.50	\$ 1,768.50	\$ 1,825.00	\$ 56.50	3%
55	0673-254000-353	REG 170 NORTH LAVANT CC WATER TEST--COMM	\$ 320.55	\$ 428.00	\$ 448.00	\$ 20.00	5% \$112/quarter
56	0673-255000-276	GRANT - MIDDLEVILLE CC-COMMUNITY FACLI	\$ 1,768.50	\$ 1,768.50	\$ 1,825.00	\$ 56.50	3%
57	0673-255000-353	REG 170 MIDDLEVILLE CC WATER TEST--COMMU	\$ 427.40	\$ 428.00	\$ 448.00	\$ 20.00	5% \$112/quarter
58	0673-256000-276	GRANT - WATSONS CORNERS CC-COMMUNITY FAC	\$ 1,768.50	\$ 1,768.50	\$ 1,825.00	\$ 56.50	3%
59	0673-256000-353	REG 170 WATSONS CRNS CC WATER TEST--COMM	\$ 534.25	\$ 428.00	\$ 448.00	\$ 20.00	5% \$112/quarter
60	0673-257000-276	GRANT - ROBERTSONS LAKE COMMUNITY CENTRE	\$ 1,768.50	\$ 1,768.50	\$ 1,825.00	\$ 56.50	3%
61	0673-257000-353	REG 170 ROBERTSON LAKE T CC WATER TEST--COMM	\$ 427.40	\$ 428.00	\$ 448.00	\$ 20.00	5% \$112/quarter
62	0673-258000-276	GRANT - WHITE LAKE CC-COMMUNITY FACLITI	\$ 1,768.50	\$ 1,768.50	\$ 1,825.00	\$ 56.50	3%
63	0673-258000-353	REG 170 WHITE LAKE CC WATER TEST--COMMUN	\$ 427.40	\$ 428.00	\$ 448.00	\$ 20.00	5% \$112/quarter
64	0673-406000-401	REG 170 - COURIER CHARGE - WATER TEST	\$ 157.52	\$ 240.00	\$ 240.00	\$ -	0%
65	0674-277000-466	LANARK VILLAGE BEAUTIFICATION- FLOWER BO	\$ 12,171.66	\$ 12,000.00	\$ 13,000.00	\$ 1,000.00	8%
66	0679-000000-276	MUNICIPAL GRANTS	\$ 12,667.46	\$ 12,697.46	\$ 16,500.00	\$ 3,802.54	30% Committee recommendation \$15000 Plus \$1500 Legion
67	0679-403000-334	CSC - (R&C) - ADVERTISING		\$ 250.00	\$ -	\$ -250.00	-100%
68		PARKS & REC-TRANSFER TO RESERVES	\$ 29,152.32	\$ 29,152.32	\$ 39,500.00	\$ 10,347.68	35%
69		PARKS & REC- NET CAPITAL	\$ 39,627.55	\$ 49,500.00	\$ 84,500.00	\$ 35,000.00	71%
70	Total Expenditures		\$ 466,012.61	\$ 533,518.99	\$ 538,745.00	\$ 5,226.01	1%

Township of Lanark Highlands 2025 Budget Summary						
Library Board						
	A	B	C	D=B+C	E=C/B	
	2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:						
Remuneration, Salaries & Benefits			-			
Travel & Training			-			
Materials & Contracts			-			
General Operating Expenditures			-			
Community Grants	229,788.00	229,788.00	32,271.00	262,059.00	14.04%	Contribution to Library Board
Telephone /Internet/Communications			-			
Fuel & Oil			-			
Maintenance & Repairs (facilities, fleet)			-			
Utilities (heat, hydro)			-			
Insurance			-			
Transfer to Reserves			-			
Debt Repayments			-			
Capital			-			
Total Expenditures	229,788.00	229,788.00	32,271.00	262,059.00	14.04%	
Funding:						
Tax Levy						
Grants			-			
User Fees			-			
Bank Financing						
Other Fees & Charges			-			
Transfers from Reserves						
Transfers from Reserve Funds			-			
Total Revenues	-	-	-	-		
Net	229,788.00	229,788.00	32,271.00	262,059.00	14.04%	

2025 Draft Operating Budget							
Line Number		2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
	Library Board						
	Expenditures						
1	0676-302000-276 CONTRIBUTION TO LIBRARY BOARD	\$ 229,788.00	\$ 229,788.00	\$ 262,059.00	\$ 32,271.00		14% Includes COLA, Salary study results
2	Total Expenditures	\$ 229,788.00	\$ 229,788.00	\$ 262,059.00	\$ 32,271.00		14%

