

THE CORPORATION OF THE TOWNSHIP OF IGNACE

2025 Municipal Budget



June 2025

## **EXECUTIVE SUMMARY**

The 2025 Municipal Budget represents a pivotal year of transition, reform, and strategic planning for the Township of Ignace. This budget responds to changing funding dynamics, service delivery pressures, and the need for more transparent cost tracking. The Township has introduced a 6% tax levy increase, with only 3% realized in the current fiscal year, due to a mid-year implementation. This phased approach balances fiscal responsibility with taxpayer affordability while enabling the Township to meet its obligations and maintain service levels.

The Township is facing a shortfall of approximately \$1.5 million, which will need to be drawn down from reserves and subsequently replaced in future budgets. This immediate shortfall is primarily the result of two key funding changes. First, the conclusion of the wage subsidy under the NWMO Multi-Year Funding Agreement (MYFA), which previously contributed \$400,000 annually toward staff costs. Second, the non-release of the Township's annual Ontario Municipal Partnership Fund (OMPF) allocation, which amounts to approximately \$983,000 for 2025. This funding is currently withheld pending submission of past Financial Information Reports (FIRs). Staff are actively and diligently working to complete these reports as soon as possible to unlock this critical funding.

Inflation and cost escalation continue to have a significant impact on municipal operations. Contracted service costs, insurance premiums, health services, and essential infrastructure inputs have risen well above inflationary benchmarks. Key examples include:

- OPP policing services increased by 17%
- Water and wastewater services rose by 21%
- Health service costs climbed by an aggregated 29%

These increases are largely external and unavoidable, driven by regional service contracts, inflationary surcharges, tariffs, and regulatory obligations. The Township has absorbed these pressures without resorting to large-scale cuts or unsustainable borrowing, demonstrating prudent financial management in a volatile cost environment.

Operationally, the 2025 budget introduces several reforms that improve the accuracy and transparency of financial reporting. Insurance costs are now directly allocated to each department, and employee wages are distributed based on actual time spent within each division. As a result, Public Works—which historically carried the bulk of labour costs—shows a reduction in expenses, while departments such as Roadways, Water, Sewer, and Administration have increased to reflect their true operating demands. These changes allow both staff and Council to assess the real cost of infrastructure maintenance and service delivery.

The budget approves a modest 4% wage increase, with only 2% realized in 2025 due to a July implementation date, amounting to \$5,400 in the current year. This increase is essential to keeping pace with Consumer Price Index (CPI) inflation, protecting the real purchasing power of municipal staff. Additionally, with new industries and companies anticipated to enter the area, competition for skilled labour is expected to intensify. This budget positions the Township to remain a

competitive employer and reduce the risk of losing experienced personnel to the private sector. Furthermore, a 4% wage increase also extends to Library staff and Fire Department volunteers, who have not received regular wage increases in recent years—resulting in a cumulative loss of purchasing power that this adjustment seeks to address.

The Township is entering a period where **decisions made over the next three to five years** will have a lasting impact on financial stability and service delivery. Continued attention will be required to evaluate how services are funded, how reserves are rebuilt, and how one-time revenues are best utilized. A careful and balanced approach—focused on affordability, sustainability, and long-term readiness—will be necessary to ensure that core infrastructure and service expectations can be maintained for both current and future residents.

## FINANCIAL STRUCTURE AND ACCOUNTING REFORMS

The 2025 Municipal Budget includes key structural and accounting changes that aim to improve the clarity and accuracy of the Township of Ignace's financial planning and reporting. These changes provide a foundation for long-term service delivery and infrastructure management, while ensuring compliance with relevant provincial regulations and financial standards.

A significant modification in 2025 is the reallocation of employee wages across departments based on actual work performed. In prior years, the majority of staff wages were recorded under Public Works, which did not reflect the operational demands placed on specific service areas. Going forward, wages will be tracked and recorded by division—such as Roadways, Water, Wastewater, Landfill, and Recreation—offering a more accurate view of departmental expenses.

Insurance premiums have also been redistributed across departments. Previously recorded in a centralized manner, these costs are now allocated based on departmental asset holdings and risk exposure. This adjustment allows for clearer visibility into the actual cost of maintaining municipal operations and provides Council and staff with improved tools for managing risk and planning capital replacement.

The Township is currently engaged in discussions to develop an appropriate reserve contribution strategy as part of its ongoing refinement of asset management practices. In accordance with Ontario Regulation 588/17, municipalities are required to implement sustainable financial frameworks that ensure long-term service delivery and infrastructure replacement. This regulation emphasizes the importance of proactive planning and financial forecasting to avoid future funding gaps and service disruptions. Failure to meet these expectations can result in reduced access to grant funding, higher long-term capital costs due to deferred maintenance, and increased strain on the annual operating budget. As such, establishing a structured and forward-looking reserve contribution plan remains a critical priority.

Reserve contributions have historically been limited. While industry benchmarks suggest annual reserve contributions of 1% to 3% of the total replacement value of assets, these amounts often still fall short of long-term infrastructure needs when adequate contributions haven't been made. Without sufficient contributions, the Township may face increased reliance on debt, accelerated asset deterioration, and reduced service reliability. In addition, the cost burden may shift toward future ratepayers if appropriate financial planning is not implemented today.

The 2025 budget reflects a **funding gap of approximately \$1.5 million**, resulting from the conclusion of the NWMO wage subsidy under the Multi-Year Funding Agreement and the delayed release of Ontario Municipal Partnership Fund (OMPF) revenues. The Township's 2025 OMPF allocation of approximately \$983,000 remains unavailable pending the completion of outstanding Financial Information Reports. Staff are actively working to complete these reports to enable release of these funds.

As part of its long-term capital planning, the Township is allocating revenues from the NWMO Hosting Agreement, a unique and non-renewable funding stream, to support growth and address the economic impacts and infrastructure challenges associated with a potential influx of

population. The funding was specifically negotiated to facilitate strategic investments that prepare the community for development and expansion. While using Hosting Agreement funds to offset operational or tax levy pressures may provide short-term relief, the Township is prioritizing allocations that align with infrastructure readiness and long-term economic sustainability.

The Township is in a transitional phase and the reforms introduced in 2025 are intended to support financial clarity, service sustainability, and capital renewal. Continued progress in the areas of reserve management, departmental costing, and strategic funding allocation will be essential as the Township addresses growing service demands, inflationary pressures, and infrastructure aging. The decisions made over the next several budget cycles will directly shape the Township's ability to maintain core services and respond to future needs.

## REVENUE

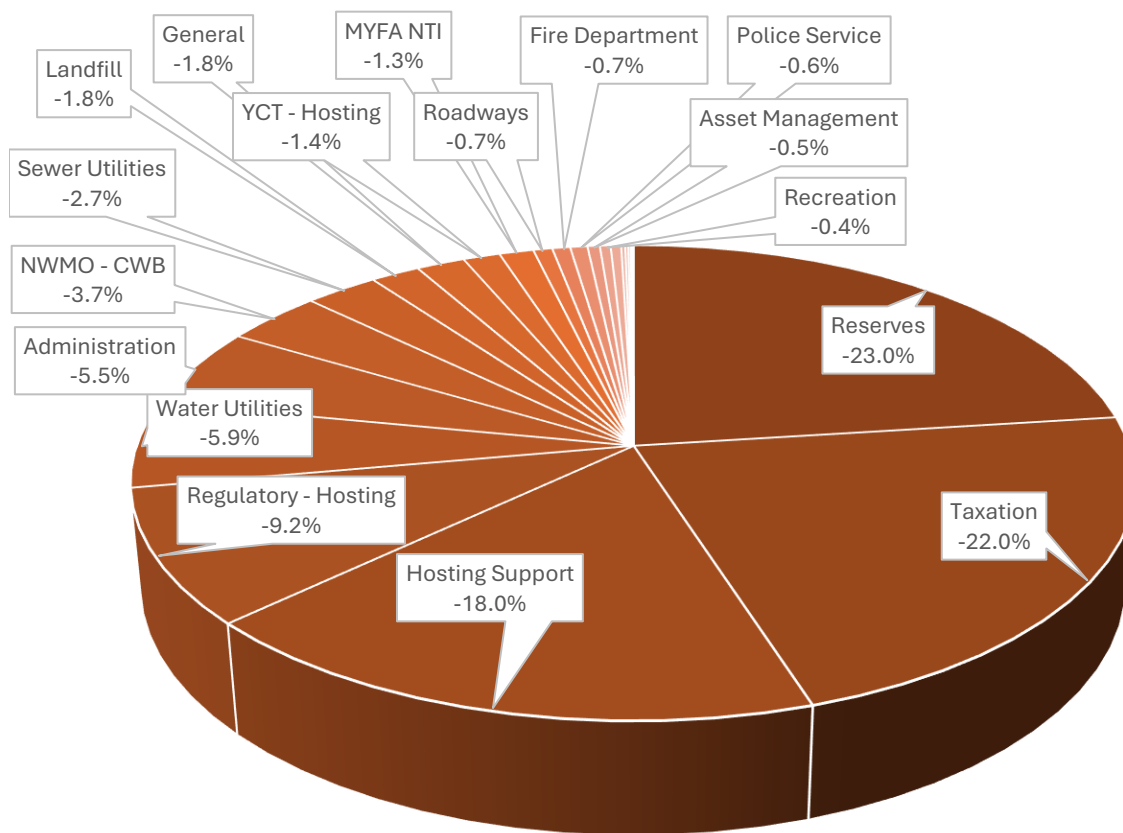
The Township of Ignace's total estimated revenue for the 2025 fiscal year is approximately **\$10.9 million**, which reflects a combination of property taxation, user fees, grants, transfers from reserves, and other municipal revenues. Revenue projections have been developed based on known funding commitments, historic performance, and assumptions about operating conditions for the year.

Operating Revenue	2025 Budget (\$)	2024 Budget (\$)	Change	
			\$	%
Tax-Supported Operating	3,151,100	3,782,900	-631,800	-16.7
Rate-Supported Operating	1,930,400	1,904,100	26,300	1.4
Hosting/MYFA - Support (NWMO)	3,207,700	4,208,000	-1,000,300	-23.8
Reserve-Supported Capital	1,106,000		1,106,000	-
Reserve-Supported Operation	1,500,000		1,500,000	-
TOTAL	10,895,200	9,895,000	1,000,200	10.1

## Taxation

Property taxation remains one of the Township's primary sources of revenue, used to fund a wide range of services that are not fully recovered through user fees—such as general administration, road maintenance, emergency services, and recreation programming. For 2025, a 6% increase to the municipal tax levy is proposed, with only 3% of that increase expected to be realized within the 2025 calendar year due to mid-year implementation timing. The proposed increase is intended to help offset ongoing cost pressures related to inflation, wage adjustments, and rising service delivery costs. While taxation forms a significant portion of the Township's core operating revenue, Hosting Agreement funding from the Nuclear Waste Management Organization (NWMO) currently represents the largest overall revenue source and is governed by specific allocation requirements.

Taxation Levy	2025 Budget (\$)	2024 Budget (\$)	Change	
			\$	%
Residential	1,483,900	1,440,700	43,200	3.0
Commercial	267,800	260,600	7,200	3.0
Industrial	28,500	27,700	800	2.9
Pipelines	572,100	555,400	16,700	3.0
PIL	35,500	0	35,500	-
<b>TOTAL</b>	<b>2,387,800</b>	<b>2,284,400</b>	<b>103,400</b>	<b>4.5</b>



2025 Budget Revenue

The chart titled “Rate of Inflation vs. Rate of Tax Increases (2020–2025)” illustrates the Township’s municipal tax levy increases in relation to the cumulative rate of inflation (Consumer Price Index, or CPI) following the last phased-in property reassessment. As of 2020, the Township’s property

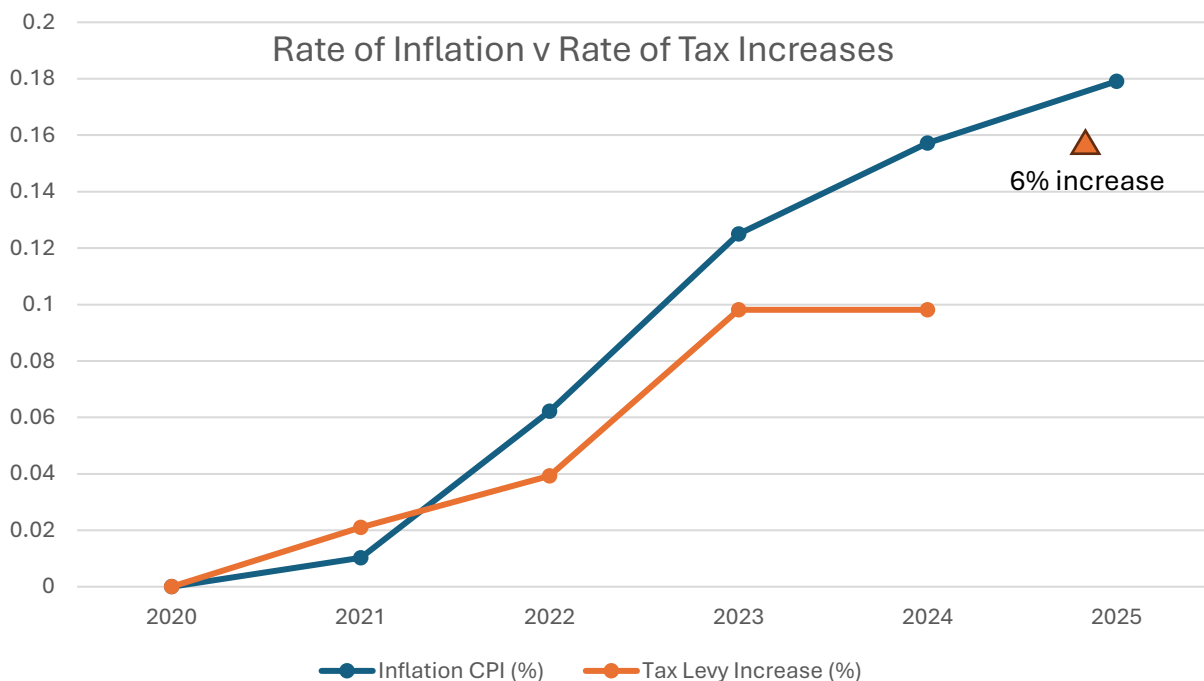
assessments—set by the Municipal Property Assessment Corporation (MPAC)—ceased increasing, as the province-wide reassessment scheduled for 2020 was deferred due to the COVID-19 pandemic. No reassessment occurred in 2024 either, leaving the assessment base effectively frozen at 2016 values for nearly a decade.

This period of stagnant assessment growth has had significant implications for municipal revenue planning. Under normal conditions, municipalities benefit from phased-in assessment increases to help offset inflation and rising service costs. Without these increases, the only option to maintain or enhance revenue is through direct adjustments to the tax rate.

As shown in the chart, while municipal tax levy increases have been implemented gradually—culminating in a 6% increase in 2025—they have consistently lagged behind the cumulative inflation rate. Between 2020 and 2025, inflation has increased by approximately 18%, while the municipal levy has risen by less than 10% over the same period.

This growing gap has resulted in an effective loss of purchasing power, estimated at approximately 8–10%, which directly affects the Township’s ability to fund operations, capital maintenance, and service delivery. In the absence of updated assessments, municipalities like Ignace are compelled to adjust the mill rate to meet budgetary needs, or alternatively, reduce service levels, increase reliance on reserves, or defer critical infrastructure investments.

The chart underscores the importance of maintaining consistent, measured levy adjustments year over year to avoid compounding revenue shortfalls. It also highlights the structural limitations faced by municipalities that are unable to benefit from growth in their assessment base due to postponed reassessments.



**User Fees and Service Charges**

When considered together, the water and wastewater services—which operate as user-pay departments—are projected to generate a combined shortfall of approximately \$64,300 in 2025, despite the proposed 10% increase to wastewater rates. This funding gap will be subsidized through the municipal tax levy, reflecting the continued imbalance between service costs and direct user revenues. While both departments are progressing toward greater cost recovery, full financial sustainability will require further rate adjustments in future years, along with corresponding infrastructure investment and efficiency planning.

Other municipal divisions, such as Crossroads, Landfill, and Cemetery Services, also fall into categories that are well-suited for user-pay funding models. These services directly benefit specific users and generate associated fees, but in most cases still rely partially on property taxation to cover operating or capital costs. Increasing cost recovery through updated fee structures or service reviews may help ease pressure on the tax base.

Recreation services, while also intended to move toward a more balanced user-pay model, face additional challenges. These include fixed facility costs and limited current usage levels. Over time, as participation increases and the population grows, the Township can work toward reducing the reliance of recreational programming and facility operations on the general tax levy. However, this transition will need to be gradual, supported by both revenue growth and community demand.

**Grants and Intergovernmental Transfers**

The Township typically receives significant support from senior levels of government in the form of operating and capital grants. For 2025, this includes continued access to Ontario Community Infrastructure Fund (OCIF) program funding and other application-based capital support.

The Township's annual allocation from the Ontario Municipal Partnership Fund (OMPF)—a critical source of operating support for small and rural municipalities—totals approximately \$983,000 for 2025. However, this amount remains unavailable for use until the Township completes submission of its outstanding Financial Information Reports (FIRs). The Township is actively working toward satisfying these reporting requirements in order to restore access to this funding.

**Reserve Transfers**

To ensure continuity in capital programming and to address timing-related funding limitations, the Township will be drawing on reserve funds in 2025 to advance priority infrastructure projects. This includes:

- A \$773,000 transfer from reserves to finance capital work under the Ontario Community Infrastructure Fund (OCIF). Under the terms of the OCIF program, eligible project costs must first be paid by the municipality, after which reimbursement is received through a formal claims process. The reserve transfer will enable work to proceed without delay, and the funds are anticipated to be replenished once reimbursement is received from the Province in a future fiscal year.



- A \$240,000 transfer from NORDS reserves to support infrastructure work at Davey Lake Road, which must be completed in 2025. NORDS funds have been collected over multiple years and are now being deployed to fulfill the program's intended purpose of supporting rural infrastructure investments.
- A \$1.5 million drawdown from general reserves to fund operational expenses throughout 2025. This temporary allocation is required due to the non-release of Ontario Municipal Partnership Fund (OMPF) funding for the year. The Township continues to work diligently to complete outstanding Financial Information Returns (FIRs), after which the OMPF transfer is expected to be reinstated. Once this funding is received, it is anticipated that the reserve will be replenished in future fiscal years.

