



MUNICIPALITÉ DE CASSELMAN MUNICIPALITY

Budget 2025

Version :

Draft IV

December 10, 2024

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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 2025.

On August 27, 2024, the municipality released the schedule for various budget presentations. The steps were as follows:

- Step 1 - September 12, 2024: Public announcement in local newspapers and on the municipality's website.
- Step 2 - October 8, 2024: Public consultation.
- Step 3: Special meetings with department heads and the council.
 - November 5: Delegation from the Casselman Public Library and the Casselman Downtown Revitalization Corporation.
 - November 12
 - November 24
- Step 4 - December 10, 2024: 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 2025 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.

In parallel, the municipality is working on the development of an operational plan for 2024, and this process will continue in 2025 once the budget is approved. This will clearly identify how the strategic priorities are translated into an operational plan and how each initiative is linked to the strategic pillars. This approach ensures that resources are allocated strategically and efficiently, addressing the needs of citizens while promoting long-term sustainability and growth.

Thus, the municipality is committed to making sound investments that will support our collective vision for a prosperous future.





Budget Summary

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	4,280,324	4,381,536	4,664,255	383,931	9.0%
User charges	4,566,882	4,747,420	4,862,048	295,166	6.5%
Grant - Operations	389,217	440,085	568,200	178,983	46.0%
Penalties and interest	422,869	567,994	207,869	(215,000)	-50.8%
Permits and Licenses	291,225	333,492	309,665	18,440	6.3%
Development charges	311,293	348,652	371,862	60,569	19.5%
Others	76,200	98,869	305,451	229,251	300.9%
Total Revenue	10,338,010	10,918,048	11,289,350	951,340	9.2%
Operating Expenses					
Salaries and Benefits	2,986,929	2,793,578	3,123,582	136,653	4.6%
Supplies and Materials	512,700	554,214	631,950	119,250	23.3%
Contracted Services	2,367,466	2,575,112	3,090,442	722,976	30.5%
Utilities	412,326	424,879	433,151	20,825	5.1%
Equipment and Maintenance	545,040	513,890	498,967	(46,073)	-8.5%
Training and Subscriptions	109,655	84,313	96,065	(13,590)	-12.4%
Insurance	284,200	286,065	318,445	34,245	12.0%
Information Management	139,845	199,054	216,996	77,151	55.2%
Donations - Contributions	220,095	229,013	256,812	36,717	16.7%
Expense Allowance	-	-	-	-	-
Total Operating Expenses	7,578,256	7,660,118	8,666,410	1,088,154	14.4%
Net Operating Revenues (Costs)	2,759,754	3,257,930	2,622,940	(136,814)	-5.0%
Funding					
Interest	685,265	683,363	747,461	62,196	9.1%
Capital	1,041,067	1,042,658	1,069,916	28,849	2.8%
Total	1,726,332	1,726,021	1,817,377	91,045	5.3%
Capital					
Grant - Capital	(1,822,028)	(1,046,974)	(1,132,385)	689,643	-37.9%
Development charges	(95,000)	(113,837)	(363,600)	(268,600)	282.7%
New debts	(1,100,000)	(50,000)	(4,704,400)	(3,604,400)	327.7%
Others - Capital	-	(938,264)	-	-	-
Capital expenses	6,328,625	4,407,721	6,518,387	189,762	3.0%
Total	3,311,597	2,258,646	318,002	(2,993,595)	-90.4%
Reserve					
Transfers (To)	198,832	818,825	513,571	314,739	158.3%
Transfers (From)	(2,154,841)	(1,335,718)	(26,010)	2,128,831	-98.8%
Total	(1,956,009)	(516,893)	487,561	2,443,570	-124.9%
Net Overall	(322,166)	(209,844)	-	322,166	-100.0%
Surplus beginning of year	2,207,222	1,858,317	1,648,473	(558,749)	-25.3%
Surplus end of year	1,885,056	1,648,473	1,648,473	(236,583)	-12.6%
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
Complex – JR Brisson	2025-RL-001	Building Condition Assessment – JR Brisson Sports Complex Arena	25,000	25,000					-
Parks	2025-RL-004	Tree Planting - SNC	7,500						7,500
Parks	2025-RL-013	Creation of a Non-Profit Organization for the Maintenance of Recreational Grounds	9,763					9,763	-
Fire department	2025-FIRE-001	Fire Master Plan	40,000				29,958		10,042
Bylaw Regulations	2025-REG-002	Body Cameras	1,500						1,500
Planning	2025-URB-001	Five-Year Update of the Official Plan	30,000				10,611		19,389
Public Works	2025-OPS-009	HR - Hiring Plan - New Public Works Operator Position	54,752						54,752
Public Works	2025-EN-003	Relocation of the Stormwater - Richer Circle	36,346						36,346
Public Works	2025-TP-010	Road and Sidewalk Condition Assessment Study	30,000	30,000					-
Water	2025-EN-012	Study for Water Billing Loss	30,000	30,000					-
Water	2025-EN-013	Replacement of MXU and Billing System	171,200					171,200	-
Total			436,061	85,000	-	-	40,569	180,963	129,529





Budget Pressures (Continuation)

Section	Reference Number	Name of the Initiative	Amount	OCIF	Grants	Debt	Development charges	Reserve	Operating Budget
Sewer	2025-EN-005	Cleaning of Lagoon Cell A	80,000					80,000	-
Council and Committees	2025-GR-007	Ceremony Related to the Recognition Policy	2,000						2,000
Corporate Services	2025-GR-001	Filming of Council Meetings at 750 Principal	4,500						4,500
Corporate Services	2025-GR-006	Digitization of Document	3,000						3,000
Corporate Services	2025-OPS-010	HR - Hiring Plan – Clerk's Office Students	15,084						15,084
Corporate Services	2025-FIN-002	Development Charge Study - General	20,000				20,000		-
Asset Management	2025-OPS-001	Contracted Services - Municipal Asset Management Plan	50,000	50,000					-
Asset Management	2025-OPS-002	Software – Municipal Asset Management Plan	36,150	32,400					3,750
Total			210,734	82,400	-	-	20,000	80,000	28,334
Grand Total			646,795	167,400	-	-	60,569	260,963	157,863





