



MUNICIPALITÉ DE CASSELMAN MUNICIPALITY

Budget 2026

Version :

Final

December 9, 2025

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Budget Process

The budget process includes consultations with the public, the council, municipal departments, and various directors to establish municipal priorities for the year 2026.

On August 26, 2025, the municipality released the schedule for various budget presentations. The steps were as follows:

- Step 1 - September 13, 2025: Public announcement in local newspapers and on the municipality's website.
- Step 2 - October 7, 2025: Public consultation.
- Step 3: Special meetings with department heads and the council.
 - October 21: Delegation from the Casselman Downtown Revitalization Corporation.
 - November 4: Delegation from the Casselman Public Library
 - November 18
 - December 2
- Step 4 - December 9, 2025: Approval of the final version of the budget.

The budget is prepared using the cash basis of accounting, with all monetary amounts rounded to the nearest dollar.

A 3% salary increase has been planned for all municipal staff, including the municipal council.





Strategic Priority

On February 20, 2024, the council approved the 2024-2028 Strategic Plan and beyond. During its development, numerous consultations were held with the public, elected officials, and municipal employees. With this plan, a new vision, "Bold Decisions, Innovative Actions," and a new mission, "Service delivery that enriches lives and drives growth" were adopted.

As part of the strategic plan, the following three strategic pillars were accepted:

- Infrastructure
- Community Well-being
- Service Excellence

Each budget initiative is directly linked to these pillars, and the explanatory sheets will provide details on the targeted objectives and expected outcomes.

Implementation of the Strategic Plan:

As part of the implementation of the strategic plan, the 2026 budget highlights specific projects that will promote the development of essential infrastructure, enhance community well-being, and ensure excellence in service delivery. These initiatives will include improvements to public infrastructure, community support programs, and efforts to optimize municipal services.





Budget Summary

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenus					
Municipal taxes	4,668,255	4,628,297	5,039,896	371,641	8.0%
User charges	4,862,048	4,838,507	5,057,573	195,525	4.0%
Grant - Operations	568,200	551,883	413,438	(154,762)	-27.2%
Penalties and interest	207,869	370,396	235,869	28,000	13.5%
Permits and Licenses	309,665	179,400	229,000	(80,665)	-26.0%
Development charges	371,862	331,904	326,609	(45,253)	-12.2%
Others	305,451	70,320	302,451	(3,000)	-1.0%
Total Revenue	11,293,350	10,970,707	11,604,836	311,486	2.8%
Operating Expenses					
Salaries and Benefits	3,123,582	3,117,083	3,261,548	137,966	4.4%
Supplies and Materials	631,950	644,537	489,069	(142,881)	-22.6%
Contracted Services	3,090,442	2,798,484	2,951,191	(139,251)	-4.5%
Utilities	433,151	488,841	512,426	79,275	18.3%
Equipment and Maintenance	498,967	536,967	661,415	162,448	32.6%
Training and Subscriptions	96,065	94,519	93,661	(2,404)	-2.5%
Insurance	318,445	305,797	335,737	17,292	5.4%
Information Management	216,996	225,115	304,995	87,999	40.6%
Donations - Contributions	260,812	248,155	291,732	30,920	11.9%
Expense Allowance	-	-	-	-	-
Total Operating Expenses	8,670,410	8,459,498	8,901,774	231,364	2.7%
Net Operating Revenues (Costs)	2,622,940	2,511,209	2,703,062	80,122	3.1%
Funding					
Interest	747,461	610,643	793,688	46,227	6.2%
Capital	1,069,916	1,183,838	1,211,089	141,173	13.2%
Total	1,817,377	1,794,481	2,004,777	187,400	10.3%
Capital					
Grant - Capital	(1,132,385)	(1,430,655)	(4,643,158)	(3,510,773)	310.0%
Development charges	(363,600)	(89,273)	(582,000)	(218,400)	60.1%
New debts	(4,704,400)	(1,342,000)	(2,920,277)	1,784,123	-37.9%
Others - Capital	-	-	-	-	-
Capital expenses	6,518,387	3,028,447	8,568,100	2,049,713	31.4%
Total	318,002	166,519	422,665	104,663	32.9%
Reserve					
Transfers (To)	513,571	569,178	425,960	(87,611)	-17.1%
Transfers (From)	(26,010)	(173,442)	(150,340)	(124,330)	478.0%
Total	487,561	395,736	275,620	(211,941)	-43.5%
Net Overall	-	154,473	-	-	-
Surplus beginning of year	2,207,222	1,858,317	2,012,790	(194,432)	-8.8%
Surplus end of year	2,207,222	2,012,790	2,012,790	(194,432)	-8.8%
Depreciation	1,789,246	1,789,246	1,789,246	-	0.0%





Budget Pressures

Section	Reference Number	Name of the Initiative	Amount	OCIF	Grants	Debt	Development charges	Reserve	Operating Budget	Budget opérationnel
Community Activities	-	Train Station Shrubs	2,100			2,100				-
Community Activities	-	Bench	3,900			3,900				-
Community Activities	-	Winter banners	3,000			3,000				-
Complex – JR Brisson	2026-RH-001	Human Resources – Supervisor/Coordinator of Recreational Activities	47,165							47,165
Complex – JR Brisson	2026-RH-002	Human Resources – Class 2 Operator	19,976							19,976
Parks	2026-RL-007	Honorarium for the maintenance of the outdoor rink (Richelieu Park)	2,500							2,500
Parks	-	Drainage of the baseball field	10,000			10,000				-
Public Works	2026-TP-005	Cleanup of Martin/Fillion alley	12,500							12,500
Public Works	2026-TP-004	Sidewalks – Minor repairs	19,038			19,038				-
Water	2026-EN-003	Water consumption portal on Bciti+	28,650						28,650	-
Water	2026-EN-004	Update of the water rate by-law	40,000						40,000	-
Council and Committees	-	Community Day 2026	5,000			5,000				-
Grand Total			193,829	-	-	43,038	-	-	68,650	82,141





Capital Budget

Section	Reference Number	Name of the Initiative	Amount	OCIF	CCBF	Grants	Debt	Development charges	Reserve	Operating Budget
Complex – JR Brisson	2025-RL-003	Glass Door Freezers	5,000							5,000
Complex – JR Brisson	2025-RL-008	Hot water tank	45,000		30,690				5,000	9,310
Complex – JR Brisson	2026-RL-002	Air handling unit	85,000		85,000	-				-
Complex – JR Brisson	2026-RL-005	Upgrade of electrical panels	15,000			6,000				9,000
Parks	2026-RL-003	Relocation of the splash pad controller inside the building	14,000		14,000					-
Parks	-	Community Garden	50,000						50,000	-
Parks	-	Boat launch for small vessels	20,000			20,000				-
Fire department	-	Bunker Gear	16,500							16,500
Public Works	2025-TP-008	Radar speed sign	12,500							12,500
Public Works	2026-TP-003	Road Paving Project	365,970	365,970						-
Public Works	2026-TP-004	Sidewalks	80,964	37,362		43,602				-
Public Works	2026-TP-007	Transportation Master Plan and Traffic Study	200,000			12,500		150,000		37,500
Water	2025-EN-007	Continuation of testing and improvements for manganese and THMs	217,547			159,534			58,013	-
Sewer	2026-EN-001	Pumping Station 1	5,000,000			3,650,000	918,000	432,000		-
Sewer	2026-EN-002	Lagoon rehabilitation	200,000						200,000	-
Sewer	-	Environmental Assessment (Class EA) – Wastewater	49,842						49,842	-
General Management	-	1 Industriel	1,972,277				1,972,277			-
Bird's Eye View Park	2026-GR-003	Bird's Eye View Park –Phase 2	218,500			218,500				-
Grand Total			8,568,100	403,332	129,690	4,110,136	2,890,277	582,000	362,855	89,810





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Long-Term Debt

Ontario Regulation 403/02, Debt and Financial Obligation Limits, sets the annual limit on the amount a municipality can allocate for principal and interest payments on long-term debt without needing approval from the Ontario Municipal Board. This limit is capped at 25% of the municipality's revenue for principal and interest payments. The Ministry of Municipal Affairs and Housing is responsible for determining and providing each municipality with its Annual Repayment Limit (ARL).

