

THE CORPORATION
OF THE
TOWN OF FORT FRANCES



2026 DRAFT BUDGET
For Special Council Meeting Discussion

Prepared By: CAO and Senior Leadership Team
Distributed January 13, 2026

2026 Operating Budget Overview

The Town of Fort Frances Budget provides the financial allocations to support the delivery of efficient daily services. Administration believes the Budget contains all forecasted costs required to carry out obligations and meet specified obligations and challenges.

Revenue	2025 Budget	2026 Budget	% Variance
Source of Funds			
Municipal Tax Rate	0.02103736	0.02184893	3.86%
Municipal Taxes	13,470,763	14,070,815	
Charity Rebates	(43,000)	(46,000)	
Payment-in-Lieu of Taxation	873,233	918,541	
Education Taxes	1,408,422	1,457,130	
School Board Payments	(1,408,422)	(1,457,130)	
Net Municipal Taxes	14,300,996	14,943,356	

2026 Tax Rates Summary

Calculated on January 13, 2026

Active parameter set: Current Parameters (Unsaved)

Assessment Data Filter Option Used: Decrease Limit: 100% Increase Limit: 100%, Include PIL Properties, Tax Ratios Used: 2025 Tax Ratios

	Residential	New Multi-residential	Multi-residential	Commercial			Industrial	Large Industrial	Aggregate Extraction	Pipelines	Farm
				No Band	Low Band	High Band					
Tax Ratios	1.000000	1.000000	1.975471	1.943520			2.579925	2.579925	2.099301	2.543254	0.250000
Education- Retained				0.00980000	0.00980000	0.01633333	0.00980000	0.00980000			
Fort Frances Town, 5912											
Education	0.00153000	0.00153000	0.00153000	0.00880000	0.00847573	0.01412621	0.00880000	0.00880000	0.00511000	0.00880000	0.00038250
General- Starting Rate	0.02089046	0.02089046	0.04126850	0.04060103	0.03931935	0.06553226	0.05389582	0.05389582	0.04385536	0.05312975	0.00522262
Budget Increase	0.00095847	0.00095847	0.00189343	0.00186280	0.00180400	0.00300666	0.00247278	0.00247278	0.00201212	0.00243763	0.00023961
Total Municipal Rate	0.02184893	0.02184893	0.04316193	0.04246383	0.04112335	0.06853892	0.05636860	0.05636860	0.04586748	0.05556738	0.00546223
% Increase to Starting Municipal Rate	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%	4.59%
% increase over 2025 Municipal Rate	3.86%	3.86%	3.86%	3.86%	3.89%	3.89%	3.86%	3.86%	3.86%	3.86%	3.86%
2026 Total Rate	0.02337893	0.02337893	0.04469193	0.05126383	0.04959908	0.08266513	0.06516860	0.06516860	0.05097748	0.06436738	0.00584473
2025 Total Rate	0.02256736	0.02256736	0.04308869	0.04968653	0.04805438	0.08009064	0.06307481	0.06307481	0.04927375	0.06230335	0.00564184
Municipal and Education Increase	3.60%	3.60%	3.72%	3.17%	3.21%	3.21%	3.32%	3.32%	3.46%	3.31%	3.60%
Proposed 2026 Municipal Rate	0.02184893	0.02184893	0.04316193	0.04246383	0.04112335	0.06853892	0.05636860	0.05636860	0.04586748	0.05556738	0.00546223
2025 Municipal	0.02103736	0.02103736	0.04155869	0.04088653	0.03958256	0.06597093	0.05427481	0.05427481	0.04416375	0.05350335	0.00525934

Increase of \$532,368 (\$-103,617 growth component plus increase of \$635,985)

Draft Budget Report-Detail

V3 Committee Review

Fort Frances

	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget
								to 2025 Budget	to 2025 Budget
10 General									
Fort Frances									
Corporate Services									
0150 Taxation-Municipal	(13,168,255)	(13,207,156.36)	(13,474,339)	(13,514,092.94)	(13,453,965)		(13,453,965)	20,374	(0.15%)
0151 Taxation-Education				2,706.60					
0152 Payments-in-lieu of Taxation	(862,526)	(873,110.43)	(873,343)	(907,663.49)	(899,402)		(899,402)	(26,059)	2.98
0240 Governance (Mayor & Council)	(3,053,047)	(2,746,048.84)	(3,517,540)	(3,475,803.66)	(3,914,204)		(3,914,204)	(396,664)	11.28
0260 Program Support	2,695,367	2,695,366.62	2,848,235	2,694,017.78	2,899,444		2,899,444	51,209	1.80
0261 Elections	1,840	1,956.68	12,940	11,915.42	36,000		36,000	23,060	178.21
0272 Contribution to Reserve/Reserve	2,361,000	2,935,000.00	2,545,355	2,545,355.00	2,603,898		2,603,898	58,543	2.30
1820 Economic Development	10,262	(42,396.89)	(70,606)	(146,049.03)	(88,953)		(88,953)	(18,347)	25.99
1825 Solar Panels	(3,464)	1,046.32	3,847	2,810.34	4,339		4,339	492	12.79
Total Corporate Services	(12,018,823)	(11,235,342.90)	(12,525,451)	(12,786,803.98)	(12,812,843)		(12,812,843)	(287,392)	2.29
Administration & Finance									
0251 Town Real Estate	7,469	4,983.52	2,347		(2,713)		(2,713)	(5,060)	(215.59%)
0252 Human Resources	123,800	123,514.43	109,500	48,268.78	82,350		82,350	(27,150)	(24.79)
0262 Administration	362,465	357,794.31	363,033	340,143.04	398,128		398,128	35,095	9.67
0263 Administration- Vehicle	7,128	4,837.22	7,929	6,783.07	8,852		8,852	923	11.64
0264 Clerk's Department	248,113	230,672.91	215,457	186,305.76	237,211		237,211	21,754	10.10
0265 Treasury Department	612,620	556,807.77	647,468	594,992.98	740,147		740,147	92,679	14.31
0266 Unassigned Revenue	(266,500)	(287,866.58)	(338,000)	(411,222.38)	(361,700)		(361,700)	(23,700)	7.01
0267 FFPC Administration		19,808.28		26,947.32					
0268 Information Technology	494,978	459,789.99	553,507	502,060.78	618,459		618,459	64,952	11.73
Total Administration & Finance	1,590,073	1,470,341.85	1,561,241	1,294,279.35	1,720,734		1,720,734	159,493	10.22
Community Services									
0632 Handi-Transit System	115,982	115,982.35	118,210	122,912.52	120,574		120,574	2,364	2.00%
1220 Sister Kennedy Centre	44,843	36,488.92	24,918	3,238.27	39,842		39,842	14,924	59.89
1614 Sunny Cove Camp	25,485	29,881.01	28,369	21,193.59	9,150		9,150	(19,219)	(67.75)
1620 Recreation Programs	343,818	175,781.42	269,639	175,771.30	104,503	(23,055)	81,448	(188,191)	(69.79)
1621 Community Services	160,740	161,191.36	171,081	133,928.61	223,874		223,874	52,793	30.86
1631 Sorting Gap Marina	39,215	28,428.03	35,633	23,059.34	43,346		43,346	7,713	21.65
1634 Recreation Facilities	1,068,029	1,020,289.66	1,057,715	928,330.69	1,241,270		1,241,270	183,555	17.35
1635 Townshend Theatre	2,039	170.06	866	(5,694.96)	(1,054)		(1,054)	(1,920)	(221.71)
1640 Fort Frances Public Library	611,392	608,763.64	613,256	509,693.58	606,931		606,931	(6,325)	(1.03)
1641 FF Library Building Fund		39,619.32							

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V3 Committee Review

Fort Frances

	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget
								to 2025 Budget	to 2025 Budget
1645 Museums	266,092	186,746.99	256,971	207,719.16	257,578		257,578	607	0.24
Total Community Services	2,677,635	2,403,342.76	2,576,658	2,120,152.10	2,646,014	(23,055)	2,622,959	46,301	1.80
Emergency Services									
0410 Fire	1,259,848	1,311,320.23	1,456,598	1,419,200.31	1,604,273	5,600	1,609,873	153,275	10.52%
0420 Police	2,530,532	2,530,762.21	2,766,334	2,761,222.84	3,263,241		3,263,241	496,907	17.96
0421 911 Services	10,910	12,053.93	10,910	10,198.37	11,122		11,122	212	1.94
0422 RR District West OPP Det Board	10,113	7,137.26	14,555	11,063.41	16,067		16,067	1,512	10.39
0423 Mobile Crisis Response Team				(88,439.62)					
0450 Emergency Measures	30,677	12,865.27	26,554	12,765.39	21,319		21,319	(5,235)	(19.71)
0451 Rain Event Emergency		70,660.15		55,539.60					
Total Emergency Services	3,842,080	3,944,799.05	4,274,951	4,181,550.30	4,916,022	5,600	4,921,622	646,671	15.13
Operations & Facilities									
0611 Municipal Roads - Paved	1,443,125	1,218,703.71	1,457,563	1,362,096.69	1,483,154		1,483,154	25,591	1.76%
0614 PW Administration	(22,051)	326,480.95	5,267	141,558.91	36,640	(42,749)	(6,109)	(11,376)	(215.99)
0615 PW Municipal Bldg & Yards	132,901	138,088.72	142,575	149,688.15	150,025		150,025	7,450	5.23
0617 Sidewalks	148,275	134,235.36	143,604	117,701.14	127,736		127,736	(15,868)	(11.05)
0618 PW Vehicles	257,692	263,914.16	263,831	219,161.45	264,300		264,300	469	0.18
0619 PW Equipment	285,533	230,432.67	289,657	249,112.78	312,652		312,652	22,995	7.94
0620 Public Works Stores	88,407	74,452.29	88,953	64,441.64	95,717		95,717	6,764	7.60
0623 Traffic Signal Maintenance	18,925	29,258.14	20,285	15,748.70	20,374		20,374	89	0.44
0624 Engineering	38,302	41,012.94	36,964	36,423.46	37,845		37,845	881	2.38
0640 Public Parking Lots	13,006	2,470.30	13,007	5,096.67	8,576		8,576	(4,431)	(34.07)
0650 Street Lighting	145,499	167,015.51	135,746	91,093.79	142,554		142,554	6,808	5.02
0670 Private Work Charges	21,461	43,496.94	25,432	18,955.28	26,782		26,782	1,350	5.31
0671 Private Crossing Charges	45,857	44,625.73	42,707	15,092.35	37,330		37,330	(5,377)	(12.59)
0840 Garbage Collection	(31,368)	(28,062.64)	6,651	6,157.71	8,466		8,466	1,815	27.29
0850 Sanitary Landfill	189,841	135,804.38	99,968	(248,362.61)	133,620		133,620	33,652	33.66
0860 Recycling Services	(158,473)	(48,793.06)	(106,619)	27,703.80	(142,088)		(142,088)	(35,469)	33.27
Total Operations & Facilities	2,616,932	2,773,136.10	2,665,591	2,271,669.91	2,743,683	(42,749)	2,700,934	35,343	1.33
Planning & Development									
0253 Civic Centre	42,368	41,949.10	48,277	66,059.54	63,303	600	63,903	15,626	32.37%
0440 By-Law Enforcement Animal Contr	148,303	145,025.96	160,180	154,645.23	161,071		161,071	891	0.56
0441 Animal Shelter	6,643	5,026.74	6,447	4,589.41	5,638		5,638	(809)	(12.55)
0445 Building Official	(156,315)	(64,249.61)	(39,509)	(33,617.99)	(6,787)		(6,787)	32,722	(82.82)
1810 Planning & Zoning	74,105	41,536.88	56,550	35,527.60	46,939		46,939	(9,611)	(17.00)

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V3 Committee Review

Fort Frances

	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget
								to 2025 Budget	to 2025 Budget
Total Planning & Development	115,104	169,289.07	231,945	227,203.79	270,164	600	270,764	38,819	16.74
Airport									
0660 Municipal Airport	46,061	25,886.62	52,969	9,925.98	54,432	300	54,732	1,763	3.33%
0661 Airport Building Maintenance	49,216	34,600.19	37,660	42,060.27	44,541		44,541	6,881	18.27
0662 Airport Grounds Maintenance	98,537	79,341.74	90,344	101,794.11	73,935		73,935	(16,409)	(18.16)
Total Airport	193,814	139,828.55	180,973	153,780.36	172,908	300	173,208	(7,765)	(4.29)
Parks & Cemeteries									
1040 Fort Frances Cemetery	118,479	101,751.69	123,309	94,219.71	127,846		127,846	4,537	3.68%
1041 Riverview Cemetery	243,163	238,122.70	245,275	231,015.24	269,464		269,464	24,189	9.86
1610 Parks & Cemeteries Administrati	203,804	220,526.54	269,188	246,274.02	269,131	9,000	278,131	8,943	3.32
1611 Point Park	48,700	76,746.25	49,881	53,379.82				(49,881)	(100.00)
1612 Parks- Outdoor Facilities	260,539	259,515.79	233,117	236,171.74	260,567		260,567	27,450	11.78
1613 Lions Millennium Park	13,874	17,677.57	14,597	11,158.09	14,342		14,342	(255)	(1.75)
1615 Rainy Lake Square	18,639	10,999.38	19,920	17,994.77	23,379		23,379	3,459	17.36
1616 Legion Park/Spray Park	75,987	82,629.35	78,805	25,055.64	64,876		64,876	(13,929)	(17.68)
Total Parks & Cemeteries	983,185	1,007,969.27	1,034,092	915,269.03	1,029,605	9,000	1,038,605	4,513	0.44
Total Fort Frances		673,363.75		(1,622,899.14)	686,287	(50,304)	635,983	635,983	
Total 10 General		673,363.75		(1,622,899.14)	686,287	(50,304)	635,983	635,983	
Total Fort Frances		673,363.75		(1,622,899.14)	686,287	(50,304)	635,983	635,983	

Draft Budget Report-Detail

V3 Committee Review

Water & Sewer

	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget
								to 2025 Budget	to 2025 Budget
40 Sewer (Wastewater)									
Water & Sewer									
Sewer									
0811 Sanitary Sewer/Waste Water	(733,352)	(839,596.04)	(921,871)	(2,013,592.38)	(881,754)		(881,754)	40,117	(4.35%)
0812 Sewage Treatment Plant	600,246	618,797.60	749,126	728,902.18	694,884		694,884	(54,242)	(7.24)
0813 STP Lift Stations	133,106	133,504.24	172,745	149,784.94	186,870		186,870	14,125	8.18
0815 Lift Station Emergency		89,176.83		23,668.92					
Total Sewer		1,882.63		(1,111,236.34)					
Total Water & Sewer		1,882.63		(1,111,236.34)					
Total 40 Sewer (Wastewater)		1,882.63		(1,111,236.34)					
50 Water									
Water & Sewer									
Water									
0831 Water Treatment	744,132	722,501.71	726,825	721,246.10	746,948		746,948	20,123	2.77%
0832 Water Works Administration	(744,132)	(719,599.46)	(726,825)	(1,754,665.08)	(761,948)	15,000	(746,948)	(20,123)	2.77
Total Water		2,902.25		(1,033,418.98)	(15,000)	15,000			
Total Water & Sewer		2,902.25		(1,033,418.98)	(15,000)	15,000			
Total 50 Water		2,902.25		(1,033,418.98)	(15,000)	15,000			
Total Water & Sewer		4,784.88		(2,144,655.32)	(15,000)	15,000			

Draft Budget Report-Detail
V3 Committee Review

Corporate Services										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10 General										
Fort Frances										
Corporate Services										
0150 Taxation-Municipal										
0111 Residential & Farm										
10-010-0150-0111-40014 Farmland Tax	(1,130)	(1,129.57)	(1,152)	(1,151.79)	(1,144)		(1,144)	8	(0.69%)	
10-010-0150-0111-40018 Residential - EP	(7,866,558)	(7,866,557.80)	(8,091,834)	(8,091,834.36)	(8,120,343)		(8,120,343)	(28,509)	0.35	
10-010-0150-0111-40019 Residential - ES	(1,223,723)	(1,223,723.52)	(1,224,220)	(1,224,220.27)	(1,160,837)		(1,160,837)	63,383	(5.18)	
10-010-0150-0111-40020 Residential - FP	(9,140)	(9,139.73)	(9,320)	(9,319.55)	(9,254)		(9,254)	66	(0.71)	
10-010-0150-0111-40021 Residential- FS	(26,790)	(26,789.92)	(23,257)	(23,256.80)	(23,094)		(23,094)	163	(0.70)	
Total 0111 Residential & Farm	(9,127,341)	(9,127,340.54)	(9,349,783)	(9,349,782.77)	(9,314,672)		(9,314,672)	35,111	(0.38)	
0112 Commercial										
10-010-0150-0112-40014 Commercial Tax Full - T (Including DT)	(2,785,472)	(2,785,472.21)	(2,847,103)	(2,847,102.63)	(2,862,193)		(2,862,193)	(15,090)	0.53%	
10-010-0150-0112-40015 Commercial Excess Land - C U	(18,851)	(18,851.49)	(19,215)	(19,214.69)	(19,087)		(19,087)	128	(0.67)	
10-010-0150-0112-40016 Commercial Vacant Land - X	(69,086)	(69,085.72)	(70,370)	(70,369.88)	(71,298)		(71,298)	(928)	1.32	
10-010-0150-0112-40017 Commercial General - M	(80,635)	(80,635.00)	(82,134)	(82,133.81)	(81,588)		(81,588)	546	(0.66)	
10-010-0150-0112-40023 Commercial Shared - H	(21,654)	(21,653.80)	(21,975)	(21,975.24)	(21,858)		(21,858)	117	(0.53)	
10-010-0150-0112-40024 Parking Lot (GT)	(7,150)	(7,150.29)	(7,283)	(7,283.19)	(7,235)		(7,235)	48	(0.66)	
Total 0112 Commercial	(2,982,848)	(2,982,848.51)	(3,048,080)	(3,048,079.44)	(3,063,259)		(3,063,259)	(15,179)	0.50	
0113 Industrial										
10-010-0150-0113-40014 Industrial Tax Full - T	(164,404)	(164,403.99)	(167,427)	(167,426.93)	(166,258)		(166,258)	1,169	(0.70%)	
10-010-0150-0113-40015 Industrial Excess Land - IU	(12,274)	(12,274.27)	(12,516)	(12,515.78)	(12,428)		(12,428)	88	(0.70)	
10-010-0150-0113-40016 Industrial Vacant Land - X	(75,658)	(75,657.67)	(77,146)	(77,146.19)	(76,608)		(76,608)	538	(0.70)	
10-010-0150-0113-40022 Industrial Full, Not PIL - H	(27,556)	(27,555.66)	(28,014)	(27,576.30)	(27,848)		(27,848)	166	(0.59)	
10-010-0150-0113-40033 Industrial Excess Land, Shared PIL - K	(4,525)	(4,525.38)	(4,601)	(4,528.77)	(4,573)		(4,573)	28	(0.61)	
Total 0113 Industrial	(284,417)	(284,416.97)	(289,704)	(289,193.97)	(287,715)		(287,715)	1,989	(0.69)	
0115 Multi-Residential										
10-010-0150-0115-40018 Multi-Residential Tax - EP	(559,714)	(559,713.91)	(570,726)	(570,726.00)	(573,754)		(573,754)	(3,028)	0.53%	
10-010-0150-0115-40019 Multi-Residential Tax - ES	(34,743)	(34,742.50)	(35,426)	(35,426.06)	(35,179)		(35,179)	247	(0.70)	
10-010-0150-0115-40020 Multi-Residential Tax - FP	(2,562)	(2,561.73)	(2,612)	(2,612.13)	(2,597)		(2,597)	15	(0.57)	
Total 0115 Multi-Residential	(597,019)	(597,018.14)	(608,764)	(608,764.19)	(611,530)		(611,530)	(2,766)	0.45	
0116 Pipeline										
10-010-0150-0116-40014 Pipeline Tax - T	(165,651)	(165,650.92)	(168,857)	(168,856.57)	(167,677)		(167,677)	1,180	(0.70%)	
Total 0116 Pipeline	(165,651)	(165,650.92)	(168,857)	(168,856.57)	(167,677)		(167,677)	1,180	(0.70)	
0118 New Multi- Residential										
10-010-0150-0118-40018 New Multi-Residential Tax - EP	(8,830)	(8,830.26)	(9,004)	(9,003.99)	(8,941)		(8,941)	63	(0.70%)	
Total 0118 New Multi- Residential	(8,830)	(8,830.26)	(9,004)	(9,003.99)	(8,941)		(8,941)	63	(0.70)	
0119 Aggregate Extration										
10-010-0150-0119-40014 Aggregate Extration- VT			(172)	(172.24)	(171)		(171)	1	(0.58%)	New in 2025
Total 0119 Aggregate Extration			(172)	(172.24)	(171)		(171)	1	(0.58)	
0121 Supp/WO Residential & Farm										
10-010-0150-0121-40018 Residential - EP	(2,149)	(52,000.16)	25	(19,172.31)				(25)	(100.00%)	

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Corporate Services										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-010-0150-0121-40019 Residential - ES		(3,594.04)		(1,885.85)						
10-010-0150-0121-50018 Residential - EP		19,382.69		18,089.33						
10-010-0150-0121-50019 Residential - ES		257.24		(68.73)						
Total 0121 Supp/WO Residential & Farm	(2,149)	(35,954.27)	25	(3,037.56)				(25)	(100.00)	
0122 Supp/WO Commercial										
10-010-0150-0122-40014 Commercial Tax Full - T (Including DT)		(11,956.22)		(49,253.17)						
10-010-0150-0122-50014 Commercial Tax Full - T (Including DT)		6,859.47		12,050.96						
Total 0122 Supp/WO Commercial		(5,096.75)		(37,202.21)						
Total 0150 Taxation-Municipal	(13,168,255)	(13,207,156.36)	(13,474,339)	(13,514,092.94)	(13,453,965)			(13,453,965)	20,374	(0.15)
0151 Taxation-Education										
0111 Residential & Farm										
10-010-0151-0111-40014 Farm - FT	(84)	(83.76)	(84)	(83.76)	(84)			(84)		
10-010-0151-0111-40018 Residential & Farm - EP	(583,373)	(583,373.71)	(588,501)	(588,501.26)	(594,727)			(594,727)	(6,226)	1.06
10-010-0151-0111-40019 Residential & Farm - ES	(90,750)	(90,749.74)	(89,035)	(89,034.83)	(85,019)			(85,019)	4,016	(4.51)
10-010-0151-0111-40020 Residential & Farm - FP	(678)	(677.79)	(678)	(677.79)	(678)			(678)		
10-010-0151-0111-40021 Residential & Farm - FS	(1,987)	(1,986.71)	(1,691)	(1,691.42)	(1,691)			(1,691)		
10-010-0151-0111-40027 Residential EP PIL	(9)	(9.27)	(9)	(9.22)	(9)			(9)		
10-010-0151-0111-40029 Residential ES PIL	(2)	(2.20)	(2)	(2.26)	(2)			(2)		
Total 0111 Residential & Farm	(676,883)	(676,883.18)	(680,000)	(680,000.54)	(682,210)			(682,210)	(2,210)	0.33
0112 Commercial										
10-010-0151-0112-40014 Commercial - T - NS (Including DT)	(607,575)	(607,575.40)	(609,686)	(609,362.93)	(616,694)			(616,694)	(7,008)	1.15%
10-010-0151-0112-40015 Commercial - U - NS	(4,112)	(4,111.96)	(4,115)	(4,112.51)	(4,113)			(4,113)	2	(0.05)
10-010-0151-0112-40016 Commercial - X - NS	(15,069)	(15,069.18)	(15,069)	(15,061.21)	(15,362)			(15,362)	(293)	1.94
10-010-0151-0112-40024 Parking Lot (GT)-NS	(1,560)	(1,559.64)	(1,560)	(1,559.64)	(1,560)			(1,560)		
10-010-0151-0112-40031 Commercial - P - NS	(3,865)	(3,864.35)	(3,864)	(3,864.35)	(3,864)			(3,864)		
Total 0112 Commercial	(632,181)	(632,180.53)	(634,294)	(633,960.64)	(641,593)			(641,593)	(7,299)	1.15
0113 Industrial										
10-010-0151-0113-40014 Industrial - T - NS	(27,181)	(27,180.56)	(27,146)	(27,146.24)	(27,146)			(27,146)		
10-010-0151-0113-40015 Industrial - U - NS	(2,029)	(2,029.28)	(2,029)	(2,029.28)	(2,029)			(2,029)		
10-010-0151-0113-40016 Industrial - X - NS	(12,508)	(12,508.32)	(12,508)	(12,508.32)	(12,508)			(12,508)		
Total 0113 Industrial	(41,718)	(41,718.16)	(41,683)	(41,683.84)	(41,683)			(41,683)		
0114 Large Industrial										
10-010-0151-0114-40014 Large Industrial - T - NS			(20)						20	(100.00%)
Total 0114 Large Industrial			(20)						20	(100.00)
0115 Multi-Residential										
10-010-0151-0115-40018 Multi-Residential - EP	(21,012)	(21,011.52)	(21,012)	(21,011.52)	(21,272)			(21,272)	(260)	1.24%
10-010-0151-0115-40019 Multi-Residential - ES	(1,304)	(1,304.22)	(1,304)	(1,304.22)	(1,304)			(1,304)		
10-010-0151-0115-40020 Multi-Residential - FP	(96)	(96.17)	(96)	(96.17)	(96)			(96)		
Total 0115 Multi-Residential	(22,412)	(22,411.91)	(22,412)	(22,411.91)	(22,672)			(22,672)	(260)	1.16
0116 Pipeline										
10-010-0151-0116-40014 Pipeline - T - NS	(27,782)	(27,781.60)	(27,773)	(27,772.80)	(27,773)			(27,773)		
Total 0116 Pipeline	(27,782)	(27,781.60)	(27,773)	(27,772.80)	(27,773)			(27,773)		

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Corporate Services										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	Comments
								to 2025 Budget	to 2025 Budget	
0117 Railway										
10-010-0151-0117-40026 Railroad - WT - NS	(1,585)	(1,585.43)	(1,585)	(1,585.43)	(1,585)		(1,585)			
Total 0117 Railway	(1,585)	(1,585.43)	(1,585)	(1,585.43)	(1,585)		(1,585)			
0118 New Multi- Residential										
10-010-0151-0118-40018 New Multi-Residential Tax - EP	(655)	(654.84)	(655)	(654.84)				655	(100.00%)	
Total 0118 New Multi- Residential	(655)	(654.84)	(655)	(654.84)				655	(100.00)	
0119 Aggregate Extration										
10-010-0151-0119-40014 Aggregate Extration- VT				(19.93)	(20)		(20)	(20)		
Total 0119 Aggregate Extration				(19.93)	(20)		(20)	(20)		
0121 Supp/WO Residential & Farm										
10-010-0151-0121-40018 Residential - EP		(3,951.39)		(1,400.85)						
10-010-0151-0121-40019 Residential - ES		(266.52)		(137.51)						
10-010-0151-0121-50018 Residential - EP		1,456.41		1,447.31						
10-010-0151-0121-50019 Residential - ES		19.67		(5.05)						
10-010-0151-0121-50028 Charity Rebates - EP		601.04		705.69						
Total 0121 Supp/WO Residential & Farm		(2,140.79)		609.59						
0122 Supp/WO Commercial										
10-010-0151-0122-40014 Commercial Tax Full - T (Including DT)		(2,612.18)		(10,786.57)						
10-010-0151-0122-50014 Commercial Tax Full - T (Including DT)		1,508.78		2,579.57						
10-010-0151-0122-50028 Charity Rebates		7,520.43		7,668.35						
Total 0122 Supp/WO Commercial		6,417.03		(538.65)						
2110 Grants & Apportioned Costs										
10-010-0151-2110-72991 English Public	1,187,187	1,170,060.54	1,192,393	1,178,283.79	1,185,095		1,185,095	(7,298)	(0.61%)	
10-010-0151-2110-72992 English Separate	212,932	226,118.20	212,932	229,976.42	229,976		229,976	17,044	8.00	
10-010-0151-2110-72993 French Public	895	773.96	895	773.96	774		774	(121)	(13.52)	
10-010-0151-2110-72994 French Separate	2,202	1,986.71	2,202	1,691.42	1,691		1,691	(511)	(23.21)	
Total 2110 Grants & Apportioned Costs	1,403,216	1,398,939.41	1,408,422	1,410,725.59	1,417,536		1,417,536	9,114	0.65	
Total 0151 Taxation-Education				2,706.60						
0152 Payments-in-lieu of Taxation										
0131 Municipal Tax Assistance Act										
10-010-0152-0131-40150 Court House	(44,029)	(45,430.60)	(44,847)	(46,324.44)	(44,549)		(44,549)	298	(0.66%)	
10-010-0152-0131-40151 Land Registry Office	(9,365)	(9,663.53)	(9,539)	(9,853.65)	(9,476)		(9,476)	63	(0.66)	
10-010-0152-0131-40154 Citizenship & Culture	(8,122)	(8,380.40)	(8,114)	(8,381.74)	(8,060)		(8,060)	54	(0.67)	
10-010-0152-0131-40175 Natural Resources	(45,428)	(51,725.93)	(51,062)	(52,743.62)	(50,722)		(50,722)	340	(0.67)	
10-010-0152-0131-40177 OPP Station	(90,505)	(93,387.36)	(92,188)	(95,224.73)	(91,575)		(91,575)	613	(0.66)	
Total 0131 Municipal Tax Assistance Act	(197,449)	(208,587.82)	(205,750)	(212,528.18)	(204,382)		(204,382)	1,368	(0.66)	
0132 Municipal Act- S.323										
10-010-0152-0132-40156 Confederation College	(2,325)	(4,050.00)	(2,325)	(3,375.00)	(3,375)		(3,375)	(1,050)	45.16%	
10-010-0152-0132-40157 Riverside Health Care	(11,625)	(11,625.00)	(11,625)	(11,625.00)	(11,625)		(11,625)			
10-010-0152-0132-40158 Fort Frances Jail	(1,650)	(1,650.00)	(1,650)	(1,650.00)	(1,650)		(1,650)			
Total 0132 Municipal Act- S.323	(15,600)	(17,325.00)	(15,600)	(16,650.00)	(16,650)		(16,650)	(1,050)	6.73	
0133 Municipal Enterprises										

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Corporate Services										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-010-0152-0133-40160 General Municipal PIL	(44,381)	(44,381.41)	(45,123)	(45,122.80)	(44,853)		(44,853)	270	(0.60%)	
10-010-0152-0133-40161 Sewer PIL	(68,927)	(68,927.23)	(69,950)	(69,950.40)	(69,578)		(69,578)	372	(0.53)	
10-010-0152-0133-40162 Waterworks PIL	(51,288)	(51,287.89)	(52,049)	(52,049.22)	(51,772)		(51,772)	277	(0.53)	
10-010-0152-0133-40163 FFPC PIL	(10,803)	(10,802.57)	(10,963)	(10,962.93)	(10,905)		(10,905)	58	(0.53)	
Total 0133 Municipal Enterprises	(175,399)	(175,399.10)	(178,085)	(178,085.35)	(177,108)		(177,108)	977	(0.55)	
0134 Ontario Enterprises										
10-010-0152-0134-40164 Water Lots & Marina	(16,971)	(15,578.37)	(15,868)	(15,868.10)	(15,763)		(15,763)	105	(0.66%)	
10-010-0152-0134-40167 L.C.B.O.	(9,715)	(9,715.06)	(9,896)	(9,895.64)	(9,830)		(9,830)	66	(0.67)	
Total 0134 Ontario Enterprises	(26,686)	(25,293.43)	(25,764)	(25,763.74)	(25,593)		(25,593)	171	(0.66)	
0135 Per Acre Charges										
10-010-0152-0135-40165 Ontario Hydro Acreage	(35,108)	(35,107.73)	(35,108)	(35,107.73)	(35,108)		(35,108)			
10-010-0152-0135-40168 Railroad Acreage	(11,302)	(11,302.50)	(11,302)	(11,302.50)	(11,303)		(11,303)	(1)	0.01	
Total 0135 Per Acre Charges	(46,410)	(46,410.23)	(46,410)	(46,410.23)	(46,411)		(46,411)	(1)		
0136 International Bridge										
10-010-0152-0136-40169 International Bridge (per Regulation)		(410.00)		(27,798.06)	(27,798)		(27,798)	(27,798)		
10-010-0152-0136-40172 Power Dam Compensation	(350,807)	(350,807.05)	(350,807)	(350,807.05)	(350,807)		(350,807)			
Total 0136 International Bridge	(350,807)	(351,217.05)	(350,807)	(378,605.11)	(378,605)		(378,605)	(27,798)	7.92	
0137 Canada Enterprises										
10-010-0152-0137-40173 Canada Post Corp	(47,882)	(46,585.05)	(48,592)	(47,285.51)	(48,333)		(48,333)	259	(0.53%)	
10-010-0152-0137-40176 Indigenous Services Canada PIL	(2,293)	(2,292.75)	(2,335)	(2,335.37)	(2,320)		(2,320)	15	(0.64)	
Total 0137 Canada Enterprises	(50,175)	(48,877.80)	(50,927)	(49,620.88)	(50,653)		(50,653)	274	(0.54)	
Total 0152 Payments-in-lieu of Taxation	(862,526)	(873,110.43)	(873,343)	(907,663.49)	(899,402)		(899,402)	(26,059)	2.98	
0240 Governance (Mayor & Council)										
0129 Provincial Grant										
10-020-0240-0129-40199 Ontario Municipal Partnership Fund	(3,447,300)	(3,447,300.00)	(3,817,800)	(3,817,800.00)	(4,236,400)		(4,236,400)	(418,600)	10.96%	Increase in OMPF Grant- per allocation notice
Total 0129 Provincial Grant	(3,447,300)	(3,447,300.00)	(3,817,800)	(3,817,800.00)	(4,236,400)		(4,236,400)	(418,600)	10.96	
0430 Operational Rev HST Ex										
10-020-0240-0430-40632 Donation	(2,000)	(3,600.00)	(2,000)	(3,000.00)	(3,000)		(3,000)	(1,000)	50.00%	Fireworks Donations are coded here then provided to the Fireworks Committee
Total 0430 Operational Rev HST Ex	(2,000)	(3,600.00)	(2,000)	(3,000.00)	(3,000)		(3,000)	(1,000)	50.00	
1101 Salaries, Wages, Benefits										
10-020-0240-1101-60010 Salaries Full Time	141,466	132,918.64	144,071	139,113.08	146,728		146,728	2,657	1.84%	Includes rate increases and Per Diems
10-020-0240-1101-60025 Employer CPP	4,448	4,040.15	4,548	4,291.50	4,651		4,651	103	2.26	
10-020-0240-1101-60035 Employer OMERS	7,583	7,195.57	7,735	7,623.08	7,890		7,890	155	2.00	
10-020-0240-1101-60040 Employer EHT	2,759	2,591.68	2,809	2,713.15	2,861		2,861	52	1.85	
Total 1101 Salaries, Wages, Benefits	156,256	146,746.04	159,163	153,740.81	162,130		162,130	2,967	1.86	
1200 Contracted Services										
10-020-0240-1200-71249 Integrity Commissioner Costs	20,000	30,339.75	20,000	8,903.16	15,000		15,000	(5,000)	(25.00%)	
10-020-0240-1200-71253 Legal	20,000	30,056.20	20,000	75,249.26	25,000		25,000	5,000	25.00	
10-020-0240-1200-71259 Point Park Litigation	100,000	411,783.54		19,082.81						
10-020-0240-1200-71260 Memberships	15,000	11,900.23	15,000	12,390.83	15,000		15,000			
10-020-0240-1200-71261 Subscriptions & Publications	1,750									

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Corporate Services										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
Total 1200 Contracted Services	156,750	484,079.72	55,000	115,626.06	55,000		55,000			
1400 Materials										
10-020-0240-1400-71410 Office Supplies	100									
Total 1400 Materials	100									
1500 Rents & Services										
10-020-0240-1500-60010 Salaries Full Time	10,000	4,321.90	10,000	2,976.66	10,000		10,000			Council PR Wages
10-020-0240-1500-60013 Community Event Overtime		129.91		242.40						
10-020-0240-1500-60020 Hourly Part Time		2,795.01								
10-020-0240-1500-60025 Employer CPP	563	360.00	569	203.82	530		530	(39)	(6.85)	
10-020-0240-1500-60030 Employer EI	188	167.96	187	73.43	203		203	16	8.56	
10-020-0240-1500-60035 Employer OMERS	932	530.86	925	317.96	911		911	(14)	(1.51)	
10-020-0240-1500-60040 Employer EHT	199	154.37	199	71.00	196		196	(3)	(1.51)	
10-020-0240-1500-60050 Employer Benefits	1,097	564.11	1,058	534.54	981		981	(77)	(7.28)	
10-020-0240-1500-60055 Employer WSIB	258	118.71	299	53.09	295		295	(4)	(1.34)	
10-020-0240-1500-71527 Contracted Service	3,000	592.55	1,450	830.91	1,450		1,450			Used 3 year average
10-020-0240-1500-71531 Conferences & Courses	20,000	19,110.46	24,500	18,890.77	28,500		28,500	4,000	16.33	RRDMA, ROMA, NOMA, AMO and virtual training. New Council orientation including Legal/IC training sessions
10-020-0240-1500-71532 Meeting Expense	600	250.82	600	715.98	1,500		1,500	900	150.00	Dinner for outgoing Council, and orientation meeting expenses
10-020-0240-1500-71540 Equip Rentals - Owned- Community Events	1,310	795.40	1,310	442.30				(1,310)	(100.00)	
10-020-0240-1500-71591 Advertising & Public Notices	3,000	890.96	3,000	3,854.11	3,000		3,000			
10-020-0240-1500-71592 Public Relations Expense	17,000	13,887.75	14,000	15,048.37	14,000		14,000			
10-020-0240-1500-71594 Promotional Materials			5,000	5,553.31	6,000		6,000	1,000	20.00	Promotional Materials- includes mascot swag
10-020-0240-1500-71595 Indigenous Relations Expenses					10,000		10,000	10,000		Indigenous Relations Expenses
10-020-0240-1500-71596 Annual Appreciation Dinner	15,000	13,754.63	15,000	12,820.82	15,500		15,500	500	3.33	Volunteer Appreciation and Employee Appreciation
Total 1500 Rents & Services	73,147	58,425.40	78,097	62,629.47	93,066		93,066	14,969	19.17	
2110 Grants & Apportioned Costs										
10-020-0240-2110-72116 Fun In The Sun (Fireworks Grant)	10,000	15,600.00	10,000	13,000.00	15,000		15,000	5,000	50.00%	moved to 10K same as PY- Per council
Total 2110 Grants & Apportioned Costs	10,000	15,600.00	10,000	13,000.00	15,000		15,000	5,000	50.00	
Total 0240 Governance (Mayor & Council)	(3,053,047)	(2,746,048.84)	(3,517,540)	(3,475,803.66)	(3,914,204)		(3,914,204)	(396,664)	11.28	
0260 Program Support										
0410 Unallocated HST Exempt										
10-020-0260-0410-40448 One Time Funding					(60,000)		(60,000)	(60,000)		Prior Year Surplus Allocation
Total 0410 Unallocated HST Exempt					(60,000)		(60,000)	(60,000)		
2110 Grants & Apportioned Costs										
10-020-0260-2110-72140 Doctor Recruitment	68,000	68,000.00	68,000	68,000.00	68,000		68,000			
10-020-0260-2110-72149 RRDSSAB	2,242,976	2,242,976.02	2,324,534	2,130,823.13	2,417,515		2,417,515	92,981	4.00	Estimated 4% increase to budget
10-020-0260-2110-72161 Northwestern Health Unit	384,391	384,390.60	455,701	495,194.65	473,929		473,929	18,228	4.00	2026 cost share
Total 2110 Grants & Apportioned Costs	2,695,367	2,695,366.62	2,848,235	2,694,017.78	2,959,444		2,959,444	111,209	3.90	
Total 0260 Program Support	2,695,367	2,695,366.62	2,848,235	2,694,017.78	2,899,444		2,899,444	51,209	1.80	
0261 Elections										
0430 Operational Rev HST Ex										
10-020-0261-0430-40952 Cont From Reserve Fund					(22,000)		(22,000)	(22,000)		
Total 0430 Operational Rev HST Ex					(22,000)		(22,000)	(22,000)		

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Corporate Services										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
1101 Salaries, Wages, Benefits										
10-020-0261-1101-60020 Hourly Part Time					18,000		18,000	18,000		Did not budget accordingly for 2022. Wages have risen. To set honourariums for volunteers.
Total 1101 Salaries, Wages, Benefits					18,000		18,000	18,000		
1400 Materials										
10-020-0261-1400-71410 Office Supplies		25.00		19.94	1,000		1,000	1,000		
Total 1400 Materials		25.00		19.94	1,000		1,000	1,000		
1500 Rents & Services										
10-020-0261-1500-71527 Contracted Services	1,840	1,831.68	1,840	895.48	24,000		24,000	22,160	1,204.35%	Intelivote rose approx 3-4g. Captures legal and auditor as well.
10-020-0261-1500-71531 Conference & Courses		100.00	100					(100)	(100.00)	Training for Officers covered in 2025.
10-020-0261-1500-71591 Advertising					4,000		4,000	4,000		To also leverage social media, reducing.
Total 1500 Rents & Services	1,840	1,931.68	1,940	895.48	28,000		28,000	26,060	1,343.30	
1620 Transfer to Reserve Funds										
10-020-0261-1620-75390 Transfer to Reserves			11,000	11,000.00	11,000		11,000			*NEW* Transfer to Election Reserve
Total 1620 Transfer to Reserve Funds			11,000	11,000.00	11,000		11,000			
Total 0261 Elections	1,840	1,956.68	12,940	11,915.42	36,000		36,000	23,060	178.21	
0272 Contribution to Reserve/Reserve										
0000 Blank										
10-020-0272-0000-71020 Cont to Reserve Funds	2,361,000	2,935,000.00	2,545,355	2,545,355.00	2,603,898		2,603,898	58,543	2.30%	Increased by 1.4% of 2025 Municipal Taxes
Total 0000 Blank	2,361,000	2,935,000.00	2,545,355	2,545,355.00	2,603,898		2,603,898	58,543	2.30	
Total 0272 Contribution to Reserve/Reserve	2,361,000	2,935,000.00	2,545,355	2,545,355.00	2,603,898		2,603,898	58,543	2.30	
1820 Economic Development										
0410 Unallocated HST Exempt										
10-180-1820-0410-40200 Municipal Accommodation Tax Revenue	(250,000)	(370,578.24)	(350,000)	(377,437.03)	(400,000)		(400,000)	(50,000)	14.29%	
Total 0410 Unallocated HST Exempt	(250,000)	(370,578.24)	(350,000)	(377,437.03)	(400,000)		(400,000)	(50,000)	14.29	
0430 Operational Rev HST Ex										
10-180-1820-0430-40589 Expense Recovery		(1,000.00)								
Total 0430 Operational Rev HST Ex		(1,000.00)								
0490 Other Rev Capital (HST Ex)										
10-180-1820-0490-40400 Federal Grant	(100,000)	(61,902.00)	(100,000)	(28,143.00)	(84,830)		(84,830)	15,170	(15.17%)	
Total 0490 Other Rev Capital (HST Ex)	(100,000)	(61,902.00)	(100,000)	(28,143.00)	(84,830)		(84,830)	15,170	(15.17)	
1000 Inter-functional										
10-180-1820-1000-72110 Municipal Accom Tax - TSF to RRFDC	125,000	185,289.12	175,000	128,149.75	200,000		200,000	25,000	14.29%	
Total 1000 Inter-functional	125,000	185,289.12	175,000	128,149.75	200,000		200,000	25,000	14.29	
1101 Salaries, Wages, Benefits										
10-180-1820-1101-60010 Salaries Full Time	93,733	91,274.51	80,246	39,056.34	89,856		89,856	9,610	11.98%	New EDO position
10-180-1820-1101-60025 Employer CPP	3,868	3,959.33	4,034	2,027.19	4,646		4,646	612	15.17	
10-180-1820-1101-60030 Employer EI	1,235	1,296.09	1,268	742.39	1,322		1,322	54	4.26	
10-180-1820-1101-60035 Employer OMERS	9,989	7,013.96	7,880	3,407.75	8,942		8,942	1,062	13.48	
10-180-1820-1101-60040 Employer EHT	1,828	1,448.07	1,565	698.51	1,752		1,752	187	11.95	
10-180-1820-1101-60050 Employer Benefits	7,546	5,645.26	6,954	1,258.23	4,980		4,980	(1,974)	(28.39)	
10-180-1820-1101-60055 Employer WSIB	2,371	1,114.21	2,351	546.00	2,983		2,983	632	26.88	
Total 1101 Salaries, Wages, Benefits	120,570	111,751.43	104,298	47,736.41	114,481		114,481	10,183	9.76	

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Corporate Services										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
1200 Contracted Services										
10-180-1820-1200-71251 Telecommunications (Web hosting)	500		500					(500)	(100.00%)	
10-180-1820-1200-71253 Legal	500	2,508.38	2,000	1,007.42	1,000		1,000	(1,000)	(50.00)	
10-180-1820-1200-71260 Memberships	1,000		1,000		1,000		1,000			
Total 1200 Contracted Services	2,000	2,508.38	3,500	1,007.42	2,000		2,000	(1,500)	(42.86)	
1400 Materials										
10-180-1820-1400-71471 Materials	2,000	1,125.65	2,000	200.95	300		300	(1,700)	(85.00%)	Signs Etc.
Total 1400 Materials	2,000	1,125.65	2,000	200.95	300		300	(1,700)	(85.00)	
1500 Rents & Services										
10-180-1820-1500-71514 Residential Revitalization Grant	18,000	8,843.57	18,000	1,019.18	9,000		9,000	(9,000)	(50.00%)	2024 increase in eligibility and value for this grant
10-180-1820-1500-71523 Contracted Works	52,262	52,596.49	52,596	52,596.00	52,596		52,596			RRFDC Per Cap
10-180-1820-1500-71526 Development Issues/Enhanced Econ Dev	19,000	25,000.00	18,000	27,131.41	12,000		12,000	(6,000)	(33.33)	Boundary waters/ Tournament Growth Coordinator
10-180-1820-1500-71530 Travel	5,000	1,441.59	1,000	502.48	1,000		1,000			
10-180-1820-1500-71531 Conferences and Courses	5,000	2,016.34	3,000	267.70	3,000		3,000			
10-180-1820-1500-71532 Meeting Expenses	200	510.78	1,000	719.70	1,000		1,000			
10-180-1820-1500-71591 Advertising and Public Notices	2,000		1,000	200.00	500		500	(500)	(50.00)	Website, Ads, Publications, Promotions
Total 1500 Rents & Services	101,462	90,408.77	94,596	82,436.47	79,096		79,096	(15,500)	(16.39)	
1620 Transfer to Reserve Funds										
10-180-1820-1620-75390 Municipal Accomm. Tax - TSF to Reserves	9,230									
Total 1620 Transfer to Reserve Funds	9,230									
Total 1820 Economic Development	10,262	(42,396.89)	(70,606)	(146,049.03)	(88,953)		(88,953)	(18,347)	25.99	
1825 Solar Panels										
0330 Operational Revenue										
10-180-1825-0330-40320 Operational Revenue	(8,000)	(1,263.72)	(1,300)		(1,000)		(1,000)	300	(23.08%)	
Total 0330 Operational Revenue	(8,000)	(1,263.72)	(1,300)		(1,000)		(1,000)	300	(23.08)	
1101 Salaries, Wages, Benefits										
10-180-1825-1101-60015 Hourly Full Time	1,745		1,773		1,745		1,745	(28)	(1.58%)	
10-180-1825-1101-60025 Employer CPP	99		101		171		171	70	69.31	
10-180-1825-1101-60030 Employer EI	33		34		35		35	1	2.94	
10-180-1825-1101-60035 Employer OMERS	163		164		159		159	(5)	(3.05)	
10-180-1825-1101-60040 Employer EHT	33		34		34		34			
10-180-1825-1101-60050 Employer Benefits	192		188		171		171	(17)	(9.04)	
10-180-1825-1101-60055 Employer WSIB	45		53		51		51	(2)	(3.77)	
Total 1101 Salaries, Wages, Benefits	2,310		2,347		2,366		2,366	19	0.81	
1240 Municipal Buildings & Yards										
10-180-1825-1240-71420 Hydro charges		60.22		50.76						
Total 1240 Municipal Buildings & Yards		60.22		50.76						

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Corporate Services										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
1500 Rents & Services										
10-180-1825-1500-71580 Insurance	2,226	2,249.82	2,800	2,759.58	2,973		2,973	173	6.18%	
Total 1500 Rents & Services	2,226	2,249.82	2,800	2,759.58	2,973		2,973	173	6.18	
Total 1825 Solar Panels	(3,464)	1,046.32	3,847	2,810.34	4,339		4,339	492	12.79	
Total Corporate Services	(12,018,823)	(11,235,342.90)	(12,525,451)	(12,786,803.98)	(12,812,843)		(12,812,843)	(287,392)	2.29	
Total Fort Frances	(12,018,823)	(11,235,342.90)	(12,525,451)	(12,786,803.98)	(12,812,843)		(12,812,843)	(287,392)	2.29	
Total 10 General	(12,018,823)	(11,235,342.90)	(12,525,451)	(12,786,803.98)	(12,812,843)		(12,812,843)	(287,392)	2.29	
Total Corporate Services	(12,018,823)	(11,235,342.90)	(12,525,451)	(12,786,803.98)	(12,812,843)		(12,812,843)	(287,392)	2.29	

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Administration & Finance	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10 General										
Fort Frances										
Administration & Finance										
0251 Town Real Estate										
0430 Operational Rev HST Ex										
10-020-0251-0430-40592 Rents and Leases					(5,000)		(5,000)	(5,000)		Option Agreement
Total 0430 Operational Rev HST Ex					(5,000)		(5,000)	(5,000)		
1101 Salaries, Wages, Benefits										
10-020-0251-1101-60010 Salaries Full Time	1,745		1,773		1,745		1,745	(28)	(1.58%)	
10-020-0251-1101-60025 Employer CPP	99		101		92		92	(9)	(8.91)	
10-020-0251-1101-60030 Employer EI	33		34		35		35	1	2.94	
10-020-0251-1101-60035 Employer OMERS	163		164		159		159	(5)	(3.05)	
10-020-0251-1101-60040 Employer EHT	33		34		34		34			
10-020-0251-1101-60050 Employer Benefits	192		188		171		171	(17)	(9.04)	
10-020-0251-1101-60055 Employer WSIB	45		53		51		51	(2)	(3.77)	
Total 1101 Salaries, Wages, Benefits	2,310		2,347		2,287		2,287	(60)	(2.56)	
1400 Materials										
10-020-0251-1400-71416 Natural Gas	1,500	1,020.67								833 Portage Ave.- SOLD
10-020-0251-1400-71420 Hydro Charges	800	576.11								
10-020-0251-1400-71421 Water & Sewer Charges		226.27								
Total 1400 Materials	2,300	1,823.05								
1500 Rents & Services										
10-020-0251-1500-71545 Repairs & Maintenance		854.67								
10-020-0251-1500-71580 Insurance	2,859	2,305.80								
Total 1500 Rents & Services	2,859	3,160.47								
Total 0251 Town Real Estate	7,469	4,983.52	2,347		(2,713)		(2,713)	(5,060)	(215.59)	
0252 Human Resources										
1200 Contracted Services										
10-020-0252-1200-71253 HR Legal Fees	58,500	50,465.32	39,000	18,693.08	11,000		11,000	(28,000)	(71.79%)	
10-020-0252-1200-71255 HR Consultants	4,000	8,026.64			1,000		1,000	1,000		
10-020-0252-1200-71261 HR Subscriptions	13,300	10,321.64	13,300	7,597.05	9,000		9,000	(4,300)	(32.33)	EAP & HR Downloads
Total 1200 Contracted Services	75,800	68,813.60	52,300	26,290.13	21,000		21,000	(31,300)	(59.85)	
1400 Materials										
10-020-0252-1400-71410 HR Office Supplies	500	480.69	500	194.52	350		350	(150)	(30.00%)	
Total 1400 Materials	500	480.69	500	194.52	350		350	(150)	(30.00)	
1500 Rents & Services										
10-020-0252-1500-71531 HR Conferences & Courses	2,500	2,825.91	5,200	1,821.50	6,000		6,000	800	15.38%	
10-020-0252-1500-71535 HR Training & Development	1,000	6,543.73	25,000	609.55	22,000		22,000	(3,000)	(12.00)	Leadership Training and organizational development
10-020-0252-1500-71537 HR Health, Safety and Wellness	3,000	4,320.02	18,000	11,027.09	20,000		20,000	2,000	11.11	Staff Recognition and Wellness Initiatives
10-020-0252-1500-71569 HR Negotiation Costs	1,000	290.49	1,000	504.89	1,000		1,000			
10-020-0252-1500-71597 HR Recruitment of Staff	40,000	40,239.99	7,500	7,821.10	12,000		12,000	4,500	60.00	Recruitment and new staff relocation fees
Total 1500 Rents & Services	47,500	54,220.14	56,700	21,784.13	61,000		61,000	4,300	7.58	

