## Corporate - Administration

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Corporate - Administration | 2,489,014 | 4,425,447 | 3,518,836 | 7,299,477 | 2,150,763 | -1,368,073 | |
| 1-Revenue | -81,050 | -685,251 | -426,060 | -245,926 | -409,600 | 16,460 | |
| 01-1-01010-1015 - Federal Grant Revenue | 0 | -16,855 | 0 | -94,666 | 0 | 0 | 2024 YTD composed of $6,300 Nuclear Emergency Management Grant; $4,254.77 Temporary Assistance Grant- going forward capital grants are budgeted and recorded in 4041 |
| 01-1-01010-1025 - Miscellaneous Revenue | -10,000 | -173,571 | -23,000 | -14,808 | -23,000 | 0 | subcontracting of Human Resource Consultant |
| 01-1-01010-1030 - Administrative Fees | 0 | -550 | -150 | -850 | 0 | 150 | |
| 01-1-01010-1040 - Penalties and Interest - PT or UB | -60,000 | -88,843 | -87,000 | -106,152 | -100,000 | -13,000 | Interest on outstanding Property Taxes |
| 01-1-01010-1041 - Loan Interest Earned | 0 | -4,244 | -2,310 | 0 | 0 | 2,310 | WCCT loan interest receivable; PY amount is yet to be adjusted for YE |
| 01-1-01010-1042 - Bank Interest | 0 | -29,890 | -32,000 | -16,644 | -25,000 | 7,000 | Bank interest earned |
| 01-1-01010-1043 - Other Interest and Penalties | 0 | -1,072 | 0 | 321 | 0 | 0 | |
| 01-1-01010-1100 - Lottery Licenses | -1,000 | -2,153 | -2,000 | -2,254 | -2,000 | 0 | Similar to last 2 year actuals |
| 01-1-01010-1105 - Marriage Licences | -3,000 | -2,530 | -3,000 | -2,050 | -3,000 | 0 | Similar to last 2 year actuals |
| 01-1-01010-1110 - Tax/Water Certificates | -6,500 | -4,950 | -6,000 | -6,740 | -6,000 | 0 | Similar to last 2 year actuals |
| 01-1-01010-1115 - Gain/Loss on Sale of Capital Asset | 0 | -270,622 | -270,000 | 0 | -250,000 | 20,000 | sale of Keys School - no gain on sale; sale of other municipal land deferred |
| 01-1-01010-1116 - Gain/Loss on Investment | 0 | -29,745 | 0 | 0 | 0 | 0 | Typically not budgeted due to volatility in market |
| 01-1-01010-1117 - Unrealized Gain/Loss on Investment | 0 | -59,160 | 0 | 0 | 0 | 0 | Typically not budgeted due to volatility in market |
| 01-1-01010-1130 - Transient Trader Licences | -550 | -1,067 | -600 | -2,084 | -600 | 0 | |
| 01-1-01010-1135 - Donation Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| 06-1-01010-1015 - Federal Grant Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2-Expense | 1,347,252 | 5,023,193 | 1,419,396 | 5,480,861 | 1,338,813 | -80,584 | |
| 01-2-01010-2100 - Regular Salaries | 618,449 | 687,825 | 661,059 | 665,695 | 634,614 | -26,445 | See comment section 3.7 |
| 01-2-01010-2105 - Part Time Salaries | 34,673 | 25,596 | 35,572 | 0 | 6,223 | -29,349 | See comment section 3.7 |
| 01-2-01010-2110 - Overtime | 1,500 | 0 | 1,500 | 0 | 0 | -1,500 | See comment section 3.7 |
| 01-2-01010-2120 - Lump sum / Retro Pay | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-01010-2135 - Benefits | 205,206 | 182,863 | 213,541 | 196,964 | 198,809 | -14,732 | See comment section 3.7 |
| 01-2-01010-2140 - Retiree Benefits | 7,252 | 3,465 | 14,972 | 11,839 | 7,486 | -7,486 | See comment section 3.7 |
| 01-2-01010-2150 - Workers Compensation Insurance Wages | 48,373 | 35,742 | 45,000 | 36,407 | 40,000 | -5,000 | See comment section 3.7 |
| 01-2-01010-2200 - Training & Seminars | 10,000 | 9,075 | 10,000 | 7,015 | 10,000 | 0 | |
| 01-2-01010-2205 - Conference / Trade Shows | 6,000 | 9,812 | 10,000 | 16,849 | 10,000 | 0 | ROMA, CNA, AMCTO, OGRA, MFOA WasteTech, MFOA |
| 01-2-01010-2210 - Subscriptions | 1,000 | 1,309 | 1,500 | 2,564 | 1,500 | 0 | Municipal Information Network subscription |
| 01-2-01010-2215 - Membership Dues | 7,000 | 7,117 | 7,500 | 6,897 | 7,500 | 0 | AMO membership ($3.2K); OMA membership (about $650); Municipal Employer Pension Centre (about $250); Renfrew County Clerks and Treasurers ($150); CPA Dues ($900 * 2) |
| 01-2-01010-2220 - Personal Vehicle Mileage | 1,500 | 1,458 | 1,960 | 4,088 | 1,960 | 0 | |
| 01-2-01010-2225 - Hotel | 5,000 | 3,437 | 8,500 | 6,510 | 8,500 | 0 | Hotel and meals combined into one account 2225 |
| 01-2-01010-2230 - Meals | 1,500 | 2,875 | 0 | 4,397 | 0 | 0 | Hotel and meals combined into one account 2225 |
| 01-2-01010-2240 - Employee Recognition | 8,000 | 5,838 | 8,000 | 10,249 | 10,000 | 2,000 | Several retirements in 2026 |
| 01-2-01010-2305 - Health & Safety Materials | 0 | 352 | 0 | 41 | 0 | 0 | |
| 01-2-01010-2310 - Postage and shipping | 12,000 | 7,841 | 10,000 | 7,038 | 10,000 | 0 | |
| 01-2-01010-2315 - Office Supplies | 15,000 | 9,962 | 14,000 | 10,501 | 14,000 | 0 | |
| 01-2-01010-2320 - Copying Expense | 10,000 | 8,435 | 9,000 | 7,864 | 9,000 | 0 | |
| 01-2-01010-2325 - Miscellaneous Expense | 1,000 | -29,157 | 1,000 | 12,813 | 1,000 | 0 | Reconciliation account |
| 01-2-01010-2330 - Contract Services | 5,000 | 892 | 14,250 | 14,730 | 14,250 | 0 | Designated Substance Survey $13,250; Shredding $1,000 |
| 01-2-01010-2335 - Repairs & maintenance | 0 | 255 | 0 | 81 | 0 | 0 | |

## Corporate - Administration

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| 01-2-01010-2340 - Small Tools and equipment | 2,500 | 4,455 | 4,500 | 2,999 | 4,500 | 0 | |
| 01-2-01010-2345 - Supplies | 0 | 9 | 0 | 1,683 | 0 | 0 | |
| 01-2-01010-2350 - Cleaning Supplies | 16,000 | 1,415 | 1,500 | 4,550 | 4,500 | 3,000 | |
| 01-2-01010-2370 - Licences | 500 | 427 | 500 | 1,588 | 500 | 0 | |
| 01-2-01010-2500 - Interest - penalties | 1,000 | 12,626 | 1,000 | 2,694 | 1,000 | 0 | Interest and penalties - vendors |
| 01-2-01010-2503 - Interest - Bank Expense | 0 | 12,446 | 0 | 30,551 | 0 | 0 | Bank interest is recorded as net in 01-01-01010-1042 |
| 01-2-01010-2505 - Interest - Long Term Debt | 0 | 0 | 0 | 1,267 | 0 | 0 | |
| 01-2-01010-2515 - Insurance | 57,240 | 68,350 | 78,192 | 54,853 | 55,795 | -22,397 | Increase in insurance is 2% for 2026, insurance is allocated based on set percentages for consistency year over year |
| 01-2-01010-2516 - Workers Compensation Insurance | 0 | 0 | 0 | 11,989 | 12,700 | 12,700 | Excess WSIB Insurance Premium; previously combined in WSIB Benefits |
| 01-2-01010-2525 - Telephone - Cell | 1,200 | 3,122 | 3,100 | 703 | 3,100 | 0 | Based on PY spend |
| 01-2-01010-2530 - Telephone - Land Line | 28,000 | 27,429 | 28,000 | 26,984 | 28,000 | 0 | Same as last years budget |
| 01-2-01010-2535 - Internet | 7,500 | 7,547 | 7,750 | 6,553 | 7,750 | 0 | Expected increase 3% |
| 01-2-01010-2540 - Advertising | 15,500 | 13,308 | 15,000 | 13,442 | 15,000 | 0 | |
| 01-2-01010-2545 - Computer Equipment & Support | 100,860 | 108,290 | 103,000 | 91,355 | 111,625 | 8,625 | 2% increase on PY actuals; OnServe, Adobe subscriptions; plus $20,225 Euna Software Operating, Personnel and Capital ($15,875 annual fee plus $4,000 implementation fee) |
| 01-2-01010-2550 - Public Relations | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01010-2555 - Grant Expense | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01010-2560 - Bank Charges | 1,700 | 17,865 | 1,800 | 2,274 | 1,800 | 0 | Bank fees and charges excluding interest |
| 01-2-01010-2561 - Cash Over/Short | 0 | -517 | 0 | -577 | 0 | 0 | |
| 01-2-01010-2565 - Lease/Rent cost | 6,000 | 4,709 | 5,000 | 4,975 | 5,000 | 0 | Xerox Based on past performance |
| 01-2-01010-2580 - Accounting /Audit Fees | 42,300 | 89,504 | 62,700 | 9,949 | 62,700 | 0 | Audit fees per RFP KPMG LLP; 2024 YTD includes part 2022 and all 2023 audit fees |
| 01-2-01010-2585 - Other Professional Fees | 20,000 | 10,502 | 20,000 | 16,768 | 20,000 | 0 | Compliance with mandatory legislation - Integrity Commissioner, Ombudsman; MFIPA and Human Rights |
| 01-2-01010-2590 - Legal Fees | 23,500 | 13,134 | 20,000 | 11,712 | 20,000 | 0 | Labour relations and general legal advice |
| 01-2-01010-2595 - Tax Penalty & Interest Write-offs | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01010-2599 - Operating Contingency | 0 | 0 | 0 | 0 | 0 | 0 | New account for Operating contingency |
| 01-2-01010-2605 - Transfer to Reserves | 25,000 | 0 | 0 | 0 | 0 | 0 | Operating contingency moved to new account2599 |
| 01-2-01010-2610 - Transfer to Capital | 0 | 0 | 0 | 1,081 | 0 | 0 | |
| 06-2-01010-2610 - Transfer to Capital | 0 | 0 | 0 | 0 | 0 | 0 | |

## Corporate - Administration

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| 06-2-01010-2611 - Contra - 2610 moved to CY Additions | 0 | 0 | 0 | 0 | 0 | 0 | |
| 06-2-01010-2615 - Capital Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | |
| 08-2-01010-2000 - Levy Requisition Paid | 0 | 2,800,543 | 0 | 3,374,924 | 0 | 0 | |
| 10-2-01010-2000 - Levy Requisition Paid | 0 | 684,979 | 0 | 693,010 | 0 | 0 | |
| 11-2-01010-2000 - Levy Requisition Paid | 0 | 144,702 | 0 | 70,243 | 0 | 0 | |
| 12-2-01010-2000 - Levy Requisition Paid | 0 | 6,844 | 0 | 6,749 | 0 | 0 | |
| 13-2-01010-2000 - Levy Requisition Paid | 0 | 16,510 | 0 | 16,000 | 0 | 0 | |
| Liability | 0 | 87,505 | 0 | 0 | 0 | 0 | |
| 01-4-01010-4151 - Loan payable - Bank of Montreal | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-4-01010-4156 - CY Debt Repayment - Ridge Road | 0 | 59,024 | 0 | 0 | 0 | 0 | Ridge Road debt fully paid in 2025 |
| 01-4-01010-4171 - CY Debt Repayment - OILC - Pool Rehab | 0 | 28,482 | 0 | 0 | 0 | 0 | |
| Transfer | 1,222,812 | 0 | 2,525,500 | 2,064,541 | 1,221,550 | -1,303,950 | |
| 01-6-01010-2605 - Transfer to Reserves | 1,122,812 | 0 | 2,425,500 | 1,964,541 | 723,350 | -1,702,150 | Budgeted Transfer to Reserves |
| 01-6-01010-2610 - Transfer to Capital | 100,000 | 0 | 100,000 | 100,000 | 498,200 | 398,200 | Transfer to Capital Resrves - Capital Contigency $100,000; OMPF $398200 |
| 06-6-01010-2605 - Transfer to Reserves | 0 | 0 | 0 | 0 | 0 | 0 | |
| **Grand Total** | **2,489,014** | **4,425,447** | **3,518,836** | **7,299,477** | **2,150,763** | **-1,368,073** | |

## Growth, Building, By-law enforcement

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Animal Welfare | 6,925 | 6,795 | 7,200 | 7,303 | 7,250 | 50 | |
| 1-Revenue | -800 | -851 | -800 | -525 | -800 | 0 | |
| 01-1-01220-1205 - Dog & Cat Tags | -800 | -851 | -800 | -525 | -800 | 0 | |
| 2-Expense | 7,725 | 7,646 | 8,000 | 7,828 | 8,050 | 50 | |
| 01-2-01220-2330 - Contract Services | 7,725 | 7,646 | 8,000 | 7,828 | 8,050 | 50 | OSPCA contract |
| Building Permitting and Inspection | 89,226 | 108,586 | 126,432 | 154,605 | 141,040 | 14,607 | |
| 1-Revenue | -45,000 | -16,600 | -60,000 | -12,975 | -90,000 | -30,000 | |
| 01-1-01200-1030 - Administrative Fees | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-01200-1050 - Permits & fees | -45,000 | -16,600 | -60,000 | -12,975 | -90,000 | -30,000 | Walker Rd Commercial Dev, Montcalm, Keys, Frontenac, Canadian Tire development |
| 2-Expense | 134,226 | 125,186 | 186,432 | 167,580 | 231,040 | 44,607 | |
| 01-2-01200-2100 - Regular Salaries | 85,644 | 91,468 | 130,001 | 116,650 | 161,250 | 31,249 | See comment section 3.7 |
| 01-2-01200-2110 - Overtime | 0 | 0 | 0 | 605 | 0 | 0 | See comment section 3.7 |
| 01-2-01200-2125 - Meal Allowance | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-01200-2135 - Benefits | 28,069 | 25,134 | 42,132 | 33,640 | 50,934 | 8,802 | See comment section 3.7 |
| 01-2-01200-2200 - Training & Seminars | 8,000 | 1,631 | 3,500 | 5,681 | 3,500 | 0 | OBOA seminars; courses on new building code |
| 01-2-01200-2205 - Conference / Trade Shows | 1,000 | 0 | 1,200 | 1,067 | 2,500 | 1,300 | OBOA conference |
| 01-2-01200-2215 - Membership Dues | 600 | 1,797 | 800 | 629 | 700 | -100 | OBOA memberships. PY included software subscription - now budgeted under different code |
| 01-2-01200-2220 - Personal Vehicle Mileage | 250 | 173 | 250 | 115 | 300 | 50 | |
| 01-2-01200-2225 - Hotel | 500 | 0 | 1,200 | 2,841 | 1,200 | 0 | OBOA Conference; Hotel $1,000, meals $200, travel to be combined into one account 2225 |
| 01-2-01200-2230 - Meals | 150 | 84 | 0 | 417 | 250 | 250 | |
| 01-2-01200-2300 - Clothing | 250 | 0 | 250 | 216 | 500 | 250 | PPE |
| 01-2-01200-2315 - Office Supplies | 2,500 | 1,804 | 1,700 | 1,234 | 300 | -1,400 | CityReporter and misc. supplies |
| 01-2-01200-2330 - Contract Services | 5,000 | 818 | 5,000 | 351 | 5,000 | 0 | Specialist CBO/BI services |
| 01-2-01200-2345 - Supplies | 0 | -42 | 0 | 601 | 0 | 0 | |
| 01-2-01200-2370 - Licences | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01200-2395 - Fuel - Gasoline | 0 | 80 | 0 | 56 | 0 | 0 | |
| 01-2-01200-2515 - Insurance | 1,862 | 1,862 | 0 | 2,070 | 2,106 | 2,106 | Increase in insurance is 2% for 2026, insurance is allocated based on set percentages for consistency year over year |
| 01-2-01200-2525 - Telephone - Cell | 400 | 377 | 400 | 783 | 500 | 100 | |
| 01-2-01200-2545 - Computer Equipment & Support | 0 | 0 | 0 | 623 | 2,000 | 2,000 | CityReporter (Building Permitting software), and OnTrack (Building Code reference manual) - previously budgetted under supplies |

## Growth, Building, By-law enforcement

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| By-Law Enforcement | 27,146 | 22,787 | 33,210 | 26,867 | 63,556 | 30,346 | |
| 1-Revenue | -700 | -600 | -650 | -350 | -650 | 0 | |
| 01-1-01210-1050 - Permits & fees | 0 | -450 | -500 | -350 | -500 | 0 | |
| 01-1-01210-1055 - Fines | -700 | -150 | -150 | 0 | -150 | 0 | |
| 2-Expense | 27,846 | 23,387 | 33,860 | 27,217 | 64,206 | 30,346 | |
| 01-2-01210-2100 - Regular Salaries | 20,431 | 16,778 | 22,317 | 19,093 | 44,987 | 22,670 | See comment section 3.7 |
| 01-2-01210-2110 - Overtime | 0 | 0 | 0 | 22 | 0 | 0 | See comment section 3.7 |
| 01-2-01210-2135 - Benefits | 6,416 | 5,745 | 6,743 | 1,667 | 13,719 | 6,976 | See comment section 3.7 |
| 01-2-01210-2200 - Training & Seminars | 1,000 | 864 | 4,800 | 3,453 | 2,200 | -2,600 | |
| 01-2-01210-2205 - Conference / Trade Shows | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01210-2215 - Membership Dues | 0 | 0 | 0 | 273 | 300 | 300 | Corporate membership of MLEOA |
| 01-2-01210-2315 - Office Supplies | 0 | 0 | 0 | 0 | 200 | 200 | |
| 01-2-01210-2345 - Supplies | 0 | 0 | 0 | 2,709 | 2,800 | 2,800 | Signage, materials, etc. |
| Economic Development | 46,961 | 5,365 | 54,084 | 3,431 | 113,007 | 58,923 | |
| 1-Revenue | -128,520 | -26,486 | -2,000 | -26,319 | -1,500 | 500 | |
| 01-1-01120-1015 - Federal Grant Revenue | 0 | -24,507 | 0 | -24,700 | 0 | 0 | |
| 01-1-01120-1020 - Retail sales revenue | -5,000 | 0 | -2,000 | 0 | 0 | 2,000 | |
| 01-1-01120-1025 - Miscellaneous Revenue | -123,520 | -1,979 | 0 | -1,619 | -1,500 | -1,500 | |
| 2-Expense | 51,961 | 31,851 | 56,084 | 29,750 | 114,507 | 58,423 | |
| 01-2-01120-2100 - Regular Salaries | 15,923 | 16,778 | 17,575 | 17,451 | 12,909 | -4,666 | See comment section 3.7 |
| 01-2-01120-2135 - Benefits | 4,938 | 4,422 | 5,234 | 4,649 | 3,748 | -1,486 | See comment section 3.7 |
| 01-2-01120-2215 - Membership Dues | 400 | 753 | 400 | 0 | 400 | 0 | Upper Ottawa Valley Chamber of Commerce |
| 01-2-01120-2330 - Contract Services | 500 | 105 | 500 | 0 | 66,500 | 66,000 | Promoting local economic development related to science, technology, and energy; promotion and defence of nuclear science and energy; support for CANHC (~1.5% of PILT payment), Mural |
| 01-2-01120-2345 - Supplies | 0 | 163 | 3,000 | 344 | 1,500 | -1,500 | Production of merchandise for giveaways; previously under Cost of goods sold |
| 01-2-01120-2350 - Cleaning Supplies | 0 | 16 | 0 | 0 | 0 | 0 | |
| 01-2-01120-2365 - Good's for Resale (COGS) | 2,000 | 5,033 | 0 | 0 | 0 | 0 | |
| 01-2-01120-2380 - Hydro | 950 | 1,083 | 1,125 | 1,068 | 1,200 | 75 | Two highway signs |
| 01-2-01120-2540 - Advertising | 2,000 | 3,298 | 3,000 | 6,038 | 3,000 | 0 | Sponsorship of events (local ec dev org event sponsors ($500), waterfront music series ($1000); |
| 01-2-01120-2555 - Grant Expense | 25,000 | 0 | 25,000 | 0 | 25,000 | 0 | CIP grant; supplemented by County HYPE program |
| 01-2-01120-2565 - Lease/Rent cost | 250 | 200 | 250 | 200 | 250 | 0 | Rental of property for west-side highway sign |
| Transfer | 123,520 | 0 | 0 | 0 | 0 | 0 | |
| 01-6-01120-2605 - Transfer to Reserves | 123,520 | 0 | 0 | 0 | 0 | 0 | |