As of the financial statements dated December 31, 2024, the municipality had \$17,906,216 in long-term debt. According to the Ministry of Municipal Affairs and Housing, this amount represented 18.17% of the municipality's revenue, which allows it to borrow a total of \$11,447,399 at an interest rate of 5% over 30 years.

By-laws 2025-22 and 2025-23 authorize lines of credit totalling \$11,447,399 for Pumping Station No. 1 and the new City Hall located at 1 Industriel.

In the 2026 budget, the municipality plans to borrow an amount of \$2,920,277 to finance the City Hall project at 1 Industriel as well as improvements to Pumping Station 1.

The following summary table presents all the debts that the municipality expects to incur as of December 31, 2026.





Long-Term Debt

Description	Institution	By-laws	Initial Loans	Maturity	Rate	New Loan - 2026	Interest - 2026	Principal - 2026	Expected Balance
General Management									
	National Bank	2011-052	45,714	2031	2.01%		327	3,363	14,469
Commerce and economic development									
Land on Aurèle Street	Infrastructure Ontario	2021-010	1,550,000	2027	Variable		54,250	-	1,550,000
Rental Services									
750 Principal	Infrastructure Ontario	2017-017	200,000	2027	2.60%		510	22,224	7,537
1 Industriel	National Bank	2025-022	5,696,099	2027	Variable	2,002,277	216,794	113,922	3,116,433
747 St-Jean	Desjardins	2010-044	250,000	2030	2.80%		1,865	13,875	57,679
Expansion of the Paul Émile Lévesque Center	Desjardins	2010-044	306,000	2030	2.80%		2,283	16,983	70,600
Fire department									
Fire Station	National Bank	2022-045	2,851,000	2042	5.15%		125,104	142,550	2,209,525
Fire Station Land	Desjardins	2010-044	175,000	2030	2.80%		1,306	9,713	40,420
Legal Fees for Fire Station	National Bank	2011-052	17,594	2031	2.01%		126	1,294	5,588
Public Works									
Resurfacing of Racine, Industriel, and Cement Island	Desjardins	2010-044	87,532.00	2030	2.80%		653	4,858	20,195
Storm Sewers North of the Nation River	National Bank	2011-052	132,943	2031	2.01%		952	9,781	41,992
Renovation of the Salt Dome	National Bank	2011-052	8,742	2031	2.01%		63	643	2,762
Water									
Expansion of the Water Treatment Plant	Desjardins	2003-095	1,004,480	2030	2.80%		4,597	34,198	144,927
Expansion of the Water Treatment Plant	Desjardins	2004-133	1,000,000	2030	2.80%		4,368	32,494	138,511
South of 417	National Bank	2011-052	431,282	2031	2.01%		3,088	31,730	136,369
Total						2,002,277	416,286	437,627	7,557,007





Long-Term Debt (Continuation)

Description	Institution	By-laws	Initial Loans	Maturity	Rate	New Loan - 2026	Interest - 2026	Principal - 2026	Expected Balance
Sewer									
North of the River	Infrastructure Ontario	2017-068	2,768,323	2038	3.59%		68,956	126,235	1,825,826
Lagoon	Infrastructure Ontario	2019-076	7,300,000	2049	2.63%		161,967	190,109	6,055,056
Lagoon Expansion	Desjardins	2003-095	1,004,480	2030	2.80%		4,597	34,198	144,000
Lagoon Expansion	Desjardins	2004-133	1,000,000	2030	2.80%		6,032	44,872	190,060
Lagoon Expansion phase 2	Desjardins	2009-281	1,820,000	2029	2.85%		11,770	117,485	351,362
Expansion of the Wastewater Treatment Plant South of 417	Desjardins	2007-212	2,000,000	2027	3.31%		8,749	167,499	173,126
Main Pumping Station Upgrade (PS1)	National Bank	2011-052	431,282	2031	2.01%		3,088	31,730	136,369
	National Bank	2025-023	5,751,300	-	Variable	918,000	105,000	-	918,000
Waste collection									
Leachate Management System	Desjardins	2009-281	410,000	2029	2.85%		2,658	26,528	79,519
Complex - JR Brisson									
Ice Surface Improvements	Desjardins	2010-044	541,468.00	2030	2.80%		4,040	30,052	124,925
Solar Panel	National Bank	2011-052	34,443	2031	2.01%		247	2,534	10,897
Parks									
Improvements to Richelieu Park	Desjardins	2010-044	40,000	2030	2.80%		298	2,220	9,229
Total						918,000	377,402	773,462	10,018,369
Grand Total						2,920,277	793,688	1,211,089	17,575,376





Reserve

	Real	Forecast 2025			Budget 2026		
	December 31, 2024	To	From	December 31, 2025	To	From	December 31, 2026
Reserves							
Working capital	307,438			307,438			307,438
Municipal elections	14,000	7,000	-	21,000	-	21,000	-
Fire department	395,811	100,000	-	495,811	66,000	-	561,811
Casselman Hydro Inc.	75,042			75,042			75,042
Land held for sale	1,539,556			1,539,556			1,539,556
Buildings	-	50,000	-	50,000	25,000	-	75,000
Police Service	-	67,393	-	67,393	-	41,297	26,096
Recreation program	136,420	50,000	21,651	164,769	-	64,763	100,006
Roads	116,672		-	116,672	20,000	-	136,672
Total	2,584,939	274,393	21,651	2,837,681	111,000	127,060	2,821,621
Reserve funds							
Waterworks	(153,199)	-	27,257	(180,456)	314,960	-	134,504
Sewer	352,027	239,793	-	591,820	-	2,913	588,907
Planning and development	143,634	-	124,534	19,100	-	7,358	11,742
Landfill	251,960	54,992	-	306,952	-	13,009	293,943
Total	594,422	294,785	151,791	737,416	314,960	23,280	1,029,096
Grand Total	3,179,361	569,178	173,442	3,575,097	425,960	150,340	3,850,717





Reserve

Section	Reference Number	Name of the Initiative	Operating Budget
Rental Services	2026-FIN-001	750 Principale	25,000
Fire department	2025-FIRE-004	Ladder truck	50,000
Fire department	2026-FIRE-001	Air compressor	16,000
Public Works	2026-TP-001	Snow truck	20,000
Total			111,000





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Recreational and leisure services





Community Activities

In addition to a variety of activities during the summer period, the municipality actively contributes to two major events:

- Canada Day
- Christmas Festival (CRCVC)

The decrease in revenue is due to the billboard, which did not generate any income in 2025.

The increase in material costs is related to expenses incurred for the bar during the street party, as the bar is coordinated by the municipality as part of the Christmas Festival. This activity allows the municipality to generate a profit, which is then transferred to the CRCVC. Therefore, there is no net cost to the municipality.

