



The Corporation of the Municipality of Arran-Elderslie

Staff Report

Council Meeting Date: December 9, 2024

Subject: SRFUN.24.22 2025 Budget Draft 3

Report from: David Munro, Interim Treasurer

Appendices: Appendix A – Reserves Draft 3

Appendix B – 2025 Capital Budget Draft 3

Appendix C – 2025 Operating Budget Draft 3

Appendix D – 2025 Budget tax examples

Recommendation

Be It Resolved that Council hereby,

1. Approves the Final 2025 Budget Draft 3;
2. Directs staff to bring back a by-law at the next available Council meeting to bring force and effect to this budget.

Report Summary

The Municipality received several responses to our request for proposal for the site preparation portion of the Fire Hall & Public Works Building. This allowed an update to the recommendation regarding funding.

The Ontario government has pledged to reduce the 2025 Ontario Provincial Police bill. It is recommended that if this is realized in 2025, the resulting overall surplus be used to build back working capital reserve.

There has been one change to the 2025 Capital plan as there was a new (higher) estimate on one of Transportation Services projects.

There have been several small changes to the Operating Plan resulting in a decrease in the tax rate increase to 5.0%.

It is recommended the 2025 Budget Draft 3 be marked final, and approved by Council.

Background

November 4, 2024 Draft 1 presented to Council
November 12, 2024 Public Presentation
November 25, 2024 Draft 2 presented to Council

Analysis

Reserves

Appendix A – Reserves Draft 3 is attached. It incorporates the changes to the reserves from the 2025 Budget Draft 3 (both Operating and Capital) as well as the funding of the Fire Hall & Public Works Building.

Capital

Fire Hall & Public Works Building

The Municipality received responses from the Request for Proposal (RFP) for site preparation and a recommendation to select the lowest bid. The expenses and funding have been updated, as indicated in the table below. This includes the 2025 budgeted land sales. The Municipality will need to fund \$1,811,291.

EXPENSES	
Domm Construction	\$2,740,000
non-recoverable HST	\$48,224
Site Prep (including \$50K contingency and non-recoverable HST)	\$913,342
Landscaping	\$10,000
Standby Generator	\$100,000
Compressor	\$75,000
Radio Tower	\$10,000
Furnishings (including gym and audio-visual equipment)	\$50,000
Project Manager	\$60,000
Contingency	\$737,060
Total Expenses	\$4,743,626

FUNDING	
Paisley Fire Reserve	\$355,117
Paisley Bell Mobility Reserve	\$103,040
Common Fire Reserve	\$90,133
Fundraising	\$200,000
Canada Community Building Fund (formerly Gas Tax) reserve	\$1,194,406
Surplus land proceeds reserve ("Planning & Development")	\$989,639
sub-total	\$2,932,335
Funding Requirement	\$1,811,291

1) If the Municipality borrows from Infrastructure Ontario for **five** years, fixed term (no repayments), fixed rate (at date of occupancy expected late 2025), the loan can be paid back from the following sources in 2026 – 2030:

- Canada Community Building Fund (CCBF) \$225,000 per year 2026 – 2030
- Capital transfers from Brockton and Kincardine \$66,407 per year 2026 – 2030
- Total sources of repayment per year \$291,407

At today's rate of 3.52%, this funds \$1,338,143.00

This leaves \$473,147 to be used from the Working Capital reserve which will be built back within five years from future land sales (e.g. old Fire Hall land, and old Public Works yard land).

2) Alternatively, if the Municipality borrows more, then less if removed from reserves. If the Municipality borrows from Infrastructure Ontario for **ten** years, fixed term (no repayments), fixed rate (at date of occupancy expected late 2025), the Municipality can pay the loan back from the following sources in 2026 – 2035:

- Canada Community Building Fund (CCBF) \$225,000 per year 2026 – 2035
- Capital transfers from Brockton and Kincardine \$66,407 per year 2026 – 2035
- Total sources of repayment per year \$291,407

At today's rate of 3.87%, this funds \$2,421,008.

Staff recommends Option 1 to Council.

Remainder of the 2025 Capital projects

The Municipality received a new estimate of \$605,000 plus HST for capital project 23-TRAN-0029 BRIDGE/CULVERT-(E) - Con 6 Elderslie, east of Lockerby Bridge. This \$407,276 was funded from Ontario Community Infrastructure Fund (OCIF) and \$208,372 from the Working Capital reserve.

Please refer to Appendix B – 2025 Capital Budget Draft 3 for a detailed list of the 2025 Capital projects. Note, capital project 25-RECC-4153 - Paisley Ball Diamond Enhancements, is fully funded by donations and will only proceed if the donations are achieved.

Operating

Appendix C – 2025 Operating Budget Draft 3 is a detailed budget by department. Staff have made several small changes since Draft 2.

As per the November 25, 2024, Council meeting, staff increased the Community Grants and Donations budget by 3.5% (\$1,245) to \$36,843 (account 01-7410-4633).

Saugeen Valley Conservation Authority (SVCA) 2025 draft budget increased their levy to Arran-Elderslie from \$57,817 to \$69,251 – a levy increase of 20% plus an additional \$2,762 for cost apportioning (account 01-2031-4671). The 2024 budget did not include the 2024 levy increase.

Staff have financed the Project Manager in the Transportation Department (01-2510) from the Fire Hall & Public Works Building project. This reduced total expenses by \$60,000.

Staff made a few small changes to the Fire Department Operating Budget and the transfer from Chatsworth increased slightly in 2025 from \$84,288 to \$85,652.

Staff added \$1,000 to the Recreation budget for a 2024 approved item that will be done in 2025 (relating to the Silver Spur Saddle Club new sand project in Tara).

Staff reduced the natural gas budget for the Municipal office (account 01-1020-4371) by \$1,879 based on 2022 – 2024 actuals.

The training budget was increased by \$8,000.

The miscellaneous revenue budget decreased by \$10,000 and increased the investment income budget by \$19,000.

The sum of these Operating Budget changes allowed staff to reduce the Municipal tax rate increase to 5.0%.

The Municipal 2025 Operating Budget is balanced.

The Ontario government has pledged to reduce the 2025 Ontario Provincial Police bill. Staff recommends that if this is realized in 2025, the resulting overall surplus be used to build back working capital reserve.

Appendix D gives some examples to show the dollar increase associated with a municipal 5.0% tax rate increase. At the moment, the County tax rate increase is estimated, and is not yet final, and therefore, subject to change.

Link to Strategic/Master Plan

6.4 Leading Financial Management

Financial Impacts/Source of Funding/Link to Procurement Policy

A 5.0% increase in the municipal tax rate covers all of the Municipal Operating Budget increases including inflation, new positions, and one-time studies.

Municipal reserves and prior year grants that have been saved, allows the Municipality to finance more than half of the new Fire Hall & Public Works Building. A 5-year loan is planned from Infrastructure Ontario. The funding to make the loan payments has been identified.

Approved by: Emily Dance, Chief Administrative Officer

2025 Go-out Reserves (as of December 31) - 2025 Budget Draft 3
December 2, 2024

Account	2022 (audited)	2023 (unaudited)	2024 Estimate	2025 Budget				2025 Estimate	
				increases from Operating Budget	decreases from Operating Budget	adjustment for positive reserve balances	decreases from Capital Budget		Fire Hall & Public Works building
01-0000-7210 Working Capital	(\$2,849,070)	(\$2,962,865)	(\$3,077,564)	(\$795,704)		\$30,000	\$1,314,033	\$473,147	(\$2,056,087)
01-0000-7311 Accumulated Sick Leave	(\$484,364)	(\$537,053)	(\$537,053)						(\$537,053)
01-0000-7215 Bijou/Old Town Hall	\$892	\$892	\$0						\$0
01-0000-7255 Krug Memorial Park	(\$8,721)	(\$8,721)	(\$8,721)						(\$8,721)
01-0000-7340 Doctor Recruitment	(\$12,112)	(\$0)	\$0	(\$30,000)	20,000	(\$20,000)			(\$30,000)
01-0000-7341 Cannabis Legalization	(\$15,000)	(\$15,000)	\$0						\$0
01-0000-7342 Cemeteries	(\$3,852)	(\$3,852)	\$0						\$0
01-0000-7370 Economic Development	(\$32,912)	(\$32,912)	(\$32,912)		32,912				\$0
Health Services	(\$71,705)	(\$59,593)	(\$41,633)	(\$30,000)	\$52,912	(\$20,000)	\$0	\$0	(\$38,721)
01-0000-7211 Office Equipment	(\$46,362)	(\$37,733)	(\$20,959)	(\$15,000)			19,000		(\$16,959)
01-0000-7212 Municipal Buildings	(\$808,180)	(\$515,507)	(\$3,355)						(\$3,355)
01-0000-7213 MMAH Municipal Efficiency	(\$25,070)	\$0	\$0						\$0
01-0000-7214 Grants	(\$25,151)	(\$25,151)	\$0						\$0
01-0000-7312 Election	\$0	(\$7,500)	(\$15,500)	(\$8,000)					(\$23,500)
01-0000-7313 Employment Matters	(\$40,021)	(\$40,021)	(\$86,707)	(\$14,000)	27,765				(\$72,942)
01-0000-7314 OPG	(\$117,635)	(\$123,895)	(\$84,465)		39,430				(\$45,035)
General Government	(\$1,062,420)	(\$749,807)	(\$210,986)	(\$37,000)	\$67,195	\$0	\$19,000	\$0	(\$161,791)
01-0000-7220 Protective Services - Fire	(\$90,133)	(\$90,133)	(\$90,133)					\$90,133	(\$0)
01-0000-7222 Fire Station - Chesley	(\$189,575)	(\$88,467)	(\$93,633)	(\$21,166)			8,000		(\$106,799)
01-0000-7223 Fire Station - Chesley -Bell Mobility	(\$47,064)	(\$56,564)	(\$66,064)	(\$9,500)			10,500		(\$65,064)
01-0000-7224 Fire Station - Paisley	(\$170,619)	(\$228,631)	(\$294,767)	(\$84,350)			24,000	\$355,117	(\$0)
01-0000-7225 Fire Station - Paisley -Bell Mobility	(\$85,040)	(\$94,540)	(\$104,040)	(\$9,500)			10,500	\$103,040	(\$0)
01-0000-7226 Fire Station - Tara	(\$170,017)	(\$18,364)	(\$17,745)	(\$21,167)					(\$38,912)
01-0000-7227 Fire Station - Tara -Bell Mobility	(\$64,463)	(\$73,963)	(\$83,463)	(\$9,500)			43,800		(\$49,163)
01-0000-7228 Fire Station - Chesley/Chatsworth	(\$31,531)	(\$29,554)	(\$18,534)		11,020				(\$7,514)
Protective Inspection	(\$848,442)	(\$680,217)	(\$768,380)	(\$155,183)	\$11,020	\$0	\$96,800	\$548,290	(\$267,453)
01-0000-7263 Winter Control	(\$66,480)	(\$140,083)	(\$140,083)						(\$140,083)
01-0000-7264 Bridges	(\$483,370)	(\$66,559)	(\$221,072)	(\$303,218)					(\$524,290)
01-0000-7265 Roads Equipment	(\$457,001)	(\$396,329)	\$0						\$0
01-0000-7266 Roads General	(\$868,144)	\$0	\$0		10,000	(\$10,000)			\$0
Roadways	(\$1,874,994)	(\$602,971)	(\$361,156)	(\$303,218)	\$10,000	(\$10,000)	\$0	\$0	(\$664,374)
01-0000-7231 Sanitary Sewers	(\$3,715,230)	(\$3,997,995)	(\$4,223,863)	(\$882,694)	\$249,661		\$581,255		(\$4,275,641)
01-0000-7232 Water	(\$8,408,458)	(\$8,507,463)	(\$8,145,270)	(\$1,333,929)	381,779		436,728		(\$8,660,692)
01-0000-7233 AE Water/Sewer	(\$110,492)	(\$110,492)	(\$110,492)						(\$110,492)
01-0000-7234 Stormwater	(\$26,336)	(\$97,134)	\$0						\$0
Waterworks	(\$8,545,286)	(\$8,715,089)	(\$8,255,762)	(\$1,333,929)	\$381,779	\$0	\$436,728	\$0	(\$8,771,184)
01-0000-7280 Landfill - Paisley	(\$2,570)	(\$2,570)	\$0						\$0
01-0000-7281 Landfill - Arran	(\$92,656)	(\$92,656)	\$0						\$0
Waste Disposal	(\$95,226)	(\$95,226)	\$0						
01-0000-7241 Paisley Clinic	(\$44,502)	(\$45,542)	(\$51,581)	(\$6,039)					(\$57,620)
01-0000-7242 Chesley Clinic	(\$82,085)	(\$148,270)	(\$182,199)	(\$13,929)					(\$196,128)
Health Services	(\$126,587)	(\$193,812)	(\$233,780)	(\$19,968)	\$0	\$0	\$0	\$0	(\$253,748)
01-0000-7250 Recreation	(\$7,375)	\$0	\$0	(\$8,863)	2,000				(\$6,863)

2025 New Capital Projects - Draft #3															
			Funding												
	Priority	3 CAO Review	Reserve												
		Expenses	Office Equipment	Fire - Chesley	Fire - Chesley Bell Mobility	Fire - Paisley	Fire - Paisley Bell Mobility	Fire - Tara - Bell Mobility	Sewer Reserve	Water Reserve	Bridge Reserve	Cemetery Trust Fund	OCIF Grant	Donations	To be funded (working capital)
24-RECC-0028 BLDG/COMP-Paisley Arena Chiller Replacement	Need	45,000	01-0000-7211	01-0000-7222	01-0000-7223	01-0000-7224	01-0000-7225	01-0000-7227	01-0000-7231	01-0000-7232	01-0000-7264	04-0000-9302		15,000	30,000
25-RECC-4136 BLDG/COMP-Chesley - Replace Chiller	Need	58,000												19,894	38,106
25-RECC-4140 Tara Arena Sound System	Need	5,500													5,500
25-RECC-4143 Paisley LCBO A/C Replacement	Need	4,500													4,500
25-RECC-4144 Paisley Town Hall Bell Tower Repair	Need	10,000													10,000
25-RECC-4145 Chesley Pool Mechanical Work	Need	65,000													65,000
25-RECC-4146 Paisley Arena Flat Roof Replacement	Need	63,230													63,230
25-RECC-4151 Tara Arena Roof Repair	Need	15,000													15,000
25-RECC-4154 Tara Pool Tot Dock	Need	3,000													3,000
24-RECC-0043 Tara Basketball Court Refurbishment	Need	25,000													25,000
24-RECC-0046 Chesley Park Island Rehabilitation - initial design	Need	20,000													20,000
25-RECC-4137 Allenford Ball Diamond Lights	Need	30,000													30,000
25-RECC-4153 Paisley Ball Diamond Enhancements	Want	70,000											70,000	proceed only if we receive	
Total RECREATION AND CULTURE		414,230												104,894	309,336
HEALTH SERVICES															
23-HLTH-0003 LAND-Land Purchase to expand Tara Cemetery		174,700										174,700			
25-HLTH-4113 Chesley Cemetery surveying so we can use extra space for grave sites		15,000										15,000			
Total HEALTH SERVICES		189,700										189,700			
Total MUNICIPAL SERVICES		2,369,978													
WATER AND SEWER SERVICES															
SEWER															
21-W SSE-0001 EQUIP-SEWER-P-RAS Pumps		5,000							5,000						
22-W SSE-0002 EQUIP-SEWER (AE)-Confined spaces equipment		10,000							10,000						
23-W SSE-0021 EQUIP-SEWER-(T) Mill Street L.S. Pump#2 Replace		14,000							14,000						

2025 New Capital Projects - Draft #3															
			Funding												
	Priority	3 CAO Review	Reserve									Cemetery Trust Fund	OCIF Grant	Donations	To be funded (working capital)
		Expenses	Office Equipment	Fire - Chesley	Fire - Chesley Bell Mobility	Fire - Paisley	Fire - Paisley Bell Mobility	Fire - Tara - Bell Mobility	Sewer Reserve	Water Reserve	Bridge Reserve				
24-W SSE-0013 SEWER (C) 3rd St SW, 1st to 4th Ave (RB848,850,852)		302,255	01-0000-7211	01-0000-7222	01-0000-7223	01-0000-7224	01-0000-7225	01-0000-7227	01-0000-7231	01-0000-7232	01-0000-7264	04-0000-9302			
25-W SSE-0030 North End(C) Sewer pumps		60,000							60,000						
25-W SSE-0031 Paisley Coverall (P) lightning		5,000							5,000						
25-W SSE-0032 Digester Valves (P) WPCP		30,000							30,000						
25-W SSE-0033 Raw Sampler (P) WPCP		5,000							5,000						
25-W SSE-0034 Alum pumps (C) Lagoons		10,000							10,000						
25-W SSE-0035 Diesel Generator (C) Riverside Stn		70,000							70,000						
25-W SSE-0036 Electrical controls (P) Ross St Stn		40,000							40,000						
25-W SSE-0037 Forcemain swab (P) Ross St Stn		20,000							20,000						
25-W SSE-0038 Sewer(P)-EA WPCP Capacity Study		10,000							10,000						
Total SEWER		581,255							581,255						
WATER															
22-W SWA-0010 BLDG/COMP-WATER - AE WTP - Gaskets and Dialers		30,808								30,808					wasn't carried over
24-W SWA-0016 WATER (C) 3rd St SW, 1st to 4th Ave SW (RB848,850,852)		293,420								293,420					
25-W SWA-0028 Tablets for data collection.		5,000								5,000					
25-W SWA-0029 Tower/Standpipe (C,P,T) 5-year inspection		20,000								20,000					
25-W SWA-0030 CP#2 Well Review		40,000								40,000					
25-W SWA-0031 Well #3 (T) Review		30,000								30,000					
25-W SWA-0032 Well #3 (T) Chlorine Analyzer		10,000								10,000					
25-W SWA-0033 Victoria St (P) watermain		7,500								7,500					
Total WATER		436,728								436,728					
STORMWATER SYSTEM															
24-W SST-0005 STORM(C) - 3rd St SW, 1st to 4th Ave (RB848,850,852)	A	309,325													309,325
24-W SST-0007 STORM - Urban Stormwater Study	A	38,000													38,000
Total STORMWATER SYSTEM		347,325													347,325
Total WATER AND SEWER SERVICES (and Storm)		1,365,308							581,255	436,728					347,325
Total Arran-Elderslie - Capital		3,755,086	19,000	8,000	10,500	24,000	10,500	43,800	581,255	436,728	0	189,700	1,012,676	104,894	1,314,033
new Fire Hall & Public Works Building		4,743,626												decrease in reserves for capital projects	2,447,816

2025 New Capital Projects - Draft #3																
			Funding													
	Priority	3 CAO Review	Reserve													
		Expenses	Office Equipment	Fire - Chesley	Fire - Chesley Bell Mobility	Fire - Paisley	Fire - Paisley Bell Mobility	Fire - Tara - Bell Mobility	Sewer Reserve	Water Reserve	Bridge Reserve	Cemetery Trust Fund	OCIF Grant	Donations	To be funded (working capital)	
Total in FMW		8,498,712	01-0000-7211	01-0000-7222	01-0000-7223	01-0000-7224	01-0000-7225	01-0000-7227	01-0000-7231	01-0000-7232	01-0000-7264	04-0000-9302				

Arran-Elderslie

Budget Review

For period ending December 31, 2025

2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
01-0100 LT Taxation							
TAXATION SERVICES							
TAXATION							
1300 PT Rec - Adjustments	0	0	(219)	0	0	0	#DIV/0!
5100 PT - Res Full Occupied	(4,270,046)	(4,611,899)	(4,983,997)	(4,983,995)	(5,233,195)	(249,200)	5.0%
5101 PT - Res Mult - Full Occupied	(101,879)	(120,955)	(133,438)	(133,438)	(140,110)	(6,672)	5.0%
5102 PT - Farm - Full Occupied	(1,005,294)	(1,072,016)	(1,164,382)	(1,164,383)	(1,222,602)	(58,219)	5.0%
5103 PT - Comm Full Occupied	(282,002)	(305,538)	(376,366)	(382,614)	(401,745)	(19,131)	5.0%
5104 PT - Comm Excess & Vacant	(5,402)	(5,570)	(6,248)	0	0	0	#DIV/0!
5105 PT - Mgd Forests Full Occupied	(4,801)	(5,439)	(5,684)	(5,684)	(5,968)	(284)	5.0%
5106 PT - Ind Full Occupied	(122,852)	(129,542)	(83,220)	(86,442)	(90,764)	(4,322)	5.0%
5107 PT - Ind Excess Land	(1,433)	(1,520)	(1,626)	0	0	0	#DIV/0!
5108 PT - Ind Vacant Land	(1,749)	(1,370)	(651)	0	0	0	#DIV/0!
5109 PT - Pipe Full Occupied	(20,548)	(21,807)	(21,537)	(56,988)	(21,125)	35,863	(62.9%)
5110 PT - Landfills	(3,351)	(3,454)	(3,584)	0	0	0	#DIV/0!
5111 PT - Parking Lot	(939)	(996)	(1,641)	(1,641)	(1,723)	(82)	5.0%
5120 PT - PIL	(61,655)	(62,212)	(63,910)	(63,593)	(66,773)	(3,180)	5.0%
5122 PT - PIL Hospital	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	0	
5123 PT - PIL Power Dam	(2,551)	(2,551)	(2,551)	(2,551)	(2,551)	0	
5140 PT - Supp - Res Full Occupied	(100,007)	(68,945)	(91,269)	(79,000)	(79,000)	0	
5141 PT - Supp - Res Mult Full Occupied	(12,228)	(2,797)	0	0	0	0	#DIV/0!
5142 PT - Supp - Farm Full Occupied	(5,919)	(6,820)	(5,027)	(5,000)	(5,000)	0	
5143 PT - Supp - Comm Full Occupied	(6,981)	(3,373)	(18,157)	(7,000)	(7,000)	0	
5144 PT - Supp - Comm Excess & Vacant	53	0	0	0	0	0	#DIV/0!
5145 PT - Supp - Mgd Forest Full Occupied	(28)	0	0	0	0	0	#DIV/0!
5146 PT - Supp - Ind Full Occupied	(347)	0	263	0	0	0	#DIV/0!
5149 PT - Supp - Pipe Full Occupied	0	0	(57,996)	0	0	0	#DIV/0!
5150 PT - Supp - PIL	0	961	0	0	0	0	#DIV/0!
5165 PT - Penalty	(18,277)	(20,077)	(21,616)	(30,000)	(31,500)	(1,500)	5.0%
5166 PT - Interest Rev	(128,349)	(136,893)	(145,928)	(115,000)	(120,750)	(5,750)	5.0%
Total TAXATION	(6,158,085)	(6,584,313)	(7,190,284)	(7,118,829)	(7,431,306)	(312,477)	4.4%
Total TAXATION SERVICES	(6,158,085)	(6,584,313)	(7,190,284)	(7,118,829)	(7,431,306)	(312,477)	4.4%
Total 01-0100 LT Taxation	(6,158,085)	(6,584,313)	(7,190,284)	(7,118,829)	(7,431,306)	(312,477)	4.4%
01-0200 UT Taxation							