## Growth, Building, By-law enforcement

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Keys Property | 0 | 0 | 0 | 21,746 | 5,250 | 5,250 | |
| 2-Expense | 0 | 0 | 0 | 21,746 | 5,250 | 5,250 | |
| 01-2-01040-2380 - Hydro | 0 | 0 | 0 | 21,746 | 5,250 | 5,250 | Expect to pay for 1 quarter of the year |
| Plan - CommAdj | 100 | -210 | 600 | 28 | 900 | 300 | |
| 1-Revenue | -400 | -750 | -400 | -900 | -900 | -500 | |
| 01-1-01110-1050 - Permits & fees | -400 | -750 | -400 | -900 | -900 | -500 | 1 minor variance |
| 2-Expense | 500 | 540 | 1,000 | 928 | 1,800 | 800 | |
| 01-2-01110-2115 - Honoraria | 500 | 540 | 1,000 | 150 | 1,000 | 0 | See comment section 3.7 |
| 01-2-01110-2330 - Contract Services | 0 | 0 | 0 | 778 | 800 | 800 | Payment for planning services to County for minor variances |
| Planning & Development - Administration | 130,222 | -40,244 | 131,518 | 16,845 | 170,927 | 39,410 | |
| 1-Revenue | -5,000 | -150,963 | -6,100 | -156,495 | -164,500 | -158,400 | |
| 01-1-01100-1050 - Permits & fees | -5,000 | -3,971 | -6,100 | -1,403 | -4,500 | 1,600 | Pine Point ZBA, West end lands ZBA, St Mary's Lane ZBA |
| 01-1-01100-1605 - Development Charges | 0 | -146,992 | 0 | -4,400 | -100,000 | -100,000 | Hwy Commercial, Frontenac (1st installment), others are not included |
| 01-1-01100-1615 - Contributions fr Developers | 0 | 0 | 0 | -150,693 | -60,000 | -60,000 | Recovery of costs to install services on Hwy17 from three developments |
| 2-Expense | 135,222 | 110,719 | 137,618 | 173,341 | 335,427 | 197,810 | |
| 01-2-01100-2100 - Regular Salaries | 31,846 | 32,683 | 35,150 | 34,902 | 51,634 | 16,484 | See comment section 3.7 |
| 01-2-01100-2135 - Benefits | 9,876 | 8,844 | 10,468 | 10,579 | 14,993 | 4,526 | See comment section 3.7 |
| 01-2-01100-2200 - Training & Seminars | 1,500 | 160 | 1,500 | 2,578 | 1,200 | -300 | |
| 01-2-01100-2215 - Membership Dues | 0 | 0 | 0 | 0 | 100 | 100 | |
| 01-2-01100-2220 - Personal Vehicle Mileage | 0 | 378 | 500 | 0 | 0 | -500 | |
| 01-2-01100-2230 - Meals | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01100-2310 - Postage and shipping | 0 | 0 | 0 | 5 | 0 | 0 | |
| 01-2-01100-2320 - Copying Expense | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01100-2330 - Contract Services | 85,000 | 68,655 | 85,000 | 121,755 | 100,000 | 15,000 | County of Renfrew ($5,000), surveys/studies/etc. ($30,000), Jp2g ($10,000), archaeological ($55,000) |
| 01-2-01100-2590 - Legal Fees | 7,000 | 0 | 5,000 | 3,522 | 7,500 | 2,500 | |
| 01-2-01100-2610 - Transfer to Capital | 0 | 0 | 0 | 0 | 160,000 | 160,000 | Transfer of contributions from developers (DCs and cost recoveries) to deferred revenue; $100K to go to Water and WW reserves (50/50 split) |
| 01-2-01100-2615 - Capital Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | |
| 06-2-01100-2610 - Transfer to Capital | 0 | 0 | 0 | 0 | 0 | 0 | |
| 06-2-01100-2615 - Capital Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | |

## Growth, Building, By-law enforcement

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Tourism | 1,000 | 10,858 | 1,000 | 0 | 1,000 | 0 | |
| 1-Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-01130-1015 - Federal Grant Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-01130-1040 - Penalties and Interest - PT or UB | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-01130-1050 - Permits & fees | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2-Expense | 1,000 | 10,858 | 1,000 | 0 | 1,000 | 0 | |
| 01-2-01130-2215 - Membership Dues | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01130-2330 - Contract Services | 0 | 10,274 | 0 | 0 | 0 | 0 | |
| 01-2-01130-2540 - Advertising | 1,000 | 584 | 1,000 | 0 | 1,000 | 0 | OVTA and other advertising |
| Transfer | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-6-01130-2605 - Transfer to Reserves | 0 | 0 | 0 | 0 | 0 | 0 | |
| **Grand Total** | **301,580** | **113,937** | **354,044** | **230,826** | **502,930** | **148,886** | |

## Cemetery, Elections, Health Services

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Cemeteries | 67,179 | 32,696 | 71,045 | 67,124 | 73,345 | 2,300 | |
| 1-Revenue | -20,250 | -53,710 | -20,750 | -16,964 | -20,750 | 0 | |
| 01-1-08020-1025 - Miscellaneous Revenue | 0 | -31,922 | -500 | -1,358 | -500 | 0 | Death registrations |
| 01-1-08020-1400 - Internment Right Sales | -7,500 | -7,127 | -7,500 | -6,456 | -7,500 | 0 | Transfer from Trust Fund for maintenance for Cemetery |
| 01-1-08020-1405 - Internment fees | -12,750 | -14,661 | -12,750 | -9,150 | -12,750 | 0 | Internment Right Sales |
| 2-Expense | 97,429 | 86,406 | 106,795 | 99,088 | 109,095 | 2,300 | |
| 01-2-08020-2100 - Regular Salaries | 60,682 | 59,501 | 67,405 | 62,814 | 69,582 | 2,177 | See comment section 3.7 |
| 01-2-08020-2105 - Part Time Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-08020-2110 - Overtime | 0 | 0 | 0 | 1,218 | 0 | 0 | See comment section 3.7 |
| 01-2-08020-2135 - Benefits | 20,775 | 18,603 | 22,675 | 18,958 | 22,990 | 315 | See comment section 3.7 |
| 01-2-08020-2215 - Membership Dues | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-08020-2335 - Repairs & maintenance | 13,000 | 5,224 | 15,000 | 13,649 | 15,000 | 0 | Maintenance, signs and landscaping |
| 01-2-08020-2340 - Small Tools and equipment | 0 | 240 | 0 | 0 | 0 | 0 | |
| 01-2-08020-2370 - Licences | 650 | 516 | 0 | 0 | 0 | 0 | |
| 01-2-08020-2385 - Water & Sewer | 583 | 583 | 932 | 932 | 997 | 65 | |
| 01-2-08020-2515 - Insurance | 739 | 739 | 783 | 518 | 527 | -257 | |
| 01-2-08020-2580 - Accounting /Audit Fees | 1,000 | 1,000 | 0 | 1,000 | 0 | 0 | |
| 06-2-08020-2610 - Transfer to Capital | 0 | 0 | 0 | 0 | 0 | 0 | |
| 06-2-08020-2611 - Contra - 2610 moved to CY Additions | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfer | -10,000 | 0 | -15,000 | -15,000 | -15,000 | 0 | |
| 01-6-08020-1035 - Transfer from reserves - Revenue | -10,000 | 0 | -15,000 | -15,000 | -15,000 | 0 | Transfer from Trust Fund for maintenance for Cemetery |
| 01-6-08020-2605 - Transfer to Reserves | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-6-08020-2610 - Transfer to Capital | 0 | 0 | 0 | 0 | 0 | 0 | |
| Trust - Cemetery | 0 | 6,788 | 0 | -6,450 | 0 | 0 | |
| 1-Revenue | 0 | 6,788 | 0 | -6,450 | 0 | 0 | |
| 07-1-01010-1025 - Miscellaneous Revenue | 0 | -382 | 0 | 0 | 0 | 0 | |
| 07-1-01010-1040 - Penalties and Interest - PT or UB | 0 | -3,904 | 0 | 0 | 0 | 0 | |
| 07-1-01010-1116 - Gain/Loss on Investment | 0 | -14,155 | 0 | 0 | 0 | 0 | |
| 07-1-01010-1410 - Cemetary Plot Care | 0 | -4,961 | 0 | -4,850 | 0 | 0 | |
| 07-1-01010-1415 - Cemetary Monument Care | 0 | -2,000 | 0 | -3,100 | 0 | 0 | |
| 07-2-01010-2330 - Contract Services | 0 | 30,691 | 0 | 0 | 0 | 0 | |
| 07-2-01010-2580 - Accounting /Audit Fees | 0 | 1,500 | 0 | 1,500 | 0 | 0 | |

## Cemetery, Elections, Health Services

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Municipal Elections | 6,500 | 1,476 | 6,650 | 7,787 | 7,150 | 500 | |
| 1-Revenue | 0 | 0 | 0 | 0 | -20,000 | -20,000 | |
| 01-2-01030-1035 - Transfer from reserves - Revenue | 0 | 0 | 0 | 0 | -20,000 | -20,000 | |
| 2-Expense | 1,500 | 1,476 | 1,650 | 2,787 | 21,650 | 20,000 | |
| 01-2-01030-2200 - Training & Seminars | 0 | 0 | 0 | 1,312 | 0 | 0 | |
| 01-2-01030-2345 - Supplies | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01030-2545 - Computer Equipment & Support | 1,500 | 1,476 | 1,650 | 1,476 | 21,650 | 20,000 | Datafix $1650 and Simply Voting; $20,000 re election |
| Liability | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-4-01030-2605 - Transfer to Reserves | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfer | 5,000 | 0 | 5,000 | 5,000 | 5,500 | 500 | |
| 01-6-01030-2605 - Transfer to Reserves | 5,000 | 0 | 5,000 | 5,000 | 5,500 | 500 | Transfer to Elections Reserve; increased to match increase in election costs |
| Public Health Services | 48,075 | 48,075 | 57,000 | 57,000 | 57,000 | 0 | |
| 2-Expense | 48,075 | 48,075 | 57,000 | 57,000 | 57,000 | 0 | |
| 01-2-08010-2330 - Contract Services | 28,075 | 28,075 | 35,000 | 35,000 | 35,000 | 0 | Physician Recruitment |
| 01-2-08010-2555 - Grant Expense | 20,000 | 20,000 | 22,000 | 22,000 | 22,000 | 0 | Transfer to North Renfrew Family Services - 2026 Grant |
| Transfer | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-6-08010-2605 - Transfer to Reserves | 0 | 0 | 0 | 0 | 0 | 0 | |
| **Grand Total** | **121,754** | **89,034** | **134,695** | **125,462** | **137,495** | **2,800** | |

## Transportation, Stormwater

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Transportation - Administration | 612,921 | 500,738 | 532,635 | 286,539 | 721,569 | 188,935 | |
| 1-Revenue | -166,776 | -22,197 | -367,350 | -350,730 | -364,485 | 2,865 | |
| 01-1-02010-1015 - Federal Grant Revenue | 0 | 0 | -331,350 | -333,550 | -364,485 | -33,135 | OCIF |
| 01-1-02010-1025 - Miscellaneous Revenue | -166,776 | -22,197 | -36,000 | -17,180 | 0 | 36,000 | Sale of surplus assets |
| 2-Expense | 519,747 | 522,935 | 557,688 | 613,347 | 664,131 | 106,444 | |
| 01-2-02010-2100 - Regular Salaries | 197,128 | 251,458 | 236,152 | 268,618 | 274,329 | 38,177 | See comment section 3.7 |
| 01-2-02010-2105 - Part Time Salaries | 108,290 | 88,320 | 100,038 | 89,407 | 124,833 | 24,795 | See comment section 3.7 |
| 01-2-02010-2110 - Overtime | 9,500 | 5,813 | 9,500 | 14,384 | 0 | -9,500 | See comment section 3.7 |
| 01-2-02010-2125 - Meal Allowance | 400 | 44 | 400 | 20 | 0 | -400 | See comment section 3.7 |
| 01-2-02010-2135 - Benefits | 79,906 | 71,551 | 91,281 | 91,327 | 105,312 | 14,031 | See comment section 3.7 |
| 01-2-02010-2140 - Retiree Benefits | 22,673 | 16,221 | 15,572 | 14,864 | 15,572 | 0 | See comment section 3.7 |
| 01-2-02010-2150 - Workers Compensation Insurance Wages | 6,978 | 8,116 | 0 | 12,312 | 13,000 | 13,000 | See comment section 3.7 |
| 01-2-02010-2200 - Training & Seminars | 7,500 | 4,710 | 7,500 | 10,827 | 8,500 | 1,000 | Training for new employees |
| 01-2-02010-2205 - Conference / Trade Shows | 2,600 | 51 | 2,600 | 0 | 0 | -2,600 | |
| 01-2-02010-2210 - Subscriptions | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-02010-2215 - Membership Dues | 1,000 | 1,169 | 1,000 | 330 | 1,000 | 0 | OGRA x 2 |
| 01-2-02010-2220 - Personal Vehicle Mileage | 500 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-02010-2225 - Hotel | 2,000 | 750 | 2,500 | 1,021 | 0 | -2,500 | Hotel and meals combined into one account 2225 |
| 01-2-02010-2230 - Meals | 500 | 588 | 0 | 0 | 0 | 0 | Hotel and meals combined into one account 2225 |
| 01-2-02010-2235 - Medical Exams/Reports | 0 | 716 | 700 | 110 | 700 | 0 | DZ licence medical exams |
| 01-2-02010-2300 - Clothing | 5,600 | 4,462 | 5,600 | 9,026 | 8,000 | 2,400 | 2025 - multiple new PW staff requiring full gear |
| 01-2-02010-2305 - Health & Safety Materials | 500 | 498 | 500 | 1,094 | 1,000 | 500 | |
| 01-2-02010-2310 - Postage and shipping | 0 | 48 | 0 | 195 | 0 | 0 | |
| 01-2-02010-2315 - Office Supplies | 1,200 | 505 | 1,200 | 640 | 600 | -600 | Switch to HRIS for PW - no longer printing timesheets in 2026 |
| 01-2-02010-2325 - Miscellaneous Expense | 0 | 40 | 0 | 82 | 0 | 0 | |
| 01-2-02010-2330 - Contract Services | 4,000 | 3,101 | 0 | 753 | 0 | 0 | |
| 01-2-02010-2335 - Repairs & maintenance | 18,500 | 11,790 | 18,500 | 17,869 | 18,500 | 0 | |
| 01-2-02010-2340 - Small Tools and equipment | 0 | 214 | 0 | 0 | 0 | 0 | |
| 01-2-02010-2345 - Supplies | 0 | 0 | 0 | 1,025 | 0 | 0 | |
| 01-2-02010-2350 - Cleaning Supplies | 0 | 1,001 | 1,500 | 3,880 | 3,800 | 2,300 | |
| 01-2-02010-2370 - Licences | 325 | 0 | 0 | 32 | 0 | 0 | |
| 01-2-02010-2380 - Hydro | 1,000 | 801 | 1,000 | 545 | 750 | -250 | |
| 01-2-02010-2385 - Water & Sewer | 1,571 | 1,571 | 1,631 | 1,631 | 1,749 | 119 | |
| 01-2-02010-2400 - Fuel - Heating | 7,500 | 8,266 | 9,000 | 8,552 | 8,800 | -200 | |
| 01-2-02010-2410 - Propane | 0 | 158 | 0 | 0 | 0 | 0 | |
| 01-2-02010-2505 - Interest - Long Term Debt | 0 | 0 | 0 | 11,895 | 23,446 | 23,446 | |
| 01-2-02010-2515 - Insurance | 30,677 | 30,677 | 39,914 | 31,057 | 31,590 | -8,324 | Increase in insurance is 2% for 2026, insurance is allocated based on set percentages for consistency year over year |
| 01-2-02010-2516 - WSIB Excess Coverage Insurance | 0 | 0 | 0 | 9,991 | 10,600 | 10,600 | Excess WSIB Insurance Premium; previously combined in WSIB Benefits |
| 01-2-02010-2525 - Telephone - Cell | 900 | 1,560 | 2,600 | 2,702 | 2,600 | 0 | |
| 01-2-02010-2530 - Telephone - Land Line | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-02010-2545 - Computer Equipment & Support | 0 | 193 | 0 | 0 | 0 | 0 | |
| 01-2-02010-2600 - Pembroke Airport | 9,000 | 8,541 | 9,000 | 9,160 | 9,450 | 450 | PAAAC - assuming 5% increase on PY actuals |

## Transportation, Stormwater

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| 06-2-02010-2610 - Transfer to Capital | 0 | 0 | 0 | 0 | 0 | 0 | |
| 06-2-02010-2611 - Contra - 2610 moved to CY Additions | 0 | 0 | 0 | 0 | 0 | 0 | |
| Liability | 22,937 | 0 | 5,947 | 18,922 | 52,438 | 46,491 | |
| 01-4-02010-4201 - CY Debt Repayment - 2025 OILC - LaSalle Drive | 0 | 0 | 0 | 18,922 | 32,438 | 32,438 | 2025 OILC - LaSalle Drive Reconstruction - ends 2040 - 2026 interest $19,196.97 |
| 01-4-02010-4206 - Trans - Roads: Debt Repayment - Principal - 2025 | 22,937 | 0 | 5,947 | 0 | 20,000 | 14,053 | 2026 OILC - Townhall Roof - ends 2031 - 2026 interest $4,249.10 (previousl 2025 OILC LasSalle) |
| Transfer | 237,013 | 0 | 336,350 | 5,000 | 369,485 | 33,135 | |
| 01-6-02010-2605 - Transfer to Reserves | 5,000 | 0 | 5,000 | 5,000 | 5,000 | 0 | Transfer to Airport Runway Reserve |
| 01-6-02010-2610 - Transfer to Capital | 232,013 | 0 | 331,350 | 0 | 364,485 | 33,135 | Transfer OCIF funding to reserve |
| Transportation - Roads (paved) | 29,838 | 19,055 | 135,834 | -80,071 | 13,600 | -122,234 | |
| 1-Revenue | -200 | -75 | -135,200 | -175,032 | -361,932 | -226,732 | |
| 01-1-02020-1015 - Federal Grant Revenue | 0 | 0 | -135,000 | -174,732 | -361,732 | -226,732 | CCBF (old gas tax), Deep River Road -Phase 2 Grant $225,000; actuals include $2200 re trees from DDRCF |
| 01-1-02020-1020 - Retail sales revenue | 0 | 0 | 0 | -300 | 0 | 0 | |
| 01-1-02020-1050 - Permits & fees | -200 | -75 | -200 | 0 | -200 | 0 | |
| 2-Expense | 30,038 | 19,130 | 209,553 | 33,480 | 375,532 | 165,979 | |
| 01-2-02020-2100 - Regular Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02020-2105 - Part Time Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02020-2135 - Benefits | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02020-2150 - Workers Compensation Insurance Wages | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02020-2235 - Medical Exams/Reports | 0 | 30 | 0 | 0 | 0 | 0 | |
| 01-2-02020-2310 - Postage and shipping | 0 | 166 | 0 | 18 | 0 | 0 | |
| 01-2-02020-2330 - Contract Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-02020-2335 - Repairs & maintenance | 10,000 | 13,170 | 30,000 | 32,335 | 15,000 | -15,000 | No cracksealing proposed for 2026 |
| 01-2-02020-2340 - Small Tools and equipment | 600 | 1,289 | 1,000 | 1,127 | 1,000 | 0 | |
| 01-2-02020-2505 - Interest - Long Term Debt | 19,438 | 4,474 | 5,775 | 0 | 0 | -5,775 | |
| 01-2-02020-2510 - Debt Payments | 0 | 0 | 37,778 | 0 | 0 | -37,778 | |
| 01-2-02020-2511 - Contra - Debt Payments | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-02020-2605 - Transfer to Reserves | 0 | 0 | 135,000 | 0 | 359,532 | 224,532 | Transfer of CCBF funds to reserve; Deep River Road grant $225,000 |
| 06-2-02020-2615 - Capital Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | |
| Liability | 0 | 0 | 61,481 | 61,481 | 0 | -61,481 | |
| 01-4-02020-4156 - CY Debt Repayment - Ridge Road | 0 | 0 | 61,481 | 61,481 | 0 | -61,481 | 2011 Ridge Road Loan - ends 2025 |