Both funding sources are subject to use within the 2025 calendar year, and advancing projects within these timelines is critical to preserving the Township's access to external capital funding. The use of reserves in this context aligns with Council policy and long-term financial planning principles, ensuring that immediate project delivery needs are met without compromising future financial readiness.

### Hosting Agreement Revenue

The Township continues to receive contributions under the Hosting Agreement with the Nuclear Waste Management Organization (NWMO). In 2025, this includes a total of \$3,207,700, distributed across operational, regulatory, and community benefit categories. These funds are restricted in use and allocated to specific program areas as outlined in the agreement. A separate section of the budget report details the allocation and intended use of these funds in accordance with agreement terms.

In addition to the scheduled 2025 contributions, the Township is eligible to receive a \$4 million milestone payment upon the submission of the Initial Project Description (IPD) for the Deep Geological Repository to the applicable federal regulatory authorities. While the earliest projected submission date for the IPD is November 2025, this milestone is contingent on several procedural steps and regulatory processes, any of which could introduce delays. As this payment is not expected to be received until late in the fiscal year—and is subject to potential disruption along the critical path—it has not been included in the 2025 budget. Instead, the milestone revenue will be recognized in the 2026 fiscal year, pending the successful delivery and acceptance of the IPD.

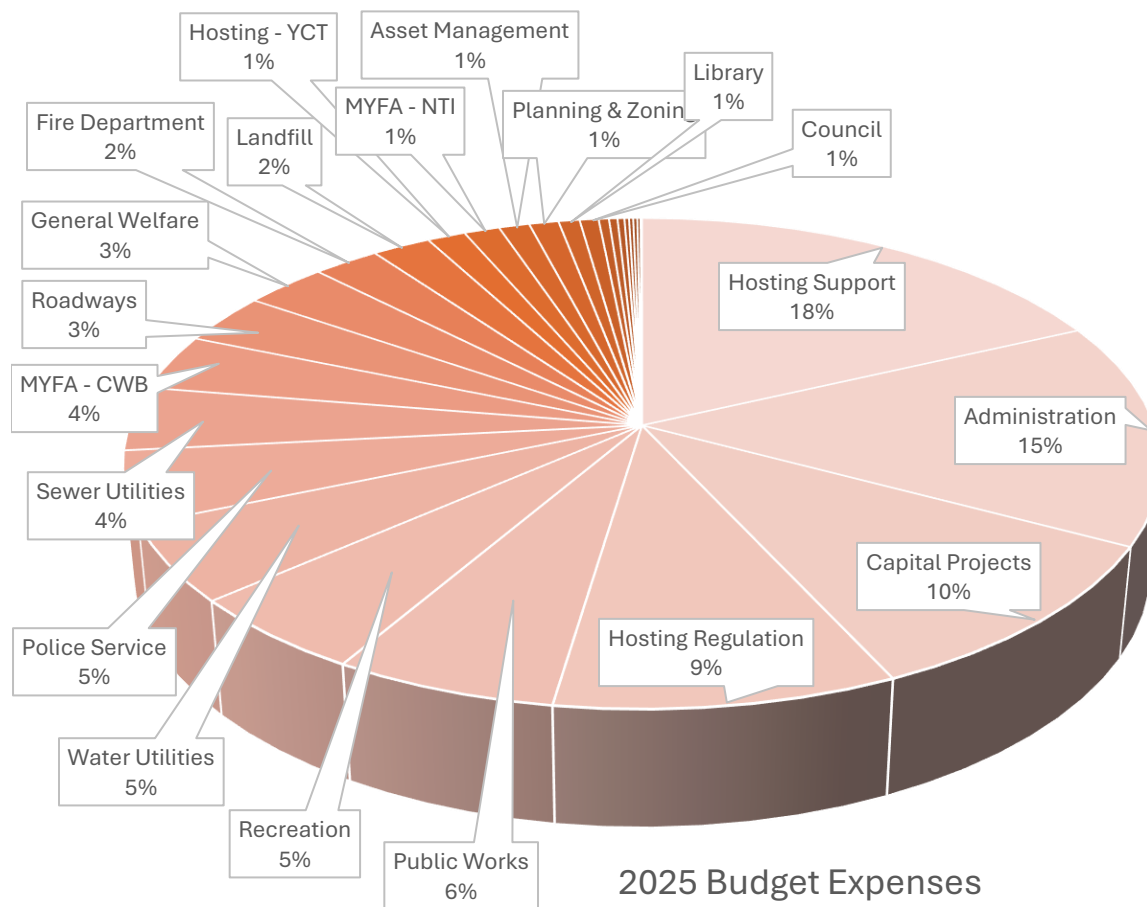
#### Hosting Revenue - NWMO

General Ledger Code				Department Name	Revenue Allocation
G	100	0080	4496	Administration	500,000.00
G	820	0080	4497	Hosting Regulatory	1,000,000.00
G	820	0080	4498	Hosting Support - NWMO	1,541,500.00
G	830	0080	4498	Economic Development	16,200.00
G	850	0070	4300	Youth Community Training	150,000.00
<b>TOTAL</b>					<b>3,207,700.00</b>

## EXPENDITURES

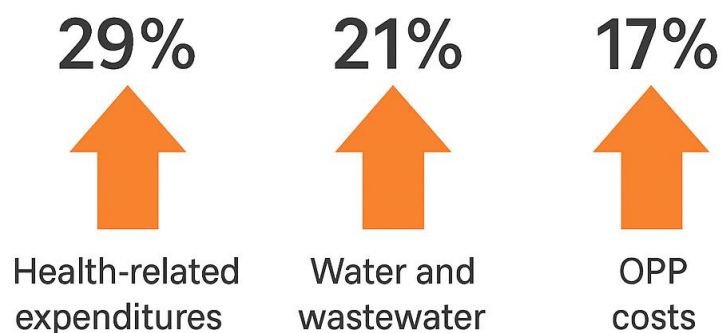
The Township of Ignace's 2025 Budget outlines total planned expenditures of **\$10,895,100**, a **18.4% increase** over the 2024 budget, while remaining (\$390,100), or -2.6% below the 2023 budget. This growth is driven by a combination of inflationary cost pressures, service delivery obligations, capital programming requirements, and the return of financial responsibilities previously supported by external agreements. The budget reflects both operational realities and a continued emphasis on infrastructure investment, service reliability, and financial transparency.

<b>Expenses</b>			
Categories	2025 Budget	2024 Budget	2024 Actuals
Administration	\$1,689,000.00	\$986,990.00	\$1,283,363.92
Asset Management	\$119,400.00	\$78,400.00	\$0.00
Crossroads	\$40,100.00	\$10,060.00	\$11,245.19
Council	\$74,000.00	\$66,650.00	\$67,748.24
Protection	\$33,300.00	\$0.00	\$0.00
Police Service	\$509,800.00	\$481,670.00	\$382,984.73
Fire Department	\$259,400.00	\$253,070.00	\$169,273.77
Emerg Management	\$16,000.00	\$2,500.00	\$204,750.34
Roadways	\$360,100.00	\$143,430.00	\$39,950.23
Corridor	\$27,000.00	\$0.00	\$1,235.00
Airport	\$12,700.00	\$10,300.00	\$9,783.55
Public Works	\$655,000.00	\$712,100.00	\$895,206.05
Sewer Utilities	\$455,200.00	\$464,740.00	\$215,380.06
Water Utilities	\$548,000.00	\$513,585.00	\$753,490.01
Landfill	\$229,000.00	\$156,650.00	\$116,705.82
Cemetery	\$5,600.00	\$9,300.00	\$504.55
General Welfare	\$325,000.00	\$244,600.00	\$300,282.12
Recreation	\$557,800.00	\$454,688.00	\$438,122.41
Library	\$82,600.00	\$74,210.00	\$78,992.13
Planning & Zoning	\$115,100.00	\$18,800.00	\$37,528.95
Tourism	\$17,900.00	\$13,800.00	\$17,167.43
Hosting Regulation	\$1,000,000.00	\$1,500,000.00	\$1,510,146.97
Hosting Support	\$1,951,500.00	\$1,970,000.00	\$1,779,696.60
Econ Dev	\$16,200.00	\$0.00	\$1.50
MYFA - CWB	\$400,000.00	\$30,000.00	\$174,283.78
MYFA - NTI	\$139,400.00	\$1,000,000.00	\$1,175,538.76
Hosting - YCT	\$150,000.00	\$0.00	\$0.00
Capital Projects	\$1,106,000.00		
<b>Total</b>	<b>\$10,895,100.00</b>	<b>\$9,195,543.00</b>	<b>\$9,663,382.11</b>

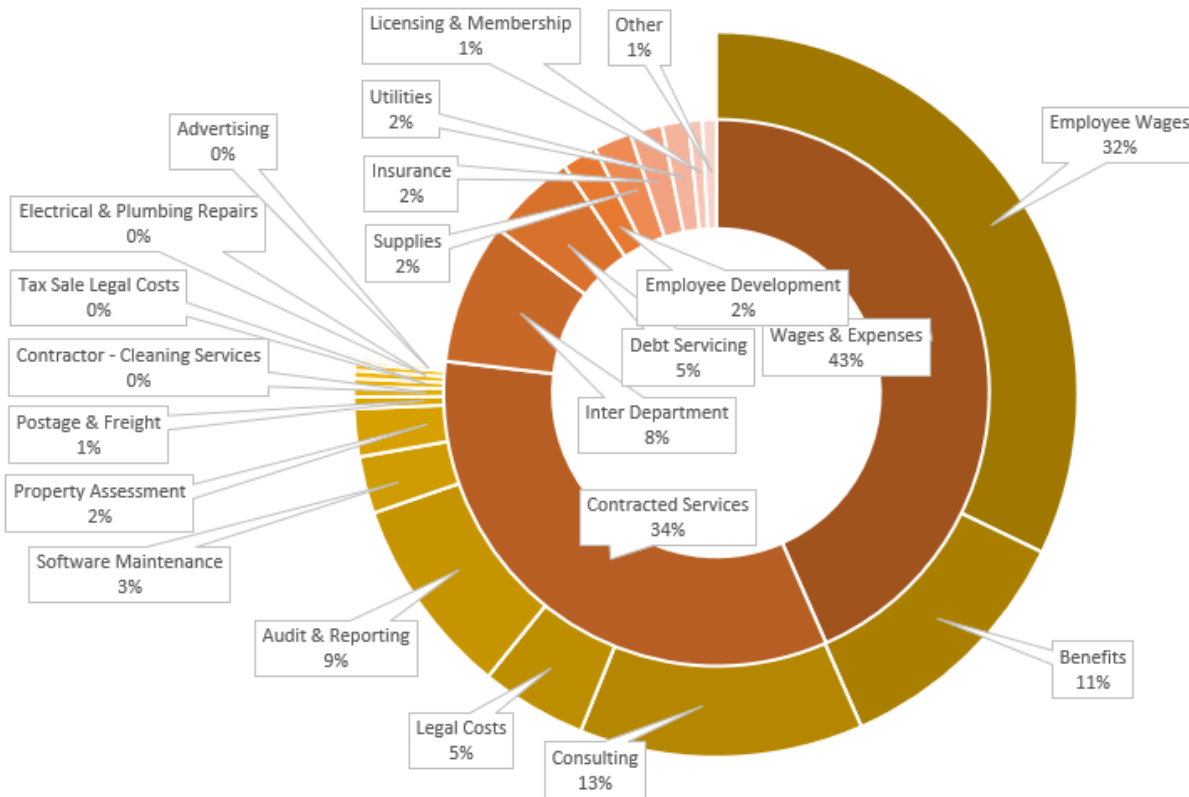


### Key Pressures and Structural Adjustments

Inflation continues to be a primary cost driver, impacting virtually all service areas—from utilities and contracted services to insurance and general operations. Increases from essential service providers have been substantial: OPP costs have risen 17%, water and wastewater services are up 21%, and health-related expenditures have grown by 29%. These increases are largely non-discretionary and require strategic adjustments in how the Township allocates and balances its expenditures.



## Administration Expenses



Additionally, the conclusion of the NWMO Multi-Year Funding Agreement (MYFA) wage subsidy has returned approximately \$400,000 in staff costs to the Township's operational budget. At the same time, the Township has not yet received its expected \$983,000 allocation under the Ontario Municipal Partnership Fund (OMPF), as the release of those funds remains conditional on the submission of past Financial Information Reports. The Township is working actively to address this, but in the meantime, the 2025 budget has been developed without this significant provincial contribution.

### Capital Projects and Reserve Use

To support critical infrastructure delivery and maintain fiscal stability, the 2025 budget includes several strategic reserve withdrawals:

- A \$770,000 reserve withdrawal to advance projects under the Ontario Community Infrastructure Fund (OCIF). These capital costs will be reimbursed upon submission of paid invoices to the Province.
- A \$240,000 draw from NORDS reserves to complete the Davy Lake project, with all funds required to be spent within the 2025 calendar year under program terms.
- A \$1.5 million drawdown on general reserves to temporarily offset the operational deficit resulting from the conclusion of wage subsidies under the NWMO Multi-Year Funding

Agreement (MYFA) and the non-release of the Township's \$983,000 Ontario Municipal Partnership Fund (OMPF) allocation. These funds are being used to ensure continuity of services and payroll obligations in the absence of these previously anticipated revenue streams.

This approach allows the Township to meet both external funding timelines and internal operating requirements, while maintaining flexibility to adjust its long-term financial strategy once provincial contributions and grant reimbursements are received.

### Departmental Budget Summary

The following section summarizes major departmental expenditures and their significance within the overall budget framework:

Category	2025 Budget
Hosting Support	\$1,951,500 (18%)
Administration	\$1,590,700 (15%)
Capital Projects	\$1,113,000 (10%)
Hosting Regulation	\$1,000,000 (9%)
Public Works	\$655,000 (6%)
Recreation	\$554,800 (5%)
Water Utilities	\$548,000 (5%)
Police Service	\$509,800 (5%)
Sewer Utilities	\$455,200 (4%)

These top nine categories account for over 75% of total municipal expenditures.

The largest allocation—Hosting Support (\$1.95M)—represents funding obligations under the Hosting Agreement with NWMO, directed toward regulated and strategic support programs. Administration, which saw a significant increase from \$987,000 in 2024 to over \$1.59 million in 2025, reflects restored salary costs and additional operational needs.

Spending in Capital Projects reflects the Township's emphasis on infrastructure renewal, particularly in areas supported by time-sensitive grants. Other departments—including Public Works, Utilities, and Protective Services—have seen increases related to inflation and service demand, while smaller departments such as Tourism, Council, and Economic Development continue to be funded at a level proportionate to their scope and scale.

### User-Pay Services and Levy Support

Several departments within the Township of Ignace are structured to operate under a user-pay model, whereby fees from residents and service users are intended to cover operational costs. These include divisions such as Water, Wastewater, Landfill, Crossroads, and Cemetery. However, due to long-standing rate structures and the absence of contributions to reserves, many of these services continue to be partially subsidized through the general tax levy.

In 2025, despite a proposed 10% increase in wastewater rates, the combined Water and Wastewater divisions are projected to operate at a shortfall of approximately \$64,300, which will be subsidized through property taxation. These services, although structured as user-pay, do not currently generate sufficient revenue to cover full operating costs—let alone long-term capital renewal or system expansion. Closing this gap will require a phased approach to rate adjustments aligned with a comprehensive lifecycle-based financial plan.

The Crossroads facility, meanwhile, is forecast to generate a modest operating surplus. However, no contributions to reserves are currently being made from this surplus. If reserve contributions were introduced to reflect the true long-term costs of asset maintenance and replacement, the department would operate at a structural deficit of approximately \$20,000. This highlights the importance of not only balancing annual operations, but also preparing for future infrastructure needs.

The Landfill division presents a more significant funding challenge. In 2025, it is projected to run a deficit of \$28,000, which again does not include any provisions for future capital requirements or site remediation. Based on best practices and long-term closure obligations, the landfill should be contributing an estimated \$200,000 annually to reserves to prepare for environmental and infrastructure responsibilities. The absence of these contributions places future financial risk on the Township and its residents.

Similarly, Recreational services—such as the arena, youth programming, and community events—remain fully subsidized by the levy, with a total budget of \$554,800 in 2025. While the Township continues to support broad community access, these services will require increased participation and possibly new revenue sources in order to gradually reduce reliance on tax-based funding.

### **Upcoming Review of Service Cost Structures**

Recognizing the need for greater financial sustainability, the Township will undertake a comprehensive review of service cost structures in 2025. This initiative will evaluate all programs and user-pay services—ranging from utility rates and landfill fees to recreational programming and licensing—to ensure they reflect the actual cost of delivery. The goal is to identify opportunities to improve cost recovery, reduce levy dependency, and promote fairness among service users.

This review will form part of a broader financial strategy designed to offset both current and future budget pressures, ensure compliance with Ontario Regulation 588/17, and strengthen the Township's capacity to fund long-term infrastructure renewal. Any proposed changes will be brought forward through public engagement and council deliberations, with implementation timelines structured to balance affordability with fiscal responsibility.

## 2024 BUDGET vs. 2024 ACTUALS

A review of the Township's 2024 financial performance reveals several noteworthy variances between approved budget estimates and year-end actuals. The 2024 budget projected total revenues of \$8,394,952 and total expenses of \$7,645,543, anticipating an operating surplus of approximately \$749,400. However, actual results showed revenues of \$9,559,483.05 and expenses of \$9,663,382.11, resulting in a net operating deficit of approximately \$103,900.

This reversal is primarily attributed to two linked events.

