



Municipality of Whitestone

Report to Council

Prepared for: Council

Department: Finance

Agenda Date: April 15 2025

Report No: FIN-2025-04

Subject:

DRAFT #3 Operating and Capital/Special Projects Budget for the year 2025.

Recommendation:

THAT the Council of the Corporation of the Municipality of Whitestone receive Report FIN-2025-04 (DRAFT #3 Operating and Capital/Special Projects Budget for the year 2025) for information purposes; and

THAT no further substantive adjustments be made to the Draft 2025 Operating and Capital/Special Projects Budget as presented; and

THAT the 2025 municipal tax rate increase be set at a maximum of 3.11% resulting in a total (inclusive of the school board taxes) residential rate increase of a maximum of 2.44% as recommended by the Treasurer; and

THAT Public Notice be provided as per By-law 77-2007 (being a By-law to prescribe the form, manner and times for the provision of public notice) that the Council of the Municipality of Whitestone will be giving consideration to a By-law to Adopt the 2025 Municipal Budget and set the 2025 Taxation Rates, at the May 20, 2025 Regular Council Meeting

Analysis:

The DRAFT #3 Operating and Capital/Special Projects Budget (scenario 3) for the year 2025 reflects additional changes discussed by Council at the March 4 2025 Council Meeting, as well as adjustments by staff based on additional information.

The revised preliminary tax rate increase of 3.11% is for discussion purposes.

A 1.0% tax increase/decrease is approximately \$37,091. Allowing for the impact of the Education Rate for Residential purposes, the net preliminary tax rate increase after Education taxes is 2.44%

Significant Changes from Scenario #2

Various other accounts throughout the budget have been adjusted to reflect actual trends from previous years.

- 14-431 – Supplemental Taxes increased by 5,000 based on previous years trends
- 15-100 – Increased Interest Revenue from Bank by 5,000 (anticipate higher balance)
- 15-503 – Waste Diversion Grant of 82,790 eliminated due to discontinuation of this grant program as of July 2024
- 15-346-6 – New Recycling Revenue of 62,550 which partially replaces Waste Diversion Grant
- 15-346-5 – Scrap Metal revenue reduced to 12,000
- 15-380 – Planning Revenue reduced by 10,000 to align with previous actuals
- 15-522 – Fire Revenue increased to 10,000 based on 4 year average
- 15-527 – Fire Helipad revenue increased to 5,200
- 15-720 – Increased Building Permit Revenue to 160,000 (allowing for overhead)
- 15-751 – Shore Road Allowance revenue increased to 4 year average of \$14,000
- 15-790 – Transfers from reserves adjusted to reflect reduction in Twist Demolition cost and additional 20,000 in Parkland reserve funding for Boat launches (16-399)
- 16-120 – Legal reduced by 25,000 to 75,000
- 16-094 – Council Health Benefit increased by 3,000
- 16-131 – HR Contingency reduced by 15,000 to 20,000
- 16-337 – Bridges and culverts reduced to 8,000
- 16-394-2 - 2018 Dodge reduced to 6,000
- 16-440-4 – Road Grant increased to 100,000
- 16-448 – York Recycling – reduced to 0
- 16-468 – Auld Recycling – reduced to 0
- 16-472 – Brushing Budget of 19,500 moved to 16-479-2 Tipping Fees
- 16-790 – Recreation Committee Budget reduced by 11,900
- 16-843 – Planning and development expenses reduced by 25,000 to align with previous actuals
- 17-501 – Contribution to Asset Management Reserve increased to 485,000
- 17-502 – Contribution to Fire Pumper Reserve reduced to 65,000
- 17-506 – Contribution to Landfill Reserve increased to 45,000
- 19-110 Community Centre Communications reduced to 7,500 and funding revised to Parkland Reserve
- 19-117 – Twist Demolition reduced by 20,000 to 15,000

Parkland Dedication Update

The 2025 opening balance in the Parkland Reserve account is estimated (pre-audit) to be \$159,779. The 2025 draft budget estimates that \$63,500 will be expended on 2025 projects and that \$20,000 will be allocated over each of the next 3 years to improvement

of the municipal boat launches. Additionally, it is expected that recreation/parks projects will be identified over the next year. These estimates are compliant with the requirements of Bill 23, in that 60% of the monies in the 2025 Parkland Reserve opening balance are spent or allocated.

Waste Diversion Ontario Grant

Council entered into an agreement with Circular Materials Ontario (CMO) in 2024, which represented the Blue Box Transition, making producers responsible for the Blue Box program. This has resulted in the elimination of the Waste Diversion Grant in 2025, which is replaced by payments from CMO in 2025 and a reduction in costs for haulage and processing by Waste Connections. Accounts affected are:

- 15-346-6 Landfill – Recycling Revenue
- 15-503 – Grant - Waste Diversion Ontario
- 16-448 – York Landfill – Recycling
- 16-468 – Auld Landfill – Recycling

An overall positive net position from adjustments to these accounts allowed for an increase to the Contribution to Asset Management Reserve, which is round up to 485,000, aligning more closely to the recommendations coming from the Non-Core Asset Management Review recently undertaken.