## Transportation, Stormwater

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Transportation - Roads (Unpaved) | 0 | 4,498 | 0 | 0 | 2,000 | 2,000 | |
| 1-Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-02040-1015 - Federal Grant Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2-Expense | 0 | 4,498 | 0 | 0 | 2,000 | 2,000 | |
| 01-2-02040-2100 - Regular Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02040-2135 - Benefits | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02040-2330 - Contract Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-02040-2335 - Repairs & maintenance | 0 | 0 | 0 | 0 | 2,000 | 2,000 | Dust control |
| 01-2-02040-2340 - Small Tools and equipment | 0 | 4,498 | 0 | 0 | 0 | 0 | |
| Transportation - Fleet | 88,600 | 143,583 | 98,300 | 177,404 | 105,900 | 7,600 | |
| 1-Revenue | -45,000 | -79 | -45,000 | -915 | -51,000 | -6,000 | |
| 01-1-02110-1020 - Retail sales revenue | -1,000 | -79 | -1,000 | -915 | -1,000 | 0 | |
| 01-1-02110-1025 - Miscellaneous Revenue | -44,000 | 0 | -44,000 | 0 | -50,000 | -6,000 | YE allocation to water waste water of fleet |
| 2-Expense | 133,600 | 143,663 | 143,300 | 178,319 | 156,900 | 13,600 | |
| 01-2-02110-2100 - Regular Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02110-2105 - Part Time Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02110-2135 - Benefits | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02110-2330 - Contract Services | 30,000 | 7,155 | 30,000 | 55,568 | 35,000 | 5,000 | |
| 01-2-02110-2335 - Repairs & maintenance | 30,000 | 57,259 | 30,000 | 41,539 | 35,000 | 5,000 | |
| 01-2-02110-2345 - Supplies | 0 | 33 | 0 | 0 | 0 | 0 | |
| 01-2-02110-2350 - Cleaning Supplies | 0 | 57 | 0 | 0 | 0 | 0 | |
| 01-2-02110-2370 - Licences | 7,500 | 4,539 | 7,500 | 4,018 | 7,500 | 0 | |
| 01-2-02110-2390 - Fuel - Diesel | 45,000 | 54,373 | 45,000 | 43,733 | 45,000 | 0 | |
| 01-2-02110-2395 - Fuel - Gasoline | 20,000 | 19,453 | 30,000 | 32,382 | 33,400 | 3,400 | |
| 01-2-02110-2410 - Propane | 1,100 | 795 | 800 | 1,079 | 1,000 | 200 | |
| Transportation - Crossing Guards | 15,169 | 18,044 | 33,585 | 17,311 | 23,184 | -10,401 | |
| 1-Revenue | -5,200 | -3,094 | 0 | -5,053 | 0 | 0 | |
| 01-1-02060-1015 - Federal Grant Revenue | -5,200 | -3,094 | 0 | -5,053 | 0 | 0 | |
| 2-Expense | 20,369 | 21,137 | 33,585 | 22,365 | 23,184 | -10,401 | |
| 01-2-02060-2100 - Regular Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02060-2105 - Part Time Salaries | 18,592 | 19,391 | 30,660 | 20,194 | 21,167 | -9,493 | See comment section 3.7 |
| 01-2-02060-2110 - Overtime | 0 | 155 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02060-2135 - Benefits | 1,777 | 1,592 | 2,925 | 2,170 | 2,017 | -908 | See comment section 3.7 |
| Transportation - OCIF - Sidewalks | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2-Expense | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-02250-2330 - Contract Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transportation - OCIF Roads (paved) | 0 | -288,130 | 0 | 0 | 0 | 0 | |
| 1-Revenue | -288,130 | -288,130 | 0 | 0 | 0 | 0 | |
| 01-1-02220-1015 - Federal Grant Revenue | -288,130 | -288,130 | 0 | 0 | 0 | 0 | |
| 2-Expense | 288,130 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-02220-2330 - Contract Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-02220-2335 - Repairs & maintenance | 0 | 0 | 0 | 0 | 0 | 0 | |
| 06-2-02220-2615 - Capital Expenditures | 288,130 | 0 | 0 | 0 | 0 | 0 | |

## Transportation, Stormwater

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Transportation - OCIF Roads (unpaved) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2-Expense | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-02240-2335 - Repairs & maintenance | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transportation - Parking | 6,000 | 6,190 | 6,000 | 143 | 6,000 | 0 | |
| 2-Expense | 6,000 | 6,190 | 6,000 | 143 | 6,000 | 0 | |
| 01-2-02090-2300 - Clothing | 0 | 1,235 | 0 | 0 | 0 | 0 | |
| 01-2-02090-2335 - Repairs & maintenance | 6,000 | 4,955 | 6,000 | 143 | 6,000 | 0 | Line Painting Roads |
| Transportation - Street Lighting | 35,000 | 54,869 | 42,000 | 54,604 | 47,000 | 5,000 | |
| 2-Expense | 35,000 | 54,869 | 42,000 | 54,604 | 47,000 | 5,000 | |
| 01-2-02100-2100 - Regular Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02100-2135 - Benefits | 0 | 8 | 0 | 96 | 0 | 0 | See comment section 3.7 |
| 01-2-02100-2330 - Contract Services | 7,000 | 5,668 | 0 | 0 | 0 | 0 | |
| 01-2-02100-2335 - Repairs & maintenance | 1,000 | 23,552 | 15,000 | 28,977 | 20,000 | 5,000 | Streetlights requiring more repairs/maintenance |
| 01-2-02100-2340 - Small Tools and equipment | 0 | 208 | 0 | 0 | 0 | 0 | |
| 01-2-02100-2380 - Hydro | 27,000 | 25,432 | 27,000 | 25,531 | 27,000 | 0 | |
| Transportation - Winter Control (roads) | 73,045 | 42,449 | 76,809 | 94,266 | 76,306 | -504 | |
| 1-Revenue | -24,955 | -20,169 | -21,191 | -3,595 | -21,694 | -504 | |
| 01-1-02070-1000 - Revenue from Other Municipalities | -18,955 | -18,889 | -19,191 | 0 | -19,694 | -504 | 8800 per Km (2.238kms) |
| 01-1-02070-1020 - Retail sales revenue | -6,000 | -1,280 | -2,000 | -3,595 | -2,000 | 0 | |
| 2-Expense | 98,000 | 62,618 | 98,000 | 97,861 | 98,000 | 0 | |
| 01-2-02070-2100 - Regular Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02070-2110 - Overtime | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02070-2135 - Benefits | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02070-2335 - Repairs & maintenance | 8,000 | 4,832 | 8,000 | 20,626 | 8,000 | 0 | plow blades (2025: miscodes salt purchases; should be under 2355) |
| 01-2-02070-2340 - Small Tools and equipment | 0 | 2,448 | 0 | 0 | 0 | 0 | |
| 01-2-02070-2355 - Sand and salt | 90,000 | 55,338 | 90,000 | 77,234 | 90,000 | 0 | |
| Trans - Brdg & Culv | 5,000 | 90 | 0 | 0 | 0 | 0 | |
| 2-Expense | 5,000 | 90 | 0 | 0 | 0 | 0 | |
| 01-2-02030-2100 - Regular Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02030-2135 - Benefits | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02030-2335 - Repairs & maintenance | 5,000 | 90 | 0 | 0 | 0 | 0 | |
| Trans - Traffic Ops | 2,000 | 2,007 | 2,000 | 6,594 | 3,000 | 1,000 | |
| 2-Expense | 2,000 | 2,007 | 2,000 | 6,594 | 3,000 | 1,000 | |
| 01-2-02050-2100 - Regular Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02050-2135 - Benefits | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02050-2330 - Contract Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-02050-2335 - Repairs & maintenance | 2,000 | 2,007 | 2,000 | 3,312 | 3,000 | 1,000 | Traffic signs |
| 01-2-02050-2340 - Small Tools and equipment | 0 | 0 | 0 | 3,283 | 0 | 0 | |

## Transportation, Stormwater

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Trans - WntrCtrl swpk | 0 | 508 | 0 | 0 | 0 | 0 | |
| 2-Expense | 0 | 508 | 0 | 0 | 0 | 0 | |
| 01-2-02080-2100 - Regular Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02080-2110 - Overtime | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02080-2135 - Benefits | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-02080-2335 - Repairs & maintenance | 0 | 508 | 0 | 0 | 0 | 0 | |
| 01-2-02080-2340 - Small Tools and equipment | 0 | 0 | 0 | 0 | 0 | 0 | |
| Stormwater management - Rural system | 0 | 519 | 0 | 1,011 | 0 | 0 | |
| 2-Expense | 0 | 519 | 0 | 1,011 | 0 | 0 | |
| 01-2-05020-2100 - Regular Salaries | 0 | 519 | 0 | 840 | 0 | 0 | See comment section 3.7 |
| 01-2-05020-2135 - Benefits | 0 | 0 | 0 | 171 | 0 | 0 | See comment section 3.7 |
| 01-2-05020-2335 - Repairs & maintenance | 0 | 0 | 0 | 0 | 0 | 0 | |
| Stormwater management - Urban system | 78,024 | 95,323 | 90,807 | 95,417 | 110,533 | 19,726 | |
| 2-Expense | 78,024 | 95,323 | 90,807 | 95,417 | 110,533 | 19,726 | |
| 01-2-05010-2100 - Regular Salaries | 52,009 | 59,274 | 61,814 | 58,863 | 71,607 | 9,793 | See comment section 3.7 |
| 01-2-05010-2105 - Part Time Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-05010-2110 - Overtime | 0 | 0 | 0 | 2,436 | 0 | 0 | See comment section 3.7 |
| 01-2-05010-2135 - Benefits | 18,014 | 16,131 | 20,993 | 18,178 | 23,926 | 2,934 | See comment section 3.7 |
| 01-2-05010-2335 - Repairs & maintenance | 8,000 | 19,918 | 8,000 | 15,940 | 15,000 | 7,000 | Culverts and Repairs to system |
| Transfer | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-6-05010-2605 - Transfer to Reserves | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-6-05010-2610 - Transfer to Capital | 0 | 0 | 0 | 0 | 0 | 0 | |
| **Grand Total** | **945,597** | **599,743** | **1,017,969** | **700,074** | **1,116,504** | **-98,535** | |

## Corporate Facilities, Solar Program

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| **Corporate - Facilities** | **112,438** | **117,197** | **124,960** | **111,727** | **123,769** | **-1,191** | |
| 1-Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-01020-1045 - Leases and Rent | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2-Expense | 112,438 | 117,197 | 124,960 | 111,727 | 123,769 | -1,191 | |
| 01-2-01020-2100 - Regular Salaries | 23,544 | 24,407 | 25,387 | 28,811 | 28,771 | 3,385 | See comment section 3.7 |
| 01-2-01020-2105 - Part Time Salaries | 5,033 | 5,184 | 6,276 | 0 | 5,184 | -1,092 | See comment section 3.7 |
| 01-2-01020-2110 - Overtime | 0 | 938 | 0 | 1,145 | 0 | 0 | See comment section 3.7 |
| 01-2-01020-2135 - Benefits | 9,987 | 8,942 | 10,645 | 9,634 | 10,690 | 44 | See comment section 3.7 |
| 01-2-01020-2325 - Miscellaneous Expense | 0 | 21 | 0 | 0 | 0 | 0 | |
| 01-2-01020-2330 - Contract Services | 13,000 | 13,163 | 13,000 | 8,144 | 13,000 | 0 | TSSA, Elevator, Fire Alarm, Security |
| 01-2-01020-2335 - Repairs & maintenance | 7,000 | 8,660 | 7,000 | 7,121 | 7,000 | 0 | |
| 01-2-01020-2340 - Small Tools and equipment | 500 | 895 | 500 | 242 | 500 | 0 | |
| 01-2-01020-2345 - Supplies | 1,000 | 1,527 | 1,000 | 213 | 1,000 | 0 | |
| 01-2-01020-2350 - Cleaning Supplies | 0 | 0 | 0 | 563 | 0 | 0 | |
| 01-2-01020-2380 - Hydro | 30,000 | 34,465 | 35,500 | 34,765 | 35,808 | 308 | |
| 01-2-01020-2385 - Water & Sewer | 2,289 | 2,289 | 3,261 | 3,261 | 3,498 | 237 | |
| 01-2-01020-2400 - Fuel - Heating | 15,000 | 11,619 | 17,000 | 11,616 | 12,000 | -5,000 | |
| 01-2-01020-2515 - Insurance | 5,086 | 5,086 | 5,391 | 6,211 | 6,318 | 927 | Increase in insurance is 2% for 2026, insurance is allocated based on set percentages for consistency year over year |
| 06-2-01020-2615 - Capital Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfer | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-6-01020-2605 - Transfer to Reserves | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-6-01020-2610 - Transfer to Capital | 0 | 0 | 0 | 0 | 0 | 0 | |
| **Solar Program** | **0** | **-9,545** | **0** | **0** | **0** | **0** | |
| 1-Revenue | -20,000 | -10,473 | -20,000 | -14,631 | -16,000 | 4,000 | |
| 01-1-00200-1020 - Retail sales revenue | -20,000 | -10,473 | -20,000 | -14,631 | -16,000 | 4,000 | |
| 2-Expense | 2,026 | 928 | 4,057 | 2,921 | 3,027 | -1,031 | |
| 01-2-00200-2330 - Contract Services | 1,000 | 0 | 3,000 | 1,899 | 2,000 | -1,000 | |
| 01-2-00200-2380 - Hydro | 500 | 402 | 500 | 504 | 500 | 0 | |
| 01-2-00200-2515 - Insurance | 526 | 526 | 557 | 518 | 527 | -31 | Increase in insurance is 2% for 2026, insurance is allocated based on set percentages for consistency year over year |
| Transfer | 17,974 | 0 | 15,943 | 11,711 | 12,974 | -2,969 | |
| 01-6-00200-2605 - Transfer to Reserves | 17,974 | 0 | 15,943 | 11,711 | 12,974 | -2,969 | transfer of net Solar Revenue to reserves |
| 06-6-00200-2605 - Transfer to Reserves | 0 | 0 | 0 | 0 | 0 | 0 | |
| **Grand Total** | **112,438** | **107,651** | **124,960** | **111,727** | **123,769** | **-1,191** | |

## Solid Waste

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Solid waste - Collection | 315,299 | 319,534 | 316,241 | 318,087 | 319,981 | 3,740 | |
| 2-Expense | 315,299 | 319,534 | 316,241 | 318,087 | 319,981 | 3,740 | |
| 01-2-06010-2100 - Regular Salaries | 10,530 | 10,016 | 11,304 | 10,472 | 12,077 | 773 | See comment section 3.7 |
| 01-2-06010-2135 - Benefits | 3,569 | 3,196 | 3,737 | 3,352 | 3,904 | 167 | See comment section 3.7 |
| 01-2-06010-2330 - Contract Services | 300,000 | 304,338 | 300,000 | 304,262 | 304,000 | 4,000 | Garbage Collection |
| 01-2-06010-2335 - Repairs & maintenance | 1,200 | 1,984 | 1,200 | 0 | 0 | -1,200 | |
| Transfer | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-6-06010-2605 - Transfer to Reserves | 0 | 0 | 0 | 0 | 0 | 0 | |
| Solid waste - Disposal (Baggs Rd) | 156,450 | 163,134 | 173,050 | 181,630 | 184,794 | 11,744 | |
| 1-Revenue | -19,000 | -46,469 | -47,000 | -43,406 | -47,000 | 0 | |
| 01-1-06030-1025 - Miscellaneous Revenue | -2,000 | -27,433 | -28,000 | -25,603 | -28,000 | 0 | |
| 01-1-06030-1050 - Permits & fees | -17,000 | -19,036 | -19,000 | -17,803 | -19,000 | 0 | |
| 2-Expense | 175,450 | 209,603 | 220,050 | 225,036 | 231,794 | 11,744 | |
| 01-2-06030-2325 - Miscellaneous Expense | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-06030-2330 - Contract Services | 170,000 | 203,938 | 214,200 | 219,193 | 225,768 | 11,568 | NRLOB |
| 01-2-06030-2405 - Property tax | 5,450 | 5,664 | 5,850 | 5,844 | 6,025 | 175 | |
| Solid waste - Disposal (Millers Rd) | 26,250 | -42,316 | 8,550 | -1,934 | 9,701 | 1,151 | |
| 1-Revenue | -120,000 | -148,387 | -154,500 | -161,298 | -154,500 | 0 | |
| 01-1-06020-1050 - Permits & fees | -120,000 | -148,387 | -154,500 | -161,298 | -154,500 | 0 | |
| 2-Expense | 121,250 | 106,071 | 123,050 | 119,364 | 124,201 | 1,151 | |
| 01-2-06020-2330 - Contract Services | 121,000 | 105,997 | 122,800 | 119,302 | 123,950 | 1,150 | K&T Trucking + JP2G Assessments |
| 01-2-06020-2335 - Repairs & maintenance | 250 | 73 | 250 | 61 | 250 | 0 | |
| 01-2-06020-2565 - Lease/Rent cost | 0 | 1 | 0 | 1 | 1 | 1 | |
| Transfer | 25,000 | 0 | 40,000 | 40,000 | 40,000 | 0 | |
| 01-6-06020-2605 - Transfer to Reserves | 25,000 | 0 | 40,000 | 40,000 | 40,000 | 0 | |
| Solid Waste - Diversion | 194,797 | 231,072 | 99,000 | 10,816 | 24,750 | -74,250 | |
| 1-Revenue | -106,203 | -110,769 | -1,000 | -475 | -1,000 | 0 | |
| 01-1-06040-1015 - Federal Grant Revenue | -106,203 | -109,641 | 0 | 0 | 0 | 0 | |
| 01-1-06040-1020 - Retail sales revenue | 0 | -1,129 | -1,000 | -475 | -1,000 | 0 | |
| 2-Expense | 301,000 | 341,841 | 100,000 | 11,291 | 25,750 | -74,250 | |
| 01-2-06040-2325 - Miscellaneous Expense | 0 | 214 | 0 | 0 | 0 | 0 | |
| 01-2-06040-2330 - Contract Services | 300,000 | 341,627 | 100,000 | 11,291 | 25,750 | -74,250 | Non-eligible recycling (25k + 3%) |
| 01-2-06040-2365 - Good's for Resale (COGS) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-06040-2540 - Advertising | 1,000 | 0 | 0 | 0 | 0 | 0 | |
| Solid Waste - Spring / Fall Pickup | 27,979 | 30,919 | 33,800 | 32,526 | 39,438 | 5,638 | |
| 2-Expense | 27,979 | 30,919 | 33,800 | 32,526 | 39,438 | 5,638 | |
| 01-2-06050-2100 - Regular Salaries | 20,632 | 24,340 | 25,049 | 23,800 | 29,349 | 4,300 | See comment section 3.7 |
| 01-2-06050-2105 - Part Time Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-06050-2110 - Overtime | 0 | 0 | 0 | 1,218 | 0 | 0 | See comment section 3.7 |
| 01-2-06050-2135 - Benefits | 7,347 | 6,579 | 8,752 | 7,508 | 10,089 | 1,337 | See comment section 3.7 |
| 01-2-06050-2345 - Supplies | 0 | 0 | 0 | 0 | 0 | 0 | |
| **Grand Total** | **720,775** | **702,343** | **630,642** | **541,125** | **578,664** | **-51,978** | |

## Recreation

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Recreation - Administration | 211,843 | 193,376 | 207,336 | 265,004 | 255,990 | 48,654 | |
| 1-Revenue | -9,000 | -27,828 | -4,850 | -10,207 | -7,850 | -3,000 | |
| 01-1-07010-1015 - Federal Grant Revenue | 0 | -20,000 | 0 | 0 | 0 | 0 | |
| 01-1-07010-1025 - Miscellaneous Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-07010-1045 - Leases and Rent | -500 | -330 | -350 | -240 | -350 | 0 | |
| 01-1-07010-1135 - Donation Revenue | -8,500 | -7,498 | -4,500 | -9,967 | -7,500 | -3,000 | Fireworks & Tri/Cross River Swim |
| 2-Expense | 220,843 | 221,204 | 212,186 | 275,211 | 263,840 | 51,654 | |
| 01-2-07010-2100 - Regular Salaries | 84,415 | 84,031 | 90,288 | 103,993 | 123,267 | 32,979 | See comment section 3.7 |
| 01-2-07010-2105 - Part Time Salaries | 9,459 | 10,223 | 9,259 | 24,667 | 12,085 | 2,826 | See comment section 3.7 |
| 01-2-07010-2110 - Overtime | 0 | 979 | 0 | 3,535 | 0 | 0 | See comment section 3.7 |
| 01-2-07010-2125 - Meal Allowance | 0 | 21 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-07010-2135 - Benefits | 30,278 | 27,113 | 31,686 | 34,954 | 42,198 | 10,512 | See comment section 3.7 |
| 01-2-07010-2150 - Workers Compensation Insurance Wages | 2,791 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-07010-2200 - Training & Seminars | 2,000 | 1,243 | 1,250 | 0 | 1,250 | 0 | |
| 01-2-07010-2205 - Conference / Trade Shows | 1,000 | 103 | 0 | 0 | 0 | 0 | |
| 01-2-07010-2210 - Subscriptions | 100 | 358 | 400 | 358 | 400 | 0 | |
| 01-2-07010-2215 - Membership Dues | 450 | 193 | 200 | 0 | 200 | 0 | |
| 01-2-07010-2220 - Personal Vehicle Mileage | 250 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07010-2315 - Office Supplies | 0 | 82 | 0 | 63 | 0 | 0 | |
| 01-2-07010-2325 - Miscellaneous Expense | 0 | 0 | 0 | 41 | 0 | 0 | |
| 01-2-07010-2335 - Repairs & maintenance | 0 | 401 | 0 | 0 | 0 | 0 | |
| 01-2-07010-2345 - Supplies | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07010-2515 - Insurance | 28,601 | 31,702 | 33,604 | 31,057 | 31,590 | -2,014 | Increase in insurance is 2% for 2026, insurance is allocated based on set percentages for consistency year over year |
| 01-2-07010-2516 - WSIB Excess Coverage Insurance | 0 | 0 | 0 | 3,996 | 4,200 | 4,200 | Excess WSIB Insurance Premium; previously combined in WSIB Benefits |
| 01-2-07010-2525 - Telephone - Cell | 1,000 | 786 | 1,000 | 1,405 | 1,000 | 0 | |
| 01-2-07010-2545 - Computer Equipment & Support | 8,000 | 4,176 | 9,500 | 9,167 | 12,650 | 3,150 | BookKing /Univerus. Additional module to allow direct allocation of electronic payments to iCity |
| 01-2-07010-2555 - Grant Expense | 50,000 | 59,709 | 35,000 | 61,976 | 35,000 | 0 | Community Grant $35K; PY actuals contain other grant expenses related to seniors programs, these are budgeted elsewhere now |
| 01-2-07010-2560 - Bank Charges | 2,500 | 85 | 0 | 0 | 0 | 0 | |
| 06-2-07010-2610 - Transfer to Capital | 0 | 0 | 0 | 0 | 0 | 0 | |
| 06-2-07010-2611 - Contra - 2610 moved to CY Additions | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfer | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-6-07010-2605 - Transfer to Reserves | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-6-07010-2610 - Transfer to Capital | 0 | 0 | 0 | 0 | 0 | 0 | |