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Administration & Finance	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget to 2025 Budget	2026 Budget to 2025 Budget	
Total 0252 Human Resources	123,800	123,514.43	109,500	48,268.78	82,350		82,350	(27,150)	(24.79)	
0262 Administration										
0430 Operational Rev HST Ex										
10-020-0262-0430-40412 Provincial Grant					(35,000)		(35,000)	(35,000)		Grant for HR Admin
10-020-0262-0430-40480 Moffat Family Grant Rec'd	(103,750)	(103,750.00)	(102,500)	(102,500.00)	(102,500)		(102,500)			
10-020-0262-0430-40589 Admin Expense Recovery		(18,804.37)								
Total 0430 Operational Rev HST Ex	(103,750)	(122,554.37)	(102,500)	(102,500.00)	(137,500)		(137,500)	(35,000)	34.15	
1101 Salaries, Wages, Benefits										
10-020-0262-1101-60010 Salaries Full Time	265,758	271,889.10	257,604	245,022.85	311,860		311,860	54,256	21.06%	
10-020-0262-1101-60013 Overtime				921.80						
10-020-0262-1101-60020 Hourly Part Time		5,857.13		7,351.45						
10-020-0262-1101-60025 Employer CPP	8,111	14,455.97	8,858	10,163.04	11,832		11,832	2,974	33.57	
10-020-0262-1101-60030 Employer EI	2,470	4,961.43	2,536	3,453.94	3,697		3,697	1,161	45.78	
10-020-0262-1101-60035 Employer OMERS	31,409	30,548.19	29,938	29,829.32	34,590		34,590	4,652	15.54	
10-020-0262-1101-60040 Employer EHT	5,182	5,289.76	5,023	5,049.31	6,081		6,081	1,058	21.06	
10-020-0262-1101-60050 Employer Benefits	15,092	13,865.24	12,782	12,207.96	19,643		19,643	6,861	53.68	
10-020-0262-1101-60055 Employer WSIB	5,543	4,070.39	6,392	2,510.31	8,625		8,625	2,233	34.93	
Total 1101 Salaries, Wages, Benefits	333,565	350,937.21	323,133	316,509.98	396,328		396,328	73,195	22.65	
1200 Contracted Services										
10-020-0262-1200-71251 Communications	3,800	4,292.76	4,300	4,124.17	4,600		4,600	300	6.98%	
10-020-0262-1200-71253 Legal	15,000	11,108.62	21,000	3,750.00	15,000		15,000	(6,000)	(28.57)	
10-020-0262-1200-71260 Memberships	1,500		1,500	317.82	1,500		1,500			
10-020-0262-1200-71261 Subscriptions & Publications	600		100		100		100			
Total 1200 Contracted Services	20,900	15,401.38	26,900	8,191.99	21,200		21,200	(5,700)	(21.19)	
1400 Materials										
10-020-0262-1400-71410 Office Supplies	500	1,025.77	500	2,092.09	2,100		2,100	1,600	320.00%	
Total 1400 Materials	500	1,025.77	500	2,092.09	2,100		2,100	1,600	320.00	
1500 Rents & Services										
10-020-0262-1500-71511 Moffat Family Fund	103,750	103,050.00	100,000	101,000.00	101,000		101,000	1,000	1.00%	
10-020-0262-1500-71527 Contracted Services	500									
10-020-0262-1500-71531 Conferences & Courses	7,000	8,326.08	13,000	13,176.25	13,000		13,000			CAO Attendance at AMO, ROMA, NOMA, and other Team Building Exercise
10-020-0262-1500-71532 Meeting Expenses		1,608.24	2,000	1,672.73	2,000		2,000			
Total 1500 Rents & Services	111,250	112,984.32	115,000	115,848.98	116,000		116,000	1,000	0.87	
Total 0262 Administration	362,465	357,794.31	363,033	340,143.04	398,128		398,128	35,095	9.67	
0263 Administration- Vehicle										
2910 Vehicle Expenses										
10-020-0263-2910-60010 Salaries Full Time	2,250	575.37	2,250	425.59	2,250		2,250			
10-020-0263-2910-60013 Overtime		111.63								
10-020-0263-2910-60025 Employer CPP	127	31.66	128	11.57	119		119	(9)	(7.03)	
10-020-0263-2910-60030 Employer EI	42	11.72	42	4.17	46		46	4	9.52	
10-020-0263-2910-60035 Employer OMERS	210	61.73	208	31.53	205		205	(3)	(1.44)	
10-020-0263-2910-60040 Employer EHT	45	13.87	45	8.62	44		44	(1)	(2.22)	

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Administration & Finance										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-020-0263-2910-60050 Employer Benefits	247	58.18	238	6.35	221		221	(17)	(7.14)	
10-020-0263-2910-60055 Employer WSIB	58	10.66	67	4.46	66		66	(1)	(1.49)	
10-020-0263-2910-71418 Gasoline	800	747.70	800	1,893.94	1,300		1,300	500	62.50	
10-020-0263-2910-71451 Vehicle Parts & Maintenance	500	718.77	500	471.27	500		500			
10-020-0263-2910-71580 Insurance	2,849	2,495.93	3,651	3,637.57	4,101		4,101	450	12.33	
10-020-0263-2910-71582 Licenses				288.00						
Total 2910 Vehicle Expenses	7,128	4,837.22	7,929	6,783.07	8,852		8,852	923	11.64	
Total 0263 Administration- Vehicle	7,128	4,837.22	7,929	6,783.07	8,852		8,852	923	11.64	
0264 Clerk's Department										
0330 Operational Revenue										
10-020-0264-0330-40334 Civil Marriage	(3,500)	(10,785.77)	(7,000)	(9,629.16)	(11,000)		(11,000)	(4,000)	57.14%	More revenue with Pop-Ups
10-020-0264-0330-40336 Commissioning Oaths & Affidavits	(750)	(1,200.34)	(750)	(878.95)	(950)		(950)	(200)	26.67	Slight increase in cost, can advertise more
10-020-0264-0330-40582 Sundry Revenues		(280.41)		(390.50)						
Total 0330 Operational Revenue	(4,250)	(12,266.52)	(7,750)	(10,898.61)	(11,950)		(11,950)	(4,200)	54.19	
0430 Operational Rev HST Ex										
10-020-0264-0430-40332 Death Registration		(45.95)							#DIV/0!	
10-020-0264-0430-40333 Marriage Licenses	(7,500)	(10,552.25)	(7,500)	(10,098.00)	(10,000)		(10,000)	(2,500)	33.33	
Total 0430 Operational Rev HST Ex	(7,500)	(10,598.20)	(7,500)	(10,098.00)	(10,000)		(10,000)	(2,500)	33.33	
1000 Inter-functional										
10-020-0264-1000-71090 Clerk- IFT to PSB				(3,500.00)	(3,500)		(3,500)	(3,500)		Admin Fee to PSB
Total 1000 Inter-functional				(3,500.00)	(3,500)		(3,500)	(3,500)		
1100 Transportation										
10-020-0264-1100-71090 Wages IFT			(3,500)					3,500	(100.00%)	
Total 1100 Transportation			(3,500)					3,500	(100.00)	
1101 Salaries, Wages, Benefits										
10-020-0264-1101-60010 Salaries Full Time	180,782	178,811.58	158,049	140,051.85	175,227		175,227	17,178	10.87%	
10-020-0264-1101-60013 Overtime		1,637.82		414.63						
10-020-0264-1101-60020 Hourly Part Time				50.69						
10-020-0264-1101-60025 Employer CPP	8,024	8,037.68	8,686	7,510.32	8,983		8,983	297	3.42	
10-020-0264-1101-60030 Employer EI	2,470	2,671.99	2,536	2,495.76	2,644		2,644	108	4.26	
10-020-0264-1101-60035 Employer OMERS	19,002	18,217.73	15,403	14,521.76	17,228		17,228	1,825	11.85	
10-020-0264-1101-60040 Employer EHT	3,525	3,620.00	3,082	2,867.95	3,417		3,417	335	10.87	
10-020-0264-1101-60050 Employer Benefits	14,811	14,305.94	10,723	8,714.82	14,801		14,801	4,078	38.03	
10-020-0264-1101-60055 Employer WSIB	4,574	2,718.52	4,631	1,850.56	5,818		5,818	1,187	25.63	
Total 1101 Salaries, Wages, Benefits	233,188	230,021.26	203,110	178,478.34	228,118		228,118	25,008	12.31	
1200 Contracted Services										
10-020-0264-1200-71252 Postage, Freight, Courier	150		150		150		150			
10-020-0264-1200-71260 Memberships	1,025	958.72	800	948.61	950		950	150	18.75	AMCTO and Comms Memberships
10-020-0264-1200-71261 Subscriptions & Publications	500	525.39	500	127.14	150		150	(350)	(70.00)	
Total 1200 Contracted Services	1,675	1,484.11	1,450	1,075.75	1,250		1,250	(200)	(13.79)	
1400 Materials										

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Administration & Finance										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-020-0264-1400-71410 Office Supplies	5,300	6,353.76	6,400	7,628.93	6,500		6,500	100	1.56%	Majority is purchasing marriage licences and covering costs for main admin printer
Total 1400 Materials	5,300	6,353.76	6,400	7,628.93	6,500		6,500	100	1.56	
1500 Rents & Services										
10-020-0264-1500-71527 Contracted Services	13,000	12,947.63	15,097	14,396.87	15,851		15,851	754	4.99%	Compass increase
10-020-0264-1500-71530 Travel	200	82.74	2,200	3,298.13	2,900		2,900	700	31.82	3 Conferences
10-020-0264-1500-71531 Conferences & Courses	3,000	1,619.43	2,950	2,288.58	5,042		5,042	2,092	70.92	Clerk Conference, Comms Conference, NOMA, training and courses
10-020-0264-1500-71591 Advertising & Public Notices	3,500	1,028.70	3,000	3,635.77	3,000		3,000			
Total 1500 Rents & Services	19,700	15,678.50	23,247	23,619.35	26,793		26,793	3,546	15.25	
Total 0264 Clerk's Department	248,113	230,672.91	215,457	186,305.76	237,211		237,211	21,754	10.10	
0265 Treasury Department										
0430 Operational Rev HST Ex										
10-020-0265-0430-40581 Administration Service Charges	(30,000)	(53,734.73)	(35,000)	(47,724.68)	(35,000)		(35,000)			Includes POA Management Fee, POA Partner share, Tax Statements, FFPC IT Services Billing
10-020-0265-0430-40582 Sundry Revenues		22.30								
10-020-0265-0430-40589 Expense Recoveries	(2,500)	(49.88)	(1,000)					1,000	(100.00)	
Total 0430 Operational Rev HST Ex	(32,500)	(53,762.31)	(36,000)	(47,724.68)	(35,000)		(35,000)	1,000	(2.78)	
1000 Inter-functional										
10-020-0265-1000-71090 Accounting Allocation (W/S)	(400,310)	(400,310.00)	(400,310)	(400,310.00)	(400,310)		(400,310)			Kept the same
10-020-0265-1000-71096 Accounting Allocation (DC/SKC/Handivan)	(19,390)	(19,390.00)	(19,390)	(19,390.00)	(19,390)		(19,390)			Kept the same
Total 1000 Inter-functional	(419,700)	(419,700.00)	(419,700)	(419,700.00)	(419,700)		(419,700)			
1101 Salaries, Wages, Benefits										
10-020-0265-1101-60010 Salaries Full Time	520,908	512,293.45	532,843	474,586.87	587,453		587,453	54,610	10.25%	
10-020-0265-1101-60013 Overtime	8,000	13,928.46	8,000	11,339.51	10,000		10,000	2,000	25.00	
10-020-0265-1101-60020 Hourly Part Time	50,262	41,776.69	50,275	65,531.34	53,913		53,913	3,638	7.24	
10-020-0265-1101-60025 Employer CPP	26,748	26,710.78	28,489	28,935.13	32,058		32,058	3,569	12.53	
10-020-0265-1101-60030 Employer EI	9,454	9,747.24	9,590	10,336.61	10,783		10,783	1,193	12.44	
10-020-0265-1101-60035 Employer OMERS	56,289	54,366.38	57,591	57,551.70	63,501		63,501	5,910	10.26	
10-020-0265-1101-60040 Employer EHT	11,110	10,915.34	11,404	11,522.94	12,695		12,695	1,291	11.32	
10-020-0265-1101-60050 Employer Benefits	59,643	53,601.66	58,118	53,719.45	69,955		69,955	11,837	20.37	
10-020-0265-1101-60055 Employer WSIB	13,790	5,628.74	16,481	6,822.72	20,778		20,778	4,297	26.07	
Total 1101 Salaries, Wages, Benefits	756,204	728,968.74	772,791	720,346.27	861,136		861,136	88,345	11.43	
1200 Contracted Services										
10-020-0265-1200-71251 Communications	7,000	7,746.06	7,800	6,603.79	8,350		8,350	550	7.05%	Per IT
10-020-0265-1200-71252 Postage/Freight/Courier	12,000	12,266.58	15,000	32,651.83	15,000		15,000			
10-020-0265-1200-71253 Legal Fees		1,216.03	1,500		1,500		1,500			Costs associated with audit letters
10-020-0265-1200-71254 Audit Fees	90,000	84,711.12	86,000	87,348.24	83,000		83,000	(3,000)	(3.49)	
10-020-0265-1200-71260 Memberships	2,600	2,390.34	2,200	2,486.00	2,500		2,500	300	13.64	
10-020-0265-1200-71261 Subscriptions & Publications	300									
Total 1200 Contracted Services	111,900	108,330.13	112,500	129,089.86	110,350		110,350	(2,150)	(1.91)	
1210 Treasury										
10-020-0265-1210-54512 Rebates to Charities/ R.C. Legion	33,000	42,075.98	43,000	45,326.61	46,000		46,000	3,000	6.98%	Qualified Charities

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Administration & Finance										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-020-0265-1210-74516 Tax Sale Expenses		(2,187.83)		3,421.09						
Total 1210 Treasury	33,000	39,888.15	43,000	48,747.70	46,000		46,000	3,000	6.98	
1400 Materials										
10-020-0265-1400-71410 Office Supplies	12,000	12,174.39	16,000	7,966.59	12,000		12,000	(4,000)	(25.00%)	Includes Printing and Copying
Total 1400 Materials	12,000	12,174.39	16,000	7,966.59	12,000		12,000	(4,000)	(25.00)	
1500 Rents & Services										
10-020-0265-1500-71502 Computer Maintenance (H & S)	29,000	11,860.08	29,000	29,924.56	31,000		31,000	2,000	6.90%	
10-020-0265-1500-71503 Custom Software Changes	3,500	3,972.96	3,500	4,487.62	4,500		4,500	1,000	28.57	Year End roll over
10-020-0265-1500-71522 MPAC Assessment Fees	91,244	91,965.24	95,833	95,832.32	98,427		98,427	2,594	2.71	Per MPAC
10-020-0265-1500-71527 Contracted Services	500									
10-020-0265-1500-71529 Land Title Fees	300		300		300		300			
10-020-0265-1500-71531 Conferences & Courses	3,500	1,806.08	3,500	1,676.90	6,000		6,000	2,500	71.43	Planning to attend another conference
10-020-0265-1500-71541 Equipment Rentals & Maintenance	3,000	5,168.03	5,900	4,866.16	5,000		5,000	(900)	(15.25)	Per IT
10-020-0265-1500-71580 General Insurance	14,972	14,121.52	15,044	14,692.20	15,134		15,134	90	0.60	
Total 1500 Rents & Services	146,016	128,893.91	153,077	151,479.76	160,361		160,361	7,284	4.76	
1525 Accretion Expense										
10-020-0265-1525-77100 Accretion Expense Buildings		7,055.94								
Total 1525 Accretion Expense		7,055.94								
1600 Financial Services										
10-020-0265-1600-71660 Bank Service Charges	5,000	4,530.55	5,000	4,521.41	4,500		4,500	(500)	(10.00%)	
10-020-0265-1600-71661 Cash Over/Under		(42.91)		(96.81)						
10-020-0265-1600-71662 Foreign Exchange		(3.87)		(425.14)						
10-020-0265-1600-71665 Credit Card Discount	700	475.05	800	788.02	500		500	(300)	(37.50)	
Total 1600 Financial Services	5,700	4,958.82	5,800	4,787.48	5,000		5,000	(800)	(13.79)	
Total 0265 Treasury Department	612,620	556,807.77	647,468	594,992.98	740,147		740,147	92,679	14.31	
0266 Unassigned Revenue										
0320 Interest Charges										
10-020-0266-0320-40911 Interest & Penalties on Taxes	(110,000)	(160,110.89)	(120,000)	(174,513.60)	(140,000)		(140,000)	(20,000)	16.67%	Tax Accounts Receivable is less than last year.
10-020-0266-0320-40916 Accounts Receivable Interest	(2,500)	(7,923.53)	(6,000)	(16,734.76)	(6,000)		(6,000)			
10-020-0266-0320-40926 Investment Income - Bank/Short Term GIC	(80,000)	(166,957.85)	(140,000)	(143,429.97)	(140,000)		(140,000)			
Total 0320 Interest Charges	(192,500)	(334,992.27)	(266,000)	(334,678.33)	(286,000)		(286,000)	(20,000)	7.52	
0410 Unallocated HST Exempt										
10-020-0266-0410-40315 Sale of Land		123,154.40								
10-020-0266-0410-40584 Tax Certificates	(15,000)	(12,319.90)	(12,000)	(13,782.85)	(14,000)		(14,000)	(2,000)	16.67	
10-020-0266-0410-40721 Business Licenses	(30,000)	(34,033.90)	(30,000)	(33,970.45)	(34,000)		(34,000)	(4,000)	13.33	
10-020-0266-0410-40727 Lottery Licenses	(11,000)	(11,495.55)	(12,000)	(9,348.36)	(9,500)		(9,500)	2,500	(20.83)	
10-020-0266-0410-40930 POA Fines		(1,337.17)								
Total 0410 Unallocated HST Exempt	(56,000)	63,967.88	(54,000)	(57,101.66)	(57,500)		(57,500)	(3,500)	6.48	
0411 No Tax Unallocated Revenue										
10-020-0266-0411-40316 Natural Gas Rebate	(3,000)	(3,104.50)	(3,000)	(3,145.65)	(3,200)		(3,200)	(200)	6.67%	
10-020-0266-0411-40317 Purchase Card Rebate	(15,000)	(13,737.69)	(15,000)	(15,176.88)	(15,000)		(15,000)			
10-020-0266-0411-40318 WSIB Safety Group Rebate				(1,119.86)						

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Administration & Finance										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
Total 0411 No Tax Unallocated Revenue	(18,000)	(16,842.19)	(18,000)	(19,442.39)	(18,200)		(18,200)	(200)	1.11	
Total 0266 Unassigned Revenue	(266,500)	(287,866.58)	(338,000)	(411,222.38)	(361,700)		(361,700)	(23,700)	7.01	
0267 FFPC Administration										
1101 Salaries, Wages, Benefits										
10-020-0267-1101-60010 Salaries Full Time		15,636.66		21,899.18						IT and HR contracted out to FFPC
10-020-0267-1101-60013 Overtime				55.09						Varying amounts each year
10-020-0267-1101-60025 Employer CPP		507.79		494.02						
10-020-0267-1101-60030 Employer EI		151.36		158.11						
10-020-0267-1101-60035 Employer OMERS		1,721.05		2,814.78						
10-020-0267-1101-60040 Employer EHT		346.24		452.25						
10-020-0267-1101-60050 Employer Benefits		937.77		935.59						
10-020-0267-1101-60055 Employer WSIB		507.41		138.30						
Total 1101 Salaries, Wages, Benefits		19,808.28		26,947.32						
Total 0267 FFPC Administration		19,808.28		26,947.32						
0268 Information Technology										
1101 Salaries, Wages, Benefits										
10-020-0268-1101-60010 Hourly Full Time	184,895	169,762.75	187,774	173,151.23	171,230		171,230	(16,544)	(8.81%)	
10-020-0268-1101-60013 Overtime	2,500	261.88	2,000	1,400.71	1,526		1,526	(474)	(23.70)	
10-020-0268-1101-60025 Employer CPP	7,183	6,590.65	7,625	7,188.97	7,855		7,855	230	3.02	
10-020-0268-1101-60030 Employer EI	2,318	2,320.67	2,369	2,419.06	2,420		2,420	51	2.15	
10-020-0268-1101-60035 Employer OMERS	20,159	19,547.75	17,518	20,281.63	17,809		17,809	291	1.66	
10-020-0268-1101-60040 Employer EHT	3,606	3,232.06	3,658	3,592.99	3,365		3,365	(293)	(8.01)	
10-020-0268-1101-60050 Employer Benefits	9,352	8,849.13	8,859	6,409.55	10,575		10,575	1,716	19.37	
10-020-0268-1101-60055 Employer WSIB	4,265	1,959.87	5,099	1,834.62	5,729		5,729	630	12.36	
Total 1101 Salaries, Wages, Benefits	234,278	212,524.76	234,902	216,278.76	220,509		220,509	(14,393)	(6.13)	
1200 Contracted Services										
10-020-0268-1200-71248 Internet	3,500	4,266.84	4,500	4,228.32	4,850		4,850	350	7.78%	
10-020-0268-1200-71251 Telephone & Communications	40,000	31,928.97	50,000	39,314.03	52,000		52,000	2,000	4.00	Data for road patrol, additional users
10-020-0268-1200-71260 Memberships	200	404.62	500	459.97	500		500			
Total 1200 Contracted Services	43,700	36,600.43	55,000	44,002.32	57,350		57,350	2,350	4.27	
1400 Materials										
10-020-0268-1400-71410 Office Supplies	3,200	985.70	4,000	1,940.48	3,750		3,750	(250)	(6.25%)	
Total 1400 Materials	3,200	985.70	4,000	1,940.48	3,750		3,750	(250)	(6.25)	
1500 Rents & Services										
10-020-0268-1500-71502 Computer Hardware	34,200	33,764.15	37,000	36,831.05	51,850		51,850	14,850	40.14%	New firewall, server, tape support renewals
10-020-0268-1500-71503 Software Licensing	124,000	120,830.95	152,000	155,707.47	210,550		210,550	58,550	38.52	Potentially unsupported VMware migration, inflation, Canva, WhenIWork
10-020-0268-1500-71504 Fibre Network	21,000	20,974.31	27,000	19,051.56	32,500		32,500	5,500	20.37	Increased bandwidth, video surveillance
10-020-0268-1500-71505 Computer Training	1,000	448.15								
10-020-0268-1500-71531 Conferences & Courses			9,000	65.00	6,600		6,600	(2,400)	(26.67)	PD for IT Specialist and IT Manager
10-020-0268-1500-71580 Information Technology - Insurance	33,600	32,778.00	33,600	27,315.00	33,700		33,700	100	0.30	
Total 1500 Rents & Services	213,800	208,795.56	258,600	238,970.08	335,200		335,200	76,600	29.62	
2910 Vehicle Expenses										

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Administration & Finance										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	Comments
								to 2025 Budget	to 2025 Budget	
10-020-0268-2910-71580 Insurance		720.41	1,005	834.43	1,150		1,150	145	14.43%	
Total 2910 Vehicle Expenses		720.41	1,005	834.43	1,150		1,150	145	14.43	
5216 2024 Ford T350 Van - KB29883										
10-020-0268-5216-60010 Salaries Full Time		146.60		27.27						
10-020-0268-5216-60025 Employer CPP				1.54						
10-020-0268-5216-60030 Employer EI				0.56						
10-020-0268-5216-60035 Employer OMERS		9.05		2.49						
10-020-0268-5216-60040 Employer EHT		2.86		0.54						
10-020-0268-5216-60050 Employer Benefits		2.42		2.03						
10-020-0268-5216-60055 Employer WSIB		2.20		0.28						
10-020-0268-5216-71418 Gasoline					500		500	500		
Total 5216 2024 Ford T350 Van - KB29883		163.13		34.71	500		500	500		
Total 0268 Information Technology	494,978	459,789.99	553,507	502,060.78	618,459		618,459	64,952	11.73	
Total Administration & Finance	1,590,073	1,470,341.85	1,561,241	1,294,279.35	1,720,734		1,720,734	159,493	10.22	
Total Fort Frances	1,590,073	1,470,341.85	1,561,241	1,294,279.35	1,720,734		1,720,734	159,493	10.22	
Total 10 General	1,590,073	1,470,341.85	1,561,241	1,294,279.35	1,720,734		1,720,734	159,493	10.22	
Total Administration & Finance	1,590,073	1,470,341.85	1,561,241	1,294,279.35	1,720,734		1,720,734	159,493	10.22	

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Community Services	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget to 2025 Budget	2026 Budget to 2025 Budget	
10 General										
Fort Frances										
Community Services										
0632 Handi-Transit System										
0430 Operational Rev HST Ex										
10-060-0632-0430-40412 Provincial Grant	(70,000)	(10,638.88)	(71,727)		(69,403)		(69,403)	2,324	(3.24%)	
10-060-0632-0430-40597 User Fees - Fares	(25,000)	(40,370.50)	(30,000)	(29,012.00)	(30,000)		(30,000)			
10-060-0632-0430-40632 Donations	(15,000)	(16,463.99)	(15,000)	(14,987.97)	(15,000)		(15,000)			
Total 0430 Operational Rev HST Ex	(110,000)	(67,473.37)	(116,727)	(43,999.97)	(114,403)		(114,403)	2,324	(1.99)	
1100 Transportation										
10-060-0632-1100-71090 Administration IFT	7,500	7,500.00	7,500	7,500.00	7,500		7,500			
Total 1100 Transportation	7,500	7,500.00	7,500	7,500.00	7,500		7,500			
1200 Contracted Services										
10-060-0632-1200-71221 Accounting Charges IFT	8,323	8,323.00	8,323	8,323.00	8,323		8,323			2025 budget match
10-060-0632-1200-71251 Communications	1,000	1,069.20	1,350	1,211.10	1,350		1,350			Received from IT
Total 1200 Contracted Services	9,323	9,392.20	9,673	9,534.10	9,673		9,673			
1500 Rents & Services										
10-060-0632-1500-71523 Contracted Services (Dial-a-ride)	30,000	491.50	30,000		30,000		30,000			Project put on hold by CAO in 2024
Total 1500 Rents & Services	30,000	491.50	30,000		30,000		30,000			
1620 Transfer to Reserve Funds										
10-060-0632-1620-75390 Transfer to Reserve Funds	29,071		36,860		36,295		36,295	(565)	(1.53%)	This balances out the Mandated Municipal Contribution= 115,982 for 2024, increases 2% annually - will add in last based on completion of the budget
Total 1620 Transfer to Reserve Funds	29,071		36,860		36,295		36,295	(565)	(1.53)	
2560 Handi-Van										
10-060-0632-2560-71523 Handi-Van - Contracted Works	120,000	122,644.29	120,000	107,485.19	120,000		120,000			Contract with Rainy Crest for administration of Handi-Van program
Total 2560 Handi-Van	120,000	122,644.29	120,000	107,485.19	120,000		120,000			
2910 Vehicle Expenses										
10-060-0632-2910-60010 Salaries Full Time	4,000	4,974.24	4,000	4,196.98	4,000		4,000			Received from O&F
10-060-0632-2910-60013 Overtime		1,080.12								Received from O&F
10-060-0632-2910-60025 Employer CPP	225	293.59	228	262.87	212		212	(16)	(7.02)	Received from O&F
10-060-0632-2910-60030 Employer EI	75	99.89	75	86.76	81		81	6	8.00	Received from O&F
10-060-0632-2910-60035 Employer OMERS	373	523.03	370	358.36	364		364	(6)	(1.62)	Received from O&F
10-060-0632-2910-60040 Employer EHT	80	133.68	80	89.42	79		79	(1)	(1.25)	Received from O&F
10-060-0632-2910-60050 Employer Benefits	439	598.47	423	280.18	392		392	(31)	(7.33)	Received from O&F
10-060-0632-2910-60055 Employer WSIB	103	102.87	120	134.39	118		118	(2)	(1.67)	Received from O&F
10-060-0632-2910-71418 Gas & Fuel	18,000	18,544.98	18,450	16,230.14	16,000		16,000	(2,450)	(13.28)	Status quo to 2024 Budget with 2.5% increase based on information received from O&F
10-060-0632-2910-71451 Vehicle Parts & Maintenance	3,500	13,758.00	3,161	12,717.83	4,000		4,000	839	26.54	Need to confirm with O&F
10-060-0632-2910-71580 Insurance	2,693	2,724.36	3,397	3,682.33	5,663		5,663	2,266	66.71	Need to confirm with Treasury
10-060-0632-2910-71582 Licenses	600	594.50	600	594.50	600		600			
Total 2910 Vehicle Expenses	30,088	43,427.73	30,904	38,633.76	31,509		31,509	605	1.96	
5219 2017 Ford Eldorado - DC57643										

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V3 Committee Review

Community Services

	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0632-5219-60010 Salaries Full Time				154.76						
10-060-0632-5219-60013 Overtime				116.07						
10-060-0632-5219-60035 Employer OMERS				20.00						
10-060-0632-5219-60040 Employer EHT				5.39						
10-060-0632-5219-60050 Employer Benefits				32.33						
10-060-0632-5219-60055 Employer WSIB				(82.37)						
Total 5219 2017 Ford Eldorado - DC57643				246.18						
5220 2017 Ford Eldorado - DC62667										
10-060-0632-5220-60010 Salaries Full Time				812.49						
10-060-0632-5220-60035 Employer OMERS				60.14						
10-060-0632-5220-60040 Employer EHT				16.43						
10-060-0632-5220-60050 Employer Benefits				19.19						
10-060-0632-5220-60055 Employer WSIB				9.24						
10-060-0632-5220-71418 Gas & Fuel				680.60						
Total 5220 2017 Ford Eldorado - DC62667				1,598.09						
5221 2026 StarTrans Sen - DD26654										
10-060-0632-5221-60010 Salaries Full Time				851.18						
10-060-0632-5221-60025 Employer CPP				6.64						
10-060-0632-5221-60030 Employer EI				2.39						
10-060-0632-5221-60035 Employer OMERS				63.46						
10-060-0632-5221-60040 Employer EHT				17.32						
10-060-0632-5221-60050 Employer Benefits				153.70						
10-060-0632-5221-60055 Employer WSIB				17.03						
10-060-0632-5221-71418 Gas & Fuel				803.45						
Total 5221 2026 StarTrans Sen - DD26654				1,915.17						
Total 0632 Handi-Transit System	115,982	115,982.35	118,210	122,912.52	120,574		120,574	2,364	2.00	
1220 Sister Kennedy Centre										
0330 Operational Revenue										
10-120-1220-0330-40674 Fitness Programs	(2,000)	(3,207.00)	(2,000)	(3,298.50)	(3,000)		(3,000)	(1,000)	50.00%	Increase based on 2025 actuals, new yoga program for 2025
10-120-1220-0330-40774 Rental	(1,000)	(2,300.07)	(1,000)	(3,874.77)	(3,500)		(3,500)	(2,500)	250.00	Increase based on 2025 actuals, conservative because of no prov or fed election
Total 0330 Operational Revenue	(3,000)	(5,507.07)	(3,000)	(7,173.27)	(6,500)		(6,500)	(3,500)	116.67	
0430 Operational Rev HST Ex										
10-120-1220-0430-40446 Ministry for Seniors and Accessibility	(50,000)	(51,137.00)	(55,000)	(59,420.00)	(55,000)		(55,000)			SALC grant
10-120-1220-0430-40448 OACAO Grants	(2,500)			(2,500.00)						Active living fair grant, should be 2500- no fair in 2026
10-120-1220-0430-40594 Contributions from Seniors	(35,000)	(46,418.94)	(38,672)	(53,100.80)	(45,000)		(45,000)	(6,328)	16.36	Increase based on increase in programing - overages from increase in prices to cover increasing food cost
10-120-1220-0430-40632 Donations	(3,000)	(7,486.39)	(3,000)	(2,600.00)	(3,000)		(3,000)			lower numbers in 2025 due to coffee can donations going into contribution from seniors GL - will adjust for 2026
Total 0430 Operational Rev HST Ex	(90,500)	(105,042.33)	(96,672)	(117,620.80)	(103,000)		(103,000)	(6,328)	6.55	
1000 Inter-functional										
10-120-1220-1000-71090 Wages IFT	10,000	10,000.00	10,000	10,000.00	10,000		10,000			
Total 1000 Inter-functional	10,000	10,000.00	10,000	10,000.00	10,000		10,000			

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V3 Committee Review										
Community Services	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
1101 Salaries, Wages, Benefits										
10-120-1220-1101-71130 SKC - Honorarium	24,000	13,500.00	18,000	12,000.00	12,000		12,000	(6,000)	(33.33%)	Discussion on increasing the Volunteer Seniors Centre Manager honorarium
10-120-1220-1101-71592 Volunteer Appreciation		1,986.28	6,000	846.21	2,000		2,000	(4,000)	(66.67)	Separated out from the Honorarium line. This GL was added to accommodate volunteer appreciation efforts at the Seniors Centre, the decrease in this GL will be reflected in the contracted services for the taxi services
Total 1101 Salaries, Wages, Benefits	24,000	15,486.28	24,000	12,846.21	14,000		14,000	(10,000)	(41.67)	
1105 Fitness Instructor										
10-120-1220-1105-60020 Part Time Salaries	8,770	8,479.61	8,989	8,604.94	8,989		8,989			Not included in labour budgets received from HR
10-120-1220-1105-60025 Employer CPP	395	392.48	404	406.02	404		404			Status Quo for 2026
10-120-1220-1105-60030 Employer EI	202	197.04	207	197.54	207		207			Status Quo for 2026
10-120-1220-1105-60040 Employer EHT	175	165.28	179	167.76	179		179			Status Quo for 2026
10-120-1220-1105-60055 Employer WSIB	219	127.22	224	106.59	224		224			Status Quo for 2026
Total 1105 Fitness Instructor	9,761	9,361.63	10,003	9,482.85	10,003		10,003			
1200 Contracted Services										
10-120-1220-1200-71221 Accounting Charges	11,067	11,067.00	11,067	11,067.00	11,067		11,067			Set by Treasury
10-120-1220-1200-71251 Communications	1,600	1,550.45	1,650	1,615.52	2,200		2,200	550	33.33	Received from IT
Total 1200 Contracted Services	12,667	12,617.45	12,717	12,682.52	13,267		13,267	550	4.32	
1240 Municipal Buildings & Yards										
10-120-1220-1240-60010 Salaries Full Time	20,753	7,905.17	5,000	4,392.13	20,753		20,753	15,753	315.06%	Received from O&F
10-120-1220-1240-60013 Overtime		1,130.53		2,088.50						
10-120-1220-1240-60020 Hourly Part Time		15,445.86		11,182.71						
10-120-1220-1240-60025 Employer CPP	945	1,412.69	267	1,016.63	1,100		1,100	833	311.99	Received from O&F
10-120-1220-1240-60030 Employer EI	452	556.40	91	395.70	421		421	330	362.64	Received from O&F
10-120-1220-1240-60035 Employer OMERS	1,814	2,281.11	447	1,610.17	1,891		1,891	1,444	323.04	Received from O&F
10-120-1220-1240-60040 Employer EHT	389	498.69	74	358.30	407		407	333	450.00	Received from O&F
10-120-1220-1240-60050 Employer Benefits	582	1,439.29	581	764.00	2,036		2,036	1,455	250.43	Received from O&F
10-120-1220-1240-60055 Employer WSIB	508	383.62	120	242.65	612		612	492	410.00	Received from O&F
10-120-1220-1240-71416 Natural Gas Charges	5,724	5,856.35	5,890	5,480.34	5,890		5,890			0% increase for 2026
10-120-1220-1240-71420 Hydro Charges	11,475	7,187.18	11,430	5,782.61	11,544		11,544	114	1.00	1% increase for 2026
10-120-1220-1240-71421 Water & Sewer Charges	3,375	2,751.30	3,484	2,647.97	3,623		3,623	139	3.99	4% increase based on approved Water and Sewer Rates
10-120-1220-1240-71470 Janitorial Supplies	1,800	1,685.38	1,800	2,599.00	2,300		2,300	500	27.78	Increased cleaning with larger space and increased operating hours
10-120-1220-1240-71523 Contracted Services	1,500	1,357.99	1,500	5,952.90	6,000		6,000	4,500	300.00	Increased GFL cost, ESA, Sunset Pest Control, taxi services
10-120-1220-1240-71540 Equipment Rentals-Own	1,250	758.90	1,000	661.43	1,000		1,000			
10-120-1220-1240-71545 Repairs & Maintenance	3,000	10,334.19	3,000	2,539.33	3,000		3,000			
10-120-1220-1240-71557 Building Maintenance Service		383.48								
10-120-1220-1240-71580 General Insurance	6,148	6,199.74	7,636	9,693.47	18,695		18,695	11,059	144.83	Set by Treasury
Total 1240 Municipal Buildings & Yards	59,715	67,567.87	42,320	57,407.84	79,272		79,272	36,952	87.32	
1400 Materials										
10-120-1220-1400-71410 Office Supplies	1,000	637.19	1,100	613.28	800		800	(300)	(27.27%)	lowered based on 2025 actuals
10-120-1220-1400-71475 Craft Supplies	500	73.13	200					(200)	(100.00)	no long required
10-120-1220-1400-71476 Workshop Supplies	1,000	1,994.34	1,000	1,263.70	1,500		1,500	500	50.00	workshop supplies increased for shop improvements in 2026, more hanging space, drawers upgrade, lower benches for ease to work on.

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V3 Committee Review

Community Services

	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-120-1220-1400-71490 Kitchen Supplies	600	340.63	400	1,206.90	400		400			2025 was one time spending for new knives. 2026 will remain the same as 2025
10-120-1220-1400-71491 Food & Meals	15,000	18,096.06	15,800	16,956.67	17,000		17,000	1,200	7.59	Food costs are increasing - Cost covered by revenue earned for meals
Total 1400 Materials	18,100	21,141.35	18,500	20,040.55	19,700		19,700	1,200	6.49	
1500 Rents & Services										
10-120-1220-1500-71523 Contracted Works	1,000	5,089.30	1,000	929.74				(1,000)	(100.00%)	remove as expenses accounted for in contracted services
10-120-1220-1500-71530 Travel	300	376.03	350	391.32	400		400	50	14.29	increase based on mileage standard rate
10-120-1220-1500-71531 Conferences & Courses				150.00						
10-120-1220-1500-71571 SKC Age Friendly Community Project			2,500					(2,500)	(100.00)	duplicate to the senior fair expenses GL
10-120-1220-1500-71572 Senior's Companion Project Expenses	1,100	1,760.05								No longer offering this program as per Council resolution in Q1 2024
10-120-1220-1500-71573 Senior's Fair Expenses				2,376.89						no fair in 2026
10-120-1220-1500-71591 Advertising & Public Notices	500	826.61	1,000	31.55	500		500	(500)	(50.00)	decreasing cost because advertisement used doesn't charge like facebook. Keeping some for the Fort Frances times expenses.
10-120-1220-1500-71592 Pubic Relations/Promotions	200	477.93	200	334.48	200		200			
10-120-1220-1500-71593 Events & Activities	1,000	1,716.52	2,000	1,358.39	2,000		2,000			status quo
Total 1500 Rents & Services	4,100	10,246.44	7,050	5,572.37	3,100		3,100	(3,950)	(56.03)	
1525 Accretion Expense										
10-120-1220-1525-77100 Accretion Expense Buildings		617.30								
Total 1525 Accretion Expense		617.30								
Total 1220 Sister Kennedy Centre	44,843	36,488.92	24,918	3,238.27	39,842		39,842	14,924	59.89	
1614 Sunny Cove Camp										
0330 Operational Revenue										
10-160-1614-0330-40589 Expense Recoveries					(15,000)		(15,000)	(15,000)		Insurance recovery from Kiwanis
10-160-1614-0330-40675 Camper Fees				(15,397.37)						
Total 0330 Operational Revenue				(15,397.37)	(15,000)		(15,000)	(15,000)		
1200 Contracted Services										
10-160-1614-1200-71251 Telephone & Communications	1,200	1,301.92	1,200	970.57				(1,200)	(100.00%)	Received from IT
Total 1200 Contracted Services	1,200	1,301.92	1,200	970.57				(1,200)	(100.00)	
1240 Municipal Buildings & Yards										
10-160-1614-1240-60010 Salaries Full Time	4,035	6,175.17	4,060	1,268.74				(4,060)	(100.00%)	Received from O&F
10-160-1614-1240-60013 Overtime				293.04						
10-160-1614-1240-60020 Hourly Part Time				1,156.53						
10-160-1614-1240-60025 Employer CPP	224	387.93	227	147.34				(227)	(100.00)	Received from O&F
10-160-1614-1240-60030 Employer EI	87	145.09	87	57.79				(87)	(100.00)	Received from O&F
10-160-1614-1240-60035 Employer OMERS	371	618.17	372	228.32				(372)	(100.00)	Received from O&F
10-160-1614-1240-60040 Employer EHT	78	134.53	78	51.42				(78)	(100.00)	Received from O&F
10-160-1614-1240-60050 Employer Benefits	474	357.03	459	7.18				(459)	(100.00)	Received from O&F
10-160-1614-1240-60055 Employer WSIB	103	103.53	120	26.59				(120)	(100.00)	Received from O&F
10-160-1614-1240-71420 Electrical Power	1,514	1,416.82	1,800	4,379.18	2,500		2,500	700	38.89	Increase contemplating some type of development happening in 2026
10-160-1614-1240-71423 Water/Water Heater Rental	400	203.64	400	212.62	400		400			
10-160-1614-1240-71425 Taxes	1,874	1,785.29	1,874	1,785.29	1,785		1,785	(89)	(4.75)	
10-160-1614-1240-71471 Materials & Supplies	300	293.68	300	442.72				(300)	(100.00)	materials and supplies required for base care and maintenance

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Community Services	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget to 2025 Budget	2026 Budget to 2025 Budget	
10-160-1614-1240-71523 Contracted Works	500	526.00	500	8,914.16	2,000		2,000	1,500	300.00	Cost for temp recepticals in 2025. Minor work anticipated in 2026
10-160-1614-1240-71540 Equipment Rentals - Owned		2,165.62		106.80						
10-160-1614-1240-71574 Garbage & Septic Disposal				88.75						
10-160-1614-1240-71580 Insurance	14,325	14,266.59	16,692	16,410.34	17,465		17,465	773	4.63	Set by Treasury
Total 1240 Municipal Buildings & Yards	24,285	28,579.09	26,969	35,576.81	24,150		24,150	(2,819)	(10.45)	
1600 Financial Services										
10-160-1614-1600-71667 ActiveNet Transaction Fee				43.58						
Total 1600 Financial Services				43.58						
2910 Vehicle Expenses										
10-160-1614-2910-71418 Gas & Fuel			200					(200)	(100.00%)	
Total 2910 Vehicle Expenses			200					(200)	(100.00)	
Total 1614 Sunny Cove Camp	25,485	29,881.01	28,369	21,193.59	9,150		9,150	(19,219)	(67.75)	
1620 Recreation Programs										
0330 Operational Revenue										
10-160-1620-0330-40582 Sundry Revenue		(373.54)								
10-160-1620-0330-40637 Membership - Student	(33,000)	(36,138.31)	(33,000)	(32,516.15)	(33,000)		(33,000)			Status quo based on 3 year average membership sales
10-160-1620-0330-40640 Lifesaving Courses	(2,500)	(3,244.98)	(2,500)	(6,225.84)	(5,000)		(5,000)	(2,500)	100.00	Bronze Med, Bronze Cross, and NLS with 5 participants in each - increased based on 2025 actuals
10-160-1620-0330-40641 Membership - Adult	(148,000)	(128,195.64)	(148,000)	(156,434.36)	(148,000)		(148,000)			Consistent with 2025 Budget - 2025 actuals
10-160-1620-0330-40643 Swim Classes - Adult	(3,000)	(1,335.47)	(1,500)	(378.42)	(500)		(500)	1,000	(66.67)	Reduced to match 2025 actuals - all adult classes included in memberships.
10-160-1620-0330-40644 Daily Admissions - Adult	(40,000)	(42,242.87)	(40,000)	(49,350.99)	(47,000)		(47,000)	(7,000)	17.50	increased to match 2025 actuals
10-160-1620-0330-40647 Staff Memberships	(3,200)	(4,487.46)		(993.22)						no longer required - staff memberships being offered for free as per HR recruitment project
10-160-1620-0330-40660 Events Revenue		(908.53)	(500)	(640.00)	(500)		(500)			Adding to budget based on Community Garage Sale success - events are going to be offered at little to no cost to participate and partner with Museum - no capacity to run additional events in 2025
10-160-1620-0330-40664 Baseball Registration	(3,000)	(4,939.30)	(4,978)	(3,620.56)	(6,000)		(6,000)	(1,022)	20.53	Based on 8 teams returning in 2026 plus increased revenue for new youth league offered - will need to create new GL without HST
10-160-1620-0330-40674 Programs & Courses - Adult	(2,000)	(525.59)		(374.74)	(55,000)		(55,000)	(55,000)		Adult programs are offered as part of the drop-in model - all current internal adult programs offered as Drop-in (AquaFit, YouFit, Yoga, Tia Chi, Spin, Masters, Pickleball, Shiny and Skates) Additional revenue for the golf simulator ****
Total 0330 Operational Revenue	(234,700)	(222,391.69)	(230,478)	(250,534.28)	(295,000)		(295,000)	(64,522)	27.99	
0430 Operational Rev HST Ex										
10-160-1620-0430-40513 Federal Student Grant				(9,610.00)	(10,000)		(10,000)	(10,000)		
10-160-1620-0430-40582 Sundry Revenue/Refund Charges		(50.00)		(149.75)						
10-160-1620-0430-40589 Expense Recoveries		(10.00)		(305.08)						
10-160-1620-0430-40636 Memberships - Youth	(2,000)	(2,569.20)	(2,000)	(1,973.85)	(2,000)		(2,000)			Status quo to amount budgetted in 2025
10-160-1620-0430-40639 School Swim Program	(3,400)	(3,528.00)	(7,500)	(12,722.43)	(9,000)		(9,000)	(1,500)	20.00	Increase in BOE Programs - focus for aquatics team - smaller increase due to day time staffing shortages
10-160-1620-0430-40640 Lifesaving Courses	(3,500)	(2,338.43)		(2,689.44)	(1,000)		(1,000)	(1,000)		youth bronze medallion, bronze cross, first aid, emergency first aid
10-160-1620-0430-40643 Swim Classes	(29,700)	(23,490.22)	(35,400)	(40,438.94)	(35,400)		(35,400)			Status quo for 2026 - anticipating pool shut down in the summer for 2 weeks to address discolouring
10-160-1620-0430-40644 Daily Admissions - Youth	(2,500)	(4,693.65)	(3,500)	(10,960.61)	(5,500)		(5,500)	(2,000)	57.14	Increased based on 2025 actuals

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Community Services										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-160-1620-0430-40663 Playground Fees	(30,000)	(32,949.50)	(33,000)	(42,862.88)	(45,000)		(45,000)	(12,000)	36.36	Summer Day Camp - increased enrollment target for 2026
10-160-1620-0430-40674 Programs and Courses - Youth	(8,800)	(6,210.93)	(8,800)	(4,868.38)	(8,800)		(8,800)			Includes Rec N Crew Programming not in the summer - PD Days / March Break, Rec N Crew , Flag Football, golf simulator, additional programs with the new recreation supervisor
Total 0430 Operational Rev HST Ex	(79,900)	(75,839.93)	(90,200)	(126,581.36)	(116,700)		(116,700)	(26,500)	29.38	
1000 Inter-functional										
10-160-1620-1000-71090 Recreation Programs Wages IFT	(7,500)	(7,500.00)	(7,500)	(7,500.00)	(7,500)		(7,500)			
Total 1000 Inter-functional	(7,500)	(7,500.00)	(7,500)	(7,500.00)	(7,500)		(7,500)			
1101 Salaries, Wages, Benefits										
10-160-1620-1101-60010 Salaries Full Time	256,236	184,487.30	206,324	170,516.68	197,896	(16,832)	181,064	(25,260)	(12.24%)	Aquatic supervisor, lifeguards, rec and culture leaders
10-160-1620-1101-60013 Overtime	5,000	6,135.38	5,500	5,240.44	5,000		5,000	(500)	(9.09)	
10-160-1620-1101-60020 Hourly Part Time	195,744	118,427.54	179,396	224,321.91	151,079		151,079	(28,317)	(15.78)	All PT lifeguards
10-160-1620-1101-60025 Employer CPP	22,505	15,095.37	19,018	16,072.24	17,771	(1,002)	16,769	(2,249)	(11.83)	
10-160-1620-1101-60030 Employer EI	9,380	6,734.22	7,915	8,507.11	7,066	(384)	6,682	(1,233)	(15.58)	
10-160-1620-1101-60035 Employer OMERS	40,089	21,990.47	31,741	22,507.36	28,501	(1,515)	26,986	(4,755)	(14.98)	
10-160-1620-1101-60040 Employer EHT	8,686	6,093.50	7,406	7,646.54	6,805	(328)	6,477	(929)	(12.54)	
10-160-1620-1101-60050 Employer Benefits	31,481	23,209.10	32,469	18,528.05	18,474	(2,435)	16,039	(16,430)	(50.60)	
10-160-1620-1101-60055 Employer WSIB	11,269	4,086.64	11,129	4,808.56	11,875	(559)	11,316	187	1.68	
Total 1101 Salaries, Wages, Benefits	580,390	386,259.52	500,898	478,148.89	444,467	(23,055)	421,412	(79,486)	(15.87)	
1120 Summer Program Salaries										
10-160-1620-1120-60013 Overtime	500	78.00								
10-160-1620-1120-60020 Hourly Part Time	36,114	42,569.33	42,973	28,140.41	19,712		19,712	(23,261)	(54.13)	no summer program supervisor asper the restructure and part time leaders - 2025 actuals reflect a 2nd marina supervisor in another GL and Lifeguards providing summer program support
10-160-1620-1120-60025 Employer CPP	1,025	1,042.53	1,209	886.39	340		340	(869)	(71.88)	
10-160-1620-1120-60030 Employer EI	807	1,008.05	949	646.09	450		450	(499)	(52.58)	
10-160-1620-1120-60035 Employer OMERS	3,126	822.58	3,721	472.56	1,774		1,774	(1,947)	(52.32)	
10-160-1620-1120-60040 Employer EHT	677	847.63	806	548.74	384		384	(422)	(52.36)	
10-160-1620-1120-60050 Employer Benefits					788		788	788		Vacation Pay
10-160-1620-1120-60055 Employer WSIB	879	652.23	1,211	283.71	688		688	(523)	(43.19)	
Total 1120 Summer Program Salaries	43,128	47,020.35	50,869	30,977.90	24,136		24,136	(26,733)	(52.55)	
1200 Contracted Services										
10-160-1620-1200-71245 ActiveNet Processing Fee	6,500	9,293.66	7,800	11,466.53	11,000		11,000	3,200	41.03%	Increased to reflect 2025 actuals
10-160-1620-1200-71251 Communications	500									Telephone moved to Rec Facilities (1634)
10-160-1620-1200-71260 Memberships	800	998.59	1,000	1,090.59	1,100		1,100	100	10.00	Lifesaving Society, Spotify, Increased to match 2025 actuals
Total 1200 Contracted Services	7,800	10,292.25	8,800	12,557.12	12,100		12,100	3,300	37.50	
1400 Materials										
10-160-1620-1400-71410 Office Supplies	1,500	1,490.76	1,000	2,452.29	3,000		3,000	2,000	200.00%	Increase base budget due to office set up for the new rec supervisor position
10-160-1620-1400-71441 Pool Programs	3,000	2,853.36	3,000	2,279.07	3,000		3,000			Keeping status quo - includes additional pool supplies like flippers, floaties, toys, etc.
10-160-1620-1400-71461 Summer Program Supplies	6,000	6,295.52	6,500	5,380.47	6,500		6,500			Status quo for summer programs - includes lunches for 8 weeks.
10-160-1620-1400-71462 Fitness Supplies	1,500	3,460.00	750	1,460.06	1,000		1,000	250	33.33	Basic gym supplies for the year, spin bike in the pool will need additional supplies