Arran-Elderslie

Budget Review

For period ending December 31, 2025

2025 Operating Budget Draft 3							
	2022	2023	Year-to-date	2024	2025		
	Actuals	Actuals	Actuals	6 Council Approved 2024 Total Budget	3 CAO Review 2025 Total Budget	\$	%
						Variance	Variance
TAXATION SERVICES							
TAXATION							
2200 PT - CFOG Res Full Occupied	(2,368,797)	(2,600,071)	(2,785,086)	(2,098,821)	(2,098,821)	0	
2201 PT - CFOG Res Mult -Full Occupied	(56,517)	(68,200)	(74,566)	(51,306)	(51,306)	0	
2202 PT - CFOG Farm - Full Occupied	(557,682)	(604,450)	(650,663)	(502,730)	(502,730)	0	
2203 PT - CFOG Comm Full Occupied	(156,440)	(172,277)	(210,316)	(137,067)	(137,067)	0	
2204 PT - CFOG Comm Excess & Vacant	(2,997)	(3,141)	(3,491)	(1,621)	(1,621)	0	
2205 PT - CFOG Mgd Forests Full Occupied	(2,664)	(3,067)	(3,176)	(1,868)	(1,868)	0	
2206 PT - CFOG Ind Full Occupied	(68,152)	(73,042)	(46,504)	(63,771)	(63,771)	0	
2207 PT - CFOG Ind Excess Land	(795)	(857)	(909)	(470)	(470)	0	
2208 PT - CFOG Ind Vacant Land	(970)	(772)	(364)	(878)	(878)	0	
2209 PT - CFOG Pipe Full Occupied	(11,399)	(12,296)	(31,845)	(9,357)	(9,357)	0	
2211 PT - CFOG Parking Lot	(521)	(561)	(917)	0	0	0	#DIV/0!
2220 PT - CFOG PIL	(20,401)	(21,478)	(22,474)	(16,863)	(16,863)	0	
2224 PT - CFOG PIL Landfill	(973)	(1,048)	(1,112)	(854)	(854)	0	
2240 PT - Supp - CFOG Res Full Occupied	(55,022)	(38,615)	(51,055)	(23,000)	(23,000)	0	
2241 PT - Supp - CFOG Res Mult Full Occupied	(6,783)	(1,577)	0	0	0	0	#DIV/0!
2242 PT - Supp - CFOG Farm Full Occupied	(3,263)	(3,819)	(2,840)	(2,700)	(2,700)	0	
2243 PT - Supp - CFOG Comm Full Occupied	(3,849)	(1,600)	(10,173)	(3,600)	(3,600)	0	
2244 PT - Supp - CFOG Comm Excess & Vacant	29	0	0	0	0	0	#DIV/0!
2245 PT - Supp - CFOG Mgd Forest Full Occupied	(16)	0	0	0	0	0	#DIV/0!
2246 PT - Supp - CFOG Ind Full Occupied	(192)	0	147	0	0	0	#DIV/0!
2249 PT - Supp - CFOG Pipe Full Occupied	0	0	(32,471)	0	0	0	#DIV/0!
2290 PT - General Requisition	3,288,466	3,560,147	2,872,796	2,888,906	2,888,906	0	
2292 PT - Write off	28,938	43,105	9,975	26,000	26,000	0	
Total TAXATION	0	(3,619)	(1,045,044)	0	0	0	#DIV/0!
Total TAXATION SERVICES	0	(3,619)	(1,045,044)	0	0	0	#DIV/0!
Total 01-0200 UT Taxation	0	(3,619)	(1,045,044)	0	0	0	#DIV/0!
01-0300 EP Taxation							
TAXATION SERVICES							
TAXATION							
2200 PT - CFOG Res Full Occupied	(801,788)	(816,152)	(825,900)	(780,673)	(780,673)	0	
2201 PT - CFOG Res Mult -Full Occupied	(19,609)	(21,924)	(22,475)	(19,725)	(19,725)	0	
2202 PT - CFOG Farm - Full Occupied	(191,074)	(191,876)	(194,903)	(190,327)	(190,327)	0	

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
2203 PT - CFOG Comm Full Occupied	(196,294)	(200,325)	(231,911)	(211,622)	(211,622)	0	
2204 PT - CFOG Comm Excess & Vacant	(3,760)	(3,652)	(3,850)	(3,038)	(3,038)	0	
2205 PT - CFOG Mgd Forests Full Occupied	(848)	(912)	(889)	(637)	(637)	0	
2206 PT - CFOG Ind Full Occupied	(60,210)	(59,801)	(36,055)	(88,085)	(88,085)	0	
2207 PT - CFOG Ind Excess Land	(704)	(703)	(707)	(828)	(828)	0	
2208 PT - CFOG Ind Vacant Land	(859)	(634)	(283)	(1,498)	(1,498)	0	
2209 PT - CFOG Pipe Full Occupied	(17,352)	(17,346)	(42,602)	(17,347)	(17,347)	0	
2211 PT - CFOG Parking Lot	(654)	(653)	(1,011)	0	0	0	#DIV/0!
2220 PT - CFOG PIL	(70)	(4,541)	(4,566)	(70)	(70)	0	
2240 PT - Supp - CFOG Res Full Occupied	(18,896)	(12,834)	(15,734)	(8,900)	(8,900)	0	
2241 PT - Supp - CFOG Res Mult Full Occupied	(2,365)	(510)	0	0	0	0	#DIV/0!
2242 PT - Supp - CFOG Farm Full Occupied	(1,156)	(1,202)	(940)	(1,000)	(1,000)	0	
2243 PT - Supp - CFOG Comm Full Occupied	(4,905)	(2,252)	(11,455)	(5,700)	(5,700)	0	
2244 PT - Supp - CFOG Comm Excess & Vacant	37	0	0	0	0	0	#DIV/0!
2245 PT - Supp - CFOG Mgd Forest Full Occupied	(5)	0	0	0	0	0	#DIV/0!
2246 PT - Supp - CFOG Ind Full Occupied	(172)	0	115	0	0	0	#DIV/0!
2249 PT - Supp - CFOG Pipe Full Occupied	0	0	(47,190)	0	0	0	#DIV/0!
2290 PT - General Requisition	1,306,981	1,333,211	1,001,255	1,318,450	1,318,450	0	
2292 PT - Write off	13,702	2,069	3,441	11,000	11,000	0	
Total TAXATION	(1)	(37)	(435,660)	0	0	0	#DIV/0!
Total TAXATION SERVICES	(1)	(37)	(435,660)	0	0	0	#DIV/0!
Total 01-0300 EP Taxation	(1)	(37)	(435,660)	0	0	0	#DIV/0!
01-0400 ES Taxation							
TAXATION SERVICES							
TAXATION							
2200 PT - CFOG Res Full Occupied	(23,295)	(24,437)	(23,142)	(24,006)	(24,006)	0	
2201 PT - CFOG Res Mult - Full Occupied	(91)	(138)	(260)	(90)	(90)	0	
2202 PT - CFOG Farm - Full Occupied	(3,391)	(3,753)	(3,683)	(2,594)	(2,594)	0	
2203 PT - CFOG Comm Full Occupied	(53,634)	(55,125)	(62,024)	(56,759)	(56,759)	0	
2204 PT - CFOG Comm Excess & Vacant	(1,027)	(1,005)	(1,030)	(815)	(815)	0	
2205 PT - CFOG Mgd Forests Full Occupied	(77)	(77)	(77)	(77)	(77)	0	
2206 PT - CFOG Ind Full Occupied	(16,451)	(16,456)	(9,643)	(23,625)	(23,625)	0	
2207 PT - CFOG Ind Excess Land	(192)	(193)	(189)	(222)	(222)	0	
2208 PT - CFOG Ind Vacant Land	(235)	(174)	(76)	(402)	(402)	0	

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
2209 PT - CFOG Pipe Full Occupied	(4,741)	(4,773)	(11,394)	(4,653)	(4,653)	0	
2211 PT - CFOG Parking Lot	(179)	(180)	(270)	0	0	0	#DIV/0!
2220 PT - CFOG PIL	0	(1,230)	(1,202)	0	0	0	#DIV/0!
2240 PT - Supp - CFOG Res Full Occupied	(729)	0	(38)	0	0	0	#DIV/0!
2242 PT - Supp - CFOG Farm Full Occupied	0	(71)	0	0	0	0	#DIV/0!
2243 PT - Supp - CFOG Comm Full Occupied	(1,343)	(620)	(3,107)	(1,500)	(1,500)	0	
2244 PT - Supp - CFOG Comm Excess & Vacant	10	0	0	0	0	0	#DIV/0!
2246 PT - Supp - CFOG Ind Full Occupied	(47)	0	31	0	0	0	#DIV/0!
2249 PT - Supp - CFOG Pipe Full Occupied	0	0	(12,985)	0	0	0	#DIV/0!
2290 PT - General Requisition	104,727	105,591	89,117	114,373	114,373	0	
2292 PT - Write off	696	7,918	74	370	370	0	
Total TAXATION	1	5,277	(39,898)	0	0	0	#DIV/0!
Total TAXATION SERVICES	1	5,277	(39,898)	0	0	0	#DIV/0!
Total 01-0400 ES Taxation	1	5,277	(39,898)	0	0	0	#DIV/0!
01-0500 FS Taxation							
TAXATION SERVICES							
TAXATION							
2200 PT - CFOG Res Full Occupied	(913)	(913)	(972)	(732)	(732)	0	
2201 PT - CFOG Res Mult - Full Occupied	(5)	(8)	(15)	(6)	(6)	0	
2203 PT - CFOG Comm Full Occupied	(3,173)	(3,264)	(3,596)	(3,475)	(3,475)	0	
2204 PT - CFOG Comm Excess & Vacant	(61)	(60)	(60)	(50)	(50)	0	
2205 PT - CFOG Mgd Forests Full Occupied	(2)	(2)	(2)	(2)	(2)	0	
2206 PT - CFOG Ind Full Occupied	(973)	(974)	(559)	(1,447)	(1,447)	0	
2207 PT - CFOG Ind Excess Land	(11)	(11)	(11)	(14)	(14)	0	
2208 PT - CFOG Ind Vacant Land	(14)	(10)	(4)	(25)	(25)	0	
2209 PT - CFOG Pipe Full Occupied	(280)	(283)	(661)	(285)	(285)	0	
2211 PT - CFOG Parking Lot	(11)	(11)	(16)	0	0	0	#DIV/0!
2220 PT - CFOG PIL	0	(73)	(70)	0	0	0	#DIV/0!
2240 PT - Supp - CFOG Res Full Occupied	0	(31)	0	0	0	0	#DIV/0!
2243 PT - Supp - CFOG Comm Full Occupied	(79)	(37)	(182)	(100)	(100)	0	
2244 PT - Supp - CFOG Comm Excess & Vacant	1	0	0	0	0	0	#DIV/0!
2246 PT - Supp - CFOG Ind Full Occupied	(3)	0	2	0	0	0	#DIV/0!
2249 PT - Supp - CFOG Pipe Full Occupied	0	0	(769)	0	0	0	#DIV/0!
2290 PT - General Requisition	5,483	8,160	4,882	6,111	6,111	0	

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
2292 PT - Write off	42	469	4	25	25	0	
Total TAXATION	1	2,952	(2,029)	0	0	0	#DIV/0!
Total TAXATION SERVICES	1	2,952	(2,029)	0	0	0	#DIV/0!
Total 01-0500 FS Taxation	1	2,952	(2,029)	0	0	0	#DIV/0!
01-0600 FP Taxation							
TAXATION SERVICES							
TAXATION							
2200 PT - CFOG Res Full Occupied	(4)	(5)	(5)	(4)	(4)	0	
2201 PT - CFOG Res Mult -Full Occupied	(2)	(4)	(8)	(2)	(2)	0	
2203 PT - CFOG Comm Full Occupied	(1,343)	(1,358)	(1,871)	(1,363)	(1,363)	0	
2204 PT - CFOG Comm Excess & Vacant	(26)	(25)	(31)	(20)	(20)	0	
2205 PT - CFOG Mgd Forests Full Occupied	(1)	(1)	(1)	(1)	(1)	0	
2206 PT - CFOG Ind Full Occupied	(412)	(405)	(291)	(567)	(567)	0	
2207 PT - CFOG Ind Excess Land	(5)	(5)	(6)	(5)	(5)	0	
2208 PT - CFOG Ind Vacant Land	(6)	(4)	(2)	(10)	(10)	0	
2209 PT - CFOG Pipe Full Occupied	(119)	(118)	(344)	(112)	(112)	0	
2211 PT - CFOG Parking Lot	(4)	(4)	(8)	0	0	0	#DIV/0!
2220 PT - CFOG PIL	0	(30)	(36)	0	0	0	#DIV/0!
2243 PT - Supp - CFOG Comm Full Occupied	(33)	(15)	(85)	(37)	(37)	0	
2246 PT - Supp - CFOG Ind Full Occupied	(1)	0	1	0	0	0	#DIV/0!
2249 PT - Supp - CFOG Pipe Full Occupied	0	0	(320)	0	0	0	#DIV/0!
2290 PT - General Requisition	1,940	2,444	2,618	2,113	2,113	0	
2292 PT - Write off	17	195	2	8	8	0	
Total TAXATION	1	665	(387)	0	0	0	#DIV/0!
Total TAXATION SERVICES	1	665	(387)	0	0	0	#DIV/0!
Total 01-0600 FP Taxation	1	665	(387)	0	0	0	#DIV/0!
01-1010 General-Council							
MUNICIPAL SERVICES							
GENERAL GOVERNMENT							
4033 Honorariums	96,211	102,080	82,298	107,766	110,984	3,218	3.0%
4304 Insurance	1,480	1,407	1,407	1,303	1,342	39	3.0%
4340 Material & Supplies	142	721	265	550	567	17	3.1%
4354 Election	30,883	1,860	1,773	2,100	2,369	269	12.8%
4362 Meeting	342	169	82	10,250	10,558	308	3.0%

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4390 Telephone	680	1,943	1,197	2,031	2,092	61	3.0%
4500 Employee Benefits	5,409	5,515	4,319	7,056	7,310	254	3.6%
4540 Mileage	2,114	3,134	2,647	3,500	3,500	0	
4550 Conferences	3,322	3,182	191	10,000	10,000	0	
4551 Training	2,606	356	2,690	10,000	7,000	(3,000)	(30.0%)
4552 Memberships	400	400	0	0	900	900	#DIV/0!
4633 Council Projects/Grants	0	124	0	0	0	0	#DIV/0!
9030 Transfer to Reserve	0	7,500	8,000	8,000	8,000	0	
9230 Transfer from Reserve	(24,749)	0	0	0	0	0	#DIV/0!
Total GENERAL GOVERNMENT	118,840	128,391	104,869	162,556	164,622	2,066	1.3%
Total MUNICIPAL SERVICES	118,840	128,391	104,869	162,556	164,622	2,066	1.3%
Total 01-1010 General-Council	118,840	128,391	104,869	162,556	164,622	2,066	1.3%
01-1020 General-Program Support							
MUNICIPAL SERVICES							
GENERAL GOVERNMENT							
0000	0	0	0	939	0	(939)	(100.0%)
4000 Salaries & Wages	557,882	540,965	505,280	638,087	633,700	(4,387)	(0.7%)
4034 Wages Overtime	0	0	401	0	0	0	#DIV/0!
4038 Wages Vacation	7,799	6,975	28,721	235	237	2	0.9%
4040 Wages Stats	3,776	3,392	12,669	0	0	0	#DIV/0!
4042 Wages Sick Pay	3,150	3,170	6,879	0	0	0	#DIV/0!
4300 Contracted Services	109,541	176,902	202,265	95,122	145,070	49,948	52.5%
4301 Advertising	762	2,232	7,917	1,540	10,586	9,046	587.4%
4303 Legal Services	147,104	54,656	61,280	78,000	80,340	2,340	3.0%
4304 Insurance	53,746	79,127	68,237	87,802	90,436	2,634	3.0%
4308 Courier Service	70	93	339	187	193	6	3.2%
4313 Software Licence	72,993	101,119	60,897	102,195	102,261	66	0.1%
4320 Bldg Mtce	6,915	2,091	5,262	1,040	1,071	31	3.0%
4323 Vehicle Repair	244	0	0	0	0	0	#DIV/0!
4340 Material & Supplies	7,892	5,930	2,550	2,461	2,535	74	3.0%
4341 Office Supplies	19,540	15,847	5,665	13,938	14,356	418	3.0%
4342 Cleaning Supplies	0	318	233	110	113	3	2.7%
4358 Publications	530	365	0	34	35	1	2.9%
4362 Meeting	946	370	954	7,800	8,034	234	3.0%

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4364 Computer Supplies	5,500	3,397	3,778	2,080	2,142	62	3.0%
4370 Fuel	0	153	20	0	0	0	#DIV/0!
4371 Natural Gas	219	1,917	1,205	4,160	2,406	(1,754)	(42.2%)
4372 Propane	4,782	(868)	0	0	0	0	#DIV/0!
4373 Hydro	5,705	6,129	3,889	5,324	5,484	160	3.0%
4376 Property Taxes	1,787	1,833	3,805	1,995	2,055	60	3.0%
4380 Room Rental	17,963	4,459	(105)	0	0	0	#DIV/0!
4390 Telephone	9,718	10,222	5,861	9,098	9,371	273	3.0%
4500 Employee Benefits	172,813	195,466	170,070	187,902	197,108	9,206	4.9%
4510 Clothing Allowance	1,601	445	76	350	350	0	
4512 Change in PEB	14,222	0	0	0	0	0	#DIV/0!
4540 Mileage	629	458	713	500	500	0	
4550 Conferences	3,584	669	5,627	10,000	8,500	(1,500)	(15.0%)
4551 Training	6,817	1,296	2,750	7,500	13,372	5,872	78.3%
4552 Memberships	27,966	28,649	32,176	27,484	11,444	(16,040)	(58.4%)
4600 Miscellaneous	3,689	2,664	760	0	0	0	#DIV/0!
4601 Strategic Initiatives	1,628	64	0	1,000	1,000	0	
4602 Pandemic Costs	13,684	0	0	0	0	0	#DIV/0!
4603 Write Off	12,308	(54,888)	(63)	0	0	0	#DIV/0!
4604 Write Off	34,971	76,969	31,901	57,062	57,062	0	
4651 Postage	21,371	11,328	19,776	15,325	19,325	4,000	26.1%
4700 Interest	4,910	1,739	8,032	0	0	0	#DIV/0!
4701 Bank Charges	5,291	6,725	5,846	13,500	13,500	0	
5266 Tax Certificates	(8,450)	(8,350)	(9,690)	(10,000)	(10,000)	0	
5271 Licence Fee	(1,523)	(983)	(1,091)	(2,000)	(2,000)	0	
5275 Permit Fee	(630)	(505)	(1,620)	(500)	(500)	0	
5290 Misc Charges	(736)	(1,076)	5	0	0	0	#DIV/0!
5292 Admin Fees	(10)	(1)	0	0	0	0	#DIV/0!
5320 Gov Tsfr - Provincial	(1,622,300)	(1,627,000)	(1,213,575)	(1,627,000)	(1,823,100)	(196,100)	12.1%
5403 Resale Materials	(75)	(37)	(44)	(72)	(72)	0	
5680 Grants Other	(3,400)	0	0	0	0	0	#DIV/0!
5700 Investment Income	(10,000)	(10,000)	(164,876)	(103,894)	(122,894)	(19,000)	18.3%
5701 Interest Income	(259,212)	(570,807)	(378,259)	(344,845)	(344,845)	0	
5900 Misc Revenue	(145,518)	(8,618)	(7,197)	(14,548)	(4,548)	10,000	(68.7%)

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
5901 Land Sales	(288,413)	(146,549)	(213,269)	(300,000)	(301,957)	(1,957)	0.7%
9020 Transfer to Capital	4,659	0	0	0	0	0	#DIV/0!
9030 Transfer to Reserve	1,470,989	1,846,638	1,264,570	1,267,368	1,126,661	(140,707)	(11.1%)
9230 Transfer from Reserve	(143,370)	(16,498)	(8,855)	(6,723)	0	6,723	(100.0%)
Total GENERAL GOVERNMENT	356,059	748,592	531,765	230,556	(50,669)	(281,225)	(122.0%)
Total MUNICIPAL SERVICES	356,059	748,592	531,765	230,556	(50,669)	(281,225)	(122.0%)
Total 01-1020 General-Program Support	356,059	748,592	531,765	230,556	(50,669)	(281,225)	(122.0%)
01-1030 General-Asset Management / GIS							
MUNICIPAL SERVICES							
GENERAL GOVERNMENT							
4000 Salaries & Wages	679	18,843	21,305	0	0	0	#DIV/0!
4004 Wages Student	15,315	0	0	44,882	46,772	1,890	4.2%
4038 Wages Vacation	613	661	846	1,830	1,885	55	3.0%
4300 Contracted Services	14,327	280	0	400	412	12	3.0%
4313 Software Licence	0	0	6,881	0	0	0	#DIV/0!
4340 Material & Supplies	5,127	1,014	0	2,976	3,065	89	3.0%
4390 Telephone	74	0	0	244	251	7	2.9%
4500 Employee Benefits	3,737	3,503	3,043	5,945	6,224	279	4.7%
4550 Conferences	599	0	0	1,000	1,000	0	
5600 Grants - Federal	(2,100)	0	0	0	0	0	#DIV/0!
5680 Grants Other	(10,794)	0	0	(3,000)	0	3,000	(100.0%)
9230 Transfer from Reserve	(40,000)	(35,000)	(35,000)	(35,000)	(35,000)	0	
Total GENERAL GOVERNMENT	(12,423)	(10,699)	(2,925)	19,277	24,609	5,332	27.7%
Total MUNICIPAL SERVICES	(12,423)	(10,699)	(2,925)	19,277	24,609	5,332	27.7%
Total 01-1030 General-Asset Management / GIS	(12,423)	(10,699)	(2,925)	19,277	24,609	5,332	27.7%
01-1060 General-Human Resources							
MUNICIPAL SERVICES							
GENERAL GOVERNMENT							
4313 Software Licence	0	0	0	0	6,343	6,343	#DIV/0!
Total GENERAL GOVERNMENT	0	0	0	0	6,343	6,343	#DIV/0!
Total MUNICIPAL SERVICES	0	0	0	0	6,343	6,343	#DIV/0!
Total 01-1060 General-Human Resources	0	0	0	0	6,343	6,343	#DIV/0!
01-2010 Protection-Common Fire							
MUNICIPAL SERVICES							

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
PROTECTION SERVICES							
0000	0	0	0	188	0	(188)	(100.0%)
4000 Salaries & Wages	55,521	61,228	52,349	100,297	68,970	(31,327)	(31.2%)
4038 Wages Vacation	0	0	5,796	0	0	0	#DIV/0!
4040 Wages Stats	0	0	3,919	0	0	0	#DIV/0!
4042 Wages Sick Pay	0	0	386	0	0	0	#DIV/0!
4300 Contracted Services	0	112	0	0	0	0	#DIV/0!
4303 Legal Services	4,164	7,174	4,924	4,500	4,635	135	3.0%
4304 Insurance	194	169	0	1,500	4,545	3,045	203.0%
4313 Software Licence	178	2,972	1,883	0	1,500	1,500	#DIV/0!
4340 Material & Supplies	237	219	2,729	1,936	1,994	58	3.0%
4341 Office Supplies	49	1,794	216	500	515	15	3.0%
4347 Fire Prevention	56	2,715	0	2,060	2,122	62	3.0%
4360 Vehicle Licences	0	0	0	132	136	4	3.0%
4362 Meeting	0	944	0	1,000	1,030	30	3.0%
4364 Computer Supplies	1,770	0	0	0	0	0	#DIV/0!
4370 Fuel	0	1,642	0	3,000	3,090	90	3.0%
4390 Telephone	238	570	524	0	0	0	#DIV/0!
4391 Radio & Pager	1,150	0	0	0	0	0	#DIV/0!
4500 Employee Benefits	18,143	19,455	19,848	26,139	20,717	(5,422)	(20.7%)
4510 Clothing Allowance	1,866	1,786	112	900	900	0	
4540 Mileage	1,132	76	0	0	0	0	#DIV/0!
4550 Conferences	0	2,596	4,992	3,318	3,745	427	12.9%
4551 Training	517	3,470	8,510	33,898	16,686	(17,212)	(50.8%)
4552 Memberships	1,143	675	965	485	485	0	
4600 Miscellaneous	367	1,277	222	750	750	0	
4602 Pandemic Costs	807	0	0	0	0	0	#DIV/0!
5900 Misc Revenue	(16)	0	0	0	0	0	#DIV/0!
9030 Transfer to Reserve	53,935	54,458	54,458	50,000	50,000	0	
9050 Int Transfer	0	0	0	(16,226)	0	16,226	(100.0%)
9230 Transfer from Reserve	(807)	(39,768)	(36,926)	(36,926)	(36,926)	0	
Total PROTECTION SERVICES	140,644	123,564	124,907	177,451	144,894	(32,557)	(18.3%)
Total MUNICIPAL SERVICES	140,644	123,564	124,907	177,451	144,894	(32,557)	(18.3%)
Total 01-2010 Protection-Common Fire	140,644	123,564	124,907	177,451	144,894	(32,557)	(18.3%)

