2026 Mayor's Proposed Tax Levy Supported Budget

Niagara Falls

Index

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Taxation City General/Urban	94,572,764	93,240,269	1,332,495	1.4%
Taxation Capital Levy	2,308,151	2,275,641	32,510	1.4%
Taxation Write Offs	(1,555,000)	(1,555,000)	0	0.0%
Taxation Other Charges	13,875	10,850	3,025	27.9%
Payment in Lieu of Taxation	7,935,526	7,914,646	20,880	0.3%
Taxation	**103,275,316**	**101,886,406**	**1,388,910**	**1.4%**
Federal Grants	20,000	20,000	0	0.0%
Provincial Grants	517,706	562,006	(44,300)	(7.9%)
Grants	60,000	60,000	0	0.0%
Other Municipalities	50,000	50,000	0	0.0%
Grants	**647,706**	**692,006**	**(44,300)**	**(6.4%)**
Casino	18,000,000	14,000,000	4,000,000	28.6%
Donations	37,325	37,325	0	0.0%
Fines	313,229	125,500	187,729	149.6%
Investments	4,200,000	3,700,000	500,000	13.5%
Licences	442,156	421,156	21,000	5.0%
Other Revenue	11,490,402	10,279,505	1,210,897	11.8%
Penalties and Interest	3,210,000	2,820,000	390,000	13.8%
Permits	15,000	15,000	0	0.0%
Provincial Offences Act	184,651	185,298	(647)	(0.3%)
Rents	350,021	429,997	(79,976)	(18.6%)
Sales	529,700	456,700	73,000	16.0%
Service Charges	20,000	15,000	5,000	33.3%
User Fees	6,336,945	5,582,438	754,507	13.5%
Miscellaneous Revenue	**45,129,429**	**38,067,919**	**7,061,510**	**18.5%**
From Special Purpose Reserves	3,765,831	3,186,992	578,839	18.2%
From Reserve Funds	9,295,384	8,516,635	778,749	9.1%
From Development Charges	1,735,710	1,473,678	262,032	17.8%
From Operating (Indirect Costs)	1,235,854	947,506	288,348	30.4%
From Operating (Internal Rent)	9,880,928	9,377,783	503,145	5.4%
Internal Transfers	**25,913,707**	**23,502,594**	**2,411,113**	**10.3%**
TOTAL REVENUE	**174,966,158**	**164,148,925**	**10,817,233**	**6.6%**

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
EXPENSES				
Labour	62,007,373	59,022,557	2,984,816	5.1%
Employee Benefits Allocation	17,551,392	16,689,771	861,621	5.2%
Overtime	1,793,798	1,747,435	46,363	2.7%
Labour and Benefits	**81,352,563**	**77,459,763**	**3,892,800**	**5.0%**
Advertising	369,340	334,654	34,686	10.4%
Materials	7,280,253	6,692,258	587,995	8.8%
Goods for Resale	125,306	70,706	54,600	77.2%
Software Costs	5,072,839	4,265,225	807,614	18.9%
Professional Development	455,915	423,070	32,845	7.8%
Conferences/Conventions	415,990	358,120	57,870	16.2%
Membership/Subscriptions	305,869	290,985	14,884	5.1%
Office Supplies	144,800	144,050	750	0.5%
Insurance Premiums	2,082,712	2,025,731	56,981	2.8%
WSIB	1,582,000	1,608,000	(26,000)	(1.6%)
Materials	**17,835,024**	**16,212,799**	**1,622,225**	**10.0%**
Electricity	2,558,900	2,501,100	57,800	2.3%
Water	696,200	598,200	98,000	16.4%
Natural Gas	547,100	590,300	(43,200)	(7.3%)
Utilities	**3,802,200**	**3,689,600**	**112,600**	**3.1%**
Contracted Services	14,144,487	12,603,177	1,541,310	12.2%
Snow Plowing	202,600	197,850	4,750	2.4%
Fees for Service	8,158,905	7,840,648	318,257	4.1%
Contracted Services	**22,505,992**	**20,641,675**	**1,864,317**	**9.0%**
Rents and Financial Expenses	**1,889,188**	**1,466,967**	**422,221**	**28.8%**
External Transfers	**9,614,083**	**8,200,399**	**1,413,684**	**17.2%**
Long Term Interest	2,046,613	2,072,290	(25,677)	(1.2%)
Long Term Debt Principal	4,442,673	4,277,367	165,306	3.9%
Debt Charges	**6,489,286**	**6,349,657**	**139,629**	**2.2%**

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison

	Budget 2026	Budget 2025	Increase/ (Decrease) $	Increase/ (Decrease) %
EXPENSES - continued				
Internal Rent	8,888,751	8,547,557	341,194	4.0%
Indirect Costs	550,000	550,000	0	0.0%
Interdepartmental Transfers	(1,290)	(1,361)	71	(5.2%)
To Capital/Capital SPR	11,589,780	9,500,247	2,089,533	22.0%
To CSPR (Debt Placeholder)	451,077	739,364	(288,287)	(39.0%)
To Reserve Funds	13,660,917	9,660,917	4,000,000	41.4%
To Special Purpose Reserves	1,115,548	1,131,341	(15,793)	(1.4%)
Internal Transfers	**36,254,783**	**30,128,065**	**6,126,718**	**20.3%**
TOTAL EXPENSES	**179,743,119**	**164,148,925**	**15,594,194**	**9.5%**
Surplus/(Deficit)	**(4,776,961)**	**0**	**4,776,961**	

Index

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Mayor and Councillors Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
User Fees	2,000	2,000	0	0.0%
Miscellaneous Revenue	**2,000**	**2,000**	**0**	**0.0%**
TOTAL REVENUE	**2,000**	**2,000**	**0**	**0.0%**
EXPENSES				
Labour	685,769	665,154	20,615	3.1%
Employee Benefits Allocation	214,202	192,281	21,921	11.4%
Overtime	1,000	1,000	0	0.0%
Labour and Benefits	**900,971**	**858,435**	**42,536**	**5.0%**
Materials	64,110	64,110	0	0.0%
Professional Development	5,000	5,000	0	0.0%
ADVERTISING	17,500	15,000	2,500	16.7%
Insurance Premiums	1,212	940	272	28.9%
Conferences/Conventions	25,500	20,500	5,000	24.4%
Membership/Subscriptions	24,500	24,500	0	0.0%
Office Supplies	14,000	12,500	1,500	12.0%
Materials	**151,822**	**142,550**	**9,272**	**6.5%**
Contracted Services	**51,000**	**51,000**	**0**	**0.0%**
External Transfers	**10,500**	**10,500**	**0**	**0.0%**
Interdepartmental Transfers	51,000	51,000	0	0.0%
Internal Transfers	**51,000**	**51,000**	**0**	**0.0%**
TOTAL EXPENSES	**1,165,293**	**1,113,485**	**51,808**	**4.7%**
Surplus/(Deficit)	**(1,163,293)**	**(1,111,485)**	**51,808**	**4.7%**

From Category : 100000 **To Category :** 823021

Account Code : 11-3-111000-???? **To :** 11-4-111000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
111000-->	MAYOR AND COUNCILLORS		
3-->	EXPENSE		
11-3-111000-010000	LABOUR	393,955	383,935
11-3-111000-010013	EMPLOYEE BENEFITS ALLOCAT	132,102	113,365
11-3-111000-030000	MATERIALS	13,860	13,860
11-3-111000-030005	PROFESSIONAL DEVELOPMEN	5,000	5,000
11-3-111000-030017	INSURANCE PREMIUMS AND SE	1,212	940
11-3-111000-030018	CONFERENCES/CONVENTIONS	20,500	20,500
11-3-111000-030034	MEMBERSHIP/SUBSCRIPTIONS	24,500	24,500
11-3-111000-030035	OFFICE SUPPLIES	500	500
11-3-111000-040000	CONTRACTED SERVICES	45,000	45,000
11-3-111000-060000	EXTERNAL TRANSFERS	9,000	9,000
11-3-111000-090002	INTERDEPARTMENTAL TRANSF	51,000	51,000
	Total EXPENSE	696,629	667,600
4-->	REVENUE		
11-4-111000-710000	USER FEES	-2,000	-2,000
	Total REVENUE	-2,000	-2,000
	MAYOR AND COUNCILLORS Surplus/Deficit	694,629	665,600
	Total CITY OPERATING FUND	694,629	665,600

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-112000-?????? **To :** 11-4-112000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
112000-->	OFFICE OF THE MAYOR AND COUNCIL SUPPORT		
3-->	EXPENSE		
11-3-112000-010000	LABOUR	291,814	281,219
11-3-112000-010013	EMPLOYEE BENEFITS ALLOCAT	82,100	78,916
11-3-112000-010016	OVERTIME	1,000	1,000
11-3-112000-030000	MATERIALS	20,400	20,400
11-3-112000-030015	ADVERTISING	17,500	15,000
11-3-112000-030016	PROMOTIONAL ITEMS	29,850	29,850
11-3-112000-030018	CONFERENCES/CONVENTIONS	5,000	0
11-3-112000-030035	OFFICE SUPPLIES	13,500	12,000
11-3-112000-040000	CONTRACTED SERVICES	6,000	6,000
11-3-112000-060000	EXTERNAL TRANSFERS	1,500	1,500
	Total EXPENSE	468,664	445,885
	FICE OF THE MAYOR AND COUNCIL SUPPORT Surplus/De	468,664	445,885
	Total CITY OPERATING FUND	468,664	445,885

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Committees Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
User Fees	183,000	183,000	0	0.0%
Donations	3,200	3,200	0	0.0%
Other Revenue	16,500	16,500	0	0.0%
Miscellaneous Revenue	**202,700**	**202,700**	**0**	**0.0%**
From Special Purpose Reserves	25,000	35,000	(10,000)	(28.6)%
Internal Transfers	**25,000**	**35,000**	**(10,000)**	**(28.6)%**
TOTAL REVENUE	**227,700**	**237,700**	**(10,000)**	**(4.2)%**
EXPENSES				
Labour	77,336	75,698	1,638	2.2%
Employee Benefits Allocation	25,485	24,151	1,334	5.5%
Overtime	500	500	0	0.0%
Labour and Benefits	**103,321**	**100,349**	**2,972**	**3.0%**
Materials	84,850	80,350	4,500	5.6%
Professional Development	250	250	0	0.0%
Advertising	1,750	1,750	0	0.0%
Conferences/Conventions	9,200	9,200	0	0.0%
Membership/Subscriptions	650	950	(300)	(31.6)%
Materials	**96,700**	**92,500**	**4,200**	**4.5%**
Contracted Services	**25,000**	**35,000**	**(10,000)**	**(28.6)%**
Rents and Financial Expenses	**70,000**	**70,000**	**0**	**0.0%**
External Transfers	**10,000**	**10,000**	**0**	**0.0%**
To Special Purpose Reserves	1,000	1,000	0	0.0%
Internal Transfers	**1,000**	**1,000**	**0**	**0.0%**
TOTAL EXPENSES	**306,021**	**308,849**	**(2,828)**	**(0.9)%**
Surplus/(Deficit)	**(78,321)**	**(71,149)**	**7,172**	**10.1%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-113005-??????**To :** 11-4-113005-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
113005-->	RECREATION COMMITTEE		
3-->	EXPENSE		
11-3-113005-030000	MATERIALS	11,500	11,500
11-3-113005-030005	PROFESSIONAL DEVELOPMENT	250	250
11-3-113005-080005	TO SPECIAL PURPOSE RESERV	1,000	1,000
	Total EXPENSE	12,750	12,750
4-->	REVENUE		
11-4-113005-710000	USER FEES	-8,000	-8,000
	Total REVENUE	-8,000	-8,000
	RECREATION COMMITTEE Surplus/Deficit	4,750	4,750
	Total CITY OPERATING FUND	4,750	4,750

From Category : 100000 **To Category :** 823021
Account Code : 11-3-113010-?????? **To :** 11-4-113010-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
113010-->	CULTURE COMMITTEE		
3-->	EXPENSE		
11-3-113010-030000	MATERIALS	16,000	13,500
11-3-113010-050000	RENTS AND FINANCIAL	70,000	70,000
	Total EXPENSE	86,000	83,500
	CULTURE COMMITTEE Surplus/Deficit	86,000	83,500
	Total CITY OPERATING FUND	86,000	83,500

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-113015-?????? **To :** 11-4-113015-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
113015-->	COMMITTEE OF ADJUSTMENT		
3-->	EXPENSE		
11-3-113015-010000	LABOUR	77,336	75,698
11-3-113015-010013	EMPLOYEE BENEFITS ALLOCAT	25,485	24,151
11-3-113015-010016	OVERTIME	500	500
11-3-113015-030000	MATERIALS	3,000	3,000
11-3-113015-030018	CONFERENCES/CONVENTIONS	6,000	6,000
11-3-113015-030034	MEMBERSHIP/SUBSCRIPTIONS	500	500
	Total EXPENSE	112,821	109,849
4-->	REVENUE		
11-4-113015-710000	USER FEES	-175,000	-175,000
	Total REVENUE	-175,000	-175,000
	COMMITTEE OF ADJUSTMENT Surplus/Deficit	-62,179	-65,151
	Total CITY OPERATING FUND	-62,179	-65,151

From Category : 100000 **To Category :** 823021
Account Code : 11-3-113030-?????? **To :** 11-4-113030-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
113030-->	PARK IN THE CITY		
3-->	EXPENSE		
11-3-113030-030000	MATERIALS	21,000	21,000
	Total EXPENSE	21,000	21,000
4-->	REVENUE		
11-4-113030-790000	OTHER REVENUE	-16,000	-16,000
	Total REVENUE	-16,000	-16,000
	PARK IN THE CITY Surplus/Deficit	5,000	5,000
	Total CITY OPERATING FUND	5,000	5,000

From Category : 100000 **To Category :** 823021
Account Code : 11-3-113035-???? **To :** 11-4-113035-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
113035-->	MAYOR'S ACCESSIBILITY ADVISORY COMMITTEE		
3-->	EXPENSE		
11-3-113035-030000	MATERIALS	1,500	1,500
11-3-113035-030015	ADVERTISING	750	750
11-3-113035-030016	PROMOTIONAL ITEMS	750	750
11-3-113035-030018	CONFERENES/CONVETIONS	2,000	2,000
	Total EXPENSE	5,000	5,000
	YOR'S ACCESSIBILITY ADVISORY COMMITTEE Surplus/D	5,000	5,000
	Total CITY OPERATING FUND	5,000	5,000

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-113060-???? **To :** 11-4-113060-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
113060-->	SENIOR ADVISORY COMMITTEE		
3-->	EXPENSE		
11-3-113060-030000	MATERIALS	3,100	3,100
	Total EXPENSE	3,100	3,100
	SENIOR ADVISORY COMMITTEE Surplus/Deficit	3,100	3,100
	Total CITY OPERATING FUND	3,100	3,100

From Category : 100000 **To Category :** 823021
Account Code : 11-3-113065-?????? **To :** 11-4-113065-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
113065-->	DIVERSITY & INCLUSION COMMITTEE		
3-->	EXPENSE		
11-3-113065-030000	MATERIALS	5,000	5,000
	Total EXPENSE	5,000	5,000
	DIVERSITY & INCLUSION COMMITTEE Surplus/Deficit	5,000	5,000
	Total CITY OPERATING FUND	5,000	5,000

From Category : 100000 **To Category :** 823021
Account Code : 11-3-113070-?????? **To :** 11-4-113070-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
113070-->	ANTI-RACISM COMMITTEE		
3-->	EXPENSE		
11-3-113070-030000	MATERIALS	4,000	4,000
	Total EXPENSE	4,000	4,000
	ANTI-RACISM COMMITTEE Surplus/Deficit	4,000	4,000
	Total CITY OPERATING FUND	4,000	4,000

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-813000-???? **To :** 11-4-813000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
813000-->	MUNICIPAL HERITAGE COMMITTEE		
3-->	EXPENSE		
11-3-813000-030000	MATERIALS	10,000	8,000
11-3-813000-030015	ADVERTISING	1,000	1,000
11-3-813000-030018	CONFERENCES/CONVENTIONS	1,200	1,200
11-3-813000-030034	MEMBERSHIP/SUBSCRIPTIONS	150	450
11-3-813000-040000	CONTRACTED SERVICES	25,000	35,000
11-3-813000-060000	EXTERNAL TRANSFERS	10,000	10,000
	Total EXPENSE	47,350	55,650
4-->	REVENUE		
11-4-813000-780003	FROM SPECIAL PURPOSE RESE	-25,000	-35,000
	Total REVENUE	-25,000	-35,000
	MUNICIPAL HERITAGE COMMITTEE Surplus/Deficit	22,350	20,650
	Total CITY OPERATING FUND	22,350	20,650

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Boards Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
From Reserve Funds	178,073	271,011	(92,938)	(34.3)%
Internal Transfers	**178,073**	**271,011**	**(92,938)**	**(34.3)%**
TOTAL REVENUE	**178,073**	**271,011**	**(92,938)**	**(34.3)%**
EXPENSES				
Fees for Service	**6,565,384**	**6,388,251**	**177,133**	**2.8%**
TOTAL EXPENSES	**6,565,384**	**6,388,251**	**177,133**	**2.8%**
Surplus/(Deficit)	**(6,387,311)**	**(6,117,240)**	**(270,071)**	**(4.4)%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-361000-???'**To :** 11-4-361000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
361000-->	NIAGARA DISTRICT AIRPORT SERVICES		
3-->	EXPENSE		
11-3-361000-040006	FEES FOR SERVICE	478,664	478,665
	Total EXPENSE	478,664	478,665
4-->	REVENUE		
11-4-361000-780001	FROM RESERVE FUNDS	-178,073	-271,011
	Total REVENUE	-178,073	-271,011
NIAGARA DISTRICT AIRPORT SERVICES Surplus/Deficit		300,591	207,654
	Total CITY OPERATING FUND	300,591	207,654

From Category : 100000 **To Category :** 823021
Account Code : 11-3-740000-??? **To :** 11-4-740000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
740000-->	LIBRARY SERVICES		
3-->	EXPENSE		
11-3-740000-020000	LONG TERM INTEREST	0	7,077
11-3-740000-040006	FEES FOR SERVICE	6,038,464	5,740,150
11-3-740000-070000	LONG TERM DEBT PRINCIPAL	0	115,359
	Total EXPENSE	6,038,464	5,862,586
	LIBRARY SERVICES Surplus/Deficit	6,038,464	5,862,586
	Total CITY OPERATING FUND	6,038,464	5,862,586

From Category : 100000 **To Category :** 823021
Account Code : 11-3-821006-???? **To :** 11-4-821006-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
821006-->	NIAGARA FALLS ILLUMINATION BOARD		
3-->	EXPENSE		
11-3-821006-040006	FEES FOR SERVICE	48,256	47,000
	Total EXPENSE	48,256	47,000
	NIAGARA FALLS ILLUMINATION BOARD Surplus/Deficit	48,256	47,000
	Total CITY OPERATING FUND	48,256	47,000

