

Township of Dawn-Euphemia 2025 Budget

Inclusive of all non-cash expenditures

Budget 2025

Administration	Council	74,231
	Admin	574,181
	Operations	196,477
Fire	Admin	104,100
	Operations	201,258
Planning and Development	Admin	40,000
	Operations	0
Public Works	Admin	1,003,243
	Operations	2,308,258
Water	Admin	137,500
	Operations	333,410
Social Services	Admin	4,000
	Operations	581,984
Recreation and Culture	Admin	0
	Operations	94,136

Cash Requirements	
Expenses	
Council	74,231
Admin	1,863,024
Operations	3,715,522
Total Expenses	5,652,777
Non-Tax Revenues	
Grants	-581,480
Water Revenues	-701,137
Penalties and Interest	-173,500
Other Revenues	-240,823
Total Non-Tax Revenues	-1,696,940
Total Capital investments	974,000
Total Reserves Changes	
Total Budget 2025	4,929,837
Total Budget 2024	4,695,091
% Increase	4.90%

Proposed Reserves changes Summary for 2025:
 Not directly in Budget - Informational Purposes Only

	Into	Out of
	Reserves	Reserves
Increases:		
Admin Department	\$32,000	Pen test 2026, Reserves, Elections
Fire Department	\$100,000	New Fire Truck + CK decrease
Public Works Fleet	\$290,000	\$110k New Salt Truck 2023, \$180k new Grader
Water Reserves	\$133,507	Projected
Shetland Park Campground	\$10,000	Projected
Special Area Rate: Florence	\$10,562	
Special Area Rate: Oakdale	\$1,831	
Total Increases:	\$545,900	
Decreases:		
Computer replacement		12500
Generator purchase		\$230,000
Tractor exchange		\$60,000
Shetland Park hydrdo upgrade		\$7,500
Total Decreases:		\$310,000
Projected Reserves changes 2023:	\$545,900	\$310,000
Net Increase (Decrease)	\$235,900	Projected

**Capital Expenditure Budget Report
Municipality of Dawn Euphemia
Tax Year 2025**

	Cost	Funded by Budget	Funded by Reserves	Funded by Grants
Administrative Department				
Computer replacement (2025) (7 admin) -Half was raised in 2024, other half in 2025	\$ 12,500		\$ 12,500	
PEN test 2026	\$ 15,000	\$ 15,000		
Elections \$4k/yr over four years	\$ 4,000	\$ 4,000		
Admin Reserve Increase -New server est 2030	\$ 13,000	\$ 13,000		
Total Administrative Department	\$ 44,500	\$ 32,000	\$ 12,500	\$ -
Fire Department				
New Fire truck @ \$640,000 TBP 2030 -New pumper needs to be purchased by 2030, started 2023 @ \$80k/yr	\$ 80,000	\$ 80,000		
Generator move from Community Centre to Firehall	\$ 3,000	\$ 3,000		
Fire Services reserves	\$ 20,000	\$ 20,000		
Total Fire Department	\$ 103,000	\$ 103,000	\$ -	\$ -
Public Works Department				
PW reserve Services -Addition funds from Budget changes	\$ -			
PW reserve Fleet -moved from Services to Fleet	\$ 180,000	\$ 180,000		
New Salt Truck @ \$400,000 TBP 2026 -\$100,000 yr one, \$110k a year for three years into new Salt Truck started 2023	\$ 110,000	\$ 110,000		
New Grader @ \$650,000 -Need updated and official quotes. Purchase options 1 and 3 chosen.	\$ -			
Tractor exchange -Proposed to be taken out of Reserves	\$ 60,000		\$ 60,000	
Engineering costs for structure improvements +Expenses relating to the construction of Structures	\$ 48,000	\$ 48,000		
Structure #69 replacement, work to be done in 2026 -Fansher Rd Lomax drain, estimated costs \$950,000	\$ 350,000	\$ 350,000		
Bridges and Culverts - Capital -Large (3' and larger) culvert replacements w. own forces and hired equipment	\$ 75,000	\$ 75,000		
Land purchase road allowance -Allowance x2 \$6k each	\$ 12,000	\$ 12,000		
Total Public Works Department	\$ 835,000	\$ 775,000	\$ 60,000	\$ -
Water Department				
Total Water Department	\$ -	\$ -	\$ -	\$ -
Social Services Department				
Police Reserve -To offset 2026 projected funding increase	\$ 40,000	\$ 40,000		
Total Social Services	\$ 40,000	\$ 40,000	\$ -	\$ -
Recreation and Culture Department				
New roof Rutherford park	\$ 8,000	\$ 8,000		
Shetland Park hydro upgrade	\$ 7,500		\$ 7,500	
Shetland Library -money left over from different in Insurance estimate to actual	\$ 16,000	\$ 16,000		
Generator to be purchased 2025 -new Generator at DECC, total \$230k est. Waiting on grant acceptance	\$ 230,000		\$ 230,000	
Total Recreation and Culture Department	\$ 261,500	\$ 24,000	\$ 237,500	\$ -
Total New Capital Requirements	\$ 1,284,000	\$ 974,000	\$ 310,000	\$ -