Revised 2025 Capital and Special Projects Budget

Draft Capital Funding 2025

Administration

Admin Capital - Computer Upgrades	5,000.00	Tax Base
Community Centre Communications	7,500.00	Parkland
AMP Consultant Phase 2 & 3	22,000.00	Tax Base
Official Plan Consultant	63,555.00	Tax Base

Fire

Replace Rescue 1	20,000.00	Fire Equipment Reserve
Replace Radios	14,200.00	Fire Equipment Reserve
Replace Oil Furnace Stn 2	8,000.00	Fire Equipment Reserve
Replace Washer	2,000.00	Fire Equipment Reserve
SCBA Air Bottles	16,461.00	Grant

Roads

Surface Treatment	105,000.00	OCIF Grant
Bridge Structure Maintenance	45,000.00	OCIF Grant
Ladd Rd Bridge Rehabilitation Analysis	25,000.00	Asset Management

Facilities

Demolition of Twist Building	15,000.00	Asset Management
Community Centre Vinyl Siding	16,000.00	Parkland reserve
Admin Building Exterior Repairs	4,000.00	Asset Management
AODA Automatic Door openers	10,000.00	Parkland reserve

Recreation

Recreation Playground Project	10,000.00	Parkland Reserve
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Total Capital 388,716.00

Capital Funding Summary

OCIF	150,000.00
Ontario Fire Services Grant	16,461.00
Total Grants	166,461.00
Asset Management Reserve	44,000.00
Fire Equipment Reserve	44,200.00
Parkland Reserve	43,500.00
	131,700.00
Tax Base	90,555.00
Total Funding	388,716.00

Revised Reserve Schedule

Reserves have been adjusted to both reflect 2024 preliminary (pre-audit) actual transfers and the revised 2025 proposed budget.

2025 Draft Reserves Budget							
Reserve	2023 Actual Closing Balance	2024 Actual Transfers In	2024 Preliminary Actual Transfers Out	2024 Budgeted Closing Balance (Pre Year End)	2025 Draft Budgeted Transfers In	2025 Draft Budgeted Transfers Out	2025 Budgeted Closing Balance
Parkland	120,622	75,975	- 36,818	159,779	50,000	- 63,500	146,279
Fire Pumper	301,118	125,000	- 426,118	0	65,000		65,000
Fire Vehicle/Equipment	56,500	10,000		66,500	10,000	- 44,200	32,300
Forest Fire Reserve	50,533			50,533	-		50,533
Roads Equipment Reserve	92,592			92,592			92,592
Asset Management Reserve	707,085	288,985		996,070	485,000	- 44,000	1,437,070
Reserve Thrift Shop	24,290			24,290			24,290
Landfill Reserve	38,718	10,000		48,718	45,000		93,718
Cemetery Reserve	2,478			2,478			2,478
Cemetery Capital	13,721			13,721			13,721
Gas Tax	-			-			-
Kashe Dam	12,000			12,000			12,000
Building Reserve	37,208			37,208			37,208
Building Vehicle Reserve	43,000			43,000			43,000
Facilities Vehicle Reserve	39,854			39,854			39,854
Library (Expansion/Sign)	- 0			0			0
Total Reserve	1,539,720	509,960	- 462,936	1,586,744	655,000	- 151,700	2,090,044
2025 Deferred Grants							
Deferred Canada Community Building Fund (Gas Tax)					70,413		70,413

Impact of Preliminary Tax Rates

Based on the combined municipal and education preliminary tax rate increase of 2.44%, the additional taxes levied on the 2025 median residential assessment value of 168,000 is estimated to be \$29.54.

Link to Strategic Plan:

Fiscal Responsibility and Accountability

Jessica Sinkowski
Treasurer / Tax Collector

Nigel Black
CAO/Clerk

Attachments:

ATTACHMENT A 2025 Draft #3 Working Budget

Report Date
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Municipality of Whitestone
Working Budget
Scenario 3 - Final Draft Budget

Attachment A

Account # / Description	Last Year Budget	Last Year Actual	Proposed Budget	Change Over Last Year	% Change
14-110 - Taxation Revenue: General Levy	3,631,341	3,631,080		(3,631,080)	
14-115 - Prior Year Levy			3,631,340	3,631,340	100.00-
14-116- Assessment Growth Revenue			77,808	77,808	100.00-
14-210 - English Public School Taxes		997,206		(997,206)	
14-310 - French Public School Taxes		3,525		(3,525)	
14-430 - In Lieu Of Taxes	7,949	763	8,250	7,487	981.26
14-431 - Supplemental Taxes - Municipal	67,000	94,160	72,000	(22,160)	23.53-
14-432 - Supplemental Taxes - English Public		26,331		(26,331)	
15-100 - Interest Earned from Bank Balance	35,000	53,525	40,000	(13,525)	25.27-
15-110- LOBO Rent	10,826	10,083	10,830	747	7.41
15-110-1 - LOBO Grass & Mise Revenue	3,500	6,245	3,500	(2,745)	43.96-
15-310 - Mise Office Revenue	1,500	1,004	1,500	496	49.40
15-329 - Roads Damage Deposit		2,000		(2,000)	
15-330 - Roads Revenue	3,000	(300)	3,000	3,300	110.00-
15-346 - Garbage Pick Up Fees	13,000	249		(249)	
15-346-1 - Landfill Revenue - York POS		3,320	4,000	680	20.48
15-346-2 - Landfill Revenue - Auld POS		8,775	9,000	225	2.56
15-346-3 - Landfill Revenue - York Bag Tags	100	20	50	30	150.00
15-346-4 - Landfill Revenue - Aulds Bag Tags		30	50	20	66.67
15-346-5 - Landfill Revenue - Sale of Scrap Metal	20,000	11,977	12,000	23	0.19
15-346-6 - Landfill - Recycling Revenue		21,250	62,550	41,300	194.35
15-370 - Recreation Revenue	300	1,498	1,500	2	0.13
15-371 - Hall Rental Revenue	1,000	1,049	1,000	(49)	4.67-
15-373 - After School Program	9,000	10,291	9,000	(1,291)	12.54-
15-380 - Planning & Zoning Revenue	40,000	27,336	30,000	2,664	9.75
15-384 - Farleys Parking Permits	1,000	485	1,000	515	106.19
15-385- Rental Units	4,000	4,800	4,500	(300)	6.25-
15-390 - Dog Tags	1,200	920	1,200	280	30.43
15-391 - Kennel License	75	75	80	5	6.67
15-395 - Community Development Revenue	300	400	300	(100)	25.00-
15-396-9-1-1 Revenue	500	895	500	(395)	44.13-
15-500 - Conditional Grants-Prov		2,388		(2,388)	
15-502 - Railway ROW	27,244	27,244	27,240	(4)	0.01-
15-503 - Grant-Waste Diversion Ontario	82,788	53,107		(53,107)	
15-504- Ontario Municipal Partners Fund	1,141,600	1,141,600	1,292,200	150,600	13.19
15-505-1 - Grant-OCIF Capacity Program	132,250	132,250	152,088	19,838	15.00
15-505-5 - NORD Grant	119,391	119,392	119,399	7	0.01
15-506 - Ontario Fire Services Grant			16,461	16,461	100.00-
15-507-8 - Grant - Invasive Species		2,500		(2,500)	

