

Township of Tay
2026 Operating Budget
 Approved/Adopted - March 25, 2026

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
Tay Township's Own Purposes Levy					
Regular Billing	(9,610,458)	(10,069,997)	(10,497,535)	(427,538)	4.25%
Supplementary Billing/Tax Write Offs	(134,000)	(134,000)	(49,256)	84,744	(63.24%)
Grants In Lieu	(51,254)	(53,242)	(55,620)	(2,378)	4.47%
Taxable Class shared as P-I-L	(54,279)	(54,279)	(53,626)	653	(1.20%)
Total Tay Township's Own Purposes Levy	(9,849,991)	(10,311,518)	(10,656,037)	(344,519)	3.34%
Education Tax Levy					
Administration	2,852,719	2,864,714	2,884,733	20,019	0.70%
Regular Billing	(2,863,234)	(2,875,229)	(2,895,309)	(20,080)	0.70%
Grants In Lieu	(43,764)	(43,764)	(43,764)	0	0.00%
Grants in Lieu Allocation	54,279	54,279	54,340	61	0.11%
Total Education Tax Levy	0	0	0	0	0.00%
County Tax Levy					
Administration	4,707,836	4,910,048	5,118,938	208,890	4.25%
Regular Billing	(4,683,725)	(4,885,077)	(5,092,461)	(207,384)	4.25%
Grants In Lieu	(23,474)	(24,326)	(25,827)	(1,501)	6.17%
Grants in Lieu Allocation	(637)	(645)	(650)	(5)	0.78%
Total County Tax Levy	0	0	0	0	0.00%
Policing Levy					
Administration	1,832,739	(1,908,917)	2,055,937	3,964,854	(207.70%)
Regular Billing	(1,823,597)	1,899,459	(2,045,823)	(3,945,282)	(207.71%)
Grants In Lieu	(9,142)	9,458	(10,114)	(19,572)	(206.94%)
Total Policing Levy	0	0	0	0	0.00%
Streetlighting Levies	0	0	0	0	0.00%
Streetlighting Levies Total	0	0	0	0	0.00%
Total Taxation	(9,849,991)	(10,311,518)	(10,656,037)	(344,519)	3.34%
Wastewater Levies					
Total Wastewater Levies	0	0	0	0	0.00%
Water Levies					
Total Water Levies	0	0	0	0	0.00%
Tile Drainage					
Tile Drainage Revenue	(4,552)	(4,552)	0	4,552	(100.00%)
Tile Drainage Loans	4,552	4,552	0	(4,552)	(100.00%)
Total Tile Drainage	0	0	0	0	0.00%
Financial Other					
Unconditional Grants	(1,593,600)	(1,623,700)	(1,776,700)	(153,000)	9.42%
Transfer to Capital Reserve	100,000	100,000	100,000	0	0.00%
Total Financial Other	(1,493,600)	(1,523,700)	(1,676,700)	(153,000)	10.04%
Total Unassigned	(11,343,591)	(11,835,218)	(12,332,737)	(497,519)	4.20%
Land - Lease and Sale					
Total Land - Lease and Sale	0	0	0	0	0.00%
Council and Committees of Council					
Council					
Administration	276,712	289,669	300,128	10,459	3.61%
Post Retirement Benefits	21,000	21,500	15,000	(6,500)	(30.23%)
Georgian Bay General Hospital	37,500	37,500	37,500	0	0.00%
Total Council	335,212	348,669	352,628	3,959	1.14%
Committees of Council					
Grants and Donation Committee	25,000	25,000	25,000	0	0.00%
Seniors Committee	2,000	2,000	2,900	900	45.00%
Horticulture Committee	2,000	2,000	4,855	2,855	142.75%
Audit Committee	0	0	150	150	0.00%
Joint Accessibility Advisory Committee	0	0	820	820	0.00%
Agriculture Advisory Committee	0	0	200	200	0.00%
Council Committees (General)	3,000	5,700	975	(4,725)	(82.89%)
Total Committees of Council	32,000	34,700	34,900	200	0.58%
Total Council and Committees of Council	367,212	383,369	387,528	4,159	1.08%
Corporate Services					
Corporate Services Revenue	(1,116,645)	(1,242,694)	(1,214,695)	27,999	(2.25%)
Corporate Services Wages & Benefits	1,587,930	1,823,601	1,886,977	63,376	3.48%
Other Expenses					
Corporate Services Other Expenses	1,253,903	1,050,647	917,378	(133,269)	(12.68%)
Administrative Services Other Expenses	0	0	7,400	7,400	0.00%
Legislative Services Other Expenses	0	0	17,050	17,050	0.00%
Financial Services Other Expenses	0	0	20,150	20,150	0.00%
Total Corporate Services Other Expenses	1,253,903	1,050,647	961,978	(88,669)	(8.44%)
Corporate Management					
Township Rebranding/Logo	0	0	6,000	6,000	0.00%
Health and Safety	10,500	10,000	9,000	(1,000)	(10.00%)
Corporate Training	0	20,000	20,000	0	0.00%
Asset Management	0	50,000	22,900	(27,100)	(54.20%)
Marriage Ceremonies & Licences	(10,000)	(9,500)	(9,500)	0	0.00%
SSEA Administration	(37,995)	(45,000)	(46,080)	(1,080)	2.40%
Compensation/Organizational Review	40,000	10,000	10,000	0	0.00%
Municipal Building (Park Street) - (GL Coding by Manager of Facilities)	89,330	98,500	98,500	0	0.00%
Mini-Mall (Albert Street) (GL Coding by Manager of Facilities)	(19,439)	(19,656)	(21,760)	(2,104)	10.70%
Election	20,000	20,000	20,000	0	0.00%
Total Corporate Management	92,396	134,344	109,060	(25,284)	(18.82%)
Total Corporate Services Administration	1,817,584	1,765,898	1,743,320	(22,578)	(1.28%)
Corporate Services Total	2,184,796	2,149,267	2,130,848	(18,419)	(0.86%)
Cemeteries					
Total Cemeteries	0	0	0	0	0.00%
Emergency Preparedness/Disaster Response					
Emergency Preparedness	13,145	19,645	19,645	0	0.00%
Emergency/Disaster Response	0	0	5,000	5,000	0.00%
Spills Deployment Trailer	2,396	1,570	1,194	(376)	(23.95%)
Total Emergency Preparedness/Disaster Response	15,541	21,215	25,839	4,624	21.80%
Policing					

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
Administration	(65,500)	(65,000)	(25,500)	39,500	(60.77%)
Port McNicoll	500	0	500	500	0.00%
Joint Police Service Board	65,000	65,000	25,000	(40,000)	(61.54%)
Total Policing	0	0	0	0	0.00%
Fire Administration					
Fire Department Revenue	(76,700)	(71,700)	(69,000)	2,700	(3.77%)
Fire Wages & Benefits	762,452	855,059	865,891	10,832	1.27%
Fire Admin Expenses	549,479	581,276	652,447	71,171	12.24%
Communications	69,643	71,722	80,722	9,000	12.55%
Training	49,968	62,968	63,748	780	1.24%
Fire Prevention	3,800	3,800	3,800	0	0.00%
Antique Fire Truck	500	1,535	1,249	(286)	(18.63%)
Fire Safety Plan	5,000	5,000	7,000	2,000	40.00%
Equipment	47,450	50,800	54,238	3,438	6.77%
Car 1 - (Fire Chief) 2019 Ford F150 XLT	6,807	7,735	7,608	(127)	(1.64%)
Car 2 - (Deputy Chief) 2022 Ford F150 XL	8,601	9,635	8,065	(1,570)	(16.29%)
Car 3 - 2013 Chevrolet Silverado 2500	3,011	3,835	2,176	(1,659)	(43.26%)
Total Fire Administration	1,430,011	1,581,665	1,677,944	96,279	6.09%
Waubashene Hall (Station 1)					
Building	13,040	16,496	16,928	432	2.62%
Equipment	12,060	18,880	13,809	(5,071)	(26.86%)
P1 - 2019 Freightliner M2 Straight Truck Pumper	3,000	3,000	3,000	0	0.00%
T1 - 2019 Freightliner M2 Tanker	2,200	2,200	2,200	0	0.00%
R1 - 2017 Ford F750 Rescue	2,300	2,300	2,300	0	0.00%
Total Waubashene Hall (Station 1)	32,600	42,876	38,237	(4,639)	(10.82%)
Old Fort Hall (Station 2)					
Building	17,075	19,400	19,698	298	1.54%
Equipment	10,515	12,070	8,985	(3,085)	(25.56%)
P21 - 2023 Freightliner Pumper	3,000	3,000	5,000	2,000	66.67%
T22 - 2021 Freightliner M2-106 Pumper Tanker	2,000	2,000	3,000	1,000	50.00%
Total Old Fort Hall (Station 2)	32,590	36,470	36,683	213	0.58%
Port McNicoll Hall (Station 4)					
Building	11,300	12,475	12,637	162	1.30%
Equipment	6,031	9,145	6,167	(2,978)	(32.56%)
P41 - 2004 Freightliner Pumper	4,000	4,000	6,000	2,000	50.00%
R43 - 2012 Ford F450 Rescue	1,000	2,500	3,000	500	20.00%
Total Port McNicoll Hall (Station 4)	22,331	28,120	27,804	(316)	(1.12%)
Victoria Harbour Hall (Station 5)					
Building	16,305	16,825	17,493	668	3.97%
Equipment	15,565	21,720	13,344	(8,376)	(38.56%)
P51 - 2009 Freightliner Fure Truck FL80 Pumper	3,500	5,000	7,500	2,500	50.00%
R53 - Ford SuperDuty F350 Rescue	1,500	1,500	3,000	1,500	100.00%
T52 - 2013 Freightliner M2 Straight Truck Tanker	3,000	4,000	6,500	2,500	62.50%
R3 - 2000 Ford Econoline Van Rescue	600	800	1,000	200	25.00%
Total Victoria Harbour Hall (Station 5)	40,470	49,845	48,837	(1,008)	(2.02%)
Total Fire	1,558,002	1,738,976	1,829,505	90,529	5.21%
Total Protection to Persons and Property	1,573,543	1,760,191	1,855,344	95,153	5.41%
Roads Administration					
Roads Revenue	(63,525)	(66,500)	(55,607)	10,893	(16.38%)
Roads Wages & Benefits	1,570,914	1,757,099	1,821,125	64,026	3.64%
Roads Admin Expenses	224,781	216,157	205,075	(11,082)	(5.13%)
Communications (Rogers Site)	5,030	5,080	4,080	(1,000)	(19.69%)
Insurance Deductible	9,000	0	0	0	0.00%
Roads/Parks Building Services	30,570	29,600	43,234	13,634	46.06%
Undistributed Fleet Expenses	20,557	0	0	0	0.00%
Mechanics Shop	16,000	31,000	25,000	(6,000)	(19.35%)
Fuel System	0	0	0	0	0.00%
Total Roads Administration	1,813,327	1,972,436	2,042,907	70,471	3.57%
Roads Vehicles & Equipment					
Fleet Administration					
Fleet Administration	275,143	276,990	300,236	23,246	8.39%
Total Fleet Administration	275,143	276,990	300,236	23,246	8.39%
Heavy Service					
08-88 - Chevrolet C75 Bucket Truck (2008)	0	9,978	11,246	1,268	12.71%
10-20 - Volvo Dump/Plow Tandem (2010)	28,701	22,887	29,936	7,049	30.80%
12-33 - Float King Trailer 20 ton (2012)	2,800	3,670	1,794	(1,876)	(51.12%)
19-15 - Freightliner Plow Truck (2020)	27,394	18,800	23,636	4,836	25.72%
19-16 - Freightliner Plow Truck (2020)	25,012	24,722	22,136	(2,586)	(10.46%)
19-19 - Freightliner 114SD Single Axle Plow Truck (2020)	23,234	18,820	19,936	1,116	5.93%
19-49 - Western Star Vac Truck (2019)	26,739	35,978	26,746	(9,232)	(25.66%)
23-17 - Freightliner M2-106 4x2 (2023)	26,814	34,400	30,536	(3,864)	(11.23%)
23-21 - Freightliner 114SD Plow Truck (2023)	0	25,287	31,536	6,249	24.71%
23-65 - Freightliner Plow Truck Tandem (2023)	19,381	22,478	22,586	108	0.48%
Total Heavy Service	180,075	217,020	220,088	3,068	1.41%
Medium Service					
SOLD 15-04 - Chevrolet Silverado 3500, One Ton, Regular Cab (2015)	7,674	12,620	0	(12,620)	(100.00%)
15-10 - Chevrolet Silverado 3500, One Ton, Regular Cab (2015)	18,677	17,370	11,735	(5,635)	(32.44%)
23-07 - Ford F450 Dump Truck, 1 Ton (2023)	9,261	12,106	8,946	(3,160)	(26.10%)
25-86 - Ford F250 4x4 Regular Cab 8' box (2025)	0	0	9,661	9,661	0.00%
25-89 - Ford F550 4x4 Diesel Regular Cab with dump body (2025)	0	0	11,211	11,211	0.00%
Total Medium Service	35,612	42,096	41,553	(543)	(1.29%)
Light Service					
SOLD 13-70 - Chevrolet Silverado 1/2 Ton (2014)	7,439	7,722	0	(7,722)	(100.00%)
14-72 - Ford F250 3/4 Ton (2015)	8,077	8,345	0	(8,345)	(100.00%)
16-03 - Ford Transit Van (2015) (Former MLEO Van)	0	0	3,046	3,046	0.00%
17-24 - Chevrolet Silverado 1500 Reg Truck 1/2 Ton (2017)	7,542	8,422	5,296	(3,126)	(37.12%)
17-63 - Chevrolet Silverado 1500 Reg Truck 1/2 Ton (2017)	6,200	8,422	3,596	(4,826)	(57.30%)
20-58 - Chevrolet Silverado 1/2 Ton p/u 4WD (2020)	9,499	10,222	6,596	(3,626)	(35.47%)
23-01 - Ford F150 1/2 Ton (2023)	6,569	8,172	4,596	(3,576)	(43.76%)
24-79 - Ford Ranger, STX, 4x4, Crew Cab (2024)	3,000	8,222	3,296	(4,926)	(59.91%)

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
25-87 - Ford F250, 4X4, XLT, Regular Cab (2026)	0	0	6,571	6,571	0.00%
Total Light Service	48,326	59,527	32,997	(26,530)	(44.57%)
Equipment	0	0	0	0	0.00%
Mobile Equipment					
18-22 - John Deere 772 GP Grader (2018)	24,935	25,000	21,590	(3,410)	(13.64%)
17-25 - John Deere 410L Backhoe (2017)	23,680	24,700	21,000	(3,700)	(14.98%)
21-26 - John Deere 524 Loader (2021)	22,270	20,000	25,590	5,590	27.95%
09-28 - New Holland TV145 Articulating Tractor (2009)	24,180	31,000	25,000	(6,000)	(19.35%)
08-34 - Trackless Track-MT6T Sidewalk Tractor (2008)	13,966	14,000	14,090	90	0.64%
17-64 - Trackless Track-MT7T Sidewalk Tractor (2017)	12,575	12,000	4,000	(8,000)	(66.67%)
14-37 - Thompson A Propane Steam Boiler (2014)	300	300	300	0	0.00%
06-56 - Bandit 150 Wood Chipper (2006)	2,854	3,500	3,000	(500)	(14.29%)
22-60 - Sure-Trac Tilt Deck 7 ton (2022)	2,250	2,170	1,694	(476)	(21.94%)
23-69 - Holder S75 Sidewalk Tractor and attachments (2023)	8,693	10,000	11,590	1,590	15.90%
23-76 - Tar and Chip Machine (2023)	96	500	550	50	10.00%
26-90 - 2026 Wood Chipper	0	0	3,000	3,000	0.00%
Small Equipment					
<i>Including chainsaws, quick-cut saws, torches, welders and other small tools and equipment</i>					
Small Equipment	0	0	12,900	12,900	0.00%
Chainsaws/Quick Cut Saws/Small Tools & Equipment	1,500	5,000	0	(5,000)	(100.00%)
Torches, Welders	1,700	1,700	0	(1,700)	(100.00%)
Total Equipment	138,999	149,870	144,304	(5,566)	(3.71%)
Total Vehicles & Equipment	678,155	745,503	739,178	(6,325)	(0.85%)
Road Operations					
Administration	1,143,751	1,155,997	1,314,237	158,240	13.69%
Stormwater Management	60,000	60,000	75,000	15,000	25.00%
Tree Removal	0	85,000	75,000	(10,000)	(11.76%)
Bridges and Culverts	38,000	38,000	38,000	0	0.00%
Roadside Maintenance (Tree Removal, Ditching, Shouldering)	264,350	140,000	145,000	5,000	3.57%
Hardtop Maintenance (Patching, Line painting, Street Sweeping)	121,000	121,000	121,000	0	0.00%
Loose Top Maintenance	200,000	200,000	116,000	(84,000)	(42.00%)
Winter Maintenance (Sand & Salt)	170,000	170,000	272,600	102,600	60.35%
Signs and Guiderails	9,604	15,700	17,700	2,000	12.74%
Traffic Safety Study	10,000	10,000	10,000	0	0.00%
Sidewalk Maintenance	80,000	80,000	80,000	0	0.00%
Streetlighting	168,000	143,000	143,000	0	0.00%
Total Road Operations	2,264,705	2,218,697	2,407,537	188,840	8.51%
Total Operational Services - Roads	4,756,187	4,936,636	5,189,622	252,986	5.12%
Wastewater					
Wastewater Revenues	(2,840,181)	(3,111,621)	(3,110,034)	1,587	(0.05%)
Wastewater Wages and Benefits	91,301	107,136	137,963	30,827	28.77%
Wastewater Admin Expenses	1,388,670	1,642,708	1,558,123	(84,585)	(5.15%)
Communications	5,800	6,880	6,780	(100)	(1.45%)
Environmental Master Servicing Study	33,967	100,000	150,000	50,000	50.00%
Port McNicoll	387,829	389,075	367,100	(21,975)	(5.65%)
Victoria Harbour	684,922	616,800	649,800	33,000	5.35%
Sewermain Repair/Replace - LI Reduction	167,283	170,000	160,000	(10,000)	(5.88%)
VH Wastewater Treatment Plant Upgrades	80,409	79,022	80,268	1,246	1.58%
Total Wastewater	0	0	0	0	0.00%
Water					
Water Revenues	(3,149,897)	(3,201,970)	(3,274,518)	(72,548)	2.27%
Water Wages and Benefits	94,821	108,737	137,963	29,226	26.88%
Water Admin Expenses	2,232,352	2,306,284	2,324,211	17,927	0.78%
Communications	8,400	12,000	13,000	1,000	8.33%
Environmental Master Servicing Study	100,000	100,000	100,000	0	0.00%
Water Conservation	3,000	2,500	2,500	0	0.00%
Tay Area Water Treatment Plant	358,037	294,379	327,025	32,646	11.09%
Tay Area Water Distribution	298,162	321,775	312,275	(9,500)	(2.95%)
Rope Subdivision	55,125	55,625	57,250	1,625	2.92%
Valve Service Trailer	0	670	294	(376)	(56.12%)
Total Water	0	0	0	0	0.00%
Recreation Programming					
Recreation Wages and Benefits	57,077	62,435	55,008	(7,427)	(11.90%)
Recreation Admin Expenses	22,450	21,050	23,150	2,100	9.98%
Day Camp					
Day Camp Prog. Revenue	(87,717)	(93,500)	(103,580)	(10,080)	10.78%
Day Camp Wages & Benefits	67,941	77,874	98,069	20,195	25.93%
Day Camp Expenses	19,900	24,330	29,980	5,650	23.22%
Total Day Camp	124	8,704	24,469	15,765	181.12%
Fitness Programs	(2,000)	(6,000)	(6,000)	0	0.00%
Community Events	7,600	7,600	6,000	(1,600)	(21.05%)
Soccer Program	0	(3,250)	(3,250)	0	0.00%
Port McNicoll Recreation Committee	0	500	0	(500)	(100.00%)
Waubushene Recreation Committee	0	1,000	0	(1,000)	(100.00%)
Total Recreation	85,251	92,039	99,377	7,338	7.97%
Parks Administration					
Parks Revenues	(56,847)	(57,818)	(72,983)	(15,165)	26.23%
Parks Wages & Benefits	937,974	982,055	1,044,490	62,435	6.36%
Parks Admin Expenses	380,960	337,402	349,282	11,880	3.52%
Communications	400	400	0	(400)	(100.00%)
Total Parks Administration	1,262,487	1,262,039	1,320,789	58,750	4.66%
Parks Maintenance					
Oakwood Park	10,532	8,000	9,300	1,300	16.25%
Sunset Park	10,712	6,650	6,650	0	0.00%
Mackenzie Park	2,596	2,500	2,650	150	6.00%
Albert Street Park	3,925	3,600	3,600	0	0.00%
Talbot Park (2 ball diamonds, snack shack, Youth Centre)	20,100	18,500	17,500	(1,000)	(5.41%)
Patterson Park	5,100	4,675	3,625	(1,050)	(22.46%)
Tay Community Rink Revenue	(32,000)	(37,000)	(52,000)	(15,000)	40.54%

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Tay Rink Wages & Benefits	74,341	84,275	91,868	7,593	9.01%
Tay Rink Expenses	56,538	61,400	70,750	9,350	15.23%
Ice Resurfacer	5,500	5,500	4,750	(750)	(13.64%)
Bridgeview Park (2 ball diamonds, portable, snack shack, rink)	11,445	10,950	11,050	100	0.91%
Waverley Park (ball diamond, playground, changeroom, snack shack)	7,300	7,000	7,700	700	10.00%
Tay Shore Trail	20,987	22,825	22,850	25	0.11%
Waverley Cenotaph Committee	0	500	0	(500)	(100.00%)
Total Parks Maintenance	197,076	199,375	200,293	918	0.46%
Vehicles & Equipment					
Vehicles					
Replaced 2025 - 15-02 - Chevrolet Silverado 1500, Half Ton, Regular Cab (2015)	6,669	5,885	0	(5,885)	(100.00%)
18-05 - Chevrolet Express Cargo Van (2018)	6,669	6,782	5,862	(920)	(13.57%)
17-08 - Ford Super Duty F-250, 2WD Reg Cab XL (2017)	8,077	15,150	1,562	(13,588)	(89.69%)
16-09 - Ford Super Duty F-350 1 Ton Dump (2016)	9,700	11,470	2,870	(8,600)	(74.98%)
25-81 - Ford Maverick XLT, Crew Cab, AWD (2025)	0	0	3,996	3,996	0.00%
29-91 - TR16-09 Replacement	0	0	7,657	7,657	0.00%
Total Vehicles	31,115	39,287	21,947	(17,340)	(44.14%)
Equipment					
Replaced 2025 - 07-18 - Kubota B7510DTN Narrow Tractor (2007)	756	800	0	(800)	(100.00%)
22-31 - Mahindra 1635 Tractor (2022)	7,000	4,000	4,250	250	6.25%
25-82 - 2025 Narrow Tractor	0	0	2,950	2,950	0.00%
Riding Lawn Mowers	5,000	7,500	9,900	2,400	32.00%
<i>Riding Lawn Mower Details:</i>					
22-32 Kubota ZD1211R Zero Turn Lawn Mower (2022)					
06-32 Kubota ZD25-60 Zero Turn Lawn Mower (2018)					
Replaced 2025 - 15-32 Kubota ZD331RP Zero Turn Lawn Mower (2015)					
25-83 - 2025 Riding Lawn Mower	0	0	2,200	2,200	0.00%
Rental Equipment	3,030	3,000	3,800	800	26.67%
Small Equipment	4,000	4,000	4,000	0	0.00%
Trailer	2,250	1,340	0	(1,340)	(100.00%)
Replaced 2025 - 15-50 A-B Landscape Trailers	1,000	1,420	0	(1,420)	(100.00%)
25-84 - 2025 Landscape Trailer	0	0	794	794	0.00%
25-85 - 2025 Landscape Trailer	0	0	794	794	0.00%
Total Equipment	23,036	22,060	28,688	6,628	30.05%
Total Vehicles & Equipment	54,151	61,347	50,635	(10,712)	(17.46%)
Library Grant					
Administration	479,683	516,660	536,632	19,972	3.87%
Total Library Grant	479,683	516,660	536,632	19,972	3.87%
Community Centres					
Oakwood Park Community Centre	18,815	20,325	22,100	1,775	8.73%
Port McNicoll Community Centre	6,622	5,075	5,500	425	8.37%
Total Community Centres	25,437	25,400	27,600	2,200	8.66%
Total Parks	2,018,834	2,064,821	2,135,949	71,128	3.44%
Total Parks & Recreation	2,104,085	2,156,860	2,235,326	78,466	3.64%
Library Administration					
Library Admin Revenue	(555,365)	(624,403)	(634,590)	(10,187)	1.63%
Library Wages & Benefits	367,871	420,591	450,727	30,136	7.17%
Library Admin Expenses	141,574	156,712	137,199	(19,513)	(12.45%)
Community Donations	0	0	0	0	0.00%
Programs	600	600	600	0	0.00%
Total Administration	(45,320)	(46,500)	(46,064)	436	(0.94%)
Victoria Harbour Branch					
Administration	13,580	13,372	14,374	1,002	7.49%
Community Donations	(400)	(400)	(400)	0	0.00%
Total Victoria Harbour Branch	13,180	12,972	13,974	1,002	7.72%
Waubushene Branch					
Administration	12,166	13,870	12,130	(1,740)	(12.55%)
Community Donations	(200)	(200)	(500)	(300)	150.00%
Total Waubushene Branch	11,966	13,670	11,630	(2,040)	(14.92%)
Port McNicoll Branch					
Administration	20,374	20,058	20,860	802	4.00%
Community Donations	(200)	(200)	(400)	(200)	100.00%
Total Port McNicoll Branch	20,174	19,858	20,460	602	3.03%
Total Library (Surplus)/Deficit	0	0	0	0	0.00%
Planning & Development					
Planning Revenue	(128,500)	(93,500)	(53,500)	40,000	(42.78%)
Planning Wages & Benefits	323,998	333,138	340,932	7,794	2.34%
Planning Admin Expenses	56,150	63,814	63,971	157	0.25%
OMB Hearings	0	22,733	12,733	(10,000)	(43.99%)
Committee of Adjustments	(25,690)	(34,350)	(34,350)	0	0.00%
Official Plan	16,000	20,000	20,000	0	0.00%
Economic Development	2,000	0	0	0	0.00%
Municipal Sustainability Plan	0	13,141	13,537	396	3.01%
Development Charge Review	70,000	10,000	10,000	0	0.00%
Zoning By-Law Review	0	20,000	0	(20,000)	(100.00%)
Source Water Protection	9,045	10,024	10,851	827	8.25%
Planning Fee Review	0	0	20,000	20,000	0.00%
Seyern Sound R.A.P. Inter Mun A	135,113	134,448	128,701	(5,747)	(4.27%)
Total Planning and Development	458,116	499,448	532,875	33,427	6.69%
Building Services					
Building Revenue	(394,500)	(394,500)	(496,370)	(101,870)	25.82%
Building Wages & Benefits	279,910	317,648	389,706	72,058	22.68%
Building Admin Expenses	104,995	66,508	60,572	(5,936)	(8.93%)
17-74 - Ford Escape SE 4WD 4 Door (2017)	4,276	4,222	3,796	(426)	(10.09%)