Grants and Donations

2025 Budget

Approved
Amt 2025

Moore Agricultural Society (Brigden Fair)	\$100
Lambton Farm Safety	\$200
Oakdale Community Centre - Taxes in Lieu	\$1,000
Lambton 4-H	\$100
D-EPS Parent Council (grant dinner)	\$1,200
Scholarship - D-EPS	\$1,000
Ploughman's	\$250
Central Lambton Recruitment Office	\$300
No one stands alone	\$1,000
Four Counties (asking for two Workstations on Wheels)	\$4,000
Three Oaks (new)	\$1,000
Royal Canadian Legion (new) (includes an ad in their book)	
-New request, \$395 requested	
Total Grants and Donation Considerations	\$10,150

Arena Expenses 2025

Bothwell and Dresden Arena	\$3,000
Petrolia Arena	\$735
Total Arena Expenses	\$3,735

200 Admin Expense

Admin Expenses	Actual 2023	Budget 2024	Act 2024 Q4	Budget 2025	
Salaries	15,370	22,046	20,298	24,456	\$7,256 Mayor, \$4,300 * 4 Councillors
Stipends & Honourariums	21,592	25,245	22,856	26,775	\$175 x 26 wks * 4 Councillors + Mayor + 23 committee meetings
Per Diems, Meals and Entertainment	483	3,000	61	6,000	Food and pay \$250/day 6 conferences 4 days each
Gifts and Recognitions	445	0	1,150	1,000	
Committee Disbursements	0	0	144	0	
Travel and Accomodations	4,704	5,000	3,202	6,000	\$300 night x 4 nights x 4 Councillors + \$300 x 4 nights x2 Mayor
Conferences & Seminars	4,769	1,500	2,234	4,500	5 conferences @ \$900 each
Telephone, Cell Phones, & Communications	565	600	458	0	
Computer Software	0	0	289	300	Zoom subscription
Office Equipment	0	3,500	2,200	2,000	Four Tablets
Office Furniture	0	0	0	3,500	New chairs council room
Salaries	381,605	401,295	365,256	427,348	Credit: \$10k Water (Admin) +\$10k (DC training)
Per Diems, Meals, and Entertainment	3,693	0	2,216	500	\$1,800 Christmas Dinner
Gifts and Recognitions	51	0	0	0	
CPP & EI	26,096	23,877	25,074	25,427	Function of Salaries
EHT	8,830	8,877	8,547	9,453	Function of Salaries
WSIB	12,252	11,000	13,033	11,000	
Group Life / LTD	8,014	6,890	8,638	7,303	=2024+6%
Pension	35,906	35,966	41,387	38,124	=2024+6%
Group Health	20,230	30,542	25,046	34,875	=2024+6% +\$500 for EAP x 5 ppl
Spending Account	16,590	9,250	4,733	9,250	\$1,850 x 5 people assume max usage
Travel and Accomodations	2,137	1,500	2,129	1,500	
Memberships, Fees, & Dues	4,456	1,610	1,836	1,900	AMCTO \$500, CPA \$1.1k, NPI \$110
Training	1,816	5,000	1,248	5,000	\$1k per person, 5 people
Conferences & Seminars	2,000	2,000	1,625	2,000	Two conferences @ \$1k a conference
Occupational Health & Safety	311	500	69	500	
Insurance	23,065	24,910	26,132	27,125	3.8% increase
Telephone, Cell Phones, & Communications	5,107	3,546	4,949	3,653	
Hydro	2,745	4,576	3,143	4,713	
Heat	1,256	1,144	1,171	1,178	
Water	352	399	512	411	
Internet	5,128	7,300	7,443	7,300	7 years left on contract
Computer Maintenance	10,571	12,000	29,421	28,000	Monthly IT @ \$1.2k/mth, IT Security @ \$11.5k + incidentals
Computer Software	13,218	12,300	6,943	12,300	Asyst, Microsoft, PDF pro
Office Supplies	4,831	7,260	7,763	7,986	
Postage and Deliveries	7,695	8,000	7,443	8,000	
Office Equipment	4,864	2,500	4,347	2,500	New computer 2024
Payroll Service Fees	2,744	2,750	2,997	2,750	
Interact Machine Costs	473	750	964	750	
Subscriptions and Memberships	55	3,500	2,601	3,500	MFOA, OMTRA, Good Roads, AMO
Office Furniture	695	1,500	0	1,500	
Mileage	1,450	1,200	1,564	1,700	
Advertising	786	500	102	1,500	
Professional Services	84,145	85,000	65,764	67,500	Audit \$50k, AM \$8k, \$10k legal
Janitorial	2,435	4,033	3,686	6,194	4% increase + carpet cleaning and floors
Groundskeeping	566	566	857	588	Adjusting GK costs +4% inc
Signage and Safety	32	0	639	500	
Repairs & Maintenance	357	500	745	1,000	
Equipment Rentals	3,810	5,328	3,811	5,328	Postage machine (\$186/mtn), main copier (\$250/mtn)
HST remittance				32,851	Includes current year (\$10k) and two previous years
Totals	748,520	789,260	736,725	878,040	