## Recreation

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Recreation - Arena | 175,681 | 187,700 | 178,883 | 224,708 | 34,855 | -144,028 | |
| 1-Revenue | -189,000 | -196,761 | -199,000 | -208,238 | -1,187,500 | -988,500 | |
| 01-1-07050-1015 - Federal Grant Revenue | 0 | 0 | 0 | 0 | -750,000 | -750,000 | Arena Rehabilitation Grant |
| 01-1-07050-1016 - Provincial Grant Revenue | 0 | 0 | 0 | 0 | -82,000 | -82,000 | $57,000 – Enhancing Access to Space for Everyone (EASE) Grant;$25,000 – FCC AgriSpirit Fund |
| 01-1-07050-1020 - Retail sales revenue | -15,000 | -19,633 | -20,000 | -16,261 | -20,000 | 0 | |
| 01-1-07050-1045 - Leases and Rent | -155,000 | -172,114 | -160,000 | -187,350 | -180,000 | -20,000 | |
| 01-1-07050-1050 - Permits & fees | -4,000 | -3,776 | -4,000 | -4,627 | -500 | 3,500 | |
| 01-1-07050-1135 - Donation Revenue | 0 | 0 | 0 | 0 | -140,000 | -140,000 | $140,000 donation restricted for arena elevator |
| 01-1-07050-1505 - Advertising revenue | -15,000 | -1,239 | -15,000 | 0 | -15,000 | 0 | New advertising contract for 2026 |
| 2-Expense | 344,622 | 364,228 | 356,959 | 402,376 | 368,923 | 11,965 | |
| 01-2-07050-2100 - Regular Salaries | 34,057 | 35,881 | 36,453 | 41,006 | 52,998 | 16,545 | See comment section 3.7 |
| 01-2-07050-2105 - Part Time Salaries | 96,489 | 111,991 | 100,363 | 119,086 | 90,643 | -9,720 | See comment section 3.7 |
| 01-2-07050-2110 - Overtime | 3,000 | 3,143 | 3,000 | 8,310 | 0 | -3,000 | See comment section 3.7 |
| 01-2-07050-2125 - Meal Allowance | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-07050-2135 - Benefits | 24,006 | 21,496 | 25,229 | 22,698 | 24,389 | -840 | See comment section 3.7 |
| 01-2-07050-2200 - Training & Seminars | 0 | 43 | 500 | 0 | 500 | 0 | |
| 01-2-07050-2215 - Membership Dues | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07050-2300 - Clothing | 800 | 0 | 800 | 2,169 | 800 | 0 | |
| 01-2-07050-2310 - Postage and shipping | 0 | 81 | 0 | 0 | 0 | 0 | |
| 01-2-07050-2315 - Office Supplies | 0 | 137 | 500 | 209 | 500 | 0 | |
| 01-2-07050-2330 - Contract Services | 25,000 | 25,419 | 25,000 | 32,516 | 25,000 | 0 | 2025: Condenser repair |
| 01-2-07050-2335 - Repairs & maintenance | 30,000 | 16,456 | 20,000 | 31,455 | 20,000 | 0 | 2025: Condenser repair |
| 01-2-07050-2340 - Small Tools and equipment | 750 | 715 | 1,000 | 681 | 1,000 | 0 | |
| 01-2-07050-2345 - Supplies | 0 | 3,890 | 4,000 | 6,014 | 4,000 | 0 | |
| 01-2-07050-2350 - Cleaning Supplies | 0 | 1,415 | 0 | 0 | 0 | 0 | |
| 01-2-07050-2365 - Good's for Resale (COGS) | 12,000 | 14,658 | 16,000 | 12,514 | 16,000 | 0 | |
| 01-2-07050-2370 - Licences | 300 | 289 | 300 | 297 | 300 | 0 | |
| 01-2-07050-2380 - Hydro | 80,000 | 82,932 | 85,420 | 93,690 | 96,501 | 11,081 | |
| 01-2-07050-2385 - Water & Sewer | 4,713 | 4,713 | 4,892 | 4,892 | 5,247 | 356 | |
| 01-2-07050-2400 - Fuel - Heating | 13,000 | 12,713 | 13,000 | 11,813 | 12,200 | -800 | |
| 01-2-07050-2410 - Propane | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07050-2505 - Interest - Long Term Debt | 8,896 | 10,372 | 8,282 | 4,266 | 7,665 | -617 | |
| 01-2-07050-2510 - Debt Payments | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07050-2511 - Contra - Debt Payments | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07050-2515 - Insurance | 10,161 | 10,161 | 10,770 | 10,352 | 10,530 | -240 | Increase in insurance is 2% for 2026, insurance is allocated based on set percentages for consistency year over year |
| 01-2-07050-2530 - Telephone - Land Line | 650 | 679 | 650 | 408 | 650 | 0 | |
| 01-2-07050-2540 - Advertising | 0 | 7,046 | 0 | 0 | 0 | 0 | |
| 01-2-07050-2560 - Bank Charges | 800 | 0 | 800 | 0 | 0 | -800 | |

## Recreation

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Liability | 20,059 | 20,233 | 20,924 | 30,570 | 21,432 | 508 | |
| 01-4-07050-4186 - CY Debt Repayment - OILC Arena | 20,059 | 20,233 | 20,924 | 30,570 | 21,432 | 508 | 2017 OILC - Arena Loan - ends 2036 - 2026 interest $7,664.85 |
| Transfer | 0 | 0 | 0 | 0 | 832,000 | 832,000 | |
| 01-6-07050-2605 - Transfer to Reserves | 0 | 0 | 0 | 0 | 832,000 | 832,000 | Transfer of capital grants to reserve |
| Recreation - Community Centres | 16,500 | 18,847 | 15,457 | 12,669 | 15,151 | -306 | |
| 2-Expense | 12,853 | 15,489 | 11,985 | 10,954 | 11,594 | -391 | |
| 01-2-07100-2300 - Clothing | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07100-2330 - Contract Services | 3,000 | 2,909 | 3,000 | 3,816 | 3,000 | 0 | |
| 01-2-07100-2335 - Repairs & maintenance | 2,000 | 4,618 | 1,000 | 218 | 1,000 | 0 | |
| 01-2-07100-2350 - Cleaning Supplies | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07100-2505 - Interest - Long Term Debt | 1,617 | 1,726 | 1,374 | 708 | 1,276 | -98 | |
| 01-2-07100-2510 - Debt Payments | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07100-2511 - Contra - Debt Payments | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07100-2515 - Insurance | 6,236 | 6,236 | 6,610 | 6,211 | 6,318 | -292 | Increase in insurance is 2% for 2026, insurance is allocated based on set percentages for consistency year over year |
| Liability | 3,647 | 3,358 | 3,473 | 1,716 | 3,557 | 84 | |
| 01-4-07100-4176 - CY Debt Repayment - OILC (Comm Centre) | 3,647 | 3,358 | 3,473 | 1,716 | 3,557 | 84 | 2017 OILC - Community Centre Loan - ends 2036 - 2026 interest $1,275.95 |
| Recreation - Community Pool | 395,368 | 346,382 | 471,150 | 436,295 | 472,386 | 1,236 | |
| 1-Revenue | -100,500 | -58,900 | -110,000 | -142,249 | -152,057 | -42,057 | |
| 01-1-07080-1045 - Leases and Rent | -15,000 | -2,847 | -15,000 | -9,183 | -15,000 | 0 | |
| 01-1-07080-1050 - Permits & fees | -85,500 | -56,054 | -95,000 | -133,066 | -137,057 | -42,057 | |
| 2-Expense | 449,401 | 401,342 | 500,182 | 516,768 | 537,841 | 37,659 | |
| 01-2-07080-2100 - Regular Salaries | 84,456 | 86,441 | 90,099 | 94,200 | 100,711 | 10,611 | See comment section 3.7 |
| 01-2-07080-2105 - Part Time Salaries | 99,380 | 113,739 | 149,769 | 147,201 | 165,258 | 15,489 | See comment section 3.7 |
| 01-2-07080-2110 - Overtime | 0 | 2,052 | 0 | 4,757 | 0 | 0 | See comment section 3.7 |
| 01-2-07080-2135 - Benefits | 44,025 | 45,008 | 50,721 | 52,897 | 53,617 | 2,895 | See comment section 3.7 |
| 01-2-07080-2200 - Training & Seminars | 1,500 | 198 | 1,000 | 2,239 | 1,000 | 0 | |
| 01-2-07080-2215 - Membership Dues | 300 | 582 | 600 | 1,126 | 1,150 | 550 | Lifesaving and Red Cross |
| 01-2-07080-2220 - Personal Vehicle Mileage | 200 | 355 | 200 | 0 | 200 | 0 | |
| 01-2-07080-2225 - Hotel | 250 | 0 | 250 | 0 | 250 | 0 | |
| 01-2-07080-2230 - Meals | 200 | 100 | 500 | 100 | 500 | 0 | |
| 01-2-07080-2300 - Clothing | 800 | 1,490 | 800 | 730 | 800 | 0 | |
| 01-2-07080-2315 - Office Supplies | 400 | 629 | 500 | 231 | 500 | 0 | toner, calendars and paper |
| 01-2-07080-2330 - Contract Services | 20,000 | 3,907 | 20,000 | 14,615 | 30,000 | 10,000 | Pool Repairs, Dectron Maintenance (2.5k), Condition Assessment (10-15k) |
| 01-2-07080-2335 - Repairs & maintenance | 21,500 | 22,945 | 21,500 | 47,082 | 25,000 | 3,500 | chemicals and other repairs - cost centre for chemicals |
| 01-2-07080-2340 - Small Tools and equipment | 150 | 980 | 150 | 529 | 150 | 0 | |
| 01-2-07080-2345 - Supplies | 9,500 | 6,463 | 9,500 | 16,799 | 10,000 | 500 | badges, manuals, aquatic supplies |

## Recreation

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| 01-2-07080-2350 - Cleaning Supplies | 0 | 1,415 | 1,700 | 2,147 | 1,700 | 0 | |
| 01-2-07080-2365 - Good's for Resale (COGS) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07080-2380 - Hydro | 70,000 | 36,093 | 50,000 | 53,185 | 55,844 | 5,844 | |
| 01-2-07080-2385 - Water & Sewer | 7,854 | 7,854 | 8,153 | 8,153 | 8,746 | 593 | |
| 01-2-07080-2400 - Fuel - Heating | 23,000 | 16,842 | 23,000 | 11,655 | 12,000 | -11,000 | |
| 01-2-07080-2505 - Interest - Long Term Debt | 62,002 | 50,333 | 67,662 | 55,303 | 66,608 | -1,054 | |
| 01-2-07080-2510 - Debt Payments | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07080-2511 - Contra - Debt Payments | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07080-2515 - Insurance | 3,234 | 3,234 | 3,428 | 3,106 | 3,159 | -269 | Increase in insurance is 2% for 2026, insurance is allocated based on set percentages for consistency year over year |
| 01-2-07080-2530 - Telephone - Land Line | 650 | 683 | 650 | 713 | 650 | 0 | |
| Liability | 46,467 | 3,940 | 80,968 | 61,775 | 86,602 | 5,634 | |
| 01-4-07080-4171 - CY Debt Repayment - OILC - Pool Rehab | 0 | 0 | 29,318 | 29,487 | 30,528 | 1,210 | 2018 Pool Loan - ends 2037 - 2026 interest $34,399.84 |
| 01-4-07080-4181 - CY Debt Repayment - 2025 OILC - Pool Rehabilitation | 46,467 | 3,940 | 4,075 | 2,013 | 4,174 | 99 | 2017 OILC -Pool Loan - ends 2036 - 2026 interest $1,492.79 |
| 01-4-07080-4201 - CY Debt Repayment - 2025 OILC - Pool Rehabilitation | 0 | 0 | 0 | 30,275 | 51,900 | 51,900 | 2025 OILC - Pool Rehabilitation - ends 2040 - 2026 interest $30,714.90 |
| 01-4-07080-4216 - Rec - Pool: Debt Repayment - Principal - 2025 OILC - Pool Rehab | 0 | 0 | 47,575 | 0 | 0 | -47,575 | |
| Recreation - Facilities Administration | 46,872 | 40,571 | 47,513 | 41,654 | 50,843 | 3,330 | |
| 2-Expense | 46,872 | 40,571 | 47,513 | 41,654 | 50,843 | 3,330 | |
| 01-2-07040-2100 - Regular Salaries | 31,937 | 30,034 | 34,325 | 31,872 | 37,062 | 2,737 | See comment section 3.7 |
| 01-2-07040-2135 - Benefits | 10,485 | 9,389 | 10,963 | 9,555 | 11,557 | 593 | See comment section 3.7 |
| 01-2-07040-2200 - Training & Seminars | 4,000 | 719 | 2,000 | 227 | 2,000 | 0 | |
| 01-2-07040-2210 - Subscriptions | 450 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07040-2215 - Membership Dues | 0 | 429 | 225 | 0 | 225 | 0 | |
| Transfer | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-6-07040-2605 - Transfer to Reserves | 0 | 0 | 0 | 0 | 0 | 0 | |
| Recreation - Grouse Park | 41,783 | 38,109 | 43,516 | 35,716 | 46,175 | 2,659 | |
| 1-Revenue | -5,500 | -7,274 | -7,300 | -2,641 | -5,000 | 2,300 | |
| 01-1-07070-1020 - Retail sales revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-07070-1045 - Leases and Rent | -5,500 | -7,274 | -7,300 | -2,641 | -5,000 | 2,300 | |
| 2-Expense | 47,283 | 45,384 | 50,816 | 38,357 | 51,175 | 359 | |
| 01-2-07070-2100 - Regular Salaries | 17,029 | 16,668 | 18,227 | 20,559 | 26,499 | 8,273 | See comment section 3.7 |
| 01-2-07070-2105 - Part Time Salaries | 4,377 | 0 | 7,242 | 0 | 0 | -7,242 | See comment section 3.7 |
| 01-2-07070-2110 - Overtime | 0 | 1,354 | 0 | 2,604 | 0 | 0 | See comment section 3.7 |
| 01-2-07070-2135 - Benefits | 7,809 | 6,993 | 8,518 | 6,490 | 7,875 | -643 | See comment section 3.7 |
| 01-2-07070-2330 - Contract Services | 800 | 2,297 | 1,000 | 1,660 | 1,500 | 500 | |
| 01-2-07070-2335 - Repairs & maintenance | 6,000 | 3,964 | 4,000 | 2,387 | 4,000 | 0 | Chalk |

## Recreation

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| 01-2-07070-2340 - Small Tools and equipment | 6,400 | 8,711 | 6,500 | 20 | 6,500 | 0 | Line Painting |
| 01-2-07070-2345 - Supplies | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07070-2365 - Good's for Resale (COGS) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07070-2380 - Hydro | 3,000 | 3,529 | 3,500 | 2,670 | 2,750 | -750 | |
| 01-2-07070-2385 - Water & Sewer | 1,021 | 1,021 | 932 | 932 | 997 | 65 | |
| 01-2-07070-2515 - Insurance | 847 | 847 | 898 | 1,035 | 1,053 | 155 | Increase in insurance is 2% for 2026, insurance is allocated based on set percentages for consistency year over year |
| Recreation - Lamure Beach | 45,614 | 16,152 | 14,459 | 46,687 | 15,107 | 648 | |
| 1-Revenue | -1,500 | -707 | -1,200 | -814 | -800 | 400 | |
| 01-1-07090-1020 - Retail sales revenue | -1,000 | -707 | -800 | -814 | -800 | 0 | |
| 01-1-07090-1045 - Leases and Rent | -500 | 0 | -400 | 0 | 0 | 400 | |
| 2-Expense | 47,114 | 16,859 | 15,659 | 47,501 | 15,907 | 248 | |
| 01-2-07090-2100 - Regular Salaries | 5,676 | 5,980 | 6,076 | 6,854 | 8,833 | 2,758 | See comment section 3.7 |
| 01-2-07090-2105 - Part Time Salaries | 29,380 | 0 | 2,414 | 27,213 | 0 | -2,414 | See comment section 3.7 |
| 01-2-07090-2110 - Overtime | 0 | 451 | 0 | 978 | 0 | 0 | See comment section 3.7 |
| 01-2-07090-2135 - Benefits | 5,272 | 4,721 | 2,839 | 4,209 | 2,625 | -214 | See comment section 3.7 |
| 01-2-07090-2330 - Contract Services | 0 | 3,122 | 0 | 0 | 0 | 0 | |
| 01-2-07090-2335 - Repairs & maintenance | 5,000 | 1,665 | 1,500 | 5,733 | 1,500 | 0 | |
| 01-2-07090-2340 - Small Tools and equipment | 1,000 | 0 | 1,000 | 514 | 1,000 | 0 | Buoy lines |
| 01-2-07090-2345 - Supplies | 0 | 134 | 200 | 370 | 200 | 0 | |
| 01-2-07090-2385 - Water & Sewer | 785 | 785 | 1,631 | 1,631 | 1,749 | 119 | |
| 01-2-07090-2515 - Insurance | 0 | 0 | 0 | 0 | 0 | 0 | |
| Recreation - Marina | 50,112 | 40,605 | 57,042 | 8,731 | 55,961 | -1,082 | |
| 1-Revenue | -166,500 | -163,660 | -175,500 | -175,230 | -181,000 | -5,500 | |
| 01-1-07060-1020 - Retail sales revenue | -65,000 | -76,679 | -70,000 | -67,434 | -70,000 | 0 | |
| 01-1-07060-1045 - Leases and Rent | -90,000 | -83,083 | -95,000 | -96,713 | -100,000 | -5,000 | |
| 01-1-07060-1050 - Permits & fees | -11,000 | -3,899 | -10,000 | -11,083 | -11,000 | -1,000 | |
| 01-1-07060-1505 - Advertising revenue | -500 | 0 | -500 | 0 | 0 | 500 | |
| 06-1-07060-1135 - Donation Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2-Expense | 178,580 | 171,011 | 193,152 | 161,972 | 196,736 | 3,584 | |
| 01-2-07060-2100 - Regular Salaries | 22,705 | 23,921 | 24,302 | 27,410 | 35,332 | 11,030 | See comment section 3.7 |
| 01-2-07060-2105 - Part Time Salaries | 32,825 | 11,756 | 36,074 | 24,853 | 28,044 | -8,030 | See comment section 3.7 |
| 01-2-07060-2110 - Overtime | 0 | 1,806 | 0 | 4,445 | 0 | 0 | See comment section 3.7 |
| 01-2-07060-2135 - Benefits | 12,993 | 11,634 | 13,878 | 10,050 | 13,173 | -705 | See comment section 3.7 |
| 01-2-07060-2200 - Training & Seminars | 500 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07060-2300 - Clothing | 300 | 0 | 300 | 448 | 300 | 0 | |
| 01-2-07060-2330 - Contract Services | 7,000 | 9,702 | 7,000 | 8,300 | 7,000 | 0 | |
| 01-2-07060-2335 - Repairs & maintenance | 7,000 | 6,993 | 7,000 | 5,147 | 7,000 | 0 | |
| 01-2-07060-2340 - Small Tools and equipment | 0 | 259 | 0 | 718 | 0 | 0 | |
| 01-2-07060-2345 - Supplies | 0 | 10 | 0 | 0 | 0 | 0 | |