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
24-77 - Ford Maverick xl, Crew Cab, AWD (2024)	5,319	6,122	2,296	(3,826)	(62.50%)
Building Fee Review	0	0	40,000	40,000	0.00%
Total Building	0	0	0	0	0.00%
Municipal Law Enforcement					
Municipal Law Enforcement Revenue	(32,500)	(33,500)	(33,500)	0	0.00%
Municipal Law Enforcement Wages & Benefits	228,721	289,177	327,189	38,012	13.14%
Municipal Law Enforcement Expenses	44,150	67,214	76,291	9,077	13.50%
Communications	100	100	0	(100)	(100.00%)
16-03 - Ford Transit (2015)	5,909	3,972	0	(3,972)	(100.00%)
15-06 - Chevrolet Silverado 1500, 1/2 Ton, Regular Cab (2015)	5,909	6,722	6,296	(426)	(6.34%)
25-80 - 2025 Vehicle	0	3,972	4,046	74	1.86%
Fence Viewing	300	300	300	0	0.00%
Total Municipal Law Enforcement	252,589	337,957	380,622	42,665	12.62%
Heritage					
Heritage	1,500	2,800	4,500	1,700	60.71%
Heritage Committee	5,200	5,200	3,600	(1,600)	(30.77%)
Total Heritage	6,700	8,000	8,100	100	1.25%
TOTAL BUDGET				0	
TOTAL UNASSIGNED	(11,343,591)	(11,835,218)	(12,332,737)	(497,519)	4.20%
TOTAL CORPORATE SERVICES	2,184,796	2,149,267	2,130,848	(18,419)	(0.86%)
Land	0	0	0	0	0.00%
Council	367,212	383,369	387,528	4,159	1.08%
Administration	1,817,584	1,765,898	1,743,320	(22,578)	(1.28%)
TOTAL PROTECTIVE AND DEVELOPMENT SERVICES	2,290,948	2,605,596	2,776,941	171,345	6.58%
Emergency Preparedness	15,541	21,215	25,839	4,624	21.80%
Policing	0	0	0	0	0.00%
Fire	1,558,002	1,738,976	1,829,505	90,529	5.21%
Planning & Development	458,116	499,448	532,875	33,427	6.69%
Building Services	0	0	0	0	0.00%
Municipal Law Enforcement	252,589	337,957	380,622	42,665	12.62%
Heritage	6,700	8,000	8,100	100	1.25%
TOTAL OPERATIONAL SERVICES	6,860,272	7,093,496	7,424,948	331,452	4.67%
Operational Services - Roads and Fleet	4,756,187	4,936,636	5,189,622	252,986	5.12%
Operational Services - Park & Recreation	2,104,085	2,156,860	2,235,326	78,466	3.64%
Operational Services - Water	0	0	0	0	0.00%
Operational Services - Wastewater	0	0	0	0	0.00%
Total Library Operations					
Library Grant	479,683	516,660	536,632	19,972	3.87%
Library (Surplus)/Deficit	0	0	0	0	0.00%

Township of Tay
2026 Operating Budget

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
Tay Township's Own Purposes Levy					
Regular Billing:					
1-1-0011-801-0811 RESIDENTIAL AND FARM LEVY	(8,990,896)	(9,426,323)	(9,823,213)	(396,890)	4.21%
1-1-0011-801-0813 Multi Family Residential	(32,798)	(34,145)	(35,337)	(1,192)	3.49%
1-1-0011-801-0815 COMMERCIAL TAXATION	(416,224)	(438,656)	(452,847)	(14,191)	3.24%
1-1-0011-801-0816 INDUSTRIAL TAXATION	(53,110)	(46,031)	(56,684)	(10,653)	23.14%
1-1-0011-801-0817 PIPELINE TAXATION	(35,108)	(36,756)	(38,066)	(1,310)	3.56%
1-1-0011-801-0818 FARMLAND TAXATION	(66,790)	(70,513)	(72,638)	(2,125)	3.01%
1-1-0011-801-0819 MANAGED FORESTS TAXATION	(15,532)	(17,573)	(18,750)	(1,177)	6.70%
Total Regular Billing	(9,610,458)	(10,069,997)	(10,497,535)	(427,538)	4.25%
Supplementary Billing/Tax Write Offs:					
1-1-0011-803-0811 RESIDENTIAL & FARM	(134,000)	(134,000)	(49,256)	84,744	(63.24%)
Total Supplementary Billing/Tax Write Offs	(134,000)	(134,000)	(49,256)	84,744	(63.24%)
Grants In Lieu:					
1-1-0011-804-0871 GRANTS IN LIEU LEVIED	(51,254)	(53,242)	(55,620)	(2,378)	4.47%
Total Grants In Lieu	(51,254)	(53,242)	(55,620)	(2,378)	4.47%
Taxable Class shared as P-I-L:					
1-1-0011-806-0871 GRANTS IN LIEU ALLOCATION	(54,279)	(54,279)	(53,626)	653	(1.20%)
Total Taxable Class shared as P-I-L	(54,279)	(54,279)	(53,626)	653	(1.20%)
Total Tay Township's Own Purposes Levy	(9,849,991)	(10,311,518)	(10,656,037)	(344,519)	3.34%
Education Tax Levy					
Administration:					
1-1-0012-100-7030 EDUCATION LEVY REMITTANCE	2,852,719	2,864,714	2,884,733	20,019	0.70%
Total Administration	2,852,719	2,864,714	2,884,733	20,019	0.70%
Regular Billing:					
1-1-0012-801-0811 RESIDENTIAL & FARM LEVY----	(2,241,713)	(2,257,583)	(2,273,208)	(15,625)	0.69%
1-1-0012-801-0813 MULTI FAMILY RESIDENTIAL----	(8,165)	(8,166)	(8,166)	0	0.00%
1-1-0012-801-0815 COMMERCIAL TAXATION----	(487,853)	(493,868)	(492,640)	1,228	(0.25%)
1-1-0012-801-0816 INDUSTRIAL TAXATION----	(66,235)	(55,554)	(61,158)	(5,604)	10.09%
1-1-0012-801-0817 PIPELINE TAXATION----	(38,773)	(38,993)	(39,019)	(26)	0.07%
1-1-0012-801-0818 FARMLAND TAXATION----	(16,628)	(16,863)	(16,785)	78	(0.46%)
1-1-0012-801-0819 MANAGED FORESTS TAXATION----	(3,867)	(4,202)	(4,333)	(131)	3.12%
Total Regular Billing	(2,863,234)	(2,875,229)	(2,895,309)	(20,080)	0.70%
Grants In Lieu:					
1-1-0012-804-0871 GRANTS IN LIEU LEVIED----	(43,764)	(43,764)	(43,764)	0	0.00%
Total Grants In Lieu	(43,764)	(43,764)	(43,764)	0	0.00%
Grants in Lieu Allocation:					
1-1-0012-806-0871 GRANTS IN LIEU ALLOCATION----	54,279	54,279	54,340	61	0.11%
Total Grants in Lieu Allocation	54,279	54,279	54,340	61	0.11%
Total Education Tax Levy	0	0	0	0	0.00%
County Tax Levy					
Administration:					
1-1-0013-100-7030 COUNTY OF SIMCOE LEVY REMITTANCE----	4,707,836	4,910,048	5,118,938	208,890	4.25%
Total Administration	4,707,836	4,910,048	5,118,938	208,890	4.25%
Regular Billing:					
1-1-0013-801-0811 RESIDENTIAL & FARM LEVY----	(4,381,777)	(4,572,826)	(4,765,678)	(192,852)	4.22%
1-1-0013-801-0813 MULTI FAMILY RESIDENTIAL----	(15,984)	(16,564)	(17,143)	(579)	3.50%
1-1-0013-801-0815 COMMERCIAL TAXATION----	(202,850)	(212,796)	(219,697)	(6,901)	3.24%
1-1-0013-801-0816 INDUSTRIAL TAXATION----	(25,883)	(22,330)	(27,139)	(4,809)	21.54%
1-1-0013-801-0817 PIPELINE TAXATION----	(17,110)	(17,831)	(18,467)	(636)	3.57%
1-1-0013-801-0818 FARMLAND TAXATION----	(32,551)	(34,206)	(35,240)	(1,034)	3.02%
1-1-0013-801-0819 MANAGED FORESTS TAXATION----	(7,570)	(8,524)	(9,097)	(573)	6.72%
Total Regular Billing	(4,683,725)	(4,885,077)	(5,092,461)	(207,384)	4.25%
Grants In Lieu:					
1-1-0013-804-0871 GRANTS IN LIEU LEVIED----	(23,474)	(24,326)	(25,827)	(1,501)	6.17%
Total Grants In Lieu	(23,474)	(24,326)	(25,827)	(1,501)	6.17%
Grants in Lieu Allocation:					
1-1-0013-806-0871 GRANTS IN LIEU ALLOCATION----	(637)	(645)	(650)	(5)	0.78%
Total Grants in Lieu Allocation	(637)	(645)	(650)	(5)	0.78%
Total County Tax Levy	0	0	0	0	0.00%
Policing Levy					
Administration:					
1-1-0014-100-7030 TRANSFER TO POLICING----	1,832,739	(1,908,917)	2,055,937	3,964,854	(207.70%)
Total Administration	1,832,739	(1,908,917)	2,055,937	3,964,854	(207.70%)
Regular Billing:					
1-1-0014-801-0811 RESIDENTIAL & FARM LEVY----	(1,706,035)	1,778,047	(1,914,543)	(3,692,590)	(207.68%)
1-1-0014-801-0813 MULTI FAMILY RESIDENTIAL----	(6,223)	6,440	(6,887)	(13,327)	(206.94%)
1-1-0014-801-0815 COMMERCIAL TAXATION----	(78,979)	82,742	(88,260)	(171,002)	(206.67%)
1-1-0014-801-0816 INDUSTRIAL TAXATION----	(10,078)	8,682	(10,903)	(19,585)	(225.58%)
1-1-0014-801-0817 PIPELINE TAXATION----	(6,662)	6,933	(7,419)	(14,352)	(207.01%)
1-1-0014-801-0818 FARMLAND TAXATION----	(12,673)	13,300	(14,157)	(27,457)	(206.44%)
1-1-0014-801-0819 MANAGED FORESTS TAXATION----	(2,947)	3,315	(3,654)	(6,969)	(210.23%)
Total Regular Billing	(1,823,597)	1,899,459	(2,045,823)	(3,945,282)	(207.71%)
Grants In Lieu:					