300 Fire Expense

Fire expenses	Actual 2023	Budget 2024	Act 2024 Q4	Budget 2025	
Stipends & Honourariums	37,345	40,734	38,466	45,000	
Per Diems, Meals and Entertainment	4,746	6,500	750	7,000	
Gifts and Recognition	1,055	1,000	0	1,500	
CPP & EI	273	387	290	500	
EHT	0	144	0	150	
WSIB	1,304	8,500	5,260	6,200	WSIB's ruling based on \$60k/person/year
Travel and Accomodations	2,805	1,000	41	1,500	
Memberships, Fees, & Dues	141	1,000	235	1,000	
Training	3,032	10,000	2,310	10,000	Includes \$5k grant from Enbridge for OFM materials
Occupational Health & Safety	207	1,000	37	1,250	
Safety Clothing and PPE	868	25,000	13,549	30,000	Bunker gear replacements
Insurance	33,390	36,000	25,191	27,158	3.8% increase, \$9k VFIS premium
Telephone, Cell Phones, & Communications	12,893	12,500	23,792	18,500	Don projecting \$3k for new tower radios
Hydro	1,766	2,400	2,005	2,600	
Heat	2,782	3,000	2,156	3,000	
Water	3,222	2,000	2,942	2,000	2023 high because of a water tap left on
Computer Maintenance	716	1,000	0	1,500	
Computer Software	1,803	1,700	1,026	1,800	Fire Pro 2
Office Supplies		500	1,017	600	
Shop Supplies	5,125	7,000	5,450	7,000	Two new defibrutators @ \$3k each
Shop Equipment	1,741	0	3,018	1,000	
Postage and Deliveries	43	0	0	0	
Office Equipment	582	0	0	500	
Subscription and Membership fees	65	0	964	500	
Mileage	37	0	276	250	
Professional Services	883	10,000	1,282	7,500	Risk Assessment review
Janitorial	39	2,000	905	1,000	+\$1k floor wax, FD will be cleaning the building
Groundskeeping	978	1,130	1,011	1,250	Adjusting GK costs +4% inc
Small Tools	392	2,500	203	1,000	
Fuel	2,114	2,000	2,000	2,500	
Small Materials		500	0	500	
Vehicle Parts and Supplies	114	250	24	500	
Testing and Inspections	3,826	8,500	4,157	9,000	
Signage and Safety	0	0	0	500	
Vehicle Repairs & Maintenance	6,544	12,000	11,305	14,000	
General Repairs & Maintenance	3,733		2,662	3,000	
Equipment Rentals			407	500	
Fire Service: Alvinston	77,435	48,600	46,819	48,600	Updated estimate from BA re: Jan 31 meeting
Fire Service : CK Bothwell	59,545	20,000	25,630	40,000	2023 Actual \$60k
Fire Service : St. Clair	0	5,200	0	5,500	Enbridge covering half
Totals	271,542	274,045	225,180	305,858	