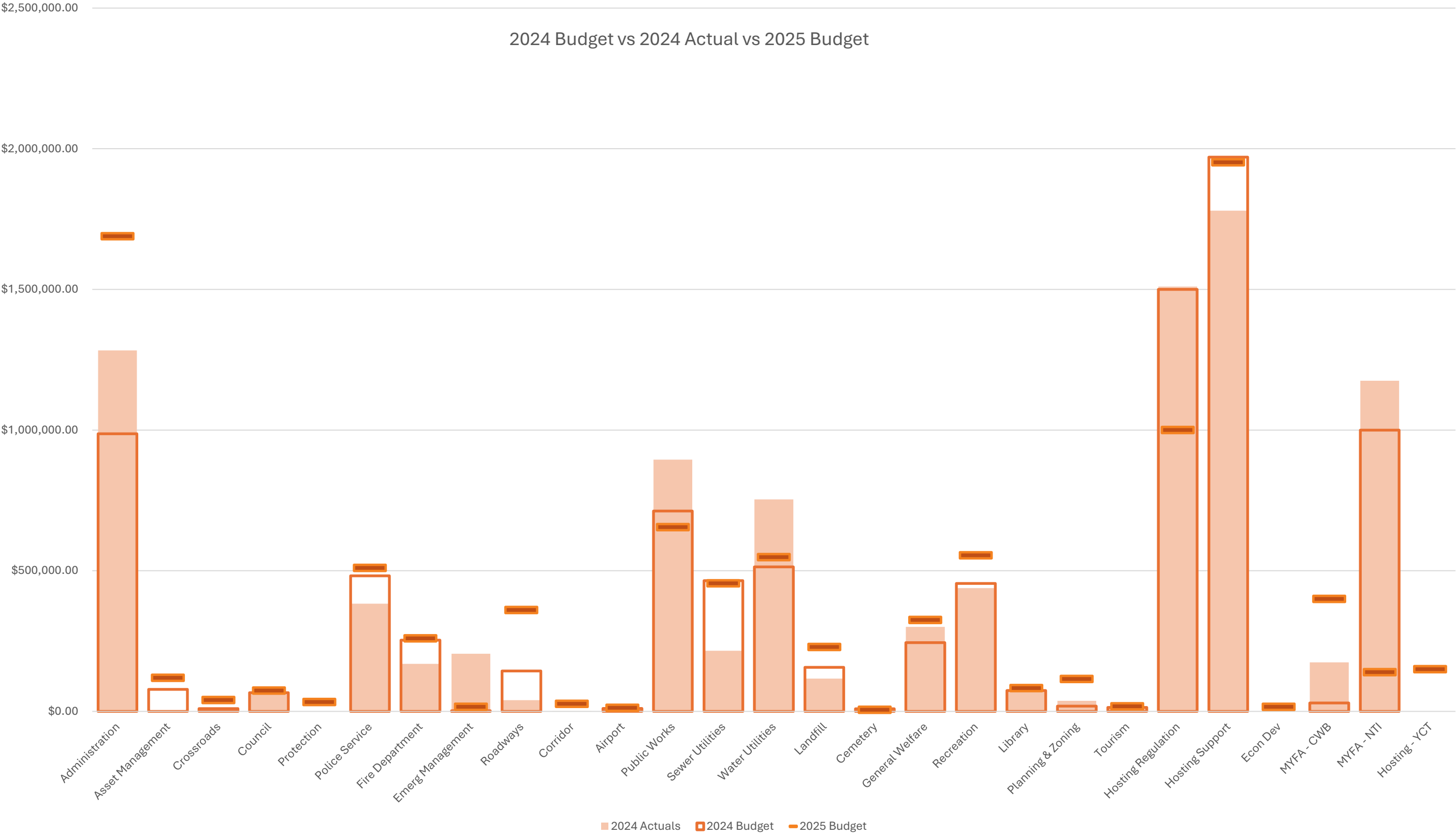
- A significant portion of the unanticipated expense increase—captured under Emergency Management—was due to the Pine Street culvert replacement, which had been completed in a prior year but not recorded due to unpaid accounts payable. As the invoice was processed in 2024, it created an expense spike not reflected in the original budget.
- Correspondingly, the additional revenue was a reimbursement from the Ministry, which covered the cost of these emergency works. Although the reimbursement improved overall revenue performance, it was directly tied to the culvert expense and did not result in a net fiscal gain.

The increase in expenditures was largely due to a significant accounts payable related to the Pine Street culvert replacement, which had been completed in a prior year but remained unpaid and unrecorded until 2024. The cost was categorized under Emergency Management, leading to a budget overage in that department. Correspondingly, the Township received a reimbursement from the Ministry of Transportation in 2024, which was recognized as revenue tied directly to the emergency work. While this offset the majority of the culvert expense, it did not prevent a year-end shortfall due to timing and accounting of both the expense and recovery.

Beyond this one-time impact, the 2024 budget-to-actual comparison highlights the need to enhance forecasting accuracy across departments. While some service areas came in under budget due to project delays or vacancies, others exceeded allocations due to rising costs, timing variances, or evolving service demands. To improve accuracy and accountability, the Township is migrating to a **new enterprise accounting software system**, which will strengthen accounting practices, support real-time monitoring, and ensure proper allocation of expenditures to their corresponding departments. These system improvements, alongside better interdepartmental coordination and multi-year planning tools, will help the Township manage capital lifecycles more effectively and improve overall financial transparency.

Looking ahead, the Township is taking steps to incorporate improved accrual practices, strengthen financial oversight, and ensure that future budgets reflect not just anticipated expenditures, but also the timing and funding mechanics of major infrastructure projects. These refinements will contribute to more reliable budgeting, reduce the risk of mid-year surprises, and help Council make more informed financial decisions throughout the year.







## VARIANCE ANALYSIS

The variance table compares the 2025 budget to the 2024 budget, showing how both revenues (money coming in) and expenses (money going out) have changed across Township departments and funding sources.

	Variance between 2025 & 2024 Budgets				CCR (%)
	Revenue		Expenses		
	\$ Change	% Change	\$ Change	% Change	
Taxation	(\$117,573.00)	5.1%			10000.0%
General	\$919,276.00	2.03E+06			10000.0%
Administration	\$20,000.00	-3.2%	\$702,010.00	71.1%	124.1%
Asset Mngmt	\$0.00	0.0%	\$41,000.00	52.3%	41.9%
Crossroads	(\$9,460.00)	28.4%	\$30,040.00	298.6%	106.7%
Council			\$7,350.00	11.0%	0.0%
Protection	\$0.00	0.0%	\$33,300.00	INF	1.8%
Police Services	\$0.00	0.0%	\$78,130.00	18.1%	13.7%
Fire Services	(\$5,200.00)	7.7%	\$6,330.00	2.5%	28.1%
Emerg Mngmt	\$0.00		\$13,500.00	540.0%	0.0%
Roadways	\$0.00		\$216,670.00	151.1%	-45.4%
Highway Corridor	\$0.00		\$27,000.00	INF	0.0%
Airport			\$2,400.00	23.3%	0.0%
Public Works	(\$10,200.00)	408.0%	(\$57,100.00)	-8.0%	1.9%
Sewer Utilities	(\$200.00)	0.1%	(\$9,540.00)	-2.1%	72.1%
Water Utilities	\$16,380.00	-2.5%	\$34,415.00	6.7%	107.6%
Landfill	(\$32,000.00)	18.9%	\$72,350.00	46.2%	87.8%
Cemetary	(\$200.00)	4.4%	(\$3,700.00)	-39.8%	83.9%
Gen Welfare	\$0.00		\$80,400.00	32.9%	0.0%
Recreation	(\$470.00)	1.1%	\$103,112.00	22.7%	6.3%
Library	\$899.00	-11.4%	\$8,390.00	11.3%	8.5%
Planning	(\$5,800.00)	138.1%	\$96,300.00	512.2%	8.7%
Tourism	\$0.00		\$4,100.00	29.7%	0.0%
Hosting Regulatory	\$970,000.00	-49.2%	\$1,000,000.00		100.0%
Hosting Support	(\$1,956,500.00)	NA	(\$18,500.00)	-0.9%	100.0%
Econ Dev.	(\$16,200.00)	NA	\$16,200.00		100.0%
NWMO CWB	(\$400,000.00)	NA	\$370,000.00	1233.3%	100.0%
NWMO NTI	\$860,600.00	-86.1%	(\$860,600.00)	-86.1%	100.0%
Hosing YCT	(\$150,000.00)	NA	\$150,000.00		100.0%
Reserves	(\$2,506,000.00)				
Capital Projects			\$1,106,000.00		

To improve accuracy and transparency, capital project costs have been removed from individual departments and are now shown as a separate line item labeled "Capital Projects." This change prevents distortion of departmental budgets, making it easier to compare true operating costs from year to year.

In the Revenue section of the table:

- Red negative numbers (e.g., (\$117,573)) indicate an increase in revenue compared to 2024, meaning the Township is expecting to collect more in that area.
- Black positive numbers indicate a decrease in revenue, meaning the Township is expecting to collect less.

In the Expenses section:

- Positive dollar values show that a department's expenses are increasing in the 2025 budget.
- Red negative values reflect a reduction in planned expenses compared to 2024.

These year-over-year changes help highlight where spending is increasing—such as in Administration, Roadways, and Recreation—and where savings or re-allocations have occurred, such as in Public Works or Sewer Utilities. By isolating capital investments and clarifying cost trends, the Township aims to support more informed decision-making and transparent communication with the public.

## RESERVE CONTRIBUTIONS

In 2025, the Township of Ignace will continue its commitment to long-term financial sustainability through structured contributions to capital reserves. These contributions are made in accordance with the provisions set out in the NWMO Hosting Agreement and are further supported by existing municipal bylaws and formal Council resolutions.

The Hosting Agreement outlines specific categories and conditions under which funds may be allocated, including the requirement to set aside a portion of annual funding for future capital and infrastructure needs. In alignment with this agreement, Council has approved contributions to reserves that reflect both immediate service delivery goals and the Township's long-term asset management objectives.

### Hosing Revenue - NWMO

General Ledger Code				Department Name	Reserve Contribution
R	400	0500	5900	Sewer Utilities	7,200.00
R	410	0500	5900	Water Utilities	15,900.00
R	820	0500	5900	Hosting Regulatory	606,500.00
R	825	0500	5900	Hosting Support (legal)	1,000,000.00
R	850	0070	5900	Hosting Youth Comm. Training	90,000.00
<b>TOTAL</b>					<b>1,719,600.00</b>

Additionally, reserve contributions have been formalized through Council-approved motions and bylaws, which establish baseline targets and ensure consistency in how funds are allocated across

fiscal years. These structured contributions are critical to building financial resilience, preparing for asset replacement, and ensuring the Township can respond to emerging needs without placing undue pressure on the tax levy.

As the Township continues to refine its financial strategy, further discussions on increasing contributions to reserves will take place in conjunction with the development of a comprehensive long-term financial plan. This plan will consider the full lifecycle costs of municipal assets, inflationary pressures, growth-related demands, and future service expectations. It will serve as a foundational tool to guide future reserve targets and ensure financial sustainability across multiple budget cycles.

## CAPITAL PROJECTS

### OCIF Maintenance Funding Stream

Several capital projects initially budgeted for 2024 have been deferred and reallocated to the 2025 budget due to the timing of actual expenditures. While planning, procurement, or preliminary work may have begun in 2024, the bulk of costs, such as construction payments or contractor invoicing—will occur in the 2025 fiscal year. As a result, these projects have been reflected in the 2025 capital program to align financial reporting with when the expenditures will be incurred. This ensures greater accuracy in budget tracking and maintains compliance with accounting standards that require costs to be recorded in the year they are realized.

#### Wastewater Treatment Plant PLC Replacement

The 2025 capital plan includes the replacement of the Programmable Logic Controller (PLC) at the Township's Wastewater Treatment Plant. The existing PLC, which serves as the central automation system for plant operations, is outdated and increasingly prone to malfunction. A modern replacement is essential to ensure reliable monitoring and control of critical treatment processes, improve operational efficiency, and reduce the risk of unplanned downtime or environmental non-compliance. This upgrade will also support integration with future infrastructure improvements and provide enhanced diagnostic capabilities to optimize maintenance and performance.

Estimated Capital Cost - \$ 344,000.00

#### Hydrant Refurbishment

Specific fire hydrants have been identified as not working and requiring immediate attention. These hydrants have been flagged due to critical issues such as complete inoperability, insufficient water pressure, or physical damage that renders them unusable in an emergency. The report outlines the nature of these deficiencies, the potential risks they pose if left unaddressed, and the recommended corrective actions necessary to restore full functionality.

Estimated Capital Cost - \$ 107 400.00

#### Membrane Replacement

The water treatment plant in the Township of Ignace is nearing a critical point where the water filtration membrane will soon require replacement to ensure the continued delivery of high-quality drinking water to residents. This membrane plays an essential role in maintaining water purity and meeting provincial water quality standards. Without timely replacement, the plant may face operational challenges that could affect the safety and reliability of the water supply. Given the estimated logistical lead-time of one year for the delivery of the membrane, it is crucial that the township move forward with the procurement process immediately to avoid any service disruptions and ensure that residents continue to receive clean, safe water.

Estimated Capital Cost - \$ 210 000.00

### Lift Station #2 Replacement PLC Panel

The PLC panel at Lift Station #2 has become increasingly unreliable, with the breaker frequently tripping. This ongoing issue indicates that the panel is nearing the end of its functional life and is at risk of eventual failure. If the panel were to fail completely, it would lead to the lift station becoming inoperable, resulting in untreated sanitary water building up in the system. This scenario poses a significant risk, as it could lead to overflow or backflow into residents' homes, causing severe water damage and health hazards. Such a failure would also require an extensive and costly cleanup that the township wants to avoid. To prevent these issues and ensure the continued safe operation of the system, the PLC panel must be replaced as soon as possible to avoid a costly and disruptive emergency situation.

Estimated Capital Cost - \$ 104 500.00

### Wastewater Treatment Plant Clarifier Gear

Included in the 2025 capital expenses is the replacement of a critical gear component for the classifier at the Township's Water Pollution Control Plant. The existing unit has become inoperable, significantly limiting the plant's treatment capacity and efficiency. Replacing this gear will restore the functionality of the classifier, improving operational reliability and increasing the Township's wastewater treatment capacity in the short term. This investment serves as an interim measure to maintain service continuity and regulatory compliance while the Township advances its long-term replacement and phasing plan for the broader wastewater infrastructure system.

Estimated Capital Cost - \$ 8000.00

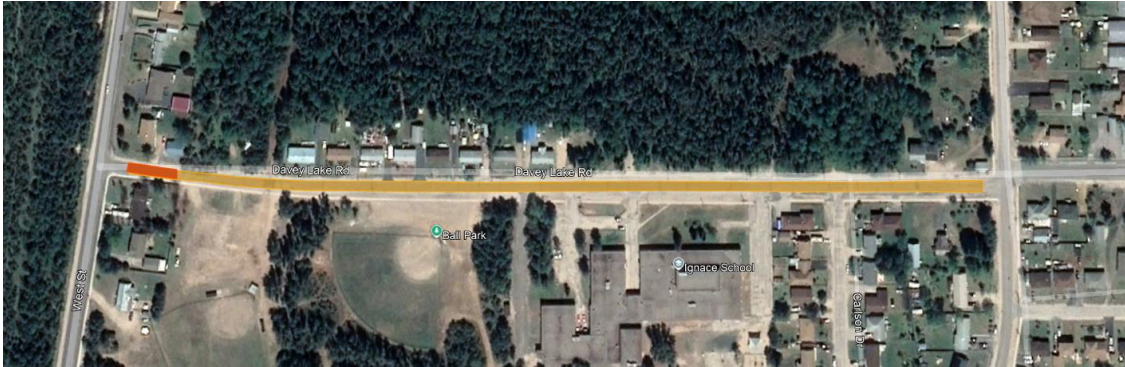
## **NORDS Funding**

### Davy Lake Road Resurfacing

The 2025 capital program includes the resurfacing of Davy Lake Road between West Street and Pine Street, with the potential to extend the project to Highway 17 if conditions and funding allow. This reconstruction will employ an asphalt stabilizer to pulverize the existing pavement and blend it with the underlying granular base. The resulting material will then be regraded and compacted, providing a stable foundation for a new 50mm lift of asphalt surface. Any pavement sections found to be structurally deficient will be fully excavated and replaced with new material to ensure long-term performance. As part of the project, three new streetlights will be installed to enhance road safety

and nighttime visibility. Prior to road construction, the wastewater lines beneath the corridor will be scoped and inspected to identify potential structural concerns, including cracks, dips, or obstructions that could hinder the proper flow of influent to the wastewater treatment plant.

Estimated Capital Cost - \$ 340,000.00



### SMALL CAPITAL PROJECTS

#### Administration

##### Plotter/Scanner

As part of its 2025 capital priorities, the Township plans to acquire an HP DesignJet Z6 plotter, or a comparable large-format printer and scanner. This investment is necessary to preserve and digitize the Township's extensive collection of critical documents—many of which exist only in fragile paper form. These include engineering drawings, construction blueprints, and infrastructure records often sized at 24x36" or larger. Over time, these documents are at risk of deterioration due to handling, environmental conditions, and age. The proposed equipment will enable the scanning of these large-format documents into secure digital archives, ensuring long-term accessibility, reducing the risk of data loss, and supporting efficient municipal operations. Additionally, the plotter's printing capabilities will allow staff to reproduce large documents as needed for project planning, construction, and regulatory compliance, along with posters and signs for events

Estimated Cost - \$ 6,800.00



**Public Works****Walk-behind Pavement Marking / Line Painter**

The 2025 capital plan includes the acquisition of a walk-behind pavement marking machine to enhance the Township's ability to maintain clear, visible line markings on roadways, walkways, and municipal parking lots. This equipment will allow Township staff to perform routine line painting in-house, improving flexibility, reducing reliance on external contractors, and ensuring timely maintenance of critical safety markings such as crosswalks, stop bars, parking stalls, and pedestrian pathways. Consistent and well-maintained pavement markings are essential for traffic management, pedestrian safety, and regulatory compliance. This investment supports the Township's broader commitment to road safety, accessibility, and operational efficiency.