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
1-1-0014-804-0871 GRANTS IN LIEU LEVIED----	(9,142)	9,458	(10,114)	(19,572)	(206.94%)
Total Grants In Lieu	(9,142)	9,458	(10,114)	(19,572)	(206.94%)
Total Policing Levy	0	0	0	0	0.00%
Streetlighting Levies	0	0	0	0	0.00%
Streetlighting Levies Total	0	0	0	0	0.00%
Total Taxation	(9,849,991)	(10,311,518)	(10,656,037)	(344,519)	3.34%
Wastewater Levies	0	0	0	0	0.00%
Total Wastewater Levies	0	0	0	0	0.00%
Water Levies	0	0	0	0	0.00%
Total Water Levies	0	0	0	0	0.00%
Tile Drainage					
Tile Drainage Revenue:					
1-1-0018-100-0833 TILE DRAINAGE----	(4,552)	(4,552)	0	4,552	(100.00%)
Total Tile Drainage Revenue	(4,552)	(4,552)	0	4,552	(100.00%)
Tile Drainage Loans:					
1-1-0018-100-4210 DEBT - PRINCIPAL PAYMENTS	3,822	4,294	0	(4,294)	(100.00%)
1-1-0018-100-4211 DEBT - INTEREST PAYMENTS	730	258	0	(258)	(100.00%)
Total Tile Drainage Loans	4,552	4,552	0	(4,552)	(100.00%)
Total Tile Drainage	0	0	0	0	0.00%
Financial Other					
Unconditional Grants:					
1-1-1120-106-0310 PROVINCE OF ONTARIO - UNCONDITIONAL GRANT	(1,593,600)	(1,623,700)	(1,776,700)	(153,000)	9.42%
Total Unconditional Grants	(1,593,600)	(1,623,700)	(1,776,700)	(153,000)	9.42%
Transfer to Capital Reserve:					
1-1-1120-100-7016 TRANSFER TO RESERVES----	100,000	100,000	100,000	0	0.00%
Total Transfer to Capital Reserve	100,000	100,000	100,000	0	0.00%
Total Financial Other	(1,493,600)	(1,523,700)	(1,676,700)	(153,000)	10.04%
Total Unassigned	(11,343,591)	(11,835,218)	(12,332,737)	(497,519)	4.20%
Land - Lease and Sale					
Total Land - Lease and Sale	0	0	0	0	0.00%
Council and Committees of Council					
Council					
Administration:					
1-1-1122-100-1110 COUNCIL HONORARIUM----	199,248	205,227	214,182	8,955	4.36%
1-1-1122-100-1211 C.P.P.----	10,398	10,756	9,837	(919)	(8.54%)
1-1-1122-100-1212 GROUP INSURANCE----	180	182	182	0	0.00%
1-1-1122-100-1213 EMPLOYER HEALTH TAX----	3,886	4,004	4,187	183	4.57%
1-1-1122-100-1310 SEMINARS & COURSES----	3,500	3,500	3,500	0	0.00%
1-1-1122-100-1330 MEMBERSHIPS AND DUES----	6,000	9,500	9,500	0	0.00%
1-1-1122-100-2252 COMPUTER SOFTWARE MAINTENANCE----	0	0	1,500	1,500	0.00%
1-1-1122-100-2257 INTEGRITY COMMISSIONER----	8,000	8,000	8,000	0	0.00%
1-1-1122-100-2400 CONFERENCES----	9,000	9,000	10,500	1,500	16.67%
1-1-1122-100-2402 HEALTH AND WELLNESS (RED. EI)	0	0	6,240	6,240	0.00%
1-1-1122-100-2405 Meals & Travel On Twp Business	6,000	6,000	4,500	(1,500)	(25.00%)
1-1-1122-100-2406 SPECIAL INVITATION - MAYOR'S	2,000	3,000	3,000	0	0.00%
1-1-1122-100-2407 STAFF HOLIDAY YEAR END EVENT	0	0	3,000	3,000	0.00%
1-1-1122-100-2408 STAFF APPRECIATION SUMMER EVENT	8,500	6,900	6,000	(900)	(13.04%)
1-1-1122-100-2409 SERVICE AWARDS/STAFF RECOGNITION----	6,000	5,500	3,400	(2,100)	(38.18%)
1-1-1122-100-2421 CELLULAR TELEPHONE	0	0	500	500	0.00%
1-1-1122-100-2422 INTERNET CHARGES----	1,500	1,500	1,500	0	0.00%
1-1-1122-100-2446 FLOWERS GIFTS, TRIBUTES----	2,500	6,000	5,000	(1,000)	(16.67%)
1-1-1122-100-2510 DONATIONS TO OTHERS----	10,000	10,000	5,000	(5,000)	(50.00%)
1-1-1122-100-3115 CLOTHING----	0	600	600	0	0.00%
Total Administration	276,712	289,669	300,128	10,459	3.61%
Post Retirement Benefits:					
1-1-1122-111-1200 BUDGETED FRINGE BENEFITS----	21,000	21,500	15,000	(6,500)	(30.23%)
Total Post Retirement Benefits	21,000	21,500	15,000	(6,500)	(30.23%)
Georgian Bay General Hospital:					
1-1-1122-133-2510 DONATIONS TO OTHERS (GBGH)----	37,500	37,500	37,500	0	0.00%
Total Georgian Bay General Hospital	37,500	37,500	37,500	0	0.00%
Total Council	335,212	348,669	352,628	3,959	1.14%
Committees of Council					
Grants and Donation Committee:					
1-1-1122-113-2510 DONATIONS TO OTHERS (GADC)----	25,000	25,000	25,000	0	0.00%
Total Grants and Donation Committee	25,000	25,000	25,000	0	0.00%
Seniors Committee:					
1-1-1122-129-1225 STIPENDS - PER DIEMS COUNCIL COMMITTEES	0	0	900	900	0.00%
1-1-1122-129-3210 SUPPLIES & MATERIALS - SENIORS COMM	2,000	2,000	2,000	0	0.00%
Total Seniors Committee	2,000	2,000	2,900	900	45.00%
Horticulture Committee:					
1-1-1122-148-1225 STIPENDS - PER DIEMS COUNCIL COMMITTEES	0	0	2,355	2,355	0.00%
1-1-1122-148-3210 SUPPLIES & MATERIALS - HORTICULTURAL COMM	2,000	2,000	2,500	500	25.00%
Total Horticulture Committee	2,000	2,000	4,855	2,855	142.75%
Audit Committee:					
1-1-1122-175-1225 STIPENDS - PER DIEMS COUNCIL COMMITTEES	0	0	150	150	0.00%
Total Audit Committee	0	0	150	150	0.00%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
Joint Accessibility Advisory Committee:					
1-1-1122-173-1225 STIPENDS - PER DIEMS COUNCIL COMMITTEES	0	0	720	720	0.00%
1-1-1122-173-2405 Meals & Travel On Twp Business	0	0	100	100	0.00%
Total Joint Accessibility Advisory Committee	0	0	820	820	0.00%
Agriculture Advisory Committee:					
1-1-1122-174-1225 STIPENDS - PER DIEMS COUNCIL COMMITTEES	0	0	200	200	0.00%
Total Agriculture Advisory Committee	0	0	200	200	0.00%
Council Committees (General):					
1-1-1122-151-1225 STIPENDS - PER DIEMS COUNCIL COMMITTEES	3,000	5,700	975	(4,725)	(82.89%)
Total Council Committees (General)	3,000	5,700	975	(4,725)	(82.89%)
Total Committees of Council	32,000	34,700	34,900	200	0.58%
Total Council and Committees of Council	367,212	383,369	387,528	4,159	1.08%
Corporate Services					
Corporate Services Revenue:					
1-1-1123-100-0321 GOVERNMENT OF CANADA----	(7,000)	(7,000)	0	7,000	(100.00%)
1-1-1123-100-0342 TAX CERT'S & MUN SEARCHES----	(25,000)	(27,500)	(27,500)	0	0.00%
1-1-1123-100-0345 TAX COLLECTION ADMIN FEES-HST BY JOURNAL ENTRY	(1,000)	(5,000)	(10,000)	(5,000)	100.00%
1-1-1123-100-0346 ADMINISTRATION FEES - HST by Journal	(40,000)	(40,000)	(50,000)	(10,000)	25.00%
1-1-1123-100-0356 ADMINISTRATION FEES - AUTO HST ENTRY	(15,000)	(16,000)	(30,000)	(14,000)	87.50%
1-1-1123-100-0382 PHOTOCOPYING RECOVERIES----	(1,500)	(3,500)	(3,500)	0	0.00%
1-1-1123-100-0398 Sundry Revenue - Incl. HST	(700)	(700)	(1,000)	(300)	42.86%
1-1-1123-100-0399 Sundry Revenue----	(1,000)	(1,000)	(500)	500	(50.00%)
1-1-1123-100-0450 GARBAGE TAG REVENUE----	(1,000)	(1,000)	(750)	250	(25.00%)
1-1-1123-100-0463 LOTTERY LICENSES----	(2,000)	(2,000)	(2,000)	0	0.00%
1-1-1123-100-0464 COMMERCIAL LICENCE FEES----	(2,000)	(2,000)	(500)	1,500	(75.00%)
1-1-1123-100-0551 PENALTIES & INTEREST ON TAXES----	(300,000)	(400,000)	(450,000)	(50,000)	12.50%
1-1-1123-100-0553 INTEREST ON RECEIVABLES----	(500)	(500)	(500)	0	0.00%
1-1-1123-100-0661 BANK INTEREST - CURRENT ACCT.	(507,000)	(507,000)	(400,000)	107,000	(21.10%)
1-1-1123-100-0784 INTEREST ON WATER/WASTEWATER RECEIVABLES----	(20,000)	(20,000)	(20,000)	0	0.00%
1-1-1123-100-0785 COST SHARING EQUIPMENT----	(37,659)	(37,659)	(37,659)	0	0.00%
1-1-1123-100-0786 UTILITY SHARE-WAGES & BENEFITS	(98,981)	(110,090)	(129,640)	(19,550)	17.76%
1-1-1123-100-0787 Salary Transfer to Library Board----	(56,305)	(61,745)	(51,146)	10,599	(17.17%)
Total Corporate Services Revenue	(1,116,645)	(1,242,694)	(1,214,695)	27,999	(2.25%)
Corporate Services Wages & Benefits:					
1-1-1123-100-1110 SALARIES & WAGES----	1,183,081	1,361,808	1,439,647	77,839	5.72%
1-1-1123-100-1112 PAID OVERTIME----	15,000	15,000	15,000	0	0.00%
1-1-1123-100-1115 WAGES - CONTRACT STAFF	36,855	18,428	0	(18,428)	(100.00%)
1-1-1123-100-1161 VACATION - CONTRACT STAFF	1,474	738	0	(738)	(100.00%)
1-1-1123-100-1198 YEAR END PAYROLL ACCRUAL----	(21,582)	5,579	0	(5,579)	(100.00%)
1-1-1123-100-1210 U.I.C.----	19,559	19,778	17,487	(2,291)	(11.58%)
1-1-1123-100-1211 C.P.P.----	46,746	55,000	58,193	3,193	5.81%
1-1-1123-100-1212 GROUP INSURANCE----	121,976	138,050	132,713	(5,337)	(3.87%)
1-1-1123-100-1213 EMPLOYER HEALTH TAX----	23,789	26,920	28,059	1,139	4.23%
1-1-1123-100-1214 O.M.E.R.S.----	125,291	148,495	160,988	12,493	8.41%
1-1-1123-100-1220 WORKER'S COMPENSATION----	35,741	33,805	34,890	1,085	3.21%
Total Corporate Services Wages & Benefits	1,587,930	1,823,601	1,886,977	63,376	3.48%
Other Expenses					
Corporate Services Other Expenses :					
1-1-1123-100-1310 SEMINARS & COURSES----	15,000	15,500	0	(15,500)	(100.00%)
1-1-1123-100-1330 MEMBERSHIPS & DUES----	7,000	7,000	0	(7,000)	(100.00%)
1-1-1123-100-2110 AUDIT/ACCOUNTING FEES----	42,000	42,000	48,000	6,000	14.29%
1-1-1123-100-2120 LEGAL FEES----	25,000	25,000	25,000	0	0.00%
1-1-1123-100-2249 Software Licenses (Managed Services)	30,000	30,000	30,000	0	0.00%
1-1-1123-100-2250 OUTSIDE SERVICES----	7,000	7,000	5,000	(2,000)	(28.57%)
1-1-1123-100-2251 COMPUTER MAINTENANCE HARDWARE----	15,000	15,000	12,000	(3,000)	(20.00%)
1-1-1123-100-2252 COMPUTER SOFTWARE MAINTENANCE----	85,000	97,700	107,000	9,300	9.52%
1-1-1123-100-2253 OUTSIDE SERVICES - ADP Payroll Software	48,000	50,400	51,375	975	1.93%
1-1-1123-100-2254 OUTSIDE SERVICES - IT Managed Services	135,000	161,900	60,000	(101,900)	(62.94%)
1-1-1123-100-2330 EQUIPMENT LEASE----	500	500	1,000	500	100.00%
1-1-1123-100-2370 BANK SERVICE CHARGES----	3,000	4,000	4,500	500	12.50%
1-1-1123-100-2400 CONFERENCES----	15,000	15,500	0	(15,500)	(100.00%)
1-1-1123-100-2405 Meals & Travel On Twp Business	5,000	6,000	0	(6,000)	(100.00%)
1-1-1123-100-2410 POSTAGE & COURIER SERVICE----	50,000	59,500	57,000	(2,500)	(4.20%)
1-1-1123-100-2411 ELECTRONIC POSTAGE/EBILLING----	0	2,500	5,000	2,500	100.00%
1-1-1123-100-2420 TELEPHONE----	7,000	7,000	7,000	0	0.00%
1-1-1123-100-2421 CELLULAR TELEPHONE OP EXPENSE----	2,000	2,000	2,100	100	5.00%
1-1-1123-100-2430 ADVERTISING & PROMOTION----	30,000	15,000	15,000	0	0.00%
1-1-1123-100-2440 OFFICE SUPPLIES----	20,000	20,000	20,000	0	0.00%
1-1-1123-100-2450 GARBAGE TAGS----	2,000	2,000	2,000	0	0.00%
1-1-1123-100-2460 GENERAL INSURANCE----	125,903	91,647	85,903	(5,744)	(6.27%)
1-1-1123-100-2470 PRINTING----	5,000	5,000	1,500	(3,500)	(70.00%)
1-1-1123-100-2531 Printing - Equipment/Software Allocations	0	0	3,500	3,500	0.00%
1-1-1123-100-3115 CLOTHING----	0	4,000	4,000	0	0.00%
1-1-1123-100-3120 EQUIPMENT REPAIRS & MAINT----	5,000	5,000	4,500	(500)	(10.00%)
1-1-1123-100-3540 SUBSCRIPTIONS & PUBLICATIONS----	1,500	1,500	1,500	0	0.00%
1-1-1123-100-5210 EQUIPMENT & FURNITURE----	6,000	8,000	8,000	0	0.00%
1-1-1123-100-7016 TRANSFER TO RESERVE----	567,000	350,000	348,000	(2,000)	(0.57%)
1-1-1123-100-7020 TRANS CAPITAL EXPENDITURE----	0	0	8,500	8,500	0.00%
Total Corporate Services Other Expenses	1,253,903	1,050,647	917,378	(133,269)	(12.68%)
Administrative Services Other Expenses:					
1-1-1123-169-1310 SEMINARS & COURSES----	0	0	2,700	2,700	0.00%
1-1-1123-169-1330 MEMBERSHIPS & DUES----	0	0	1,200	1,200	0.00%
1-1-1123-169-2400 CONFERENCES----	0	0	2,600	2,600	0.00%
1-1-1123-169-2405 Meals & Travel On Twp Business	0	0	900	900	0.00%
Total Administrative Services Other Expenses	0	0	7,400	7,400	0.00%
Legislative Services Other Expenses:					
1-1-1123-170-1310 SEMINARS & COURSES----	0	0	5,900	5,900	0.00%
1-1-1123-170-1330 MEMBERSHIPS & DUES----	0	0	2,700	2,700	0.00%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
1-1-1123-170-2400 CONFERENCES----	0	0	5,900	5,900	0.00%
1-1-1123-170-2405 Meals & Travel On Twp Business	0	0	2,550	2,550	0.00%
Total Legislative Services Other Expenses	0	0	17,050	17,050	0.00%
Financial Services Other Expenses:					
1-1-1123-171-1310 SEMINARS & COURSES----	0	0	7,500	7,500	0.00%
1-1-1123-171-1330 MEMBERSHIPS & DUES----	0	0	3,100	3,100	0.00%
1-1-1123-171-2400 CONFERENCES----	0	0	7,000	7,000	0.00%
1-1-1123-171-2405 Meals & Travel On Twp Business	0	0	2,550	2,550	0.00%
Total Financial Services Other Expenses	0	0	20,150	20,150	0.00%
Total Corporate Services Other Expenses	1,253,903	1,050,647	961,978	(88,669)	(8.44%)
Corporate Management					
Township Rebranding/Logo:					
1-1-1123-172-2250 OUTSIDE SERVICES----	0	0	5,000	5,000	0.00%
1-1-1123-172-2430 ADVERTISING & PROMOTION----	0	0	1,000	1,000	0.00%
Total Township Rebranding/Logo	0	0	6,000	6,000	0.00%
Health and Safety:					
1-1-1123-122-1310 SEMINARS & COURSES----	1,000	1,000	0	(1,000)	(100.00%)
1-1-1123-122-1315 TRAINING - CORPORATE	6,000	6,000	6,000	0	0.00%
1-1-1123-122-1330 MEMBERSHIPS & DUES----	200	200	200	0	0.00%
1-1-1123-122-1352 SAFETY SUPPLIES & CLOTHING----	300	300	300	0	0.00%
1-1-1123-122-2405 Meals & Travel On Twp Business	1,000	500	500	0	0.00%
1-1-1123-122-3110 MATERIALS AND SUPPLIES----	1,000	1,000	1,000	0	0.00%
1-1-1123-122-3540 PUBLICATIONS AND TRAINING AIDS----	1,000	1,000	1,000	0	0.00%
Total Health and Safety	10,500	10,000	9,000	(1,000)	(10.00%)
Corporate Training:					
1-1-1123-120-1315 TRAINING - CORPORATE	0	20,000	20,000	0	0.00%
Total Corporate Training	0	20,000	20,000	0	0.00%
Asset Management:					
1-1-1123-142-0315 GRANTS - OTHER	(50,000)	0	0	0	0.00%
1-1-1123-142-1310 SEMINARS & COURSES----	0	0	2,000	2,000	0.00%
1-1-1123-142-2250 OUTSIDE SERVICES----	50,000	50,000	18,900	(31,100)	(62.20%)
1-1-1123-142-3210 MATERIALS AND SUPPLIES----	0	0	2,000	2,000	0.00%
Total Asset Management	0	50,000	22,900	(27,100)	(54.20%)
Marriage Ceremonies & Licences:					
1-1-1123-149-0466 MARRIAGE LICENCE FEES (Marriage Ceremony)	(8,000)	(8,000)	(8,000)	0	0.00%
1-1-1123-149-0467 MARRIAGE SOLEMNIZATION FEES (Marriage Ceremony)	(8,000)	(7,000)	(7,000)	0	0.00%
1-1-1123-149-1115 WAGES-CONTRACT STAFF/STIPEND (Marriage Ceremony)	3,500	3,000	3,000	0	0.00%
1-1-1123-149-2442 MARRIAGE LICENCE SUPPLIES (Marriage Ceremony)	2,500	2,500	2,500	0	0.00%
Total Marriage Ceremonies & Licences	(10,000)	(9,500)	(9,500)	0	0.00%
SSEA Administration:					
1-1-1123-155-0380 COST RECOVERIES (SSEA ADMINISTRATION)----	(37,995)	(45,000)	(46,080)	(1,080)	2.40%
Total SSEA Administration	(37,995)	(45,000)	(46,080)	(1,080)	2.40%
Compensation/Organizational Review:					
1-1-1123-396-2250 OUTSIDE SERVICES----	40,000	0	0	0	0.00%
1-1-1123-369-7016 TRANSFER TO RESERVE----	0	10,000	10,000	0	0.00%
Total Compensation/Organizational Review	40,000	10,000	10,000	0	0.00%
Municipal Building (Park Street) - (GL Coding by Manager of Facilities):					
1-1-1123-201-2230 OFFICE CARETAKER CONTRACT----	20,430	21,000	21,000	0	0.00%
1-1-1123-201-2250 OUTSIDE SERVICES----	100	6,000	6,000	0	0.00%
1-1-1123-201-3410 HYDRO----	21,000	17,500	17,500	0	0.00%
1-1-1123-201-3411 WATER & SEWER----	3,200	3,000	3,000	0	0.00%
1-1-1123-201-3430 NATURAL GAS----	7,600	7,000	7,000	0	0.00%
1-1-1123-201-3480 BUILDING REPAIRS & MAINT----	15,000	20,000	20,000	0	0.00%
1-1-1123-201-5210 EQUIPMENT----	19,000	21,000	21,000	0	0.00%
1-1-1123-696-3410 HYDRO & EXPENSES LED SIGNS----	3,000	3,000	3,000	0	0.00%
Total Municipal Building (Park Street) - (GL Coding by Manager of Facilities)	89,330	98,500	98,500	0	0.00%
Mini-Mall (Albert Street) (GL Coding by Manager of Facilities):					
1-1-1123-204-0497 RENTAL INCOME----	(41,000)	(41,000)	(43,000)	(2,000)	4.88%
1-1-1123-204-0730 Rental Fee Allocated to Library Board----	(5,594)	(5,756)	(5,860)	(104)	1.81%
1-1-1123-204-2230 CARETAKER CONTRACT----	15,055	15,000	15,000	0	0.00%
1-1-1123-204-3210 SUPPLIES, MATERIALS----	500	0	0	0	0.00%
1-1-1123-204-3410 HYDRO----	2,600	2,600	2,600	0	0.00%
1-1-1123-204-3411 WATER & SEWER----	2,000	2,000	2,000	0	0.00%
1-1-1123-204-3415 PAYMENT IN LIEU OF TAXATION----	1,500	1,500	1,500	0	0.00%
1-1-1123-204-3430 NATURAL GAS----	2,500	2,500	2,500	0	0.00%
1-1-1123-204-3480 BUILDING REPAIRS & MAINTENANCE----	3,000	3,500	3,500	0	0.00%
Total Mini-Mall (Albert Street) (GL Coding by Manager of Facilities)	(19,439)	(19,656)	(21,760)	(2,104)	10.70%
Election:					
1-1-1125-100-0921 TRANSFER FROM RESERVES----	0	0	(56,000)	(56,000)	0.00%
1-1-1125-100-1115 WAGES - STUDENT/CASUAL STAFF	0	0	17,547	17,547	0.00%
1-1-1125-100-1210 U.I.C.----	0	0	386	386	0.00%
1-1-1125-100-1211 C.P.P.----	0	0	952	952	0.00%
1-1-1125-100-1212 GROUP INSURANCE----	0	0	26	26	0.00%
1-1-1125-100-1213 EMPLOYER HEALTH TAX----	0	0	330	330	0.00%
1-1-1125-100-1220 WORKER'S COMPENSATION----	0	0	471	471	0.00%
1-1-1125-100-1310 SEMINARS & COURSES----	0	0	1,000	1,000	0.00%
1-1-1125-100-2120 LEGAL FEES----	0	0	3,000	3,000	0.00%
1-1-1125-100-2310 EQUIPMENT RENTAL----	0	0	2,000	2,000	0.00%
1-1-1125-100-2320 MEALS, TRAVEL ON TWP BUSINESS----	0	0	600	600	0.00%
1-1-1125-100-2430 ADVERTISING----	0	0	2,688	2,688	0.00%
1-1-1125-100-3110 MATERIALS----	0	0	6,000	6,000	0.00%
1-1-1125-100-3111 ELECTION LISTS/CARDS----	0	0	41,000	41,000	0.00%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
1-1-1125-100-7016 TRANSFER TO RESERVE----	20,000	20,000	0	(20,000)	(100.00%)
Total Election	20,000	20,000	20,000	0	0.00%
Total Corporate Management	92,396	134,344	109,060	(25,284)	(18.82%)
Total Corporate Services Administration	1,817,584	1,765,898	1,743,320	(22,578)	(1.28%)
Corporate Services Total	2,184,796	2,149,267	2,130,848	(18,419)	(0.86%)
Cemeteries	0	0	0	0	0.00%
Total Cemeteries	0	0	0	0	0.00%
Emergency Preparedness/Disaster Response					
Emergency Preparedness:					
1-1-1224-100-0998 PRIOR YEAR SURPLUS----	(6,500)	0	0	0	0.00%
1-1-1224-100-1310 SEMINARS & COURSES----	5,000	5,000	5,000	0	0.00%
1-1-1224-100-1330 MEMBERSHIP AND DUES----	125	125	125	0	0.00%
1-1-1224-100-2250 OUTSIDE SERVICES----	6,500	6,500	6,500	0	0.00%
1-1-1224-100-2420 TELEPHONE----	2,520	2,520	2,520	0	0.00%
1-1-1224-100-2430 ADVERTISING & PROMOTION----	500	500	500	0	0.00%
1-1-1224-100-2440 OFFICE SUPPLIES----	1,000	1,000	1,000	0	0.00%
1-1-1224-100-3120 Equipment Repairs and Maintenance----	4,000	4,000	4,000	0	0.00%
Total Emergency Preparedness	13,145	19,645	19,645	0	0.00%
Emergency/Disaster Response:					
1-1-1224-210-7016 TRANSFER TO RESERVE----	0	0	5,000	5,000	0.00%
Total Emergency/Disaster Response	0	0	5,000	5,000	0.00%
Spills Deployment Trailer:					
1-1-1224-454-3310 VEHICLE INSURANCE----	1,496	670	294	(376)	(56.12%)
1-1-1224-454-3380 REPAIRS AND MAINTENANCE----	400	400	400	0	0.00%
1-1-1224-454-5210 EQUIPMENT----	500	500	500	0	0.00%
Total Spills Deployment Trailer	2,396	1,570	1,194	(376)	(23.95%)
Total Emergency Preparedness/Disaster Response	15,541	21,215	25,839	4,624	21.80%
Policing					
Administration:					
1-1-1239-100-0399 SUNDRY REVENUE----	(4,629)	(16,000)	(1,500)	14,500	(90.63%)
1-1-1239-100-0562 PROVINCIAL OFFENCES ACT REV----	(30,000)	(30,000)	(30,000)	0	0.00%
1-1-1239-100-0895 Taxation levied for Policing----	(1,832,739)	(1,908,917)	(2,055,937)	(147,020)	7.70%
1-1-1239-100-0921 TRANSFER FROM RESERVES----	(30,584)	0	(35,871)	(35,871)	0.00%
1-1-1239-100-2250 OUTSIDE SERVICES----	1,813,224	1,870,511	1,933,879	63,368	3.39%
1-1-1239-100-2253 PRIOR YEAR ACTUAL COST ADJ----	19,228	19,406	163,929	144,523	744.73%
Total Administration	(65,500)	(65,000)	(25,500)	39,500	(60.77%)
Port McNicoll:					
1-1-1239-341-3480 BUILDING REPAIRS & MAINTENANCE----	500	0	500	500	0.00%
Total Port McNicoll	500	0	500	500	0.00%
Joint Police Service Board:					
1-1-1239-159-1225 PER DIEM/STIPEND POLICE SERVICE BOARD----	55,000	51,000	25,000	(26,000)	(50.98%)
1-1-1239-159-1310 SEMINARS AND COURSES----	5,000	5,000	0	(5,000)	(100.00%)
1-1-1239-159-2405 Meals & Travel On Twp Business	5,000	5,000	0	(5,000)	(100.00%)
1-1-1239-159-2460 GENERAL INSURANCE----	0	4,000	0	(4,000)	(100.00%)
Total Joint Police Service Board	65,000	65,000	25,000	(40,000)	(61.54%)
Total Policing	0	0	0	0	0.00%
Fire Administration					
Fire Department Revenue:					
1-1-2231-100-0322 FIRE PAYMENTS MTO----	(20,000)	(25,000)	(25,000)	0	0.00%
1-1-2231-100-0340 INSPECTION & FEES----	(400)	(400)	(4,000)	(3,600)	900.00%
1-1-2231-100-0399 SUNDRY RECEIPTS----	(6,300)	(6,300)	0	6,300	(100.00%)
1-1-2231-100-0483 FIRE PERMITS----	(40,000)	(40,000)	(40,000)	0	0.00%
1-1-2231-100-0998 PRIOR YEARS SURPLUS----	(10,000)	0	0	0	0.00%
Total Fire Department Revenue	(76,700)	(71,700)	(69,000)	2,700	(3.77%)
Fire Wages & Benefits:					
1-1-2231-100-1000 FIREFIGHTERS HALL GRANTS----	10,000	10,000	10,000	0	0.00%
1-1-2231-100-1110 SALARIES & WAGES----	369,891	418,225	430,804	12,579	3.01%
1-1-2231-100-1112 PAID OVERTIME----	5,000	20,000	20,000	0	0.00%
1-1-2231-100-1115 WAGES - CONTRACT STAFF	12,285	6,143	0	(6,143)	(100.00%)
1-1-2231-100-1121 FIREFIGHTERS COMPENSATION----	240,875	248,102	265,768	17,666	7.12%
1-1-2231-100-1161 VACATION - CONTRACT STAFF	10,126	11,404	0	(11,404)	(100.00%)
1-1-2231-100-1198 YEAR END PAYROLL ACCRUAL----	(11,142)	1,714	0	(1,714)	(100.00%)
1-1-2231-100-1210 U.I.C.----	6,017	6,046	5,136	(910)	(15.05%)
1-1-2231-100-1211 C.P.P.----	11,848	16,819	17,188	369	2.19%
1-1-2231-100-1212 GROUP INSURANCE----	37,842	42,438	40,657	(1,781)	(4.20%)
1-1-2231-100-1213 EMPLOYER HEALTH TAX----	12,151	13,717	13,387	(330)	(2.41%)
1-1-2231-100-1214 O.M.E.R.S.----	39,304	45,724	49,218	3,494	7.64%
1-1-2231-100-1220 WORKER'S COMPENSATION----	18,255	14,727	13,733	(994)	(6.75%)
Total Fire Wages & Benefits	762,452	855,059	865,891	10,832	1.27%
Fire Admin Expenses:					
1-1-2231-100-1310 SEMINARS AND COURSES----	3,500	3,500	3,500	0	0.00%
1-1-2231-100-1330 MEMBERSHIPS & DUES----	4,500	4,500	4,500	0	0.00%
1-1-2231-100-1351 UNIFORMS----	4,700	5,000	5,000	0	0.00%
1-1-2231-100-1360 FIREFIGHTER INSURANCE(VFIS & EAP)----	9,000	15,000	15,000	0	0.00%
1-1-2231-100-2250 OUTSIDE SERVICES----	10,000	16,000	16,000	0	0.00%
1-1-2231-100-2400 CONFERENCES----	2,500	2,500	2,500	0	0.00%
1-1-2231-100-2405 Meals & Travel On Twp Business	1,500	1,500	1,500	0	0.00%
1-1-2231-100-2410 POSTAGE & COURIER SERVICE----	2,500	3,000	3,000	0	0.00%
1-1-2231-100-2420 TELEPHONE----	1,050	0	0	0	0.00%
1-1-2231-100-2421 CELL PHONES, BLACKBERRY----	3,600	3,600	3,600	0	0.00%
1-1-2231-100-2440 OFFICE SUPPLIES----	500	500	500	0	0.00%
1-1-2231-100-2450 HEALTH & SAFETY TRAINING----	200	0	0	0	0.00%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
1-1-2231-100-2460 GENERAL INSURANCE----	69,389	69,503	69,214	(289)	(0.42%)
1-1-2231-100-3115 SAFETY SUPPLIES & CLOTHING----	15,000	15,000	15,000	0	0.00%
1-1-2231-100-3180 TESTING AND CERTIFICATION----	6,000	6,000	6,000	0	0.00%
1-1-2231-100-3540 SUBSCRIPTIONS & PUBLICATIONS----	1,650	1,650	1,650	0	0.00%
1-1-2231-100-4210 DEBT - PRINCIPAL PAYMENTS	56,909	58,867	60,891	2,024	3.44%
1-1-2231-100-4211 DEBT - INTEREST PAYMENTS	50,367	48,410	46,386	(2,024)	(4.18%)
1-1-2231-100-4212 DEBT - INTEREST ACCRUAL	(586)	(654)	(694)	(40)	6.12%
1-1-2231-100-7016 TRANSFER TO RESERVE----	273,000	288,000	303,000	15,000	5.21%
1-1-2231-100-7020 TRANSFER TO CAPITAL FUND----	34,200	39,400	95,900	56,500	143.40%
Total Fire Admin Expenses	549,479	581,276	652,447	71,171	12.24%
Communications:					
1-1-2231-102-2250 OUTSIDE SERVICES - CERB 911 BILLING	6,222	6,222	6,222	0	0.00%
1-1-2231-102-2252 COMPUTER SOFTWARE MAINTAINANCE----	20,000	20,000	24,000	4,000	20.00%
1-1-2231-102-2261 FIRE DISPATCH AGREEMENT----	35,000	37,000	40,000	3,000	8.11%
1-1-2231-102-2320 FACILITY RENTAL----	1,800	1,800	1,800	0	0.00%
1-1-2231-102-3120 REPAIRS AND MAINTAINANCE----	3,200	3,200	5,000	1,800	56.25%
1-1-2231-102-3320 LICENSE----	2,821	3,000	3,200	200	6.67%
1-1-2231-102-3410 HYDRO----	600	500	500	0	0.00%
Total Communications	69,643	71,722	80,722	9,000	12.55%
Training:					
1-1-2231-120-1197 LOST WAGES / TRAINING----	26,000	26,000	26,780	780	3.00%
1-1-2231-120-1310 SEMINARS & COURSES----	7,000	7,000	7,000	0	0.00%
1-1-2231-120-1312 VOLUNTEER RECRUIT TRAINING----	12,000	25,000	25,000	0	0.00%
1-1-2231-120-2405 Meals & Travel On Twp Business	1,468	1,468	1,468	0	0.00%
1-1-2231-120-2425 TRAINING AIDS - FIRE DEPT	3,500	3,500	3,500	0	0.00%
Total Training	49,968	62,968	63,748	780	1.24%
Fire Prevention:					
1-1-2231-123-2430 ADVERTISING----	500	500	500	0	0.00%
1-1-2231-123-2520 CONTRIBUTION TO MUNICIPALITY----	800	800	0	(800)	(100.00%)
1-1-2231-123-3210 SUPPLIES MATERIALS----	2,500	2,500	3,300	800	32.00%
Total Fire Prevention	3,800	3,800	3,800	0	0.00%
Antique Fire Truck:					
1-1-2231-130-3110 MATERIALS AND SUPPLIES----	500	950	1,000	50	5.26%
1-1-2231-130-3310 VEHICLE INSURANCE----	0	585	249	(336)	(57.44%)
Total Antique Fire Truck	500	1,535	1,249	(286)	(18.63%)
Fire Safety Plan:					
1-1-2231-395-0921 TRANSFER FROM RESERVES - FIRE MASTER PLAN	(35,000)	(35,000)	0	35,000	(100.00%)
1-1-2231-395-2250 OUTSIDE SERVICES----	35,000	35,000	0	(35,000)	(100.00%)
1-1-2231-395-7016 TRANSFER TO RESERVE - FIRE MASTER PLAN	5,000	5,000	7,000	2,000	40.00%
Total Fire Safety Plan	5,000	5,000	7,000	2,000	40.00%
Equipment:					
1-1-2231-400-3110 MATERIALS & EQUIPMENT----	25,800	25,800	26,238	438	1.70%
1-1-2231-400-3120 EQUIPMENT REPAIRS & MAINTAINANCE----	8,650	10,000	13,000	3,000	30.00%
1-1-2231-400-3180 EQUIPMENT TESTING & CERTIFICATION----	13,000	15,000	15,000	0	0.00%
Total Equipment	47,450	50,800	54,238	3,438	6.77%
Car 1 - (Fire Chief) 2019 Ford F150 XLT:					
1-1-2231-447-3310 VEHICLE INSURANCE----	1,496	2,335	640	(1,695)	(72.59%)
1-1-2231-447-3340 GASOLINE-Car1	3,811	3,900	3,968	68	1.74%
1-1-2231-447-3380 VEHICLE REPAIRS & MAINT----	1,500	1,500	3,000	1,500	100.00%
Total Car 1 - (Fire Chief) 2019 Ford F150 XLT	6,807	7,735	7,608	(127)	(1.64%)
Car 2 - (Deputy Chief) 2022 Ford F150 XL:					
1-1-2231-448-3310 VEHICLE INSURANCE----	1,496	2,335	640	(1,695)	(72.59%)
1-1-2231-448-3340 GASOLINE-Car2	3,605	3,800	3,865	65	1.71%
1-1-2231-448-3380 VEHICLE REPAIRS & MAINT----	3,500	3,500	3,560	60	1.71%
Total Car 2 - (Deputy Chief) 2022 Ford F150 XL	8,601	9,635	8,065	(1,570)	(16.29%)
Car 3 - 2013 Chevrolet Silverado 2500:					
1-1-2231-461-3310 VEHICLE INSURANCE----	1,496	2,335	650	(1,685)	(72.16%)
1-1-2231-461-3340 GASOLINE----	515	500	509	9	1.80%
1-1-2231-461-3380 VEHICLE REPAIRS & MAINT----	1,000	1,000	1,017	17	1.70%
Total Car 3 - 2013 Chevrolet Silverado 2500	3,011	3,835	2,176	(1,659)	(43.26%)
Total Fire Administration	1,430,011	1,581,665	1,677,944	96,279	6.09%
Waubashene Hall (Station 1)					
Building:					
1-1-2232-200-2420 TELEPHONE----	1,155	3,336	3,600	264	7.91%
1-1-2232-200-2582 Cost Sharing - Snow Removal	525	750	773	23	3.07%
1-1-2232-200-3210 SUPPLIES MATERIALS----	200	750	763	13	1.73%
1-1-2232-200-3410 HYDRO----	3,260	3,260	3,315	55	1.69%
1-1-2232-200-3411 WATER & SEWER----	800	800	816	16	2.00%
1-1-2232-200-3430 NATURAL GAS----	3,600	3,600	3,661	61	1.69%
1-1-2232-200-3480 BUILDING REPAIRS & MAINT----	3,500	4,000	4,000	0	0.00%
Total Building	13,040	16,496	16,928	432	2.62%
Equipment:					
1-1-2232-400-3120 EQUIPMENT REPAIRS & MAINT----	0	0	500	500	0.00%
1-1-2232-400-3310 VEHICLE INSURANCE----	8,970	15,780	6,579	(9,201)	(58.31%)
1-1-2232-400-3340 GASOLINE----	3,090	3,100	3,153	53	1.71%
1-1-2232-400-3350 UNMARKED DIESEL----	0	0	3,577	3,577	0.00%
Total Equipment	12,060	18,880	13,809	(5,071)	(26.86%)
P1 - 2019 Freightliner M2 Straight Truck Pumper:					
1-1-2232-442-3380 VEHICLE REPAIRS & MAINT----	3,000	3,000	3,000	0	0.00%
Total P1 - 2019 Freightliner M2 Straight Truck Pumper	3,000	3,000	3,000	0	0.00%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
T1 - 2019 Freightliner M2 Tanker:					
1-1-2232-444-3380 VEHICLE REPAIRS & MAINT----	2,200	2,200	2,200	0	0.00%
Total T1 - 2019 Freightliner M2 Tanker	2,200	2,200	2,200	0	0.00%
R1 - 2017 Ford F750 Rescue:					
1-1-2232-445-3380 VEHICLE REPAIRS & MAINT----	2,300	2,300	2,300	0	0.00%
Total R1 - 2017 Ford F750 Rescue	2,300	2,300	2,300	0	0.00%
Total Waubaushe Hall (Station 1)	32,600	42,876	38,237	(4,639)	(10.82%)
Old Fort Hall (Station 2)					
Building:					
1-1-2233-200-2420 TELEPHONE----	525	900	960	60	6.67%
1-1-2233-200-2582 Cost Sharing - Snow Removal	1,050	1,250	1,288	38	3.04%
1-1-2233-200-3210 SUPPLIES MATERIALS----	300	750	763	13	1.73%
1-1-2233-200-3410 HYDRO----	5,500	6,000	6,102	102	1.70%
1-1-2233-200-3430 NATURAL GAS----	6,500	5,000	5,085	85	1.70%
1-1-2233-200-3480 BUILDING REPAIRS & MAINTENANCE----	3,200	5,500	5,500	0	0.00%
Total Building	17,075	19,400	19,698	298	1.54%
Equipment:					
1-1-2233-400-3120 EQUIPMENT REPAIRS & MAINT----	0	0	500	500	0.00%
1-1-2233-400-3310 VEHICLE INSURANCE----	8,970	10,520	4,386	(6,134)	(58.31%)
1-1-2233-400-3340 GASOLINE----	1,545	1,550	1,550	0	0.00%
1-1-2233-400-3350 UNMARKED DIESEL----	0	0	2,549	2,549	0.00%
Total Equipment	10,515	12,070	8,985	(3,085)	(25.56%)
P21 - 2023 Freightliner Pumper:					
1-1-2233-442-3380 VEHICLE REPAIRS & MAINT----	3,000	3,000	5,000	2,000	66.67%
Total P21 - 2023 Freightliner Pumper	3,000	3,000	5,000	2,000	66.67%
T22 - 2021 Freightliner M2-106 Pumper Tanker:					
1-1-2233-444-3380 VEHICLE REPAIRS & MAINT----	2,000	2,000	3,000	1,000	50.00%
Total T22 - 2021 Freightliner M2-106 Pumper Tanker	2,000	2,000	3,000	1,000	50.00%
Total Old Fort Hall (Station 2)	32,590	36,470	36,683	213	0.58%
Port McNicoll Hall (Station 4)					
Building:					
1-1-2234-200-2420 TELEPHONE----	525	800	840	40	5.00%
1-1-2234-200-2582 COST SHARING - SNOW REMOVAL	525	750	773	23	3.07%
1-1-2234-200-3210 SUPPLIES & MATERIALS----	250	750	763	13	1.73%
1-1-2234-200-3410 HYDRO----	2,500	2,500	2,543	43	1.72%
1-1-2234-200-3411 WATER & SEWER----	1,600	1,775	1,775	0	0.00%
1-1-2234-200-3430 NATURAL GAS----	2,500	2,500	2,543	43	1.72%
1-1-2234-200-3480 BUILDING REPAIRS & MAINTENANCE----	3,400	3,400	3,400	0	0.00%
Total Building	11,300	12,475	12,637	162	1.30%
Equipment:					
1-1-2234-400-3120 EQUIPMENT REPAIRS & MAINT----	0	0	500	500	0.00%
1-1-2234-400-3310 VEHICLE INSURANCE----	4,486	7,595	2,833	(4,762)	(62.70%)
1-1-2234-400-3340 GASOLINE----	1,545	1,550	1,550	0	0.00%
1-1-2234-400-3350 UNMARKED DIESEL----	0	0	1,284	1,284	0.00%
Total Equipment	6,031	9,145	6,167	(2,978)	(32.56%)
P41 - 2004 Freightliner Pumper:					
1-1-2234-441-3380 VEHICLE REPAIRS & MAINT----	4,000	4,000	6,000	2,000	50.00%
Total P41 - 2004 Freightliner Pumper	4,000	4,000	6,000	2,000	50.00%
R43 - 2012 Ford F450 Rescue:					
1-1-2234-443-3380 VEHICLE REPAIRS & MAINT----	1,000	2,500	3,000	500	20.00%
Total R43 - 2012 Ford F450 Rescue	1,000	2,500	3,000	500	20.00%
Total Port McNicoll Hall (Station 4)	22,331	28,120	27,804	(316)	(1.12%)
Victoria Harbour Hall (Station 5)					
Building:					
1-1-2235-200-2420 TELEPHONE----	630	800	800	0	0.00%
1-1-2235-200-2582 COST SHARING - SNOW REMOVAL	525	750	773	23	3.07%
1-1-2235-200-3210 SUPPLIES MATERIALS----	350	1,000	1,017	17	1.70%
1-1-2235-200-3360 FUEL DYED- FIRE GENERATOR	0	0	500	500	0.00%
1-1-2235-200-3410 HYDRO----	4,000	4,000	4,068	68	1.70%
1-1-2235-200-3411 WATER & SEWER----	1,800	1,775	1,775	0	0.00%
1-1-2235-200-3430 NATURAL GAS----	4,000	3,500	3,560	60	1.71%
1-1-2235-200-3480 BUILDING REPAIRS & MAINTENANCE----	5,000	5,000	5,000	0	0.00%
Total Building	16,305	16,825	17,493	668	3.97%
Equipment:					
1-1-2235-400-3120 EQUIPMENT REPAIRS & MAINT----	0	0	500	500	0.00%
1-1-2235-400-3310 VEHICLE INSURANCE----	11,960	18,115	7,219	(10,896)	(60.15%)
1-1-2235-400-3340 GASOLINE----	3,605	3,605	1,500	(2,105)	(58.39%)
1-1-2235-400-3350 UNMARKED DIESEL----	0	0	4,125	4,125	0.00%
Total Equipment	15,565	21,720	13,344	(8,376)	(38.56%)
P51 - 2009 Freightliner Fure Truck FL80 Pumper:					
1-1-2235-451-3380 VEHICLE REPAIRS & MAINT----	3,500	5,000	7,500	2,500	50.00%
Total P51 - 2009 Freightliner Fure Truck FL80 Pumper	3,500	5,000	7,500	2,500	50.00%
R53 - Ford SuperDuty F350 Rescue:					
1-1-2235-453-3380 VEHICLE REPAIRS & MAINT----	1,500	1,500	3,000	1,500	100.00%
Total R53 - Ford SuperDuty F350 Rescue	1,500	1,500	3,000	1,500	100.00%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
T52 - 2013 Freightliner M2 Straight Truck Tanker:					
1-1-2235-462-3380 VEHICLE REPAIRS & MAINTENANCE----	3,000	4,000	6,500	2,500	62.50%
Total T52 - 2013 Freightliner M2 Straight Truck Tanker	3,000	4,000	6,500	2,500	62.50%
R3 - 2000 Ford Econoline Van Rescue:					
1-1-2235-446-3380 VEHICLE REPAIRS & MAINTENANCE----	600	800	1,000	200	25.00%
Total R3 - 2000 Ford Econoline Van Rescue	600	800	1,000	200	25.00%
Total Victoria Harbour Hall (Station 5)	40,470	49,845	48,837	(1,008)	(2.02%)
Total Fire	1,558,002	1,738,976	1,829,505	90,529	5.21%
Total Protection to Persons and Property	1,573,543	1,760,191	1,855,344	95,153	5.41%
Roads Administration					
Roads Revenue:					
1-1-3350-100-0352 AGGREGATE PIT FEES/LEVIAS----	(30,000)	(50,000)	(38,000)	12,000	(24.00%)
1-1-3350-100-0380 COST RECOVERIES----	(30,000)	(12,000)	(12,000)	0	0.00%
1-1-3350-100-0483 ENTRANCE PERMITS----	(1,000)	(1,000)	(2,000)	(1,000)	100.00%
1-1-3350-100-0782 SNOW REMOVAL - FIRE DEPARTMENT	(2,525)	(3,500)	(3,607)	(107)	3.06%
Total Roads Revenue	(63,525)	(66,500)	(55,607)	10,893	(16.38%)
Roads Wages & Benefits:					
1-1-3350-100-1110 SALARIES & WAGES----	1,050,427	1,129,988	1,374,411	244,423	21.63%
1-1-3350-100-1112 PAID OVERTIME----	35,000	35,000	35,000	0	0.00%
1-1-3350-100-1115 WAGES - CONTRACT STAFF	133,804	175,607	0	(175,607)	(100.00%)
1-1-3350-100-1161 VACATION - CONTRACT STAFF	3,933	7,291	0	(7,291)	(100.00%)
1-1-3350-100-1180 STANDBY TIME----	5,500	5,500	5,500	0	0.00%
1-1-3350-100-1198 YEAR END PAYROLL ACCRUAL----	(20,956)	5,008	0	(5,008)	(100.00%)
1-1-3350-100-1210 U.I.C.----	23,675	25,124	23,011	(2,113)	(8.41%)
1-1-3350-100-1211 C.P.P.----	60,093	67,111	70,641	3,530	5.26%
1-1-3350-100-1212 GROUP INSURANCE----	120,230	134,413	130,409	(4,004)	(2.98%)
1-1-3350-100-1213 EMPLOYER HEALTH TAX----	23,093	25,600	26,661	1,061	4.14%
1-1-3350-100-1214 O.M.E.R.S.----	101,418	110,550	118,138	7,588	6.86%
1-1-3350-100-1220 WORKER'S COMPENSATION----	34,697	35,907	37,354	1,447	4.03%
Total Roads Wages & Benefits	1,570,914	1,757,099	1,821,125	64,026	3.64%
Roads Admin Expenses:					
1-1-3350-100-1310 SEMINARS & COURSES----	15,000	15,000	15,000	0	0.00%
1-1-3350-100-1330 MEMBERSHIPS & DUES----	7,200	7,200	4,500	(2,700)	(37.50%)
1-1-3350-100-1352 SAFETY SUPPLIES AND CLOTHING----	11,500	11,000	11,000	0	0.00%
1-1-3350-100-1375 DRIVER MEDICAL EXAM----	800	800	800	0	0.00%
1-1-3350-100-2120 LEGAL----	1,800	4,000	4,000	0	0.00%
1-1-3350-100-2140 ENGINEERING FEES----	10,000	13,000	13,000	0	0.00%
1-1-3350-100-2160 SURVEYING FEES----	5,000	4,000	4,000	0	0.00%
1-1-3350-100-2250 OUTSIDE SERVICES----	1,000	750	750	0	0.00%
1-1-3350-100-2251 COMPUTER SOFTWARE----	33,500	33,500	33,500	0	0.00%
1-1-3350-100-2400 CONFERENCES----	2,000	2,800	2,800	0	0.00%
1-1-3350-100-2405 Meals & Travel On Twp Business	1,500	2,100	2,100	0	0.00%
1-1-3350-100-2410 POSTAGE & COURIER SERVICE----	0	100	100	0	0.00%
1-1-3350-100-2420 TELEPHONE----	1,100	1,100	1,000	(100)	(9.09%)
1-1-3350-100-2421 CELLULAR TELEPHONE OP EXPENSE----	4,800	4,200	4,200	0	0.00%
1-1-3350-100-2430 ADVERTISING----	1,000	1,000	1,000	0	0.00%
1-1-3350-100-2460 GENERAL INSURANCE----	128,581	115,607	103,825	(11,782)	(10.19%)
1-1-3350-100-3540 SUBSCRIPTIONS & PUBLICATIONS----	0	0	3,500	3,500	0.00%
Total Roads Admin Expenses	224,781	216,157	205,075	(11,082)	(5.13%)
Communications (Rogers Site):					
1-1-3350-102-2262 ALARM MONITORING & CHECK INS----	1,000	1,000	0	(1,000)	(100.00%)
1-1-3350-102-2320 FACILITY RENTAL----	1,200	1,200	1,200	0	0.00%
1-1-3350-102-3320 LICENSE----	2,250	2,300	2,300	0	0.00%
1-1-3350-102-3410 HYDRO----	580	580	580	0	0.00%
Total Communications (Rogers Site)	5,030	5,080	4,080	(1,000)	(19.69%)
Insurance Deductible:					
1-1-3350-110-2250 OUTSIDE SERVICES----	9,000	0	0	0	0.00%
Total Insurance Deductible	9,000	0	0	0	0.00%
Roads/Parks Building Services:					
1-1-3350-200-3130 WASTE & WASTE OIL DISPOSAL----	0	0	13,000	13,000	0.00%
1-1-3350-200-3410 HYDRO----	1,570	1,600	2,000	400	25.00%
1-1-3350-200-3430 NATURAL GAS----	14,000	13,000	13,234	234	1.80%
1-1-3350-200-3480 BUILDING REPAIRS & MAINTENANCE----	15,000	15,000	15,000	0	0.00%
Total Roads/Parks Building Services	30,570	29,600	43,234	13,634	46.06%
Undistributed Fleet Expenses:					
1-1-3350-203-0741 FUEL SALES TO OTHER DEPARTMENTS----	(30,143)	(255,990)	0	255,990	(100.00%)
1-1-3350-203-0781 REPAIR REVENUE (INTERNAL)----	0	(44,880)	0	44,880	(100.00%)
1-1-3350-203-2250 OUTSIDE SERVICES - CVOR/TANK TESTING	3,500	3,500	0	(3,500)	(100.00%)
1-1-3350-203-3130 WASTE & WASTE OIL DISPOSAL----	8,000	8,000	0	(8,000)	(100.00%)
1-1-3350-203-3140 SHOP SUPPLIES & SHOP MTCE.----	15,000	15,000	0	(15,000)	(100.00%)
1-1-3350-203-3340 GASOLINE----	0	66,000	0	(66,000)	(100.00%)
1-1-3350-203-3350 UNMARKED DIESEL----	0	110,000	0	(110,000)	(100.00%)
1-1-3350-203-3360 MARKED DIESEL----	0	58,000	0	(58,000)	(100.00%)
1-1-3350-203-3370 LUBRICANTS & FLUIDS----	9,500	7,500	0	(7,500)	(100.00%)
1-1-3350-203-3371 BLADES----	14,700	10,000	0	(10,000)	(100.00%)
1-1-3350-203-7016 TRANSFER TO RESERVE----	0	22,870	0	(22,870)	(100.00%)
Total Undistributed Fleet Expenses	20,557	0	0	0	0.00%
Mechanics Shop:					
1-1-3350-205-0781 REPAIR REVENUE (INTERNAL)----	0	0	(30,000)	(30,000)	0.00%
1-1-3350-205-3120 EQUIPMENT REPAIRS AND MAINTENANCE----	3,000	2,000	3,000	1,000	50.00%
1-1-3350-205-3130 WASTE & WASTE OIL DISPOSAL----	0	0	1,300	1,300	0.00%
1-1-3350-205-3210 SUPPLIES AND MATERIALS----	13,000	13,000	10,000	(3,000)	(23.08%)