400 Drains

Planning and Development	Actual 2023	Budget 2024	Act 2024 Q4	Budget 2025	
Salaries	40,000	40,000	40,000	40,000	Credit: Drain Supervisor (\$40k)
General Repairs & Maintenance	813	0	0	0	Recoverable through drain maintenance
Totals	40,813	40,000	40,000	40,000	

500 Public Works

Public Works Expenses	Budget 2023	Actual 2023	Budget 2024	Act 2024 Q4	Budget 2025	
Wages	674,600	623,601	698,738	647,301	726,688	Approximately \$70k recoverable through drains
Per Diems, Meals and Entertainment	0	808	1,000	1,855	1,500	
CPP & EI	43,849	53,914	45,418	53,833	47,235	Function of Salaries
EHT	14,922	14,786	15,456	14,463	16,074	Function of Salaries
WSIB	20,431	24,372	21,452	25,381	22,525	
Group Life / LTD	12,500	14,147	12,500	14,130	12,500	
Pension	58,690	64,209	60,790	71,505	63,222	Function of Salaries
Group Health	40,862	44,797	42,905	53,653	45,000	
Spending Account	17,000	5,583	18,500	9,466	18,500	
Travel and Accomodations	5,000	3,229	5,000	2,116	4,000	
Memberships, Fees, & Dues	2,500	1,806	2,500	2,513	2,500	
Training	50,000	19,983	30,000	37,368	25,000	\$5k training moved to Drains
Conferences & Seminars	3,000	1,865	3,000	1,450	2,500	
Occupational Health & Safety	15,000	781	2,000	189	1,000	Make sure WHMIS is here
Safety Clothing and PPE	15,000	12,661	15,000	15,765	15,000	
Insurance	111,720	105,623	114,100	123,201	127,883	3.8% increase
Telephone, Cell Phones, & Communications	4,000	9,953	10,000	7,327	10,000	
Hydro	8,000	8,359	8,000	8,770	8,500	
Heat	6,000	7,350	7,000	5,208	7,000	
Water	400	392	400	504	400	
Internet	600	407	600	1,068	600	
Computer Software	0	10,747	16,000	4,180	7,500	Mesh 30% +\$6k new timesheet, Dican 50% (water)
Office Supplies	1,750	2,397	1,750	1,711	4,000	Five tablets @ \$500 each
Shop Supplies	12,000	25,493	15,000	43,224	40,000	Shop supplies, eq, small mats merged
Shop Equipment	0	899	10,000	5,113		Merged with shop supplies
Office Equipment	550	2,167	500	838	500	
Subscription and Membership fees	600	836	500	69	500	
Advertising	500	659	500	150	500	
Professional Services	500	0	1,500	0	0	
Janitorial	315	13	0	214	250	Being done in-house; supplies
Groundskeeping	2,875	47,939	1,132	34,222	30,000	Adj GK costs +4% inc + Roadside spray
Security	500	69	500	105	1,000	
Small Tools	13,000	5,496	13,000	10,045	10,000	
Fuel	135,000	145,895	140,000	125,925	150,000	Global market demand increase 1.8% 2025
Small Materials	2,000	3,587	4,000	0		Merged with shop supplies
Vehicle Parts and Supplies	40,000	32,415	40,000	19,316		Merged with vehicle repair and maint
Licence and Levy Fees	10,000	17,276	12,000	11,240	12,000	License plates
Testing and Inspections	11,000	4,410	7,000	4,031	5,000	XVAC \$10k, Adv Data Collection \$5k
Signage and Safety	5,000	9,467	10,000	15,142	12,000	
Vehicle Repairs & Maintenance	50,000	135,969	100,000	125,875	140,000	\$140k budget, \$79k actual
General Repairs & Maintenance	10,000	33,586	20,000	19,144	15,000	
Drain Assessment	0	129	50,000	42,610	50,000	Drain charges absorbed by roads starting 2024
Bridge and Culvert Maintenance	45,000	34,323	50,000	47,887	55,000	
Hardtop Surface Treatment	300,000	273,444	350,000	22,689	350,000	\$325k from 2024 reserves
Sand and Salt	75,000	39,310	40,000	56,058	60,000	
Loosetop Road Treatment	1,075,000	967,615	1,200,000	1,089,515	1,210,625	Gravel \$1.1m, Brine \$150k
Totals	2,894,664	2,814,384	3,197,742	2,776,370	3,311,501	