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Grants Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
From Reserve Funds	3,590,000	2,895,000	695,000	24.0%
From Special Purpose Reserves	300,000	200,000	100,000	50.0%
Internal Transfers	**3,890,000**	**3,095,000**	**795,000**	**25.7%**
TOTAL REVENUE	**3,890,000**	**3,095,000**	**795,000**	**25.7%**
EXPENSES				
Materials	0	25,000	(25,000)	(100.0)%
Materials	**0**	**25,000**	**(25,000)**	**(100.0)%**
Contracted Services	**3,240,000**	**2,520,000**	**720,000**	**28.6%**
External Transfers	**924,583**	**823,899**	**100,684**	**12.2%**
To Reserve Funds	10,917	10,917	0	0.0%
Internal Transfers	**10,917**	**10,917**	**0**	**0.0%**
TOTAL EXPENSES	**4,175,500**	**3,379,816**	**795,684**	**23.5%**
Surplus/(Deficit)	**(285,500)**	**(284,816)**	**684**	**0.2%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-129200-???‘**To :** 11-4-129200-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
129200-->	DOCTOR RECRUITMENT		
3-->	EXPENSE		
11-3-129200-060000	EXTERNAL TRANSFERS	500,000	400,000
	Total EXPENSE	500,000	400,000
4-->	REVENUE		
11-4-129200-780003	FROM SPECIAL PURPOSE RESE	-300,000	-200,000
	Total REVENUE	-300,000	-200,000
	DOCTOR RECRUITMENT Surplus/Deficit	200,000	200,000
	Total CITY OPERATING FUND	200,000	200,000

From Category : 100000 **To Category :** 823021
Account Code : 11-3-220000-?????? **To :** 11-4-220000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
220000-->	POLICING		
3-->	EXPENSE		
11-3-220000-040000	CONTRACTED SERVICES	3,240,000	2,520,000
	Total EXPENSE	3,240,000	2,520,000
4-->	REVENUE		
11-4-220000-780001	FROM RESERVE FUNDS	-3,240,000	-2,520,000
	Total REVENUE	-3,240,000	-2,520,000
	POLICING Surplus/Deficit	0	0
	Total CITY OPERATING FUND	0	0

From Category : 100000 **To Category :** 823021
Account Code : 11-3-521000-??? **To :** 11-4-521000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
521000-->	ST JOHN'S AMBULANCE NIAGARA WATER PATROL		
3-->	EXPENSE		
11-3-521000-060000	EXTERNAL TRANSFERS	35,500	34,816
	Total EXPENSE	35,500	34,816
	JOHN'S AMBULANCE NIAGARA WATER PATROL Surplus/D	35,500	34,816
	Total CITY OPERATING FUND	35,500	34,816

From Category : 100000 **To Category :** 823021
Account Code : 11-3-610000-???'**To :** 11-4-610000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
610000-->	SOCIAL SERVICE GRANTS		
3-->	EXPENSE		
11-3-610000-060000	EXTERNAL TRANSFERS	389,083	389,083
11-3-610000-080004	TO RESERVE FUNDS	10,917	10,917
	Total EXPENSE	400,000	400,000
4-->	REVENUE		
11-4-610000-780001	FROM RESERVE FUNDS	-350,000	-350,000
	Total REVENUE	-350,000	-350,000
	SOCIAL SERVICE GRANTS Surplus/Deficit	50,000	50,000
	Total CITY OPERATING FUND	50,000	50,000

Index

CHIEF ADMINSTRATIVE DIVISION

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Business Development Department Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Provincial Grants	228,844	228,844	0	0.0%
Grants	**228,844**	**228,844**	**0**	**0.0%**
User Fees	2,000	2,000	0	0.0%
Miscellaneous Revenue	**2,000**	**2,000**	**0**	**0.0%**
From Reserve Funds	725,000	700,000	25,000	3.6%
From Special Purpose Reserves	50,000	50,000	0	0.0%
Internal Transfers	**775,000**	**750,000**	**25,000**	**3.3%**
TOTAL REVENUE	**1,005,844**	**980,844**	**25,000**	**2.5%**

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Business Development Department Summary - continued

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
EXPENSES				
Labour	779,068	747,074	31,994	4.3%
Employee Benefits Allocation	222,565	191,610	30,955	16.2%
Labour and Benefits	**1,001,633**	**938,684**	**62,949**	**6.7%**
Materials	94,250	72,750	21,500	29.6%
Professional Development	5,800	5,800	0	0.0%
Advertising	45,750	45,750	0	0.0%
Insurance Premiums	1,106	0	1,106	N/A
Conferences/Conventions	9,600	7,600	2,000	26.3%
Membership/Subscriptions	5,000	4,000	1,000	25.0%
Office Supplies	3,500	4,000	(500)	(12.5)%
Materials	**165,006**	**139,900**	**25,106**	**17.9%**
Contracted Services	137,500	137,500	0	0.0%
Fees for Service	700,000	700,000	0	0.0%
Contracted Services	**837,500**	**837,500**	**0**	**0.0%**
External Transfers	**89,000**	**89,000**	**0**	**0.0%**
Internal Rent	16,894	18,923	(2,029)	(10.7)%
Internal Transfers	**16,894**	**18,923**	**(2,029)**	**(10.7)%**
TOTAL EXPENSES	**2,110,033**	**2,024,007**	**86,026**	**4.3%**
Surplus/(Deficit)	**(1,104,189)**	**(1,043,163)**	**61,026**	**5.9%**

From Category : 100000 To Category : 823021
Account Code : 11-3-821000-???? To : 11-4-821000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
821000-->	BUSINESS DEVELOPMENT SERVICES		
3-->	EXPENSE		
11-3-821000-010000	LABOUR	595,227	572,757
11-3-821000-010013	EMPLOYEE BENEFITS ALLOCAT	169,952	155,004
11-3-821000-030000	MATERIALS	69,250	45,750
11-3-821000-030005	PROFESSIONAL DEVELOPMEN	1,800	1,800
11-3-821000-030015	ADVERTISING	30,000	30,000
11-3-821000-030017	INSURANCE PREMIUMS AND SE	1,106	0
11-3-821000-030018	CONFERENCES/CONVENTIONS	7,000	5,000
11-3-821000-030034	MEMBERSHIP/SUBSCRIPTIONS	2,000	2,000
11-3-821000-030035	OFFICE SUPPLIES	1,500	2,000
11-3-821000-040000	CONTRACTED SERVICES	137,500	137,500
11-3-821000-090000	INTERNAL RENT	16,894	18,923
	Total EXPENSE	1,032,229	970,734
4-->	REVENUE		
11-4-821000-710000	USER FEES	-2,000	-2,000
11-4-821000-780001	FROM RESERVE FUNDS	-25,000	0
11-4-821000-780003	FROM SPECIAL PURPOSE RESI	-50,000	-50,000
	Total REVENUE	-77,000	-52,000
	BUSINESS DEVELOPMENT SERVICES Surplus/Deficit	955,229	918,734
	Total CITY OPERATING FUND	955,229	918,734

From Category : 100000 **To Category :** 823021
Account Code : 11-3-821010-??? **To :** 11-4-821010-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
821010-->	NIAGARA FALLS INNOVATION HUB		
3-->	EXPENSE		
11-3-821010-040006	FEES FOR SERVICE	700,000	700,000
	Total EXPENSE	700,000	700,000
4-->	REVENUE		
11-4-821010-780001	FROM RESERVE FUNDS	-700,000	-700,000
	Total REVENUE	-700,000	-700,000
	NIAGARA FALLS INNOVATION HUB Surplus/Deficit	0	0
	Total CITY OPERATING FUND	0	0

From Category : 100000 **To Category :** 823021
Account Code : 11-3-823010-???? **To :** 11-4-823010-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
823010-->	SMALL BUSINESS ENTERPRISE CENTRE		
3-->	EXPENSE		
11-3-823010-010000	LABOUR	183,841	174,317
11-3-823010-010013	EMPLOYEE BENEFITS ALLOCAT	52,613	36,606
11-3-823010-030000	MATERIALS	21,000	21,000
11-3-823010-030005	PROFESSIONAL DEVELOPMEN	4,000	4,000
11-3-823010-030015	ADVERTISING	15,750	15,750
11-3-823010-030018	CONFERENCES/CONVENTIONS	2,600	2,600
11-3-823010-030034	MEMBERSHIP/SUBSCRIPTIONS	3,000	2,000
11-3-823010-030035	OFFICE SUPPLIES	2,000	2,000
11-3-823010-030040	EVENTS	4,000	6,000
11-3-823010-060000	EXTERNAL TRANSFERS	89,000	89,000
	Total EXPENSE	377,804	353,273
4-->	REVENUE		
11-4-823010-650001	ONTARIO CONDITIONAL GRANT	-228,844	-228,844
	Total REVENUE	-228,844	-228,844
	SMALL BUSINESS ENTERPRISE CENTRE Surplus/Deficit	148,960	124,429
	Total CITY OPERATING FUND	148,960	124,429

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Chief Administratrive Office Department Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Sales	20,000	20,000	0	0.0%
Miscellaneous Revenue	**20,000**	**20,000**	**0**	**0.0%**
From Special Purpose Reserves	344,009	659,112	(315,103)	(47.8%)
Internal Transfers	**344,009**	**659,112**	**(315,103)**	**(47.8%)**
TOTAL REVENUE	**364,009**	**679,112**	**(315,103)**	**(46.4%)**
EXPENSES				
Labour	505,348	492,577	12,771	2.6%
Employee Benefits Allocation	130,236	128,904	1,332	1.0%
Labour and Benefits	**635,584**	**621,481**	**14,103**	**2.3%**
Materials	60,500	58,000	2,500	4.3%
Conferences/Conventions	7,500	7,500	0	0.0%
Membership/Subscriptions	3,640	3,640	0	0.0%
Office Supplies	0	1,500	(1,500)	(100.0%)
Materials	**71,640**	**70,640**	**1,000**	**1.4%**
Contracted Services	**320,000**	**558,000**	**(238,000)**	**(42.7%)**
Rents and Financial Expenses	**800**	**800**	**0**	**0.0%**
To Capital SPR	20,000	20,000	0	0.0%
Internal Transfers	**20,000**	**20,000**	**0**	**0.0%**
Total Expenses	**1,048,024**	**1,270,921**	**(222,897)**	**(17.5%)**
Surplus/(Deficit)	**(684,015)**	**(591,809)**	**92,206**	**15.6%**

Budget Report By Function

From Category : 100000 **To Category :** 823021

Account Code : 11-3-120000-???‍‍‍'**To :** 11-4-120000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
120000-->	CAO AND SUPPORT		
3-->	EXPENSE		
11-3-120000-010000	LABOUR	505,348	492,577
11-3-120000-010013	EMPLOYEE BENEFITS ALLOCAT	130,236	128,904
11-3-120000-030000	MATERIALS	10,500	8,000
11-3-120000-030018	CONFERENCES/CONVENTIONS	7,500	7,500
11-3-120000-030034	MEMBERSHIP/SUBSCRIPTIONS	3,640	3,640
11-3-120000-030035	OFFICE SUPPLIES	0	1,500
11-3-120000-030036	STRATEGIC AND CORP INITIATI'	50,000	50,000
11-3-120000-040000	CONTRACTED SERVICES	320,000	558,000
11-3-120000-050000	RENTS AND FINANCIAL EXPENS	800	800
11-3-120000-080002	TO CAPITAL SPECIAL PURPOSE	20,000	20,000
	Total EXPENSE	1,048,024	1,270,921
4-->	REVENUE		
11-4-120000-770001	SPECIAL EVENTS/FUNDRAISIN(	-20,000	-20,000
11-4-120000-780003	FROM SPECIAL PURPOSE RESE	-344,009	-659,112
	Total REVENUE	-364,009	-679,112
	CAO AND SUPPORT Surplus/Deficit	684,015	591,809
	Total CITY OPERATING FUND	684,015	591,809

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Communications Department Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
From Reserve Funds	**4,000**	**2,000**	**2,000**	**100.0%**
TOTAL REVENUE	**4,000**	**2,000**	**2,000**	**100.0%**
EXPENSES				
Labour	481,654	549,871	(68,217)	(12.4%)
Employee Benefits Allocation	151,625	163,259	(11,634)	(7.1%)
Labour and Benefits	**633,279**	**713,130**	**(79,851)**	**(11.2%)**
Materials	19,000	20,500	(1,500)	(7.3%)
Advertising	300,340	263,154	37,186	14.1%
Conferences/Conventions	6,000	10,000	(4,000)	(40.0%)
Membership/Subscriptions	13,000	7,000	6,000	85.7%
Office Supplies	6,000	3,500	2,500	71.4%
Materials	**344,340**	**304,154**	**40,186**	**13.2%**
Contracted Services	**34,000**	**104,000**	**(70,000)**	**(67.3%)**
Total Expenses	**1,011,619**	**1,121,284**	**(109,665)**	**(9.8%)**
Surplus/(Deficit)	**(1,007,619)**	**(1,119,284)**	**(111,665)**	**(10.0%)**

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-134000-???? **To :** 11-4-134000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
134000-->	COMMUNICATIONS		
3-->	EXPENSE		
11-3-134000-010000	LABOUR	481,654	549,871
11-3-134000-010013	EMPLOYEE BENEFITS ALLOCAT	151,625	163,259
11-3-134000-030000	MATERIALS	19,000	20,500
11-3-134000-030015	ADVERTISING	300,340	263,154
11-3-134000-030018	CONFERENCES/CONVENTIONS	6,000	10,000
11-3-134000-030034	MEMBERSHIP / SUBSCRIPTION!	13,000	7,000
11-3-134000-030035	OFFICE SUPPLIES	6,000	3,500
11-3-134000-040000	CONTRACTED SERVICES	34,000	104,000
	Total EXPENSE	1,011,619	1,121,284
4-->	REVENUE		
11-4-134000-780011	FROM OBLIGATORY RESERVE F	-4,000	-2,000
	Total REVENUE	-4,000	-2,000
	COMMUNICATIONS Surplus/Deficit	1,007,619	1,119,284
	Total CITY OPERATING FUND	1,007,619	1,119,284

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Fire Department Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Sales	10,000	10,000	0	0.0%
Other Revenue	2,500	2,000	500	25.0%
User Fees	265,000	174,000	91,000	52.3%
Miscellaneous Revenue	**277,500**	**186,000**	**91,500**	**49.2%**
From Development Charges	485,768	485,773	(5)	(0.0)%
Internal Transfers	**485,768**	**485,773**	**(5)**	**(0.0)%**
TOTAL REVENUE	**763,268**	**671,773**	**91,495**	**13.6%**

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Fire Department Summary - continued

	Budget 2026	Budget 2025	Increase/ (Decrease) $	Increase/ (Decrease) %
EXPENSES				
Labour	19,308,825	19,106,430	202,395	1.1%
Employee Benefits Allocation	4,971,239	4,779,473	191,766	4.0%
Overtime	1,255,500	1,255,500	0	0.0%
Labour and Benefits	**25,535,564**	**25,141,403**	**394,161**	**1.6%**
Materials	535,375	508,275	27,100	5.3%
Goods for Resale	10,000	10,000	0	0.0%
Insurance Premiums	76,698	118,476	(41,778)	(35.3)%
WSIB	1,400,000	1,400,000	0	0.0%
Professional Development	71,580	71,150	430	0.6%
Conferences/Conventions	54,240	48,300	5,940	12.3%
Membership/Subscriptions	16,248	15,268	980	6.4%
Office Supplies	10,750	12,500	(1,750)	(14.0)%
Materials	**2,174,891**	**2,183,969**	**(9,078)**	**(0.4)%**
Electricity	105,600	105,000	600	0.6%
Water	31,800	26,200	5,600	21.4%
Natural Gas	57,500	60,000	(2,500)	(4.2)%
Utilities	**194,900**	**191,200**	**3,700**	**1.9%**
Contracted Services	210,925	216,325	(5,400)	(2.5)%
Snow Plowing	19,000	34,450	(15,450)	(44.8)%
Contracted Services	**229,925**	**250,775**	**(20,850)**	**(8.3)%**
Rents and Financial Expenses	**170,115**	**173,026**	**(2,911)**	**(1.7)%**
Long Term Interest	270,319	281,156	(10,837)	(3.9)%
Long Term Debt Principal	342,418	331,642	10,776	3.2%
Debt Charges	**612,737**	**612,798**	**(61)**	**(0.0)%**
To CSPR (Debt Placeholder)	291,768	273,800	17,968	6.6%
Internal Rent	2,866,413	2,479,261	387,152	15.6%
Internal Transfers	**3,158,181**	**2,753,061**	**405,120**	**14.7%**
TOTAL EXPENSES	**32,076,313**	**31,306,232**	**770,081**	**2.5%**
Surplus/(Deficit)	**(31,313,045)**	**(30,634,459)**	**678,586**	**2.2%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-211000-???? **To :** 11-4-211000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
211000-->	FIRE SUPPRESSION SERVICES		
3-->	EXPENSE		
11-3-211000-010000	LABOUR	16,572,637	16,435,802
11-3-211000-010013	EMPLOYEE BENEFITS ALLOCAT	4,242,387	4,081,823
11-3-211000-010016	OVERTIME	1,175,000	1,175,000
11-3-211000-020000	LONG TERM INTEREST	50,309	53,523
11-3-211000-030000	MATERIALS	249,325	235,225
11-3-211000-030017	INSURANCE PREMIUMS AND SE	17,952	18,127
11-3-211000-040000	CONTRACTED SERVICES	5,500	5,000
11-3-211000-070000	LONG TERM DEBT PRINCIPAL	76,659	73,502
11-3-211000-080008	TO CSPR (DEBT PLACEHOLDER	291,768	273,800
11-3-211000-090000	INTERNAL RENT	2,866,413	2,479,261
	Total EXPENSE	25,547,950	24,831,063
4-->	REVENUE		
11-4-211000-710000	USER FEES	-10,000	-10,000
11-4-211000-790000	OTHER REVENUE	-2,500	-2,000
	Total REVENUE	-12,500	-12,000
	FIRE SUPPRESSION SERVICES Surplus/Deficit	25,535,450	24,819,063
	Total CITY OPERATING FUND	25,535,450	24,819,063

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-212000-???**To :** 11-4-212000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
212000-->	FIRE TRAINING SERVICES		
3-->	EXPENSE		
11-3-212000-010000	LABOUR	431,155	427,731
11-3-212000-010013	EMPLOYEE BENEFITS ALLOCAT	113,815	111,359
11-3-212000-010016	OVERTIME	45,000	45,000
11-3-212000-030000	MATERIALS	18,000	18,000
11-3-212000-030005	PROFESSIONAL DEVELOPMEN	66,580	66,150
11-3-212000-030018	CONFERENCES/CONVENTIONS	54,240	48,300
	Total EXPENSE	728,790	716,540
4-->	REVENUE		
11-4-212000-710000	USER FEES	-30,000	-30,000
	Total REVENUE	-30,000	-30,000
	FIRE TRAINING SERVICES Surplus/Deficit	698,790	686,540
	Total CITY OPERATING FUND	698,790	686,540