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
01-2012 Protection-Chesley Fire							
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4000 Salaries & Wages	26,920	31,021	30,083	0	34,485	34,485	#DIV/0!
4060 Wages Honorariums	12,250	13,221	13,042	12,250	12,250	0	
4061 Wages Fire Calls	41,805	28,856	41,479	51,006	52,536	1,530	3.0%
4062 Wages Fire Practice	12,517	28,169	26,821	33,972	34,991	1,019	3.0%
4063 Wages Meetings	4,033	3,476	1,753	1,415	1,458	43	3.0%
4064 Wages Mutual Aid	267	681	564	2,265	2,333	68	3.0%
4065 Wages Educ & Training	4,627	5,358	15,550	7,010	7,221	211	3.0%
4066 Wages Truck Check	148	3,983	6,028	5,096	5,249	153	3.0%
4067 Wages Fire Prevention	1,308	3,810	1,288	2,123	2,187	64	3.0%
4068 Wages Admin	1,601	2,246	1,593	1,699	1,750	51	3.0%
4069 Wages Inspections	434	377	1,193	2,123	2,187	64	3.0%
4072 Wages Misc	4,000	296	1,042	4,545	4,545	0	
4300 Contracted Services	5,309	4,223	1,048	6,815	7,019	204	3.0%
4303 Legal Services	0	356	17,008	1,102	1,135	33	3.0%
4304 Insurance	18,105	21,089	22,166	21,615	22,263	648	3.0%
4312 Dispatch	7,028	7,226	8,526	8,157	9,402	1,245	15.3%
4313 Software Licence	4,188	4,414	4,486	5,073	5,225	152	3.0%
4320 Bldg Mtce	7,637	6,670	2,114	2,823	2,908	85	3.0%
4321 Equip Mtce	1,846	3,463	3,063	3,370	3,893	523	15.5%
4323 Vehicle Repair	8,535	6,168	11,267	9,557	9,844	287	3.0%
4340 Material & Supplies	5,996	2,864	17,701	4,564	20,975	16,411	359.6%
4341 Office Supplies	102	225	0	0	0	0	#DIV/0!
4343 Air/Oxygen Bottles	1,415	0	133	1,761	1,814	53	3.0%
4345 Defibrillator Maintenance & Supplies	0	139	0	0	0	0	#DIV/0!
4347 Fire Prevention	264	1,315	125	1,197	1,233	36	3.0%
4348 Inspection	0	0	0	0	0	0	#DIV/0!
4349 Small Tools	46	333	0	900	927	27	3.0%
4361 Tanker Truck	3,439	9,578	808	1,786	1,840	54	3.0%
4362 Meeting	0	128	859	1,040	1,071	31	3.0%
4370 Fuel	3,571	5,531	5,732	2,596	2,674	78	3.0%
4372 Propane	4,548	1,523	3,212	2,384	2,456	72	3.0%

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4373 Hydro	12,262	14,259	9,497	7,038	7,249	211	3.0%
4374 Water & Sewer	1,139	0	0	1,348	1,388	40	3.0%
4376 Property Taxes	95	1,271	827	118	122	4	3.4%
4390 Telephone	2,128	1,721	1,709	2,788	2,872	84	3.0%
4391 Radio & Pager	1,066	979	0	1,311	1,350	39	3.0%
4392 Radio Licence	0	165	1,110	0	0	0	#DIV/0!
4500 Employee Benefits	18,761	19,585	12,745	9,511	20,370	10,859	114.2%
4510 Clothing Allowance	3,923	261	1,391	1,980	1,980	0	
4514 Drivers Licences (inactive)	0	68	0	0	0	0	#DIV/0!
4540 Mileage	1,335	1,038	1,994	1,000	1,000	0	
4550 Conferences	628	1,498	0	1,000	1,000	0	
4551 Training	5,264	1,391	2,172	3,164	23,074	19,910	629.3%
4552 Memberships	589	1,175	1,358	1,290	1,290	0	
4553 Drivers Licences/Medicals	278	298	90	600	600	0	
4602 Pandemic Costs	204	0	0	0	0	0	#DIV/0!
4603 Write Off	12,467	17,007	0	0	0	0	#DIV/0!
4660 Third Party Recovery	3,751	9,718	0	0	0	0	#DIV/0!
5269 Inspections	(565)	(246)	(250)	(850)	(850)	0	
5289 Misc Lease	(9,500)	(9,500)	0	(9,500)	(9,500)	0	
5294 Incident Response	(28,635)	(6,793)	(12,428)	(16,491)	(16,491)	0	
5620 Grants - Provincial	0	0	17	0	0	0	#DIV/0!
5660 Donations	(4,666)	(17,151)	(7,650)	0	0	0	#DIV/0!
5810 Chatsworth Operating	(72,940)	(78,869)	(19,717)	(78,869)	(85,652)	(6,783)	8.6%
5820 Chatsworth Capital	(4,954)	(5,419)	(1,355)	(5,419)	0	5,419	(100.0%)
5900 Misc Revenue	0	0	0	(1,000)	(1,000)	0	
5991 Bell Mobility Hydro	(8,321)	(8,994)	(17,945)	(5,293)	(5,293)	0	
9020 Transfer to Capital	14,443	11,256	3,808	15,800	0	(15,800)	(100.0%)
9030 Transfer to Reserve	29,043	18,544	14,000	14,000	14,000	0	
9050 Int Transfer	0	2,842	0	16,225	0	(16,225)	(100.0%)
9230 Transfer from Reserve	(5,729)	(13,524)	(13,524)	(13,524)	(13,524)	0	
Total PROTECTION SERVICES	154,005	159,319	216,533	144,471	199,856	55,385	38.3%
Total MUNICIPAL SERVICES	154,005	159,319	216,533	144,471	199,856	55,385	38.3%
Total 01-2012 Protection-Chesley Fire	154,005	159,319	216,533	144,471	199,856	55,385	38.3%
01-2014 Protection-Paisley Fire							

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2025 Operating Budget Draft 3							
	2022	2023	Year-to-date	2024	2025		
	Actuals	Actuals	Actuals	6 Council Approved 2024 Total Budget	3 CAO Review 2025 Total Budget	\$	%
						Variance	Variance
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4060 Wages Honorariums	12,584	9,833	8,042	14,000	14,000	0	
4061 Wages Fire Calls	33,596	25,319	23,163	34,904	35,951	1,047	3.0%
4062 Wages Fire Practice	(563)	21,096	22,396	30,577	31,495	918	3.0%
4063 Wages Meetings	5,197	2,775	1,641	1,699	1,750	51	3.0%
4064 Wages Mutual Aid	0	260	830	2,265	2,333	68	3.0%
4065 Wages Educ & Training	20,771	8,634	12,237	7,010	7,221	211	3.0%
4066 Wages Truck Check	5,473	3,523	0	5,096	5,249	153	3.0%
4067 Wages Fire Prevention	5,836	2,378	5,456	2,123	2,187	64	3.0%
4068 Wages Admin	857	119	1,140	1,699	1,750	51	3.0%
4069 Wages Inspections	0	0	0	2,123	2,187	64	3.0%
4072 Wages Misc	262	0	35	0	0	0	#DIV/0!
4300 Contracted Services	1,108	3,739	747	1,758	1,811	53	3.0%
4303 Legal Services	84	0	0	0	0	0	#DIV/0!
4304 Insurance	17,639	20,363	21,676	21,138	21,772	634	3.0%
4312 Dispatch	7,028	7,226	8,526	7,367	8,588	1,221	16.6%
4313 Software Licence	4,188	4,413	4,486	5,064	5,216	152	3.0%
4320 Bldg Mtce	1,697	4,735	4,458	3,258	3,356	98	3.0%
4321 Equip Mtce	2,053	3,547	2,947	3,370	3,893	523	15.5%
4323 Vehicle Repair	9,233	5,646	9,500	7,280	7,498	218	3.0%
4340 Material & Supplies	3,802	2,549	15,478	4,426	20,833	16,407	370.7%
4343 Air/Oxygen Bottles	791	616	349	1,040	1,071	31	3.0%
4345 Defibrillator Maintenance & Supplies	773	139	0	1,102	1,135	33	3.0%
4346 Fire Extinguishers	0	0	0	610	628	18	3.0%
4347 Fire Prevention	192	826	106	1,040	1,071	31	3.0%
4362 Meeting	0	376	660	1,040	1,071	31	3.0%
4370 Fuel	2,855	2,322	2,567	2,600	2,678	78	3.0%
4372 Propane	2,843	2,574	2,482	4,000	4,120	120	3.0%
4373 Hydro	5,038	6,230	4,726	5,828	6,003	175	3.0%
4374 Water & Sewer	795	669	362	0	0	0	#DIV/0!
4376 Property Taxes	95	108	83	107	110	3	2.8%
4390 Telephone	1,344	2,016	1,563	1,176	1,211	35	3.0%
4391 Radio & Pager	1,407	1,554	0	1,364	1,405	41	3.0%

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4392 Radio Licence	783	0	873	863	889	26	3.0%
4500 Employee Benefits	9,648	9,525	14,231	9,462	10,012	550	5.8%
4510 Clothing Allowance	2,476	793	3,308	1,980	1,980	0	
4515 Boot Allowance	390	0	0	0	0	0	#DIV/0!
4540 Mileage	878	50	0	750	750	0	
4550 Conferences	602	1,310	580	1,000	1,000	0	
4551 Training	2,236	3,255	2,172	3,164	33,362	30,198	954.4%
4552 Memberships	200	1,175	1,358	900	900	0	
4553 Drivers Licences/Medicals	50	694	535	600	600	0	
4603 Write Off	14,409	15,997	0	0	0	0	#DIV/0!
5233 Service Calls	0	0	0	(2,549)	(2,549)	0	
5235 Service Agreement - Ops	(65,539)	(69,124)	(35,940)	(68,390)	(68,390)	0	
5236 Service Agreement - Cap	(59,606)	(63,861)	(33,204)	(63,183)	(63,183)	0	
5269 Inspections	(113)	0	0	(850)	(850)	0	
5289 Misc Lease	(9,500)	(9,500)	0	(9,500)	(9,500)	0	
5293 Tiered Response	(5,000)	(5,000)	0	(5,000)	(5,000)	0	
5294 Incident Response	(23,309)	0	0	(9,000)	(9,000)	0	
5660 Donations	0	(1,484)	0	0	0	0	#DIV/0!
5900 Misc Revenue	(1,660)	(3,636)	(14,346)	(1,000)	(1,000)	0	
5991 Bell Mobility Hydro	(2,704)	(2,117)	(11,949)	(2,858)	(2,858)	0	
9020 Transfer to Capital	6,872	14,722	3,747	15,800	0	(15,800)	(100.0%)
9030 Transfer to Reserve	80,580	79,145	74,683	74,683	77,183	2,500	3.3%
9230 Transfer from Reserve	(1,131)	1,078	0	0	0	0	#DIV/0!
Total PROTECTION SERVICES	97,540	116,607	161,704	121,936	161,939	40,003	32.8%
Total MUNICIPAL SERVICES	97,540	116,607	161,704	121,936	161,939	40,003	32.8%
Total 01-2014 Protection-Paisley Fire	97,540	116,607	161,704	121,936	161,939	40,003	32.8%
01-2016 Protection-Tara Fire							
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4060 Wages Honorariums	14,290	15,274	10,750	13,751	13,751	0	
4061 Wages Fire Calls	28,855	23,704	34,705	31,210	32,146	936	3.0%
4062 Wages Fire Practice	11,422	22,040	27,986	33,975	34,994	1,019	3.0%
4063 Wages Meetings	1,658	2,685	3,509	3,964	4,082	118	3.0%
4064 Wages Mutual Aid	334	1,287	637	2,265	2,333	68	3.0%

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4065 Wages Educ & Training	3,683	10,148	22,686	7,010	7,221	211	3.0%
4066 Wages Truck Check	43	6,980	6,394	6,795	6,999	204	3.0%
4067 Wages Fire Prevention	7,395	100	0	2,124	2,187	63	3.0%
4068 Wages Admin	8,672	215	3,544	1,699	1,750	51	3.0%
4069 Wages Inspections	0	0	0	2,124	2,187	63	3.0%
4072 Wages Misc	0	0	1,341	0	0	0	#DIV/0!
4090 Wages Pandemic	(33)	0	0	0	0	0	#DIV/0!
4300 Contracted Services	896	1,052	794	0	0	0	#DIV/0!
4304 Insurance	17,011	19,577	20,690	20,176	20,781	605	3.0%
4312 Dispatch	7,028	7,226	8,526	7,367	8,588	1,221	16.6%
4313 Software Licence	4,188	4,414	4,486	5,073	5,225	152	3.0%
4320 Bldg Mtce	2,715	4,565	9,102	4,556	4,693	137	3.0%
4321 Equip Mtce	3,118	2,835	2,599	3,370	3,893	523	15.5%
4323 Vehicle Repair	7,679	8,770	14,305	6,658	6,858	200	3.0%
4340 Material & Supplies	4,090	4,503	13,215	3,348	19,722	16,374	489.1%
4341 Office Supplies	702	765	1,375	0	0	0	#DIV/0!
4343 Air/Oxygen Bottles	0	0	363	1,388	1,430	42	3.0%
4345 Defibrillator Maintenance & Supplies	188	139	0	1,146	1,180	34	3.0%
4346 Fire Extinguishers	0	0	0	378	389	11	2.9%
4347 Fire Prevention	192	826	106	1,040	1,071	31	3.0%
4349 Small Tools	0	13	743	563	580	17	3.0%
4362 Meeting	0	530	704	1,040	1,071	31	3.0%
4370 Fuel	2,760	1,033	490	1,869	1,925	56	3.0%
4371 Natural Gas	2,138	1,971	1,308	1,959	2,018	59	3.0%
4373 Hydro	6,406	9,951	8,023	8,518	8,774	256	3.0%
4374 Water & Sewer	1,249	0	0	1,476	1,520	44	3.0%
4376 Property Taxes	95	1,348	1,049	125	129	4	3.2%
4390 Telephone	2,191	2,551	2,045	3,210	3,306	96	3.0%
4391 Radio & Pager	831	1,880	0	2,056	2,118	62	3.0%
4392 Radio Licence	0	0	676	666	686	20	3.0%
4500 Employee Benefits	10,099	9,515	8,536	9,486	10,012	526	5.5%
4510 Clothing Allowance	2,428	410	2,610	2,167	2,167	0	
4515 Boot Allowance	632	0	204	0	0	0	#DIV/0!
4540 Mileage	835	576	1,463	1,000	1,000	0	

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4550 Conferences	602	557	0	1,000	1,000	0	
4551 Training	7,640	749	1,597	3,164	4,787	1,623	51.3%
4552 Memberships	259	1,175	1,358	1,160	1,160	0	
4553 Drivers Licences/Medicals	405	318	314	600	600	0	
4603 Write Off	0	1,991	0	0	0	0	#DIV/0!
5233 Service Calls	(4,334)	0	(2,172)	(8,158)	(8,158)	0	
5235 Service Agreement - Ops	0	0	0	(5,000)	(5,000)	0	
5237 Stand By	(11,505)	(7,880)	0	(4,371)	(4,371)	0	
5267 Compliance Letters	0	(114)	(266)	0	0	0	#DIV/0!
5269 Inspections	(130)	0	0	(1,000)	(1,000)	0	
5289 Misc Lease	(9,500)	(9,500)	0	(9,500)	(9,500)	0	
5290 Misc Charges	0	(3,801)	0	0	0	0	#DIV/0!
5293 Tiered Response	(5,000)	(5,000)	0	(5,000)	(5,000)	0	
5294 Incident Response	(15,132)	0	0	(9,000)	(9,000)	0	
5660 Donations	(150)	0	0	0	0	0	#DIV/0!
5900 Misc Revenue	(5,726)	(9,387)	(8,627)	(1,000)	(1,000)	0	
5991 Bell Mobility Hydro	(4,783)	(3,881)	(15,187)	(5,002)	(5,002)	0	
9020 Transfer to Capital	13,939	11,018	4,580	15,800	0	(15,800)	(100.0%)
9030 Transfer to Reserve	15,718	25,770	11,500	11,500	14,000	2,500	21.7%
9230 Transfer from Reserve	(1,159)	0	0	0	0	0	#DIV/0!
Total PROTECTION SERVICES	134,934	168,898	208,061	178,745	190,302	11,557	6.5%
Total MUNICIPAL SERVICES	134,934	168,898	208,061	178,745	190,302	11,557	6.5%
Total 01-2016 Protection-Tara Fire	134,934	168,898	208,061	178,745	190,302	11,557	6.5%
01-2020 Protection-Police							
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4316 Contract OPP	1,181,556	1,160,590	868,644	1,172,311	1,389,959	217,648	18.6%
4390 Telephone	1,964	2,084	688	2,102	2,165	63	3.0%
5320 Gov Tsfr - Provincial	(11,542)	(5,679)	0	(13,624)	0	13,624	(100.0%)
Total PROTECTION SERVICES	1,171,978	1,156,995	869,332	1,160,789	1,392,124	231,335	19.9%
Total MUNICIPAL SERVICES	1,171,978	1,156,995	869,332	1,160,789	1,392,124	231,335	19.9%
Total 01-2020 Protection-Police	1,171,978	1,156,995	869,332	1,160,789	1,392,124	231,335	19.9%
01-2030 Protection- Conservation							
MUNICIPAL SERVICES							

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
PROTECTION SERVICES							
4300 Contracted Services	31,516	34,000	(34,000)	38,000	39,140	1,140	3.0%
4340 Material & Supplies	0	0	0	24,981	0	(24,981)	(100.0%)
Total PROTECTION SERVICES	31,516	34,000	(34,000)	62,981	39,140	(23,841)	(37.9%)
Total MUNICIPAL SERVICES	31,516	34,000	(34,000)	62,981	39,140	(23,841)	(37.9%)
Total 01-2030 Protection- Conservation	31,516	34,000	(34,000)	62,981	39,140	(23,841)	(37.9%)
01-2031 Protection-Conservation SVCA							
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4340 Material & Supplies	317	627	0	0	0	0	#DIV/0!
4671 Conservation Levy	46,980	51,937	59,462	51,937	72,013	20,076	38.7%
Total PROTECTION SERVICES	47,297	52,564	59,462	51,937	72,013	20,076	38.7%
Total MUNICIPAL SERVICES	47,297	52,564	59,462	51,937	72,013	20,076	38.7%
Total 01-2031 Protection-Conservation SVCA	47,297	52,564	59,462	51,937	72,013	20,076	38.7%
01-2032 Protection-Conservation GSCA							
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4671 Conservation Levy	42,226	44,416	45,452	46,612	53,844	7,232	15.5%
Total PROTECTION SERVICES	42,226	44,416	45,452	46,612	53,844	7,232	15.5%
Total MUNICIPAL SERVICES	42,226	44,416	45,452	46,612	53,844	7,232	15.5%
Total 01-2032 Protection-Conservation GSCA	42,226	44,416	45,452	46,612	53,844	7,232	15.5%
01-2041 Protection-Animal Control							
BUILDING & BYLAW ENFORCEMENT SERVICES							
ByLaw							
4300 Contracted Services	11,271	10,383	26,190	14,187	14,613	426	3.0%
4303 Legal Services	2,230	7,914	4,590	0	0	0	#DIV/0!
4309 Contract Livestock Claims	4,413	4,849	11,519	2,324	2,394	70	3.0%
4310 Contract Pound Fees	1,384	6,268	1,227	1,094	1,127	33	3.0%
4340 Material & Supplies	254	899	1,191	795	819	24	3.0%
4603 Write Off	0	1,700	0	0	0	0	#DIV/0!
5270 Licence Fee	(15,665)	(14,885)	(15,180)	(16,000)	(16,000)	0	
5290 Misc Charges	0	(95)	(384)	0	0	0	#DIV/0!
5680 Grants Other	(7,387)	(2,729)	(9,521)	(2,000)	(2,000)	0	
5960 Fines	0	(400)	0	(400)	(400)	0	

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
9030 Transfer to Reserve	0	2,448	0	0	0	0	#DIV/0!
Total ByLaw	(3,500)	16,352	19,632	0	553	553	#DIV/0!
Total BUILDING & BYLAW ENFORCEMENT SERVICES	(3,500)	16,352	19,632	0	553	553	#DIV/0!
Total 01-2041 Protection-Animal Control	(3,500)	16,352	19,632	0	553	553	#DIV/0!
01-2042 Protection-Building Inspection							
BUILDING & BYLAW ENFORCEMENT SERVICES							
Building							
0000	0	0	0	180	0	(180)	(100.0%)
4000 Salaries & Wages	92,034	102,225	105,520	127,701	131,862	4,161	3.3%
4038 Wages Vacation	0	103	8,315	0	0	0	#DIV/0!
4040 Wages Stats	0	0	1,932	0	0	0	#DIV/0!
4303 Legal Services	0	409	0	5,677	5,677	0	
4304 Insurance	679	5,531	4,306	5,881	2,881	(3,000)	(51.0%)
4313 Software Licence	16,494	16,094	17,018	19,351	21,351	2,000	10.3%
4323 Vehicle Repair	1,140	1,608	336	500	2,000	1,500	300.0%
4340 Material & Supplies	317	2,102	13	2,000	2,000	0	
4341 Office Supplies	170	67	26	2,000	2,000	0	
4360 Vehicle Licences	240	0	0	272	272	0	
4364 Computer Supplies	1,895	3,377	0	9,000	9,000	0	
4370 Fuel	3,557	2,331	1,289	3,340	3,340	0	
4390 Telephone	317	324	304	730	730	0	
4500 Employee Benefits	30,742	31,170	33,498	32,473	36,855	4,382	13.5%
4510 Clothing Allowance	183	0	0	300	300	0	
4515 Boot Allowance	256	244	0	250	250	0	
4550 Conferences	0	0	736	2,500	3,000	500	20.0%
4551 Training	531	0	108	3,000	3,090	90	3.0%
4552 Memberships	572	117	587	650	800	150	23.1%
4602 Pandemic Costs	0	0	0	0	0	0	#DIV/0!
5267 Compliance Letters	(4,638)	(5,980)	(5,582)	(6,000)	(6,000)	0	
5275 Permit Fee	(184,989)	(200,237)	(173,280)	(209,805)	(219,805)	(10,000)	4.8%
5900 Misc Revenue	0	0	(13,578)	0	0	0	#DIV/0!
9030 Transfer to Reserve	40,564	79,841	5,552	0	397	397	#DIV/0!
9230 Transfer from Reserve	(64)	(33,776)	(13,938)	0	0	0	#DIV/0!
Total Building	0	5,550	(26,838)	0	0	0	#DIV/0!

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
Total BUILDING & BYLAW ENFORCEMENT SERVICES	0	5,550	(26,838)	0	0	0	#DIV/0!
Total 01-2042 Protection-Building Inspection	0	5,550	(26,838)	0	0	0	#DIV/0!
01-2044 Protection-Property Standards							
BUILDING & BYLAW ENFORCEMENT SERVICES							
ByLaw							
0000	0	0	0	8	0	(8)	(100.0%)
4000 Salaries & Wages	3,864	1,737	0	4,016	4,138	122	3.0%
4300 Contracted Services	46,331	75,653	26,116	48,832	51,832	3,000	6.1%
4303 Legal Services	2,555	1,793	470	5,000	5,000	0	
4341 Office Supplies	0	10	0	0	0	0	#DIV/0!
4500 Employee Benefits	1,178	578	0	1,053	1,243	190	18.0%
5269 Inspections	0	(34,633)	0	0	0	0	#DIV/0!
5900 Misc Revenue	0	0	(17,407)	0	0	0	#DIV/0!
Total ByLaw	53,928	45,138	9,179	58,909	62,213	3,304	5.6%
Total BUILDING & BYLAW ENFORCEMENT SERVICES	53,928	45,138	9,179	58,909	62,213	3,304	5.6%
Total 01-2044 Protection-Property Standards	53,928	45,138	9,179	58,909	62,213	3,304	5.6%
01-2045 Protection- Crossing Guards							
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4000 Salaries & Wages	32,562	36,221	34,916	33,968	34,985	1,017	3.0%
4038 Wages Vacation	0	0	0	1,207	1,224	17	1.4%
4340 Material & Supplies	0	349	302	156	310	154	98.7%
4373 Hydro	351	387	266	295	410	115	39.0%
4500 Employee Benefits	4,332	6,730	5,740	4,213	4,356	143	3.4%
Total PROTECTION SERVICES	37,245	43,687	41,224	39,839	41,285	1,446	3.6%
Total MUNICIPAL SERVICES	37,245	43,687	41,224	39,839	41,285	1,446	3.6%
Total 01-2045 Protection- Crossing Guards	37,245	43,687	41,224	39,839	41,285	1,446	3.6%
01-2050 Protection-Emergency Measures							
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4300 Contracted Services	6,314	0	0	0	8,000	8,000	#DIV/0!
4340 Material & Supplies	7	0	0	2,600	500	(2,100)	(80.8%)
4390 Telephone	339	370	278	301	381	80	26.6%
Total PROTECTION SERVICES	6,660	370	278	2,901	8,881	5,980	206.1%

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
Total MUNICIPAL SERVICES	6,660	370	278	2,901	8,881	5,980	206.1%
Total 01-2050 Protection-Emergency Measures	6,660	370	278	2,901	8,881	5,980	206.1%
01-2060 Protection-By-Law/POA Parking							
BUILDING & BYLAW ENFORCEMENT SERVICES							
ByLaw							
4300 Contracted Services	0	0	0	0	0	0	#DIV/0!
4303 Legal Services	0	0	268	0	0	0	#DIV/0!
5960 Fines	0	(485)	(3,646)	0	0	0	#DIV/0!
Total ByLaw	0	(485)	(3,378)	0	0	0	#DIV/0!
Total BUILDING & BYLAW ENFORCEMENT SERVICES	0	(485)	(3,378)	0	0	0	#DIV/0!
Total 01-2060 Protection-By-Law/POA Parking	0	(485)	(3,378)	0	0	0	#DIV/0!
01-2510 Transportation-Roads-Admin							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000	0	0	0	188	0	(188)	(100.0%)
4000 Salaries & Wages	113,341	117,769	105,627	126,230	246,727	120,497	95.5%
4038 Wages Vacation	(2,579)	(4,789)	7,068	0	0	0	#DIV/0!
4040 Wages Stats	0	0	2,209	0	0	0	#DIV/0!
4302 Eng Services	0	0	0	0	7,500	7,500	#DIV/0!
4303 Legal Services	1,562	0	0	0	0	0	#DIV/0!
4308 Courier Service	14	5	0	17	0	(17)	(100.0%)
4340 Material & Supplies	0	696	330	200	530	330	165.0%
4500 Employee Benefits	34,109	34,211	35,391	31,448	79,255	47,807	152.0%
4510 Clothing Allowance	183	(25)	0	300	300	0	
4515 Boot Allowance	163	0	0	0	0	0	#DIV/0!
4540 Mileage	0	183	0	0	0	0	#DIV/0!
4550 Conferences	0	3,079	2,387	2,000	2,500	500	25.0%
4551 Training	857	915	223	1,000	1,000	0	
4552 Memberships	1,611	2,532	1,292	1,575	375	(1,200)	(76.2%)
4597	0	0	1,744	0	0	0	#DIV/0!
4602 Pandemic Costs	1,175	0	0	0	0	0	#DIV/0!
5209 Aggregate Resources	(24,690)	(20,472)	(25,163)	(22,000)	(22,000)	0	
5238 Fee For Service	(30,142)	(45,630)	(21,591)	(35,000)	(35,000)	0	
5598	0	0	(1,775)	0	0	0	#DIV/0!