Budget Pressures :

Description	Reference	Cost
Train Station Shrubs	-	2,100
Bench	-	3,900
Winter banners	-	3,000
Total		9,000

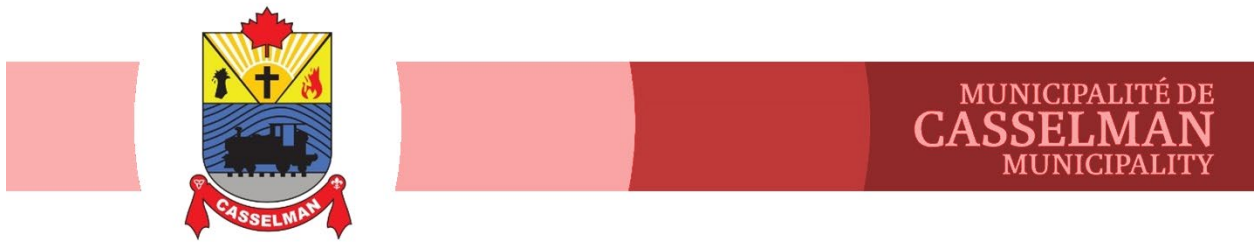




Community Activities

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	15,000	10,000	11,000	(4,000)	-26.7%
Grant - Operations	5,000	8,500	14,000	9,000	180.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	900	900	-	(900)	-100.0%
Total Revenue	20,900	19,400	25,000	4,100	19.6%
Operating Expenses					
Salaries and Benefits	52,384	49,708	52,400	16	0.0%
Supplies and Materials	18,800	19,823	23,969	5,169	27.5%
Contracted Services	5,950	3,320	5,450	(500)	-8.4%
Utilities	1,000	500	500	(500)	-50.0%
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	420	420	420	-
Donations - Contributions	38,622	38,507	45,057	6,435	16.7%
Expense Allowance	-	-	-	-	-
Total Operating Expenses	116,756	112,278	127,796	11,040	9.5%
Net Operating Revenues (Costs)	(95,856)	(92,878)	(102,796)	(6,940)	7.2%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	(15,448)	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	15,719	-	-	-
Total	-	271	-	-	-
Reserve					
Transfers (To)	8,500	-	-	(8,500)	-100.0%
Transfers (From)	-	-	-	-	-
Total	8,500	-	-	(8,500)	-100.0%
Net Overall	(104,356)	(93,149)	(102,796)	1,560	-1.5%
Depreciation	-	-	-	-	-





Culture

This department consists solely of the subsidy provided by the municipality to the library.





Culture

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	10,000	10,000	10,000	-	0.0%
Other	-	-	-	-	-
Total Revenue	10,000	10,000	10,000	-	0.0%
Operating Expenses					
Salaries and Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Contracted Services	-	-	-	-	-
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	-	-	-	-
Donations - Contributions	184,927	184,927	209,912	24,985	13.5%
Expense Allowance	-	-	-	-	-
Total Operating Expenses	184,927	184,927	209,912	24,985	13.5%
Net Operating Revenues (Costs)	(174,927)	(174,927)	(199,912)	(24,985)	14.3%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(174,927)	(174,927)	(199,912)	(24,985)	14.3%
Depreciation	-	-	-	-	-





Complex – JR. Brisson

The municipality manages the JR. Brisson Complex, which includes the ice rink and the Déguire Community Hall.

The decrease in contractual services is due to the building assessment in 2025. This decrease is also offset by the overhaul of compressor #3 at a cost of \$12,000.

The increase in utility expenses is primarily due to higher electricity costs, resulting from both rising prices and increased consumption in 2025 (5% more than in 2024).

The decrease in repair costs is primarily because the vehicle received significant repairs in 2025.

Budget Pressures :

Description	Reference	Cost
Human Resources – Supervisor/Coordinator of Recreational Activities.	2026-RH-001	47,165
Human Resources – Class 2 Operator	2026-RH-002	19,976
Total		67,141

Capital Expenditure :

Description	Reference	Cost
Glass Door Freezers	2025-RL-003	5,000
Hot water tank	2025-RL-008	45,000
Air handling unit	2026-RL-002	85,000
Upgrade of electrical panels	2026-RL-005	15,000
Total		150,000

The withdrawal from reserves relates to the hot water tank (\$5,000).





Complex – JR. Brisson

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	487,346	557,368	557,581	70,235	14.4%
Grant - Operations	25,000	30,000	5,000	(20,000)	-80.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	-	5,820	-	-	-
Total Revenue	512,346	593,188	562,581	50,235	9.8%
Operating Expenses					
Salaries and Benefits	489,885	480,922	565,003	75,118	15.3%
Supplies and Materials	44,400	45,480	46,700	2,300	5.2%
Contracted Services	114,068	113,601	79,297	(34,771)	-30.5%
Utilities	157,000	177,015	182,596	25,596	16.3%
Equipment and Maintenance	27,000	23,500	19,000	(8,000)	-29.6%
Training and Subscriptions	4,715	4,217	4,100	(615)	-13.0%
Insurance	56,266	55,004	59,264	2,998	5.3%
Information Management	5,020	5,843	5,860	840	16.7%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	898,354	905,582	961,820	63,466	7.1%
Net Operating Revenues (Costs)	(386,008)	(312,394)	(399,239)	(13,231)	3.4%
Funding					
Interest	5,175	5,125	4,287	(888)	-17.2%
Capital	31,697	31,697	32,586	889	2.8%
Total	36,872	36,822	36,873	1	0.0%
Capital					
Grant - Capital	-	(5,000)	(121,690)	(121,690)	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	5,000	15,763	150,000	145,000	2900.0%
Total	5,000	10,763	28,310	23,310	466.2%
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	(1,241)	(5,000)	(5,000)	-
Total	-	(1,241)	(5,000)	(5,000)	-
Net Overall	(427,880)	(358,738)	(459,422)	(31,542)	7.4%
Depreciation	154,568	154,568	154,568	-	0.0%





Parks

This department is responsible for maintaining the following parks and playgrounds:

- Park and Splash Pad Casselman (Faucher ST and Alice ST)
- Optimist Park (Martin ST and Mercier ST)
- Ottawa Hydro Park (Laval ST and Joliette ST)
- Park for the Elderly (Laval ST and Lévesque ST)
- Nation Park (Rivière Nation Nord)
- Park High Falls (SNC)
- PickleBall
- Tennis

The main differences compared to the 2025 budget are because the municipality did not allocate funds for the baseball field, expecting an agreement with the “Société d’Infrastructure de Loisir de Casselman” (SILC). Since the agreement did not happen, the municipality kept responsibility for the field and the related revenues. The decrease in contributions is due to the fact that the agreement with SILC has been postponed and is now planned for 2026.

Budget Pressures :

Description	Reference	Cost
Honorarium for the maintenance of the outdoor rink (Richelieu Park)	2026-RL-007	2,500
Drainage of the baseball field	-	10,000
Total		12,500

Capital Expenditure :

Description	Reference	Cost
Relocation of the splash pad controller inside the building	2026-RL-003	14,000
Community Garden	-	50,000
Boat launch for small vessels	-	20,000
Total		84,000

The ball field reserves are expected to be transferred to SILC in 2026.





Parks

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	5,950	12,501	10,885	4,935	82.9%
Grant - Operations	-	-	10,000	10,000	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	5,950	12,501	20,885	14,935	251.0%
Operating Expenses					
Salaries and Benefits	38,756	38,236	40,760	2,004	5.2%
Supplies and Materials	9,600	18,955	12,600	3,000	31.3%
Contracted Services	36,200	38,898	40,263	4,063	11.2%
Utilities	4,000	4,452	4,452	452	11.3%
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	-	-	-	-	-
Insurance	20,558	20,168	21,802	1,244	6.1%
Information Management	1,500	1,500	2,500	1,000	66.7%
Donations - Contributions	17,263	7,500	19,763	2,500	14.5%
Expense Allowance	-	-	-	-	-
Total Operating Expenses	127,877	129,709	142,140	14,263	11.2%
Net Operating Revenues (Costs)	(121,927)	(117,208)	(121,255)	672	-0.6%
Funding					
Interest	360	360	298	(62)	-17.2%
Capital	2,158	2,158	2,220	62	2.9%
Total	2,518	2,518	2,518	-	0.0%
Capital					
Grant - Capital	(50,000)	(58,585)	(34,000)	16,000	-32.0%
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	62,600	33,491	84,000	21,400	34.2%
Total	12,600	(25,094)	50,000	37,400	296.8%
Reserve					
Transfers (To)	-	50,000	-	-	-
Transfers (From)	(18,440)	(20,410)	(59,763)	(41,323)	224.1%
Total	(18,440)	29,590	(59,763)	(41,323)	224.1%
Net Overall	(118,605)	(124,222)	(114,010)	4,595	-3.9%
Depreciation	44,590	44,590	44,590	-	0.0%





Rental Services

In addition to the complex, the municipality offers premises in the following buildings:

- Paul-Émile Lévesque Centre
- 1 Industriel
- 747 St-Jean
- 750 Principal

The increase in contractual services is mainly due to the reclassification of snow removal for the 1 Industriel, moving it from maintenance and repair expenses to contractual services (\$10,000). Additionally, the repair of the hot water tank at the Paul-Émile Lévesque Center contributed to the increase.