Capital Budget

Section	Reference Number	Name of the Initiative	Amount	OCIF	Grants	Debt	Development charges	Reserve	Operating Budget
Complex – JR Brisson	2025-RL-003	Glass Door Freezers	5,000						5,000
Parks	2025-RL-006	Pickleball Court Lighting	12,600					6,778	5,822
Parks	2025-OPS-011	Community Garden	50,000		50,000				-
Rental Services	2025-RL-012	1 Industriel - Town Hall Modernization	1,050,000			1,050,000			-
Fire department	2025-FIRE-002	Rapid Deployment Craft (RDC)	6,000						6,000
Fire department	2025-FIRE-003	Jaws of Life	15,000						15,000
Fire department	2025-FIRE-005	Training Center	20,000				18,000		2,000
Fire department	2025-FIRE-006	Bunker Gear	15,000						15,000
Public Works	2025-TP-001	Sidewalks on Montcalm Street and St-Jean Street	115,000	115,000					-
Public Works	2025-TP-002	Sidewalks on St-Isidore Street	80,000	17,000	63,000				-
Public Works	2025-TP-003	Paving of Alice Street	80,000	80,000					-
Public Works	2025-TP-005	Design and fabrication of a custom patching machine	10,000						10,000
Public Works	2025-TP-009	Pad and Pave of St-Joseph - (From Cartier to St-Isidore)	35,000	35,000					-
Public Works	2025-EN-002	Replacement of Sanitary and Water Pipes – St-Isidore Street	150,000	25,497	124,503				-
Public Works	2025-OPS-006	High-Precision GPS System	15,000						15,000
Total			1,658,600	272,497	237,503	1,050,000	18,000	6,778	73,822





Capital Budget (Continuation)

Section	Reference Number	Name of the Initiative	Amount	OCIF	Grants	Debt	Development charges	Reserve	Operating Budget
Water	2025-EN-007	Continuation des test et améliorations pour le manganèse et THM	574,787		442,385			132,402	-
Water and Sewer	2025-TP-004	Snow Blade for Tractor	25,000					25,000	-
Sewer	2025-EN-001	Main Pumping Station Upgrade (PS1)	4,000,000			3,654,400	345,600		-
Sewer	2025-EN-009	Class EA - Wastewater	80,000					80,000	-
Bird's Eye View Park	2025-GR-005	Bird's Eye View Park –Phase 2	180,000		180,000				-
Total			4,859,787	-	622,385	3,654,400	345,600	237,402	-
Grand Total			6,518,387	272,497	859,888	4,704,400	363,600	244,180	73,822





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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, 2023, the municipality had \$18,949,730 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 \$9,137,911 at an interest rate of 5% over 25 years.

In the 2025 budget, the municipality plans to borrow \$4,704,400 to finance the City Hall project at 1 Industriel and improvements to Pump Station 1. With the increase in revenues, the municipality expects to have an annual repayment limit of 16.10%.

The following summary table presents all the debts that the municipality expects to incur as of December 31, 2025.





Long-Term Debt (Continuation)

Description	Institution	By-laws	Initial Loans	Maturity	Rate	Budget 2025			
						New Loan	Interest	Principal	Expected Balance
Corporate Services									
Roof Repair of the Town Hall	National Bank	2011-052	45,714	2031	2.01%		394	3,296	17,835
Commerce and economic development									
Land on Aurèle Street	Infrastructure Ontario	2021-010	1,550,000	2026	Variable		83,558	-	1,550,000
Rental Services									
750 Principal	Infrastructure Ontario	2017-017	200,000	2027	2.60%		1,080	21,654	29,761
1 Industriel	Infrastructure Ontario	2022-025	2,200,000	2027	Variable	1,050,000	120,000	-	3,300,000
747 St-Jean	Desjardins	2010-044	250,000	2030	2.80%		1,577	13,488	42,297
Expansion of the Paul Émile Lévesque Center	Desjardins	2010-044	306,000	2030	2.80%		2,757	16,509	87,754
Fire department									
Fire Station	National Bank	2022-045	2,851,000	2042	5.15%		125,104	142,550	2,352,075
Fire Station Land	Desjardins	2010-044	175,000	2030	2.80%		1,577	9,442	50,231
Legal Fees for Fire Station	National Bank	2011-052	17,594	2031	2.01%		177	1,243	6,882
Public Works									
Resurfacing of Racine, Industriel, and Cement Island	Desjardins	2010-044	87,532.00	2030	2.80%		789	4,723	25,101
Storm Sewers North of the Nation River	National Bank	2011-052	132,943	2031	2.01%		1,146	9,586	51,782
Renovation of the Salt Dome	National Bank	2011-052	8,742	2031	2.01%		75	630	3,405
Water									
Expansion of the Water Treatment Plant	Desjardins	2003-095	1,004,480	2030	2.80%		5,551	33,243	178,197
Expansion of the Water Treatment Plant	Desjardins	2004-133	1,000,000	2030	2.80%		7,284	31,587	170,123
South of 417	National Bank	2011-052	431,282	2031	2.01%		3,719	31,099	168,127
Total						1,050,000	354,788	319,050	8,033,570





Long-Term Debt (Continuation)

						Budget 2025			
Description	Institution	By-laws	Initial Loans	Maturity	Rate	New Loan	Interest	Principal	Expected Balance
Sewer									
North of the River	Infrastructure Ontario	2017-068	2,768,323	2038	3.59%		73,369	121,822	1,952,061
Lagoon	Infrastructure Ontario	2019-076	7,300,000	2049	2.63%		171,698	185,179	6,245,165
Lagoon Expansion	Desjardins	2003-095	1,004,480	2030	2.80%		5,551	33,243	178,198
Lagoon Expansion	Desjardins	2004-133	1,000,000	2030	2.80%		5,275	43,620	234,933
Lagoon Expansion phase 2	Desjardins	2009-281	1,820,000	2029	2.85%		15,048	114,207	468,847
Expansion of the Wastewater Treatment Plant	Desjardins	2007-212	2,000,000	2027	3.31%		14,195	162,053	340,624
South of 417	National Bank	2011-052	431,282	2031	2.01%		3,719	31,099	168,127
Main Pumping Station Upgrade (PS1)	-	-	-	-	-	3,654,400	94,885	-	3,654,400
Waste collection									
Leachate Management System	Desjardins	2009-281	410,000	2029	2.85%		3,398	25,788	106,048
Complex - JR Brisson									
Ice Surface Improvements	Desjardins	2010-044	541,468.00	2030	2.80%		4,878	29,213	155,281
Solar Panel	National Bank	2011-052	34,443	2031	2.01%		297	2,484	13,434
Parks									
Improvements to Richelieu Park	Desjardins	2010-044	40,000	2030	2.80%		360	2,158	11,472
Total						3,654,400	392,673	750,866	13,528,590
Grand Total						4,704,400	747,461	1,069,916	21,562,160