Estimated Cost - \$ 6,000.00



**DETAILED OPERATING & CAPITAL BUDGET**

Appendix A

DRAFT



	Description	Type	Budget 2024	Actuals 2024	BUDGET 2025	VARIANCE (\$)	VARIANCE (%)	NOTES
<b>Taxation Levy</b>								
Revenue	General-Residential/Farm	Revenue	(1,415,649.00)	(1,415,531.40)	(1,458,100.00)	42,451.00	3.0%	6% Increase
	General-Mult/Residential	Revenue	(25,033.00)	(25,033.47)	(25,800.00)	767.00	3.1%	
	General-Comm. Occupied	Revenue	(249,407.00)	(249,091.16)	(256,900.00)	7,493.00	3.0%	
	General-Comm. Excess Land	Revenue	(3,570.00)	(3,569.75)	(3,700.00)	130.00	3.6%	
	General-Comm. Vac. Land	Revenue	(6,946.00)	(7,385.44)	(7,200.00)	254.00	3.7%	
	General-Ind. Occupied	Revenue	(21,588.00)	(20,514.51)	(22,200.00)	612.00	2.8%	
	General-Ind. Excess Land	Revenue	(417.00)	(416.82)	(400.00)	-17.00	-4.1%	
	General-Ind. Vac. Land	Revenue	(5,703.00)	(5,264.19)	(5,900.00)	197.00	3.5%	
	General-Pipelines	Revenue	(555,414.00)	(555,767.42)	(572,100.00)	16,686.00	3.0%	
	General-Managed Forests	Revenue						
	Gen. Supp.-Residential/Farm	Revenue						
	Gen. Supp.-Multi-Residential	Revenue						
	Gen. Supp.-Comm. Occupied	Revenue						
	Gen. Supp.-Ind. Occupied	Revenue						
	Gen. Supp.-Pipelines	Revenue						
	Municipal Vacancy Rebate	Revenue						
	PIL - Canada Post	Revenue	0.00	(5,486.46)	(5,700.00)	0.00	0.0%	
	PIL - Ontario Realty Corp	Revenue	0.00	(4,499.69)	(4,600.00)	0.00	0.0%	
	PIL - Min of Transportation	Revenue	0.00	(3,868.16)	(4,000.00)	0.00	0.0%	
	PIL - MNR	Revenue	0.00	(7,815.25)	(8,000.00)	0.00	0.0%	
	PIL - Hydro One	Revenue	0.00	(1,073.53)	(1,100.00)	0.00	0.0%	
	PIL - Liquor Control Board	Revenue	0.00	(7,262.66)	(7,500.00)	0.00	0.0%	
	PIL - Transport Canada	Revenue	0.00	(4,499.69)	(4,600.00)	0.00	0.0%	
	PIL - Municipal	Revenue						
	CPR - Linear Property	Revenue	0.00	(13,506.30)	(13,500.00)	0.00	0.0%	
	Loan Proceeds Revenue	Revenue						
	Grants - Min. Mun. Affairs	Revenue	(904,000.00)			-904,000.00	-100.0%	
	Interest on AR Receivables & Bank	Revenue	(37,718.00)	(20,065.77)	(20,000.00)	-17,718.00	-47.0%	
	Federal Gas Tax Revenue	Revenue	(76,244.00)	(77,021.34)	(77,000.00)	756.00	1.0%	
	Transfer from Water Owing to Property Tax	Revenue						
	Interest & Penalties on Taxes	Revenue	(42,128.00)		(30,900.00)	-11,228.00	-26.7%	
	Ontario Cannabis Legalization (OCLF)	Revenue						
	Land Sales	Revenue	(51,000.00)	(51,988.89)	(70,000.00)	19,000.00	37.3%	
	Miscellaneous Revenue	Revenue	(6,086.00)		0.00	-6,086.00	-100.0%	
	Community Well Being -Transfers from Reserve	Revenue						
Total Revenue			3,400,903.00	2,479,661.90	2,599,200.00	801,703.00	76.4%	
<b>Administration</b>								
Revenues	Grants -	Revenue						
	AMO Main Street Revitalization	Revenue						
	Grants - MMP	Revenue						
	Grant - NORDS	Revenue	(77,500.00)	(154,890.37)	(77,500.00)	0.00	0.0%	
	DONATIONS	Revenue						
	Grants - Misc.	Revenue						
	Commission Fees	Revenue						
	Miscellaneous Revenue	Revenue	(30,000.00)	(83,128.31)	(15,000.00)	-15,000.00	-50.0%	
	Tax Certificates	Revenue	(7,000.00)	(1,620.00)	(2,000.00)	-5,000.00	-71.4%	
	Lottery Licenses	Revenue	(1,500.00)	(1,773.98)	(1,500.00)	0.00	0.0%	
	Marriage Licenses	Revenue	(300.00)	(500.00)	(300.00)	0.00	0.0%	
	Tax Sale Fees	Revenue						
	Interdepartmental Fees & Charges	Revenue						
	Transfers from Reserves	Revenue			(1,500,000.00)			
	Hosting Operating - NWMO	Revenue	(500,000.00)	(500,000.00)	(500,000.00)	0.00	0.0%	Operating (H3) - Ass
	Total Revenue		(616,300.00)	(741,912.66)	(2,096,300.00)	1,480,000.00	240.1%	
Expenditures	Full Time Wages	Expense	204,170.00	244,613.24	543,100.00	338,930.00	166.0%	
	Temp Full Time/Part Time & Contract Wages	Expense	57,300.00	17.24		-57,300.00	-100.0%	
	Employee Benefits	Expense	73,340.00	85,165.59	190,200.00	116,860.00	159.3%	
	Vehicle Allowance	Expense						
	Safety Supplies	Expense	210.00		500.00	290.00	138.1%	
	Fireworks	Expense						
	Main Street Revitalization Expenses	Expense						
	Janitorial Supplies	Expense	-		500.00	0.00	0.0%	
	Parts & Services	Expense	3,000.00	2,955.14	3,000.00	0.00	0.0%	
	Office Supplies	Expense	30,000.00	36,146.92	34,000.00	4,000.00	13.3%	
	Licenses & Permits	Expense	830.00	1,061.70	1,200.00	370.00	44.6%	
	Coffee Supplies	Expense	200.00	205.46	200.00	0.00	0.0%	
	Subscriptions & Publications	Expense	4,000.00	9,905.85	7,000.00	3,000.00	75.0%	
	Memberships	Expense	2,000.00	5,699.65	5,500.00	3,500.00	175.0%	
	Postage & Freight	Expense	8,000.00	8,567.13	8,700.00	700.00	8.8%	
	Telephone & Internet	Expense	18,000.00	18,459.59	18,800.00	800.00	4.4%	
	Advertising	Expense	4,000.00	5,271.55	5,200.00	1,200.00	30.0%	
	Staff Appreciation	Expense	4,000.00	2,722.62	4,000.00	0.00	0.0%	
	Meeting Costs	Expense	260.00	145.42	200.00	-60.00	-23.1%	
	Unclassified Operating Costs	Expense	4,000.00	7,903.30	7,000.00	3,000.00	75.0%	
	Audit & Reporting	Expense	50,000.00	39,181.62	150,000.00	100,000.00	200.0%	complete FIRs
	Legal Costs	Expense	80,000.00	75,513.14	80,000.00	0.00	0.0%	
	Consulting	Expense	150,000.00	329,084.38	214,000.00	64,000.00	42.7%	
	Software Maintenance	Expense	40,000.00	41,421.64	43,000.00	3,000.00	7.5%	
	Hydro	Expense	5,000.00	5,502.26	5,600.00	600.00	12.0%	
	Gas Charges	Expense	2,000.00	1,682.18	2,000.00	0.00	0.0%	
	Insurance Charges	Expense	120,000.00	167,226.37	32,300.00	-87,700.00	-73.1%	
	Bank and Visa Charges	Expense	6,200.00	5,391.08	5,500.00	-700.00	-11.3%	



Description		Type	Budget 2024	Actuals 2024	BUDGET 2025	VARIANCE (\$)	VARIANCE (%)	NOTES
	Tax Write-offs / Section 442	Expense	-	-	5,000.00	0.00	0.0%	
	Bad Debt Expense	Expense	-	-	25,000.00	0.00	0.0%	old debt 6 years plus
	Contractor - Cleaning Services	Expense	8,240.00	7,594.20	7,700.00	-540.00	-6.6%	
	Tax Sale Legal Costs	Expense	2,000.00	3,866.88	6,000.00	4,000.00	200.0%	
	Tax Rebates	Expense	-	-	-	-	-	
	Reconciliation-T4 Summary	Expense	520.00	-	-	-520.00	-100.0%	
	Cost of Land Sales	Expense	2,000.00	-	-	-2,000.00	-100.0%	
	Loan Interest Short Term Loans	Expense	-	2,709.09	2,800.00	0.00	0.0%	
	Interest - Long Term Debt	Expense	50,000.00	52,172.45	52,200.00	2,200.00	4.4%	
	System Rounding Adjustment	Expense	-	0.17	-	-	-	
	Cash Over/Short	Expense	-	70.00	-	-	-	
	Travel Costs	Expense	10,300.00	19,449.26	20,000.00	9,700.00	94.2%	
	Training	Expense	4,000.00	1,767.57	8,000.00	4,000.00	100.0%	
	Conferences & Workshops	Expense	2,600.00	200.00	2,800.00	200.00	7.7%	
	Electrical & Plumbing Repairs	Expense	5,000.00	4,496.67	6,000.00	1,000.00	20.0%	
	Building Maintenance	Expense	1,240.00	1,150.90	2,500.00	1,260.00	101.6%	
	Christmas Decorations	Expense	-	1,629.54	2,500.00	0.00	0.0%	
	Prior Years Surplus/Deficit Adjustment	Expense	-	-	14,200.00	0.00	0.0%	
	Recruitment & Selection Costs	Expense	2,580.00	748.32	2,500.00	-80.00	-3.1%	
	City of Dryden Fin. Adm. Serv.	Expense	-	-	-	-	-	
	COVID-19	Expense	-	-	-	-	-	
	Contribution to Reserves	Expense	-	-	-	-	-	
	Property Assessment	Expense	30,000.00	29,538.04	36,000.00	6,000.00	20.0%	
	Small Capital	Expense	2,000.00	-	6,800.00	4,800.00	240.0%	Plotter
	MMP2 - Digital Modernization	Expense	-	-	-	-	-	
	MMP3 - Service/Program Delivery	Expense	-	-	-	-	-	
	Transfer UB to PT TMM	Expense	-	64,128.10	50,000.00	0.00	0.0%	
	Inter Department Transfer - (G-300)	Expense	-	-	77,500.00	0.00	0.0%	
Total Expenditures			986,990.00	1,283,363.92	1,689,000.00	702,010.00	15.22	
Total Administration			370,690.00	541,451.26	407,300.00	777,990.00	-109.9%	
<b>Asset Management</b>								
Revenues	Grants - Misc.	Revenue	(50,000.00)	(50,000.00)	(50,000.00)	0.00	0.0%	
	Ontario Community Infrastructure -AMP	Revenue	-	-	-	0.00	0.0%	
Total Revenue			(50,000.00)	(50,000.00)	(50,000.00)	0.00	0.0%	
Expenditures	Full Time Wages	Expense	-	-	34,700.00	34,700.00	0.0%	
	Temp Full Time/Part Time & Contract Wages	Expense	-	-	-	-	-	
	Employee Benefits	Expense	-	-	12,100.00	12,100.00	0.0%	
	Student Wages	Expense	-	-	-	-	-	
	Health and Safety	Expense	260.00	-	-	-260.00	-100.0%	
	Small Tools	Expense	210.00	-	-	-210.00	-100.0%	
	Office Supplies	Expense	520.00	-	-	-520.00	-100.0%	
	Postage & Freight	Expense	110.00	-	-	-110.00	-100.0%	
	Telephone & Internet	Expense	-	-	-	-	-	
	Advertising	Expense	-	-	-	-	-	
	Unclassified Operating Costs	Expense	-	-	-	-	-	
	Consulting	Expense	51,500.00	-	52,000.00	500.00	1.0%	
	Software Maintenance	Expense	20,600.00	-	20,600.00	0.00	0.0%	
	Insurance Charges	Expense	-	-	-	-	-	
	Travel Costs	Expense	2,100.00	-	-	-2,100.00	-100.0%	
	Training	Expense	3,100.00	-	-	-3,100.00	-100.0%	
	Miscellaneous	Expense	-	-	-	-	-	
	Small Capital	Expense	-	-	-	-	-	
Total Expenditures			78,400.00	0.00	119,400.00	41,000.00	52.3%	
Total Asset Management			28,400.00	50,000.00	69,400.00	41,000.00	244.4%	
<b>Buildings - Future Use</b>								
Revenues	Grants	Revenues	-	-	-	-	0.0%	
	Miscellaneous Revenues	Revenues	-	-	-	-	0.0%	
	Permits Bldg/Demolition	Revenues	-	-	-	-	0.0%	
	Interdepartmental Fees & Charges	Revenues	-	-	-	-	0.0%	
	Transfers from Reserves	Revenues	-	-	-	-	0.0%	
Total Revenues - Buildings			-	-	0.00	-	0.0%	
Expenditures	Full Time Wages	Expense	-	-	-	-	0.0%	
	Temp Full Time/Part Time & Contract Wages	Expense	-	-	-	-	0.0%	
	Employee Benefits	Expense	-	-	-	-	0.0%	
	Student Wages	Expense	-	-	-	-	0.0%	
	Expenses - Youth Intern	Expense	-	-	-	-	0.0%	
	Office Supplies	Expense	-	-	-	-	0.0%	
	Subscriptions & Publications	Expense	-	-	-	-	0.0%	
	Memberships	Expense	-	-	-	-	0.0%	
	Postage & Freight	Expense	-	-	-	-	0.0%	
	Telephone & Internet	Expense	-	-	-	-	0.0%	
	Advertising	Expense	-	-	-	-	0.0%	
	Meeting Costs	Expense	-	-	-	-	0.0%	
	Unclassified Operating Costs	Expense	-	-	-	-	0.0%	
	Legal Costs	Expense	-	-	-	-	0.0%	
	Consulting	Expense	-	-	-	-	0.0%	
	Hydro	Expense	-	-	-	-	0.0%	
	Travel Costs	Expense	-	-	-	-	0.0%	
	Training	Expense	-	-	-	-	0.0%	
	Conferences & Workshops	Expense	-	-	-	-	0.0%	
	Special Projects	Expense	-	-	-	-	0.0%	

	Description	Type	Budget 2024	Actuals 2024	BUDGET 2025	VARIANCE (\$)	VARIANCE (%)	NOTES
Total Expenditures- Buildings					0.00			
Total Buildings					0.00	#DIV/0!		
<b>Crossroads</b>								
Revenue	Grants - Crossroads	Revenue	0.00					
	Miscellaneous Revenue	Revenue	0.00					
	Rental Revenue	Revenue	33,340.00	33,600.00	(42,800.00)	9,460.00	28.4%	
	Total Revenue		33,340.00	33,600.00	(42,800.00)	9,460.00	28.4%	
Expenditures	Full Time Wages	Expense	-		18,500.00	18,500.00	0.0%	
	Temp Full Time/Part Time & Contract Wages	Expense	-					
	Employee Benefits	Expense	-		6,500.00	6,500.00	0.0%	
	Janitorial Supplies	Expense						
	Utilities - W & S	Expense	1,500.00		6,000.00	4,500.00	300.0%	
	Hydro	Expense	2,100.00	4,999.30	5,000.00	2,900.00	138.1%	
	Gas Charges	Expense	4,160.00	4,049.32	4,100.00	-60.00	-1.4%	
	Insurance Charges	Expense	500.00			-500.00	-100.0%	
	Building Maintenance	Expense	1,800.00	2,196.57		-1,800.00	-100.0%	
	Contribution to Reserves	Expense						
	Total Expenditures		10,060.00	11,245.19	40,100.00	30,040.00	298.6%	
	Total Crossroads		23,280.00	22,354.81	2,700.00	20,580.00	11.6%	
<b>Council</b>								
Revenue	Miscellaneous Revenue	Revenue	-				0.0%	
	Transfers from Reserves - Council	Revenue	-				0.0%	
	Total Revenue		0.00		0.00	0.00	0.0%	
Expenditures	Honorarium	Expense	33,670.00	37,890.00	38,000.00	4,330.00	12.9%	
	Per Diem Pay	Expense	3,000.00	1,350.00	3,000.00	0.00	0.0%	
	Employee Benefits	Expense	2,500.00	2,832.84	2,500.00	0.00	0.0%	
	Office Supplies	Expense	500.00	1,453.95	1,500.00	1,000.00	200.0%	
	Coffee Supplies	Expense	200.00			-200.00	-100.0%	
	Subscriptions & Publications	Expense	50.00			-50.00	-100.0%	
	Memberships	Expense	2,600.00	3,014.67	3,200.00	600.00	23.1%	
	Postage & Freight	Expense	-					
	Telephone & Internet	Expense	620.00			-620.00	-100.0%	
	Advertising	Expense						
	Volunteer Appreciation	Expense	-					
	Meeting Costs	Expense	310.00	1,634.02	1,700.00	1,390.00	448.4%	
	Legal Costs	Expense	1,100.00		1,100.00	0.00	0.0%	
	Consulting	Expense	3,000.00	1,368.67	1,500.00	-1,500.00	-50.0%	
	Election Costs	Expense	800.00	838.14	1,500.00	700.00	87.5%	
	Insurance Charges	Expense	1,100.00			-1,100.00	-100.0%	
	Donations & Memoriams	Expense	3,100.00			-3,100.00	-100.0%	
	Travel Costs - Special Meetings and Conference	Expense	8,000.00	17,365.95	8,000.00	0.00	0.0%	
	Conferences & Workshops	Expense	1,100.00			-1,100.00	-100.0%	
	Travel/Training - To Be Charged Back NWMO	Expense	-					
	Travel/Training - Mayor Baigrie	Expense	1,000.00		4,000.00	3,000.00	300.0%	
	Travel/Training - Deputy DeFeo	Expense	1,000.00		2,000.00	1,000.00	100.0%	
	Travel/Training - Councillor Taddeo	Expense	1,000.00		2,000.00	1,000.00	100.0%	
	Travel/Training - Councillor Minnear	Expense	1,000.00		2,000.00	1,000.00	100.0%	
	Travel/Training Councillor Lett	Expense	1,000.00		2,000.00	1,000.00	100.0%	
	Travel/Training Councillor	Expense	-					
	Miscellaneous	Expense	-					
	Project Management	Expense	-					
	Contribution to Reserves - Council	Expense	-					
	Small Capital	Expense	-					
	Total Expenditures		66,650.00	67,748.24	74,000.00	7,350.00	11.0%	
	Total Crossroads		66,650.00	67,748.24	74,000.00	7,350.00	11.0%	
<b>Protection</b>								
Revenue	Miscellaneous Revenue	Revenue	0.00			0.00	0.0%	
	Dog Licenses	Revenue	600.00	600.00	(600.00)	0.00	0.0%	
	Total Revenue		600.00	600.00	(600.00)	0.00	0.0%	
Expenditures	Full Time Wages	Expense	-		22,500.00	22,500.00	0.0%	
	Temp Full Time/Part Time & Contract Wages	Expense	-					
	Employee Benefits	Expense	-		7,900.00	7,900.00	0.0%	
	Health and Safety	Expense	-					
	Dogs Tags and Supplies	Expense	-					
	Licenses	Expense	-					
	Telephone & Internet	Expense	-		1,400.00	1,400.00	0.0%	
	Advertising	Expense	-					
	Contractor - Animal Control Services	Expense	-					
	Training	Expense	-		1,500.00	1,500.00	0.0%	
	Building Maintenance	Expense	-					
	Pest Control	Expense	-					
	Fuel & Lubricants	Expense	-					
	Parts & Services	Expense	-					
	Licenses	Expense	-					
	Total Expenditures		0.00	0.00	33,300.00	0.00	0.00	
Total Asset Management			600.00	600.00	32,700.00	33,300.00	0.00	