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
5951 Equipment Sales	(1,448)	0	(994)	(18,000)	(18,000)	0	
9030 Transfer to Reserve	5,957	8,505	8,505	0	0	0	#DIV/0!
9230 Transfer from Reserve	(1,175)	0	0	0	(60,000)	(60,000)	#DIV/0!
Total TRANSPORTATION SERVICES	98,938	96,979	115,253	87,958	203,187	115,229	131.0%
Total MUNICIPAL SERVICES	98,938	96,979	115,253	87,958	203,187	115,229	131.0%
Total 01-2510 Transportation-Roads-Admin	98,938	96,979	115,253	87,958	203,187	115,229	131.0%
01-2511 Transportation-Roads-Admin-Union							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000	0	0	0	106	0	(106)	(100.0%)
4000 Salaries & Wages	42,589	(5,879)	22,518	205,423	269,380	63,957	31.1%
4004 Wages Student	414	270	700	437	450	13	3.0%
4034 Wages Overtime	0	0	0	513	519	6	1.2%
4038 Wages Vacation	59,047	64,829	60,876	928	781	(147)	(15.8%)
4040 Wages Stats	43,000	41,303	41,175	0	0	0	#DIV/0!
4042 Wages Sick Pay	40,129	24,401	65,295	0	0	0	#DIV/0!
4044 Wages Health & Safety	16,358	11,035	12,675	0	0	0	#DIV/0!
4048 Wages Conferences	1,492	1,820	442	0	0	0	#DIV/0!
4303 Legal Services	0	0	0	0	0	0	#DIV/0!
4304 Insurance	69,370	81,368	92,302	90,010	92,710	2,700	3.0%
4308 Courier Service	14	252	0	21	22	1	4.8%
4340 Material & Supplies	350	430	1,956	50	400	350	700.0%
4341 Office Supplies	61	283	66	208	214	6	2.9%
4344 Health & Safety Supplies	2,808	1,044	2,568	2,500	2,575	75	3.0%
4390 Telephone	1,654	1,782	1,246	1,700	1,751	51	3.0%
4392 Radio Licence	922	985	1,028	985	1,030	45	4.6%
4500 Employee Benefits	69,785	68,424	70,084	61,764	84,975	23,211	37.6%
4510 Clothing Allowance	4,428	5,103	4,169	6,525	6,525	0	
4514 Drivers Licences (inactive)	0	580	0	0	0	0	#DIV/0!
4515 Boot Allowance	3,111	2,815	3,262	5,088	5,088	0	
4551 Training	4,276	7,920	7,817	7,500	14,500	7,000	93.3%
4552 Memberships	263	168	999	175	850	675	385.7%
4553 Drivers Licences/Medicals	462	405	395	580	580	0	
5600 Grants - Federal	0	0	(2,319)	0	0	0	#DIV/0!

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
9030 Transfer to Reserve	274	2,350	2,350	0	0	0	#DIV/0!
9230 Transfer from Reserve	(25,140)	8,963	8,963	0	0	0	#DIV/0!
Total TRANSPORTATION SERVICES	335,667	320,651	398,567	384,513	482,350	97,837	25.4%
Total MUNICIPAL SERVICES	335,667	320,651	398,567	384,513	482,350	97,837	25.4%
Total 01-2511 Transportation-Roads-Admin-Union	335,667	320,651	398,567	384,513	482,350	97,837	25.4%
01-2512 Transportation-Roads-Shop							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000	0	0	0	42	0	(42)	(100.0%)
4000 Salaries & Wages	67,766	69,619	55,791	72,882	71,818	(1,064)	(1.5%)
4004 Wages Student	2,922	2,868	3,409	3,003	3,093	90	3.0%
4034 Wages Overtime	43	62	1,136	241	244	3	1.2%
4038 Wages Vacation	0	0	0	150	154	4	2.7%
4300 Contracted Services	13,450	5,368	5,027	4,500	5,500	1,000	22.2%
4302 Eng Services	710	0	0	0	0	0	#DIV/0!
4320 Bldg Mtce	8,503	2,544	188	8,000	13,240	5,240	65.5%
4340 Material & Supplies	10,137	11,758	7,582	12,000	12,360	360	3.0%
4349 Small Tools	3,593	4,046	7,370	5,000	7,000	2,000	40.0%
4371 Natural Gas	5,260	9,824	8,868	13,000	13,000	0	
4372 Propane	5,113	(868)	0	0	0	0	#DIV/0!
4373 Hydro	11,000	13,214	11,479	12,480	12,854	374	3.0%
4374 Water & Sewer	971	822	888	1,400	1,000	(400)	(28.6%)
4375 Furnace Oil	4,548	2,052	0	0	0	0	#DIV/0!
4381 Equip Rental	0	290	645	295	650	355	120.3%
4390 Telephone	3,194	3,006	2,393	3,528	3,134	(394)	(11.2%)
4500 Employee Benefits	23,515	24,205	20,309	23,952	24,102	150	0.6%
Total TRANSPORTATION SERVICES	160,725	148,810	125,085	160,473	168,149	7,676	4.8%
Total MUNICIPAL SERVICES	160,725	148,810	125,085	160,473	168,149	7,676	4.8%
Total 01-2512 Transportation-Roads-Shop	160,725	148,810	125,085	160,473	168,149	7,676	4.8%
01-2513 Transportation-Roads-Roadside							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000	0	0	0	8	0	(8)	(100.0%)
4000 Salaries & Wages	2,470	3,063	2,886	44,062	37,491	(6,571)	(14.9%)

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4004 Wages Student	8,804	6,461	8,973	4,550	4,686	136	3.0%
4011 Wages Grass Mtce	11,217	10,553	10,194	0	0	0	#DIV/0!
4012 Wages Litter Pickup	331	258	291	0	0	0	#DIV/0!
4017 Wages Sidewalks	1,495	3,054	1,245	0	0	0	#DIV/0!
4019 Wages Trees	21,685	18,115	19,439	0	0	0	#DIV/0!
4022 Wages Mtce OT	0	0	273	0	0	0	#DIV/0!
4028 Wages Sidewalk OT	239	22	300	0	0	0	#DIV/0!
4030 Wages Trees OT	466	287	925	0	0	0	#DIV/0!
4034 Wages Overtime	0	0	0	220	223	3	1.4%
4038 Wages Vacation	0	0	0	290	299	9	3.1%
4329 Contracts Sidewalks	2,521	1,145	5,194	5,180	2,500	(2,680)	(51.7%)
4330 Contracts Tree Mtce	25,561	7,663	2,440	10,600	10,918	318	3.0%
4340 Material & Supplies	22,002	21,835	24,702	22,880	24,566	1,686	7.4%
4350 Sidewalks	4,140	562	459	0	500	500	#DIV/0!
4353 Trees	1,102	19,270	1,744	10,712	11,033	321	3.0%
4381 Equip Rental	990	0	0	5,300	5,300	0	
4500 Employee Benefits	13,789	12,070	12,746	14,441	12,557	(1,884)	(13.0%)
5900 Misc Revenue	0	(343)	(211)	(126)	(126)	0	
Total TRANSPORTATION SERVICES	116,812	104,015	91,600	118,117	109,947	(8,170)	(6.9%)
Total MUNICIPAL SERVICES	116,812	104,015	91,600	118,117	109,947	(8,170)	(6.9%)
Total 01-2513 Transportation-Roads-Roadside	116,812	104,015	91,600	118,117	109,947	(8,170)	(6.9%)
01-2514 Transportation-Roads-Bridges							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000	0	0	0	4	0	(4)	(100.0%)
4000 Salaries & Wages	13,693	6,277	7,604	9,890	7,992	(1,898)	(19.2%)
4004 Wages Student	222	0	224	4,768	4,911	143	3.0%
4038 Wages Vacation	0	0	0	191	196	5	2.6%
4300 Contracted Services	1,628	9,754	10,934	30,400	10,000	(20,400)	(67.1%)
4340 Material & Supplies	9,165	1,350	1,145	1,000	1,250	250	25.0%
4500 Employee Benefits	4,954	2,166	2,667	3,750	3,330	(420)	(11.2%)
9020 Transfer to Capital	14,645	0	0	0	0	0	#DIV/0!
9030 Transfer to Reserve	120,000	151,516	303,218	303,218	303,218	0	
9230 Transfer from Reserve	(20,230)	(10,000)	0	0	0	0	#DIV/0!

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
Total TRANSPORTATION SERVICES	144,077	161,063	325,792	353,221	330,897	(22,324)	(6.3%)
Total MUNICIPAL SERVICES	144,077	161,063	325,792	353,221	330,897	(22,324)	(6.3%)
Total 01-2514 Transportation-Roads-Bridges	144,077	161,063	325,792	353,221	330,897	(22,324)	(6.3%)
01-2515 Transportation-Roads-Hardtop							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000	0	0	0	5	0	(5)	(100.0%)
4000 Salaries & Wages	0	0	0	26,024	20,210	(5,814)	(22.3%)
4004 Wages Student	177	17	0	182	187	5	2.7%
4014 Wages Patching	10,225	12,226	10,263	0	0	0	#DIV/0!
4015 Wages Resurfacing	499	92	563	0	0	0	#DIV/0!
4016 Wages Shoulder Mtce	4,162	1,600	6,916	0	0	0	#DIV/0!
4018 Wages Sweeping	9,541	11,540	12,175	0	0	0	#DIV/0!
4025 Wages Patching OT	0	0	158	0	0	0	#DIV/0!
4029 Wages Sweeping OT	21	218	0	0	0	0	#DIV/0!
4034 Wages Overtime	0	0	0	169	171	2	1.2%
4038 Wages Vacation	0	0	0	7	7	0	
4300 Contracted Services	23,897	10,521	0	10,400	10,712	312	3.0%
4340 Material & Supplies	0	24	122	0	150	150	#DIV/0!
4352 Patching Materials	4,885	1,463	3,406	10,000	5,000	(5,000)	(50.0%)
4500 Employee Benefits	8,615	8,650	10,545	8,850	6,909	(1,941)	(21.9%)
Total TRANSPORTATION SERVICES	62,022	46,351	44,148	55,637	43,346	(12,291)	(22.1%)
Total MUNICIPAL SERVICES	62,022	46,351	44,148	55,637	43,346	(12,291)	(22.1%)
Total 01-2515 Transportation-Roads-Hardtop	62,022	46,351	44,148	55,637	43,346	(12,291)	(22.1%)
01-2516 Transportation-Roads-Gravel							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000	0	0	0	21	0	(21)	(100.0%)
4000 Salaries & Wages	0	0	0	48,339	36,974	(11,365)	(23.5%)
4004 Wages Student	0	0	0	200	206	6	3.0%
4009 Wages Dust Control	2,028	2,719	3,118	0	0	0	#DIV/0!
4010 Wages Grading	30,652	37,310	42,792	0	0	0	#DIV/0!
4013 Wages Mtce	2,213	6,110	3,674	0	0	0	#DIV/0!
4015 Wages Resurfacing	951	2,012	221	0	0	0	#DIV/0!

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4021 Wages Grading OT	291	891	2,876	0	0	0	#DIV/0!
4026 Wages Overtime	128	0	0	0	0	0	#DIV/0!
4038 Wages Vacation	0	0	0	8	8	0	
4302 Eng Services	763	1,577	280	1,500	1,170	(330)	(22.0%)
4325 Contracts Dust Ctrl	108,903	96,846	91,758	107,000	107,000	0	
4328 Contracts Resurfacing	470,613	363,938	538,822	537,400	553,522	16,122	3.0%
4340 Material & Supplies	0	109,167	0	0	0	0	#DIV/0!
4500 Employee Benefits	13,346	17,228	18,670	16,567	12,095	(4,472)	(27.0%)
Total TRANSPORTATION SERVICES	629,888	637,798	702,211	711,035	710,975	(60)	-
Total MUNICIPAL SERVICES	629,888	637,798	702,211	711,035	710,975	(60)	-
Total 01-2516 Transportation-Roads-Gravel	629,888	637,798	702,211	711,035	710,975	(60)	-
01-2517 Transportation-Roads-Safety							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000	0	0	0	17	0	(17)	(100.0%)
4000 Salaries & Wages	19,192	29,685	23,123	28,126	29,070	944	3.4%
4004 Wages Student	8,127	3,576	3,538	8,262	8,510	248	3.0%
4034 Wages Overtime	861	1,443	836	0	0	0	#DIV/0!
4038 Wages Vacation	0	0	0	392	387	(5)	(1.3%)
4340 Material & Supplies	3,649	8,700	4,778	2,000	5,500	3,500	175.0%
4500 Employee Benefits	7,667	10,433	8,634	9,925	10,442	517	5.2%
Total TRANSPORTATION SERVICES	39,496	53,837	40,909	48,722	53,909	5,187	10.6%
Total MUNICIPAL SERVICES	39,496	53,837	40,909	48,722	53,909	5,187	10.6%
Total 01-2517 Transportation-Roads-Safety	39,496	53,837	40,909	48,722	53,909	5,187	10.6%
01-2518 Transportation-Roads-Vehicles							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000	0	0	0	32	0	(32)	(100.0%)
4000 Salaries & Wages	75,512	84,903	76,451	77,072	83,770	6,698	8.7%
4004 Wages Student	1,159	1,522	533	1,201	1,237	36	3.0%
4034 Wages Overtime	1,588	1,246	1,188	605	612	7	1.2%
4038 Wages Vacation	0	0	0	156	161	5	3.2%
4322 Vehicle Parts	54,034	71,122	47,182	78,000	80,340	2,340	3.0%
4323 Vehicle Repair	77,727	121,233	98,489	98,000	100,940	2,940	3.0%

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4340 Material & Supplies	0	1,202	125	0	0	0	#DIV/0!
4360 Vehicle Licences	30,354	14,075	14,561	16,640	15,000	(1,640)	(9.9%)
4363 Grease/Oil	8,925	11,837	9,357	7,800	12,000	4,200	53.8%
4370 Fuel	51,598	41,669	34,812	48,500	42,500	(6,000)	(12.4%)
4377 Fuel/Clear Diesel	116,168	66,770	44,330	125,400	68,000	(57,400)	(45.8%)
4378 Fuel/Dyed Diesel	131,959	88,165	64,112	115,596	90,000	(25,596)	(22.1%)
4500 Employee Benefits	25,573	29,034	27,269	25,185	27,507	2,322	9.2%
Total TRANSPORTATION SERVICES	574,597	532,778	418,409	594,187	522,067	(72,120)	(12.1%)
Total MUNICIPAL SERVICES	574,597	532,778	418,409	594,187	522,067	(72,120)	(12.1%)
Total 01-2518 Transportation-Roads-Vehicles	574,597	532,778	418,409	594,187	522,067	(72,120)	(12.1%)
01-2520 Transportation-Winter Ctrl-Salt/Sand							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000	0	0	0	32	0	(32)	(100.0%)
4000 Salaries & Wages	21,973	21,722	13,915	27,941	27,122	(819)	(2.9%)
4004 Wages Student	0	0	0	1,147	1,181	34	3.0%
4034 Wages Overtime	7,043	7,579	4,361	3,116	3,215	99	3.2%
4038 Wages Vacation	0	0	0	120	147	27	22.5%
4340 Material & Supplies	78,479	64,575	29,074	58,802	66,800	7,998	13.6%
4500 Employee Benefits	7,037	7,367	4,862	9,030	9,302	272	3.0%
9230 Transfer from Reserve	(27,724)	(819)	0	0	0	0	#DIV/0!
Total TRANSPORTATION SERVICES	86,808	100,424	52,212	100,188	107,767	7,579	7.6%
Total MUNICIPAL SERVICES	86,808	100,424	52,212	100,188	107,767	7,579	7.6%
Total 01-2520 Transportation-Winter Ctrl-Salt/Sand	86,808	100,424	52,212	100,188	107,767	7,579	7.6%
01-2521 Transportation-Winter Ctrl-Snow Moving							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000	0	0	0	260	0	(260)	(100.0%)
4000 Salaries & Wages	109,489	86,687	67,814	134,656	151,842	17,186	12.8%
4004 Wages Student	2,789	3,162	2,466	2,912	2,999	87	3.0%
4034 Wages Overtime	59,631	54,670	32,355	39,634	40,885	1,251	3.2%
4038 Wages Vacation	0	0	0	1,433	1,794	361	25.2%
4300 Contracted Services	84,475	20,505	28,629	25,527	44,000	18,473	72.4%
4340 Material & Supplies	89	0	367	500	400	(100)	(20.0%)

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4500 Employee Benefits	39,552	32,992	24,328	43,838	51,951	8,113	18.5%
5238 Fee For Service	(27,226)	(17,006)	(14,765)	(17,500)	(17,500)	0	
9230 Transfer from Reserve	(50,021)	62,573	0	0	0	0	#DIV/0!
Total TRANSPORTATION SERVICES	218,778	243,583	141,194	231,260	276,371	45,111	19.5%
Total MUNICIPAL SERVICES	218,778	243,583	141,194	231,260	276,371	45,111	19.5%
Total 01-2521 Transportation-Winter Ctrl-Snow Moving	218,778	243,583	141,194	231,260	276,371	45,111	19.5%
01-2522 Transportation-Winter Ctrl-Standby							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
4000 Salaries & Wages	0	0	0	27,738	37,350	9,612	34.7%
4004 Wages Student	0	0	0	1,128	1,162	34	3.0%
4036 Wages Standby	28,640	18,028	26,496	0	0	0	#DIV/0!
4038 Wages Vacation	0	0	0	1,037	1,382	345	33.3%
4500 Employee Benefits	3,658	2,374	3,694	3,844	5,244	1,400	36.4%
9230 Transfer from Reserve	(16,950)	11,850	0	0	0	0	#DIV/0!
Total TRANSPORTATION SERVICES	15,348	32,252	30,190	33,747	45,138	11,391	33.8%
Total MUNICIPAL SERVICES	15,348	32,252	30,190	33,747	45,138	11,391	33.8%
Total 01-2522 Transportation-Winter Ctrl-Standby	15,348	32,252	30,190	33,747	45,138	11,391	33.8%
01-2530 Transportation-Saugeen Mobility & Regional Trans							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
4672 S.M.A.R.T	62,104	72,132	72,132	74,174	78,984	4,810	6.5%
Total TRANSPORTATION SERVICES	62,104	72,132	72,132	74,174	78,984	4,810	6.5%
Total MUNICIPAL SERVICES	62,104	72,132	72,132	74,174	78,984	4,810	6.5%
Total 01-2530 Transportation-Saugeen Mobility & Regional	62,104	72,132	72,132	74,174	78,984	4,810	6.5%
01-2540 Transportation-Parking							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
4300 Contracted Services	5,325	5,721	5,357	5,720	5,892	172	3.0%
4331 Contracts MTO	41	17	0	25	26	1	4.0%
4340 Material & Supplies	0	61	0	0	0	0	#DIV/0!
5275 Permit Fee	(2,017)	(4,774)	(4,938)	(2,000)	(2,000)	0	
5960 Fines	(168)	0	(30)	0	0	0	#DIV/0!
Total TRANSPORTATION SERVICES	3,181	1,025	389	3,745	3,918	173	4.6%

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
Total MUNICIPAL SERVICES	3,181	1,025	389	3,745	3,918	173	4.6%
Total 01-2540 Transportation-Parking	3,181	1,025	389	3,745	3,918	173	4.6%
01-2550 Transportation-Street Lighting							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
4000 Salaries & Wages	1,386	190	910	346	0	(346)	(100.0%)
4300 Contracted Services	3,438	999	3,150	2,000	2,400	400	20.0%
4340 Material & Supplies	52	0	790	0	0	0	#DIV/0!
4373 Hydro	53,645	63,297	44,812	61,734	67,000	5,266	8.5%
4500 Employee Benefits	581	59	282	122	0	(122)	(100.0%)
9030 Transfer to Reserve	0	0	0	0	0	0	#DIV/0!
Total TRANSPORTATION SERVICES	59,102	64,545	49,944	64,202	69,400	5,198	8.1%
Total MUNICIPAL SERVICES	59,102	64,545	49,944	64,202	69,400	5,198	8.1%
Total 01-2550 Transportation-Street Lighting	59,102	64,545	49,944	64,202	69,400	5,198	8.1%
01-3005 Environmental-Sewer&Water-Common							
WATER AND SEWER SERVICES							
SHARED ADMINISTRATION							
0000	0	0	0	704	0	(704)	(100.0%)
4000 Salaries & Wages	65,679	47,665	58,403	317,532	330,121	12,589	4.0%
4006 Wages on Call	10,100	10,000	11,650	10,200	10,320	120	1.2%
4034 Wages Overtime	490	687	1,284	10,337	10,459	122	1.2%
4038 Wages Vacation	20,464	27,547	26,708	0	0	0	#DIV/0!
4040 Wages Stats	13,788	16,392	17,809	0	0	0	#DIV/0!
4042 Wages Sick Pay	30,590	9,417	11,995	0	0	0	#DIV/0!
4044 Wages Health & Safety	161	56	241	0	0	0	#DIV/0!
4046 Wages Training	9,859	8,687	11,560	0	0	0	#DIV/0!
4300 Contracted Services	20,905	17,213	13,796	8,500	18,500	10,000	117.6%
4302 Eng Services	28,992	28,956	22,099	26,416	28,960	2,544	9.6%
4304 Insurance	1,211	1,421	1,612	1,572	1,572	0	
4305 Health & Safety	417	3,698	5,691	2,080	5,700	3,620	174.0%
4308 Courier Service	26	0	0	100	100	0	
4323 Vehicle Repair	12,908	12,471	5,479	12,000	12,000	0	
4340 Material & Supplies	25,553	22,198	12,498	22,000	22,000	0	
4342 Cleaning Supplies	2,277	1,170	1,195	2,000	2,000	0	

