

THE CORPORATION OF THE TOWNSHIP OF JOCELYN

2025 FINAL BUDGET

APPROVED ON MARCH 4, 2025

PASSED VIA BY-LAW 2025-1653 & RESOLUTION # 25-223



2025 Budget**DEPARTMENTAL BUDGET STATEMENT - GENERAL FUND****Expenditures**

EXPENSES	2024 Budget	2025 Budget	Difference
Council	\$ -	\$ 18,369.00	\$ 18,369.00
Administration	\$ 267,096.28	\$ 450,349.66	\$ 183,253.38
Fire & Protective Services	\$ 190,460.63	\$ 214,965.20	\$ 24,504.57
Roads Department	\$ 419,182.04	\$ 436,850.41	\$ 17,668.37
Environmental Services	\$ 76,012.24	\$ 92,823.95	\$ 16,811.71
Public Health/Cemetery	\$ 22,493.00	\$ 24,971.00	\$ 2,478.00
Social Services	\$ 290,405.00	\$ 314,356.00	\$ 23,951.00
Recreation & Culture	\$ 63,668.00	\$ 63,883.68	\$ 215.68
Planning	\$ 10,000.00	\$ 6,000.00	-\$ 4,000.00
Capital Purchases/Expenditures	\$ -	\$ 375,000.00	\$ 375,000.00
Transfers to Reserves	\$ 4,129.00	\$ 45,000.00	\$ 40,871.00
Total Expenses	1,339,317	2,042,569	
Minus Depreciation Expense		-\$ 176,848.54	

TOTAL EXPENSES FOR BUDGET**1,865,720.36**

2025 Budget**DEPARTMENTAL 2025 BUDGET STATEMENT - GENERAL FUND**

REVENUES	2024 BUDGET	2025 BUDGET	Difference
General Taxes & PILs	\$705,211.00	\$786,761.38	\$81,550.38
Provincial & Federal Grants	\$569,049.00	\$593,023.98	\$23,974.98
Other General Revenues (Fees and Service Charges, Interest)	\$65,057.00	\$45,820.00	-\$19,237.00
Transfer from Reserves	\$0.00	\$440,115.00	\$440,115.00
Total Revenue	\$1,339,317.00	\$1,865,720.36	\$526,403.36

THE CORPORATION OF THE TOWNSHIP OF JOCELYN

Schedule "A" To By-law No. 2025-1653

2025 Budget Summary:			
Non-taxation Revenues & Transfers from Reserves (PSAB)	\$	1,078,958.98	
Budget Categories (includes Depreciation)		Amounts	Percentage of Budget (rounded)
Council		18,369.00	1%
Admin Operating		450,349.66	23%
		\$ 468,718.66	
Protection to Persons & Property		\$ 214,965.20	11%
Roads Operating		436,850.41	21.9%
Roads Capital		375,000.00	18.8%
		\$ 811,850.41	
Environmental Services		92,823.95	4.6%
Health Services		24,971.00	1.3%
Social Services		314,356.00	15.7%
Recreation & Culture (includes below) <i>Hall, Parks, Healthy Families, Seniors, Recreation, Library</i>		63,883.68	3.2%
Planning & Zoning		6,000.00	0%
		\$ 502,034.63	100.00%
		\$ 1,997,568.90	
Total Operating Expenses:		\$ 1,997,568.90	
Minus Depreciation		-\$ 176,848.54	
Plus Transfers to Reserves (PSAB)		\$ 45,000.00	
Total Taxable Expenditures		1,865,720.36	
Taxation Revenue Required	Total	-\$ 786,761.38	
PSAB Compliance #'s:			
PSAB Income/Net Loss before Taxation Revenues & Reserve transfers		\$ (983,724.92)	
Add back in Amortization		\$ 176,848.54	
Less Tangible Capital Purchase Roads		\$ (375,000.00)	
Transfer from Reserves		\$ 440,115.00	
Transfer to Reserves		\$ (45,000.00)	
	2025 Taxes to invoice	(786,761.38)	

Capital Asset Clearing	
Capital Asset - General	\$-00
Capital Asset Cl.- Admin	\$-00
Capital Asset Cl.- Fire	\$-00
Capital Asset Cl. - Roads	\$-00
6km - Surface Treatment - 4km double, 2km single	\$375,000.00
Capital Asset Cl. Landfill	\$-00
Capital Asset Cl. Parks and Rec	\$-00
Capital Asset Clearing	\$375,000.00
TOTAL EXPENSE	\$1,997,568.90
NET INCOME (Prior to Taxation)	-\$983,724.92
Minus Capital	-\$375,000.00
Add back Amortization:	\$176,848.54
Add Transfers to Reserves	-\$45,000.00
Minus Transfers from Reserves	\$440,115.00
Total - Amount to Tax Out	\$(786,761.38)
Reserve Transfers:	
Transfers in (to):	
Transfer to Fire Capital Reserve	\$45,000.00
Transfer to Road Capital	\$-00
Transfer to Admin Reserve Capital	\$-00
Total Transfer to reserves	\$45,000.00
Transfer out (From):	
NORDS Unspent funding (2021-2026)	\$318,715.00
Unspent Gas Tax	\$71,400.00
Unspent OCIF	\$50,000.00
Total Transfer from reserves	\$440,115.00