Budget Report By Function

From Category : 100000 **To Category :** 823021

Account Code : 11-3-213000-???**To :** 11-4-213000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
213000-->	FIRE PREVENTION SERVICES		
3-->	EXPENSE		
11-3-213000-010000	LABOUR	1,088,009	1,082,206
11-3-213000-010013	EMPLOYEE BENEFITS ALLOCAT	283,682	272,591
11-3-213000-010016	OVERTIME	10,500	10,500
11-3-213000-030000	MATERIALS	3,900	3,900
11-3-213000-030027	GOODS FOR RESALE	10,000	10,000
11-3-213000-030035	OFFICE SUPPLIES	1,750	1,750
11-3-213000-040000	CONTRACTED SERVICES	11,300	11,300
11-3-213000-050000	RENTS AND FINANCIAL EXPENS	865	865
	Total EXPENSE	1,410,006	1,393,112
4-->	REVENUE		
11-4-213000-710000	USER FEES	-225,000	-134,000
11-4-213000-770000	SALES	-10,000	-10,000
	Total REVENUE	-235,000	-144,000
	FIRE PREVENTION SERVICES Surplus/Deficit	1,175,006	1,249,112
	Total CITY OPERATING FUND	1,175,006	1,249,112

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-213001-??? **To :** 11-4-213001-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
213001-->	FIRE - PUBLIC EDUCATION		
3-->	EXPENSE		
11-3-213001-030000	MATERIALS	10,000	10,000
	Total EXPENSE	10,000	10,000
	FIRE - PUBLIC EDUCATION Surplus/Deficit	10,000	10,000
	Total CITY OPERATING FUND	10,000	10,000

From Category : 100000 **To Category :** 823021
Account Code : 11-3-214000-???'**To :** 11-4-214000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
214000-->	FIRE COMMUNICATIONS SERVICES		
3-->	EXPENSE		
11-3-214000-010000	LABOUR	540,571	503,738
11-3-214000-010013	EMPLOYEE BENEFITS ALLOCAT	148,449	136,141
11-3-214000-010016	OVERTIME	25,000	25,000
11-3-214000-030000	MATERIALS	33,125	33,125
11-3-214000-040000	CONTRACTED SERVICES	8,000	8,000
11-3-214000-050000	RENTS AND FINANCIAL EXPENS	136,400	136,400
	Total EXPENSE	891,545	842,404
	FIRE COMMUNICATIONS SERVICES Surplus/Deficit	891,545	842,404
	Total CITY OPERATING FUND	891,545	842,404

From Category : 100000 **To Category :** 823021
Account Code : 11-3-215000-???'**To :** 11-4-215000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
215000-->	FIRE FACILITIES MINOR MAINTENANCE		
3-->	EXPENSE		
11-3-215000-030000	MATERIALS	61,650	61,650
11-3-215000-030017	INSURANCE PREMIUMS AND SE	16,963	16,554
11-3-215000-040000	CONTRACTED SERVICES	38,450	53,550
11-3-215000-040007	SNOW PLOWING	0	19,000
11-3-215000-050000	RENTS AND FINANCIAL EXPENS	32,850	35,761
	Total EXPENSE	149,913	186,515
	FIRE FACILITIES MINOR MAINTENANCE Surplus/Deficit	149,913	186,515
	Total CITY OPERATING FUND	149,913	186,515

From Category : 100000 **To Category :** 823021
Account Code : 11-3-215001-??????**To :** 11-4-215001-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
215001-->	FIRE FACILITIES		
3-->	EXPENSE		
11-3-215001-020000	LONG TERM INTEREST	220,010	227,633
11-3-215001-030000	MATERIALS	15,300	15,300
11-3-215001-030007	ELECTRICITY	105,600	105,000
11-3-215001-030009	WATER	31,800	26,200
11-3-215001-030011	NATURAL GAS	57,500	60,000
11-3-215001-040000	CONTRACTED SERVICES	147,675	138,475
11-3-215001-040007	SNOW PLOWING	19,000	15,450
11-3-215001-070000	LONG TEM DEBT PRINCIPAL	265,759	258,140
	Total EXPENSE	862,644	846,198
4-->	REVENUE		
11-4-215001-780009	FROM DEVELOPMENT CHARGE	-485,768	-485,773
	Total REVENUE	-485,768	-485,773
	FIRE FACILITIES Surplus/Deficit	376,876	360,425
	Total CITY OPERATING FUND	376,876	360,425

From Category : 100000 **To Category :** 823021
Account Code : 11-3-219000-???'**To :** 11-4-219000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
219000-->	FIRE ADMIN SERVICES		
3-->	EXPENSE		
11-3-219000-010000	LABOUR	676,453	656,953
11-3-219000-010013	EMPLOYEE BENEFITS ALLOCAT	182,906	177,559
11-3-219000-030000	MATERIALS	139,075	126,075
11-3-219000-030017	INSURANCE PREMIUMS AND SE	41,783	83,795
11-3-219000-030034	MEMBERSHIP/SUBSCRIPTIONS	16,248	15,268
11-3-219000-030035	OFFICE SUPPLIES	9,000	10,750
11-3-219000-030045	WSIB	1,400,000	1,400,000
	Total EXPENSE	2,465,465	2,470,400
	FIRE ADMIN SERVICES Surplus/Deficit	2,465,465	2,470,400
	Total CITY OPERATING FUND	2,465,465	2,470,400

From Category : 100000 **To Category :** 823021
Account Code : 11-3-230000-???**To :** 11-4-230000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
230000-->	EMERGENCY MEASURES		
3-->	EXPENSE		
11-3-230000-030000	MATERIALS	5,000	5,000
11-3-230000-030005	PROFESSIONAL DEVELOPMEN	5,000	5,000
	Total EXPENSE	10,000	10,000
	EMERGENCY MEASURES Surplus/Deficit	10,000	10,000
	Total CITY OPERATING FUND	10,000	10,000

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Human Resource Department Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
From Special Purpose Reserves	**279,340**	**225,000**	**54,340**	**24.2%**
TOTAL REVENUE	**279,340**	**225,000**	**54,340**	**(24.2)%**
EXPENSES				
Labour	3,779,505	3,096,566	682,939	22.1%
Employee Benefits Allocation	1,353,804	1,331,946	21,858	1.6%
Overtime	1,500	1,500	0	0.0%
Labour and Benefits	**5,134,809**	**4,430,012**	**704,797**	**15.9%**
Materials	107,500	117,500	(10,000)	(8.5%)
Professional Development	62,500	55,500	7,000	12.6%
Advertising	0	5,000	(5,000)	(100.0%)
Conferences/Conventions	5,000	5,000	0	0.0%
Membership/Subscriptions	39,500	33,500	6,000	17.9%
Office Supplies	7,000	5,500	1,500	27.3%
Materials	**221,500**	**222,000**	**(500)**	**(0.2%)**
Contracted Services	365,000	305,000	60,000	19.7%
H&S Compliance	45,500	35,500	10,000	28.2%
Contracted Services	**410,500**	**340,500**	**70,000**	**20.6%**
Total Expenses	**5,766,809**	**4,992,512**	**774,297**	**15.5%**
Surplus/(Deficit)	**(5,487,469)**	**(4,767,512)**	**719,957**	**15.1%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-142005-???**To :** 11-4-142005-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
142005-->	LABOUR AND EMPLOYEE RELATIONS		
3-->	EXPENSE		
11-3-142005-010000	LABOUR	1,092,413	1,015,925
11-3-142005-010013	EMPLOYEE BENEFITS ALLOCAT	306,074	286,151
11-3-142005-010016	OVERTIME	1,500	1,500
11-3-142005-030000	MATERIALS	4,000	4,000
11-3-142005-030015	ADVERTISING	0	5,000
11-3-142005-030018	CONFERENCES/CONVENTIONS	5,000	5,000
11-3-142005-030034	MEMBERSHIP/SUBSCRIPTIONS	4,500	3,500
11-3-142005-030035	OFFICE SUPPLIES	7,000	5,500
11-3-142005-040000	CONTRACTED SERVICES	40,000	35,000
	Total EXPENSE	1,460,487	1,361,576
4-->	REVENUE		
11-4-142005-780003	FROM SPECIAL PURPOSE RESE	-54,340	0
	Total REVENUE	-54,340	0
	LABOUR AND EMPLOYEE RELATIONS Surplus/Deficit	1,406,147	1,361,576
	Total CITY OPERATING FUND	1,406,147	1,361,576

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-142010-???'**To :** 11-4-142010-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
142010-->	STAFFING AND COMPENSATION SERVICES		
3-->	EXPENSE		
11-3-142010-010000	LABOUR	2,687,092	2,080,641
11-3-142010-010013	EMPLOYEE BENEFITS ALLOCAT	1,047,730	1,045,795
11-3-142010-030000	MATERIALS	53,500	0
11-3-142010-040000	CONTRACTED SERVICES	280,000	230,000
	Total EXPENSE	4,068,322	3,356,436
4-->	REVENUE		
11-4-142010-780003	FROM SPECIAL PURPOSE RESE	-225,000	-225,000
	Total REVENUE	-225,000	-225,000
	STAFFING AND COMPENSATION SERVICES Surplus/Deficit	3,843,322	3,131,436
	Total CITY OPERATING FUND	3,843,322	3,131,436

From Category : 100000 **To Category :** 823021
Account Code : 11-3-142015-???? **To :** 11-4-142015-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
142015-->	HEALTH, SAFETY AND WELLNESS SERVICES		
3-->	EXPENSE		
11-3-142015-030000	MATERIALS	0	53,500
11-3-142015-040002	E.A.P.	45,000	40,000
11-3-142015-040005	H & S COMPLIANCE	45,500	35,500
	Total EXPENSE	90,500	129,000
	EALTH, SAFETY AND WELLNESS SERVICES Surplus/Defic	90,500	129,000
	Total CITY OPERATING FUND	90,500	129,000

From Category : 100000 **To Category :** 823021
Account Code : 11-3-142020-???**'To :** 11-4-142020-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
142020-->	TRAINING AND DEVELOPMENT		
3-->	EXPENSE		
11-3-142020-030003	TUITION REIMBURSEMENT	35,000	30,000
11-3-142020-030004	HEALTH AND SAFETY TRAINING	0	10,000
11-3-142020-030005	PROFESSIONAL DEVELOPMEN	62,500	55,500
11-3-142020-030014	SOFTWARE COSTS	15,000	20,000
11-3-142020-030034	MEMBERSHIP / SUBSCRIPTION	35,000	30,000
	Total EXPENSE	147,500	145,500
	TRAINING AND DEVELOPMENT Surplus/Deficit	147,500	145,500
	Total CITY OPERATING FUND	147,500	145,500

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Transit Services Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Rents	63,000	63,000	0	0.0%
Miscellaneous Revenue	**63,000**	**63,000**	**0**	**0.0%**
TOTAL REVENUE	**63,000**	**63,000**	**0**	**0.0%**
EXPENSES				
Materials	5,000	5,000	0	0.0%
WSIB	30,000	25,000	5,000	20.0%
Insurance Premiums	1,618	1,293	325	25.1%
Materials	**36,618**	**31,293**	**5,325**	**17.0%**
Electricity	9,000	8,500	500	5.9%
Water	5,000	4,200	800	19.0%
Natural Gas	2,800	2,900	(100)	(3.4%)
Utilities	**16,800**	**15,600**	**1,200**	**7.7%**
Contracted Services	31,800	31,800	0	0.0%
Contracted Services	**31,800**	**31,800**	**0**	**0.0%**
Rents and Financial Expenses	**36,500**	**36,500**	**0**	**0.0%**
TOTAL EXPENSES	**121,718**	**115,193**	**6,525**	**5.7%**
Surplus/(Deficit)	**(58,718)**	**(52,193)**	**6,525**	**12.5%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-335000-???**To :** 11-4-335000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
335000-->	TRANSIT FACILITIES		
3-->	EXPENSE		
11-3-335000-030000	MATERIALS	5,000	5,000
11-3-335000-030007	ELECTRICITY	9,000	8,500
11-3-335000-030009	WATER	5,000	4,200
11-3-335000-030011	NATURAL GAS	2,800	2,900
11-3-335000-030017	INSURANCE PREMIUMS AND SE	1,618	1,293
11-3-335000-040000	CONTRACTED SERVICES	31,800	31,800
11-3-335000-050000	RENTS AND FINANCIAL EXPENS	36,500	36,500
	Total EXPENSE	91,718	90,193
4-->	REVENUE		
11-4-335000-690000	RENTS	-63,000	-63,000
	Total REVENUE	-63,000	-63,000
	TRANSIT FACILITIES Surplus/Deficit	28,718	27,193
	Total CITY OPERATING FUND	28,718	27,193

From Category : 100000 **To Category :** 823021
Account Code : 11-3-339000-?????? **To :** 11-4-339000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
339000-->	TRANSIT ADMINISTRATION		
3-->	EXPENSE		
11-3-339000-030045	WSIB	30,000	25,000
	Total EXPENSE	30,000	25,000
	TRANSIT ADMINISTRATION Surplus/Deficit	30,000	25,000
	Total CITY OPERATING FUND	30,000	25,000

Index

Index

CORPORATE SERVICES DIVISION - CONTINUED

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Corporate Services Administration Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
EXPENSES				
Labour	980,547	944,547	36,000	3.8%
Employee Benefits Allocation	291,333	279,218	12,115	4.3%
Overtime	8,500	9,250	(750)	(8.1%)
Labour and Benefits	**1,280,380**	**1,233,015**	**47,365**	**3.8%**
Materials	195,400	175,900	19,500	11.1%
Professional Development	4,800	3,300	1,500	45.5%
Conferences/Conventions	11,900	11,400	500	4.4%
Membership/Subscriptions	4,456	4,256	200	4.7%
Office Supplies	6,000	1,500	4,500	300.0%
Materials	**222,556**	**196,356**	**26,200**	**13.3%**
Contracted Services	1,000	0	1,000	N/A
Contracted Services	**1,000**	**0**	**1,000**	**N/A**
Rents and Financial Expenses	**5,900**	**5,900**	**0**	**0.0%**
Total Expenses	**1,509,836**	**1,435,271**	**74,565**	**5.2%**
Surplus/(Deficit)	**(1,509,836)**	**(1,435,271)**	**74,565**	**5.2%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-133016-???'**To :** 11-4-133016-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
133016-->	STORES		
3-->	EXPENSE		
11-3-133016-010000	LABOUR	365,381	355,450
11-3-133016-010013	EMPLOYEE BENEFITS ALLOCAT	116,198	110,969
11-3-133016-010016	OVERTIME	8,000	8,000
11-3-133016-030000	MATERIALS	4,850	7,200
11-3-133016-030014	SOFTWARE COSTS	0	4,500
11-3-133016-030034	MEMBERSHIPS / SUBSCRIPTIOI	441	441
11-3-133016-030035	OFFICE SUPPLIES	500	500
11-3-133016-040000	CONTRACTED SERVICES	500	0
	Total EXPENSE	495,870	487,060
	STORES Surplus/Deficit	495,870	487,060
	Total CITY OPERATING FUND	495,870	487,060

From Category : 100000 **To Category :** 823021
Account Code : 11-3-133017-???? **To :** 11-4-133017-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
133017-->	COURIER SERVICES		
3-->	EXPENSE		
11-3-133017-010000	LABOUR	66,667	65,162
11-3-133017-010013	EMPLOYEE BENEFITS ALLOCAT	23,611	22,428
11-3-133017-010016	OVERTIME	500	1,250
11-3-133017-030000	MATERIALS	161,050	160,200
11-3-133017-050000	RENTS AND FINANCIAL EXPENS	5,900	5,900
	Total EXPENSE	257,728	254,940
	COURIER SERVICES Surplus/Deficit	257,728	254,940
	Total CITY OPERATING FUND	257,728	254,940

From Category : 100000 **To Category :** 823021
Account Code : 11-3-135000-???‘**To :** 11-4-135000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
135000-->	CORPORATE SERVICES		
3-->	EXPENSE		
11-3-135000-010000	LABOUR	516,698	523,935
11-3-135000-010013	EMPLOYEE BENEFITS ALLOCAT	142,551	145,821
11-3-135000-030000	MATERIALS	5,000	4,000
11-3-135000-030005	PROFESSIONAL DEVELOPMEN	3,300	3,300
11-3-135000-030018	CONFERENCES/CONVENTIONS	11,400	11,400
11-3-135000-030034	MEMBERSHIP/SUBSCRIPTIONS	3,515	3,815
11-3-135000-030035	OFFICE SUPPLIES	5,500	1,000
	Total EXPENSE	687,964	693,271
	CORPORATE SERVICES Surplus/Deficit	687,964	693,271
	Total CITY OPERATING FUND	687,964	693,271

From Category : 100000 To Category : 823021
Account Code : 11-3-138000-???‘To : 11-4-138000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
138000-->	REALTY		
3-->	EXPENSE		
11-3-138000-010000	LABOUR	31,801	0
11-3-138000-010013	EMPLOYEE BENEFITS ALLOCAT	8,973	0
11-3-138000-030000	MATERIALS	20,000	0
11-3-138000-030005	PROFESSIONAL DEVELOPMEN	1,500	0
11-3-138000-030014	SOFTWARE COSTS	4,500	0
11-3-138000-030018	CONFERENCES/CONVENTIONS	500	0
11-3-138000-030034	MEMBERSHIP / SUBSCRIPTION	500	0
11-3-138000-040000	CONTRACTED SERVICES	500	0
	Total EXPENSE	68,274	0
	REALTY Surplus/Deficit	68,274	0
	Total CITY OPERATING FUND	68,274	0

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Clerks Department Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Licences	360,000	350,000	10,000	2.9%
Other Revenue	2,500	2,500	0	0.0%
User Fees	130,000	130,000	0	0.0%
Micellaneous Revenue	**492,500**	**482,500**	**10,000**	**2.1%**
From Special Purpose Reserves	**414,740**	**39,834**	**374,906**	**941.2%**
TOTAL REVENUE	**907,240**	**522,334**	**384,906**	**73.7%**
EXPENSES				
Labour	685,426	626,953	58,473	9.3%
Employee Benefits Allocation	224,726	190,472	34,254	18.0%
Overtime	10,000	5,000	5,000	100.0%
Labour and Benefits	**920,152**	**822,425**	**97,727**	**11.9%**
Materials	149,600	17,100	132,500	774.9%
Professional Development	4,000	3,500	500	14.3%
Conferences/Conventions	5,000	5,870	(870)	(14.8%)
Membership/Subscriptions	2,700	2,700	0	0.0%
Office Supplies	5,000	5,000	0	0.0%
Materials	**166,300**	**34,170**	**132,130**	**386.7%**
Contracted Services	**181,950**	**25,700**	**156,250**	**608.0%**
To Special Purpose Reserves	0	85,000	(85,000)	(100.0%)
Interdepartmental Transfers	(1,000)	(600)	(400)	66.7%
Internal Transfers	**(1,000)**	**84,400**	**(85,400)**	**(101.2%)**
Total Expenses	**1,267,402**	**966,695**	**300,707**	**31.1%**
Surplus/(Deficit)	**(360,162)**	**(444,361)**	**(84,199)**	**(18.9%)**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-115000-???? **To :** 11-4-115000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
115000-->	ELECTION SERVICES		
3-->	EXPENSE		
11-3-115000-010000	LABOUR	82,401	26,667
11-3-115000-010013	EMPLOYEE BENEFITS ALLOCAT	27,389	7,467
11-3-115000-030000	MATERIALS	133,000	0
11-3-115000-040000	CONTRACTED SERVICES	171,950	5,700
11-3-115000-080005	TO SPECIAL PURPOSE RESERV	0	85,000
	Total EXPENSE	414,740	124,834
4-->	REVENUE		
11-4-115000-780003	FROM SPECIAL PURPOSE RESE	-414,740	-39,834
	Total REVENUE	-414,740	-39,834
	ELECTION SERVICES Surplus/Deficit	0	85,000
	Total CITY OPERATING FUND	0	85,000