Reserve

	Real	Forecast 2024			Budget 2025		
	December 31, 2023	To	From	December 31, 2024	To	From	December 31, 2025
Reserves							
Working capital	307,438			307,438			307,438
Municipal elections	7,000	7,000	-	14,000	7,000	-	21,000
Fire department	780,525	100,000	484,714	395,811	100,000	-	495,811
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
Recreation program	135,171	2,269	28,838	108,602	8,500	18,440	98,662
Roads	271,025		119,550	151,475		-	151,475
Total	3,115,757	109,269	633,102	2,591,924	165,500	18,440	2,738,984
Reserve funds							
Waterworks	186,007	481,857	-	667,864	216,495	-	884,359
Sewer	876,393	-	702,616	173,777	95,470	-	269,247
Planning and development	69,776	72,554	-	142,330	-	7,570	134,760
Landfill	128,585	155,145	-	283,730	36,106	-	319,836
Total	1,260,761	709,556	702,616	1,267,701	348,071	7,570	1,608,202
Grand Total	4,376,518	818,825	1,335,718	3,859,625	513,571	26,010	4,347,186





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)

This budget also includes the hiring of two students to help improve social life and organize community events. The municipality currently has no material resources (games, balls, etc.) to host such activities. A budget of \$5,000 has been allocated for the purchase of initial equipment to enhance the program.

The municipality plans to acquire and install a display board by the end of 2024. This display board will generate revenue in 2025, which will be reserved for spending on community activities in 2026.





Community Activities

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	5,000	15,000	15,000	-
Grant - Operations	5,000	10,637	5,000	-	0.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	900	-	900	-	0.0%
Total Revenue	5,900	15,637	20,900	15,000	254.2%
Operating Expenses					-
Salaries and Benefits	-	26,953	36,686	36,686	-
Supplies and Materials	12,900	13,974	19,200	6,300	48.8%
Contracted Services	7,950	5,450	5,450	(2,500)	-31.4%
Utilities	-	-	1,000	1,000	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	-	-	-	-
Donations - Contributions	32,575	36,325	34,622	2,047	6.3%
Expense Allowance	-	-	-	-	-
Total Operating Expenses	53,425	82,702	96,958	43,533	81.5%
Net Operating Revenues (Costs)	(47,525)	(67,065)	(76,058)	(28,533)	60.0%
Funding				-	-
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital				-	-
Grant - Capital	-	(30,895)	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	31,438	-	-	-
Total	-	543	-	-	-
Reserve				-	-
Transfers (To)	-	-	8,500	8,500	-
Transfers (From)	-	-	-	-	-
Total	-	-	8,500	8,500	-
Net Overall	(47,525)	(67,608)	(84,558)	(37,033)	77.9%
Depreciation	-	-	-	-	-





Culture

This department includes only of the subsidy that the municipality is giving to the municipal library.





Culture

	Budget 2024	Forecast 2024	Budget 2025	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	177,520	177,520	184,927	7,407	4.2%
Expense Allowance	-	-	-	-	-
Total Operating Expenses	177,520	177,520	184,927	7,407	4.2%
Net Operating Revenues (Costs)	(167,520)	(167,520)	(174,927)	(7,407)	4.4%
Funding				-	-
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital				-	-
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve				-	-
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(167,520)	(167,520)	(174,927)	(7,407)	4.4%
Depreciation	-	-	-	-	-



Complex – JR Brisson

The municipality manages the JR Brisson Complex, which includes the ice rink and the Déguire Community Hall. In 2025, the municipality entrusted the operation of the arena's sports bar to a private company.

The reductions in spending on materials, supplies, and contracted services are due to the budgetary pressures of 2024 (arena compressor, ice resurfacer service).

Budget Pressures :

Description	Reference	Cost
Building Condition Assessment – JR Brisson Sports Complex Arena	2025-RL-001	25,000
Total		25,000

Capital expenditure :

Description	Reference	Cost
Glass Door Freezers	2025-RL-003	5,000
Total		5,000





Complex – JR Brisson

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	512,916	527,816	487,346	(25,570)	-5.0%
Grant - Operations	-	-	25,000	25,000	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	1,200	1,200	-	(1,200)	-100.0%
Total Revenue	514,116	529,016	512,346	(1,770)	-0.3%
Operating Expenses					-
Salaries and Benefits	498,012	469,662	505,583	7,571	1.5%
Supplies and Materials	70,400	67,536	44,400	(26,000)	-36.9%
Contracted Services	108,192	104,830	114,568	6,376	5.9%
Utilities	157,000	157,000	157,000	-	0.0%
Equipment and Maintenance	27,500	18,500	27,000	(500)	-1.8%
Training and Subscriptions	8,705	8,735	4,715	(3,990)	-45.8%
Insurance	52,668	51,868	56,266	3,598	6.8%
Information Management	5,500	6,100	5,020	(480)	-8.7%
Donations - Contributions	-	5,168	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	927,977	889,399	914,552	(13,425)	-1.4%
Net Operating Revenues (Costs)	(413,861)	(360,383)	(402,206)	11,655	-2.8%
Funding					-
Interest	6,343	6,345	5,175	(1,168)	-18.4%
Capital	30,528	30,526	31,697	1,169	3.8%
Total	36,871	36,871	36,872	1	0.0%
Capital					-
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	11,000	9,158	5,000	(6,000)	-54.5%
Total	11,000	9,158	5,000	(6,000)	-54.5%
Reserve					-
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(461,732)	(406,412)	(444,078)	17,654	-3.8%
Depreciation	154,568	154,568	154,568	-	0.0%



Parks

The Recreation Department maintains many of the following parks and playgrounds:

- Richelieu 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 forecasts for contracted services in 2024 include expenses for the parks master plan, which were carried over from 2023 to 2024.

Budget Pressures :

Description	Reference	Cost
Tree Planting - SNC	2025-RL-004	7,500
Creation of a Non-Profit Organization for the Maintenance of Recreational Grounds	2025-RL-013	9,763
Total		17,263

Capital expenditure :

Description	Reference	Cost
Pickleball Court Lighting	2025-RL-006	12,600
Community Garden	2025-OPS-011	50,000
Total		62,600