Municipality of Whitestone
Working Budget
Scenario 3 - Final Draft Budget

Account # / Description	Last Year Budget	Last Year Actual	Proposed Budget	Change Over Last Year	% Change
15-508 - Gas Tax Revenue	67,596	68,501	70,413	1,912	2.79
15-510 - Aggregate Resources Grant	6,000	7,320		(7,320)	
15-510-5 - Provincial Offences Revenue	3,943	2,882	3,940	1,058	36.71
15-522 - Fire Revenue	4,500	23,014	10,000	(13,014)	56.55-
15-525 - Fire - Smoke Alarms	100	118	100	(18)	15.25-
15-527 - Fire-Helipad Maintenance	3,500	5,000	5,200	200	4.00
15-570 - Grants - Recreation		1,560		(1,560)	
15-571 - Maple Island Thrift Shop	19,000	18,727	19,000	273	1.46
15-720 - Licences/Permits	150,000	183,587	160,000	(23,587)	12.85-
15-721 - Tax Certificates	1,500	1,170	1,500	330	28.21
15-723 - CBO Shared Services	750	831	750	(81)	9.75-
15-750 - Penalty/Interest	60,000	72,675	70,000	(2,675)	3.68-
15-751 - Shore Road Allowance Revenue	5,000	30,336	14,000	(16,336)	53.85-
15-753 - Parkland In Lieu Payments	35,000	75,975	50,000	(25,975)	34.19-
15-773 - Nursing Station Lease Revenues	1,062	1,200	1,060	(140)	11.67-
15-790 - Transfer Between Funds	640,729	462,935	151,700	(311,235)	67.23-
15-790-1 - Financing Fire Truck	295,827	295,810		(295,810)	
15-798 - Nursing Station Expansion Donations		100		(100)	
Revenue Totals:	<u>6,648,371</u>	<u>7,649,214</u>	<u>6,150,009</u>	<u>(1,499,205)</u>	
Council					
16-090 - Council - Fees	123,550	123,222	125,690	2,468	2.00
16-091 - Council - Travel	2,000	2,977	4,000	1,023	34.36
16-092 - Council - Miscellaneous	7,000	8,138	8,000	(138)	1.70-
16-093 - Council- Electronic Device Allowance	3,000	3,000	3,000		
16-093-1 - Council Insurance	2,370	2,644	2,864	220	8.32
16-094 - Council Health Benefit	21,725	16,836	24,725	7,889	46.86
Total Council:	<u>159,645</u>	<u>156,817</u>	<u>168,279</u>	<u>11,462</u>	
Administration					
16-100 - Admin - Salaries	614,123	628,263	626,405	(1,858)	0.30-
16-101 - Admin- Benefits	36,414	34,919	36,410	1,491	4.27
16-102 - Admin - Travel Expenses	2,270	1,161	2,270	1,109	95.52
16-103 - Admin - Membership/Subscriptio	5,500	4,842	5,500	658	13.59
16-104 - Admin - Training Expenses	4,500	5,898	10,000	4,102	69.55
16-106 - Admin - Postage Expense	11,000	10,748	13,750	3,002	27.93
16-107 - Admin - Insurance	36,830	34,785	38,264	3,479	10.00