From Category : 100000 **To Category :** 823021
Account Code : 11-3-131010-???'**To :** 11-4-131010-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
131010-->	CLERKS SERVICES		
3-->	EXPENSE		
11-3-131010-010000	LABOUR	603,025	600,286
11-3-131010-010013	EMPLOYEE BENEFITS ALLOCAT	197,337	183,005
11-3-131010-010016	OVERTIME	10,000	5,000
11-3-131010-030000	MATERIALS	16,600	17,100
11-3-131010-030005	PROFESSIONAL DEVELOPMEN	4,000	3,500
11-3-131010-030018	CONFERENCES/CONVENTIONS	5,000	5,870
11-3-131010-030034	MEMBERSHIP/SUBSCRIPTIONS	2,700	2,700
11-3-131010-030035	OFFICE SUPPLIES	5,000	5,000
11-3-131010-040000	CONTRACTED SERVICES	10,000	20,000
11-3-131010-090002	INTERDEPARTMENTAL TRANSF	-1,000	-600
	Total EXPENSE	852,662	841,861
4-->	REVENUE		
11-4-131010-670000	LICENCES	-360,000	-350,000
11-4-131010-710000	USER FEES	-130,000	-130,000
11-4-131010-790000	OTHER REVENUE	-2,500	-2,500
	Total REVENUE	-492,500	-482,500
	CLERKS SERVICES Surplus/Deficit	360,162	359,361
	Total CITY OPERATING FUND	360,162	359,361

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Customer Service Department Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
EXPENSES				
Labour	1,246,755	853,041	393,714	46.2%
Employee Benefits Allocation	380,877	279,213	101,664	36.4%
Labour and Benefits	**1,627,632**	**1,132,254**	**495,378**	**43.8%**
Materials	20,000	3,000	17,000	566.7%
Professional Development	4,800	2,900	1,900	65.5%
Advertising	1,000	1,000	0	0.0%
Conferences/Conventions	9,000	4,500	4,500	100.0%
Membership/Subscriptions	1,075	700	375	53.6%
Office Supplies	12,000	3,000	9,000	300.0%
Materials	**47,875**	**15,100**	**32,775**	**217.1%**
Contracted Services	**13,500**	**12,500**	**1,000**	**8.0%**
Total Expenses	**1,689,007**	**1,159,854**	**529,153**	**45.6%**
Surplus/(Deficit)	**(1,689,007)**	**(1,159,854)**	**529,153**	**45.6%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-136000-???**To :** 11-4-136000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
136000-->	CUSTOMER SERVICE (LEVY)		
3-->	EXPENSE		
11-3-136000-010000	LABOUR	1,246,755	853,041
11-3-136000-010013	EMPLOYEE BENEFITS ALLOCAT	380,877	279,213
11-3-136000-030000	MATERIALS	20,000	3,000
11-3-136000-030005	PROFESSIONAL DEVELOPMEN	4,800	2,900
11-3-136000-030015	ADVERTISING	1,000	1,000
11-3-136000-030018	CONFERENCES/CONVENTIONS	9,000	4,500
11-3-136000-030034	MEMBERSHIP / SUBSCRIPTION	1,075	700
11-3-136000-030035	OFFICE SUPPLIES	12,000	3,000
11-3-136000-040000	CONTRACTED SERVICES	13,500	12,500
	Total EXPENSE	1,689,007	1,159,854
	CUSTOMER SERVICE (LEVY) Surplus/Deficit	1,689,007	1,159,854
	Total CITY OPERATING FUND	1,689,007	1,159,854

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Procurement Department Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
EXPENSES				
Labour	386,440	383,683	2,757	0.7%
Employee Benefits Allocation	118,124	122,551	(4,427)	(3.6%)
Labour and Benefits	**504,564**	**506,234**	**(1,670)**	**(0.3%)**
Materials	10,707	10,625	82	0.8%
Professional Development	2,000	2,000	0	0.0%
Conferences/Conventions	18,200	12,500	5,700	45.6%
Membership/Subscriptions	3,900	3,550	350	9.9%
Office Supplies	0	1,000	(1,000)	(100.0%)
Materials	**34,807**	**29,675**	**5,132**	**17.3%**
Contracted Services	**10,000**	**10,000**	**0**	**0.0%**
Internal Rent	**12,375**	**14,968**	**(2,593)**	**(17.3%)**
Total Expenses	**561,746**	**560,877**	**869**	**0.2%**
Surplus/(Deficit)	**(561,746)**	**(560,877)**	**869**	**0.2%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-133015-???**To :** 11-4-133015-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
133015-->	PROCUREMENT SERVICES		
3-->	EXPENSE		
11-3-133015-010000	LABOUR	386,440	383,683
11-3-133015-010013	EMPLOYEE BENEFITS ALLOCAT	118,124	122,551
11-3-133015-030000	MATERIALS	4,950	5,250
11-3-133015-030005	PROFESSIONAL DEVELOPMEN	2,000	2,000
11-3-133015-030014	SOFTWARE COSTS	5,757	5,375
11-3-133015-030018	CONFERENCES/CONVENTIONS	18,200	12,500
11-3-133015-030034	MEMBERSHIP/SUBSCRIPTIONS	3,900	3,550
11-3-133015-030035	OFFICE SUPPLIES	0	1,000
11-3-133015-040000	CONTRACTED SERVICES	10,000	10,000
11-3-133015-090000	INTERNAL RENT	12,375	14,968
	Total EXPENSE	561,746	560,877
	PROCUREMENT SERVICES Surplus/Deficit	561,746	560,877
	Total CITY OPERATING FUND	561,746	560,877

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Information Services Department Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Other Revenue	15,000	15,000	0	0.0%
Miscellaneous Revenue	**15,000**	**15,000**	**0**	**0.0%**
From Special Purpose Reserves	179,761	326,336	(146,575)	(44.9%)
From City Operating (Indirect Costs)	247,090	0	247,090	N/A
Internal Transfers	**426,851**	**326,336**	**100,515**	**30.8%**
TOTAL REVENUE	**441,851**	**341,336**	**100,515**	**29.4%**
EXPENSES				
Labour	2,068,015	1,917,513	150,502	7.8%
Employee Benefits Allocation	583,261	535,428	47,833	8.9%
Labour and Benefits	**2,651,276**	**2,452,941**	**198,335**	**8.1%**
Materials	50,000	49,500	500	1.0%
Software Costs	4,966,791	4,103,250	863,541	21.0%
Professional Development	56,500	81,000	(24,500)	(30.2%)
Conferences/Conventions	67,000	48,200	18,800	39.0%
Membership/Subscriptions	2,200	2,000	200	10.0%
Office Supplies	0	2,000	(2,000)	(100.0%)
Materials	**5,142,491**	**4,285,950**	**856,541**	**20.0%**
Rents and Financial Expenses	**61,000**	**56,620**	**4,380**	**7.7%**
Total Expenses	**7,854,767**	**6,795,511**	**1,059,256**	**15.6%**
Surplus/(Deficit)	**(7,412,916)**	**(6,454,175)**	**958,741**	**14.9%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-143010-???‍'**To :** 11-4-143010-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
143010-->	INFORMATION SOFTWARE SERVICES		
3-->	EXPENSE		
11-3-143010-010000	LABOUR	1,689,322	1,552,678
11-3-143010-010013	EMPLOYEE BENEFITS ALLOCAT	466,327	427,712
11-3-143010-030000	MATERIALS	5,000	4,500
11-3-143010-030005	PROFESSIONAL DEVELOPMEN	56,500	81,000
11-3-143010-030014	SOFTWARE COSTS	3,815,241	3,062,400
11-3-143010-030018	CONFERENCES/CONVENTIONS	64,400	48,200
11-3-143010-030034	MEMBERSHIP/SUBSCRIPTIONS	2,200	2,000
11-3-143010-030035	OFFICE SUPPLIES	0	2,000
	Total EXPENSE	6,098,990	5,180,490
4-->	REVENUE		
11-4-143010-780003	FROM SPECIAL PURPOSE RESE	-179,761	-326,336
11-4-143010-780007	FROM CITY OPERATING (INDIRE	-247,090	0
	Total REVENUE	-426,851	-326,336
	INFORMATION SOFTWARE SERVICES Surplus/Deficit	5,672,139	4,854,154
	Total CITY OPERATING FUND	5,672,139	4,854,154

From Category : 100000 **To Category :** 823021
Account Code : 11-3-143020-???**To :** 11-4-143020-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
143020-->	INFORMATION HARDWARE SERVICES		
3-->	EXPENSE		
11-3-143020-030000	MATERIALS	45,000	45,000
11-3-143020-030014	SOFTWARE COSTS	964,850	944,350
11-3-143020-050000	RENTS AND FINANCIAL EXPENS	61,000	56,620
	Total EXPENSE	1,070,850	1,045,970
4-->	REVENUE		
11-4-143020-790000	OTHER REVENUE	-15,000	-15,000
	Total REVENUE	-15,000	-15,000
	INFORMATION HARDWARE SERVICES Surplus/Deficit	1,055,850	1,030,970
	Total CITY OPERATING FUND	1,055,850	1,030,970

From Category : 100000 To Category : 823021
Account Code : 11-3-143030-???? To : 11-4-143030-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
143030-->	GIS SERVICES		
3-->	EXPENSE		
11-3-143030-010000	LABOUR	378,693	364,835
11-3-143030-010013	EMPLOYEE BENEFITS ALLOCAT	116,934	107,716
11-3-143030-030014	SOFTWARE COSTS	186,700	96,500
11-3-143030-030018	CONFERENCES/CONVENTIONS	2,600	0
	Total EXPENSE	684,927	569,051
	GIS SERVICES Surplus/Deficit	684,927	569,051
	Total CITY OPERATING FUND	684,927	569,051

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Systems Support and Continuity Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Other Municipalities	**50,000**	**50,000**	**0**	**0.0%**
TOTAL REVENUE	**50,000**	**50,000**	**0**	**0.0%**
EXPENSES				
Labour	468,828	247,836	220,992	89.2%
Employee Benefits Allocation	135,339	69,394	65,945	95.0%
Labour and Benefits	**604,167**	**317,230**	**286,937**	**90.5%**
Materials	4,000	0	4,000	N/A
Professional Development	12,500	0	12,500	N/A
Conferences/Conventions	11,800	0	11,800	N/A
Materials	**28,300**	**0**	**28,300**	**N/A**
Total Expenses	**632,467**	**317,230**	**315,237**	**99.4%**
Surplus/(Deficit)	**(582,467)**	**(267,230)**	**(315,237)**	**(118.0%)**

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-137000-???'**To :** 11-4-137000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
137000-->	SYSTEMS SUPPORT AND CONTINUITY		
3-->	EXPENSE		
11-3-137000-010000	LABOUR	468,828	247,836
11-3-137000-010013	EMPLOYEE BENEFITS ALLOCAT	135,339	69,394
11-3-137000-030000	MATERIALS	2,000	0
11-3-137000-030005	PROFESSIONAL DEVELOPMEN	12,500	0
11-3-137000-030014	SOFTWARE COSTS	2,000	0
11-3-137000-030018	CONFERENCES/CONVENTIONS	11,800	0
	Total EXPENSE	632,467	317,230
4-->	REVENUE		
11-4-137000-660000	OTHER MUNICIPALITIES	-50,000	-50,000
	Total REVENUE	-50,000	-50,000
	SYSTEMS SUPPORT AND CONTINUITY Surplus/Deficit	582,467	267,230
	Total CITY OPERATING FUND	582,467	267,230

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Legal Services Department Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
User Fees	82,000	82,000	0	0.0%
Miscellaneous Revenue	**82,000**	**82,000**	**0**	**0.0%**
TOTAL REVENUE	**82,000**	**82,000**	**0**	**0.0%**
EXPENSES				
Labour	610,809	558,293	52,516	9.4%
Employee Benefits Allocation	151,833	139,573	12,260	8.8%
Overtime	4,000	4,000	0	0.0%
Labour and Benefits	**766,642**	**701,866**	**64,776**	**9.2%**
Materials	39,500	39,500	0	0.0%
Professional Development	5,500	5,500	0	0.0%
Conferences/Conventions	11,500	11,500	0	0.0%
Membership/Subscriptions	55,000	55,000	0	0.0%
Office Supplies	5,000	5,000	0	0.0%
Materials	**116,500**	**116,500**	**0**	**0.0%**
Contracted Services	**450,000**	**450,000**	**0**	**0.0%**
Total Expenses	**1,333,142**	**1,268,366**	**64,776**	**5.1%**
Surplus/(Deficit)	**(1,251,142)**	**(1,186,366)**	**64,776**	**5.5%**

From Category : 100000 To Category : 823021
Account Code : 11-3-124???-???'To : 11-4-124???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
124000-->	CORPORATE LEGAL SERVICES		
3-->	EXPENSE		
11-3-124000-010000	LABOUR	610,809	558,293
11-3-124000-010013	EMPLOYEE BENEFITS ALLOCAT	151,833	139,573
11-3-124000-010016	OVERTIME	4,000	4,000
11-3-124000-030000	MATERIALS	39,500	39,500
11-3-124000-030005	PROFESSIONAL DEVELOPMEN	5,500	5,500
11-3-124000-030018	CONFERENCES/CONVENTIONS	11,500	11,500
11-3-124000-030034	MEMBERSHIP/SUBSCRIPTIONS	55,000	55,000
11-3-124000-030035	OFFICE SUPPLIES	5,000	5,000
11-3-124000-040000	CONTRACTED SERVICES	450,000	450,000
	Total EXPENSE	1,333,142	1,268,366
4-->	REVENUE		
11-4-124000-710000	USER FEES	-82,000	-82,000
	Total REVENUE	-82,000	-82,000
	CORPORATE LEGAL SERVICES Surplus/Deficit	1,251,142	1,186,366
	Total CITY OPERATING FUND	1,251,142	1,186,366

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Risk Management Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
EXPENSES				
Labour	197,798	189,490	8,308	4.4%
Employee Benefits Allocation	59,948	57,253	2,695	4.7%
Labour and Benefits	**257,746**	**246,743**	**11,003**	**4.5%**
Materials	500,200	500,000	200	0.0%
Professional Development	180	180	0	0.0%
Insurance Premiums	351,835	379,800	(27,965)	(7.4%)
Conferences/Conventions	7,750	6,850	900	13.1%
Membership/Subscriptions	925	825	100	12.1%
Materials	**860,890**	**887,655**	**(26,765)**	**(3.0%)**
Contracted Services	**90,000**	**90,000**	**0**	**0.0%**
Total Expenses	**1,208,636**	**1,224,398**	**(15,762)**	**(1.3%)**
Surplus/(Deficit)	**(1,208,636)**	**(1,224,398)**	**(15,762)**	**(1.3%)**

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-122015-???? **To :** 11-4-122015-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
122015-->	RISK MANAGEMENT SERVICES		
3-->	EXPENSE		
11-3-122015-010000	LABOUR	197,798	189,490
11-3-122015-010013	EMPLOYEE BENEFITS ALLOCAT	59,948	57,253
11-3-122015-030000	MATERIALS	500,200	500,000
11-3-122015-030005	PROFESSIONAL DEVELOPMEN	180	180
11-3-122015-030017	INSURANCE PREMIUMS AND SE	351,835	379,800
11-3-122015-030018	CONFERENCES/CONVENTIONS	7,750	6,850
11-3-122015-030034	MEMBERSHIP/SUBSCRIPTIONS	925	825
11-3-122015-040000	CONTRACTED SERVICES	90,000	90,000
	Total EXPENSE	1,208,636	1,224,398
	RISK MANAGEMENT SERVICES Surplus/Deficit	1,208,636	1,224,398
	Total CITY OPERATING FUND	1,208,636	1,224,398

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Finance Department Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Taxation City General/Urban Service	94,572,764	93,240,269	1,332,495	1.4%
Taxation Capital Levy	2,308,151	2,275,641	32,510	1.4%
Taxation Write Offs	(1,555,000)	(1,555,000)	0	0.0%
Taxation Other Charges	13,875	10,850	3,025	27.9%
Payment in Lieu of Taxation	7,935,526	7,914,646	20,880	0.3%
Taxation	**103,275,316**	**101,886,406**	**1,388,910**	**1.4%**
Provincial Grants	197,200	246,500	(49,300)	(20.0%)
Grants	**197,200**	**246,500**	**(49,300)**	**(20.0%)**
Casino	18,000,000	14,000,000	4,000,000	28.6%
Investments	4,200,000	3,700,000	500,000	13.5%
Licences	61,156	61,156	0	0.0%
Other Revenue	10,381,150	9,166,150	1,215,000	13.3%
Penalties and Interest	3,210,000	2,820,000	390,000	13.8%
Provincial Offences Act	184,651	185,298	(647)	(0.3%)
User Fees	295,000	285,000	10,000	3.5%
Miscellaneous Revenue	**36,331,957**	**30,217,604**	**6,114,353**	**20.2%**
From Special Purpose Reserves	266,000	266,000	0	0.0%
From City Operating (Indirect Costs)	988,764	947,506	41,258	4.4%
Internal Transfers	**1,254,764**	**1,213,506**	**41,258**	**3.4%**
TOTAL REVENUE	**141,059,237**	**133,564,016**	**7,495,221**	**5.6%**

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Finance Department Summary - continued

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
EXPENSES				
Labour	1,865,154	1,885,656	(20,502)	(1.1%)
Employee Benefits Allocation	533,530	560,779	(27,249)	(4.9%)
Overtime	250	750	(500)	(66.7%)
Labour and Benefits	**2,398,934**	**2,447,185**	**(48,251)**	**(2.0%)**
Materials	49,598	38,519	11,079	28.8%
Professional Development	3,000	2,750	250	9.1%
Conferences/Conventions	18,850	19,950	(1,100)	(5.5%)
Membership/Subscriptions	12,725	12,225	500	4.1%
Office Supplies	9,800	19,800	(10,000)	(50.5%)
Materials	**93,973**	**93,244**	**729**	**0.8%**
Water	2,200	0	2,200	N/A
Utilities	**2,200**	**0**	**2,200**	**N/A**
Contracted Services	**162,575**	**184,100**	**(21,525)**	**(11.7%)**
Rents and Financial Expenses	**15,400**	**100,400**	**(85,000)**	**(84.7%)**
External Transfers	**8,120,000**	**6,975,000**	**1,145,000**	**16.4%**
To Capital/To Capital SPR	7,990,769	5,968,736	2,022,033	33.9%
To Reserve Funds	13,650,000	9,650,000	4,000,000	41.5%
To Special Purpose Reserves	1,060,848	991,641	69,207	7.0%
Internal Transfers	**22,701,617**	**16,610,377**	**6,091,240**	**36.7%**
Total Expenses	**33,494,699**	**26,410,306**	**7,084,393**	**26.8%**
Surplus/(Deficit)	**107,564,538**	**107,153,710**	**(410,828)**	**(0.4%)**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-123005-???'**To :** 11-4-123005-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
123005-->	DEBT AND INVESTMENT SERVICES		
3-->	EXPENSE		
11-3-123005-080004	TO RESERVE FUNDS	650,000	650,000
11-3-123005-080005	TO SPECIAL PURPOSE RESERV	500	500
	Total EXPENSE	650,500	650,500
4-->	REVENUE		
11-4-123005-750000	INVESTMENT INCOME	-3,500,000	-3,000,000
11-4-123005-790000	OTHER REVENUE	-8,500	-8,500
	Total REVENUE	-3,508,500	-3,008,500
	DEBT AND INVESTMENT SERVICES Surplus/Deficit	-2,858,000	-2,358,000
	Total CITY OPERATING FUND	-2,858,000	-2,358,000