Reserve :

Description	Reference	Cost
750 Principale - Reserve	2026-FIN-001	25,000
Total		25,000





Rental Services

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	294,391	228,772	292,950	(1,441)	-0.5%
Grant - Operations	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	294,391	228,772	292,950	(1,441)	-0.5%
Operating Expenses					
Salaries and Benefits	29,687	37,814	31,556	1,869	6.3%
Supplies and Materials	10,000	6,000	6,000	(4,000)	-40.0%
Contracted Services	13,200	24,542	30,387	17,187	130.2%
Utilities	65,463	66,488	67,463	2,000	3.1%
Equipment and Maintenance	47,600	39,400	43,000	(4,600)	-9.7%
Training and Subscriptions	-	-	-	-	-
Insurance	26,591	28,064	28,767	2,176	8.2%
Information Management	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	192,541	202,308	207,173	14,632	7.6%
Net Operating Revenues (Costs)	101,850	26,464	85,777	(16,073)	-15.8%
Funding					
Interest	5,414	5,414	4,658	(756)	-14.0%
Capital	51,651	51,651	53,082	1,431	2.8%
Total	57,065	57,065	57,740	675	1.2%
Capital					
Grant - Capital	-	(13,200)	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	1,104	-	-	-
Total	-	(12,096)	-	-	-
Reserve					
Transfers (To)	50,000	50,000	25,000	(25,000)	-50.0%
Transfers (From)	-	-	-	-	-
Total	50,000	50,000	25,000	(25,000)	-50.0%
Net Overall	(5,215)	(68,505)	3,037	8,252	-158.2%
Depreciation	20,585	20,585	20,585	-	0.0%





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Community Safety





Fire department

Casselman fire department is made up of 25 active members. The department answers between 90 and 120 emergency calls per year.

The decrease in development charge revenue and contractual services expenses is due to the postponement of the Fire Master Plan.

The increase in salaries is due to additional training hours required to meet provincial standards, which must be completed by 2026.

The decrease in material and supply expenses is due to uniform purchases being tied to recruitment cycles. In 2026, no new uniforms will be required.

Capital Expenditure :

Description	Reference	Cost
Bunker Gear	-	16,500
Total		16,500

Reserve :

Description	Reference	Cost
Ladder truck	2025-FIRE-004	50,000
Air compressor	2026-FIRE-001	16,000
Total		66,000

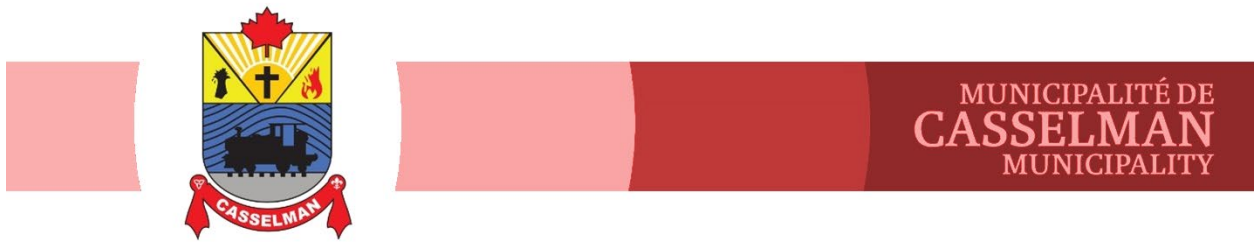




Fire department

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	4,000	4,000	4,000	-	0.0%
Grant - Operations	10,000	15,000	10,000	-	0.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	7,000	7,000	7,000	-	0.0%
Development charges	29,958	-	-	(29,958)	-100.0%
Other	-	-	-	-	-
Total Revenue	50,958	26,000	21,000	(29,958)	-58.8%
Operating Expenses					
Salaries and Benefits	125,331	136,925	153,113	27,782	22.2%
Supplies and Materials	37,700	57,646	30,650	(7,050)	-18.7%
Contracted Services	177,715	137,715	144,799	(32,916)	-18.5%
Utilities	28,500	28,500	28,500	-	0.0%
Equipment and Maintenance	25,000	25,500	25,000	-	0.0%
Training and Subscriptions	11,500	11,788	11,800	300	2.6%
Insurance	21,893	22,493	24,019	2,126	9.7%
Information Management	8,500	6,450	6,450	(2,050)	-24.1%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	436,139	427,017	424,331	(11,808)	-2.7%
Net Operating Revenues (Costs)	(385,181)	(401,017)	(403,331)	(18,150)	4.7%
Funding					
Interest	126,858	126,807	126,536	(322)	-0.3%
Capital	153,235	153,235	153,557	322	0.2%
Total	280,093	280,042	280,093	-	0.0%
Capital					
Grant - Capital	-	(8,000)	-	-	-
Development charges	(18,000)	(18,000)	-	18,000	-100.0%
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	56,000	58,000	16,500	(39,500)	-70.5%
Total	38,000	32,000	16,500	(21,500)	-56.6%
Reserve					
Transfers (To)	100,000	100,000	66,000	(34,000)	-34.0%
Transfers (From)	-	-	-	-	-
Total	100,000	100,000	66,000	(34,000)	-34.0%
Net Overall	(803,274)	(813,059)	(765,924)	37,350	-4.6%
Depreciation	136,634	136,634	136,634	-	0.0%





Bylaw Regulations

This department is responsible for issuing tickets, dog licenses, business permits and the emergency plan.





Bylaw Regulations

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	1,500	-	-	(1,500)	-100.0%
Grant - Operations	-	-	-	-	-
Penalties and interest	3,500	4,500	4,500	1,000	28.6%
Permits and Licenses	28,015	29,250	29,250	1,235	4.4%
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	33,015	33,750	33,750	735	2.2%
Operating Expenses					
Salaries and Benefits	116,183	114,369	116,867	684	0.6%
Supplies and Materials	7,100	4,400	4,600	(2,500)	-35.2%
Contracted Services	9,500	10,250	8,750	(750)	-7.9%
Utilities	-	-	-	-	-
Equipment and Maintenance	1,500	1,000	1,000	(500)	-33.3%
Training and Subscriptions	6,500	6,300	5,800	(700)	-10.8%
Insurance	2,023	1,946	2,064	41	2.0%
Information Management	3,460	3,460	3,460	-	0.0%
Donations - Contributions	-	-	-	-	-
Expense Allowance	1,500	1,500	1,500	-	0.0%
Total Operating Expenses	147,766	143,225	144,041	(3,725)	-2.5%
Net Operating Revenues (Costs)	(114,751)	(109,475)	(110,291)	4,460	-3.9%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(114,751)	(109,475)	(110,291)	4,460	-3.9%
Depreciation	1,642	1,642	1,642	-	0.0%





Building department

The building department is responsible for enforcing the Ontario building code.