**Lanark Highlands Public Library
2025 Budget Proposal**

	Budget 2024	Actuals from Jan 1 - Nov 30, 2024		Budget 2025
		Operating & Capital	Grants & Specified	
Revenues				
Interest earned	1,500.00	2,613.82	-	2,501.00
Donations	5,300.00	5,359.95	8,886.88	5,300.00
Fines, lost & damaged books	275.00	177.86	-	275.00
Fundraising	-	1,822.35	-	-
Printing, faxing & copying	900.00	1,004.12	-	1,000.00
Province of Ontario	13,599.00	13,599.00	-	13,599.00
Special projects, incl deferred	-	-	58,907.04	-
Twp LH	229,788.00	229,788.00	1,119.33	262,982.00
Total revenues	251,362.00	254,365.10	68,913.25	285,657.00
Expenses				
Advertising & promotion	600.00	811.60	-	650.00
Audio / visual materials	600.00	659.26	-	1,200.00
Audit & legal fees	2,800.00	2,544.00	-	3,000.00
Bizhub expenses	1,000.00	842.47	62.97	1,100.00
Building maintenance	5,100.00	11,332.00	-	5,700.00
Capital transfers	4,574.00	(7,204.07)	-	3,184.00
Computer software & misc	3,000.00	2,849.39	1,660.38	3,200.00
Computer hardware - capital	1,000.00	966.70	8,791.82	2,000.00
e-books (Overdrive)	2,105.00	2,104.91	-	2,150.00
General programs	2,600.00	3,135.36	26,479.70	2,600.00
Internet & telephone expenses	2,400.00	1,687.71	648.64	2,400.00
Magazines & newspapers	550.00	506.30	-	550.00
Memberships	475.00	325.00	-	475.00
Office & administrative expenses	2,100.00	1,618.18	-	2,100.00
Operating transfers	-	16,906.37	-	-
Paper books	12,650.00	15,621.80	2,123.16	13,500.00
Processing fees	3,800.00	3,328.07	150.00	4,100.00
Seminars & staff training	700.00	575.42	-	700.00
Service contract - Arnprior Library	1,248.00	1,248.00	-	1,248.00
Small equipment and furnishings	600.00	5,634.79	252.35	600.00
Wages and employee benefits	203,460.00	188,871.84	28,744.23	235,200.00
Total expenses	251,362.00	254,365.10	68,913.25	285,657.00
	-	-	-	-



2025 Budget Request

~According to widespread feedback, the library is a valuable and valued part of the community~

Summary

Our 2025 budget request:

- Responds to known increases reported to us by our vendors **and are beyond our control**
- Includes funds required to implement the remainder of our salary review which was **deferred from 2024**
- Accounts for all **minimum COLA, merit and MERC obligations**

Every attempt was made to mitigate this request by:

- **Increasing projected interest rates, donations and revenue** from business services by **13.81%**
- Continuing our **reliance on grants** to offer core library services
- Maintaining **current service levels**
- **Covering increased costs** of maintaining our capital assets **from capital reserve funds**

The Figures

		\$ amount	% increase
1.	General Increases (Audit fees, building maintenance, book processing,)	\$1,454	0.63%
2.	Wages (incl MERC, OMERS, merit, COLA)	\$15,091	6.57%
3.	Deferred Portion to Implement Remainder of Salary Review	\$16,649	7.25%
Total Requested Increase from the Township of Lanark Highlands		\$33,194	14.45%

Conclusion

We are committed to fiscal responsibility however we do need to respond to rising costs beyond our control and are legally required to adhere to pay equity guidelines.

We appreciate your time and consideration in this request.