From Category : 100000 **To Category :** 823021
Account Code : 11-3-123010-???**To :** 11-4-123010-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
123010-->	AUDITING SERVICES		
3-->	EXPENSE		
11-3-123010-040000	CONTRACTED SERVICES	62,500	62,500
	Total EXPENSE	62,500	62,500
	AUDITING SERVICES Surplus/Deficit	62,500	62,500
	Total CITY OPERATING FUND	62,500	62,500

From Category : 100000 **To Category :** 823021
Account Code : 11-3-125005-??? **To :** 11-4-125005-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
125005-->	TAXATION		
3-->	EXPENSE		
11-3-125005-010000	LABOUR	0	87,633
11-3-125005-010013	EMPLOYEE BENEFITS ALLOCAT	0	29,724
11-3-125005-010016	OVERTIME	0	500
11-3-125005-030000	MATERIALS	250	1,000
11-3-125005-030035	OFFICE SUPPLIES	8,000	18,000
11-3-125005-040000	CONTRACTED SERVICES	92,625	114,500
11-3-125005-050000	RENTS AND FINANCIAL EXPENS	2,500	87,500
11-3-125005-050500	UNCOLLECTED TAX GENERAL F	1,200,000	1,200,000
11-3-125005-050510	UNCOLLECTED TAX USA PRIOR	200,000	200,000
	Total EXPENSE	1,503,375	1,738,857
4-->	REVENUE		
11-4-125005-500001	RESIDENTIAL FARMS	-57,250,688	-56,238,895
11-4-125005-500002	MULTI RESIDENTIAL	-4,123,339	-3,896,900
11-4-125005-500003	NEW MULTI RESIDENTIAL	-336,957	-337,197
11-4-125005-500004	COMMERCIAL TAXABLE FULL	-21,722,308	-21,706,683
11-4-125005-500005	COMMERCIAL TAXABLE GENER	-121,007	-121,007
11-4-125005-500006	COMMERCIAL VAC UNIT EXCES	-309,463	-321,656
11-4-125005-500007	COMMERCIAL VACANT LAND	-1,115,641	-1,218,444
11-4-125005-500008	OFFICE BUILDING TAXABLE FUL	-110,527	-110,527
11-4-125005-500010	FARMLAND	-117,764	-120,557
11-4-125005-500011	INDUSTRIAL TAXABLE FULL	-1,471,941	-1,436,562
11-4-125005-500012	INDUSTRIAL VAC UNIT EXCESS	-61,662	-64,050
11-4-125005-500013	INDUSTRIAL VACANT LAND	-463,883	-470,924
11-4-125005-500014	LARGE INDUSTRIAL TAXABLE F	-424,566	-424,566
11-4-125005-500015	LARGE INDUSTRIAL VAC UNIT E	-25,152	-25,152
11-4-125005-500016	PIPELINE	-465,253	-464,954
11-4-125005-500017	SHOPPING CTR TAXABLE FULL	-2,324,583	-2,318,461
11-4-125005-500018	SHOPPING CTR VAC UNIT EXCE	-8,688	-8,857
11-4-125005-500019	MANAGED FOREST	-2,808	-2,682
11-4-125005-500020	PARKING LOT TAXABLE FULL	-939,656	-819,764
11-4-125005-500025	COMMERCIAL TAXABLE FARML/	-401	-401
11-4-125005-500031	LANDFILL TAXABLE FULL TAXA	-54,260	-54,260
11-4-125005-510001	RESIDENTIAL FARMS	-1,943,387	-1,908,985
11-4-125005-510002	MULTI RESIDENTIAL	-147,517	-139,416
11-4-125005-510003	NEW MULTI RESIDENTIAL	-12,122	-12,131
11-4-125005-510004	COMMERCIAL TAXABLE FULL	-757,466	-756,922
11-4-125005-510005	COMMERCIAL TAXABLE GENER	-4,353	-4,353
11-4-125005-510006	COMMERCIAL VAC UNIT EXCES	-10,077	-10,474
11-4-125005-510007	COMMERCIAL VACANT LAND	-39,693	-43,351
11-4-125005-510008	OFFICE BUILDING TAXABLE FUL	-3,976	-3,976
11-4-125005-510010	FARMLAND	-98	-101
11-4-125005-510011	INDUSTRIAL TAXABLE FULL	-48,934	-47,726

From Category : 100000 **To Category :** 823021
Account Code : 11-3-125005-???? **To :** 11-4-125005-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-4-125005-510012	INDUSTRIAL VAC UNIT EXCESS	-2,146	-2,154
11-4-125005-510013	INDUSTRIAL VACANT LAND	-14,144	-14,359
11-4-125005-510014	LARGE INDUSTRIAL TAXABLE F	-9,833	-9,833
11-4-125005-510015	LARGE INDUSTRIAL VAC UNIT E	-325	-325
11-4-125005-510016	PIPELINE	-10,803	-10,796
11-4-125005-510017	SHOPPING CTR TAXABLE FULL	-83,631	-83,411
11-4-125005-510018	SHOPPING CTR VAC UNIT EXCE	-313	-319
11-4-125005-510020	PARKING LOT TAXABLE FULL	-33,399	-29,138
	Total REVENUE	-94,572,764	-93,240,269
	TAXATION Surplus/Deficit	-93,069,389	-91,501,412
	Total CITY OPERATING FUND	-93,069,389	-91,501,412

Budget Report By Function

From Category : 100000 **To Category :** 823021

Account Code : 11-3-125020-???? **To :** 11-4-125020-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
125020-->	TAXATION WASTE MANAGEMENT		
3-->	EXPENSE		
11-3-125020-050520	UNCOLLECTED TAX WASTE MA	150,000	150,000
	Total EXPENSE	150,000	150,000
4-->	REVENUE		
11-4-125020-780003	FROM SPECIAL PURPOSE RESE	-150,000	-150,000
	Total REVENUE	-150,000	-150,000
	TAXATION WASTE MANAGEMENT Surplus/Deficit	0	0
	Total CITY OPERATING FUND	0	0

From Category : 100000 **To Category :** 823021
Account Code : 11-3-125025-??????**To :** 11-4-125025-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
125025-->	TAXATION OTHER LEVY CHARGES		
4-->	REVENUE		
11-4-125025-590007	ENCROACHMENTS AND LICENC	-13,875	-10,850
11-4-125025-740000	PENALTIES ON TAXES	-3,200,000	-2,810,000
	Total REVENUE	-3,213,875	-2,820,850
	TAXATION OTHER LEVY CHARGES Surplus/Deficit	-3,213,875	-2,820,850
	Total CITY OPERATING FUND	-3,213,875	-2,820,850

From Category : 100000 **To Category :** 823021
Account Code : 11-3-125030-???? **To :** 11-4-125030-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
125030-->	TAXATION PAYMENTS IN LIEU		
4-->	REVENUE		
11-4-125030-640001	FEDERAL PROPERTIES	-29,400	-28,244
11-4-125030-640002	NIAGARA FALLS HYDRO	-107,500	-102,050
11-4-125030-640003	ONTARIO HIGHWAYS AND PUBL	-67,500	-69,769
11-4-125030-640005	RAINBOW AND WHIRLPOOL BRI	-107,400	-103,683
11-4-125030-640006	NIAGARA PARKS COMMISSION	-1,259,126	-1,237,100
11-4-125030-640008	HOSPITAL	-18,000	-18,400
11-4-125030-640009	REGION	-347,500	-335,700
11-4-125030-640010	RAILWAYS	-138,100	-139,000
11-4-125030-640011	CNP	-12,200	-12,200
11-4-125030-640012	HYDRO ELECTRIC POWER GEN	-2,055,800	-2,166,500
11-4-125030-640013	ONTARIO LOTTERY AND GAMIN	-3,793,000	-3,702,000
	Total REVENUE	-7,935,526	-7,914,646
	TAXATION PAYMENTS IN LIEU Surplus/Deficit	-7,935,526	-7,914,646
	Total CITY OPERATING FUND	-7,935,526	-7,914,646

From Category : 100000 **To Category :** 823021
Account Code : 11-3-125035-???'**To :** 11-4-125035-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
125035-->	TAXATION SERVICES FOR FEES		
3-->	EXPENSE		
11-3-125035-010000	LABOUR	183,220	179,107
11-3-125035-010013	EMPLOYEE BENEFITS ALLOCAT	69,714	65,958
11-3-125035-030000	MATERIALS	45,000	33,000
	Total EXPENSE	297,934	278,065
4-->	REVENUE		
11-4-125035-710000	USER FEES	-250,000	-250,000
11-4-125035-710001	REGISTRATION FEES	-45,000	-35,000
	Total REVENUE	-295,000	-285,000
	TAXATION SERVICES FOR FEES Surplus/Deficit	2,934	-6,935
	Total CITY OPERATING FUND	2,934	-6,935

From Category : 100000 To Category : 823021
Account Code : 11-3-125050-???‍? To : 11-4-125050-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
125050-->	TAXATION CAPITAL LEVY		
3-->	EXPENSE		
11-3-125050-050500	UNCOLLECTED TAX CAPITAL PF	5,000	5,000
11-3-125050-080002	TO CAPITAL SPECIAL PURPOSE	4,240,769	2,218,736
	Total EXPENSE	4,245,769	2,223,736
4-->	REVENUE		
11-4-125050-500001	RESIDENTIAL FARMS - TAXATIO	-1,444,969	-1,419,432
11-4-125050-500002	MULTI RESIDENTIAL - TAXATION	-104,070	-98,355
11-4-125050-500003	NEW MULTI RESIDENTIAL - TAX	-8,505	-8,511
11-4-125050-500004	COMMERCIAL TAXABLE FULL - T	-548,257	-547,862
11-4-125050-500005	COMMERCIAL TAXABLE GENER	-3,054	-3,054
11-4-125050-500006	COMMERCIAL VAC UNIT EXCES	-7,810	-8,118
11-4-125050-500007	COMMERCIAL VACANT LAND - T	-28,158	-30,753
11-4-125050-500008	OFFICE BUILDING TAXABLE FUL	-2,790	-2,790
11-4-125050-500010	FARMLAND - TAXATION CAPITAL	-2,972	-3,043
11-4-125050-500011	INDUSTRIAL TAXABLE FULL - TA	-37,150	-36,257
11-4-125050-500012	INDUSTRIAL VAC UNIT EXCESS	-1,557	-1,617
11-4-125050-500013	INDUSTRIAL VACANT LAND - TA	-11,708	-11,886
11-4-125050-500014	LARGE INDUSTRIAL TAXABLE F	-10,716	-10,716
11-4-125050-500015	LARGE INDUSTRIAL VAC UNIT E	-635	-635
11-4-125050-500016	PIPELINE - TAXATION CAPITAL L	-11,743	-11,735
11-4-125050-500017	SHOPPING CTR TAXABLE FULL	-58,671	-58,516
11-4-125050-500018	SHOPPING CTR VAC UNIT EXCE	-220	-224
11-4-125050-500019	MANAGED FOREST - TAXATION	-71	-68
11-4-125050-500020	PARKING LOT TAXABLE FULL - T	-23,716	-20,690
11-4-125050-500025	COMMERCIAL TAXABLE FARML	-10	-10
11-4-125050-500031	LANDFILL TAXABLE FULL - TAXA	-1,369	-1,369
	Total REVENUE	-2,308,151	-2,275,641
	TAXATION CAPITAL LEVY Surplus/Deficit	1,937,618	-51,905
	Total CITY OPERATING FUND	1,937,618	-51,905

From Category : 100000 **To Category :** 823021
Account Code : 11-3-129000-???'**To :** 11-4-129000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
129000-->	OTHER CORPORATE MGMT AND SUPPORT		
3-->	EXPENSE		
11-3-129000-050000	RENTS AND FINANCIAL EXPENS	2,250	2,250
11-3-129000-080004	TO RESERVE FUNDS	13,000,000	9,000,000
11-3-129000-080005	TO SPECIAL PURPOSE RESERV	165,348	166,141
	Total EXPENSE	13,167,598	9,168,391
4-->	REVENUE		
11-4-129000-650002	ONTARIO UNCONDITIONAL GRA	-197,200	-246,500
11-4-129000-730000	PROVINCIAL OFFENCES ACT	-184,651	-185,298
11-4-129000-750000	INVESTMENT INCOME	-700,000	-700,000
11-4-129000-780007	FROM CITY OPERATING (INDIRE	-988,764	-947,506
11-4-129000-790000	OTHER REVENUE	-2,250	-2,250
11-4-129000-790003	CASINO	-18,000,000	-14,000,000
11-4-129000-790011	WALKER AGREEMENT	-750,000	-750,000
	Total REVENUE	-20,822,865	-16,831,554
	OTHER CORPORATE MGMT AND SUPPORT Surplus/Deficit	-7,655,267	-7,663,163
	Total CITY OPERATING FUND	-7,655,267	-7,663,163

From Category : 100000 **To Category :** 823021
Account Code : 11-3-129004-???'**To :** 11-4-129004-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
129004-->	MUNICIPAL ACCOMMODATION TAX		
3-->	EXPENSE		
11-3-129004-060000	EXTERNAL TRANSFERS - MONT	8,120,000	6,975,000
11-3-129004-080002	TO CAPITAL SPECIAL PURPOSE	250,000	250,000
11-3-129004-080005	TO SPECIAL PURPOSE RESRVE	895,000	825,000
	Total EXPENSE	9,265,000	8,050,000
4-->	REVENUE		
11-4-129004-790000	OTHER REVENUE - MONTHLY -	-9,500,000	-8,360,000
11-4-129004-790001	OTHER REVENUE - QUARTERLY	-115,000	-40,000
	Total REVENUE	-9,615,000	-8,400,000
	MUNICIPAL ACCOMMODATION TAX Surplus/Deficit	-350,000	-350,000
	Total CITY OPERATING FUND	-350,000	-350,000

From Category : 100000 **To Category :** 823021
Account Code : 11-3-133005-???'**To :** 11-4-133005-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
133005-->	REVENUES AND RECEIVABLES		
3-->	EXPENSE		
11-3-133005-010000	LABOUR	551,841	531,517
11-3-133005-010013	EMPLOYEE BENEFITS ALLOCAT	153,740	148,139
11-3-133005-010016	OVERTIME	250	250
11-3-133005-030000	MATERIALS	2,400	2,400
11-3-133005-030009	WATER	2,200	0
11-3-133005-030034	MEMBERSHIP/SUBSCRIPTIONS	3,700	3,700
11-3-133005-050000	RENTS AND FINANCIAL EXPENS	7,650	7,650
	Total EXPENSE	721,781	693,656
4-->	REVENUE		
11-4-133005-590005	PENALTIES AND INTEREST	-10,000	-10,000
11-4-133005-670000	LICENCES	-61,156	-61,156
11-4-133005-780003	FROM SPECIAL PURPOSE RESE	-116,000	-116,000
11-4-133005-790012	COMMISSION REVENUE	-5,400	-5,400
	Total REVENUE	-192,556	-192,556
	REVENUES AND RECEIVABLES Surplus/Deficit	529,225	501,100
	Total CITY OPERATING FUND	529,225	501,100

From Category : 100000 **To Category :** 823021
Account Code : 11-3-133010-???'**To :** 11-4-133010-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
133010-->	ACCOUNTING AND REPORTING		
3-->	EXPENSE		
11-3-133010-010000	LABOUR	1,130,093	1,087,399
11-3-133010-010013	EMPLOYEE BENEFITS ALLOCAT	310,076	316,958
11-3-133010-030000	MATERIALS	1,948	2,119
11-3-133010-030005	PROFESSIONAL DEVELOPMEN	3,000	2,750
11-3-133010-030018	CONFERENCES/CONVENTIONS	18,850	19,950
11-3-133010-030034	MEMBERSHIP/SUBSCRIPTIONS	9,025	8,525
11-3-133010-030035	OFFICE SUPPLIES	1,800	1,800
11-3-133010-040000	CONTRACTED SERVICES	7,450	7,100
11-3-133010-050000	RENTS AND FINANCIAL EXPENS	3,000	3,000
11-3-133010-080002	TO CAPITAL SPECIAL PURPOSE	3,500,000	3,500,000
	Total EXPENSE	4,985,242	4,949,601
	ACCOUNTING AND REPORTING Surplus/Deficit	4,985,242	4,949,601
	Total CITY OPERATING FUND	4,985,242	4,949,601

Index

Index

MUNICIPAL WORK DIVISION - CONTINUED

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Roadway Services Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Grants	**60,000**	**60,000**	**0**	**0.0%**
Other Revenue	152,480	110,000	42,480	38.6%
User Fees	20,000	20,000	0	0.0%
Miscellaneous Revenue	**172,480**	**130,000**	**42,480**	**32.7%**
From Special Purpose Reserves	632,181	628,710	3,471	0.6%
From Development Charges	206,714	0	206,714	N/A
Internal Transfers	**838,895**	**628,710**	**210,185**	**33.4%**
TOTAL REVENUE	**1,071,375**	**818,710**	**252,665**	**30.9%**

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Roadway Services Summary - continued

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
EXPENSES				
Labour	6,345,512	6,158,445	187,067	3.0%
Employee Benefits Allocation	1,854,290	1,809,921	44,369	2.5%
Overtime	135,700	110,700	25,000	22.6%
Labour and Benefits	**8,335,502**	**8,079,066**	**256,436**	**3.2%**
Materials	743,700	550,200	193,500	35.2%
Professional Development	33,995	34,495	(500)	(1.4)%
Insurance Premiums	778,730	776,776	1,954	0.3%
Conferences/Conventions	13,200	10,600	2,600	24.5%
Membership/Subscriptions	5,050	3,705	1,345	36.3%
Office Supplies	6,000	6,000	0	0.0%
Water	6,500	4,700	1,800	38.3%
Materials	**1,587,175**	**1,386,476**	**200,699**	**14.5%**
Contracted Services	**2,290,500**	**1,839,270**	**451,230**	**24.5%**
Rents and Financial Expenses	**225,000**	**25,000**	**200,000**	**800.0%**
Long Term Interest	171,447	71,331	100,116	140.4%
Long Term Debt Principal	204,483	97,959	106,524	108.7%
Debt Charges	**375,930**	**169,290**	**206,640**	**122.1%**
Internal Rent	2,115,371	2,389,252	(273,881)	(11.5)%
Internal Transfers	**2,115,371**	**2,389,252**	**(273,881)**	**(11.5)%**
TOTAL EXPENSES	**14,929,478**	**13,888,354**	**1,041,124**	**7.5%**
Surplus/(Deficit)	**(13,858,103)**	**(13,069,644)**	**788,459**	**6.0%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-311000-????**To :** 11-4-311000-??????

