

1/14/2025

2025 Budget

2025 Corporate Budget Package



By-Law 07-2025

CORPORATION OF THE TOWNSHIP OF PERTH EAST

The Corporation of the Township of Perth East

By-law 07-2025

Being a By-law to Adopt the Final Estimates of all
sums required by the Municipality for the Year
2025

January 14, 2025

Whereas Section 290 of the Municipal Act, 2001, S.O. 2001, c. 25, that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality,

And Whereas the Council of the Corporation of the Township of Perth East is desirous of adopting the annual estimates for the Corporation;

Now Therefore the Council of the Corporation of the Township of Perth East enacts as follows:

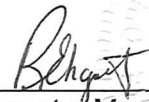
1. The 2025 operation estimates required for Township purposes are as shown on Schedule "A", attached hereto, and forming a part of this by-law. The annual operating estimates as shown on Schedule "A", attached hereto, form an integral part of the 2025 Corporate Budget for the Township of Perth East.
2. The 2025 capital estimates required for Township purposes are as shown on Schedule "B", attached hereto, and forming a part of this by-law. The annual capital estimates as shown on Schedule "B", attached hereto, form an integral part of the 2025 Corporate Budget for the Township of Perth East.
3. Total operating and capital revenue estimates, excluding water and wastewater for 2025 are \$18,513,610.
4. Total general operating and capital expenditure estimates for 2025 excluding water and wastewater are \$18,513,610.
5. Total revenue estimates for wastewater and water operations and capital for 2025 are \$2,719,498.
6. Total expenditure estimates for wastewater and water operations and capital for 2025 are \$2,719,498.
7. This by-law comes into force and effect upon final passage.

Read a First and Second time this 14th Day of January, 2025.

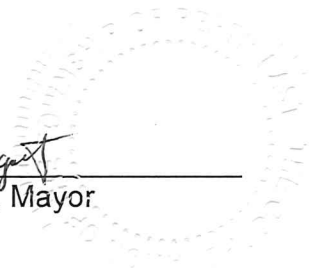
Read a Third Time and Passed this 14th Day of January, 2025.



Ashley Carter, Clerk



Rhonda Ehgoetz, Mayor





TOWNSHIP OF PERTH EAST
2025 Operations Budget
Schedule A

	2025 Budget	2024 Budget	2024 Actuals	Budget Variance \$	Budget Variance %
GENERAL GOVERNMENT					
Grants & Other Revenue					
Property Tax Levy	(9,734,514)	(9,109,556)	(9,125,801)	(624,958)	(7%)
Revenue	(2,757,777)	(2,554,221)	(2,117,095)	(203,556)	(8%)
Expenses	272,259	246,872	94,391	25,387	10%
Reserve Transfers	970,636	877,948		92,688	11%
Capital Transfers	210,325	203,942		6,383	3%
Total Grants & Other Revenue	(11,039,071)	(10,335,015)	(11,148,505)	(704,056)	(7%)
Council					
Expenses	243,245	235,070	152,006	8,175	3%
Reserve Transfers	3,832	4,203		(371)	(9%)
Total Council	247,077	239,273	152,006	7,804	3%
CAO					
Revenue			(19,537)		
Expenses	532,913	532,530	404,595	383	
Reserve Transfers	1,212	(15,215)		16,427	108%
Capital Transfers	920	892		28	3%
Total CAO	535,045	518,207	385,058	16,838	3%
Donations & Special Assistance					
Revenue		(76,500)	(82,505)	76,500	100%
Expenses	268,808	381,445	383,186	(112,637)	(30%)
Reserve Transfers	(145,465)	(247,802)	(217,659)	102,337	41%
Total Donations & Special Assistance	123,343	57,143	83,022	66,200	116%
Administrative Building					
Expenses	111,833	40,869	36,370	70,964	174%
Total Administrative Building	111,833	40,869	36,370	70,964	174%
Clerk					
Revenue	(10,119)	(11,040)	(11,175)	921	8%
Expenses	364,519	359,895	252,187	4,624	1%
Reserve Transfers	17,803	19,523		(1,720)	(9%)
Capital Transfers	1,112	1,078		34	3%
Total Clerk	373,315	369,456	241,012	3,859	1%
Finance					
Revenue	(19,070)	(18,218)	(18,002)	(852)	(5%)
Expenses	758,089	780,542	602,574	(22,453)	(3%)
Reserve Transfers	16,792	7,879		8,913	113%
Capital Transfers	41,251	1,213		40,038	3,301%
Total Finance	797,062	771,416	584,572	25,646	3%
Total GENERAL GOVERNMENT	(8,851,396)	(8,338,651)	(9,666,465)	(512,745)	(6%)
RECREATION & CULTURAL SERVICES					
Arena					
Revenue	(246,561)	(231,993)	(146,500)	(14,568)	(6%)
Expenses	683,728	630,671	503,402	53,057	8%
Reserve Transfers	4,981	5,464		(483)	(9%)



