

TOWNSHIP OF JAMES 2025 BUDGET SUMMARY

	24 BUDGET PROPOSAL	ACTUAL TO DEC 31/24	SURPLUS/ DEFICIT	25 BUDGET PROPOSAL
MUNICIPAL EXPENDITURES				
General Government	363,322	400,343	-37,021	398,721
Protection to Persons & Property	173,343	163,871	9,472	176,890
Transportation Services	284,509	274,130	10,379	288,375
Environmental Services	211,231	239,489	-28,258	260,040
Health Services	24,199	23,750	449	24,900
Social Services	96,790	96,790		103,587
Recreation & Culture	181,427	145,966	35,461	96,056
Capital Expenditures	430,450	305,588	124,862	400,475
Planning & Development	219,525	121,013	98,512	192,341
TOTAL MUNICIPAL EXPEND.	1,984,796	1,770,940	213,856	1,941,385
Revenue Except Tax	1,085,526	906,077	179,449	1,052,482
BALANCE (Taxes to be raised)				888,903

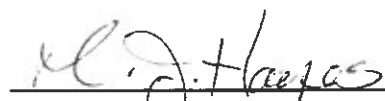
EXPENDITURE SUMMARY				
Boards of Education	116,161	115,149	1,012	126,515
Municipal	1,888,623	1,663,222	225,402	1,941,385
TOTAL EXPENDITURES	2,004,784	1,778,371	226,413	2,067,900

Please find above a summary of the proposed 2025 Budget for the Township of James. The budget 'as is' results in a 1.9% increase for residential property (\$28.95/year if there is no change in assessed value). Assessed values of properties are determined by the Municipal Property Assessment Corporation. In addition, the Education Tax Rate is set by the Province.

In addition to the nominal increase in taxes, water users are advised that as of December 31/24, the Water Treatment Plant had a deficit of over \$65,385. (Please see Page 23 of the Auditor's Report.) As a result, Council has been advised by the Auditors to increase water usage rates each year until the deficit is depleted and a surplus is established. The water system must be self-sustaining in the future. Therefore, there will be a 10% increase to water users for the remaining 6-months of 2025 and a further 5% increase/year until the water system reserve is established.

As in past years, rate payers are welcome to review the detailed 2025 Budget at the Municipal Office during week days from 8:00 a.m. to 5:00 p.m. daily.

Draft By-Law #25-07 is scheduled to be adopted by Council at the August 13th/25 Regular Meeting.


 Myrna Hayes, Clerk/Treasurer
 July 15, 2025.

THE CORPORATION OF THE TOWNSHIP OF JAMES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

17. **Water system schedule of Operations and Continuity of Deficit**
This schedule is not prepared according to PSAB accounting rules. It is operational. It excludes depreciation, includes capital revenue and expenses, and includes proceeds and repayments of long-term debt.

	2024	2023
REVENUES		
Operating		
Water charges	\$ 148,386	\$ 134,025
Penalties and interest on arrears	1,139	916
Total revenues	<u>149,525</u>	<u>134,941</u>
EXPENDITURES		
Operating		
Wages and benefits	2,515	7,469
Materials, contracted services, and financial expenses	<u>172,037</u>	<u>149,443</u>
Total expenditures	<u>174,552</u>	<u>156,912</u>
Annual deficit	(25,027)	(21,971)
Deficit, beginning of year	<u>(41,358)</u>	<u>(19,387)</u>
Deficit, end of year	\$ (66,385)	\$ (41,358)