600 Water Expense

Water Expenses	Actual 2023	Budget 2024	Act 2024 Q4	Budget 2025	
Wages	100,000	100,000	100,000	125,000	
Per Diems, Meals and Entertainment	460	500	421	500	
Memberships, Fees, & Dues	290	500	0	500	
Travel and Accomodations	473	1,500	905	1,500	Three training events
Memberships, Fees, & Dues	290	0	140	0	
Training	4,729	10,000	3,454	10,000	
Safety Clothing and PPE	0	0	270	0	
Insurance	95	100	107	110	3.8% increase
Telephone, Cell Phones, & Communications	1,117	2,000	1,423	2,000	60% John, 20% Paul + 50% costs of on-call phone
Hydro	363	400	337	400	
Computer Software	0	5,000	273	5,000	Ittron and Mesh (70%) + Dicon 50%
Office Supplies	396	500	23	500	
Shop Supplies	2,976	2,000	2,047	2,000	
Postage and Deliveries	0	1,000	212	1,000	
Subscription	305	400	0	400	
Professional Services	2,849	2,500	3,829	2,500	
Small Tools	1,237	2,000	1,972	2,000	
Small Materials	5,990	0	9,792	20,000	Master Meters not replaced. Regular meters \$10k budgeted, 9.8k spent
Testing and Inspections	16,267	20,000	13,221	20,000	Enniskillen water testing
General Repairs & Maintenance	2,217	7,500	12,139	7,500	Covers a valve replacement
Equipment Rentals			5,063		
Excavating	2,544	2,500	4,070	2,500	Hydrovac
Potable Supplies	262,156	258,750	235,961	267,500	=125k m3 * \$2.14 per, assuming 5k spillage
Totals	404,753	417,150	395,658	470,910	

700 Social Services

Social Services Expenses	Actual 2023	Budget 2024	Act 2024 Q4	Budget 2025	
Committees	0	4,000	0	4,000	\$1k Cemetary committee + \$3k restoration
Telephone, Cell Phones, & Communications	5,309	0	0	0	Should be Communications, not Internet
Internet	0	2,200	0	0	
Office Supplies	0	150	0	150	
Shop Supplies	0	150	21	150	
Postage and Deliveries	0	0	416	0	
Professional Services	0	25,000	0	0	OP Review (one-time charge) + \$10k
Groundskeeping	6,070	2,920	3,539	2,920	Adjusting GK costs +4% inc
Licence and Levy Fees			500		
Testing and Inspections	136	50,000	21,273	50,000	Florence septic testing
Recycling	52,244	54,043	52,920	55,988	BRA est inc of 3.0%
Waste Collection	71,342	73,417	76,090	76,060	BRA est inc of 3.0%
Policing and Community Safety	344,085	333,450	335,860	314,436	\$30.7k monthly
Property Standards	45,967	5,000	5,189	5,000	
Animal Control and Enumeration	8,095	7,900	6,645	7,900	\$450/mth + \$2.5k for incidents
Building Permits Issuance	26,903	20,000	18,339	10,000	Extra expenses over adjustments
General Repairs & Maintenance	0	500	0	500	
Equipment Rentals	3,816	500	0	500	
Special Area Rate: Florence	9,964	10,562	10,562	11,196	
Special Area Rate: Oakdale	1,728	1,831	1,831	1,941	
SCRCA	40,237	10,000	44,693	45,242	Proposed 2025
Totals	615,897	601,624	577,878	585,984	