Park

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	31,950	13,508	5,950	(26,000)	-81.4%
Grant - Operations	-	4,637	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	37,359	-	-	-
Other	-	-	-	-	-
Total Revenue	31,950	55,504	5,950	(26,000)	-81.4%
Operating Expenses					-
Salaries and Benefits	35,109	33,179	38,756	3,647	10.4%
Supplies and Materials	17,700	7,708	9,600	(8,100)	-45.8%
Contracted Services	40,200	91,192	36,200	(4,000)	-10.0%
Utilities	3,000	3,000	4,000	1,000	33.3%
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	-	-	-	-	-
Insurance	19,215	18,938	20,558	1,343	7.0%
Information Management	1,500	1,500	1,500	-	0.0%
Donations - Contributions	-	-	17,263	17,263	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	116,724	155,517	127,877	11,153	9.6%
Net Operating Revenues (Costs)	(84,774)	(100,013)	(121,927)	(37,153)	43.8%
Funding				-	-
Interest	443	443	360	(83)	-18.7%
Capital	2,075	2,075	2,158	83	4.0%
Total	2,518	2,518	2,518	-	0.0%
Capital				-	-
Grant - Capital	-	(9,398)	(50,000)	(50,000)	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	18,000	27,685	62,600	44,600	247.8%
Total	18,000	18,287	12,600	(5,400)	-30.0%
Reserve				-	-
Transfers (To)	12,500	2,269	-	(12,500)	-100.0%
Transfers (From)	-	-	(18,440)	(18,440)	-
Total	12,500	2,269	(18,440)	(30,940)	-247.5%
Net Overall	(117,792)	(123,087)	(118,605)	(813)	0.7%
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 reduction in maintenance and repair expenses is related to a budgetary pressure in 2024, specifically the condition assessment of 750 Principale Street.

Capital expenditure :

Description	Reference	Cost
1 Industriel - Town Hall Modernization	2025-RL-012	1,050,000
Total		1,050,000

The amount of \$50,000 set aside constitutes a new fund dedicated to 750 Principale Street, to cover unforeseen expenses, equipment breakdowns, or structural issues with the building.





Rental Services

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	271,965	279,738	294,391	22,426	8.2%
Grant - Operations	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	271,965	279,738	294,391	22,426	8.2%
Operating Expenses					
Salaries and Benefits	28,656	28,066	29,687	1,031	3.6%
Supplies and Materials	10,000	10,000	10,000	-	0.0%
Contracted Services	15,200	13,092	13,200	(2,000)	-13.2%
Utilities	70,463	65,463	65,463	(5,000)	-7.1%
Equipment and Maintenance	55,990	55,490	47,600	(8,390)	-15.0%
Training and Subscriptions	-	-	-	-	-
Insurance	21,331	24,835	26,591	5,260	24.7%
Information Management	1,200	1,200	1,200	-	0.0%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	202,840	198,146	193,741	(9,099)	-4.5%
Net Operating Revenues (Costs)	69,125	81,592	100,650	31,525	45.6%
Funding					
Interest	127,793	127,793	125,414	(2,379)	-1.9%
Capital	49,947	49,947	51,651	1,704	3.4%
Total	177,740	177,740	177,065	(675)	-0.4%
Capital					
Grant - Capital	-	(94,134)	-	-	-
Development charges	-	-	-	-	-
New debts	(1,100,000)	(50,000)	(1,050,000)	50,000	-4.5%
Others - Capital	-	-	-	-	-
Capital expenses	1,100,000	144,134	1,050,000	(50,000)	-4.5%
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	50,000	50,000	-
Transfers (From)	-	-	-	-	-
Total	-	-	50,000	50,000	-
Net Overall	(108,615)	(96,148)	(126,415)	(17,800)	16.4%
Depreciation	20,585	20,585	20,585	-	0.0%





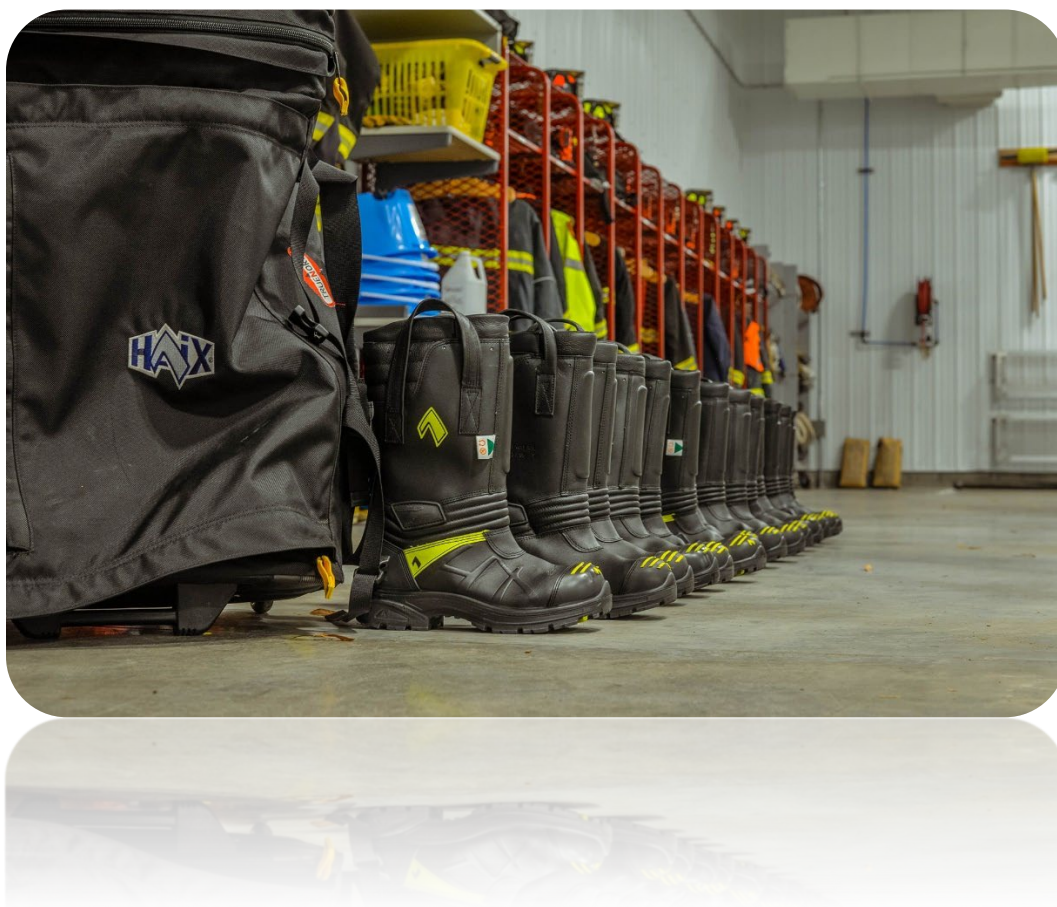
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Community Safety





Fire department

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

The increase in material and supply costs is related to the acquisition of uniforms and safety equipment.

The increase in contracted services is related to new contracts with the City of Clarence-Rockland, which has entrusted Casselman with the administration of the municipality's fire service.

The decrease in costs related to training and subscriptions is due to an overestimation of costs in 2024.