Township of Lanark Highlands 2025 Budget Summary					
Cemeteries					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits		-			
Travel & Training		-			
Materials & Contracts	3,107.31	13,500.00	-	13,500.00	0.00% Cemetery Materials & Supplies
General Operating Expenditures	701.49	425.00	-	425.00	0.00% Fees
Community Grants		-			
Telephone /Internet/Communications		-			
Fuel & Oil		-			
Maintenance & Repairs (facilities, fleet)		-			
Utilities (heat, hydro)		-			
Insurance		-			
Transfer to Reserves		-			
Debt Repayments		-			
Capital		-			
Total Expenditures	3,808.80	13,925.00	-	13,925.00	0.00%
Funding:					
Tax Levy					
Grants		-			
User Fees		-			
Bank Financing					
Other Fees & Charges		-			
Transfers from Reserves					
Transfers from Reserve Funds		-			
Total Revenues	-	-	-	-	
Net	3,808.80	13,925.00	-	13,925.00	0.00%

2025 Draft Operating Budget								
Line			2024	2024	2025	\$ Change over	Change over	Notes
Number			unaudited	Budget	Budget	2024	2024	
		Cemeteries						
		Expenditures						
1	0677-401000-276	CEMETERIES - GRANTS TO CEMETERY BOARDS						
2	0677-401000-467	CEMETERIES - MATERIALS & SUPPLIES	\$ 3,041.22	\$ 13,000.00	\$ 13,000.00	\$ -		0%
3	0677-401000-478	CEMETERIES - FEES	\$ 701.49	\$ 425.00	\$ 425.00	\$ -		0%
4	0677-407000-467	CEMETERY SUPPLIES	\$ 66.09	\$ 500.00	\$ 500.00	\$ -		0%
5	Total Expenditures		\$ 3,808.80	\$ 13,925.00	\$ 13,925.00	\$ -		0%

Township of Lanark Highlands 2025 Budget Summary					
Museums					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits		-			
Travel & Training		-			
Materials & Contracts		-			
General Operating Expenditures		-			
Community Grants	10,050.88	10,000.00	2,500.00	12,500.00	25.00% Middleville and Lanark Village Museums
Telephone /Internet/Communications			-		
Fuel & Oil			-		
Maintenance & Repairs (facilities, fleet)	2,400.10	5,000.00	-	5,000.00	0.00% Middleville and Lanark Village Museums
Utilities (heat, hydro)			-		
Insurance			-		
Transfer to Reserves	15,121.50	15,121.50	0.50	15,122.00	0.00% Repay W&S reserve
Debt Repayments			-		
Capital	68,970.70	15,000.00	- 15,000.00	-	
Total Expenditures	96,543.18	45,121.50	- 12,499.50	32,622.00	-27.70%
Funding:					
Tax Levy					
Grants			-		
User Fees			-		
Bank Financing					
Other Fees & Charges			-		
Transfers from Reserves	68,970.70	15,000.00	- 12,500.00	2,500.00	-83.33%
Transfers from Reserve Funds			-		
Total Revenues	68,970.70	15,000.00	- 12,500.00	2,500.00	-83.33%
Net	27,572.48	30,121.50	0.50	30,122.00	0.00%

2025 Draft Operating Budget							
Line Number		2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
MUSEUMS							
Revenue							
1	0678-305000-873						
2	0679-000000-362						
3	0679-000000-428						
4				\$ 2,500.00	\$ 2,500.00		0% Operating Reserve
5	Total Revenue	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00		
Expenditures							
6	0678-305000-275						
7	0678-305000-276	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -		0%
8	0678-305000-337	\$ 197.42	\$ 2,500.00	\$ 2,500.00	\$ -		0%
9	0678-306000-276	\$ 5,050.88	\$ 5,000.00	\$ 5,000.00	\$ -		0%
10	0678-306000-337	\$ 2,202.68	\$ 2,500.00	\$ 2,500.00	\$ -		0%
11		\$ -	\$ -	\$ 2,500.00	\$ 2,500.00		0%
12		\$ 15,121.50	\$ 15,121.50	\$ 15,122.00	\$ 0.50		Repayment of loan (59300) from W&S Reserve at 2% interest 0% for 4 yrs
13							
14	Total Expenditures	\$ 27,572.48	\$ 30,121.50	\$ 32,622.00	\$ 2,500.50		8%