Schedule 'A' to By-Law 21-03

Tax Certificate	\$50.00
Zoning Certificate	\$30.00
Lottery Licence-Raffle	\$5.00 minimum or 3% of prize
Lottery Licence- Break Open Tickets	3% of prize
NSF Cheque Administration	\$60.00
Photocopies	\$0.25/page, \$0.30/page colour
Facsimiles	\$1.00/page
Weekend Interment	\$400.00
Backhoe Rental	\$175.00/hr.
Steamer Rental	\$93.25/hr.
Water Initial Connection	\$60.00 + 6.60
Water Shut-off	\$60.00 + 6.60
Water Turn-on	\$60.00 + 6.60
Water-Residential	\$554.90/yr. + 55.49
Water-Light Business	\$627.10/yr. + 62.71
Water-Heavy Business	\$723.20/yr. + 72.32
Water-Heavy Industrial	\$3579.75/yr. + 357.98
Water-Commercial	\$1243.00/yr. + 124.30
Water-Charitable Organizations	\$75.66/yr. + 7.57
Water- Vacant Building Lots	\$50.50/yr. + 5.05
Official Plan Amendment	\$1000.00
Zoning By-Law Amendment	\$1000.00
Consent to Sever	\$500.00
Minor Variance	\$500.00
Cemetery Plot-Resident	\$400.00
Cemetery Plot Non-Resident	\$550.00
Trailer Park-Trailer c/w Hydro (30 Amp Service)	\$50.00/day, \$250.00/week, \$750.00/mo., \$2,200/Season
Trailer Park-Trailer no Hydro, no water	\$20.00/day, \$100.00/week, \$400.00/mo. \$875.00/season
Trailer Park-Tent no Hydro	\$15.00/day, \$75.00/week, \$300.00/mo.
Community Centre-All	\$400.00/day
Community Centre Cleaning Deposit	\$300, refundable upon inspection
Community Centre-Clubroom & Kitchen	\$100.00/day
Community Centre-Clubroom only	\$50.00/day
Community Centre-Curling Club	\$1500.00/mo.
Recreation-Swim Fee	\$35.00/child, \$70.00/family
NR Dump Tipping Fee-Domestic Waste	\$350.00 per year
NR Dump Tipping Fee-Domestic Waste	\$3.00 per garbage bag
NR Dump Tipping Fee	\$25.00 per ½ ton/trailer load
MFN Dump Tipping Fee	\$100.00 per ½ ton load
NR Dump Tipping Fee-Construction/Demo Waste	\$20.00/cu. yd. plus spreading equipment/coverage
NR Dump Tipping Fee-Contaminated Soil/Material	\$100.00/cu. yd. plus spreading equipment/coverage
NR Dump Tipping Fee-Appliances, etc.	\$20.00 ea.
NR Dump Tipping Fee-Vehicles, Equipment	\$50.00 ea.
NR Dump Tipping Fee-up to 34" high	\$6.00 ea. (limit of 4 tires)
NR Dump Tipping Fee-35"-49" high	\$12.00 ea. (limit of 4 tires)
NR Dump Tipping Fee-50" & higher	\$20.00 ea. (limit of 4 tires)
Dump Tipping Fee-Construction/Demolition Waste	\$10.00/cu. yd. plus spreading equipment/coverage
Dump Tipping Fee- Contaminated Soil/Material	\$40.00/cu. yd. plus spreading equipment/coverage
Fire Scene Watchman	\$150.00 per hour
Asphalt	\$5.00 per m ³ , \$6.50 per cu.yd.
'A' Gravel	\$21.25/tonne delivered to town
'B' Gravel	\$10.00/tonne - dump pit \$15.00/tonne – town stockpile
Building Permit Application Fee	\$90.00
Administration Fee: Orders	\$400.00

THE CORPORATION OF THE TOWNSHIP OF JAMES

BY-LAW 25-07

**BEING A BY-LAW TO ADOPT 2025 TAX RATES AND TO
PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF
PAYMENT THEREOF.**

WHEREAS the Municipal Act, 2001, provides that the Council of a municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class; and,

WHEREAS the said Act requires tax rates to be established in the same proportion to tax ratios; and whereas Council has set tax ratios by By-Law #25-07; and,

WHEREAS the 2025 levy for municipal purposes is \$888,903; and,

WHEREAS certain education rates are provided in various regulations, and have been requisitioned by the Province;

NOW THEREFORE Council of The Corporation of the Township of James enacts as follows:

1. That the tax rates for municipal and education purposes be hereby set as follows:

	<u>Municipal</u>	<u>Education</u>	<u>Total</u>
• Residential	.01125232	.00153000	.01278232
• Residential-Tenant	.01125232	.00153000	.01278232
• Residential (PIL)	.01125232		.01125232
• Multi-Residential	.02523453	.00153000	.02676453
• Commercial	.02964290	.00880000	.03844290
• Commercial (PIL Full)	.02964290	.00980000	.03944290
• Commercial Vacant	.02075004	.00880000	.02955004
• Commercial (PIL)	.02964290	.00880000	.03844290
• Commercial Vacant (PIL)	.02075004		.02075004
• Industrial	.05195927	.00880000	.06075927
• Industrial Shared (PIL)	.05195927	.00980000	.06175927
• Industrial Vacant	.03377353	.00880000	.04257353
• Large Industrial	.07915826	.00880000	.08795826
• Farm	.00281308	.00038250	.00319558
• Landfill	.03163187	.00880000	.04043187

2. That the amounts required and collected by this by-law shall be reduced by the amounts levied and collected by the interim levy authorized by **By-Law No. 25-02** of The Corporation of the Township of James.
3. That all taxes shall become due and payable in two equal or approximately equal instalments on **September 24th, 2025** and **November 19th, 2024**.
4. The Tax Collector and the Treasurer of The Corporation of the Township of James shall mail or cause to be mailed to the address of the residence or place of business of each property or person a notice specifying the amount of taxes payable by such persons pursuant to the provisions of this by-law.
5. The taxes payable pursuant to this by-law shall be paid into the office of the Treasurer or Tax Collector for The Corporation of the Township of James on or before the respective due dates hereinbefore set forth.