Municipal Taxation Table
General Municipal Rate

General 2025 levy			\$ 786,761.38		
Classes	CVA	RATIOS	ADJ. CVA	TAX RATES	LEVY
Residential (French & English)	81431300	1	81431300	0.009275813	\$755,341.54
MULTI RES.	0	1	0	0.009275813	\$0.00
COMM.	1399700	1.2988	1817930.36	0.012047426	\$16,862.78
COMM VAC.	22700	0.90916	20637.932	0.008433199	\$191.43
INDUST.	0	1.0541	0	0.009777635	\$0.00
Aggregate Extraction	130300	0.857728	111761.9584	0.007956125	\$1,036.68
Farmlands Taxable	1706500	0.25	426625	0.002318953	\$3,957.29
MAN. FOREST	418100	0.25	104525	0.002318953	\$969.55
Landfill PIL	3200	1.2988	4156.16	0.012047426	\$38.55
Res PIL	197700	1	197700	0.009275813	\$1,833.83
EXEMPT	3713900	0	0	0.000000000	\$0.00
Comm PIL	542000	1.2988	703949.6	0.012047426	\$6,529.71
TOTALS (Without Railway)	89565400		84818586.01		\$786,761.38

TAX RATIO AND PERCENTAGE ALLOCATION

	RATIOS	TOTAL TAXES	% SHARE OF TAXES
RESIDENTIAL	1	\$755,341.54	96.01%
MULTI-RES	1	\$0.00	0.00
COMMERCIAL	1.2988	\$16,862.78	2%
INDUSTIAL	1.0541	\$0.00	0.00%
Aggregate Extraction	0.857728	\$1,036.68	0.13%
FARMLANDS	0.25	\$3,957.29	0.01
MANAGED FOREST	0.25	\$969.55	0.12%
PIL (Commercial and General)		\$8,363.53	0.0106
TOTAL		\$786,531.39	1.00

Class:	Municipal	Education	Total Rate
Residential/Farm	0.01019483	0.00153000	0.01172483
Multi-Residential	0.01019483	0.00153000	0.01172483
Landfill	0.01324105	0.00880000	0.02204105
Commercial Occupied	0.01324105	0.00880000	0.02204105
Commercial Excess/Vacant Land	0.00926873	0.00880000	0.01806873
Industrial Occupied	0.01074637	0.00880000	0.01954637
Industrial Excess/Vacant Land	0.00752246	0.00880000	0.01754439
Farmlands	0.00254871	0.00038250	0.00293121
Managed Forests	0.00254871	0.00038250	0.00293121
Aggregate	0.00874439	0.00511000	0.01385439

2025 Total Tax Rate Calc	COMPARED TO PRIOR YR							
Residential	2025	2024/2023	Annual Increase					
General Taxation Rate	0.00927581	0.00838317	10.65%					
Education Rate	0.00153000	0.00153	0%					
			Total Annual % Change	Municipal Portion only % change	\$100,000 Assessment - 2025 Taxes	100,000 assessment - 2024	Difference	Monthly Change
TOTAL Res	0.01080581	0.00991317	9.005%	10.648%	\$ 1,080.58	\$ 991.32	\$ 89.26	\$ 7.44
Commercial	2025	2024	Annual Increase					
General Taxation Rate	0.01204743	0.01088806	10.65%					
Education Rate	0.0088	0.0088	0.00%					
			Total Annual % Change	Municipal Portion only % change	\$100,000 Assessment - 2025 Taxes	100,000 assessment - 2024	Difference	Monthly Change
TOTAL Comm	0.02084743	0.01968806	5.889%	10.648%	\$ 2,084.74	\$ 1,968.81	\$ 115.94	\$ 9.66
Industrial	2025	2024	Annual Increase					
General Taxation Rate	0.00977763	0.0088367	10.65%					
Education Rate	0.0088	0.0088	0.00%					
			Total Annual % Change	Municipal Portion only % change	\$100,000 Assessment - 2025 Taxes	100,000 assessment - 2024	Difference	Monthly Change
TOTAL Industrial	0.01857763	0.0176367	5.335%	10.648%	\$ 1,857.76	\$ 1,763.67	\$ 94.09	\$ 7.84