TOWNSHIP OF PERTH EAST
2025 Operations Budget
Schedule A

	2025 Budget	2024 Budget	2024 Actuals	Budget Variance \$	Budget Variance %
Capital Transfers	49,852	48,339		1,513	3%
Total Arena	492,000	452,481	356,902	39,519	9%
Arena Booth					
Revenue	(437)	(2,160)	(2,836)	1,723	80%
Expenses	56	1,800	1,430	(1,744)	(97%)
Total Arena Booth	(381)	(360)	(1,406)	(21)	(6%)
Banquet Hall					
Revenue	(227,109)	(209,109)	(202,459)	(18,000)	(9%)
Expenses	208,610	203,341	155,295	5,269	3%
Reserve Transfers	2,682	2,942		(260)	(9%)
Capital Transfers	15,817	15,336		481	3%
Total Banquet Hall		12,510	(47,164)	(12,510)	(100%)
Bar					
Revenue	(31,273)	(59,413)	(26,748)	28,140	47%
Expenses	32,466	52,154	22,185	(19,688)	(38%)
Total Bar	1,193	(7,259)	(4,563)	8,452	116%
PERC Pool					
Revenue	(55,654)	(49,764)	(57,952)	(5,890)	(12%)
Expenses	180,406	129,303	167,185	51,103	40%
Capital Transfers	20,749	20,119		630	3%
Total PERC Pool	145,501	99,658	109,233	45,843	46%
Parks					
Revenue	(3,291)	(2,609)	(8,699)	(682)	(26%)
Expenses	61,888	49,837	57,761	12,051	24%
Reserve Transfers	1,967	1,907		60	3%
Capital Transfers	5,000			5,000	
Total Parks	65,564	49,135	49,062	16,429	33%
Library					
Net Operating Expenses	402,313	366,856	367,341	35,457	10%
Total Library	402,313	366,856	367,341	35,457	10%
Library Board					
Revenue	(459,983)	(428,400)	(427,844)	(31,583)	(7%)
Expenses	456,144	424,468	352,743	31,676	7%
Reserve Transfers	3,839	3,973		(134)	(3%)
Total Library Board		41	(75,101)	(41)	(100%)
Perth East Recreation					
Revenue	(79,000)	(52,669)	(75,233)	(26,331)	(50%)
Expenses	197,695	156,485	156,623	41,210	26%
Total Perth East Recreation	118,695	103,816	81,390	14,879	14%
Total RECREATION & CULTURAL SERVICES	1,224,885	1,076,878	835,694	148,007	14%
PROTECTION SERVICES					
Emergency Planning					
Revenue	(40,000)			(40,000)	
Expenses	41,369	1,771	194	39,598	2,236%



TOWNSHIP OF PERTH EAST
2025 Operations Budget
Schedule A

	2025 Budget	2024 Budget	2024 Actuals	Budget Variance \$	Budget Variance %
Total Emergency Planning	1,369	1,771	194	(402)	(23%)
Police					
Revenue	(315,118)	(58,734)	(46,340)	(256,384)	(437%)
Police Levy	(1,479,228)	(1,469,322)	(1,469,315)	(9,906)	(1%)
Expenses	1,794,346	1,528,056	996,026	266,290	17%
Total Police			(519,629)		
Police Board					
Expenses	17,300		172	17,300	
Total Police Board	17,300		172	17,300	
Crossing Guards					
Expenses	10,981	8,681	3,575	2,300	26%
Total Crossing Guards	10,981	8,681	3,575	2,300	26%
Animal Control					
Revenue	(22,453)	(21,772)	(20,817)	(681)	(3%)
Expenses	35,506	34,897	26,377	609	2%
Total Animal Control	13,053	13,125	5,560	(72)	(1%)
Weed Control & Fence Viewers					
Revenue	(1,574)	(1,526)		(48)	(3%)
Expenses	1,804	1,749		55	3%
Total Weed Control & Fence Viewers	230	223		7	3%
Fire Department Central					
Revenue	(14,047)	(13,475)	(1,509)	(572)	(4%)
Perth South Levy	(248,174)	(238,852)	(183,353)	(9,322)	(4%)
Expenses	598,889	621,140	392,636	(22,251)	(4%)
Reserve Transfers	56,033	55,148		885	2%
Capital Transfers	315,861	306,275		9,586	3%
Total Fire Department Central	708,562	730,236	207,774	(21,674)	(3%)
Milverton Fire Station					
Revenue	(9,429)	(9,143)	(6,714)	(286)	(3%)
Expenses	296,787	271,420	210,891	25,367	9%
Reserve Transfers	3,644	2,811		833	30%
Capital Transfers	9,434	9,148		286	3%
Total Milverton Fire Station	300,436	274,236	204,177	26,200	10%
Shakespeare Fire Station					
Revenue	(25,835)	(25,051)	(15,083)	(784)	(3%)
Expenses	264,165	251,213	200,851	12,952	5%
Reserve Transfers	3,644	3,512		132	4%
Capital Transfers	9,434	9,148		286	3%
Total Shakespeare Fire Station	251,408	238,822	185,768	12,586	5%
Sebringville Fire Station					
Revenue	(8,186)	(7,938)	(5,815)	(248)	(3%)
Expenses	259,980	241,409	182,287	18,571	8%
Reserve Transfers	3,644	3,512		132	4%
Capital Transfers	9,434	9,148		286	3%