	Description	Type	Budget 2024	Actuals 2024	BUDGET 2025	VARIANCE (\$)	VARIANCE (%)	NOTES
<b>Provincial Offences</b>								
<b>Revenue</b>	Provincial Offences Revenue	Revenue	120,000.00	120,054.25	120,000.00	0.00	0.0%	
	Miscellaneous Revenue	Revenue	-	-	-	-	-	
	Office Supplies	Expense	-	-	-	-	-	
	Prov. Offences - City of Dryden	Expense	50,000.00	46,233.88	50,000.00	0.00	0.0%	
	<b>Total Revenue</b>		<b>70,000.00</b>	<b>73,820.37</b>	<b>70,000.00</b>	<b>0.00</b>	<b>0.0%</b>	
	Grants - Ministry of Sol. Gen. Ride Prog.	Revenue	0.00	-	-	0.00	0.0%	
	Grants - MCSCS Court Security Prog.	Revenue	-	-	-	0.00	0.0%	
	DAIR Grant	Revenue	-	-	-	0.00	0.0%	
	<b>Total Revenue</b>		<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
<b>Expenditures</b>	Honorarium	Expense	5,000.00	1,125.00	6,000.00	1,000.00	20.0%	
	Per Diem Pay	Expense	-	-	-	-	-	
	Employee Benefits	Expense	-	53.05	700.00	700.00	0.0%	
	Memberships	Expense	-	125.00	100.00	100.00	0.0%	
	Paging Services	Expense	-	-	-	-	-	
	Insurance Charges	Expense	-	-	4,000.00	4,000.00	0.0%	
	Travel Costs	Expense	-	-	5,000.00	5,000.00	0.0%	
	Conferences & Workshops	Expense	-	-	2,000.00	2,000.00	0.0%	
	Ride Program Costs	Expense	-	-	-	-	-	
	Miscellaneous	Expense	-	-	-	-	-	
	Project Management - Police Chiefs Conf	Expense	-	-	-	-	-	
	Special Projects - DAIR Strategy	Expense	-	-	-	-	-	
	Contribution to Reserves	Expense	-	-	-	-	-	
	Policing costs	Expense	426,670.00	381,681.68	487,000.00	60,330.00	14.1%	
	Police Ser Bd. Oper. Expense	Expense	-	-	5,000.00	5,000.00	0.0%	
	<b>Total Expenditures</b>		<b>431,670.00</b>	<b>382,984.73</b>	<b>509,800.00</b>	<b>78,130.00</b>	<b>18.1%</b>	
	<b>Provincial Offences</b>		<b>431,670.00</b>	<b>382,984.73</b>	<b>439,800.00</b>	<b>8,130.00</b>	<b>1.9%</b>	
<b>Fire Protection</b>								
<b>Revenue</b>	Extrication Charges	Revenue	(65,000.00)	(48,955.83)	(65,000.00)	0.00	0.0%	
	Fuel Sales	Revenue	-	-	-	-	-	
	Miscellaneous Revenue	Revenue	(2,600.00)	(47,190.07)	(7,800.00)	5,200.00	200.0%	
	Interdepartmental Fees & Charges	Revenue	-	-	-	-	-	
	Transfers from Reserves - Fire	Revenue	-	-	-	-	-	
	<b>Total Revenue</b>		<b>(67,600.00)</b>	<b>(96,145.90)</b>	<b>(72,800.00)</b>	<b>5,200.00</b>	<b>7.7%</b>	
<b>Expenditures</b>	Full Time Wages	Expense	34,200.00	3,374.21	35,900.00	1,700.00	5.0%	4% increase
	Volunteer Firemen	Expense	55,000.00	68,727.52	65,500.00	10,500.00	19.1%	increase
	Per Diem Pay	Expense	10,000.00	2,100.00	6,000.00	-4,000.00	-40.0%	
	Employee Benefits	Expense	4,000.00	6,123.51	6,500.00	2,500.00	62.5%	
	Safety Supplies	Expense	10,000.00	720.84	6,500.00	-3,500.00	-35.0%	
	Janitorial Supplies	Expense	500.00	391.21	500.00	0.00	0.0%	
	Foam and Chemicals	Expense	2,000.00	-	2,000.00	0.00	0.0%	
	Office Supplies	Expense	3,000.00	2,410.86	3,000.00	0.00	0.0%	
	Licenses	Expense	500.00	1,094.63	1,500.00	1,000.00	200.0%	
	Subscriptions & Publications	Expense	200.00	101.75	200.00	0.00	0.0%	
	Memberships	Expense	450.00	374.75	400.00	-50.00	-11.1%	
	Prevention	Expense	8,000.00	13,726.00	14,000.00	6,000.00	75.0%	
	Postage & Freight	Expense	200.00	440.02	500.00	300.00	150.0%	
	Paging Services	Expense	3,000.00	1,850.00	2,000.00	-1,000.00	-33.3%	
	Telephone & Internet	Expense	5,000.00	3,249.02	3,500.00	-1,500.00	-30.0%	
	Advertising	Expense	100.00	1,116.82	1,500.00	1,400.00	1400.0%	
	Meeting Costs	Expense	400.00	393.92	400.00	0.00	0.0%	
	Equipment Rental & Maintenance	Expense	10,000.00	3,411.24	5,000.00	-5,000.00	-50.0%	
	Medicals	Expense	100.00	40.00	100.00	0.00	0.0%	
	Hydro	Expense	3,500.00	3,864.21	4,000.00	500.00	14.3%	
	Gas Charges	Expense	4,000.00	3,087.57	3,200.00	-800.00	-20.0%	
	Insurance Charges	Expense	9,500.00	6,795.36	17,000.00	7,500.00	78.9%	
	Debenture Payments	Expense	-	-	-	-	-	
	Travel Costs	Expense	4,000.00	4,920.44	5,000.00	1,000.00	25.0%	
	Training	Expense	30,000.00	8,243.21	15,000.00	-15,000.00	-50.0%	
	Electrical & Plumbing Repairs	Expense	2,000.00	-	2,000.00	0.00	0.0%	
	Building Maintenance	Expense	4,000.00	1,839.38	2,000.00	-2,000.00	-50.0%	
	Communication Eqmt Maint	Expense	5,700.00	6,449.40	7,000.00	1,300.00	22.8%	
	Project Management	Expense	-	-	-	-	-	
	Contribution to Reserves	Expense	10,000.00	-	-	-10,000.00	-100.0%	
	Forest Fire Protection	Expense	720.00	-	700.00	-20.00	-2.8%	
	Small Capital	Expense	10,000.00	-	25,000.00	15,000.00	150.0%	
	Fuel & Lubricants	Expense	-	89.26	-	0.00	0.0%	
	Parts & Services	Expense	-	-	-	-	-	
	Fuel & Lubricants	Expense	-	123.54	-	0.00	0.0%	
	Parts & Services	Expense	-	5,464.69	4,000.00	4,000.00	0.0%	
	Fuel & Lubricants	Expense	-	945.06	-	0.00	0.0%	
	Parts & Services	Expense	-	-	-	-	-	
	Fuel & Lubricants	Expense	5,000.00	745.30	1,000.00	-4,000.00	-80.0%	
	Parts & Services	Expense	4,000.00	6,303.47	6,500.00	2,500.00	62.5%	
	Fuel & Lubricants	Expense	1,000.00	817.85	1,000.00	0.00	0.0%	
	Parts & Services	Expense	1,000.00	2,704.10	3,000.00	2,000.00	200.0%	
	Fuel & Lubricants	Expense	1,000.00	105.56	3,000.00	2,000.00	200.0%	
	Parts & Services	Expense	8,000.00	2,709.63	-	-8,000.00	-100.0%	
	Fuel & Lubricants	Expense	2,500.00	492.52	1,000.00	-1,500.00	-60.0%	
	Parts & Services	Expense	500.00	3,926.92	4,000.00	3,500.00	700.0%	

Description		Type	Budget 2024	Actuals 2024	BUDGET 2025	VARIANCE (\$)	VARIANCE (%)	NOTES
Total Expenditures			253,070.00	169,273.77	259,400.00	6,330.00	2.5%	
Total Fire Department			185,470.00	73,127.87	186,600.00	1,130.00	0.6%	
<b>Emergency Mgt</b>								
Revenue	Grants - Misc. Min MAH - Emergency Meas. Cos	Revenue	-			0.00	0.0%	
	Miscellaneous Revenue	Revenue	-			0.00	0.0%	
	Transfers from Reserves - Emergency	Revenue	-			0.00	0.0%	
Total Revenue			0.00		0.00	0.00	0.0%	
Expenditures	Temp Full Time/Part Time & Contract Wages	Expense	-					
	Per Diem Pay	Expense	-		400.00	400.00	0.0%	
	Employee Benefits	Expense	-					
	Postage & Freight	Expense	-					
	Telephone & Internet	Expense	-		800.00	800.00	0.0%	
	Advertising	Expense	-					
	Insurance Charges	Expense	-					
	Travel Costs	Expense	-		300.00	300.00	0.0%	
	Training	Expense	-	3,948.23	3,000.00	3,000.00	0.0%	
	Miscellaneous	Expense	-					
	Flooding Emergency	Expense	-	198,770.98		0.00	0.0%	
	Special Projects	Expense	2,500.00	2,031.13	11,500.00	9,000.00	360.0%	
	COVID-19	Expense	-					
Total Expenditures			2,500.00	204,750.34	16,000.00	13,500.00	540.0%	
Total Emergency Mgt			2,500.00	204,750.34	16,000.00	13,500.00	540.0%	
<b>Roadways - Administration</b>								
Revenue	Grants - Urban Implementation	Revenue	-					
	Transfers from Reserves - Road Admin	Revenue	-		(240,000.00)	240,000.00	0.0%	
	Claimant Rebates	Revenue	-					
	Inter department - Transfer (G-100)				(77,500.00)	77,500.00	0.0%	
Total Revenue			0.00		(317,500.00)	317,500.00	-3175000000.0%	
Expenditures	Capital - Davey Lake Resurfacing	Expense			340,000.00	340,000.00	0.0%	
	Full Time Wages	Expense	82,400.00		221,700.00	139,300.00	169.1%	
	Temp Full Time/Part Time & Contract Wages	Expense	-					
	Employee Benefits	Expense	26,500.00		77,600.00	51,100.00	192.8%	
	Safety Supplies	Expense	1,000.00	930.94	1,500.00	500.00	50.0%	
	Small Tools	Expense	-		2,000.00	2,000.00	0.0%	
	Calcium Chloride	Expense	-		1,000.00	1,000.00	0.0%	
	Licenses	Expense	4,500.00	3,791.47	4,000.00	-500.00	-11.1%	
	Subscriptions & Publications	Expense	-			0.00	0.0%	
	Telephone & Internet	Expense	620.00			-620.00	-100.0%	
	Staff Appreciation	Expense	420.00			-420.00	-100.0%	
	Unclassified Operating Costs	Expense	-					
	Hydro - Street Lights	Expense	14,670.00	25,901.66	26,000.00	11,330.00	77.2%	
	Contractor	Expense	-	732.67	6,000.00	6,000.00	0.0%	Pavement Marking
	Debtenture Payments	Expense	-					
	Travel Costs	Expense	520.00			-520.00	-100.0%	
	Training	Expense	2,500.00			-2,500.00	-100.0%	
	Conferences & Workshops	Expense	800.00			-800.00	-100.0%	
	Crack & Surface Repairs	Expense	5,000.00	5,037.12	7,000.00	2,000.00	40.0%	
	Christmas Decorations	Expense	-		3,000.00	3,000.00	0.0%	
	Signs & Maintenance (Roads)	Expense	2,000.00	969.36	1,500.00	-500.00	-25.0%	
	St. Light Mtce	Expense	2,500.00	2,587.01	2,800.00	300.00	12.0%	
	Culverts/Catch Basins/Drywells	Expense	-					
	Contribution to Reserves	Expense	-		6,000.00	6,000.00	0.0%	Pavement Marking
	Small Capital	Expense	-					
Total Expenditures			143,430.00	39,950.23	700,100.00	556,670.00	388.1%	
Total Roadways			143,430.00	39,950.23	382,600.00	239,170.00	166.8%	
<b>Highway &amp; Corridor</b>								
Revenue	Misc Revenue - MTO Highway & Corridor	Revenue	-					
	Transfers from Reserves - Sidewalk	Revenue	-					
Total Revenue			0.00		0.00	0.00	0.0%	
Expenditures	Full Time Wages	Expense			18,500.00	18,500.00		
	Temp Full Time/Part Time & Contract Wages	Expense						
	Employee Benefits	Expense			6,500.00	6,500.00		
	Parts & Services	Expense	-					
	Miscellaneous	Expense	-	1,235.00	2,000.00	2,000.00	0.0%	
	Small Capital	Expense						
Total Expenditures			0.00	1,235.00	27,000.00	27,000.00	0.0%	
Total Highway & Corridor			0.00	1,235.00	27,000.00	27,000.00	#DIV/0!	
<b>Airport</b>								
Airport User Fees		Revenue	-					
Total Revenue			0.00		0.00			
Expenditures	Safety Supplies	Expense	-					
	Janitorial Supplies	Expense	-					
	Parts & Services	Expense	-					
	Licenses	Expense	-					

	Description	Type	Budget 2024	Actuals 2024	BUDGET 2025	VARIANCE (\$)	VARIANCE (%)	NOTES
	Consulting	Expense	-	-				
	Hydro	Expense	-	-	2,400.00	2,400.00	0.0%	
	Insurance Charges	Expense	10,300.00	9,558.00	10,000.00	-300.00	-2.9%	
	Building Maintenance	Expense	-	225.55	300.00	300.00	0.0%	
	Project Management - Seed Money	Expense	-	-				
	Contribution to Reserves	Expense	-	-				
	Small Capital	Expense	-	-				
	<b>Total Expenditures</b>		<b>10,300.00</b>	<b>9,783.55</b>	<b>12,700.00</b>	<b>2,400.00</b>	<b>23.3%</b>	
	<b>Total Airport</b>		<b>10,300.00</b>	<b>9,783.55</b>	<b>12,700.00</b>	<b>2,400.00</b>	<b>23.3%</b>	
<b>Public Works</b>								
<b>Revenue</b>								
	Grants - Summer Jobs	Revenue				0.00		
	Equipment Rental	Revenue	(500.00)	(1,525.40)	(700.00)	200.00	40.0%	
	Microfit Revenue	Revenue	(2,000.00)	(11,930.72)	(12,000.00)	10,000.00	500.0%	
	Miscellaneous Revenue	Revenue						
	Interdepartmental Fees & Charges	Revenue						
	Transfers from Reserves	Revenue						
	<b>Total Revenue</b>		<b>(2,500.00)</b>	<b>(13,456.12)</b>	<b>(12,700.00)</b>	<b>10,200.00</b>	<b>408.0%</b>	
<b>Expenditures</b>								
	Full Time Wages	Expense	310,000.00	466,209.17	247,600.00	-62,400.00	-20.1%	
	Temp Full Time/Part Time & Contract Wages	Expense	10,000.00	7,069.67	6,000.00	-4,000.00	-40.0%	
	Employee Benefits	Expense	130,000.00	169,200.60	86,700.00	-43,300.00	-33.3%	
	Student Wages	Expense	-	-				
	Administrative	Expense	500.00	374.31	400.00	-100.00	-20.0%	
	Safety Supplies	Expense	10,000.00	9,602.15	10,000.00			
	Sand and Salt	Expense	20,600.00	17,671.57	25,000.00	4,400.00	21.4%	
	Granular Gravel	Expense	5,200.00	915.84	20,000.00	14,800.00	284.6%	Stockpile Material
	Janitorial Supplies	Expense	500.00	37.08	500.00			
	Small Tools	Expense	2,000.00	5,156.68	5,500.00	3,500.00	175.0%	
	Fuel & Lubricants	Expense	10,000.00	8,775.67	10,000.00			
	Parts & Services	Expense	20,000.00	27,737.41	20,000.00			
	Welding Supplies	Expense	2,100.00	1,275.34	1,500.00	-600.00	-28.6%	
	Office Supplies	Expense	1,400.00	1,498.95	1,500.00	100.00	7.1%	
	Licenses	Expense	2,500.00	2,461.75	2,500.00			
	Water	Expense	100.00	97.19	1,800.00	1,700.00	1700.0%	
	Subscriptions & Publications	Expense	3,000.00	305.28	1,500.00	-1,500.00	-50.0%	
	Memberships	Expense	800.00	670.73	800.00	0.00	0.0%	
	Uniform Cleaning	Expense	-	-				
	Postage & Freight	Expense	2,000.00	162.05	1,600.00	-400.00	-20.0%	
	Telephone & Internet	Expense	4,500.00	5,237.95	5,400.00	900.00	20.0%	
	Advertising	Expense						
	Unclassified Operating Costs	Expense	600.00	750.00	700.00	100.00	16.7%	
	Consulting	Expense	-	-				
	Software Maintenance	Expense	-	-				
	Equipment Rental & Maintenance	Expense	10,300.00	12,464.09	13,000.00	2,700.00	26.2%	
	Medicals	Expense	800.00	-	-	-800.00	-100.0%	
	Hydro	Expense	16,000.00	12,543.29	13,500.00	-2,500.00	-15.6%	
	Gas Charges	Expense	6,000.00	5,385.59	6,000.00	0.00	0.0%	
	Insurance Charges	Expense	500.00	-	27,800.00	27,300.00	5460.0%	
	Contractor - Cleaning Services & Mechanic	Expense	2,200.00	2,544.84	2,600.00	400.00	18.2%	
	Travel Costs	Expense	300.00	858.70	1,000.00	700.00	233.3%	
	Training	Expense	8,300.00	712.32	15,000.00	6,700.00	80.7%	
	Electrical & Plumbing Repairs	Expense	1,000.00	-	1,000.00	0.00	0.0%	
	Building Maintenance	Expense	-	1,496.72	1,500.00	1,500.00	0.0%	
	Communication Eqmt Maint	Expense	900.00	274.65	300.00	-600.00	-66.7%	
	Christmas Decorations	Expense	-	82.30	500.00	500.00	0.0%	
	Project Management - Building Demolition	Expense	-	-				
	Contribution to Reserves	Expense	-	-				
	Small Capital	Expense	14,700.00	-	10,000.00	-4,700.00	-32.0%	
	Fuel & Lubricants	Expense	61,500.00	55,571.48	60,000.00	-1,500.00	-2.4%	
	Parts & Services	Expense	48,000.00	77,982.75	48,000.00	0.00	0.0%	
	Licences	Expense	5,300.00	79.93	5,300.00	0.00	0.0%	
		Expense	500.00	-	500.00	0.00	0.0%	
	<b>Total Expenditures</b>		<b>712,100.00</b>	<b>895,206.05</b>	<b>655,000.00</b>	<b>(57,100.00)</b>	<b>-8.0%</b>	
	<b>Total Public Works</b>		<b>709,600.00</b>	<b>881,749.93</b>	<b>642,300.00</b>	<b>67,300.00</b>	<b>-9.5%</b>	
<b>Sewer Utilities</b>								
<b>Revenue</b>								
	Direct Residential Charges	Revenue	(98,200.00)	(88,545.50)	(99,000.00)	800.00	0.8%	10% increase
	Frontage Charges	Revenue						
	Connection Charges	Revenue						
	Flat Rate Charges	Revenue	(162,300.00)	(165,753.72)	(166,000.00)	3,700.00	2.3%	
	Direct Commercial Charges	Revenue	(38,600.00)	(31,299.06)	(34,300.00)	-4,300.00	-11.1%	10% increase
	Transfers from Reserves - Sewer	Revenue	-	-	(104,500.00)			
	<b>Total Revenue</b>		<b>(299,100.00)</b>	<b>(285,598.28)</b>	<b>(403,800.00)</b>	<b>104,700.00</b>	<b>35.0%</b>	
<b>Expenditures</b>								
	Capital - PLC Pump Station #2	Expense			104,500.00	104,500.00	-134.9%	
	Full Time Wages	Expense	31,100.00	-	9,300.00	-21,800.00	0.0%	
	Temp Full Time/Part Time & Contract Wages	Expense						
	Employee Benefits	Expense	12,440.00	-	3,300.00	-9,140.00	-73.5%	
	Health and Safety	Expense	-	-				
	Parts & Services	Expense	1,500.00	324.37	500.00	-1,000.00	-66.7%	
	Equipment Rental & Maintenance	Expense	1,000.00	230.00	500.00	-500.00	-50.0%	
	Hydro	Expense	-	-				

