

**2025 BUDGET - Draft**

|  | DRAFT 2025 OPERATING |                    |                              |                   | DRAFT 2025 CAPITAL                       |                   |                              |                  | 2025              | 2024              | YR OVER YR                 |                             |
|--|----------------------|--------------------|------------------------------|-------------------|--|-------------------|------------------------------|------------------|-------------------|-------------------|----------------------------|-----------------------------|
|  | Operating Revenues   | Operating Expenses | Transfers to (from) Reserves | Operating Levy    | Capital Revenues                         | Capital Expense   | Transfers to (from) Reserves | Capital Levy     | Op./Cap. TOTAL    | BUDGET            | TOTAL LEVY CHANGE          |                             |
| Council                                    | 0                    | 264,491            | 12,500                       | 276,991           |  | 0                 |                              | 0                | 276,991           | 267,640           | 9,351                      | 3.5%                        |
| Admin                                      | (475,600)            | 2,333,544          | (10,000)                     | 1,847,944         | (3,824,000)                              | 4,045,000         | (35,000)                     | 186,000          | 2,033,944         | 1,632,064         | 401,880                    | 24.6%                       |
| Elmwood Fire                               | (96,884)             | 229,202            |                              | 132,318           | (79,323)                                 | 49,000            | 125,000                      | 94,677           | 226,995           | 152,038           | 74,957                     | 49.3%                       |
| Fire Other                                 | 0                    | 151,470            | 40,000                       | 191,470           |  |                   |                              | 0                | 191,470           | 164,893           | 26,577                     | 16.1%                       |
| Fire, Emerg.Meas., H&S                     | (85,888)             | 867,687            |                              | 781,799           | (710,000)                                | 1,000,858         | (80,000)                     | 210,858          | 992,657           | 958,083           | 34,574                     | 3.6%                        |
| Police                                     | (155,309)            | 4,694,156          |                              | 4,538,847         | 0  | 90,000            |                              | 90,000           | 4,628,847         | 4,366,598         | 262,249                    | 6.01%                       |
| SVCA                                       |                      | 441,153            |                              | 441,153           |  |                   | 10,000                       | 10,000           | 451,153           | 379,975           | 71,178                     | 18.7%                       |
| Roads                                      | (172,000)            | 4,318,592          |                              | 4,146,592         | (2,120,449)                              | 4,126,305         | (181,750)                    | 1,824,106        | 5,970,698         | 5,400,398         | 570,300                    | 10.6%                       |
| Streetlighting                             | 0                    | 63,056             |                              | 63,056            | 0  | 0                 | 0                            | 0                | 63,056            | 63,056            | 0                          | 0.0%                        |
| Airport/Disability Transit                 | (700)                | 164,077            |                              | 163,377           |  |                   |                              | 0                | 163,377           | 157,881           | 5,496                      | 3.5%                        |
| Waste Management                           | (452,500)            | 791,541            |                              | 339,041           |  | 25,000            | 0                            | 25,000           | 364,041           | 258,795           | 105,246                    | 40.7%                       |
| Library                                    | (477,812)            | 1,094,014          |                              | 616,202           |  | 20,000            | 0                            | 20,000           | 636,202           | 571,603           | 64,599                     | 11.3%                       |
| Other Protection*                          | (35,550)             | 97,437             |                              | 61,887            |  |                   |                              | 0                | 61,887            | 45,625            | 16,262                     | 35.6%                       |
| Recreation                                 | (577,025)            | 1,753,845          | 0                            | 1,176,820         | 0  | 136,150           | 16,500                       | 152,650          | 1,329,470         | 1,203,566         | 125,904                    | 10.5%                       |
| Environmental/Water/Sewer                  | (1,190,785)          | 1,190,185          | 1,100                        | 500               | (3,238,370)                              | 3,238,370         | 0                            | 0                | 500               | 500               | 0                          | 0.0%                        |
| Building, Property Stds, Src.Wtr. Protect' | (390,000)            | 620,972            | (184,572)                    | 46,400            |  |                   |                              | 0                | 46,400            | 46,400            | 0                          | 0.0%                        |
| Planning                                   | (133,293)            | 357,155            | (75,000)                     | 148,862           | 0  | 0                 | 0                            | 0                | 148,862           | 135,250           | 13,612                     | 10.1%                       |
| Economic Development                       | 0                    | 199,580            | (100,000)                    | 99,580            | 0  | 25,000            | (25,000)                     | 0                | 99,580            | 69,000            | 30,580                     | 44.3%                       |
| Cemetery                                   | (42,950)             | 48,950             | (700)                        | 5,300             | 0  | 0                 | 0                            | 0                | 5,300             | 5,300             | 0                          | 0.0%                        |
| Prior Year Deficit Offset                  |                      | 459,494            |                              | 459,494           |  |                   |                              |                  | 459,494           | 151,294           | 308,200                    |                             |
| <b>TOTAL</b>                               | <b>(4,286,296)</b>   | <b>20,140,601</b>  | <b>(316,672)</b>             | <b>15,537,633</b> | <b>(9,972,142)</b>                       | <b>12,755,683</b> | <b>(170,250)</b>             | <b>2,613,291</b> | <b>18,150,924</b> | <b>16,029,959</b> | <b>2,120,965</b>           | <b>13.2%</b>                |
| GROWTH - offset prior year deficit         |                      |                    |                              |                   |  |                   |                              | -                | 0                 | (151,294)         | 0                          | -                           |
| OMPF                                       |                      |                    |                              | (1,753,200)       |  |                   |                              | -                | (1,753,200)       | (1,489,300)       | (263,900)                  | 17.7%                       |
| PRIOR YEAR (SURPLUS)                       |                      |                    |                              | 0                 |  |                   |                              | -                | 0                 | 0                 | 0                          |                             |
| <b>LEVY TOTAL</b>                          |                      |                    |                              | <b>13,784,433</b> |  |                   |                              |                  | <b>16,397,724</b> | <b>14,389,365</b> | <b>1,857,065</b>           |                             |
| PRIOR YEAR LEVY                            | (14,540,659)         |                    |                              |                   | 68.2% tax levy supports                  |                   | 19.6%                        |                  | 14,540,659        |                   |                            |                             |
| ADDITIONAL LEVY REQUIREMENT                |                      |                    |                              |                   | 23.1% grants, fees, reserves, loans, etc |                   | 80.4%                        |                  | <b>1,857,065</b>  | <b>12.9%</b>      | incr. to notional tax rate |                             |
|  |                      | To Reserve         | 58,600                       |                   |  | To Reserve        | 598,000                      |                  |                   |                   |                            | 1% tax rate incr. = approx. |
|  |                      | (From Reserve)     | (375,272)                    |                   |  | (From Reserve)    | (768,250)                    |                  |                   |                   |                            | approx. \$145,300 in 2025   |
|  |                      |                    | (316,672)                    |                   |  |                   | (170,250)                    |                  |                   |                   |                            | estimated                   |