Township of Lanark Highlands 2025 Budget Summary						
Planning						
A	B	C	D=B+C	E=C/B		
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes	
Expenditures:						
Remuneration, Salaries & Benefits	29,410.14	77,169.17	- 39,829.17	37,340.00	-51.61%	Planning Admin NEW Ltd premiums
Travel & Training	1,025.48	3,000.00	-	3,000.00	0.00%	
Materials & Contracts	83,696.85	90,000.00	10,000.00	100,000.00	11.11%	Legal fees, contract
General Operating Expenditures	2,854.10	4,975.00	17,200.00	22,175.00	345.73%	Office Supplies, Computer, Postage, etc.
Community Grants			-			
Telephone /Internet/Communications			-			
Fuel & Oil			-			
Maintenance & Repairs (facilities, fleet)			-			
Utilities (heat, hydro)			-			
Insurance			-			
Transfer to Reserves	6,800.00	6,800.00	-	6,800.00	0.00%	
Debt Repayments			-			
Capital			-			
Total Expenditures	123,786.57	181,944.17	- 12,629.17	169,315.00	-6.94%	
Funding:						
Grants			-			
User Fees	48,920.00	53,200.00	- 1,500.00	51,700.00	-2.82%	Planning Fees; Zoning, Site plans, OPA amendments
Bank Financing						
Other Fees & Charges						
Transfers from Reserves				20,000.00		
Transfers from Reserve Funds			-			
Total Revenues	48,920.00	53,200.00	- 1,500.00	71,700.00	34.77%	
Net	74,866.57	128,744.17	- 11,129.17	97,615.00	-24.18%	

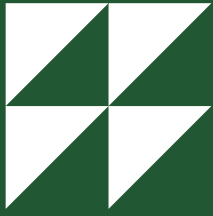
2025 Draft Operating Budget							
Line Number		2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Revenue							
1	0781-00000-816						
2	0781-00000-817						
3	0781-00000-818						
4	0781-00000-822						
5	0781-00000-823						
6	0781-00000-824						
7	0781-00000-825						
8	0781-00000-981						
9	Total Revenue	\$ 48,920.00	\$ 53,200.00	\$ 71,700.00	\$ 18,500.00	35%	
Expenditures							
10	0781-00000-201						
11	0781-00000-224						
12	0781-00000-225						
13	0781-00000-226						
14	0781-00000-231						
15	0781-00000-233						
16	0781-00000-235						
17	NEW						Used 10 months
18	0781-00000-304						
19	NEW						Offset by reserve
20	0781-00000-307						
21	0781-00000-308						
22	0781-00000-334						
23	0781-00000-339						
24	0781-00000-406						
25	0781-00000-414						
26	0781-00000-416						
27	0781-00000-417						
28	0781-00109-601						
29	Total Expenditures	\$ 123,786.57	\$ 181,944.17	\$ 169,315.00	\$ 12,629.17	-7%	

Township of Lanark Highlands 2025 Budget Summary					
Economic Development					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits		-			
Travel & Training		-			
Materials & Contracts		-			
General Operating Expenditures	241.01	1,000.00	-	1,000.00	0.00% Miscellaneous Expenses
Community Grants		-			
Telephone		-			
Fuel & Oil		-			
Maintenance & Repairs (facilities, fleet)		-			
Utilities (heat, hydro)		-			
Insurance		-			
Transfer to Reserves		-			
Debt Repayments		-			
Capital		-			
Total Expenditures	241.01	1,000.00	-	1,000.00	0.00%
Funding:					
Grants		-	-		
User Fees		-			
Other Fees & Charges		-			
Transfers from Reserves		-			
Transfers from Reserve Funds		-			
Total Revenues	-	-			
Net	241.01	1,000.00	-	1,000.00	0.00%

2025 Draft Operating Budget							
Line Number		2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
Economic Development							
Revenue							
1	0784-403000-782						GRANTS FROM OTHER MUNICIPALITIES
2	Total Revenue	\$ -	\$ -	\$ -			
Expenditures							
3	0784-403000-334						CSC - (ECO DEV) - TOURISM PUBLICATION AD
4	0784-431000-467	\$ 241.01	\$ 1,000.00	\$ 1,000.00	\$ -		ECONOMIC DEVELOPMENT - MISC
5	Total Expenditures	\$ 241.01	\$ 1,000.00	\$ 1,000.00	\$ -		0%