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Community Services	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget to 2025 Budget	2026 Budget to 2025 Budget	
10-160-1620-1400-71464 Recreation Programming Supplies	4,500	3,409.61	4,500	3,512.86	5,000		5,000	500	11.11	increased rec programs in 2026 with the new rec supervisor including a youth league expenses, basketball program, mini stick program. Auditorium becoming a multi use facility by end of summer which will help with programming.
10-160-1620-1400-71483 Clothing Uniforms	2,000	2,966.71	2,000	1,687.14	2,500		2,500	500	25.00	Base inventory for uniforms includes pool, summer program and marina. Need new colour and uniform for Marina this year
Total 1400 Materials	18,500	20,475.96	17,750	16,771.89	21,000		21,000	3,250	18.31	
1500 Rents & Services										
10-160-1620-1500-71531 Conference and Courses	4,000	2,775.59	4,000	2,666.64	4,000		4,000			Includes certifications for Spin, Aqua Fit, Swim Instructors (all staff), NL Recerts, Supervisor Training x2 (Head Guard and Supervisor) - includes new incentive programming for new staff certification (ie. Student/Assistant Swim Instructor/CALA/etc.)
10-160-1620-1500-71591 Advertising and Public Notices	600			14.97						Not being used - not needed for Rec Programs - Recreator and Project Funding support these costs
10-160-1620-1500-71593 Events & Activities		2,953.84	3,000	2,309.63	3,000		3,000			Establishing a budget based on Summer and Fall Event Series (partnership with Museum Events budget) also adding staff appreciation events for 2026
10-160-1620-1500-71594 Teaching/Program Resource	1,500	3,739.50	2,500	6,119.08	5,000		5,000	2,500	100.00	Increase to match 2025 actuals - increased programming and courses includes manuals, supplies
Total 1500 Rents & Services	6,100	9,468.93	9,500	11,110.32	12,000		12,000	2,500	26.32	
1600 Financial Services										
10-160-1620-1600-71667 ActiveNet Transaction Fee	10,000	7,996.03	10,000	10,820.82	10,000		10,000			Match 2025 actuals
Total 1600 Financial Services	10,000	7,996.03	10,000	10,820.82	10,000		10,000			
Total 1620 Recreation Programs	343,818	175,781.42	269,639	175,771.30	104,503	(23,055)	81,448	(188,191)	(69.79)	
1621 Community Services										
1000 Inter-functional										
10-160-1621-1000-71090 Allocated Administration	(15,000)	(13,500.00)	(15,000)	(13,500.00)	(15,000)		(15,000)			
Total 1000 Inter-functional	(15,000)	(13,500.00)	(15,000)	(13,500.00)	(15,000)		(15,000)			
1101 Salaries, Wages, Benefits										
10-160-1621-1101-60010 Salaries Full Time	116,240	112,542.82	121,960	105,755.59	142,129		142,129	20,169	16.54%	Rec and Culture Manager 100%, CSA 50% x2, Receptionist 50%
10-160-1621-1101-60013 Overtime		3,322.42	3,500	892.46				(3,500)	(100.00)	
10-160-1621-1101-60020 Hourly Part Time	12,779	11,593.21	13,284	11,049.55	34,538		34,538	21,254	160.00	
10-160-1621-1101-60025 Employer CPP	5,397	5,390.76	5,813	5,800.12	8,219		8,219	2,406	41.39	
10-160-1621-1101-60030 Employer EI	1,764	1,867.56	1,806	1,896.15	2,700		2,700	894	49.50	
10-160-1621-1101-60035 Employer OMERS	13,760	13,395.52	14,490	11,036.93	17,959		17,959	3,469	23.94	
10-160-1621-1101-60040 Employer EHT	2,516	2,499.75	2,637	2,679.34	3,445		3,445	808	30.64	
10-160-1621-1101-60050 Employer Benefits	8,995	11,769.78	8,003	738.71	13,654		13,654	5,651	70.61	
10-160-1621-1101-60055 Employer WSIB	3,264	1,923.56	3,963	1,463.19	6,166		6,166	2,203	55.59	
Total 1101 Salaries, Wages, Benefits	164,715	164,305.38	175,456	141,312.04	228,810		228,810	53,354	30.41	
1200 Contracted Services										
10-160-1621-1200-71251 Communications	1,000	694.26	1,000	405.38	500		500	(500)	(50.00%)	Set by IT
Total 1200 Contracted Services	1,000	694.26	1,000	405.38	500		500	(500)	(50.00)	
1400 Materials										
10-160-1621-1400-71409 Copier Supplies & Maintenance	2,700	2,975.40	2,600	4,886.12	2,950		2,950	350	13.46%	Received from IT
10-160-1621-1400-71410 Office Supplies	700	625.69	700	139.20	1,000		1,000	300	42.86	

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Community Services	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget to 2025 Budget	2026 Budget to 2025 Budget	
Total 1400 Materials	3,400	3,601.09	3,300	5,025.32	3,950		3,950	650	19.70	
1500 Rents & Services										
10-160-1621-1500-71531 Conferences & Courses	4,500	5,190.61	4,500	65.00	4,500		4,500			AMCTO conference in Huntsville, NOMA in Tbay and CCNC in Calgary Municipal Finance Fundamentals - virtual
10-160-1621-1500-71591 Advertising & Public Notices	500									Not using - not needed - Recreator and Project Based funding for these items
Total 1500 Rents & Services	5,000	5,190.61	4,500	65.00	4,500		4,500			
2910 Vehicle Expenses										
10-160-1621-2910-60010 Salaries Full Time	850	146.60	850	440.64	850		850			Received from O&F
10-160-1621-2910-60013 Overtime		109.95								
10-160-1621-2910-60025 Employer CPP	48	17.71	48	26.83	45		45	(3)	(6.25)	Received from O&F
10-160-1621-2910-60030 Employer EI	16	6.45	16	9.76	17		17	1	6.25	Received from O&F
10-160-1621-2910-60035 Employer OMERS	79	22.62	79	40.25	77		77	(2)	(2.53)	Received from O&F
10-160-1621-2910-60040 Employer EHT	17	6.01	17	9.18	17		17			Received from O&F
10-160-1621-2910-60050 Employer Benefits	93	57.40	90	6.88	83		83	(7)	(7.78)	Received from O&F
10-160-1621-2910-60055 Employer WSIB	22	4.63	25	4.75	25		25			Received from O&F
10-160-1621-2910-71418 Gasoline	250	528.65	450	82.58				(450)	(100.00)	Increased use of the Traverse from both the Library and the Community Services team. Note - the Library does not have a budget line for Traverse use. Also includes an increase of 2.5% based on information provided by O&F
10-160-1621-2910-71451 Vehicle Parts & Maintenance	250		250					(250)	(100.00)	
Total 2910 Vehicle Expenses	1,625	900.02	1,825	620.87	1,114		1,114	(711)	(38.96)	
Total 1621 Community Services	160,740	161,191.36	171,081	133,928.61	223,874		223,874	52,793	30.86	
1631 Sorting Gap Marina										
0330 Operational Revenue										
10-160-1631-0330-40583 Dock Rentals	(47,280)	(46,660.94)	(46,600)	(46,194.11)	(46,600)		(46,600)			Based on 2025 target - small increase in only personal watercraft rental fees in 2026
10-160-1631-0330-40587 Confectionery	(35,000)	(48,203.23)	(48,000)	(63,030.38)	(63,000)		(63,000)	(15,000)	31.25	Increased to match 2025 Confectionary Sales - expected to maintain or increase in 2026
10-160-1631-0330-40603 Launch Fees	(6,200)	(8,728.64)	(8,500)	(8,836.10)	(8,800)		(8,800)	(300)	3.53	Increase based on 2025 Actuals - note there are no increase in user fees for 2026
10-160-1631-0330-40611 Sales - Gas & Oil	(15,000)	(12,663.06)	(15,000)	(20,201.89)	(20,000)		(20,000)	(5,000)	33.33	based on 2025 actuals
10-160-1631-0330-40773 Sales - Confectionery (GST only)		(1,681.56)		(7,686.32)	(7,700)		(7,700)	(7,700)		Purchases under \$4.00 (GST only) - New revenue line for this
Total 0330 Operational Revenue	(103,480)	(117,937.43)	(118,100)	(145,948.80)	(146,100)		(146,100)	(28,000)	23.71	
0430 Operational Rev HST Ex										
10-160-1631-0430-40513 Federal Student Grant				(2,408.00)	(2,400)		(2,400)	(2,400)		Projected Revenue for Canada Summer Jobs grant
Total 0430 Operational Rev HST Ex				(2,408.00)	(2,400)		(2,400)	(2,400)		
1101 Salaries, Wages, Benefits										
10-160-1631-1101-60013 Overtime		363.12	400	1,057.34				(400)	(100.00%)	Establishing a budget based on 2024 actuals
10-160-1631-1101-60020 Hourly Part Time	36,474	43,346.72	40,081	63,923.66	58,538		58,538	18,457	46.05	Includes Summer 2 Marina Supervisors and 4 Marina Attendants. removed 1 sumemr program student which justifies a 16,341.95 increase in this GL. Longer hours and more revenue generated by this restructure.
10-160-1631-1101-60025 Employer CPP	1,462	1,031.33	1,252	1,853.24	2,234		2,234	982	78.43	
10-160-1631-1101-60030 Employer EI	815	1,017.95	885	1,495.77	1,336		1,336	451	50.96	
10-160-1631-1101-60035 Employer OMERS	3,156	129.91	3,469	1,962.88	5,269		5,269	1,800	51.89	

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Community Services	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget to 2025 Budget	2026 Budget to 2025 Budget	
10-160-1631-1101-60040 Employer EHT	683	852.36	752	1,270.42	1,142		1,142	390	51.86	
10-160-1631-1101-60050 Employer Benefits					2,342		2,342	2,342		vacation pay
10-160-1631-1101-60055 Employer WSIB	887	655.85	1,129	656.80	2,043		2,043	914	80.96	
Total 1101 Salaries, Wages, Benefits	43,477	47,397.24	47,968	72,220.11	72,904		72,904	24,936	51.98	
1200 Contracted Services										
10-160-1631-1200-71245 ActiveNet Processing Fees	1,900	2,969.25	3,000	3,664.82	3,700		3,700	700	23.33%	Based on 2025 Actuals
10-160-1631-1200-71251 Communications	550	538.00	550	495.00	550		550			Received from IT
Total 1200 Contracted Services	2,450	3,507.25	3,550	4,159.82	4,250		4,250	700	19.72	
1240 Municipal Buildings & Yards										
10-160-1631-1240-60010 Salaries Full Time	7,106	2,925.81	7,180	1,615.63	7,106		7,106	(74)	(1.03%)	Received from O&F
10-160-1631-1240-60013 Overtime	350	31.96	350	58.97				(350)	(100.00)	2024 Budget
10-160-1631-1240-60020 Hourly Part Time		532.90		232.56						
10-160-1631-1240-60025 Employer CPP	397	218.16	405	109.25	377		377	(28)	(6.91)	Received from O&F
10-160-1631-1240-60030 Employer EI	145	82.58	146	40.53	144		144	(2)	(1.37)	Received from O&F
10-160-1631-1240-60035 Employer OMERS	658	348.96	661	165.01	647		647	(14)	(2.12)	Received from O&F
10-160-1631-1240-60040 Employer EHT	136	75.42	137	37.73	139		139	2	1.46	Received from O&F
10-160-1631-1240-60050 Employer Benefits	812	331.32	789	123.06	697		697	(92)	(11.66)	Received from O&F
10-160-1631-1240-60055 Employer WSIB	183	58.03	214	19.54	210		210	(4)	(1.87)	Received from O&F
10-160-1631-1240-71420 Hydro Charges	2,369	1,655.94	2,468	2,113.35	2,468		2,468			4.21% Increase based on information received from O&F
10-160-1631-1240-71421 Water & Sewer Charges	879	1,031.06	908	1,014.52	1,066		1,066	158	17.40	3.25% Increased based on information received from O&F (dependant on Council approval)
10-160-1631-1240-71425 Waterfront PIL Taxes	18,000	18,954.09	19,000	19,243.83	19,000		19,000			Town is still responsible for this - increase based on 2024 actuals
10-160-1631-1240-71470 Janitorial Cleaning Supplies	2,000	1,609.26	2,000	51.01	1,000		1,000	(1,000)	(50.00)	
10-160-1631-1240-71523 Contracted Services	5,000	3,235.84	3,500	6,623.52	5,000		5,000	1,500	42.86	Based on 3 year average
10-160-1631-1240-71540 Equipment Rentals - Owned	1,000									
10-160-1631-1240-71545 Repairs & Maintenance	2,500	8,192.01	3,000	6,499.76	5,000		5,000	2,000	66.67	Booster pump failure in 2025 contributed to increased costs. Increased closer to 3 year average.
10-160-1631-1240-71558 Riverfront Maintenance	1,500	325.28	1,000	994.08	1,000		1,000			
10-160-1631-1240-71580 Insurance	4,998	4,853.41	5,060	4,950.25	5,141		5,141	81	1.60	Set by Treasury
Total 1240 Municipal Buildings & Yards	48,033	44,462.03	46,818	43,892.60	48,995		48,995	2,177	4.65	
1400 Materials										
10-160-1631-1400-71410 Office Supplies	250	246.40	250	36.80	250		250			
Total 1400 Materials	250	246.40	250	36.80	250		250			
1500 Rents & Services										
10-160-1631-1500-71531 Conferences & Courses				195.00						
10-160-1631-1500-71559 MNR Rent (10% of Gross Revenue)	10,385	11,619.17	11,810		14,610		14,610	2,800	23.71	
10-160-1631-1500-71591 Advertising & Public Notices	500									Advertising in Recreator, Newsletter, and Facebook organic posting
Total 1500 Rents & Services	10,885	11,619.17	11,810	195.00	14,610		14,610	2,800	23.71	
1600 Financial Services										
10-160-1631-1600-71661 Cash Over/Under		103.62		124.60						
10-160-1631-1600-71662 Foreign Exchange		(319.86)		(235.11)						
10-160-1631-1600-71665 Credit Card Discount	100									

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	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-160-1631-1600-71667 ActiveNet Transaction Fee	2,000	2,526.64	2,500	3,009.26	3,000		3,000	500	20.00	Increase to match 2025 spend due to increased revenues and Active Net use
Total 1600 Financial Services	2,100	2,310.40	2,500	2,898.75	3,000		3,000	500	20.00	
2970 Purchases for Resale										
10-160-1631-2970-71418 Gas Purchases for Resale	13,500	10,960.05	13,837	14,393.49	13,837		13,837			0% increase as per O&F
10-160-1631-2970-71551 Confectionery Expenses	22,000	25,862.92	27,000	33,619.57	34,000		34,000	7,000	25.93	Increased marina hours and product variance such as coffee options
Total 2970 Purchases for Resale	35,500	36,822.97	40,837	48,013.06	47,837		47,837	7,000	17.14	
Total 1631 Sorting Gap Marina	39,215	28,428.03	35,633	23,059.34	43,346		43,346	7,713	21.65	
1634 Recreation Facilities										
0330 Operational Revenue										
10-160-1634-0330-40589 Expense Recoveries		(1,870.93)		(1,125.95)						
10-160-1634-0330-40639 School Rentals (Muskie Hockey)	(39,000)	(43,741.48)	(39,800)	(46,045.08)	(40,000)		(40,000)	(200)	0.50	2025 Budget plus CPI increase on user fees
10-160-1634-0330-40642 Pool Rentals	(2,500)	(7,501.46)	(3,000)	(10,085.58)	(9,000)		(9,000)	(6,000)	200.00	Increase in private rentals for swim meets and birthday parties.
10-160-1634-0330-40645 Swim Team Rental	(9,250)	(6,951.50)	(20,600)	(26,481.57)	(26,000)		(26,000)	(5,400)	26.21	increased based on CPI increase
10-160-1634-0330-40649 Ice Rentals	(35,000)	(40,683.70)	(28,000)	(58,660.08)	(55,000)		(55,000)	(27,000)	96.43	Increased to match increase in ice rental prices to offset summer ice cost
10-160-1634-0330-40651 Minor Hockey Rentals	(100,000)	(105,484.85)	(102,000)	(127,170.95)	(120,000)		(120,000)	(18,000)	17.65	CPI Increase and increase in ice rentals for sept 2026-dec 2026
10-160-1634-0330-40652 Figure Skating Rentals	(20,000)	(20,253.98)	(20,400)	(22,607.08)	(25,000)		(25,000)	(4,600)	22.55	CPI Increase and increase in ice rentals for sept 2026-dec 2026
10-160-1634-0330-40656 Girls Hockey	(22,000)	(32,020.50)	(27,000)	(39,868.20)	(40,000)		(40,000)	(13,000)	48.15	CPI Increase and increase in ice rentals for sept 2026-dec 2026
10-160-1634-0330-40657 Junior A Rentals	(20,000)	(31,775.75)	(25,000)	(36,378.62)	(37,000)		(37,000)	(12,000)	48.00	CPI Increase and increase in ice rentals for sept 2026-dec 2026
10-160-1634-0330-40659 Dedicated Use of Space		(11,389.00)	(10,993)					10,993	(100.00)	No revenue based on recommendation from administration during the dressing room changes. Looking to change facility rental policy for 2026
10-160-1634-0330-40672 Vending Machine	(15,000)	(19,912.05)	(18,000)	(23,001.13)	(23,000)		(23,000)	(5,000)	27.78	Increase based on actuals
10-160-1634-0330-40693 Advertising Rentals	(20,000)	(24,097.14)	(24,000)	(23,156.51)	(26,000)		(26,000)	(2,000)	8.33	Increased based on more advertisement opportunity with the TV in the IFK lobby
10-160-1634-0330-40697 Ball Field Rental	(9,000)	(8,154.24)	(8,000)	(8,443.53)	(10,000)		(10,000)	(2,000)	25.00	Increased based on 8 teams in 2026 plus the youth baseball league new in 2026
10-160-1634-0330-40771 Arena Summer Rentals	(5,000)	(4,127.55)	(7,500)	(9,232.51)	(10,000)		(10,000)	(2,500)	33.33	Increased based on 2025 actuals.
10-160-1634-0330-40772 Auditorium Rentals	(20,000)	(26,208.44)	(22,000)	(38,764.59)	(38,000)		(38,000)	(16,000)	72.73	Increased based on 2025 actuals, CPI increase, permanent summer ice and multi use facility for hopefully fall 2026.
10-160-1634-0330-40774 Community Hall Rentals	(5,000)	(9,180.65)	(8,500)	(20,287.43)	(20,000)		(20,000)	(11,500)	135.29	Salvation Army, Anticipting Elections Canada again from Jan - May
10-160-1634-0330-40776 Summer Ice Rentals	(41,400)	(45,180.35)	(46,000)	(45,221.45)	(61,000)		(61,000)	(15,000)	32.61	Anticipated revenue based on report AR-25-0612
10-160-1634-0330-40779 Canteen Revenue	(3,000)	(4,601.72)	(7,200)	(4,955.72)	(7,200)		(7,200)			\$800 per month for 9 months a year
Total 0330 Operational Revenue	(366,150)	(443,135.29)	(417,993)	(541,485.98)	(547,200)		(547,200)	(129,207)	30.91	
0430 Operational Rev HST Ex										
10-160-1634-0430-40582 Sundry Revenue		(1,350.07)		(1,303.83)						
10-160-1634-0430-40589 Expense Recoveries		(749.33)		(81.86)						
10-160-1634-0430-40605 ATM Revenue	(1,300)	(3,696.00)	(2,500)	(5,304.00)	(4,700)		(4,700)	(2,200)	88.00	Based on 2025 actual
10-160-1634-0430-40632 Donations		(557.00)		(657.00)						
10-160-1634-0430-40642 Pool Rentals		(0.12)								
10-160-1634-0430-40772 Auditorium Rentals		(390.05)		(749.10)						
Total 0430 Operational Rev HST Ex	(1,300)	(6,742.57)	(2,500)	(8,095.79)	(4,700)		(4,700)	(2,200)	88.00	
1101 Salaries, Wages, Benefits										
10-160-1634-1101-60010 Salaries Full Time	75,060	77,931.06	76,270	214,302.89	114,943		114,943	38,673	50.71%	50% Receptionist, 100% rec supervisor
10-160-1634-1101-60013 Overtime	5,000	23,751.42	5,000	29,945.99				(5,000)	(100.00)	

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Community Services										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-160-1634-1101-60020 Hourly Part Time	142,791	41,623.13	156,032	124,839.52	59,483		59,483	(96,549)	(61.88)	50% CSAs, Rec and Culture Leaders
10-160-1634-1101-60025 Employer CPP	11,080	6,751.22	11,489	21,072.25	9,255		9,255	(2,234)	(19.44)	
10-160-1634-1101-60030 Employer EI	4,407	2,487.11	4,462	7,629.20	3,273		3,273	(1,189)	(26.65)	
10-160-1634-1101-60035 Employer OMERS	20,370	10,279.26	20,751	31,100.32	16,235		16,235	(4,516)	(21.76)	
10-160-1634-1101-60040 Employer EHT	4,912	2,393.06	4,342	7,424.59	3,401		3,401	(941)	(21.67)	
10-160-1634-1101-60050 Employer Benefits	14,237	21,306.42	18,812	33,422.56	12,288		12,288	(6,524)	(34.68)	includes vacation pay
10-160-1634-1101-60055 Employer WSIB	6,373	1,841.27	6,525	4,613.37	5,948		5,948	(577)	(8.84)	
Total 1101 Salaries, Wages, Benefits	284,230	188,363.95	303,683	474,350.69	224,826		224,826	(78,857)	(25.97)	
1200 Contracted Services										
10-160-1634-1200-71245 ActiveNet Processing Fee	350	3,885.18	4,000	6,210.09	6,500		6,500	2,500	62.50%	Confirm with IT
10-160-1634-1200-71251 Communications	10,100	7,639.41	8,000	6,669.73	8,550		8,550	550	6.88	Received from IT
10-160-1634-1200-71252 Postage, Freight, Courier	300	232.22	300					(300)	(100.00)	not required
10-160-1634-1200-71260 Memberships	1,050	1,010.00		194.00						
Total 1200 Contracted Services	11,800	12,766.81	12,300	13,073.82	15,050		15,050	2,750	22.36	
1240 Municipal Buildings & Yards										
10-160-1634-1240-60010 Salaries Full Time	252,451	244,366.26	250,151	124,463.17	495,098		495,098	244,947	97.92%	5 FT FA, 50% Facilities Super, FT Cleaner, 40% Tradesperson, Portion of Parks Staff
10-160-1634-1240-60013 Overtime	20,000	3,562.91	20,000	6,752.00	11,000		11,000	(9,000)	(45.00)	
10-160-1634-1240-60020 Hourly Part Time	95,973	199,309.84	88,720	112,055.02	99,530		99,530	10,810	12.18	1 Seasonal FA, Rink Students, PT Cleaners
10-160-1634-1240-60025 Employer CPP	19,963	23,658.94	18,179	11,339.19	33,073		33,073	14,894	81.93	
10-160-1634-1240-60030 Employer EI	7,206	9,327.04	6,616	5,080.64	12,038		12,038	5,422	81.95	
10-160-1634-1240-60035 Employer OMERS	32,910	39,551.57	29,895	20,545.86	48,818		48,818	18,923	63.30	
10-160-1634-1240-60040 Employer EHT	7,160	9,060.59	6,585	4,929.81	11,002		11,002	4,417	67.08	
10-160-1634-1240-60050 Employer Benefits	13,438	27,821.65	30,860	11,094.67	58,274		58,274	27,414	88.83	
10-160-1634-1240-60055 Employer WSIB	9,071	6,971.85	9,894	3,393.19	33,368		33,368	23,474	237.25	
10-160-1634-1240-71416 Natural Gas Charges	83,571	75,230.61	85,994	74,152.08	85,994		85,994			0% increase for 2026
10-160-1634-1240-71420 Hydro Charges	181,250	209,548.69	181,793	195,005.96	194,379		194,379	12,586	6.92	Still working out savings from utility consolidation coupled with increased consumption from Summer Ice.
10-160-1634-1240-71421 Water & Sewer Charges	48,286	47,012.13	49,855	30,746.75	51,849		51,849	1,994	4.00	4% increase as set by Council
10-160-1634-1240-71438 Supplies - Chemical	9,000	6,847.19	9,000	11,791.74	9,000		9,000			
10-160-1634-1240-71470 Janitorial Supplies	22,000	21,997.15	22,000	22,946.27	22,000		22,000			
10-160-1634-1240-71471 Building Materials	20,000	36,266.15	20,000	26,596.18	25,000		25,000	5,000	25.00	
10-160-1634-1240-71523 Contracted Services	16,000	30,695.26	16,000	11,689.03	16,000		16,000			
10-160-1634-1240-71524 Contracted Services - Cleaning	5,400	5,114.40	5,400	5,093.40	5,400		5,400			Mats for MSC and East End Hall
10-160-1634-1240-71525 Ice Plant Service Agreement- Contracted Work	28,315	28,519.00	28,950	22,326.90	28,950		28,950			New contract in 2025, minor increase - \$2412.50 per month
10-160-1634-1240-71540 Equipment Rentals - Owned	10,000	3,596.94	10,000	3,249.54	10,000		10,000			
10-160-1634-1240-71541 Equipment Rentals - Other	500		500		500		500			
10-160-1634-1240-71543 Equipment Leases & Maintenance	1,000	815.64	1,000		100		100	(900)	(90.00)	
10-160-1634-1240-71545 Repairs & Maintenance	43,700	47,507.56	43,700	52,398.74	45,000		45,000	1,300	2.97	
10-160-1634-1240-71547 Contracted Services -Electrical	15,000	14,999.10	15,000	6,363.97	10,000		10,000	(5,000)	(33.33)	Reduction - a major rehab of much of the electrical system
10-160-1634-1240-71548 Contracted Services -Mechanical	55,000	40,798.88	55,000	76,057.00	60,000		60,000	5,000	9.09	More equipment is getting older, more breakdowns
10-160-1634-1240-71553 Snow Removal	4,550	3,980.24	4,550	2,497.62	4,550		4,550			

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Community Services	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget to 2025 Budget	2026 Budget to 2025 Budget	
10-160-1634-1240-71557 Contracted Services -Maint, Security	11,000	1,532.15	11,000	5,936.55	40,000		40,000	29,000	263.64	Increased for security requirements at the MSC, Marina, Museum, Rainy Lake Square
10-160-1634-1240-71580 Insurance	71,014	69,900.17	77,679	76,216.29	80,335		80,335	2,656	3.42	Set by Treasury
Total 1240 Municipal Buildings & Yards	1,083,758	1,207,991.91	1,098,321	922,721.57	1,491,258		1,491,258	392,937	35.78	
1250 8th Street Trails										
10-160-1634-1250-60010 Salaries Full Time-8th St Trails	5,000	2,541.72	5,000	729.34	500		500	(4,500)	(90.00%)	Set by O&F - Decreased based on 2025 actuals
10-160-1634-1250-60025 Employer CPP- 8th St Trails	267	147.64	267	42.05	27		27	(240)	(89.89)	Set by O&F - Decreased based on 2025 actuals
10-160-1634-1250-60030 Employer EI	91	55.98	91	15.06	10		10	(81)	(89.01)	Set by O&F - Decreased based on 2025 actuals
10-160-1634-1250-60035 OMERS	447	239.08	447	65.62	46		46	(401)	(89.71)	Set by O&F - Decreased based on 2025 actuals
10-160-1634-1250-60040 Employer EHT	74	51.80	74	14.56	10		10	(64)	(86.49)	Set by O&F - Decreased based on 2025 actuals
10-160-1634-1250-60050 Employer Benefits		3.38		64.23	49		49	49		Set by O&F - Decreased based on 2025 actuals
10-160-1634-1250-60055 Employer WSIB	581	39.85	581	12.57	15		15	(566)	(97.42)	Set by O&F - Decreased based on 2025 actuals
10-160-1634-1250-71471 Materials - 8th St Trails	2,000	397.06	2,000	245.87	2,000		2,000			Established based on MOU
10-160-1634-1250-71523 Contracted Services - 8th St Trails	1,000		1,000	687.95	1,000		1,000			Established based on MOU
10-160-1634-1250-71580 Insurance- 8th St Trails				170.64	500		500	500		Established based on MOU
Total 1250 8th Street Trails	9,460	3,476.51	9,460	2,047.89	4,157		4,157	(5,303)	(56.06)	
1400 Materials										
10-160-1634-1400-71410 Office Supplies	2,000	965.68	2,000	3,895.71	2,500		2,500	500	25.00%	increased with office movements, new positions, shared GL with programs
10-160-1634-1400-71414 First Aid Supplies	750	748.68	1,500	2,211.87	1,500		1,500			Status quo based on 2025 actuals
10-160-1634-1400-71461 Supplies - Program Resources	750	133.62	750	683.39				(750)	(100.00)	Moved to GL 1620-1500-71594
10-160-1634-1400-71483 Clothing - Uniforms & Coveralls	3,500	2,919.71	4,500	6,431.76	4,500		4,500			Based on 2025
Total 1400 Materials	7,000	4,767.69	8,750	13,222.73	8,500		8,500	(250)	(2.86)	
1500 Rents & Services										
10-160-1634-1500-71523 Contracted Works	4,500	5,146.91	4,500	5,392.41	4,500		4,500			Set by O&F
10-160-1634-1500-71530 Recreation Facility Travel		512.50		464.58						
10-160-1634-1500-71531 Conferences & Courses	1,500	5,660.00	7,000	97.50	3,000		3,000	(4,000)	(57.14)	Set by O&F
10-160-1634-1500-71532 Meeting Expenses		489.38								
10-160-1634-1500-71550 Vending Purchase for Resale	10,000	10,958.89	10,000	15,667.83	14,000		14,000	4,000	40.00	Increased vending machine use due to increase facility use - offset by vending machine revenues
10-160-1634-1500-71591 Advertising & Public Notices	500									Set by O&F - impact of Communications Officer on all Advertising and Public Notice lines
Total 1500 Rents & Services	16,500	22,767.68	21,500	21,622.32	21,500		21,500			
1525 Accretion Expense										
10-160-1634-1525-77100 Accretion Expense Buildings		1,948.40								
Total 1525 Accretion Expense		1,948.40								
1600 Financial Services										
10-160-1634-1600-71661 Cash Over/Under		(26.35)		1.36						
10-160-1634-1600-71662 Foreign Exchange		(59.71)		(162.52)						
10-160-1634-1600-71667 ActiveNet Transaction Fee	6,650	6,586.94	6,650	7,888.43	8,000		8,000	1,350	20.30	Confirm with IT
Total 1600 Financial Services	6,650	6,500.88	6,650	7,727.27	8,000		8,000	1,350	20.30	
2910 Vehicle Expenses										
10-160-1634-2910-60010 Salaries Full Time	1,500	952.90	1,500	1,668.21	1,500		1,500			Received from O&F

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	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-160-1634-2910-60013 Overtime		164.93								
10-160-1634-2910-60025 Employer CPP	84	64.60	85	89.18	79		79	(6)	(7.06)	Received from O&F
10-160-1634-2910-60030 Employer EI	28	21.20	28	28.68	30		30	2	7.14	Received from O&F
10-160-1634-2910-60035 Employer OMERS	140	92.64	139	152.23	137		137	(2)	(1.44)	Received from O&F
10-160-1634-2910-60040 Employer EHT	30	25.48	30	39.50	29		29	(1)	(3.33)	Received from O&F
10-160-1634-2910-60050 Employer Benefits	165	145.21	159	220.81	29		29	(130)	(81.76)	Received from O&F
10-160-1634-2910-60055 Employer WSIB	39	19.62	45	23.44	147		147	102	226.67	Received from O&F
10-160-1634-2910-71418 Gas & Fuel	1,500	632.39	1,537	638.32	44		44	(1,493)	(97.14)	2.5% Increase based on information provided from O&F
10-160-1634-2910-71419 Propane	5,500	6,595.67	5,500	9,546.27	7,800		7,800	2,300	41.82	Steady forecast as per information provided by O&F Department - New edger runs on propane, more edging with summer ice.
10-160-1634-2910-71451 Vehicle Parts & Maintenance	3,500	9,289.58	3,500	5,743.55	4,500		4,500	1,000	28.57	
10-160-1634-2910-71580 Vehicle Insurance	3,395	3,549.47	4,991	4,965.98	5,584		5,584	593	11.88	Set by Treasury
10-160-1634-2910-71582 Licenses	200	30.00	30	30.00				(30)	(100.00)	Confirm with O&F
Total 2910 Vehicle Expenses	16,081	21,583.69	17,544	23,146.17	19,879		19,879	2,335	13.31	
Total 1634 Recreation Facilities	1,068,029	1,020,289.66	1,057,715	928,330.69	1,241,270		1,241,270	183,555	17.35	
1635 Townshend Theatre										
0330 Operational Revenue										
10-160-1635-0330-40766 Janitorial Charges	(450)		(450)	(382.93)	(450)		(450)			
10-160-1635-0330-40769 Paid Admission (Surtax)	(6,800)	(4,981.50)	(4,500)	(4,098.00)	(3,500)		(3,500)	1,000	(22.22)	
10-160-1635-0330-40772 Rental Hall	(6,000)	(4,283.50)	(4,500)	(6,585.50)	(6,000)		(6,000)	(1,500)	33.33	Set to be in line with 3 year actual average
Total 0330 Operational Revenue	(13,250)	(9,265.00)	(9,450)	(11,066.43)	(9,950)		(9,950)	(500)	5.29	
1000 Inter-functional										
10-160-1635-1000-71090 Wage IFT (Townshend Theater)	3,500	3,500.00	3,500	3,500.00	3,500		3,500			Based on 2025 actuals
Total 1000 Inter-functional	3,500	3,500.00	3,500	3,500.00	3,500		3,500			
1200 Contracted Services										
10-160-1635-1200-71245 ActiveNet Processing Fee	100	71.51	100	107.37	110		110	10	10.00%	Based on 2025 actuals
Total 1200 Contracted Services	100	71.51	100	107.37	110		110	10	10.00	
1240 Municipal Buildings & Yards										
10-160-1635-1240-71523 Contracted Works	1,750			375.00						added to Janitorial Contracted Services
10-160-1635-1240-71524 Janitorial Contracted Services	1,200		1,200	350.33	750		750	(450)	(37.50)	Recover this cost by invoicing user groups. 50/hr as per user fee by law for 2026. This is only for saturday/sunday events.
10-160-1635-1240-71545 Repairs & Maintenance	1,000									No use in 3 year average - budget set to zero
Total 1240 Municipal Buildings & Yards	3,950		1,200	725.33	750		750	(450)	(37.50)	
1500 Rents & Services										
10-160-1635-1500-71580 General Insurance	739	728.46	816	799.20	836		836	20	2.45%	Set by Treasury
Total 1500 Rents & Services	739	728.46	816	799.20	836		836	20	2.45	
1600 Financial Services										
10-160-1635-1600-71667 ActiveNet Transaction Fee	200	153.59	200	239.57	200		200			
Total 1600 Financial Services	200	153.59	200	239.57	200		200			
1620 Transfer to Reserve Funds										
10-160-1635-1620-75390 Capital Investment Fund (Surtax)	6,800	4,981.50	4,500		3,500		3,500	(1,000)	(22.22%)	Equal to surtax revenue
Total 1620 Transfer to Reserve Funds	6,800	4,981.50	4,500		3,500		3,500	(1,000)	(22.22)	

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Community Services

	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
Total 1635 Townshend Theatre	2,039	170.06	866	(5,694.96)	(1,054)		(1,054)	(1,920)	(221.71)	
1640 Fort Frances Public Library										
0330 Operational Revenue										
10-160-1640-0330-40582 Sundry Revenue	(950)	(507.74)	(750)	(340.89)	(500)		(500)	250	(33.33%)	
10-160-1640-0330-40589 Expense Recovery		(790.00)								
10-160-1640-0330-40741 Lost Books	(800)	(387.87)	(500)	(491.59)	(500)		(500)			
10-160-1640-0330-40742 Used Book Sales	(2,000)	(874.17)	(1,000)	(1,083.40)	(1,250)		(1,250)	(250)	25.00	
10-160-1640-0330-40744 Photocopier	(5,000)	(5,573.39)	(5,300)	(6,557.74)	(6,000)		(6,000)	(700)	13.21	
10-160-1640-0330-40774 Room Rental	(10,000)	(7,776.49)	(8,000)	(10,802.50)	(10,000)		(10,000)	(2,000)	25.00	
Total 0330 Operational Revenue	(18,750)	(15,909.66)	(15,550)	(19,276.12)	(18,250)		(18,250)	(2,700)	17.36	
0430 Operational Rev HST Ex										
10-160-1640-0430-40442 Provincial - Min of Culture & Comm	(19,137)	(19,137.00)	(19,137)	(19,137.00)	(19,137)		(19,137)			
10-160-1640-0430-40513 Federal Grants Student Grant	(7,785)	(5,121.00)	(5,636)	(2,406.00)	(2,460)		(2,460)	3,176	(56.35)	
10-160-1640-0430-40523 Ontario Library Service	(2,000)	(3,569.70)	(2,940)	(2,715.00)	(4,250)		(4,250)	(1,310)	44.56	
10-160-1640-0430-40582 Sundry Revenue	(5,000)	(3,760.75)	(4,500)	(1,762.41)	(4,000)		(4,000)	500	(11.11)	
10-160-1640-0430-40589 Expense Recoveries		(3,313.25)		(2,615.89)						
10-160-1640-0430-40632 Donations	(15,000)	(15,105.21)	(15,000)	(25,661.42)	(15,000)		(15,000)			
10-160-1640-0430-40638 Library Bank New - Interest Income	(1,000)	(1,203.72)	(1,000)	(280.05)	(300)		(300)	700	(70.00)	
10-160-1640-0430-40740 Non-Resident Fees	(3,500)	(2,825.75)	(3,000)	(2,927.00)	(3,000)		(3,000)			
10-160-1640-0430-40745 Service Agreements	(4,570)	(4,569.78)	(4,730)	(4,735.22)	(4,895)		(4,895)	(165)	3.49	
10-160-1640-0430-40814 Late Fines	(4,000)	(4,799.49)	(4,000)	(4,807.08)	(4,000)		(4,000)			
10-160-1640-0430-40952 Contribution from Reserve Fund		(32,428.51)								
Total 0430 Operational Rev HST Ex	(61,992)	(95,834.16)	(59,943)	(67,047.07)	(57,042)		(57,042)	2,901	(4.84)	
1101 Salaries, Wages, Benefits										
10-160-1640-1101-60010 Salaries Full Time	307,739	262,142.20	308,973	219,082.53	295,333		295,333	(13,640)	(4.41%)	
10-160-1640-1101-60013 Overtime		2,030.84		1,668.76						
10-160-1640-1101-60020 Hourly Part Time	67,347	114,467.11	59,165	87,342.34	47,659		47,659	(11,506)	(19.45)	
10-160-1640-1101-60025 Employer CPP	17,298	18,260.51	18,744	17,486.01	17,779		17,779	(965)	(5.15)	
10-160-1640-1101-60030 Employer EI	6,962	7,392.36	7,134	7,031.95	6,193		6,193	(941)	(13.19)	
10-160-1640-1101-60035 Employer OMERS	34,761	31,023.58	37,058	25,922.24	31,900		31,900	(5,158)	(13.92)	
10-160-1640-1101-60040 Employer EHT	7,165	7,267.97	7,628	6,443.09	6,653		6,653	(975)	(12.78)	
10-160-1640-1101-60050 Employer Benefits	24,986	28,188.70	26,818	21,717.66	37,751		37,751	10,933	40.77	
10-160-1640-1101-60055 Employer WSIB	9,296	5,592.32	11,461	4,005.19	11,327		11,327	(134)	(1.17)	
Total 1101 Salaries, Wages, Benefits	475,554	476,365.59	476,981	390,699.77	454,595		454,595	(22,386)	(4.69)	
1200 Contracted Services										
10-160-1640-1200-71251 Communications	5,000	5,100.02	5,350	4,007.09	3,500		3,500	(1,850)	(34.58%)	
10-160-1640-1200-71252 Postage, Freight, Courier	750	992.97	1,000	662.43	1,000		1,000			
10-160-1640-1200-71253 Legal Fees				14,532.86						
10-160-1640-1200-71260 Memberships	600	150.00	150	150.00	280		280	130	86.67	
Total 1200 Contracted Services	6,350	6,242.99	6,500	19,352.38	4,780		4,780	(1,720)	(26.46)	
1240 Municipal Buildings & Yards										
10-160-1640-1240-60010 Salaries Full Time	4,570	2,451.05	4,620	1,290.74	4,570		4,570	(50)	(1.08%)	

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Community Services

	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	Comments
								to 2025 Budget	to 2025 Budget	
10-160-1640-1240-60013 Overtime		1.88		131.46						
10-160-1640-1240-60020 Hourly Part Time		1,837.45		77.64						
10-160-1640-1240-60025 Employer CPP	256	172.33	261	78.37	242		242	(19)	(7.28)	
10-160-1640-1240-60030 Employer EI	93	65.48	94	28.75	93		93	(1)	(1.06)	
10-160-1640-1240-60035 Employer OMERS	423	276.49	425	124.88	416		416	(9)	(2.12)	
10-160-1640-1240-60040 Employer EHT	88	59.88	88	27.05	90		90	2	2.27	
10-160-1640-1240-60050 Employer Benefits	521	122.01	507	121.29	448		448	(59)	(11.64)	
10-160-1640-1240-60055 Employer WSIB	118	46.08	138	13.98	135		135	(3)	(2.17)	
10-160-1640-1240-71416 Natural Gas Charges	2,121	981.00	2,000	3,485.91	2,000		2,000			
10-160-1640-1240-71420 Electrical Power	30,000	20,068.72	30,000	22,923.37	30,000		30,000			
10-160-1640-1240-71421 Water & Sewer Charges	3,903	1,976.91	3,898	2,017.72	3,000		3,000	(898)	(23.04)	
10-160-1640-1240-71523 Contracted Services	2,500	722.60	1,000	2,101.31	2,300		2,300	1,300	130.00	
10-160-1640-1240-71524 Janitorial Contract	42,055	40,507.16	42,568	39,391.83	44,579		44,579	2,011	4.72	
10-160-1640-1240-71540 Equipment Rentals - Owned	1,000		1,000	12.50	1,000		1,000			
10-160-1640-1240-71545 Repairs & Maintenance	9,000	4,305.62	6,000	4,823.91	10,000		10,000	4,000	66.67	
10-160-1640-1240-71555 Lawn and Yard Maintenance	2,450	1,150.93	2,450	783.33	2,000		2,000	(450)	(18.37)	
10-160-1640-1240-71580 Insurance	9,423	9,395.95	11,050	12,448.38	15,625		15,625	4,575	41.40	
Total 1240 Municipal Buildings & Yards	108,521	84,141.54	106,099	89,882.42	116,498		116,498	10,399	9.80	
1320 Library Services										
10-160-1640-1320-71593 Events & Activities	15,000	17,015.50	15,000	22,885.65	15,000		15,000			
10-160-1640-1320-71721 Books	30,000	28,661.97	30,000	30,266.51	30,000		30,000			
10-160-1640-1320-71722 Periodicals	2,500	1,792.35	2,000	1,385.46	1,500		1,500	(500)	(25.00)	
10-160-1640-1320-71724 Talking Books	2,000	2,032.96	1,000	921.83	1,000		1,000			
10-160-1640-1320-71725 DVDs	4,000	2,296.97	2,000	2,258.44	2,000		2,000			
10-160-1640-1320-71726 Video Games	500	374.41	500	564.71	500		500			
10-160-1640-1320-71728 Digital Collections	3,209	2,620.89	2,744	2,000.07	2,750		2,750	6	0.22	
10-160-1640-1320-71730 e-Books	8,000	8,050.36	9,000	9,016.51	9,500		9,500	500	5.56	
Total 1320 Library Services	65,209	62,845.41	62,244	69,299.18	62,250		62,250	6	0.01	
1400 Materials										
10-160-1640-1400-71409 Supplies - Photocopier	2,500	1,922.68	2,500	1,426.39	2,350		2,350	(150)	(6.00%)	
10-160-1640-1400-71410 Office Supplies	3,750	4,242.13	4,000	4,173.57	4,250		4,250	250	6.25	
10-160-1640-1400-71471 Makerspace Materials	2,250	728.30	1,500	593.84	1,500		1,500			
Total 1400 Materials	8,500	6,893.11	8,000	6,193.80	8,100		8,100	100	1.25	
1500 Rents & Services										
10-160-1640-1500-71502 Hardware/Software Maint.	16,000	13,788.55	18,050	14,917.99	24,000		24,000	5,950	32.96%	
10-160-1640-1500-71530 Travel	1,100		1,000	275.26	1,000		1,000			
10-160-1640-1500-71531 Conferences & Courses	3,000	667.35	2,000	1,278.66	2,000		2,000			
10-160-1640-1500-71538 Health Emergency Expenses----Health Emerg	300	413.53	300		300		300			
10-160-1640-1500-71575 Board Discretionary	3,000	65,670.01	3,000		3,000		3,000			
10-160-1640-1500-71582 Licenses	1,000	987.08	1,000	1,232.96	1,100		1,100	100	10.00	
10-160-1640-1500-71591 Advertising & Public Notices	1,000	1,233.94	1,000	1,021.59	2,000		2,000	1,000	100.00	
10-160-1640-1500-71597 Staff Recruitment and Retention	1,500	615.85	1,500	1,243.31	1,500		1,500			

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Community Services

	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
Total 1500 Rents & Services	26,900	83,376.31	27,850	19,969.77	34,900		34,900	7,050	25.31	
1600 Financial Services										
10-160-1640-1600-71660 Bank Service Charges	425	98.71	400		400		400			
10-160-1640-1600-71662 Foreign Exchange		(29.01)		(19.46)						
10-160-1640-1600-71665 Credit Card Discount	675	572.81	675	638.91	700		700	25	3.70	
Total 1600 Financial Services	1,100	642.51	1,075	619.45	1,100		1,100	25	2.33	
Total 1640 Fort Frances Public Library	611,392	608,763.64	613,256	509,693.58	606,931		606,931	(6,325)	(1.03)	
1641 FF Library Building Fund										
0430 Operational Rev HST Ex										
10-160-1641-0430-40632 Donations		(1,361.96)								
Total 0430 Operational Rev HST Ex		(1,361.96)								
1620 Transfer to Reserve Funds										
10-160-1641-1620-75390 Transfer to Reserve Fund		40,981.28								
Total 1620 Transfer to Reserve Funds		40,981.28								
Total 1641 FF Library Building Fund		39,619.32								
1645 Museums										
0330 Operational Revenue										
10-160-1645-0330-40582 Sundry Revenue		(18.38)		(307.07)	(200)		(200)	(200)		Research Revenue
10-160-1645-0330-40592 Rentals & Leases		(29.72)	(250)		(1,000)		(1,000)	(750)	300.00	Removing GL as no requests to rent the Museum in 2025
10-160-1645-0330-40593 Program Activity Fees	(1,000)	(691.37)	(600)	(1,662.87)	(3,150)		(3,150)	(2,550)	425.00	Increased Adult Programming with 9 taste of cultures scheduled for 2026, another 9 adult programming (paint party, card making etc..)
10-160-1645-0330-40644 Daily Admissions	(3,000)	(5,342.02)	(4,000)	(7,374.70)	(7,000)		(7,000)	(3,000)	75.00	Increase due to Tower Admission sales at the Sorting Gap - increase due to more museum visits.
10-160-1645-0330-40661 Souvenir Sales	(2,300)	(942.15)	(1,200)	(711.07)	(2,000)		(2,000)	(800)	66.67	Most souvenirs for 2025 were books, other GL. Will increase stock variety in 2026
10-160-1645-0330-40737 Market Square	(1,000)	(733.88)	(1,000)	(290.00)	(2,000)		(2,000)	(1,000)	100.00	Lower revenue in 2025 due to stigma around insurance and fee. Looking to break the barrier in 2026 with more advertisement. Increase revenue for 2026 markets during hockey games and tournaments
10-160-1645-0330-40738 Museum Events				(2,450.00)	(2,500)		(2,500)	(2,500)		Free event to the public - sponsorship oportunities coded below in Non-HST
10-160-1645-0330-40742 Sale of Books (5% tax)		(585.00)	(500)	(1,649.94)	(1,000)		(1,000)	(500)	100.00	
Total 0330 Operational Revenue	(7,300)	(8,342.52)	(7,550)	(14,445.65)	(18,850)		(18,850)	(11,300)	149.67	
0430 Operational Rev HST Ex										
10-160-1645-0430-40444 Ministry of Tourism, Culture & Sport	(21,519)	(20,919.00)	(21,519)	(20,919.00)	(20,919)		(20,919)	600	(2.79%)	Grant decreased for 2026
10-160-1645-0430-40513 Federal Student Grant		(12,545.14)	(12,000)	(10,326.37)	(12,000)		(12,000)			
10-160-1645-0430-40593 Program Activity Fees	(3,200)	(2,173.50)	(3,200)	(1,132.50)	(3,200)		(3,200)			Childrens Programs - mainly Spring and Summer Programs - effected by staff learning what works in this area. Reduced slightly, need to establish a realistic baseline.
10-160-1645-0430-40632 Donations	(2,000)	(5,521.46)	(2,200)	(184.80)				2,200	(100.00)	No Mat Committee donation for 2026
10-160-1645-0430-40633 Donations (No Receipt)		(150.00)		(889.85)	(1,000)		(1,000)	(1,000)		Donation box at the Museum
10-160-1645-0430-40634 Indigenous Workshop Revenue	(5,000)		(5,000)		(4,195)		(4,195)	805	(16.10)	Money received and not spent - deferred revenue to 2024 - deducted expenses from 2025 - carrying over the rest
10-160-1645-0430-40641 Memberships	(500)	(185.00)	(500)	(193.00)	(500)		(500)			Membership package created, 2026 expected membership increased sales
10-160-1645-0430-40735 Project Petunia	(2,500)	(2,840.00)	(3,500)	(2,140.00)	(3,000)		(3,000)	500	(14.29)	Will sell baskets for cost to us so it is revenue neutral

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V3 Committee Review

Community Services

	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-160-1645-0430-40737 Market Square- No HST					(1,500)		(1,500)	(1,500)		Adding revenue for 2026 for new ideas in the square
10-160-1645-0430-40738 Museum Events	(5,000)	(100.00)	(2,500)		(500)		(500)	2,000	(80.00)	Reduced this line, have been organizing Museum Events with HST.
Total 0430 Operational Rev HST Ex	(39,719)	(44,434.10)	(50,419)	(35,785.52)	(46,814)		(46,814)	3,605	(7.15)	
1101 Salaries, Wages, Benefits										
10-160-1645-1101-60010 Salaries Full Time	143,054	115,056.16	142,227	133,168.08	145,542		145,542	3,315	2.33%	Includes Curator and Program Coordinator
10-160-1645-1101-60013 Overtime	4,000	4,305.00	4,000	3,095.75	3,000		3,000	(1,000)	(25.00)	Decreased based on 2025 actuals
10-160-1645-1101-60020 Hourly Part Time	27,442	16,828.31	27,670	13,090.91	27,166		27,166	(504)	(1.82)	Includes 2 Post Secondary Interns and a High School Summer Intern
10-160-1645-1101-60025 Employer CPP	8,643	7,672.36	8,461	8,495.71	9,031		9,031	570	6.74	
10-160-1645-1101-60030 Employer EI	3,082	2,915.15	3,072	2,949.06	3,103		3,103	31	1.01	
10-160-1645-1101-60035 Employer OMERS	15,940	10,379.28	15,863	13,389.13	16,127		16,127	264	1.66	
10-160-1645-1101-60040 Employer EHT	3,304	2,672.41	3,292	3,037.42	3,368		3,368	76	2.31	
10-160-1645-1101-60050 Employer Benefits	11,811	6,125.11	8,200	6,882.67	9,469		9,469	1,269	15.48	
10-160-1645-1101-60055 Employer WSIB	4,286	2,056.25	4,947	1,890.01	6,027		6,027	1,080	21.83	
Total 1101 Salaries, Wages, Benefits	221,562	168,010.03	217,732	185,998.74	222,833		222,833	5,101	2.34	
1200 Contracted Services										
10-160-1645-1200-71245 ActiveNet Processing Fee		206.03	500	401.51	400		400	(100)	(20.00%)	Receive from IT
10-160-1645-1200-71251 Communications	3,500	3,239.52	3,600	2,912.40	3,650		3,650	50	1.39	Receive from IT
10-160-1645-1200-71252 Postage, Freight, Courier	500	1.42	500	16.30	500		500			No postage charged in 2025 for travelling exhibit or guest artist - may change depending on 2026 exhibit schedule
10-160-1645-1200-71260 Memberships	600	515.00	600	256.97	600		600			Based on 3 year aveage - includes OMA, CMA, achieves memebrship
10-160-1645-1200-71261 Subscriptions & Publications	500	979.86	500	94.29	500		500			FFTimes Subscription, research subscriptions - newspaper.com etc...
Total 1200 Contracted Services	5,100	4,941.83	5,700	3,681.47	5,650		5,650	(50)	(0.88)	
1240 Municipal Buildings & Yards										
10-160-1645-1240-60010 Salaries Full Time	12,819	4,528.13	13,022	6,536.19	12,819		12,819	(203)	(1.56%)	Received from O&F
10-160-1645-1240-60013 Overtime	400	155.97	400	21.53				(400)	(100.00)	2024 Budget
10-160-1645-1240-60020 Hourly Part Time		3,070.56		1,942.05						
10-160-1645-1240-60025 Employer CPP	664	450.97	679	492.84	679		679			Received from O&F
10-160-1645-1240-60030 Employer EI	267	174.25	269	174.19	260		260	(9)	(3.35)	Received from O&F
10-160-1645-1240-60035 Employer OMERS	1,158	723.96	1,172	789.09	1,168		1,168	(4)	(0.34)	Received from O&F
10-160-1645-1240-60040 Employer EHT	243	157.37	256	172.78	252		252	(4)	(1.56)	Received from O&F
10-160-1645-1240-60050 Employer Benefits	858	607.62	837	787.12	1,258		1,258	421	50.30	Received from O&F
10-160-1645-1240-60055 Employer WSIB	324	121.15	380	112.24	378		378	(2)	(0.53)	Received from O&F
10-160-1645-1240-71416 Natural Gas Charges	4,200	4,647.95	4,321	3,321.67	4,321		4,321			0% increase for 2026
10-160-1645-1240-71420 Hydro Charges	8,755	9,358.29	9,123	8,958.58	9,123		9,123			0.5% increase based on FFPC rate information
10-160-1645-1240-71421 Water & Sewer Charges	2,068	2,173.11	2,135	1,771.18	2,220		2,220	85	3.98	4% increase based on rates set by Council
10-160-1645-1240-71470 Janitorial Supplies	1,000	339.86	1,000	702.72	1,000		1,000			
10-160-1645-1240-71471 Materials	1,500	1,847.12	1,500	1,479.74	1,500		1,500			
10-160-1645-1240-71523 Contracted Services	6,500	8,367.31	6,500	5,028.91	7,000		7,000	500	7.69	ESA, Tbaytel, OTIS, additional 500 from 71523
10-160-1645-1240-71540 Municipal-Equipment Rental Owned	1,300	197.81		37.50						
10-160-1645-1240-71555 Museum Yard Maintenance	600			2,799.46						
10-160-1645-1240-71557 Building Maint. Services	1,000	2,445.45	1,000	3,418.40	1,000		1,000			
10-160-1645-1240-71580 General Insurance	5,793	5,755.99	6,664	6,546.19	6,936		6,936	272	4.08	Set by Treasury