Municipality of Whitestone
Working Budget
Scenario 3 - Final Draft Budget

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Account # / Description	Last Year Budget	Last Year Actual	Proposed Budget	Change Over Last Year	% Change
16-108 - Admin - Advertising	7,500	8,812	8,500	(312)	3.54-
16-109 - Admin - Telephone	4,100	4,399	4,300	(99)	2.25-
16-110 - Admin - Office Supplies	9,000	10,996	11,000	4	0.04
16-113 - Admin - Office Equipment	7,500	9,246	8,500	(746)	8.07-
16-115 - Admin - Computer Supplies/Supp	25,000	24,042	27,500	3,458	14.38
16-116 - Admin - Tax Notices	1,000		1,000	1,000	100.00-
16-118 - Admin - Financial Expenses	12,000	9,504	10,500	996	10.48
16-119 - Admin - MPAC Fees	79,019	79,019	81,652	2,633	3.33
16-120 - Admin - Legal Expenses	75,000	52,485	75,000	22,515	42.90
16-120-1 - Admin - Audit Fees	14,000	15,264	19,000	3,736	24.48
16-121 - Admin - Election	1,865	1,679	1,870	191	11.38
16-122 - Admin - Donations	10,000	10,000	10,000		
16-123 - Admin - Volunteer Appreciation	12,000	10,173	12,000	1,827	17.96
16-124 - Admin - Taxes Written Off	5,000		5,000	5,000	100.00-
16-126 - Admin - Communications	10,000	9,050	10,000	950	10.50
16-131 - Admin - HR Contingency	35,000	6,466	20,000	13,534	209.31
16-150 - Office - Heating/Hydro	7,200	6,805	7,200	395	5.80
16-151 - Office - Building Maintenance		931		(931)	
16-153 - Office - Janitorial Supplies	500	502	500	(2)	0.40-
16-161 - Web Site - Maintenance/Wages	7,000	6,315	7,000	685	10.85
16-162 - High Speed Internet	1,900	1,994	1,900	(94)	4.71-
Total Administration:	1,035,221	988,298	1,055,021	66,723	
Fire -					
16-201 - Fire - Firefighters Wages	101,242	105,908	102,742	(3,166)	2.99-
16-202 - Fire - Training	10,000	9,661	10,000	339	3.51
16-202-1 - Fire-New Recruits	18,000	17,907	20,000	2,093	11.69
16-203 - Fire - Advertising	100		100	100	100.00-
16-204 - Fire - Workplace Safety Ins.	8,000	5,072	7,500	2,428	47.87
16-205 - Fire - Ambulance Dispatch	4,263	3,935	4,263	328	8.34
16-206 - Fire - Insurance	37,096	37,415	40,805	3,390	9.06
16-206-1 - Fire Insurance Helipad	2,527	2,527	2,530	3	0.12
16-207 - Fire - Drivers Exams	600		600	600	100.00-
16-208 - Fire - Prevention/Education	2,160	1,933	2,160	227	11.74
16-209 - Fire - Memberships/Mutual Aid	545	600	600		
16-210 - Fire - Miscellaneous	2,000	2,056	2,000	(56)	2.72-
16-212 - Fire - Radio Tower & Air	1,896	1,437	1,896	459	31.94
16-213 - Fire - Radio Licenses	1,000	1,000	1,000		
16-216 - Fire - Permits	2,600		2,600	2,600	100.00-

Account # / Description	Last Year Budget	Last Year Actual	Proposed Budget	Change Over Last Year	% Change
16-218 - Fire - Stand Pipe	500	670	500	(170)	25.37-
16-219 - Fire - Air Bottle Hydrostating	1,000	1,002	1,000	(2)	0.20-
16-220 - Forest Fire Expense (MNR)	400		400	400	100.00-
16-222 - Fire - Bunker/Safety/Uniforms	5,800	5,951	5,800	(151)	2.54-
16-222-1 - Fire-Turnout/Repair/Cleaning	2,400	1,104	2,400	1,296	117.39
16-223-3 - CPA Fire Cost	1,086	2,425	2,424	(1)	0.04-
16-225 - Fire - Hose Replacement	1,000	1,839	1,000	(839)	45.62-
16-229 - Fire- Mileage	200		200	200	100.00-
16-232 - Station 1 - Hydro	7,000	6,196	7,000	804	12.98
16-233 - Station 1 - Minor Purchases	3,600	3,026	3,600	574	18.97
16-234 - Station 1 - Fuel & Oil	7,000	7,974	7,000	(974)	12.21-
16-235 - Station 1 - Boat 1	554	371	550	179	48.25
16-236 - Station 1 - Heating	2,500	3,006	2,500	(506)	16.83-
16-237 - Station 1 - Telephone	900	901	900	(1)	0.11-
16-238 - Station 1 - Supplies	1,065	461	800	339	73.54
16-239 - Station 1 - Building Mtce	1,000	3,970	4,500	530	13.35
16-241 - Station 1 - Inspections & Repairs	750	520	750	230	44.23
16-242 - Station 1 - Rescue #1 Insp/Repairs	2,000	1,938	2,000	62	3.20
16-243 - Station 1-Snowmobile Inspection/Repairs	200		200	200	100.00-
16-245 - Station 1 - Radio Equip/Repair	1,500	1,444	1,500	56	3.88
16-248 - Stat 1 - Pumper #1 Inspe/ Repa	3,400	3,190	3,400	210	6.58
16-248-1 - Station 1 - Pumper #2			2,700	2,700	100.00-
16-250 - Station 1 - Truck #10	2,700	828	2,700	1,872	226.09
16-251 - Station 2 - Hydro	1,255	771	1,255	484	62.78
16-252 - Station 2 - Minor Purchases/Hose	3,400	3,113	3,400	287	9.22
16-253 - Station 2 - Fuel & Oil	1,000	553	1,000	447	80.83
16-254 - Station 2 -Rescue #2-Insp/Rep (Van)	2,000	1,604	2,000	396	24.69
16-255 - Station 2 - Boat 2	554	152	550	398	261.84
16-256 - Station 2 - Heating	5,000	2,896	3,000	104	3.59
16-257 - Station 2 - Telephone	950	939	835	(104)	11.08-
16-258 - Station 2 - Supplies	1,000	973	1,000	27	2.77
16-259 - Station 2 - Building Mtce	316	294	316	22	7.48
16-260-1 - Helipad Maintenance	7,500	3,337	2,500	(837)	25.08-
16-261 - Station 2 -Tanker- Inspections & Repairs	1,700	2,557	1,700	(857)	33.52-
16-262 - Station 2 - Internet	2,200	2,183		(2,183)	
16-263 - Station 2 - Radio Equipment & Repairs	1,200	1,069	1,200	131	12.25
16-264 - Station 2 - Snowmobile Insp & Repairs	200		200	200	100.00-
16-265 - Fire Rating Signs (3)	650	610	650	40	6.56
16-267 - Fire Pro	1,300	875	1,300	425	48.57