Township of Lanark Highlands 2025 Budget Summary					
Arena					
A	B	C	D=B+C	E=C/B	
2024 Actual Unaudited	2024 Approved Budget	2025 Budget Change	2025 Requested Budget	% 2025 Requested/2024 Budget	Notes
Expenditures:					
Remuneration, Salaries & Benefits	179,971.49	233,723.88	27,631.12	261,355.00	11.82% Salaries and Benefits NEW-LTD premiums
Travel & Training	3,779.23	8,000.00	-	8,000.00	0.00%
Materials & Contracts	30,138.16	37,500.00	2,000.00	39,500.00	5.33% Includes canteen expenses
General Operating Expenditures	18,115.39	24,410.20	- 10,562.20	13,848.00	-43.27% Office Supplies, Computer, Postage, etc.
Community Grants			-		
Telephone /Internet/Communications	3,813.17	5,360.00	-	5,360.00	0.00%
Fuel & Oil	1,390.95	2,500.00	-	2,500.00	0.00% Propane-Zamboni
Maintenance & Repairs (facilities, fleet)	45,546.47	45,000.00	8,500.00	53,500.00	18.89%
Utilities (heat, hydro)	86,749.50	85,000.00	3,000.00	88,000.00	3.53% Arena hydro, lights and heat
Insurance			-		
Transfer to Reserves			35,000.00	35,000.00	
Debt Repayments					
Capital	90,961.62	72,000.00	- 72,000.00		
Total Expenditures	460,465.98	513,494.08	- 6,431.08	507,063.00	-1.25%
Funding:					
Grants			-		
User Fees	132,713.04	160,649.00	- 28,049.00	132,600.00	0.00% Ice rentals, public skating-Previous budgets overstated
Bank Financing					
Other Fees & Charges	45,216.56	34,100.00	-	34,100.00	0.00% Canteen, Sign rental, pepsi machine
Transfers from Reserves		64,690.00			
Transfers from Reserve Funds			-		
Total Revenues	177,929.60	259,439.00	- 28,049.00	166,700.00	-35.75%
Net	282,536.38	254,055.08	21,617.92	340,363.00	33.97%