\*includes Canine Control, Fence Viewing, Livestock Claims, Crossing Guard

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|  | YR OVER YR         |                    |          | YR OVER YR        |                     |        |
|--|--------------------|--------------------|----------|-------------------|---------------------|--------|
|  | 2024 OP.<br>BUDGET | OP. LEVY<br>CHANGE |          | 2024 CAP.<br>LEVY | CAP. LEVY<br>CHANGE |        |
| Council                                    | 267,640            | 9,351              | 3.5%     | 0                 | 0                   |        |
| Admin                                      | 1,372,064          | 475,880            | 34.7%    | 260,000           | (74,000)            | -28.5% |
| Elmwood Fire                               | 130,974            | 1,344              | 1.0%     | 21,064            | 73,613              | 349.5% |
| <i>Fire Other</i>                          | 164,893            | 26,577             | 16.1%    | 0                 | 0                   |        |
| Fire, Emerg.Meas., H&S                     | 799,522            | (17,723)           | -2.2%    | 158,561           | 52,297              | 33.0%  |
| Police                                     | 4,276,598          | 262,249            | 6.1%     | 90,000            | 0                   | 0.0%   |
| SVCA                                       | 359,975            | 81,178             | 22.6%    | 20,000            | (10,000)            | -50.0% |
| Roads                                      | 3,833,170          | 313,422            | 8.2%     | 1,567,228         | 256,878             | 16.4%  |
| Streetlighting                             | 63,056             | 0                  | 0.0%     | 0                 | 0                   |        |
| <i>Airport/Disability Transit</i>          | 157,881            | 5,496              | 3.5%     | 0                 | 0                   |        |
| Waste Management                           | 258,795            | 80,246             | 31.0%    | 0                 | 25,000              |        |
| Library                                    | 559,103            | 57,099             | 10.2%    | 12,500            | 7,500               | 60.0%  |
| Other Protection*                          | 45,625             | 16,262             | 35.6%    | 0                 | 0                   |        |
| Recreation                                 | 1,036,066          | 140,754            | 13.6%    | 167,500           | (14,850)            | -8.9%  |
| Environmental/Water/Sewer                  | 500                | 0                  | 0.0%     | 0                 | 0                   |        |
| Building, Property Stds, Src.Wtr. Protect' | 46,400             | 0                  | 0.0%     | 0                 | 0                   |        |
| Planning                                   | 135,250            | 13,612             | 10.1%    | 0                 | 0                   |        |
| Economic Development                       | 69,000             | 30,580             | 44.3%    | 0                 | 0                   |        |
| Cemetery                                   | 5,300              | 0                  | 0.0%     | 0                 | 0                   |        |
| Prior Year Deficit Offset                  | 151,294            | 308,200            |          | 0                 | 0                   |        |
| <b>TOTAL</b>                               | <b>13,733,106</b>  | <b>1,804,527</b>   | <b>-</b> | <b>2,296,853</b>  | <b>316,438</b>      |        |
| GROWTH - offset prior year deficit         | -                  | 0                  |          |                   |                     |        |
| OMPF                                       |                    | (263,900)          |          |                   | 13.8%               |        |
| PRIOR YEAR (SURPLUS)                       |                    | 1,540,627          |          |                   | 13.8%               |        |
| LEVY TOTAL                                 |                    | 11.2%              |          |                   |                     |        |
| PRIOR YEAR LEVY                            |                    |                    |          |                   |                     |        |
| ADDITIONAL LEVY REQUIREMENT                |                    |                    |          |                   |                     |        |

\*includes Canine Control, Fence Viewing