800 Recreation and Culture

Recreation and Culture Expenses	Actual 2023	Budget 2024	Act 2024 Q4	Budget 2025	
Insurance	25,059	27,050	29,230	30,215	3.8% increase
Telephone, Cell Phones, & Communications	495	500	567	500	
Hydro	10,746	12,720	13,698	13,483	
Heat	3,353	2,650	2,670	2,809	
Water	1,013	1,007	2,621	1,500	
Office Supplies	128	100	246	250	
Shop Supplies	1,320	6,000	529	1,500	
Office Equipment	2,487	0	1,921	1,500	
Subscription and Membership fees	202	0	265	275	Entandem
Advertising	163	100	96	100	
Janitorial	7,853	8,996	7,923	10,996	+\$4k insect control
Groundskeeping	17,170	9,041	20,044	9,041	Adjusting GK costs +4% inc
Security	461	2,500	427	1,000	New Cameras
Small Tools	93	0	0	0	
Small Materials	0	1,000	106	1,000	
Testing and Inspections	1,001	1,040	1,005	1,082	
Arena Rental	6,103	3,735	3,753	3,735	Bothwell and Petrolia
Signage and Safety	3,572	0	0	0	
General Repairs & Maintenance	9,077	5,000	7,053	5,000	General repairs
Equipment Rentals	1,588	0	560	0	Lift for lights
Donations	2,450	10,150	9,150	10,150	
Totals	95,229	98,119	101,864	94,136	

Admin Revenue

DefaultDescription	Actual 2023	Budget 2024	Act 2024 Q4	Budget 2025	
Tax Interest Current	48,600	30,000	18,755	15,000	
Tax Interest 1-2 yrs	22,486	20,000	36,949	35,000	
Tax Interest 2-3 yrs	0	5,000	2,346	5,000	These figures should be dropping
Tax Interest 3+ yrs	0	0	1,492	1,500	These rolls should be in tax sale
Water Penalty	4,702	2,000	2,042	2,000	
Investment Interest	22,065	20,000	9,808	15,000	
Tile Loan Interest	19,806	0	22,976	0	Should net \$0
Bank Interest	160,209	85,000	119,975	100,000	Increased interest rates, tapering off 2025
Grants - Federal	0	0		0	Nothing expected
Grants - Provincial	553,812	449,600	160,346	543,480	\$237k OMPF, \$210k OCIF, \$63k Gas
Grants - County and Municipal	131,469	38,000	39,011	38,000	Winter Mtce (TBD)
Rentals & Concessions	36,985	15,000	32,766	30,000	
Marriage Licences	330	500	770	500	
Tax Certificate Fees	3,290	3,000	2,825	3,000	
Shetland Park Camping Fees	18,467	28,000	27,629	28,000	20 Serviced @ 1,150 + \$5k incidental
911 Sign Fees	480	500	850	500	
Dog Tag Fees	13,467	13,000	15,112	15,000	
Service Fees	924	750	2,114	750	
Garbage and Recycling bin fees	140,700	145,000	148,615	153,073	3.0% BRA expected increase 2025
Property Standards	150	0	2,916	0	Should net \$0
Fines	0	0	4,988	0	
Planning Fees	4,060	2,500	0	0	Should net \$0
Building Permits	31,291	30,000	0	0	Should net \$0
Donations Received	0	0	1,350	0	
Department Other Sales	0	10,000		10,000	This is for selling 'stuff' e.g. PW selling scrap metal.
Totals	1,213,292	897,850	653,634	995,803	

Water Revenue

DefaultDescription	Actual 2023	Budget 2024	Act 2024 Q4	Budget 2025	
Water Meter Sales	3,919	2,500	2,900	2,500	
Water Service Connection Fees	1,500	0	9,000	0	4670 Lambton Line Faubert
Water Fixed Charges	58,468	118,800	121,276	166,320	396 ppl @ \$70/period
Water Service Charges	403,385	470,400	381,655	519,600	=120k m2 * 4.33 per m2
Water Tokens	2,932	4,000	2,588	4,000	
Water Debentures	0	8,217	3,062	8,217	
Water Disconnect and Reconnect fees	300	500	360	500	
Totals	470,504	604,417	520,841	701,137	