Budget Pressures :

Description	Reference	Cost
Fire Master Plan	2025-FIRE-001	40,000
Total		40,000

Capital expenditure :

Description	Reference	Cost
Rapid Deployment Craft (RDC)	2025-FIRE-002	6,000
Jaws of Life	2025-FIRE-003	15,000
Training Center	2025-FIRE-005	20,000
Bunker Gear	2025-FIRE-006	15,000
Total		56,000

The amount going into reserve is for the ladder truck (100k).





Fire department

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	6,750	2,500	4,000	(2,750)	-40.7%
Grant - Operations	-	10,000	10,000	10,000	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	7,000	7,000	-
Development charges	-	-	29,958	29,958	-
Other	-	-	-	-	-
Total Revenue	6,750	12,500	50,958	44,208	654.9%
Operating Expenses					-
Salaries and Benefits	184,509	122,011	125,331	(59,178)	-32.1%
Supplies and Materials	24,700	26,700	37,700	13,000	52.6%
Contracted Services	2,800	89,284	177,715	174,915	6247.0%
Utilities	21,000	28,200	28,500	7,500	35.7%
Equipment and Maintenance	23,000	21,000	25,000	2,000	8.7%
Training and Subscriptions	24,500	10,495	11,500	(13,000)	-53.1%
Insurance	21,835	20,106	21,893	58	0.3%
Information Management	4,800	5,350	8,500	3,700	77.1%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	307,144	323,146	436,139	128,995	42.0%
Net Operating Revenues (Costs)	(300,394)	(310,646)	(385,181)	(84,787)	28.2%
Funding				-	-
Interest	134,929	134,929	126,858	(8,071)	-6.0%
Capital	152,873	152,873	153,235	362	0.2%
Total	287,802	287,802	280,093	(7,709)	-2.7%
Capital				-	-
Grant - Capital	-	-	-	-	-
Development charges	-	-	(18,000)	(18,000)	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	725,000	726,314	56,000	(669,000)	-92.3%
Total	725,000	726,314	38,000	(687,000)	-94.8%
Reserve				-	-
Transfers (To)	100,000	100,000	100,000	-	0.0%
Transfers (From)	(484,714)	(484,714)	-	484,714	-100.0%
Total	(384,714)	(384,714)	100,000	484,714	-126.0%
Net Overall	(928,482)	(940,048)	(803,274)	125,208	-13.5%
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.

Budget Pressures :

Description	Reference	Cost
Body Cameras	2025-REG-002	1,500
Total		1,500





Bylaw Regulations

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	1,500	1,500	1,500	-	0.0%
Grant - Operations	-	-	-	-	-
Penalties and interest	3,500	4,500	3,500	-	0.0%
Permits and Licenses	11,000	11,510	11,000	-	0.0%
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	16,000	17,510	16,000	-	0.0%
Operating Expenses					-
Salaries and Benefits	108,867	112,338	116,183	7,316	6.7%
Supplies and Materials	3,750	3,850	7,100	3,350	89.3%
Contracted Services	14,500	12,000	9,500	(5,000)	-34.5%
Utilities	-	-	-	-	-
Equipment and Maintenance	1,500	1,500	1,500	-	0.0%
Training and Subscriptions	4,500	6,050	6,500	2,000	44.4%
Insurance	1,744	1,794	2,023	279	16.0%
Information Management	2,750	3,460	3,460	710	25.8%
Donations - Contributions	-	-	-	-	-
Expense Allowance	1,500	1,500	1,500	-	0.0%
Total Operating Expenses	139,111	142,492	147,766	8,655	6.2%
Net Operating Revenues (Costs)	(123,111)	(124,982)	(131,766)	(8,655)	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	(123,111)	(124,982)	(131,766)	(8,655)	7.0%
Depreciation	1,642	1,642	1,642	-	0.0%



Building department

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

In 2024, the building department acquired and implemented new software for planning and construction services, which explains the temporary increase in the forecasts.





Building department

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	-	2,019	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	259,850	298,367	268,050	8,200	3.2%
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	259,850	300,386	268,050	8,200	3.2%
Operating Expenses					-
Salaries and Benefits	231,002	184,130	240,943	9,941	4.3%
Supplies and Materials	3,500	4,000	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	1,727	1,727	-	0.0%
Information Management	15,000	22,525	14,000	(1,000)	-6.7%
Donations - Contributions	-	-	-	-	-
Expense Allowance	1,000	1,000	1,000	-	0.0%
Total Operating Expenses	266,679	227,832	275,620	8,941	3.4%
Net Operating Revenues (Costs)	(6,829)	72,554	(7,570)	(741)	10.9%
Funding				-	-
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital				-	-
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve				-	-
Transfers (To)	-	72,554	-	-	-
Transfers (From)	(6,829)	-	(7,570)	(741)	10.9%
Total	(6,829)	72,554	(7,570)	(741)	10.9%
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.

The increase is due to the significant growth of Casselman in recent years, which has resulted in the municipality's property value representing a larger proportion of the total property value of all members of the South Nation Conservation. This amount totals \$6,006. Additionally, the South Nation Conservation has also increased its asset-related contributions by \$1,414, due to the need to relocate their garage to a new location.





Conservation Authority

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	2,800	2,800	2,800	-	0.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	2,800	2,800	2,800	-	0.0%
Operating Expenses					-
Salaries and Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Contracted Services	37,186	37,201	44,621	7,435	20.0%
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	37,186	37,201	44,621	7,435	20.0%
Net Operating Revenues (Costs)	(34,386)	(34,401)	(41,821)	(7,435)	21.6%
Funding				-	-
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital				-	-
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve				-	-
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(34,386)	(34,401)	(41,821)	(7,435)	21.6%
Depreciation	-	-	-	-	-





Police Service

The municipality trust Ontario Provincial Police (OPP) to ensure the safety of his citizens. The OPP fees for 2025 are increasing by 19%. The provincial police justify this increase due to new labor contracts with their employees and the return to pre-pandemic service call levels.

The municipality is also required to pay fees related to the new Police Services Board for the Russell County Detachment. These fees are estimated to reach up to \$10,000, which the municipality will be responsible for paying in 2025. It is important to note that the 2025 budget will also include a portion of the Commission's expenses starting from April 1, 2024, the date the CSPDCR was established.

In 2025, the municipality will host the Zone 2 police meeting, and a budget of \$1,000 has been allocated to cover the necessary expenses.

This budget includes a 19% increase in police fees to pass on the OPP fee increase to its citizens. Additionally, the municipality has increased the portion of the Ontario Municipal Partnership Fund (OMPF) allocated to this budget.