Description		Type	Budget 2024	Actuals 2024	BUDGET 2025	VARIANCE (\$)	VARIANCE (%)	NOTES
	Insurance Charges	Expense	-	-	3,100.00	3,100.00	0.0%	
	Tax Write-offs - Sewer	Expense	-	-	-	-	-	
	Sewer & Water - Contractor	Expense	408,200.00	214,305.74	430,800.00	22,600.00	5.5%	
	Debenture Payments	Expense	-	-	-	-	-	
	Training	Expense	3,000.00	-	-	-3,000.00	-100.0%	
	Electrical & Plumbing Repairs	Expense	-	519.95	500.00	500.00	0.0%	
	Building Maintenance	Expense	-	-	-	-	-	
	Utilities Maintenance	Expense	-	-	-	-	-	
	Interdepartmental Fees & Charges	Expense	-	-	-	-	-	
	Miscellaneous	Expense	-	-	-	-	-	
	Contribution to Reserves	Expense	-	-	-	-	-	
	Small Capital	Expense	-	-	-	-	-	
	Fuel & Lubricants	Expense	-	-	-	-	-	
	Transfers to Reserves - Capital	Expense	7,500.00	-	7,200.00	-300.00	-4.0%	M# 2024.06.17.153
	<b>Total Expenditures</b>		<b>464,740.00</b>	<b>215,380.06</b>	<b>559,700.00</b>	<b>94,960.00</b>	<b>20.4%</b>	
	<b>Total Sewer</b>		<b>165,640.00</b>	<b>(70,218.22)</b>	<b>155,900.00</b>	<b>9,740.00</b>	<b>-5.9%</b>	
<b>Water Utilities</b>								
<b>Revenue</b>								
	Grants - Water Works OSTAR	Revenue	-	-	-	-	-	
	Grants - OSWAP (Ont. Small Waterworks Ass. P)	Revenue	-	-	-	-	-	
	Revenue - Utility Adjustment Refunds	Revenue	-	-	-	-	-	
	Miscellaneous Revenue	Revenue	-	-	-	-	-	
	Direct Residential Charges	Revenue	(221,000.00)	(200,405.28)	(201,000.00)	-20,000.00	-9.0%	
	Frontage Charges	Revenue	-	-	-	-	-	
	Connection Charges	Revenue	-	-	-	-	-	
	Flat Rate Charges	Revenue	(349,400.00)	(363,835.33)	(364,000.00)	14,600.00	4.2%	
	Direct Commercial Charges	Revenue	(81,000.00)	(66,855.20)	(70,000.00)	-11,000.00	-13.6%	
	Water Turn On/Off Charges	Revenue	(4,580.00)	(10,868.42)	(4,600.00)	20.00	0.4%	
	Transfers from Reserves - Water	Revenue	-	-	(661,500.00)	661,500.00	0.0%	
	<b>Total Revenue</b>		<b>(655,980.00)</b>	<b>(641,964.23)</b>	<b>(1,301,100.00)</b>	<b>645,120.00</b>	<b>98.3%</b>	
<b>Expenditures</b>								
	Capital - Hydrants/Membrane/PLC	Expense	-	-	661,500.00	661,500.00	-200.8%	
	Full Time Wages	Expense	15,000.00	-	9,300.00	-5,700.00	0.0%	
	Temp Full Time/Part Time & Contract Wages	Expense	-	-	-	-	-	
	Employee Benefits	Expense	6,000.00	-	3,300.00	-2,700.00	-45.0%	
	Parts & Services	Expense	5,200.00	5,825.76	6,000.00	800.00	15.4%	
	Licenses	Expense	-	-	-	-	-	
	Memberships	Expense	-	-	-	-	-	
	Prevention	Expense	-	-	-	-	-	
	Telephone & Internet	Expense	-	-	-	-	-	
	Advertising	Expense	-	-	-	-	-	
	Legal Costs	Expense	-	-	-	-	-	
	Software Maintenance	Expense	-	-	-	-	-	
	Equipment Rental & Maintenance	Expense	-	-	-	-	-	
	Hydro	Expense	500.00	464.80	500.00	0.00	0.0%	
	Gas Charges	Expense	-	-	-	-	-	
	Insurance Charges	Expense	-	-	10,600.00	10,600.00	0.0%	
	Tax Write-offs - Water	Expense	-	-	-	-	-	
	Sewer & Water - Contractor	Expense	466,500.00	728,078.31	494,400.00	27,900.00	6.0%	
	Debenture Payments	Expense	-	-	-	-	-	
	Travel Costs	Expense	-	-	-	-	-	
	Training	Expense	1,000.00	-	-	-1,000.00	-100.0%	
	Electrical & Plumbing Repairs	Expense	1,000.00	-	-	-1,000.00	-100.0%	
	Building Maintenance	Expense	2,100.00	6,972.36	5,000.00	2,900.00	138.1%	
	Utilities Maintenance	Expense	-	3,412.78	3,000.00	3,000.00	0.0%	
	Interdepartmental Fees & Charges	Expense	-	-	-	-	-	
	Services From Public Works	Expense	-	-	-	-	-	
	Project Management	Expense	-	-	-	-	-	
	Contribution to Reserves	Expense	-	-	-	-	-	
	Small Capital	Expense	-	-	-	-	-	
	Fuel & Lubricants	Expense	-	-	-	-	-	
	Parts & Services	Expense	-	-	-	-	-	
	Transfers to Reserves - Capital	Expense	16,285.00	8,736.00	15,900.00	-385.00	-2.4%	M# 2024.06.17.153
	<b>Total Expenditures</b>		<b>513,585.00</b>	<b>753,490.01</b>	<b>1,209,500.00</b>	<b>695,915.00</b>	<b>135.5%</b>	
	<b>Total Water</b>		<b>(142,395.00)</b>	<b>111,525.78</b>	<b>(91,600.00)</b>	<b>50,795.00</b>	<b>-35.7%</b>	
<b>Landfill Site</b>								
<b>Revenue</b>								
	Miscellaneous Revenue - Waste Management	Revenue	-	(8,059.70)	-	0.00	0.0%	
	Tipping Fees	Revenue	(67,000.00)	(58,818.25)	(80,000.00)	13,000.00	19.4%	
	Bag Tags	Revenue	(45,000.00)	(46,413.20)	(46,000.00)	1,000.00	2.2%	
	Annual Garbage Generator Fees	Revenue	(57,000.00)	(80,525.00)	(75,000.00)	18,000.00	31.6%	
	Transfers from Reserves - Waste	Revenue	-	-	-	-	-	
	<b>Total Revenue</b>		<b>(169,000.00)</b>	<b>(193,816.15)</b>	<b>(201,000.00)</b>	<b>32,000.00</b>	<b>18.9%</b>	
<b>Expenditures</b>								
	Full Time Wages	Expense	-	4,008.35	70,200.00	70,200.00	0.0%	
	Temp Full Time/Part Time & Contract Wages	Expense	56,000.00	68,631.12	75,500.00	19,500.00	34.8%	
	Employee Benefits	Expense	22,400.00	9,135.61	51,100.00	28,700.00	128.1%	
	Health and Safety	Expense	500.00	-	-	-500.00	-100.0%	
	Janitorial Supplies	Expense	100.00	43.08	100.00	0.00	0.0%	
	Small Tools	Expense	-	-	-	-	-	
	Parts & Services	Expense	200.00	-	-	-200.00	-100.0%	
	Office Supplies	Expense	2,500.00	2,191.01	2,200.00	-300.00	-12.0%	
			-	-	-	-	-	

	Description	Type	Budget 2024	Actuals 2024	BUDGET 2025	VARIANCE (\$)	VARIANCE (%)	NOTES
	Licenses	Expense	-	-				
	Coffee Supplies	Expense	-	-				
	Telephone & Internet	Expense	450.00	446.28	400.00	-50.00	-11.1%	
	Advertising	Expense	-	-				
	Unclassified Operating Costs	Expense	-	4,029.70				
	Consulting	Expense	5,200.00	16,434.24	17,000.00	11,800.00	226.9%	
	Equipment Rental & Maintenance	Expense	65,100.00	10,440.60	11,000.00	-54,100.00	-83.1%	
	Hydro	Expense	1,000.00	1,345.83	1,400.00	400.00	40.0%	
	Insurance Charges	Expense	-	-	100.00	100.00	0.0%	
	Contractor - WDS	Expense	-	-				
	Garbage Collection Costs	Expense	-	-				
	Training	Expense	500.00	-		-500.00	-100.0%	
	Building Maintenance	Expense	500.00	-		-500.00	-100.0%	
	Capacity Study Survey & MOE Fees	Expense	-	-				
	Administrative costs	Expense	-	-				
	Contribution to Reserves - Landfill Post Closure	Expense	-	-				
	Recycling Expenses	Expense	-	-				
	Small Capital	Expense	-	-				
	Fuel & Lubricants	Expense	-	-				
	Parts & Services	Expense	-	-				
	Licenses	Expense	-	-				
	Fuel & Lubricants	Expense	-	-				
	Parts & Services	Expense	-	-				
	Fuel & Lubricants	Expense	1,600.00	-		-1,600.00	-100.0%	
	Parts & Services	Expense	600.00	-		-600.00	-100.0%	
	<b>Total Expenditures</b>		<b>156,650.00</b>	<b>116,705.82</b>	<b>229,000.00</b>	<b>72,350.00</b>	<b>46.2%</b>	
	<b>Total Landfill</b>		<b>(12,350.00)</b>	<b>(77,110.33)</b>	<b>28,000.00</b>	<b>40,350.00</b>	<b>-326.7%</b>	
<b>Cemetery</b>								
<b>Revenue</b>	Cemetery Plot Sales	Revenue	(1,500.00)	(1,515.00)	(1,500.00)	0.00	0.0%	
	Provincial Plot Fees	Revenue	-	-				
	Opening & Closing	Revenue	(1,500.00)	(4,450.00)	(2,000.00)	500.00	33.3%	
	Perpetual Care	Revenue	(1,500.00)	(950.00)	(1,200.00)	-300.00	-20.0%	
	Transfers from Reserves - Cemeteries	Revenue	-	-				
	<b>Total Revenue</b>		<b>(4,500.00)</b>	<b>(6,915.00)</b>	<b>(4,700.00)</b>	<b>200.00</b>	<b>4.4%</b>	
<b>Expenditures</b>	Full Time Wages	Expense	3,000.00	-	4,000.00	1,000.00	33.3%	
	Temp Full Time/Part Time & Contract Wages	Expense	-	-				
	Employee Benefits	Expense	1,200.00	-		-1,200.00	-100.0%	
	Insurance Charges	Expense	-	-	600.00	600.00	0.0%	
	Cemetery Maintenance	Expense	2,500.00	504.55	1,000.00	-1,500.00	-60.0%	
	ICC Initiatives	Expense	2,600.00	-		-2,600.00	-100.0%	
	Small Capital	Expense	-	-				
	<b>Total Expenditures</b>		<b>9,300.00</b>	<b>504.55</b>	<b>5,600.00</b>	<b>(3,700.00)</b>	<b>-39.8%</b>	
	<b>Total Cemetery</b>		<b>4,800.00</b>	<b>(6,410.45)</b>	<b>900.00</b>	<b>3,900.00</b>	<b>-81.3%</b>	
<b>General Welfare</b>								
<b>Revenue</b>	Grants	Revenue	-	-				
	Grants - Ontario Works	Revenue	-	-				
	Grants - Ont. Works CP Bonus	Revenue	-	-				
	NCBS	Revenue	-	-				
	Charge Backs O/W Training	Revenue	-	-				
	<b>Total Revenue</b>		<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
<b>Expenditures</b>	Special Projects	Expense	-	-		0.00	0.0%	
	Northwestern Health Unit	Expense	55,000.00	60,351.12	64,000.00	9,000.00	16.4%	
	Pinecrest Home for the Aged	Expense	74,400.00	76,572.00	82,000.00	7,600.00	10.2%	
	Land Ambulance	Expense	56,000.00	72,106.00	75,000.00	19,000.00	33.9%	
	Social Housing	Expense	40,700.00	69,015.00	80,000.00	39,300.00	96.6%	
	KDSB - Ontario Works	Expense	9,800.00	12,871.00	14,000.00	4,200.00	42.9%	
	KDSB - Child Care	Expense	8,700.00	9,367.00	10,000.00	1,300.00	14.9%	
	KDSB - F.B.A. - Disability	Expense	-	-				
	KDSB - National Child Benefits	Expense	-	-				
	<b>Total Expenditures</b>		<b>244,600.00</b>	<b>300,282.12</b>	<b>325,000.00</b>	<b>80,400.00</b>	<b>32.9%</b>	
	<b>General Welfare</b>		<b>244,600.00</b>	<b>300,282.12</b>	<b>325,000.00</b>	<b>80,400.00</b>	<b>32.9%</b>	
<b>Recreation</b>								
<b>Revenue</b>	Grants - Misc	Revenue	-	-				
	Grants - Recreation	Revenue	-	-				
	Interdepartmental Fees & Charges	Revenue	-	-				
	<b>Total Revenue</b>		<b>0</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
	Amortization Expenses	Expense	-	-				
	Full Time Wages	Expense	30,920.00	-		-30,920.00	-100.0%	
	Temp Full Time/Part Time & Contract Wages	Expense	-	-				
	Employee Benefits	Expense	12,368.00	-		-12,368.00	-100.0%	
	Health and Safety	Expense	-	-				
	Office Supplies	Expense	-	72.24		0.00	0.0%	
	Memberships	Expense	-	-				
	Postage & Freight	Expense	-	-				
	Telephone & Internet	Expense	-	-				
	Advertising	Expense	-	-				
	Volunteer Appreciation	Expense	-	-				
	Meeting Costs	Expense	-	-				