TOWNSHIP OF PERTH EAST
2025 Operations Budget
Schedule A

	2025 Budget	2024 Budget	2024 Actuals	Budget Variance	Budget Variance
Total Sebringville Fire Station	264,872	246,131	176,472	18,741	8%
West Perth Fire Services					
Revenue	(159,429)	(154,591)	(115,943)	(4,838)	(3%)
Expenses	159,429	154,591	70,315	4,838	3%
Total West Perth Fire Services			(45,628)		
Conservation Authorities					
Expenses	212,955	179,937	189,178	33,018	18%
Total Conservation Authorities	212,955	179,937	189,178	33,018	18%
By-law Enforcement					
Revenue	(514)	(498)	(165)	(16)	(3%)
Expenses	46,332	45,420	22,648	912	2%
Reserve Transfers	911	2,101		(1,190)	(57%)
Capital Transfers	249	241		8	3%
Total By-law Enforcement	46,978	47,264	22,483	(286)	(1%)
Building Department					
Revenue	(596,060)	(593,369)	(426,444)	(2,691)	
Expenses	609,454	550,770	419,452	58,684	11%
Reserve Transfers	(14,540)	41,503		(56,043)	(135%)
Capital Transfers	1,146	1,111		35	3%
Total Building Department		15	(6,992)	(15)	(100%)
Total PROTECTION SERVICES	1,828,144	1,740,441	423,104	87,703	5%
TRANSPORTATION SERVICES					
Public Works					
Revenue			(14,040)		
Expenses	400,024	483,847	250,411	(83,823)	(17%)
Reserve Transfers	10,022	10,506		(484)	(5%)
Capital Transfers	470,870	456,579		14,291	3%
Total Public Works	880,916	950,932	236,371	(70,016)	(7%)
Roads General					
Revenue	(17,678)	(17,141)	(14,053)	(537)	(3%)
General Payroll	791,762	407,874	250,523	383,888	94%
Gravel Surface Maintenance	840,000	917,142	421,013	(77,142)	(8%)
Winter Maintenance	469,247	422,500	267,567	46,747	11%
Shoulder Maintenance	8,000	36,081	13,440	(28,081)	(78%)
Hardtop Surface Maintenance	19,788	23,906	22,551	(4,118)	(17%)
Road Safety	52,500	49,913	53,807	2,587	5%
Roadside Maintenance	76,500	106,034	115,592	(29,534)	(28%)
Road Drainage	319,404	276,923	49,785	42,481	15%
Road Structures	34,307	39,267	8,594	(4,960)	(13%)
Sidewalks	4,000	8,317	4,188	(4,317)	(52%)
Vehicle Expense	417,334	454,606	292,297	(37,272)	(8%)
Machinery & Equipment Expense	234,443	284,823	220,348	(50,380)	(18%)
Reserve Transfers	76,341	74,024		2,317	3%
Capital Transfers	1,288,934	1,249,815		39,119	3%



TOWNSHIP OF PERTH EAST
2025 Operations Budget
Schedule A

	2025 Budget	2024 Budget	2024 Actuals	Budget Variance \$	Budget Variance %
Total Roads General	4,614,882	4,334,084	1,705,652	280,798	6%
Streetlights					
Expenses	61,440	55,129	48,098	6,311	11%
Unfunded Capital Transfers	30,746	37,057		(6,311)	(17%)
Total Streetlights	92,186	92,186	48,098		
Gravel					
Revenue	(437,389)	(636,999)	(55,158)	199,610	31%
Expenses	307,370	316,222	109,679	(8,852)	(3%)
Reserve Transfers	130,019	320,777		(190,758)	(59%)
Total Gravel			54,521		
Storm Sewers					
Expenses	27,272	8,312	8,126	18,960	228%
Reserve Transfers	9,869	9,569		300	3%
Total Storm Sewers	37,141	17,881	8,126	19,260	108%
Total TRANSPORTATION SERVICES	5,625,125	5,395,083	2,052,768	230,042	4%
ENVIRONMENTAL SERVICES					
Waste Management					
Revenue	(668,135)	(624,826)	(756,503)	(43,309)	(7%)
Expenses	266,984	307,134	266,024	(40,150)	(13%)
Reserve Transfers	321,476	195,361		126,115	65%
Total Waste Management	(79,675)	(122,331)	(490,479)	42,656	35%
Landfill					
Revenue	(277,886)	(269,452)	(233,172)	(8,434)	(3%)
Expenses	254,997	266,668	213,325	(11,671)	(4%)
Reserve Transfers	33,414	22,771		10,643	47%
Total Landfill	10,525	19,987	(19,847)	(9,462)	(47%)
Total ENVIRONMENTAL SERVICES	(69,150)	(102,344)	(510,326)	33,194	32%
HEALTH SERVICES					
Greenwood Cemetery					
Revenue	(51,305)	(34,876)	(23,213)	(16,429)	(47%)
Expenses	36,363	32,343	19,895	4,020	12%
Reserve Transfers	1,915	2,101		(186)	(9%)
Trust Transfers	12,549	(31)		12,580	40,581%
Capital Transfers	477	463		14	3%
Total Greenwood Cemetery	(1)		(3,318)	(1)	
South Easthope Cemetery					
Revenue	(1,171)	(787)	1,537	(384)	(49%)
Expenses	3,810	1,789	5,185	2,021	113%
Total South Easthope Cemetery	2,639	1,002	6,722	1,637	163%
Mornington Cemeteries					
Revenue	(2,000)	(877)		(1,123)	(128%)
Expenses	6,857	4,280	5,898	2,577	60%
Total Mornington Cemeteries	4,857	3,403	5,898	1,454	43%
Lingelbach Cemetery					