Construction forecasts are difficult for the municipality to predict, as they depend on market conditions and developer decisions. In 2025, the municipality anticipated a surge in construction following the planning department's approval of a new subdivision. However, these projections did not materialize, requiring the department to reorganize during 2025.

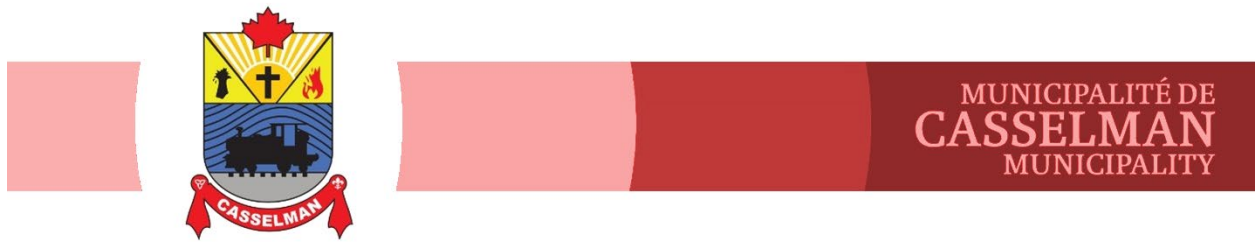




Building department

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	268,050	135,550	185,650	(82,400)	-30.7%
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	268,050	135,550	185,650	(82,400)	-30.7%
Operating Expenses					
Salaries and Benefits	240,943	224,088	157,903	(83,040)	-34.5%
Supplies and Materials	3,500	3,500	3,500	-	0.0%
Contracted Services	7,000	7,000	7,000	-	0.0%
Utilities	-	-	-	-	-
Equipment and Maintenance	1,000	1,000	1,000	-	0.0%
Training and Subscriptions	6,450	6,450	6,450	-	0.0%
Insurance	1,727	1,982	2,155	428	24.8%
Information Management	14,000	15,064	14,000	-	0.0%
Donations - Contributions	-	-	-	-	-
Expense Allowance	1,000	1,000	1,000	-	0.0%
Total Operating Expenses	275,620	260,084	193,008	(82,612)	-30.0%
Net Operating Revenues (Costs)	(7,570)	(124,534)	(7,358)	212	-2.8%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	(7,570)	(124,534)	(7,358)	212	-2.8%
Total	(7,570)	(124,534)	(7,358)	212	-2.8%
Net Overall	-	-	-	-	-
Depreciation	-	-	-	-	-





Conservation Authority

The municipality of Casselman is part of the South Nation River Conservation Authority. This corporation manages the High Falls Conservation Area, the Casselman weir and Doran Park.





Conservation Authority

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	2,800	2,000	2,000	(800)	-28.6%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	2,800	2,000	2,000	(800)	-28.6%
Operating Expenses					
Salaries and Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Contracted Services	44,621	44,621	46,731	2,110	4.7%
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	44,621	44,621	46,731	2,110	4.7%
Net Operating Revenues (Costs)	(41,821)	(42,621)	(44,731)	(2,910)	7.0%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(41,821)	(42,621)	(44,731)	(2,910)	7.0%
Depreciation	-	-	-	-	-





Police Service

The municipality trust Ontario Provincial Police (OPP) to ensure the safety of his citizens. This budget also includes costs associated with the Police Services Board for the Russell County detachment.





Police Service

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	775,527	723,391	742,090	(33,437)	-4.3%
Grant - Operations	50,205	50,205	-	(50,205)	-100.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	15,000	12,000	12,000	(3,000)	-20.0%
Total Revenue	840,732	785,596	754,090	(86,642)	-10.3%
Operating Expenses					
Salaries and Benefits	-	-	-	-	-
Supplies and Materials	1,000	723	-	(1,000)	-100.0%
Contracted Services	829,732	710,259	788,387	(41,345)	-5.0%
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	-	-	-	-
Donations - Contributions	10,000	7,221	7,000	(3,000)	-30.0%
Expense Allowance	-	-	-	-	-
Total Operating Expenses	840,732	718,203	795,387	(45,345)	-5.4%
Net Operating Revenues (Costs)	-	67,393	(41,297)	(41,297)	-
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	67,393	-	-	-
Transfers (From)	-	-	(41,297)	(41,297)	-
Total	-	67,393	(41,297)	(41,297)	-
Net Overall	-	-	-	-	-
Depreciation	-	-	-	-	-





Planning

This department is responsible for planning and managing the territory of the Municipality of Casselman. They ensure that the new developments are following the official plan and the various municipal zoning regulations.

The Planning Department is based on user fees. Some requests require professional services (engineering, lawyers, external planners) and the costs of these are then invoiced to the client, which creates significant variations in the finance of the service.

The decrease in user fee revenue is related to a development project that had been budgeted but ultimately did not take place. This project was self-funded, which explains a similar decrease in contractual services.

Regarding the reduction in contractual services, it is also attributable to the completion of the Official Plan, for which expenses were higher in 2025 than in 2026. Finally, a reduction is observed in engineering fees budgeted to address generic citizen requests.





Planning

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	41,511	16,360	16,500	(25,011)	-60.3%
Grant - Operations	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	10,611	10,611	5,316	(5,295)	-49.9%
Other	-	-	-	-	-
Total Revenue	52,122	26,971	21,816	(30,306)	-58.1%
Operating Expenses					
Salaries and Benefits	160,674	162,945	165,584	4,910	3.1%
Supplies and Materials	1,000	560	300	(700)	-70.0%
Contracted Services	109,511	66,422	43,529	(65,982)	-60.3%
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	2,000	2,000	2,000	-	0.0%
Insurance	-	-	-	-	-
Information Management	8,700	8,981	9,580	880	10.1%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	281,885	240,908	220,993	(60,892)	-21.6%
Net Operating Revenues (Costs)	(229,763)	(213,937)	(199,177)	30,586	-13.3%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(229,763)	(213,937)	(199,177)	30,586	-13.3%
Depreciation	-	-	-	-	-





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Public Works





Public Works

The Public Works Department is everywhere. It clears snow, maintains and repairs roads, and keeps streets and sidewalks safe. Public Works employees also help plan future infrastructure needs, including new residential developments and commercial areas. And that's not all—when emergencies arise, from potholes to broken water pipes, they're on the ground making sure everything runs smoothly.

The decrease in revenue from operating subsidies is attributable to the study assessing the condition of roads and sidewalks, which was completed in the summer of 2025.

The increase in salaries is mainly due to the hiring of a new employee in 2025, with the position budgeted for only eight months that year instead of twelve.

The increase in material costs is driven by the rise in the price of cold asphalt (\$7,000), higher budgets for vehicle parts (\$13,900), and increased costs for equipment and uniforms (\$4,500).