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4344 Health & Safety Supplies	1,147	1,373	980	1,560	1,560	0	
4349 Small Tools	604	0	570	591	610	19	3.2%
4360 Vehicle Licences	480	0	0	500	500	0	
4365 Chemicals	0	2,564	0	600	600	0	
4370 Fuel	21,860	18,424	11,507	22,000	20,000	(2,000)	(9.1%)
4371 Natural Gas	4,061	4,322	3,327	5,000	5,000	0	
4373 Hydro	2,536	563	486	2,500	1,000	(1,500)	(60.0%)
4381 Equip Rental	33	0	0	175	175	0	
4390 Telephone	2,824	3,470	2,590	4,000	4,000	0	
4500 Employee Benefits	49,776	42,317	47,014	94,292	111,563	17,271	18.3%
4510 Clothing Allowance	2,605	3,189	1,123	2,250	2,250	0	
4515 Boot Allowance	1,136	1,126	1,032	1,250	1,250	0	
4551 Training	11,521	4,928	11,009	14,000	14,000	0	
4552 Memberships	305	50	50	350	350	0	
4553 Drivers Licences/Medicals	364	461	0	350	350	0	
4660 Third Party Recovery	1,955	0	0	0	0	0	#DIV/0!
5900 Misc Revenue	(1,320)	0	0	0	0	0	#DIV/0!
9230 Transfer from Reserve	(343,305)	(278,954)	(551,450)	(562,859)	(604,940)	(42,081)	7.5%
Total SHARED ADMINISTRATION	2	11,411	(269,742)	0	0	0	#DIV/0!
Total WATER AND SEWER SERVICES	2	11,411	(269,742)	0	0	0	#DIV/0!
Total 01-3005 Environmental-Sewer&Water-Common	2	11,411	(269,742)	0	0	0	#DIV/0!
01-3012 Environmental-Sewage-Chesley							
WATER AND SEWER SERVICES							
SEWER							
0000	0	0	0	50	0	(50)	(100.0%)
4000 Salaries & Wages	28,603	41,724	37,152	19,445	20,167	722	3.7%
4034 Wages Overtime	6,005	7,001	6,670	1,927	1,950	23	1.2%
4038 Wages Vacation	131	444	8	0	0	0	#DIV/0!
4300 Contracted Services	22,103	19,726	6,205	41,500	36,500	(5,000)	(12.0%)
4302 Eng Services	1,865	695	0	5,000	1,000	(4,000)	(80.0%)
4304 Insurance	5,187	6,085	6,902	6,731	6,731	0	
4306 Lab Services	9,486	9,858	9,353	12,311	10,311	(2,000)	(16.2%)
4340 Material & Supplies	4,578	16,597	15,147	15,000	17,500	2,500	16.7%
4365 Chemicals	8,497	7,977	0	9,360	9,360	0	

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4373 Hydro	43,480	56,298	50,733	54,554	59,700	5,146	9.4%
4374 Water & Sewer	0	0	0	0	0	0	#DIV/0!
4376 Property Taxes	2,054	2,092	1,834	2,295	2,295	0	
4390 Telephone	858	932	735	907	988	81	8.9%
4500 Employee Benefits	9,732	14,225	12,810	6,642	7,048	406	6.1%
5200 Flat Fee Tax - Res	(486,567)	(493,164)	(515,241)	(516,199)	(531,685)	(15,486)	3.0%
5201 Flat Fee Tax - Com	(84,189)	(84,232)	(72,748)	(89,316)	(91,995)	(2,679)	3.0%
5203 User Fee - Com	(1,647)	(1,918)	(955)	(1,863)	(1,919)	(56)	3.0%
5230 Connection Fee	1,407	(480)	(7,277)	(3,344)	(3,444)	(100)	3.0%
9030 Transfer to Reserve	428,418	396,141	435,000	435,000	455,493	20,493	4.7%
Total SEWER	1	1	(13,672)	0	0	0	#DIV/0!
Total WATER AND SEWER SERVICES	1	1	(13,672)	0	0	0	#DIV/0!
Total 01-3012 Environmental-Sewage-Chesley	1	1	(13,672)	0	0	0	#DIV/0!
01-3015 Environmental-Sewage-Paisley							
WATER AND SEWER SERVICES							
SEWER							
0000	0	0	0	36	0	(36)	(100.0%)
4000 Salaries & Wages	26,645	52,956	53,271	13,223	13,754	531	4.0%
4034 Wages Overtime	8,141	8,698	9,516	2,852	2,886	34	1.2%
4038 Wages Vacation	390	1,569	35	0	0	0	#DIV/0!
4300 Contracted Services	6,383	6,552	17,419	6,300	10,000	3,700	58.7%
4302 Eng Services	3,202	0	0	3,000	3,000	0	
4304 Insurance	15,942	18,699	21,212	20,686	20,686	0	
4306 Lab Services	2,645	3,435	4,078	3,031	3,780	749	24.7%
4340 Material & Supplies	14,048	9,446	11,290	13,520	13,520	0	
4365 Chemicals	8,985	9,879	2,688	11,000	11,000	0	
4370 Fuel	0	641	0	0	0	0	#DIV/0!
4373 Hydro	53,014	60,563	42,041	57,047	64,000	6,953	12.2%
4374 Water & Sewer	0	0	0	0	0	0	#DIV/0!
4376 Property Taxes	14,158	14,739	11,383	18,102	15,700	(2,402)	(13.3%)
4390 Telephone	2,653	2,943	2,400	2,808	3,030	222	7.9%
4500 Employee Benefits	10,123	18,267	18,257	4,825	5,157	332	6.9%
5202 Flat Fee - Res	(241,677)	(252,838)	(209,642)	(257,720)	(265,452)	(7,732)	3.0%
5203 User Fee - Com	(38,201)	(51,004)	(34,179)	(41,219)	(42,456)	(1,237)	3.0%

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
5230 Connection Fee	(5,737)	(13,560)	(18,278)	(3,852)	(3,968)	(116)	3.0%
9030 Transfer to Reserve	119,288	109,014	146,361	146,361	145,363	(998)	(0.7%)
Total SEWER	2	(1)	77,852	0	0	0	#DIV/0!
Total WATER AND SEWER SERVICES	2	(1)	77,852	0	0	0	#DIV/0!
Total 01-3015 Environmental-Sewage-Paisley	2	(1)	77,852	0	0	0	#DIV/0!
01-3017 Environmental-Sewage-Tara							
WATER AND SEWER SERVICES							
SEWER							
0000	0	0	0	19	0	(19)	(100.0%)
4000 Salaries & Wages	7,433	17,887	14,834	7,778	8,125	347	4.5%
4034 Wages Overtime	496	1,393	1,468	267	270	3	1.1%
4038 Wages Vacation	80	324	5	0	0	0	#DIV/0!
4300 Contracted Services	388	4,778	6,226	4,500	4,500	0	
4302 Eng Services	1,337	0	0	2,000	2,000	0	
4304 Insurance	2,546	2,987	3,389	3,304	3,304	0	
4306 Lab Services	2,418	2,579	2,379	2,865	2,740	(125)	(4.4%)
4308 Courier Service	6	0	0	0	0	0	#DIV/0!
4340 Material & Supplies	2,528	3,909	2,257	8,500	8,500	0	
4365 Chemicals	6,249	8,225	9,170	8,500	9,200	700	8.2%
4373 Hydro	0	0	753	6,894	6,894	0	
4374 Water & Sewer	0	0	0	0	0	0	#DIV/0!
4376 Property Taxes	17,435	17,776	14,073	19,481	19,481	0	
4390 Telephone	726	1,053	838	1,004	1,116	112	11.2%
4500 Employee Benefits	2,548	6,157	5,318	2,556	2,714	158	6.2%
5200 Flat Fee Tax - Res	(238,006)	(248,407)	(257,540)	(252,500)	(260,075)	(7,575)	3.0%
5201 Flat Fee Tax - Com	(16,373)	(16,864)	(17,370)	(17,370)	(17,891)	(521)	3.0%
5202 Flat Fee - Res	(4,596)	(4,481)	(3,310)	(4,875)	(5,021)	(146)	3.0%
5204 User Fee - Metered	(44,166)	(21,915)	(14,491)	(58,726)	(60,488)	(1,762)	3.0%
5230 Connection Fee	(71,793)	(2,550)	(3,529)	(6,997)	(7,207)	(210)	3.0%
5231 Connection on Tax	0	0	0	0	0	0	#DIV/0!
5232 Frontage on Tax	0	0	0	0	0	0	#DIV/0!
5235 Service Agreement - Ops	0	(254,166)	(21,681)	0	0	0	#DIV/0!
9030 Transfer to Reserve	330,745	481,315	272,800	272,800	281,838	9,038	3.3%
Total SEWER	1	0	15,589	0	0	0	#DIV/0!

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
Total WATER AND SEWER SERVICES	1	0	15,589	0	0	0	#DIV/0!
Total 01-3017 Environmental-Sewage-Tara	1	0	15,589	0	0	0	#DIV/0!
01-3018 Environmental-Storm Water-Catch Basins							
WATER AND SEWER SERVICES							
STORM							
0000	0	0	0	1	0	(1)	(100.0%)
4000 Salaries & Wages	6,025	2,399	2,422	11,404	14,615	3,211	28.2%
4034 Wages Overtime	0	0	0	190	192	2	1.1%
4300 Contracted Services	1,881	2,852	509	8,854	9,120	266	3.0%
4302 Eng Services	926	2,880	4,995	2,800	2,884	84	3.0%
4340 Material & Supplies	132	223	3,264	1,000	1,030	30	3.0%
4381 Equip Rental	0	0	0	500	515	15	3.0%
4500 Employee Benefits	2,174	1,188	1,490	3,728	4,895	1,167	31.3%
4601 Strategic Initiatives	0	0	26,747	56,404	0	(56,404)	(100.0%)
9020 Transfer to Capital	17,224	0	0	0	0	0	#DIV/0!
9030 Transfer to Reserve	14,364	74,217	0	0	0	0	#DIV/0!
9230 Transfer from Reserve	(17,224)	(83,759)	(28,477)	(28,477)	0	28,477	(100.0%)
Total STORM	25,502	0	10,950	56,404	33,251	(23,153)	(41.0%)
Total WATER AND SEWER SERVICES	25,502	0	10,950	56,404	33,251	(23,153)	(41.0%)
Total 01-3018 Environmental-Storm Water-Catch Basins	25,502	0	10,950	56,404	33,251	(23,153)	(41.0%)
01-3019 Environmental-Storm Water-Ditches							
WATER AND SEWER SERVICES							
STORM							
4000 Salaries & Wages	6,451	4,748	2,298	6,227	2,155	(4,072)	(65.4%)
4034 Wages Overtime	86	0	0	0	0	0	#DIV/0!
4300 Contracted Services	15,474	6,620	7,663	10,000	10,300	300	3.0%
4340 Material & Supplies	6,401	260	5,805	10,400	10,712	312	3.0%
4500 Employee Benefits	2,378	1,641	761	1,909	738	(1,171)	(61.3%)
9230 Transfer from Reserve	(11,358)	(13,270)	(28,536)	(28,536)	0	28,536	(100.0%)
Total STORM	19,432	(1)	(12,009)	0	23,905	23,905	#DIV/0!
Total WATER AND SEWER SERVICES	19,432	(1)	(12,009)	0	23,905	23,905	#DIV/0!
Total 01-3019 Environmental-Storm Water-Ditches	19,432	(1)	(12,009)	0	23,905	23,905	#DIV/0!
01-3030 Environmental-Source Water Protection							
WATER AND SEWER SERVICES							

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
WATER							
4300 Contracted Services	6,500	6,500	6,500	6,760	6,500	(260)	(3.8%)
9230 Transfer from Reserve	(6,500)	(6,500)	(6,760)	(6,760)	(6,500)	260	(3.8%)
Total WATER	0	0	(260)	0	0	0	#DIV/0!
Total WATER AND SEWER SERVICES	0	0	(260)	0	0	0	#DIV/0!
Total 01-3030 Environmental-Source Water Protection	0	0	(260)	0	0	0	#DIV/0!
01-3032 Environmental-Water-Chesley/Paisley							
WATER AND SEWER SERVICES							
WATER							
0000	0	0	0	91	0	(91)	(100.0%)
4000 Salaries & Wages	61,818	75,668	71,937	37,248	37,874	626	1.7%
4034 Wages Overtime	10,844	8,095	7,853	2,150	2,175	25	1.2%
4038 Wages Vacation	536	1,272	56	0	0	0	#DIV/0!
4300 Contracted Services	56,009	23,255	39,846	12,000	37,500	25,500	212.5%
4302 Eng Services	1,136	0	0	2,000	2,000	0	
4303 Legal Services	6,080	0	0	0	0	0	#DIV/0!
4304 Insurance	20,989	24,619	27,927	27,234	27,234	0	
4306 Lab Services	8,665	8,089	6,794	8,500	8,500	0	
4340 Material & Supplies	25,321	13,017	20,859	25,000	25,000	0	
4365 Chemicals	2,934	3,467	4,165	3,600	3,600	0	
4371 Natural Gas	0	0	0	0	0	0	#DIV/0!
4373 Hydro	25,762	36,776	18,544	43,465	43,465	0	
4374 Water & Sewer	0	0	0	0	0	0	#DIV/0!
4376 Property Taxes	1,582	1,609	1,272	1,768	1,768	0	
4500 Employee Benefits	21,444	25,791	24,102	12,343	12,901	558	4.5%
4660 Third Party Recovery	15,100	1,602	0	0	0	0	#DIV/0!
5200 Flat Fee Tax - Res	(603,891)	(605,943)	(619,196)	(619,078)	(631,460)	(12,382)	2.0%
5201 Flat Fee Tax - Com	(80,540)	(79,193)	(62,448)	(82,565)	(84,216)	(1,651)	2.0%
5203 User Fee - Com	(67,008)	(78,351)	(47,878)	(71,224)	(72,648)	(1,424)	2.0%
5204 User Fee - Metered	(897)	(621)	(2,274)	(1,225)	(1,250)	(25)	2.0%
5205 User Fee - Residential	(382,949)	(375,477)	(315,862)	(389,885)	(397,683)	(7,798)	2.0%
5230 Connection Fee	(46,761)	(36,723)	(28,146)	(33,946)	(34,625)	(679)	2.0%
5233 Service Calls	(531)	0	(2,064)	(2,693)	(2,747)	(54)	2.0%
5234 Capital Levy	(20,643)	(6,653)	(23,126)	0	0	0	#DIV/0!

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
5289 Misc Lease	(9,264)	0	0	(9,873)	(10,070)	(197)	2.0%
5404 Water Meter Sales	(13,523)	(6,112)	(11,953)	0	0	0	#DIV/0!
5951 Equipment Sales	(365)	0	0	0	0	0	#DIV/0!
9030 Transfer to Reserve	968,154	965,813	1,035,090	1,035,090	1,032,682	(2,408)	(0.2%)
Total WATER	2	0	145,498	0	0	0	#DIV/0!
Total WATER AND SEWER SERVICES	2	0	145,498	0	0	0	#DIV/0!
Total 01-3032 Environmental-Water-Chesley/Paisley	2	0	145,498	0	0	0	#DIV/0!
01-3036 Environmental-Water-Tara							
WATER AND SEWER SERVICES							
WATER							
0000	0	0	0	67	0	(67)	(100.0%)
4000 Salaries & Wages	30,918	41,699	39,964	26,445	27,801	1,356	5.1%
4034 Wages Overtime	7,333	6,062	7,023	2,655	2,686	31	1.2%
4038 Wages Vacation	211	606	53	0	0	0	#DIV/0!
4300 Contracted Services	7,428	5,149	16,705	8,580	18,580	10,000	116.6%
4302 Eng Services	0	2,140	0	1,082	1,082	0	
4304 Insurance	8,296	9,731	11,039	10,765	10,765	0	
4306 Lab Services	5,540	6,634	5,194	6,308	7,700	1,392	22.1%
4340 Material & Supplies	10,635	18,606	21,352	9,651	20,600	10,949	113.4%
4365 Chemicals	1,452	4,298	3,423	1,102	2,400	1,298	117.8%
4371 Natural Gas	392	536	406	832	832	0	
4373 Hydro	24,452	27,258	20,183	25,400	29,700	4,300	16.9%
4374 Water & Sewer	0	0	0	0	0	0	#DIV/0!
4376 Property Taxes	5,338	6,094	4,431	5,965	6,650	685	11.5%
4390 Telephone	1,742	1,907	1,479	1,850	2,020	170	9.2%
4500 Employee Benefits	15,582	21,305	20,192	9,041	9,666	625	6.9%
4660 Third Party Recovery	1,992	0	0	0	0	0	#DIV/0!
5200 Flat Fee Tax - Res	(353,231)	(356,036)	(359,109)	(362,114)	(369,356)	(7,242)	2.0%
5201 Flat Fee Tax - Com	(23,943)	(26,520)	(26,555)	(24,546)	(25,037)	(491)	2.0%
5204 User Fee - Metered	(38,559)	(28,962)	(21,773)	(36,062)	(36,783)	(721)	2.0%
5207 Monthly Flat Fee	(4,844)	(4,648)	(3,410)	(4,965)	(5,064)	(99)	2.0%
5230 Connection Fee	(3,344)	(1,462)	(979)	(5,325)	(5,432)	(107)	2.0%
5233 Service Calls	(231)	0	0	(56)	(57)	(1)	1.8%
5234 Capital Levy	(10,560)	0	(3,840)	0	0	0	#DIV/0!

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
5404 Water Meter Sales	(2,044)	0	(1,317)	0	0	0	#DIV/0!
5951 Equipment Sales	(365)	0	0	0	0	0	#DIV/0!
9030 Transfer to Reserve	315,808	265,602	323,325	323,325	301,247	(22,078)	(6.8%)
Total WATER	(2)	(1)	57,786	0	0	0	#DIV/0!
Total WATER AND SEWER SERVICES	(2)	(1)	57,786	0	0	0	#DIV/0!
Total 01-3036 Environmental-Water-Tara	(2)	(1)	57,786	0	0	0	#DIV/0!
01-3040 Environmental-Garbage Collection							
MUNICIPAL SERVICES							
ENVIRONMENTAL SERVICES							
0000	0	0	0	20	0	(20)	(100.0%)
4000 Salaries & Wages	20,315	23,133	23,210	21,184	16,840	(4,344)	(20.5%)
4004 Wages Student	2,992	1,573	2,568	3,094	3,187	93	3.0%
4034 Wages Overtime	0	0	235	113	114	1	0.9%
4038 Wages Vacation	0	0	0	161	156	(5)	(3.1%)
4300 Contracted Services	159,569	200,080	171,689	183,000	185,860	2,860	1.6%
4500 Employee Benefits	7,413	8,037	8,488	7,524	5,937	(1,587)	(21.1%)
5200 Flat Fee Tax - Res	(290,795)	(339,345)	(344,515)	(335,240)	(335,240)	0	
5201 Flat Fee Tax - Com	(19,760)	(22,440)	(22,440)	(22,887)	(22,887)	0	
5208 Waste Coll - Bag Tags	(7,683)	(8,430)	(6,901)	(10,062)	(10,062)	0	
Total ENVIRONMENTAL SERVICES	(127,949)	(137,392)	(167,666)	(153,093)	(156,095)	(3,002)	2.0%
Total MUNICIPAL SERVICES	(127,949)	(137,392)	(167,666)	(153,093)	(156,095)	(3,002)	2.0%
Total 01-3040 Environmental-Garbage Collection	(127,949)	(137,392)	(167,666)	(153,093)	(156,095)	(3,002)	2.0%
01-3050 Environmental-Waste Disposal							
MUNICIPAL SERVICES							
ENVIRONMENTAL SERVICES							
0000	0	0	0	39	0	(39)	(100.0%)
4000 Salaries & Wages	73,271	77,325	71,328	73,727	59,295	(14,432)	(19.6%)
4004 Wages Student	494	752	501	546	562	16	2.9%
4006 Wages on Call	576	87	0	0	0	0	#DIV/0!
4034 Wages Overtime	1,319	411	881	1,391	1,408	17	1.2%
4038 Wages Vacation	21	11	18	955	967	12	1.3%
4300 Contracted Services	24,533	24,152	34,162	27,500	42,122	14,622	53.2%
4302 Eng Services	21,309	23,595	28,189	24,000	27,300	3,300	13.8%
4306 Lab Services	2,396	8,800	0	8,700	8,961	261	3.0%

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4323 Vehicle Repair	0	0	0	0	0	0	#DIV/0!
4340 Material & Supplies	1,914	4,455	5,617	4,800	4,800	0	
4370 Fuel	0	0	0	0	0	0	#DIV/0!
4372 Propane	29	0	0	0	0	0	#DIV/0!
4373 Hydro	906	1,760	2,132	1,632	1,820	188	11.5%
4376 Property Taxes	26,253	27,197	21,087	29,343	29,700	357	1.2%
4381 Equip Rental	0	105	0	0	0	0	#DIV/0!
4390 Telephone	1,334	995	175	1,390	1,432	42	3.0%
4500 Employee Benefits	19,984	20,761	18,516	19,027	14,483	(4,544)	(23.9%)
4603 Write Off	0	4,955	0	0	0	0	#DIV/0!
4890 Acc Exp Landfill Closure & Post Closure	7,820	0	0	0	0	0	#DIV/0!
5234 Capital Levy	(21,670)	(20,824)	(16,590)	0	0	0	#DIV/0!
5240 Tipping	(412)	(983)	(629)	(7,228)	(7,228)	0	
5241 Mattress Tipping	(4,992)	(5,830)	(5,894)	(4,396)	(4,396)	0	
5242 Construction Waste	(29,092)	(31,957)	(40,382)	(27,867)	(27,867)	0	
5243 Carpet Tipping	(910)	(250)	(688)	(298)	(298)	0	
5244 Household Tipping	(23,957)	(37,600)	(47,514)	(36,945)	(36,945)	0	
5246 Appliance Freon	(2,490)	(3,164)	(2,412)	(2,753)	(2,753)	0	
5248 Shingle Tipping	(2,275)	(1,998)	(2,497)	(4,650)	(4,650)	0	
5253 Plastic Tipping	(60)	(93)	(254)	(7)	(7)	0	
5254 Wood Tipping	(22,612)	(21,605)	(19,989)	(13,340)	(13,340)	0	
5255 Scrap Sales	(18,489)	(15,692)	(12,025)	(19,495)	(19,495)	0	
5256 Ewaste Tipping	(1,310)	(1,800)	(1,432)	(921)	(921)	0	
5257 Furniture / Unit	(2,914)	(2,097)	(4,147)	(2,000)	(2,000)	0	
5258 Asbestos	(3,992)	0	0	0	0	0	#DIV/0!
5900 Misc Revenue	(1)	0	(214)	(16)	(16)	0	
Total ENVIRONMENTAL SERVICES	46,983	51,468	27,939	73,134	72,934	(200)	(0.3%)
Total MUNICIPAL SERVICES	46,983	51,468	27,939	73,134	72,934	(200)	(0.3%)
Total 01-3050 Environmental-Waste Disposal	46,983	51,468	27,939	73,134	72,934	(200)	(0.3%)
01-3060 Environmental-Recycling							
MUNICIPAL SERVICES							
ENVIRONMENTAL SERVICES							
4000 Salaries & Wages	419	0	721	0	0	0	#DIV/0!
4004 Wages Student	62	0	0	73	75	2	2.7%

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4038 Wages Vacation	0	0	0	3	3	0	
4300 Contracted Services	96,004	101,687	110,841	115,000	118,450	3,450	3.0%
4340 Material & Supplies	0	0	1,438	1,664	1,714	50	3.0%
4500 Employee Benefits	155	0	238	10	11	1	10.0%
4680 Costs of Inventory Sold	1,597	719	0	0	0	0	#DIV/0!
5405 Blue Box Sales	(646)	(1,005)	(674)	(600)	(600)	0	
Total ENVIRONMENTAL SERVICES	97,591	101,401	112,564	116,150	119,653	3,503	3.0%
Total MUNICIPAL SERVICES	97,591	101,401	112,564	116,150	119,653	3,503	3.0%
Total 01-3060 Environmental-Recycling	97,591	101,401	112,564	116,150	119,653	3,503	3.0%
01-4000 Health-Physician Recruitment							
MUNICIPAL SERVICES							
HEALTH SERVICES							
4300 Contracted Services	35,348	20,000	30,000	30,800	20,000	(10,800)	(35.1%)
4633 Council Projects/Grants	0	2,000	0	0	0	0	#DIV/0!
5660 Donations	0	(2,000)	0	0	0	0	#DIV/0!
9030 Transfer to Reserve	0	7,888	7,888	7,888	30,000	22,112	280.3%
9230 Transfer from Reserve	(35,348)	(27,888)	(30,000)	(30,000)	(20,000)	10,000	(33.3%)
Total HEALTH SERVICES	0	0	7,888	8,688	30,000	21,312	245.3%
Total MUNICIPAL SERVICES	0	0	7,888	8,688	30,000	21,312	245.3%
Total 01-4000 Health-Physician Recruitment	0	0	7,888	8,688	30,000	21,312	245.3%
01-4002 Health-Clinic-Chesley							
MUNICIPAL SERVICES							
HEALTH SERVICES							
4000 Salaries & Wages	339	48	129	573	607	34	5.9%
4300 Contracted Services	30,138	36,393	19,868	26,519	32,315	5,796	21.9%
4304 Insurance	1,769	2,075	2,354	2,296	2,365	69	3.0%
4340 Material & Supplies	681	155	29	1,387	1,429	42	3.0%
4371 Natural Gas	0	0	695	9,086	9,359	273	3.0%
4372 Propane	9,821	5,501	2,673	0	0	0	#DIV/0!
4373 Hydro	7,988	9,521	5,828	10,879	11,205	326	3.0%
4374 Water & Sewer	1,070	0	0	0	0	0	#DIV/0!
4376 Property Taxes	95	1,171	920	1,433	1,476	43	3.0%
4500 Employee Benefits	240	36	291	172	177	5	2.9%
5280 Rental Income	(62,160)	(78,975)	(73,205)	(66,241)	(66,241)	0	