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V3 Committee Review

Community Services

	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
Total 1240 Municipal Buildings & Yards	49,449	45,122.87	49,258	45,092.38	49,914		49,914	656	1.33	
1400 Materials										
10-160-1645-1400-71405 Supplies - Souvenirs	2,000	488.96	2,000	187.50	2,000		2,000			Project priority in 2025 - project impacted by staff turnover in 2024
10-160-1645-1400-71408 Display Supplies	4,000	507.73	5,000	4,457.09	4,000		4,000	(1,000)	(20.00)	back to 3 year average
10-160-1645-1400-71410 Office Supplies	1,500	920.86	1,000	797.08	1,500		1,500	500	50.00	increase due to requirement of a new desk
10-160-1645-1400-71426 Conservation Expenses	1,000	77.61	3,000	503.52	2,500		2,500	(500)	(16.67)	Collection is at severe risk - lots of work and money needs to be invested in correcting this oversight
Total 1400 Materials	8,500	1,995.16	11,000	5,945.19	10,000		10,000	(1,000)	(9.09)	
1500 Rents & Services										
10-160-1645-1500-71523 Contracted Works	500		500					(500)	(100.00%)	Put in contracted services
10-160-1645-1500-71530 Travel	500	18.91	250	43.73				(250)	(100.00)	consolidated this into 71531
10-160-1645-1500-71531 Conferences & Courses	2,200	1,634.11	2,200	1,310.17	2,500		2,500	300	13.64	Museum conference, public art training, Digitization museum training
10-160-1645-1500-71543 Equipment Maint & Lease	1,800	685.89	1,800	164.82	300		300	(1,500)	(83.33)	\$500 from IT, decrease no longer leading photocopiers
10-160-1645-1500-71582 Licenses	1,500	84.95	1,000		250		250	(750)	(75.00)	Reduced significantly as most fees are courses or memberships, not licenses.
10-160-1645-1500-71591 Advertising & Public Notices	2,000	348.50	1,500	611.25	1,100		1,100	(400)	(26.67)	Lowered based on 2025 actuals
10-160-1645-1500-71593 Events & Activities	6,000	4,574.34	4,500	4,495.02	14,000		14,000	9,500	211.11	increased budget due to more programming such as taste of culture, school programming, youth/child programming, adult programming, family frost fest. Offset increase by increased revenue in 2026. Increased \$5000 for public art allocations
10-160-1645-1500-71595 Indigenous Workshop Expenses	5,000		5,000	805.00	4,195		4,195	(805)	(16.10)	Carried over from 2024, 2025
Total 1500 Rents & Services	19,500	7,346.70	16,750	7,429.99	22,345		22,345	5,595	33.40	
1525 Accretion Expense										
10-160-1645-1525-77100 Accretion Expense Buildings		871.52								
Total 1525 Accretion Expense		871.52								
1600 Financial Services										
10-160-1645-1600-71661 Cash Over/Under				(8.00)						
10-160-1645-1600-71662 Foreign Exchange		(233.89)		(230.57)						
10-160-1645-1600-71667 ActiveNet Transaction Fee		152.25	300	296.79	300		300			based on 2025 actuals
Total 1600 Financial Services		(81.64)	300	58.22	300		300			
1700 Other Services										
10-160-1645-1700-71735 Project Petunia Expenses	2,500	3,307.72	3,500	2,146.16	3,000		3,000	(500)	(14.29%)	
10-160-1645-1700-71737 Market Square Expenses	1,500		2,000	1,867.29	1,500		1,500	(500)	(25.00)	3 year average
10-160-1645-1700-71738 Rainy Lake Square Events	5,000	4,217.12	7,500	5,065.25	6,500		6,500	(1,000)	(13.33)	partnering with Tour de Fort, Vendor markets with the concerts, increase concerts in the square, more activation in the square in 2026.
10-160-1645-1700-71739 Special Project Expenses		3,792.30	1,200	665.64	1,200		1,200			
Total 1700 Other Services	9,000	11,317.14	14,200	9,744.34	12,200		12,200	(2,000)	(14.08)	
Total 1645 Museums	266,092	186,746.99	256,971	207,719.16	257,578		257,578	607	0.24	
Total Community Services	2,677,635	2,403,342.76	2,576,658	2,120,152.10	2,646,014	(23,055)	2,622,959	46,301	1.80	
Total Fort Frances	2,677,635	2,403,342.76	2,576,658	2,120,152.10	2,646,014	(23,055)	2,622,959	46,301	1.80	
Total 10 General	2,677,635	2,403,342.76	2,576,658	2,120,152.10	2,646,014	(23,055)	2,622,959	46,301	1.80	
Total Community Services	2,677,635	2,403,342.76	2,576,658	2,120,152.10	2,646,014	(23,055)	2,622,959	46,301	1.80	

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Emergency Services										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10 General										
Fort Frances										
Emergency Services										
0410 Fire										
0330 Operational Revenue										
10-040-0410-0330-40582 Sundry Revenue				(5,000.00)						
10-040-0410-0330-40585 Fire Protection Charges	(6,914)	(16,588.65)	(13,692)	(13,692.00)	(13,692)		(13,692)			Fire Protection: Rusty Myers Flying Service, Nanicost Ltd as per the MTO Hourly Rate of \$570.50
10-040-0410-0330-40590 User Fees - Inspections Etc.	(300)	(83.34)	(1,000)		(1,000)		(1,000)			Fire Inspection Requests. Note: There is an increase demand for Fire Inspections when purchasing properties as well as a fire inspection report and significant incident report increase.
10-040-0410-0330-40595 Private Works-Fire Prot. Contracts	(1,000)	(146.25)	(1,000)	(2,016.10)	(1,000)		(1,000)			District Air Cylinders.
Total 0330 Operational Revenue	(8,214)	(16,818.24)	(15,692)	(20,708.10)	(15,692)		(15,692)			
0430 Operational Rev HST Ex										
10-040-0410-0430-40464 MTO (MVA)	(3,000)	(2,205.78)	(2,000)	(1,141.00)	(3,000)		(3,000)	(1,000)	50.00%	MTO: Motor Vehicle Collisions. NOTE: Re-established invoice billing to MTO December 2025.
10-040-0410-0430-40589 Exp Recovery-Fire Instruct/Evacuation		(1,330.00)								
10-040-0410-0430-40590 User Fees	(800)	(321.30)	(800)	(170.05)	(800)		(800)			Copies of Fire Reports account for the majority of user fees. Burn Permits issued for residents, as allowed in By-Law. Note: There is an increase demand for Fire Reports for purchasing properties.
Total 0430 Operational Rev HST Ex	(3,800)	(3,857.08)	(2,800)	(1,311.05)	(3,800)		(3,800)	(1,000)	35.71	
1101 Salaries, Wages, Benefits										
10-040-0410-1101-60010 Salaries Full Time	664,268	714,275.02	836,287	774,519.74	851,812		851,812	15,525	1.86%	Salaries Full Time = Wages + Stat Pay. Increase due to 2 new approved FFs.
10-040-0410-1101-60013 Overtime	57,541	102,227.87	42,000	122,518.97	77,000		77,000	35,000	83.33	Based on 3-year average actuals and OT per firefighter rate (includes training and call backs).
10-040-0410-1101-60020 Hourly Part Time		58.37								
10-040-0410-1101-60025 Employer CPP	23,205	24,677.43	33,323	34,353.72	33,737		33,737	414	1.24	
10-040-0410-1101-60030 Employer EI	7,409	8,121.70	9,718	10,937.80	10,575		10,575	857	8.82	
10-040-0410-1101-60035 Employer OMERS	77,234	78,328.62	88,073	90,295.31	91,703		91,703	3,630	4.12	
10-040-0410-1101-60040 Employer EHT	18,277	15,739.02	17,324	18,272.45	17,542		17,542	218	1.26	
10-040-0410-1101-60050 Employer Benefits	78,135	88,463.33	73,119	101,376.35	90,050		90,050	16,931	23.16	
10-040-0410-1101-60055 Employer WSIB	16,105	14,680.67	19,960	10,233.62	27,102		27,102	7,142	35.78	
10-040-0410-1101-71147 Post-Retirement Benefits	(13,353)	(13,353.00)	(14,311)		7,468		7,468	21,779	(152.18)	Post Retirement - 2 remaining retirees age out in April - no cost May onward
10-040-0410-1101-71148 Fire-Volunteer STD/LTD Benefits	3,388	3,387.96	3,388	3,387.96	3,388		3,388			Oct. 1 2025 to Oct. 1 2026 rate.
Total 1101 Salaries, Wages, Benefits	932,209	1,036,606.99	1,108,881	1,165,895.92	1,210,377		1,210,377	101,496	9.15	
1153 Volunteer Fire Call Back										
10-040-0410-1153-60020 Hourly Part Time	22,079	23,269.68	26,000	21,569.92	26,000		26,000			increased to 3 yr actual - due to increase in VFF's
10-040-0410-1153-60040 Employer EHT	441	325.91	507	273.02	500		500	(7)	(1.38)	
10-040-0410-1153-60055 Employer WSIB	573		1,610		500		500	(1,110)	(68.94)	
Total 1153 Volunteer Fire Call Back	23,093	23,595.59	28,117	21,842.94	27,000		27,000	(1,117)	(3.97)	
1154 Volunteer Fire Training										
10-040-0410-1154-60020 Hourly Part Time	45,194	21,061.88	57,563	22,859.95	70,000		70,000	12,437	21.61%	Increase of 9 VFF's, (FF I&II, completion of ice/water rescue cert, ongoing scheduled training)

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Emergency Services										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-040-0410-1154-60040 Employer EHT	903	327.51	1,124	383.88	1,424		1,424	300	26.69	
10-040-0410-1154-60055 Employer WSIB	1,172		3,532		2,424		2,424	(1,108)	(31.37)	
Total 1154 Volunteer Fire Training	47,269	21,389.39	62,219	23,243.83	73,848		73,848	11,629	18.69	
1160 Administration Sal/Ben										
10-040-0410-1160-60010 Salaries Full Time	120,635	7,847.87	120,624	37,594.36	142,067		142,067	21,443	17.78%	Interim Fire Chief
10-040-0410-1160-60013 Overtime		7,860.89		1,395.60						
10-040-0410-1160-60020 Hourly Part Time		88,169.50		34,199.84						
10-040-0410-1160-60025 Employer CPP	3,868	5,234.99	4,034	2,485.12	4,646		4,646	612	15.17	
10-040-0410-1160-60030 Employer EI	1,235	1,903.07	1,268	976.81	1,322		1,322	54	4.26	
10-040-0410-1160-60035 Employer OMERS	13,917	15,798.59	14,280	9,352.26	17,523		17,523	3,243	22.71	
10-040-0410-1160-60040 Employer EHT	2,352	2,039.73	2,343	1,596.75	2,770		2,770	427	18.22	
10-040-0410-1160-60050 Employer Benefits	7,547	758.33	7,818	3,307.28	9,822		9,822	2,004	25.63	
10-040-0410-1160-60055 Employer WSIB	2,847	1,564.11	3,428	591.53	3,884		3,884	456	13.30	
Total 1160 Administration Sal/Ben	152,401	131,177.08	153,795	91,499.55	182,034		182,034	28,239	18.36	
1200 Contracted Services										
10-040-0410-1200-71251 Communications	4,500	1,816.39	3,000	3,089.06	3,000		3,000			Reflection of 3 yr avg. & actuals
10-040-0410-1200-71252 Postage/Freight/Courier	1,500	2,378.42	1,500	2,180.31	1,500		1,500			status quo.
10-040-0410-1200-71260 Memberships	375	1,068.61	375	590.81	500		500	125	33.33	Reflection of 3yr average budget & actuals
Total 1200 Contracted Services	6,375	5,263.42	4,875	5,860.18	5,000		5,000	125	2.56	
1240 Municipal Buildings & Yards										
10-040-0410-1240-71545 Maintenance of Building and Fire Equipment	9,000	11,678.88	8,000	15,576.20	14,000		14,000	6,000	75.00%	Increased maintenance costs - reflection of 2025 YTD, necessary repairs required in 2026
Total 1240 Municipal Buildings & Yards	9,000	11,678.88	8,000	15,576.20	14,000		14,000	6,000	75.00	
1400 Materials										
10-040-0410-1400-71410 Office Supplies	1,500	1,314.31	1,000	889.27	1,000		1,000			Increased costs, inline with 3yr actuals
10-040-0410-1400-71431 Supplies - Fire Fighting	5,500	6,736.50	5,500	5,232.09	5,000		5,000	(500)	(9.09)	Status quo
10-040-0410-1400-71432 Supplies - Shop	1,000	5,728.60	1,500	1,894.04	1,500		1,500			Increase due to previous 3 year average.
10-040-0410-1400-71470 Cleaning Supplies	1,500	1,378.00	1,000	1,305.80	1,000		1,000			Inline with 3 yr budget and actuals
10-040-0410-1400-71478 Training Materials	2,000	2,327.47	5,000	4,169.53	4,000		4,000	(1,000)	(20.00)	Associated costs for mandated training and onboarding 9 new VFF recruits.
10-040-0410-1400-71480 Clothing - Protective	3,000	1,668.61	4,000	5,782.94	2,000		2,000	(2,000)	(50.00)	Decrease - boot allowance for 2 staff only + PPE required
10-040-0410-1400-71483 Clothing - Uniforms	4,000	4,514.37	4,500	9,533.87	5,400	5,600	11,000	6,500	144.44	Uniforms for 9 FT members, 2 tunics for new FF's, uniforms for 9 VFF
Total 1400 Materials	18,500	23,667.86	22,500	28,807.54	19,900	5,600	25,500	3,000	13.33	
1500 Rents & Services										
10-040-0410-1500-71502 Annual Software Charges	4,200	3,825.50	4,000	4,499.35	8,150		8,150	4,150	103.75%	Annual Fire Pro Licence, fire engineering training program (3 yr contract)
10-040-0410-1500-71523 Contracted Works		278.83		249.22	1,500		1,500	1,500		PPE repairs (Bunker Gear)
10-040-0410-1500-71527 Fire Actuarial Valuation Services	4,000	6,420.87	7,000	3,154.56	5,500		5,500	(1,500)	(21.43)	Actuary Services for Post Retirement Benefits- 2025 will be a full valuation year and will take into consideration the changes to staffing compliment.
10-040-0410-1500-71530 Travel	300									
10-040-0410-1500-71531 Conferences & Courses	6,000	7,231.73			4,000		4,000	4,000		Attend Fire Con training, fire investigator course for Gavin, CEMC training for Chief
10-040-0410-1500-71542 Communication Equipment	3,000	6,759.36	3,000	1,331.86	3,000		3,000			Continued replacement and repairs to aging out pagers/radios, additional VFF's (9),
10-040-0410-1500-71545 Repairs & Maintenance		824.54								

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Emergency Services										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-040-0410-1500-71546 Training Expenses	500	3,522.49	16,000	14,689.03	12,000		12,000	(4,000)	(25.00)	Completion of Ontario mandated water/ice rescue program, costs/course fees associated cost with training new VFF recruits
10-040-0410-1500-71580 General Insurance	9,095	8,999.04	10,234	9,979.27	10,204		10,204	(30)	(0.29)	Per Deputy Treasurer
10-040-0410-1500-71583 Fire Prevention/Education	2,000	3,053.82	6,500	5,772.81	6,000		6,000	(500)	(7.69)	Continued prevention/education programs, NFPA library updates,
Total 1500 Rents & Services	29,095	40,916.18	46,734	39,676.10	50,354		50,354	3,620	7.75	
2110 Grants & Apportioned Costs										
10-040-0410-2110-72110 Transfer to Others (Mutual Aid)	4,348	4,347.60	4,348	4,295.40	4,295		4,295	(53)	(1.22%)	Mutual Aid membership
Total 2110 Grants & Apportioned Costs	4,348	4,347.60	4,348	4,295.40	4,295		4,295	(53)	(1.22)	
2910 Vehicle Expenses										
10-040-0410-2910-60010 Salaries Full Time	3,468	3,104.57	3,468	3,708.31	3,800		3,800	332	9.57%	Mechanics Wages - from Travis
10-040-0410-2910-60025 Employer CPP	195	137.99	197	170.92	202		202	5	2.54	
10-040-0410-2910-60030 Employer EI	65	48.78	65	61.15	78		78	13	20.00	
10-040-0410-2910-60035 Employer OMERS	323	267.16	321	308.14	347		347	26	8.10	
10-040-0410-2910-60040 Employer EHT	69	62.84	69	69.71	75		75	6	8.70	
10-040-0410-2910-60050 Employer Benefits	381	402.85	367	368.16	373		373	6	1.63	
10-040-0410-2910-60055 Employer WSIB	90	48.37	104	36.05	113		113	9	8.65	
10-040-0410-2910-71418 Gas & Fuel	6,500	6,265.62	6,500	8,413.10	6,500		6,500			
10-040-0410-2910-71451 Vehicle/Equipment Parts & Maintenance	31,000	14,998.20	15,000	21,936.58	15,000		15,000			Inline with 2025 budget figure
10-040-0410-2910-71580 Insurance	7,481	7,582.59	9,530	9,449.68	10,469		10,469	939	9.85	As per Deputy Treasurer
10-040-0410-2910-71582 Licenses		433.59								
Total 2910 Vehicle Expenses	49,572	33,352.56	35,621	44,521.80	36,957		36,957	1,336	3.75	
Total 0410 Fire	1,259,848	1,311,320.23	1,456,598	1,419,200.31	1,604,273	5,600	1,609,873	153,275	10.52	
0420 Police										
0330 Operational Revenue										
10-040-0420-0330-40582 Sundry Revenue - User Fees		(40.00)								
Total 0330 Operational Revenue		(40.00)								
0430 Operational Rev HST Ex										
10-040-0420-0430-40415 Solicitor General - R.I.D.E.	(11,000)	(10,648.79)	(12,800)					12,800	(100.00%)	
10-040-0420-0430-40445 MCSCS Grant (Court Security)	(136,838)	(136,838.00)	(136,838)	(151,864.00)				136,838	(100.00)	Estimate the same as 2024 Letter
10-040-0420-0430-40582 Sundry Revenue - User Fees	(23,000)	(26,524.21)	(30,000)	(13,543.10)				30,000	(100.00)	
Total 0430 Operational Rev HST Ex	(170,838)	(174,011.00)	(179,638)	(165,407.10)				179,638	(100.00)	
1100 Transportation										
10-040-0420-1100-71155 Paid Duty- RIDE	9,000	10,648.79	20,000					(20,000)	(100.00%)	Received a lot of 2023 in 2024
Total 1100 Transportation	9,000	10,648.79	20,000					(20,000)	(100.00)	
1500 Rents & Services										
10-040-0420-1500-71531 Conferences & Courses		23.42								
10-040-0420-1500-71565 OPP Contract	2,692,370	2,694,141.00	2,925,972	2,926,629.94	3,263,241		3,263,241	337,269	11.53	Per 2026 Billing Statement- Capped amount- savings of \$485,447
Total 1500 Rents & Services	2,692,370	2,694,164.42	2,925,972	2,926,629.94	3,263,241		3,263,241	337,269	11.53	
Total 0420 Police	2,530,532	2,530,762.21	2,766,334	2,761,222.84	3,263,241		3,263,241	496,907	17.96	
0421 911 Services										
0330 Operational Revenue										
10-040-0421-0330-40370 Trans from Municipalities	(4,757)	(4,804.75)	(4,757)	(4,527.86)	(4,528)		(4,528)	229	(4.81%)	
Total 0330 Operational Revenue	(4,757)	(4,804.75)	(4,757)	(4,527.86)	(4,528)		(4,528)	229	(4.81)	

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Emergency Services										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
1200 Contracted Services										
10-040-0421-1200-71251 Communications	150	91.58	150		150		150			
Total 1200 Contracted Services	150	91.58	150		150		150			
1500 Rents & Services										
10-040-0421-1500-71523 Contracted Works	15,517	16,767.10	15,517	14,726.23	15,500		15,500	(17)	(0.11%)	
Total 1500 Rents & Services	15,517	16,767.10	15,517	14,726.23	15,500		15,500	(17)	(0.11)	
Total 0421 911 Services	10,910	12,053.93	10,910	10,198.37	11,122		11,122	212	1.94	
0422 RR District West OPP Det Board										
0430 Operational Rev HST Ex										
10-040-0422-0430-40437 Other Sources of Revenue	(4,300)		(11,037)	(9,433.49)	(12,183)		(12,183)	(1,146)	10.38%	"New" Board Share of Municipal partners
Total 0430 Operational Rev HST Ex	(4,300)		(11,037)	(9,433.49)	(12,183)		(12,183)	(1,146)	10.38	
1000 Inter-functional										
10-040-0422-1000-71090 Wages IFT			3,500	3,500.00	3,500		3,500			Administration Fee- Clerks Dept
Total 1000 Inter-functional			3,500	3,500.00	3,500		3,500			
1200 Contracted Services										
10-040-0422-1200-71260 Memberships	1,450	1,476.60	1,971	1,787.13	2,150		2,150	179	9.08%	
Total 1200 Contracted Services	1,450	1,476.60	1,971	1,787.13	2,150		2,150	179	9.08	
1500 Rents & Services										
10-040-0422-1500-71531 Conferences & Courses	4,000	2,568.02	4,000	4,034.22	6,000		6,000	2,000	50.00%	
10-040-0422-1500-71532 Meeting Expense	300	47.90	1,566	101.76	1,500		1,500	(66)	(4.21)	
10-040-0422-1500-71575 Board Discretionary			1,000		2,000		2,000	1,000	100.00	
10-040-0422-1500-71580 Insurance	893	720.00	3,888	6,947.64	4,000		4,000	112	2.88	
10-040-0422-1500-71592 Public Relations/Promotions	400		300		300		300			
Total 1500 Rents & Services	5,593	3,335.92	10,754	11,083.62	13,800		13,800	3,046	28.32	
2910 Vehicle Expenses										
10-040-0422-2910-60020 Hourly Part Time	7,000	2,230.01	9,367	3,943.14	8,800		8,800	(567)	(6.05%)	
10-040-0422-2910-60025 Employer CPP	200	28.68		78.01						
10-040-0422-2910-60035 Employer OMERS	40	28.79		21.87						
10-040-0422-2910-60040 Employer EHT	130	37.26		83.13						
Total 2910 Vehicle Expenses	7,370	2,324.74	9,367	4,126.15	8,800		8,800	(567)	(6.05)	
Total 0422 RR District West OPP Det Board	10,113	7,137.26	14,555	11,063.41	16,067		16,067	1,512	10.39	
0423 Mobile Crisis Response Team										
0430 Operational Rev HST Ex										
10-040-0423-0430-40415 MCRT Enhancement Grant				(89,624.48)	(120,500)		(120,500)	(120,500)		
Total 0430 Operational Rev HST Ex				(89,624.48)	(120,500)		(120,500)	(120,500)		
1400 Materials										
10-040-0423-1400-71461 Supplies				1,184.86	13,185		13,185	13,185		
Total 1400 Materials				1,184.86	13,185		13,185	13,185		
1500 Rents & Services										
10-040-0423-1500-71527 Contracted Services					104,815		104,815	104,815		
10-040-0423-1500-71531 Conferences & Courses					2,500		2,500	2,500		
Total 1500 Rents & Services					107,315		107,315	107,315		

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Emergency Services										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
Total 0423 Mobile Crisis Response Team				(88,439.62)						
0450 Emergency Measures										
1101 Salaries, Wages, Benefits										
10-040-0450-1101-60010 Salaries Full Time	11,907	891.91	12,109	535.98	4,656		4,656	(7,453)	(61.55%)	Values provided by T.Rob- Interdepartmental Labour
10-040-0450-1101-60020 Hourly Part Time		4,110.27								
10-040-0450-1101-60025 Employer CPP	632	278.35	662	32.08	252		252	(410)	(61.93)	
10-040-0450-1101-60030 Employer EI	199	109.57	204	11.67	83		83	(121)	(59.31)	
10-040-0450-1101-60035 Employer OMERS	1,148	81.68	1,156	53.08	428		428	(728)	(62.98)	
10-040-0450-1101-60040 Employer EHT	232	96.95	236	11.02	91		91	(145)	(61.44)	
10-040-0450-1101-60050 Employer Benefits	658	45.49	633	47.63	241		241	(392)	(61.93)	
10-040-0450-1101-60055 Employer WSIB	301	74.60	354	5.70	162		162	(192)	(54.24)	
Total 1101 Salaries, Wages, Benefits	15,077	5,688.82	15,354	697.16	5,913		5,913	(9,441)	(61.49)	
1200 Contracted Services										
10-040-0450-1200-71251 Communications	2,100	1,117.83	950	812.63	2,330		2,330	1,380	145.26%	Sat-Phone Acces, Emergency Measures Fax, and Monitoring of Water Tower Communication Equipment.
Total 1200 Contracted Services	2,100	1,117.83	950	812.63	2,330		2,330	1,380	145.26	
1400 Materials										
10-040-0450-1400-71410 Office Supplies	700	578.89	750	622.88	600		600	(150)	(20.00%)	
10-040-0450-1400-71471 Materials/Supplies	6,000	1,712.02	4,000	4,900.46	4,500		4,500	500	12.50	Back-Up Generator Memorial Sports Centre: Propane Tank Rental, Propane, and Annual Service. Back-Up Generator Civic Centre: Fuel & Annual Service. Back-up Generator High School: Fuel & Annual Service. Emergency Sirens: Repairs
Total 1400 Materials	6,700	2,290.91	4,750	5,523.34	5,100		5,100	350	7.37	
1500 Rents & Services										
10-040-0450-1500-71507 GIS Expense	4,000	2,501.26	4,000	2,523.66	5,139		5,139	1,139	28.48%	ESRI cost
10-040-0450-1500-71523 Contracted Works				1,170.24						
10-040-0450-1500-71531 Conferences & Courses	2,800	1,266.45	1,500	2,038.36	2,337		2,337	837	55.80	Conference attendance and stay for First Responders forum (2persons). Training for EIO, OAEM fee
10-040-0450-1500-71591 Advertising & Public Notices					500		500	500		EIO communications and Public Information
Total 1500 Rents & Services	6,800	3,767.71	5,500	5,732.26	7,976		7,976	2,476	45.02	
Total 0450 Emergency Measures	30,677	12,865.27	26,554	12,765.39	21,319		21,319	(5,235)	(19.71)	
0451 Rain Event Emergency										
1101 Salaries, Wages, Benefits										
10-040-0451-1101-60010 Salaries Full Time		809.96								
10-040-0451-1101-60025 Employer CPP		50.55								
10-040-0451-1101-60030 Employer EI		18.98								
10-040-0451-1101-60035 Employer OMERS		81.27								
10-040-0451-1101-60040 Employer EHT		17.51								
10-040-0451-1101-60055 Employer WSIB		13.50								
Total 1101 Salaries, Wages, Benefits		991.77								

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Emergency Services	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
1400 Materials										
10-040-0451-1400-71471 Materials				8,902.98						
Total 1400 Materials				8,902.98						
1500 Rents & Services										
10-040-0451-1500-71523 Contracted Works		69,605.88		46,636.62						
10-040-0451-1500-71540 Equipment Rentals- Own		62.50								
Total 1500 Rents & Services		69,668.38		46,636.62						
Total 0451 Rain Event Emergency		70,660.15		55,539.60						
Total Emergency Services	3,842,080	3,944,799.05	4,274,951	4,181,550.30	4,916,022	5,600	4,921,622	646,671	15.13	
Total Fort Frances	3,842,080	3,944,799.05	4,274,951	4,181,550.30	4,916,022	5,600	4,921,622	646,671	15.13	
Total 10 General	3,842,080	3,944,799.05	4,274,951	4,181,550.30	4,916,022	5,600	4,921,622	646,671	15.13	
Total Emergency Services	3,842,080	3,944,799.05	4,274,951	4,181,550.30	4,916,022	5,600	4,921,622	646,671	15.13	

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10 General										
Fort Frances										
Operations & Facilities										
0611 Municipal Roads - Paved										
1305 Roads-Administration										
10-060-0611-1305-60010 Salaries Full Time	65,517	51,934.86	68,016	51,727.94	52,000		52,000	(16,016)	(23.55%)	
10-060-0611-1305-60013 Overtime	1,000	72.06	1,000	15.08	1,000		1,000			
10-060-0611-1305-60020 Hourly Part Time	1,795		1,854		500		500	(1,354)	(73.03)	
10-060-0611-1305-60025 Employer CPP	2,555	1,445.09	2,770	2,294.77	2,920		2,920	150	5.42	
10-060-0611-1305-60030 Employer EI	796	466.59	818	708.26	1,216		1,216	398	48.66	
10-060-0611-1305-60035 Employer OMERS	7,457	5,269.04	7,741	6,431.56	7,043		7,043	(698)	(9.02)	
10-060-0611-1305-60040 Employer EHT	1,311	933.78	1,361	1,117.78	1,383		1,383	22	1.62	
10-060-0611-1305-60050 Employer Benefits	4,306	3,781.38	4,428	3,957.99	5,538		5,538	1,110	25.07	
10-060-0611-1305-60055 Employer WSIB	1,630	649.95	1,970	662.26	2,281		2,281	311	15.79	
Total 1305 Roads-Administration	86,367	64,552.75	89,958	66,915.64	73,881		73,881	(16,077)	(17.87)	
1310 Storm Water Management- Urban										
10-060-0611-1310-60010 Salaries Full Time	38,695	19,337.65	25,000	30,667.63	31,000		31,000	6,000	24.00%	
10-060-0611-1310-60013 Overtime	1,500	1,593.80	1,500	1,272.69	1,500		1,500			
10-060-0611-1310-60020 Hourly Part Time	3,884	37.88	3,884		5,000		5,000	1,116	28.73	
10-060-0611-1310-60025 Employer CPP	2,398	1,330.64	1,643	2,079.66	2,038		2,038	395	24.04	
10-060-0611-1310-60030 Employer EI	800	490.39	541	757.80	668		668	127	23.48	
10-060-0611-1310-60035 Employer OMERS	7,457	2,068.86	2,312	3,317.32	2,847		2,847	535	23.14	
10-060-0611-1310-60040 Employer EHT	1,311	464.37	574	719.77	716		716	142	24.74	
10-060-0611-1310-60050 Employer Benefits	4,306	1,844.84	2,644	4,140.06	4,050		4,050	1,406	53.18	
10-060-0611-1310-60055 Employer WSIB	1,630	357.30	863	397.91	1,219		1,219	356	41.25	
10-060-0611-1310-71251 Telephone & Communication	1,100	1,039.08	1,100	899.22	1,100		1,100			
10-060-0611-1310-71420 Electrical Costs	1,509	2,246.34	2,707	213.76	2,707		2,707			
10-060-0611-1310-71471 Materials	10,000	11,930.86	10,000	12,306.74	12,000		12,000	2,000	20.00	Many catch basin repairs inline for 2026
10-060-0611-1310-71523 Contracted Works	3,000	14,241.67	3,000	3,978.79	3,000		3,000			
10-060-0611-1310-71540 Equipment Rentals - Own	40,000	11,627.29	40,000	10,226.31	15,000		15,000	(25,000)	(62.50)	2026 - Closer to 3 year average - reconciled
Total 1310 Storm Water Management- Urban	117,590	68,610.97	95,768	70,977.66	82,845		82,845	(12,923)	(13.49)	
1311 Storm Water Management- Rural										
10-060-0611-1311-60010 Salaries Full Time	30,000	27,258.42	30,000	29,958.14	30,000		30,000			
10-060-0611-1311-60013 Overtime	500	2,167.55	500	1,656.66	500		500			
10-060-0611-1311-60020 Hourly Part Time	3,884	1,363.57	3,884		5,000		5,000	1,116	28.73	
10-060-0611-1311-60025 Employer CPP	1,908	1,857.81	1,928	1,951.07	1,981		1,981	53	2.75	
10-060-0611-1311-60030 Employer EI	637	718.03	635	702.59	650		650	15	2.36	
10-060-0611-1311-60035 Employer OMERS	2,795	2,918.04	2,774	3,083.32	2,755		2,755	(19)	(0.68)	
10-060-0611-1311-60040 Employer EHT	674	666.64	674	679.31	696		696	22	3.26	
10-060-0611-1311-60050 Employer Benefits	3,292	3,273.99	3,173	4,111.96	3,919		3,919	746	23.51	
10-060-0611-1311-60055 Employer WSIB	875	512.94	1,013	366.13	1,185		1,185	172	16.98	

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0611-1311-71471 Materials	5,000	10,999.96	6,000	7,452.90	8,500		8,500	2,500	41.67	Culvert replacements including granulars - Working to get caught up on ditching and many culverts at end of life and failing
10-060-0611-1311-71523 Contracted Works	7,000	7,606.56	7,000	2,271.27	4,000		4,000	(3,000)	(42.86)	Beaver trapping and hired ditching
10-060-0611-1311-71540 Equipment Rentals - Own	21,000	18,815.79	21,000	20,748.35	21,000		21,000			
Total 1311 Storm Water Management- Rural	77,565	78,159.30	78,581	72,981.70	80,186		80,186	1,605	2.04	
1312 Roadside Maintenance										
10-060-0611-1312-60010 Salaries Full Time	65,190	59,352.92	65,000	88,230.87	85,000		85,000	20,000	30.77%	
10-060-0611-1312-60013 Overtime	1,000	991.87	1,000	1,598.72	1,000		1,000			
10-060-0611-1312-60020 Hourly Part Time	5,054	737.83	5,054		5,000		5,000	(54)	(1.07)	
10-060-0611-1312-60025 Employer CPP	3,956	3,836.86	3,985	5,846.96	5,094		5,094	1,109	27.83	
10-060-0611-1312-60030 Employer EI	1,320	1,369.17	1,313	2,078.42	1,670		1,670	357	27.19	
10-060-0611-1312-60035 Employer OMERS	6,072	6,085.68	6,011	9,275.62	7,806		7,806	1,795	29.86	
10-060-0611-1312-60040 Employer EHT	1,397	1,361.19	1,393	2,031.45	1,790		1,790	397	28.50	
10-060-0611-1312-60050 Employer Benefits	7,154	6,856.60	6,876	13,679.71	11,104		11,104	4,228	61.49	
10-060-0611-1312-60055 Employer WSIB	1,813	1,047.41	2,094	1,389.12	3,047		3,047	953	45.51	
10-060-0611-1312-71471 Materials	3,000	5,203.77	3,000	1,559.06	2,000		2,000	(1,000)	(33.33)	garbage bags, grass seed, small tools - huge increase in costs, particularly garbage bags in 2024
10-060-0611-1312-71523 Contracted Services	4,000	7,958.65	4,000	5,210.63	5,700		5,700	1,700	42.50	Tree cutting - atch 3yr avg. (this only gets about 2-3 trees)
10-060-0611-1312-71540 Equipment Rentals - Own	25,000	22,700.64	25,000	33,458.54	33,000		33,000	8,000	32.00	
Total 1312 Roadside Maintenance	124,956	117,502.59	124,726	164,359.10	162,211		162,211	37,485	30.05	
1313 Hardtop Maintenance										
10-060-0611-1313-60010 Salaries Full Time	100,000	106,731.36	100,000	80,972.18	85,000		85,000	(15,000)	(15.00%)	
10-060-0611-1313-60013 Overtime	500	710.68	500	609.49	500		500			
10-060-0611-1313-60020 Hourly Part Time	1,500	688.59	1,500		5,000		5,000	3,500	233.33	
10-060-0611-1313-60025 Employer CPP	5,716	6,790.16	5,774	5,211.93	5,094		5,094	(680)	(11.78)	
10-060-0611-1313-60030 Employer EI	1,907	2,511.29	1,902	1,885.70	1,670		1,670	(232)	(12.20)	
10-060-0611-1313-60035 Employer OMERS	9,315	10,756.69	9,247	8,331.34	7,806		7,806	(1,441)	(15.58)	
10-060-0611-1313-60040 Employer EHT	2,019	2,378.41	2,019	1,808.86	1,790		1,790	(229)	(11.34)	
10-060-0611-1313-60050 Employer Benefits	10,974	11,463.54	10,578	9,263.62	11,104		11,104	526	4.97	
10-060-0611-1313-60055 Employer WSIB	2,620	1,830.12	3,033	984.23	3,047		3,047	14	0.46	
10-060-0611-1313-71471 Materials	40,000	51,768.84	40,000	41,302.70	40,000		40,000			cold mix, granulars, concrete - Resurfacing roads regularly cuts down on cold mix usage (5th St, 6th St., School Road)
10-060-0611-1313-71523 Contracted Services	75,000	69,852.26	75,000	152,066.95	115,000		115,000	40,000	53.33	\$55k patching, \$45k crack sealing, \$15k mastic - has not increased in years, completing less and less every year
10-060-0611-1313-71540 Equipment Rentals - Own	70,000	70,397.08	65,000	39,850.52	55,000		55,000	(10,000)	(15.38)	
Total 1313 Hardtop Maintenance	319,551	335,879.02	314,553	342,287.52	331,011		331,011	16,458	5.23	
1314 Loosetop Maintenance										
10-060-0611-1314-60010 Salaries Full Time	25,000	32,438.90	32,000	40,137.96	40,000		40,000	8,000	25.00%	
10-060-0611-1314-60013 Overtime		2.55								
10-060-0611-1314-60025 Employer CPP	1,408	2,119.02	1,821	2,659.32	2,264		2,264	443	24.33	
10-060-0611-1314-60030 Employer EI	470	764.96	600	939.98	742		742	142	23.67	
10-060-0611-1314-60035 Employer OMERS	2,329	3,349.96	2,959	4,160.21	3,673		3,673	714	24.13	
10-060-0611-1314-60040 Employer EHT	497	740.02	636	920.58	796		796	160	25.16	

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0611-1314-60050 Employer Benefits	2,743	4,644.67	3,385	4,477.21	5,225		5,225	1,840	54.36	
10-060-0611-1314-60055 Employer WSIB	645	569.39	956	491.99	1,354		1,354	398	41.63	
10-060-0611-1314-71471 Materials	10,000	3,364.22	10,000	1,600.00	8,150		8,150	(1,850)	(18.50)	Granulars for looasetop roads
10-060-0611-1314-71523 Contracted Works	19,500	16,383.36	17,500	20,657.28	19,500		19,500	2,000	11.43	Calcium dust suppression and Oakwood Road maintenance costs
10-060-0611-1314-71540 Equipment Rentals - Own	24,560	29,153.80	25,000	33,632.70	30,000		30,000	5,000	20.00	
Total 1314 Loosetop Maintenance	87,152	93,530.85	94,857	109,677.23	111,704		111,704	16,847	17.76	
1315 Sanding/Salting										
10-060-0611-1315-60010 Salaries Full Time	18,330	14,953.08	16,000	18,202.55	16,000		16,000			
10-060-0611-1315-60013 Overtime	2,500	3,720.17	2,500	2,371.85	2,500		2,500			
10-060-0611-1315-60025 Employer CPP		1,199.54	910	1,266.79	906		906	(4)	(0.44)	
10-060-0611-1315-60030 Employer EI	1,032	422.99	300	442.12	297		297	(3)	(1.00)	
10-060-0611-1315-60035 Employer OMERS	344	1,911.36	1,480	1,948.73	1,469		1,469	(11)	(0.74)	
10-060-0611-1315-60040 Employer EHT	1,707	424.11	318	441.27	318		318			
10-060-0611-1315-60050 Employer Benefits	365	2,968.46	1,692	2,672.01	2,090		2,090	398	23.52	
10-060-0611-1315-60055 Employer WSIB	2,011	326.34	478	350.41	542		542	64	13.39	
10-060-0611-1315-71471 Materials	40,187	68,793.88	48,000	71,212.91	55,000		55,000	7,000	14.58	match 3yr actual avg
10-060-0611-1315-71540 Equipment Rentals - Own	30,803	21,783.33	30,803	17,717.26	23,000		23,000	(7,803)	(25.33)	
Total 1315 Sanding/Salting	97,279	116,503.26	102,481	116,625.90	102,122		102,122	(359)	(0.35)	
1316 Snowplowing										
10-060-0611-1316-60010 Salaries Full Time	50,000	36,076.36	50,000	48,607.76	40,000		40,000	(10,000)	(20.00%)	
10-060-0611-1316-60013 Overtime	12,500	9,733.16	12,500	6,375.51	10,600		10,600	(1,900)	(15.20)	
10-060-0611-1316-60025 Employer CPP	2,816	2,784.56	2,845	3,370.69	2,264		2,264	(581)	(20.42)	
10-060-0611-1316-60030 Employer EI	940	902.11	937	1,146.52	742		742	(195)	(20.81)	
10-060-0611-1316-60035 Employer OMERS	4,658	6,378.76	4,626	5,299.43	3,673		3,673	(953)	(20.60)	
10-060-0611-1316-60040 Employer EHT	995	1,040.80	994	1,171.58	796		796	(198)	(19.92)	
10-060-0611-1316-60050 Employer Benefits	5,487	7,598.99	5,289	8,154.72	5,225		5,225	(64)	(1.21)	
10-060-0611-1316-60055 Employer WSIB	1,291	800.81	1,494	906.83	1,354		1,354	(140)	(9.37)	
10-060-0611-1316-71540 Equipment Rentals - Own	55,000	40,716.11	55,000	41,487.96	53,000		53,000	(2,000)	(3.64)	
Total 1316 Snowplowing	133,687	106,031.66	133,685	116,521.00	117,654		117,654	(16,031)	(11.99)	
1317 Snow Removal										
10-060-0611-1317-60010 Salaries Full Time	106,204	51,006.24	100,000	60,774.76	85,000		85,000	(15,000)	(15.00%)	
10-060-0611-1317-60013 Overtime	2,000		2,000	972.37	2,000		2,000			
10-060-0611-1317-60025 Employer CPP	5,981	3,060.93	5,689	3,756.52	4,811		4,811	(878)	(15.43)	
10-060-0611-1317-60030 Employer EI	1,996	1,102.07	1,874	1,376.65	1,577		1,577	(297)	(15.85)	
10-060-0611-1317-60035 Employer OMERS	9,893	4,842.81	9,247	5,965.15	7,806		7,806	(1,441)	(15.58)	
10-060-0611-1317-60040 Employer EHT	2,113	1,065.46	1,989	1,298.22	1,691		1,691	(298)	(14.98)	
10-060-0611-1317-60050 Employer Benefits	11,655	4,848.55	10,578	5,637.24	11,104		11,104	526	4.97	
10-060-0611-1317-60055 Employer WSIB	2,741	819.79	2,989	684.36	2,878		2,878	(111)	(3.71)	
10-060-0611-1317-71523 Contracted Services	2,320	3,861.79	30,000	20,881.15	30,000		30,000			Hired trucks - Only gets us about 2 weeks of truck rentals
10-060-0611-1317-71540 Equipment Rentals - Own	130,000	47,669.96	130,000	66,804.22	130,000		130,000			
Total 1317 Snow Removal	274,903	118,277.60	294,366	168,150.64	276,867		276,867	(17,499)	(5.94)	
1318 Traffic Operation										

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0611-1318-60010 Salaries Full Time	50,000	47,549.58	50,000	57,734.96	55,000		55,000	5,000	10.00%	
10-060-0611-1318-60013 Overtime		1,786.59		550.29						
10-060-0611-1318-60020 Hourly Part Time	3,338	2,030.97	338		5,000		5,000	4,662	1,379.29	
10-060-0611-1318-60025 Employer CPP	3,004	3,103.48	3,034	3,625.93	3,396		3,396	362	11.93	
10-060-0611-1318-60030 Employer EI	1,002	1,180.23	1,000	1,279.78	1,113		1,113	113	11.30	
10-060-0611-1318-60035 Employer OMERS	4,658	4,989.27	4,624	5,866.31	5,051		5,051	427	9.23	
10-060-0611-1318-60040 Employer EHT	1,061	1,113.62	1,061	1,267.75	1,193		1,193	132	12.44	
10-060-0611-1318-60050 Employer Benefits	5,487	6,215.29	5,289	7,054.62	7,185		7,185	1,896	35.85	
10-060-0611-1318-60055 Employer WSIB	1,377	856.94	1,594	793.19	2,032		2,032	438	27.48	
10-060-0611-1318-71471 Materials	15,000	17,138.66	16,000	21,158.34	23,000		23,000	7,000	43.75	In-house line painting and signs, cones. Increase for decorative painting at Legion per request
10-060-0611-1318-71523 Contracted Services (includes Kings/Webster	30,000	25,622.88	30,000	26,320.53	30,000		30,000			contracted line painting (\$20,000), CN maintenance (\$7300), Misc other expenses (\$700)
10-060-0611-1318-71540 Equipment Rentals - Own	5,000	7,920.23	6,000	7,948.60	8,000		8,000	2,000	33.33	
Total 1318 Traffic Operation	119,927	119,507.74	118,940	133,600.30	140,970		140,970	22,030	18.52	
1319 Bridges										
10-060-0611-1319-60010 Salaries Full Time	2,000		2,000		2,000		2,000			
10-060-0611-1319-60025 Employer CPP	113		114		113		113	(1)	(0.88)	
10-060-0611-1319-60030 Employer EI	38		37		37		37			
10-060-0611-1319-60035 Employer OMERS	186		185		184		184	(1)	(0.54)	
10-060-0611-1319-60040 Employer EHT	40		40		40		40			
10-060-0611-1319-60050 Employer Benefits	219		212		261		261	49	23.11	
10-060-0611-1319-60055 Employer WSIB	52		60		68		68	8	13.33	
10-060-0611-1319-71471 Materials	1,000	7.91	1,000		500		500	(500)	(50.00)	
10-060-0611-1319-71523 Contracted Services			5,500					(5,500)	(100.00)	OSIM inspection completed in 2025, none required in 2026
10-060-0611-1319-71540 Equipment Rentals - Own	500		500		500		500			
Total 1319 Bridges	4,148	7.91	9,648		3,703		3,703	(5,945)	(61.62)	
1525 Accretion Expense										
10-060-0611-1525-77100 Accretion Expense Buildings		140.06								
Total 1525 Accretion Expense		140.06								
Total 0611 Municipal Roads - Paved	1,443,125	1,218,703.71	1,457,563	1,362,096.69	1,483,154		1,483,154	25,591	1.76	
0614 PW Administration										
0330 Operational Revenue										
10-060-0614-0330-40578 Lot Grade Setting	(1,000)	(1,489.73)	(1,000)	(967.75)	(1,000)		(1,000)			
10-060-0614-0330-40582 Sundry Revenue	(700)	(2,375.00)	(700)		(700)		(700)			Surplus asset auction proceeds
10-060-0614-0330-40595 Private Works	(14,500)	(25,273.97)	(15,000)	(26,927.95)	(20,000)		(20,000)	(5,000)	33.33	
10-060-0614-0330-40596 Private Crossings	(20,000)	(4,599.60)	(20,000)	(4,916.11)	(5,000)		(5,000)	15,000	(75.00)	
Total 0330 Operational Revenue	(36,200)	(33,738.30)	(36,700)	(32,811.81)	(26,700)		(26,700)	10,000	(27.25)	
0430 Operational Rev HST Ex										
10-060-0614-0430-40467 NOHFC Grant			(35,000)		(35,000)		(35,000)			NOHFC Grant to offset costs for Mechanic Apprentice
10-060-0614-0430-40589 Expense Recovery	(636)	(7,790.76)	(600)	(2,958.71)	(600)		(600)			
10-060-0614-0430-40595 Private Work Charges	(1,000)	(1,219.67)	(1,000)	(1,980.30)	(1,000)		(1,000)			

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
Total 0430 Operational Rev HST Ex	(1,636)	(9,010.43)	(36,600)	(4,939.01)	(36,600)		(36,600)			
0500 Interdepartmental Work										
10-060-0614-0500-40761 Owned Equipment Rental	(238,541)	(186,495.99)	(250,199)	(175,811.46)	(227,437)		(227,437)	22,762	(9.10%)	42% of the distribution throughout the budget balanced
10-060-0614-0500-40775 Owned Vehicle Rental	(357,812)	(252,308.05)	(331,660)	(243,928.26)	(314,080)		(314,080)	17,580	(5.30)	58% of the distribution throughout the budget balanced
Total 0500 Interdepartmental Work	(596,353)	(438,804.04)	(581,859)	(419,739.72)	(541,517)		(541,517)	40,342	(6.93)	
0530 HST Exempt at Point of Sale										
10-060-0614-0530-40595 Private Work Charges		(12,735.95)								
Total 0530 HST Exempt at Point of Sale		(12,735.95)								
1101 Salaries, Wages, Benefits										
10-060-0614-1101-60010 Salaries Full Time	427,697	523,865.92	449,852	406,355.52	384,945	(37,461)	347,484	(102,368)	(22.76%)	\$266k management, remainder is left overs unassigned incl vacation, standby, etc - Reduction for a mechaic and trades person anticipated start date April 1st,
10-060-0614-1101-60013 Overtime		5,543.98		(824.42)						
10-060-0614-1101-60020 Hourly Part Time	3,483	3,676.86	3,928	18,931.72	15,413		15,413	11,485	292.39	
10-060-0614-1101-60025 Employer CPP	11,858	18,409.54	14,190	20,944.61	14,912	(2,163)	12,749	(1,441)	(10.16)	
10-060-0614-1101-60030 Employer EI	3,638	6,335.54	4,224	7,051.65	(1,551)	(479)	(2,030)	(6,254)	(148.06)	
10-060-0614-1101-60035 Employer OMERS	44,957	49,475.75	49,753	40,559.49	57,331	(3,600)	53,731	3,978	8.00	
10-060-0614-1101-60040 Employer EHT	2,454	7,694.85	3,370	8,318.08	9,256	(730)	8,526	5,156	153.00	
10-060-0614-1101-60050 Employer Benefits	41,102	33,821.66	45,339	31,652.30	67,112	(72)	67,040	21,701	47.86	
10-060-0614-1101-60055 Employer WSIB	7,487	5,730.49	10,820	5,330.34	13,489	(1,244)	12,245	1,425	13.17	
10-060-0614-1101-71150 Doctor's Note	100		100	108.00	100		100			
10-060-0614-1101-71540 Equipment Rentals - Owned				7,192.07						
Total 1101 Salaries, Wages, Benefits	542,776	654,554.59	581,576	545,619.36	561,007	(45,749)	515,258	(66,318)	(11.40)	
1200 Contracted Services										
10-060-0614-1200-71251 Communications	3,000	3,052.53	3,000	3,314.14	3,000		3,000			
10-060-0614-1200-71252 Postage, Freight, Courier		59.71		109.61	50		50	50		
10-060-0614-1200-71253 Legal	3,500	116,518.96	3,500	124.27	3,500		3,500			
10-060-0614-1200-71260 Memberships	2,300	2,947.50	2,300	2,910.07	2,300		2,300			
Total 1200 Contracted Services	8,800	122,578.70	8,800	6,458.09	8,850		8,850	50	0.57	
1400 Materials										
10-060-0614-1400-71410 Office Supplies	2,600	5,478.32	4,000	4,980.31	4,500		4,500	500	12.50%	
10-060-0614-1400-71471 Materials				12.69						
10-060-0614-1400-71480 Protective Clothing	18,000	13,564.76	18,000	14,578.22	18,000	3,000	21,000	3,000	16.67	Pilot increase for improved PPE (hearing protection and safety glasses)
Total 1400 Materials	20,600	19,043.08	22,000	19,571.22	22,500	3,000	25,500	3,500	15.91	
1500 Rents & Services										
10-060-0614-1500-71502 Computer Maintenance	15,500	12,138.26	15,500	12,619.39	15,500		15,500			Citywide, Weather Tracking, Fleet GPS
10-060-0614-1500-71523 Contracted Works	5,112	3,097.57	3,200	2,833.14	3,200		3,200			Mats, Crane Inspection
10-060-0614-1500-71531 Conference & Courses	10,000	4,670.11	20,000	6,381.72	20,000		20,000			Increase for Mechanic Apprentice
10-060-0614-1500-71542 Communication Equipment	1,350	1,439.69	1,350	1,393.08	1,400		1,400	50	3.70	
10-060-0614-1500-71581 General Insurance (Deductible)	5,000		5,000		5,000		5,000			
10-060-0614-1500-71591 Advertising & Public Notices	2,000	1,752.39	2,000	1,869.80	2,000		2,000			match 2023 actual
10-060-0614-1500-71592 Public Relations Expense	1,000	1,495.28	1,000	2,303.65	2,000		2,000	1,000	100.00	match 3yr avg actual