Budget Pressures :

Description	Reference	Cost
Cleanup of Martin/Fillion alley	2026-TP-005	12,500
Sidewalks – Minor repairs	2026-TP-004	19,038
Total		31,538

Capital Expenditure :

Description	Reference	Cost
Radar speed sign	2025-TP-008	12,500
Road Paving Project	2026-TP-003	365,970
Sidewalks	2026-TP-004	80,964
Transportation Master Plan and Traffic Study	2026-TP-007	200,000
Total		659,434

Reserve :

Description	Reference	Cost
Snow truck	2026-TP-001	20,000
Total		20,000





Public Works

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	3,000	3,000	3,000	-
Grant - Operations	30,000	30,000	19,038	(10,962)	-36.5%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	500	-	-	-
Development charges	-	-	-	-	-
Other	1,000	1,000	1,000	-	0.0%
Total Revenue	31,000	34,500	23,038	(7,962)	-25.7%
Operating Expenses					
Salaries and Benefits	560,522	558,940	588,038	27,516	4.9%
Supplies and Materials	257,800	255,100	283,400	25,600	9.9%
Contracted Services	349,066	303,406	350,784	1,718	0.5%
Utilities	12,750	11,277	11,280	(1,470)	-11.5%
Equipment and Maintenance	16,090	15,790	16,080	(10)	-0.1%
Training and Subscriptions	8,500	12,161	6,661	(1,839)	-21.6%
Insurance	62,398	58,679	61,963	(435)	-0.7%
Information Management	4,000	5,500	5,950	1,950	48.8%
Donations - Contributions	-	-	-	-	-
Expense Allowance	(2,500)	(2,500)	(2,500)	-	0.0%
Total Operating Expenses	1,268,626	1,218,353	1,321,656	53,030	4.2%
Net Operating Revenues (Costs)	(1,237,626)	(1,183,853)	(1,298,618)	(60,992)	4.9%
Funding					
Interest	2,010	1,998	1,668	(342)	-17.0%
Capital	14,939	14,939	15,282	343	2.3%
Total	16,949	16,937	16,950	1	0.0%
Capital					
Grant - Capital	(460,000)	(381,568)	(459,434)	566	-0.1%
Development charges	-	-	(150,000)	(150,000)	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	485,000	386,805	659,434	174,434	36.0%
Total	25,000	5,237	50,000	25,000	100.0%
Reserve					
Transfers (To)	-	-	20,000	20,000	-
Transfers (From)	-	-	-	-	-
Total	-	-	20,000	20,000	-
Net Overall	(1,279,575)	(1,206,027)	(1,385,568)	(105,993)	8.3%
Depreciation	384,430	384,430	384,430	-	0.0%





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MUNICIPALITÉ DE
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Environnemental services





Water

The municipality provides drinking water to the citizens.

The increase in user fees corresponds to a 4% increase, which has already been approved by the adoption of the by-law 2018-024.

The 'Other Revenues' line remains at the same level as the 2025 budget because it is linked to the MXU replacement project, which is still in progress, as noted in report GR-16-2025. Consequently, residents have not yet been billed. The decrease in materials and supplies is also related to this project, as the changes were carried out in 2025.

The increase in maintenance and repairs is related to the repairs suggested by our service provider (OCWA) and includes: the repair of the garage roof (\$45,000), the repair of pump 3 (\$25,000), the maintenance and repair of the chlorination system (\$29,000), the repair of the blower for backwashing (\$25,000), as well as an increase in costs for valve maintenance (\$46,000).

The increase in IT costs is related to the water consumption portal on the Bciti+ platform, which enables the billing of consumption reading devices.

Budget Pressures :

Description	Reference	Cost
Water consumption portal on Bciti+	2026-EN-003	28,650
Update of the water rate by-law	2026-EN-004	40,000
Total		68,650

Capital Expenditure :

Description	Reference	Cost
Continuation of testing and improvements for manganese and THMs	2025-EN-007	217,547
Total		217,547





Water

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	1,318,141	1,346,495	1,402,721	84,580	6.4%
Grant - Operations	30,000	30,000	-	(30,000)	-100.0%
Penalties and interest	13,369	15,369	15,369	2,000	15.0%
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	272,151	31,000	272,151	-	0.0%
Total Revenue	1,633,661	1,422,864	1,690,241	56,580	3.5%
Operating Expenses					
Salaries and Benefits	64,548	63,784	53,689	(10,859)	-16.8%
Supplies and Materials	194,200	184,200	28,000	(166,200)	-85.6%
Contracted Services	603,774	604,837	606,996	3,222	0.5%
Utilities	43,288	48,288	50,288	7,000	16.2%
Equipment and Maintenance	184,500	254,500	366,000	181,500	98.4%
Training and Subscriptions	-	-	-	-	-
Insurance	36,048	34,942	37,348	1,300	3.6%
Information Management	33,423	42,173	64,473	31,050	92.9%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	1,159,781	1,232,724	1,206,794	47,013	4.1%
Net Operating Revenues (Costs)	473,880	190,140	483,447	9,567	2.0%
Funding					
Interest	16,554	15,923	12,053	(4,501)	-27.2%
Capital	95,929	95,929	98,421	2,492	2.6%
Total	112,483	111,852	110,474	(2,009)	-1.8%
Capital					
Grant - Capital	(442,385)	(256,666)	(159,534)	282,851	-63.9%
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	587,287	362,211	217,547	(369,740)	-63.0%
Total	144,902	105,545	58,013	(86,889)	-60.0%
Reserve					
Transfers (To)	216,495	-	314,960	98,465	45.5%
Transfers (From)	-	(27,257)	-	-	-
Total	216,495	(27,257)	314,960	98,465	45.5%
Net Overall	-	-	-	-	-
Depreciation	677,052	677,052	677,052	-	0.0%





Sewer

The municipality provides a municipal sewage to citizens.

The increase in user fees corresponds to a 4% increase, which has already been approved by the adoption of the by-law 2018-024.

The decrease in contractual services is due to the 2025 budget pressure on development fees, which were originally budgeted at \$25,000. However, the costs supported by the sewer department will be \$12,126, spread across 2025 and 2026.

The increase in utility services is related to the rise in electricity costs.

The increase in maintenance and repairs comes from the replacement of the control panels at pumping stations 2 and 3, at a cost of \$70,000. However, in 2025, the municipality had planned the cleaning of Lagoon Cell A, estimated at \$80,000, which reduces maintenance and repair expenses compared to 2025.

Capital Expenditure :

Description	Reference	Cost
Pumping Station 1 (PS1)	2026-EN-001	5,000,000
Lagoon rehabilitation	2026-EN-002	200,000
Environmental Assessment (Class EA) – Wastewater	Budget 2025	49,842
Total		5,249,842





Sewer

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	1,533,769	1,552,607	1,613,907	80,138	5.2%
Grant - Operations	-	-	-	-	-
Penalties and interest	21,000	21,000	21,000	-	0.0%
Permits and Licenses	-	-	-	-	-
Development charges	301,293	301,293	301,293	-	0.0%
Other	5,500	5,500	5,500	-	0.0%
Total Revenue	1,861,562	1,880,400	1,941,700	80,138	4.3%
Operating Expenses					
Salaries and Benefits	53,940	52,404	53,689	(251)	-0.5%
Supplies and Materials	3,000	3,000	3,000	-	0.0%
Contracted Services	265,353	246,916	252,061	(13,292)	-5.0%
Utilities	105,000	136,471	142,297	37,297	35.5%
Equipment and Maintenance	144,000	124,000	134,000	(10,000)	-6.9%
Training and Subscriptions	-	-	-	-	-
Insurance	25,136	24,626	26,587	1,451	5.8%
Information Management	2,200	850	850	(1,350)	-61.4%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	598,629	588,267	612,484	13,855	2.3%
Net Operating Revenues (Costs)	1,262,933	1,292,133	1,329,216	66,283	5.2%
Funding					
Interest	383,740	311,224	370,159	(13,581)	-3.5%
Capital	691,223	691,223	712,128	20,905	3.0%
Total	1,074,963	1,002,447	1,082,287	7,324	0.7%
Capital					
Grant - Capital	-	(302,188)	(3,650,000)	(3,650,000)	-
Development charges	(345,600)	(71,273)	(432,000)	(86,400)	25.0%
New debts	(3,654,400)	-	(918,000)	2,736,400	-74.9%
Others - Capital	-	-	-	-	-
Capital expenses	4,092,500	423,354	5,249,842	1,157,342	28.3%
Total	92,500	49,893	249,842	157,342	170.1%
Reserve					
Transfers (To)	95,470	239,793	-	(95,470)	-100.0%
Transfers (From)	-	-	(2,913)	(2,913)	-
Total	95,470	239,793	(2,913)	(98,383)	-103.1%
Net Overall	-	-	-	-	-
Depreciation	281,606	281,606	281,606	-	0.0%





Waste collection

The municipality offers the waste collection service. In addition, it offers a service to collect “bulky” item.