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
5660 Donations	0	(50,000)	50,000	0	(1,000)	(1,000)	#DIV/0!
9030 Transfer to Reserve	12,254	16,049	13,929	13,929	13,929	0	
9230 Transfer from Reserve	(2,235)	58,025	0	0	0	0	#DIV/0!
Total HEALTH SERVICES	0	(1)	23,511	33	5,621	5,588	16,933.3%
Total MUNICIPAL SERVICES	0	(1)	23,511	33	5,621	5,588	16,933.3%
Total 01-4002 Health-Clinic-Chesley	0	(1)	23,511	33	5,621	5,588	16,933.3%
01-4004 Health-Clinic-Paisley							
MUNICIPAL SERVICES							
HEALTH SERVICES							
4000 Salaries & Wages	3,641	7,822	7,915	2,697	3,159	462	17.1%
4038 Wages Vacation	0	0	0	97	99	2	2.1%
4300 Contracted Services	3,532	2,029	2,344	1,664	1,714	50	3.0%
4304 Insurance	517	607	688	671	691	20	3.0%
4320 Bldg Mtce	865	0	0	935	963	28	3.0%
4340 Material & Supplies	1,389	350	328	1,011	1,041	30	3.0%
4371 Natural Gas	0	0	733	2,696	2,777	81	3.0%
4372 Propane	738	2,302	(451)	0	0	0	#DIV/0!
4373 Hydro	1,857	2,518	1,638	2,640	2,719	79	3.0%
4374 Water & Sewer	713	641	605	1,080	1,112	32	3.0%
4376 Property Taxes	95	108	83	107	110	3	2.8%
4500 Employee Benefits	387	1,075	1,144	329	392	63	19.1%
5280 Rental Income	(18,291)	(18,291)	(17,112)	(19,829)	(19,829)	0	
5660 Donations	(1,559)	(200)	0	0	0	0	#DIV/0!
9030 Transfer to Reserve	6,117	1,040	6,039	6,039	6,039	0	
Total HEALTH SERVICES	1	1	3,954	137	987	850	620.4%
Total MUNICIPAL SERVICES	1	1	3,954	137	987	850	620.4%
Total 01-4004 Health-Clinic-Paisley	1	1	3,954	137	987	850	620.4%
01-4010 Health-Cemetery-Common							
MUNICIPAL SERVICES							
HEALTH SERVICES							
4303 Legal Services	0	621	0	0	0	0	#DIV/0!
4313 Software Licence	0	0	0	3,810	3,924	114	3.0%
4340 Material & Supplies	771	1,244	2,305	0	2,500	2,500	#DIV/0!
5701 Interest Income	(8,778)	(29,473)	0	0	0	0	#DIV/0!

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Budget Review

For period ending December 31, 2025

2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
Total HEALTH SERVICES	(8,007)	(27,608)	2,305	3,810	6,424	2,614	68.6%
Total MUNICIPAL SERVICES	(8,007)	(27,608)	2,305	3,810	6,424	2,614	68.6%
Total 01-4010 Health-Cemetery-Common	(8,007)	(27,608)	2,305	3,810	6,424	2,614	68.6%
01-4011 Health-Cemetery-Arran							
MUNICIPAL SERVICES							
HEALTH SERVICES							
0000	0	0	0	15	0	(15)	(100.0%)
4000 Salaries & Wages	0	0	0	692	713	21	3.0%
4002 Wages Reg Burial	571	0	475	0	0	0	#DIV/0!
4003 Wages Mtce	534	534	278	0	0	0	#DIV/0!
4004 Wages Student	2,392	2,557	2,892	2,420	2,493	73	3.0%
4038 Wages Vacation	96	102	116	97	100	3	3.1%
4300 Contracted Services	224	256	256	208	260	52	25.0%
4303 Legal Services	2,301	0	0	0	0	0	#DIV/0!
4340 Material & Supplies	0	0	0	0	0	0	#DIV/0!
4500 Employee Benefits	700	517	651	585	598	13	2.2%
5701 Interest Income	(8)	0	0	(16)	(16)	0	
5900 Misc Revenue	(3,852)	0	0	0	0	0	#DIV/0!
9030 Transfer to Reserve	3,852	0	0	0	0	0	#DIV/0!
Total HEALTH SERVICES	6,810	3,966	4,668	4,001	4,148	147	3.7%
Total MUNICIPAL SERVICES	6,810	3,966	4,668	4,001	4,148	147	3.7%
Total 01-4011 Health-Cemetery-Arran	6,810	3,966	4,668	4,001	4,148	147	3.7%
01-4012 Health-Cemetery-Chesley							
MUNICIPAL SERVICES							
HEALTH SERVICES							
0000	0	0	0	64	0	(64)	(100.0%)
4000 Salaries & Wages	0	0	0	27,986	28,678	692	2.5%
4002 Wages Reg Burial	5,944	6,858	7,290	0	0	0	#DIV/0!
4003 Wages Mtce	20,460	19,854	16,993	0	0	0	#DIV/0!
4004 Wages Student	9,460	10,156	9,584	9,718	10,010	292	3.0%
4034 Wages Overtime	832	393	699	221	221	0	
4038 Wages Vacation	378	406	383	977	853	(124)	(12.7%)
4300 Contracted Services	1,425	2,085	842	6,240	6,427	187	3.0%
4304 Insurance	1,088	1,276	1,447	1,411	1,453	42	3.0%

Arran-Elderslie

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4311 Columbarium Engraving	2,234	2,228	356	2,976	3,065	89	3.0%
4340 Material & Supplies	4,312	4,775	1,556	3,400	3,502	102	3.0%
4370 Fuel	0	0	0	442	455	13	2.9%
4373 Hydro	386	486	306	400	412	12	3.0%
4376 Property Taxes	1,070	1,063	837	1,195	1,231	36	3.0%
4500 Employee Benefits	8,779	8,853	7,748	7,632	8,190	558	7.3%
4607 Internment Buyback	0	509	0	0	0	0	#DIV/0!
5261 Interment	(8,250)	(8,800)	(11,250)	(10,000)	(10,000)	0	
5262 Interment Weekend	(1,025)	(563)	(1,800)	(1,800)	(1,800)	0	
5263 Cremation	(5,250)	(4,900)	(8,300)	(3,375)	(3,375)	0	
5264 Mortuary	(860)	(660)	(750)	(970)	(970)	0	
5265 Columbarium Engraving	(1,744)	(2,325)	(2,100)	(2,700)	(2,700)	0	
5290 Misc Charges	(475)	(216)	(400)	(300)	(300)	0	
5701 Interest Income	(1,416)	0	0	(2,894)	(2,894)	0	
5901 Land Sales	(4,950)	(6,300)	0	(3,030)	(3,030)	0	
5903 Land Sales Columbarium	(6,600)	(6,800)	(6,615)	(8,800)	(8,800)	0	
Total HEALTH SERVICES	25,798	28,378	16,826	28,793	30,628	1,835	6.4%
Total MUNICIPAL SERVICES	25,798	28,378	16,826	28,793	30,628	1,835	6.4%
Total 01-4012 Health-Cemetery-Chesley	25,798	28,378	16,826	28,793	30,628	1,835	6.4%
01-4013 Health-Cemetery-Elderslie							
MUNICIPAL SERVICES							
HEALTH SERVICES							
0000	0	0	0	15	0	(15)	(100.0%)
4000 Salaries & Wages	0	0	0	2,474	1,787	(687)	(27.8%)
4002 Wages Reg Burial	147	917	30	0	0	0	#DIV/0!
4003 Wages Mtce	672	1,066	217	0	0	0	#DIV/0!
4004 Wages Student	2,364	3,417	2,554	2,420	2,493	73	3.0%
4034 Wages Overtime	0	0	0	86	86	0	
4038 Wages Vacation	0	0	0	112	111	(1)	(0.9%)
4340 Material & Supplies	89	148	102	100	103	3	3.0%
4500 Employee Benefits	580	1,066	405	1,144	909	(235)	(20.5%)
5261 Interment	(550)	(1,650)	0	0	0	0	#DIV/0!
5263 Cremation	0	(250)	0	(500)	(500)	0	
5701 Interest Income	(73)	0	0	(151)	(151)	0	

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
5901 Land Sales	(450)	(900)	(1,440)	(900)	(900)	0	
Total HEALTH SERVICES	2,779	3,814	1,868	4,800	3,938	(862)	(18.0%)
Total MUNICIPAL SERVICES	2,779	3,814	1,868	4,800	3,938	(862)	(18.0%)
Total 01-4013 Health-Cemetery-Elderslie	2,779	3,814	1,868	4,800	3,938	(862)	(18.0%)
01-4014 Health-Cemetery-Paisley							
MUNICIPAL SERVICES							
HEALTH SERVICES							
0000	0	0	0	20	0	(20)	(100.0%)
4000 Salaries & Wages	0	0	0	1,848	1,353	(495)	(26.8%)
4002 Wages Reg Burial	0	2,552	4,134	0	0	0	#DIV/0!
4003 Wages Mtce	3,352	824	0	0	0	0	#DIV/0!
4004 Wages Student	3,312	2,843	4,406	3,330	3,430	100	3.0%
4034 Wages Overtime	871	313	573	0	0	0	#DIV/0!
4038 Wages Vacation	0	0	0	133	137	4	3.0%
4300 Contracted Services	0	1,526	0	5,000	5,150	150	3.0%
4304 Insurance	843	989	1,122	1,095	1,128	33	3.0%
4340 Material & Supplies	477	793	543	520	536	16	3.1%
4500 Employee Benefits	1,766	1,636	2,183	1,148	946	(202)	(17.6%)
5261 Interment	(550)	(550)	(750)	(550)	(550)	0	
5262 Interment Weekend	(538)	0	(600)	(250)	(250)	0	
5263 Cremation	(625)	(500)	(1,700)	(250)	(250)	0	
5290 Misc Charges	(100)	(100)	(325)	0	0	0	#DIV/0!
5660 Donations	(500)	0	0	0	0	0	#DIV/0!
5701 Interest Income	(204)	0	0	(423)	(423)	0	
5901 Land Sales	(1,350)	0	(1,440)	0	0	0	#DIV/0!
Total HEALTH SERVICES	6,754	10,326	8,146	11,621	11,207	(414)	(3.6%)
Total MUNICIPAL SERVICES	6,754	10,326	8,146	11,621	11,207	(414)	(3.6%)
Total 01-4014 Health-Cemetery-Paisley	6,754	10,326	8,146	11,621	11,207	(414)	(3.6%)
01-4016 Health-Cemetery-Tara							
MUNICIPAL SERVICES							
HEALTH SERVICES							
0000	0	0	0	43	0	(43)	(100.0%)
4000 Salaries & Wages	0	0	0	11,339	7,371	(3,968)	(35.0%)
4002 Wages Reg Burial	3,801	5,257	6,515	0	0	0	#DIV/0!

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4003 Wages Mtce	5,640	4,539	6,804	0	0	0	#DIV/0!
4004 Wages Student	6,356	7,622	8,801	6,188	6,373	185	3.0%
4034 Wages Overtime	1,433	1,719	856	171	171	0	
4038 Wages Vacation	0	0	0	247	255	8	3.2%
4300 Contracted Services	0	5,851	6,205	6,000	6,180	180	3.0%
4304 Insurance	897	1,053	1,195	1,165	1,200	35	3.0%
4311 Columbarium Engraving	3,282	5,999	2,646	1,590	1,638	48	3.0%
4340 Material & Supplies	3,549	2,094	3,314	3,400	3,502	102	3.0%
4381 Equip Rental	0	0	551	0	500	500	#DIV/0!
4500 Employee Benefits	4,553	4,434	5,836	4,345	3,408	(937)	(21.6%)
4607 Internment Buyback	458	967	0	927	927	0	
5261 Interment	(7,700)	(7,700)	(11,800)	(9,000)	(9,000)	0	
5262 Interment Weekend	(1,688)	(1,726)	(900)	(2,300)	(2,300)	0	
5263 Cremation	(4,650)	(5,275)	(5,800)	(3,700)	(3,700)	0	
5264 Mortuary	(200)	0	0	(300)	(300)	0	
5265 Columbarium Engraving	(3,433)	(5,975)	(1,750)	(1,442)	(1,442)	0	
5290 Misc Charges	(175)	(166)	(125)	0	0	0	#DIV/0!
5701 Interest Income	(1,000)	0	0	(2,184)	(2,184)	0	
5901 Land Sales	(6,300)	(14,850)	(12,240)	(8,550)	(8,550)	0	
5902 Land Sales Cremation	0	(470)	(1,600)	(592)	(592)	0	
5903 Land Sales Columbarium	(13,000)	(17,200)	(5,800)	(5,000)	(5,000)	0	
Total HEALTH SERVICES	(8,177)	(13,827)	2,708	2,347	(1,543)	(3,890)	(165.7%)
Total MUNICIPAL SERVICES	(8,177)	(13,827)	2,708	2,347	(1,543)	(3,890)	(165.7%)
Total 01-4016 Health-Cemetery-Tara	(8,177)	(13,827)	2,708	2,347	(1,543)	(3,890)	(165.7%)
01-5001 Rec/Cult-Parkland-Recreation							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
0000	0	0	0	1	0	(1)	(100.0%)
4000 Salaries & Wages	58,685	44,129	56,682	69,849	42,042	(27,807)	(39.8%)
4004 Wages Student	25,884	25,242	19,012	18,563	19,120	557	3.0%
4038 Wages Vacation	0	0	0	758	780	22	2.9%
4300 Contracted Services	486	4,950	10,648	3,287	3,386	99	3.0%
4304 Insurance	19,425	22,784	25,846	25,204	25,960	756	3.0%
4321 Equip Mtce	5,879	5,063	7,812	6,472	9,666	3,194	49.4%

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Budget Review

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4340 Material & Supplies	6,620	2,492	6,848	4,274	6,002	1,728	40.4%
4370 Fuel	3,341	4,204	3,421	5,627	5,796	169	3.0%
4373 Hydro	4,268	4,538	2,788	4,378	4,509	131	3.0%
4374 Water & Sewer	945	498	717	1,283	1,321	38	3.0%
4376 Property Taxes	2,475	3,849	3,111	2,780	2,863	83	3.0%
4381 Equip Rental	7,846	8,119	10,429	7,381	9,713	2,332	31.6%
4500 Employee Benefits	18,054	22,344	21,438	26,554	15,895	(10,659)	(40.1%)
5280 Rental Income	0	0	0	0	0	0	#DIV/0!
5287 Pavillion Rental	(7,429)	(5,370)	(5,184)	(6,886)	(5,270)	1,616	(23.5%)
5600 Grants - Federal	(14,000)	(5,062)	(5,062)	(7,000)	(5,000)	2,000	(28.6%)
5660 Donations	(3,025)	(8,834)	(3,825)	0	0	0	#DIV/0!
9230 Transfer from Reserve	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	0	
Total RECREATION AND CULTURE	127,454	126,946	152,681	160,525	134,783	(25,742)	(16.0%)
Total MUNICIPAL SERVICES	127,454	126,946	152,681	160,525	134,783	(25,742)	(16.0%)
Total 01-5001 Rec/Cult-Parkland-Recreation	127,454	126,946	152,681	160,525	134,783	(25,742)	(16.0%)
01-5015 Rec/Cult-Admin							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
0000	0	0	0	188	0	(188)	(100.0%)
4000 Salaries & Wages	77,710	87,975	71,748	89,239	156,845	67,606	75.8%
4004 Wages Student	0	0	0	3,057	3,149	92	3.0%
4038 Wages Vacation	0	0	6,291	190	195	5	2.6%
4040 Wages Stats	0	0	1,656	0	0	0	#DIV/0!
4042 Wages Sick Pay	0	0	615	0	0	0	#DIV/0!
4090 Wages Pandemic	13,749	0	0	0	0	0	#DIV/0!
4301 Advertising	0	0	0	0	0	0	#DIV/0!
4304 Insurance	0	3,240	3,717	3,564	3,671	107	3.0%
4313 Software Licence	7,787	9,880	9,501	10,224	10,531	307	3.0%
4340 Material & Supplies	30,942	(78)	291	0	0	0	#DIV/0!
4341 Office Supplies	87	313	22	227	234	7	3.1%
4370 Fuel	0	108	0	0	0	0	#DIV/0!
4390 Telephone	296	734	176	485	500	15	3.1%
4500 Employee Benefits	25,668	23,560	25,272	21,747	51,645	29,898	137.5%
4510 Clothing Allowance	2,454	0	0	0	0	0	#DIV/0!

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Budget Review

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4540 Mileage	926	223	0	1,622	1,622	0	
4551 Training	0	382	0	500	500	0	
4552 Memberships	1,068	3,984	300	2,550	2,550	0	
4601 Strategic Initiatives	0	21,042	0	0	0	0	#DIV/0!
4602 Pandemic Costs	204	0	0	0	0	0	#DIV/0!
4603 Write Off	(1,161)	259	50	0	0	0	#DIV/0!
4701 Bank Charges	10,014	12,994	7,539	12,500	12,500	0	
5219 Programs Other	(1,170)	0	0	0	0	0	#DIV/0!
5222 Program Reg	0	(1,859)	0	(2,000)	0	2,000	(100.0%)
5290 Misc Charges	0	153	0	0	0	0	#DIV/0!
5292 Admin Fees	(2,444)	(6,626)	(19,398)	(7,000)	(9,000)	(2,000)	28.6%
5660 Donations	(31,162)	0	0	0	0	0	#DIV/0!
5680 Grants Other	0	0	(440)	0	0	0	#DIV/0!
5900 Misc Revenue	(7)	0	0	0	0	0	#DIV/0!
9030 Transfer to Reserve	39,361	3,217	3,217	0	0	0	#DIV/0!
9230 Transfer from Reserve	(87,235)	(30,000)	0	0	0	0	#DIV/0!
Total RECREATION AND CULTURE	87,087	129,501	110,557	137,093	234,942	97,849	71.4%
Total MUNICIPAL SERVICES	87,087	129,501	110,557	137,093	234,942	97,849	71.4%
Total 01-5015 Rec/Cult-Admin	87,087	129,501	110,557	137,093	234,942	97,849	71.4%
01-5020 Rec/Cult-Common H&S							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	0	0	46	0	0	0	#DIV/0!
4044 Wages Health & Safety	91	882	1,325	0	0	0	#DIV/0!
4340 Material & Supplies	408	1,109	2,707	1,271	1,309	38	3.0%
4510 Clothing Allowance	827	1,417	2,614	4,275	4,275	0	
4515 Boot Allowance	649	873	1,048	2,438	2,438	0	
4551 Training	2,748	3,946	2,394	7,127	7,127	0	
Total RECREATION AND CULTURE	4,723	8,227	10,134	15,111	15,149	38	0.3%
Total MUNICIPAL SERVICES	4,723	8,227	10,134	15,111	15,149	38	0.3%
Total 01-5020 Rec/Cult-Common H&S	4,723	8,227	10,134	15,111	15,149	38	0.3%
01-5210 Rec/Cult-Programs-AE Programs							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4000 Salaries & Wages	34,323	29,825	30,934	35,801	37,939	2,138	6.0%
4038 Wages Vacation	4,339	5,924	5,172	0	0	0	#DIV/0!
4040 Wages Stats	0	848	227	0	0	0	#DIV/0!
4042 Wages Sick Pay	0	1,862	2,398	0	0	0	#DIV/0!
4300 Contracted Services	2,190	3,640	2,444	1,930	1,988	58	3.0%
4304 Insurance	3,240	630	715	4,261	4,389	128	3.0%
4340 Material & Supplies	4,108	3,997	922	1,994	2,054	60	3.0%
4500 Employee Benefits	15,154	15,583	14,587	13,690	13,653	(37)	(0.3%)
4510 Clothing Allowance	350	0	0	0	0	0	#DIV/0!
4540 Mileage	0	192	180	541	541	0	
4551 Training	0	141	0	263	263	0	
4603 Write Off	0	100	0	0	0	0	#DIV/0!
5218 Programs Seniors	0	0	(530)	0	0	0	#DIV/0!
5219 Programs Other	0	0	0	180	180	0	
5223 Exercise	0	(325)	0	(1,060)	(1,060)	0	
5291 Ad Revenue	0	(3,932)	0	(3,500)	(3,500)	0	
5295 Insurance Fee	(9,002)	(5,061)	(6,715)	(6,000)	(6,000)	0	
5680 Grants Other	(600)	(1,500)	0	0	0	0	#DIV/0!
9030 Transfer to Reserve	(24)	0	0	0	0	0	#DIV/0!
9230 Transfer from Reserve	(35)	12	12	0	0	0	#DIV/0!
Total RECREATION AND CULTURE	54,043	51,936	50,346	48,100	50,447	2,347	4.9%
Total MUNICIPAL SERVICES	54,043	51,936	50,346	48,100	50,447	2,347	4.9%
Total 01-5210 Rec/Cult-Programs-AE Programs	54,043	51,936	50,346	48,100	50,447	2,347	4.9%
01-5220 Rec/Cult-Programs-Day Camp							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	0	2,973	3,384	0	0	0	#DIV/0!
4004 Wages Student	62,704	74,337	84,588	64,639	66,578	1,939	3.0%
4038 Wages Vacation	0	0	0	2,586	2,663	77	3.0%
4340 Material & Supplies	5,614	3,003	1,756	6,813	7,017	204	3.0%
4500 Employee Benefits	5,968	6,925	8,779	8,135	8,433	298	3.7%
4540 Mileage	0	67	0	0	0	0	#DIV/0!
5222 Program Reg	(88,620)	(92,155)	(99,672)	(92,800)	(100,300)	(7,500)	8.1%
5680 Grants Other	(265)	(1,136)	(2,319)	0	0	0	#DIV/0!