## Recreation

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| 01-2-07060-2365 - Good's for Resale (COGS) | 6,000 | 8,586 | 8,500 | 9,258 | 8,500 | 0 | |
| 01-2-07060-2370 - Licences | 100 | 49 | 50 | 51 | 50 | 0 | |
| 01-2-07060-2380 - Hydro | 1,300 | 1,183 | 1,339 | 838 | 1,339 | 0 | |
| 01-2-07060-2385 - Water & Sewer | 583 | 583 | 932 | 932 | 997 | 65 | |
| 01-2-07060-2395 - Fuel - Gasoline | 45,000 | 48,587 | 50,000 | 49,860 | 51,400 | 1,400 | |
| 01-2-07060-2505 - Interest - Long Term Debt | 14,827 | 17,047 | 13,611 | 7,011 | 12,598 | -1,013 | |
| 01-2-07060-2510 - Debt Payments | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07060-2511 - Contra - Debt Payments | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07060-2515 - Insurance | 8,648 | 8,648 | 9,166 | 9,835 | 10,004 | 837 | Increase in insurance is 2% for 2026, insurance is allocated based on set percentages for consistency year over year |
| 01-2-07060-2535 - Internet | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07060-2560 - Bank Charges | 800 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07060-2565 - Lease/Rent cost | 18,000 | 20,247 | 21,000 | 2,816 | 21,000 | 0 | DFO payment |
| Liability | 33,431 | 33,253 | 34,390 | 16,989 | 35,224 | 834 | |
| 01-4-07060-4191 - CY Debt Repayment - OILC Marina | 33,431 | 33,253 | 34,390 | 16,989 | 35,224 | 834 | 2017 OILC - Arena Loan - ends 2036 - 2026 interest $12,597.56 |
| Transfer | 4,600 | 0 | 5,000 | 5,000 | 5,000 | 0 | |
| 01-6-07060-2605 - Transfer to Reserves | 4,600 | 0 | 5,000 | 5,000 | 5,000 | 0 | |
| Recreation - Parks | 116,030 | 119,259 | 149,156 | 142,268 | 219,411 | 70,255 | |
| 1-Revenue | -10,250 | -5,682 | -6,000 | -7,589 | -6,000 | 0 | |
| 01-1-07020-1025 - Miscellaneous Revenue | -1,000 | -199 | 0 | -557 | 0 | 0 | |
| 01-1-07020-1045 - Leases and Rent | -8,500 | -5,283 | -6,000 | -6,232 | -6,000 | 0 | Waterfront stones, campus rentals |
| 01-1-07020-1135 - Donation Revenue | -750 | -200 | 0 | -800 | 0 | 0 | |
| 2-Expense | 126,280 | 124,941 | 155,156 | 149,856 | 225,411 | 70,255 | |
| 01-2-07020-2100 - Regular Salaries | 46,940 | 54,659 | 56,173 | 54,438 | 67,531 | 11,358 | See comment section 3.7 |
| 01-2-07020-2105 - Part Time Salaries | 1,459 | 0 | 2,414 | 0 | 0 | -2,414 | See comment section 3.7 |
| 01-2-07020-2110 - Overtime | 0 | 451 | 0 | 3,304 | 0 | 0 | See comment section 3.7 |
| 01-2-07020-2135 - Benefits | 17,298 | 15,489 | 20,343 | 17,174 | 22,803 | 2,460 | See comment section 3.7 |
| 01-2-07020-2300 - Clothing | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07020-2325 - Miscellaneous Expense | 0 | 306 | 0 | 366 | 0 | 0 | |
| 01-2-07020-2330 - Contract Services | 8,000 | 8,434 | 8,500 | 7,911 | 8,500 | 0 | Portable toilets, AED servicing and maintenance |
| 01-2-07020-2335 - Repairs & maintenance | 11,000 | 23,220 | 11,000 | 9,863 | 11,000 | 0 | Landscaping |
| 01-2-07020-2340 - Small Tools and equipment | 6,000 | 3,104 | 19,245 | 21,687 | 21,000 | 1,755 | Line Paint (6k) and Electric Tools (15k) |
| 01-2-07020-2360 - Tree planting & removal | 25,000 | 7,692 | 25,000 | 25,691 | 80,000 | 55,000 | Tree Planting: 10k 2026 and 10k 2027 order in fall 2026, Tree Removal: 10k, Flowers: 10k, Update Forest Management Plan: 40k |
| 01-2-07020-2380 - Hydro | 10,000 | 11,001 | 11,550 | 6,938 | 12,000 | 450 | |
| 01-2-07020-2385 - Water & Sewer | 583 | 583 | 932 | 932 | 997 | 65 | |
| 01-2-07020-2405 - Property tax | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-07020-2515 - Insurance | 0 | 0 | 0 | 1,553 | 1,580 | 1,580 | Increase in insurance is 2% for 2026, insurance is allocated based on set percentages for consistency year over year |

## Recreation

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Transfer | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-6-07020-2605 - Transfer to Reserves | 0 | 0 | 0 | 0 | 0 | 0 | |
| Recreation - Programs | 29,417 | 19,151 | 18,659 | -2,934 | 5,243 | -13,416 | |
| 1-Revenue | -63,000 | -73,350 | -70,900 | -80,987 | -82,870 | -11,970 | |
| 01-1-07030-1015 - Federal Grant Revenue | 0 | -1,000 | 0 | 0 | 0 | 0 | |
| 01-1-07030-1050 - Permits & fees | 0 | -4,111 | 0 | -7,326 | -7,000 | -7,000 | |
| 01-1-07030-1500 - Program Registration | -63,000 | -68,239 | -70,900 | -73,660 | -75,870 | -4,970 | |
| 2-Expense | 92,417 | 92,501 | 89,559 | 78,052 | 88,114 | -1,446 | |
| 01-2-07030-2100 - Regular Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-07030-2105 - Part Time Salaries | 45,288 | 47,432 | 44,330 | 29,614 | 43,471 | -859 | See comment section 3.7 |
| 01-2-07030-2110 - Overtime | 0 | 0 | 0 | 1,065 | 0 | 0 | See comment section 3.7 |
| 01-2-07030-2135 - Benefits | 4,330 | 3,877 | 4,229 | 2,684 | 4,143 | -86 | See comment section 3.7 |
| 01-2-07030-2200 - Training & Seminars | 0 | 487 | 500 | 0 | 0 | -500 | |
| 01-2-07030-2325 - Miscellaneous Expense | 22,000 | 21,461 | 22,000 | 18,551 | 22,000 | 0 | Canada Day, Xmas Parade, triathlon |
| 01-2-07030-2330 - Contract Services | 3,000 | 356 | 500 | 259 | 500 | 0 | |
| 01-2-07030-2340 - Small Tools and equipment | 7,000 | 6,893 | 6,500 | 1,964 | 6,500 | 0 | |
| 01-2-07030-2345 - Supplies | 10,800 | 11,994 | 11,500 | 23,916 | 11,500 | 0 | Supplies for events (tri, winter carnival...) |
| Senior Active Living Centre | 0 | 0 | 0 | -33,387 | 0 | 0 | |
| 1-Revenue | 0 | 0 | 0 | -73,750 | -67,500 | -67,500 | |
| 01-1-07999-1016 - Provincial Grant Revenue | 0 | 0 | 0 | -73,750 | -67,500 | -67,500 | Senior Activing Living Grant |
| 2-Expense | 0 | 0 | 0 | 40,363 | 67,500 | 67,500 | |
| 01-2-07999-2105 - Part Time Salaries | 0 | 0 | 0 | 0 | 21,092 | 21,092 | See comment section 3.7 |
| 01-2-07999-2135 - Benefits | 0 | 0 | 0 | 0 | 3,908 | 3,908 | See comment section 3.7 |
| 01-2-07999-2315 - Office Supplies | 0 | 0 | 0 | 1,883 | 0 | 0 | |
| 01-2-07999-2330 - Contract Services | 0 | 0 | 0 | 21,997 | 41,000 | 41,000 | Programs |
| 01-2-07999-2340 - Small Tools and equipment | 0 | 0 | 0 | 11,695 | 0 | 0 | |
| 01-2-07999-2345 - Supplies | 0 | 0 | 0 | 4,652 | 1,260 | 1,260 | Facility Rentals |
| 01-2-07999-2350 - Cleaning Supplies | 0 | 0 | 0 | 75 | 0 | 0 | |
| 01-2-07999-2525 - Telephone - Cell | 0 | 0 | 0 | 62 | 240 | 240 | |
| **Grand Total** | **1,129,220** | **1,020,152** | **1,203,173** | **1,177,411** | **1,171,122** | **-32,051** | |

## Water

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| **Water - Administration** | -1,192,171 | -1,948,668 | -1,000,831 | -1,077,186 | -1,046,302 | -45,471 | |
| 1-Revenue | -2,334,245 | -2,503,325 | -2,758,231 | -3,012,611 | -4,298,706 | -1,540,476 | |
| 05-1-03010-1010 - Expense Recovery | 0 | -498 | 0 | -709 | 0 | 0 | |
| 05-1-03010-1015 - Federal Grant Revenue | 0 | 0 | 0 | -385,192 | -1,365,402 | -1,365,402 | Portion of THM grant earned in 2025; remaining in 2026 budget |
| 05-1-03010-1025 - Miscellaneous Revenue | 0 | -177 | 0 | 0 | 0 | 0 | |
| 05-1-03010-1030 - Administrative Fees | -2,000 | -2,139 | -2,000 | -1,975 | -2,000 | 0 | |
| 05-1-03010-1040 - Penalties and Interest - PT or UB | -4,500 | -6,739 | -6,500 | -7,509 | -7,000 | -500 | |
| 05-1-03010-1050 - Permits & fees | 0 | 0 | 0 | 0 | 0 | 0 | |
| 05-1-03010-1110 - Tax/Water Certificates | -4,500 | -3,640 | -4,000 | -4,455 | -4,000 | 0 | |
| 05-1-03010-1700 - Water on/off charge | -760 | 10,295 | 0 | 7,684 | 8,200 | 8,200 | |
| 05-1-03010-1705 - Water/sewer off discount | 9,500 | 0 | 0 | 0 | 0 | 0 | |
| 05-1-03010-1715 - Residential Billing | -1,477,730 | -1,909,349 | -2,040,000 | -2,029,446 | -2,177,000 | -137,000 | |
| 05-1-03010-1720 - Multi-Residential Billing | -199,411 | 0 | 0 | 0 | 0 | 0 | |
| 05-1-03010-1725 - Commercial Billing | -588,759 | -500,030 | -629,972 | -514,779 | -675,771 | -45,799 | Includes CNL contract assumption 1500m cubic metres per day |
| 05-1-03010-1730 - Town Properties | -18,287 | -39,091 | -20,603 | -20,603 | -21,933 | -1,330 | |
| 05-1-03010-1735 - Hydrant Rental Revenue | -36,956 | -36,956 | -39,655 | -42,735 | -40,000 | -345 | |
| 05-1-03010-1740 - Fire Hose (Standpipe) Charge | -10,081 | -11,605 | -12,000 | -12,054 | -12,900 | -900 | |
| 05-1-03010-1750 - Non-resident Surcharge | -761 | -3,396 | -3,500 | -839 | -900 | 2,600 | |
| 2-Expense | 604,035 | 489,208 | 633,671 | 509,234 | 648,381 | 14,710 | |
| 05-2-03010-2100 - Regular Salaries | 155,893 | 169,628 | 175,476 | 174,219 | 184,930 | 9,453 | See comment section 3.7 |
| 05-2-03010-2110 - Overtime | 0 | 0 | 0 | 3,410 | 0 | 0 | See comment section 3.7 |
| 05-2-03010-2135 - Benefits | 52,220 | 46,760 | 57,559 | 53,209 | 59,943 | 2,384 | See comment section 3.7 |
| 05-2-03010-2230 - Meals | 0 | 43 | 0 | 0 | 0 | 0 | |
| 05-2-03010-2325 - Miscellaneous Expense | 22,000 | 0 | 30,000 | 0 | 30,000 | 0 | YE allocation to water waste water of fleet |
| 05-2-03010-2330 - Contract Services | 4,000 | 19,358 | 10,000 | 23,891 | 15,000 | 5,000 | Fire alarms, Bell, etc. |
| 05-2-03010-2335 - Repairs & maintenance | 0 | 48,915 | 0 | 1,968 | 0 | 0 | |
| 05-2-03010-2370 - Licences | 0 | 0 | 0 | 0 | 0 | 0 | |
| 05-2-03010-2390 - Fuel - Diesel | 0 | 1,475 | 1,500 | 1,500 | 1,500 | 0 | |
| 05-2-03010-2505 - Interest - Long Term Debt | 360,915 | 192,564 | 324,588 | 240,685 | 271,478 | -53,110 | |
| 05-2-03010-2510 - Debt Payments | 0 | 0 | 0 | 0 | 0 | 0 | |
| 05-2-03010-2511 - Contra - Debt Payments | 0 | 0 | 0 | 0 | 0 | 0 | |
| 05-2-03010-2515 - Insurance | 9,007 | 9,007 | 9,548 | 10,352 | 10,530 | 982 | Increase in insurance is 2% for 2026, insurance is allocated based on set percentages for consistency year over year |
| 05-2-03010-2585 - Other Professional Fees | 0 | 1,457 | 25,000 | 0 | 75,000 | 50,000 | Consultant assistance; master plan development |
| 06-2-03010-2610 - Transfer to Capital | 0 | 0 | 0 | 0 | 0 | 0 | |
| 06-2-03010-2611 - Contra - 2610 moved to CY Additions | 0 | 0 | 0 | 0 | 0 | 0 | |

## Water

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Liability | 227,819 | 65,449 | 301,778 | 149,156 | 236,837 | -64,940 | |
| 05-4-03010-4166 - CY Debt Repayment - Water treatment Plan | 227,819 | 65,449 | 130,604 | 69,044 | 72,837 | -57,767 | 2010Water Treatment Plant Debt - ends 2049 - 2026 interest $184,537.51 |
| 05-4-03010-4201 - CY Debt Repayment - 2025 OILC - Water Tower | 0 | 0 | 55,000 | 80,111 | 137,333 | 82,333 | 2025 OILC - Water Tower and Water Main Relining Debt - ends 2040 - 2026 interest $81,275.11 |
| 05-4-03010-4211 - CY Debt Repayment - 2025 OILC -Water Pla | 0 | 0 | 33,391 | 0 | 0 | -33,391 | |
| 05-4-03010-4221 - CY Debt Repayment - 2025 OILC - Water M | 0 | 0 | 70,889 | 0 | 26,667 | -44,222 | 2026 OILC Water Treatment Plant Roof - ends 2031 - 2026 interest $5,665.47 - previously 2025 OILC - Water Main Relining Debt now in 4166 |
| 05-4-03010-4236 - CY DebtPayment - 2025 OILC -LaSalle - | 0 | 0 | 11,894 | 0 | 0 | -11,894 | |
| Transfer | 310,220 | 0 | 821,951 | 1,277,036 | 2,367,186 | 1,545,235 | |
| 05-6-03010-2605 - Transfer to Reserves | 223,970 | 0 | 821,951 | 1,277,036 | 2,367,186 | 1,545,235 | Transfer net Water revenue to reserve; includes capital grants transferred to reserves |
| 05-6-03010-2610 - Transfer to Capital | 86,250 | 0 | 0 | 0 | 0 | 0 | |
| **Water - Distribution/transmission** | 108,755 | 196,944 | 150,000 | 208,232 | 152,750 | 2,750 | |
| 2-Expense | 108,755 | 196,944 | 150,000 | 208,232 | 152,750 | 2,750 | |
| 05-2-03030-2100 - Regular Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 05-2-03030-2105 - Part Time Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 05-2-03030-2110 - Overtime | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 05-2-03030-2135 - Benefits | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 05-2-03030-2330 - Contract Services | 0 | 171,607 | 0 | 0 | 0 | 0 | |
| 05-2-03030-2331 - OCWA Contracted Servcies | 108,755 | 0 | 125,000 | 134,869 | 127,750 | 2,750 | OCWA Fee - as per OCWA letter and call ins - 2025 rate plus CPI of 2.2% |
| 05-2-03030-2335 - Repairs & maintenance | 0 | 25,336 | 25,000 | 73,363 | 25,000 | 0 | Water Main Breaks |
| **Water - Treatment** | 1,083,416 | 973,848 | 850,831 | 868,954 | 893,552 | 42,721 | |
| 2-Expense | 1,083,416 | 973,848 | 850,831 | 868,954 | 893,552 | 42,721 | |
| 05-2-03020-2100 - Regular Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 05-2-03020-2105 - Part Time Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 05-2-03020-2135 - Benefits | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 05-2-03020-2330 - Contract Services | 0 | 452,165 | 3,500 | 3,084 | 3,500 | 0 | DWQMS |
| 05-2-03020-2331 - OCWA Contracted Servcies | 828,564 | 0 | 268,000 | 287,516 | 273,896 | 5,896 | OCWA Fee - as per OCWA letter and call ins - 2025 rate plus CPI of 2.2% |
| 05-2-03020-2333 - Eurofins Testing and Purolator Shipping | 0 | 0 | 40,000 | 28,381 | 30,000 | -10,000 | Testing - Eurofins and Purolator |
| 05-2-03020-2335 - Repairs & maintenance | 0 | 22,777 | 25,000 | 12,186 | 15,000 | -10,000 | |
| 05-2-03020-2340 - Small Tools and equipment | 0 | 142 | 1,000 | 0 | 1,000 | 0 | |
| 05-2-03020-2345 - Supplies | 0 | 242,580 | 250,000 | 294,268 | 310,000 | 60,000 | Chemicals |
| 05-2-03020-2380 - Hydro | 168,000 | 165,720 | 170,000 | 156,075 | 170,000 | 0 | |
| 05-2-03020-2385 - Water & Sewer | 853 | 853 | 1,631 | 1,631 | 1,749 | 119 | |
| 05-2-03020-2390 - Fuel - Diesel | 2,000 | 657 | 1,000 | 1,000 | 1,000 | 0 | |
| 05-2-03020-2400 - Fuel - Heating | 34,000 | 35,177 | 35,000 | 29,332 | 30,200 | -4,800 | |
| 05-2-03020-2405 - Property tax | 50,000 | 53,776 | 55,700 | 55,481 | 57,207 | 1,507 | |
| **Grand Total** | **0** | **-777,877** | **0** | **0** | **0** | **0** | |

## Wastewater

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Wastewater - Administration | -567,729 | -756,808 | -568,180 | -567,386 | -576,285 | -8,104 | |
| 1-Revenue | -1,353,260 | -1,340,150 | -1,459,228 | -1,456,656 | -1,555,855 | -96,627 | |
| 04-1-04010-1025 - Miscellaneous Revenue | 0 | -705 | 0 | -5,510 | 0 | 0 | |
| 04-1-04010-1040 - Penalties and Interest - PT or UB | -4,000 | -4,885 | -4,800 | -5,902 | -5,000 | -200 | |
| 04-1-04010-1110 - Tax/Water Certificates | -1,000 | -310 | -350 | 0 | 0 | 350 | |
| 04-1-04010-1700 - Water on/off charge | 5,000 | 2,305 | 4,000 | 2,325 | 2,000 | -2,000 | |
| 04-1-04010-1715 - Residential Billing | -1,032,099 | -996,177 | -1,071,000 | -1,067,009 | -1,144,580 | -73,580 | |
| 04-1-04010-1720 - Multi-Residential Billing | -148,648 | -179,214 | -192,000 | -192,858 | -206,879 | -14,879 | |
| 04-1-04010-1725 - Commercial Billing | -159,683 | -167,665 | -180,000 | -175,125 | -187,857 | -7,857 | |
| 04-1-04010-1730 - Town Properties | -10,386 | 10,402 | -12,578 | -12,578 | -13,539 | -961 | |
| 04-1-04010-1755 - Bulk Water/Sewage Disposal | -2,444 | -3,900 | -2,500 | 0 | 0 | 2,500 | |
| 2-Expense | 285,777 | 295,899 | 355,372 | 328,484 | 427,358 | 71,987 | |
| 04-2-04010-2100 - Regular Salaries | 155,893 | 169,628 | 175,476 | 174,220 | 184,930 | 9,453 | See comment section 3.7 |
| 04-2-04010-2110 - Overtime | 0 | 0 | 0 | 3,410 | 0 | 0 | See comment section 3.7 |
| 04-2-04010-2135 - Benefits | 52,220 | 46,760 | 57,559 | 53,209 | 59,943 | 2,384 | See comment section 3.7 |
| 04-2-04010-2230 - Meals | 0 | 0 | 0 | 0 | 0 | 0 | |
| 04-2-04010-2325 - Miscellaneous Expense | 22,000 | 0 | 14,000 | 0 | 20,000 | 6,000 | YE allocation to water waste water of fleet |
| 04-2-04010-2330 - Contract Services | 4,000 | 2,888 | 10,000 | 24,847 | 10,000 | 0 | |
| 04-2-04010-2335 - Repairs & maintenance | 0 | 3,333 | 0 | 0 | 0 | 0 | |
| 04-2-04010-2345 - Supplies | 0 | 0 | 0 | 25 | 0 | 0 | |
| 04-2-04010-2390 - Fuel - Diesel | 0 | 1,196 | 1,200 | 1,200 | 1,200 | 0 | |
| 04-2-04010-2505 - Interest - Long Term Debt | 51,664 | 63,422 | 72,136 | 63,987 | 76,285 | 4,149 | |
| 04-2-04010-2510 - Debt Payments | 0 | 0 | 0 | 0 | 0 | 0 | |
| 04-2-04010-2511 - Contra - Debt Payments | 0 | 0 | 0 | 0 | 0 | 0 | |
| 04-2-04010-2515 - Insurance | 0 | 0 | 0 | 0 | 0 | 0 | |
| 04-2-04010-2520 - Insurance Deductible / Claims | 0 | 0 | 0 | 0 | 0 | 0 | |
| 04-2-04010-2585 - Other Professional Fees | 0 | 8,670 | 25,000 | 7,587 | 75,000 | 50,000 | Consultant assistance; master plan development |
| 06-2-04010-2610 - Transfer to Capital | 0 | 0 | 0 | 0 | 0 | 0 | |
| 06-2-04010-2611 - Contra - 2610 moved to CY Additions | 0 | 0 | 0 | 0 | 0 | 0 | |
| Liability | 227,741 | 287,443 | 267,860 | 320,830 | 348,455 | 80,595 | |
| 04-4-04010-4156 - CY Debt Repayment - Ridge Road | 0 | 0 | 0 | 0 | 0 | 0 | |
| 04-4-04010-4161 - CY Debt Repayment - Sewage Treatment Pla | 227,741 | 227,131 | 222,355 | 239,129 | 251,476 | 29,121 | 2012 Sewage Treatment Plant Loan - ends 2027 - 2026 interest $30,508.01 |
| 04-4-04010-4196 - CY Debt Repayment - RBC Water Distributi | 0 | 60,312 | 0 | 60,312 | 60,312 | 60,312 | 2017 Water Distribution Upgrades Loan - ends 2037 - 2026 interest $24,077.55 |
| 04-4-04010-4201 - CY Debt Repayment - 2025 OILC - Sewer Pipe Relining Debt | 0 | 0 | 0 | 21,389 | 36,667 | 36,667 | 2025 OILC - Sewer Pipe Relining Debt - ends 2040 - 2026 interest$21,699.67 |
| 04-4-04010-4226 - CY Debt Repayment - 2025 OILC - Sewer P | 0 | 0 | 33,611 | 0 | 0 | -33,611 | |
| 04-4-04010-4231 - CY Debt Repayments - Loader Loan | 0 | 0 | 11,894 | 0 | 0 | -11,894 | |
| Transfer | 272,013 | 0 | 267,816 | 239,957 | 203,757 | -64,059 | |
| 04-6-04010-2605 - Transfer to Reserves | 185,763 | 0 | 267,816 | 239,957 | 203,757 | -64,059 | Transfer net Waste-Water revenue to reserve |
| 04-6-04010-2610 - Transfer to Capital | 86,250 | 0 | 0 | 0 | 0 | 0 | |