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	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
Total 1500 Rents & Services	39,962	24,593.30	48,050	27,400.78	49,100		49,100	1,050	2.19	
Total 0614 PW Administration	(22,051)	326,480.95	5,267	141,558.91	36,640	(42,749)	(6,109)	(11,376)	(215.99)	
0615 PW Municipal Bldg & Yards										
1101 Salaries, Wages, Benefits										
10-060-0615-1101-60010 Salaries Full Time	36,983	40,840.15	39,048	49,538.07	45,000		45,000	5,952	15.24%	\$19k cleaner, \$10k trades, \$10k labour
10-060-0615-1101-60013 Overtime		341.02		1,365.36						
10-060-0615-1101-60020 Hourly Part Time	4,000	2,460.98	4,000	491.81	2,500		2,500	(1,500)	(37.50)	
10-060-0615-1101-60025 Employer CPP	2,308	2,507.74	2,449	3,130.35	2,689		2,689	240	9.80	
10-060-0615-1101-60030 Employer EI	770	970.56	807	1,091.06	882		882	75	9.29	
10-060-0615-1101-60035 Employer OMERS	3,445	4,114.37	3,611	4,947.53	4,133		4,133	522	14.46	
10-060-0615-1101-60040 Employer EHT	815	930.43	856	1,108.11	945		945	89	10.40	
10-060-0615-1101-60050 Employer Benefits	4,058	3,908.30	4,130	7,069.18	5,879		5,879	1,749	42.35	
10-060-0615-1101-60055 Employer WSIB	1,058	715.86	1,286	919.14	1,608		1,608	322	25.04	
10-060-0615-1101-71540 Equipment Rentals - Owned	4,000	9,562.97	7,000	5,446.37	7,000		7,000			
Total 1101 Salaries, Wages, Benefits	57,437	66,352.38	63,187	75,106.98	70,636		70,636	7,449	11.79	
1400 Materials										
10-060-0615-1400-71416 Natural Gas Charges	8,272	7,519.47	8,512	8,086.30	8,512		8,512			No change for 2026
10-060-0615-1400-71420 Hydro Charges	6,123	6,381.37	6,381	6,526.48	7,200		7,200	819	12.83	per FFPC - 0.5% change
10-060-0615-1400-71421 Water & Sewer Charges	6,690	6,435.63	6,690	5,122.54	6,690		6,690			
Total 1400 Materials	21,085	20,336.47	21,583	19,735.32	22,402		22,402	819	3.79	
1500 Rents & Services										
10-060-0615-1500-71523 Contracted Works	7,000	10,484.39	7,000	10,364.94	10,500		10,500	3,500	50.00%	Match 2025 actual, plus \$2000 for Hanover Door inspections
10-060-0615-1500-71545 Repairs & Maintenance	15,000	8,494.06	12,000	6,233.60	6,000		6,000	(6,000)	(50.00)	Roof and water line to be replaced in capital in 2026
10-060-0615-1500-71580 Insurance	32,379	32,421.42	38,805	38,247.31	40,487		40,487	1,682	4.33	Per Deputy Treasurer
Total 1500 Rents & Services	54,379	51,399.87	57,805	54,845.85	56,987		56,987	(818)	(1.42)	
Total 0615 PW Municipal Bldg & Yards	132,901	138,088.72	142,575	149,688.15	150,025		150,025	7,450	5.23	
0617 Sidewalks										
1101 Salaries, Wages, Benefits										
10-060-0617-1101-60010 Salaries Full Time	5,311	4,897.82	5,577	4,707.35	4,500		4,500	(1,077)	(19.31%)	
10-060-0617-1101-60013 Overtime				139.68						
10-060-0617-1101-60025 Employer CPP	203	143.66	222	231.97	232		232	10	4.50	
10-060-0617-1101-60030 Employer EI	62	44.93	63	71.99	66		66	3	4.76	
10-060-0617-1101-60035 Employer OMERS	591	467.63	622	583.65	622		622			
10-060-0617-1101-60040 Employer EHT	104	83.11	109	104.01	111		111	2	1.83	
10-060-0617-1101-60050 Employer Benefits	377	350.45	391	404.52	491		491	100	25.58	
10-060-0617-1101-60055 Employer WSIB	134	64.01	163	66.08	189		189	26	15.95	
Total 1101 Salaries, Wages, Benefits	6,782	6,051.61	7,147	6,309.25	6,211		6,211	(936)	(13.10)	
1308 Winter Control										
10-060-0617-1308-60010 Salaries Full Time	44,341	39,737.99	44,341	47,831.37	43,000		43,000	(1,341)	(3.02%)	3yr actual
10-060-0617-1308-60013 Overtime	4,000	4,090.86	4,000	1,590.76	4,000		4,000			
10-060-0617-1308-60025 Employer CPP	2,497	2,730.67	2,523	3,084.03	2,434		2,434	(89)	(3.53)	
10-060-0617-1308-60030 Employer EI	833	979.81	831	1,100.03	798		798	(33)	(3.97)	

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0617-1308-60035 Employer OMERS	4,130	4,358.37	4,100	4,835.68	3,949		3,949	(151)	(3.68)	
10-060-0617-1308-60040 Employer EHT	882	970.10	882	1,071.67	855		855	(27)	(3.06)	
10-060-0617-1308-60050 Employer Benefits	4,866	6,508.70	4,690	7,682.15	5,617		5,617	927	19.77	
10-060-0617-1308-60055 Employer WSIB	1,145	746.49	1,325	988.76	1,456		1,456	131	9.89	
10-060-0617-1308-71471 Materials	3,000	4,558.68	3,000	1,866.06	3,000		3,000			sand/salt for MMS, also bulk annual icde melt order
10-060-0617-1308-71540 Equipment Rentals - Own	25,000	18,124.20	25,000	12,709.63	18,000		18,000	(7,000)	(28.00)	
Total 1308 Winter Control	90,694	82,805.87	90,692	82,760.14	83,109		83,109	(7,583)	(8.36)	
1309 Summer Control										
10-060-0617-1309-60010 Salaries Full Time	22,301	20,412.51	22,301	14,734.03	15,000		15,000	(7,301)	(32.74%)	
10-060-0617-1309-60013 Overtime	500	342.27	500		500		500			
10-060-0617-1309-60020 Hourly Part Time	3,329	1,874.91	3,329		5,000		5,000	1,671	50.20	
10-060-0617-1309-60025 Employer CPP	1,443	1,316.34	1,458	1,016.03	1,132		1,132	(326)	(22.36)	
10-060-0617-1309-60030 Employer EI	482	511.63	480	368.68	371		371	(109)	(22.71)	
10-060-0617-1309-60035 Employer OMERS	2,077	2,049.18	2,062	1,615.77	1,378		1,378	(684)	(33.17)	
10-060-0617-1309-60040 Employer EHT	510	478.85	510	352.20	398		398	(112)	(21.96)	
10-060-0617-1309-60050 Employer Benefits	2,447	2,130.44	2,359	1,353.41	1,960		1,960	(399)	(16.91)	
10-060-0617-1309-60055 Employer WSIB	662	368.48	766	182.07	677		677	(89)	(11.62)	
10-060-0617-1309-71471 Materials	4,000	7,257.95	4,000	2,782.30	4,000		4,000			Concrete repairs/replacement, tactile indicators
10-060-0617-1309-71540 Equipment Rentals - Own	13,048	8,635.32	8,000	6,227.26	8,000		8,000			
Total 1309 Summer Control	50,799	45,377.88	45,765	28,631.75	38,416		38,416	(7,349)	(16.06)	
Total 0617 Sidewalks	148,275	134,235.36	143,604	117,701.14	127,736		127,736	(15,868)	(11.05)	
0618 PW Vehicles										
2910 Vehicle Expenses										
10-060-0618-2910-60010 Salaries Full Time	57,400	5,953.28	58,432	7,478.48	67,598		67,598	9,166	15.69%	
10-060-0618-2910-60013 Overtime	2,500	7,868.88	2,500	8,601.26	2,500		2,500			
10-060-0618-2910-60025 Employer CPP	3,233	660.32	3,324	837.60	3,826		3,826	502	15.10	
10-060-0618-2910-60030 Employer EI	1,079	219.11	1,095	262.07	1,254		1,254	159	14.52	
10-060-0618-2910-60035 Employer OMERS	5,347	1,161.99	5,403	1,434.45	6,208		6,208	805	14.90	
10-060-0618-2910-60040 Employer EHT	1,142	296.69	1,162	352.29	1,344		1,344	182	15.66	
10-060-0618-2910-60050 Employer Benefits	6,299	1,567.47	6,181	1,500.92	8,831		8,831	2,650	42.87	
10-060-0618-2910-60055 Employer WSIB	1,482	228.30	1,746	233.25	2,289		2,289	543	31.10	
10-060-0618-2910-71417 Diesel Fuel	45,000		45,000		35,000		35,000	(10,000)	(22.22)	
10-060-0618-2910-71418 Gasoline	55,000	890.62	55,000		45,000		45,000	(10,000)	(18.18)	
10-060-0618-2910-71451 Vehicle Parts & Maintenance	35,000	5,169.33	35,000	3,629.60	35,000		35,000			
10-060-0618-2910-71523 Contracted Works	8,000	3,766.97	8,000	1,818.82	8,000		8,000			
10-060-0618-2910-71580 Insurance	21,210	22,567.65	27,988	28,030.83	32,450		32,450	4,462	15.94	Per Deputy Treasurer
10-060-0618-2910-71582 Licenses	15,000	13,950.25	13,000	13,351.11	15,000		15,000	2,000	15.38	Need to increase registration weights
Total 2910 Vehicle Expenses	257,692	64,300.86	263,831	67,530.68	264,300		264,300	469	0.18	
5111 '22 Sand Truck Viking PL1415LW										
10-060-0618-5111-60010 Salaries Full Time		2,481.00		1,877.96						
10-060-0618-5111-60013 Overtime		485.08		404.28						
10-060-0618-5111-60025 Employer CPP		109.54		99.18						

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0618-5111-60030 Employer EI		24.32		16.86						
10-060-0618-5111-60035 Employer OMERS		233.58		176.74						
10-060-0618-5111-60040 Employer EHT		59.09		47.65						
10-060-0618-5111-60050 Employer Benefits		169.29		172.06						
10-060-0618-5111-60055 Employer WSIB		45.45		29.88						
10-060-0618-5111-71417 Diesel Fuel		5,455.21		4,352.17						
10-060-0618-5111-71451 Vehicle Parts & Maintenance		4,854.97		3,738.69						
10-060-0618-5111-71471 Materials				683.41						
Total 5111 '22 Sand Truck Viking PL1415LW		13,917.53		11,598.88						
5122 2009 Sterling Tandem Truck										
10-060-0618-5122-60010 Salaries Full Time		3,026.92		4,669.96						
10-060-0618-5122-60013 Overtime		806.30								
10-060-0618-5122-60025 Employer CPP		147.78		275.97						
10-060-0618-5122-60030 Employer EI		54.35		99.22						
10-060-0618-5122-60035 Employer OMERS		322.31		452.84						
10-060-0618-5122-60040 Employer EHT		80.02		94.97						
10-060-0618-5122-60050 Employer Benefits		484.26		421.45						
10-060-0618-5122-60055 Employer WSIB		61.58		49.10						
10-060-0618-5122-71417 Diesel Fuel		7,129.17		1,365.85						
10-060-0618-5122-71451 Vehicle Parts & Maintenance		5,081.84		884.05						
10-060-0618-5122-71523 Contracted Works		1,353.09								
Total 5122 2009 Sterling Tandem Truck		18,547.62		8,313.41						
5125 2015 Intl 7600 Sander/Plow Tr										
10-060-0618-5125-60010 Salaries Full Time		2,565.07		3,110.60						
10-060-0618-5125-60013 Overtime		54.98		224.29						
10-060-0618-5125-60025 Employer CPP		163.01		195.54						
10-060-0618-5125-60030 Employer EI		54.16		56.58						
10-060-0618-5125-60035 Employer OMERS		287.77		351.63						
10-060-0618-5125-60040 Employer EHT		61.82		77.18						
10-060-0618-5125-60050 Employer Benefits		463.52		167.28						
10-060-0618-5125-60055 Employer WSIB		47.57		64.62						
10-060-0618-5125-71417 Diesel Fuel		2,834.31		1,699.04						
10-060-0618-5125-71451 Vehicle Parts & Maintenance		2,790.38		1,064.63						
10-060-0618-5125-71523 Contracted Works		12,811.79		152.05						
Total 5125 2015 Intl 7600 Sander/Plow Tr		22,134.38		7,163.44						
5183 2009 Chev Ext Cab 1/2 Ton 4X4										
10-060-0618-5183-60010 Salaries Full Time		590.75		464.28						
10-060-0618-5183-60013 Overtime				352.14						
10-060-0618-5183-60025 Employer CPP		34.24		47.53						
10-060-0618-5183-60030 Employer EI		12.64		17.15						
10-060-0618-5183-60035 Employer OMERS		54.60		77.16						
10-060-0618-5183-60040 Employer EHT		11.76		19.68						

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0618-5183-60050 Employer Benefits		68.34		79.44						
10-060-0618-5183-60055 Employer WSIB		9.05		13.66						
10-060-0618-5183-71418 Gasoline		1,513.85		1,263.21						
10-060-0618-5183-71451 Vehicle Parts & Maintenance		122.81		395.22						
Total 5183 2009 Chev Ext Cab 1/2 Ton 4X4		2,418.04		2,729.47						
5185 09 Chev 2500 Ext Cab 3/4 Ton										
10-060-0618-5185-60010 Salaries Full Time				607.27						
10-060-0618-5185-60013 Overtime		439.80								
10-060-0618-5185-60025 Employer CPP		26.76		35.06						
10-060-0618-5185-60030 Employer EI		2.80		5.98						
10-060-0618-5185-60035 Employer OMERS		33.00		49.03						
10-060-0618-5185-60040 Employer EHT		9.08		11.96						
10-060-0618-5185-60050 Employer Benefits		7.06		67.25						
10-060-0618-5185-60055 Employer WSIB		6.99		6.17						
10-060-0618-5185-71418 Gasoline		1,497.66		1,220.68						
10-060-0618-5185-71451 Vehicle Parts & Maintenance		483.80		181.97						
Total 5185 09 Chev 2500 Ext Cab 3/4 Ton		2,506.95		2,185.37						
5187 2011 Chev Ext Cab 4X4 680 OZV										
10-060-0618-5187-60010 Salaries Full Time		806.30		659.75						
10-060-0618-5187-60013 Overtime		219.90								
10-060-0618-5187-60025 Employer CPP		49.06		38.72						
10-060-0618-5187-60030 Employer EI		11.55		11.68						
10-060-0618-5187-60035 Employer OMERS		81.81		63.72						
10-060-0618-5187-60040 Employer EHT		21.45		13.79						
10-060-0618-5187-60050 Employer Benefits		193.60		86.42						
10-060-0618-5187-60055 Employer WSIB		16.51		9.81						
10-060-0618-5187-71418 Gasoline		4,657.84		3,628.03						
10-060-0618-5187-71451 Vehicle Parts & Maintenance		774.73		400.06						
Total 5187 2011 Chev Ext Cab 4X4 680 OZV		6,832.75		4,911.98						
5188 2011 Chev 1/2 Ton AA 11502										
10-060-0618-5188-60010 Salaries Full Time		73.30		279.30						
10-060-0618-5188-60025 Employer CPP		4.54		16.50						
10-060-0618-5188-60030 Employer EI		1.66		6.05						
10-060-0618-5188-60035 Employer OMERS		5.39		26.76						
10-060-0618-5188-60040 Employer EHT		1.54		5.68						
10-060-0618-5188-60050 Employer Benefits		1.15		5.94						
10-060-0618-5188-60055 Employer WSIB		1.18		2.94						
10-060-0618-5188-71418 Gasoline		3,133.30		1,342.58						
10-060-0618-5188-71451 Vehicle Parts & Maintenance		174.45		65.29						
Total 5188 2011 Chev 1/2 Ton AA 11502		3,396.51		1,751.04						
5189 2011 Chev Ext Cab 4X4 680 12V										
10-060-0618-5189-60010 Salaries Full Time		573.48		189.08						

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0618-5189-60025 Employer CPP		35.24		10.74						
10-060-0618-5189-60030 Employer EI		10.78		3.93						
10-060-0618-5189-60035 Employer OMERS		55.09		17.79						
10-060-0618-5189-60040 Employer EHT		13.15		3.72						
10-060-0618-5189-60050 Employer Benefits		139.27		8.11						
10-060-0618-5189-60055 Employer WSIB		10.11		1.92						
10-060-0618-5189-71418 Gasoline		1,989.40		777.83						
10-060-0618-5189-71451 Vehicle Parts & Maintenance		259.89		180.63						
Total 5189 2011 Chev Ext Cab 4X4 680 12V		3,086.41		1,193.75						
5190 2011 Silverado 2500 Ext Cab										
10-060-0618-5190-60010 Salaries Full Time		560.56								
10-060-0618-5190-60025 Employer CPP		32.07								
10-060-0618-5190-60030 Employer EI		11.95								
10-060-0618-5190-60035 Employer OMERS		53.07								
10-060-0618-5190-60040 Employer EHT		11.05								
10-060-0618-5190-60050 Employer Benefits		4.53								
10-060-0618-5190-60055 Employer WSIB		8.50								
10-060-0618-5190-71418 Gasoline		1,263.83								
10-060-0618-5190-71451 Vehicle Parts & Maintenance		355.56								
Total 5190 2011 Silverado 2500 Ext Cab		2,301.12								
5191 2001 Silverado 2 WD AA 11501										
10-060-0618-5191-60010 Salaries Full Time		293.20		421.66						
10-060-0618-5191-60013 Overtime				232.14						
10-060-0618-5191-60025 Employer CPP		14.35		30.09						
10-060-0618-5191-60030 Employer EI		3.14		6.48						
10-060-0618-5191-60035 Employer OMERS		24.51		51.26						
10-060-0618-5191-60040 Employer EHT		5.99		13.48						
10-060-0618-5191-60050 Employer Benefits		45.63		79.62						
10-060-0618-5191-60055 Employer WSIB		4.62		7.84						
10-060-0618-5191-71418 Gasoline		1,970.25		1,497.94						
10-060-0618-5191-71451 Vehicle Parts & Maintenance		88.10		146.80						
10-060-0618-5191-71523 Contracted Works		50.06								
Total 5191 2001 Silverado 2 WD AA 11501		2,499.85		2,487.31						
5192 2014 Chev 1500 Double Cab 4X4										
10-060-0618-5192-60010 Salaries Full Time		659.70		193.45						
10-060-0618-5192-60013 Overtime		109.95		232.14						
10-060-0618-5192-60025 Employer CPP		47.31		26.43						
10-060-0618-5192-60030 Employer EI		12.71		9.51						
10-060-0618-5192-60035 Employer OMERS		64.71		32.88						
10-060-0618-5192-60040 Employer EHT		16.11		8.95						
10-060-0618-5192-60050 Employer Benefits		54.49		39.66						
10-060-0618-5192-60055 Employer WSIB		12.41		4.62						

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0618-5192-71418 Gasoline		4,296.49		1,594.71						
10-060-0618-5192-71451 Vehicle Parts & Maintenance		2,686.68		149.42						
Total 5192 2014 Chev 1500 Double Cab 4X4		7,960.56		2,291.77						
5193 2015 Chev 2500 Crew Cab 4X4										
10-060-0618-5193-60010 Salaries Full Time		1,397.05		1,511.98						
10-060-0618-5193-60013 Overtime		219.90								
10-060-0618-5193-60025 Employer CPP		47.95		66.44						
10-060-0618-5193-60030 Employer EI		17.72		19.45						
10-060-0618-5193-60035 Employer OMERS		125.33		129.41						
10-060-0618-5193-60040 Employer EHT		33.09		31.76						
10-060-0618-5193-60050 Employer Benefits		79.87		115.34						
10-060-0618-5193-60055 Employer WSIB		25.47		23.28						
10-060-0618-5193-71418 Gasoline		7,183.10		4,488.40						
10-060-0618-5193-71451 Vehicle Parts & Maintenance		1,289.59		2,487.55						
10-060-0618-5193-71523 Contracted Works		60.22								
Total 5193 2015 Chev 2500 Crew Cab 4X4		10,479.29		8,873.61						
5194 2015 Chev 1500 Crew Cab 2WD										
10-060-0618-5194-60010 Salaries Full Time		140.14								
10-060-0618-5194-60025 Employer CPP		8.21								
10-060-0618-5194-60030 Employer EI		3.02								
10-060-0618-5194-60035 Employer OMERS		13.44								
10-060-0618-5194-60040 Employer EHT		2.82								
10-060-0618-5194-60050 Employer Benefits		34.99								
10-060-0618-5194-60055 Employer WSIB		2.18								
Total 5194 2015 Chev 1500 Crew Cab 2WD		204.80								
5197 2019 Ford 3/4 Ton crew cab										
10-060-0618-5197-60010 Salaries Full Time		1,101.74		990.96						
10-060-0618-5197-60013 Overtime				232.14						
10-060-0618-5197-60025 Employer CPP		81.83		29.81						
10-060-0618-5197-60030 Employer EI		7.77		10.80						
10-060-0618-5197-60035 Employer OMERS		140.46		104.30						
10-060-0618-5197-60040 Employer EHT		31.76		25.60						
10-060-0618-5197-60050 Employer Benefits		342.31		182.57						
10-060-0618-5197-60055 Employer WSIB		24.45		28.43						
10-060-0618-5197-71418 Gasoline		3,473.17		2,606.14						
10-060-0618-5197-71451 Vehicle Parts and Maintenance		1,016.73		2,289.44						
Total 5197 2019 Ford 3/4 Ton crew cab		6,220.22		6,500.19						
5198 2019 1/2 ton Crew Cab Pickup										
10-060-0618-5198-60010 Salaries Full Time		1,026.20		686.14						
10-060-0618-5198-60025 Employer CPP		47.05		35.77						
10-060-0618-5198-60030 Employer EI		15.43		10.55						
10-060-0618-5198-60035 Employer OMERS		88.06		55.17						

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0618-5198-60040 Employer EHT		22.70		13.26						
10-060-0618-5198-60050 Employer Benefits		148.61		81.49						
10-060-0618-5198-60055 Employer WSIB		17.48		6.86						
10-060-0618-5198-71418 Gasoline		3,999.12		4,531.27						
10-060-0618-5198-71451 Vehicle Parts and Maintenance		1,076.13		366.85						
10-060-0618-5198-71523 Contracted Works		9,119.47								
Total 5198 2019 1/2 ton Crew Cab Pickup		15,560.25		5,787.36						
5199 2019 16' Cube Van										
10-060-0618-5199-60010 Salaries Full Time		620.94		1,025.40						
10-060-0618-5199-60025 Employer CPP		51.06		49.36						
10-060-0618-5199-60030 Employer EI				18.00						
10-060-0618-5199-60035 Employer OMERS		91.74		76.53						
10-060-0618-5199-60040 Employer EHT		19.48		17.07						
10-060-0618-5199-60050 Employer Benefits		229.11		147.25						
10-060-0618-5199-60055 Employer WSIB		14.99		16.78						
10-060-0618-5199-71418 Gasoline		1,802.77		853.26						
10-060-0618-5199-71451 Vehicle Parts and Maintenance		1,083.09		540.68						
Total 5199 2019 16' Cube Van		3,913.18		2,744.33						
5200 2019 New Vac Truck										
10-060-0618-5200-60010 Salaries Full Time		1,172.80		1,931.19						
10-060-0618-5200-60013 Overtime		109.95								
10-060-0618-5200-60025 Employer CPP		78.18		119.06						
10-060-0618-5200-60030 Employer EI		27.63		41.05						
10-060-0618-5200-60035 Employer OMERS		98.97		180.71						
10-060-0618-5200-60040 Employer EHT		27.09		43.71						
10-060-0618-5200-60050 Employer Benefits		30.60		375.26						
10-060-0618-5200-60055 Employer WSIB		20.85		22.61						
10-060-0618-5200-71417 Diesel		5,376.02		5,529.08						
10-060-0618-5200-71451 Vehicle Parts and Maintenance		3,761.20		3,572.68						
10-060-0618-5200-71471 Materials		316.98								
10-060-0618-5200-71523 Contracted Works				701.54						
Total 5200 2019 New Vac Truck		11,020.27		12,516.89						
5201 2019 Ford 3/4 Ton Crew Cab										
10-060-0618-5201-60010 Salaries Full Time		1,183.61		545.02						
10-060-0618-5201-60013 Overtime				172.14						
10-060-0618-5201-60025 Employer CPP		54.21		46.98						
10-060-0618-5201-60030 Employer EI		19.92		16.90						
10-060-0618-5201-60035 Employer OMERS		102.93		59.82						
10-060-0618-5201-60040 Employer EHT		25.76		15.91						
10-060-0618-5201-60050 Employer Benefits		130.54		81.31						
10-060-0618-5201-60055 Employer WSIB		19.82		8.23						
10-060-0618-5201-71418 Gasoline		4,798.13		3,305.26						

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0618-5201-71451 Vehicle Parts and Maintenance		2,277.32		948.96						
Total 5201 2019 Ford 3/4 Ton Crew Cab		8,612.24		5,200.53						
5202 2019 1/2 Ton Crew Cab										
10-060-0618-5202-60010 Salaries Full Time		549.75		566.87						
10-060-0618-5202-60025 Employer CPP		33.89		34.10						
10-060-0618-5202-60030 Employer EI		7.23		12.29						
10-060-0618-5202-60035 Employer OMERS		42.88		47.69						
10-060-0618-5202-60040 Employer EHT		11.77		11.60						
10-060-0618-5202-60050 Employer Benefits		14.84		80.20						
10-060-0618-5202-60055 Employer WSIB		9.07		6.00						
10-060-0618-5202-71418 Gasoline		1,870.66		1,107.37						
10-060-0618-5202-71451 Vehicle Parts and Maintenance		633.38		981.56						
Total 5202 2019 1/2 Ton Crew Cab		3,173.47		2,847.68						
5203 2019 Chev Traverse										
10-060-0618-5203-60010 Salaries Full Time		713.62		80.00						
10-060-0618-5203-60013 Overtime				232.14						
10-060-0618-5203-60025 Employer CPP		35.67		20.86						
10-060-0618-5203-60030 Employer EI		8.92		7.53						
10-060-0618-5203-60035 Employer OMERS		60.01		28.46						
10-060-0618-5203-60040 Employer EHT		14.41		7.09						
10-060-0618-5203-60050 Employer Benefits		57.04		22.02						
10-060-0618-5203-60055 Employer WSIB		11.09		3.66						
Total 5203 2019 Chev Traverse		900.76		401.76						
5204 PW 1997 Chevy Half Ton										
10-060-0618-5204-60010 Hourly Full Time		750.27								
10-060-0618-5204-60025 Employer CPP		42.27								
10-060-0618-5204-60030 Employer EI		13.45								
10-060-0618-5204-60035 Employer OMERS		70.83								
10-060-0618-5204-60040 Employer EFT		15.60								
10-060-0618-5204-60050 Employer Benefits		138.85								
10-060-0618-5204-60055 Employer WSIB		12.01								
10-060-0618-5204-71418 Gasoline		631.40								
10-060-0618-5204-71451 Vehicle Parts & Maintenance		246.80								
Total 5204 PW 1997 Chevy Half Ton		1,921.48								
5206 2021 Silverado 1500 - F21084										
10-060-0618-5206-60010 Salaries Full Time		463.53		464.28						
10-060-0618-5206-60025 Employer CPP		12.21		28.19						
10-060-0618-5206-60030 Employer EI		3.88		10.14						
10-060-0618-5206-60035 Employer OMERS		36.88		35.57						
10-060-0618-5206-60040 Employer EHT		9.43		9.55						
10-060-0618-5206-60050 Employer Benefits		16.07		44.57						
10-060-0618-5206-60055 Employer WSIB		7.24		4.94						

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0618-5206-71418 Gasoline		3,841.00		3,944.19						
10-060-0618-5206-71451 Vehicle Parts & Maintenance		1,883.14		746.37						
10-060-0618-5206-71523 Contracted Works		50.88								
Total 5206 2021 Silverado 1500 - F21084		6,324.26		5,287.80						
5208 2021 GMC Sierra 2500 4V										
10-060-0618-5208-60010 Salaries Full Time		146.60		629.96						
10-060-0618-5208-60013 Overtime				348.21						
10-060-0618-5208-60025 Employer CPP		8.59		38.89						
10-060-0618-5208-60030 Employer EI		3.19		9.77						
10-060-0618-5208-60035 Employer OMERS		14.48		65.37						
10-060-0618-5208-60040 Employer EHT		2.95		16.55						
10-060-0618-5208-60050 Employer Benefits		3.10		70.22						
10-060-0618-5208-60055 Employer WSIB		2.27		8.56						
10-060-0618-5208-71418 Gasoline		4,208.97		4,180.62						
10-060-0618-5208-71451 Vehicle Parts & Maintenance		261.71		2,154.86						
Total 5208 2021 GMC Sierra 2500 4V		4,651.86		7,523.01						
5209 2022 Silverado NZ599986										
10-060-0618-5209-60010 Salaries Full Time		109.95		339.24						
10-060-0618-5209-60025 Employer CPP		7.37		13.21						
10-060-0618-5209-60030 Employer EI		2.69		4.85						
10-060-0618-5209-60035 Employer OMERS		9.17		21.33						
10-060-0618-5209-60040 Employer EHT		2.50		4.58						
10-060-0618-5209-60050 Employer Benefits		23.39		30.85						
10-060-0618-5209-60055 Employer WSIB		1.92		2.37						
10-060-0618-5209-71418 Gasoline		1,828.47		1,348.50						
10-060-0618-5209-71451 Vehicle Parts & Maintenance				108.98						
Total 5209 2022 Silverado NZ599986		1,985.46		1,873.91						
5210 2022 Silverado NZ601096										
10-060-0618-5210-60010 Salaries Full Time		219.90		252.35						
10-060-0618-5210-60013 Overtime				448.56						
10-060-0618-5210-60025 Employer CPP		13.52		40.74						
10-060-0618-5210-60030 Employer EI		4.97		13.16						
10-060-0618-5210-60035 Employer OMERS		20.38		60.09						
10-060-0618-5210-60040 Employer EHT		4.62		13.93						
10-060-0618-5210-60050 Employer Benefits		27.31		58.23						
10-060-0618-5210-60055 Employer WSIB		3.54		7.20						
10-060-0618-5210-71418 Gasoline		1,605.26		1,739.19						
10-060-0618-5210-71451 Vehicle Parts & Maintenance		68.98		127.14						
Total 5210 2022 Silverado NZ601096		1,968.48		2,760.59						
5212 2024 Peterbilt 567 Dump Truck										
10-060-0618-5212-60010 Salaries Full Time		1,483.18		2,338.43						
10-060-0618-5212-60013 Overtime		640.32								

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0618-5212-60025 Employer CPP		94.79		88.75						
10-060-0618-5212-60030 Employer EI		28.41		15.64						
10-060-0618-5212-60035 Employer OMERS		184.10		244.36						
10-060-0618-5212-60040 Employer EHT		45.23		56.36						
10-060-0618-5212-60050 Employer Benefits		278.80		120.37						
10-060-0618-5212-60055 Employer WSIB		34.81		68.50						
10-060-0618-5212-71417 Diesel Fuel		9,677.43		8,853.62						
10-060-0618-5212-71451 Vehicle Parts & Maintenance		758.60		1,550.85						
Total 5212 2024 Peterbilt 567 Dump Truck		13,225.67		13,336.88						
5213 2024 Chev Silverado - 369953										
10-060-0618-5213-60010 Salaries Full Time		329.85		428.21						
10-060-0618-5213-60025 Employer CPP		23.64		13.99						
10-060-0618-5213-60030 Employer EI		8.09		1.72						
10-060-0618-5213-60035 Employer OMERS		29.61		34.20						
10-060-0618-5213-60040 Employer EHT		8.02		8.66						
10-060-0618-5213-60050 Employer Benefits		22.89		33.11						
10-060-0618-5213-60055 Employer WSIB		6.18		8.34						
10-060-0618-5213-71418 Gasoline		749.23		1,060.52						
10-060-0618-5213-71451 Vehicle Parts & Maintenance				823.23						
Total 5213 2024 Chev Silverado - 369953		1,177.51		2,411.98						
5214 2024 Chev Silverado - 369913										
10-060-0618-5214-60010 Salaries Full Time		586.40		76.98						
10-060-0618-5214-60013 Overtime		164.93								
10-060-0618-5214-60025 Employer CPP		53.56		2.14						
10-060-0618-5214-60030 Employer EI		16.05		0.78						
10-060-0618-5214-60035 Employer OMERS		69.37		6.31						
10-060-0618-5214-60040 Employer EHT		18.20		1.50						
10-060-0618-5214-60050 Employer Benefits		134.85		16.02						
10-060-0618-5214-60055 Employer WSIB		14.00		1.52						
10-060-0618-5214-71418 Gasoline		949.50		2,175.71						
Total 5214 2024 Chev Silverado - 369913		2,006.86		2,280.96						
5215 2024 Dodge RAM 2500 - G287101										
10-060-0618-5215-60010 Salaries Full Time		916.25		461.66						
10-060-0618-5215-60013 Overtime				232.14						
10-060-0618-5215-60025 Employer CPP		34.91		31.20						
10-060-0618-5215-60030 Employer EI		2.33		6.38						
10-060-0618-5215-60035 Employer OMERS		66.37		54.10						
10-060-0618-5215-60040 Employer EHT		18.85		14.20						
10-060-0618-5215-60050 Employer Benefits		66.44		74.71						
10-060-0618-5215-60055 Employer WSIB		14.50		7.34						
10-060-0618-5215-71418 Gasoline		1,999.70		5,144.61						
10-060-0618-5215-71451 Vehicle Parts & Maintenance		835.43		1,007.96						

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0618-5215-71523 Contracted Works		111.96								
Total 5215 2024 Dodge RAM 2500 - G287101		4,066.74		7,034.30						
5217 1999 International Plow Truck										
10-060-0618-5217-60010 Salaries Full Time				1,222.90						
10-060-0618-5217-60025 Employer CPP				71.54						
10-060-0618-5217-60030 Employer EI				26.30						
10-060-0618-5217-60035 Employer OMERS				118.13						
10-060-0618-5217-60040 Employer EHT				24.67						
10-060-0618-5217-60050 Employer Benefits				13.52						
10-060-0618-5217-60055 Employer WSIB				12.75						
10-060-0618-5217-71451 Vehicle Parts & Maintenance		16,598.78		532.32						
Total 5217 1999 International Plow Truck		16,598.78		2,022.13						
5218 2025 Peterbilt 548 Tandem										
10-060-0618-5218-60010 Salaries Full Time				909.20						
10-060-0618-5218-60013 Overtime				232.14						
10-060-0618-5218-60025 Employer CPP				70.08						
10-060-0618-5218-60030 Employer EI				21.93						
10-060-0618-5218-60035 Employer OMERS				109.50						
10-060-0618-5218-60040 Employer EHT				25.37						
10-060-0618-5218-60050 Employer Benefits				174.66						
10-060-0618-5218-60055 Employer WSIB				13.13						
10-060-0618-5218-71417 Diesel Fuel				5,427.93						
10-060-0618-5218-71451 Vehicle Parts and Maintenance				8,904.07						
Total 5218 2025 Peterbilt 548 Tandem				15,888.01						
5220 2017 Ford Eldorado - DC62667										
10-060-0618-5220-71451 Vehicle Parts & Maintenance				1,688.23						
Total 5220 2017 Ford Eldorado - DC62667				1,688.23						
5221 2026 StarTrans Sen - DD26654										
10-060-0618-5221-71451 Vehicle Parts & Maintenance				24.20						
Total 5221 2026 StarTrans Sen - DD26654				24.20						
Total 0618 PW Vehicles	257,692	263,914.16	263,831	219,161.45	264,300		264,300	469	0.18	
0619 PW Equipment										
2912 Large Equipment Expenses										
10-060-0619-2912-60010 Salaries Full Time	84,186	5,942.52	85,701	7,402.43	99,143		99,143	13,442	15.68%	
10-060-0619-2912-60013 Overtime	1,500	6,380.64	1,500	5,216.41	2,000		2,000	500	33.33	
10-060-0619-2912-60025 Employer CPP	4,741	635.24	4,876	661.01	5,612		5,612	736	15.09	
10-060-0619-2912-60030 Employer EI	1,582	216.58	1,606	203.61	1,840		1,840	234	14.57	
10-060-0619-2912-60035 Employer OMERS	7,842	1,068.63	7,925	1,106.08	9,105		9,105	1,180	14.89	
10-060-0619-2912-60040 Employer EHT	1,675	269.68	1,705	272.81	1,972		1,972	267	15.66	
10-060-0619-2912-60050 Employer Benefits	9,238	1,366.73	9,065	1,127.78	12,952		12,952	3,887	42.88	
10-060-0619-2912-60055 Employer WSIB	2,173	207.53	2,561	181.24	3,357		3,357	796	31.08	
10-060-0619-2912-71417 Diesel Fuel	81,000		81,000		70,000		70,000	(11,000)	(13.58)	

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0619-2912-71451 Equipment Parts & Maintenance-Small Equip	58,000	5,961.12	60,000	1,673.32	70,000		70,000	10,000	16.67	Equipment is aging, more breakdowns
10-060-0619-2912-71523 Contracted Works	6,000		6,000		6,000		6,000			
Total 2912 Large Equipment Expenses	257,937	22,048.67	261,939	17,844.69	281,981		281,981	20,042	7.65	
2914 Small Equipment Expenses										
10-060-0619-2914-60010 Salaries Full Time	11,480	3,507.31	11,686	4,848.57	13,520		13,520	1,834	15.69%	
10-060-0619-2914-60013 Overtime		439.80		735.11						
10-060-0619-2914-60025 Employer CPP	647	231.82	665	333.58	765		765	100	15.04	
10-060-0619-2914-60030 Employer EI	216	80.17	219	113.09	251		251	32	14.61	
10-060-0619-2914-60035 Employer OMERS	1,069	352.81	1,081	566.88	1,242		1,242	161	14.89	
10-060-0619-2914-60040 Employer EHT	228	85.29	232	132.91	269		269	37	15.95	
10-060-0619-2914-60050 Employer Benefits	1,260	478.67	1,236	438.58	1,766		1,766	530	42.88	
10-060-0619-2914-60055 Employer WSIB	296	65.66	349	73.95	458		458	109	31.23	
10-060-0619-2914-71417 Diesel Fuel	500	339.51	400		400		400			
10-060-0619-2914-71418 Gasoline	200	67.54	150	25.94	150		150			
10-060-0619-2914-71419 Propane	1,200	861.15	1,200	1,346.43	1,350		1,350	150	12.50	
10-060-0619-2914-71451 Equipment Parts & Maintenance-Large Equip	10,000	7,360.37	10,000	7,740.70	10,000		10,000			Reallocated \$8000 from capital expenditures to operating in 2024
10-060-0619-2914-71523 Contracted Works	500	595.40	500	283.02	500		500			
Total 2914 Small Equipment Expenses	27,596	14,465.50	27,718	16,638.76	30,671		30,671	2,953	10.65	
4206 Frtliner Vac/Pres Wash										
10-060-0619-4206-60010 Salaries Full Time				40.91						
10-060-0619-4206-60025 Employer CPP		(0.04)		2.32						
10-060-0619-4206-60030 Employer EI		(0.08)		0.85						
10-060-0619-4206-60035 Employer OMERS		(0.35)		3.73						
10-060-0619-4206-60040 Employer EHT		(0.10)		0.81						
10-060-0619-4206-60050 Employer Benefits		(19.27)		3.04						
10-060-0619-4206-60055 Employer WSIB		(0.14)		0.42						
Total 4206 Frtliner Vac/Pres Wash		(19.98)		52.08						
4207 2010 John Deere Grader										
10-060-0619-4207-60010 Salaries Full Time		3,582.92		2,969.88						
10-060-0619-4207-60013 Overtime		576.72		116.07						
10-060-0619-4207-60025 Employer CPP		170.81		152.81						
10-060-0619-4207-60030 Employer EI		58.07		48.61						
10-060-0619-4207-60035 Employer OMERS		342.17		272.76						
10-060-0619-4207-60040 Employer EHT		88.07		66.58						
10-060-0619-4207-60050 Employer Benefits		488.80		388.89						
10-060-0619-4207-60055 Employer WSIB		67.84		52.92						
10-060-0619-4207-71417 Diesel Fuel		9,502.77		8,387.88						
10-060-0619-4207-71451 Equipment Parts & Maintenance		6,682.17		4,085.03						
10-060-0619-4207-71523 Contracted Works		3,564.87		40.39						
Total 4207 2010 John Deere Grader		25,125.21		16,581.82						
4257 2020 JD Loader										
10-060-0619-4257-60010 Hourly Full Time		2,056.75		3,082.15						

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0619-4257-60013 Overtime		54.98		272.14						
10-060-0619-4257-60025 Employer CPP		119.85		139.40						
10-060-0619-4257-60030 Employer EI		43.27		44.88						
10-060-0619-4257-60035 Employer OMERS		194.14		286.73						
10-060-0619-4257-60040 Employer EHT		47.39		67.07						
10-060-0619-4257-60050 Employer Benefits		382.28		254.53						
10-060-0619-4257-60055 Employer WSIB		36.46		41.25						
10-060-0619-4257-71417 Diesel Fuel		17,691.92		16,499.83						
10-060-0619-4257-71451 Equipment Parts & Maintenance		11,137.14		12,127.25						
10-060-0619-4257-71523 Contracted Works		226.29		121.30						
Total 4257 2020 JD Loader		31,990.47		32,936.53						
4258 2023 JD 544P Loader										
10-060-0619-4258-60010 Salaries Full Time		944.45		2,377.08						
10-060-0619-4258-60013 Overtime		585.35		232.14						
10-060-0619-4258-60025 Employer CPP		73.07		134.50						
10-060-0619-4258-60030 Employer EI		25.44		37.01						
10-060-0619-4258-60035 Employer OMERS		130.11		226.92						
10-060-0619-4258-60040 Employer EHT		32.33		53.78						
10-060-0619-4258-60050 Employer Benefits		97.40		346.32						
10-060-0619-4258-60055 Employer WSIB		24.87		27.79						
10-060-0619-4258-71417 Diesel Fuel		15,230.94		15,310.22						
10-060-0619-4258-71451 Vehicle Parts and Maintenance		3,707.10		7,874.45						
10-060-0619-4258-71523 Contracted Works		183.73		163.78						
Total 4258 2023 JD 544P Loader		21,034.79		26,783.99						
4305 2003 Holder/Tractor										
10-060-0619-4305-60010 Salaries Full Time				154.76						
10-060-0619-4305-60035 Employer OMERS				11.45						
10-060-0619-4305-60040 Employer EHT				3.13						
10-060-0619-4305-60050 Employer Benefits				2.31						
10-060-0619-4305-60055 Employer WSIB				1.62						
10-060-0619-4305-71417 Diesel Fuel		159.16								
Total 4305 2003 Holder/Tractor		159.16		173.27						
4307 2015 Trackless Blower/Cutter										
10-060-0619-4307-60010 Salaries Full Time		6,936.80		5,162.89						
10-060-0619-4307-60013 Overtime		109.95		1,703.23						
10-060-0619-4307-60025 Employer CPP		381.29		367.30						
10-060-0619-4307-60030 Employer EI		138.27		117.77						
10-060-0619-4307-60035 Employer OMERS		627.25		600.52						
10-060-0619-4307-60040 Employer EHT		146.80		147.34						
10-060-0619-4307-60050 Employer Benefits		860.65		774.38						
10-060-0619-4307-60055 Employer WSIB		112.96		96.35						
10-060-0619-4307-71417 Diesel Fuel		4,533.46		2,853.13						

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Operations & Facilities	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0619-4307-71451 Equipment Parts & Maintenance		8,654.60		7,358.60						
10-060-0619-4307-71523 Contracted Works		1,136.68		563.48						
Total 4307 2015 Trackless Blower/Cutter		23,638.71		19,744.99						
4310 2021 Holder Sidewalk Plow										
10-060-0619-4310-60010 Salaries Full Time		3,349.19		3,630.33						
10-060-0619-4310-60013 Overtime		274.89		1,156.77						
10-060-0619-4310-60025 Employer CPP		152.87		214.50						
10-060-0619-4310-60030 Employer EI		50.49		70.78						
10-060-0619-4310-60035 Employer OMERS		310.03		422.14						
10-060-0619-4310-60040 Employer EHT		77.48		102.36						
10-060-0619-4310-60050 Employer Benefits		482.48		597.81						
10-060-0619-4310-60055 Employer WSIB		59.57		57.35						
10-060-0619-4310-71417 Diesel Fuel		3,025.82		3,053.29						
10-060-0619-4310-71451 Vehicle Parts and Maintenance		3,725.49		6,192.46						
Total 4310 2021 Holder Sidewalk Plow		11,508.31		15,497.79						
4318 2008 Cat 930H Loader										
10-060-0619-4318-60010 Salaries Full Time		36.65								
10-060-0619-4318-60025 Employer CPP		2.09								
10-060-0619-4318-60030 Employer EI		0.78								
10-060-0619-4318-60035 Employer OMERS		3.40								
10-060-0619-4318-60040 Employer EHT		0.72								
10-060-0619-4318-60050 Employer Benefits		8.86								
10-060-0619-4318-60055 Employer WSIB		0.55								
Total 4318 2008 Cat 930H Loader		53.05								
4321 2012 John Deere Backhoe										
10-060-0619-4321-60010 Salaries Full Time		1,084.47		291.70						
10-060-0619-4321-60013 Overtime		219.90								
10-060-0619-4321-60025 Employer CPP		68.39		13.39						
10-060-0619-4321-60030 Employer EI		25.27		4.83						
10-060-0619-4321-60035 Employer OMERS		115.80		23.25						
10-060-0619-4321-60040 Employer EHT		26.38		5.33						
10-060-0619-4321-60050 Employer Benefits		80.31		52.88						
10-060-0619-4321-60055 Employer WSIB		20.29		3.50						
10-060-0619-4321-71417 Diesel Fuel		1,100.35		1,038.45						
10-060-0619-4321-71451 Equipment Parts & Maintenance		1,543.35		277.26						
10-060-0619-4321-71523 Contracted Works		40.18								
Total 4321 2012 John Deere Backhoe		4,324.69		1,710.59						
4404 Line Painter - LL3900										
10-060-0619-4404-71451 Parts & Maintenance		38.76		297.66						
Total 4404 Line Painter - LL3900		38.76		297.66						
4514 2017 JD Compact Track Loader										
10-060-0619-4514-60010 Salaries Full Time		980.98		1,330.01						

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0619-4514-60013 Overtime				28.04						
10-060-0619-4514-60025 Employer CPP		51.31		70.50						
10-060-0619-4514-60030 Employer EI		18.92		25.67						
10-060-0619-4514-60035 Employer OMERS		89.86		108.72						
10-060-0619-4514-60040 Employer EHT		19.78		24.18						
10-060-0619-4514-60050 Employer Benefits		186.50		114.50						
10-060-0619-4514-60055 Employer WSIB		15.23		12.50						
10-060-0619-4514-71417 Diesel Fuel		1,306.70		795.85						
10-060-0619-4514-71451 Vehicle Parts & Maintenance		155.82		2,500.80						
Total 4514 2017 JD Compact Track Loader		2,825.10		5,010.77						
4515 2017 JD Wheeled Excavator										
10-060-0619-4515-60010 Salaries Full Time		2,227.08		1,964.58						
10-060-0619-4515-60013 Overtime				240.00						
10-060-0619-4515-60025 Employer CPP		121.96		101.57						
10-060-0619-4515-60030 Employer EI		44.42		36.10						
10-060-0619-4515-60035 Employer OMERS		201.32		189.69						
10-060-0619-4515-60040 Employer EHT		46.40		45.61						
10-060-0619-4515-60050 Employer Benefits		367.20		100.69						
10-060-0619-4515-60055 Employer WSIB		35.69		30.40						
10-060-0619-4515-71417 Diesel Fuel		6,570.75		4,335.14						
10-060-0619-4515-71451 Vehicle Parts & Maintenance		4,819.23		3,488.26						
10-060-0619-4515-71523 Contracted Works		1,507.85		44.06						
Total 4515 2017 JD Wheeled Excavator		15,941.90		10,576.10						
4516 2018 Grader w/plow and wing										
10-060-0619-4516-60010 Salaries Full Time		973.37		1,014.68						
10-060-0619-4516-60013 Overtime		413.96								
10-060-0619-4516-60025 Employer CPP		67.74		36.44						
10-060-0619-4516-60030 Employer EI		25.08		13.20						
10-060-0619-4516-60035 Employer OMERS		128.83		88.03						
10-060-0619-4516-60040 Employer EHT		29.13		21.08						
10-060-0619-4516-60050 Employer Benefits		185.19		84.11						
10-060-0619-4516-60055 Employer WSIB		22.34		17.72						
10-060-0619-4516-71417 Diesel Fuel		6,718.31		4,373.74						
10-060-0619-4516-71451 Vehicle Parts & Maintenance		2,850.76		4,833.26						
10-060-0619-4516-71523 Contracted works		255.33		134.18						
Total 4516 2018 Grader w/plow and wing		11,670.04		10,616.44						
4817 2016 Elgin Eagle Street Swpr										
10-060-0619-4817-60010 Salaries Full Time		4,651.30		7,325.02						
10-060-0619-4817-60013 Overtime		2,252.93		812.49						
10-060-0619-4817-60025 Employer CPP		376.30		486.22						
10-060-0619-4817-60030 Employer EI		131.14		164.13						
10-060-0619-4817-60035 Employer OMERS		615.11		753.73						

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0619-4817-60040 Employer EHT		151.85		177.15						
10-060-0619-4817-60050 Employer Benefits		505.88		797.43						
10-060-0619-4817-60055 Employer WSIB		116.81		91.59						
10-060-0619-4817-71417 Diesel Fuel		15,676.01		8,634.52						
10-060-0619-4817-71451 Vehicle Parts & Maintenance		15,538.51		36,650.33						
10-060-0619-4817-71523 Contracted Works		3,630.30		16,699.59						
Total 4817 2016 Elgin Eagle Street Swpr		43,646.14		72,592.20						
4830 DBH Thawing Machine										
10-060-0619-4830-60010 Salaries Full Time		146.60		613.15						
10-060-0619-4830-60025 Employer CPP		8.38		40.76						
10-060-0619-4830-60030 Employer EI		3.09		14.80						
10-060-0619-4830-60035 Employer OMERS		13.57		67.94						
10-060-0619-4830-60040 Employer EHT		2.89		14.03						
10-060-0619-4830-60050 Employer Benefits		38.11		125.53						
10-060-0619-4830-60055 Employer WSIB		2.22		7.25						
10-060-0619-4830-71417 Diesel Fuel				104.05						
10-060-0619-4830-71451 Equipment Parts & Maintenance		165.44		75.45						
Total 4830 DBH Thawing Machine		380.30		1,062.96						
4838 Compressor/Ingersol										
10-060-0619-4838-60010 Salaries Full Time		689.89								
10-060-0619-4838-60025 Employer CPP		42.46								
10-060-0619-4838-60030 Employer EI		15.72								
10-060-0619-4838-60035 Employer OMERS		66.57								
10-060-0619-4838-60040 Employer EHT		14.54								
10-060-0619-4838-60050 Employer Benefits		5.32								
10-060-0619-4838-60055 Employer WSIB		11.19								
10-060-0619-4838-71417 Diesel Fuel				47.95						
Total 4838 Compressor/Ingersol		845.69		47.95						
4935 Haulmark Tandem Trailer										
10-060-0619-4935-60010 Salaries Full Time		476.45		773.80						
10-060-0619-4935-60025 Employer CPP		31.29		45.40						
10-060-0619-4935-60030 Employer EI		11.40		16.39						
10-060-0619-4935-60035 Employer OMERS		44.08		56.29						
10-060-0619-4935-60040 Employer EHT		12.06		15.37						
10-060-0619-4935-60050 Employer Benefits		110.15		11.32						
10-060-0619-4935-60055 Employer WSIB		9.27		7.95						
10-060-0619-4935-71451 Equipment Parts & Maintenance		61.46		17.67						
Total 4935 Haulmark Tandem Trailer		756.16		944.19						
Total 0619 PW Equipment	285,533	230,432.67	289,657	249,112.78	312,652		312,652	22,995	7.94	
0620 Public Works Stores										
0330 Operational Revenue										
10-060-0620-0330-40575 Sales from Stores	(5,000)	(10,373.42)	(6,500)	(8,923.88)	(6,500)		(6,500)			

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
Total 0330 Operational Revenue	(5,000)	(10,373.42)	(6,500)	(8,923.88)	(6,500)		(6,500)			
0430 Operational Rev HST Ex										
10-060-0620-0430-40575 Sales from Stores (Water & Sewer Funds)	(19,000)	(19,000.00)	(19,000)	(19,000.00)	(19,000)		(19,000)			Storeskeeper allocation to W&S
Total 0430 Operational Rev HST Ex	(19,000)	(19,000.00)	(19,000)	(19,000.00)	(19,000)		(19,000)			
1101 Salaries, Wages, Benefits										
10-060-0620-1101-60010 Salaries Full Time	80,201	68,936.19	81,688	65,991.96	83,324		83,324	1,636	2.00%	Need to fill a relief stores position to cover summer vacations - Not a vacancy, it is filled with internal staff
10-060-0620-1101-60013 Overtime	1,250	1,339.05	1,250	1,054.72	1,250		1,250			Time for Inventory
10-060-0620-1101-60020 Hourly Part Time		1,988.92								
10-060-0620-1101-60025 Employer CPP	4,309	4,217.10	4,432	4,000.48	4,537		4,537	105	2.37	
10-060-0620-1101-60030 Employer EI	1,358	1,409.44	1,395	1,281.87	4,205		4,205	2,810	201.43	
10-060-0620-1101-60035 Employer OMERS	7,644	6,690.01	7,707	6,807.25	7,537		7,537	(170)	(2.21)	
10-060-0620-1101-60040 Employer EHT	1,564	1,554.12	1,593	1,466.92	1,625		1,625	32	2.01	
10-060-0620-1101-60050 Employer Benefits	8,352	8,230.79	8,295	7,636.15	10,273		10,273	1,978	23.85	
10-060-0620-1101-60055 Employer WSIB	2,029	1,191.69	2,393	930.64	2,766		2,766	373	15.59	
Total 1101 Salaries, Wages, Benefits	106,707	95,557.31	108,753	89,169.99	115,517		115,517	6,764	6.22	
1200 Contracted Services										
10-060-0620-1200-71252 Postage, Freight, Courier	300	398.50	300		300		300			
Total 1200 Contracted Services	300	398.50	300		300		300			
1400 Materials										
10-060-0620-1400-71471 Materials	800	721.87	800	517.96	800		800			
Total 1400 Materials	800	721.87	800	517.96	800		800			
1500 Rents & Services										
10-060-0620-1500-71550 Private Sale	4,000	7,627.04	4,000	4,129.61	4,000		4,000			
Total 1500 Rents & Services	4,000	7,627.04	4,000	4,129.61	4,000		4,000			
1700 Other Services										
10-060-0620-1700-71729 Inventory - Small Items	500	450.98	500	296.06	500		500			
10-060-0620-1700-72505 Inventory Adjustment Exp	100	(929.99)	100	(1,748.10)	100		100			
Total 1700 Other Services	600	(479.01)	600	(1,452.04)	600		600			
Total 0620 Public Works Stores	88,407	74,452.29	88,953	64,441.64	95,717		95,717	6,764	7.60	
0623 Traffic Signal Maintenance										
1400 Materials										
10-060-0623-1400-71420 Electrical Power	5,000	9,151.90	8,360	7,909.56	8,449		8,449	89	1.06%	
10-060-0623-1400-71471 Materials	3,000	3,894.83	3,000	26.00	3,000		3,000			Need to continue to replace heads
Total 1400 Materials	8,000	13,046.73	11,360	7,935.56	11,449		11,449	89	0.78	
1500 Rents & Services										
10-060-0623-1500-71523 Contracted Works	10,500	15,769.20	8,500	7,813.14	8,500		8,500			
10-060-0623-1500-71534 Pole Rentals - FFPC	425	442.21	425		425		425			
Total 1500 Rents & Services	10,925	16,211.41	8,925	7,813.14	8,925		8,925			
Total 0623 Traffic Signal Maintenance	18,925	29,258.14	20,285	15,748.70	20,374		20,374	89	0.44	
0624 Engineering										
1101 Salaries, Wages, Benefits										
10-060-0624-1101-60010 Salaries Full Time	21,635	25,808.75	21,984	23,201.37	22,422		22,422	438	1.99%	GIS and some O&F Management time