TOWNSHIP OF PERTH EAST
2025 Operations Budget
Schedule A

	2025 Budget	2024 Budget	2024 Actuals	Budget Variance \$	Budget Variance %
Revenue	(2,500)	(2,176)		(324)	(15%)
Expenses	3,751	2,238	2,884	1,513	68%
Total Lingelbach Cemetery	1,251	62	2,884	1,189	1,918%
Knox Wesley United Cemetery					
Revenue	(1,870)	(1,873)		3	
Expenses	3,370	2,566	3,064	804	31%
Total Knox Wesley United Cemetery	1,500	693	3,064	807	116%
Total HEALTH SERVICES	10,246	5,160	15,250	5,086	99%
PLANNING & DEVELOPMENT					
Economic Development					
Expenses	9,269	9,259	5,367	10	
Total Economic Development	9,269	9,259	5,367	10	
Milverton Beautification Committee					
Expenses	8,649	8,750	4,705	(101)	(1%)
Reserve Transfers	(8,649)	(8,750)		101	1%
Total Milverton Beautification Committee			4,705		
Planning					
Revenue	(44,325)	(43,009)	(51,634)	(1,316)	(3%)
Expenses	164,567	156,764	121,609	7,803	5%
Reserve Transfers	3,639	3,992		(353)	(9%)
Capital Transfers	809	784		25	3%
Total Planning	124,690	118,531	69,975	6,159	5%
Municipal Drains					
Revenue	(51,565)	(50,000)		(1,565)	(3%)
Expenses	126,973	123,795	90,294	3,178	3%
Total Municipal Drains	75,408	73,795	90,294	1,613	2%
Tile Drains					
Revenue	(464)	(450)	(326)	(14)	(3%)
Expenses	464	450	296	14	3%
Total Tile Drains			(30)		
Source Water Protection					
Expenses	22,780	21,851	10,926	929	4%
Total Source Water Protection	22,780	21,851	10,926	929	4%
Total PLANNING & DEVELOPMENT	232,147	223,436	181,237	8,711	4%
ENVIRONMENTAL SERVICES					
Waterworks System					
Revenue	(409,122)	(356,295)	(315,813)	(52,827)	(15%)
Capital Rate Revenue	(392,879)	(361,750)	(310,557)	(31,129)	(9%)
Expenses	404,895	366,941	313,187	37,954	10%
Reserve Transfers	335,510	291,899		43,611	15%
Capital Transfers	29,697	28,796		901	3%
Unfunded Capital Transfers	31,899	30,409	30,409	1,490	5%
Total Waterworks System			(282,774)		
Sanitary Sewer System					



TOWNSHIP OF PERTH EAST
2025 Operations Budget
Schedule A

	2025 Budget	2024 Budget	2024 Actuals	Budget Variance \$	Budget Variance %
Revenue	(368,886)	(317,692)	(324,301)	(51,194)	(16%)
Capital Rate Revenue	(484,898)	(456,977)	(403,420)	(27,921)	(6%)
Expenses	385,326	330,605	244,334	54,721	17%
Reserve Transfers	405,999	384,044		21,955	6%
Capital Transfers	29,258	28,370		888	3%
Unfunded Capital Transfers	33,201	31,651	31,651	1,550	5%
Total Sanitary Sewer System			(451,736)		(100%)
Total ENVIRONMENTAL SERVICES			(734,510)		(100%)
Total Township of Perth East			(7,403,248)		(75%)