	Description	Type	Budget 2024	Actuals 2024	BUDGET 2025	VARIANCE (\$)	VARIANCE (%)	NOTES
	Hydro	Expense	-					
	Gas Charges	Expense	-					
	Travel Costs	Expense	-					
	Training	Expense	-					
	Interdepartmental Fees & Charges	Expense	-					
	Project Management - OSRCF 2015-2016	Expense	-					
	"Seed" Money for Grants	Expense	-					
	Small Capital	Expense	-					
	<b>Total Expenditures</b>		<b>43,288.00</b>	<b>72.24</b>	<b>0.00</b>	<b>(43,288.00)</b>	<b>-100.0%</b>	
	<b>General Welfare</b>		<b>43,288.00</b>	<b>72.24</b>	<b>0.00</b>	<b>43,288.00</b>	<b>-100.0%</b>	
<b>Arena</b>								
<b>Revenue</b>	Miscellaneous Revenue	Revenue	(1,000.00)	(71.77)	(100.00)	-900.00	-90.0%	
	Ice Rentals	Revenue	(18,000.00)	(19,102.46)	(19,500.00)	1,500.00	8.3%	
	Public Skating	Revenue	(600.00)	(613.00)	(600.00)			
	Program Fees	Revenue	(400.00)	750.00		-400.00	-100.0%	
	Canteen Revenue	Revenue	(2,200.00)	(1,251.95)	(2,000.00)	-200.00	-9.1%	
	Hall Rental Revenue	Revenue	-					
	Kitchen Rental	Revenue	-					
	Interdepartmental Fees & Charges	Revenue	-					
	Transfers from Reserves - Recreation	Revenue	-					
	Donations	Revenue	-	(110.34)				
	<b>Total Revenue</b>		<b>(22,200.00)</b>	<b>(20,399.52)</b>	<b>(22,200.00)</b>	<b>0.00</b>	<b>0.0%</b>	
<b>Expenditures</b>	Full Time Wages	Expense	90,600.00	74,187.27	87,900.00	-2,700.00	-3.0%	
	Temp Full Time/Part Time & Contract Wages	Expense	30,000.00	32,916.39	32,000.00	2,000.00	6.7%	
	Overtime & Premiums	Expense	-					
	Employee Benefits	Expense	36,300.00	32,306.54	30,800.00	-5,500.00	-15.2%	
	Student Wages	Expense	-					
	Program Materials	Expense	2,600.00	67.54	100.00	-2,500.00	-96.2%	
	Safety Supplies	Expense	600.00		2,000.00	1,400.00	233.3%	
	Canteen Expenses	Expense	2,000.00	1,313.30	2,000.00			
	Janitorial Supplies	Expense	5,000.00	2,338.47	3,500.00	-1,500.00	-30.0%	
	Small Tools	Expense	-					
	Paint Supplies	Expense	-					
	Refrigeration Supplies & Mtce	Expense	50,000.00	32,769.20	35,000.00	-15,000.00	-30.0%	
	Parts & Services	Expense	400.00	697.44	1,000.00	600.00	150.0%	
	Propane	Expense	500.00	329.45	500.00	0.00	0.0%	
	Office Supplies	Expense	200.00	154.17	200.00	0.00	0.0%	
	Licenses	Expense	-					
	Water	Expense	-		3,000.00			
	Memberships	Expense	-					
	Postage & Freight	Expense	-					
	Telephone & Internet	Expense	1,600.00	2,076.92	2,200.00	600.00	37.5%	
	Advertising	Expense	-					
	Unclassified Operating Costs	Expense	-					
	Equipment Rental & Maintenance	Expense	-					
	Hydro	Expense	50,000.00	76,276.68	82,000.00	32,000.00	64.0%	
	Gas Charges	Expense	3,000.00	5,015.47	6,000.00	3,000.00	100.0%	
	Insurance Charges	Expense	-		29,300.00	29,300.00	0.0%	
	Travel Costs	Expense	-					
	Training	Expense	-		6,000.00			
	Electrical & Plumbing Repairs	Expense	500.00		1,500.00	1,000.00	200.0%	
	Building Maintenance	Expense	2,100.00	17,918.29	20,000.00	17,900.00	852.4%	
	Arena Ice Maintenance	Expense	300.00	3,091.38	4,500.00	4,200.00	1400.0%	
	Grounds Maintenance	Expense	-					
	Contribution to Reserves	Expense	-					
	Small Capital	Expense	-					
	Parts & Services	Expense	1,500.00	325.00	500.00	-1,000.00	-66.7%	
	Propane	Expense	-	274.75	400.00	400.00	0.0%	
	Parts & Services Snowblower	Expense	-					
	Parts & Services	Expense	-					
	Fuel & Lubricants	Expense	-					
	Parts & Services - Snowblower	Expense	-					
	Parts & Services	Expense	-					
	Licenses/ safety inspection	Expense	-					
	<b>Total Expenditures</b>		<b>277,200.00</b>	<b>282,058.26</b>	<b>350,400.00</b>	<b>73,200.00</b>	<b>26.4%</b>	
	<b>Total Arena</b>		<b>255,000.00</b>	<b>261,658.74</b>	<b>328,200.00</b>	<b>73,200.00</b>	<b>28.7%</b>	
<b>Recreation Halls</b>								
<b>Revenue</b>	Miscellaneous Revenue	Revenue	-					
	Hall Rental Revenue	Revenue	(5,500.00)	(4,974.12)	(6,000.00)	500.00	9.1%	
	Kitchen Rental	Revenue	(100.00)	(512.25)	(200.00)	100.00	100.0%	
	Donations	Revenue	-					
	<b>Total Revenue</b>		<b>(5,600.00)</b>	<b>(5,486.37)</b>	<b>(6,200.00)</b>	<b>600.00</b>	<b>10.7%</b>	
<b>Expenditures</b>	Safety Supplies	Expense	-					
	Janitorial Supplies	Expense	100.00			-100.00	-100.0%	
	Small Tools	Expense	-					
	Paint Supplies	Expense	-	231.92	300.00	300.00	0.0%	
	Parts & Services	Expense	-					
	Licenses	Expense	-	250.00	200.00	200.00	0.0%	
	Hydro	Expense	20,600.00	34,776.15	35,000.00	14,400.00	69.9%	



	Description	Type	Budget 2024	Actuals 2024	BUDGET 2025	VARIANCE (\$)	VARIANCE (%)	NOTES
	Gas Charges	Expense	10,300.00	12,143.04	13,500.00	3,200.00	31.1%	
	Electrical & Plumbing Repairs	Expense	900.00	488.45	600.00	-300.00	-33.3%	
	Building Maintenance	Expense	2,000.00	1,925.75	2,000.00	0.00	0.0%	
	Small Capital	Expense	-	-	-	-	-	
	<b>Total Expenditures</b>		<b>33,900.00</b>	<b>49,815.31</b>	<b>51,600.00</b>	<b>17,700.00</b>	<b>52.2%</b>	
	<b>Total Recreation Halls</b>		<b>28,300.00</b>	<b>44,328.94</b>	<b>45,400.00</b>	<b>17,100.00</b>	<b>60.4%</b>	
<b>Fitness Centre</b>								
<b>Revenue</b>	Miscellaneous Revenue	Revenue	0.00					
	Rental Revenue	Revenue	(3,600.00)	(3,600.00)	(3,600.00)	0.00	0.0%	
	<b>Total Revenue</b>		<b>(3,600.00)</b>	<b>(3,600.00)</b>	<b>(3,600.00)</b>	<b>0.00</b>	<b>0.0%</b>	
<b>Expenditures</b>	Health and Safety	Expense	-					
	Hydro	Expense	2,300.00	4,055.15	4,200.00	1,900.00	82.6%	
	Gas Charges	Expense	1,800.00			-1,800.00	-100.0%	
	Building Maintenance	Expense	300.00	254.40	500.00	200.00	66.7%	
	Small Capital	Expense	-					
	<b>Total Expenditures</b>		<b>4,400.00</b>	<b>4,309.55</b>	<b>4,700.00</b>	<b>300.00</b>	<b>6.8%</b>	
	<b>Total Fitness Centre</b>		<b>800.00</b>	<b>709.55</b>	<b>1,100.00</b>	<b>300.00</b>	<b>37.5%</b>	
<b>Bowling Alley</b>								
<b>Revenue</b>	Hall Rental Revenue	Revenue	(1,980.00)	(1,980.00)	(2,000.00)	20.00	1.0%	
	Contributions from Reserves - Bowling	Revenue	-					
	<b>Total Revenue</b>		<b>(1,980.00)</b>	<b>(1,980.00)</b>	<b>(2,000.00)</b>	<b>20.00</b>	<b>1.0%</b>	
<b>Expenditures</b>	Health and Safety	Expense	-					
	Janitorial Supplies	Expense	-					
	Hydro	Expense	1,000.00	1,159.15	1,200.00	200.00	20.0%	
	Gas Charges	Expense	1,400.00			-1,400.00	-100.0%	
	Electrical & Plumbing Repairs	Expense	300.00			-300.00	-100.0%	
	Building Maintenance	Expense	-	213.70	300	300.00	0.0%	
	Small Capital	Expense	-					
	<b>Total Expenditures</b>		<b>2,700.00</b>	<b>1,372.85</b>	<b>1,500.00</b>	<b>(1,200.00)</b>	<b>-44.4%</b>	
	<b>Total Bowling Alley</b>		<b>720.00</b>	<b>(607.15)</b>	<b>(500.00)</b>	<b>1,220.00</b>	<b>-169.4%</b>	
<b>Curling Club</b>								
<b>Revenue</b>	Contributions from Reserves - Curling	Revenue	-					
	<b>Total Revenue</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
<b>Expenditures</b>	Health and Safety	Expense	-					
	Electrical & Plumbing Repairs	Expense	1,000.00			-1,000.00	-100.0%	
	Building Maintenance	Expense	1,000.00			-1,000.00	-100.0%	
	Small Capital	Expense	-					
	<b>Total Expenditures</b>		<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,000.00)</b>	<b>-100.0%</b>	
	<b>Total Curling Club</b>		<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>-100.0%</b>	
<b>Outside Recreation Facilities</b>								
<b>Revenue</b>	Miscellaneous Revenue	Revenue	-					
	Donations	Revenue	-					
	<b>Total Revenue</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.0%</b>	
<b>Expenditures</b>	Janitorial Supplies	Expense	-					
	Parts & Services	Expense	-					
	Grounds Maintenance	Expense	300.00	266.22		-300.00	-100.0%	
	Special Projects - Trails	Expense	-					
	Small Capital	Expense	-					
	Parts & Services	Expense	-					
	<b>Total Expenditures</b>		<b>300.00</b>	<b>266.22</b>	<b>0.00</b>	<b>(300.00)</b>	<b>-100.0%</b>	
	<b>Total Outside Rec Facilities</b>		<b>300.00</b>	<b>266.22</b>	<b>0.00</b>	<b>300.00</b>	<b>-100.0%</b>	
<b>Parks &amp; Beaches</b>								
<b>Revenue</b>	Grants - Summer Employment	Revenue	-					
	Grants - Federal Fireworks	Revenue	-					
	Grants - Misc.	Revenue	-					
	Program Fees	Revenue	-					
	<b>Total Revenue</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
<b>Expenditures</b>	Temp Full Time/Part Time & Contract Wages	Expense	-					
	Employee Benefits	Expense	-					
	Student Wages	Expense	-					
	Program Materials	Expense	1,200.00			-1,200.00	-100.0%	
	Safety Supplies	Expense	-					
	Granular Gravel	Expense	-					
	Janitorial Supplies	Expense	18,000.00	26,152.32	28,000.00	10,000.00	55.6%	
	Small Tools	Expense	-					
	Parts & Services	Expense	500.00	1,097.49	1,500.00	1,000.00	200.0%	
	Licenses	Expense	-					
	Memberships	Expense	-					
	Unclassified Operating Costs	Expense	-					

	Description	Type	Budget 2024	Actuals 2024	BUDGET 2025	VARIANCE (\$)	VARIANCE (%)	NOTES
	Hydro	Expense	600.00	1,165.62	1,200.00	600.00	100.0%	
	Insurance Charges	Expense	-					
	Building Maintenance	Expense	-	2,009.77		0.00	0.0%	
	<b>Total Expenditures</b>		<b>20,300.00</b>	<b>30,425.20</b>	<b>30,700.00</b>	<b>10,400.00</b>	<b>51.2%</b>	
	<b>Total Parks &amp; Beaches</b>		<b>20,300.00</b>	<b>30,425.20</b>	<b>30,700.00</b>	<b>10,400.00</b>	<b>51.2%</b>	
<b>Recreation Programming</b>								
<b>Revenues</b>	Grants - Summer Experience	Revenues	-					
	Miscellaneous Revenues	Revenues	(500.00)	(256.38)	(1,000.00)	500.00	100.0%	
	Program Fees	Revenues	(1,500.00)	(1,350.00)	(1,500.00)	0.00	0.0%	
	Interdepartmental Fees & Charges	Revenues	-					
	Grants	Revenues	-					
	Donations	Revenues	(4,500.00)	(4,550.00)	(4,500.00)	0.00	0.0%	
	<b>Total Revenues - Recreation Programming</b>		<b>(6,500.00)</b>	<b>(6,156.38)</b>	<b>(7,000.00)</b>	<b>500.00</b>	<b>7.7%</b>	
<b>Expenditures</b>	Full Time Wages	Expense	32,000.00	36,697.00	59,900.00	27,900.00	87.2%	
	Temp Full Time/Part Time & Contract Wages	Expense	1,500.00	208.30		-1,500.00	-100.0%	
	Employee Benefits	Expense	12,800.00	12,773.55	21,000.00	8,200.00	64.1%	
	Student Wages	Expense	-					
	Program Materials	Expense	2,500.00	1,502.98		-2,500.00	-100.0%	
	Prog Materials - Canada Day	Expense	3,500.00	4,014.71	7,500.00	4,000.00	114.3%	
	Prog Materials - White Otter Days	Expense	8,000.00	6,721.99	10,000.00	2,000.00	25.0%	
	Prog Materials - Hockey Tournament	Expense	-		12,000.00	12,000.00	0.0%	
	Office Supplies	Expense	500.00	252.03		-500.00	-100.0%	
	Program Materials - Winter Fest	Expense	-					
	Program Materials - March Break	Expense	-					
	Program Materials - Camp Days	Expense	-					
	Instructors Fees	Expense	-					
	Postage & Freight	Expense	-					
	Telephone & Internet	Expense	1,500.00	1,186.65	1,200.00	-300.00	-20.0%	
	Advertising	Expense	-					
	Staff Appreciation	Expense	-					
	Unclassified Operating Costs	Expense	-					
	Software Maintenance	Expense	-					
	Insurance Charges	Expense	-					
	Bank and Visa Charges	Expense	-					
	Travel Costs	Expense	-					
	Training	Expense	-					
	Recreation Committee Initiatives	Expense	-					
	Small Capital	Expense	-					
	<b>Total Expenditures - Recreation Programming</b>		<b>62,300.00</b>	<b>63,357.21</b>	<b>111,600.00</b>	<b>49,300.00</b>	<b>79.1%</b>	
	<b>Total Recreation Programming</b>		<b>55,800.00</b>	<b>57,200.83</b>	<b>104,600.00</b>	<b>48,800.00</b>	<b>87.5%</b>	
<b>World Hub</b>								
<b>Revenue</b>	Miscellaneous Revenue	Revenue	(150.00)	(72.10)		-150.00	-100.0%	
	Golf Course Rental Revenue	Revenue	(3,000.00)	(2,500.00)	(2,500.00)	-500.00	-16.7%	
	Donations	Revenue	-			0.00	0.0%	
	<b>Total Revenue</b>		<b>(3,150.00)</b>	<b>(2,572.10)</b>	<b>(2,500.00)</b>	<b>-650.00</b>	<b>-20.6%</b>	
<b>Expenditures</b>	Safety Supplies	Expense	300.00			-300.00	-100.0%	
	Parts & Services	Expense	-					
	Propane	Expense	6,000.00	5,464.30	6,000.00	0.00	0.0%	
	Hydro	Expense	1,500.00	766.92	800.00	-700.00	-46.7%	
	Insurance Charges	Expense	-					
	Electrical & Plumbing Repairs	Expense	-					
	Building Maintenance	Expense	500.00	214.35	500.00	0.00	0.0%	
	Grounds Maintenance	Expense	-					
	Miscellaneous	Expense	-					
	Small Capital	Expense	-					
	<b>Total Expenditures</b>		<b>8,300.00</b>	<b>6,445.57</b>	<b>7,300.00</b>	<b>(1,000.00)</b>	<b>-12.0%</b>	
	<b>Total World Hub</b>		<b>5,150.00</b>	<b>3,873.47</b>	<b>4,800.00</b>	<b>350.00</b>	<b>-6.8%</b>	
<b>Library</b>								
<b>Revenue</b>	Grants - Summer Employment	Revenue	-					
	Grants - Library	Revenue	(4,999.00)	(4,999.00)	(5,000.00)	1.00	0.0%	
	Grants - Ministry of Culture - Technology	Revenue	-					
	Miscellaneous Revenue - Library	Revenue	(1,500.00)	(1,516.70)	(500.00)	-1,000.00	-66.7%	
	Hall Rental Revenue	Revenue	(1,000.00)			-1,000.00	-100.0%	
	Landfill Voucher Proceeds	Revenue	(400.00)	(718.80)	(1,000.00)	600.00	150.0%	
	Transfers from Reserves - Library	Revenue	-					
	Donations	Revenue	-	(2,236.65)	(500.00)	500.00	0.0%	
	<b>Total Revenue</b>		<b>(7,899.00)</b>	<b>(9,471.15)</b>	<b>(7,000.00)</b>	<b>-899.00</b>	<b>-11.4%</b>	
<b>Expenditures</b>	Full Time Wages	Expense	-					
	Temp Full Time/Part Time & Contract Wages	Expense	46,700.00	48,991.59	51,000.00	4,300.00	9.2% 4% increase	
	Employee Benefits	Expense	4,400.00	5,585.31	5,900.00	1,500.00	34.1% 4% increase	
	Student Wages	Expense	-					
	Safety Supplies	Expense	500.00			-500.00	-100.0%	
	Promotions	Expense	-					
	Janitorial Supplies	Expense	150.00	224.43	200.00	50.00	33.3%	
	Office Supplies	Expense	1,000.00	1,886.57	1,900.00	900.00	90.0%	
	Book & DVD Leasing	Expense	2,700.00	2,452.77	2,300.00	-400.00	-14.8%	
	Books	Expense	4,400.00	4,771.30	4,300.00	-100.00	-2.3%	
	Licenses	Expense	60.00		100.00	40.00	66.7%	