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0624-1101-60013 Overtime		1,537.90		1,548.10						
10-060-0624-1101-60020 Hourly Part Time	1,795	1,496.12	1,854	135.19	2,315		2,315	461	24.87	
10-060-0624-1101-60025 Employer CPP	984	1,355.11	1,044	1,309.99	1,105		1,105	61	5.84	
10-060-0624-1101-60030 Employer EI	318	469.53	326	418.54	856		856	530	162.58	
10-060-0624-1101-60035 Employer OMERS	2,482	2,868.89	2,507	2,849.84	1,521		1,521	(986)	(39.33)	
10-060-0624-1101-60040 Employer EHT	456	592.01	463	549.77	458		458	(5)	(1.08)	
10-060-0624-1101-60050 Employer Benefits	1,223	1,510.33	1,219	1,653.12	1,493		1,493	274	22.48	
10-060-0624-1101-60055 Employer WSIB	543	409.76	646	306.32	754		754	108	16.72	
10-060-0624-1101-71540 Equipment Rentals - Own	1,321	12.50	1,321	81.25	1,321		1,321			
Total 1101 Salaries, Wages, Benefits	30,757	36,060.90	31,364	32,053.49	32,245		32,245	881	2.81	
1332 Lot Grades/GIS/Paving/Patching										
10-060-0624-1332-71471 Materials (Includes GIS)	6,945	4,952.04	5,000	4,369.97	5,000		5,000			
10-060-0624-1332-71523 Contracted Works	600		600		600		600			
Total 1332 Lot Grades/GIS/Paving/Patching	7,545	4,952.04	5,600	4,369.97	5,600		5,600			
Total 0624 Engineering	38,302	41,012.94	36,964	36,423.46	37,845		37,845	881	2.38	
0640 Public Parking Lots										
1308 Winter Control										
10-060-0640-1308-60010 Salaries Full Time	3,200	583.60	3,200	1,464.37	1,500		1,500	(1,700)	(53.13%)	
10-060-0640-1308-60013 Overtime		165.27		481.66						
10-060-0640-1308-60025 Employer CPP	180	43.28	182	120.67	85		85	(97)	(53.30)	
10-060-0640-1308-60030 Employer EI	60	15.31	60	44.42	28		28	(32)	(53.33)	
10-060-0640-1308-60035 Employer OMERS	298	68.92	296	192.94	138		138	(158)	(53.38)	
10-060-0640-1308-60040 Employer EHT	64	14.99	64	41.80	30		30	(34)	(53.13)	
10-060-0640-1308-60050 Employer Benefits	351	70.11	338	194.93	196		196	(142)	(42.01)	
10-060-0640-1308-60055 Employer WSIB	83	11.53	96	25.78	51		51	(45)	(46.88)	
10-060-0640-1308-71540 Equipment Rental - Owned	3,500	657.04	3,500	879.40	1,000		1,000	(2,500)	(71.43)	
Total 1308 Winter Control	7,736	1,630.05	7,736	3,445.97	3,028		3,028	(4,708)	(60.86)	
1309 Summer Control										
10-060-0640-1309-60010 Salaries Full Time	3,000	218.79	3,000		3,000		3,000			
10-060-0640-1309-60025 Employer CPP	169	12.60	171		255		255	84	49.12	
10-060-0640-1309-60030 Employer EI	56	4.72	56		84		84	28	50.00	
10-060-0640-1309-60035 Employer OMERS	279	20.16	277		276		276	(1)	(0.36)	
10-060-0640-1309-60040 Employer EHT	60	4.36	60		89		89	29	48.33	
10-060-0640-1309-60050 Employer Benefits	329	6.80	317		392		392	75	23.66	
10-060-0640-1309-60055 Employer WSIB	77	3.36	90		152		152	62	68.89	
10-060-0640-1309-71471 Materials	300	556.96	300	1,650.70	300		300			Paint, Signs, Repairs
10-060-0640-1309-71540 Equipment Rental - Owned	1,000	12.50	1,000		1,000		1,000			
Total 1309 Summer Control	5,270	840.25	5,271	1,650.70	5,548		5,548	277	5.26	
Total 0640 Public Parking Lots	13,006	2,470.30	13,007	5,096.67	8,576		8,576	(4,431)	(34.07)	
0650 Street Lighting										
1400 Materials										
10-060-0650-1400-71420 Hydro Charges	67,245	66,271.26	57,492	51,360.86	57,500		57,500	8	0.01%	Less lights with Point Park going to Agency One

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-060-0650-1400-71471 Materials	5,000	4,510.66	5,000		5,000		5,000			Need drivers every year to keep system working - 20 drivers ordered in late 2025 delivery early 2026
Total 1400 Materials	72,245	70,781.92	62,492	51,360.86	62,500		62,500	8	0.01	
1500 Rents & Services										
10-060-0650-1500-71523 Contracted Services	32,700	54,155.71	32,700	39,732.93	39,500		39,500	6,800	20.80%	Lots of lights needing driver replacement - 13 years old now.
10-060-0650-1500-71534 Pole Rentals - FFPC	40,554	42,077.88	40,554		40,554		40,554			
Total 1500 Rents & Services	73,254	96,233.59	73,254	39,732.93	80,054		80,054	6,800	9.28	
Total 0650 Street Lighting	145,499	167,015.51	135,746	91,093.79	142,554		142,554	6,808	5.02	
0670 Private Work Charges										
1101 Salaries, Wages, Benefits										
10-060-0670-1101-60010 Salaries Full Time	10,000	17,612.22	13,000	10,019.89	12,000		12,000	(1,000)	(7.69%)	
10-060-0670-1101-60013 Overtime		4,322.93		524.51						
10-060-0670-1101-60020 Hourly Part Time	200	1,101.15	200	406.60	500		500	300	150.00	
10-060-0670-1101-60025 Employer CPP	574	1,307.79	751	682.95	708		708	(43)	(5.73)	
10-060-0670-1101-60030 Employer EI	192	470.93	247	249.33	232		232	(15)	(6.07)	
10-060-0670-1101-60035 Employer OMERS	932	2,027.88	1,202	1,046.48	1,102		1,102	(100)	(8.32)	
10-060-0670-1101-60040 Employer EHT	203	481.28	263	236.31	249		249	(14)	(5.32)	
10-060-0670-1101-60050 Employer Benefits	1,097	2,869.05	1,375	733.10	1,568		1,568	193	14.04	
10-060-0670-1101-60055 Employer WSIB	263	370.29	394	127.40	423		423	29	7.36	
10-060-0670-1101-71540 Equipment Rentals - Own	5,000		5,000		5,000		5,000			
Total 1101 Salaries, Wages, Benefits	18,461	30,563.52	22,432	14,026.57	21,782		21,782	(650)	(2.90)	
1400 Materials										
10-060-0670-1400-71471 Materials	3,000	12,933.42	3,000	4,928.71	5,000		5,000	2,000	66.67%	match 2025 actuals
Total 1400 Materials	3,000	12,933.42	3,000	4,928.71	5,000		5,000	2,000	66.67	
Total 0670 Private Work Charges	21,461	43,496.94	25,432	18,955.28	26,782		26,782	1,350	5.31	
0671 Private Crossing Charges										
1101 Salaries, Wages, Benefits										
10-060-0671-1101-60010 Salaries Full Time	15,000	14,818.18	15,000	2,628.07	15,000		15,000			
10-060-0671-1101-60013 Overtime		34.94								
10-060-0671-1101-60020 Hourly Part Time	1,646	606.57	1,646		1,646		1,646			
10-060-0671-1101-60025 Employer CPP	937	944.32	947	162.28	942		942	(5)	(0.53)	
10-060-0671-1101-60030 Employer EI	313	347.40	312	57.51	309		309	(3)	(0.96)	
10-060-0671-1101-60035 Employer OMERS	1,397	1,524.45	1,387	260.23	1,378		1,378	(9)	(0.65)	
10-060-0671-1101-60040 Employer EHT	331	337.82	331	56.37	331		331			
10-060-0671-1101-60050 Employer Benefits	1,646	3,772.09	1,587	199.65	1,960		1,960	373	23.50	
10-060-0671-1101-60055 Employer WSIB	430	259.95	497	29.15	564		564	67	13.48	
10-060-0671-1101-71540 Equipment Rentals - Own	11,000	12,359.96	11,000	10,105.82	11,000		11,000			
Total 1101 Salaries, Wages, Benefits	32,700	35,005.68	32,707	13,499.08	33,130		33,130	423	1.29	
1400 Materials										
10-060-0671-1400-71471 Materials	13,157	9,620.05	10,000	1,593.27	4,200		4,200	(5,800)	(58.00%)	Minimal crossings in 2025, minimal forecast for 2026
Total 1400 Materials	13,157	9,620.05	10,000	1,593.27	4,200		4,200	(5,800)	(58.00)	
Total 0671 Private Crossing Charges	45,857	44,625.73	42,707	15,092.35	37,330		37,330	(5,377)	(12.59)	
0840 Garbage Collection										

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
0330 Operational Revenue										
10-080-0840-0330-40783 Hazardous Waste Grant	(17,000)	(9,967.77)	(10,000)		(10,000)		(10,000)			Depends on the materials collected every year
Total 0330 Operational Revenue	(17,000)	(9,967.77)	(10,000)		(10,000)		(10,000)			
0430 Operational Rev HST Ex										
10-080-0840-0430-40632 Donations	(200)		(200)					200	(100.00%)	
10-080-0840-0430-40777 Sale of Backyard Composters		(43.20)								
10-080-0840-0430-40780 Sale of Bag Tags	(27,000)	(27,340.76)	(27,000)	(25,107.75)	(26,250)		(26,250)	750	(2.78)	5% increase in 2026 - applied to 2025 actuals
10-080-0840-0430-40781 Recycling Grant (Stewardship Ontario)		(4,501.25)		(2,990.61)						Grant is done with the switch in Recycle Responsibilities
10-080-0840-0430-40785 Waste Management Environmental Fee	(233,789)	(233,139.29)	(233,789)	(233,122.28)	(245,478)		(245,478)	(11,689)	5.00	5% increase in 2026
Total 0430 Operational Rev HST Ex	(260,989)	(265,024.50)	(260,989)	(261,220.64)	(271,728)		(271,728)	(10,739)	4.11	
1101 Salaries, Wages, Benefits										
10-080-0840-1101-60010 Salaries Full Time	25,907	25,750.61	24,035	27,070.16	26,195		26,195	2,160	8.99%	
10-080-0840-1101-60013 Overtime		45.30		5.03						
10-080-0840-1101-60020 Hourly Part Time		1,080.42								
10-080-0840-1101-60025 Employer CPP	1,459	1,436.66	1,367	1,498.04	1,483		1,483	116	8.49	
10-080-0840-1101-60030 Employer EI	487	530.08	450	533.59	486		486	36	8.00	
10-080-0840-1101-60035 Employer OMERS	2,413	2,706.30	2,222	2,872.04	2,406		2,406	184	8.28	
10-080-0840-1101-60040 Employer EHT	515	576.99	478	580.51	521		521	43	9.00	
10-080-0840-1101-60050 Employer Benefits	2,843	2,947.17	2,542	3,073.91	3,422		3,422	880	34.62	
10-080-0840-1101-60055 Employer WSIB	669	419.04	718	336.16	887		887	169	23.54	
10-080-0840-1101-71540 Equipment Rental - Owned	6,500	3,917.40	6,500	3,056.25	3,500		3,500	(3,000)	(46.15)	
Total 1101 Salaries, Wages, Benefits	40,793	39,409.97	38,312	39,025.69	38,900		38,900	588	1.53	
1400 Materials										
10-080-0840-1400-71471 Composters from Stock	100	49.24								No Composters left
Total 1400 Materials	100	49.24								
1500 Rents & Services										
10-080-0840-1500-71523 Contracted Works	205,728	207,470.42	239,328	228,352.66	251,294		251,294	11,966	5.00%	New contract with GFL in fall 2024
Total 1500 Rents & Services	205,728	207,470.42	239,328	228,352.66	251,294		251,294	11,966	5.00	
Total 0840 Garbage Collection	(31,368)	(28,062.64)	6,651	6,157.71	8,466		8,466	1,815	27.29	
0850 Sanitary Landfill										
0430 Operational Rev HST Ex										
10-080-0850-0430-40602 Tipping Fees	(460,000)	(557,824.96)	(475,000)	(579,010.07)	(498,750)		(498,750)	(23,750)	5.00%	5% increase in fees
Total 0430 Operational Rev HST Ex	(460,000)	(557,824.96)	(475,000)	(579,010.07)	(498,750)		(498,750)	(23,750)	5.00	
1101 Salaries, Wages, Benefits										
10-080-0850-1101-60010 Salaries Full Time	24,670	13,375.34	22,150	20,035.06	24,108		24,108	1,958	8.84%	
10-080-0850-1101-60013 Overtime		159.89		5.03						
10-080-0850-1101-60020 Hourly Part Time	203	2,065.06	203	77.65				(203)	(100.00)	
10-080-0850-1101-60025 Employer CPP	1,398	667.84	1,272	1,005.93	1,365		1,365	93	7.31	
10-080-0850-1101-60030 Employer EI	455	241.62	419	345.77	447		447	28	6.68	
10-080-0850-1101-60035 Employer OMERS	2,278	1,525.10	2,048	2,251.82	2,214		2,214	166	8.11	
10-080-0850-1101-60040 Employer EHT	491	327.30	445	425.57	479		479	34	7.64	
10-080-0850-1101-60050 Employer Benefits	2,644	1,519.71	2,343	1,159.02	3,149		3,149	806	34.40	

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-080-0850-1101-60055 Employer WSIB	637	224.74	668	252.72	816		816	148	22.16	
10-080-0850-1101-71540 Equipment Rental - Own	7,500	2,586.65	7,500	2,425.36	7,500		7,500			
Total 1101 Salaries, Wages, Benefits	40,276	22,693.25	37,048	27,983.93	40,078		40,078	3,030	8.18	
1200 Contracted Services										
10-080-0850-1200-71252 Postage, Freight, Courier	250	382.98	250		250		250			
Total 1200 Contracted Services	250	382.98	250		250		250			
1400 Materials										
10-080-0850-1400-71420 Hydro Charges	1,617	1,581.47	1,678	1,377.38	1,384		1,384	(294)	(17.52%)	0.5%
10-080-0850-1400-71425 Property Taxes	838	827.47	855	839.35	856		856	1	0.12	Assume a 2% increase in taxes
10-080-0850-1400-71471 Materials - Landfill Site	1,500	2,367.89	1,500	3,955.29	2,000		2,000	500	33.33	Scale shack stair repairs required
Total 1400 Materials	3,955	4,776.83	4,033	6,172.02	4,240		4,240	207	5.13	
1500 Rents & Services										
10-080-0850-1500-71513 Contractor 5% Incentive	3,500	2,572.62	3,000	2,255.85	3,000		3,000			Less cash at the landfill
10-080-0850-1500-71523 Contracted Work - Landfill	262,892	241,024.46	262,892	294,006.97	420,350		420,350	157,458	59.89	New Contract with Veert
10-080-0850-1500-71531 Conferences and Courses		248.14								
10-080-0850-1500-71545 Weigh Scale Maintenance	3,000		2,000		2,000		2,000			Annual Calibrations
10-080-0850-1500-75390 Transfer to Reserve Funds	335,968	362,982.38	265,745		162,452		162,452	(103,293)	(38.87)	
Total 1500 Rents & Services	605,360	606,827.60	533,637	296,262.82	587,802		587,802	54,165	10.15	
1525 Accretion Expense										
10-080-0850-1525-77120 Accretion Expense- Landfill Closure		58,948.68								
Total 1525 Accretion Expense		58,948.68								
1600 Financial Services										
10-080-0850-1600-71665 Credit Card Discount- Landfill				228.69						
Total 1600 Financial Services				228.69						
Total 0850 Sanitary Landfill	189,841	135,804.38	99,968	(248,362.61)	133,620		133,620	33,652	33.66	
0860 Recycling Services										
0330 Operational Revenue										
10-080-0860-0330-40592 Recycle Facilities Revenue	(215,468)		(90,000)		(90,000)		(90,000)			GFL Service Contract for transfer station
10-080-0860-0330-40773 Advertising and Public Relations Revenue	(6,368)									
Total 0330 Operational Revenue	(221,836)		(90,000)		(90,000)		(90,000)			
0430 Operational Rev HST Ex										
10-080-0860-0430-40592 Recycle Facilities Revenue		(273,932.20)	(240,000)	(213,304.03)	(150,000)		(150,000)	90,000	(37.50%)	Approximately \$12,500 per month in revenue based on 2024 - Town to continue operations of the Depot contracted with CMO - Funds are for depot collection only, all other operations transferred to CMO
10-080-0860-0430-40781 Curbside Recycling Collection (CMO)	(119,709)									
Total 0430 Operational Rev HST Ex	(119,709)	(273,932.20)	(240,000)	(213,304.03)	(150,000)		(150,000)	90,000	(37.50)	
1101 Salaries, Wages, Benefits										
10-080-0860-1101-60010 Salaries Full Time	18,919	26,328.82	23,063	37,836.89	29,326		29,326	6,263	27.16%	
10-080-0860-1101-60013 Overtime	500	1,652.26	500	4,891.83	500		500			
10-080-0860-1101-60020 Hourly Part Time	2,030	1,432.31	2,030					(2,030)	(100.00)	
10-080-0860-1101-60025 Employer CPP	1,180	1,576.59	1,428	2,532.16	1,660		1,660	232	16.25	
10-080-0860-1101-60030 Employer EI	394	583.26	470	885.76	544		544	74	15.74	
10-080-0860-1101-60035 Employer OMERS	1,762	2,891.23	2,133	4,467.79	2,693		2,693	560	26.25	

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Operations & Facilities										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-080-0860-1101-60040 Employer EHT	417	634.61	499	939.22	583		583	84	16.83	
10-080-0860-1101-60050 Employer Benefits	2,076	3,576.23	2,440	4,512.28	3,831		3,831	1,391	57.01	
10-080-0860-1101-60055 Employer WSIB	541	463.23	750	564.54	993		993	243	32.40	
10-080-0860-1101-71540 Equipment Rentals - Own	5,000	8,275.85	7,000	13,382.83	9,500		9,500	2,500	35.71	
Total 1101 Salaries, Wages, Benefits	32,819	47,414.39	40,313	70,013.30	49,630		49,630	9,317	23.11	
1400 Materials										
10-080-0860-1400-71420 Electrical Power	1,030	1,361.56	1,073	1,645.90	1,654		1,654	581	54.15%	0.5% increase
10-080-0860-1400-71471 Materials	800	75.44	800	1,758.00	800		800			
Total 1400 Materials	1,830	1,437.00	1,873	3,403.90	2,454		2,454	581	31.02	
1500 Rents & Services										
10-080-0860-1500-71523 Contracted Works	109,047	127,833.01	134,712	131,656.38				(134,712)	(100.00%)	No longer collecting curbside recycle.
10-080-0860-1500-71570 Household Hazardous Waste Day	35,000	41,445.89	42,000	31,581.06	42,000		42,000			Price for product recycling to increase in 2025, particularly paint
10-080-0860-1500-71580 Insurance- Recycle Building	4,376	4,257.93	4,483	4,353.19	3,828		3,828	(655)	(14.61)	
Total 1500 Rents & Services	148,423	173,536.83	181,195	167,590.63	45,828		45,828	(135,367)	(74.71)	
1505 Emergency Fire Services										
10-080-0860-1505-60013 Overtime		290.79								
10-080-0860-1505-60025 Employer CPP		22.19								
10-080-0860-1505-60030 Employer EI		8.19								
10-080-0860-1505-60035 Employer OMERS		27.74								
10-080-0860-1505-60040 Employer EHT		7.59								
10-080-0860-1505-60055 Employer WSIB		5.84								
10-080-0860-1505-71523 Contracted Works		2,388.58								
Total 1505 Emergency Fire Services		2,750.92								
Total 0860 Recycling Services	(158,473)	(48,793.06)	(106,619)	27,703.80	(142,088)		(142,088)	(35,469)	33.27	
Total Operations & Facilities	2,616,932	2,773,136.10	2,665,591	2,271,669.91	2,743,683	(42,749)	2,700,934	35,343	1.33	
Total Fort Frances	2,616,932	2,773,136.10	2,665,591	2,271,669.91	2,743,683	(42,749)	2,700,934	35,343	1.33	
Total 10 General	2,616,932	2,773,136.10	2,665,591	2,271,669.91	2,743,683	(42,749)	2,700,934	35,343	1.33	
Total Operations & Facilities	2,616,932	2,773,136.10	2,665,591	2,271,669.91	2,743,683	(42,749)	2,700,934	35,343	1.33	

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Parks & Cemeteries										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10 General										
Fort Frances										
Parks & Cemeteries										
1040 Fort Frances Cemetery										
0330 Operational Revenue										
10-100-1040-0330-40626 Monument Setting	(723)	(681.36)	(723)	(107.80)	(723)		(723)			
Total 0330 Operational Revenue	(723)	(681.36)	(723)	(107.80)	(723)		(723)			
1525 Accretion Expense										
10-100-1040-1525-77100 Accretion Expense Buildings		81.30								
Total 1525 Accretion Expense		81.30								
2740 Grounds Maintenance										
10-100-1040-2740-60010 Salaries Full Time	10,500	15,165.11	15,000	8,756.85	15,000		15,000			
10-100-1040-2740-60013 Overtime	500				500		500	500		
10-100-1040-2740-60020 Hourly Part Time	20,000	17,987.03	20,000	15,338.96	20,000		20,000			
10-100-1040-2740-60025 Employer CPP	1,521	1,918.45	1,767	1,291.17	1,799		1,799	32	1.81	
10-100-1040-2740-60030 Employer EI	666	769.84	746	541.62	744		744	(2)	(0.27)	
10-100-1040-2740-60035 Employer OMERS	2,757	2,427.58	3,162	1,764.51	3,150		3,150	(12)	(0.38)	
10-100-1040-2740-60040 Employer EHT	595	691.58	683	485.11	683		683			
10-100-1040-2740-60050 Employer Benefits	2,267	3,199.36	3,184	1,264.07	3,637		3,637	453	14.23	
10-100-1040-2740-60055 Employer WSIB	772	532.25	1,026	261.60	1,162		1,162	136	13.26	
10-100-1040-2740-71471 Materials	1,718	1,046.26	1,500	1,452.84	1,500		1,500			Based on 3 year actuals
10-100-1040-2740-71540 Equipment Rental - Own		430.70								
Total 2740 Grounds Maintenance	41,296	44,168.16	47,068	31,156.73	48,175		48,175	1,107	2.35	
2741 Building Maintenance										
10-100-1040-2741-60010 Salaries Full Time	3,791	1,169.46	1,200	1,178.28	1,200		1,200			
10-100-1040-2741-60013 Overtime				139.68						
10-100-1040-2741-60020 Hourly Part Time	1,265	899.06	1,000	1,600.05	2,000		2,000	1,000	100.00	
10-100-1040-2741-60025 Employer CPP	267	132.78	113	165.89	163		163	50	44.25	
10-100-1040-2741-60030 Employer EI	102	51.73	46	65.25	69		69	23	50.00	
10-100-1040-2741-60035 Employer OMERS	459	169.55	199	266.76	288		288	89	44.72	
10-100-1040-2741-60040 Employer EHT	99	46.06	43	58.01	62		62	19	44.19	
10-100-1040-2741-60050 Employer Benefits	526	428.31	212	379.58	322		322	110	51.89	
10-100-1040-2741-60055 Employer WSIB	128	35.44	64	29.99	106		106	42	65.63	
10-100-1040-2741-71420 Hydro Charges	6,000	5,743.97	6,253	5,734.84	6,253		6,253			Based on FFPC projections
10-100-1040-2741-71421 Water & Sewer Charges	2,981		2,000		2,000		2,000			
10-100-1040-2741-71471 Materials	2,000	617.97	2,000	856.83	1,000		1,000	(1,000)	(50.00)	
10-100-1040-2741-71523 Contracted Works	4,000	2,681.81	4,000	4,244.39	4,000		4,000			
10-100-1040-2741-71540 Equipment Rental - Own		213.58		12.50						
Total 2741 Building Maintenance	21,618	12,189.72	17,130	14,732.05	17,463		17,463	333	1.94	
2746 Interments										
10-100-1040-2746-60010 Salaries Full Time	400	273.92	400	858.08	1,000		1,000	600	150.00%	
10-100-1040-2746-60013 Overtime	500		500		500		500			

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Parks & Cemeteries

	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-100-1040-2746-60020 Hourly Part Time	250	303.01	250		250		250			
10-100-1040-2746-60025 Employer CPP	34	36.71	34	69.46	67		67	33	97.06	
10-100-1040-2746-60030 Employer EI	13	14.74	13	25.38	25		25	12	92.31	
10-100-1040-2746-60035 Employer OMERS	59	33.85	59	111.94	113		113	54	91.53	
10-100-1040-2746-60040 Employer EHT	13	13.06	13	24.04	24		24	11	84.62	
10-100-1040-2746-60050 Employer Benefits	61	33.83	65	269.25	159		159	94	144.62	
10-100-1040-2746-60055 Employer WSIB	16	10.05	19	12.44	42		42	23	121.05	
10-100-1040-2746-71471 Materials	100		100		100		100			
Total 2746 Interments	1,446	719.17	1,453	1,370.59	2,280		2,280	827	56.92	
2747 Grave Plot-Flower Care										
10-100-1040-2747-60010 Salaries Full Time	8,000	11,306.07	10,000	7,683.78	10,000		10,000			
10-100-1040-2747-60013 Overtime				1,945.98						
10-100-1040-2747-60020 Hourly Part Time	25,000	16,677.10	25,000	18,069.85	25,000		25,000			
10-100-1040-2747-60025 Employer CPP	1,620	1,311.64	1,727	1,421.93	1,766		1,766	39	2.26	
10-100-1040-2747-60030 Employer EI	734	643.97	765	637.88	762		762	(3)	(0.39)	
10-100-1040-2747-60035 Employer OMERS	2,979	1,467.38	3,158	1,757.05	3,150		3,150	(8)	(0.25)	
10-100-1040-2747-60040 Employer EHT	644	570.02	683	561.77	683		683			
10-100-1040-2747-60050 Employer Benefits	2,208	2,837.80	2,954	2,086.78	3,320		3,320	366	12.39	
10-100-1040-2747-60055 Employer WSIB	835	438.66	1,026	303.07	1,162		1,162	136	13.26	
10-100-1040-2747-71471 Materials	11,196	8,719.41	11,530	12,600.05	13,250		13,250	1,720	14.92	\$9250 to purchase flowers, \$3500 of top soil, \$500 misc materials
Total 2747 Grave Plot-Flower Care	53,216	43,972.05	56,843	47,068.14	59,093		59,093	2,250	3.96	
2748 Monument Maintenance										
10-100-1040-2748-60010 Salaries Full Time	424	647.02	700		700		700			
10-100-1040-2748-60020 Hourly Part Time	646		200		200		200			
10-100-1040-2748-60025 Employer CPP	54	37.18	48		48		48			
10-100-1040-2748-60030 Employer EI	23	13.87	18		18		18			
10-100-1040-2748-60035 Employer OMERS	97	59.68	82		81		81	(1)	(1.22)	
10-100-1040-2748-60040 Employer EHT	21	12.94	18		18		18			
10-100-1040-2748-60050 Employer Benefits	84	127.92	96		113		113	17	17.71	
10-100-1040-2748-60055 Employer WSIB	27	9.96	26		30		30	4	15.38	
10-100-1040-2748-71471 Materials	250	394.08	350		350		350			
Total 2748 Monument Maintenance	1,626	1,302.65	1,538		1,558		1,558	20	1.30	
Total 1040 Fort Frances Cemetery	118,479	101,751.69	123,309	94,219.71	127,846		127,846	4,537	3.68	
1041 Riverview Cemetery										
0330 Operational Revenue										
10-100-1041-0330-40624 Annual Plot Care	(446)	(260.66)	(300)	(631.95)	(300)		(300)			match 3 year average actual
10-100-1041-0330-40626 Monument Setting	(4,625)	(4,896.00)	(4,800)	(4,833.84)	(4,800)		(4,800)			match 3 year average actual
Total 0330 Operational Revenue	(5,071)	(5,156.66)	(5,100)	(5,465.79)	(5,100)		(5,100)			
2740 Grounds Maintenance										
10-100-1041-2740-60010 Salaries Full Time	19,000	24,002.26	20,000	17,365.73	20,000		20,000			
10-100-1041-2740-60020 Hourly Part Time	30,000	29,012.47	30,000	24,080.05	27,500		27,500	(2,500)	(8.33)	
10-100-1041-2740-60025 Employer CPP	2,459	2,946.15	2,513	2,295.53	2,440		2,440	(73)	(2.90)	

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Parks & Cemeteries										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-100-1041-2740-60030 Employer EI	1,061	1,246.47	1,071	958.39	1,011		1,011	(60)	(5.60)	
10-100-1041-2740-60035 Employer OMERS	4,431	3,830.66	4,516	3,132.52	4,275		4,275	(241)	(5.34)	
10-100-1041-2740-60040 Employer EHT	956	1,121.28	975	868.86	926		926	(49)	(5.03)	
10-100-1041-2740-60050 Employer Benefits	3,798	5,103.98	4,483	2,547.82	4,913		4,913	430	9.59	
10-100-1041-2740-60055 Employer WSIB	1,240	862.89	1,465	476.87	1,577		1,577	112	7.65	
10-100-1041-2740-71471 Materials	1,000	1,094.21	1,000	149.96	1,000		1,000			
10-100-1041-2740-71540 Equipment Rentals - Own		57.46		142.20						
Total 2740 Grounds Maintenance	63,945	69,277.83	66,023	52,017.93	63,642		63,642	(2,381)	(3.61)	
2741 Building Maintenance										
10-100-1041-2741-60010 Salaries Full Time	3,791	100.26	1,250	984.02	1,250		1,250			
10-100-1041-2741-60020 Hourly Part Time	1,247	451.92	500	154.50	500		500			
10-100-1041-2741-60025 Employer CPP	267	37.47	92	69.75	93		93	1	1.09	
10-100-1041-2741-60030 Employer EI	102	14.35	35	21.94	35		35			
10-100-1041-2741-60035 Employer OMERS	458	58.97	159	98.74	158		158	(1)	(0.63)	
10-100-1041-2741-60040 Employer EHT	98	13.03	34	24.25	34		34			
10-100-1041-2741-60050 Employer Benefits	525	130.40	182	133.92	213		213	31	17.03	
10-100-1041-2741-60055 Employer WSIB	127	10.03	51	12.54	58		58	7	13.73	
10-100-1041-2741-71420 Hydro Charges	3,000	5,541.95	4,795	4,273.75	4,895		4,895	100	2.09	
10-100-1041-2741-71421 Water & Sewer Charges	2,024	2,365.53	2,930	1,574.57	2,930		2,930			
10-100-1041-2741-71471 Materials	1,000	514.20	1,000	237.00	1,000		1,000			
10-100-1041-2741-71523 Contracted Works	2,000	4,787.77	3,000	1,582.65	3,000		3,000			
Total 2741 Building Maintenance	14,639	14,025.88	14,028	9,167.63	14,166		14,166	138	0.98	
2746 Interments										
10-100-1041-2746-60010 Salaries Full Time	12,000	9,354.00	10,000	6,830.02	10,000		10,000			
10-100-1041-2746-60013 Overtime	1,500	1,140.08	1,500	558.72	1,500		1,500			
10-100-1041-2746-60020 Hourly Part Time	1,482	671.43	1,000	1,399.65	2,000		2,000	1,000	100.00	
10-100-1041-2746-60025 Employer CPP	727	765.54	597	591.48	649		649	52	8.71	
10-100-1041-2746-60030 Employer EI	264	233.09	214	209.96	238		238	24	11.21	
10-100-1041-2746-60035 Employer OMERS	1,227	1,254.86	998	948.84	1,080		1,080	82	8.22	
10-100-1041-2746-60040 Employer EHT	263	274.32	215	208.04	234		234	19	8.84	
10-100-1041-2746-60050 Employer Benefits	1,539	1,492.46	1,244	1,311.47	1,554		1,554	310	24.92	
10-100-1041-2746-60055 Employer WSIB	341	211.11	322	131.01	398		398	76	23.60	
10-100-1041-2746-71471 Materials	733	31.99	733	907.59	900		900	167	22.78	Closer to 3 year average in 2026
Total 2746 Interments	20,076	15,428.88	16,823	13,096.78	18,553		18,553	1,730	10.28	
2747 Grave Plot-Flower Care										
10-100-1041-2747-60010 Salaries Full Time	21,000	30,597.69	25,000	34,253.98	35,000		35,000	10,000	40.00%	
10-100-1041-2747-60013 Overtime				6,573.19						
10-100-1041-2747-60020 Hourly Part Time	60,000	55,136.77	60,000	58,463.75	66,000		66,000	6,000	10.00	
10-100-1041-2747-60025 Employer CPP	3,986	4,459.93	4,200	4,848.61	5,137		5,137	937	22.31	
10-100-1041-2747-60030 Employer EI	1,796	1,960.11	1,856	2,299.95	2,178		2,178	322	17.35	
10-100-1041-2747-60035 Employer OMERS	7,313	3,835.51	7,670	5,949.81	9,090		9,090	1,420	18.51	
10-100-1041-2747-60040 Employer EHT	1,580	1,713.10	1,658	2,040.46	1,970		1,970	312	18.82	

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Parks & Cemeteries										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-100-1041-2747-60050 Employer Benefits	5,519	3,577.89	7,206	5,897.64	9,970		9,970	2,764	38.36	
10-100-1041-2747-60055 Employer WSIB	2,049	1,318.19	2,491	1,100.43	3,353		3,353	862	34.60	
10-100-1041-2747-71471 Materials	29,491	29,725.00	30,378	32,545.82	32,145		32,145	1,767	5.82	\$22645 to purchase flowers, \$7500 to purchase top soil, \$2000 misc items
Total 2747 Grave Plot-Flower Care	132,734	132,324.19	140,459	153,973.64	164,843		164,843	24,384	17.36	
2748 Monument Maintenance										
10-100-1041-2748-60010 Salaries Full Time	8,500	7,518.48	7,500	5,427.72	7,500		7,500			
10-100-1041-2748-60020 Hourly Part Time	4,000		2,000		2,000		2,000			
10-100-1041-2748-60025 Employer CPP	655	451.91	507	352.78	511		511	4	0.79	
10-100-1041-2748-60030 Employer EI	256	167.88	189	129.89	190		190	1	0.53	
10-100-1041-2748-60035 Employer OMERS	1,134	722.33	861	565.85	855		855	(6)	(0.70)	
10-100-1041-2748-60040 Employer EHT	244	156.64	185	122.28	185		185			
10-100-1041-2748-60050 Employer Benefits	1,235	1,555.40	1,022	453.19	1,204		1,204	182	17.81	
10-100-1041-2748-60055 Employer WSIB	316	120.51	278	63.21	315		315	37	13.31	
10-100-1041-2748-71471 Materials	500	1,529.43	500	1,110.13	600		600	100	20.00	
Total 2748 Monument Maintenance	16,840	12,222.58	13,042	8,225.05	13,360		13,360	318	2.44	
Total 1041 Riverview Cemetery	243,163	238,122.70	245,275	231,015.24	269,464		269,464	24,189	9.86	
1610 Parks & Cemeteries Administrati										
0330 Operational Revenue										
10-160-1610-0330-40582 Sundry Revenue	(100)		(100)					100	(100.00%)	
10-160-1610-0330-40595 Private Work Charges	(100)		(100)					100	(100.00)	
10-160-1610-0330-40625 Sale of Niches	(40,000)	(33,592.00)	(33,000)	(37,189.28)	(35,000)		(35,000)	(2,000)	6.06	
10-160-1610-0330-40627 Sale of Lots	(1,500)	(3,841.39)	(3,000)	(2,930.93)	(3,000)		(3,000)			
10-160-1610-0330-40629 Internments	(27,500)	(26,265.93)	(24,000)	(26,761.91)	(25,000)		(25,000)	(1,000)	4.17	
Total 0330 Operational Revenue	(69,200)	(63,699.32)	(60,200)	(66,882.12)	(63,000)		(63,000)	(2,800)	4.65	
0430 Operational Rev HST Ex										
10-160-1610-0430-40422 Student Wage Grant				(7,229.00)						
10-160-1610-0430-40638 Interest Earned from Trust	(30,000)	(48,402.93)	(25,000)		(25,000)		(25,000)			
Total 0430 Operational Rev HST Ex	(30,000)	(48,402.93)	(25,000)	(7,229.00)	(25,000)		(25,000)			
1101 Salaries, Wages, Benefits										
10-160-1610-1101-60010 Salaries Full Time	22,578	64,215.20	35,615	52,622.13	27,261		27,261	(8,354)	(23.46%)	
10-160-1610-1101-60013 Overtime		521.07		(247.98)						
10-160-1610-1101-60020 Hourly Part Time	38,783	31,335.42	59,953	29,261.52	61,322		61,322	1,369	2.28	Elaine allocated 100% to Parks Admin
10-160-1610-1101-60025 Employer CPP	2,286	4,357.84	3,880	3,798.63	3,449		3,449	(431)	(11.11)	
10-160-1610-1101-60030 Employer EI	899	1,675.27	1,628	1,467.03	1,412		1,412	(216)	(13.27)	
10-160-1610-1101-60035 Employer OMERS	4,899	7,785.93	7,960	6,339.40	6,892		6,892	(1,068)	(13.42)	
10-160-1610-1101-60040 Employer EHT	963	1,666.26	1,623	1,448.53	1,447		1,447	(176)	(10.84)	
10-160-1610-1101-60050 Employer Benefits	2,078	8,054.73	622	4,804.92	5,824		5,824	5,202	836.33	
10-160-1610-1101-60055 Employer WSIB	1,236	1,259.25	2,423	857.96	2,389		2,389	(34)	(1.40)	
Total 1101 Salaries, Wages, Benefits	73,722	120,870.97	113,704	100,352.14	109,996		109,996	(3,708)	(3.26)	
1131 Private Work Charges (P&C)										
10-160-1610-1131-60010 Salaries Full Time	416	219.22	416		416		416			
10-160-1610-1131-60013 Overtime		477.53								

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Parks & Cemeteries										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-160-1610-1131-60020 Hourly Part Time	623		623		623		623			
10-160-1610-1131-60025 Employer CPP	52	42.04	52		53		53	1	1.92	
10-160-1610-1131-60030 Employer EI	22	15.72	22		22		22			
10-160-1610-1131-60035 Employer OMERS	94	67.44	94		94		94			
10-160-1610-1131-60040 Employer EHT	20	14.57	20		20		20			
10-160-1610-1131-60050 Employer Benefits	81	38.89	93		106		106	13	13.98	
10-160-1610-1131-60055 Employer WSIB	26	11.20	30		34		34	4	13.33	
Total 1131 Private Work Charges (P&C)	1,334	886.61	1,350		1,368		1,368	18	1.33	
1200 Contracted Services										
10-160-1610-1200-71251 Communications	3,400	2,259.66	3,400	282.08	3,250		3,250	(150)	(4.41%)	
10-160-1610-1200-71260 Memberships	515	366.70	515	354.13	515		515			
Total 1200 Contracted Services	3,915	2,626.36	3,915	636.21	3,765		3,765	(150)	(3.83)	
1400 Materials										
10-160-1610-1400-71410 Office Supplies	500	384.85	500	211.71	500		500			
10-160-1610-1400-71413 Fuel Oil	6,458	2,294.53	6,458	6,053.65	6,458		6,458			
10-160-1610-1400-71418 Gasoline	36,446	32,084.92	37,378	29,159.22	35,724		35,724	(1,654)	(4.43)	
10-160-1610-1400-71471 Materials	500	320.75	400	1,103.81	400		400			OACFP and Trades certification
10-160-1610-1400-71480 Clothing - Protective	9,000	11,245.36	10,000	10,062.82	10,000	3,500	13,500	3,500	35.00	Pilot trial of improved PPE (ear protection and safety glasses)
Total 1400 Materials	52,904	46,330.41	54,736	46,591.21	53,082	3,500	56,582	1,846	3.37	
1500 Rents & Services										
10-160-1610-1500-71502 Computer Maintenance	2,470	2,730.61	2,600	2,593.51	2,600		2,600			Match 3 yr actual avg
10-160-1610-1500-71531 Conferences & Courses	1,300	727.94	800	1,110.42	800	5,500	6,300	5,500	687.50	x2 playground inspection certification
10-160-1610-1500-71560 Columbarium Expense	16,000	13,398.74	15,000	15,547.92	15,000		15,000			3 year actual average
10-160-1610-1500-71580 General Insurance	41,236	40,840.54	46,536	45,731.93	48,574		48,574	2,038	4.38	
10-160-1610-1500-71585 Cemetery License Fee	1,100	2,065.05	1,900	2,160.00	2,160		2,160	260	13.68	Based on previous year internments
10-160-1610-1500-71591 Advertising & Public Notices				224.69						Removed fund allocation due to no recent use
Total 1500 Rents & Services	62,106	59,762.88	66,836	67,368.47	69,134	5,500	74,634	7,798	11.67	
1525 Accretion Expense										
10-160-1610-1525-77100 Accretion Expense Buildings		1,241.11								
Total 1525 Accretion Expense		1,241.11								
2910 Vehicle Expenses										
10-160-1610-2910-60010 Salaries Full Time	12,791	1,642.00	12,613	1,937.17	11,807		11,807	(806)	(6.39%)	
10-160-1610-2910-60025 Employer CPP	707	100.35	698	134.93	657		657	(41)	(5.87)	
10-160-1610-2910-60030 Employer EI	250	37.27	243	32.24	227		227	(16)	(6.58)	
10-160-1610-2910-60035 Employer OMERS	1,151	159.33	1,135	215.15	1,063		1,063	(72)	(6.34)	
10-160-1610-2910-60040 Employer EHT	249	34.56	246	46.50	230		230	(16)	(6.50)	
10-160-1610-2910-60050 Employer Benefits	1,377	134.17	1,434	352.88	1,545		1,545	111	7.74	
10-160-1610-2910-60055 Employer WSIB	324	26.60	370	39.94	392		392	22	5.95	
10-160-1610-2910-71545 Repairs & Maintenance	6,000	1,157.69	6,000	309.84	6,000		6,000			
10-160-1610-2910-71580 Insurance	11,148	11,554.79	14,257	14,211.58	16,119		16,119	1,862	13.06	
10-160-1610-2910-71582 Licenses	1,073	1,301.75	1,302	1,301.75	1,302		1,302			
Total 2910 Vehicle Expenses	35,070	16,148.51	38,298	18,581.98	39,342		39,342	1,044	2.73	

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Parks & Cemeteries										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
2912 Large Equipment Expenses										
10-160-1610-2912-60010 Salaries Full Time	26,073	7,267.11	22,199	8,896.10	31,128		31,128	8,929	40.22%	
10-160-1610-2912-60013 Overtime	500	291.36	500		500		500			
10-160-1610-2912-60020 Hourly Part Time		11.64		228.30						
10-160-1610-2912-60025 Employer CPP	1,441	440.54	1,229	549.71	1,731		1,731	502	40.85	
10-160-1610-2912-60030 Employer EI	509	160.55	429	192.11	597		597	168	39.16	
10-160-1610-2912-60035 Employer OMERS	2,347	669.82	1,998	879.00	2,802		2,802	804	40.24	
10-160-1610-2912-60040 Employer EHT	508	152.17	433	189.94	607		607	174	40.18	
10-160-1610-2912-60050 Employer Benefits	2,807	659.41	2,524	1,006.82	4,073		4,073	1,549	61.37	
10-160-1610-2912-60055 Employer WSIB	660	117.09	650	103.49	1,033		1,033	383	58.92	
10-160-1610-2912-71545 Repairs & Maintenance	15,000	7,054.92	15,000	4,322.39	13,000		13,000	(2,000)	(13.33)	
Total 2912 Large Equipment Expenses	49,845	16,824.61	44,962	16,367.86	55,471		55,471	10,509	23.37	
2914 Small Equipment Expenses										
10-160-1610-2914-60010 Salaries Full Time	10,331	13,261.68	15,136	8,599.77	10,734		10,734	(4,402)	(29.08%)	
10-160-1610-2914-60013 Overtime	500		500		500		500			
10-160-1610-2914-60020 Hourly Part Time		982.31		465.38						
10-160-1610-2914-60025 Employer CPP	571	813.05	838	527.21	597		597	(241)	(28.76)	
10-160-1610-2914-60030 Employer EI	202	335.27	292	183.98	206		206	(86)	(29.45)	
10-160-1610-2914-60035 Employer OMERS	930	1,257.24	1,362	841.52	966		966	(396)	(29.07)	
10-160-1610-2914-60040 Employer EHT	201	291.61	295	181.83	209		209	(86)	(29.15)	
10-160-1610-2914-60050 Employer Benefits	1,112	2,150.48	1,721	753.12	1,405		1,405	(316)	(18.36)	
10-160-1610-2914-60055 Employer WSIB	261	224.38	443	99.30	356		356	(87)	(19.64)	
10-160-1610-2914-71545 Repairs & Maintenance	10,000	10,784.07	10,000	9,322.18	10,000		10,000			reallocation of \$6250 from annual capital to operating in 2024
Total 2914 Small Equipment Expenses	24,108	30,100.09	30,587	20,974.29	24,973		24,973	(5,614)	(18.35)	
4410 1980 Chipper Stump Remover										
10-160-1610-4410-60010 Salaries Full Time		776.80		216.40						
10-160-1610-4410-60025 Employer CPP		40.55		11.62						
10-160-1610-4410-60030 Employer EI		15.07		4.25						
10-160-1610-4410-60035 Employer OMERS		64.74		18.51						
10-160-1610-4410-60040 Employer EHT		13.99		4.00						
10-160-1610-4410-60050 Employer Benefits		54.26		15.65						
10-160-1610-4410-60055 Employer WSIB		10.76		2.07						
10-160-1610-4410-71451 Vehicle Parts & Maintenance		30.31		57.79						
Total 4410 1980 Chipper Stump Remover		1,006.48		330.29						
4420 2006 Cat Backhoe Loader										
10-160-1610-4420-60010 Salaries Full Time		1,565.79		1,435.83						
10-160-1610-4420-60025 Employer CPP		92.84		84.92						
10-160-1610-4420-60030 Employer EI		30.42		30.99						
10-160-1610-4420-60035 Employer OMERS		143.35		136.01						
10-160-1610-4420-60040 Employer EHT		31.97		29.25						
10-160-1610-4420-60050 Employer Benefits		124.40		217.36						
10-160-1610-4420-60055 Employer WSIB		24.61		15.12						

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Parks & Cemeteries										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-160-1610-4420-71451 Vehicle Parts & Maintenance				283.18						
Total 4420 2006 Cat Backhoe Loader		2,013.38		2,232.66						
4458 95 1070 MFWD Tractor 140532										
10-160-1610-4458-60010 Salaries Full Time		872.27		686.02						
10-160-1610-4458-60025 Employer CPP		49.24		40.00						
10-160-1610-4458-60030 Employer EI		18.27		14.58						
10-160-1610-4458-60035 Employer OMERS		77.99		63.85						
10-160-1610-4458-60040 Employer EHT		16.96		13.78						
10-160-1610-4458-60050 Employer Benefits		90.42		99.07						
10-160-1610-4458-60055 Employer WSIB		13.06		7.13						
10-160-1610-4458-71451 Vehicle Parts & Maintenance				372.32						
Total 4458 95 1070 MFWD Tractor 140532		1,138.21		1,296.75						
4459 95 72										
10-160-1610-4459-60010 Salaries Full Time		363.64		795.59						
10-160-1610-4459-60025 Employer CPP		20.37		45.61						
10-160-1610-4459-60030 Employer EI		7.55		16.71						
10-160-1610-4459-60035 Employer OMERS		32.16		72.73						
10-160-1610-4459-60040 Employer EHT		7.02		15.72						
10-160-1610-4459-60050 Employer Benefits		36.18		38.67						
10-160-1610-4459-60055 Employer WSIB		5.40		8.12						
Total 4459 95 72		472.32		993.15						
4460 95 Model TD-65-2-Mower										
10-160-1610-4460-60010 Salaries Full Time		145.79		215.72						
10-160-1610-4460-60025 Employer CPP		9.11		12.29						
10-160-1610-4460-60030 Employer EI		3.36		4.46						
10-160-1610-4460-60035 Employer OMERS		14.39		19.65						
10-160-1610-4460-60040 Employer EHT		3.14		4.23						
10-160-1610-4460-60050 Employer Benefits		40.34		49.54						
10-160-1610-4460-60055 Employer WSIB		2.42		2.19						
Total 4460 95 Model TD-65-2-Mower		218.55		308.08						
4480 2017 JD X390 Tractor/48" Mower										
10-160-1610-4480-60010 Salaries Full Time		802.59		1,475.56						
10-160-1610-4480-60025 Employer CPP		46.82		85.17						
10-160-1610-4480-60030 Employer EI		17.34		31.04						
10-160-1610-4480-60035 Employer OMERS		71.82		136.12						
10-160-1610-4480-60040 Employer EHT		16.13		29.34						
10-160-1610-4480-60050 Employer Benefits		99.54		237.45						
10-160-1610-4480-60055 Employer WSIB		12.40		15.17						
10-160-1610-4480-71451 Vehicle Parts & Maintenance				877.30						
Total 4480 2017 JD X390 Tractor/48" Mower		1,066.64		2,887.15						
4481 2017 JD X390 Tractor/48" Mow48										
10-160-1610-4481-60010 Salaries Full Time		1,526.19		829.46						

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Parks & Cemeteries										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-160-1610-4481-60025 Employer CPP		95.15		49.88						
10-160-1610-4481-60030 Employer EI		33.26		18.19						
10-160-1610-4481-60035 Employer CPP		145.31		79.70						
10-160-1610-4481-60040 Employer EHT		32.76		17.20						
10-160-1610-4481-60050 Employer Benefits		140.07		152.99						
10-160-1610-4481-60055 Employer WSIB		25.20		8.89						
10-160-1610-4481-71451 Vehicle Parts & Maintenance		94.96		981.01						
Total 4481 2017 JD X390 Tractor/48" Mow48		2,092.90		2,137.32						
4482 2017 JD X730 Tractor w/60" Mow										
10-160-1610-4482-60010 Salaries Full Time		438.24		1,083.66						
10-160-1610-4482-60025 Employer CPP		26.90		61.38						
10-160-1610-4482-60030 Employer EI		7.95		21.36						
10-160-1610-4482-60035 Employer OMERS		41.99		97.84						
10-160-1610-4482-60040 Employer EHT		9.26		21.18						
10-160-1610-4482-60050 Employer Benefits		41.38		108.41						
10-160-1610-4482-60055 Employer WSIB		7.13		10.96						
10-160-1610-4482-71451 Vehicle Parts & Maintenance		187.03		962.93						
Total 4482 2017 JD X730 Tractor w/60" Mow		759.88		2,367.72						
4483 2020 John Deer X730										
10-160-1610-4483-60010 Salaries Full Time		365.24		1,642.70						
10-160-1610-4483-60025 Employer CPP		22.36		119.91						
10-160-1610-4483-60030 Employer EI		8.27		26.70						
10-160-1610-4483-60035 Employer OMERS		33.87		191.36						
10-160-1610-4483-60040 Employer EHT		7.69		41.31						
10-160-1610-4483-60050 Employer Benefits		61.02		383.63						
10-160-1610-4483-60055 Employer WSIB		5.92		37.26						
10-160-1610-4483-71451 Parts & maintenance		76.81		149.27						
Total 4483 2020 John Deer X730		581.18		2,592.14						
4484 2021 JD Zero Turn Mower Z915E										
10-160-1610-4484-60010 Salaries Full Time		1,599.83		1,659.20						
10-160-1610-4484-60025 Employer CPP		85.05		102.76						
10-160-1610-4484-60030 Employer EI		31.65		31.88						
10-160-1610-4484-60035 Employer OMERS		135.61		163.90						
10-160-1610-4484-60040 Employer EHT		29.34		35.43						
10-160-1610-4484-60050 Employer Benefit		55.69		227.88						
10-160-1610-4484-60055 Employer WSIB		22.57		23.61						
10-160-1610-4484-71451 Vehicle Parts & Maintenance		582.00		1,510.55						
Total 4484 2021 JD Zero Turn Mower Z915E		2,541.74		3,755.21						
4486 Z545R-2021 JD Zero Steer Mower										
10-160-1610-4486-60010 Salaries Full Time		73.10		1,731.10						
10-160-1610-4486-60025 Employer CPP		3.82		99.25						
10-160-1610-4486-60030 Employer EI		1.41		32.95						