TOWNSHIP OF PERTH EAST

2025 Capital Budget

Schedule B

	2025 Budget	2024 Budget	2024 Actuals	Budget Variance \$
GENERAL GOVERNMENT				
Asset Management Project				
Expenses	35,000	0	0	35,000
Reserve Transfers	(35,000)	0	0	(35,000)
Total Asset Management Project	0	0	0	0
Corporate Building Betterments				
Revenue	0	0	(2,760)	0
Expenses	41,400	168,250	182,699	(126,850)
Revenue Fund Transfers	(210,322)	(203,942)	0	(6,380)
Reserve Transfers	0	137,042	0	(137,042)
Total Corporate Building Betterments	(168,922)	101,350	179,939	(270,272)
Administrative Building				
Expenses	32,500	21,800	17,764	10,700
Furniture Fixtures & Small Tools & Equipment	21,990	17,306	6,594	4,684
Revenue Fund Transfers	(45,487)	(5,319)	0	(40,168)
Reserve Transfers	(32,500)	(21,800)	0	(10,700)
Total Administrative Building	(23,497)	11,987	24,358	(35,484)
General Projects				
Expense	40,000	8,500	8,794	31,500
Reserve Fund Transfers	(21,078)	(113,337)	0	92,259
Total General Projects	18,922	(104,837)	8,794	123,759
Information Technology Projects				
Expense	151,695	175,950	70,887	(24,255)
Reserve Fund Transfers	(129,344)	(184,450)	0	55,106
Total Information Technology Projects	22,351	(8,500)	70,887	30,851
CAO Projects				
Expense	0	0	3,097	0
Total CAO Projects	0	0	3,097	0
Clerk Projects				
Expense	150,000	0	0	150,000
Total Clerk Projects	150,000	0	0	150,000
Total GENERAL GOVERNMENT	(1,146)	0	287,075	(1,146)
RECREATION & CULTURAL SERVICES				
Recreation & Community Services Projects				
Expenses	63,673	19,406	6,254	44,267
Revenue Fund Transfers	(86,418)	(83,794)	0	(2,624)
Reserve Transfers	22,745	64,388	0	(41,643)
Total Recreation & Community Services Projects	0	0	6,254	0
General Park Projects				
Revenue	0	0	(2,000)	0



TOWNSHIP OF PERTH EAST

2025 Capital Budget

Schedule B

	2025 Budget	2024 Budget	2024 Actuals	Budget Variance \$
Expenses	30,000	145,000	136,764	(115,000)
Revenue Fund Transfers	(5,000)	0	0	(5,000)
Reserve Transfers	(25,000)	(145,000)	0	120,000
Total General Park Projects	0	0	134,764	0
Total RECREATION & CULTURAL SERVICES	0	0	141,018	0
PROTECTION SERVICES				
Fire Department				
Revenue Fund Transfers	(279,921)	(333,719)	0	53,798
Reserve Transfers	158,505	104,659	0	53,846
Large Equipment Expenses	0	66,000	53,044	(66,000)
Small Equipment Expenses	12,500	22,750	18,404	(10,250)
Bunker & Furniture & Fixtures	63,927	62,960	17,188	967
Hydrant Expenses	8,000	6,400	6,233	1,600
Revenue	0	(15,000)	0	15,000
Building Expenses	36,989	85,950	48,204	(48,961)
Total Fire Department	0	0	143,073	0
Building Department				
Reserve Transfers	1,146	0	0	1,146
Total Building Department	1,146	0	0	1,146
Total PROTECTION SERVICES	1,146	0	143,073	1,146
TRANSPORTATION SERVICES				
Roads and Public Works				
Revenue	(412,488)	(395,988)	(197,994)	(16,500)
Revenue Fund Transfers	(1,689,827)	(1,638,541)	0	(51,286)
Reserve Transfers	36,262	(1,471,890)	0	1,508,152
Total Roads and Public Works	(2,066,053)	(3,506,419)	(197,994)	1,440,366
Roads and Public Works Expenses				
Crack Sealing	50,000	50,000	28,564	0
Furniture & Fixtures Small Tools	10,951	10,619	10,682	332
Public Works Building & Equipment Projects	742,102	750,800	520,267	(8,698)
Davis Street	18,000	0	0	18,000
Forest Road	50,000	0	0	50,000
Fulton Street	195,000	1,256,000	170,464	(1,061,000)
Line 61	210,000	0	0	210,000
Line 67 Road Construction	10,000	0	0	10,000
MacBeth Street	250,000	240,000	0	10,000
Pacific Street	65,000	0	0	65,000
Railway Street	0	11,000	11,083	(11,000)
Road 130	380,000	0	0	380,000
St Marys Street	25,000	0	0	25,000