Account # / Description	Last Year Budget	Last Year Actual	Proposed Budget	Change Over Last Year	% Change
16-268 - SCBA Testing	1,500	1,282	1,500	218	17.00
16-269 - Cell Phone	400	400	400		
16-269-1 - Argo/Trailer	400		400	400	100.00-
Total Fire -:	271,109	259,875	275,826	15,951	
Other Protection Services					
16-270 - Emergency Plan	5,724	207	2,500	2,293	###.##
16-271 - Defibrillator Expense	1,500	2,203	1,500	(703)	31.91-
16-272-1 - Jaws-Mtce/Training	500	830	500	(330)	39.76-
16-273 - Animal Control	300		300	300	100.00-
16-273-1 - Wildlife Compensation Program	300		300	300	100.00-
16-274 - Policing Levy	408,081	405,636	421,038	15,402	3.80
16-274-1 - Police Service Board	2,000		2,000	2,000	100.00-
16-275 - By-Law Enforcement	24,000	27,595	30,000	2,405	8.72
16-279 - Building Dept Truck - Fuel	1,050	829	1,050	221	26.66
16-280 - Bld Official- Wages/Direct Exp	126,384	131,133	135,723	4,590	3.50
16-281 - Bld Official - Supplies	2,500	1,533	2,500	967	63.08
16-283-1 - Cell Phone	450	403	450	47	11.66
16-284 - Bld Official -Training/Seminar	1,000	1,168	3,000	1,832	156.85
16-285 - Bld Official - Memberships	6,000	5,587	6,000	413	7.39
16-290 - 2019 SUV Bld Official-Truck-Maint/Insura	4,206	3,789	4,210	421	11.11
16-291-1 - Bld Official-Mileage	300	231	300	69	29.87
Total Other Protection Services:	584,295	581,144	611,371	30,227	
Roads					
16-300 - Roads - Holding Wages/Cpp/Wsib	513,338	503,954	523,607	19,653	3.90
16-302 - Roads-Office-Wages/Benefits	42,580	42,035	42,580	545	1.30
16-303 - Roads-Office-Supplies/Membership	1,300	1,495	1,500	5	0.33
16-304 - Roads-Office-Training/Consulting	4,500	5,008	8,000	2,992	59.74
16-306 - Roads-Office-Tower/Radio Licences	1,200	675	1,200	525	77.78
16-310 - Roads-Supplies GPS Maintenance	2,850	3,841	3,900	59	1.54
16-311 - Flooding Damage	8,000	8,047		(8,047)	
16-316 - Garage - Miscellaneous	1,200	883	1,000	117	13.25
16-320 - Garage - Mtc/Supplies/Tools	13,000	13,887	14,000	113	0.81
16-321 - Garage - High Speed Internet	1,852	1,284	1,850	566	44.08
16-322 - Cell Phone	1,652	1,020	1,650	630	61.76
16-323 - Garage - Hydro	2,800	2,505	2,800	295	11.78
16-324 - Garage Telephone	720	531	720	189	35.59

Account # / Description	Last Year Budget	Last Year Actual	Proposed Budget	Change Over Last Year	% Change
16-329 - Garage - Heating	8,000	7,180	8,000	820	11.42
16-331 - Garage - Insurance	1,782	1,789	1,950	161	9.00
16-334 - Garage - Building Maintenance	6,500	6,225	8,000	1,775	28.51
16-337 - Bridges/Culverts-Good & Services	4,000	7,946	8,000	54	0.68
16-343 - Road Side Brushing - Goods & Services	14,500	11,804	14,500	2,696	22.84
16-344 - Roads-Street Sweeping	4,500	4,335	4,500	165	3.81
16-355 - Beaver Dams - Goods & Services	500	700	500	(200)	28.57-
16-360 - Hard Top Patch-Goods& Services	7,000	8,312	8,500	188	2.26
16-370 - Dust Control - Goods & Service	56,000	55,442	56,000	558	1.01
16-375 - Gravel-Summer Maintenance	220,000	220,034	220,000	(34)	0.02-
16-386 - Sanding/Salting-Goods&Services	41,600	41,245	41,600	355	0.86
16-389 - Roadside Grasscutting	6,100	5,597	6,100	503	8.99
16-391 - Signs/Safety- Goods & Services	5,250	5,570	7,500	1,930	34.65
16-394-1 - 2018 Dodge Ram Maintenance	3,255	5,103	3,500	(1,603)	31.41-
16-394-2 - 2018 Dodge Ram 2018 Fuel	4,500	6,051	6,000	(51)	0.84-
16-396 - Misc MTO Vehicle Plate Renewal	9,300	9,230	9,300	70	0.76
16-398 - Roads-Turn Around Upgrades	2,500	2,544	2,600	56	2.20
16-399 - Roads-Boat Launch Goods & Services		5	20,000	19,995	###.##
16-402 - 2015 Freightliner Tandem Maint/ Insura	24,500	24,639	25,000	361	1.47
16-403 - 2015 Freightliner Tandem- Fuel	15,000	15,081	15,100	19	0.13
16-404 - 2017 Freightliner Single Axle - Maintena	19,000	18,355	19,000	645	3.51
16-404-1 - 2017 Freightliner Single Axle - Fuel	12,500	11,528	12,500	972	8.43
16-404-2 - 2020 Freightliner - Snow Plow Fuel	15,500	13,449	15,500	2,051	15.25
16-404-3 - 2020 Freightliner Snow Plow Maintenance	19,000	20,315	21,000	685	3.37
16-407-1 - 2022 Dodge 2500 Plow/Sander Maintenance	4,500	11,399	5,000	(6,399)	56.14-
16-408-1 - 2022 Dodge 2500 Fuel	7,500	10,227	10,500	273	2.67
16-409 - 2007 International-Maintenance	9,000	19,737	10,000	(9,737)	49.33-
16-411 - 2007 International - Fuel	5,500	2,315	5,500	3,185	137.58
16-412 - 2020 Float trailer - Maintenance	1,000	802	1,000	198	24.69
16-414 - Bunny Trail RR Crossing Maintenance	4,100	5,246	4,100	(1,146)	21.85-
16-421 - 2010 Grader - Maintenance	25,000	15,036	50,000	34,964	232.54
16-423 - 2010 Grader - Fuel	14,500	13,355	14,500	1,145	8.57
16-426-1 - 2022 Backhoe Manitence	4,500	4,738	4,800	62	1.31
16-427-1 - 2022 Backhoe -Fuel	5,000	4,588	5,000	412	8.98
16-439 - Roads - Street Lights	5,000	5,573	5,600	27	0.48
16-439-1 - Hyundai Exacavator Maintenance	4,500	4,176	4,500	324	7.76
16-439-2 - Hyundai Excavator Fuel	5,000	5,176	5,200	24	0.46
16-439-3 - Fleet Insurance	38,817	39,278	43,206	3,928	10.00
16-440-4 - Roads Grant Program	89,798	92,132	100,000	7,868	8.54