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Parks & Cemeteries	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-160-1610-4486-60035 Employer OMERS		6.17		158.29						
10-160-1610-4486-60040 Employer EFT		1.32		34.22						
10-160-1610-4486-60050 Employer Benefits		17.28		185.22						
10-160-1610-4486-60055 Employer WSIB		1.01		17.69						
10-160-1610-4486-71451 Vehicle Parts & Maintenance		336.44		1,954.57						
Total 4486 Z545R-2021 JD Zero Steer Mower		440.55		4,213.29						
4487 3046R-2021 JDCabbed Tractor										
10-160-1610-4487-60010 Salaries Full Time		1,022.34		2,594.61						
10-160-1610-4487-60025 Employer CPP		60.33		147.24						
10-160-1610-4487-60030 Employer EI		22.31		52.75						
10-160-1610-4487-60035 Employer OMERS		93.66		234.69						
10-160-1610-4487-60040 Employer EHT		20.78		50.74						
10-160-1610-4487-60050 Employer Benefits		176.51		218.95						
10-160-1610-4487-60055 Employer WSIB		15.99		26.23						
10-160-1610-4487-71451 Vehicle Parts & Maintenance		428.02		2,222.81						
Total 4487 3046R-2021 JDCabbed Tractor		1,839.94		5,548.02						
4488 X390 2021 JD Mower										
10-160-1610-4488-60010 Salaries Full Time		291.64		470.89						
10-160-1610-4488-60025 Employer CPP		17.12		27.95						
10-160-1610-4488-60030 Employer EI		6.32		10.24						
10-160-1610-4488-60035 Employer OMERS		27.08		44.58						
10-160-1610-4488-60040 Employer EHT		5.90		9.64						
10-160-1610-4488-60050 Employer Benefits		57.73		27.69						
10-160-1610-4488-60055 Employer WSIB		4.54		4.99						
10-160-1610-4488-71451 Vehicle Parts & Maintenance		138.58		745.17						
Total 4488 X390 2021 JD Mower		548.91		1,341.15						
4490 2023 Z930R John Deer Mower										
10-160-1610-4490-71451 Vehicle Parts & Maintenance		294.79		509.93						
Total 4490 2023 Z930R John Deer Mower		294.79		509.93						
4491 2023 X390 John Deer Mower										
10-160-1610-4491-71451 Vehicle Parts & Maintenance		291.01		545.27						
Total 4491 2023 X390 John Deer Mower		291.01		545.27						
4509 2014 730X JD Tractor										
10-160-1610-4509-71451 Vehicle Parts & Maintenance		134.89		203.47						
Total 4509 2014 730X JD Tractor		134.89		203.47						
4510 2015 JD 915B- Lawn Mower										
10-160-1610-4510-71451 Vehicle Parts & Maintenance				356.97						
Total 4510 2015 JD 915B- Lawn Mower				356.97						
4511 2015 JD Z445- Lawn Mower										
10-160-1610-4511-71451 Vehicle Parts & Maintenance				74.38						
Total 4511 2015 JD Z445- Lawn Mower				74.38						
4512 2016 JD X390 011342										

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Parks & Cemeteries										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-160-1610-4512-71451 Vehicle Parts & Maintenance				46.27						
Total 4512 2016 JD X390 011342				46.27						
4513 2016 JD X390 11302										
10-160-1610-4513-60010 Salaries Full Time		290.52		1,043.18						
10-160-1610-4513-60025 Employer CPP		15.27		60.18						
10-160-1610-4513-60030 Employer EI		5.64		20.85						
10-160-1610-4513-60035 Employer OMERS		23.33		96.10						
10-160-1610-4513-60040 Employer EHT		5.25		20.73						
10-160-1610-4513-60050 Employer Benefits		49.70		133.13						
10-160-1610-4513-60055 Employer WSIB		4.05		10.72						
10-160-1610-4513-71451 Vehicle Parts & Maintenance		158.32								
Total 4513 2016 JD X390 11302		552.08		1,384.89						
4517 2018 JD3033R w/Loader bucket										
10-160-1610-4517-60010 Salaries Full Time		1,965.74		571.93						
10-160-1610-4517-60013 Overtime		109.95								
10-160-1610-4517-60025 Employer CPP		122.01		32.29						
10-160-1610-4517-60030 Employer EI		45.28		11.74						
10-160-1610-4517-60035 Employer OMERS		195.91		51.76						
10-160-1610-4517-60040 Employer EHT		44.14		11.13						
10-160-1610-4517-60050 Employer Benefits		181.23		99.80						
10-160-1610-4517-60055 Employer WSIB		33.98		5.75						
10-160-1610-4517-71451 Vehicle Parts & Maintenance		2,454.81		43.54						
Total 4517 2018 JD3033R w/Loader bucket		5,153.05		827.94						
4518 2018 Yamaha 700 Viking s/b/s										
10-160-1610-4518-60010 Salaries Full Time		657.16		504.94						
10-160-1610-4518-60025 Employer CPP		38.74		35.03						
10-160-1610-4518-60030 Employer EI		12.34		7.09						
10-160-1610-4518-60035 Employer OMERS		60.14		55.86						
10-160-1610-4518-60040 Employer EHT		13.35		12.07						
10-160-1610-4518-60050 Employer Benefits		75.64		122.23						
10-160-1610-4518-60055 Employer WSIB		10.27		11.54						
10-160-1610-4518-71451 Vehicle Parts & Maintenance		589.17								
Total 4518 2018 Yamaha 700 Viking s/b/s		1,456.81		748.76						
5211 2022 Ford F550 4x4										
10-160-1610-5211-71451 Vehicle Parts & Maintenance		47.07								
Total 5211 2022 Ford F550 4x4		47.07								
5400 2001 Ford F350 One Ton										
10-160-1610-5400-60010 Salaries Full Time		1,169.60		1,013.50						
10-160-1610-5400-60025 Employer CPP		67.09		56.36						
10-160-1610-5400-60030 Employer EI		22.86		20.55						
10-160-1610-5400-60035 Employer OMERS		105.71		90.13						
10-160-1610-5400-60040 Employer EHT		23.11		19.44						

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Parks & Cemeteries	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-160-1610-5400-60050 Employer Benefits		104.09		182.49						
10-160-1610-5400-60055 Employer WSIB		17.79		10.05						
10-160-1610-5400-71451 Vehicle Parts & Maintenance		7.09		9.32						
Total 5400 2001 Ford F350 One Ton		1,517.34		1,401.84						
5401 1997 Ford F50 One Ton w/Plow										
10-160-1610-5401-60010 Salaries Full Time		912.37		433.71						
10-160-1610-5401-60025 Employer CPP		48.32		26.07						
10-160-1610-5401-60030 Employer EI		17.91		9.57						
10-160-1610-5401-60035 Employer OMERS		77.60		41.54						
10-160-1610-5401-60040 Employer EHT		16.67		8.99						
10-160-1610-5401-60050 Employer Benefits		113.94		17.37						
10-160-1610-5401-60055 Employer WSIB		12.83		4.65						
10-160-1610-5401-71451 Vehicle Parts & Maintenance		54.13								
Total 5401 1997 Ford F50 One Ton w/Plow		1,253.77		541.90						
5402 1997 Chevy 1/2 Ton										
10-160-1610-5402-60010 Salaries Full Time		72.69								
10-160-1610-5402-60025 Employer CPP		5.29								
10-160-1610-5402-60030 Employer EI		1.95								
10-160-1610-5402-60035 Employer OMERS		8.22								
10-160-1610-5402-60040 Employer EHT		1.82								
10-160-1610-5402-60050 Employer Benefits		23.06								
10-160-1610-5402-60055 Employer WSIB		1.40								
Total 5402 1997 Chevy 1/2 Ton		114.43								
5409 2009 Ford Compact Truck										
10-160-1610-5409-60010 Salaries Full Time		621.68		687.12						
10-160-1610-5409-60025 Employer CPP		35.89		40.50						
10-160-1610-5409-60030 Employer EI		13.32		14.84						
10-160-1610-5409-60035 Employer OMERS		53.78		64.56						
10-160-1610-5409-60040 Employer EHT		12.34		13.96						
10-160-1610-5409-60050 Employer Benefits		20.48		41.06						
10-160-1610-5409-60055 Employer WSIB		9.50		7.22						
10-160-1610-5409-71451 Vehicle Parts & Maintenance		71.21		150.66						
Total 5409 2009 Ford Compact Truck		838.20		1,019.92						
5410 2011 Chevy 1/2 Ton										
10-160-1610-5410-60010 Salaries Full Time		493.73		647.84						
10-160-1610-5410-60025 Employer CPP		32.00		36.47						
10-160-1610-5410-60030 Employer EI		9.81		13.38						
10-160-1610-5410-60035 Employer OMERS		50.81		58.09						
10-160-1610-5410-60040 Employer EHT		11.02		12.57						
10-160-1610-5410-60050 Employer Benefits		76.63		17.50						
10-160-1610-5410-60055 Employer WSIB		8.49		6.50						
10-160-1610-5410-71451 Vehicle Parts & Maintenance		98.06		221.77						

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Parks & Cemeteries										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
Total 5410 2011 Chevy 1/2 Ton		780.55		1,014.12						
5412 2012 Dodge D1500 2WD										
10-160-1610-5412-60010 Salaries Full Time		293.00		572.63						
10-160-1610-5412-60025 Employer CPP		16.00		33.92						
10-160-1610-5412-60030 Employer EI		5.95		12.38						
10-160-1610-5412-60035 Employer OMERS		24.97		54.31						
10-160-1610-5412-60040 Employer EHT		5.52		11.69						
10-160-1610-5412-60050 Employer Benefits		18.85		68.66						
10-160-1610-5412-60055 Employer WSIB		4.25		6.04						
10-160-1610-5412-71451 Vehicle Parts & Maintenance		103.18		174.86						
Total 5412 2012 Dodge D1500 2WD		471.72		934.49						
5413 2014 Chevy Silverado										
10-160-1610-5413-60010 Salaries Full Time		988.44		431.09						
10-160-1610-5413-60025 Employer CPP		66.40		27.13						
10-160-1610-5413-60030 Employer EI		20.48		9.90						
10-160-1610-5413-60035 Employer OMERS		102.17		43.32						
10-160-1610-5413-60040 Employer EHT		22.86		9.33						
10-160-1610-5413-60050 Employer Benefits		189.84		76.03						
10-160-1610-5413-60055 Employer WSIB		17.59		4.82						
10-160-1610-5413-71451 Vehicle Parts & Maintenance		31.38		263.30						
Total 5413 2014 Chevy Silverado		1,439.16		864.92						
5414 2015 Chev 1500 Crew Cab										
10-160-1610-5414-60010 Salaries Full Time		454.61		348.98						
10-160-1610-5414-60025 Employer CPP		23.83		20.61						
10-160-1610-5414-60030 Employer EI		8.81		7.56						
10-160-1610-5414-60035 Employer OMERS		36.95		32.81						
10-160-1610-5414-60040 Employer EHT		8.20		7.10						
10-160-1610-5414-60050 Employer Benefits		71.12		16.40						
10-160-1610-5414-60055 Employer WSIB		6.31		3.67						
10-160-1610-5414-71451 Vehicle Parts & Maintenance		504.44		127.20						
Total 5414 2015 Chev 1500 Crew Cab		1,114.27		564.33						
5415 2017 Dodge Plow Truck										
10-160-1610-5415-60010 Salaries		1,800.33		2,967.39						
10-160-1610-5415-60025 Employer CPP		102.51		178.81						
10-160-1610-5415-60030 Employer EI		35.89		63.23						
10-160-1610-5415-60035 Employer OMERS		162.38		283.44						
10-160-1610-5415-60040 Employer EHT		35.33		61.64						
10-160-1610-5415-60050 Employer Benefits		344.25		253.54						
10-160-1610-5415-60055 Employer WSIB		27.18		35.36						
10-160-1610-5415-71451 Vehicle Parts & Maintenance		412.00		2,893.49						
Total 5415 2017 Dodge Plow Truck		2,919.87		6,736.90						
5416 2017 Ford F150 Crew Cab-Parks										

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Parks & Cemeteries										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-160-1610-5416-60010 Salaries Full Time		1,170.66		144.00						
10-160-1610-5416-60025 Employer CPP		67.97		7.76						
10-160-1610-5416-60030 Employer EI		23.25		2.84						
10-160-1610-5416-60035 Employer OMERS		104.45		12.38						
10-160-1610-5416-60040 Employer EHT		23.40		2.67						
10-160-1610-5416-60050 Employer Benefits		23.88		15.65						
10-160-1610-5416-60055 Employer WSIB		18.01		1.38						
10-160-1610-5416-71451 Vehicle Parts & Maintenance		417.60		315.67						
Total 5416 2017 Ford F150 Crew Cab-Parks		1,849.22		502.35						
5651 2008 Chev Silverado										
10-160-1610-5651-60010 Hourly Full Time		1,458.10		973.01						
10-160-1610-5651-60025 Employer CPP		92.25		53.28						
10-160-1610-5651-60030 Employer EI		32.08		19.50						
10-160-1610-5651-60035 Employer OMERS		140.34		84.90						
10-160-1610-5651-60040 Employer EHT		31.72		18.34						
10-160-1610-5651-60050 Employer Benefits		230.14		72.88						
10-160-1610-5651-60055 Employer WSIB		24.41		9.49						
10-160-1610-5651-71451 Vehicle Parts & Maintenance		879.29								
Total 5651 2008 Chev Silverado		2,888.33		1,231.40						
Total 1610 Parks & Cemeteries Administrati	203,804	220,526.54	269,188	246,274.02	269,131	9,000	278,131	8,943	3.32	
1611 Point Park										
0330 Operational Revenue										
10-160-1611-0330-40670 Daily Campsite Fees	(18,000)	(21,269.51)	(20,000)	(16,689.07)	(17,000)		(17,000)	3,000	(15.00%)	Campsite Fees
Total 0330 Operational Revenue	(18,000)	(21,269.51)	(20,000)	(16,689.07)	(17,000)		(17,000)	3,000	(15.00)	
0430 Operational Rev HST Ex										
10-160-1611-0430-40589 Expense Recoveries					(58,937)		(58,937)	(58,937)		Revenue Balance for maintenance agreement with Agency One
Total 0430 Operational Rev HST Ex					(58,937)		(58,937)	(58,937)		
1525 Accretion Expense										
10-160-1611-1525-77100 Accretion Expense Buildings		198.87								
Total 1525 Accretion Expense		198.87								
2740 Grounds Maintenance										
10-160-1611-2740-60010 Salaries Full Time	10,000	19,596.20	10,000	9,681.84	15,000		15,000	5,000	50.00%	
10-160-1611-2740-60013 Overtime	900	430.41	900	773.38	900		900			
10-160-1611-2740-60020 Hourly Part Time	16,000	19,692.96	16,000	17,000.35	17,000		17,000	1,000	6.25	
10-160-1611-2740-60025 Employer CPP	1,304	2,403.30	1,303	1,523.07	1,654		1,654	351	26.94	
10-160-1611-2740-60030 Employer EI	563	966.34	559	621.97	676		676	117	20.93	
10-160-1611-2740-60035 Employer OMERS	2,351	3,455.69	2,348	2,195.51	2,880		2,880	532	22.66	
10-160-1611-2740-60040 Employer EHT	507	861.37	507	553.87	624		624	117	23.08	
10-160-1611-2740-60050 Employer Benefits	2,009	4,769.89	2,313	1,627.64	3,406		3,406	1,093	47.25	
10-160-1611-2740-60055 Employer WSIB	658	662.82	762	291.90	1,062		1,062	300	39.37	
10-160-1611-2740-71471 Material - Grounds	3,500	3,746.25	3,500	1,704.85	2,240		2,240	(1,260)	(36.00)	
10-160-1611-2740-71523 Contracted Works	7,000	7,389.62	7,000	10,960.02	5,500		5,500	(1,500)	(21.43)	GFL bins, ESA, completed phase 3/3 tree topping in 2025

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Parks & Cemeteries										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-160-1611-2740-71540 Equipment Rentals - Owned		4,487.98		12.50						
Total 2740 Grounds Maintenance	44,792	68,462.83	45,192	46,946.90	50,942		50,942	5,750	12.72	
2741 Building Maintenance										
10-160-1611-2741-60010 Salaries Full Time	2,896	5,453.22	2,918	3,174.68	3,000		3,000	82	2.81%	
10-160-1611-2741-60013 Overtime		251.84							#DIV/0!	
10-160-1611-2741-60020 Hourly Part Time	1,247	223.81	1,247	844.31	1,250		1,250	3	0.24	
10-160-1611-2741-60025 Employer CPP	218	388.01	219	236.56	226		226	7	3.20	
10-160-1611-2741-60030 Employer EI	84	144.94	84	89.31	86		86	2	2.38	
10-160-1611-2741-60035 Employer OMERS	376	618.20	377	322.88	383		383	6	1.59	
10-160-1611-2741-60040 Employer EHT	81	134.66	81	82.02	83		83	2	2.47	
10-160-1611-2741-60050 Employer Benefits	415	1,124.72	431	(4.95)	516		516	85	19.72	
10-160-1611-2741-60055 Employer WSIB	105	103.64	122	42.40	141		141	19	15.57	
10-160-1611-2741-71420 Hydro Charges	3,333	3,472.90	3,500	4,246.12	3,600		3,600	100	2.86	
10-160-1611-2741-71421 Water & Sewer Charges	6,653	8,708.17	9,210	7,200.04	9,210		9,210			
10-160-1611-2741-71471 Material - Buildings	5,000	5,967.59	5,000	4,221.84	5,000		5,000			
10-160-1611-2741-71523 Contracted Works	1,500		1,500	1,069.18	1,500		1,500			
10-160-1611-2741-71540 Equipment Rentals - Owned		2,762.36		1,597.60						
Total 2741 Building Maintenance	21,908	29,354.06	24,689	23,121.99	24,995		24,995	306	1.24	
Total 1611 Point Park	48,700	76,746.25	49,881	53,379.82				(49,881)	(100.00)	
1612 Parks- Outdoor Facilities										
1101 Salaries, Wages, Benefits										
10-160-1612-1101-60010 Salaries Full Time	110,000	99,958.68	97,000	76,098.40	90,000		90,000	(7,000)	(7.22%)	
10-160-1612-1101-60013 Overtime	200	741.94	200	1,356.83	200		200			
10-160-1612-1101-60020 Hourly Part Time	70,000	59,884.15	60,000	84,925.86	85,000		85,000	25,000	41.67	
10-160-1612-1101-60025 Employer CPP	9,334	9,331.65	8,160	8,942.73	9,096		9,096	936	11.47	
10-160-1612-1101-60030 Employer EI	3,733	3,691.87	3,233	3,678.95	3,667		3,667	434	13.42	
10-160-1612-1101-60035 Employer OMERS	16,322	13,372.14	14,209	12,671.60	15,750		15,750	1,541	10.85	
10-160-1612-1101-60040 Employer EHT	3,510	3,395.59	3,062	3,369.22	3,413		3,413	351	11.46	
10-160-1612-1101-60050 Employer Benefits	16,886	18,594.68	15,653	12,976.94	19,131		19,131	3,478	22.22	
10-160-1612-1101-60055 Employer WSIB	4,554	2,612.96	4,600	1,870.10	5,810		5,810	1,210	26.30	
10-160-1612-1101-71540 Equipment Rental - Own		13,240.06		891.90						
Total 1101 Salaries, Wages, Benefits	234,539	224,823.72	206,117	206,782.53	232,067		232,067	25,950	12.59	
1400 Materials										
10-160-1612-1400-71471 Materials	25,000	30,960.08	25,000	26,582.10	26,500		26,500	1,500	6.00%	
Total 1400 Materials	25,000	30,960.08	25,000	26,582.10	26,500		26,500	1,500	6.00	
1500 Rents & Services										
10-160-1612-1500-71523 Contracted Works	1,000	3,731.99	2,000	2,807.11	2,000		2,000			Closer to 3 year average
Total 1500 Rents & Services	1,000	3,731.99	2,000	2,807.11	2,000		2,000			
Total 1612 Parks- Outdoor Facilities	260,539	259,515.79	233,117	236,171.74	260,567		260,567	27,450	11.78	
1613 Lions Millennium Park										
1101 Salaries, Wages, Benefits										
10-160-1613-1101-60010 Salaries Full Time	3,629	4,431.02	3,629	1,154.64	3,000		3,000	(629)	(17.33%)	

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Parks & Cemeteries										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-160-1613-1101-60020 Hourly Part Time	2,500	5,910.53	2,500	3,368.74	3,500		3,500	1,000	40.00	
10-160-1613-1101-60025 Employer CPP	317	573.73	317	256.71	336		336	19	5.99	
10-160-1613-1101-60030 Employer EI	128	229.77	127	103.59	137		137	10	7.87	
10-160-1613-1101-60035 Employer OMERS	556	712.34	555	381.96	585		585	30	5.41	
10-160-1613-1101-60040 Employer EHT	120	200.93	120	90.25	127		127	7	5.83	
10-160-1613-1101-60050 Employer Benefits	566	997.56	604	402.06	689		689	85	14.07	
10-160-1613-1101-60055 Employer WSIB	155	154.58	180	46.65	216		216	36	20.00	
10-160-1613-1101-71540 Equipment Rentals - Owned				25.00						
Total 1101 Salaries, Wages, Benefits	7,971	13,210.46	8,032	5,829.60	8,590		8,590	558	6.95	
2740 Grounds Maintenance										
10-160-1613-2740-71420 Hydro Charges	1,838	2,212.72	2,700	1,535.12	2,000		2,000	(700)	(25.93%)	
10-160-1613-2740-71421 Water & Sewer Charges	2,065	1,303.64	2,065	2,152.18	2,152		2,152	87	4.21	
10-160-1613-2740-71471 Materials - Grounds	1,000	777.81	800	1,413.32	800		800			
10-160-1613-2740-71523 Contracted Works	1,000	172.94	1,000	227.87	800		800	(200)	(20.00)	
Total 2740 Grounds Maintenance	5,903	4,467.11	6,565	5,328.49	5,752		5,752	(813)	(12.38)	
Total 1613 Lions Millennium Park	13,874	17,677.57	14,597	11,158.09	14,342		14,342	(255)	(1.75)	
1615 Rainy Lake Square										
1101 Salaries, Wages, Benefits										
10-160-1615-1101-60010 Salaries Full Time	2,500	3,886.69	3,300	8,032.03	7,000		7,000	3,700	112.12%	
10-160-1615-1101-60013 Overtime		666.60		1,957.11	2,000		2,000	2,000		
10-160-1615-1101-60020 Hourly Part Time	5,000	1,818.11	5,000	1,473.50	5,000		5,000			
10-160-1615-1101-60025 Employer CPP	373	331.24	417	673.74	629		629	212	50.84	
10-160-1615-1101-60030 Employer EI	164	141.45	178	252.66	248		248	70	39.33	
10-160-1615-1101-60035 Employer OMERS	678	452.62	750	1,047.43	1,080		1,080	330	44.00	
10-160-1615-1101-60040 Employer EHT	146	133.32	162	240.46	234		234	72	44.44	
10-160-1615-1101-60050 Employer Benefits	552	570.81	743	1,467.38	1,364		1,364	621	83.58	
10-160-1615-1101-60055 Employer WSIB	190	102.55	243	153.59	398		398	155	63.79	
Total 1101 Salaries, Wages, Benefits	9,603	8,103.39	10,793	15,297.90	17,953		17,953	7,160	66.34	
1240 Municipal Buildings & Yards										
10-160-1615-1240-71420 Electrical Power	773	772.43	727	605.54	788		788	61	8.39%	3 year average
10-160-1615-1240-71421 Water & Sewer	1,000		1,000		1,000		1,000			
10-160-1615-1240-71471 Materials	5,200	1,120.94	5,200	722.94	2,063		2,063	(3,137)	(60.33)	
10-160-1615-1240-71523 Contracted Works	640	267.63	640	280.87	640		640			
10-160-1615-1240-71540 Equipment Rentals- Owned	700	12.50	700	236.50				(700)	(100.00)	
10-160-1615-1240-71580 Insurance	723	722.49	860	851.02	935		935	75	8.72	
Total 1240 Municipal Buildings & Yards	9,036	2,895.99	9,127	2,696.87	5,426		5,426	(3,701)	(40.55)	
Total 1615 Rainy Lake Square	18,639	10,999.38	19,920	17,994.77	23,379		23,379	3,459	17.36	
1616 Legion Park/Spray Park										
1101 Salaries, Wages, Benefits										
10-160-1616-1101-60010 Salaries Full Time	13,000	29,948.88	13,000		13,000		13,000			
10-160-1616-1101-60013 Overtime		785.56								
10-160-1616-1101-60020 Hourly Part Time	17,000		17,000		17,000		17,000			

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Parks & Cemeteries										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-160-1616-1101-60025 Employer CPP	1,516	1,858.99	1,515		1,543		1,543	28	1.85	
10-160-1616-1101-60030 Employer EI	644	693.06	639		637		637	(2)	(0.31)	
10-160-1616-1101-60035 Employer OMERS	2,714	2,982.03	2,711		2,700		2,700	(11)	(0.41)	
10-160-1616-1101-60040 Employer EHT	585	646.04	585		585		585			
10-160-1616-1101-60050 Employer Benefits	2,425	2,851.70	2,736		3,126		3,126	390	14.25	
10-160-1616-1101-60055 Employer WSIB	759	497.09	879		996		996	117	13.31	
10-160-1616-1101-71540 Owned Equipment		6,458.88								
Total 1101 Salaries, Wages, Benefits	38,643	46,722.23	39,065		39,587		39,587	522	1.34	
1240 Municipal Buildings & Yards										
10-160-1616-1240-71420 Electrical Power	5,000	1,494.46	1,251	1,468.55	1,500		1,500	249	19.90%	
10-160-1616-1240-71421 Water & Sewer Charges	20,000	25,912.97	25,813	10,947.74	12,000		12,000	(13,813)	(53.51)	
10-160-1616-1240-71471 Materials	5,000	3,468.84	5,000	2,880.36	5,000		5,000			
10-160-1616-1240-71523 Contracted Works	5,000	3,674.73	5,000	8,105.51	5,000		5,000			
10-160-1616-1240-71540 Equipment Rentals	1,000		1,000					(1,000)	(100.00)	
10-160-1616-1240-71580 Insurance	1,344	1,356.12	1,676	1,653.48	1,789		1,789	113	6.74	
Total 1240 Municipal Buildings & Yards	37,344	35,907.12	39,740	25,055.64	25,289		25,289	(14,451)	(36.36)	
Total 1616 Legion Park/Spray Park	75,987	82,629.35	78,805	25,055.64	64,876		64,876	(13,929)	(17.68)	
Total Parks & Cemeteries	983,185	1,007,969.27	1,034,092	915,269.03	1,029,605	9,000	1,038,605	4,513	0.44	
Total Fort Frances	983,185	1,007,969.27	1,034,092	915,269.03	1,029,605	9,000	1,038,605	4,513	0.44	
Total 10 General	983,185	1,007,969.27	1,034,092	915,269.03	1,029,605	9,000	1,038,605	4,513	0.44	
Total Parks & Cemeteries	983,185	1,007,969.27	1,034,092	915,269.03	1,029,605	9,000	1,038,605	4,513	0.44	

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Airport	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget to 2025 Budget	2026 Budget to 2025 Budget	
10 General										
Fort Frances										
Airport										
0660 Municipal Airport										
0330 Operational Revenue										
10-060-0660-0330-40582 Sundry Revenue (Ground Power Starts)	(14,861)	(8,197.06)	(7,000)	(10,716.74)	(7,000)		(7,000)			Average \$500 per month in revenues
10-060-0660-0330-40586 Office Rent	(14,000)	(5,310.40)		(150.40)						Loss of Bearskin office lease
10-060-0660-0330-40589 Expense Recovery	(659)	(1,143.96)	(480)	(957.08)	(480)		(480)			Estimate \$40 per month
10-060-0660-0330-40611 Sales - Fuel	(280,000)	(330,508.42)	(300,000)	(422,440.59)	(300,000)		(300,000)			Looking at 2023 and 2024 actuals
10-060-0660-0330-40612 Aircraft Parking	(314)	(635.16)	(314)	(601.50)	(314)		(314)			
10-060-0660-0330-40613 Lot Lease	(15,000)	(15,431.13)	(28,000)	(20,305.48)	(28,000)		(28,000)			Hangar Lot leases and three year maintenance garage bay lease to CBRE
10-060-0660-0330-40614 Landing Fees	(150,000)	(229,202.94)	(190,000)	(207,949.20)	(190,000)		(190,000)			Reduction due to loss of Bearskin - More medivac flights, international flights
10-060-0660-0330-40615 Plug-ins	(50)	(44.22)	(50)	(38.25)	(50)		(50)			
10-060-0660-0330-40620 Terminal Fees	(3,200)	(2,330.25)	(2,000)	(513.00)	(2,000)		(2,000)			Reduction due to loss of Bearskin - Fees from Charter Flights utilizing the Airport to clear customs
10-060-0660-0330-40672 Vending Machine Sales	(87)									No longer stock a vending machine
10-060-0660-0330-40693 Rentals - Advertising	(255)	(147.31)	(225)		(225)		(225)			One sign in the terminal
10-060-0660-0330-40695 Car Parking	(100)									
10-060-0660-0330-40699 Passenger Facilities	(700)	(1,346.21)	(1,000)	(1,188.15)	(1,000)		(1,000)			Still seeing flights with passengers, however this number is very variable.
Total 0330 Operational Revenue	(479,226)	(594,297.06)	(529,069)	(664,860.39)	(529,069)		(529,069)			
1101 Salaries, Wages, Benefits										
10-060-0660-1101-60010 Salaries Full Time	258,434	248,483.90	260,227	247,268.42	251,177		251,177	(9,050)	(3.48%)	PW Office Adjustment
10-060-0660-1101-60013 Overtime	7,331	9,289.21	7,418	17,421.35	7,418		7,418			
10-060-0660-1101-60020 Hourly Part Time				747.28						
10-060-0660-1101-60025 Employer CPP	13,311	13,564.14	7,373	15,135.54	13,387		13,387	6,014	81.57	
10-060-0660-1101-60030 Employer EI	4,186	4,513.46	4,261	4,907.19	4,137		4,137	(124)	(2.91)	
10-060-0660-1101-60035 Employer OMERS	25,065	23,838.70	24,968	25,007.30	23,007		23,007	(1,961)	(7.85)	
10-060-0660-1101-60040 Employer EHT	5,024	5,097.39	5,057	5,519.46	4,875		4,875	(182)	(3.60)	
10-060-0660-1101-60050 Employer Benefits	21,629	26,396.34	21,248	25,136.83	29,267		29,267	8,019	37.74	
10-060-0660-1101-60055 Employer WSIB	6,486	3,760.01	7,565	3,406.42	8,258		8,258	693	9.16	
10-060-0660-1101-71540 Equipment Rentals - Owned		5,792.08		1,048.65						
Total 1101 Salaries, Wages, Benefits	341,466	340,735.23	338,117	345,598.44	341,526		341,526	3,409	1.01	
1200 Contracted Services										
10-060-0660-1200-71251 Communications	3,000	10,222.05	8,000	6,519.91	8,000		8,000			Phone lines, radio license and Runway reporting Software license
10-060-0660-1200-71252 Postage, Freight, Courier	500	568.71	500	1,213.14	1,000		1,000	500	100.00	Sending out both decelerometers annually for calibrations
Total 1200 Contracted Services	3,500	10,790.76	8,500	7,733.05	9,000		9,000	500	5.88	
1400 Materials										
10-060-0660-1400-60010 Salaries Full Time				154.76						
10-060-0660-1400-60025 Employer CPP				5.45						
10-060-0660-1400-60035 Employer OMERS				12.11						
10-060-0660-1400-60040 Employer EHT				3.28						
10-060-0660-1400-60050 Employer Benefits				28.04						
10-060-0660-1400-60055 Employer WSIB				1.70						

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Airport	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget to 2025 Budget	2026 Budget to 2025 Budget	
10-060-0660-1400-71410 Office Supplies	3,000	3,785.00	3,000	2,757.01	3,000		3,000			
10-060-0660-1400-71412 Gas Purchases for Resale	140,000	221,935.22	187,500	268,548.58	187,500		187,500			
10-060-0660-1400-71425 Property Taxes	2,261	1,765.46	1,900	1,765.46	1,900		1,900			
10-060-0660-1400-71472 Vending Supplies	500									No longer have a vending machine
10-060-0660-1400-71480 Protective Clothing	1,500	1,245.89	1,500	1,974.40	1,500	300	1,800	300	20.00	Offering of additional PPE same as CUPE
Total 1400 Materials	147,261	228,731.57	193,900	275,250.79	193,900	300	194,200	300	0.15	
1500 Rents & Services										
10-060-0660-1500-71523 Contracted Works	5,000	41.00	5,000		5,000		5,000			Beaver Dam Clearing
10-060-0660-1500-71531 Conferences & Courses	5,000	1,665.00	5,000	4,758.35	5,000		5,000			AMCO, SMS Human Factors and Wildlife training
10-060-0660-1500-71580 General Insurance	12,141	20,051.89	20,870	20,431.22	17,761		17,761	(3,109)	(14.90)	
Total 1500 Rents & Services	22,141	21,757.89	30,870	25,189.57	27,761		27,761	(3,109)	(10.07)	
1600 Financial Services										
10-060-0660-1600-71660 Bank Service Charges	400	478.97	400	468.00	400		400			
10-060-0660-1600-71665 Credit Card Discount	5,000	3,526.82	4,000	3,889.71	4,000		4,000			
Total 1600 Financial Services	5,400	4,005.79	4,400	4,357.71	4,400		4,400			
2910 Vehicle Expenses										
10-060-0660-2910-71580 Vehicle Insurance	5,519	6,872.76	6,251	6,206.16	6,914		6,914	663	10.61%	
10-060-0660-2910-71582 Licenses				159.92						
Total 2910 Vehicle Expenses	5,519	6,872.76	6,251	6,366.08	6,914		6,914	663	10.61	
4475 2008 John Deere XUV Gator										
10-060-0660-4475-71451 Equipment Parts & Maintenance		721.77		123.66						
Total 4475 2008 John Deere XUV Gator		721.77		123.66						
4477 2008 JD 3720 w/60										
10-060-0660-4477-71451 Vehicle Parts & Maintenance		1,490.52		722.19						
Total 4477 2008 JD 3720 w/60		1,490.52		722.19						
4485 2021 John Deere Mower X390										
10-060-0660-4485-71451 Vehicle Parts & Maintenance				295.19						
Total 4485 2021 John Deere Mower X390				295.19						
4601 97 Int'l Plow Truck										
10-060-0660-4601-60010 Salaries Full Time		806.42								
10-060-0660-4601-60025 Employer CPP		31.50								
10-060-0660-4601-60030 Employer EI		11.68								
10-060-0660-4601-60035 Employer OMERS		69.82								
10-060-0660-4601-60040 Employer EHT		16.63								
10-060-0660-4601-60050 Employer Benefits		114.25								
10-060-0660-4601-60055 Employer WSIB		12.80								
10-060-0660-4601-71451 Equipment Parts & Maintenance		511.26								
Total 4601 97 Int'l Plow Truck		1,574.36								
4602 94 Case Loader										
10-060-0660-4602-71451 Equipment Parts & Maintenance		120.37		2,063.74						
Total 4602 94 Case Loader		120.37		2,063.74						

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Airport	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget to 2025 Budget	2026 Budget to 2025 Budget	
4604 Snow Blower										
10-060-0660-4604-60010 Salaries Full Time		70.07								
10-060-0660-4604-60025 Employer CPP		4.17								
10-060-0660-4604-60030 Employer EI		1.53								
10-060-0660-4604-60035 Employer OMERS		6.90								
10-060-0660-4604-60040 Employer EHT		1.43								
10-060-0660-4604-60050 Employer Benefits		17.45								
10-060-0660-4604-60055 Employer WSIB		1.10								
Total 4604 Snow Blower		102.65								
4606 Ford 710 Tractor										
10-060-0660-4606-60010 Salaries Full Time		463.53		1,083.32						
10-060-0660-4606-60013 Overtime				232.14						
10-060-0660-4606-60025 Employer CPP		30.27		79.01						
10-060-0660-4606-60030 Employer EI		11.13		28.53						
10-060-0660-4606-60035 Employer OMERS		44.53		99.92						
10-060-0660-4606-60040 Employer EHT		10.35		26.78						
10-060-0660-4606-60050 Employer Benefits		73.23		31.15						
10-060-0660-4606-60055 Employer WSIB		7.96		13.84						
10-060-0660-4606-71451 Equipment Parts & Maintenance		985.18		1,632.24						
Total 4606 Ford 710 Tractor		1,626.18		3,226.93						
5602 2024 Peterbilt Plow Truck										
10-060-0660-5602-71451 Vehicle Parts & Maintenance		379.19								
Total 5602 2024 Peterbilt Plow Truck		379.19								
5650 99 Intl Fuel Truck										
10-060-0660-5650-60010 Salaries Full Time		356.81		38.69						
10-060-0660-5650-60013 Overtime				116.07						
10-060-0660-5650-60025 Employer CPP		12.32		8.63						
10-060-0660-5650-60030 Employer EI		4.54		2.51						
10-060-0660-5650-60035 Employer OMERS		30.03		11.38						
10-060-0660-5650-60040 Employer EHT		7.14		3.17						
10-060-0660-5650-60050 Employer Benefits		55.36		2.29						
10-060-0660-5650-60055 Employer WSIB		5.49		1.64						
Total 5650 99 Intl Fuel Truck		471.69		184.38						
5651 2008 Chev Silverado										
10-060-0660-5651-71451 Vehicle Parts & Maintenance		176.09		105.52						
Total 5651 2008 Chev Silverado		176.09		105.52						
5653 2023 International Fuel Truck										
10-060-0660-5653-71451 Vehicle Parts & Maintenance		626.86		3,569.12						
Total 5653 2023 International Fuel Truck		626.86		3,569.12						
Total 0660 Municipal Airport	46,061	25,886.62	52,969	9,925.98	54,432	300	54,732	1,763	3.33	

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Airport										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget to 2025 Budget	2026 Budget to 2025 Budget	
0661 Airport Building Maintenance										
1101 Salaries, Wages, Benefits										
10-060-0661-1101-60010 Salaries Full Time	1,412	29.71	1,028	257.56	1,531		1,531	503	48.93%	
10-060-0661-1101-60025 Employer CPP	131	1.85	59	15.71	147		147	88	149.15	
10-060-0661-1101-60030 Employer EI	42	0.69	19	5.72	47		47	28	147.37	
10-060-0661-1101-60035 Employer OMERS	231	2.97	95	24.68	244		244	149	156.84	
10-060-0661-1101-60040 Employer EHT	47	0.64	19	5.42	51		51	32	168.42	
10-060-0661-1101-60050 Employer Benefits	231		109	70.57	322		322	213	195.41	
10-060-0661-1101-60055 Employer WSIB	6,202	0.50	31	2.81	89		89	58	187.10	
Total 1101 Salaries, Wages, Benefits	8,296	36.36	1,360	382.47	2,431		2,431	1,071	78.75	
1400 Materials										
10-060-0661-1400-71419 Propane	13,000	14,239.07	13,000	10,812.03	13,000		13,000			
10-060-0661-1400-71420 Hydro Charges	14,420	11,241.33	11,000	9,747.53	11,110		11,110	110	1.00	Less run time on runway lighting without Scheduled service - 1% increase for 2026
10-060-0661-1400-71421 Water & Sewer Charges	500	282.94	300	577.80	500		500	200	66.67	Testing fees for Airport Well
10-060-0661-1400-71470 Janitorial Supplies	2,000	1,952.59	2,000	2,295.14	2,000		2,000			
Total 1400 Materials	29,920	27,715.93	26,300	23,432.50	26,610		26,610	310	1.18	
1500 Rents & Services										
10-060-0661-1500-71523 Contracted Works	5,000	4,773.34	5,000	9,488.53	9,500		9,500	4,500	90.00%	ESA, GFL, Fuel Tanks and Truck Certification - Increase in GFL Bin costs started in 2025.
10-060-0661-1500-71540 Equipment Rentals - Owned	2,000		1,000		1,000		1,000			
10-060-0661-1500-71543 Equipment Lease & Maint.	2,000	599.95	2,000		2,000		2,000			
10-060-0661-1500-71545 Repairs & Maintenance - Buildings	2,000	1,474.61	2,000	8,756.77	3,000		3,000	1,000	50.00	2026 - moved closer to 3 year average
Total 1500 Rents & Services	11,000	6,847.90	10,000	18,245.30	15,500		15,500	5,500	55.00	
Total 0661 Airport Building Maintenance	49,216	34,600.19	37,660	42,060.27	44,541		44,541	6,881	18.27	
0662 Airport Grounds Maintenance										
1101 Salaries, Wages, Benefits										
10-060-0662-1101-60010 Salaries Full Time	2,500	7,819.44	2,500	2,290.78	2,500		2,500			
10-060-0662-1101-60025 Employer CPP	131	551.17	135	146.79	135		135			
10-060-0662-1101-60030 Employer EI	41	202.96	42	53.88	42		42			
10-060-0662-1101-60035 Employer OMERS	242	883.14	239	224.45	229		229	(10)	(4.18)	
10-060-0662-1101-60040 Employer EHT	49	191.74	49	50.64	49		49			
10-060-0662-1101-60050 Employer Benefits	211	886.59	206	109.25	297		297	91	44.17	
10-060-0662-1101-60055 Employer WSIB	63	147.54	73	43.23	83		83	10	13.70	
Total 1101 Salaries, Wages, Benefits	3,237	10,682.58	3,244	2,919.02	3,335		3,335	91	2.81	
1400 Materials										
10-060-0662-1400-71417 Diesel Fuel	8,100	9,003.36	8,100	9,816.05	8,100		8,100			Holding the value on this as we will have a diesel generator to fuel going forward in addition to the equipment
10-060-0662-1400-71418 Gasoline	2,700	3,593.49	3,000	2,905.69	3,000		3,000			
10-060-0662-1400-71427 Crack Sealing	15,000	15,000.00	15,000	15,000.00	40,000		40,000	25,000	166.67	Need to keep up with this more now without the potential for ACAP - Value is based on recommendation of others in the industry and actual airport runway condition.
10-060-0662-1400-71428 Line Painting	30,000	27,860.00								Good for 4 years now
10-060-0662-1400-71429 Airfield Lighting	2,000	1,761.75	1,500	6,179.43	2,000		2,000	500	33.33	Bulbs are getting harder to find for old equipment - very expensive. Wiring fault in 2025 was hard to find and repair

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Airport	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget to 2025 Budget	2026 Budget to 2025 Budget	
10-060-0662-1400-71451 Vehicle Parts & Maintenance	7,500	4,737.85	7,500	2,029.98	7,500		7,500			
10-060-0662-1400-71471 Materials	5,000	1,802.71	5,000	2,171.83	5,000		5,000			
Total 1400 Materials	70,300	63,759.16	40,100	38,102.98	65,600		65,600	25,500	63.59	
1500 Rents & Services										
10-060-0662-1500-71523 Contracted Works	25,000	4,900.00	47,000	60,772.11	5,000		5,000	(42,000)	(89.36%)	Contracted brush clearing as needed
Total 1500 Rents & Services	25,000	4,900.00	47,000	60,772.11	5,000		5,000	(42,000)	(89.36)	
Total 0662 Airport Grounds Maintenance	98,537	79,341.74	90,344	101,794.11	73,935		73,935	(16,409)	(18.16)	
Total Airport	193,814	139,828.55	180,973	153,780.36	172,908	300	173,208	(7,765)	(4.29)	
Total Fort Frances	193,814	139,828.55	180,973	153,780.36	172,908	300	173,208	(7,765)	(4.29)	
Total 10 General	193,814	139,828.55	180,973	153,780.36	172,908	300	173,208	(7,765)	(4.29)	
Total Airport	193,814	139,828.55	180,973	153,780.36	172,908	300	173,208	(7,765)	(4.29)	

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Planning & Development										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10 General										
Fort Frances										
Planning & Development										
0253 Civic Centre										
0330 Operational Revenue										
10-020-0253-0330-40586 Civic Centre Rentals (OPP)	(167,423)	(178,636.57)	(169,019)	(165,518.88)	(169,019)		(169,019)			Same as previous year
10-020-0253-0330-40588 FFPC Office Contribution	(19,663)	(19,415.40)	(19,823)	(16,519.20)	(20,200)		(20,200)	(377)	1.90	1.9% Increase to the User Fee
Total 0330 Operational Revenue	(187,086)	(198,051.97)	(188,842)	(182,038.08)	(189,219)		(189,219)	(377)	0.20	
1200 Contracted Services										
10-020-0253-1200-71254 Audit- OPP Lease	2,395	2,477.09	2,500	2,564.35	2,800		2,800	300	12.00%	Based on RFP
Total 1200 Contracted Services	2,395	2,477.09	2,500	2,564.35	2,800		2,800	300	12.00	
1240 Municipal Buildings & Yards										
10-020-0253-1240-60010 Salaries Full Time	42,402	42,308.56	43,128	56,983.58	58,000		58,000	14,872	34.48%	Based on interdepartmental labour breakdown.
10-020-0253-1240-60013 Overtime		173.51		2,183.27						
10-020-0253-1240-60020 Civic Centre Part-Time Wages		3,625.45		3,181.50						
10-020-0253-1240-60025 Employer CPP	2,387	2,665.48	2,435	3,680.58	3,074		3,074	639	26.24	Based on interdepartmental labour breakdown.
10-020-0253-1240-60030 Employer EI	843	1,006.27	848	1,359.01	1,176		1,176	328	38.68	Based on interdepartmental labour breakdown.
10-020-0253-1240-60035 Employer OMERS	3,848	4,234.17	3,907	5,734.02	5,284		5,284	1,377	35.24	Based on interdepartmental labour breakdown.
10-020-0253-1240-60040 Employer EHT	835	934.93	849	1,288.24	1,139		1,139	290	34.16	Based on interdepartmental labour breakdown.
10-020-0253-1240-60050 Employer Benefits	3,925	4,297.53	3,800	5,863.21	5,690		5,690	1,890	49.74	Based on interdepartmental labour breakdown.
10-020-0253-1240-60055 Employer WSIB	1,092	719.44	1,286	824.87	1,711		1,711	425	33.05	Based on interdepartmental labour breakdown.
10-020-0253-1240-71540 Equipment Rentals - Owned	2,151	651.76		2,875.70						
Total 1240 Municipal Buildings & Yards	57,483	60,617.10	56,253	83,973.98	76,074		76,074	19,821	35.24	
1400 Materials										
10-020-0253-1400-71415 Hydro Chgs- CC Parking lots	1,080	1,064.70	1,126	957.33	1,131		1,131	5	0.44%	0.45% Increase to charges
10-020-0253-1400-71416 Natural Gas Charges	20,000	20,409.36	20,580	27,513.70	25,000		25,000	4,420	21.48	0% Increase to charges - however we consistently exceed budget: propose \$25,000
10-020-0253-1400-71420 Hydro Charges	60,000	46,316.46	60,180	37,059.74	52,000		52,000	(8,180)	(13.59)	0.50% Increase to charges - decrease due to not meeting budget - in line with 3 year avg.
10-020-0253-1400-71421 Water & Sewer Charges	1,882	1,915.11	1,944	1,577.00	2,010		2,010	66	3.40	3.4% Increase to charges (proposed)
10-020-0253-1400-71425 Property Taxes	44,210	44,381.41	45,712	45,122.80	46,477		46,477	765	1.67	3% estimate over actuals
10-020-0253-1400-71470 Janitorial supplies	3,400	2,492.22	3,000	2,910.76	3,000		3,000			Same as previous year.
Total 1400 Materials	130,572	116,579.26	132,542	115,141.33	129,618		129,618	(2,924)	(2.21)	
1500 Rents & Services										
10-020-0253-1500-71508 Elevator Contracting/Materials	3,500	4,309.41	3,500	2,661.92	3,500		3,500			Same as previous year.
10-020-0253-1500-71509 HVAC Contracts/Materials	3,000	10,035.52	3,000	1,189.29	3,000		3,000			Same as previous year.
10-020-0253-1500-71510 Electrical Contracts/Materials	3,000	817.78	3,000	3,149.54	3,000		3,000			Same as previous year.
10-020-0253-1500-71512 Plumbing Contracts/Materials	1,500	228.96	1,500	5,861.63	1,500		1,500			Same as previous year.
10-020-0253-1500-71523 Contracted Works	7,500	9,575.57	7,500	9,226.77	7,500		7,500			Same as previous year.
10-020-0253-1500-71545 Repairs & Maintenance	8,000	24,066.86	13,000	10,357.28	13,000		13,000			Match previous year.