2025 Draft Operating Budget							
Line Number		2024 unaudited	2024 Budget	2025 Budget	\$ Change over 2024	Change over 2024	Notes
	Arena						
	Revenue						
1	0800-000000-841 ICE RENTAL	\$ 127,393.44	\$ 158,049.00	\$ 130,000.00	-\$ 28,049.00	-18%	Overstated in prior years
2	0800-000000-842 CANTEEN REVENUE	\$ 43,996.82	\$ 28,400.00	\$ 28,400.00	\$ -	0%	
3	0800-000000-843 SIGN RENTAL	\$ 860.29	\$ 4,700.00	\$ 4,700.00	\$ -	0%	
4	0800-000000-887 PUBLIC SKATING	\$ 5,319.60	\$ 2,600.00	\$ 2,600.00	\$ -	0%	
5	0800-000000-891 LDCC-PEPSI MACHINE REVENUE	\$ 359.45	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
6	0800-000000-981 TRANSFER FROM RESERVES		\$ 4,690.00		-\$ 4,690.00	-100%	
7	Total Revenue	\$ 177,929.60	\$ 199,439.00	\$ 166,700.00	-\$ 32,739.00	-16%	
	Expenditures						
8	0800-000000-201 WAGES - ARENA	\$ 160,033.91	\$ 189,302.00	\$ 211,735.00	\$ 22,433.00	12%	
9	0800-000000-224 HEALTH - ARENA	\$ 1,337.40	\$ 5,226.32	\$ 4,660.00	-\$ 566.32	-11%	
10	0800-000000-225 EHT - ARENA STAFF	\$ 2,345.41	\$ 3,097.96	\$ 4,130.00	\$ 1,032.04	33%	
11	0800-000000-226 WSIB - ARENA STAFF	\$ 3,293.68	\$ 4,654.88	\$ 6,205.00	\$ 1,550.12	33%	
12	0800-000000-231 OMERS - ARENA STAFF	\$ 5,713.30	\$ 17,037.00	\$ 19,055.00	\$ 2,018.00	12%	
13	0800-000000-233 CPP - ARENA STAFF	\$ 4,590.36	\$ 11,263.50	\$ 10,100.00	-\$ 1,163.50	-10%	
14	0800-000000-235 EI - ARENA STAFF	\$ 2,657.43	\$ 3,142.42	\$ 4,870.00	\$ 1,727.58	55%	
15	NEW LTD-ARENA STAFF	\$ -	\$ -	\$ 600.00	\$ 600.00		Used 10 months
16	0800-000000-309 GENERAL-COMMUNITY CENTRE- ---WASTE COL	\$ 610.56	\$ 2,000.00	\$ 2,000.00	\$ -	0%	
17	0800-000000-315 ARENA - HEALTH & SAFETY	\$ 168.26	\$ 2,000.00	\$ 2,000.00	\$ -	0%	
18	0800-000000-329 TELEPHONE	\$ 715.84	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
19	0800-000000-330 INTERNET	\$ 3,097.33	\$ 4,000.00	\$ 4,000.00	\$ -	0%	
20	0800-000000-333 MANAGER'S CELL PHONE		\$ 360.00	\$ 360.00	\$ -	0%	
21	0800-000000-337 BUILDING MAINTENANCE	\$ 22,359.16	\$ 28,000.00	\$ 30,000.00	\$ 2,000.00	7%	Lift gate inspection due
22	0800-000000-339 ARENA - SEMINARS/CONVENTIONS/TRAINING	\$ 3,610.97	\$ 6,000.00	\$ 6,000.00	\$ -	0%	
23	0800-000000-340 GENERAL-COMMUNITY CENTRE- ---ALARM SYS	\$ 268.64	\$ 300.00	\$ 300.00	\$ -	0%	
24	0800-000000-353 REG 170 COM CENTRE WATER TEST	\$ 534.25	\$ 428.00	\$ 448.00	\$ 20.00	5%	\$112/quarter
25	0800-000000-406 OFFICE SUPPLIES	\$ 1,103.77	\$ 1,000.00	\$ 1,000.00	\$ -	0%	
26	0800-000000-417 ARENA - MEMBERSHIPS	\$ 580.02	\$ 600.00	\$ 600.00	\$ -	0%	
27	0800-000000-456 HYDRO - LIGHTS (FRONT)	\$ 11,269.83	\$ 13,000.00	\$ 12,000.00	-\$ 1,000.00	-8%	
28	0800-000000-457 BUILDING - HEAT	\$ 15,858.80	\$ 17,000.00	\$ 16,000.00	-\$ 1,000.00	-6%	
29	0800-000000-458 PROPANE - ZAMBONI	\$ 1,390.95	\$ 2,500.00	\$ 2,500.00	\$ -	0%	
30	0800-000000-466 OTHER SERVICES & RENTS	\$ 6,885.16	\$ 5,082.00	\$ 7,000.00	\$ 1,918.00	38%	Shifter and Active Net (70%)
31	0800-000000-467 MATERIALS & SUPPLIES	\$ 8,132.99	\$ 10,000.00	\$ 9,000.00	-\$ 1,000.00	-10%	
32	0800-000000-481 HYDRO - PLANT (BACK)	\$ 59,620.87	\$ 55,000.00	\$ 60,000.00	\$ 5,000.00	9%	
33	0800-000000-482 ICE PLANT MAINTENANCE	\$ 15,505.95	\$ 10,000.00	\$ 15,000.00	\$ 5,000.00	50%	Water treatment, pump, filters
34	0800-000000-483 ZAMBONI REPAIRS	\$ 7,681.36	\$ 7,000.00	\$ 8,500.00	\$ 1,500.00	21%	
35	0800-000000-486 SEPTIC PUMPING	\$ 8,517.42	\$ 12,000.00	\$ 10,000.00	-\$ 2,000.00	-17%	
36	0800-000000-488 GENERAL-COMMUNITY CENTRE- ---ICE PAINT	\$ 2,871.46	\$ 3,500.00	\$ 3,500.00	\$ -	0%	
37	0800-000000-490 GENERAL-COMMUNITY CENTRE- STAFF CLOTHIN	\$ 2,251.68	\$ 3,000.00	\$ 4,500.00	\$ 1,500.00	50%	
38	0800-000000-492 CANTEEN EXPENSES	\$ 16,497.60	\$ 24,000.00	\$ 15,000.00	-\$ 9,000.00	-38%	
39	TRANSFER TO RESERVES			\$ 35,000.00			
40	ARENA- NET CAPITAL		\$ 12,000.00		-\$ 12,000.00	-100%	
41	Total Expenditures	\$ 369,504.36	\$ 453,494.08	\$ 507,063.00	\$ 18,568.92	12%	



Budget Timeline

- **March 6** **Special Committee of the Whole**
2025 Draft Municipal Budget Review
- **March 28** **Special Committee of the Whole**
Staff and Council Budget Workshop
- **April 8** **Committee of the Whole**
Present 2025 Final Budget
- **April 22** **Council**
Adopt 2025 Final Budget
- **October** **Initiate Draft 2026 Budget Review**



The 2023 audit is scheduled for July, and the 2024 audit is scheduled for October. Staff will begin the 2026 budget process in the fall of 2025 with opportunities for public input, including a survey. The objective is to begin 2026 with an approved budget.