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
1-1-3350-205-3370 LUBRICANTS & FLUIDS----	0	0	9,000	9,000	0.00%
1-1-3350-205-5210 FURNITURE AND EQUIPMENT----	0	16,000	7,000	(9,000)	(56.25%)
1-1-3350-205-7016 TRANSFER TO RESERVE----	0	0	24,700	24,700	0.00%
1-1-3350-206-0781 REPAIR REVENUE	0	0	(5,000)	(5,000)	0.00%
1-1-3350-206-3380 VEHICLE-PARTS REPAIRS & MTCE.	0	0	3,500	3,500	0.00%
1-1-3350-206-7016 TRANSFER TO RESERVE----	0	0	1,500	1,500	0.00%
Total Mechanics Shop	16,000	31,000	25,000	(6,000)	(19.35%)
Fuel System:					
1-1-3350-207-0741 FUEL SALES TO OTHER DEPARTMENTS----	0	0	(260,000)	(260,000)	0.00%
1-1-3350-207-2250 OUTSIDE SERVICES - CVOR/TANK TESTING	0	0	1,800	1,800	0.00%
1-1-3350-207-3140 SHOP SUPPLIES & SHOP MTCE.----	0	0	200	200	0.00%
1-1-3350-207-3340 GASOLINE----	0	0	66,000	66,000	0.00%
1-1-3350-207-3350 UNMARKED DIESEL----	0	0	110,000	110,000	0.00%
1-1-3350-207-3360 MARKED DIESEL----	0	0	56,300	56,300	0.00%
1-1-3350-207-3540 SUBSCRIPTIONS & PUBLICATIONS----	0	0	5,700	5,700	0.00%
1-1-3350-207-7016 TRANSFER TO RESERVE----	0	0	20,000	20,000	0.00%
Total Fuel System	0	0	0	0	0.00%
Total Roads Administration	1,813,327	1,972,436	2,042,907	70,471	3.57%
Roads Vehicles & Equipment					
Fleet Administration					
Fleet Administration:					
1-1-3351-100-0741 TWSP VEHICLE RENTALS - REVENUE	(70,000)	(12,714)	(13,000)	(286)	2.25%
1-1-3351-100-0781 TWP VEHICLE RENTAL - OVERHEAD ALLOCATION	(11,500)	(13,500)	(12,000)	1,500	(11.11%)
1-1-3351-100-0782 COST RECOVERIES----	0	0	(1,464)	(1,464)	0.00%
1-1-3351-100-2250 OUTSIDE SERVICES - CVOR/TANK TESTING	0	0	200	200	0.00%
1-1-3351-100-3210 SUPPLIES AND MATERIALS----	0	0	1,000	1,000	0.00%
1-1-3351-100-3540 SUBSCRIPTIONS & PUBLICATIONS----	0	0	15,500	15,500	0.00%
1-1-3351-100-7016 TRANSFER TO RESERVE----	356,643	303,204	270,000	(33,204)	(10.95%)
1-1-3351-100-7020 TRANS CAPITAL EXPENDITURE----	0	0	40,000	40,000	0.00%
Total Fleet Administration	275,143	276,990	300,236	23,246	8.39%
Total Fleet Administration	275,143	276,990	300,236	23,246	8.39%
Heavy Service					
08-88 - Chevrolet C75 Bucket Truck (2008):					
1-1-3351-488-3310 VEHICLE INSURANCE----	0	2,100	346	(1,754)	(83.52%)
1-1-3351-488-3320 LICENSE----	0	1,878	1,200	(678)	(36.10%)
1-1-3351-488-3350 UNMARKED DIESEL----	0	5,000	4,700	(300)	(6.00%)
1-1-3351-488-3380 VEHICLE - PARTS REPAIRS & MTCE	0	1,000	5,000	4,000	400.00%
Total 08-88 - Chevrolet C75 Bucket Truck (2008)	0	9,978	11,246	1,268	12.71%
10-20 - Volvo Dump/Plow Tandem (2010):					
1-1-3351-420-3310 VEHICLE INSURANCE----	2,244	2,100	346	(1,754)	(83.52%)
1-1-3351-420-3320 LICENSE----	3,687	3,687	2,000	(1,687)	(45.76%)
1-1-3351-420-3350 UNMARKED DIESEL----	9,270	3,600	22,000	18,400	511.11%
1-1-3351-420-3380 VEHICLE-PARTS REPAIRS & MTCE.	13,500	13,500	5,590	(7,910)	(58.59%)
Total 10-20 - Volvo Dump/Plow Tandem (2010)	28,701	22,887	29,936	7,049	30.80%
12-33 - Float King Trailer 20 ton (2012):					
1-1-3351-433-3310 VEHICLE INSURANCE----	1,500	670	294	(376)	(56.12%)
1-1-3351-433-3380 VEHICLE REPAIRS & MAINT----	1,300	3,000	1,500	(1,500)	(50.00%)
Total 12-33 - Float King Trailer 20 ton (2012)	2,800	3,670	1,794	(1,876)	(51.12%)
19-15 - Freightliner Plow Truck (2020):					
1-1-3351-415-3310 VEHICLE INSURANCE----	2,244	2,100	346	(1,754)	(83.52%)
1-1-3351-415-3320 LICENSE----	2,200	2,200	2,200	0	0.00%
1-1-3351-415-3350 UNMARKED DIESEL----	15,450	7,000	12,500	5,500	78.57%
1-1-3351-415-3380 VEHICLE-PARTS REPAIRS & MTCE.	7,500	7,500	8,590	1,090	14.53%
Total 19-15 - Freightliner Plow Truck (2020)	27,394	18,800	23,636	4,836	25.72%
19-16 - Freightliner Plow Truck (2020):					
1-1-3351-416-3310 VEHICLE INSURANCE----	2,244	2,100	346	(1,754)	(83.52%)
1-1-3351-416-3320 LICENSE----	1,878	1,878	2,200	322	17.15%
1-1-3351-416-3350 UNMARKED DIESEL----	13,390	13,244	15,000	1,756	13.26%
1-1-3351-416-3380 VEHICLE-PARTS REPAIRS & MTCE.	7,500	7,500	4,590	(2,910)	(38.80%)
Total 19-16 - Freightliner Plow Truck (2020)	25,012	24,722	22,136	(2,586)	(10.46%)
19-19 - Freightliner 114SD Single Axle Plow Truck (2020):					
1-1-3351-419-3310 VEHICLE INSURANCE----	2,244	2,100	346	(1,754)	(83.52%)
1-1-3351-419-3320 LICENSE----	4,220	4,220	2,500	(1,720)	(40.76%)
1-1-3351-419-3350 UNMARKED DIESEL----	9,270	5,000	11,000	6,000	120.00%
1-1-3351-419-3380 VEHICLE-PARTS REPAIRS & MTCE.	7,500	7,500	6,090	(1,410)	(18.80%)
Total 19-19 - Freightliner 114SD Single Axle Plow Truck (2020)	23,234	18,820	19,936	1,116	5.93%
19-49 - Western Star Vac Truck (2019):					
1-1-3351-449-3310 VEHICLE INSURANCE---Off-Road Rescue Vehicle-	2,244	2,100	346	(1,754)	(83.52%)
1-1-3351-449-3320 LICENCE---Off-Road Rescue Vehicle-	1,878	1,878	1,900	22	1.17%
1-1-3351-449-3350 UNMARKED DIESEL---Off-Road Rescue Vehicle-	5,617	15,000	7,500	(7,500)	(50.00%)
1-1-3351-449-3380 VEHICLE REPAIRS & MAINT---Off-Road Rescue Vehicle-	17,000	17,000	17,000	0	0.00%
Total 19-49 - Western Star Vac Truck (2019)	26,739	35,978	26,746	(9,232)	(25.66%)
23-17 - Freightliner M2-106 4x2 (2023):					
1-1-3351-417-3310 VEHICLE INSURANCE----	2,244	2,100	346	(1,754)	(83.52%)
1-1-3351-417-3320 LICENSE----	1,800	1,800	3,600	1,800	100.00%
1-1-3351-417-3350 UNMARKED DIESEL----	9,270	18,000	19,500	1,500	8.33%
1-1-3351-417-3380 VEHICLE-PARTS REPAIRS & MTCE.	13,500	12,500	7,090	(5,410)	(43.28%)
Total 23-17 - Freightliner M2-106 4x2 (2023)	26,814	34,400	30,536	(3,864)	(11.23%)
23-21 - Freightliner 114SD Plow Truck (2023):					
1-1-3351-421-3310 VEHICLE INSURANCE----	0	2,100	346	(1,754)	(83.52%)