Police Service

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	638,150	644,168	775,527	137,377	21.5%
Grant - Operations	43,972	37,954	50,205	6,233	14.2%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	15,000	15,000	15,000	-	0.0%
Total Revenue	697,122	697,122	840,732	143,610	20.6%
Operating Expenses					-
Salaries and Benefits	-	-	-	-	-
Supplies and Materials	-	-	1,000	1,000	-
Contracted Services	697,122	697,122	829,732	132,610	19.0%
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	-	-	-	-
Donations - Contributions	-	-	10,000	10,000	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	697,122	697,122	840,732	143,610	20.6%
Net Operating Revenues (Costs)	-	-	-	-	-
Funding				-	-
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital				-	-
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve				-	-
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
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.

In 2024, the planning department acquired and implemented new software for urban planning and construction services, which explains the temporary increase in forecasts.

Budget Pressures :

Description	Reference	Cost
Five-Year Update of the Official Plan	2025-URB-001	30,000
Total		30,000





Planning

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	41,511	140,687	41,511	-	0.0%
Grant - Operations	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	10,611	10,611	-
Other	-	-	-	-	-
Total Revenue	41,511	140,687	52,122	10,611	25.6%
Operating Expenses					
Salaries and Benefits	158,952	158,692	160,674	1,722	1.1%
Supplies and Materials	1,000	1,000	1,000	-	0.0%
Contracted Services	54,511	153,187	109,511	55,000	100.9%
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	2,000	2,000	2,000	-	0.0%
Insurance	-	-	-	-	-
Information Management	9,700	20,825	8,700	(1,000)	-10.3%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	226,163	335,704	281,885	55,722	24.6%
Net Operating Revenues (Costs)	(184,652)	(195,017)	(229,763)	(45,111)	24.4%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(184,652)	(195,017)	(229,763)	(45,111)	24.4%
Depreciation	-	-	-	-	-





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Public Works





Public Works

The Public Works Department is everywhere. He clears snow, maintains and repairs roads and clears streets and sidewalks. Public works employees also participate in the planning of infrastructure needs for the next few years such as new real estate developments and commercial land. This is without counting on the emergencies of everyday life - from potholes to broken water pipes, they are on the ground.

Budget Pressures :

Description	Reference	Cost
HR - Hiring Plan - New Public Works Operator Position	2025-OPS-009	54,752
Relocation of the Stormwater - Richer Circle	2025-EN-003	36,346
Road and Sidewalk Condition Assessment Study	2025-TP-010	30,000
Total		121,098

Capital expenditure :

Description	Reference	Cost
Sidewalks on Montcalm Street and St-Jean Street	2025-TP-001	115,000
Sidewalks on St-Isidore Street	2025-TP-002	80,000
Paving of Alice Street	2025-TP-003	80,000
Design and fabrication of a custom patching machine	2025-TP-005	10,000
Pad and Pave of St-Joseph - (From Cartier to St-Isidore)	2025-TP-009	35,000
Replacement of Sanitary and Water Pipes – St-Isidore Street	2025-EN-002	150,000
High-Precision GPS System	2025-OPS-006	15,000
Total		485,000





Public Works

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	-	240	30,000	30,000	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	1,000	5,569	1,000	-	0.0%
Total Revenue	1,000	5,809	31,000	30,000	3000.0%
Operating Expenses					-
Salaries and Benefits	485,563	461,325	560,522	74,959	15.4%
Supplies and Materials	268,900	255,414	258,900	(10,000)	-3.7%
Contracted Services	336,800	262,056	349,066	12,266	3.6%
Utilities	12,750	12,792	12,750	-	0.0%
Equipment and Maintenance	8,000	13,408	16,090	8,090	101.1%
Training and Subscriptions	8,500	2,856	8,500	-	0.0%
Insurance	50,534	55,006	62,398	11,864	23.5%
Information Management	4,000	4,000	4,000	-	0.0%
Donations - Contributions	-	-	-	-	-
Expense Allowance	(2,500)	(2,500)	(2,500)	-	0.0%
Total Operating Expenses	1,172,547	1,064,357	1,269,726	97,179	8.3%
Net Operating Revenues (Costs)	(1,171,547)	(1,058,548)	(1,238,726)	(67,179)	5.7%
Funding					-
Interest	2,394	2,402	2,010	(384)	-16.0%
Capital	14,369	14,547	14,939	570	4.0%
Total	16,763	16,949	16,949	186	1.1%
Capital					-
Grant - Capital	(58,679)	(89,001)	(460,000)	(401,321)	683.9%
Development charges	(70,000)	(70,000)	-	70,000	-100.0%
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	490,500	810,185	485,000	(5,500)	-1.1%
Total	361,821	651,184	25,000	(336,821)	-93.1%
Reserve					-
Transfers (To)	-	-	-	-	-
Transfers (From)	(130,000)	(119,550)	-	130,000	-100.0%
Total	(130,000)	(119,550)	-	130,000	-100.0%
Net Overall	(1,420,131)	(1,607,131)	(1,280,675)	139,456	-9.8%
Depreciation	384,430	384,430	384,430	-	0.0%





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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 increase in contractual services is related to the renewal of the contract with our service provider.

The decrease in maintenance and repair costs is due to the budgetary pressures of 2024.

Budget Pressures :

Description	Reference	Cost
Study for Water Billing Loss	2025-EN-012	30,000
Replacement of MXU and Billing System	2025-EN-013	171,200
Total		201,200

Capital expenditure :

Description	Reference	Cost
Testing and Improvements for Manganese and THM	2025-EN-007	574,787
Snow Blade for Tractor	2025-TP-004	12,500
Total		587,287





Water

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	1,201,746	1,231,502	1,318,141	116,395	9.7%
Grant - Operations	-	-	30,000	30,000	-
Penalties and interest	13,369	22,369	13,369	-	0.0%
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	31,000	31,000	272,151	241,151	777.9%
Total Revenue	1,246,115	1,284,871	1,633,661	387,546	31.1%
Operating Expenses					
Salaries and Benefits	52,153	52,112	64,548	12,395	23.8%
Supplies and Materials	23,000	92,951	194,200	171,200	744.3%
Contracted Services	350,500	366,222	603,774	253,274	72.3%
Utilities	43,288	43,288	43,288	-	0.0%
Equipment and Maintenance	265,000	265,000	184,500	(80,500)	-30.4%
Training and Subscriptions	600	-	-	(600)	-100.0%
Insurance	33,364	33,051	36,048	2,684	8.0%
Information Management	1,000	32,236	33,423	32,423	3242.3%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	768,905	884,860	1,159,781	390,876	50.8%
Net Operating Revenues (Costs)	477,210	400,011	473,880	(3,330)	-0.7%
Funding					
Interest	17,646	19,317	16,554	(1,092)	-6.2%
Capital	92,829	93,476	95,929	3,100	3.3%
Total	110,475	112,793	112,483	2,008	1.8%
Capital					
Grant - Capital	(659,430)	(555,004)	(442,385)	217,045	-32.9%
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	(938,264)	-	-	-
Capital expenses	1,385,000	1,298,629	587,287	(797,713)	-57.6%
Total	725,570	(194,639)	144,902	(580,668)	-80.0%
Reserve					
Transfers (To)	-	481,857	216,495	216,495	-
Transfers (From)	(358,835)	-	-	358,835	-100.0%
Total	(358,835)	481,857	216,495	575,330	-160.3%
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 increase in contractual services is due to the renewal of the contract with our service provider.