The increase in user charges corresponds to a 3% increase in garbage collection fees.

The increase in contractual fees results from the change of contractor for waste collection. In 2025, the service was shared between Mike Waste (6 months) and Miller Waste (6 months), whereas in 2026, it will be fully provided by Miller Waste.





Waste collection

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	381,213	379,813	390,499	9,286	2.4%
Grant - Operations	-	1,314	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	100	-	-	(100)	-100.0%
Total Revenue	381,313	381,127	390,499	9,186	2.4%
Operating Expenses					
Salaries and Benefits	36,535	30,744	42,831	6,296	17.2%
Supplies and Materials	2,650	1,400	1,400	(1,250)	-47.2%
Contracted Services	250,712	233,534	304,526	53,814	21.5%
Utilities	4,600	4,800	5,000	400	8.7%
Equipment and Maintenance	20,000	25,000	19,000	(1,000)	-5.0%
Training and Subscriptions	-	-	-	-	-
Insurance	1,524	1,471	1,565	41	2.7%
Information Management	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	316,021	296,949	374,322	58,301	18.4%
Net Operating Revenues (Costs)	65,292	84,178	16,177	(49,115)	-75.2%
Funding					
Interest	3,398	3,398	2,658	(740)	-21.8%
Capital	25,788	25,788	26,528	740	2.9%
Total	29,186	29,186	29,186	-	0.0%
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	36,106	54,992	-	(36,106)	-100.0%
Transfers (From)	-	-	(13,009)	(13,009)	-
Total	36,106	54,992	(13,009)	(49,115)	-136.0%
Net Overall	-	-	-	-	-
Depreciation	66,109	66,109	66,109	-	0.0%





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Administration





Council and Committees

The municipal council provides governance and strategic planning for the municipality. Certain committees exist to achieve this result:

- Committee of Adjustment
- Property standards committees
- Leadership féminin Prescott-Russell
- GFL Community Liaison Committee
- Municipal Community Engagement Committee
- Emergency Management Program Committee

Salaries :

The 2026 budget is distinctive because it falls in an election year.

Members	Salaries	Per Diem
Mayor	59,596	5,000
Councilor	27,763	5,000

According to By-law 2024-55, the mayor also has access to an allowance of \$1,000 for representation with provincial and federal government officials. The by-law also stipulates that, during an election year, reimbursable expenses are reduced to 11/12 of the budget for the outgoing council, while the remaining 1/12 is allocated to the new council.

The increase in materials and supplies is related to an amount of \$3,000 budgeted for the recognition policy.

The increase in contractual services corresponds to the amounts budgeted for handling complaints by the Integrity Commissioner.

Budget Pressures :

Description	Reference	Cost
Community Day 2026	-	5,000
Total		5,000





Council and Committees

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	10,000	10,000	15,000	5,000	50.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	300	600	300	-	0.0%
Total Revenue	10,300	10,600	15,300	5,000	48.5%
Operating Expenses					
Salaries and Benefits	215,262	217,426	221,908	6,646	3.1%
Supplies and Materials	2,800	3,600	4,800	2,000	71.4%
Contracted Services	-	13,500	9,500	9,500	-
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	26,000	24,500	26,000	-	0.0%
Insurance	-	-	-	-	-
Information Management	-	1,700	450	450	-
Donations - Contributions	10,000	10,000	10,000	-	0.0%
Expense Allowance	-	-	-	-	-
Total Operating Expenses	254,062	270,726	272,658	18,596	7.3%
Net Operating Revenues (Costs)	(243,762)	(260,126)	(257,358)	(13,596)	5.6%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(243,762)	(260,126)	(257,358)	(13,596)	5.6%
Depreciation	-	-	-	-	-





General Management

General Management ensures coordination between the various municipal departments, oversees the implementation of municipal council decisions, supports the organization's strategic directions, and manages human resources. This department also includes the two town halls.

The increase in user fees comes from the additional revenue expected from the rental of 751 Saint-Jean Street.

The variation in utility services is mainly explained by the addition of a new building.

Capital Expenditure :

Description	Reference	Cost
1 Industriel		1,972,277
Total		1,972,277

The 1 Industriel project includes certain non-capitalizable expenses, which explains why the loan covers \$30,000 more than the capitalized amount.





General Management

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	8,240	8,240	-
Grant - Operations	305,795	305,795	328,400	22,605	7.4%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	-	1,000	-	-	-
Total Revenue	305,795	306,795	336,640	30,845	10.1%
Operating Expenses					
Salaries and Benefits	338,404	344,131	357,805	19,401	5.7%
Supplies and Materials	9,200	9,200	9,200	-	0.0%
Contracted Services	98,500	94,500	96,689	(1,811)	-1.8%
Utilities	10,000	9,500	18,500	8,500	85.0%
Equipment and Maintenance	21,713	16,713	26,771	5,058	23.3%
Training and Subscriptions	18,500	17,137	19,950	1,450	7.8%
Insurance	62,882	55,063	68,748	5,866	9.3%
Information Management	4,080	5,150	8,849	4,769	116.9%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	563,279	551,394	606,512	43,233	7.7%
Net Operating Revenues (Costs)	(257,484)	(244,599)	(269,872)	(12,388)	4.8%
Funding					
Interest	120,000	80,000	216,794	96,794	80.7%
Capital	-	113,922	113,922	113,922	-
Total	120,000	193,922	330,716	210,716	175.6%
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	(1,050,000)	(1,342,000)	(2,002,277)	(952,277)	90.7%
Others - Capital	-	-	-	-	-
Capital expenses	1,050,000	1,342,000	1,972,277	922,277	87.8%
Total	-	-	(30,000)	(30,000)	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(377,484)	(438,521)	(570,588)	(193,104)	51.2%
Depreciation	-	-	-	-	-





Finance

The Finance Department is responsible for the municipality's financial resources. It oversees budget planning, cash management, tax collection, invoice payments, and the reception at Town Hall.

The variation in penalties and interest is mainly due to investments related to One Investment.

The decrease in revenues and contractual services is related to the lower cost of the development charge study.

Budget Pressures :

Description	Reference	Cost
Human Resources – Supervisor/Coordinator of Recreational Activities – Transfer of a Clerk to Finance	2026-RH-001	46,445
Total		46,445

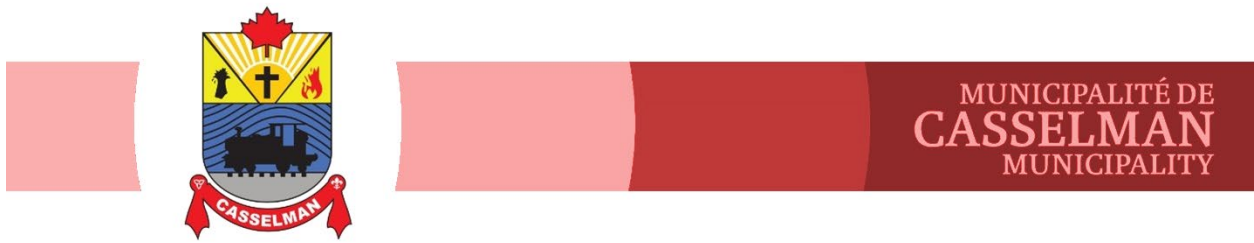




Finance

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	3,700	4,200	4,200	500	13.5%
Grant - Operations	-	-	-	-	-
Penalties and interest	170,000	329,527	195,000	25,000	14.7%
Permits and Licenses	-	-	-	-	-
Development charges	20,000	10,000	10,000	(10,000)	-50.0%
Other	9,500	11,500	10,500	1,000	10.5%
Total Revenue	203,200	355,227	219,700	16,500	8.1%
Operating Expenses					
Salaries and Benefits	303,531	302,127	362,509	58,978	19.4%
Supplies and Materials	24,500	27,000	27,000	2,500	10.2%
Contracted Services	69,870	59,874	61,223	(8,647)	-12.4%
Utilities	-	-	-	-	-
Equipment and Maintenance	10,564	10,564	10,564	-	0.0%
Training and Subscriptions	3,500	1,500	1,500	(2,000)	-57.1%
Insurance	-	-	-	-	-
Information Management	20,760	20,760	21,234	474	2.3%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	432,725	421,825	484,030	51,305	11.9%
Net Operating Revenues (Costs)	(229,525)	(66,598)	(264,330)	(34,805)	15.2%
Funding					
Interest	394	394	327	(67)	-17.0%
Capital	3,296	3,296	3,363	67	2.0%
Total	3,690	3,690	3,690	-	0.0%
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(233,215)	(70,288)	(268,020)	(34,805)	14.9%
Depreciation	12,946	12,946	12,946	-	0.0%