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
1-1-3351-421-3320 LICENSE----	0	3,687	3,600	(87)	(2.36%)
1-1-3351-421-3350 UNMARKED DIESEL----	0	12,000	22,000	10,000	83.33%
1-1-3351-421-3380 VEHICLE REPAIRS & MAINT----	0	7,500	5,590	(1,910)	(25.47%)
Total 23-21 - Freightliner 114SD Plow Truck (2023)	0	25,287	31,536	6,249	24.71%
23-65 - Freightliner Plow Truck Tandem (2023):					
1-1-3351-465-3310 VEHICLE INSURANCE----	0	2,100	346	(1,754)	(83.52%)
1-1-3351-465-3320 License	726	1,878	2,150	272	14.48%
1-1-3351-465-3350 UNMARKED DIESEL	15,000	15,000	16,000	1,000	6.67%
1-1-3351-465-3380 Vehicle Repair and Maint	3,655	3,500	4,090	590	16.86%
Total 23-65 - Freightliner Plow Truck Tandem (2023)	19,381	22,478	22,586	108	0.48%
Total Heavy Service	180,075	217,020	220,088	3,068	1.41%
Medium Service					
SOLD 15-04 - Chevrolet Silverado 3500, One Ton, Regular Cab (2015):					
1-1-3351-404-3310 VEHICLE INSURANCE----	1,197	1,100	0	(1,100)	(100.00%)
1-1-3351-404-3320 LICENSE----	122	270	0	(270)	(100.00%)
1-1-3351-404-3340 GASOLINE----	3,605	8,500	0	(8,500)	(100.00%)
1-1-3351-404-3380 VEHICLE-PARTS REPAIRS & MTCE.	2,750	2,750	0	(2,750)	(100.00%)
Total SOLD 15-04 - Chevrolet Silverado 3500, One Ton, Regular Cab (2015)	7,674	12,620	0	(12,620)	(100.00%)
15-10 - Chevrolet Silverado 3500, One Ton, Regular Cab (2015):					
1-1-3351-410-3310 VEHICLE INSURANCE----	1,197	1,100	275	(825)	(75.00%)
1-1-3351-410-3320 LICENSE----	270	270	270	0	0.00%
1-1-3351-410-3340 GASOLINE----	7,210	6,000	7,100	1,100	18.33%
1-1-3351-410-3380 VEHICLE-PARTS REPAIRS & MTCE.	10,000	10,000	4,090	(5,910)	(59.10%)
Total 15-10 - Chevrolet Silverado 3500, One Ton, Regular Cab (2015)	18,677	17,370	11,735	(5,635)	(32.44%)
23-07 - Ford F450 Dump Truck, 1 Ton (2023):					
1-1-3351-407-3310 VEHICLE INSURANCE----	1,197	2,100	346	(1,754)	(83.52%)
1-1-3351-407-3320 LICENSE----	444	506	1,100	594	117.39%
1-1-3351-407-3340 GASOLINE----	0	9,500	6,000	(3,500)	(36.84%)
1-1-3351-407-3350 UNMARKED DIESEL----	4,120	0	0	0	0.00%
1-1-3351-407-3380 VEHICLE-PARTS REPAIRS & MTCE.	3,500	0	1,500	1,500	0.00%
Total 23-07 - Ford F450 Dump Truck, 1 Ton (2023)	9,261	12,106	8,946	(3,160)	(26.10%)
25-86 - Ford F250 4x4 Regular Cab 8' box (2025):					
1-1-3351-486-3310 Vehicle Insurance----	0	0	296	296	0.00%
1-1-3351-486-3320 License----	0	0	275	275	0.00%
1-1-3351-486-3340 GASOLINE25-86	0	0	6,000	6,000	0.00%
1-1-3351-486-3380 Vehicle Repairs and Maintenance----	0	0	3,090	3,090	0.00%
Total 25-86 - Ford F250 4x4 Regular Cab 8' box (2025)	0	0	9,661	9,661	0.00%
25-89 - Ford F550 4x4 Diesel Regular Cab with dump body (2025):					
1-1-3351-489-3310 Vehicle Insurance----	0	0	346	346	0.00%
1-1-3351-489-3320 License----	0	0	275	275	0.00%
1-1-3351-489-3350 UNMARKED DIESEL----	0	0	7,500	7,500	0.00%
1-1-3351-489-3380 Vehicle Repairs and Maintenance----	0	0	3,090	3,090	0.00%
Total 25-89 - Ford F550 4x4 Diesel Regular Cab with dump body (2025)	0	0	11,211	11,211	0.00%
Total Medium Service	35,612	42,096	41,553	(543)	(1.29%)
Light Service					
SOLD 13-70 - Chevrolet Silverado 1/2 Ton (2014):					
1-1-3351-470-3310 VEHICLE INSURANCE----	1,197	1,100	0	(1,100)	(100.00%)
1-1-3351-470-3320 LICENSE----	122	122	0	(122)	(100.00%)
1-1-3351-470-3340 GASOLINE----	4,120	4,500	0	(4,500)	(100.00%)
1-1-3351-470-3380 VEHICLE-PARTS REPAIRS & MTCE.	2,000	2,000	0	(2,000)	(100.00%)
Total SOLD 13-70 - Chevrolet Silverado 1/2 Ton (2014)	7,439	7,722	0	(7,722)	(100.00%)
14-72 - Ford F250 3/4 Ton (2015):					
1-1-3351-472-3310 VEHICLE INSURANCE----	1,197	1,100	0	(1,100)	(100.00%)
1-1-3351-472-3320 LICENSE----	245	245	0	(245)	(100.00%)
1-1-3351-472-3340 GASOLINE----	4,635	5,000	0	(5,000)	(100.00%)
1-1-3351-472-3380 VEHICLE REPAIRS & MAINT----	2,000	2,000	0	(2,000)	(100.00%)
Total 14-72 - Ford F250 3/4 Ton (2015)	8,077	8,345	0	(8,345)	(100.00%)
16-03 - Ford Transit Van (2015) (Former MLEO Van):					
1-1-3351-403-3310 VEHICLE INSURANCE----	0	0	296	296	0.00%
1-1-3351-403-3340 GASOLINE----	0	0	2,000	2,000	0.00%
1-1-3351-403-3380 VEHICLE-PARTS REPAIRS & MTCE.	0	0	750	750	0.00%
Total 16-03 - Ford Transit Van (2015) (Former MLEO Van)	0	0	3,046	3,046	0.00%
17-24 - Chevrolet Silverado 1500 Reg Truck 1/2 Ton (2017):					
1-1-3351-424-3310 VEHICLE INSURANCE----	1,197	1,100	296	(804)	(73.09%)
1-1-3351-424-3320 LICENSE----	122	122	0	(122)	(100.00%)
1-1-3351-424-3340 GASOLINE----	4,223	5,200	3,500	(1,700)	(32.69%)
1-1-3351-424-3380 VEHICLE - PARTS, REPAIRS & MAINTENANCE	2,000	2,000	1,500	(500)	(25.00%)
Total 17-24 - Chevrolet Silverado 1500 Reg Truck 1/2 Ton (2017)	7,542	8,422	5,296	(3,126)	(37.12%)
17-63 - Chevrolet Silverado 1500 Reg Truck 1/2 Ton (2017):					
1-1-3351-463-3310 VEHICLE INSURANCE----	1,853	1,100	296	(804)	(73.09%)
1-1-3351-463-3320 LICENSE----	122	122	0	(122)	(100.00%)
1-1-3351-463-3340 GASOLINE----	3,500	5,200	2,500	(2,700)	(51.92%)
1-1-3351-463-3380 VEHICLE-PARTS REPAIRS & MTCE.	725	2,000	800	(1,200)	(60.00%)
Total 17-63 - Chevrolet Silverado 1500 Reg Truck 1/2 Ton (2017)	6,200	8,422	3,596	(4,826)	(57.30%)
20-58 - Chevrolet Silverado 1/2 Ton p/u 4WD (2020):					
1-1-3351-458-3310 VEHICLE INSURANCE----	1,197	1,100	296	(804)	(73.09%)
1-1-3351-458-3320 LICENSE----	122	122	0	(122)	(100.00%)
1-1-3351-458-3340 GASOLINE----	6,180	7,000	5,500	(1,500)	(21.43%)
1-1-3351-458-3380 VEHICLE-PARTS REPAIRS & MTCE.	2,000	2,000	800	(1,200)	(60.00%)

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
Total 20-58 - Chevrolet Silverado 1/2 Ton p/u 4WD (2020)	9,499	10,222	6,596	(3,626)	(35.47%)
23-01 - Ford F150 1/2 Ton (2023):					
1-1-3351-401-3310 VEHICLE INSURANCE----	1,197	1,100	296	(804)	(73.09%)
1-1-3351-401-3320 LICENSE----	122	122	0	(122)	(100.00%)
1-1-3351-401-3340 GASOLINE----	3,500	5,200	3,500	(1,700)	(32.69%)
1-1-3351-401-3380 VEHICLE-PARTS REPAIRS & MTCE.	1,750	1,750	800	(950)	(54.29%)
Total 23-01 - Ford F150 1/2 Ton (2023)	6,569	8,172	4,596	(3,576)	(43.76%)
24-79 - Ford Ranger, STX, 4x4, Crew Cab (2024) :					
1-1-3351-479-3310 Vehicle Insurance----	0	1,100	296	(804)	(73.09%)
1-1-3351-479-3320 License----	0	122	0	(122)	(100.00%)
1-1-3351-479-3340 Gasoline----	3,000	5,000	2,000	(3,000)	(60.00%)
1-1-3351-479-3380 Vehicle Repairs and Maintenance----	0	2,000	1,000	(1,000)	(50.00%)
Total 24-79 - Ford Ranger, STX, 4x4, Crew Cab (2024)	3,000	8,222	3,296	(4,926)	(59.91%)
25-87 - Ford F250, 4X4, XLT, Regular Cab (2026):					
1-1-3351-487-3310 Vehicle Insurance----	0	0	296	296	0.00%
1-1-3351-487-3320 License----	0	0	275	275	0.00%
1-1-3351-487-3340 GASOLINE25-86	0	0	5,000	5,000	0.00%
1-1-3351-487-3380 Vehicle Repairs and Maintenance----	0	0	1,000	1,000	0.00%
Total 25-87 - Ford F250, 4X4, XLT, Regular Cab (2026)	0	0	6,571	6,571	0.00%
Total Light Service	48,326	59,527	32,997	(26,530)	(44.57%)
	0	0	0	0	0.00%
Equipment					
Mobile Equipment					
18-22 - John Deere 772 GP Grader (2018):					
1-1-3351-422-3360 MARKED DIESEL----	14,935	15,000	15,000	0	0.00%
1-1-3351-422-3380 VEHICLE REPAIRS & MAINT----	10,000	10,000	6,590	(3,410)	(34.10%)
Total 18-22 - John Deere 772 GP Grader (2018)	24,935	25,000	21,590	(3,410)	(13.64%)
17-25 - John Deere 410L Backhoe (2017):					
1-1-3351-425-3360 MARKED DIESEL----	6,180	7,200	8,000	800	11.11%
1-1-3351-425-3380 VEHICLE REPAIRS & MAINT----	17,500	17,500	13,000	(4,500)	(25.71%)
Total 17-25 - John Deere 410L Backhoe (2017)	23,680	24,700	21,000	(3,700)	(14.98%)
21-26 - John Deere 524 Loader (2021):					
1-1-3351-426-3360 MARKED DIESEL----	9,270	7,000	15,000	8,000	114.29%
1-1-3351-426-3380 VEHICLE REPAIRS & MAINT----	13,000	13,000	10,590	(2,410)	(18.54%)
Total 21-26 - John Deere 524 Loader (2021)	22,270	20,000	25,590	5,590	27.95%
09-28 - New Holland TV145 Articulating Tractor (2009):					
1-1-3351-428-3360 MARKED DIESEL----	6,180	13,000	10,000	(3,000)	(23.08%)
1-1-3351-428-3380 VEHICLE REPAIRS & MAINT----	18,000	18,000	15,000	(3,000)	(16.67%)
Total 09-28 - New Holland TV145 Articulating Tractor (2009)	24,180	31,000	25,000	(6,000)	(19.35%)
08-34 - Trackless Track-MT6T Sidewalk Tractor (2008):					
1-1-3351-434-3360 MARKED DIESEL----	3,966	4,000	4,000	0	0.00%
1-1-3351-434-3380 VEHICLE-PARTS REPAIRS & MTCE.	10,000	10,000	10,090	90	0.90%
Total 08-34 - Trackless Track-MT6T Sidewalk Tractor (2008)	13,966	14,000	14,090	90	0.64%
17-64 - Trackless Track-MT7T Sidewalk Tractor (2017):					
1-1-3351-464-3360 MARKED DIESEL----	2,575	2,000	4,000	2,000	100.00%
1-1-3351-464-3380 VEHICLE - PARTS REPAIRS & MAINT	10,000	10,000	0	(10,000)	(100.00%)
Total 17-64 - Trackless Track-MT7T Sidewalk Tractor (2017)	12,575	12,000	4,000	(8,000)	(66.67%)
14-37 - Thompson A Propane Steam Boiler (2014):					
1-1-3351-437-3330 PROPANE----	200	200	200	0	0.00%
1-1-3351-437-3380 VEHICLE REPAIRS & MAINT----	100	100	100	0	0.00%
Total 14-37 - Thompson A Propane Steam Boiler (2014)	300	300	300	0	0.00%
06-56 - Bandit 150 Wood Chipper (2006):					
1-1-3351-456-3360 MARKED DIESEL----	1,854	2,500	2,200	(300)	(12.00%)
1-1-3351-456-3380 VEHICLE REPAIRS & MAINTENANCE----	1,000	1,000	800	(200)	(20.00%)
Total 06-56 - Bandit 150 Wood Chipper (2006)	2,854	3,500	3,000	(500)	(14.29%)
22-60 - Sure-Trac Tilt Deck 7 ton (2022):					
1-1-3351-460-3310 VEHICLE INSURANCE----	750	670	294	(376)	(56.12%)
1-1-3351-460-3380 VEHICLE REPAIRS & MAINT----	1,500	1,500	1,400	(100)	(6.67%)
Total 22-60 - Sure-Trac Tilt Deck 7 ton (2022)	2,250	2,170	1,694	(476)	(21.94%)
23-69 - Holder S75 Sidewalk Tractor and attachments (2023):					
1-1-3351-469-3360 MARKED DIESEL----	2,000	4,000	5,000	1,000	25.00%
1-1-3351-469-3380 VEHICLE REPAIRS & MAINTENANCE----	893	6,000	6,590	590	9.83%
1-1-3351-469-5210 FURNITURE AND EQUIPMENT----	5,800	0	0	0	0.00%
Total 23-69 - Holder S75 Sidewalk Tractor and attachments (2023)	8,693	10,000	11,590	1,590	15.90%
23-76 - Tar and Chip Machine (2023):					
1-1-3351-476-3350 UNMARKED DIESEL----	0	0	150	150	0.00%
1-1-3351-476-3380 VEHICLE REPAIR & MAINTENANCE----	96	500	400	(100)	(20.00%)
Total 23-76 - Tar and Chip Machine (2023)	96	500	550	50	10.00%
26-90 - 2026 Wood Chipper:					
1-1-3351-490-3360 MARKED DIESEL----	0	0	2,200	2,200	0.00%
1-1-3351-490-3380 VEHICLE REPAIR & MAINTENANCE----	0	0	800	800	0.00%
Total 26-90 - 2026 Wood Chipper	0	0	3,000	3,000	0.00%

Small Equipment

Including chainsaws, quick-cut saws, torches, welders and other small tools and equipment

Small Equipment:

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
1-1-3351-400-3120 EQUIPMENT REPAIRS AND MAINTENANCE----	0	0	5,000	5,000	0.00%
1-1-3351-400-3170 OXYGEN & CYLINDER RENTAL----	0	0	1,000	1,000	0.00%
1-1-3351-400-3340 GASOLINE- SMALL EQUIPMENT	0	0	2,000	2,000	0.00%
1-1-3351-400-3360 MARKED DIESEL - SMALL EQUIPMENT	0	0	2,000	2,000	0.00%
1-1-3351-400-3380 VEHICLE REPAIRS & MAINT----	0	0	2,900	2,900	0.00%
Total Small Equipment	0	0	12,900	12,900	0.00%
Chainsaws/Quick Cut Saws/Small Tools & Equipment:					
1-1-3351-440-3380 Equipment Repairs & Maintenance	1,500	5,000	0	(5,000)	(100.00%)
Total Chainsaws/Quick Cut Saws/Small Tools & Equipment	1,500	5,000	0	(5,000)	(100.00%)
Torches, Welders:					
1-1-3351-457-3170 OXYGEN & CYLINDER RENTAL----	1,500	1,500	0	(1,500)	(100.00%)
1-1-3351-457-3380 VEHICLE REPAIRS & MAINT----	200	200	0	(200)	(100.00%)
Total Torches, Welders	1,700	1,700	0	(1,700)	(100.00%)
Total Equipment	138,999	149,870	144,304	(5,566)	(3.71%)
Total Vehicles & Equipment	678,155	745,503	739,178	(6,325)	(0.85%)
Road Operations					
Administration:					
1-1-3352-100-4210 DEBT - PRINCIPAL PAYMENTS	46,720	48,293	49,919	1,626	3.37%
1-1-3352-100-4211 DEBT - INTEREST PAYMENTS	22,227	20,654	19,028	(1,626)	(7.87%)
1-1-3352-100-4212 DEBT - INTEREST ACCRUAL	(56)	(57)	633	690	(1210.53%)
1-1-3352-100-7016 TRANSFER TO RESERVE----	90,000	95,000	100,000	5,000	5.26%
1-1-3352-100-7020 TRANS CAPITAL EXPENDITURE----	984,860	992,107	1,144,657	152,550	15.38%
Total Administration	1,143,751	1,155,997	1,314,237	158,240	13.69%
Stormwater Management:					
1-1-3352-337-3832 Stormwater - Repairs and Maintenance Collection	50,000	50,000	60,000	10,000	20.00%
1-1-3352-337-7016 Stormwater - Transfer to Reserve	10,000	10,000	15,000	5,000	50.00%
Total Stormwater Management	60,000	60,000	75,000	15,000	25.00%
Tree Removal:					
1-1-3352-500-2250 OUTSIDE SERVICES----	0	50,000	50,000	0	0.00%
1-1-3352-500-2310 EQUIPMENT RENTALS----	0	10,000	0	(10,000)	(100.00%)
1-1-3352-500-3110 MATERIALS----	0	25,000	25,000	0	0.00%
Total Tree Removal	0	85,000	75,000	(10,000)	(11.76%)
Bridges and Culverts:					
1-1-3352-501-2250 OUTSIDE SERVICES----	22,000	22,000	22,000	0	0.00%
1-1-3352-501-3110 MATERIALS----	16,000	16,000	16,000	0	0.00%
Total Bridges and Culverts	38,000	38,000	38,000	0	0.00%
Roadside Maintenance (Tree Removal, Ditching, Shouldering):					
1-1-3352-502-2250 OUTSIDE SERVICES----	142,000	80,000	80,000	0	0.00%
1-1-3352-502-2310 EQUIPMENT RENTALS----	73,000	35,000	35,000	0	0.00%
1-1-3352-502-3110 MATERIALS----	49,350	25,000	30,000	5,000	20.00%
Total Roadside Maintenance (Tree Removal, Ditching, Shouldering)	264,350	140,000	145,000	5,000	3.57%
Hardtop Maintenance (Patching, Line painting, Street Sweeping):					
1-1-3352-503-2250 OUTSIDE SERVICES----	38,000	38,000	45,500	7,500	19.74%
1-1-3352-503-2281 TENDERED CONTRACTS----	40,000	40,000	40,000	0	0.00%
1-1-3352-503-2310 EQUIPMENT RENTAL----	7,500	7,500	0	(7,500)	(100.00%)
1-1-3352-503-3110 MATERIALS----	35,500	35,500	35,500	0	0.00%
Total Hardtop Maintenance (Patching, Line painting, Street Sweeping)	121,000	121,000	121,000	0	0.00%
Loose Top Maintenance:					
1-1-3352-504-2281 TENDERED CONTRACTS----	50,000	50,000	50,000	0	0.00%
1-1-3352-504-2310 EQUIPMENT RENTALS----	6,000	6,000	6,000	0	0.00%
1-1-3352-504-3110 MATERIALS----	144,000	144,000	60,000	(84,000)	(58.33%)
Total Loose Top Maintenance	200,000	200,000	116,000	(84,000)	(42.00%)
Winter Maintenance (Sand & Salt):					
1-1-3352-505-2250 OUTSIDE SERVICES----	0	0	5,000	5,000	0.00%
1-1-3352-505-2281 TENDERED CONTRACTS-SAND	170,000	170,000	215,000	45,000	26.47%
1-1-3352-505-2282 MATERIALS/TENDERED CONTRACTS - SALT---TENDERED CON	0	0	50,000	50,000	0.00%
1-1-3352-505-3110 MATERIALS----	0	0	2,500	2,500	0.00%
1-1-3352-505-7016 TRANSFER TO RESERVES----	0	0	100	100	0.00%
Total Winter Maintenance (Sand & Salt)	170,000	170,000	272,600	102,600	60.35%
Signs and Guiderails:					
1-1-3352-506-2250 OUTSIDE SERVICES----	3,000	8,000	10,000	2,000	25.00%
1-1-3352-506-3110 MATERIALS----	6,000	7,000	7,000	0	0.00%
1-1-3352-506-3410 HYDRO----	604	700	700	0	0.00%
Total Signs and Guiderails	9,604	15,700	17,700	2,000	12.74%
Traffic Safety Study:					
1-1-3352-394-2250 OUTSIDE SERVICES----	10,000	10,000	10,000	0	0.00%
Total Traffic Safety Study	10,000	10,000	10,000	0	0.00%
Sidewalk Maintenance:					
1-1-3352-530-2310 Equipment Rental----	2,000	2,000	2,000	0	0.00%
1-1-3352-530-3110 MATERIALS----	78,000	78,000	78,000	0	0.00%
Total Sidewalk Maintenance	80,000	80,000	80,000	0	0.00%
Streetlighting:					
1-1-3353-100-2250 OUTSIDE SERVICES----	8,000	8,000	6,000	(2,000)	(25.00%)
1-1-3353-100-3120 EQUIPMENT REPAIRS AND MAINTENANCE----	60,000	50,000	20,000	(30,000)	(60.00%)
1-1-3353-100-3410 HYDRO----	80,000	65,000	75,000	10,000	15.38%
1-1-3353-100-7016 TRANSFER TO RESERVE----	20,000	20,000	42,000	22,000	110.00%
Total Streetlighting	168,000	143,000	143,000	0	0.00%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
Total Road Operations	2,264,705	2,218,697	2,407,537	188,840	8.51%
Total Operational Services - Roads	4,756,187	4,936,636	5,189,622	252,986	5.12%
Wastewater					
Wastewater Revenues:					
1-4-3458-100-0353 LATE PAYMENT PENALTIES	(15,000)	(15,000)	(15,000)	0	0.00%
1-4-3458-100-0362 BILLINGS	(2,676,642)	(2,949,216)	(2,947,467)	1,749	(0.06%)
1-4-3458-100-0661 INTEREST REVENUE	(120,000)	(120,000)	(120,000)	0	0.00%
1-4-3458-100-0901 Wastewater Infrastructure Fee	(28,539)	(27,405)	(27,567)	(162)	0.59%
Total Wastewater Revenues	(2,840,181)	(3,111,621)	(3,110,034)	1,587	(0.05%)
Wastewater Wages and Benefits:					
1-4-3458-100-1110 SALARIES & WAGES	59,018	67,748	107,495	39,747	58.67%
1-4-3458-100-1112 PAID OVERTIME	400	400	0	(400)	(100.00%)
1-4-3458-100-1115 WAGES - CONTRACT STAFF	13,683	14,393	0	(14,393)	(100.00%)
1-4-3458-100-1160 VACATION PAY	547	576	0	(576)	(100.00%)
1-4-3458-100-1198 YEAR END PAYROLL ACCRUAL	(1,077)	312	0	(312)	(100.00%)
1-4-3458-100-1210 U.I.C.	1,329	1,388	1,591	203	14.63%
1-4-3458-100-1211 C.P.P.	3,274	3,595	4,921	1,326	36.88%
1-4-3458-100-1212 GROUP INSURANCE	6,378	7,936	9,193	1,257	15.84%
1-4-3458-100-1213 EMPLOYER HEALTH TAX	1,418	1,603	2,086	483	30.13%
1-4-3458-100-1214 O.M.E.R.S.	6,121	7,174	10,003	2,829	39.43%
1-4-3458-100-1220 WORKER'S COMPENSATION	210	2,011	2,674	663	32.97%
Total Wastewater Wages and Benefits	91,301	107,136	137,963	30,827	28.77%
Wastewater Admin Expenses:					
1-4-3458-100-2110 AUDIT/ACCOUNTING FEES	3,000	3,000	3,000	0	0.00%
1-4-3458-100-2120 LEGAL FEES	0	250	250	0	0.00%
1-4-3458-100-2130 CONSULTANT FEES	16,000	16,000	16,000	0	0.00%
1-4-3458-100-2140 ENGINEERING FEES	2,000	2,000	2,000	0	0.00%
1-4-3458-100-2250 OUTSIDE SERVICES	527,727	650,000	650,000	0	0.00%
1-4-3458-100-2251 COMPUTER SOFTWARE	13,083	13,083	10,000	(3,083)	(23.56%)
1-4-3458-100-2375 BILLING WRITE OFF	500	500	500	0	0.00%
1-4-3458-100-2400 CONFERENCES	0	0	1,500	1,500	0.00%
1-4-3458-100-2405 Meals & Travel On Twp Business	400	400	400	0	0.00%
1-4-3458-100-2410 POSTAGE & COURIER SERVICE	200	200	200	0	0.00%
1-4-3458-100-2421 CELLULAR TELEPHONE OP EXPENSE	180	180	180	0	0.00%
1-4-3458-100-2430 ADVERTISING & PROMOTION	1,750	1,000	500	(500)	(50.00%)
1-4-3458-100-2440 OFFICE SUPPLIES	0	800	500	(300)	(37.50%)
1-4-3458-100-2460 GENERAL INSURANCE	79,177	79,868	77,793	(2,075)	(2.60%)
1-4-3458-100-2531 Equipment/Office & Software Allocations	15,064	15,064	16,000	936	6.21%
1-4-3458-100-2535 SALARY TRANSFER INTERNAL	39,591	44,036	51,855	7,819	17.76%
1-4-3458-100-2584 INTEREST PAID ON WATER/WASTEWATER RECEIVABLES	8,000	8,000	8,000	0	0.00%
1-4-3458-100-7016 TRANSFER TO RESERVE	681,998	808,327	719,445	(88,882)	(11.00%)
Total Wastewater Admin Expenses	1,388,670	1,642,708	1,558,123	(84,585)	(5.15%)
Communications:					
1-4-3458-102-2262 ALARM MONITORING & CHECK-INS	0	1,000	1,000	0	0.00%
1-4-3458-102-2420 TELEPHONE	5,040	5,100	5,000	(100)	(1.96%)
1-4-3458-102-3120 EQUIPMENT REPAIRS & MAINT	600	600	600	0	0.00%
1-4-3458-102-3320 LICENCE	160	180	180	0	0.00%
Total Communications	5,800	6,880	6,780	(100)	(1.45%)
Environmental Master Servicing Study:					
1-4-3458-116-2130 CONSULTANT FEES	33,967	100,000	150,000	50,000	50.00%
Total Environmental Master Servicing Study	33,967	100,000	150,000	50,000	50.00%
Port McNicoll:					
1-4-3458-341-2536 GRASS CUTTING	3,175	3,175	3,200	25	0.79%
1-4-3458-341-3120 EQUIPMENT REPAIRS & MAINT	55,000	55,000	58,000	3,000	5.45%
1-4-3458-341-3340 FUEL - SMALL EQUIPMENT	0	0	500	500	0.00%
1-4-3458-341-3360 FUEL DYED - SMALL EQUIPMENT	0	0	500	500	0.00%
1-4-3458-341-3410 HYDRO	181,522	182,000	160,000	(22,000)	(12.09%)
1-4-3458-341-3411 WATER & SEWER	2,000	2,000	2,000	0	0.00%
1-4-3458-341-3415 GRANTS-IN-LIEU (TAXATION)-PAYMENT IN LIEU OF TAXA	25,000	25,000	25,000	0	0.00%
1-4-3458-341-3430 NATURAL GAS	3,888	3,900	3,900	0	0.00%
1-4-3458-341-3830 SLUDGE DISPOSAL	71,244	72,000	72,000	0	0.00%
1-4-3458-341-3832 REPAIRS & MAINT - COLLECTION	46,000	46,000	42,000	(4,000)	(8.70%)
Total Port McNicoll	387,829	389,075	367,100	(21,975)	(5.65%)
Victoria Harbour:					
1-4-3458-342-2536 GRASS CUTTING	13,950	14,500	16,000	1,500	10.34%
1-4-3458-342-3120 EQUIPMENT REPAIRS & MAINT(PLANT)	90,000	90,000	90,000	0	0.00%
1-4-3458-342-3340 FUEL - SMALL EQUIPMENT	0	0	500	500	0.00%
1-4-3458-342-3360 FUEL DYED - SMALL EQUIPMENT	0	0	500	500	0.00%
1-4-3458-342-3410 HYDRO	150,195	150,500	150,000	(500)	(0.33%)
1-4-3458-342-3411 WATER & SEWER	1,777	1,800	1,800	0	0.00%
1-4-3458-342-3415 GRANTS-IN-LIEU (TAXATION)-PAYMENT IN LIEU OF TAXA	30,000	30,000	31,000	1,000	3.33%
1-4-3458-342-3830 SLUDGE DISPOSAL	165,000	180,000	180,000	0	0.00%
1-4-3458-342-3832 REPAIRS & MAINT - COLLECTION	234,000	150,000	180,000	30,000	20.00%
Total Victoria Harbour	684,922	616,800	649,800	33,000	5.35%
Sewermain Repair/Replace - I.I. Reduction:					
1-4-3458-605-2140 ENGINEERING	1,000	10,000	10,000	0	0.00%
1-4-3458-605-2250 OUTSIDE SERVICES	126,283	120,000	120,000	0	0.00%
1-4-3458-605-2258 TELEVISIONING	40,000	40,000	30,000	(10,000)	(25.00%)
Total Sewermain Repair/Replace - I.I. Reduction	167,283	170,000	160,000	(10,000)	(5.88%)
VH Wastewater Treatment Plant Upgrades:					
1-4-3458-693-0920 TRANSFER FROM RESERVE FUNDS	(81,160)	(81,160)	(81,160)	0	0.00%
1-4-3458-693-4210 DEBT- PRINCIPAL PAYMENTS	71,204	73,718	76,321	2,603	3.53%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
1-4-3458-693-4211 DEBT - INTEREST PAYMENT	91,116	87,312	86,000	(1,312)	(1.50%)
1-4-3458-693-4212 INTEREST PAYMENTS ACCRUED	(751)	(848)	(893)	(45)	5.31%
Total VH Wastewater Treatment Plant Upgrades	80,409	79,022	80,268	1,246	1.58%
Total Wastewater	0	0	0	0	0.00%
Water					
Water Revenues:					
1-4-3459-100-0353 LATE PAYMENT PENALTIES	(25,000)	(25,000)	(25,000)	0	0.00%
1-4-3459-100-0362 BILLINGS	(2,977,219)	(3,021,216)	(3,093,263)	(72,047)	2.38%
1-4-3459-100-0363 DISCONNECT & RECONNECT CHARGE	(500)	(10,000)	(10,000)	0	0.00%
1-4-3459-100-0399 SUNDRY RECEIPTS	(500)	(500)	(500)	0	0.00%
1-4-3459-100-0661 INTEREST REVENUE	(102,000)	(102,000)	(102,000)	0	0.00%
1-4-3459-100-0901 Water Infrastructure Fee	(44,678)	(43,254)	(43,755)	(501)	1.16%
Total Water Revenues	(3,149,897)	(3,201,970)	(3,274,518)	(72,548)	2.27%
Water Wages and Benefits:					
1-4-3459-100-1110 SALARIES & WAGES	59,018	67,749	107,495	39,746	58.67%
1-4-3459-100-1112 PAID OVERTIME	2,000	2,000	0	(2,000)	(100.00%)
1-4-3459-100-1115 WAGES - CONTRACT STAFF	13,683	14,393	0	(14,393)	(100.00%)
1-4-3459-100-1160 VACATION PAY	547	576	0	(576)	(100.00%)
1-4-3459-100-1198 YEAR END PAYROLL ACCRUAL	(1,077)	312	0	(312)	(100.00%)
1-4-3459-100-1210 U.I.C.	1,329	1,388	1,591	203	14.63%
1-4-3459-100-1211 C.P.P.	3,274	3,595	4,921	1,326	36.88%
1-4-3459-100-1212 GROUP INSURANCE	6,378	7,936	9,193	1,257	15.84%
1-4-3459-100-1213 EMPLOYER HEALTH TAX	1,418	1,603	2,086	483	30.13%
1-4-3459-100-1214 O.M.E.R.S.	6,121	7,174	10,003	2,829	39.43%
1-4-3459-100-1220 WORKER'S COMPENSATION	2,130	2,011	2,674	663	32.97%
Total Water Wages and Benefits	94,821	108,737	137,963	29,226	26.88%
Water Admin Expenses:					
1-4-3459-100-1330 MEMBERSHIPS & DUES	0	1,200	1,200	0	0.00%
1-4-3459-100-2110 AUDIT/ACCOUNTING FEES	3,000	3,500	3,500	0	0.00%
1-4-3459-100-2130 CONSULTANT FEES	24,000	15,000	15,000	0	0.00%
1-4-3459-100-2140 ENGINEERING FEES	3,000	3,000	3,000	0	0.00%
1-4-3459-100-2250 OUTSIDE SERVICES	791,590	811,949	833,325	21,376	2.63%
1-4-3459-100-2251 COMPUTER SOFTWARE	1,500	2,000	2,000	0	0.00%
1-4-3459-100-2375 BILLING WRITE OFF	500	500	500	0	0.00%
1-4-3459-100-2400 CONFERENCES	400	400	1,500	1,100	275.00%
1-4-3459-100-2405 Meals & Travel On Twp Business	175	175	175	0	0.00%
1-4-3459-100-2410 POSTAGE & COURIER SERVICE	200	200	200	0	0.00%
1-4-3459-100-2421 CELLULAR TELEPHONE OP EXPENSE	240	240	240	0	0.00%
1-4-3459-100-2430 ADVERTISING & PROMOTION	2,500	2,500	1,500	(1,000)	(40.00%)
1-4-3459-100-2440 OFFICE SUPPLIES	1,706	1,200	500	(700)	(58.33%)
1-4-3459-100-2460 GENERAL INSURANCE	86,981	87,468	87,555	87	0.10%
1-4-3459-100-2531 Equipment/Office & Software Allocations	22,595	22,595	22,595	0	0.00%
1-4-3459-100-2535 SALARY TRANSFER INTERNAL	59,389	66,056	77,785	11,729	17.76%
1-4-3459-100-2584 INTEREST PAID ON WATER/WASTEWATER RECEIVABLES	12,000	12,000	12,000	0	0.00%
1-4-3459-100-7016 TRANSFER TO RESERVE	1,222,576	1,276,301	1,261,636	(14,665)	(1.15%)
Total Water Admin Expenses	2,232,352	2,306,284	2,324,211	17,927	0.78%
Communications:					
1-4-3459-102-2420 TELEPHONE	8,400	12,000	13,000	1,000	8.33%
Total Communications	8,400	12,000	13,000	1,000	8.33%
Environmental Master Servicing Study:					
1-4-3459-116-2130 CONSULTING FEES	100,000	100,000	100,000	0	0.00%
Total Environmental Master Servicing Study	100,000	100,000	100,000	0	0.00%
Water Conservation:					
1-4-3459-143-3120 EQUIPMENT REPAIRS & MAINTENANCE	3,000	2,500	2,500	0	0.00%
Total Water Conservation	3,000	2,500	2,500	0	0.00%
Tay Area Water Treatment Plant:					
1-4-3459-340-2250 OUTSIDE SERVICES	9,045	10,000	10,000	0	0.00%
1-4-3459-340-2536 UTILITY - R&M:GRASS CUTTING	0	7,100	7,100	0	0.00%
1-4-3459-340-3120 EQUIPMENT REPAIRS & MAINT	180,000	120,000	130,000	10,000	8.33%
1-4-3459-340-3360 FUEL DYED - SMALL EQUIPMENT	0	0	2,400	2,400	0.00%
1-4-3459-340-3410 HYDRO	123,955	120,000	140,000	20,000	16.67%
1-4-3459-340-3411 WATER & SEWER	1,777	1,779	2,025	246	13.83%
1-4-3459-340-3415 GRANTS-IN-LIEU (TAXATION)--PAYMENT IN LIEU OF TAXA	12,000	12,000	12,000	0	0.00%
1-4-3459-340-3430 NATURAL GAS	14,160	13,500	13,500	0	0.00%
1-4-3459-340-3480 BUILDING REPAIRS AND MAINTENANCE	10,000	10,000	10,000	0	0.00%
Total Tay Area Water Treatment Plant	358,037	294,379	327,025	32,646	11.09%
Tay Area Water Distribution:					
1-4-3459-344-2140 ENGINEERING FEES	2,000	2,000	2,000	0	0.00%
1-4-3459-344-2250 OUTSIDE SERVICES	27,487	28,000	15,000	(13,000)	(46.43%)
1-4-3459-344-2536 GRASS CUTTING	5,875	5,875	5,875	0	0.00%
1-4-3459-344-3120 EQUIPMENT REPAIRS & MAINTENANCE	216,300	240,000	240,000	0	0.00%
1-4-3459-344-3360 FUEL DYED - SMALL EQUIPMENT	0	0	700	700	0.00%
1-4-3459-344-3410 HYDRO	35,000	35,000	38,000	3,000	8.57%
1-4-3459-344-3415 Grants-in-Lieu Taxes--PAYMENT IN LIEU OF TAXATION	4,500	4,500	4,500	0	0.00%
1-4-3459-344-3430 NATURAL GAS	7,000	6,400	6,200	(200)	(3.13%)
Total Tay Area Water Distribution	298,162	321,775	312,275	(9,500)	(2.95%)
Rope Subdivision:					
1-4-3459-350-2420 TELEPHONE	1,400	1,400	1,400	0	0.00%
1-4-3459-350-2536 UTILITY - R&M:GRASS CUTTING	425	425	1,000	575	135.29%
1-4-3459-350-3120 EQUIPMENT REPAIRS & MAINT	35,300	36,000	36,000	0	0.00%
1-4-3459-350-3360 FUEL DYED- SMALL EQUIPMENT	0	0	1,300	1,300	0.00%
1-4-3459-350-3410 HYDRO	15,500	15,500	15,000	(500)	(3.23%)
1-4-3459-350-3415 GRANTS-IN-LIEU (TAXATION)--PAYMENT IN LIEU OF TAXA	2,500	2,300	2,550	250	10.87%
Total Rope Subdivision	55,125	55,625	57,250	1,625	2.92%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
Valve Service Trailer:					
1-4-3459-452-3310 VEHICLE INSURANCE	0	670	294	(376)	(56.12%)
Total Valve Service Trailer	0	670	294	(376)	(56.12%)
Total Water	0	0	0	0	0.00%
Recreation Programming					
Recreation Wages and Benefits:					
1-1-1771-100-1110 SALARIES & WAGES----	30,842	34,120	43,295	9,175	26.89%
1-1-1771-100-1115 WAGES - STUDENT/CASUAL STAFF	15,050	15,050	0	(15,050)	(100.00%)
1-1-1771-100-1161 VACATION - CONTRACT STAFF	602	602	0	(602)	(100.00%)
1-1-1771-100-1198 YEAR END PAYROLL ACCRUAL----	(563)	233	0	(233)	(100.00%)
1-1-1771-100-1210 U.I.C.----	790	799	574	(225)	(28.16%)
1-1-1771-100-1211 C.P.P.----	1,696	2,145	1,821	(324)	(15.10%)
1-1-1771-100-1212 GROUP INSURANCE----	3,068	3,371	3,205	(166)	(4.92%)
1-1-1771-100-1213 EMPLOYER HEALTH TAX----	895	959	839	(120)	(12.51%)
1-1-1771-100-1214 O.M.E.R.S.----	3,352	3,784	4,076	292	7.72%
1-1-1771-100-1220 WORKER'S COMPENSATION----	1,345	1,372	1,198	(174)	(12.68%)
Total Recreation Wages and Benefits	57,077	62,435	55,008	(7,427)	(11.90%)
Recreation Admin Expenses:					
1-1-1771-100-1225 STIPENDS - PER DIEMS	4,000	4,000	4,000	0	0.00%
1-1-1771-100-1310 SEMINARS & COURSES----	500	500	500	0	0.00%
1-1-1771-100-1330 MEMBERSHIPS & DUES----	850	500	800	300	60.00%
1-1-1771-100-2251 COMPUTER HARDWARE/SOFTWARE----	6,000	6,500	7,500	1,000	15.38%
1-1-1771-100-2370 Bank Service Charges online payments----	4,500	4,200	5,000	800	19.05%
1-1-1771-100-2400 CONFERENCES----	1,300	1,750	1,750	0	0.00%
1-1-1771-100-2405 Meals & Travel On Twp Business	100	100	100	0	0.00%
1-1-1771-100-2430 ADVERTISING----	4,000	1,500	1,500	0	0.00%
1-1-1771-100-2445 VOLUNTEER APPRECIATION----	1,200	2,000	2,000	0	0.00%
Total Recreation Admin Expenses	22,450	21,050	23,150	2,100	9.98%
Day Camp					
Day Camp Prog. Revenue:					
1-1-1772-100-0321 GOVERNMENT OF CANADA----	(2,317)	(2,500)	(2,500)	0	0.00%
1-1-1772-100-0355 REGISTRATION----	(85,400)	(91,000)	(101,080)	(10,080)	11.08%
Total Day Camp Prog. Revenue	(87,717)	(93,500)	(103,580)	(10,080)	10.78%
Day Camp Wages & Benefits:					
1-1-1772-100-1115 WAGES - CONTRACT STAFF	59,416	66,796	87,282	20,486	30.67%
1-1-1772-100-1161 VACATION - CONTRACT STAFF	2,377	2,678	0	(2,678)	(100.00%)
1-1-1772-100-1210 U.I.C.----	1,381	1,538	1,916	378	24.58%
1-1-1772-100-1211 C.P.P.----	1,869	3,694	4,665	971	26.29%
1-1-1772-100-1212 GROUP INSURANCE----	0	0	221	221	0.00%
1-1-1772-100-1213 EMPLOYER HEALTH TAX----	1,158	1,304	1,643	339	26.00%
1-1-1772-100-1220 WORKER'S COMPENSATION----	1,740	1,864	2,342	478	25.64%
Total Day Camp Wages & Benefits	67,941	77,874	98,069	20,195	25.93%
Day Camp Expenses:					
1-1-1772-100-1310 SEMINARS & COURSES----	400	480	480	0	0.00%
1-1-1772-100-2250 OUTSIDE SERVICES----	800	650	800	150	23.08%
1-1-1772-100-3110 MATERIALS----	4,000	6,500	8,000	1,500	23.08%
1-1-1772-100-3225 DAY TRIPS----	14,000	16,000	20,000	4,000	25.00%
1-1-1772-100-3227 SNACKS REFRESHMENTS----	700	700	700	0	0.00%
Total Day Camp Expenses	19,900	24,330	29,980	5,650	23.22%
Total Day Camp	124	8,704	24,469	15,765	181.12%
Fitness Programs:					
1-1-1772-121-0355 REGISTRATION----	(18,000)	(22,000)	(22,000)	0	0.00%
1-1-1772-121-2250 OUTSIDE SERVICES----	16,000	16,000	16,000	0	0.00%
Total Fitness Programs	(2,000)	(6,000)	(6,000)	0	0.00%
Community Events:					
1-1-1772-124-2250 OUTSIDE SERVICES----	4,500	4,500	4,500	0	0.00%
1-1-1772-124-2460 INSURANCE----	1,600	1,600	0	(1,600)	(100.00%)
1-1-1772-124-3210 SUPPLIES MATERIALS----	1,500	1,500	1,500	0	0.00%
Total Community Events	7,600	7,600	6,000	(1,600)	(21.05%)
Soccer Program:					
1-1-1772-138-0355 REGISTRATION----	(10,000)	(11,000)	(11,000)	0	0.00%
1-1-1772-138-0630 DONATIONS/SPONSORSHIPS----	(2,000)	(2,400)	(2,400)	0	0.00%
1-1-1772-138-3202 SUPPLIES MATERIALS FOR EVENTS----	10,900	9,750	9,750	0	0.00%
1-1-1772-138-3227 SNACKS & REFRESHMENTS----	1,100	400	400	0	0.00%
Total Soccer Program	0	(3,250)	(3,250)	0	0.00%
Port McNicoll Recreation Committee:					
1-7-1773-341-0630 DONATIONS	(1,510)	(1,000)	(1,000)	0	0.00%
1-7-1773-341-2250 OUTSIDE SERVICES	1,510	1,500	1,000	(500)	(33.33%)
Total Port McNicoll Recreation Committee	0	500	0	(500)	(100.00%)
Waubashene Recreation Committee:					
1-7-1773-347-0630 DONATIONS	(4,160)	(3,000)	(3,000)	0	0.00%
1-7-1773-347-2250 OUTSIDE SERVICES	3,030	4,000	3,000	(1,000)	(25.00%)
1-7-1773-347-2510 DONATIONS TO OTHERS	110	0	0	0	0.00%
1-7-1773-347-7021 TRANSFER TO SURPLUS/DEFICIT	1,020	0	0	0	0.00%
Total Waubashene Recreation Committee	0	1,000	0	(1,000)	(100.00%)
Total Recreation	85,251	92,039	99,377	7,338	7.97%
Parks Administration					
Parks Revenues:					
1-1-3775-100-0730 Rental Fees Allocated to Library Board----	(16,122)	(15,278)	(15,553)	(275)	1.80%
1-1-3775-100-0736 GRASS CUTTING FOR UTILITY DEPT----	(30,525)	(30,525)	(33,175)	(2,650)	8.68%
1-1-3775-100-0787 Salary Transfer to Library Board----	(10,200)	(12,015)	(24,255)	(12,240)	101.87%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
Total Parks Revenues	(56,847)	(57,818)	(72,983)	(15,165)	26.23%
Parks Wages & Benefits:					
1-1-3775-100-1110 SALARIES & WAGES----	511,485	544,976	823,558	278,582	51.12%
1-1-3775-100-1112 PAID OVERTIME----	5,200	5,200	5,200	0	0.00%
1-1-3775-100-1115 WAGES - CONTRACT STAFF	225,805	211,220	0	(211,220)	(100.00%)
1-1-3775-100-1161 VACATION - CONTRACT STAFF	9,032	8,453	0	(8,453)	(100.00%)
1-1-3775-100-1198 YEAR END PAYROLL ACCRUAL----	(11,913)	2,127	0	(2,127)	(100.00%)
1-1-3775-100-1210 U.I.C.----	15,823	15,722	15,242	(480)	(3.05%)
1-1-3775-100-1211 C.P.P.----	38,022	40,304	43,589	3,285	8.15%
1-1-3775-100-1212 GROUP INSURANCE----	60,357	66,598	63,664	(2,934)	(4.41%)
1-1-3775-100-1213 EMPLOYER HEALTH TAX----	14,378	14,752	15,864	1,112	7.54%
1-1-3775-100-1214 O.M.E.R.S.----	48,182	51,746	54,837	3,091	5.97%
1-1-3775-100-1220 WORKER'S COMPENSATION----	21,603	20,957	22,536	1,579	7.53%
Total Parks Wages & Benefits	937,974	982,055	1,044,490	62,435	6.36%
Parks Admin Expenses:					
1-1-3775-100-1310 SEMINARS & COURSES----	5,000	8,500	8,500	0	0.00%
1-1-3775-100-1352 SAFETY SUPPLIES AND CLOTHING----	5,000	4,300	4,300	0	0.00%
1-1-3775-100-2250 OUTSIDE SERVICES----	10,550	10,500	10,000	(500)	(4.76%)
1-1-3775-100-2251 Computer Maintenance Hardware/Software----	3,000	3,000	0	(3,000)	(100.00%)
1-1-3775-100-2350 PORTABLE TOILET RENTAL----	10,000	9,100	9,100	0	0.00%
1-1-3775-100-2421 CELLULAR TELEPHONE OP EXPENSE----	700	500	560	60	12.00%
1-1-3775-100-2460 GENERAL INSURANCE----	67,960	67,252	76,722	9,470	14.08%
1-1-3775-100-3113 PICNIC TABLES----	1,000	2,000	1,200	(800)	(40.00%)
1-1-3775-100-3120 EQUIPMENT REPAIRS & MAINT----	4,000	6,000	4,500	(1,500)	(25.00%)
1-1-3775-100-3210 SUPPLIES MATERIALS----	27,000	35,000	33,000	(2,000)	(5.71%)
1-1-3775-100-3410 HYDRO----	750	750	900	150	20.00%
1-1-3775-100-7016 TRANSFER TO RESERVE----	182,500	190,500	200,500	10,000	5.25%
1-1-3775-100-7020 TRANS CAPITAL EXPENDITURE----	63,500	0	0	0	0.00%
Total Parks Admin Expenses	380,960	337,402	349,282	11,880	3.52%
Communications:					
1-1-3775-102-2320 FACILITY RENTAL----	400	400	0	(400)	(100.00%)
Total Communications	400	400	0	(400)	(100.00%)
Total Parks Administration	1,262,487	1,262,039	1,320,789	58,750	4.66%
Parks Maintenance					
Oakwood Park:					
1-1-3775-354-0497 RENTAL INCOME----	(4,000)	(3,000)	(3,000)	0	0.00%
1-1-3775-354-2250 OUTSIDE SERVICES----	1,500	1,500	1,500	0	0.00%
1-1-3775-354-3120 EQUIPMENT REPAIRS & MAINT----	3,000	3,000	3,000	0	0.00%
1-1-3775-354-3410 HYDRO----	3,732	3,500	4,300	800	22.86%
1-1-3775-354-3411 WATER & SEWER----	6,300	3,000	3,500	500	16.67%
Total Oakwood Park	10,532	8,000	9,300	1,300	16.25%
Sunset Park:					
1-1-3775-355-0497 RENTAL INCOME----	(400)	(400)	(400)	0	0.00%
1-1-3775-355-3120 EQUIPMENT REPAIRS & MAINT----	8,890	5,000	5,000	0	0.00%
1-1-3775-355-3410 HYDRO----	622	450	450	0	0.00%
1-1-3775-355-3411 WATER & SEWER----	1,600	1,600	1,600	0	0.00%
Total Sunset Park	10,712	6,650	6,650	0	0.00%
Mackenzie Park:					
1-1-3775-356-3120 EQUIPMENT REPAIRS & MAINT----	600	600	600	0	0.00%
1-1-3775-356-3410 HYDRO----	575	450	450	0	0.00%
1-1-3775-356-3411 WATER & SEWER----	1,421	1,450	1,600	150	10.34%
Total Mackenzie Park	2,596	2,500	2,650	150	6.00%
Albert Street Park:					
1-1-3775-368-3120 EQUIPMENT REPAIRS & MAINTENANCE----	1,500	1,500	1,500	0	0.00%
1-1-3775-368-3410 HYDRO----	500	500	500	0	0.00%
1-1-3775-368-3411 WATER & SEWER----	1,925	1,600	1,600	0	0.00%
Total Albert Street Park	3,925	3,600	3,600	0	0.00%
Talbot Park (2 ball diamonds, snack shack, Youth Centre):					
1-1-3775-357-0497 RENTAL INCOME----	(2,000)	(2,000)	(3,000)	(1,000)	50.00%
1-1-3775-357-2250 OUTSIDE SERVICES----	2,000	2,000	2,000	0	0.00%
1-1-3775-357-3120 EQUIPMENT REPAIRS & MAINT----	7,600	7,000	7,000	0	0.00%
1-1-3775-357-3410 HYDRO----	6,000	6,000	6,000	0	0.00%
1-1-3775-357-3411 WATER & SEWER----	6,500	5,500	5,500	0	0.00%
Total Talbot Park (2 ball diamonds, snack shack, Youth Centre)	20,100	18,500	17,500	(1,000)	(5.41%)
Patterson Park:					
1-1-3775-358-2250 OUTSIDE SERVICES----	2,000	2,000	1,800	(200)	(10.00%)
1-1-3775-358-3120 EQUIPMENT REPAIRS & MAINT----	1,700	1,500	750	(750)	(50.00%)
1-1-3775-358-3410 HYDRO----	600	450	350	(100)	(22.22%)
1-1-3775-358-3411 WATER & SEWER----	800	725	725	0	0.00%
Total Patterson Park	5,100	4,675	3,625	(1,050)	(22.46%)
Tay Community Rink Revenue:					
1-1-3775-369-0394 FUNDRAISING - ADVERTISING	(2,000)	(2,000)	(2,000)	0	0.00%
1-1-3775-369-0497 RENTAL INCOME----	(30,000)	(35,000)	(50,000)	(15,000)	42.86%
Total Tay Community Rink Revenue	(32,000)	(37,000)	(52,000)	(15,000)	40.54%
Tay Rink Wages & Benefits:					
1-1-3775-369-1110 SALARIES AND WAGES----	0	0	79,168	79,168	0.00%
1-1-3775-369-1112 PAID OVERTIME----	0	0	2,500	2,500	0.00%
1-1-3775-369-1115 WAGES - CONTRACT STAFF	62,925	69,792	0	(69,792)	(100.00%)
1-1-3775-369-1117 OVERTIME FOR CASUAL/PART TIME----	2,500	2,500	0	(2,500)	(100.00%)
1-1-3775-369-1161 VACATION - CONTRACT STAFF	2,517	2,792	0	(2,792)	(100.00%)
1-1-3775-369-1198 YEAR END PAYROLL ACCRUAL----	(1,148)	287	0	(287)	(100.00%)
1-1-3775-369-1210 U.I.C.----	1,462	1,604	1,740	136	8.48%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
1-1-3775-369-1211 C.P.P.----	2,911	3,884	4,244	360	9.27%
1-1-3775-369-1212 GROUP INSURANCE----	103	104	104	0	0.00%
1-1-3775-369-1213 EMPLOYER HEALTH TAX----	1,227	1,364	1,488	124	9.09%
1-1-3775-369-1220 WORKER'S COMPENSATION----	1,844	1,948	2,124	176	9.03%
1-1-3775-369-1310 SEMINARS & COURSES----	0	0	500	500	0.00%
Total Tay Rink Wages & Benefits	74,341	84,275	91,868	7,593	9.01%
Tay Rink Expenses:					
1-1-3775-369-2250 OUTSIDE SERVICES----	9,000	9,000	9,000	0	0.00%
1-1-3775-369-2420 TELEPHONE----	525	600	750	150	25.00%
1-1-3775-369-3120 EQUIPMENT REPAIRS AND MAINTENANCE----	3,000	3,000	3,000	0	0.00%
1-1-3775-369-3210 SUPPLIES MATERIALS----	2,000	2,000	2,000	0	0.00%
1-1-3775-369-3410 HYDRO----	26,000	27,000	33,000	6,000	22.22%
1-1-3775-369-3411 WATER & SEWER----	7,000	8,000	7,000	(1,000)	(12.50%)
1-1-3775-369-3430 NATURAL GAS----	4,013	6,800	6,000	(800)	(11.76%)
1-1-3775-369-3480 BUILDING REPAIRS & MAINT----	5,000	5,000	10,000	5,000	100.00%
Total Tay Rink Expenses	56,538	61,400	70,750	9,350	15.23%
Ice Resurfacers:					
1-1-3775-459-3330 PROPANE----	4,000	4,000	2,500	(1,500)	(37.50%)
1-1-3775-459-3380 PARTS REPAIRS & MTCE.----	1,500	1,500	2,250	750	50.00%
Total Ice Resurfacers	5,500	5,500	4,750	(750)	(13.64%)
Bridgeview Park (2 ball diamonds, portable, snack shack, rink):					
1-1-3775-360-0497 RENTAL INCOME----	(1,300)	(750)	(750)	0	0.00%
1-1-3775-360-3120 EQUIPMENT REPAIRS & MAINT----	6,500	6,500	6,500	0	0.00%
1-1-3775-360-3410 HYDRO----	3,260	2,700	2,700	0	0.00%
1-1-3775-360-3411 WATER & SEWER----	1,985	1,500	1,600	100	6.67%
1-1-3775-360-3480 BUILDING REPAIRS AND MAINTENANCE----	1,000	1,000	1,000	0	0.00%
Total Bridgeview Park (2 ball diamonds, portable, snack shack, rink)	11,445	10,950	11,050	100	0.91%
Waverley Park (ball diamond, playground, changeroom, snack shack):					
1-1-3775-359-0497 RENTAL INCOME----	(1,700)	(1,700)	(1,000)	700	(41.18%)
1-1-3775-359-3120 EQUIPMENT REPAIRS & MAINT----	2,000	2,000	2,000	0	0.00%
1-1-3775-359-3410 HYDRO----	7,000	6,700	6,700	0	0.00%
Total Waverley Park (ball diamond, playground, changeroom, snack shack)	7,300	7,000	7,700	700	10.00%
Tay Shore Trail:					
1-1-3775-364-0630 DONATIONS----	(1,600)	(1,600)	(1,600)	0	0.00%
1-1-3775-364-2250 OUTSIDE SERVICES----	18,000	18,000	18,000	0	0.00%
1-1-3775-364-3120 EQUIPMENT REPAIRS----	1,000	1,000	1,000	0	0.00%
1-1-3775-364-3210 SUPPLIES & MATERIALS----	2,500	4,500	4,450	(50)	(1.11%)
1-1-3775-364-3410 HYDRO----	1,087	925	1,000	75	8.11%
Total Tay Shore Trail	20,987	22,825	22,850	25	0.11%
Waverley Cenotaph Committee:					
1-1-3775-259-0998 PRIOR YEAR SURPLUS - WAVERLY CENOTAPH	(1,341)	0	0	0	0.00%
1-1-3775-259-3120 Waverley Cenotaph Committee -EQUIPMENT REPAIR	1,341	500	0	(500)	(100.00%)
Total Waverley Cenotaph Committee	0	500	0	(500)	(100.00%)
Total Parks Maintenance	197,076	199,375	200,293	918	0.46%
Vehicles & Equipment					
Vehicles					
Replaced 2025 - 15-02 - Chevrolet Silverado 1500, Half Ton, Regular Cab (2015):					
1-1-3775-402-3310 VEHICLE INSURANCE----	1,197	1,100	0	(1,100)	(100.00%)
1-1-3775-402-3320 LICENSE----	382	385	0	(385)	(100.00%)
1-1-3775-402-3340 GASOLINE----	3,090	3,000	0	(3,000)	(100.00%)
1-1-3775-402-3380 VEHICLE - PARTS, REPAIRS & MAINTENANCE	2,000	1,400	0	(1,400)	(100.00%)
Total Replaced 2025 - 15-02 - Chevrolet Silverado 1500, Half Ton, Regular Cab (2015)	6,669	5,885	0	(5,885)	(100.00%)
18-05 - Chevrolet Express Cargo Van (2018):					
1-1-3775-405-3310 VEHICLE INSURANCE----	1,197	1,100	296	(804)	(73.09%)
1-1-3775-405-3320 LICENSE----	382	382	266	(116)	(30.37%)
1-1-3775-405-3350 UNMARKED DIESEL----	3,090	3,300	3,300	0	0.00%
1-1-3775-405-3380 VEHICLE-PARTS REPAIRS & MTCE.	2,000	2,000	2,000	0	0.00%
Total 18-05 - Chevrolet Express Cargo Van (2018)	6,669	6,782	5,862	(920)	(13.57%)
17-08 - Ford Super Duty F-250, 2WD Reg Cab XL (2017):					
1-1-3775-408-3310 VEHICLE INSURANCE----	1,197	1,100	296	(804)	(73.09%)
1-1-3775-408-3320 LICENSE----	245	250	266	16	6.40%
1-1-3775-408-3340 GASOLINE----	4,635	12,000	1,000	(11,000)	(91.67%)
1-1-3775-408-3380 PARTS REPAIRS & MTCE.----	2,000	1,800	0	(1,800)	(100.00%)
Total 17-08 - Ford Super Duty F-250, 2WD Reg Cab XL (2017)	8,077	15,150	1,562	(13,588)	(89.69%)
16-09 - Ford Super Duty F-350 1 Ton Dump (2016):					
1-1-3775-409-3310 VEHICLE INSURANCE----	1,197	1,100	0	(1,100)	(100.00%)
1-1-3775-409-3320 LICENSE----	368	370	370	0	0.00%
1-1-3775-409-3350 UNMARKED DIESEL----	4,635	7,000	2,000	(5,000)	(71.43%)
1-1-3775-409-3380 PARTS REPAIRS & MTCE.----	3,500	3,000	500	(2,500)	(83.33%)
Total 16-09 - Ford Super Duty F-350 1 Ton Dump (2016)	9,700	11,470	2,870	(8,600)	(74.98%)
25-81 - Ford Maverick XLT, Crew Cab, AWD (2025):					
1-1-3775-481-3310 VEHICLE INSURANCE----	0	0	296	296	0.00%
1-1-3775-481-3340 GASOLINE----	0	0	2,700	2,700	0.00%
1-1-3775-481-3380 VEHICLE REPAIRS & MAINTENANCE----	0	0	1,000	1,000	0.00%
Total 25-81 - Ford Maverick XLT, Crew Cab, AWD (2025)	0	0	3,996	3,996	0.00%
29-91 - TR16-09 Replacement:					
1-1-3775-491-3310 VEHICLE INSURANCE----	0	0	296	296	0.00%
1-1-3775-491-3320 LICENSE----	0	0	361	361	0.00%
1-1-3775-491-3350 UNMARKED DIESEL----	0	0	5,500	5,500	0.00%
1-1-3775-491-3380 PARTS REPAIRS & MTCE.----	0	0	1,500	1,500	0.00%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
Total 29-91 - TR16-09 Replacement	0	0	7,657	7,657	0.00%
Total Vehicles	31,115	39,287	21,947	(17,340)	(44.14%)
Equipment					
Replaced 2025 - 07-18 - Kubota B7510DTN Narrow Tractor (2007):					
1-1-3775-430-3320 LICENSE----	50	0	0	0	0.00%
1-1-3775-430-3360 Marked Diesel----	206	300	0	(300)	(100.00%)
1-1-3775-430-3380 PARTS REPAIRS & MAINTENANCE----	500	500	0	(500)	(100.00%)
Total Replaced 2025 - 07-18 - Kubota B7510DTN Narrow Tractor (2007)	756	800	0	(800)	(100.00%)
22-31 - Mahindra 1635 Tractor (2022):					
1-1-3775-431-3120 EQUIPMENT REPAIRS & MAINT----	5,000	2,000	3,000	1,000	50.00%
1-1-3775-431-3360 MARKED DIESEL----	2,000	2,000	1,250	(750)	(37.50%)
Total 22-31 - Mahindra 1635 Tractor (2022)	7,000	4,000	4,250	250	6.25%
25-82 - 2025 Narrow Tractor :					
1-1-3775-482-3120 EQUIPMENT REPAIRS & MAINT----	0	0	1,000	1,000	0.00%
1-1-3775-482-3360 Marked Diesel-25-82-Narrow Tractor	0	0	1,200	1,200	0.00%
1-1-3775-482-3380 PARTS REPAIRS & MTCE.----	0	0	750	750	0.00%
Total 25-82 - 2025 Narrow Tractor	0	0	2,950	2,950	0.00%
Riding Lawn Mowers:					
1-1-3775-432-3120 EQUIPMENT REPAIRS & MAINT----	5,000	7,500	7,500	0	0.00%
1-1-3775-432-3360 MARKED DIESEL----	0	0	2,400	2,400	0.00%
Total Riding Lawn Mowers	5,000	7,500	9,900	2,400	32.00%
<i>Riding Lawn Mower Details:</i>					
22-32 Kubota ZD1211R Zero Turn Lawn Mower (2022)					
06-32 Kubota ZD25-60 Zero Turn Lawn Mower (2018)					
Replaced 2025 - 15-32 Kubota ZD331RP Zero Turn Lawn Mower (2015)					
25-83 - 2025 Riding Lawn Mower:					
1-1-3775-483-3360 Marked Diesel-25-83-Rding Lawn Mower	0	0	1,200	1,200	0.00%
1-1-3775-483-3380 VEHICLE REPAIRS & MAINTENANCE----	0	0	1,000	1,000	0.00%
Total 25-83 - 2025 Riding Lawn Mower	0	0	2,200	2,200	0.00%
Rental Equipment:					
1-1-3775-423-2310 EQUIPMENT RENTAL----	2,000	2,000	2,000	0	0.00%
1-1-3775-423-3340 GASOLINE----	1,030	1,000	1,800	800	80.00%
Total Rental Equipment	3,030	3,000	3,800	800	26.67%
Small Equipment:					
1-1-3775-427-3120 EQUIPMENT REPAIRS & MAINT----	1,000	1,000	1,000	0	0.00%
1-1-3775-427-5210 EQUIPMENT----	3,000	3,000	3,000	0	0.00%
Total Small Equipment	4,000	4,000	4,000	0	0.00%
Trailer:					
1-1-3775-439-3310 Vehicle Insurance----	2,250	1,340	0	(1,340)	(100.00%)
Total Trailer	2,250	1,340	0	(1,340)	(100.00%)
Replaced 2025 - 15-50 A-B Landscape Trailers:					
1-1-3775-450-3120 EQUIPMENT REPAIRS & MAINT----	1,000	700	0	(700)	(100.00%)
1-1-3775-450-3310 VEHICLE INSURANCE----	0	670	0	(670)	(100.00%)
1-1-3775-450-3320 LICENSE----	0	50	0	(50)	(100.00%)
Total Replaced 2025 - 15-50 A-B Landscape Trailers	1,000	1,420	0	(1,420)	(100.00%)
25-84 - 2025 Landscape Trailer:					
1-1-3775-484-3120 EQUIPMENT REPAIRS & MAINT----	0	0	500	500	0.00%
1-1-3775-484-3310 VEHICLE INSURANCE----	0	0	294	294	0.00%
Total 25-84 - 2025 Landscape Trailer	0	0	794	794	0.00%
25-85 - 2025 Landscape Trailer:					
1-1-3775-485-3120 EQUIPMENT REPAIRS & MAINT----	0	0	500	500	0.00%
1-1-3775-485-3310 VEHICLE INSURANCE----	0	0	294	294	0.00%
Total 25-85 - 2025 Landscape Trailer	0	0	794	794	0.00%
Total Equipment	23,036	22,060	28,688	6,628	30.05%
Total Vehicles & Equipment	54,151	61,347	50,635	(10,712)	(17.46%)
Library Grant					
Administration:					
1-1-3776-100-2532 Municipal Grant in Lieu of Allocated Costs----	76,746	97,605	96,814	(791)	(0.81%)
1-1-3776-100-2533 MUNICIPAL GRANT----	402,937	419,055	439,818	20,763	4.95%
Total Administration	479,683	516,660	536,632	19,972	3.87%
Total Library Grant	479,683	516,660	536,632	19,972	3.87%
Community Centres					
Oakwood Park Community Centre:					
1-1-3777-362-0497 RENTAL INCOME----	(8,000)	(8,000)	(8,000)	0	0.00%
1-1-3777-362-2250 OUTSIDE SERVICES----	890	900	900	0	0.00%
1-1-3777-362-2420 TELEPHONE----	525	525	800	275	52.38%
1-1-3777-362-3210 SUPPLIES MATERIALS----	1,000	1,000	1,000	0	0.00%
1-1-3777-362-3410 HYDRO----	10,300	10,000	13,000	3,000	30.00%
1-1-3777-362-3411 WATER & SEWER----	1,600	1,600	1,600	0	0.00%
1-1-3777-362-3430 NATURAL GAS----	7,800	7,500	6,000	(1,500)	(20.00%)
1-1-3777-362-3480 BUILDING REPAIRS & MAINT----	5,000	6,800	6,800	0	0.00%
1-1-3777-362-3490 ITC's - Additional Rebate Claimed	(300)	0	0	0	0.00%
Total Oakwood Park Community Centre	18,815	20,325	22,100	1,775	8.73%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
Port McNicoll Community Centre:					
1-1-3777-363-0497 RENTAL INCOME----	(4,000)	(6,000)	(6,000)	0	0.00%
1-1-3777-363-2420 TELEPHONE----	525	525	800	275	52.38%
1-1-3777-363-3410 HYDRO----	2,200	2,200	2,400	200	9.09%
1-1-3777-363-3411 WATER & SEWER----	1,947	1,650	1,600	(50)	(3.03%)
1-1-3777-363-3430 NATURAL GAS----	4,200	4,200	3,700	(500)	(11.90%)
1-1-3777-363-3480 BUILDING REPAIRS & MAINT----	2,500	2,500	3,000	500	20.00%
1-1-3777-363-3490 ITC's - Additional Rebate Claimed	(750)	0	0	0	0.00%
Total Port McNicoll Community Centre	6,622	5,075	5,500	425	8.37%