## Wastewater

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Wastewater - Collection / conveyance | 50,425 | 137,305 | 204,500 | 220,192 | 206,964 | 2,464 | |
| 2-Expense | 50,425 | 137,305 | 204,500 | 220,192 | 206,964 | 2,464 | |
| 04-2-04020-2100 - Regular Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 04-2-04020-2105 - Part Time Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 04-2-04020-2110 - Overtime | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 04-2-04020-2135 - Benefits | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 04-2-04020-2330 - Contract Services | 0 | 128,250 | 0 | 0 | 0 | 0 | |
| 04-2-04020-2331 - OCWA Contracted Servcies | 42,925 | 0 | 112,000 | 111,780 | 114,464 | 2,464 | OCWA Fee - as per OCWA letter and call ins - 2025 rate plus CPI of 2.2% |
| 04-2-04020-2332 - OCWA Contracted Servcies | 0 | 0 | 80,000 | 74,777 | 80,000 | 0 | |
| 04-2-04020-2335 - Repairs & maintenance | 7,500 | 8,810 | 12,000 | 33,635 | 12,000 | 0 | Huron Street Sewer Repair 2025 (15k) |
| 04-2-04020-2340 - Small Tools and equipment | 0 | 246 | 500 | 0 | 500 | 0 | |
| 04-2-04020-2405 - Property Tax | 0 | 0 | 0 | 0 | 0 | 0 | |
| 06-2-04020-2615 - Capital Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | |
| Wastewater - Treatment / disposal | 517,304 | 371,288 | 363,680 | 347,194 | 369,321 | 5,640 | |
| 2-Expense | 517,304 | 371,288 | 363,680 | 347,194 | 369,321 | 5,640 | |
| 04-2-04030-2100 - Regular Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 04-2-04030-2135 - Benefits | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 04-2-04030-2330 - Contract Services | 0 | 232,361 | 0 | 0 | 0 | 0 | |
| 04-2-04030-2331 - OCWA Contracted Servcies | 405,948 | 0 | 216,000 | 223,015 | 220,752 | 4,752 | OCWA Fee - as per OCWA letter and call ins - 2025 rate plus CPI of 2.2% |
| 04-2-04030-2335 - Repairs & maintenance | 0 | 11,833 | 15,000 | 5,322 | 15,000 | 0 | |
| 04-2-04030-2340 - Small Tools and equipment | 0 | 0 | 0 | 0 | 0 | 0 | |
| 04-2-04030-2380 - Hydro | 78,750 | 93,835 | 96,650 | 81,511 | 95,000 | -1,650 | |
| 04-2-04030-2385 - Water & Sewer | 1,571 | 1,571 | 1,631 | 1,631 | 1,749 | 119 | |
| 04-2-04030-2390 - Fuel - Diesel | 0 | 0 | 1,000 | 1,000 | 1,000 | 0 | |
| 04-2-04030-2400 - Fuel - Heating | 7,035 | 6,743 | 7,500 | 5,989 | 6,200 | -1,300 | |
| 04-2-04030-2405 - Property tax | 24,000 | 24,945 | 25,900 | 28,726 | 29,620 | 3,720 | |
| **Grand Total** | **0** | **-248,215** | **0** | **0** | **0** | **0** | |

## Fire Service

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| **Fire - Administration** | 327,229 | 279,004 | 382,307 | 360,325 | 398,808 | 16,501 | |
| 1-Revenue | -10,000 | -7,329 | -6,500 | -4,862 | -20,500 | -14,000 | |
| 01-1-09010-1015 - Federal Grant Revenue | 0 | 0 | 0 | -362 | -16,000 | -16,000 | Fire Protection Grant $16K. Approximately $8592.18 received in 2025. |
| 01-1-09010-1025 - Miscellaneous Revenue | -6,000 | -2,544 | -2,500 | 0 | 0 | 2,500 | MTO Claims. None as of Oct 27 2025 |
| 01-1-09010-1030 - Administrative Fees | -4,000 | -4,785 | -4,000 | -4,500 | -4,500 | -500 | Burn Permits. 178 to date Oct 27 2025. |
| 2-Expense | 337,229 | 286,333 | 388,807 | 365,187 | 403,308 | 14,501 | |
| 01-2-09010-2100 - Regular Salaries | 151,905 | 157,922 | 160,001 | 162,548 | 179,446 | 19,446 | See comment section 3.7 |
| 01-2-09010-2105 - Part Time Salaries | 5,000 | 8,777 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-09010-2120 - Lump sum / Retro Pay | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-09010-2135 - Benefits | 44,665 | 36,472 | 45,133 | 37,614 | 51,065 | 5,932 | See comment section 3.7 |
| 01-2-09010-2150 - Workers Compensation Insurance Wages | 54,000 | 53,917 | 54,000 | 48,666 | 48,000 | -6,000 | See comment section 3.7 |
| 01-2-09010-2200 - Training & Seminars | 0 | 292 | 10,000 | 7,475 | 10,000 | 0 | Firefighter NFPA training,officer training, career development. |
| 01-2-09010-2205 - Conference / Trade Shows | 1,000 | 944 | 2,000 | 987 | 2,000 | 0 | OAFC General Meeting, OAFC Labour Relations |
| 01-2-09010-2210 - Subscriptions | 0 | 0 | 250 | 325 | 0 | -250 | |
| 01-2-09010-2215 - Membership Dues | 400 | 400 | 1,700 | 1,148 | 1,700 | 0 | OAFC, NFPA, Effective Command, Fire Prevention Officers |
| 01-2-09010-2220 - Personal Vehicle Mileage | 0 | 0 | 5,000 | 3,034 | 4,000 | -1,000 | Training and conference travel |
| 01-2-09010-2225 - Hotel | 1,200 | 1,081 | 8,000 | 6,400 | 8,000 | 0 | Training and conference travel |
| 01-2-09010-2230 - Meals | 0 | 52 | 500 | 4,193 | 4,000 | 3,500 | Travel to Training, Seminars and conferences, Firefighter training, |
| 01-2-09010-2235 - Medical Exams/Reports | 0 | 0 | 1,000 | 450 | 500 | -500 | DZ/MTO Medicals |
| 01-2-09010-2240 - Employee Recognition | 0 | 0 | 500 | 1,866 | 2,000 | 1,500 | Staff appreciation |
| 01-2-09010-2300 - Clothing | 0 | 112 | 12,000 | 6,161 | 10,000 | -2,000 | staff uniforms |
| 01-2-09010-2305 - Health & Safety Materials | 0 | 0 | 1,000 | 27 | 500 | -500 | |
| 01-2-09010-2310 - Postage and shipping | 0 | 0 | 2,000 | 2,054 | 2,000 | 0 | |
| 01-2-09010-2315 - Office Supplies | 1,000 | 1,566 | 1,000 | 1,019 | 1,000 | 0 | |
| 01-2-09010-2320 - Copying Expense | 500 | 238 | 500 | 328 | 500 | 0 | |
| 01-2-09010-2325 - Miscellaneous Expense | 0 | 0 | 0 | 160 | 0 | 0 | |
| 01-2-09010-2330 - Contract Services | 30,250 | 8,531 | 25,000 | 32,073 | 25,000 | 0 | Specialized training, MTO safety Inspections, Pump Testing, SCBA Testing, Air Quality Checks, Bunker Gear Testing, Ladder Testing, Fire Dispatch Services |
| 01-2-09010-2335 - Repairs & maintenance | 25,000 | 0 | 25,000 | 21,503 | 20,000 | -5,000 | Apparatus/vehicle repairs and maintenance |
| 01-2-09010-2345 - Supplies | 7,000 | 0 | 13,500 | 8,095 | 12,000 | -1,500 | Training, Prention, Public Education, Operations. |
| 01-2-09010-2350 - Cleaning Supplies | 0 | 1,415 | 1,700 | 1,700 | 1,700 | 0 | |
| 01-2-09010-2370 - Licences | 5,500 | 4,921 | 5,500 | 4,840 | 5,500 | 0 | Radio Operator license, Fire Pro licence |
| 01-2-09010-2385 - Water & Sewer | 1,571 | 1,571 | 1,631 | 1,631 | 1,749 | 119 | |
| 01-2-09010-2515 - Insurance | 6,738 | 6,738 | 7,142 | 7,764 | 7,898 | 755 | Increase in insurance is 2% for 2026, insurance is allocated based on set percentages for consistency year over year |

## Fire Service

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| 01-2-09010-2516 - Workers Compensation Insurance | 0 | 0 | 0 | 0 | 0 | 0 | Excess WSIB Insurance Premium; previously combined in WSIB Benefits |
| 01-2-09010-2525 - Telephone - Cell | 750 | 520 | 750 | 491 | 750 | 0 | |
| 01-2-09010-2545 - Computer Equipment & Support | 0 | 0 | 2,000 | 1,138 | 2,000 | 0 | |
| 01-2-09010-2550 - Public Relations | 0 | 0 | 1,000 | 609 | 1,000 | 0 | |
| 01-2-09010-2565 - Lease/Rent cost | 750 | 865 | 1,000 | 888 | 1,000 | 0 | |
| 01-2-09010-2566 - Fire Hydrant Rental Expense | 0 | 0 | 0 | 0 | 0 | 0 | |
| 06-2-09010-2610 - Transfer to Capital | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfer | 0 | 0 | 0 | 0 | 16,000 | 16,000 | |
| 01-6-09010-2605 - Transfer to Reserves | 0 | 0 | 0 | 0 | 16,000 | 16,000 | Transfer of Fire Protection grant to reserves |
| 01-6-09010-2610 - Transfer to Capital | 0 | 0 | 0 | 0 | 0 | 0 | |
| **Fire - Facilities** | 13,000 | 9,269 | 10,000 | 8,206 | 13,000 | 3,000 | |
| 2-Expense | 13,000 | 9,269 | 10,000 | 8,206 | 13,000 | 3,000 | |
| 01-2-09050-2335 - Repairs & maintenance | 13,000 | 9,269 | 10,000 | 8,206 | 13,000 | 3,000 | Firehall facility repairs and maintenance |
| **Fire - Operations** | 1,085,113 | 900,365 | 1,061,145 | 817,697 | 1,101,027 | 39,882 | |
| 2-Expense | 1,085,113 | 900,365 | 1,061,145 | 817,697 | 1,101,027 | 39,882 | |
| 01-2-09020-2100 - Regular Salaries | 461,004 | 453,915 | 473,444 | 474,481 | 514,670 | 41,226 | See comment section 3.7 |
| 01-2-09020-2105 - Part Time Salaries | 158,960 | 103,225 | 159,319 | 101,523 | 142,824 | -16,495 | See comment section 3.7 |
| 01-2-09020-2110 - Overtime | 15,000 | 425 | 15,000 | 5,104 | 15,000 | 0 | See comment section 3.7 |
| 01-2-09020-2120 - Lump sum / Retro Pay | 180,000 | 47,230 | 180,000 | 0 | 180,000 | 0 | See comment section 3.7 |
| 01-2-09020-2130 - Cleaning Allowance | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-09020-2135 - Benefits | 136,449 | 133,046 | 137,735 | 132,182 | 145,969 | 8,234 | See comment section 3.7 |
| 01-2-09020-2140 - Retiree Benefits | 55,868 | 56,837 | 41,217 | 56,704 | 49,789 | 8,572 | See comment section 3.7 |
| 01-2-09020-2215 - Membership Dues | 500 | 311 | 0 | 0 | 0 | 0 | |
| 01-2-09020-2220 - Personal Vehicle Mileage | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-09020-2230 - Meals | 500 | 474 | 0 | 50 | 0 | 0 | |
| 01-2-09020-2235 - Medical Exams/Reports | 600 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-09020-2240 - Employee Recognition | 500 | 380 | 0 | 0 | 0 | 0 | |
| 01-2-09020-2300 - Clothing | 15,000 | 13,627 | 0 | 966 | 0 | 0 | |
| 01-2-09020-2305 - Health & Safety Materials | 1,000 | 493 | 0 | 0 | 0 | 0 | |
| 01-2-09020-2310 - Postage and shipping | 2,000 | 416 | 0 | 353 | 0 | 0 | |
| 01-2-09020-2325 - Miscellaneous Expense | 0 | 178 | 0 | 0 | 0 | 0 | |
| 01-2-09020-2330 - Contract Services | 0 | 15,565 | 0 | 0 | 0 | 0 | |
| 01-2-09020-2335 - Repairs & maintenance | 0 | 12,497 | 0 | 0 | 0 | 0 | |
| 01-2-09020-2340 - Small Tools and equipment | 16,000 | 18,089 | 10,000 | 3,565 | 8,000 | -2,000 | Emergency Response Tools and Equipment |
| 01-2-09020-2345 - Supplies | 0 | 5,899 | 0 | 0 | 0 | 0 | |
| 01-2-09020-2350 - Cleaning Supplies | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-09020-2370 - Licences | 0 | 0 | 0 | 0 | 0 | 0 | |

## Fire Service

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| 01-2-09020-2385 - Water & Sewer | 36,956 | 36,956 | 39,655 | 42,735 | 40,000 | 345 | equals hydrant rental in acct 05-01-03010-1735 |
| 01-2-09020-2390 - Fuel - Diesel | 4,000 | 26 | 4,000 | 0 | 4,000 | 0 | |
| 01-2-09020-2395 - Fuel - Gasoline | 775 | 775 | 775 | 33 | 775 | 0 | |
| 06-2-09020-2610 - Transfer to Capital | 0 | 0 | 0 | 0 | 0 | 0 | |
| 06-2-09020-2611 - Contra - 2610 moved to CY Additions | 0 | 0 | 0 | 0 | 0 | 0 | |
| **Fire - Prevention** | 4,000 | 2,520 | 0 | 0 | 0 | 0 | |
| 2-Expense | 4,000 | 2,520 | 0 | 0 | 0 | 0 | |
| 01-2-09040-2215 - Membership Dues | 300 | 150 | 0 | 0 | 0 | 0 | |
| 01-2-09040-2310 - Postage and shipping | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-09040-2345 - Supplies | 3,700 | 2,370 | 0 | 0 | 0 | 0 | |
| **Fire - Training** | 28,300 | 16,902 | 0 | 0 | 0 | 0 | |
| 2-Expense | 28,300 | 16,902 | 0 | 0 | 0 | 0 | |
| 01-2-09030-2200 - Training & Seminars | 7,000 | 7,542 | 0 | 0 | 0 | 0 | |
| 01-2-09030-2215 - Membership Dues | 300 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-09030-2220 - Personal Vehicle Mileage | 3,000 | 671 | 0 | 0 | 0 | 0 | |
| 01-2-09030-2225 - Hotel | 5,000 | 1,472 | 0 | 0 | 0 | 0 | |
| 01-2-09030-2230 - Meals | 3,000 | 1,912 | 0 | 0 | 0 | 0 | |
| 01-2-09030-2325 - Miscellaneous Expense | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-09030-2330 - Contract Services | 5,000 | 2,692 | 0 | 0 | 0 | 0 | |
| 01-2-09030-2345 - Supplies | 5,000 | 2,614 | 0 | 0 | 0 | 0 | |
| **Grand Total** | **1,457,641** | **1,208,060** | **1,453,452** | **1,186,229** | **1,512,835** | **59,383** | |