Budget Pressures :

Description	Reference	Cost
Cleaning of Lagoon Cell A	2025-EN-005	80,000
Total		80,000

Capital expenditure :

Description	Reference	Cost
Main Pumping Station Upgrade (PS1)	2025-EN-001	4,000,000
Class EA - Wastewater	2025-EN-009	80,000
Snow Blade for Tractor	2025-TP-004	12,500
Total		4,092,500





Sewer

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	1,424,413	1,464,693	1,533,769	109,356	7.7%
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	1,752,206	1,792,486	1,861,562	109,356	6.2%
Operating Expenses					-
Salaries and Benefits	41,664	41,737	53,940	12,276	29.5%
Supplies and Materials	3,000	3,000	3,000	-	0.0%
Contracted Services	170,000	240,353	265,353	95,353	56.1%
Utilities	89,000	99,000	105,000	16,000	18.0%
Equipment and Maintenance	104,000	104,000	144,000	40,000	38.5%
Training and Subscriptions	-	-	-	-	-
Insurance	23,437	23,437	25,136	1,699	7.2%
Information Management	2,200	2,200	2,200	-	0.0%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	433,301	513,727	598,629	165,328	38.2%
Net Operating Revenues (Costs)	1,318,905	1,278,759	1,262,933	(55,972)	-4.2%
Funding					-
Interest	307,140	303,996	383,740	76,600	24.9%
Capital	670,147	670,918	691,223	21,076	3.1%
Total	977,287	974,914	1,074,963	97,676	10.0%
Capital					-
Grant - Capital	(703,919)	(244,437)	-	703,919	-100.0%
Development charges	-	-	(345,600)	(345,600)	-
New debts	-	-	(3,654,400)	(3,654,400)	-
Others - Capital	-	-	-	-	-
Capital expenses	2,210,000	1,250,898	4,092,500	1,882,500	85.2%
Total	1,506,081	1,006,461	92,500	(1,413,581)	-93.9%
Reserve					-
Transfers (To)	-	-	95,470	95,470	-
Transfers (From)	(1,164,463)	(702,616)	-	1,164,463	-100.0%
Total	(1,164,463)	(702,616)	95,470	1,259,933	-108.2%
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 decrease in Supplies and Materials is due to budgetary pressures in 2024 (Food Cycler).

The decrease in Equipment and Maintenance corresponds to a reduction in the planned maintenance for the leachate truck.





Waste collection

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	432,281	432,608	381,213	(51,068)	-11.8%
Grant - Operations	13,417	15,395	-	(13,417)	-100.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	100	100	100	-	0.0%
Total Revenue	445,798	448,103	381,313	(64,485)	-14.5%
Operating Expenses					-
Salaries and Benefits	36,188	22,670	36,535	347	1.0%
Supplies and Materials	37,150	24,595	2,650	(34,500)	-92.9%
Contracted Services	228,000	205,565	250,712	22,712	10.0%
Utilities	4,600	4,600	4,600	-	0.0%
Equipment and Maintenance	30,000	5,000	20,000	(10,000)	-33.3%
Training and Subscriptions	-	-	-	-	-
Insurance	1,343	1,343	1,524	181	13.5%
Information Management	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	337,281	263,773	316,021	(21,260)	-6.3%
Net Operating Revenues (Costs)	108,517	184,330	65,292	(43,225)	-39.8%
Funding					-
Interest	4,117	4,117	3,398	(719)	-17.5%
Capital	25,068	25,068	25,788	720	2.9%
Total	29,185	29,185	29,186	1	0.0%
Capital					-
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve					-
Transfers (To)	79,332	155,145	36,106	(43,226)	-54.5%
Transfers (From)	-	-	-	-	-
Total	79,332	155,145	36,106	(43,226)	-54.5%
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:

- Planning committee
- Minor variance and Property standards committees
- Leadership féminin Prescott-Russell
- GFL Community Liaison Committee
- Municipal Community Engagement Committee
- Emergency Management Program Committee

Salaries:

Members	Salaries	Per Diem
Mayor	56,725	6,000
Councilor	26,426	5,000

Budget Pressures :

Description	Reference	Cost
Ceremony Related to the Recognition Policy	2025-GR-007	2,000
Total		2,000





Council and Committees

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	10,000	10,000	10,000	-	0.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	-	-	300	300	-
Total Revenue	10,000	10,000	10,300	300	3.0%
Operating Expenses					-
Salaries and Benefits	214,366	214,391	215,262	896	0.4%
Supplies and Materials	500	4,084	2,800	2,300	460.0%
Contracted Services	-	-	-	-	-
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	26,000	25,714	26,000	-	0.0%
Insurance	-	-	-	-	-
Information Management	-	-	-	-	-
Donations - Contributions	10,000	10,000	10,000	-	0.0%
Expense Allowance	-	-	-	-	-
Total Operating Expenses	250,866	254,189	254,062	3,196	1.3%
Net Operating Revenues (Costs)	(240,866)	(244,189)	(243,762)	(2,896)	1.2%
Funding				-	-
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital				-	-
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve				-	-
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(240,866)	(244,189)	(243,762)	(2,896)	1.2%
Depreciation	-	-	-	-	-



Corporate Services

Corporate services provide the necessary support to the other departments so that they can operate at their full potential. This department includes the following functions:

- Clerks services
- Financial services
- Human resources

The decrease in revenue from Penalties and interest is due to the decline in interest rates.