Clerk

The Clerk's Department is a central pillar of municipal administration, working closely with department heads on various projects while maintaining constant ties with the public and Council. In Casselman, the clerk is responsible for overseeing the communications.

The increase in contractual services is related to the 2026 election.





Clerk

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	6,500	7,000	7,000	500	7.7%
Development charges	-	-	-	-	-
Other	1,000	1,000	1,000	-	0.0%
Total Revenue	7,500	8,000	8,000	500	6.7%
Operating Expenses					
Salaries and Benefits	160,691	165,717	154,431	(6,260)	-3.9%
Supplies and Materials	750	-	-	(750)	-100.0%
Contracted Services	16,020	14,270	39,000	22,980	143.4%
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	6,400	6,466	6,900	500	7.8%
Insurance	-	-	-	-	-
Information Management	12,998	10,759	12,150	(848)	-6.5%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	196,859	197,212	212,481	15,622	7.9%
Net Operating Revenues (Costs)	(189,359)	(189,212)	(204,481)	(15,122)	8.0%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	7,000	7,000	-	(7,000)	-100.0%
Transfers (From)	-	-	(21,000)	(21,000)	-
Total	7,000	7,000	(21,000)	(28,000)	-400.0%
Net Overall	(196,359)	(196,212)	(183,481)	12,878	-6.6%
Depreciation	-	-	-	-	-



Information Technology

The Information Technology Department is responsible for managing, developing, and securing the municipality's computer and digital systems.

In 2025, the council approved the transfer of the municipality's IT services to the United Counties of Prescott and Russell (UCPR), which accounts for most of the increase in expenses. Of the \$74,664 increase, \$20,000 is directly related to migration costs. Additionally, \$36,300 has been allocated to transition from the current antenna-based communication system to a fiber optic network that will directly connect the municipality's buildings.





Information Technology

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	-	-	-	-	-
Operating Expenses					
Salaries and Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Contracted Services	-	-	-	-	-
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	40,095	33,207	114,759	74,664	186.2%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	40,095	33,207	114,759	74,664	186.2%
Net Operating Revenues (Costs)	(40,095)	(33,207)	(114,759)	(74,664)	186.2%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(40,095)	(33,207)	(114,759)	(74,664)	186.2%
Depreciation	-	-	-	-	-



Commerce and economic development

This department includes the following functions:

- Economic development
- Tourist center
- Communications





Commerce and economic development

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	2,000	-	-	(2,000)	-100.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	100	100	100	-	0.0%
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	2,100	100	100	(2,000)	-95.2%
Operating Expenses					
Salaries and Benefits	136,306	136,803	143,462	7,156	5.2%
Supplies and Materials	3,950	3,950	3,950	-	0.0%
Contracted Services	24,650	19,350	25,819	1,169	4.7%
Utilities	1,550	1,550	1,550	-	0.0%
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	2,000	2,000	2,500	500	25.0%
Insurance	1,399	1,359	1,455	56	4.0%
Information Management	22,110	25,810	26,510	4,400	19.9%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	191,965	190,822	205,246	13,281	6.9%
Net Operating Revenues (Costs)	(189,865)	(190,722)	(205,146)	(15,281)	8.0%
Funding					
Interest	83,558	60,000	54,250	(29,308)	-35.1%
Capital	-	-	-	-	-
Total	83,558	60,000	54,250	(29,308)	-35.1%
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(273,423)	(250,722)	(259,396)	14,027	-5.1%
Depreciation	9,084	9,084	9,084	-	0.0%





Bird's Eye View Park

The mission and vision of the pedestrian trail and bird sanctuary project are to develop a community and tourism initiative that promotes well-being for the residents of Casselman by providing a natural, accessible, and well-equipped space with international-quality facilities. This will allow Casselman residents and tourists to enjoy a site along the Nation River for birdwatching.

Capital Expenditure :

Description	Reference	Cost
Bird's Eye View Park –Phase 2	2025-GR-005	218,500
Total		218,500





Bird's Eye View Park

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	15,000	-	-	(15,000)	-100.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	15,000	-	-	(15,000)	-100.0%
Operating Expenses					
Salaries and Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Contracted Services	15,000	-	-	(15,000)	-100.0%
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	15,000	-	-	(15,000)	-100.0%
Net Operating Revenues (Costs)	-	-	-	-	-
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	(180,000)	(390,000)	(218,500)	(38,500)	21.4%
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	180,000	390,000	218,500	38,500	21.4%
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	-	-	-	-	-
Depreciation	-	-	-	-	-





Asset Management

The current asset management plan dates back to 2021 and complied with legislative requirements until 2024. To meet the deadlines under Ontario Regulation 588/17, an update is required for the existing data on 'Core' infrastructure, as well as the inclusion of all 'non-core' infrastructure, such as buildings, parks, machinery, and vehicles. Staff must take ownership of the plan and turn it into a "living" document, which will be regularly updated with data on the condition of the municipality's infrastructure.

The project is expected to be completed in early 2026.





Asset Management

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	82,400	69,069	10,000	(72,400)	-87.9%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	82,400	69,069	10,000	(72,400)	-87.9%
Operating Expenses					
Salaries and Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Contracted Services	50,000	51,669	10,000	(40,000)	-80.0%
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	36,150	37,488	7,500	(28,650)	-79.3%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	86,150	89,157	17,500	(68,650)	-79.7%
Net Operating Revenues (Costs)	(3,750)	(20,088)	(7,500)	(3,750)	100.0%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(3,750)	(20,088)	(7,500)	(3,750)	100.0%
Depreciation	-	-	-	-	-





Property taxes

The last assessment for properties by MPAC dates from 2016 for the reference year of 2020.

Here are the residential tax rates (RT) for various municipalities in the United Counties of Prescott and Russell for the year 2025.

Municipality	Residential tax rates
East Hawkesbury	0.00571591
Russell	0.00625507
Casselman	0.00729482
Champlain	0.00748877
Alfred-Plantagenet	0.00803904
Clarence-Rockland	0.00835717
Municipalité de La Nation	0.00854177
Hawkesbury	0.01327024

The current budget includes a 5.853 % increase in the tax rate for the year 2026, bringing the estimated tax rate to 0.00772176.





Property taxes

	Budget 2025	Forecast 2025	Budget 2026	Variance \$	Variance %
Revenues					
Municipal taxes	4,668,255	4,628,297	5,039,896	371,641	8.0%
User charges	-	-	-	-	-
Grant - Operations	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	4,668,255	4,628,297	5,039,896	371,641	8.0%
Operating Expenses					
Salaries and Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Contracted Services	-	-	-	-	-
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	-	-	-	-	-
Net Operating Revenues (Costs)	4,668,255	4,628,297	5,039,896	371,641	8.0%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	4,668,255	4,628,297	5,039,896	371,641	8.0%
Depreciation	-	-	-	-	-