Description		Type	Budget 2024	Actuals 2024	BUDGET 2025	VARIANCE (\$)	VARIANCE (%)	NOTES
	Subscriptions & Publications	Expense	500.00	486.01	300.00	-200.00	-40.0%	
	Memberships	Expense	800.00	836.52	900.00	100.00	12.5%	
	Postage & Freight	Expense	300.00	445.44	400.00	100.00	33.3%	
	Telephone & Internet	Expense	600.00	835.22	900.00	300.00	50.0%	
	Advertising	Expense	-	-				
	Unclassified Operating Costs	Expense	-	-				
	Audit & Reporting	Expense	-	-				
	Software Maintenance	Expense	600.00	842.03	1,000.00	400.00	66.7%	
	Hydro	Expense	5,000.00	5,502.26	5,500.00	500.00	10.0%	
	Gas Charges	Expense	3,000.00	3,549.05	3,500.00	500.00	16.7%	
	Insurance Charges	Expense	-	-				
	Children's Resources	Expense	300.00	202.36	800.00	500.00	166.7%	
	Conferences & Workshops	Expense	-	-				
	Electrical & Plumbing Repairs	Expense	1,000.00	134.26	1,000.00	0.00	0.0%	
	Building Maintenance	Expense	400.00	971.01	400.00	0.00	0.0%	
	Miscellaneous	Expense	700.00	464.78	700.00	0.00	0.0%	
	Tech Grant Expenses	Expense	-	-		0.00	0.0%	
	Ignace Library Board	Expense	100.00	70.00	500.00	400.00	400.0%	
	Small Capital	Expense	1,000.00	741.22	1,000.00	0.00	0.0%	
	<b>Total Expenditures</b>		<b>74,210.00</b>	<b>78,992.13</b>	<b>82,600.00</b>	<b>8,390.00</b>	<b>11.3%</b>	
	<b>Total Library</b>		<b>66,311.00</b>	<b>69,520.98</b>	<b>75,600.00</b>	<b>9,289.00</b>		
<b>Planning, Zoning &amp; Development</b>								
<b>Revenues</b>	Grants - NWMO	Revenues	-	-				
	Miscellaneous Revenues	Revenues	-	-				
	Permits Bldg/Demolition	Revenues	(4,200.00)	(8,406.44)	(10,000.00)	5,800.00	138.1%	
	Planning Publication Sales	Revenues	-	-				
	Interdepartmental Fees & Charges	Revenues	-	-				
	Transfers from Reserves - Planning	Revenues	-	-				
	<b>Total Revenues - Planning, Zoning &amp; Development</b>		<b>(4,200.00)</b>	<b>(8,406.44)</b>	<b>(10,000.00)</b>	<b>5,800.00</b>	<b>138.1%</b>	
<b>Expenditures</b>	Full Time Wages	Expense	-	24,440.00	74,500.00	74,500.00	0.0%	
	Temp Full Time/Part Time & Contract Wages	Expense	11,300.00	-		-11,300.00	-100.0%	
	Employee Benefits	Expense	800.00	1,830.74	20,000.00	19,200.00	2400.0%	
	Student Wages	Expense	-	-				
	Expenses - Youth Intern	Expense	-	-				
	Office Supplies	Expense	200.00	-	200.00			
	Subscriptions & Publications	Expense	-	-				
	Memberships	Expense	-	-				
	Postage & Freight	Expense	-	-				
	Telephone & Internet	Expense	500.00	298.22	400.00	-100.00	-20.0%	
	Advertising	Expense	-	-				
	Meeting Costs	Expense	-	-				
	Unclassified Operating Costs	Expense	-	109.36				
	Legal Costs	Expense	1,500.00	3,903.20	6,000.00	4,500.00	300.0%	
	Consulting	Expense	2,500.00	5,113.36	10,000.00	7,500.00	300.0%	
	Hydro	Expense	1,500.00	1,834.07		-1,500.00	-100.0%	
	Gas Charges	Expense	500.00	-		-500.00	-100.0%	
	Insurance Charges	Expense	-	-				
	Travel Costs	Expense	-	-				
	Training	Expense	-	-	4,000.00	4,000.00	0.0%	
	Conferences & Workshops	Expense	-	-				
	Special Projects	Expense	-	-				
	Consulting - EDC Committee Initiatives	Expense	-	-				
	<b>Total Expenditures - Planning, Zoning &amp; Development</b>		<b>18,800.00</b>	<b>37,528.95</b>	<b>115,100.00</b>	<b>96,300.00</b>	<b>512.2%</b>	
	<b>Total Planning, Zoning &amp; Development</b>		<b>14,600.00</b>	<b>29,122.51</b>	<b>105,100.00</b>	<b>90,500.00</b>	<b>619.9%</b>	
<b>Tourism &amp; Travel Centre</b>								
<b>Revenues</b>	Grants - Summer Experience Students	Revenues	-	-				
	Grants - Misc. Travel centre (Intern Prog.)	Revenues	-	-				
	Souvenir Sales	Revenues	-	-				
	Misc Rev - MTO TAC Maintenance	Revenues	-	(200.00)				
	Travel Centre	Revenues	-	-				
	Interdepartmental Fees & Charges	Revenues	-	-				
	Transfers from Reserves - Tourism & Travel Cen	Revenues	-	-				
	<b>Total Revenues - Tourism &amp; Travel Centre</b>		<b>0.00</b>	<b>(200.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
<b>Expenditures</b>	Temp Full Time/Part Time & Contract Wages	Expense	-	-				
	Employee Benefits	Expense	-	-				
	Student Wages	Expense	-	-				
	Program Materials	Expense	-	-				
	Health and Safety	Expense	-	-				
	Janitorial Supplies	Expense	1,600.00	3,300.21	3,400.00	1,800.00	112.5%	
	Small Tools	Expense	-	-				
	Office Supplies	Expense	500.00	526.58	600.00	100.00	20.0%	
	Subscriptions & Publications	Expense	-	-				
	Memberships	Expense	-	-				
	Telephone & Internet	Expense	-	-				
	Advertising	Expense	-	2,442.24	2,000.00	2,000.00	0.0%	
	Hydro	Expense	5,000.00	4,585.20	5,000.00	0.00	0.0%	
	Gas Charges	Expense	700.00	-		-700.00	-100.0%	
	Contractor - Custodial Services	Expense	6,000.00	6,070.43	6,100.00	100.00	1.7%	
	Electrical & Plumbing Repairs	Expense	-	39.25	300.00	300.00	0.0%	

	Description	Type	Budget 2024	Actuals 2024	BUDGET 2025	VARIANCE (\$)	VARIANCE (%)	NOTES
	Building Maintenance	Expense	-	203.52	500.00	500.00	0.0%	
	Grounds Maintenance	Expense	-	-	-	-	-	
	Miscellaneous (Souvenirs)	Expense	-	-	-	-	-	
	Annual MTO Reimbursement	Expense	-	-	-	-	-	
	Small Capital	Expense	-	-	-	-	-	
	<b>Total Expenditures - Tourism &amp; Travel Centre</b>		13,800.00	17,167.43	17,900.00	4,100.00	29.7%	
	<b>Total Tourism &amp; Travel Centre</b>		13,800.00	16,967.43	17,900.00	4,100.00	29.7%	
<b>Regulatory - Hosting</b>			OLD GL - ICNLC Centre		Regulatory			
<b>Revenues</b>	Grants - NWMO EDM STRATEGIC PLANNING	Revenues	-	-	-	-	-	
	NWMO GRANT	Revenues	-	-	-	-	-	
	Grants	Revenues	-	-	-	-	-	
	Grants - Misc NWMO	Revenues	-	-	-	-	-	
	Miscellaneous Revenues	Revenues	(1,970,000.00)	(3,708,436.70)	-1,970,000.00	-100.0%		
	Revenues	Revenues	-	-	-	-	-	
	Transfers from Def. Revenues	Revenues	-	-	-	-	-	
	Donations	Revenues	-	-	-	-	-	
	Hosting Regulatory	Revenues	-	-	(1,000,000.00)	1,000,000.00	0.0%	Hosting Legal (H6)
	<b>Total Revenues - Regulatory Hosting</b>		(1,970,000.00)	(3,708,436.70)	(1,000,000.00)	-970,000.00	-49.2%	
<b>Expenditures</b>	Full Time Wages	Expense	-	-	50,000.00	50,000.00	0.0%	
	Temp Full Time/ Part Time Wages	Expense	-	-	-	-	-	
	Per Diem Pay	Expense	-	-	6,000.00	6,000.00	0.0%	
	Employee Benefits	Expense	-	-	17,500.00	17,500.00	0.0%	
	Office Supplies	Expense	-	-	-	-	-	
	Subscriptions & Publications	Expense	-	-	-	-	-	
	Postage & Freight	Expense	-	-	-	-	-	
	Telephone & Internet	Expense	-	-	-	-	-	
	Advertising	Expense	-	71.64	-	-	-	
	Meeting Costs	Expense	-	-	-	-	-	
	Legal Costs	Expense	-	-	-	-	-	
	Consulting	Expense	-	-	200,000.00	200,000.00	0.0%	IPD Review
	Software Maintenance	Expense	-	-	-	-	-	
	EDM Consulting	Expense	-	-	-	-	-	
	Hydro	Expense	-	916.93	-	0.00	0.0%	
	Contractor	Expense	-	-	-	-	-	
	Travel Costs	Expense	-	-	50,000.00	50,000.00	0.0%	
	Training	Expense	-	9,158.40	20,000.00	20,000.00	0.0%	
	Conferences & Workshops	Expense	-	-	50,000.00	50,000.00	0.0%	
	Contribution to Reserves	Expense	-	1,500,000.00	606,500.00	606,500.00	0.0%	
	Small Capital	Expense	-	-	-	-	-	
	<b>Total Expenditures - Regulatory Hosting</b>		0.00	1,510,146.97	1,000,000.00	1,000,000.00	0.0%	
	<b>Total - Regulatory Hosting</b>		(1,970,000.00)	(2,198,289.73)	0.00	1,970,000.00	-100.0%	
<b>Hosting Support</b>								
<b>Revenues</b>	Misc NWMO	Revenues	-	-	(249,000.00)	249,000.00	0.0%	Studies - Payment 2C
	Donations	Revenues	-	(1,000.00)	-	0.00	0.0%	
	Transfers from Def. Revenues	Revenues	-	-	(166,000.00)	166,000.00	0.0%	Studies - Payment 2C
	Hosting Support - NWMO	Revenue	-	-	(1,541,500.00)	1,541,500.00	0.0%	Hosting Support (H5)
	<b>Total Revenues - NWMO Special Projects</b>		0.00	(1,000.00)	(1,956,500.00)	1,956,500.00	#####	
<b>Expenditures</b>	Full Time Wages	Expense	260,000.00	282,157.43	134,600.00	-125,400.00	-48.2%	
	Temp Full Time/Part Time & Contract Wages	Expense	-	102.60	-	0.00	0.0%	
	Per Diem Pay	Expense	-	-	-	-	-	
	Employee Benefits	Expense	104,000.00	88,078.43	47,100.00	-56,900.00	-54.7%	
	Student Wages	Expense	14,000.00	13,455.22	6,000.00	-8,000.00	-57.1%	
	Program Materials	Expense	10,000.00	788.88	-	-10,000.00	-100.0%	
	Health and Safety	Expense	-	-	-	-	-	
	Janitorial Supplies	Expense	100.00	16.03	-	-100.00	-100.0%	
	Office Supplies	Expense	5,500.00	6,313.93	20,000.00	14,500.00	263.6%	
	Book & DVD Leasing	Expense	-	-	-	-	-	
	Coffee Supplies	Expense	200.00	-	-	-200.00	-100.0%	
	Subscriptions & Publications	Expense	1,700.00	-	200.00	-1,500.00	-88.2%	
	Postage & Freight	Expense	500.00	1,410.39	-	-500.00	-100.0%	
	Telephone & Internet	Expense	4,000.00	4,291.47	4,300.00	300.00	7.5%	
	Advertising	Expense	10,000.00	5,912.71	6,000.00	-4,000.00	-40.0%	
	Public Meetings	Expense	8,000.00	23,471.71	20,000.00	12,000.00	150.0%	
	Volunteer Appreciation	Expense	1,000.00	720.00	1,000.00	0.00	0.0%	
	Meeting Costs	Expense	2,000.00	9,858.90	10,000.00	8,000.00	400.0%	
	Youth Initiatives	Expense	1,000.00	6,551.84	2,000.00	1,000.00	100.0%	
	Audit & Reporting	Expense	-	-	-	-	-	
	Legal Costs	Expense	140,000.00	93,826.17	70,000.00	-70,000.00	-50.0%	
	Consulting	Expense	1,200,000.00	1,009,661.65	120,000.00	-1,080,000.00	-90.0%	
	Software Maintenance	Expense	5,000.00	3,567.58	4,000.00	-1,000.00	-20.0%	
	Hardware Maintenance	Expense	2,000.00	858.07	2,000.00	0.00	0.0%	
	Equipment Rental & Maintenance	Expense	-	-	-	-	-	
	Travel Costs	Expense	35,000.00	51,284.33	52,300.00	17,300.00	49.4%	
	Training	Expense	2,000.00	72.18	12,000.00	10,000.00	500.0%	
	Conferences & Workshops	Expense	145,000.00	173,918.20	20,000.00	-125,000.00	-86.2%	
	Travel - Baseline Studies	Expense	6,000.00	-	-	-6,000.00	-100.0%	
	Building Maintenance Learn More Centre	Expense	2,000.00	-	-	-2,000.00	-100.0%	
	Office Equipment Maint	Expense	9,000.00	-	-	-9,000.00	-100.0%	
	Enviromental & Impact Studies	Expense	-	-	415,000.00	415,000.00	0.0%	
	Recruitment	Expense	1,000.00	3,378.88	5,000.00	4,000.00	400.0%	

	Description	Type	Budget 2024	Actuals 2024	BUDGET 2025	VARIENCE (\$)	VARIENCE (%)	NOTES
	Infrastructure Studies	Expense	-					
	Tourism Studies	Expense	-					
	Contribution to Reserves	Expense			1,000,000.00	1,000,000.00	0.0%	Legal Reserves
	Small Capital	Expense	1,000.00			-1,000.00	-100.0%	
	<b>Total Expenditures NWMO - Special Projects</b>		1,970,000.00	1,779,696.60	1,951,500.00	(18,500.00)	-0.9%	
	<b>Total NWMO Special Projects</b>		<b>1,970,000.00</b>	<b>1,778,696.60</b>	<b>(5,000.00)</b>	<b>1,975,000.00</b>	<b>-100.3%</b>	
<b>Economic Development</b>								
Revenue	GRANTS	Revenues	-					
	Misc. Grants	Revenues	-					
	Transfers from Def. Revenues	Revenues	-					
	Hosting Support - NWMO	Revenue			(16,200.00)	16,200.00		Project Lead
	<b>Total Revenue Economic Development</b>		0.00	0.00	(16,200.00)	16,200.00	-162000000.0%	
Expenditures	Full Time Wages	Expense	-		12,000.00	12,000.00	0.0%	
	Temp Full Time/Part Time & Contract Wages	Expense	-					
	Per Diem Pay	Expense	-					
	Employee Benefits	Expense	-		4,200.00	4,200.00	0.0%	
	Office Supplies	Expense	-					
	Postage & Freight	Expense	-					
	Telephone & Internet	Expense	-	1.50				
	Advertising	Expense	-					
	Employee Benefits	Expense	-					
	Meeting Costs	Expense	-					
	Consulting	Expense	-					
	Software Maintenance	Expense	-					
	Travel Costs	Expense	-					
	Conferences & Workshops	Expense	-					
	Project Management	Expense	-					
	Small Capital	Expense	-					
	<b>Total Expenditures - Economic Development</b>		0.00	1.50	16,200.00	16,200.00	0.0%	
	<b>Total Economic Development</b>		<b>0.00</b>	<b>1.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
<b>NWMO - CWB</b>								
Revenue	Grants	Revenue						
	Trans Def. Revenue	Revenue		(174,283.78)	(400,000.00)	400,000.00		
	<b>Total Revenue CWB</b>		0.00	(174,283.78)	(400,000.00)	400,000.00	-4000000000.0%	
Expenditures	Full Time Wages	Expense	-					
	Temp Full Time/Part Time & Contract Wages	Expense	-					
	Employee Benefits	Expense	-					
	Student Wages	Expense	-					
	Office Supplies	Expense	-					
	Youth Initiatives	Expense	-	1,125.00		0.00		
	Legal Costs	Expense	-					
	Conferences & Workshops	Expense	-					
	Project Management	Expense	30,000.00	173,158.78	400,000.00	370,000.00		Equipment
	Plans, Studies, Strategy	Expense	-					
	Contribution to Reserves	Expense	-					
	<b>Total Expenditures CWB</b>		30,000.00	174,283.78	400,000.00			
	<b>Total NWMO Subsidies - CWB</b>		<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>NWMO - NTI</b>								
Revenue	NTI Funding	Revenues	(1,000,000.00)			-1,000,000.00		
	Misc Revenues	Revenues						
	Trans Def. Revenue	Revenue		(1,000,000.00)	(139,400.00)	139,400.00		
	<b>Total Revenues NTI</b>		(1,000,000.00)	(1,000,000.00)	(139,400.00)	-860,600.00	-86.1%	
Expenditures	Project Management -	Expense	1,000,000.00	1,175,538.76		-1,000,000.00		
	Special Projects - Arena	Expense			139,400.00	139,400.00		Arena Upgrades - Co
	<b>Total Expenditures NTI</b>		1,000,000.00	1,175,538.76	139,400.00	(860,600.00)	-86.1%	
	<b>Total NWMO -NTI</b>		<b>0.00</b>	<b>175,538.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
<b>NWMO - EIES</b>								
Revenue	Grants NWMO - EIES	Revenues						
	NTI Funding - Def Revenue	Revenues						
	<b>Total Revenues NTI</b>		0.00	0.00	0.00	0.00	0.0%	
Expenditures	Early Investment & Education	Expense						
	<b>Total Expenditures NTI</b>		0.00	0.00	0.00	0.00	0.0%	
	<b>Total NWMO -NTI</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	
<b>Hosting - Youth Community Training</b>								
Revenue	Grants	Revenue			(150,000.00)	150,000.00		
	Def. Revenue	Revenue				0.00		
	<b>Total Revenue CWB</b>				(150,000.00)	150,000.00	-1500000000.0%	
Expenditures	Student Wages	Expense			20,000.00	20,000.00		
	Youth Initiatives	Expense						
	Legal Costs	Expense						
	Training	Expense			15,000.00	15,000.00		

Description	Type	Budget 2024	Actuals 2024	BUDGET 2025	VARIENCE (\$)	VARIENCE (%)	NOTES
Conferences & Workshops	Expense			25,000.00	25,000.00		
Project Management	Expense						
Plans, Studies, Strategy	Expense						
Contribution to Reserves	Expense			90,000.00	90,000.00		
Def. Expenses	Expenses						
Total Expenditures CWB		0.00	0.00	150,000.00	150,000.00	0.0%	
Total NWMO Subsidies - CWB		0.00	0.00	0.00	0.00	0.0%	
		2024 Budget		2025 Budget			
	Revenue	8,394,952.00		10,895,100.00			
	Expenses	7,645,543.00		10,895,100.00			
2024 Actuals							
	Revenue	9,559,483.05			0.00	Surplus	
	Expenses	9,663,382.11					
		103,899.06					
<b>Capital Projects</b>							
Davy Lake Resurfacing	Expense	340,000.00	NORDS				
Lift Station PLC Replacement	Expense	104,500.00	OCIF	Approved 2024			
Gear for small clarifier	Expense	7,000.00	OCIF	Approved 2025	111,500.00		
Hydrant Replacement	Expense	107,500.00	OCIF	Approved 2024			
Membrane Replacement	Expense	210,000.00	OCIF	Approved 2024			
PLC Replacement - WWTP	Expense	344,000.00	OCIF	Approved 2025	773,000.00		
Total Capital Projects		1,106,000.00					
<b>NWMO</b>							
Hosting Operating - NWMO		(500,000.00)					
Hosting Regulatory		(1,000,000.00)					
Hosting Support - NWMO		(1,541,500.00)					
Hosting Support - NWMO		(16,200.00)					
Grants		(150,000.00)					
TOTAL		(3,207,700.00)					
Milestone Payment		(4,000,000.00)	Not delivered till IPD delivery Not expected till end of Nov				