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2025 Operating Budget Draft 3	Year-to-date			2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
Total RECREATION AND CULTURE	(14,599)	(5,986)	(3,484)	(10,627)	(15,609)	(4,982)	46.9%
Total MUNICIPAL SERVICES	(14,599)	(5,986)	(3,484)	(10,627)	(15,609)	(4,982)	46.9%
Total 01-5220 Rec/Cult-Programs-Day Camp	(14,599)	(5,986)	(3,484)	(10,627)	(15,609)	(4,982)	46.9%
01-5311 Rec/Cult-Parks-Ball Field-Arran/Allenford							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4340 Material & Supplies	153	9,471	259	1,574	1,621	47	3.0%
4373 Hydro	1,108	1,320	1,014	1,232	1,269	37	3.0%
4376 Property Taxes	95	108	83	107	110	3	2.8%
5660 Donations	0	15,350	0	0	0	0	#DIV/0!
5680 Grants Other	0	0	(1,143)	0	0	0	#DIV/0!
Total RECREATION AND CULTURE	1,356	26,249	213	2,913	3,000	87	3.0%
Total MUNICIPAL SERVICES	1,356	26,249	213	2,913	3,000	87	3.0%
Total 01-5311 Rec/Cult-Parks-Ball Field-Arran/Allenford	1,356	26,249	213	2,913	3,000	87	3.0%
01-5312 Rec/Cult-Parks-Ball Field-Chesley							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	5,396	7,900	9,642	5,937	6,134	197	3.3%
4300 Contracted Services	1,248	2,147	152	1,721	3,073	1,352	78.6%
4340 Material & Supplies	1,721	2,467	3,751	2,756	2,839	83	3.0%
4370 Fuel	0	0	0	0	0	0	#DIV/0!
4373 Hydro	895	1,427	786	1,283	1,321	38	3.0%
4500 Employee Benefits	1,655	2,505	3,095	2,092	2,069	(23)	(1.1%)
5281 Ball Field Rentals	(3,245)	(3,195)	(4,189)	(3,600)	(4,100)	(500)	13.9%
5282 Soccer Field Rentals	(1,609)	(1,702)	(1,877)	(1,600)	(1,800)	(200)	12.5%
Total RECREATION AND CULTURE	6,061	11,549	11,360	8,589	9,536	947	11.0%
Total MUNICIPAL SERVICES	6,061	11,549	11,360	8,589	9,536	947	11.0%
Total 01-5312 Rec/Cult-Parks-Ball Field-Chesley	6,061	11,549	11,360	8,589	9,536	947	11.0%
01-5314 Rec/Cult-Parks-Ball Field-Paisley							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	1,071	1,735	1,257	1,184	0	(1,184)	(100.0%)
4300 Contracted Services	0	0	3,079	0	0	0	#DIV/0!
4340 Material & Supplies	513	1,715	1,162	1,648	1,697	49	3.0%

Arran-Elderslie

Budget Review

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4370 Fuel	0	0	0	0	0	0	#DIV/0!
4373 Hydro	416	710	425	608	626	18	3.0%
4500 Employee Benefits	78	562	462	452	0	(452)	(100.0%)
5281 Ball Field Rentals	(643)	(898)	(2,059)	(815)	(1,815)	(1,000)	122.7%
5282 Soccer Field Rentals	0	(230)	(405)	(200)	(400)	(200)	100.0%
Total RECREATION AND CULTURE	1,435	3,594	3,921	2,877	108	(2,769)	(96.2%)
Total MUNICIPAL SERVICES	1,435	3,594	3,921	2,877	108	(2,769)	(96.2%)
Total 01-5314 Rec/Cult-Parks-Ball Field-Paisley	1,435	3,594	3,921	2,877	108	(2,769)	(96.2%)
01-5316 Rec/Cult-Parks-Ball Field-Tara							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	6,897	10,176	13,831	6,692	7,086	394	5.9%
4300 Contracted Services	1,945	0	3,431	579	1,596	1,017	175.6%
4320 Bldg Mtce	0	822	0	0	0	0	#DIV/0!
4340 Material & Supplies	3,067	3,630	4,626	6,410	4,542	(1,868)	(29.1%)
4370 Fuel	0	0	0	0	0	0	#DIV/0!
4373 Hydro	1,544	1,903	966	1,600	1,648	48	3.0%
4500 Employee Benefits	2,716	3,131	4,087	2,547	2,545	(2)	(0.1%)
5281 Ball Field Rentals	(7,066)	(11,168)	(8,636)	(10,456)	(10,456)	0	
5282 Soccer Field Rentals	(498)	(613)	(690)	(606)	(606)	0	
5283 Horse Ring Rentals	(422)	(563)	(435)	(500)	(500)	0	
Total RECREATION AND CULTURE	8,183	7,318	17,180	6,266	5,855	(411)	(6.6%)
Total MUNICIPAL SERVICES	8,183	7,318	17,180	6,266	5,855	(411)	(6.6%)
Total 01-5316 Rec/Cult-Parks-Ball Field-Tara	8,183	7,318	17,180	6,266	5,855	(411)	(6.6%)
01-5322 Rec/Cult-Parks-Splashpad-Chesley							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4300 Contracted Services	0	0	1,058	0	0	0	#DIV/0!
4340 Material & Supplies	0	0	688	0	0	0	#DIV/0!
4374 Water & Sewer	0	0	0	0	0	0	#DIV/0!
4376 Property Taxes	0	526	0	1,205	1,205	0	
Total RECREATION AND CULTURE	0	526	1,746	1,205	1,205	0	
Total MUNICIPAL SERVICES	0	526	1,746	1,205	1,205	0	
Total 01-5322 Rec/Cult-Parks-Splashpad-Chesley	0	526	1,746	1,205	1,205	0	

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
01-5324 Rec/Cult-Parks-Splashpad-Paisley							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	0	111	115	0	0	0	#DIV/0!
4300 Contracted Services	0	0	1,058	0	0	0	#DIV/0!
4340 Material & Supplies	0	0	76	0	0	0	#DIV/0!
4374 Water & Sewer	0	0	0	0	0	0	#DIV/0!
4376 Property Taxes	0	585	754	1,205	1,205	0	
4500 Employee Benefits	0	40	40	0	0	0	#DIV/0!
Total RECREATION AND CULTURE	0	736	2,043	1,205	1,205	0	
Total MUNICIPAL SERVICES	0	736	2,043	1,205	1,205	0	
Total 01-5324 Rec/Cult-Parks-Splashpad-Paisley	0	736	2,043	1,205	1,205	0	
01-5326 Rec/Cult-Parks-Splashpad-Tara							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	0	1,456	33	0	0	0	#DIV/0!
4038 Wages Vacation	0	14	0	0	0	0	#DIV/0!
4300 Contracted Services	0	0	611	0	0	0	#DIV/0!
4374 Water & Sewer	0	0	0	0	0	0	#DIV/0!
4376 Property Taxes	0	526	0	1,205	1,205	0	
4500 Employee Benefits	0	515	213	0	0	0	#DIV/0!
Total RECREATION AND CULTURE	0	2,511	857	1,205	1,205	0	
Total MUNICIPAL SERVICES	0	2,511	857	1,205	1,205	0	
Total 01-5326 Rec/Cult-Parks-Splashpad-Tara	0	2,511	857	1,205	1,205	0	
01-5411 Rec/Cult-Facilities-CC Arran/Arkwright							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	848	978	1,171	833	884	51	6.1%
4038 Wages Vacation	0	0	0	30	30	0	
4300 Contracted Services	623	2,359	694	726	726	0	
4306 Lab Services	57	47	35	48	48	0	
4340 Material & Supplies	185	2,959	940	644	644	0	
4371 Natural Gas	1,663	1,398	1,148	1,022	1,022	0	
4373 Hydro	765	951	687	722	722	0	

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4500 Employee Benefits	93	198	239	102	108	6	5.9%
5280 Rental Income	0	(1,097)	(695)	(1,454)	(1,454)	0	
Total RECREATION AND CULTURE	4,234	7,793	4,219	2,673	2,730	57	2.1%
Total MUNICIPAL SERVICES	4,234	7,793	4,219	2,673	2,730	57	2.1%
Total 01-5411 Rec/Cult-Facilities-CC Arran/Arkwright	4,234	7,793	4,219	2,673	2,730	57	2.1%
01-5412 Rec/Cult-Facilities-Chesley Comm Ctr							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
0000	0	0	0	1	0	(1)	(100.0%)
4000 Salaries & Wages	95,151	98,305	96,260	140,390	150,534	10,144	7.2%
4004 Wages Student	0	2,397	2,567	3,057	3,149	92	3.0%
4006 Wages on Call	625	750	875	1,962	1,985	23	1.2%
4034 Wages Overtime	0	0	0	500	506	6	1.2%
4038 Wages Vacation	10,935	12,179	12,494	1,385	1,400	15	1.1%
4040 Wages Stats	8,253	7,494	8,873	0	0	0	#DIV/0!
4042 Wages Sick Pay	6,469	4,521	3,097	0	0	0	#DIV/0!
4300 Contracted Services	14,923	13,928	7,325	15,785	15,785	0	
4304 Insurance	13,929	16,143	18,312	17,857	17,857	0	
4320 Bldg Mtce	9,469	6,654	6,312	8,360	8,360	0	
4321 Equip Mtce	4,823	5,170	10,239	6,360	6,360	0	
4324 Mat'l Ice Plant	13,218	17,954	20,455	15,285	15,285	0	
4340 Material & Supplies	5,540	6,068	8,351	9,834	9,834	0	
4359 Other Fees & Licences	0	202	440	0	0	0	#DIV/0!
4371 Natural Gas	2,806	8,942	8,508	12,000	12,000	0	
4372 Propane	30,423	13,549	2,694	15,000	15,000	0	
4373 Hydro	61,894	81,218	63,311	80,000	80,000	0	
4374 Water & Sewer	10,084	7,092	2,458	11,807	11,807	0	
4376 Property Taxes	475	966	1,290	509	509	0	
4381 Equip Rental	0	0	0	292	0	(292)	(100.0%)
4390 Telephone	1,150	1,205	962	1,557	1,557	0	
4500 Employee Benefits	35,480	38,102	36,057	40,252	41,215	963	2.4%
4551 Training	0	0	122	0	0	0	#DIV/0!
5227 Admissions	(975)	(2,989)	(240)	(1,000)	(1,000)	0	
5228 Curling	(24,585)	(27,162)	(24,292)	(33,891)	(33,891)	0	

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
5280 Rental Income	(17,947)	(21,357)	(15,745)	(20,579)	(20,579)	0	
5284 Ice Rental	(103,436)	(122,887)	(59,333)	(105,020)	(105,020)	0	
5285 Floor Rental	(4,244)	(12,556)	(10,857)	(10,198)	(10,198)	0	
5286 Concession Rental	0	(100)	(50)	0	0	0	#DIV/0!
5290 Misc Charges	(1,843)	(482)	(4,602)	(525)	(525)	0	
5291 Ad Revenue	(5,562)	(4,647)	(5,944)	(4,687)	(4,687)	0	
5660 Donations	0	(325)	0	0	0	0	#DIV/0!
9030 Transfer to Reserve	38,850	60,525	2,436	0	0	0	#DIV/0!
Total RECREATION AND CULTURE	205,905	210,859	192,375	206,293	217,243	10,950	5.3%
Total MUNICIPAL SERVICES	205,905	210,859	192,375	206,293	217,243	10,950	5.3%
Total 01-5412 Rec/Cult-Facilities-Chesley Comm Ctr	205,905	210,859	192,375	206,293	217,243	10,950	5.3%
01-5414 Rec/Cult-Facilities-Paisley Comm Ctr							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
0000	0	0	0	1	0	(1)	(100.0%)
4000 Salaries & Wages	80,914	96,350	80,919	126,968	114,505	(12,463)	(9.8%)
4004 Wages Student	4,547	1,337	356	0	0	0	#DIV/0!
4006 Wages on Call	1,125	500	500	1,961	1,985	24	1.2%
4034 Wages Overtime	0	0	0	874	884	10	1.1%
4038 Wages Vacation	11,857	7,605	10,681	1,059	1,487	428	40.4%
4040 Wages Stats	7,209	7,269	9,501	0	0	0	#DIV/0!
4042 Wages Sick Pay	12,735	3,635	4,799	0	0	0	#DIV/0!
4300 Contracted Services	11,666	5,919	6,510	9,473	9,473	0	
4303 Legal Services	64	0	0	0	0	0	#DIV/0!
4304 Insurance	13,902	16,112	18,277	17,823	17,823	0	
4320 Bldg Mtce	5,711	3,562	1,235	6,360	6,360	0	
4321 Equip Mtce	3,870	8,320	2,699	6,360	6,360	0	
4324 Mat'l Ice Plant	16,288	20,871	11,426	14,912	14,912	0	
4340 Material & Supplies	3,553	5,215	5,556	8,882	8,882	0	
4359 Other Fees & Licences	0	202	200	0	0	0	#DIV/0!
4372 Propane	22,623	22,075	12,161	27,218	27,218	0	
4373 Hydro	37,958	53,472	37,170	50,000	50,000	0	
4374 Water & Sewer	12,609	3,819	8,027	8,578	8,578	0	
4376 Property Taxes	285	323	248	307	307	0	

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4381 Equip Rental	0	0	240	292	292	0	
4390 Telephone	1,181	1,295	1,233	1,734	1,734	0	
4500 Employee Benefits	41,113	40,048	36,071	40,063	30,140	(9,923)	(24.8%)
4551 Training	0	1,399	0	0	0	0	#DIV/0!
5227 Admissions	0	(4,365)	(841)	(1,570)	(1,570)	0	
5228 Curling	(22,240)	(18,140)	(13,063)	(17,162)	(17,162)	0	
5280 Rental Income	(2,204)	(1,088)	(991)	(4,635)	(16,316)	(11,681)	252.0%
5284 Ice Rental	(75,141)	(114,198)	(50,618)	(90,774)	(94,774)	(4,000)	4.4%
5285 Floor Rental	(558)	0	0	(1,185)	(1,185)	0	
5286 Concession Rental	0	232	0	0	0	0	#DIV/0!
5290 Misc Charges	0	(408)	(957)	(510)	(510)	0	
5291 Ad Revenue	(1,979)	(1,624)	(3,987)	(1,650)	(1,650)	0	
9030 Transfer to Reserve	18,291	34,653	0	0	0	0	#DIV/0!
9230 Transfer from Reserve	(8,773)	2,214	2,214	0	0	0	#DIV/0!
Total RECREATION AND CULTURE	196,606	196,604	179,566	205,379	167,773	(37,606)	(18.3%)
Total MUNICIPAL SERVICES	196,606	196,604	179,566	205,379	167,773	(37,606)	(18.3%)
Total 01-5414 Rec/Cult-Facilities-Paisley Comm Ctr	196,606	196,604	179,566	205,379	167,773	(37,606)	(18.3%)
01-5416 Rec/Cult-Facilities-Tara Comm Ctr							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
0000	0	0	0	1	0	(1)	(100.0%)
4000 Salaries & Wages	83,920	92,143	80,830	132,198	142,380	10,182	7.7%
4004 Wages Student	4,052	2,907	3,121	3,057	3,149	92	3.0%
4006 Wages on Call	250	500	250	1,961	1,985	24	1.2%
4034 Wages Overtime	0	0	0	623	630	7	1.1%
4038 Wages Vacation	9,034	7,023	13,169	1,391	1,421	30	2.2%
4040 Wages Stats	8,788	7,369	7,608	0	0	0	#DIV/0!
4042 Wages Sick Pay	4,419	3,558	2,196	0	0	0	#DIV/0!
4300 Contracted Services	6,319	2,939	3,185	6,973	6,973	0	
4304 Insurance	19,016	22,073	25,040	24,418	24,418	0	
4320 Bldg Mtce	3,248	89	1,767	5,554	5,554	0	
4321 Equip Mtce	797	1,124	370	6,360	6,360	0	
4324 Mat'l Ice Plant	8,867	30,312	15,458	12,618	12,618	0	
4340 Material & Supplies	4,567	2,655	3,311	7,448	7,448	0	

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Budget Review

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4359 Other Fees & Licences	0	202	180	0	0	0	#DIV/0!
4371 Natural Gas	8,254	7,712	6,187	8,862	8,862	0	
4372 Propane	1,079	1,630	0	1,942	1,942	0	
4373 Hydro	19,166	28,248	27,488	28,127	28,127	0	
4374 Water & Sewer	6,550	4,550	10,164	6,712	6,712	0	
4376 Property Taxes	380	1,024	1,234	409	409	0	
4381 Equip Rental	0	56	240	292	292	0	
4390 Telephone	1,842	1,959	1,530	1,797	1,797	0	
4500 Employee Benefits	29,863	32,394	31,222	37,198	38,264	1,066	2.9%
4551 Training	0	0	0	0	0	0	#DIV/0!
5227 Admissions	0	(746)	0	(1,020)	(1,020)	0	
5280 Rental Income	(4,016)	(8,221)	(6,877)	(8,142)	(8,142)	0	
5284 Ice Rental	(79,178)	(124,101)	(62,819)	(94,886)	(100,886)	(6,000)	6.3%
5285 Floor Rental	(6,327)	(9,977)	(4,848)	(6,695)	(6,695)	0	
5286 Concession Rental	0	(100)	100	0	0	0	#DIV/0!
5290 Misc Charges	(342)	(615)	(187)	(510)	(510)	0	
5291 Ad Revenue	(3,166)	(2,982)	(3,915)	(2,950)	(2,950)	0	
5401 Vending Machines	(918)	0	0	0	0	0	#DIV/0!
5660 Donations	0	(325)	0	0	0	0	#DIV/0!
9030 Transfer to Reserve	27,338	75,893	4,438	0	0	0	#DIV/0!
Total RECREATION AND CULTURE	153,802	179,293	160,442	173,738	179,138	5,400	3.1%
Total MUNICIPAL SERVICES	153,802	179,293	160,442	173,738	179,138	5,400	3.1%
Total 01-5416 Rec/Cult-Facilities-Tara Comm Ctr	153,802	179,293	160,442	173,738	179,138	5,400	3.1%
01-5512 Rec/Cult-Facilities-Chesley Pool							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	230	43,377	54,281	0	0	0	#DIV/0!
4004 Wages Student	28,908	119	1,875	29,772	30,665	893	3.0%
4038 Wages Vacation	0	0	0	1,191	1,227	36	3.0%
4300 Contracted Services	402	3,171	246	2,293	2,293	0	
4340 Material & Supplies	4,544	3,690	4,703	4,476	4,476	0	
4372 Propane	2,310	2,350	1,847	2,120	2,120	0	
4373 Hydro	2,574	2,827	1,085	2,817	2,817	0	
4374 Water & Sewer	0	0	0	2,868	2,868	0	

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4390 Telephone	429	466	368	384	384	0	
4500 Employee Benefits	3,231	4,940	5,584	3,646	3,784	138	3.8%
5225 Lessons	0	(12,629)	(9,669)	(12,882)	(14,682)	(1,800)	14.0%
5226 Season Pass	(2,554)	(1,121)	(1,136)	(2,250)	(2,250)	0	
5227 Admissions	(11,581)	(2,220)	(2,725)	(2,400)	(2,400)	0	
5280 Rental Income	(569)	(669)	(776)	(500)	(500)	0	
5600 Grants - Federal	(2,100)	0	(2,319)	0	0	0	#DIV/0!
5680 Grants Other	0	0	0	(3,000)	(3,000)	0	
9030 Transfer to Reserve	27,641	(17,223)	0	0	0	0	#DIV/0!
Total RECREATION AND CULTURE	53,465	27,078	53,364	28,535	27,802	(733)	(2.6%)
Total MUNICIPAL SERVICES	53,465	27,078	53,364	28,535	27,802	(733)	(2.6%)
Total 01-5512 Rec/Cult-Facilities-Chesley Pool	53,465	27,078	53,364	28,535	27,802	(733)	(2.6%)
01-5516 Rec/Cult-Facilities-Tara Pool							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	113	36,533	20,899	0	0	0	#DIV/0!
4004 Wages Student	43,192	385	5,217	44,330	45,660	1,330	3.0%
4038 Wages Vacation	0	0	0	1,773	1,826	53	3.0%
4300 Contracted Services	12,955	417	642	2,184	2,184	0	
4340 Material & Supplies	9,399	5,369	6,340	5,459	5,459	0	
4371 Natural Gas	1,735	1,628	195	1,754	1,754	0	
4373 Hydro	0	0	714	2,856	2,856	0	
4374 Water & Sewer	5,336	166	0	2,249	2,249	0	
4390 Telephone	841	992	803	832	832	0	
4500 Employee Benefits	5,444	4,277	3,007	5,497	5,701	204	3.7%
5225 Lessons	(246)	(17,122)	(12,754)	(17,300)	(17,300)	0	
5226 Season Pass	(2,597)	(3,666)	(981)	(3,050)	(3,050)	0	
5227 Admissions	(16,744)	(1,918)	(2,565)	(1,938)	(1,938)	0	
5280 Rental Income	(406)	(177)	(172)	(357)	(357)	0	
5600 Grants - Federal	(2,100)	0	0	0	0	0	#DIV/0!
5660 Donations	(5,253)	0	0	0	0	0	#DIV/0!
5680 Grants Other	0	0	0	(3,000)	(3,000)	0	
9230 Transfer from Reserve	(603)	13,240	0	0	0	0	#DIV/0!
Total RECREATION AND CULTURE	51,066	40,124	21,345	41,289	42,876	1,587	3.8%

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
Total MUNICIPAL SERVICES	51,066	40,124	21,345	41,289	42,876	1,587	3.8%
Total 01-5516 Rec/Cult-Facilities-Tara Pool	51,066	40,124	21,345	41,289	42,876	1,587	3.8%
01-5612 Rec/Cult-Facilities-Chesley Trailer Park							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	2,051	1,689	5,604	2,758	2,884	126	4.6%
4038 Wages Vacation	0	0	0	30	31	1	3.3%
4300 Contracted Services	2,068	1,379	915	7,184	2,184	(5,000)	(69.6%)
4340 Material & Supplies	253	822	348	1,092	1,092	0	
4373 Hydro	8,827	9,340	3,634	9,688	9,688	0	
4374 Water & Sewer	0	0	0	6,185	6,185	0	
4390 Telephone	990	289	222	404	404	0	
4500 Employee Benefits	896	787	2,121	759	765	6	0.8%
4603 Write Off	0	3,545	0	0	0	0	#DIV/0!
5280 Rental Income	(39,447)	(40,732)	(40,753)	(41,070)	(41,070)	0	
9030 Transfer to Reserve	24,360	22,881	18,867	18,867	17,970	(897)	(4.8%)
Total RECREATION AND CULTURE	(2)	0	(9,042)	5,897	133	(5,764)	(97.7%)
Total MUNICIPAL SERVICES	(2)	0	(9,042)	5,897	133	(5,764)	(97.7%)
Total 01-5612 Rec/Cult-Facilities-Chesley Trailer Park	(2)	0	(9,042)	5,897	133	(5,764)	(97.7%)
01-5712 Rec/Cult-Facilities-Lease-Chesley Town Hall							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	3,882	3,397	2,711	4,186	4,410	224	5.4%
4038 Wages Vacation	0	0	0	83	84	1	1.2%
4300 Contracted Services	1,562	3,977	384	1,092	1,092	0	
4340 Material & Supplies	1,441	304	180	1,803	1,803	0	
4371 Natural Gas	0	1,614	6,388	14,753	14,753	0	
4372 Propane	13,018	8,240	0	0	0	0	#DIV/0!
4373 Hydro	5,404	6,369	5,084	6,110	6,110	0	
4374 Water & Sewer	2,784	536	904	2,010	2,010	0	
4376 Property Taxes	285	551	579	313	313	0	
4500 Employee Benefits	1,096	474	559	913	936	23	2.5%
5280 Rental Income	(2,160)	(2,305)	(1,506)	(2,197)	(2,197)	0	
Total RECREATION AND CULTURE	27,312	23,157	15,283	29,066	29,314	248	0.9%

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
Total MUNICIPAL SERVICES	27,312	23,157	15,283	29,066	29,314	248	0.9%
Total 01-5712 Rec/Cult-Facilities-Lease-Chesley Town Hall	27,312	23,157	15,283	29,066	29,314	248	0.9%
01-5714 Rec/Cult-Facilities-Lease-Paisley Legion							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4300 Contracted Services	0	1,580	921	1,620	1,620	0	
4340 Material & Supplies	7,194	225	12,180	6,551	8,051	1,500	22.9%
Total RECREATION AND CULTURE	7,194	1,805	13,101	8,171	9,671	1,500	18.4%
Total MUNICIPAL SERVICES	7,194	1,805	13,101	8,171	9,671	1,500	18.4%
Total 01-5714 Rec/Cult-Facilities-Lease-Paisley Legion	7,194	1,805	13,101	8,171	9,671	1,500	18.4%
01-5715 Rec/Cult-Facilities-Lease-Paisley LCBO							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	587	793	807	415	486	71	17.1%
4038 Wages Vacation	0	0	0	15	15	0	
4300 Contracted Services	0	0	315	0	0	0	#DIV/0!
4340 Material & Supplies	1,118	163	370	754	754	0	
4373 Hydro	7,046	9,430	6,695	10,948	10,948	0	
4374 Water & Sewer	3,090	1,720	596	2,025	2,025	0	
4500 Employee Benefits	66	97	101	51	60	9	17.6%
5289 Misc Lease	(12,623)	(12,623)	(11,571)	(13,388)	(12,623)	765	(5.7%)
5908 Refund	(5,646)	(7,868)	(4,063)	(9,661)	(9,661)	0	
9030 Transfer to Reserve	0	8,287	8,863	8,863	8,863	0	
Total RECREATION AND CULTURE	(6,362)	(1)	2,113	22	867	845	3,840.9%
Total MUNICIPAL SERVICES	(6,362)	(1)	2,113	22	867	845	3,840.9%
Total 01-5715 Rec/Cult-Facilities-Lease-Paisley LCBO	(6,362)	(1)	2,113	22	867	845	3,840.9%
01-5812 Rec/Cult-Libraries-Chesley							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	7,786	11,854	12,095	8,616	9,112	496	5.8%
4038 Wages Vacation	0	0	0	241	244	3	1.2%
4300 Contracted Services	2,055	4,115	2,880	1,159	1,194	35	3.0%
4304 Insurance	1,470	1,724	1,956	1,907	1,964	57	3.0%
4340 Material & Supplies	437	1,202	910	1,738	1,790	52	3.0%

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4373 Hydro	5,122	5,779	4,002	6,093	6,276	183	3.0%
4374 Water & Sewer	0	0	0	1,312	1,351	39	3.0%
4381 Equip Rental	0	0	0	0	0	0	#DIV/0!
4500 Employee Benefits	1,621	2,096	2,280	1,479	1,538	59	4.0%
5280 Rental Income	(24,270)	(24,750)	(18,945)	(24,737)	(25,232)	(495)	2.0%
Total RECREATION AND CULTURE	(5,779)	2,020	5,178	(2,192)	(1,763)	429	(19.6%)
Total MUNICIPAL SERVICES	(5,779)	2,020	5,178	(2,192)	(1,763)	429	(19.6%)
Total 01-5812 Rec/Cult-Libraries-Chesley	(5,779)	2,020	5,178	(2,192)	(1,763)	429	(19.6%)
01-5814 Rec/Cult-Libraries-Paisley							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	2,225	4,316	5,344	2,490	2,916	426	17.1%
4038 Wages Vacation	0	0	0	90	92	2	2.2%
4300 Contracted Services	128	0	0	290	299	9	3.1%
4304 Insurance	1,197	1,404	1,593	1,553	1,600	47	3.0%
4340 Material & Supplies	236	24	113	327	337	10	3.1%
4373 Hydro	2,658	3,171	2,445	2,000	2,060	60	3.0%
4374 Water & Sewer	713	528	536	787	811	24	3.0%
4376 Property Taxes	95	108	83	107	110	3	2.8%
4500 Employee Benefits	233	527	665	304	362	58	19.1%
5280 Rental Income	(7,993)	(8,151)	(7,029)	(10,031)	0	10,031	(100.0%)
Total RECREATION AND CULTURE	(508)	1,927	3,750	(2,083)	8,587	10,670	(512.2%)
Total MUNICIPAL SERVICES	(508)	1,927	3,750	(2,083)	8,587	10,670	(512.2%)
Total 01-5814 Rec/Cult-Libraries-Paisley	(508)	1,927	3,750	(2,083)	8,587	10,670	(512.2%)
01-5816 Rec/Cult-Libraries-Tara							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	4,072	5,493	4,120	4,380	4,629	249	5.7%
4038 Wages Vacation	0	0	0	133	134	1	0.8%
4300 Contracted Services	129	675	170	185	191	6	3.2%
4304 Insurance	1,197	1,404	1,593	1,553	1,600	47	3.0%
4340 Material & Supplies	385	578	223	1,308	1,347	39	3.0%
4373 Hydro	2,909	3,748	2,826	3,898	4,015	117	3.0%
4374 Water & Sewer	1,249	0	0	0	0	0	#DIV/0!