## Police Service

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Police - Administration | 531,795 | 419,247 | 451,917 | 392,977 | 481,473 | 29,556 | |
| 1-Revenue | -115,400 | -133,356 | -130,600 | -126,217 | -135,600 | -5,000 | |
| 02-1-10010-1010 - Expense Recovery | 0 | 0 | 0 | 0 | 0 | 0 | |
| 02-1-10010-1025 - Miscellaneous Revenue | 0 | -275 | 0 | -209 | 0 | 0 | |
| 02-1-10010-1055 - Fines | -300 | -407 | -400 | -1,022 | -400 | 0 | |
| 02-1-10010-1200 - POA Revenue | -100 | -195 | -200 | 0 | -200 | 0 | |
| 02-1-10010-1215 - Criminal Rec Check | -115,000 | -132,479 | -130,000 | -124,986 | -135,000 | -5,000 | |
| 2-Expense | 647,195 | 552,603 | 582,517 | 519,194 | 617,073 | 34,556 | |
| 02-2-10010-2100 - Regular Salaries | 230,916 | 233,093 | 235,749 | 255,668 | 256,192 | 20,442 | See comment section 3.7 |
| 02-2-10010-2105 - Part Time Salaries | 14,070 | 16,532 | 17,442 | 16,028 | 15,000 | -2,442 | See comment section 3.7 |
| 02-2-10010-2110 - Overtime | 1,300 | 7,129 | 1,300 | 3,754 | 2,200 | 900 | See comment section 3.7 |
| 02-2-10010-2125 - Meal Allowance | 250 | 101 | 250 | 0 | 250 | 0 | See comment section 3.7 |
| 02-2-10010-2130 - Cleaning Allowance | 750 | 0 | 750 | 34 | 750 | 0 | See comment section 3.7 |
| 02-2-10010-2135 - Benefits | 62,824 | 56,448 | 63,428 | 59,947 | 67,540 | 4,112 | See comment section 3.7 |
| 02-2-10010-2140 - Retiree Benefits | 8,603 | 8,938 | 8,894 | 0 | 8,894 | 0 | See comment section 3.7 |
| 02-2-10010-2150 - Workers Compensation Insurance Wages | 160,739 | 40,796 | 45,000 | 56,991 | 57,000 | 12,000 | See comment section 3.7 |
| 02-2-10010-2155 - Shift Prem | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 02-2-10010-2200 - Training & Seminars | 4,000 | 3,185 | 4,000 | 2,926 | 3,000 | -1,000 | |
| 02-2-10010-2205 - Conference / Trade Shows | 0 | 1,577 | 0 | 0 | 0 | 0 | |
| 02-2-10010-2210 - Subscriptions | 400 | 274 | 400 | 77 | 275 | -125 | |
| 02-2-10010-2215 - Membership Dues | 3,200 | 1,553 | 3,200 | 2,349 | 2,500 | -700 | |
| 02-2-10010-2220 - Personal Vehicle Mileage | 500 | 441 | 500 | 60 | 500 | 0 | |
| 02-2-10010-2225 - Hotel | 500 | 0 | 500 | 1,519 | 500 | 0 | |
| 02-2-10010-2230 - Meals | 400 | 191 | 400 | 567 | 400 | 0 | |
| 02-2-10010-2300 - Clothing | 250 | 250 | 250 | 225 | 250 | 0 | |
| 02-2-10010-2310 - Postage and shipping | 750 | 544 | 750 | 518 | 750 | 0 | |
| 02-2-10010-2315 - Office Supplies | 3,000 | 3,873 | 5,000 | 1,870 | 3,249 | -1,751 | |
| 02-2-10010-2320 - Copying Expense | 2,000 | 1,626 | 2,000 | 1,409 | 2,000 | 0 | |
| 02-2-10010-2325 - Miscellaneous Expense | 0 | 2,076 | 0 | 1,938 | 0 | 0 | |
| 02-2-10010-2330 - Contract Services | 115,000 | 128,539 | 140,000 | 70,886 | 145,000 | 5,000 | |
| 02-2-10010-2335 - Repairs & maintenance | 0 | 0 | 0 | 0 | 0 | 0 | |
| 02-2-10010-2345 - Supplies | 0 | 0 | 0 | 133 | 0 | 0 | |
| 02-2-10010-2350 - Cleaning Supplies | 0 | 1,439 | 1,700 | 1,700 | 1,751 | 51 | |
| 02-2-10010-2370 - Licences | 1,500 | 5,162 | 6,000 | 5,377 | 6,000 | 0 | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 02-2-10010-2385 - Water & Sewer | 1,570 | 1,570 | 1,631 | 1,631 | 1,744 | 113 | |
| 02-2-10010-2515 - Insurance | 4,223 | 11,200 | 11,872 | 12,022 | 12,228 | 356 | |
| | | | | | | | |
| 02-2-10010-2516 - Workers Compensation Insurance | 0 | 0 | 0 | 9,991 | 10,600 | 10,600 | Excess WSIB Insurance Premium; previously combined in WSIB Benefits |
| 02-2-10010-2520 - Insurance Deductible / Claims | 0 | 0 | 0 | -8,336 | 0 | 0 | |
| 02-2-10010-2525 - Telephone - Cell | 1,500 | 1,153 | 1,500 | 2,273 | 1,500 | 0 | |
| 02-2-10010-2530 - Telephone - Land Line | 1,500 | 1,123 | 1,500 | 1,476 | 1,500 | 0 | |
| 02-2-10010-2540 - Advertising | 500 | 610 | 500 | 404 | 500 | 0 | |
| 02-2-10010-2545 - Computer Equipment & Support | 24,000 | 23,178 | 28,000 | 15,760 | 15,000 | -13,000 | |
| 02-2-10010-2580 - Accounting /Audit Fees | 2,950 | 0 | 0 | 0 | 0 | 0 | |
| Police - Operations | 1,375,584 | 1,346,808 | 1,566,535 | 1,535,265 | 1,598,412 | 31,877 | |
| 1-Revenue | 0 | -2,540 | 0 | 0 | 0 | 0 | |
| 02-1-10020-1015 - Federal Grant Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| 02-1-10020-1025 - Miscellaneous Revenue | 0 | -2,540 | 0 | 0 | 0 | 0 | |
| 2-Expense | 1,375,584 | 1,349,348 | 1,566,535 | 1,535,265 | 1,598,412 | 31,877 | |
| 02-2-10020-2100 - Regular Salaries | 982,583 | 873,602 | 1,136,468 | 1,023,413 | 1,175,851 | 39,384 | See comment section 3.7 |
| 02-2-10020-2101 - 2IC Regular Salaries | 0 | 0 | 0 | 41,991 | 1,500 | 1,500 | See comment section 3.7 |
| 02-2-10020-2105 - Part Time Salaries | 18,216 | 121,931 | 19,128 | 24,786 | 0 | -19,128 | See comment section 3.7 |
| 02-2-10020-2110 - Overtime | 10,000 | 44,075 | 10,000 | 19,104 | 10,000 | 0 | See comment section 3.7 |
| 02-2-10020-2120 - Lump sum / Retro Pay | 10,000 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 02-2-10020-2125 - Meal Allowance | 500 | 0 | 1,000 | 363 | 1,000 | 0 | See comment section 3.7 |
| 02-2-10020-2130 - Cleaning Allowance | 2,000 | 0 | 2,000 | 0 | 2,500 | 500 | See comment section 3.7 |
| 02-2-10020-2135 - Benefits | 260,363 | 225,592 | 304,206 | 253,769 | 307,088 | 2,882 | See comment section 3.7 |
| 02-2-10020-2140 - Retiree Benefits | 17,607 | 19,732 | 18,182 | 37,243 | 27,274 | 9,091 | See comment section 3.7 |
| 02-2-10020-2155 - Shift Prem | 5,600 | 0 | 6,300 | 0 | 7,000 | 700 | See comment section 3.7 |
| 02-2-10020-2200 - Training & Seminars | 20,000 | 321 | 20,000 | 51,931 | 28,500 | 8,500 | |
| 02-2-10020-2210 - Subscriptions | 0 | 163 | 0 | 910 | 0 | 0 | |
| 02-2-10020-2220 - Personal Vehicle Mileage | 1,000 | 279 | 1,000 | 243 | 1,000 | 0 | |
| 02-2-10020-2230 - Meals | 300 | 194 | 300 | 1,268 | 300 | 0 | |
| 02-2-10020-2300 - Clothing | 8,800 | 8,773 | 9,000 | 11,247 | 10,000 | 1,000 | |
| 02-2-10020-2325 - Miscellaneous Expense | 0 | 25 | 0 | 0 | 0 | 0 | |
| 02-2-10020-2330 - Contract Services | 1,000 | 6,387 | 1,000 | 967 | 1,000 | 0 | |
| 02-2-10020-2335 - Repairs & maintenance | 15,000 | 14,041 | 15,000 | 56,315 | 0 | -15,000 | |
| 02-2-10020-2340 - Small Tools and equipment | 0 | 11,617 | 0 | 4,499 | 2,000 | 2,000 | |
| 02-2-10020-2345 - Supplies | 0 | 0 | 0 | 924 | 0 | 0 | |
| 02-2-10020-2370 - Licences | 0 | 0 | 0 | 0 | 0 | 0 | |
| 02-2-10020-2395 - Fuel - Gasoline | 17,000 | 17,000 | 17,000 | 0 | 17,000 | 0 | |
| 02-2-10020-2515 - Insurance | 5,615 | 5,615 | 5,952 | 6,292 | 6,400 | 448 | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Police - Crt Sec | -137 | -2,572 | 47 | 5,281 | 0 | -47 | |
| 1-Revenue | -2,489 | -5,359 | -2,500 | -8,787 | -5,000 | -2,500 | |
| 02-1-10050-1015 - Federal Grant Revenue | -2,489 | -5,359 | -2,500 | -8,787 | -5,000 | -2,500 | Court Security Prisoner Security Grant |
| 2-Expense | 2,352 | 2,787 | 2,547 | 14,067 | 5,000 | 2,453 | |
| 02-2-10050-2100 - Regular Salaries | 1,842 | 1,089 | 2,011 | 12,033 | 4,350 | 2,339 | See comment section 3.7 |
| 02-2-10050-2105 - Part Time Salaries | 0 | 629 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 02-2-10050-2135 - Benefits | 510 | 840 | 536 | 1,199 | 0 | -536 | See comment section 3.7 |
| 02-2-10050-2230 - Meals | 0 | 76 | 0 | 670 | 250 | 250 | |
| 02-2-10050-2325 - Miscellaneous Expense | 0 | 0 | 0 | 90 | 0 | 0 | |
| 02-2-10050-2330 - Contract Services | 0 | 0 | 0 | 0 | 400 | 400 | |
| 02-2-10050-2335 - Repairs & maintenance | 0 | 153 | 0 | 63 | 0 | 0 | |
| 02-2-10050-2340 - Small Tools and equipment | 0 | 0 | 0 | 13 | 0 | 0 | |
| Police - CSP | -14,104 | 2,744 | -28,500 | 1,783 | 0 | 28,500 | |
| 1-Revenue | -28,104 | -28,104 | -28,500 | -15,334 | -28,104 | 396 | |
| 02-1-10040-1015 - Federal Grant Revenue | -28,104 | -28,104 | -28,500 | -15,334 | -28,104 | 396 | Community Safety and Policing Grant |
| 2-Expense | 14,000 | 30,849 | 0 | 17,118 | 28,104 | 28,104 | |
| 02-2-10040-2100 - Regular Salaries | 0 | 15,712 | 0 | 8,509 | 14,000 | 14,000 | See comment section 3.7 |
| 02-2-10040-2105 - Part Time Salaries | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 02-2-10040-2110 - Overtime | 0 | 8,329 | 0 | 352 | 0 | 0 | See comment section 3.7 |
| 02-2-10040-2135 - Benefits | 0 | 1,935 | 0 | 834 | 0 | 0 | See comment section 3.7 |
| 02-2-10040-2315 - Office Supplies | 0 | 2,547 | 0 | 0 | 0 | 0 | |
| 02-2-10040-2325 - Miscellaneous Expense | 0 | 0 | 0 | 0 | 7,104 | 7,104 | |
| 02-2-10040-2335 - Repairs & maintenance | 0 | 2,325 | 0 | 7,423 | 0 | 0 | |
| 02-2-10040-2345 - Supplies | 14,000 | 0 | 0 | 0 | 7,000 | 7,000 | |
| Police - Fleet | 0 | 0 | 0 | 14,276 | 15,000 | 15,000 | |
| 2-Expense | 0 | 0 | 0 | 14,276 | 15,000 | 15,000 | |
| 02-2-10060-2335 - Repairs & maintenance | 0 | 0 | 0 | 14,276 | 15,000 | 15,000 | |
| Police - RIDE | -7,078 | 3,139 | -7,078 | 6,829 | 0 | 7,078 | |
| 1-Revenue | -7,078 | -3,320 | -7,078 | 0 | -7,205 | -127 | |
| 02-1-10030-1015 - Federal Grant Revenue | -7,078 | -3,320 | -7,078 | 0 | -7,205 | -127 | RIDE Grant |
| 2-Expense | 0 | 6,458 | 0 | 6,829 | 7,205 | 7,205 | |
| 02-2-10030-2100 - Regular Salaries | 0 | 0 | 0 | 5,520 | 7,205 | 7,205 | See comment section 3.7 |
| 02-2-10030-2105 - Part Time Salaries | 0 | 5,581 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 02-2-10030-2135 - Benefits | 0 | 877 | 0 | 1,309 | 0 | 0 | See comment section 3.7 |
| Police - Victim Support | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1-Revenue | 0 | 0 | 0 | 0 | -50,910 | -50,910 | |
| 02-1-10080-1015 - Federal Grant Revenue | 0 | 0 | 0 | 0 | -50,910 | -50,910 | Victim Support Grant |
| 2-Expense | 0 | 0 | 0 | 0 | 50,910 | 50,910 | |
| 02-2-10080-2100 - Regular Salaries | 0 | 0 | 0 | 0 | 18,851 | 18,851 | See comment section 3.7 |
| 02-2-10080-2135 - Benefits | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 02-2-10080-2200 - Training & Seminars | 0 | 0 | 0 | 0 | 18,934 | 18,934 | |
| 02-2-10080-2315 - Office Supplies | 0 | 0 | 0 | 0 | 8,025 | 8,025 | |
| 02-2-10080-2340 - Small Tools and equipment | 0 | 0 | 0 | 0 | 5,100 | 5,100 | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Police - Police Service Board | 39,421 | 26,842 | 39,766 | 24,882 | 40,919 | 1,153 | |
| 2-Expense | 36,421 | 26,842 | 36,766 | 21,882 | 40,919 | 4,153 | |
| 02-2-10000-2105 - Part Time Salaries | 2,098 | 0 | 2,274 | 1,762 | 3,055 | 781 | See comment section 3.7 |
| 02-2-10000-2115 - Honoraria | 12,481 | 8,662 | 12,866 | 11,481 | 14,717 | 1,851 | See comment section 3.7 |
| 02-2-10000-2135 - Benefits | 2,542 | 786 | 1,976 | 1,596 | 3,048 | 1,071 | See comment section 3.7 |
| 02-2-10000-2200 - Training & Seminars | 1,000 | 0 | 0 | 0 | 500 | 500 | |
| 02-2-10000-2205 - Conference / Trade Shows | 3,000 | 0 | 2,000 | 1,693 | 3,000 | 1,000 | |
| 02-2-10000-2215 - Membership Dues | 1,550 | 4,404 | 3,100 | 100 | 3,600 | 500 | |
| 02-2-10000-2220 - Personal Vehicle Mileage | 2,000 | 288 | 1,500 | 0 | 1,000 | -500 | |
| 02-2-10000-2225 - Hotel | 500 | 464 | 1,000 | 0 | 0 | -1,000 | |
| 02-2-10000-2230 - Meals | 500 | 153 | 0 | 0 | 500 | 500 | |
| 02-2-10000-2240 - Employee Recognition | 0 | 0 | 0 | 1,250 | 500 | 500 | |
| 02-2-10000-2330 - Contract Services | 0 | 0 | 0 | 500 | 500 | 500 | |
| 02-2-10000-2540 - Advertising | 250 | 70 | 250 | 0 | 500 | 250 | |
| 02-2-10000-2545 - Computer Equipment & Support | 0 | 0 | 300 | 0 | 0 | -300 | |
| 02-2-10000-2585 - Other Professional Fees | 5,500 | 713 | 4,000 | 3,500 | 2,500 | -1,500 | |
| 02-2-10000-2590 - Legal Fees | 5,000 | 11,301 | 7,500 | 0 | 7,500 | 0 | |
| Transfer | 3,000 | 0 | 3,000 | 3,000 | 0 | -3,000 | |
| 02-6-10000-2605 - Transfer to Reserves | 3,000 | 0 | 3,000 | 3,000 | 0 | -3,000 | |
| **Grand Total** | **1,925,481** | **1,796,207** | **2,022,687** | **1,981,293** | **2,135,804** | **113,117** | |

## Council

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| **Council** | 177,696 | 171,029 | 192,836 | 176,431 | 205,413 | 12,577 | |
| 1-Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-01000-1025 - Miscellaneous Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2-Expense | 177,696 | 171,029 | 192,836 | 176,431 | 205,413 | 12,577 | |
| 01-2-01000-2100 - Regular Salaries | 138,913 | 141,197 | 147,014 | 147,015 | 151,796 | 4,782 | See comment section 3.7 |
| 01-2-01000-2115 - Honoraria | 0 | 450 | 500 | 1,834 | 0 | -500 | See comment section 3.7 |
| 01-2-01000-2135 - Benefits | 13,280 | 15,334 | 17,715 | 15,338 | 19,918 | 2,203 | See comment section 3.7 |
| 01-2-01000-2200 - Training & Seminars | 1,000 | 0 | 1,000 | 0 | 1,000 | 0 | |
| 01-2-01000-2205 - Conference / Trade Shows | 5,500 | 0 | 5,500 | 0 | 5,500 | 0 | CNA, AMO, ROMA $700x2; 2024 amounts not moved from prepaids yet |
| 01-2-01000-2210 - Subscriptions | 100 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01000-2220 - Personal Vehicle Mileage | 3,500 | 3,681 | 4,620 | 2,125 | 4,620 | 0 | |
| 01-2-01000-2225 - Hotel | 7,500 | 5,140 | 7,500 | 4,866 | 7,500 | 0 | |
| 01-2-01000-2230 - Meals | 1,500 | 1,160 | 1,500 | 701 | 1,500 | 0 | |
| 01-2-01000-2310 - Postage and shipping | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01000-2315 - Office Supplies | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01000-2325 - Miscellaneous Expense | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01000-2330 - Contract Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01000-2515 - Insurance | 1,403 | 1,403 | 1,487 | 1,553 | 1,580 | 92 | Increase in insurance is 2% for 2026, insurance is allocated based on set percentages for consistency year over year |
| 01-2-01000-2545 - Computer Equipment & Support | 0 | 814 | 1,000 | 0 | 7,000 | 6,000 | $1k IT support payment per councillor once per term |
| 01-2-01000-2550 - Public Relations | 5,000 | 1,850 | 5,000 | 3,000 | 5,000 | 0 | |
| Transfer | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-6-01000-2605 - Transfer to Reserves | 0 | 0 | 0 | 0 | 0 | 0 | |
| **Grand Total** | **177,696** | **171,029** | **192,836** | **176,431** | **205,413** | **12,577** | |

## Emergency Measures

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| **Emergency Measures** | 7,000 | -49,796 | 1,500 | 519 | 2,500 | 1,000 | |
| 1-Revenue | 0 | -50,400 | 0 | 0 | 0 | 0 | |
| 01-1-01230-1015 - Federal Grant Revenue | 0 | -50,400 | 0 | 0 | 0 | 0 | |
| 01-1-01230-1025 - Miscellaneous Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2-Expense | 7,000 | 604 | 1,500 | 519 | 2,500 | 1,000 | |
| 01-2-01230-2105 - Part Time Salaries | 5,000 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 01-2-01230-2200 - Training & Seminars | 1,500 | 496 | 1,500 | 0 | 1,500 | 0 | IMS and CEMC training |
| 01-2-01230-2230 - Meals | 0 | 0 | 0 | 62 | 500 | 500 | |
| 01-2-01230-2325 - Miscellaneous Expense | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01230-2330 - Contract Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01230-2335 - Repairs & maintenance | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-2-01230-2345 - Supplies | 500 | 108 | 0 | 457 | 500 | 500 | |
| **Grand Total** | **7,000** | **-49,796** | **1,500** | **519** | **2,500** | **1,000** | |

## Library

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Library - Administration | 338,767 | 319,938 | 371,535 | 336,595 | 384,979 | 13,444 | |
| 1-Revenue | -26,309 | -37,183 | -24,031 | -40,091 | -23,531 | 500 | |
| 03-1-11010-1015 - Federal Grant Revenue | -13,159 | -17,616 | -10,531 | -19,626 | -10,531 | 0 | Includes operating grant and connectivity funding; other grants not guaranteed. |
| 03-1-11010-1016 - Other Municp (Transfers & Grant Revenue) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 03-1-11010-1016 - Provincial Grant Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| 03-1-11010-1025 - Miscellaneous Revenue | -2,650 | -5,110 | -3,000 | -3,215 | -3,000 | 0 | Photocopy revenue |
| 03-1-11010-1045 - Leases and Rent | -10,500 | -9,469 | -10,500 | -9,517 | -10,000 | 500 | Adjusted for 2024/25 actuals |
| 03-1-11010-1135 - Donation Revenue | 0 | -4,989 | 0 | -7,734 | 0 | 0 | Friends of the Library and fundraising revenue |
| 2-Expense | 363,076 | 357,122 | 401,066 | 376,686 | 421,010 | 19,944 | |
| 03-2-11010-2100 - Regular Salaries | 226,131 | 232,848 | 249,911 | 244,150 | 253,156 | 3,245 | See comment section 3.7 |
| 03-2-11010-2105 - Part Time Salaries | 25,565 | 16,591 | 26,121 | 17,989 | 27,339 | 1,218 | See comment section 3.7 |
| 03-2-11010-2135 - Benefits | 57,209 | 50,889 | 61,498 | 54,209 | 71,860 | 10,362 | See comment section 3.7 |
| 03-2-11010-2140 - Retiree Benefits | 0 | 0 | 0 | 0 | 0 | 0 | See comment section 3.7 |
| 03-2-11010-2145 - Employee Assistance Program | 0 | 24 | 0 | 331 | 0 | 0 | See comment section 3.7 |
| 03-2-11010-2150 - Workers Compensation Insurance Wages | 2,791 | 2,326 | 2,400 | 0 | 0 | -2,400 | See comment section 3.7 |
| 03-2-11010-2200 - Training & Seminars | 2,500 | 1,232 | 2,500 | 1,799 | 2,500 | 0 | All staff to Rural Roots conference; core training for new staff & new roles. |
| 03-2-11010-2205 - Conference / Trade Shows | 0 | 0 | 0 | 0 | 0 | 0 | |
| 03-2-11010-2210 - Subscriptions | 2,200 | 1,628 | 2,200 | 1,628 | 2,200 | 0 | Integrated Library System annual cost |
| 03-2-11010-2215 - Membership Dues | 265 | 265 | 375 | 375 | 375 | 0 | Membership to HRNOL, OLA, FOPL |
| 03-2-11010-2220 - Personal Vehicle Mileage | 500 | 663 | 840 | 1,033 | 1,282 | 442 | Rural Roots; OLS Networking; OLA conference |
| 03-2-11010-2225 - Hotel | 0 | 292 | 1,600 | 1,451 | 300 | -1,300 | |
| 03-2-11010-2230 - Meals | 2,000 | 1,272 | 2,000 | 2,056 | 2,000 | 0 | Includes annual volunteer appreciation event. |
| 03-2-11010-2240 - Employee Recognition | 900 | 867 | 900 | 725 | 900 | 0 | |
| 03-2-11010-2310 - Postage and shipping | 1,600 | 1,021 | 1,600 | 530 | 1,600 | 0 | Maintaining despite lower spending in 2025 (Postage strike; new systems) |
| 03-2-11010-2315 - Office Supplies | 5,700 | 6,560 | 5,000 | 5,322 | 5,700 | 700 | Back to 2024 rates; 2024 actuals exceeded budget. |
| 03-2-11010-2320 - Copying Expense | 1,050 | 1,759 | 1,700 | 1,982 | 1,700 | 0 | |
| 03-2-11010-2325 - Miscellaneous Expense | 0 | 0 | 0 | 15 | 0 | 0 | |
| 03-2-11010-2330 - Contract Services | 8,700 | 6,873 | 13,900 | 603 | 12,500 | -1,400 | Managed technology; goal to start in March. Includes one-time fee for data migration. See transfers from reserves. |
| 03-2-11010-2335 - Repairs & maintenance | 500 | 0 | 500 | 1,746 | 500 | 0 | |
| 03-2-11010-2340 - Small Tools and equipment | 500 | 2,620 | 500 | 6,883 | 500 | 0 | |
| 03-2-11010-2345 - Supplies | 1,000 | 10 | 0 | 64 | 0 | 0 | Expenses that were coded here now coded elsewhere, i.e. office supplies. |
| 03-2-11010-2350 - Cleaning Supplies | 0 | 1,415 | 1,700 | 1,865 | 1,751 | 51 | |
| 03-2-11010-2500 - Interest - penalties | 0 | 6 | 0 | 0 | 0 | 0 | |
| 03-2-11010-2515 - Insurance | 10,109 | 10,109 | 10,715 | 10,687 | 10,870 | 155 | Increase in insurance is 2% for 2026, insurance is allocated based on set percentages for consistency year over year |
| 03-2-11010-2516 - Workers Compensation Insurance | 0 | 0 | 0 | 4,995 | 5,300 | 5,300 | Excess WSIB Insurance Premium; previously combined in WSIB Benefits |
| 03-2-11010-2530 - Telephone - Land Line | 515 | 569 | 565 | 582 | 648 | 83 | |
| 03-2-11010-2535 - Internet | 2,644 | 2,729 | 2,890 | 2,365 | 2,960 | 70 | Internet contract, Mailchimp, Kindle, Zoom, Domain |