Account Code	**Account Description**	**2026 FINAL BUDGET - BUDGET VALUES**	**2025 FINAL BUDGET - BUDGET VALUES**
11-->	CITY OPERATING FUND		
311000-->	PAVED SURFACE MAINT ROADWAY		
3-->	EXPENSE		
11-3-311000-010000	LABOUR	1,202,907	1,163,109
11-3-311000-010013	EMPLOYEE BENEFITS ALLOCAT	384,931	373,557
11-3-311000-010016	OVERTIME	50,000	25,000
11-3-311000-020000	LONG TERM INTEREST	171,447	71,331
11-3-311000-030000	MATERIALS	120,000	110,000
11-3-311000-040000	CONTRACTED SERVICES	720,000	725,000
11-3-311000-050000	RENTS AND FINANCIAL EXPENS	225,000	15,000
11-3-311000-070000	LONG TERM DEBT PRINCIPAL	204,483	97,959
11-3-311000-090000	INTERNAL RENT	840,525	909,918
	Total EXPENSE	3,919,293	3,490,874
4-->	REVENUE		
11-4-311000-780003	FROM SPECIAL PURPOSE RESE	-632,181	-628,710
11-4-311000-780009	FROM DEVELOPMENT CHARGE	-206,714	0
	Total REVENUE	-838,895	-628,710
	PAVED SURFACE MAINT ROADWAY Surplus/Deficit	3,080,398	2,862,164
	Total CITY OPERATING FUND	3,080,398	2,862,164

From Category : 100000 **To Category :** 823021
Account Code : 11-3-312000-??? **To :** 11-4-312000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
312000-->	UNPAVED SURFACE MAINT ROADWAY		
3-->	EXPENSE		
11-3-312000-010000	LABOUR	8,257	7,984
11-3-312000-010013	EMPLOYEE BENEFITS ALLOCAT	2,790	2,564
11-3-312000-010016	OVERTIME	200	200
11-3-312000-030000	MATERIALS	5,000	5,000
11-3-312000-040000	CONTRACTED SERVICES	15,000	15,000
11-3-312000-090000	INTERNAL RENT	29,103	24,628
	Total EXPENSE	60,350	55,376
4-->	REVENUE		
11-4-312000-650000	GRANTS	-60,000	-60,000
	Total REVENUE	-60,000	-60,000
	UNPAVED SURFACE MAINT ROADWAY Surplus/Deficit	350	-4,624
	Total CITY OPERATING FUND	350	-4,624

From Category : 100000 **To Category :** 823021
Account Code : 11-3-313???-???**To :** 11-4-313???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
313000-->	SIDEWALK MAINT ROADWAY		
3-->	EXPENSE		
11-3-313000-010000	LABOUR	717,012	693,291
11-3-313000-010013	EMPLOYEE BENEFITS ALLOCAT	215,104	206,535
11-3-313000-030000	MATERIALS	159,000	100,000
11-3-313000-040000	CONTRACTED SERVICES	395,000	180,000
11-3-313000-090000	INTERNAL RENT	334,873	239,866
	Total EXPENSE	1,820,989	1,419,692
4-->	REVENUE		
11-4-313000-710000	USER FEES	-20,000	-20,000
	Total REVENUE	-20,000	-20,000
	SIDEWALK MAINT ROADWAY Surplus/Deficit	1,800,989	1,399,692
	Total CITY OPERATING FUND	1,800,989	1,399,692

From Category : 100000 **To Category :** 823021
Account Code : 11-3-314???-???' **To :** 11-4-314???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
314000-->	RURAL STORM SEWER SYSTEM MAINTENANCE		
3-->	EXPENSE		
11-3-314000-010000	LABOUR	3,293	3,183
11-3-314000-010013	EMPLOYEE BENEFITS ALLOCAT	987	1,022
11-3-314000-030000	MATERIALS	10,000	10,000
11-3-314000-040000	CONTRACTED SERVICES	254,300	214,800
	Total EXPENSE	268,580	229,005
	AL STORM SEWER SYSTEM MAINTENANCE Surplus/Defic	268,580	229,005
	Total CITY OPERATING FUND	268,580	229,005

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-315???-???? **To :** 11-4-315???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
315000-->	ROADSIDE MAINTENANCE		
3-->	EXPENSE		
11-3-315000-010000	LABOUR	1,813,377	1,753,383
11-3-315000-010013	EMPLOYEE BENEFITS ALLOCAT	507,745	490,947
11-3-315000-010016	OVERTIME	40,000	40,000
11-3-315000-030000	MATERIALS	101,500	41,500
11-3-315000-030009	WATER	6,500	4,700
11-3-315000-040000	CONTRACTED SERVICES	102,200	60,200
11-3-315000-050000	RENTS AND FINANCIAL EXPENS	0	10,000
11-3-315000-090000	INTERNAL RENT	553,760	710,637
	Total EXPENSE	3,125,082	3,111,367
	ROADSIDE MAINTENANCE Surplus/Deficit	3,125,082	3,111,367
	Total CITY OPERATING FUND	3,125,082	3,111,367

From Category : 100000 **To Category :** 823021
Account Code : 11-3-316???-???? **To :** 11-4-316???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
316000-->	FORESTRY		
3-->	EXPENSE		
11-3-316000-010000	LABOUR	727,291	726,099
11-3-316000-010013	EMPLOYEE BENEFITS ALLOCAT	218,188	228,105
11-3-316000-010016	OVERTIME	3,000	3,000
11-3-316000-030000	MATERIALS	40,900	38,700
11-3-316000-030034	MEMBERSHIP/SUBSCRIPTIONS	2,500	2,500
11-3-316000-040000	CONTRACTED SERVICES	426,500	386,770
11-3-316000-048000	CONTRACTED SERVICES - DEV	32,000	32,000
11-3-316000-090000	INTERNAL RENT	311,547	420,501
	Total EXPENSE	1,761,926	1,837,675
4-->	REVENUE		
11-4-316000-790000	OTHER REVENUE	-152,480	-110,000
	Total REVENUE	-152,480	-110,000
	FORESTRY Surplus/Deficit	1,609,446	1,727,675
	Total CITY OPERATING FUND	1,609,446	1,727,675

From Category : 100000 **To Category :** 823021
Account Code : 11-3-317???-??? **To :** 11-4-317???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
317000-->	BRIDGES AND CULVERTS		
3-->	EXPENSE		
11-3-317000-040000	CONTRACTED SERVICES	175,000	135,000
	Total EXPENSE	175,000	135,000
	BRIDGES AND CULVERTS Surplus/Deficit	175,000	135,000
	Total CITY OPERATING FUND	175,000	135,000

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-319???-???'**To :** 11-4-319???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
319000-->	OTHER ROADWAY SERVICES		
3-->	EXPENSE		
11-3-319000-010000	LABOUR	1,873,375	1,811,396
11-3-319000-010013	EMPLOYEE BENEFITS ALLOCAT	524,545	507,191
11-3-319000-010016	OVERTIME	42,500	42,500
11-3-319000-030000	MATERIALS	167,300	95,000
11-3-319000-030005	PROFESSIONAL DEVELOPMEN	24,495	27,995
11-3-319000-030017	INSURANCE PREMIUMS AND SE	778,730	776,776
11-3-319000-030018	CONFERENCES/CONVENTIONS	13,200	10,600
11-3-319000-030035	OFFICE SUPPLIES	6,000	6,000
11-3-319000-030045	WSIB	115,000	135,000
11-3-319000-040000	CONTRACTED SERVICES	65,500	65,500
11-3-319000-090000	INTERNAL RENT	45,563	83,702
	Total EXPENSE	3,656,208	3,561,660
	OTHER ROADWAY SERVICES Surplus/Deficit	3,656,208	3,561,660
	Total CITY OPERATING FUND	3,656,208	3,561,660

From Category : 100000 To Category : 823021
Account Code : 11-3-325???-???? To : 11-4-325???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
325000-->	MW OPERATIONS ADMINISTRATION		
3-->	EXPENSE		
11-3-325000-030000	MATERIALS	25,000	15,000
11-3-325000-030005	PROFESSIONAL DEVELOPMENT	9,500	6,500
11-3-325000-030034	MEMBERSHIP / SUBSCRIPTIONS	2,550	1,205
11-3-325000-040000	CONTRACTED SERVICES	105,000	25,000
	Total EXPENSE	142,050	47,705
	MW OPERATIONS ADMINISTRATION Surplus/Deficit	142,050	47,705
	Total CITY OPERATING FUND	142,050	47,705

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Winter Control Services Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Other Revenue	**25,000**	**25,000**	**0**	**0.0%**
TOTAL REVENUE	**25,000**	**25,000**	**0**	**0.0%**
EXPENSES				
Labour	1,310,613	1,267,253	43,360	3.4%
Employee Benefits Allocation	370,969	358,292	12,677	3.5%
Overtime	80,000	80,000	0	0.0%
Labour and Benefits	**1,761,582**	**1,705,545**	**56,037**	**3.3%**
Materials	751,590	745,590	6,000	0.8%
Professional Development	23,000	23,000	0	0.0%
Materials	**774,590**	**768,590**	**6,000**	**0.8%**
Contracted Services	**260,000**	**201,000**	**59,000**	**29.4%**
Rents and Financial Expenses	**158,160**	**255,975**	**(97,815)**	**(38.2)%**
Long Term Interest	58,001	63,840	(5,839)	(9.1)%
Long Term Debt Principal	139,000	132,000	7,000	5.3%
Debt Charges	**197,001**	**195,840**	**1,161**	**0.6%**
Internal Rent	2,054,443	1,782,358	272,085	15.3%
To CSPR (Debt Placeholder)	159,309	403,070	(243,761)	(60.5)%
Internal Transfers	**2,213,752**	**2,185,428**	**28,324**	**1.3%**
TOTAL EXPENSES	**5,365,085**	**5,312,378**	**52,707**	**1.0%**
Surplus/(Deficit)	**(5,340,085)**	**(5,287,378)**	**52,707**	**1.0%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-321???-???'**To :** 11-4-321???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
321000-->	PAVED SURFACE MAINT WINTER CONTROL		
3-->	EXPENSE		
11-3-321000-010000	LABOUR	1,110,721	1,073,974
11-3-321000-010013	EMPLOYEE BENEFITS ALLOCAT	311,002	300,713
11-3-321000-010016	OVERTIME	65,000	65,000
11-3-321000-020000	LONG TERM INTEREST	58,001	63,840
11-3-321000-030000	MATERIALS	712,000	706,000
11-3-321000-030005	PROFESSIONAL DEVELOPMEN	23,000	23,000
11-3-321000-040000	CONTRACTED SERVICES	230,000	201,000
11-3-321000-050000	RENTS AND FINANCIAL EXPENS	158,160	255,975
11-3-321000-070000	LONG TERM DEBT PRINCIPAL	139,000	132,000
11-3-321000-080008	TO CSPR (DEBT PLACEHOLDER	159,309	403,070
11-3-321000-090000	INTERNAL RENT	1,691,540	1,428,087
	Total EXPENSE	4,657,733	4,652,659
4-->	REVENUE		
11-4-321000-790000	OTHER REVENUE	-25,000	-25,000
	Total REVENUE	-25,000	-25,000
AVED SURFACE MAINT WINTER CONTROL Surplus/Deficit		4,632,733	4,627,659
	Total CITY OPERATING FUND	4,632,733	4,627,659

From Category : 100000 **To Category :** 823021
Account Code : 11-3-323???-??? **To :** 11-4-323???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
323000-->	SIDEWALK MAINT WINTER CONTROL		
3-->	EXPENSE		
11-3-323000-010000	LABOUR	199,892	193,279
11-3-323000-010013	EMPLOYEE BENEFITS ALLOCAT	59,967	57,579
11-3-323000-010016	OVERTIME	15,000	15,000
11-3-323000-030000	MATERIALS	39,590	39,590
11-3-323000-040000	CONTRACTED SERVICES	30,000	0
11-3-323000-090000	INTERNAL RENT	362,903	354,271
	Total EXPENSE	707,352	659,719
	SIDEWALK MAINT WINTER CONTROL Surplus/Deficit	707,352	659,719
	Total CITY OPERATING FUND	707,352	659,719

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Streetlighting Services Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Other Revenue	35,000	35,000	0	0.0%
Miscellaneous Revenue	**35,000**	**35,000**	**0**	**0.0%**
TOTAL REVENUE	**35,000**	**35,000**	**0**	**0.0%**
EXPENSES				
Electricity	721,100	716,400	4,700	0.7%
Utilities	**721,100**	**716,400**	**4,700**	**0.7%**
Contracted Services	**585,000**	**575,000**	**10,000**	**1.7%**
Long Term Interest	1,978	5,683	(3,705)	(65.2)%
Long Term Debt Principal	159,604	156,019	3,585	2.3%
Debt Charges	**161,582**	**161,702**	**(120)**	**(0.1)%**
To Special Purpose Reserves	53,700	53,700	0	0.0%
Internal Transfers	**53,700**	**53,700**	**0**	**0.0%**
TOTAL EXPENSES	**1,521,382**	**1,506,802**	**14,580**	**1.0%**
Surplus/(Deficit)	**(1,486,382)**	**(1,471,802)**	**14,580**	**1.0%**

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-351???-???**To :** 11-4-351???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
351000-->	STREET LIGHTING MAINTENANCE SERVICES		
3-->	EXPENSE		
11-3-351000-020000	LONG TERM INTEREST	1,978	5,683
11-3-351000-030007	ELECTRICITY	721,100	716,400
11-3-351000-040000	CONTRACTED SERVICES	585,000	575,000
11-3-351000-070000	LONG TERM DEBT PRINCIPAL	159,604	156,019
11-3-351000-080005	TO SPECIAL PURPOSE RESERV	53,700	53,700
	Total EXPENSE	1,521,382	1,506,802
4-->	REVENUE		
11-4-351000-790000	OTHER REVENUE	-35,000	-35,000
	Total REVENUE	-35,000	-35,000
	TREET LIGHTING MAINTENANCE SERVICES Surplus/Defic	1,486,382	1,471,802
	Total CITY OPERATING FUND	1,486,382	1,471,802

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Engineering Department Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Other Revenue	739,172	781,455	(42,283)	(5.4)%
Permits	13,000	13,000	0	0.0%
User Fees	92,200	31,500	60,700	192.7%
Miscellaneous Revenue	**844,372**	**825,955**	**18,417**	**2.2%**
TOTAL REVENUE	**844,372**	**825,955**	**18,417**	**2.2%**
EXPENSES				
Labour	1,718,076	1,817,168	(99,092)	(5.5)%
Employee Benefits Allocation	527,079	549,099	(22,020)	(4.0)%
Overtime	15,700	14,800	900	6.1%
Labour and Benefits	**2,260,855**	**2,381,067**	**(120,212)**	**(5.0)%**
Materials	44,730	46,980	(2,250)	(4.8)%
Professional Development	37,050	32,600	4,450	13.7%
Conferences/Conventions	33,900	28,200	5,700	20.2%
Membership/Subscriptions	22,065	22,465	(400)	(1.8)%
Office Supplies	10,000	10,000	0	0.0%
Materials	**147,745**	**140,245**	**7,500**	**5.3%**
Contracted Services	**360,000**	**275,000**	**85,000**	**30.9%**
Internal Rent	183,760	215,295	(31,535)	(14.6)%
Internal Transfers	**183,760**	**215,295**	**(31,535)**	**(14.6)%**
TOTAL EXPENSES	**2,952,360**	**3,011,607**	**(59,247)**	**(2.0)%**
Surplus/(Deficit)	**(2,107,988)**	**(2,185,652)**	**(77,664)**	**(3.6)%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-371010-???**To :** 11-4-371010-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
371010-->	ENGINEERING ADMINISTRATION SERVICES		
3-->	EXPENSE		
11-3-371010-010000	LABOUR	172,312	166,106
11-3-371010-010013	EMPLOYEE BENEFITS ALLOCAT	49,619	47,608
11-3-371010-010016	OVERTIME	3,000	3,000
11-3-371010-030000	MATERIALS	8,000	6,550
11-3-371010-030005	PROFESSIONAL DEVELOPMEN	37,050	32,600
11-3-371010-030018	CONFERENCES/CONVENTIONS	33,900	28,200
11-3-371010-030034	MEMBERSHIP/SUBSCRIPTIONS	22,065	22,465
11-3-371010-030035	OFFICE SUPPLIES	10,000	10,000
11-3-371010-040000	CONTRACTED SERVICES	50,000	50,000
	Total EXPENSE	385,946	366,529
4-->	REVENUE		
11-4-371010-710000	USER FEES	-2,200	-1,500
	Total REVENUE	-2,200	-1,500
	ENGINEERING ADMINISTRATION SERVICES Surplus/Defici	383,746	365,029
	Total CITY OPERATING FUND	383,746	365,029

From Category : 100000 **To Category :** 823021
Account Code : 11-3-371040-???'**To :** 11-4-371040-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
371040-->	INFRASTRUCTURE SERVICES		
3-->	EXPENSE		
11-3-371040-010000	LABOUR	304,653	318,603
11-3-371040-010013	EMPLOYEE BENEFITS ALLOCAT	94,751	98,690
11-3-371040-030000	MATERIALS	4,780	4,780
11-3-371040-040000	CONTRACTED SERVICES	80,000	55,000
	Total EXPENSE	484,184	477,073
	INFRASTRUCTURE SERVICES Surplus/Deficit	484,184	477,073
	Total CITY OPERATING FUND	484,184	477,073

From Category : 100000 **To Category :** 823021
Account Code : 11-3-372???-??? **To :** 11-4-372???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
372000-->	DEVELOPMENT SERVICES		
3-->	EXPENSE		
11-3-372000-010000	LABOUR	475,559	458,467
11-3-372000-010013	EMPLOYEE BENEFITS ALLOCAT	148,913	138,099
11-3-372000-010016	OVERTIME	2,700	1,800
11-3-372000-030000	MATERIALS	2,000	1,200
11-3-372000-040000	CONTRACTED SERVICES	110,000	95,000
11-3-372000-040001	CONTRACTED SERVICES ITC	90,000	30,000
	Total EXPENSE	829,172	724,566
4-->	REVENUE		
11-4-372000-710000	USER FEES	-90,000	-30,000
11-4-372000-790000	OTHER REVENUE	-739,172	-577,019
	Total REVENUE	-829,172	-607,019
	DEVELOPMENT SERVICES Surplus/Deficit	0	117,547
	Total CITY OPERATING FUND	0	117,547