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4376 Property Taxes	95	1,348	1,049	1,064	1,096	32	3.0%
4500 Employee Benefits	511	1,261	851	646	678	32	5.0%
5280 Rental Income	(8,090)	(8,250)	(6,315)	(8,087)	(8,249)	(162)	2.0%
Total RECREATION AND CULTURE	2,457	6,257	4,517	5,080	5,441	361	7.1%
Total MUNICIPAL SERVICES	2,457	6,257	4,517	5,080	5,441	361	7.1%
Total 01-5816 Rec/Cult-Libraries-Tara	2,457	6,257	4,517	5,080	5,441	361	7.1%
01-5914 Rec/Cult-Museum-Paisley							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	0	4,450	19,317	0	0	0	#DIV/0!
4004 Wages Student	4,335	1,276	0	4,550	4,686	136	3.0%
4038 Wages Vacation	0	0	0	182	187	5	2.7%
4300 Contracted Services	1,577	130	4,345	1,448	1,491	43	3.0%
4304 Insurance	1,278	1,500	1,701	1,659	1,709	50	3.0%
4340 Material & Supplies	670	1,643	2,167	1,315	1,354	39	3.0%
4373 Hydro	2,431	2,558	2,285	2,997	3,087	90	3.0%
4374 Water & Sewer	771	519	515	895	922	27	3.0%
4390 Telephone	920	899	787	1,094	1,127	33	3.0%
4500 Employee Benefits	455	473	2,417	551	572	21	3.8%
4680 Costs of Inventory Sold	0	959	0	26	26	0	
5221 Spec Events	(265)	(4,979)	(2,288)	(2,550)	(2,550)	0	
5227 Admissions	(899)	(951)	(1,064)	(900)	(900)	0	
5403 Resale Materials	(108)	(442)	(444)	(250)	(250)	0	
5600 Grants - Federal	(2,100)	0	0	0	0	0	#DIV/0!
5660 Donations	(150)	0	(1,395)	(100)	(100)	0	
5680 Grants Other	(5,000)	0	0	(3,000)	(3,000)	0	
Total RECREATION AND CULTURE	3,915	8,035	28,343	7,917	8,361	444	5.6%
Total MUNICIPAL SERVICES	3,915	8,035	28,343	7,917	8,361	444	5.6%
Total 01-5914 Rec/Cult-Museum-Paisley	3,915	8,035	28,343	7,917	8,361	444	5.6%
01-5915 Rec/Cult-Paisley Hose Tower							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4340 Material & Supplies	0	2,156	0	0	0	0	#DIV/0!
Total RECREATION AND CULTURE	0	2,156	0	0	0	0	#DIV/0!

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
Total MUNICIPAL SERVICES	0	2,156	0	0	0	0	#DIV/0!
Total 01-5915 Rec/Cult-Paisley Hose Tower	0	2,156	0	0	0	0	#DIV/0!
01-7010 Plan/Dev-Planning-Zoning							
MUNICIPAL SERVICES							
PLANNING AND DEVELOPMENT							
4300 Contracted Services	0	0	9,883	36,200	71,236	35,036	96.8%
4303 Legal Services	5,632	2,691	4,701	6,240	6,427	187	3.0%
5292 Admin Fees	0	(1,000)	(1,000)	(500)	(500)	0	
Total PLANNING AND DEVELOPMENT	5,632	1,691	13,584	41,940	77,163	35,223	84.0%
Total MUNICIPAL SERVICES	5,632	1,691	13,584	41,940	77,163	35,223	84.0%
Total 01-7010 Plan/Dev-Planning-Zoning	5,632	1,691	13,584	41,940	77,163	35,223	84.0%
01-7210 Plan/Dev-Commercial/Industrial Dev							
MUNICIPAL SERVICES							
PLANNING AND DEVELOPMENT							
4000 Salaries & Wages	0	0	69	0	0	0	#DIV/0!
4500 Employee Benefits	0	0	16	0	0	0	#DIV/0!
Total PLANNING AND DEVELOPMENT	0	0	85	0	0	0	#DIV/0!
Total MUNICIPAL SERVICES	0	0	85	0	0	0	#DIV/0!
Total 01-7210 Plan/Dev-Commercial/Industrial Dev	0	0	85	0	0	0	#DIV/0!
01-7220 Plan/Dev-Comm/Ind-Downtown Decor							
MUNICIPAL SERVICES							
PLANNING AND DEVELOPMENT							
0000	0	0	0	3	0	(3)	(100.0%)
4000 Salaries & Wages	22,736	22,398	27,378	27,868	32,069	4,201	15.1%
4004 Wages Student	3,138	3,071	5,353	3,239	3,337	98	3.0%
4034 Wages Overtime	235	134	3,508	0	0	0	#DIV/0!
4038 Wages Vacation	0	0	0	199	205	6	3.0%
4300 Contracted Services	1,877	2,439	7,850	9,150	9,425	275	3.0%
4340 Material & Supplies	4,797	3,518	3,849	3,500	3,605	105	3.0%
4373 Hydro	2,569	3,268	2,245	3,484	3,589	105	3.0%
4390 Telephone	546	733	674	687	708	21	3.1%
4500 Employee Benefits	14,121	13,092	15,687	9,291	10,689	1,398	15.0%
4601 Strategic Initiatives	0	0	0	0	0	0	#DIV/0!
4615 DT Revitalization P.	0	2,024	10,614	12,890	6,500	(6,390)	(49.6%)

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4616 DT Revitalization C.	0	2,035	2,498	6,500	6,500	0	
4617 DT Revitalization T.	0	3,977	0	6,500	6,500	0	
4618 DT Revitalization A.	0	0	11,318	3,500	3,500	0	
5640 Grants - Other Govs	0	0	(6,425)	0	0	0	#DIV/0!
5680 Grants Other	(2,500)	0	(3,000)	0	0	0	#DIV/0!
Total PLANNING AND DEVELOPMENT	47,519	56,689	81,549	86,811	86,627	(184)	(0.2%)
Total MUNICIPAL SERVICES	47,519	56,689	81,549	86,811	86,627	(184)	(0.2%)
Total 01-7220 Plan/Dev-Comm/Ind-Downtown Decor	47,519	56,689	81,549	86,811	86,627	(184)	(0.2%)
01-7230 Plan/Dev-Comm/Ind- Gravel Pits							
MUNICIPAL SERVICES							
PLANNING AND DEVELOPMENT							
4000 Salaries & Wages	538	913	811	692	5	(687)	(99.3%)
4300 Contracted Services	6,146	2,925	3,474	6,240	6,427	187	3.0%
4340 Material & Supplies	0	0	103	2,080	2,142	62	3.0%
4360 Vehicle Licences	0	0	0	0	0	0	#DIV/0!
4500 Employee Benefits	192	328	277	244	4	(240)	(98.4%)
Total PLANNING AND DEVELOPMENT	6,876	4,166	4,665	9,256	8,578	(678)	(7.3%)
Total MUNICIPAL SERVICES	6,876	4,166	4,665	9,256	8,578	(678)	(7.3%)
Total 01-7230 Plan/Dev-Comm/Ind- Gravel Pits	6,876	4,166	4,665	9,256	8,578	(678)	(7.3%)
01-7300 Plan/Dev-Natural Gas Project							
MUNICIPAL SERVICES							
PLANNING AND DEVELOPMENT							
4300 Contracted Services	0	0	0	0	0	0	#DIV/0!
Total PLANNING AND DEVELOPMENT	0	0	0	0	0	0	#DIV/0!
Total MUNICIPAL SERVICES	0	0	0	0	0	0	#DIV/0!
Total 01-7300 Plan/Dev-Natural Gas Project	0	0	0	0	0	0	#DIV/0!
01-7410 Plan/Dev-Economic Development							
MUNICIPAL SERVICES							
PLANNING AND DEVELOPMENT							
4000 Salaries & Wages	16,659	40,593	62,215	86,031	75,359	(10,672)	(12.4%)
4004 Wages Student	4,335	0	0	0	0	0	#DIV/0!
4038 Wages Vacation	0	0	281	0	0	0	#DIV/0!
4040 Wages Stats	0	0	844	0	0	0	#DIV/0!
4042 Wages Sick Pay	0	0	281	0	0	0	#DIV/0!

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
4300 Contracted Services	0	611	0	0	0	0	#DIV/0!
4301 Advertising	13,665	4,760	2,134	3,636	4,445	809	22.2%
4313 Software Licence	7,416	8,142	11,569	8,748	1,442	(7,306)	(83.5%)
4340 Material & Supplies	0	454	2,129	7,345	7,855	510	6.9%
4341 Office Supplies	0	50	0	0	0	0	#DIV/0!
4358 Publications	1,369	5,556	5,397	8,296	8,045	(251)	(3.0%)
4362 Meeting	0	9	0	0	0	0	#DIV/0!
4370 Fuel	0	100	176	551	568	17	3.1%
4380 Room Rental	0	0	0	0	0	0	#DIV/0!
4390 Telephone	155	649	175	343	353	10	2.9%
4500 Employee Benefits	4,958	12,137	20,924	20,086	25,121	5,035	25.1%
4510 Clothing Allowance	0	0	0	300	300	0	
4540 Mileage	0	30	135	200	500	300	150.0%
4550 Conferences	0	0	0	1,545	2,537	992	64.2%
4551 Training	0	0	102	1,854	2,854	1,000	53.9%
4552 Memberships	5,957	5,123	5,443	5,887	1,062	(4,825)	(82.0%)
4601 Strategic Initiatives	36,300	8,436	25,962	47,897	101,800	53,903	112.5%
4614 Business Events	0	267	5,053	5,000	1,900	(3,100)	(62.0%)
4615 DT Revitalization P.	9,723	0	0	0	0	0	#DIV/0!
4616 DT Revitalization C.	4,821	0	127	0	0	0	#DIV/0!
4617 DT Revitalization T.	4,821	0	0	0	0	0	#DIV/0!
4619 Youth Council	0	0	0	0	0	0	#DIV/0!
4632 Community Grant	97,181	1,832	0	0	0	0	#DIV/0!
4633 Council Projects/Grants	33,380	28,924	29,306	35,598	36,843	1,245	3.5%
5291 Ad Revenue	(3,906)	0	(4,799)	(4,045)	(4,045)	0	
5620 Grants - Provincial	(96,143)	0	0	0	0	0	#DIV/0!
5640 Grants - Other Govs	(4,294)	0	0	0	0	0	#DIV/0!
5660 Donations	0	0	0	(350)	0	350	(100.0%)
5680 Grants Other	0	0	(4,356)	(22,000)	(18,000)	4,000	(18.2%)
5900 Misc Revenue	0	(40)	(20)	(500)	(500)	0	
9030 Transfer to Reserve	20,716	0	0	0	0	0	#DIV/0!
9230 Transfer from Reserve	(84,636)	(13,067)	1,933	0	(32,912)	(32,912)	#DIV/0!
Total PLANNING AND DEVELOPMENT	72,477	104,566	165,011	206,422	215,527	9,105	4.4%
Total MUNICIPAL SERVICES	72,477	104,566	165,011	206,422	215,527	9,105	4.4%

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2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
Total 01-7410 Plan/Dev-Economic Development	72,477	104,566	165,011	206,422	215,527	9,105	4.4%
01-7610 Plan/Dev-Tile Drainage							
MUNICIPAL SERVICES							
PLANNING AND DEVELOPMENT							
4300 Contracted Services	13,570	55,582	22,627	99,921	20,000	(79,921)	(80.0%)
4302 Eng Services	28,082	33,562	7,623	27,251	28,069	818	3.0%
4340 Material & Supplies	1,029	493	0	4,160	2,000	(2,160)	(51.9%)
4606 Due to Ont flow-through	55,441	54,035	58,168	55,307	55,307	0	
4631 Grants to Landowner	0	91,430	149,730	0	0	0	#DIV/0!
4700 Interest	19,585	11,286	15,250	19,719	19,719	0	
5292 Admin Fees	0	(85)	(180)	0	0	0	#DIV/0!
5620 Grants - Provincial	(14,041)	(3,762)	0	(12,360)	(12,360)	0	
5906 Due to Ont flow-through	0	(91,430)	(149,730)	0	0	0	#DIV/0!
5909 Tile Drain on Taxes	(75,026)	(75,026)	(76,956)	(75,026)	(75,026)	0	
5993 Cleanout Asses	(22,080)	0	0	(80,000)	(37,709)	42,291	(52.9%)
Total PLANNING AND DEVELOPMENT	6,560	76,085	26,532	38,972	0	(38,972)	(100.0%)
Total MUNICIPAL SERVICES	6,560	76,085	26,532	38,972	0	(38,972)	(100.0%)
Total 01-7610 Plan/Dev-Tile Drainage	6,560	76,085	26,532	38,972	0	(38,972)	(100.0%)
01-9990 Change in Fund Balance							
FUND BALANCES							
Change in Fund Balance							
9065 Change in AR	(22,042)	0	0	0	0	0	#DIV/0!
Total Change in Fund Balance	(22,042)	0	0	0	0	0	#DIV/0!
Total FUND BALANCES	(22,042)	0	0	0	0	0	#DIV/0!
Total 01-9990 Change in Fund Balance	(22,042)	0	0	0	0	0	#DIV/0!
09-2530 SMART							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
4000 Salaries & Wages	71,575	0	0	0	0	0	#DIV/0!
4340 Material & Supplies	42,581	0	0	0	0	0	#DIV/0!
4672 S.M.A.R.T	(62,104)	0	0	0	0	0	#DIV/0!
5620 Grants - Provincial	(34,615)	0	0	0	0	0	#DIV/0!
5640 Grants - Other Govs	11,812	0	0	0	0	0	#DIV/0!
5900 Misc Revenue	(27,030)	0	0	0	0	0	#DIV/0!

Arran-Elderslie

Budget Review

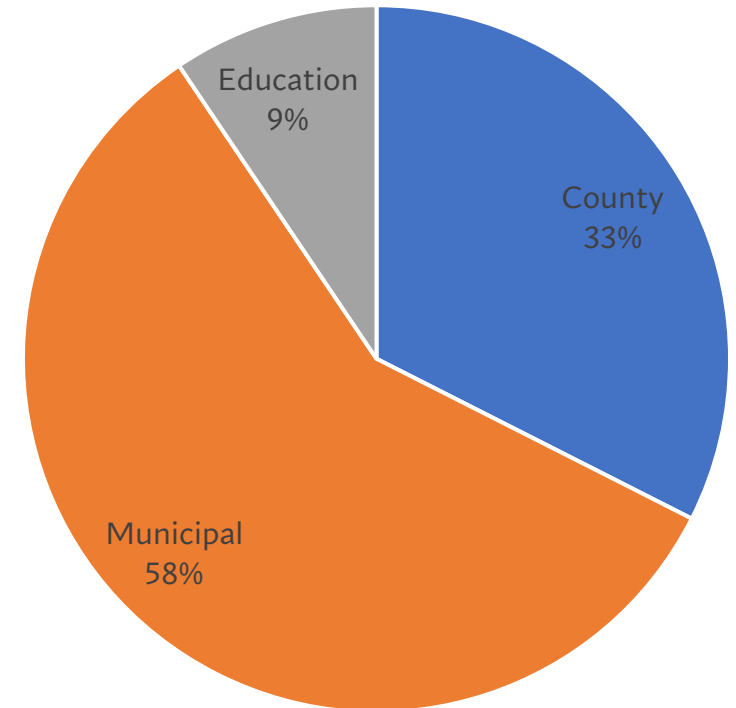
For period ending December 31, 2025

2025 Operating Budget Draft 3			Year-to-date	2024	2025		
	2022	2023	2024	6 Council Approved	3 CAO Review	\$	%
	Actuals	Actuals	Actuals	2024 Total Budget	2025 Total Budget	Variance	Variance
9061 Change in TCA	(13,707)	0	0	0	0	0	#DIV/0!
Total TRANSPORTATION SERVICES	(11,488)	0	0	0	0	0	#DIV/0!
Total MUNICIPAL SERVICES	(11,488)	0	0	0	0	0	#DIV/0!
Total 09-2530 SMART	(11,488)	0	0	0	0	0	#DIV/0!
09-3060 BASWR							
MUNICIPAL SERVICES							
ENVIRONMENTAL SERVICES							
4000 Salaries & Wages	169,316	0	0	0	0	0	#DIV/0!
4300 Contracted Services	(96,004)	0	0	0	0	0	#DIV/0!
4340 Material & Supplies	191,976	0	0	0	0	0	#DIV/0!
4900 Amortization	31,452	0	0	0	0	0	#DIV/0!
5290 Misc Charges	(101,238)	0	0	0	0	0	#DIV/0!
5620 Grants - Provincial	(86,817)	0	0	0	0	0	#DIV/0!
5640 Grants - Other Govs	(71,782)	0	0	0	0	0	#DIV/0!
5701 Interest Income	(2,637)	0	0	0	0	0	#DIV/0!
9061 Change in TCA	6,192	0	0	0	0	0	#DIV/0!
9063 Change in Op Fund	(2,814)	0	0	0	0	0	#DIV/0!
9230 Transfer from Reserve	(26,156)	0	0	0	0	0	#DIV/0!
Total ENVIRONMENTAL SERVICES	11,488	0	0	0	0	0	#DIV/0!
Total MUNICIPAL SERVICES	11,488	0	0	0	0	0	#DIV/0!
Total 09-3060 BASWR	11,488	0	0	0	0	0	#DIV/0!
Total Arran-Elderslie	2	215,773	(2,399,773)	(14,217)	0	14,217	(100.0%)

2025 Estimated Tax increases

Property Tax examples					
2024 tax rates					
Tax Class	Class ID	County	Municipal	Education	Total
Residential	RT	0.00501304	0.00897099	0.00153000	0.01551403
MPAC valuation					
\$200,000		\$1,003	\$1,794	\$306	\$3,103
\$300,000		\$1,504	\$2,691	\$459	\$4,654
\$400,000		\$2,005	\$3,588	\$612	\$6,206
2025 estimated tax rate increases		5.00%	5.00%	0.00%	4.51%
Residential	RT	0.00526369	0.00941954	0.00153000	0.01621323
MPAC valuation					
\$200,000		\$1,053	\$1,884	\$306	\$3,243
\$300,000		\$1,579	\$2,826	\$459	\$4,864
\$400,000		\$2,105	\$3,768	\$612	\$6,485
2025 estimated \$ increase					
MPAC valuation					
\$200,000		\$50	\$90	\$0	\$140
\$300,000		\$75	\$135	\$0	\$210
\$400,000		\$100	\$179	\$0	\$280

Residential Property Tax

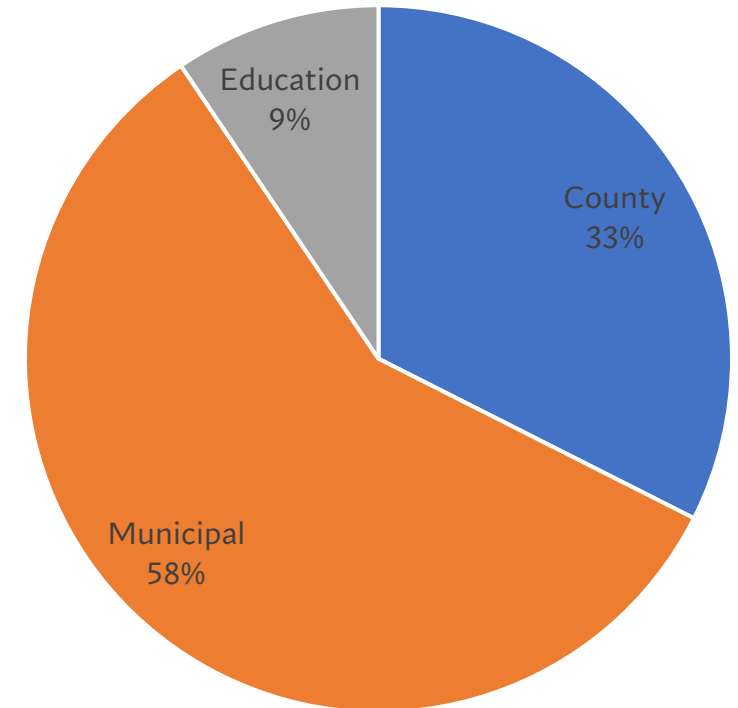


■ County ■ Municipal ■ Education

2025 Estimated Tax increases

Property Tax examples					
2024 tax rates					
Tax Class	Class ID	County	Municipal	Education	Total
Farm Land	FT	0.00125326	0.00224275	0.00038250	0.00387851
MPAC valuation					
\$400,000		\$501	\$897	\$153	\$1,551
\$800,000		\$1,003	\$1,794	\$306	\$3,103
\$1,200,000		\$1,504	\$2,691	\$459	\$4,654
2025 estimated tax rate increases		5.00%	5.00%	0.00%	4.51%
Residential	RT	0.00131592	0.00235489	0.00038250	0.00405331
MPAC valuation					
\$400,000		\$526	\$942	\$153	\$1,621
\$800,000		\$1,053	\$1,884	\$306	\$3,243
\$1,200,000		\$1,579	\$2,826	\$459	\$4,864
2025 estimated \$ increase					
MPAC valuation					
\$400,000		\$25	\$45	\$0	\$70
\$800,000		\$50	\$90	\$0	\$140
\$1,200,000		\$75	\$135	\$0	\$210

Farm Land Property Tax



■ County ■ Municipal ■ Education

Municipal Tax Levy

- 2024 Budget \$7 million
- Every 1% increase in municipal ax rates equates to \$70,000 increase in budget