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16-441-11 - Freightliner Snow Plow Loan Pymt	25,701	25,708		(25,708)	
16-441-12 - Roads-Backhoe loan 2022	42,397	42,397	42,400	3	0.01
16-441-13 - Land -2022 TD Loan Principle	66,745	66,574	66,750	176	0.26
16-441-5 - Roads Garage Loan Principle	37,281	37,281	37,280	(1)	
16-441-7 - Roads-Bunny Trail Culvert Loan-Principle	19,992	19,991	19,990	(1)	0.01-
16-441-9 - Roads-Bunny Trail Const Loan Principle	56,880	56,881	56,880	(1)	
16-442-1 - Roads - Canning Road Loan	9,664	9,664	9,664		
16-442-2 - Roads Balsam Road Loan	9,664	9,663	9,664	1	0.01
16-442-3 - Roads Whitestone/Boakview Loan Interest	37,198	37,199	37,200	1	
16-442-5 - Fire Pumper Debenture	11,094	6,676	27,000	20,324	304.43
Total Roads:	1,636,110	1,633,456	1,713,191	79,735	
Landfill					
16-444 - York Landfill - Misc.	400		400	400	100.00-
16-444-1 - York Landfill - Training	500		500	500	100.00-
16-444-2 - Landfill Wages	149,046	112,190	125,000	12,810	11.42
16-444-3 - Freon Removal		1,905		(1,905)	
16-446 - York Landfill - Supplies	1,200	1,389	1,200	(189)	13.61-
16-446-1 - York Landfill - Hydro	700	599	700	101	16.86
16-448 - York Landfill - Recycling	20,000	16,896		(16,896)	
16-452 - York Landfill - Maintenance	3,000	4,477	6,000	1,523	34.02
16-452-2 - York Landfill-Compactors Maintenance	3,500	234	1,000	766	327.35
16-455 - York Landfill -Hazardous Waste	10,000	8,189	10,000	1,811	22.12
16-456 - York Landfill - Monitoring	11,500	11,861	12,000	139	1.17
16-457 - York Landfill - Heating	750	629	750	121	19.24
16-457-1 - York Landfill - Internet	1,950	1,925	1,950	25	1.30
16-458 - Parry Sound Industrial Park	15,033	15,032	15,030	(2)	0.01-
16-459 - York Landfill - Bulk Waste	13,260	11,832	13,260	1,428	12.07
16-466 - Auld Landfill - Supplies	1,000	962	1,000	38	3.95
16-466-1 - Aulds Landfill - Hydro	1,100	1,114	1,100	(14)	1.26-
16-468 - Auld Landfill - Recycling	10,000	7,807		(7,807)	
16-471 - Auld Landfill - Bulk Waste	11,300	11,401	11,300	(101)	0.89-
16-472 - Auld Landfill - Brushgrinding	19,500	28,347		(28,347)	
16-473 - Auld Landfill - Maintenance	2,600	2,730	3,500	770	28.21
16-473-1 - Auld Landfill-Compactors Maintenance	1,500		1,000	1,000	100.00-
16-476 - Auld Landfill - Misc/Training.	500		500	500	100.00-
16-478 - Auld's Landfill - Monitoring	6,000	4,445	6,000	1,555	34.98
16-479 - Auld Landfill - Heating	900	183	900	717	391.80
16-479-1 - Aulds Landfill - Internet	1,700	991	1,000	9	0.91