From Category : 100000 **To Category :** 823021
Account Code : 11-3-373000-???'**To :** 11-4-373000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
373000-->	ENGINEERING, PROJECT AND CONSTRUCTION SV		
3-->	EXPENSE		
11-3-373000-010000	LABOUR	765,552	720,148
11-3-373000-010013	EMPLOYEE BENEFITS ALLOCAT	233,796	214,110
11-3-373000-010016	OVERTIME	10,000	10,000
11-3-373000-030000	MATERIALS	25,950	30,450
11-3-373000-030014	SOFTWARE COSTS	4,000	4,000
11-3-373000-040000	CONTRACTED SERVICES	30,000	45,000
11-3-373000-090000	INTERNAL RENT	183,760	215,295
	Total EXPENSE	1,253,058	1,239,003
4-->	REVENUE		
11-4-373000-680000	PERMITS	-13,000	-13,000
	Total REVENUE	-13,000	-13,000
	GINEERING, PROJECT AND CONSTRUCTION SV Surplus/D	1,240,058	1,226,003
	Total CITY OPERATING FUND	1,240,058	1,226,003

From Category : 100000 **To Category :** 823021
Account Code : 11-3-373001-???'**To :** 11-4-373001-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
373001-->	BELL CANADA FTTH PROJECT		
3-->	EXPENSE		
11-3-373001-010000	LABOUR	0	153,844
11-3-373001-010013	EMPLOYEE BENEFITS ALLOCAT	0	50,592
	Total EXPENSE	0	204,436
4-->	REVENUE		
11-4-373001-790000	OTHER REVENUE	0	-204,436
	Total REVENUE	0	-204,436
	BELL CANADA FTTH PROJECT Surplus/Deficit	0	0
	Total CITY OPERATING FUND	0	0

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Fleet Services Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Sales	8,000	8,000	0	0.0%
Miscellaneous Revenue	**8,000**	**8,000**	**0**	**0.0%**
From City Operating (Internal Rent)	**9,880,928**	**9,377,783**	**503,145**	**5.4%**
TOTAL REVENUE	**9,888,928**	**9,385,783**	**503,145**	**5.4%**
EXPENSES				
Labour	1,379,475	1,348,831	30,644	2.3%
Employee Benefits Allocation	453,129	415,266	37,863	9.1%
Overtime	25,000	20,000	5,000	25.0%
Labour and Benefits	**1,857,604**	**1,784,097**	**73,507**	**4.1%**
Materials	2,053,100	2,006,100	47,000	2.3%
Professional Development	10,000	8,000	2,000	25.0%
Insurance Premiums	349,816	206,218	143,598	69.6%
Conferences/Conventions	7,000	7,000	0	0.0%
Membership/Subscriptions	2,900	3,210	(310)	(9.7)%
Office Supplies	300	300	0	0.0%
Materials	**2,423,116**	**2,230,828**	**192,288**	**8.6%**
Contracted Services	**303,500**	**299,500**	**4,000**	**1.3%**
Rents and Financial Expenses	**400,067**	**292,800**	**107,267**	**36.6%**
Internal Rent	247,901	260,701	(12,800)	(4.9)%
To Capital SPR	3,511,511	3,511,511	0	0.0%
Internal Transfers	**3,759,412**	**3,772,212**	**(12,800)**	**(0.3)%**
TOTAL EXPENSES	**8,743,699**	**8,379,437**	**364,262**	**4.3%**
Surplus/(Deficit)	**1,145,229**	**1,006,346**	**(138,883)**	**(13.8)%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-374000-??? **To :** 11-4-374000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
374000-->	FLEET SERVICES		
3-->	EXPENSE		
11-3-374000-010000	LABOUR	1,379,475	1,348,831
11-3-374000-010013	EMPLOYEE BENEFITS ALLOCAT	453,129	415,266
11-3-374000-010016	OVERTIME	25,000	20,000
11-3-374000-030000	MATERIALS	2,047,000	2,000,000
11-3-374000-030005	PROFESSIONAL DEVELOPMEN	10,000	8,000
11-3-374000-030014	SOFTWARE COSTS	6,100	6,100
11-3-374000-030017	INSURANCE PREMIUMS AND SE	349,816	206,218
11-3-374000-030018	CONFERENCES/CONVENTIONS	7,000	7,000
11-3-374000-030034	MEMBERSHIP/SUBSCRIPTIONS	2,900	3,210
11-3-374000-030035	OFFICE SUPPLIES	300	300
11-3-374000-040000	CONTRACTED SERVICES	303,500	299,500
11-3-374000-050000	RENTS AND FINANCIAL EXPENS	400,067	292,800
11-3-374000-080002	TO CAPITAL SPECIAL PURPOSE	3,511,511	3,511,511
11-3-374000-090000	INTERNAL RENT	247,901	260,701
	Total EXPENSE	8,743,699	8,379,437
4-->	REVENUE		
11-4-374000-770000	SALES	-8,000	-8,000
11-4-374000-780000	TRANSFERS FROM CITY OPER/	-9,880,928	-9,377,783
	Total REVENUE	-9,888,928	-9,385,783
	FLEET SERVICES Surplus/Deficit	-1,145,229	-1,006,346
	Total CITY OPERATING FUND	-1,145,229	-1,006,346

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Storm Sewer Maintenance Services Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
From Development Charges	58,243	1,663	56,580	3402.3%
Internal Transfers	**58,243**	**1,663**	**56,580**	**3402.3%**
TOTAL REVENUE	**58,243**	**1,663**	**56,580**	**3402.3%**
EXPENSES				
Labour	282,378	273,555	8,823	3.2%
Employee Benefits Allocation	87,155	83,171	3,984	4.8%
Labour and Benefits	**369,533**	**356,726**	**12,807**	**3.6%**
Materials	**52,000**	**52,000**	**0**	**0.0%**
Contracted Services	**725,318**	**449,350**	**275,968**	**61.4%**
Rents and Financial Expenses	**3,500**	**3,500**	**0**	**0.0%**
Long Term Interest	37,973	0	37,973	N/A
Long Term Debt Principal	18,607	0	18,607	N/A
Debt Charges	**56,580**	**0**	**56,580**	**N/A**
Internal Rent	90,769	66,254	24,515	37.0%
Internal Transfers	**90,769**	**66,254**	**24,515**	**37.0%**
TOTAL EXPENSES	**1,297,700**	**927,830**	**369,870**	**39.9%**
Surplus/(Deficit)	**(1,239,457)**	**(926,167)**	**313,290**	**33.8%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-421???-???' **To :** 11-4-421???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
421000-->	SYSTEM MAINTENANCE STORM SEWER		
3-->	EXPENSE		
11-3-421000-010000	LABOUR	282,378	273,555
11-3-421000-010013	EMPLOYEE BENEFITS ALLOCAT	87,155	83,171
11-3-421000-020000	LONG TERM INTEREST	37,973	0
11-3-421000-030000	MATERIALS	52,000	52,000
11-3-421000-040000	CONTRACTED SERVICES	725,318	449,350
11-3-421000-050000	RENTS AND FINANCIAL EXPENS	3,500	3,500
11-3-421000-070000	LONG TERM DEBT PRINCIPAL	18,607	0
11-3-421000-090000	INTERNAL RENT	90,769	66,254
	Total EXPENSE	1,297,700	927,830
4-->	REVENUE		
11-4-421000-780009	FROM DEVELOPMENT CHARGE	-58,243	-1,663
	Total REVENUE	-58,243	-1,663
	SYSTEM MAINTENANCE STORM SEWER Surplus/Deficit	1,239,457	926,167
	Total CITY OPERATING FUND	1,239,457	926,167

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Transportation Services Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Other Revenue	18,280	18,280	0	0.0%
Permits	2,000	2,000	0	0.0%
User Fees	7,000	7,000	0	0.0%
Miscellaneous Revenue	**27,280**	**27,280**	**0**	**0.0%**
TOTAL REVENUE	**27,280**	**27,280**	**0**	**0.0%**
EXPENSES				
Labour	1,469,143	1,363,298	105,845	7.8%
Employee Benefits Allocation	298,622	281,618	17,004	6.0%
Overtime	15,500	13,200	2,300	17.4%
Labour and Benefits	**1,783,265**	**1,658,116**	**125,149**	**7.5%**
Materials	151,850	160,140	(8,290)	(5.2)%
Professional Development	2,500	3,500	(1,000)	(28.6)%
Conferences/Conventions	8,400	8,400	0	0.0%
Membership/Subscriptions	3,700	3,875	(175)	(4.5)%
Materials	**166,450**	**175,915**	**(9,465)**	**(5.4)%**
Electricity	64,800	60,000	4,800	8.0%
Utilities	**64,800**	**60,000**	**4,800**	**8.0%**
Contracted Services	**750,420**	**687,700**	**62,720**	**9.1%**
Internal Rent	101,632	99,564	2,068	2.1%
Interdepartmental Transfers	(13,000)	(9,300)	(3,700)	39.8%
To CSPR (Debt Placeholder)	0	62,494	(62,494)	(100.0)%
Internal Transfers	**88,632**	**152,758**	**(64,126)**	**(42.0)%**
TOTAL EXPENSES	**2,853,567**	**2,734,489**	**119,078**	**4.4%**
Surplus/(Deficit)	**(2,826,287)**	**(2,707,209)**	**119,078**	**4.4%**

From Category : 100000 To Category : 823021
Account Code : 11-3-342010-??????To : 11-4-342010-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
342010-->	TRAFFIC CONTROL SERVICES		
3-->	EXPENSE		
11-3-342010-010000	LABOUR	520,483	494,188
11-3-342010-010013	EMPLOYEE BENEFITS ALLOCAT	140,506	133,120
11-3-342010-010016	OVERTIME	10,000	8,000
11-3-342010-030000	MATERIALS	10,250	6,430
11-3-342010-030005	PROFESSIONAL DEVELOPMEN	2,000	3,200
11-3-342010-030018	CONFERENCES/CONVENTIONS	8,400	8,400
11-3-342010-030034	MEMBERSHIP/SUBSCRIPTIONS	3,700	3,875
11-3-342010-030045	WSIB	0	4,000
11-3-342010-040000	CONTRACTED SERVICES	526,920	477,200
11-3-342010-080008	TO CSPR (DEBT PLACEHOLDER	0	62,494
11-3-342010-090000	INTERNAL RENT	11,879	24,016
11-3-342010-090002	INTERDEPARTMENTAL TRANSF	-13,000	-9,300
	Total EXPENSE	1,221,138	1,215,623
4-->	REVENUE		
11-4-342010-680000	PERMITS	-2,000	-2,000
11-4-342010-710000	USER FEES	-7,000	-7,000
11-4-342010-790000	OTHER REVENUE	-12,280	-12,280
	Total REVENUE	-21,280	-21,280
	TRAFFIC CONTROL SERVICES Surplus/Deficit	1,199,858	1,194,343
	Total CITY OPERATING FUND	1,199,858	1,194,343

From Category : 100000 **To Category :** 823021
Account Code : 11-3-342011-?????? **To :** 11-4-342011-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
342011-->	SCHOOL CROSSING GUARDS		
3-->	EXPENSE		
11-3-342011-010000	LABOUR	646,791	574,539
11-3-342011-010013	EMPLOYEE BENEFITS ALLOCAT	63,795	57,957
11-3-342011-010016	OVERTIME	1,500	1,000
11-3-342011-030000	MATERIALS	32,600	40,710
11-3-342011-030005	PROFESSIONAL DEVELOPMEN	500	300
11-3-342011-040000	CONTRACTED SERVICES	1,500	1,500
	Total EXPENSE	746,686	676,006
	SCHOOL CROSSING GUARDS Surplus/Deficit	746,686	676,006
	Total CITY OPERATING FUND	746,686	676,006

From Category : 100000 **To Category :** 823021
Account Code : 11-3-342015-???'**To :** 11-4-342015-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
342015-->	TRAFFIC SIGNS		
3-->	EXPENSE		
11-3-342015-010000	LABOUR	301,869	294,571
11-3-342015-010013	EMPLOYEE BENEFITS ALLOCAT	94,321	90,541
11-3-342015-010016	OVERTIME	4,000	4,200
11-3-342015-030000	MATERIALS	109,000	109,000
11-3-342015-040000	CONTRACTED SERVICES	2,500	2,500
11-3-342015-090000	INTERNAL RENT	89,753	75,548
	Total EXPENSE	601,443	576,360
4-->	REVENUE		
11-4-342015-790000	OTHER REVENUE	-6,000	-6,000
	Total REVENUE	-6,000	-6,000
	TRAFFIC SIGNS Surplus/Deficit	595,443	570,360
	Total CITY OPERATING FUND	595,443	570,360

From Category : 100000 **To Category :** 823021
Account Code : 11-3-342020-??????**To :** 11-4-342020-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
342020-->	TRAFFIC SIGNALS		
3-->	EXPENSE		
11-3-342020-030007	ELECTRICITY	64,800	60,000
11-3-342020-040000	CONTRACTED SERVICES	120,000	120,000
	Total EXPENSE	184,800	180,000
	TRAFFIC SIGNALS Surplus/Deficit	184,800	180,000
	Total CITY OPERATING FUND	184,800	180,000

From Category : 100000 **To Category :** 823021
Account Code : 11-3-342025-???'**To :** 11-4-342025-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
342025-->	RAILWAY MAINTENANCE		
3-->	EXPENSE		
11-3-342025-040000	CONTRACTED SERVICES	99,500	86,500
	Total EXPENSE	99,500	86,500
	RAILWAY MAINTENANCE Surplus/Deficit	99,500	86,500
	Total CITY OPERATING FUND	99,500	86,500

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Parks and Athletic Fields Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Licences	11,000	0	11,000	N/A
Other Revenue	28,000	28,000	0	0.0%
User Fees	109,500	68,000	41,500	61.0%
Miscellaneous Revenue	**148,500**	**96,000**	**52,500**	**54.7%**
TOTAL REVENUE	**148,500**	**96,000**	**52,500**	**54.7%**

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Parks and Athletic Fields Summary - continued

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
EXPENSES				
Labour	1,558,557	1,499,801	58,756	3.9%
Employee Benefits Allocation	504,806	449,802	55,004	12.2%
Overtime	25,000	25,000	0	0.0%
Labour and Benefits	**2,088,363**	**1,974,603**	**113,760**	**5.8%**
Materials	358,618	323,188	35,430	11.0%
Professional Development	6,300	6,000	300	5.0%
Insurance Premiums	99,288	89,418	9,870	11.0%
Membership/Subscriptions	10,780	11,370	(590)	(5.2)%
Materials	**474,986**	**429,976**	**45,010**	**10.5%**
Electricity	105,000	99,200	5,800	5.8%
Water	247,800	219,000	28,800	13.2%
Natural Gas	4,600	6,800	(2,200)	(32.4)%
Utilities	**357,400**	**325,000**	**32,400**	**10.0%**
Contracted Services	570,430	484,930	85,500	17.6%
H&S Compliance	7,000	7,000	0	0.0%
Fees for Service	35,750	34,800	950	2.7%
Contracted Services	**613,180**	**526,730**	**86,450**	**16.4%**
Rents and Financial Expenses	**17,646**	**12,646**	**5,000**	**39.5%**
Long Term Interest	121,595	126,391	(4,796)	(3.8)%
Long Term Debt Principal	110,863	106,152	4,711	4.4%
Debt Charges	**232,458**	**232,543**	**(85)**	**(0.0)%**
Internal Rent	328,669	379,392	(50,723)	(13.4)%
Interdepartmental Transfers	(3,000)	0	(3,000)	N/A
Internal Transfers	**325,669**	**379,392**	**(53,723)**	**(14.2)%**
TOTAL EXPENSES	**4,109,702**	**3,880,890**	**228,812**	**5.9%**
Surplus/(Deficit)	**(3,961,202)**	**(3,784,890)**	**176,312**	**4.7%**

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-711000-???? **To :** 11-4-711000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
711000-->	PARKS GROUNDS MAINTENANCE SERVICES		
3-->	EXPENSE		
11-3-711000-010000	LABOUR	554,871	542,381
11-3-711000-010013	EMPLOYEE BENEFITS ALLOCAT	192,444	182,152
11-3-711000-010016	OVERTIME	10,000	10,000
11-3-711000-030000	MATERIALS	174,768	164,868
11-3-711000-030007	ELECTRICITY	97,200	90,500
11-3-711000-030009	WATER	247,800	219,000
11-3-711000-030011	NATURAL GAS	3,400	5,400
11-3-711000-030017	INSURANCE PREMIUMS AND SE	83,855	78,762
11-3-711000-040000	CONTRACTED SERVICES	413,700	357,200
11-3-711000-040006	FEES FOR SERVICE	35,750	34,800
11-3-711000-050000	RENTS AND FINANCIAL EXPENS	12,146	12,146
11-3-711000-090000	INTERNAL RENT	200,948	241,246
	Total EXPENSE	2,026,882	1,938,455
4-->	REVENUE		
11-4-711000-670000	LICENCES	-11,000	0
11-4-711000-790000	OTHER REVENUE	-28,000	-28,000
	Total REVENUE	-39,000	-28,000
	RKS GROUNDS MAINTENANCE SERVICES Surplus/Deficit	1,987,882	1,910,455
	Total CITY OPERATING FUND	1,987,882	1,910,455

From Category : 100000 **To Category :** 823021
Account Code : 11-3-713000-???'**To :** 11-4-713000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
713000-->	ATHLETIC FIELDS MAINTENANCE SERVICES		
3-->	EXPENSE		
11-3-713000-010000	LABOUR	965,499	934,998
11-3-713000-010013	EMPLOYEE BENEFITS ALLOCAT	308,890	265,999
11-3-713000-010016	OVERTIME	15,000	15,000
11-3-713000-030000	MATERIALS	175,850	151,570
11-3-713000-030005	PROFESSIONAL DEVELOPMEN	6,300	6,000
11-3-713000-030017	INSURANCE PREMIUMS AND SE	15,433	10,656
11-3-713000-030034	MEMBERSHIP/SUBSCRIPTIONS	1,000	1,000
11-3-713000-040000	CONTRACTED SERVICES	55,700	41,700
11-3-713000-050000	RENTS AND FINANCIAL EXPENS	5,500	500
11-3-713000-090000	INTERNAL RENT	127,721	138,146
11-3-713000-090002	INTERDEPARTMENTAL TRANSF	-3,000	0
	Total EXPENSE	1,673,893	1,565,569
4-->	REVENUE		
11-4-713000-710000	USER FEES	-109,500	-68,000
	Total REVENUE	-109,500	-68,000
	THLETIC FIELDS MAINTENANCE SERVICES Surplus/Defic	1,564,393	1,497,569
	Total CITY OPERATING FUND	1,564,393	1,497,569

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-713001-???'**To :** 11-4-713001-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
713001-->	ATHLETIC FIELDS FACILITIES		
3-->	EXPENSE		
11-3-713001-020000	LONG TERM INTEREST	121,595	126,391
11-3-713001-030001	MATERIALS ITC	5,500	5,000
11-3-713001-030008	ELECTRICITY ITC	7,800	8,700
11-3-713001-030012	NATURAL GAS ITC	1,200	1,400
11-3-713001-040001	CONTRACTED SERVICES ITC	61,030	61,030
11-3-713001-040005	H & S COMPLIANCE	7,000	7,000
11-3-713001-070000	LONG TERM DEBT PRINCIPAL	110,863	106,152
	Total EXPENSE	314,988	315,673
	ATHLETIC FIELDS FACILITIES Surplus/Deficit	314,988	315,673
	Total CITY OPERATING FUND	314,988	315,673