Total Community Centres	25,437	25,400	27,600	2,200	8.66%
Total Parks	2,018,834	2,064,821	2,135,949	71,128	3.44%

Total Parks & Recreation	2,104,085	2,156,860	2,235,326	78,466	3.64%
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Library Administration

Library Admin Revenue:					
3-6-6761-100-0310 PROVINCE OF ONTARIO	(33,932)	(33,932)	(33,958)	(26)	0.08%
3-6-6761-100-0379 RECOVERIES-LOST BOOKS	(200)	0	0	0	0.00%
3-6-6761-100-0382 PHOTOCOPYING RECOVERIES	(1,300)	0	0	0	0.00%
3-6-6761-100-0383 FAX INCOME	(1,150)	0	0	0	0.00%
3-6-6761-100-0398 OVERDUES COLLECTED	(1,600)	0	0	0	0.00%
3-6-6761-100-0661 BANK INTEREST	(2,500)	(12,000)	(12,000)	0	0.00%
3-6-6761-100-0733 MUNICIPAL GRANT	(402,937)	(419,055)	(439,818)	(20,763)	4.95%
3-6-6761-100-0734 Municipal Grant in lieu of Allocated Costs	(76,746)	(97,605)	(96,814)	791	(0.81%)
3-6-6761-100-0921 TRANSFER FROM RESERVES	(35,000)	(61,811)	(52,000)	9,811	(15.87%)
Total Library Admin Revenue	(555,365)	(624,403)	(634,590)	(10,187)	1.63%

Library Wages & Benefits:					
3-6-6761-100-1110 SALARIES & WAGES	259,098	314,061	366,664	52,603	16.75%
3-6-6761-100-1115 WAGES - CONTRACT STAFF	35,736	12,285	0	(12,285)	(100.00%)
3-6-6761-100-1160 VACATION PAY	6,646	8,048	0	(8,048)	(100.00%)
3-6-6761-100-1161 VACATION - CONTRACT STAFF	1,430	491	0	(491)	(100.00%)
3-6-6761-100-1198 YEAR END PAYROLL ACCRUAL	(4,727)	1,265	0	(1,265)	(100.00%)
3-6-6761-100-1210 U.I.C.	6,160	6,912	6,793	(119)	(1.72%)
3-6-6761-100-1211 C.P.P.	14,818	22,726	17,818	(4,908)	(21.60%)
3-6-6761-100-1212 GROUP INSURANCE	9,633	11,218	10,752	(466)	(4.15%)
3-6-6761-100-1213 EMPLOYER HEALTH TAX	5,749	6,379	6,965	586	9.19%
3-6-6761-100-1214 O.M.E.R.S.	24,690	28,078	31,777	3,699	13.17%
3-6-6761-100-1220 WORKER'S COMPENSATION	8,638	9,128	9,958	830	9.09%
Total Library Wages & Benefits	367,871	420,591	450,727	30,136	7.17%

Library Admin Expenses:					
3-6-6761-100-1225 STIPENDS - PER DIEMS	825	825	825	0	0.00%
3-6-6761-100-1310 SEMINARS & COURSES	4,000	4,000	1,500	(2,500)	(62.50%)
3-6-6761-100-1330 MEMBERSHIPS & DUES	300	300	350	50	16.67%
3-6-6761-100-2110 AUDIT/ACCOUNTING FEES	1,288	1,325	1,425	100	7.55%
3-6-6761-100-2250 OUTSIDE SERVICES	5,305	5,459	500	(4,959)	(90.84%)
3-6-6761-100-2251 COMPUTER HARDWARE MAINTENANCE	3,200	500	500	0	0.00%
3-6-6761-100-2405 Meals & Travel On Twp Business	1,000	1,000	500	(500)	(50.00%)
3-6-6761-100-2410 POSTAGE AND COURIER	1,000	1,000	5,000	4,000	400.00%
3-6-6761-100-2430 ADVERTISING & PROMOTIONS	1,500	1,500	1,500	0	0.00%
3-6-6761-100-2440 OFFICE SUPPLIES	3,500	3,500	3,500	0	0.00%
3-6-6761-100-2446 FLOWERS GIFTS, TRIBUTES	200	200	200	0	0.00%
3-6-6761-100-2460 GENERAL INSURANCE	14,976	14,685	14,698	13	0.09%
3-6-6761-100-2535 SALARY TRANSFER	56,305	61,443	75,401	13,958	22.72%
3-6-6761-100-3120 EQUIPMENT REPAIRS & MAINTENANCE	300	300	300	0	0.00%
3-6-6761-100-3542 ELECTRONIC MATERIALS - COUNTY	3,200	2,000	2,500	500	25.00%
3-6-6761-100-3543 BOOKS	500	500	0	(500)	(100.00%)
3-6-6761-100-7016 TRANSFER TO RESERVE	26,000	32,000	28,500	(3,500)	(10.94%)
3-6-6761-100-7020 TRANSFER TO CAPITAL	18,175	26,175	0	(26,175)	(100.00%)
Total Library Admin Expenses	141,574	156,712	137,199	(19,513)	(12.45%)

Community Donations:					
3-6-6761-112-0921 Transfer from Reserve - Fundraising/Startup Funds	0	(1,678)	(1,750)	(72)	4.29%
3-6-6761-112-3210 MATERIALS AND SUPPLIES,	0	1,678	1,750	72	4.29%
Total Community Donations	0	0	0	0	0.00%

Programs:					
3-6-6761-136-0921 TRANSFER FROM PROGRAMS RESERVES	(3,281)	(3,281)	(3,281)	0	0.00%
3-6-6761-136-3260 PROGRAMS	3,881	3,881	3,881	0	0.00%
Total Programs	600	600	600	0	0.00%
Total Administration	(45,320)	(46,500)	(46,064)	436	(0.94%)

Victoria Harbour Branch

Administration:					
3-6-6762-100-0351 MEMBERSHIP FEES	(20)	(20)	(20)	0	0.00%
3-6-6762-100-0379 RECOVERIES-LOST BOOKS	(100)	(200)	(200)	0	0.00%
3-6-6762-100-0382 PHOTOCOPYING RECOVERIES	(200)	(400)	(400)	0	0.00%
3-6-6762-100-0383 FAX INCOME	(100)	(100)	(100)	0	0.00%
3-6-6762-100-0395 FUNDRAISING PROCEEDS	0	(100)	(100)	0	0.00%
3-6-6762-100-0398 Overdue Fines Collected	0	(800)	(800)	0	0.00%
3-6-6762-100-0399 SUNDRY RECEIPTS	0	(50)	(50)	0	0.00%
3-6-6762-100-2230 OFFICE CARETAKER CONTRACT	2,196	2,196	2,236	40	1.82%
3-6-6762-100-2262 ANSWERING SERVICE AGREEMENT	310	330	356	26	7.88%
3-6-6762-100-2420 TELEPHONE	550	660	792	132	20.00%
3-6-6762-100-3410 HYDRO	1,800	2,400	2,400	0	0.00%
3-6-6762-100-3411 WATER & SEWER	950	1,100	1,300	200	18.18%
3-6-6762-100-3416 Rent Expense	5,594	5,756	5,860	104	1.81%
3-6-6762-100-3430 NATURAL GAS	1,600	1,600	1,600	0	0.00%
3-6-6762-100-3480 BUILDING REPAIRS AND MAINTENANCE	1,000	1,000	1,500	500	50.00%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
Total Administration	13,580	13,372	14,374	1,002	7.49%
Community Donations:					
3-6-6762-112-0395 FUNDRAISING	(50)	(50)	(50)	0	0.00%
3-6-6762-112-0630 DONATIONS	(500)	(500)	(500)	0	0.00%
3-6-6762-112-0921 TRANSFER FROM RESERVES	(350)	(350)	(350)	0	0.00%
3-6-6762-112-5210 EQUIPMENT	500	500	500	0	0.00%
Total Community Donations	(400)	(400)	(400)	0	0.00%
Total Victoria Harbour Branch	13,180	12,972	13,974	1,002	7.72%