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16-479-2 - York/Auld Waste Relocation Tipping Fees			19,500	19,500	100.00-
Total Landfill:	286,939	245,138	233,590	(11,548)	
Other Environment					
16-484 - ICECAP	10,225	9,145	3,000	(6,145)	67.20-
16-484-1 - Benthic Monitoring	2,874	2,874		(2,874)	
16-484-3 - Whitestone Environmental Stewardship	3,500	326	10,000	9,674	###.##
16-484-4 - ICECAP Workplan/Initiatives			10,000	10,000	100.00-
16-485 - Harris Lake Marina Depot	2,900	2,849		(2,849)	
Total Other Environment:	19,499	15,194	23,000	7,806	
Cemetery					
16-501 - Cemetery - Audit		580		(580)	
16-501-1 - Staking Fees	3,000	2,695	3,000	305	11.32
16-502 - Cemetery - Memberships	420	667	420	(247)	37.03-
16-502-2 - Cemetery Software	550	518	550	32	6.18
16-505 - Fairholme - Grasscutting	3,500	3,404	3,500	96	2.82
16-506 - Fairholme Cemetery - Materials/Mics.	2,000	650	2,000	1,350	207.69
16-513 - Maple Is. Cemetery -Materials	1,000	2,274	1,000	(1,274)	56.02-
16-515 - Maple Is. Cemetery - Grass Cutting	2,000	1,843	2,000	157	8.52
16-522 - Whitestone Cemetery -Materials	500	2,203	500	(1,703)	77.30-
16-524 - Whitestone Cemetery Grass Cutting	1,500	1,420	1,500	80	5.63
Total Cemetery:	14,470	16,254	14,470	(1,784)	
Other Health & Social Services					
16-549 - Health Unit Operating (Levy)	31,891	31,891	33,486	1,595	5.00
16-550 - Ambulance Levy	217,452	217,452	226,075	8,623	3.97
16-618 - Dist. Soc. Services (DSSAB) Levy	284,870	284,825	298,008	13,183	4.63
16-628 - Belvedere Home - Operating (Levy)	61,677	61,677	61,713	36	0.06
Total Other Health & Social Services:	595,890	595,845	619,282	23,437	
Facilities					
16-699 - Facilities - Wages	91,588	94,289	93,422	(867)	0.92-
16-702 - Dunchurch Hall - Supplies	1,700	2,775	2,700	(75)	2.70-
16-703 - Dunchurch Hall - Bld Mtce	8,000	6,915	7,000	85	1.23
16-704 - Dunchurch Hall - Heating	5,300	3,643	5,300	1,657	45.48
16-705 - Dunchurch Hall - Hydro	3,700	4,543	4,700	157	3.46
16-706 - Dunchurch Hall - Telephone	700	628	700	72	11.46

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16-707 - Dunchurch Hall - Insurance	6,787	6,817	7,499	682	10.00
16-707-1 - Facilities - Training	500	150	500	350	233.33
16-710 - Dunchurch Hall -High Speed Internet	2,100	1,568	1,900	332	21.17
16-716 - Maple Is. Hall - Supplies	300		100	100	100.00-
16-718 - Maple Is. Hall - Building Mtce	1,600	393	1,000	607	154.45
16-719 - Maple Is. Hall - Heat/Hydro	2,400	2,651	2,700	49	1.85
16-720 - Maple Is. Hall - Telephone	2,000	2,026	2,000	(26)	1.28-
16-725 - Maple Is. Hall - Insurance	1,697	1,704	1,875	171	10.04
16-731-1 - 2125 HWY 124 - Building Maintnance	1,000	532	500	(32)	6.02-
16-731-3 - 2125 HWY 124 - Hydro	2,000	1,015	1,000	(15)	1.48-
16-731-5 - 2125 HWY 124 - Insurance	2,672	2,684	1,500	(1,184)	44.11-
16-731-6 - 2211 HWY 124 Property Maintenanc	1,000	1,018	300	(718)	70.53-
16-732 - Ardbeg Internet			2,200	2,200	100.00-
16-741 - Pavilion - Supplies	700	914	950	36	3.94
16-741-1 - Pavilion-Heating	1,300	2,056	2,100	44	2.14
16-742 - Pavilion - Building Mtce	2,000	2,228	2,300	72	3.23
16-743 - Pavilion - Hydro	1,400	1,367	1,400	33	2.41
16-745 - Pavilion - Insurance	4,242	4,261	4,665	404	9.48
16-762 - Maple Is. Park - Building Mtce	1,300	1,533	1,550	17	1.11
16-767 - Municipal Flowers	1,000	1,493	1,500	7	0.47
16-769 - Facilities / Parks Maintenance	4,000	3,712	4,200	488	13.15
16-775 - 2016 Facilities Truck - Mainte/ Insuranc	4,195	4,348	4,350	2	0.05
16-776 - 2016 Facilities Truck - Fuel	4,000	5,861	6,000	139	2.37
16-777 - Municipal Building Maintenance (Lot)	6,000	4,200	5,000	800	19.05
16-778 - Water Maintenance	6,500	3,789	5,000	1,211	31.96
16-779 - Water Testing	1,500	1,286	1,500	214	16.64
16-781 - Dunchurch Dock - Beach Mtce	1,500	188	1,000	812	431.91
16-784 - Mower Expense	1,500	861	1,100	239	27.76
Total Facilities:	176,181	171,448	179,511	8,063	
Recreation					
16-787 - Recreation - Public Pay Telephone	625	611	630	19	3.11
16-790 - Recreation Cmtee-Programs	26,000	22,325	27,750	5,425	24.30
16-790-4 - Recreation - Swim Program	4,000	3,043	4,000	957	31.45
16-791-2 - Recreation-Equip & Education/Training	1,000		1,000	1,000	100.00-
16-793 - Recreation-Thrift Shop Donations	17,000	17,200	19,000	1,800	10.47
16-794 - Recreation - Thrift Shop Expenses	300	362	300	(62)	17.13-
16-798 - After School Program	7,000	3,427	7,000	3,573	104.26
16-798-1 - After School Program-Supplies	400	361	400	39	10.80