## Library

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| 03-2-11010-2540 - Advertising | 500 | 0 | 500 | 333 | 500 | 0 | |
| 03-2-11010-2545 - Computer Equipment & Support | 6,550 | 7,730 | 6,500 | 8,211 | 6,500 | 0 | |
| 03-2-11010-2560 - Bank Charges | 85 | 128 | 85 | 25 | 85 | 0 | |
| 03-2-11010-2565 - Lease/Rent cost | 1,512 | 1,562 | 1,565 | 1,642 | 1,684 | 119 | |
| 03-2-11010-2580 - Accounting /Audit Fees | 2,050 | 4,734 | 3,000 | 3,088 | 6,300 | 3,300 | KPMG allocation for library; we under-budgeted in 2024 as RFP in process. |
| 03-2-11010-2615 - Capital Expenditures | 0 | 401 | 0 | 0 | 0 | 0 | |
| 06-2-11010-2611 - Contra - 2610 moved to CY Additions | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfer | 2,000 | 0 | -5,500 | 0 | -12,500 | -7,000 | |
| 03-6-11010-1035 - Transfer from reserves - Revenue | 0 | 0 | -5,500 | 0 | -12,500 | -7,000 | Cost of a) one-time data migration project and b) managed technology project that was budgeted for in 2025. |
| 03-6-11010-2605 - Transfer to Reserves | 2,000 | 0 | 0 | 0 | 0 | 0 | |
| 03-6-11010-2610 - Transfer to Capital | 0 | 0 | 0 | 0 | 0 | 0 | |
| Library - Collection | 43,310 | -2,472 | 46,260 | 37,047 | 44,760 | -1,500 | |
| 1-Revenue | -5,000 | -6,595 | -2,500 | -6,414 | -2,500 | 0 | |
| 03-1-11020-1025 - Miscellaneous Revenue | 0 | 0 | 0 | -610 | 0 | 0 | |
| 03-1-11020-1055 - Fines | 0 | -852 | 0 | -690 | 0 | 0 | |
| 03-1-11020-1135 - Donation Revenue | -5,000 | -5,742 | -2,500 | -5,114 | -2,500 | 0 | Any additional donations for special projects/resources |
| 2-Expense | 48,310 | 4,123 | 48,760 | 43,461 | 47,260 | -1,500 | |
| 03-2-11020-2325 - Miscellaneous Expense | 0 | 0 | 0 | 0 | 0 | 0 | |
| 03-2-11020-2345 - Supplies | 3,300 | 4,123 | 3,750 | 1,812 | 3,750 | 0 | Book processing supplies. |
| 03-2-11020-2375 - Books/Materials | 45,010 | 0 | 45,010 | 41,649 | 43,510 | -1,500 | Decrease of DVD budget ($1500) for Kanopy film streaming. |
| 03-2-11020-2376 - Contra Books, CY Purchases | 0 | 0 | 0 | 0 | 0 | 0 | |
| Library - E-Collection | 11,000 | 0 | 11,000 | 11,643 | 12,500 | 1,500 | |
| 2-Expense | 11,000 | 0 | 11,000 | 11,643 | 12,500 | 1,500 | |
| 03-2-11030-2325 - Miscellaneous Expense | 0 | 0 | 0 | 0 | 0 | 0 | |
| 03-2-11030-2375 - Books/Materials | 11,000 | 0 | 11,000 | 11,643 | 12,500 | 1,500 | Increase of eResource budget ($1500) for Kanopy film streaming. |
| 03-2-11030-2376 - Contra Books, CY Purchases | 0 | 0 | 0 | 0 | 0 | 0 | |

## Library

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Library - Facilities | 67,699 | 78,521 | 72,128 | 94,060 | 81,768 | 9,640 | |
| 2-Expense | 67,699 | 78,521 | 72,128 | 94,060 | 81,768 | 9,640 | |
| 03-2-11050-2100 - Regular Salaries | 19,077 | 21,434 | 20,559 | 23,317 | 23,787 | 3,228 | See comment section 3.7 |
| 03-2-11050-2105 - Part Time Salaries | 4,139 | 9,642 | 5,311 | 0 | 3,888 | -1,423 | See comment section 3.7 |
| 03-2-11050-2110 - Overtime | 0 | 451 | 0 | 1,074 | 0 | 0 | See comment section 3.7 |
| 03-2-11050-2135 - Benefits | 8,141 | 7,842 | 8,694 | 7,962 | 8,673 | -20 | See comment section 3.7 |
| 03-2-11050-2330 - Contract Services | 5,000 | 14,021 | 5,000 | 11,665 | 10,000 | 5,000 | Elevator service, pest control. See 2024 and 2025 actuals. |
| 03-2-11050-2335 - Repairs & maintenance | 4,000 | 841 | 5,000 | 20,824 | 5,000 | 0 | |
| 03-2-11050-2340 - Small Tools and equipment | 200 | 0 | 200 | 333 | 200 | 0 | |
| 03-2-11050-2345 - Supplies | 0 | 0 | 0 | 0 | 0 | 0 | |
| 03-2-11050-2380 - Hydro | 18,500 | 18,209 | 18,500 | 22,446 | 23,119 | 4,619 | Average of $1762 for Jan-Sept.; YTD amount equals 12 months |
| 03-2-11050-2385 - Water & Sewer | 3,142 | 3,142 | 3,365 | 3,365 | 3,601 | 236 | |
| 03-2-11050-2400 - Fuel - Heating | 5,500 | 2,939 | 5,500 | 3,075 | 3,500 | -2,000 | |
| Library - Programing | 9,000 | 10,021 | 9,000 | 6,228 | 9,000 | 0 | |
| 2-Expense | 9,000 | 10,021 | 9,000 | 6,228 | 9,000 | 0 | |
| 03-2-11040-2345 - Supplies | 9,000 | 10,021 | 9,000 | 6,228 | 9,000 | 0 | |
| **Grand Total** | **469,776** | **406,008** | **509,923** | **485,572** | **533,007** | **23,084** | |

## Taxation and unconditional grants

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Ontario Unconditional Grants | -346,400 | -346,400 | -395,400 | -395,400 | -398,200 | -2,800 | |
| 1-Revenue | -346,400 | -346,400 | -395,400 | -395,400 | -398,200 | -2,800 | |
| 01-1-00100-1015 - Federal Grant Revenue | -346,400 | -346,400 | -395,400 | -395,400 | -398,200 | -2,800 | OMPF allotment for 2026 |
| Property Taxation - Regular | -9,008,934 | -7,821,213 | -9,704,318 | -8,200,677 | -9,806,795 | -102,477 | |
| 1-Revenue | -9,008,934 | -7,821,213 | -9,704,318 | -8,200,677 | -9,806,795 | -102,477 | |
| 01-1-00010-0000 - Tax Levy Required | -9,008,934 | 0 | -9,704,318 | 0 | -9,806,795 | -102,477 | |
| 01-1-00010-0005 - Residential Taxation (RT) | 0 | -4,356,166 | 0 | -4,571,478 | | 0 | Budgeted dollars required from taxation |
| 01-1-00010-0010 - Commercial (CT) | 0 | -510,368 | 0 | -529,372 | 0 | 0 | |
| 01-1-00010-0015 - Comm. VUnits/Excess (CU) | 0 | -7,839 | 0 | -8,169 | 0 | 0 | |
| 01-1-00010-0020 - Commercial Vac Land (CX) | 0 | -10,917 | 0 | -21,937 | 0 | 0 | |
| 01-1-00010-0060 - Multi-Residential (MT) | 0 | -125,452 | 0 | -130,748 | 0 | 0 | |
| 01-1-00010-0065 - New Multi-Residential (NT) | 0 | -67,723 | 0 | -70,582 | 0 | 0 | |
| 01-1-00010-0070 - Industrial (IT) | 0 | -7,195 | 0 | -7,115 | 0 | 0 | |
| 01-1-00010-0081 | 0 | 0 | 0 | -312 | 0 | 0 | |
| 01-1-00010-0170 - Pipelines (PT) | 0 | -32,543 | 0 | -33,885 | 0 | 0 | |
| 01-1-00010-0180 - Managed Forest (TT) | 0 | -415 | 0 | -433 | 0 | 0 | |
| 08-1-00010-0005 - Residential Taxation (RT) | 0 | -1,576,601 | 0 | -1,675,909 | 0 | 0 | |
| 08-1-00010-0010 - Commercial (CT) | 0 | -184,714 | 0 | -194,068 | 0 | 0 | |
| 08-1-00010-0015 - Comm. VUnits/Excess (CU) | 0 | -2,837 | 0 | -2,995 | 0 | 0 | |
| 08-1-00010-0020 - Commercial Vac Land (CX) | 0 | -3,951 | 0 | -8,042 | 0 | 0 | |
| 08-1-00010-0060 - Multi-Residential (MT) | 0 | -45,404 | 0 | -47,932 | 0 | 0 | |
| 08-1-00010-0065 - New Multi-Residential (NT) | 0 | -24,511 | 0 | -25,875 | 0 | 0 | |
| 08-1-00010-0070 - Industrial (IT) | 0 | -2,604 | 0 | -2,609 | 0 | 0 | |
| 08-1-00010-0081 - PTax - Reg: Agg Extraction (VT) | 0 | 0 | 0 | -114 | 0 | 0 | |
| 08-1-00010-0170 - Pipelines (PT) | 0 | -11,778 | 0 | -12,422 | 0 | 0 | |
| 08-1-00010-0180 - Managed Forest (TT) | 0 | -150 | 0 | -159 | 0 | 0 | |
| 09-1-00010-0010 - Commercial (CT) | 0 | -217,219 | 0 | -216,181 | 0 | 0 | |
| 09-1-00010-0015 - Comm. VUnits/Excess (CU) | 0 | -3,336 | 0 | -3,336 | 0 | 0 | |
| 09-1-00010-0020 - Commercial Vac Land (CX) | 0 | -4,646 | 0 | -8,958 | 0 | 0 | |
| 09-1-00010-0070 - Industrial (IT) | 0 | -3,200 | 0 | -2,138 | 0 | 0 | |
| 09-1-00010-0081 - Agg Extraction (VT) | 0 | 0 | 0 | -67 | 0 | 0 | |
| 09-1-00010-0170 - Pipelines (PT) | 0 | -18,858 | 0 | -18,841 | 0 | 0 | |
| 10-1-00010-0005 - Residential Taxation (RT) | 0 | -515,818 | 0 | -522,235 | 0 | 0 | |
| 10-1-00010-0060 - Multi-Residential (MT) | 0 | -8,126 | 0 | -8,138 | 0 | 0 | |
| 10-1-00010-0065 - New Multi-Residential (NT) | 0 | -9,094 | 0 | -9,094 | 0 | 0 | |
| 10-1-00010-0180 - Managed Forest (TT) | 0 | -56 | 0 | -223 | 0 | 0 | |
| 11-1-00010-0005 - Residential Taxation (RT) | 0 | -63,234 | 0 | -61,385 | 0 | 0 | |
| 11-1-00010-0060 - Multi-Residential (MT) | 0 | -527 | 0 | -508 | 0 | 0 | |
| 12-1-00010-0005 - Residential Taxation (RT) | 0 | -1,499 | 0 | -1,337 | 0 | 0 | |

## Taxation and unconditional grants

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| 12-1-00010-0060 - Multi-Residential (MT) | 0 | -4 | 0 | -7 | 0 | 0 | |
| 13-1-00010-0005 - Residential Taxation (RT) | 0 | -4,417 | 0 | -4,059 | 0 | 0 | |
| 13-1-00010-0060 - Multi-Residential (MT) | 0 | -10 | 0 | -15 | 0 | 0 | |
| Property Taxation - Supplementary | -15,000 | -33,574 | -15,000 | -7,290 | -8,000 | 7,000 | |
| 1-Revenue | -15,000 | -33,574 | -15,000 | -7,290 | -8,000 | 7,000 | |
| 01-1-00030-0005 - Residential Taxation (RT) | -15,000 | -20,041 | -15,000 | -4,864 | -8,000 | 7,000 | Estimate of supplementary taxes (increase in Assessment values that occur in the year) |
| 01-1-00030-0010 - Commercial (CT) | 0 | -1,993 | 0 | -9 | 0 | 0 | |
| 01-1-00030-0015 - Comm. VUnits/Excess (CU) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-00030-0035 - Commercial New Construction (XT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-00030-0065 - New Multi-Residential (NT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-00030-0195 - Other PIL Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| 08-1-00030-0005 - Residential Taxation (RT) | 0 | -7,260 | 0 | -1,780 | 0 | 0 | |
| 08-1-00030-0010 - Commercial (CT) | 0 | -721 | 0 | -3 | 0 | 0 | |
| 08-1-00030-0015 - Comm. VUnits/Excess (CU) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 08-1-00030-0035 - Commercial New Construction (XT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 08-1-00030-0065 - New Multi-Residential (NT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 09-1-00030-0005 - Residential Taxation (RT) | 0 | -66 | 0 | 0 | 0 | 0 | |
| 09-1-00030-0010 - Commercial (CT) | 0 | -848 | 0 | -4 | 0 | 0 | |
| 10-1-00030-0005 - Residential Taxation (RT) | 0 | -2,606 | 0 | -532 | 0 | 0 | |
| 10-1-00030-0010 - Commercial (CT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10-1-00030-0035 - Commercial New Construction (XT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10-1-00030-0065 - New Multi-Residential (NT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11-1-00030-0005 - Residential Taxation (RT) | 0 | -38 | 0 | -98 | 0 | 0 | |
| 11-1-00030-0010 - Commercial (CT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11-1-00030-0035 - Commercial New Construction (XT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12-1-00030-0010 - Commercial (CT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12-1-00030-0035 - Commercial New Construction (XT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 13-1-00030-0010 - Commercial (CT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 13-1-00030-0035 - Commercial New Construction (XT) | 0 | 0 | 0 | 0 | 0 | 0 | |

## Taxation and unconditional grants

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| Property Taxation - Supplementary PILT | -315,139 | 7,244 | -1,050,000 | 0 | 0 | 1,050,000 | |
| 1-Revenue | -315,139 | 7,244 | -1,050,000 | 0 | 0 | 1,050,000 | |
| 01-1-00040-0010 - Commercial (CT) | -315,139 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-00040-0025 - Commercial PIL Full (CFN) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-00040-0095 - Large Industrial (LT) | 0 | 5,308 | 0 | 0 | 0 | 0 | |
| 01-1-00040-0116 - Large Ind PIL Full (LF) | 0 | 0 | -1,050,000 | 0 | 0 | 1,050,000 | Omits, supplementary |
| 08-1-00040-0010 - Commercial (CT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 08-1-00040-0025 - Commercial PIL Full (CFN) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 08-1-00040-0095 - Large Industrial (LT) | 0 | 1,937 | 0 | 0 | 0 | 0 | |
| 08-1-00040-0116 - Large Ind PIL Full (LF) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 09-1-00040-0025 - Commercial PIL Full (CFN) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 09-1-00040-0116 - Large Ind PIL Full (LF) | 0 | 0 | 0 | 0 | 0 | 0 | |
| Property Taxation - Write-off | 15,000 | 3,968 | 0 | 1,665 | 0 | 0 | |
| 1-Revenue | 15,000 | 3,968 | 0 | 1,665 | 0 | 0 | |
| 01-1-00050-0005 - Residential Taxation (RT) | 0 | 2,631 | 0 | -945 | 0 | 0 | |
| 01-1-00050-0010 - Commercial (CT) | 15,000 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-00050-0020 - Comm Vac Land (CX) | 0 | 0 | 0 | 1,734 | 0 | 0 | |
| 01-1-00050-0070 - Industrial (IT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 08-1-00050-0005 - Residential Taxation (RT) | 0 | 961 | 0 | -346 | 0 | 0 | |
| 08-1-00050-0010 - Commercial (CT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 08-1-00050-0020 - Commercial Vac Land (CX) | 0 | 0 | 0 | 636 | 0 | 0 | |
| 08-1-00050-0070 - Industrial (IT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 08-1-00050-0110 - Large Ind PIL Full (LFN) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 09-1-00050-0005 - Residential Taxation (RT) | 0 | 0 | 0 | -122 | 0 | 0 | |
| 09-1-00050-0010 - Commercial (CT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 09-1-00050-0020 - Comm Vac Land (CX) | 0 | 0 | 0 | 708 | 0 | 0 | |
| 10-1-00050-0005 - Residential Taxation (RT) | 0 | 377 | 0 | 0 | 0 | 0 | |
| 10-1-00050-0010 - Commercial (CT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 11-1-00050-0010 - Commercial (CT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 13-1-00050-0005 - Residential Taxation (RT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 13-1-00050-0010 - Commercial (CT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| Property Taxation - Write-off PILT | 0 | -39,016 | 0 | 0 | 0 | 0 | |
| 1-Revenue | 0 | -39,016 | 0 | 0 | 0 | 0 | |
| 01-1-00060-0010 - Commercial (CT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-00060-0195 - Other PIL Revenue | 0 | -39,016 | 0 | 0 | 0 | 0 | |

## Taxation and unconditional grants

| | 2024 | | 2025 | | 2026 | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actual | Budget | YTD Actual | 2026 BUDGET | $ Change in Budget | Comments |
| PTax - PILT | -187,500 | -4,659,186 | 0 | -5,400,651 | 0 | 0 | |
| 1-Revenue | -187,500 | -4,659,186 | 0 | -5,400,651 | 0 | 0 | |
| 01-1-00020-0005 - Residential Taxation (RT) | 0 | -6,253 | 0 | -6,921 | 0 | 0 | |
| 01-1-00020-0010 - Commercial (CT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-00020-0025 - Commercial PIL Full (CFN) | 0 | -1,133,410 | 0 | -1,442,457 | 0 | 0 | |
| 01-1-00020-0031 - Comm. PIL Full Shared (CH) | 0 | -3,786 | 0 | -3,946 | 0 | 0 | |
| 01-1-00020-0032 - Comm. PIL Shared, Excess Land (CK) | 0 | -825 | 0 | -860 | 0 | 0 | |
| 01-1-00020-0066 - Office Bldg. PIL Full (DF) | 0 | -22,880 | 0 | -23,846 | 0 | 0 | |
| 01-1-00020-0070 - Industrial (IT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 01-1-00020-0076 - Industrial PIL Full, Shared (IH) | 0 | -590 | 0 | -615 | 0 | 0 | |
| 01-1-00020-0116 - Large Ind PIL Full (LF) | 0 | -1,439,008 | 0 | -1,436,765 | 0 | 0 | |
| 01-1-00020-0185 - Landfill PIL Full (HF) | 0 | -119 | 0 | -124 | 0 | 0 | |
| 01-1-00020-0195 - Other PIL Revenue | -187,500 | 0 | 0 | -1,256 | 0 | 0 | |
| 08-1-00020-0005 - Residential Taxation (RT) | 0 | -2,403 | 0 | -2,537 | 0 | 0 | |
| 08-1-00020-0010 - Commercial (CT) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 08-1-00020-0025 - Commercial PIL Full (CFN) | 0 | -410,208 | 0 | -528,806 | 0 | 0 | |
| 08-1-00020-0030 - Commercial PIL General (CGN) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 08-1-00020-0031 - Comm. PIL Full Shared (CH) | 0 | -1,370 | 0 | -1,446 | 0 | 0 | |
| 08-1-00020-0032 - Comm. PIL Shared, Excess Land (CK) | 0 | -299 | 0 | -315 | 0 | 0 | |
| 08-1-00020-0066 - Office Bldg. PIL Full (DF) | 0 | -8,281 | 0 | -8,742 | 0 | 0 | |
| 08-1-00020-0076 - Industrial PIL Full, Shared (IH) | 0 | -214 | 0 | -226 | 0 | 0 | |
| 08-1-00020-0116 - Large Ind PIL Full (LF) | 0 | -520,812 | 0 | -526,720 | 0 | 0 | |
| 08-1-00020-0185 - Landfill PIL Full (HF) | 0 | -43 | 0 | -46 | 0 | 0 | |
| 08-1-00020-0195 - Other PIL Revenue | 0 | 0 | 0 | -844 | 0 | 0 | |
| 09-1-00020-0025 - Commercial PIL Full (CFN) | 0 | -684,077 | 0 | -836,160 | 0 | 0 | |
| 09-1-00020-0031 - Comm. PIL Full Shared (CH) | 0 | -2,289 | 0 | -2,289 | 0 | 0 | |
| 09-1-00020-0032 - Comm. PIL Shared, Excess Land (CK) | 0 | -499 | 0 | -499 | 0 | 0 | |
| 09-1-00020-0066 - Office Bldg. PIL Full (DF) | 0 | -13,833 | 0 | -13,833 | 0 | 0 | |
| 09-1-00020-0076 - Industrial PIL Full, Shared (IH) | 0 | -263 | 0 | -263 | 0 | 0 | |
| 09-1-00020-0095 - Large Industrial (LT) | 0 | 1,565 | 0 | 0 | 0 | 0 | |
| 09-1-00020-0116 - Large Ind PIL Full (LF) | 0 | -408,313 | 0 | -560,159 | 0 | 0 | |
| 09-1-00020-0185 - Landfill PIL Full (HF) | 0 | -86 | 0 | -86 | 0 | 0 | |
| 10-1-00020-0005 - Residential Taxation (RT) | 0 | -892 | 0 | -892 | 0 | 0 | |
| **Grand Total** | **-9,857,973** | **-12,888,177** | **-11,164,718** | **-14,002,354** | **-10,212,995** | **951,723** | |