TOWNSHIP OF PERTH EAST

2025 Capital Budget

Schedule B

	2025 Budget	2024 Budget	2024 Actuals	Budget Variance \$
Whaley Ave	60,000	823,000	301,686	(763,000)
Wilmot Easthope Road	0	365,000	308,610	(365,000)
Total Roads and Public Works Expenses	2,066,053	3,506,419	1,351,356	(1,440,366)
Bridges and Culverts				
Revenue Fund Transfers	(27,442)	(26,609)	0	(833)
Reserve Transfers	(392,000)	(45,000)	0	(347,000)
Expenses	419,442	71,609	21,391	347,833
Total Bridges and Culverts	0	0	21,391	0
Storm Sewer Projects				
Reserve Fund Transfers	(385,000)	(931,000)	0	546,000
Expenses	385,000	931,000	241,318	(546,000)
Total Storm Sewer Projects	0	0	241,318	0
Sign Projects				
Expenses	14,000	13,304	9,970	696
Revenue Fund Transfers	(13,720)	(13,304)	0	(416)
Reserve Fund Transfers	(280)	0	0	(280)
Total Sign Projects	0	0	9,970	0
Gravel Pit				
Expenses	6,500	0	0	6,500
Reserve Fund Transfers	(6,500)	0	0	(6,500)
Total Gravel Pit	0	0	0	0
Sidewalks				
Expenses	40,000	107,000	111,303	(67,000)
Revenue Fund Transfers	(28,815)	(27,940)	0	(875)
Reserve Fund Transfers	(11,185)	(79,060)	0	67,875
Total Sidewalks	0	0	111,303	0
Total TRANSPORTATION SERVICES	0	0	1,537,344	0
ENVIRONMENT				
Landfill				
Expenses	40,000	50,000	13,882	(10,000)
Reserve Fund Transfers	(40,000)	(50,000)	0	10,000
Total Landfill	0	0	13,882	0
Total ENVIRONMENT	0	0	13,882	0
PLANNING & DEVELOPMENT				
Economic Development Projects				
Expenses	0	40,000	13,430	(40,000)
Reserve Transfers	0	(40,000)	0	40,000
Total Economic Development Projects	0	0	13,430	0
Total PLANNING & DEVELOPMENT	0	0	13,430	0
HEALTH & CULTURAL SERVICES				



TOWNSHIP OF PERTH EAST

2025 Capital Budget

Schedule B

	2025 Budget	2024 Budget	2024 Actuals	Budget Variance \$
Greenwood Cemetery				
Expenses	7,977	463	0	7,514
Revenue Fund Transfers	(477)	(463)	0	(14)
Trust Fund Transfers	(7,500)	0	0	(7,500)
Total Greenwood Cemetery	0	0	0	0
Mornington Evangelical Cemetery				
Expenses	15,000	15,000	14,145	0
Reserve Transfers	(15,000)	(15,000)	0	0
Total Mornington Evangelical Cemetery	0	0	14,145	0
Total HEALTH & CULTURAL SERVICES	0	0	14,145	0
ENVIRONMENT WATER				
Shakespeare Water System				
Expenses	2,600,000	2,625,000	142,105	(25,000)
Reserve Fund Transfers	(1,412,588)	(1,412,588)	0	0
Total Shakespeare Water System	1,187,412	1,212,412	142,105	(25,000)
Milverton Water Treatment Plant Project				
Expenses	0	7,500	6,738	(7,500)
Total Milverton Water Treatment Plant Project	0	7,500	6,738	(7,500)
Water Furniture & Fixtures				
Expenses	30,000	28,796	39,484	1,204
Revenue Fund Transfers	(29,697)	(28,796)	0	(901)
Total Water Furniture & Fixtures	303	0	39,484	303
General Water Capital				
Reserve Fund Transfers	(237,502)	(838,699)	0	601,197
Water System Projects	33,500	37,500	0	(4,000)
Total General Water Capital	(204,002)	(801,199)	0	597,197
General Water Project Expenses				
Expenses	0	27,500	29,382	(27,500)
Pacific Street	0	0	132	0
Whaley Street	0	271,000	130,918	(271,000)
Fulton Street	0	271,000	29,614	(271,000)
Total General Water Project Expenses	0	569,500	190,046	(569,500)
General Water Revenue & Transfers				
Revenue	(1,063,713)	(1,063,713)	0	0
Total General Water Revenue & Transfers	(1,063,713)	(1,063,713)	0	0
W - MacBeth Street				
Expenses	80,000	75,500	0	4,500
Total W - MacBeth Street	80,000	75,500	0	4,500
Total ENVIRONMENT WATER	0	0	378,373	0
ENVIRONMENT WASTEWATER				



TOWNSHIP OF PERTH EAST

2025 Capital Budget

Schedule B

	2025 Budget	2024 Budget	2024 Actuals	Budget Variance \$
Shakespeare Wastewater Building				
Reserve Fund Transfers	(133,500)	(37,500)	0	(96,000)
Total Shakespeare Wastewater Building	(133,500)	(37,500)	0	(96,000)
Sewer Furniture & Fixtures				
Expenses	30,000	28,370	21,796	1,630
Revenue Fund Transfers	(29,258)	(28,370)	0	(888)
Total Sewer Furniture & Fixtures	742	0	21,796	742
General Projects				
Sanitary Sewers	133,500	65,000	33,531	68,500
Shakespeare Wastewater Treatment Facility	22,500	30,000	25,669	(7,500)
Mill St W Pump Station	965,000	595,000	29,140	370,000
Reserve Fund Transfers	(1,288,242)	(1,567,000)	0	278,758
Whaley Street	0	271,000	277,421	(271,000)
Fulton Street	0	351,000	74,735	(351,000)
Total General Projects	(167,242)	(255,000)	440,496	87,758
MacBeth Street				
Expense	300,000	292,500	0	7,500
Total MacBeth Street	300,000	292,500	0	7,500
Total ENVIRONMENT WASTEWATER	0	0	462,292	0
Total	0	0	2,990,632	0