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Planning & Development										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-020-0253-1500-71555 Lawn & Yard Maintenance	1,638	467.48	1,638	1,473.69	250	600	850	(788)	(48.11)	Yardworks near complete - previous pricing of 138 may not suffice, recommend base increase to 250. One time pest control from Sunset Country Pest est. to be \$600.00
10-020-0253-1500-71580 Insurance- Civic Centre	10,866	10,826.04	12,686	12,497.84	12,280		12,280	(406)	(3.20)	2026 Insurance Distribution list from Deputy Treasurer.
Total 1500 Rents & Services	39,004	60,327.62	45,824	46,417.96	44,030	600	44,630	(1,194)	(2.61)	
Total 0253 Civic Centre	42,368	41,949.10	48,277	66,059.54	63,303	600	63,903	15,626	32.37	
0440 By-Law Enforcement Animal Contr										
0310 No Tax Unallocated Revenue										
10-040-0440-0310-40598 Parking Meter Collections	(250)	(78.13)	(250)	(265.22)	(200)		(200)	50	(20.00%)	meters down right now. have an email in with Mckay meters about training
10-040-0440-0310-40601 Parking Fees	(5,600)	(3,600.00)	(3,600)	(3,600.00)	(3,600)		(3,600)			
Total 0310 No Tax Unallocated Revenue	(5,850)	(3,678.13)	(3,850)	(3,865.22)	(3,800)		(3,800)	50	(1.30)	
0410 Unallocated HST Exempt										
10-040-0440-0410-40725 Dog Tags	(100)	(342.90)	(400)	(175.30)	(100)		(100)	300	(75.00%)	
10-040-0440-0410-40811 By-Law Fines	(10,000)	(18,994.22)	(12,000)	(9,324.20)	(12,800)		(12,800)	(800)	6.67	
Total 0410 Unallocated HST Exempt	(10,100)	(19,337.12)	(12,400)	(9,499.50)	(12,900)		(12,900)	(500)	4.03	
0430 Operational Rev HST Ex										
10-040-0440-0430-40591 Impound Fees	(250)	(1,295.30)	(250)	(629.65)	(400)		(400)	(150)	60.00%	
Total 0430 Operational Rev HST Ex	(250)	(1,295.30)	(250)	(629.65)	(400)		(400)	(150)	60.00	
1101 Salaries, Wages, Benefits										
10-040-0440-1101-60010 Salaries Full Time	111,752	113,897.39	121,016	110,385.46	119,054		119,054	(1,962)	(1.62%)	2 By-Law officers full time
10-040-0440-1101-60013 Overtime		2,315.27		1,818.71						
10-040-0440-1101-60025 Employer CPP	6,253	6,441.22	6,784	6,636.27	6,667		6,667	(117)	(1.72)	
10-040-0440-1101-60030 Employer EI	2,183	2,413.86	2,336	2,443.81	2,420		2,420	84	3.60	
10-040-0440-1101-60035 Employer OMERS	10,058	10,323.61	10,891	10,511.92	10,715		10,715	(176)	(1.62)	
10-040-0440-1101-60040 Employer EHT	2,179	2,247.48	2,360	2,306.75	2,322		2,322	(38)	(1.61)	
10-040-0440-1101-60050 Employer Benefits	14,199	14,154.00	13,887	13,750.59	14,798		14,798	911	6.56	
10-040-0440-1101-60055 Employer WSIB	2,827	1,729.36	3,546	1,419.87	3,853		3,853	307	8.66	
Total 1101 Salaries, Wages, Benefits	149,451	153,522.19	160,820	149,273.38	159,829		159,829	(991)	(0.62)	
1200 Contracted Services										
10-040-0440-1200-71252 Postage, Freight, Courier		10.72								
10-040-0440-1200-71256 Transfer to MTO	850	841.50	550	429.00	500		500	(50)	(9.09)	
10-040-0440-1200-71260 Memberships	450	266.00	450	463.00	500		500	50	11.11	MLEOA, Property Standards
10-040-0440-1200-71261 Subscriptions & Publications	380		150	54.49	50		50	(100)	(66.67)	
Total 1200 Contracted Services	1,680	1,118.22	1,150	946.49	1,050		1,050	(100)	(8.70)	
1400 Materials										
10-040-0440-1400-71410 Office Supplies	500	351.68	500	1,302.02	750		750	250	50.00%	
10-040-0440-1400-71471 Materials				11.40						
10-040-0440-1400-71480 Clothing - Uniforms Coveralls	1,000	2,374.00	1,500	1,750.55	1,000		1,000	(500)	(33.33)	
Total 1400 Materials	1,500	2,725.68	2,000	3,063.97	1,750		1,750	(250)	(12.50)	
1500 Rents & Services										
10-040-0440-1500-71502 Computer Maintenance	1,250	561.11	1,250	1,592.81	1,600		1,600	350	28.00%	Diamond costs
10-040-0440-1500-71515 Meter Repairs/Maintenance	500	19.41								meters need to be repaired possibly new batteries from what patrick had said before he left

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Planning & Development										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-040-0440-1500-71523 Contracted Services	205			2,111.39	1,700		1,700	1,700		
10-040-0440-1500-71531 Conference & Courses	3,000	3,137.26	4,300	1,832.73	4,500		4,500	200	4.65	One by-law officers will need to take MLEAO course 1 and one course 2
10-040-0440-1500-71533 Mileage	100	106.26								
10-040-0440-1500-71591 Advertising & Public Notices	250									
Total 1500 Rents & Services	5,305	3,824.04	5,550	5,536.93	7,800		7,800	2,250	40.54	
1600 Financial Services										
10-040-0440-1600-71665 Parking Meter Charges & Fees	800	806.57	400	677.10	544		544	144	36.00%	based on previous years
Total 1600 Financial Services	800	806.57	400	677.10	544		544	144	36.00	
2910 Vehicle Expenses										
10-040-0440-2910-60010 Salaries Full Time	570	756.73	612	1,001.44	1,200		1,200	588	96.08%	Based on interdepartmental labour breakdown.
10-040-0440-2910-60013 Overtime		54.98		584.28						
10-040-0440-2910-60025 Employer CPP	36	36.57	35	93.30	64		64	29	82.86	
10-040-0440-2910-60030 Employer EI	13	13.39	11	31.27	24		24	13	118.18	
10-040-0440-2910-60035 Employer OMERS	60	70.53	57	146.50	109		109	52	91.23	
10-040-0440-2910-60040 Employer EHT	12	18.04	12	34.54	24		24	12	100.00	
10-040-0440-2910-60050 Employer Benefits	85	131.23	65	130.16	118		118	53	81.54	
10-040-0440-2910-60055 Employer WSIB	16	13.88	18	26.84	35		35	17	94.44	
10-040-0440-2910-71418 Gas & Fuel	3,500	4,662.34	4,300	3,321.38	3,500		3,500	(800)	(18.60)	
10-040-0440-2910-71451 Vehicle Parts & Maintenance	500	433.04	500	2,327.03	500		500			
10-040-0440-2910-71580 Insurance	975	1,149.08	1,150	1,444.99	1,624		1,624	474	41.22	
Total 2910 Vehicle Expenses	5,767	7,339.81	6,760	9,141.73	7,198		7,198	438	6.48	
Total 0440 By-Law Enforcement Animal Contr	148,303	145,025.96	160,180	154,645.23	161,071		161,071	891	0.56	
0441 Animal Shelter										
1101 Salaries, Wages, Benefits										
10-040-0441-1101-60010 Salaries Full Time	389		709		389		389	(320)	(45.13%)	Based on interdepartmental labour breakdown.
10-040-0441-1101-60013 Overtime	342									
10-040-0441-1101-60025 Employer CPP	41		40		21		21	(19)	(47.50)	
10-040-0441-1101-60030 Employer EI	15		13		8		8	(5)	(38.46)	
10-040-0441-1101-60035 Employer OMERS	57		66		35		35	(31)	(46.97)	
10-040-0441-1101-60040 Employer EHT	15		13		8		8	(5)	(38.46)	
10-040-0441-1101-60050 Employer Benefits	26		75		38		38	(37)	(49.33)	
10-040-0441-1101-60055 Employer WSIB	18		21		11		11	(10)	(47.62)	
10-040-0441-1101-71540 Equipment Rentals - Owned	185								#DIV/0!	
Total 1101 Salaries, Wages, Benefits	1,088		937		510		510	(427)	(45.57)	
1400 Materials										
10-040-0441-1400-71420 Hydro Charges	1,200	1,225.48	1,200	1,005.27	1,200		1,200			
10-040-0441-1400-71421 Water & Sewer Charges	1,645	2,014.38	1,645	1,434.50	1,600		1,600	(45)	(2.74)	3% increase over 2023 actuals
10-040-0441-1400-71470 Janitorial Supplies	150	138.84	150	40.52	150		150			
10-040-0441-1400-71471 Materials/Supplies	200	317.65	600	362.47	450		450	(150)	(25.00)	One time- Dog door and dog catcher
10-040-0441-1400-71491 Food & Meals	200	97.54	200	30.46	200		200			
10-040-0441-1400-71492 Euthanasia Expenses	1,500	376.26	750	740.52	500		500	(250)	(33.33)	
Total 1400 Materials	4,895	4,170.15	4,545	3,613.74	4,100		4,100	(445)	(9.79)	

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Planning & Development										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
1500 Rents & Services										
10-040-0441-1500-71523 Contracted Services	260	267.63	260	280.87	280		280	20	7.69%	
10-040-0441-1500-71580 Insurance	400	588.96	705	694.80	748		748	43	6.10	
Total 1500 Rents & Services	660	856.59	965	975.67	1,028		1,028	63	6.53	
Total 0441 Animal Shelter	6,643	5,026.74	6,447	4,589.41	5,638		5,638	(809)	(12.55)	
0445 Building Official										
0430 Operational Rev HST Ex										
10-040-0445-0430-40722 Building Permits	(241,000)	(177,070.77)	(140,000)	(141,312.33)	(114,000)		(114,000)	26,000	(18.57%)	Anticipated slight decrease in permit revenue from 3 year average due to multiple large project completions, Mill Development may provide a large one time revenue, but that figure is unknown at this time. Additionally, with new accounting rules, there will be some accrual of revenues with various completion points as the revenue recognition point (minimal).
10-040-0445-0430-40723 Moving Permits	(1,300)	(1,772.10)	(1,800)	(2,513.00)	(1,913)		(1,913)	(113)	6.28	Anticipated 3 annual moving permits at \$600.00 Potential \$113 one-time moving permit
10-040-0445-0430-40728 Other Misc. Permits	(300)	(216.85)	(300)	(448.85)	(300)		(300)			Same as previous year. This is typically only sign permits.
Total 0430 Operational Rev HST Ex	(242,600)	(179,059.72)	(142,100)	(144,274.18)	(116,213)		(116,213)	25,887	(18.22)	
1101 Salaries, Wages, Benefits										
10-040-0445-1101-60010 Salaries Full Time	63,891	70,640.63	74,663	73,832.21	79,051		79,051	4,388	5.88%	75% of the CBO/Planner wages
10-040-0445-1101-60025 Employer CPP	2,321	3,159.89	3,026	3,550.04	3,485		3,485	459	15.17	
10-040-0445-1101-60030 Employer EI	741	1,044.78	951	1,086.42	991		991	40	4.21	
10-040-0445-1101-60035 Employer OMERS	5,778	7,448.28	8,024	8,245.30	8,408		8,408	384	4.79	
10-040-0445-1101-60040 Employer EHT	1,068	1,391.51	1,456	1,536.09	1,541		1,541	85	5.84	
10-040-0445-1101-60050 Employer Benefits	2,897	4,215.62	3,723	3,033.26	4,383		4,383	660	17.73	
10-040-0445-1101-60055 Employer WSIB	1,386	1,070.77	2,188	972.95	2,624		2,624	436	19.93	
Total 1101 Salaries, Wages, Benefits	78,082	88,971.48	94,031	92,256.27	100,483		100,483	6,452	6.86	
1200 Contracted Services										
10-040-0445-1200-71252 Postage, Freight, Courier		7.80		53.10	25		25	25		Showing some use, budgeted based on 3 year Average.
10-040-0445-1200-71253 Legal	500	13,585.82	500	33.52	500		500			Same as previous year.
10-040-0445-1200-71260 Memberships	1,300	1,388.62	1,100	1,284.98	1,152		1,152	52	4.73	Membership fees for OBOA, Chapter, QuARTS OBOA - \$373 Chapter - \$75 QuARTS - \$128 John and Cody
10-040-0445-1200-71261 Subscriptions & Publications	200	429.40	200		150		150	(50)	(25.00)	Decrease due to use.
Total 1200 Contracted Services	2,000	15,411.64	1,800	1,371.60	1,827		1,827	27	1.50	
1400 Materials										
10-040-0445-1400-71410 Office Supplies	50	50.02	50	73.72	50		50			
10-040-0445-1400-71480 Clothing - Uniforms Coveralls	400		400	107.33	350		350	(50)	(12.50)	Jackets, Hardhats, Boots, Vests, Etc. Decrease due to new purchases in 2025.
Total 1400 Materials	450	50.02	450	181.05	400		400	(50)	(11.11)	
1500 Rents & Services										
10-040-0445-1500-71527 Contracted Services				13,191.82						

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Planning & Development										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
10-040-0445-1500-71531 Conferences & Courses	3,000	3,411.90	3,500	2,437.34	4,348		4,348	848	24.23	Anticipating conference attendance - 2025 Actuals lower than budgeted due to split personal expense during vacation. Also anticipated OBOA training at \$847.50 in May.
10-040-0445-1500-71591 Advertising & Public Notices	600	619.15	500	619.15	500		500			Same as previous year. 'Fall home improvement' ad with the FFTimes
Total 1500 Rents & Services	3,600	4,031.05	4,000	16,248.31	4,848		4,848	848	21.20	
2910 Vehicle Expenses										
10-040-0445-2910-60010 Salaries Full Time	510	73.30	612		510		510	(102)	(16.67%)	Based on interdepartmental labour breakdown.
10-040-0445-2910-60013 Overtime		219.90								
10-040-0445-2910-60025 Employer CPP		16.97	35		27		27	(8)	(22.86)	Based on interdepartmental labour breakdown.
10-040-0445-2910-60030 Employer EI		5.53	11		10		10	(1)	(9.09)	Based on interdepartmental labour breakdown.
10-040-0445-2910-60035 Employer OMERS		24.45	57		46		46	(11)	(19.30)	Based on interdepartmental labour breakdown.
10-040-0445-2910-60040 Employer EHT		6.59	12		10		10	(2)	(16.67)	Based on interdepartmental labour breakdown.
10-040-0445-2910-60050 Employer Benefits	143	50.53	65		50		50	(15)	(23.08)	Based on interdepartmental labour breakdown.
10-040-0445-2910-60055 Employer WSIB		5.07	18		15		15	(3)	(16.67)	Based on interdepartmental labour breakdown.
10-040-0445-2910-71418 Gas & Fuel	1,000	814.12	1,000	598.96	700		700	(300)	(30.00)	Slight decrease due to use.
10-040-0445-2910-71451 Vehicle Parts & Maintenance	500	128.34	500		500		500			Same as previous year.
10-040-0445-2910-71523 Contracted Works		5,001.12								Removed - no more CBO Contract
Total 2910 Vehicle Expenses	2,153	6,345.92	2,310	598.96	1,868		1,868	(442)	(19.13)	
Total 0445 Building Official	(156,315)	(64,249.61)	(39,509)	(33,617.99)	(6,787)		(6,787)	32,722	(82.82)	
1810 Planning & Zoning										
0430 Operational Rev HST Ex										
10-180-1810-0430-40813 Document/Map Sales, etc.	(1,532)	(1,772.40)	(1,750)	(735.00)	(1,750)		(1,750)			Same as previous year
10-180-1810-0430-40815 Planning Application Fees	(9,900)	(6,022.03)	(9,000)	(1,940.00)	(8,000)		(8,000)	1,000	(11.11)	Potential Planning Applications relating to the Mill Site redevelopment and other projects. Decrease from previous year due to lack of applications in 2025
Total 0430 Operational Rev HST Ex	(11,432)	(7,794.43)	(10,750)	(2,675.00)	(9,750)		(9,750)	1,000	(9.30)	
1101 Salaries, Wages, Benefits										
10-180-1810-1101-60010 Salaries Full Time	27,382	26,576.13	24,888	23,439.06	26,350		26,350	1,462	5.87%	25% of the CBO/Planner Wages
10-180-1810-1101-60025 Employer CPP	1,547	1,140.54	1,009	1,129.38	1,162		1,162	153	15.16	
10-180-1810-1101-60030 Employer EI	494	371.67	317	349.10	330		330	13	4.10	
10-180-1810-1101-60035 Employer OMERS	3,852	2,807.12	2,675	2,658.45	2,803		2,803	128	4.79	
10-180-1810-1101-60040 Employer EHT	712	523.34	485	492.17	514		514	29	5.98	
10-180-1810-1101-60050 Employer Benefits	1,931	1,722.03	1,241	1,246.76	1,461		1,461	220	17.73	
10-180-1810-1101-60055 Employer WSIB	924	402.69	729	310.03	875		875	146	20.03	
Total 1101 Salaries, Wages, Benefits	36,842	33,543.52	31,344	29,624.95	33,495		33,495	2,151	6.86	
1200 Contracted Services										
10-180-1810-1200-71253 Legal	6,100	2,549.09	6,100	4,081.33	5,100		5,100	(1,000)	(16.39%)	Slight decrease due to use.
10-180-1810-1200-71255 Consultants Fees	15,000	5,388.19	6,000		3,000		3,000	(3,000)	(50.00)	Continued consulting services for Mill Development.
10-180-1810-1200-71260 Memberships	510	457.92	150					(150)	(100.00)	Did not use in 2025 - lowered
Total 1200 Contracted Services	21,610	8,395.20	12,250	4,081.33	8,100		8,100	(4,150)	(33.88)	
1400 Materials										
10-180-1810-1400-71410 Office Supplies	500	284.93	400	285.83	300		300	(100)	(25.00%)	Decrease due to use.
Total 1400 Materials	500	284.93	400	285.83	300		300	(100)	(25.00)	

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Planning & Development										
	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
1500 Rents & Services										
10-180-1810-1500-60010 GIS-Salaries Full Time	12,505		12,727		9,312		9,312	(3,415)	(26.83%)	GIS Labour Distribution.
10-180-1810-1500-60050 GIS-Employer Benefits	3,284		633		482		482	(151)	(23.85)	GIS Labour Distribution.
10-180-1810-1500-71507 GIS Expense	6,946	3,751.89	6,946	3,785.47	4,000		4,000	(2,946)	(42.41)	
10-180-1810-1500-71531 Conferences & Courses	500	637.55	500	16.25	500		500			Same as previous year.
10-180-1810-1500-71532 Meeting Expenses - Committee/Board				86.07						
10-180-1810-1500-71591 Advertising & Public Notices	3,350	2,718.22	2,500	322.70	500		500	(2,000)	(80.00)	Same as previous year
Total 1500 Rents & Services	26,585	7,107.66	23,306	4,210.49	14,794		14,794	(8,512)	(36.52)	
Total 1810 Planning & Zoning	74,105	41,536.88	56,550	35,527.60	46,939		46,939	(9,611)	(17.00)	
Total Planning & Development	115,104	169,289.07	231,945	227,203.79	270,164	600	270,764	38,819	16.74	
Total Fort Frances	115,104	169,289.07	231,945	227,203.79	270,164	600	270,764	38,819	16.74	
Total 10 General	115,104	169,289.07	231,945	227,203.79	270,164	600	270,764	38,819	16.74	
Total Planning & Development	115,104	169,289.07	231,945	227,203.79	270,164	600	270,764	38,819	16.74	

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Sewer	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
40 Sewer (Wastewater)										
Sewer										
0811 Sanitary Sewer/Waste Water										
0330 Operational Revenue										
40-080-0811-0330-40595 Private Work Charges		(17,977.62)		(110,414.67)						
40-080-0811-0330-40619 New Connection Charges				(1,532.99)						
Total 0330 Operational Revenue		(17,977.62)		(111,947.66)						
0430 Operational Rev HST Ex										
40-080-0811-0430-40589 Expense Recoveries				(78,481.68)						
40-080-0811-0430-40595 Private Work Charges	(15,000)	(15,827.24)	(15,000)	(14,867.56)	(15,000)		(15,000)			
40-080-0811-0430-40619 New Connection Charges	(7,500)	(15,363.02)	(7,500)		(7,500)		(7,500)			
40-080-0811-0430-40682 Penalty on Late Payments	(9,000)	(11,007.16)	(9,000)	(11,181.64)	(10,000)		(10,000)	(1,000)	11.11	
40-080-0811-0430-40760 Sewer Service/Disposal	(2,938,760)	(2,913,327.12)	(3,026,461)	(4,027,434.60)	(3,144,493)		(3,144,493)	(118,032)	3.90	Based on required revenue per the 2025 financial plan
Total 0430 Operational Rev HST Ex	(2,970,260)	(2,955,524.54)	(3,057,961)	(4,131,965.48)	(3,176,993)		(3,176,993)	(119,032)	3.89	
1101 Salaries, Wages, Benefits										
40-080-0811-1101-60010 Salaries Full Time	115,197	99,066.38	180,761	95,056.64	220,059		220,059	39,298	21.74%	
40-080-0811-1101-60013 Overtime		1,596.97		(136.97)						
40-080-0811-1101-60020 Hourly Part Time	4,424	16,783.06	17,939		6,158		6,158	(11,781)	(65.67)	
40-080-0811-1101-60025 Employer CPP	5,382	3,920.54	8,347	4,467.41	7,673		7,673	(674)	(8.07)	
40-080-0811-1101-60030 Employer EI	1,750	1,425.08	2,658	1,465.53	2,227		2,227	(431)	(16.22)	
40-080-0811-1101-60035 Employer OMERS	12,242	11,160.08	17,977	10,280.15	12,416		12,416	(5,561)	(30.93)	
40-080-0811-1101-60040 Employer EHT	2,330	1,910.88	3,354	1,975.24	2,070		2,070	(1,284)	(38.28)	
40-080-0811-1101-60050 Employer Benefits	9,540	7,903.91	13,535	6,838.93	16,682		16,682	3,147	23.25	
40-080-0811-1101-60055 Employer WSIB	2,950	1,373.46	4,962	1,242.00	11,089		11,089	6,127	123.48	
Total 1101 Salaries, Wages, Benefits	153,815	145,140.36	249,533	121,188.93	278,374		278,374	28,841	11.56	
1200 Contracted Services										
40-080-0811-1200-71221 Accounting/Allocated Admin	174,183	174,183.00	174,183	174,183.00	174,183		174,183			
40-080-0811-1200-71252 Postage, Freight, Courier	11,673	8,971.91	11,673		11,673		11,673			Postage for mailing out water and sewer bills
40-080-0811-1200-71253 Legal	10,000	93,558.47	10,000	10,000.00	10,000		10,000			
Total 1200 Contracted Services	195,856	276,713.38	195,856	184,183.00	195,856		195,856			
1400 Materials										
40-080-0811-1400-71410 Office Supplies	10,750	972.71	10,000	3,291.80	10,000		10,000			Prev. \$750 plus \$10k tools. 10k flat for 2025
40-080-0811-1400-71425 Taxes	64,126	63,988.22	67,332	64,938.07	68,679		68,679	1,347	2.00	2% increase
40-080-0811-1400-71433 Stores Charge	8,700	8,700.00	8,700	8,700.00	8,700		8,700			
40-080-0811-1400-71480 Protective Clothing		3,034.30	5,000	1,829.41	5,000		5,000			Wastewater Operators boots, shirts, pants
Total 1400 Materials	83,576	76,695.23	91,032	78,759.28	92,379		92,379	1,347	1.48	

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Sewer	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
1500 Rents & Services										
40-080-0811-1500-71501 Annual Software Support	1,500		1,500		1,500		1,500			
40-080-0811-1500-71502 Computer Maintenance (H & S)	4,602	4,697.56	4,832	4,932.43	5,400		5,400	568	11.75	
40-080-0811-1500-71507 GIS Expense	6,335	3,795.45	6,335	6,255.03	7,708		7,708	1,373	21.67	From Trish
40-080-0811-1500-71523 Contracted Works	500	203.52	500	226.52	500		500			
40-080-0811-1500-71531 Conferences & Courses	7,500	5,929.87	7,500	2,807.21	7,500		7,500			
40-080-0811-1500-71580 Insurance	48,179	47,405.71	52,594	51,513.99	53,843		53,843	1,249	2.37	Per Deputy Treasurer
40-080-0811-1500-71581 Insurance Deductible	10,000	9,487.50	10,000		10,000		10,000			
40-080-0811-1500-71591 Advertising & Public Notices	500		500	337.03	500		500			
Total 1500 Rents & Services	79,116	71,519.61	83,761	66,072.21	86,951		86,951	3,190	3.81	
1510 Capital Outlay from Revenue										
40-080-0811-1510-75350 Contributions to Capital	1,465,311									
Total 1510 Capital Outlay from Revenue	1,465,311									
1620 Transfer to Reserve Funds										
40-080-0811-1620-75390 Transfer to Reserve Funds		1,250,278.58	1,238,421	1,238,421.00	1,254,531		1,254,531	16,110	1.30%	
Total 1620 Transfer to Reserve Funds		1,250,278.58	1,238,421	1,238,421.00	1,254,531		1,254,531	16,110	1.30	
1700 Other Services										
40-080-0811-1700-72505 Inventory Adjustments		379.52		(1,827.80)						
Total 1700 Other Services		379.52		(1,827.80)						
1711 Sewermains										
40-080-0811-1711-60010 Salaries Full Time	25,000	18,016.71	25,000	19,916.09	20,715		20,715	(4,285)	(17.14%)	
40-080-0811-1711-60013 Overtime	1,500	1,668.19	1,500	1,914.05	1,906		1,906	406	27.07	
40-080-0811-1711-60020 Hourly Part Time	2,148	1,875.45	2,148	57.94	904		904	(1,244)	(57.91)	
40-080-0811-1711-60025 Employer CPP	1,529	1,341.19	1,591	1,344.18	1,429		1,429	(162)	(10.18)	
40-080-0811-1711-60030 Employer EI	493	483.55	496	473.87	511		511	15	3.02	
40-080-0811-1711-60035 Employer OMERS	2,562	2,009.60	2,499	2,110.51	2,219		2,219	(280)	(11.20)	
40-080-0811-1711-60040 Employer EHT	567	470.27	564	468.92	507		507	(57)	(10.11)	
40-080-0811-1711-60050 Employer Benefits	2,915	2,595.16	2,541	2,066.93	2,510		2,510	(31)	(1.22)	
40-080-0811-1711-60055 Employer WSIB	735	361.86	847	273.25	449		449	(398)	(46.99)	
40-080-0811-1711-71471 Materials	10,000	11,363.91	10,000	14,031.50	12,000		12,000	2,000	20.00	
40-080-0811-1711-71523 Contracted Service	75,000	104,430.58	75,000	246,718.01	142,000		142,000	67,000	89.33	New Unijet Contract in 2025. \$92k Misc. services \$10k Paving \$40k
40-080-0811-1711-71540 Equipment Rentals - Own	16,000	7,694.31	16,000	7,846.36	16,000		16,000			
Total 1711 Sewermains	138,449	152,310.78	138,186	297,221.61	201,150		201,150	62,964	45.56	
1712 Service Connections										
40-080-0811-1712-60010 Salaries Full Time	43,000	59,129.63	52,000	68,324.26	58,394		58,394	6,394	12.30%	
40-080-0811-1712-60013 Overtime	5,000	10,116.58	7,000	17,674.12	11,408		11,408	4,408	62.97	
40-080-0811-1712-60020 Hourly Part Time	2,761	2,961.85	2,761	582.72	2,148		2,148	(613)	(22.20)	
40-080-0811-1712-60025 Employer CPP	2,578	4,247.23	3,209	5,538.48	4,332		4,332	1,123	35.00	
40-080-0811-1712-60030 Employer EI	831	1,519.90	1,001	1,964.38	1,545		1,545	544	54.35	
40-080-0811-1712-60035 Employer OMERS	4,407	7,065.21	5,198	8,682.58	7,019		7,019	1,821	35.03	

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Sewer	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
40-080-0811-1712-60040 Employer EHT	955	1,585.76	1,137	1,919.52	1,578		1,578	441	38.79	
40-080-0811-1712-60050 Employer Benefits	5,014	9,433.76	5,286	9,249.10	8,307		8,307	3,021	57.15	
40-080-0811-1712-60055 Employer WSIB	1,239	1,220.24	1,709	1,080.54	1,267		1,267	(442)	(25.86)	
40-080-0811-1712-71471 Materials	15,000	26,978.08	20,000	40,608.41	30,000		30,000	10,000	50.00	Older, deeper services requiring repairs.
40-080-0811-1712-71523 Contracted Services	25,000	21,084.69	25,000	68,425.66	45,000		45,000	20,000	80.00	Trucks, excavators, frost rippers etc.
40-080-0811-1712-71540 Equipment Rentals - Own	15,000	15,525.73	15,000	22,252.76	15,000		15,000			
Total 1712 Service Connections	120,785	160,868.66	139,301	246,302.53	185,998		185,998	46,697	33.52	
Total 0811 Sanitary Sewer/Waste Water	(733,352)	(839,596.04)	(921,871)	(2,013,592.38)	(881,754)		(881,754)	40,117	(4.35)	
0812 Sewage Treatment Plant										
1101 Salaries, Wages, Benefits										
40-080-0812-1101-60010 Salaries Full Time	172,500	168,614.96	172,500	189,252.62	177,049		177,049	4,549	2.64%	
40-080-0812-1101-60013 Overtime	8,000	24,226.37	10,000	45,857.92	34,220		34,220	24,220	242.20	
40-080-0812-1101-60025 Employer CPP	9,717	8,004.98	10,108	11,348.56				(10,108)	(100.00)	
40-080-0812-1101-60030 Employer EI	3,134	2,717.59	3,154	3,443.42	9,475		9,475	6,321	200.41	
40-080-0812-1101-60035 Employer OMERS	17,679	13,265.18	17,243	21,414.72	3,009		3,009	(14,234)	(82.55)	
40-080-0812-1101-60040 Employer EHT	3,600	3,923.44	3,582	5,210.46	17,050		17,050	13,468	375.99	
40-080-0812-1101-60050 Employer Benefits	20,112	13,309.17	17,535	22,299.03	4,498		4,498	(13,037)	(74.35)	
40-080-0812-1101-60055 Employer WSIB	4,671	2,908.75	5,382	3,267.61	17,075		17,075	11,693	217.26	
40-080-0812-1101-71540 Equipment Rentals - Own	500	535.60	500		2,971		2,971	2,471	494.20	
Total 1101 Salaries, Wages, Benefits	239,913	237,506.04	240,004	302,094.34	265,347		265,347	25,343	10.56	
1200 Contracted Services										
40-080-0812-1200-71251 Telephone & Communications	4,500	7,934.76	24,150	21,147.28	25,050		25,050	900	3.73%	
40-080-0812-1200-71270 Lab Fees- Wastewater Testing	15,000	17,872.02	16,500	13,589.16	15,000		15,000	(1,500)	(9.09)	
Total 1200 Contracted Services	19,500	25,806.78	40,650	34,736.44	40,050		40,050	(600)	(1.48)	
1240 Municipal Buildings & Yards										
40-080-0812-1240-71416 Natural Gas	23,000	18,835.01	23,230	11,459.79	20,000		20,000	(3,230)	(13.90%)	No increase
40-080-0812-1240-71420 Electrical Power	98,817	68,332.73	85,081	58,218.50	68,000		68,000	(17,081)	(20.08)	0.5% increase
40-080-0812-1240-71421 Water & Sewer Charges	13,836	13,748.67	14,306	21,961.58	22,819		22,819	8,513	59.51	3.9% increase.
40-080-0812-1240-71425 Taxes	40,100	4,939.01	42,105	5,012.33	5,112		5,112	(36,993)	(87.86)	2% increase
Total 1240 Municipal Buildings & Yards	175,753	105,855.42	164,722	96,652.20	115,931		115,931	(48,791)	(29.62)	
1400 Materials										
40-080-0812-1400-71424 Grit Landfill Tipping Fees	5,000	44,837.33	48,000	45,745.22	48,000		48,000			Average \$4000 per month. 5% increase
40-080-0812-1400-71436 Aluminum Sulphate	15,000		15,000		15,700		15,700	700	4.67	\$445.27 per MT. 13 m3 per year. 1 m3 = 2710kg
40-080-0812-1400-71438 Miscellaneous Chemicals	1,000	2,856.03	1,000	139,345.57	1,000		1,000			Polymer miscoded in 2025
40-080-0812-1400-71439 Polymer	132,080	167,051.22	145,000	19,805.19	119,000		119,000	(26,000)	(17.93)	No tax in. Zetag 7878.. 13,000kg per year. 9.314 per kg
40-080-0812-1400-71471 Materials	10,000	3,396.33	10,000	3,863.65	10,000		10,000			
Total 1400 Materials	163,080	218,140.91	219,000	208,759.63	193,700		193,700	(25,300)	(11.55)	

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Sewer	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
1500 Rents & Services										
40-080-0812-1500-71502 Computer Maintenance (H&S)	2,000	1,383.95	2,250	2,232.63	2,400		2,400	150	6.67%	
40-080-0812-1500-71523 Contracted Works		28,221.87	82,500	84,426.94	77,456		77,456	(5,044)	(6.11)	Century Cranes \$2000 per year ESA \$2000 per year Honeywell \$500 per year Cleaning of digester - \$50k Misc \$5k These two split half between lift stations and plant Lakeside Service Agreement = 1/2 of \$4735 per month = \$28410 Delta V Mobile - \$625 per month x 12 month = \$7500 =35910 / 2 = 17955
Total 1500 Rents & Services	2,000	29,605.82	84,750	86,659.57	79,856		79,856	(4,894)	(5.77)	
1525 Accretion Expense										
40-080-0812-1525-77100 Accretion Expense Buildings		1,882.63								
Total 1525 Accretion Expense		1,882.63								
Total 0812 Sewage Treatment Plant	600,246	618,797.60	749,126	728,902.18	694,884		694,884	(54,242)	(7.24)	
0813 STP Lift Stations										
1101 Salaries, Wages, Benefits										
40-080-0813-1101-60010 Salaries Full Time	57,500	3,299.45	57,500	2,245.65	5,320		5,320	(52,180)	(90.75%)	
40-080-0813-1101-60013 Overtime	2,000	32,123.63	2,000	15,474.81	25,265		25,265	23,265	1,163.25	
40-080-0813-1101-60020 Part Time Salaries				684.90	342		342	342		
40-080-0813-1101-60025 Employer CPP	3,239	1,393.21	3,239	1,083.83	1,327		1,327	(1,912)	(59.03)	
40-080-0813-1101-60030 Employer EI	1,045	426.13	1,045	373.06	432		432	(613)	(58.66)	
40-080-0813-1101-60035 Employer OMERS	5,893	2,004.78	5,893	1,476.07	2,039		2,039	(3,854)	(65.40)	
40-080-0813-1101-60040 Employer EHT	1,200	742.11	1,200	412.48	659		659	(541)	(45.08)	
40-080-0813-1101-60050 Employer Benefits	6,704	2,146.07	6,704	1,600.33	2,350		2,350	(4,354)	(64.95)	
40-080-0813-1101-60055 Employer WSIB	1,557	549.15	1,557	217.29	443		443	(1,114)	(71.55)	
Total 1101 Salaries, Wages, Benefits	79,138	42,684.53	79,138	23,568.42	38,177		38,177	(40,961)	(51.76)	
1240 Municipal Buildings & Yards										
40-080-0813-1240-71420 Electrical Power		14,509.35	14,589	22,673.71	26,000		26,000	11,411	78.22%	0.5% increase
Total 1240 Municipal Buildings & Yards		14,509.35	14,589	22,673.71	26,000		26,000	11,411	78.22	
1400 Materials										
40-080-0813-1400-71471 Materials	1,000		500	8,963.74	1,000		1,000	500	100.00%	
Total 1400 Materials	1,000		500	8,963.74	1,000		1,000	500	100.00	

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V3 Committee Review

Sewer	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
1500 Rents & Services										
40-080-0813-1500-71523 Contracted Services	50,000	73,344.32	75,000	91,111.01	117,955		117,955	42,955	57.27%	lift station cleaning (50k), atlas pump rentals (50k), these are operational contracted costs. Lakeside Service Agreement = 1/2 of \$4735 per month = \$28410 Delta V Mobile - \$625 per month x 12 month = \$7500 =35910 / 2 = 17955
40-080-0813-1500-71580 Insurance	2,968	2,966.04	3,518	3,468.06	3,738		3,738	220	6.25	Per Deputy Treasurer
Total 1500 Rents & Services	52,968	76,310.36	78,518	94,579.07	121,693		121,693	43,175	54.99	
Total 0813 STP Lift Stations	133,106	133,504.24	172,745	149,784.94	186,870		186,870	14,125	8.18	
0815 Lift Station Emergency										
1101 Salaries, Wages, Benefits										
40-080-0815-1101-60010 Salaries Full Time		5,095.26		1,495.35						
40-080-0815-1101-60013 Overtime		2,930.65		124.74						
40-080-0815-1101-60025 Employer CPP		177.00		98.61						
40-080-0815-1101-60030 Employer EI		64.10		35.66						
40-080-0815-1101-60035 Employer OMERS		597.19		141.91						
40-080-0815-1101-60040 Employer EHT		163.48		33.58						
40-080-0815-1101-60050 Employer Benefits		954.45		171.81						
40-080-0815-1101-60055 Employer WSIB		118.57		17.38						
Total 1101 Salaries, Wages, Benefits		10,100.70		2,119.04						
1400 Materials										
40-080-0815-1400-71471 Materials		16,391.43		3,884.34						
Total 1400 Materials		16,391.43		3,884.34						
1500 Rents & Services										
40-080-0815-1500-71523 Contracted Works		50,575.26		5,698.56						
40-080-0815-1500-71540 Equipment Rentals Owned		12,109.44		11,966.98						
Total 1500 Rents & Services		62,684.70		17,665.54						
Total 0815 Lift Station Emergency		89,176.83		23,668.92						
Total Sewer		1,882.63		(1,111,236.34)						
Total Water & Sewer		1,882.63		(1,111,236.34)						
Total 40 Sewer (Wastewater)		1,882.63		(1,111,236.34)						
Total Sewer		1,882.63		(1,111,236.34)						

Draft Budget Report-Detail
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Water	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
50 Water										
Water & Sewer										
Water										
0831 Water Treatment										
0330 Operational Revenue										
50-080-0831-0330-40320 Microfit Generation	(8,000)	(5,595.14)	(8,000)	(5,499.30)	(8,000)		(8,000)			
Total 0330 Operational Revenue	(8,000)	(5,595.14)	(8,000)	(5,499.30)	(8,000)		(8,000)			
1101 Salaries, Wages, Benefits										
50-080-0831-1101-60010 Salaries Full Time	180,000	177,666.15	180,000	169,797.42	175,844		175,844	(4,156)	(2.31%)	
50-080-0831-1101-60013 Overtime	4,000	12,709.64	4,000	14,621.12	12,342		12,342	8,342	208.55	
50-080-0831-1101-60020 Hourly Part Time		1,666.58			662		662	662		
50-080-0831-1101-60025 Employer CPP	10,139	10,644.21	10,547	10,925.14	10,224		10,224	(323)	(3.06)	
50-080-0831-1101-60030 Employer EI	3,270	3,661.44	3,291	3,471.66	3,443		3,443	152	4.62	
50-080-0831-1101-60035 Employer OMERS	18,447	22,667.32	17,992	19,442.39	19,521		19,521	1,529	8.50	
50-080-0831-1101-60040 Employer EHT	3,757	4,043.26	3,738	4,148.05	4,022		4,022	284	7.60	
50-080-0831-1101-60050 Employer Benefits	20,987	21,527.55	18,298	20,283.44	20,031		20,031	1,733	9.47	
50-080-0831-1101-60055 Employer WSIB	4,874	3,111.15	5,616	2,578.87	2,921		2,921	(2,695)	(47.99)	
50-080-0831-1101-71540 Equipment Rentals - Owned	2,000	6,668.75	2,000	5,825.00	2,000		2,000			
Total 1101 Salaries, Wages, Benefits	247,474	264,366.05	245,482	251,093.09	251,010		251,010	5,528	2.25	
1200 Contracted Services										
50-080-0831-1200-71251 Telephone & Communications	9,500	8,911.75	10,050	9,410.54	11,300		11,300	1,250	12.44%	
50-080-0831-1200-71270 Lab Fees - Water Testing	15,000	14,468.85	15,000	16,241.11	16,000		16,000	1,000	6.67	
Total 1200 Contracted Services	24,500	23,380.60	25,050	25,651.65	27,300		27,300	2,250	8.98	
1240 Municipal Buildings & Yards										
50-080-0831-1240-71416 Natural Gas Charges	31,502	24,342.56	31,810	23,690.42	31,810		31,810			no increase
50-080-0831-1240-71417 Diesel Fuel	1,200		1,200		1,200		1,200			no increase
50-080-0831-1240-71420 Electrical Power	66,995	74,017.17	66,995	62,724.90	67,330		67,330	335	0.50	0.5% increase
50-080-0831-1240-71421 Water & Sewer Charges	1,527	1,623.60	1,579	1,402.00	1,641		1,641	62	3.93	3.9%
50-080-0831-1240-71425 Taxes	51,399	51,287.89	53,960	52,049.22	53,090		53,090	(870)	(1.61)	2%
Total 1240 Municipal Buildings & Yards	152,623	151,271.22	155,544	139,866.54	155,071		155,071	(473)	(0.30)	
1400 Materials										
50-080-0831-1400-71410 Office Supplies	500	740.76	600	643.00	700		700	100	16.67%	
50-080-0831-1400-71434 Chlorine	49,755	66,210.83	50,920	22,070.32	50,920		50,920			No increase
50-080-0831-1400-71435 Soda Ash	85,045	56,969.69	72,655	52,360.65	66,256		66,256	(6,399)	(8.81)	8.82% decrease
50-080-0831-1400-71436 Aluminium Sulphate	67,200	59,314.38	68,375	81,519.76	71,514		71,514	3,139	4.59	4.59% increase
50-080-0831-1400-71437 Fluorides	17,652	14,136.85	17,000	23,060.23	14,703		14,703	(2,297)	(13.51)	2.78% decrease off TYA
50-080-0831-1400-71438 Miscellaneous Chemicals	13,000	16,373.69	13,000	20,155.21	13,000		13,000			lab chemicals
50-080-0831-1400-71471 Materials	10,000	10,210.90	10,000	13,457.46	13,000		13,000	3,000	30.00	increased age of plant
Total 1400 Materials	243,152	223,957.10	232,550	213,266.63	230,093		230,093	(2,457)	(1.06)	
1500 Rents & Services										

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Water	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
50-080-0831-1500-71523 Contracted Services	30,000	32,107.22	30,000	55,476.94	44,962		44,962	14,962	49.87%	ESA 1200 annually Delta V Mobile \$446 x 12 = 5352 Calibrations \$8000 Lakeside Contract 1/2 of 4735 x 12 = 28410 crane inspection 2000
Total 1500 Rents & Services	30,000	32,107.22	30,000	55,476.94	44,962		44,962	14,962	49.87	
1525 Accretion Expense										
50-080-0831-1525-77100 Accretion Expense Buildings		2,902.25								
Total 1525 Accretion Expense		2,902.25								
1965 Water Storage Facility										
50-080-0831-1965-60010 Salaries Full Time	14,012	13,727.88	14,028	16,091.33	13,951		13,951	(77)	(0.55%)	
50-080-0831-1965-60013 Overtime	1,000		1,000	1,087.85	363		363	(637)	(63.70)	
50-080-0831-1965-60020 Hourly Part Time		151.52			55		55	55		
50-080-0831-1965-60025 Employer CPP	789	806.11	822	1,029.65	815		815	(7)	(0.85)	
50-080-0831-1965-60030 Employer EI	255	278.31	256	340.79	277		277	21	8.20	
50-080-0831-1965-60035 Employer OMERS	1,436	1,329.90	1,402	1,790.14	1,412		1,412	10	0.71	
50-080-0831-1965-60040 Employer EHT	292	288.44	291	387.16	309		309	18	6.19	
50-080-0831-1965-60050 Employer Benefits	1,634	1,572.69	1,426	1,889.02	1,616		1,616	190	13.32	
50-080-0831-1965-60055 Employer WSIB	379	221.92	438	253.74	262		262	(176)	(40.18)	
50-080-0831-1965-71251 Telephone & Communications	4,200	1,057.08	4,150	897.81	5,050		5,050	900	21.69	
50-080-0831-1965-71416 Natural Gas	13,597	6,434.60	13,597	14,430.88	13,597		13,597			no increase
50-080-0831-1965-71420 Electrical Power	3,789	3,841.05	3,789	2,605.68	3,805		3,805	16	0.42	0.5% increase
50-080-0831-1965-71471 Materials	500		500	16.44	500		500			
50-080-0831-1965-71523 Contracted Works	10,500	402.91	2,500	534.46	2,500		2,500			
50-080-0831-1965-71540 Equipment Rentals - Own	2,000		2,000	35.60	2,000		2,000			
Total 1965 Water Storage Facility	54,383	30,112.41	46,199	41,390.55	46,512		46,512	313	0.68	
Total 0831 Water Treatment	744,132	722,501.71	726,825	721,246.10	746,948		746,948	20,123	2.77	
0832 Water Works Administration										
0330 Operational Revenue										
50-080-0832-0330-40592 Rents & Leases	(9,277)	(11,118.23)	(9,277)	(13,602.96)	(15,502)		(15,502)	(6,225)	67.10%	Bell and Vianet on Water Tower Vianet 4800 in 2025 plus 3% per year = 4944 in 2026 Bell is 10275 in 2025, 10557 in 2026, 10847 in 2027, 16500 in 2028
Total 0330 Operational Revenue	(9,277)	(11,118.23)	(9,277)	(13,602.96)	(15,502)		(15,502)	(6,225)	67.10	
0430 Operational Rev HST Ex										
50-080-0832-0430-40595 Private Work Charges	(8,000)	(8,041.48)	(8,000)	(9,412.44)	(8,000)		(8,000)			
50-080-0832-0430-40618 Reconnection Charges	(3,000)	(4,043.00)	(3,000)	(1,950.00)	(2,000)		(2,000)	1,000	(33.33)	
50-080-0832-0430-40619 New Connection Charges	(15,000)	(13,582.22)	(15,000)		(15,000)		(15,000)			
50-080-0832-0430-40682 Penalty on Late Payments	(9,000)	(12,032.01)	(9,000)	(12,299.40)	(12,000)		(12,000)	(3,000)	33.33	
50-080-0832-0430-40685 Sale of Water	(3,122,192)	(3,169,348.39)	(3,212,690)	(4,320,478.80)	(3,337,985)		(3,337,985)	(125,295)	3.90	Rate revenue required per 2025 Water Financial Plan
50-080-0832-0430-40687 Special Water Rates		(24,464.85)								
50-080-0832-0430-40943 Sale of Water Meters	(5,000)		(5,000)		(5,000)		(5,000)			
50-080-0832-0430-40946 Water Meter Replacement	(17,982)	(19,456.54)	(17,982)	(19,732.06)	(18,756)		(18,756)	(774)	4.30	
Total 0430 Operational Rev HST Ex	(3,180,174)	(3,250,968.49)	(3,270,672)	(4,363,872.70)	(3,398,741)		(3,398,741)	(128,069)	3.92	

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Water	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
1101 Salaries, Wages, Benefits										
50-080-0832-1101-60010 Salaries Full Time	179,552	160,378.58	218,436	159,527.61	258,487		258,487	40,051	18.34%	
50-080-0832-1101-60013 Overtime		253.15		238.03						
50-080-0832-1101-60020 Hourly Part Time	31,768	18,450.00	19,175	3,487.60	7,702		7,702	(11,473)	(59.83)	
50-080-0832-1101-60025 Employer CPP	9,428	5,714.72	9,975	6,830.22	9,384		9,384	(591)	(5.92)	
50-080-0832-1101-60030 Employer EI	3,045	2,034.67	3,145	2,255.65	3,231		3,231	86	2.73	
50-080-0832-1101-60035 Employer OMERS	22,364	14,823.48	22,194	15,238.35	15,685		15,685	(6,509)	(29.33)	
50-080-0832-1101-60040 Employer EHT	3,998	2,726.51	4,112	2,950.79	2,823		2,823	(1,289)	(31.35)	
50-080-0832-1101-60050 Employer Benefits	14,698	12,562.90	15,829	16,325.05	19,526		19,526	3,697	23.36	
50-080-0832-1101-60055 Employer WSIB	5,069	1,936.05	6,042	1,864.72	12,340		12,340	6,298	104.24	
Total 1101 Salaries, Wages, Benefits	269,922	218,880.06	298,908	208,718.02	329,178		329,178	30,270	10.13	
1200 Contracted Services										
50-080-0832-1200-71221 Accounting/Allocated Admin	226,127	226,127.00	226,127	226,127.00	226,127		226,127			
50-080-0832-1200-71251 Telephone & Communications	1,300	4,729.66	3,900	6,921.63	3,200		3,200	(700)	(17.95)	jeremy?
50-080-0832-1200-71252 Postage, Freight, Courier	8,900	8,922.05	8,900		8,900		8,900			Mailing costs for water bills
50-080-0832-1200-71253 Legal	5,000	93,558.47	5,000	7,674.18	5,000	15,000	20,000	15,000	300.00	Easements etc to deal with in 2025
50-080-0832-1200-71260 Memberships	1,000	134.83	1,000		1,000		1,000			
Total 1200 Contracted Services	242,327	333,472.01	244,927	240,722.81	244,227	15,000	259,227	14,300	5.84	
1210 Treasury										
50-080-0832-1210-74515 Write-Offs		137.89		216.16						
Total 1210 Treasury		137.89		216.16						
1400 Materials										
50-080-0832-1400-71410 Office Supplies	2,000	1,281.53	2,150	1,521.26	200		200	(1,950)	(90.70%)	\$2000 office supplies ... \$150 IT allocation per JH spreadsheet
50-080-0832-1400-71433 Stores Charge	10,300	10,300.00	10,300	10,300.00	10,300		10,300			
50-080-0832-1400-71443 Rain Barrel Expenses			10,000	822.20	10,000		10,000			Water Small Tools Budget. Missed in 2024. Moved here in 2023.
50-080-0832-1400-71480 Protective Clothing		5,334.25	5,000	6,737.33	6,000		6,000	1,000	20.00	Water Department Safety boots, shirts, pants
Total 1400 Materials	12,300	16,915.78	27,450	19,380.79	26,500		26,500	(950)	(3.46)	
1500 Rents & Services										
50-080-0832-1500-71501 Annual Software Support	1,400	2,797.45	1,400	2,636.19	1,400		1,400			
50-080-0832-1500-71502 Computer Maintenance (H&S)	11,100	10,830.26	11,150	12,142.58	12,650		12,650	1,500	13.45	jeremy
50-080-0832-1500-71503 Custom Software Charges	1,000		1,000		1,000		1,000			
50-080-0832-1500-71507 GIS Material	10,000	8,537.06	10,000	11,583.37	15,417		15,417	5,417	54.17	
50-080-0832-1500-71523 Contracted Works	1,300	4,053.53	1,300	226.52	1,300		1,300			
50-080-0832-1500-71531 Conference & Courses	25,000	13,339.21	25,000	28,924.27	30,000		30,000	5,000	20.00	More training happening with Compliance Coordinator
50-080-0832-1500-71580 Insurance	72,614	71,663.95	80,590	79,205.47	83,858		83,858	3,268	4.06	Per Deputy Treasurer
50-080-0832-1500-71581 Insurance Deductible	10,000		10,000		10,000		10,000			
50-080-0832-1500-71591 Advertising & Public Notices	500	539.87	500		500		500			
Total 1500 Rents & Services	132,914	111,761.33	140,940	134,718.40	156,125		156,125	15,185	10.77	
1510 Capital Outlay from Revenue										
50-080-0832-1510-75350 Contribution to Capital Fund	1,296,540									
Total 1510 Capital Outlay from Revenue	1,296,540									
1620 Transfer to Reserve Funds										

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Water	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
50-080-0832-1620-75390 Transfer to Reserve Funds	17,982	1,410,722.17	1,363,089	1,362,999.00	1,352,009		1,352,009	(11,080)	(0.81%)	
Total 1620 Transfer to Reserve Funds	17,982	1,410,722.17	1,363,089	1,362,999.00	1,352,009		1,352,009	(11,080)	(0.81)	
1700 Other Services										
50-080-0832-1700-72505 Inventory Adjustments		(381.87)		(951.14)						
Total 1700 Other Services		(381.87)		(951.14)						
1962 Service Connections										
50-080-0832-1962-60010 Salaries Full Time	38,000	59,379.24	45,000	39,742.70	46,364		46,364	1,364	3.03%	
50-080-0832-1962-60013 Overtime	5,000	3,611.89	5,000	4,409.71	4,201		4,201	(799)	(15.98)	
50-080-0832-1962-60020 Hourly Part Time	3,683	1,023.23	3,683	312.35	825		825	(2,858)	(77.60)	
50-080-0832-1962-60025 Employer CPP	2,348	3,887.11	2,853	2,851.20	3,096		3,096	243	8.52	
50-080-0832-1962-60030 Employer EI	757	1,322.48	890	971.27	1,069		1,069	179	20.11	
50-080-0832-1962-60035 Employer OMERS	3,894	6,398.97	4,498	4,581.90	5,117		5,117	619	13.76	
50-080-0832-1962-60040 Employer EHT	870	1,400.13	1,011	992.85	1,123		1,123	112	11.08	
50-080-0832-1962-60050 Employer Benefits	4,431	7,326.84	4,574	5,297.21	5,893		5,893	1,319	28.84	
50-080-0832-1962-60055 Employer WSIB	1,129	1,077.28	1,519	569.44	947		947	(572)	(37.66)	
50-080-0832-1962-71471 Materials	12,750	36,925.45	16,500	20,494.55	25,000		25,000	8,500	51.52	Closer to 3 year average. Increase in service breaks year over year
50-080-0832-1962-71523 Contracted Works	14,000	8,485.95	14,000	60,707.07	30,000		30,000	16,000	114.29	Increased to \$30k for paving of patches
50-080-0832-1962-71540 Equipment Rentals - Owned	15,000	15,104.72	15,000	5,889.11	15,000		15,000			
Total 1962 Service Connections	101,862	145,943.29	114,528	146,819.36	138,635		138,635	24,107	21.05	
1963 Water Meters/Bkflow Preventers										
50-080-0832-1963-60010 Salaries Full Time	4,500	5,297.09	4,500	3,511.91	4,106		4,106	(394)	(8.76%)	
50-080-0832-1963-60013 Overtime				43.41	20		20	20		
50-080-0832-1963-60020 Hourly Part Time		132.57		154.50	128		128	128		
50-080-0832-1963-60025 Employer CPP	253	319.06	264	213.77	243		243	(21)	(7.95)	
50-080-0832-1963-60030 Employer EI	82	90.59	82	78.73	81		81	(1)	(1.22)	
50-080-0832-1963-60035 Employer OMERS	461	505.54	450	323.44	387		387	(63)	(14.00)	
50-080-0832-1963-60040 Employer EHT	94	113.24	93	73.92	86		86	(7)	(7.53)	
50-080-0832-1963-60050 Employer Benefits	525	443.98	457	360.95	468		468	11	2.41	
50-080-0832-1963-60055 Employer WSIB	122	87.13	140	38.21	73		73	(67)	(47.86)	
50-080-0832-1963-71471 Materials	22,500	18,589.52	22,500	22,335.87	22,500		22,500			
50-080-0832-1963-71523 Contracted Works	11,874	16,582.69	11,874	17,202.11	18,000		18,000	6,126	51.59	Increase in plumbers to replace water meters
50-080-0832-1963-71540 Equipment Rentals - Owned	1,725		1,725		1,725		1,725			
Total 1963 Water Meters/Bkflow Preventers	42,136	42,161.41	42,085	44,336.82	47,817		47,817	5,732	13.62	
1964 Water Mains										
50-080-0832-1964-60010 Salaries Full Time	140,000	122,693.76	135,000	162,948.65	139,412		139,412	4,412	3.27%	
50-080-0832-1964-60013 Overtime	8,000	5,184.48	8,000	20,081.76	10,648		10,648	2,648	33.10	
50-080-0832-1964-60020 Hourly Part Time	9,820	5,382.28	9,820	3,231.93	4,939		4,939	(4,881)	(49.70)	
50-080-0832-1964-60025 Employer CPP	8,439	8,191.40	8,486	11,505.06	9,341		9,341	855	10.08	
50-080-0832-1964-60030 Employer EI	2,722	2,902.96	2,648	4,013.44	3,304		3,304	656	24.77	
50-080-0832-1964-60035 Employer OMERS	14,348	12,859.13	13,494	17,740.58	14,573		14,573	1,079	8.00	
50-080-0832-1964-60040 Employer EHT	3,127	2,912.69	3,007	4,027.72	3,324		3,324	317	10.54	
50-080-0832-1964-60050 Employer Benefits	16,323	15,019.10	13,723	20,320.60	16,908		16,908	3,185	23.21	

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Water	2024	2024	2025	2025	2026	2026	2026	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Operating Forecast	2026 Budget	2026 Budget	
								to 2025 Budget	to 2025 Budget	
50-080-0832-1964-60055 Employer WSIB	4,057	2,241.22	4,519	2,573.28	2,855		2,855	(1,664)	(36.82)	
50-080-0832-1964-71471 Materials	40,000	41,857.81	40,000	76,857.34	50,000		50,000	10,000	25.00	
50-080-0832-1964-71523 Contracted Works	50,000	26,968.58	50,000	108,731.00	70,000		70,000	20,000	40.00	Rental of frost ripper, trucks, larger excavators. Increased by \$20k over 2025 to account for more water and sewer digs and patches required.
50-080-0832-1964-71540 Equipment Rentals - Owned	32,500	16,661.78	32,500	33,819.00	32,500		32,500			
Total 1964 Water Mains	329,336	262,875.19	321,197	465,850.36	357,804		357,804	36,607	11.40	
Total 0832 Water Works Administration	(744,132)	(719,599.46)	(726,825)	(1,754,665.08)	(761,948)	15,000	(746,948)	(20,123)	2.77	
Total Water		2,902.25		(1,033,418.98)	(15,000)	15,000	0	0		
Total Water & Sewer		2,902.25		(1,033,418.98)	(15,000)	15,000	0	0		
Total 50 Water		2,902.25		(1,033,418.98)	(15,000)	15,000	0	0		
Total Water		2,902.25		(1,033,418.98)	(15,000)	15,000	0	0		