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Total Recreation:	56,325	47,329	60,080	12,751	
Library					
16-803 - Library - Expenses	114,300	114,305	124,205	9,900	8.66
16-803-1 - Library Insurance	6,570	6,391	6,570	179	2.80
16-806 - Library - Building Maintenance	3,000	4,600	5,000	400	8.70
Total Library:	123,870	125,296	135,775	10,479	
Other					
16-811 - Nursing Station Expenses	3,000	3,324	3,000	(324)	9.75-
16-818 - 911 Expenses	500		500	500	100.00-
16-819 - 911 Levy	1,200	1,127	1,200	73	6.48
16-841 - Parry Sound Area Plan Board	5,000	5,000	5,000		
16-843 - Planning & Development	70,000	38,116	45,000	6,884	18.06
16-845 - Tourism Orientation Destination Signs	2,500		2,500	2,500	100.00-
16-845-1 - Walking Trails-Maintenance Land Use Perm	500		500	500	100.00-
16-845-3 - Land Use permit Gooseneck Lake LUP1654	90		90	90	100.00-
16-845-4 - Land Use permit WahWashKesh lake PS-2023	100		100	100	100.00-
16-845-5 - Land Use permit Ardbeg PS-2022-PLA 00201	300	68	300	232	341.18
16-845-6 - Land Use permit Whitest Lake MPSB-2023	250	99	250	151	152.53
16-845-7 - Land Use permit Auld's Road Landfill	2,400	2,208	2,400	192	8.70
16-845-8 - Land Use permit WahWashKesh Lake PS2019	100	93	100	7	7.53
Total Other:	85,940	50,035	60,940	10,905	
Contributions to Reserves					
17-501 - Asset Management Reserve Contribution	288,985	288,985	485,000	196,015	67.83
17-502 - Fire Pumper Reserve Contribution	125,000	125,000	65,000	(60,000)	48.00-
17-504 - Fire Vehicle/Equipment Reserve Cont.	10,000	10,000	10,000		
17-505 - Parkland Reserve Contribution	35,000	75,975	50,000	(25,975)	34.19-
17-506 - Landfill Reserve Contribution	10,000	10,000	45,000	35,000	350.00
17-550 - Deferred CCBF (Gas Tax) Grant			70,413	70,413	100.00-
Total Contributions to Reserves:	468,985	509,960	725,413	215,453	
School Boards					
18-911 - English Public School Board		1,025,840		(1,025,840)	
18-974 - French Public School Board		3,526		(3,526)	
Total School Boards:		1,029,366		(1,029,366)	

Account # / Description	Last Year Budget	Last Year Actual	Proposed Budget	Change Over Last Year	% Change
Capital					
19-100 - Admin - Capital - Computer Upgrades	5,000	7,032	5,000	(2,032)	28.90-
19-110 - Community Centre Communications	25,000	5,594	7,500	1,906	34.07
19-110-1 - AMP Consultan Phase 2 and 3	30,000	8,853	22,000	13,147	148.50
19-114 - Health & Safety Policy Update	9,000	3,534		(3,534)	
19-115 - Offical Plan Consultant	20,000		63,555	63,555	100.00-
19-116 - Lake Planning Initiatives -Water Testing	5,000				
19-117 - Demolition of Twist Building			15,000	15,000	100.00-
19-207-1 - Replace #1 EMS Deckels Instal Radio	4,000				
19-207-2 - Fire station Improvment Station 1	3,000				
19-207-3 - Fire Station Improvment Station 2	7,000				
19-208 - Fire Pumper Truck	721,945	721,946		(721,946)	
19-209 - Replace Rescue 1			20,000	20,000	100.00-
19-210 - Replace Radio			14,200	14,200	100.00-
19-211 - Replace Oil Furnace Stn 2			8,000	8,000	100.00-
19-212 - Replace Washer			2,000	2,000	100.00-
19-213 - SCBA Air Bottles			16,461	16,461	100.00-
19-300 - Roads- Cap - Surface Treatment			105,000	105,000	100.00-
19-308 - Roads-Capital-Bridge Structure Rehab	30,000	7,805	45,000	37,195	476.55
19-328 - Roads - Capital - Sidewalks	3,000				
19-330-1 - Roads - Capital - Pub Wks Lighting Inter	7,000	6,566		(6,566)	
19-343 - Road-Heavy Duty Pick up with Plow		(176)		176	
19-348-2 - Thum/ Fork Backhoe Adaptor 2 way Plow	15,500	17,157		(17,157)	
19-351-10 - Slurry Seal Farley Road Hills	32,000	31,876		(31,876)	
19-351-9 - Bunny Tr slury Seal Boakview to Boundry	68,000	67,838		(67,838)	
19-352 - Ladd RD Bridge Rehabilitation Analysis	25,000		25,000	25,000	100.00-
19-352-1 - Farleys Road Bridge Guide Rail and Treat	50,000	37,651		(37,651)	
19-352-2 - Maple Island Bridge Rail and Treatment	60,000	20,942		(20,942)	
19-553-1 - Library Front Step	6,000	5,131		(5,131)	
19-714-1 - Concrete work Community center & Library		558		(558)	
19-714-2 - AODA -Automatic door openers	8,000	7,067	10,000	2,933	41.50
19-714-3 - Community Centre Vinyl Siding	14,000		16,000	16,000	100.00-
19-714-4 - Street Light Comunity Center & Church St	4,000	371		(371)	
19-719 - Admin Building Exterior Repairs			4,000	4,000	100.00-
19-810-1 - 2211 HWY 124 Land purchase	4,000	6,480		(6,480)	
19-810-2 - Emergency Managment Initiatives	2,158				
19-813-1 - Boat Launches	17,000	14,139		(14,139)	
19-813-2 - Wah Wash Kesh Docks and log Boom	2,000	692		(692)	
19-813-3 - Bolger Lake Landing	2,000				

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19-813-4 - Mulch Church Street AODA Playground	5,799	3,915		(3,915)	
19-814 - Recreation Playground Project			10,000	10,000	100.00-
Total Capital:	<u>1,185,402</u>	<u>974,971</u>	<u>388,716</u>	<u>(586,255)</u>	
Expense Totals:	<u>6,699,881</u>	<u>7,400,426</u>	<u>6,264,465</u>	<u>(1,135,961)</u>	
Net Surplus (Deficit):	<u>(51,510)</u>	<u>248,788</u>	<u>(114,456)</u>	<u>(363,244)</u>	

Accounts Printed: 378