**TOWNSHIP OF PERTH EAST
2025 BUDGET
Reserve Continuity Schedule**

	Balance 31/12/23	2024		Balance 31/12/24	2025		Balance 31/12/25
		Contributions	Utilization		Contributions	Utilization	
Unrestricted Reserves							
Building Betterment - Corporate Wide	\$ 410,412	\$ 137,042	\$ 142,300	\$ 405,154	\$ 168,922	\$ 11,989	\$ 562,087
Corporate Asset Reserve	\$ 687,992	\$ 374,214	\$ 71,987	\$ 990,218	\$ 430,214		\$ 1,420,432
Corporate Reserve	\$ 1,877,890	\$ 133,465	\$ (45,381)	\$ 2,056,736	\$ 133,465	\$ 1,279,431	\$ 910,770
General Contingency	\$ 584,391	\$ 48,026	\$ -	\$ 632,417			\$ 632,417
Ontario Community Infrastructure Fund	\$ 892,333	\$ 317,083	\$ 1,158,890	\$ 50,526	\$ 353,579	\$ 312,000	\$ 92,105
Working Fund	\$ 454,762	\$ -	\$ -	\$ 454,762	\$ -	\$ 25,000	\$ 429,762
	\$ 4,907,779	\$ 1,009,830	\$ 1,327,796	\$ 4,589,812	\$ 1,086,180	\$ 1,628,420	\$ 4,047,572
Restricted Reserves, Obligatory							
Asset Mgmt Gas Tax Reserves	\$ 133,092	\$ 395,988	\$ 405,766	\$ 123,314	\$ 412,488	\$ 380,000	\$ 155,802
Parkland Reserves	\$ 127,654	\$ 4,907	\$ 50,000	\$ 82,561	\$ 1,967	\$ 6,000	\$ 78,528
Perth East Transportation Gas Tax Res	\$ 546,549	\$ 73,120	\$ 221,862	\$ 397,807	\$ 73,121	\$ 190,000	\$ 280,928
	\$ 807,294	\$ 474,015	\$ 677,628	\$ 603,682	\$ 487,576	\$ 576,000	\$ 515,258
Restricted Reserves - Specific Functions							
Administration Building Reserve	\$ 240,208	\$ 33,377	\$ 21,800	\$ 251,785	\$ 34,422	\$ 32,500	\$ 253,707
Aggregate Resources Reserve	\$ 753,211	\$ 55,215	\$ -	\$ 808,426	\$ 56,943		\$ 865,369
Arena Capital Reserve	\$ 30,072	\$ 36,844	\$ -	\$ 66,916	\$ 37,997		\$ 104,913
Banquet Hall Reserve	\$ 71,441	\$ 12,604	\$ -	\$ 84,045		\$ 4,001	\$ 80,044
Bridge Capital Reserve	\$ 350,554	\$ 64,370	\$ 45,000	\$ 369,924	\$ 66,385	\$ 392,000	\$ 44,309
Building Department Reserve	\$ 497,818	\$ 13,239	\$ -	\$ 511,057	\$ 1,146	\$ 40,241	\$ 471,962
Calcium Stabilization Reserve	\$ 52,161	\$ -	\$ -	\$ 52,161			\$ 52,161
Community Investment Reserve	\$ 86,643	\$ 59,967	\$ 65,000	\$ 81,610	\$ 61,844	\$ 10,000	\$ 133,454
Dunbar Log Cabin	\$ 2,096	\$ -	\$ -	\$ 2,096			\$ 2,096
Economic Development Reserve	\$ 607	\$ -	\$ -	\$ 607			\$ 607
Election Reserve	\$ 13,787	\$ 7,545	\$ -	\$ 21,332	\$ 7,781		\$ 29,113
Fire Department Capital Reserve	\$ 620,843	\$ 452,970	\$ 57,016	\$ 1,016,796	\$ 568,804	\$ 465,774	\$ 1,119,826
General Cemeteries	\$ 14,464	\$ -	\$ -	\$ 14,464			\$ 14,464
Gravel Pit Inventory Holding Reserve	\$ 46,779	\$ -	\$ -	\$ 46,779			\$ 46,779
Gravel Pit North Easthope Reserve	\$ 41,914	\$ -	\$ -	\$ 41,914		\$ 41,914	\$ 0
Gravel Pit Rehabilitation Reserve	\$ 18,637	\$ 136,148	\$ -	\$ 154,785	\$ 5,759	\$ 66,148	\$ 94,396
Gravel Pit Scale Reserve	\$ 54,366	\$ -	\$ -	\$ 54,366		\$ 6,500	\$ 47,866