Budget Pressures :

Description	Reference	Cost
Filming of Council Meetings at 750 Principal	2025-GR-001	4,500
Digitization of Document	2025-GR-006	3,000
HR - Hiring Plan – Clerk's Office Students	2025-OPS-010	15,084
Development Charge Study - General	2025-FIN-002	20,000
Total		42,584





Corporate Services

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	3,700	3,700	3,700	-	0.0%
Grant - Operations	312,028	318,046	305,795	(6,233)	-2.0%
Penalties and interest	385,000	520,125	170,000	(215,000)	-55.8%
Permits and Licenses	5,250	6,500	6,500	1,250	23.8%
Development charges	-	-	20,000	20,000	-
Other	21,500	40,500	10,500	(11,000)	-51.2%
Total Revenue	727,478	888,871	516,495	(210,983)	-29.0%
Operating Expenses					-
Salaries and Benefits	778,839	735,238	802,626	23,787	3.1%
Supplies and Materials	34,750	37,952	34,450	(300)	-0.9%
Contracted Services	215,905	250,560	184,390	(31,515)	-14.6%
Utilities	10,000	10,000	10,000	-	0.0%
Equipment and Maintenance	29,050	28,992	32,277	3,227	11.1%
Training and Subscriptions	27,400	21,513	28,400	1,000	3.6%
Insurance	55,652	52,652	62,882	7,230	13.0%
Information Management	72,760	67,813	76,733	3,973	5.5%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	1,224,356	1,204,720	1,231,758	7,402	0.6%
Net Operating Revenues (Costs)	(496,878)	(315,849)	(715,263)	(218,385)	44.0%
Funding				-	-
Interest	460	463	394	(66)	-14.3%
Capital	3,231	3,228	3,296	65	2.0%
Total	3,691	3,691	3,690	(1)	0.0%
Capital				-	-
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve				-	-
Transfers (To)	7,000	7,000	7,000	-	0.0%
Transfers (From)	-	-	-	-	-
Total	7,000	7,000	7,000	-	0.0%
Net Overall	(507,569)	(326,540)	(725,953)	(218,384)	43.0%
Depreciation	12,946	12,946	12,946	-	0.0%



Commerce and economic development

This department includes the following functions:

- Economic development
- Tourist center
- Communications





Commerce and economic development

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	2,000	28,357	2,000	-	0.0%
Penalties and interest	-	-	-	-	-
Permits and Licenses	15,125	17,115	17,115	1,990	13.2%
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	17,125	45,472	19,115	1,990	11.6%
Operating Expenses					-
Salaries and Benefits	133,049	131,074	136,306	3,257	2.4%
Supplies and Materials	1,450	1,450	2,450	1,000	69.0%
Contracted Services	21,600	39,998	24,650	3,050	14.1%
Utilities	1,225	1,536	1,550	325	26.5%
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	1,000	500	2,000	1,000	100.0%
Insurance	1,350	1,308	1,399	49	3.6%
Information Management	19,435	31,845	22,110	2,675	13.8%
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	179,109	207,711	190,465	11,356	6.3%
Net Operating Revenues (Costs)	(161,984)	(162,239)	(171,350)	(9,366)	5.8%
Funding					-
Interest	84,000	83,558	83,558	(442)	-0.5%
Capital	-	-	-	-	-
Total	84,000	83,558	83,558	(442)	-0.5%
Capital					-
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	14,125	12,500	-	(14,125)	-100.0%
Total	14,125	12,500	-	(14,125)	-100.0%
Reserve					-
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	(260,109)	(258,297)	(254,908)	5,201	-2.0%
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	180,000
Total		180,000





Bird's Eye View Park

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	-	-	15,000	15,000	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	-	-	15,000	15,000	-
Operating Expenses					
Salaries and Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Contracted Services	60,000	-	15,000	(45,000)	-75.0%
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	-	-	-	-
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	60,000	-	15,000	(45,000)	-75.0%
Net Operating Revenues (Costs)	(60,000)	-	-	60,000	-100.0%
Funding					
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital					
Grant - Capital	(400,000)	(24,105)	(180,000)	220,000	-55.0%
Development charges	(25,000)	(43,837)	-	25,000	-100.0%
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	375,000	96,780	180,000	(195,000)	-52.0%
Total	(50,000)	28,838	-	50,000	-100.0%
Reserve					
Transfers (To)	-	-	-	-	-
Transfers (From)	(10,000)	(28,838)	-	10,000	-100.0%
Total	(10,000)	(28,838)	-	10,000	-100.0%
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.

Budget Pressures :

Description	Reference	Cost
Contracted Services - Municipal Asset Management Plan	2025-OPS-001	50,000
Software – Municipal Asset Management Plan	2025-OPS-002	36,150
Total		86,150





Asset Management

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	-	-	-	-	-
User charges	-	-	-	-	-
Grant - Operations	-	-	82,400	82,400	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	-	-	82,400	82,400	-
Operating Expenses					
Salaries and Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Contracted Services	-	-	50,000	50,000	-
Utilities	-	-	-	-	-
Equipment and Maintenance	-	-	-	-	-
Training and Subscriptions	-	-	-	-	-
Insurance	-	-	-	-	-
Information Management	-	-	36,150	36,150	-
Donations - Contributions	-	-	-	-	-
Expense Allowance	-	-	-	-	-
Total Operating Expenses	-	-	86,150	86,150	-
Net Operating Revenues (Costs)	-	-	(3,750)	(3,750)	-
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)	(3,750)	-
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 2024.

Municipality	Residential tax rates
East Hawkesbury	0.00534368
Russell	0.00583718
Casselman	0.00682125
Champlain	0.00706488
Alfred-Plantagenet	0.00750712
Nation Municipality	0.00778770
Clarence-Rockland	0.00781234
Hawkesbury	0.01237953

The current budget includes a 6.61 % increase in the tax rate for the year 2025, bringing the estimated tax rate to 0.00729488.





Property taxes

	Budget 2024	Forecast 2024	Budget 2025	Variance \$	Variance %
Revenues					
Municipal taxes	4,280,324	4,381,536	4,664,255	383,931	9.0%
User charges	-	-	-	-	-
Grant - Operations	-	-	-	-	-
Penalties and interest	-	-	-	-	-
Permits and Licenses	-	-	-	-	-
Development charges	-	-	-	-	-
Other	-	-	-	-	-
Total Revenue	4,280,324	4,381,536	4,664,255	383,931	9.0%
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)	4,280,324	4,381,536	4,664,255	383,931	9.0%
Funding				-	-
Interest	-	-	-	-	-
Capital	-	-	-	-	-
Total	-	-	-	-	-
Capital				-	-
Grant - Capital	-	-	-	-	-
Development charges	-	-	-	-	-
New debts	-	-	-	-	-
Others - Capital	-	-	-	-	-
Capital expenses	-	-	-	-	-
Total	-	-	-	-	-
Reserve				-	-
Transfers (To)	-	-	-	-	-
Transfers (From)	-	-	-	-	-
Total	-	-	-	-	-
Net Overall	4,280,324	4,381,536	4,664,255	383,931	9.0%
Depreciation	-	-	-	-	-