Waubushene Branch

Administration:					
3-6-6763-100-0379 RECOVERIES-LOST BOOKS	(100)	(150)	(150)	0	0.00%
3-6-6763-100-0382 PHOTOCOPYING RECOVERIES	(150)	(250)	(250)	0	0.00%
3-6-6763-100-0383 FAX INCOME	(20)	(100)	(100)	0	0.00%
3-6-6763-100-0398 Overdue Fines Collected	0	(800)	(800)	0	0.00%
3-6-6763-100-0399 SUNDRY RECEIPTS	0	(50)	(50)	0	0.00%
3-6-6763-100-2230 OFFICE CARETAKER CONTRACT	1,307	1,307	1,331	24	1.84%
3-6-6763-100-2262 ANSWERING SERVICE AGREEMENT	310	330	336	6	1.82%
3-6-6763-100-2420 TELEPHONE	1,200	1,512	1,620	108	7.14%
3-6-6763-100-3410 HYDRO	1,100	1,427	1,427	0	0.00%
3-6-6763-100-3411 WATER & SEWER	700	700	714	14	2.00%
3-6-6763-100-3416 Rent Expense	4,319	4,444	4,525	81	1.82%
3-6-6763-100-3430 NATURAL GAS	1,500	1,500	1,527	27	1.80%
3-6-6763-100-3480 BUILDING REPAIRS AND MAINTENANCE	2,000	4,000	2,000	(2,000)	(50.00%)
Total Administration	12,166	13,870	12,130	(1,740)	(12.55%)
Community Donations:					
3-6-6763-112-0395 FUNDRAISING	(50)	(50)	(50)	0	0.00%
3-6-6763-112-0630 DONATIONS	(200)	(200)	(500)	(300)	150.00%
3-6-6763-112-0921 TRANSFER FROM RESERVES	(450)	(450)	(450)	0	0.00%
3-6-6763-112-5210 EQUIPMENT	500	500	500	0	0.00%
Total Community Donations	(200)	(200)	(500)	(300)	150.00%
Total Waubushene Branch	11,966	13,670	11,630	(2,040)	(14.92%)

Port McNicoll Branch

Administration:					
3-6-6764-100-0351 MEMBERSHIP FEES	(10)	(10)	(20)	(10)	100.00%
3-6-6764-100-0379 RECOVERIES-LOST BOOKS	(50)	(150)	(150)	0	0.00%
3-6-6764-100-0382 PHOTOCOPYING RECOVERIES	(100)	(350)	(350)	0	0.00%
3-6-6764-100-0383 FAX INCOME	(100)	(150)	(150)	0	0.00%
3-6-6764-100-0398 Overdue Fines Collected	0	(800)	(800)	0	0.00%
3-6-6764-100-0399 SUNDRY RECEIPTS	0	(50)	(50)	0	0.00%
3-6-6764-100-0497 RENTAL INCOME	0	(50)	(50)	0	0.00%
3-6-6764-100-2230 OFFICE CARETAKER CONTRACT	2,196	2,196	2,236	40	1.82%
3-6-6764-100-2262 ANSWERING SERVICE AGREEMENT	310	350	356	6	1.71%
3-6-6764-100-2420 TELEPHONE	550	720	780	60	8.33%
3-6-6764-100-3410 HYDRO	2,000	2,000	2,400	400	20.00%
3-6-6764-100-3411 WATER & SEWER	1,350	1,552	1,620	68	4.38%
3-6-6764-100-3416 Rent Expense	10,528	10,833	11,028	195	1.80%
3-6-6764-100-3430 NATURAL GAS	1,700	1,967	2,010	43	2.19%
3-6-6764-100-3480 BUILDING REPAIRS AND MAINTENANCE	2,000	2,000	2,000	0	0.00%
Total Administration	20,374	20,058	20,860	802	4.00%
Community Donations:					
3-6-6764-112-0395 FUNDRAISING	(50)	(50)	(50)	0	0.00%
3-6-6764-112-0630 DONATIONS	(300)	(300)	(500)	(200)	66.67%
3-6-6764-112-0921 TRANSFER FROM RESERVES	(350)	(350)	(350)	0	0.00%
3-6-6764-112-5210 EQUIPMENT	500	500	500	0	0.00%
Total Community Donations	(200)	(200)	(400)	(200)	100.00%
Total Port McNicoll Branch	20,174	19,858	20,460	602	3.03%

Total Library (Surplus)/Deficit 0 0 0 0 0.00%

Planning & Development

Planning Revenue:					
1-1-8881-100-0344 ZONING CERTIFICATE APPLICATION FEE----	(3,500)	(3,500)	(3,500)	0	0.00%
1-1-8881-100-0361 APPLICATION FEES----	(50,000)	(50,000)	(50,000)	0	0.00%
1-1-8881-100-0920 TRANSFER FROM RESERVE FUNDS----	(63,000)	0	0	0	0.00%
1-1-8881-100-0921 TRANSFER FROM RESERVES----	(12,000)	(40,000)	0	40,000	(100.00%)
Total Planning Revenue	(128,500)	(93,500)	(53,500)	40,000	(42.78%)
Planning Wages & Benefits:					
1-1-8881-100-1110 SALARIES & WAGES----	234,120	253,025	260,664	7,639	3.02%
1-1-8881-100-1112 PAID OVERTIME----	6,629	0	0	0	0.00%
1-1-8881-100-1115 WAGES - CONTRACT STAFF	12,514	0	0	0	0.00%
1-1-8881-100-1161 VACATION - CONTRACT STAFF	491	0	0	0	0.00%
1-1-8881-100-1198 YEAR END PAYROLL ACCRUAL----	(4,271)	1,037	0	(1,037)	(100.00%)
1-1-8881-100-1210 U.I.C.----	3,886	3,707	3,227	(480)	(12.95%)
1-1-8881-100-1211 C.P.P.----	10,226	10,542	11,029	487	4.62%
1-1-8881-100-1212 GROUP INSURANCE----	23,826	26,100	25,017	(1,083)	(4.15%)
1-1-8881-100-1213 EMPLOYER HEALTH TAX----	4,805	4,935	5,084	149	3.02%
1-1-8881-100-1214 O.M.E.R.S.----	24,913	27,277	29,298	2,021	7.41%
1-1-8881-100-1220 WORKER'S COMPENSATION----	6,859	6,515	6,613	98	1.50%
Total Planning Wages & Benefits	323,998	333,138	340,932	7,794	2.34%
Planning Admin Expenses:					
1-1-8881-100-1310 SEMINARS & COURSES----	3,500	3,500	3,500	0	0.00%
1-1-8881-100-1330 MEMBERSHIPS & DUES----	2,000	2,000	2,000	0	0.00%
1-1-8881-100-1352 Safety Supplies & Clothing----	100	100	430	330	330.00%
1-1-8881-100-2120 LEGAL FEES----	25,000	25,000	25,000	0	0.00%
1-1-8881-100-2130 CONSULTANT FEES----	5,000	5,000	5,000	0	0.00%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
1-1-8881-100-2250 OUTSIDE SERVICES----	3,000	3,000	1,500	(1,500)	(50.00%)
1-1-8881-100-2252 COMPUTER SOFTWARE MAINTENANCE----	0	0	1,500	1,500	0.00%
1-1-8881-100-2400 CONFERENCES----	3,000	3,000	3,000	0	0.00%
1-1-8881-100-2405 Meals & Travel On Twp Business	500	500	300	(200)	(40.00%)
1-1-8881-100-2430 ADVERTISING----	3,000	3,000	3,000	0	0.00%
1-1-8881-100-2460 INSURANCE GENERAL----	0	7,664	7,241	(423)	(5.52%)
1-1-8881-100-3110 MATERIALS----	750	750	750	0	0.00%
1-1-8881-100-3540 SUBSCRIPTIONS & PUBLICATIONS----	300	300	750	450	150.00%
1-1-8881-100-7016 TRANSFER TO RESERVE----	10,000	10,000	10,000	0	0.00%
Total Planning Admin Expenses	56,150	63,814	63,971	157	0.25%
OMB Hearings:					
1-1-8881-165-0921 TRANSFER FROM RESERVES----	(52,100)	(29,367)	(29,367)	0	0.00%
1-1-8881-165-2120 LEGAL FEES----	50,000	50,000	40,000	(10,000)	(20.00%)
1-1-8881-165-2130 CONSULTANT FEES----	2,000	2,000	2,000	0	0.00%
1-1-8881-165-2405 Meals & Travel On Twp Business	100	100	100	0	0.00%
Total OMB Hearings	0	22,733	12,733	(10,000)	(43.99%)
Committee of Adjustments:					
1-1-8881-166-0361 APPLICATION FEES----	(30,000)	(40,000)	(40,000)	0	0.00%
1-1-8881-166-1221 INSPECTION FEES----	500	1,000	1,000	0	0.00%
1-1-8881-166-1225 STIPENDS - PER DIEMS	1,200	1,700	1,700	0	0.00%
1-1-8881-166-1310 SEMINARS & COURSES----	2,000	2,000	2,000	0	0.00%
1-1-8881-166-1330 MEMBERSHIPS & DUES----	110	450	450	0	0.00%
1-1-8881-166-2405 Meals & Travel On Twp Business	500	500	500	0	0.00%
Total Committee of Adjustments	(25,690)	(34,350)	(34,350)	0	0.00%
Official Plan:					
1-1-8881-389-0921 TRANSFER FROM RESERVES----	0	0	(20,165)	(20,165)	0.00%
1-1-8881-389-2250 OUTSIDE SERVICES----	16,000	20,000	40,165	20,165	100.83%
Total Official Plan	16,000	20,000	20,000	0	0.00%
Economic Development:					
1-1-8881-383-3110 MATERIALS----	2,000	0	0	0	0.00%
Total Economic Development	2,000	0	0	0	0.00%
Municipal Sustainability Plan:					
1-1-8881-681-2250 OUTSIDE SERVICES----	0	13,141	13,537	396	3.01%
Total Municipal Sustainability Plan	0	13,141	13,537	396	3.01%
Development Charge Review:					
1-1-8881-682-2250 OUTSIDE SERVICES----	60,000	0	0	0	0.00%
1-1-8881-682-7016 TRANSFER TO RESERVES----	10,000	10,000	10,000	0	0.00%
Total Development Charge Review	70,000	10,000	10,000	0	0.00%
Zoning By-Law Review:					
1-1-8881-683-0921 TRANSFER FROM RESERVES----	0	0	(20,000)	(20,000)	0.00%
1-1-8881-683-2250 OUTSIDE SERVICES----	0	20,000	20,000	0	0.00%
Total Zoning By-Law Review	0	20,000	0	(20,000)	(100.00%)
Source Water Protection:					
1-1-8881-684-2250 OUTSIDE SERVICES----	9,045	10,024	10,851	827	8.25%
Total Source Water Protection	9,045	10,024	10,851	827	8.25%
Planning Fee Review:					
1-1-8881-697-2250 OUTSIDE SERVICES----	0	0	20,000	20,000	0.00%
Total Planning Fee Review	0	0	20,000	20,000	0.00%
Severn Sound R.A.P. Inter Mun A:					
1-1-8881-687-0921 TRANSFER FROM RESERVES----	0	0	(10,000)	(10,000)	0.00%
1-1-8881-687-2250 OUTSIDE SERVICES----	135,113	134,448	138,701	4,253	3.16%
Total Severn Sound R.A.P. Inter Mun A	135,113	134,448	128,701	(5,747)	(4.27%)
Total Planning and Development	458,116	499,448	532,875	33,427	6.69%
Building Services					
Building Revenue:					
1-1-8284-100-0480 BUILDING PERMIT MAINTENANCE----	(18,000)	(18,000)	(89,870)	(71,870)	399.28%
1-1-8284-100-0481 BUILDING PERMITS----	(375,000)	(375,000)	(405,000)	(30,000)	8.00%
1-1-8284-100-0484 SEPTIC RECORD SEARCH----	(1,500)	(1,500)	(1,500)	0	0.00%
Total Building Revenue	(394,500)	(394,500)	(496,370)	(101,870)	25.82%
Building Wages & Benefits:					
1-1-8284-100-1110 SALARIES & WAGES----	213,059	238,273	303,211	64,938	27.25%
1-1-8284-100-1112 PAID OVERTIME----	2,500	2,500	2,500	0	0.00%
1-1-8284-100-1198 YEAR END PAYROLL ACCRUAL----	(3,887)	976	0	(976)	(100.00%)
1-1-8284-100-1210 U.I.C.----	3,600	3,707	4,495	788	21.26%
1-1-8284-100-1211 C.P.P.----	9,703	10,542	14,222	3,680	34.91%
1-1-8284-100-1212 GROUP INSURANCE----	22,700	25,363	24,348	(1,015)	(4.00%)
1-1-8284-100-1213 EMPLOYER HEALTH TAX----	4,155	4,648	5,871	1,223	26.31%
1-1-8284-100-1214 O.M.E.R.S.----	21,838	25,124	26,896	1,772	7.05%
1-1-8284-100-1220 WORKER'S COMPENSATION----	6,242	6,515	8,163	1,648	25.30%
Total Building Wages & Benefits	279,910	317,648	389,706	72,058	22.68%
Building Admin Expenses:					
1-1-8284-100-1310 SEMINARS & COURSES----	3,000	3,000	4,000	1,000	33.33%
1-1-8284-100-1330 MEMBERSHIPS & DUES----	1,900	1,900	1,900	0	0.00%
1-1-8284-100-1352 Safety Supplies & Clothing----	600	600	600	0	0.00%
1-1-8284-100-2120 LEGAL FEES----	1,000	1,000	2,000	1,000	100.00%
1-1-8284-100-2250 OUTSIDE SERVICES----	6,500	15,000	9,500	(5,500)	(36.67%)
1-1-8284-100-2252 COMPUTER SOFTWARE MAINTENANCE----	27,525	27,979	27,979	0	0.00%
1-1-8284-100-2400 CONFERENCES----	3,000	3,000	3,000	0	0.00%
1-1-8284-100-2405 Meals & Travel On TWP Business	500	500	500	0	0.00%
1-1-8284-100-2421 CELLULAR TELEPHONE OP EXPENSE----	1,200	1,200	1,200	0	0.00%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
1-1-8284-100-2430 ADVERTISING----	0	0	500	500	0.00%
1-1-8284-100-2460 GENERAL INSURANCE----	0	7,664	7,241	(423)	(5.52%)
1-1-8284-100-2470 PRINTING----	1,000	1,000	1,000	0	0.00%
1-1-8284-100-3110 MATERIALS----	500	500	500	0	0.00%
1-1-8284-100-3540 SUBSCRIPTIONS & PUBLICATIONS----	1,200	1,200	500	(700)	(58.33%)
1-1-8284-100-7016 TRANSFER TO RESERVE----	57,070	1,965	152	(1,813)	(92.26%)
Total Building Admin Expenses	104,995	66,508	60,572	(5,936)	(8.93%)
17-74 - Ford Escape SE 4WD 4 Door (2017):					
1-1-8284-474-3310 VEHICLE INSURANCE----	1,197	1,100	296	(804)	(73.09%)
1-1-8284-474-3320 LICENSE----	122	122	0	(122)	(100.00%)
1-1-8284-474-3340 GASOLINE----	1,957	2,000	1,500	(500)	(25.00%)
1-1-8284-474-3380 VEHICLE-PARTS REPAIRS & MTCE.	1,000	1,000	2,000	1,000	100.00%
Total 17-74 - Ford Escape SE 4WD 4 Door (2017)	4,276	4,222	3,796	(426)	(10.09%)
24-77 - Ford Maverick xl, Crew Cab, AWD (2024):					
1-1-8284-477-3310 VEHICLE INSURANCE----	1,197	2,000	296	(1,704)	(85.20%)
1-1-8284-477-3320 LICENSE----	122	122	0	(122)	(100.00%)
1-1-8284-477-3340 GASOLINE----	1,500	1,500	1,500	0	0.00%
1-1-8284-477-3380 VEHICLE-PARTS REPAIRS & MTCE	2,500	2,500	500	(2,000)	(80.00%)
Total 24-77 - Ford Maverick xl, Crew Cab, AWD (2024)	5,319	6,122	2,296	(3,826)	(62.50%)
Building Fee Review:					
1-1-8284-697-2250 OUTSIDE SERVICES----	0	0	40,000	40,000	0.00%
Total Building Fee Review	0	0	40,000	40,000	0.00%
Total Building	0	0	0	0	0.00%
Municipal Law Enforcement					
Municipal Law Enforcement Revenue:					
1-1-8238-100-0346 ADMINISTRATION FEES - HST by Journal	(500)	(500)	(500)	0	0.00%
1-1-8238-100-0466 LICENSES----	(23,000)	(23,000)	(23,000)	0	0.00%
1-1-8238-100-0561 FINES----	(4,000)	(5,000)	(5,000)	0	0.00%
1-1-8238-100-0562 PROVINCIAL OFFENCE ACT FINES----	(5,000)	(5,000)	(5,000)	0	0.00%
Total Municipal Law Enforcement Revenue	(32,500)	(33,500)	(33,500)	0	0.00%
Municipal Law Enforcement Wages & Benefits:					
1-1-8238-100-1110 SALARIES & WAGES----	164,520	223,506	258,064	34,558	15.46%
1-1-8238-100-1115 WAGES - CONTRACT STAFF	12,285	0	0	0	0.00%
1-1-8238-100-1161 VACATION - CONTRACT STAFF	491	0	0	0	0.00%
1-1-8238-100-1198 YEAR END PAYROLL ACCRUAL----	(3,001)	782	0	(782)	(100.00%)
1-1-8238-100-1210 U.I.C.----	3,188	3,740	3,938	198	5.29%
1-1-8238-100-1211 C.P.P.----	8,042	10,382	12,324	1,942	18.71%
1-1-8238-100-1212 GROUP INSURANCE----	17,840	20,351	19,529	(822)	(4.04%)
1-1-8238-100-1213 EMPLOYER HEALTH TAX----	3,448	4,336	4,989	653	15.06%
1-1-8238-100-1214 O.M.E.R.S.----	16,728	19,879	21,214	1,335	6.72%
1-1-8238-100-1220 WORKER'S COMPENSATION----	5,180	6,201	7,131	930	15.00%
Total Municipal Law Enforcement Wages & Benefits	228,721	289,177	327,189	38,012	13.14%
Municipal Law Enforcement Expenses:					
1-1-8238-100-1310 SEMINARS & COURSES----	3,000	8,000	6,000	(2,000)	(25.00%)
1-1-8238-100-1330 MEMBERSHIPS & DUES----	400	600	600	0	0.00%
1-1-8238-100-1351 UNIFORMS----	700	1,500	1,000	(500)	(33.33%)
1-1-8238-100-2120 LEGAL FEES----	4,000	6,000	6,000	0	0.00%
1-1-8238-100-2210 ANIMAL CONTROL CONTRACT----	22,500	27,000	32,000	5,000	18.52%
1-1-8238-100-2250 OUTSIDE SERVICES----	1,000	1,500	1,000	(500)	(33.33%)
1-1-8238-100-2251 COMPUTER MAINTENANCE HARDWARE/SOFTWARE----	6,000	6,000	10,500	4,500	75.00%
1-1-8238-100-2370 ONLINE SERVICE FEES----	0	300	300	0	0.00%
1-1-8238-100-2400 CONFERENCES----	2,000	2,500	2,500	0	0.00%
1-1-8238-100-2405 Meals & Travel On Twp Business	200	1,000	750	(250)	(25.00%)
1-1-8238-100-2410 POSTAGE AND COURIER----	150	200	200	0	0.00%
1-1-8238-100-2421 CELLULAR TELEPHONE OP EXPENSE----	700	700	1,200	500	71.43%
1-1-8238-100-2430 ADVERTISING----	1,000	1,000	500	(500)	(50.00%)
1-1-8238-100-2460 GENERAL INSURANCE----	0	7,664	7,241	(423)	(5.52%)
1-1-8238-100-3110 MATERIALS----	1,000	1,750	1,500	(250)	(14.29%)
1-1-8238-100-7016 TRANSFER TO RESERVE----	1,500	1,500	5,000	3,500	233.33%
Total Municipal Law Enforcement Expenses	44,150	67,214	76,291	9,077	13.50%
Communications:					
1-1-8238-102-3320 LICENSE & REPAIRS----	100	100	0	(100)	(100.00%)
Total Communications	100	100	0	(100)	(100.00%)
16-03 - Ford Transit (2015):					
1-1-8238-403-3310 VEHICLE INSURANCE----	1,197	1,100	0	(1,100)	(100.00%)
1-1-8238-403-3320 LICENSE----	122	122	0	(122)	(100.00%)
1-1-8238-403-3340 GASOLINE----	3,090	2,000	0	(2,000)	(100.00%)
1-1-8238-403-3380 VEHICLE-PARTS REPAIRS & MTCE.	1,500	750	0	(750)	(100.00%)
Total 16-03 - Ford Transit (2015)	5,909	3,972	0	(3,927)	(100.00%)
15-06 - Chevrolet Silverado 1500, 1/2 Ton, Regular Cab (2015):					
1-1-8238-406-3310 VEHICLE INSURANCE----	1,197	1,100	296	(804)	(73.09%)
1-1-8238-406-3320 LICENSE----	122	122	0	(122)	(100.00%)
1-1-8238-406-3340 GASOLINE----	3,090	4,000	4,000	0	0.00%
1-1-8238-406-3380 VEHICLE-PARTS REPAIRS & MTCE.	1,500	1,500	2,000	500	33.33%
Total 15-06 - Chevrolet Silverado 1500, 1/2 Ton, Regular Cab (2015)	5,909	6,722	6,296	(426)	(6.34%)
25-80 - 2025 Vehicle:					
1-1-8238-480-3310 INSURANCE----	0	1,100	296	(804)	(73.09%)
1-1-8238-480-3320 LICENSE----	0	122	0	(122)	(100.00%)
1-1-8238-480-3340 GASOLINE----	0	2,000	3,000	1,000	50.00%
1-1-8238-480-3380 VEHICLE PARTS, REPAIR & MAINT----	0	750	750	0	0.00%
Total 25-80 - 2025 Vehicle	0	3,972	4,046	74	1.86%
Fence Viewing:					
1-1-1126-100-1221 Inspection Fees----	300	300	300	0	0.00%

	2024 Budget	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
Total Fence Viewing	300	300	300	0	0.00%
Total Municipal Law Enforcement	252,589	337,957	380,622	42,665	12.62%
Heritage					
Heritage :					
1-1-8840-100-2510 DONATIONS / REBATES----	1,500	2,800	4,500	1,700	60.71%
Total Heritage	1,500	2,800	4,500	1,700	60.71%
Heritage Committee:					
1-1-8840-115-0921 TRANSFER FROM RESERVES----	(10,000)	0	0	0	0.00%
1-1-8840-115-1225 STIPENDS - PER DIEMS	1,600	1,600	1,600	0	0.00%
1-1-8840-115-1330 MEMBERSHIPS & DUES----	100	100	100	0	0.00%
1-1-8840-115-2405 Meals & Travel On Twp Business	1,000	1,000	300	(700)	(70.00%)
1-1-8840-115-2435 SPECIAL EVENTS----	1,500	1,500	500	(1,000)	(66.67%)
1-1-8840-115-2446 PLAQUES AND MEMENTOS----	10,500	500	600	100	20.00%
1-1-8840-115-3210 SUPPLIES MATERIALS----	500	500	500	0	0.00%
Total Heritage Committee	5,200	5,200	3,600	(1,600)	(30.77%)
Total Heritage	6,700	8,000	8,100	100	1.25%
TOTAL BUDGET			0		
TOTAL UNASSIGNED	(11,343,591)	(11,835,218)	(12,332,737)	(497,519)	4.20%
TOTAL CORPORATE SERVICES	2,184,796	2,149,267	2,130,848	(18,419)	(0.86%)
<i>Land</i>	0	0	0	0	0.00%
<i>Council</i>	367,212	383,369	387,528	4,159	1.08%
<i>Administration</i>	1,817,584	1,765,898	1,743,320	(22,578)	(1.28%)
TOTAL PROTECTIVE AND DEVELOPMENT SERVICES	2,290,948	2,605,596	2,776,941	171,345	6.58%
<i>Emergency Preparedness</i>	15,541	21,215	25,839	4,624	21.80%
<i>Policing</i>	0	0	0	0	0.00%
<i>Fire</i>	1,558,002	1,738,976	1,829,505	90,529	5.21%
<i>Planning & Development</i>	458,116	499,448	532,875	33,427	6.69%
<i>Building Services</i>	0	0	0	0	0.00%
<i>Municipal Law Enforcement</i>	252,589	337,957	380,622	42,665	12.62%
<i>Heritage</i>	6,700	8,000	8,100	100	1.25%
TOTAL OPERATIONAL SERVICES	6,860,272	7,093,496	7,424,948	331,452	4.67%
<i>Operational Services - Roads and Fleet</i>	4,756,187	4,936,636	5,189,622	252,986	5.12%
<i>Operational Services - Park & Recreation</i>	2,104,085	2,156,860	2,235,326	78,466	3.64%
<i>Operational Services - Water</i>	0	0	0	0	0.00%
<i>Operational Services - Wastewater</i>	0	0	0	0	0.00%
Total Library Operations					
<i>Library Grant</i>	479,683	516,660	536,632	19,972	3.87%
<i>Library (Surplus)/Deficit</i>	0	0	0	0	0.00%