Gravel Pit South Easthope Reserve	\$ 27,942	\$ -	\$ -	\$ 27,942		\$ 27,942	\$ 0
Information Technology Reserve	\$ 447,343	\$ 102,050	\$ 184,450	\$ 364,942	\$ 91,435	\$ 231,695	\$ 224,682
Insurance Reserve	\$ 88,590	\$ 79,523	\$ 10,500	\$ 157,613	\$ 82,012		\$ 239,625
Landfill Asset Reserve	\$ 736,552	\$ 221,158	\$ 50,000	\$ 907,710	\$ 33,414	\$ 40,000	\$ 901,124
Landfill Rehabilitation & Closure Reserve	\$ 432,230	\$ 6,603	\$ 9,629	\$ 429,204			\$ 429,204
Landfill - Waste Diversion				\$ -	\$ 321,476		\$ 321,476
Legal Fee Reserve	\$ 49,230	\$ -	\$ 16,730	\$ 32,500		\$ 17,254	\$ 15,246
Milverton Economic Development Reserve	\$ 16,456	\$ -	\$ 7,259	\$ 9,197		\$ 8,649	\$ 548
Police Stabilization Reserve	\$ 122,134	\$ -	\$ -	\$ 122,134			\$ 122,134
Pool Capital Reserve	\$ 69,623	\$ 14,940	\$ -	\$ 84,563	\$ 13,749	\$ 25,000	\$ 73,312
Public Works Capital Reserve	\$ 4,013,005	\$ 19,223	\$ 1,200,981	\$ 2,831,247	\$ 967,782	\$ 678,648	\$ 3,120,381
Quinlan Park Reserve	\$ 124,117	\$ -	\$ 1,269	\$ 122,848		\$ 1,309	\$ 121,539
Road Allowance Property Title Project Reserve	\$ 5,650	\$ -	\$ 5,650	\$ (0)			\$ (0)
Wastewater Reserve	\$ 3,819,563	\$ 380,576	\$ 1,567,000	\$ 2,633,139	\$ 602,837	\$ 1,288,242	\$ 1,947,734
Water Systems Reserve	\$ 933,643	\$ 288,011	\$ 96,932	\$ 1,124,722	\$ 331,966	\$ 237,502	\$ 1,219,186
Winter Control Reserve	\$ 60,000	\$ 38,083	\$ -	\$ 98,083			\$ 98,083
Library Buildings	\$ 18,431	\$ -	\$ -	\$ 18,431			\$ 18,431
Library - Corporate	\$ 257,886	\$ -	\$ 5,556	\$ 252,330		\$ 5,688	\$ 246,642
Library - Capital Projects	\$ 52,904	\$ 2,484	\$ -	\$ 55,388	\$ 2,562		\$ 57,950
Library - Computer	\$ 52,897	\$ 8,585	\$ 4,542	\$ 56,940	\$ 8,854	\$ 4,684	\$ 61,110
Library - PCIN	\$ 39,099	\$ 3,002	\$ -	\$ 42,101	\$ 2,795		\$ 44,896
	\$ 14,262,897	\$ 2,036,515	\$ 3,349,313	\$ 12,950,099	\$ 3,299,963	\$ 3,625,691	\$ 12,624,371
Development Charges - Reserves							
Fire DC	\$ 182,201	\$ 102,579	\$ 155,000	\$ 129,780	\$ 70,000		\$ 199,780
Library DC	\$ 11,679	\$ 6,203	\$ -	\$ 17,881	\$ 3,100		\$ 20,981
Parks/Rec DC	\$ 117,781	\$ 90,474	\$ 33,500	\$ 174,754	\$ 43,800	\$ 25,000	\$ 193,554
Study DC	\$ 30,327	\$ 33,970	\$ -	\$ 64,297	\$ 23,200	\$ 30,000	\$ 57,497
Public Works DC	\$ 32,391	\$ 61,260	\$ 10,000	\$ 83,651	\$ 41,600	\$ 120,000	\$ 5,251
Roads DC	\$ 87,345	\$ 140,158	\$ 88,301	\$ 139,202	\$ 95,100	\$ 230,000	\$ 4,302
Water DC	\$ 42,023	\$ 27,208	\$ 32,500	\$ 36,731	\$ 16,200	\$ 33,500	\$ 19,431
Wastewater DC	\$ 220,378	\$ 155,578	\$ 5,000	\$ 370,956	\$ 39,500	\$ 333,500	\$ 76,956
	\$ 724,125	\$ 617,430	\$ 324,301	\$ 1,017,254	\$ 332,500	\$ 772,000	\$ 577,754
Total, All Reserves	\$20,702,095	\$ 4,137,790	\$ 5,679,038	\$19,160,846	\$ 5,206,218	\$ 6,602,111	\$17,764,952