From Category : 100000 **To Category :** 823021
Account Code : 11-3-763???-???'**To :** 11-4-763???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
763000-->	LANDSCAPE DESIGN SERVICES		
3-->	EXPENSE		
11-3-763000-010000	LABOUR	38,187	22,422
11-3-763000-010013	EMPLOYEE BENEFITS ALLOCAT	3,472	1,651
11-3-763000-030000	MATERIALS	2,500	1,750
11-3-763000-030034	MEMBERSHIP/SUBSCRIPTIONS	9,780	10,370
11-3-763000-040000	CONTRACTED SERVICES	40,000	25,000
	Total EXPENSE	93,939	61,193
	LANDSCAPE DESIGN SERVICES Surplus/Deficit	93,939	61,193
	Total CITY OPERATING FUND	93,939	61,193

Index

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Planning Department Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Licences	10,000	10,000	0	0.0%
User Fees	780,500	780,500	0	0.0%
Miscellaneous Revenue	**790,500**	**790,500**	**0**	**0.0%**
From Special Purpose Reserves	423,000	110,000	313,000	284.5%
Internal Transfers	**423,000**	**110,000**	**313,000**	**284.5%**
TOTAL REVENUE	**1,213,500**	**900,500**	**313,000**	**34.8%**
EXPENSES				
Labour	2,077,753	1,974,727	103,026	5.2%
Employee Benefits Allocation	565,551	542,255	23,296	4.3%
Overtime	6,475	6,475	0	0.0%
Labour and Benefits	**2,649,779**	**2,523,457**	**126,322**	**5.0%**
Materials	9,450	38,950	(29,500)	(75.7%)
Professional Development	16,200	9,635	6,565	68.1%
Conferences/Conventions	24,000	31,000	(7,000)	(22.6%)
Membership/Subscriptions	18,050	18,950	(900)	(4.7%)
Office Supplies	8,000	8,000	0	0.0%
Materials	**75,700**	**106,535**	**(30,835)**	**(28.9%)**
Contracted Services	**215,000**	**225,000**	**(10,000)**	**(4.4%)**
Rents and Financial Expenses	**493,000**	**220,600**	**272,400**	**123.5%**
Internal Rent	11,118	0	11,118	N/A
Indepartmental Transfers	(1,290)	(1,361)	71	(5.2%)
Internal Transfers	**9,828**	**(1,361)**	**11,189**	**(822.1%)**
TOTAL EXPENSES	**3,443,307**	**3,074,231**	**369,076**	**12.0%**
Surplus/(Deficit)	**(2,229,807)**	**(2,173,731)**	**56,076**	**2.6%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-810000-???'**To :** 11-4-810000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
810000-->	PLANNING AND BUILDING ADMINISTRATION		
3-->	EXPENSE		
11-3-810000-030000	MATERIALS	3,450	2,450
11-3-810000-030005	PROFESSIONAL DEVELOPMEN	0	1,435
11-3-810000-030018	CONFERENCES/CONVENTIONS	6,000	10,000
11-3-810000-030034	MEMBERSHIP / SUBSCRIPTION	2,350	2,350
11-3-810000-030035	OFFICE SUPPLIES	1,000	1,000
11-3-810000-040000	CONTRACTED SERVICES	10,000	10,000
11-3-810000-090002	INTERDEPARTMENTAL TRANSF	-1,290	-1,361
	Total EXPENSE	21,510	25,874
	PLANNING AND BUILDING ADMINISTRATION Surplus/Defic	21,510	25,874
	Total CITY OPERATING FUND	21,510	25,874

From Category : 100000 To Category : 823021
Account Code : 11-3-811000-???? To : 11-4-811000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
811000-->	PLANNING SERVICES		
3-->	EXPENSE		
11-3-811000-010000	LABOUR	2,077,753	1,974,727
11-3-811000-010013	EMPLOYEE BENEFITS ALLOCAT	565,551	542,255
11-3-811000-010016	OVERTIME	6,475	6,475
11-3-811000-030000	MATERIALS	6,000	6,000
11-3-811000-030005	PROFESSIONAL DEVELOPMEN	16,200	8,200
11-3-811000-030014	SOFTWARE COSTS	0	30,500
11-3-811000-030018	CONFERENCES/CONVENTIONS	18,000	21,000
11-3-811000-030034	MEMBERSHIP/SUBSCRIPTIONS	15,700	16,600
11-3-811000-030035	OFFICE SUPPLIES	7,000	7,000
11-3-811000-040000	CONTRACTED SERVICES	205,000	215,000
11-3-811000-050020	COUNCIL APPROVED DC EXEMI	493,000	150,000
11-3-811000-050021	COUNCIL APPROVED BUILDING	0	70,600
11-3-811000-090000	INTERNAL RENT	11,118	0
	Total EXPENSE	3,421,797	3,048,357
4-->	REVENUE		
11-4-811000-670000	LICENCES	-10,000	-10,000
11-4-811000-710000	USER FEES	-780,500	-780,500
11-4-811000-780003	FROM SPECIAL PURPOSE RESE	-423,000	-110,000
	Total REVENUE	-1,213,500	-900,500
	PLANNING SERVICES Surplus/Deficit	2,208,297	2,147,857
	Total CITY OPERATING FUND	2,208,297	2,147,857

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Building Department Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
User Fees	5,000	5,000	0	0.0%
Miscellaneous Revenue	**5,000**	**5,000**	**0**	**0.0%**
From Reserve Funds	4,798,311	4,648,624	149,687	3.2%
Internal Transfers	**4,798,311**	**4,648,624**	**149,687**	**3.2%**
TOTAL REVENUE	**4,803,311**	**4,653,624**	**149,687**	**3.2%**
EXPENSES				
Labour	2,786,175	2,597,599	188,576	7.3%
Employee Benefits Allocation	850,092	792,007	58,085	7.3%
Overtime	30,375	30,375	0	0.0%
Labour and Benefits	**3,666,642**	**3,419,981**	**246,661**	**7.2%**
Materials	100,491	99,800	691	0.7%
Professional Development	44,240	32,730	11,510	35.2%
Insurance Premiums	46,799	67,674	(20,875)	(30.8%)
Conferences/Conventions	17,500	14,000	3,500	25.0%
Goods for Resale	500	500	0	0.0%
Membership/Subscriptions	22,353	20,966	1,387	6.6%
Office Supplies	6,000	6,000	0	0.0%
Materials	**237,883**	**241,670**	**(3,787)**	**(1.6%)**
Contracted Services	**247,256**	**347,256**	**(100,000)**	**(28.8%)**
Rents and Financial Expenses	**1,000**	**1,000**	**0**	**0.0%**
Internal Rent	100,530	93,717	6,813	7.3%
Indirect Costs	550,000	550,000	0	0.0%
Internal Transfers	**650,530**	**643,717**	**6,813**	**1.1%**
TOTAL EXPENSES	**4,803,311**	**4,653,624**	**149,687**	**3.2%**
Surplus/(Deficit)	**0**	**0**	**0**	**N/A**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-221???-??? **To :** 11-4-221???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
221000-->	BUILDING INSPECTION SERVICES		
3-->	EXPENSE		
11-3-221000-010000	LABOUR	2,786,175	2,597,599
11-3-221000-010013	EMPLOYEE BENEFITS ALLOCAT	850,092	792,007
11-3-221000-010016	OVERTIME	30,375	30,375
11-3-221000-030000	MATERIALS	16,800	23,800
11-3-221000-030005	PROFESSIONAL DEVELOPMEN	44,240	32,730
11-3-221000-030014	SOFTWARE COSTS	68,691	61,000
11-3-221000-030017	INSURANCE PREMIUMS AND SE	46,799	67,674
11-3-221000-030018	CONFERENCES/CONVENTIONS	17,500	14,000
11-3-221000-030027	GOODS FOR RESALE	500	500
11-3-221000-030034	MEMBERSHIP/SUBSCRIPTIONS	22,353	20,966
11-3-221000-030035	OFFICE SUPPLIES	6,000	6,000
11-3-221000-030045	WSIB	15,000	15,000
11-3-221000-040000	CONTRACTED SERVICES	247,256	347,256
11-3-221000-050000	RENTS AND FINANCIAL EXPENS	1,000	1,000
11-3-221000-090000	INTERNAL RENT	100,530	93,717
11-3-221000-090001	INDIRECT COSTS	550,000	550,000
	Total EXPENSE	4,803,311	4,653,624
4-->	REVENUE		
11-4-221000-710000	USER FEES	-5,000	-5,000
11-4-221000-780011	FROM OBLIGATORY RESERVE F	-4,798,311	-4,648,624
	Total REVENUE	-4,803,311	-4,653,624
	BUILDING INSPECTION SERVICES Surplus/Deficit	0	0
	Total CITY OPERATING FUND	0	0

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Municipal Enforcement Department Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Fines	313,229	125,500	187,729	149.6%
User Fees	304,000	279,000	25,000	9.0%
Miscellaneous Revenue	**617,229**	**404,500**	**212,729**	**52.6%**
From Special Purpose Reserves	80,000	80,000	0	0.0%
Internal Transfers	**80,000**	**80,000**	**0**	**0.0%**
TOTAL REVENUE	**697,229**	**484,500**	**212,729**	**43.9%**
EXPENSES				
Labour	1,009,611	954,586	55,025	5.8%
Employee Benefits Allocation	322,070	296,635	25,435	8.6%
Overtime	8,150	8,150	0	0.0%
Labour and Benefits	**1,339,831**	**1,259,371**	**80,460**	**6.4%**
Materials	14,550	47,650	(33,100)	(69.5%)
Professional Development	15,400	9,000	6,400	71.1%
Conferences/Conventions	3,800	2,000	1,800	90.0%
Membership/Subscriptions	18,147	18,217	(70)	(0.4%)
Office Supplies	3,000	3,000	0	0.0%
Materials	**54,897**	**79,867**	**(24,970)**	**(31.3%)**
Contracted Services	233,100	205,500	27,600	13.4%
Fees for Service	609,022	591,284	17,738	3.0%
Contracted Services	**842,122**	**796,784**	**45,338**	**5.7%**
External Transfers	**60,000**	**20,000**	**40,000**	**200.0%**
Internal Rent	117,476	94,479	22,997	24.3%
Internal Transfers	**117,476**	**94,479**	**22,997**	**24.3%**
TOTAL EXPENSES	**2,414,326**	**2,250,501**	**163,825**	**7.3%**
Surplus/(Deficit)	**(1,717,097)**	**(1,766,001)**	**(48,904)**	**(2.8%)**

From Category : 100000 **To Category :** 823021

Account Code : 11-3-224000-???‘**To :** 11-4-224000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
224000-->	MUNICIPAL ENFORCEMENT SERVICES		
3-->	EXPENSE		
11-3-224000-010000	LABOUR	1,009,611	954,586
11-3-224000-010013	EMPLOYEE BENEFITS ALLOCAT	322,070	296,635
11-3-224000-010016	OVERTIME	8,150	8,150
11-3-224000-030000	MATERIALS	14,550	17,150
11-3-224000-030005	PROFESSIONAL DEVELOPMEN	15,400	9,000
11-3-224000-030014	SOFTWARE COSTS	0	30,500
11-3-224000-030018	CONFERENCES/CONVENTIONS	3,800	2,000
11-3-224000-030034	MEMBERSHIP/SUBSCRIPTIONS	18,147	18,217
11-3-224000-030035	OFFICE SUPPLIES	3,000	3,000
11-3-224000-040000	CONTRACTED SERVICES	233,100	205,500
11-3-224000-060000	EXTERNAL TRANSFERS	40,000	0
11-3-224000-090000	INTERNAL RENT	117,476	94,479
	Total EXPENSE	1,785,304	1,639,217
4-->	REVENUE		
11-4-224000-710000	USER FEES	-99,000	-99,000
11-4-224000-710033	WEED CONTROL FEES	-205,000	-180,000
11-4-224000-730001	FINES	-313,229	-125,500
11-4-224000-780003	FROM SPECIAL PURPOSE RESI	-80,000	-80,000
	Total REVENUE	-697,229	-484,500
	MUNICIPAL ENFORCEMENT SERVICES Surplus/Deficit	1,088,075	1,154,717
	Total CITY OPERATING FUND	1,088,075	1,154,717

From Category : 100000 **To Category :** 823021

Account Code : 11-3-229000-??????**To :** 11-4-229000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
229000-->	ANIMAL CONTROL SERVICES		
3-->	EXPENSE		
11-3-229000-040006	FEES FOR SERVICE	609,022	591,284
	Total EXPENSE	609,022	591,284
	ANIMAL CONTROL SERVICES Surplus/Deficit	609,022	591,284
	Total CITY OPERATING FUND	609,022	591,284

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-229005-???? **To :** 11-4-229005-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
229005-->	PEST CONTROL SERVICES		
3-->	EXPENSE		
11-3-229005-060000	EXTERNAL TRANSFERS	20,000	20,000
	Total EXPENSE	20,000	20,000
	PEST CONTROL SERVICES Surplus/Deficit	20,000	20,000
	Total CITY OPERATING FUND	20,000	20,000

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Community Improvement Plans Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
From Special Purpose Reserves	400,000	272,000	128,000	47.1%
Internal Transfers	**400,000**	**272,000**	**128,000**	**47.1%**
TOTAL REVENUE	**400,000**	**272,000**	**128,000**	**47.1%**
EXPENSES				
External Transfers	**400,000**	**272,000**	**128,000**	**47.1%**
TOTAL EXPENSES	**400,000**	**272,000**	**128,000**	**47.1%**
Surplus/(Deficit)	**0**	**0**	**0**	**N/A**

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-823003-??? **To :** 11-4-823003-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
823003-->	ALL COMMUNITY IMPROVEMENT PLAN INCENTIVE		
3-->	EXPENSE		
11-3-823003-060000	EXTERNAL TRANSFERS	400,000	272,000
	Total EXPENSE	400,000	272,000
4-->	REVENUE		
11-4-823003-780003	FROM SPECIAL PURPOSE RESE	-400,000	-272,000
	Total REVENUE	-400,000	-272,000
COMMUNITY IMPROVEMENT PLAN INCENTIVE Surplus/D		0	0
	Total CITY OPERATING FUND	0	0

Index

RECREATION, CULTURE & FACILITIES DIVISION

Index

RECREATION, CULTURE & FACILITIES DIVISION - CONTINUED

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Cemeteries Department Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Donations	25,000	25,000	0	0.0%
Service Charges	20,000	15,000	5,000	33.3%
Sales	375,000	375,000	0	0.0%
Other Revenue	1,500	1,500	0	0.0%
User Fees	547,000	545,000	2,000	0.4%
Miscellaneous Revenue	**968,500**	**961,500**	**7,000**	**0.7%**
TOTAL REVENUE	**968,500**	**961,500**	**7,000**	**0.7%**

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Cemeteries Services Summary - continued

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
EXPENSES				
Labour	1,173,179	1,145,780	27,399	2.4%
Employee Benefits Allocation	372,843	353,013	19,830	5.6%
Overtime	32,148	29,735	2,413	8.1%
Labour and Benefits	**1,578,170**	**1,528,528**	**49,642**	**3.2%**
Materials	246,518	259,884	(13,366)	(5.1)%
Professional Development	5,500	5,500	0	0.0%
Insurance Premiums	15,827	27,318	(11,491)	(42.1)%
Conferences/Conventions	7,500	7,500	0	0.0%
Goods for Resale	35,806	36,206	(400)	(1.1)%
Membership/Subscriptions	1,450	1,450	0	0.0%
Office Supplies	2,000	3,500	(1,500)	(42.9)%
Materials	**314,601**	**341,358**	**(26,757)**	**(7.8)%**
Electricity	17,500	17,500	0	0.0%
Water	13,200	9,700	3,500	36.1%
Natural Gas	15,200	16,300	(1,100)	(6.7)%
Utilities	**45,900**	**43,500**	**2,400**	**5.5%**
Contracted Services	213,667	264,056	(50,389)	(19.1)%
H & S Compliance	3,500	3,500	0	0.0%
Contracted Services	**217,167**	**267,556**	**(50,389)**	**(18.8)%**
Rents and Financial Expenses	**25,000**	**25,000**	**0**	**0.0%**
Internal Rent	279,853	342,712	(62,859)	(18.3)%
To Capital SPR	67,500	0	67,500	N/A
Internal Transfers	**347,353**	**342,712**	**4,641**	**1.4%**
TOTAL EXPENSES	**2,528,191**	**2,548,654**	**(20,463)**	**(0.8)%**
Surplus/(Deficit)	**(1,559,691)**	**(1,587,154)**	**(27,463)**	**(1.7)%**

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-541000-???**To :** 11-4-541000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
541000-->	CEMETERIES GROUNDS MAINT SERVICES		
3-->	EXPENSE		
11-3-541000-010000	LABOUR	601,541	669,756
11-3-541000-010013	EMPLOYEE BENEFITS ALLOCAT	188,251	198,877
11-3-541000-010016	OVERTIME	14,148	12,360
11-3-541000-030001	MATERIALS ITC	125,668	141,388
11-3-541000-040001	CONTRACTED SERVICES ITC	147,300	211,971
11-3-541000-080002	TO CAPITAL SPECIAL PURPOSE	67,500	0
11-3-541000-090000	INTERNAL RENT	143,097	191,315
	Total EXPENSE	1,287,505	1,425,667
4-->	REVENUE		
11-4-541000-710000	USER FEES	-87,000	-85,000
11-4-541000-790000	OTHER REVENUE	-1,500	-1,500
	Total REVENUE	-88,500	-86,500
	CEMETERIES GROUNDS MAINT SERVICES Surplus/Deficit	1,199,005	1,339,167
	Total CITY OPERATING FUND	1,199,005	1,339,167

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-543???-??? **To :** 11-4-543???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
543000-->	CEMETERY FACILITIES		
3-->	EXPENSE		
11-3-543000-030001	MATERIALS ITC	7,100	6,180
11-3-543000-030008	ELECTRICITY ITC	17,500	17,500
11-3-543000-030010	WATER ITC	13,200	9,700
11-3-543000-030012	NATURAL GAS ITC	15,200	16,300
11-3-543000-040001	CONTRACTED SERVICES ITC	54,367	47,085
11-3-543000-040005	H & S COMPLIANCE	3,500	3,500
	Total EXPENSE	110,867	100,265
	CEMETERY FACILITIES Surplus/Deficit	110,867	100,265
	Total CITY OPERATING FUND	110,867	100,265

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-544000-???'**To :** 11-4-544000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
544000-->	CEMETERIES BURIAL SERVICES		
3-->	EXPENSE		
11-3-544000-010000	LABOUR	256,888	192,974
11-3-544000-010013	EMPLOYEE BENEFITS ALLOCAT	86,805	71,259
11-3-544000-010016	OVERTIME	16,000	12,875
11-3-544000-030001	MATERIALS ITC	36,000	36,563
11-3-544000-030027	GOODS FOR RESALE ITC	35,806	36,206
11-3-544000-030028	PLOT BUY-BACKS	35,000	35,000
11-3-544000-050001	RENTS AND FINANCIAL EXPENS	25,000	25,000
11-3-544000-090000	INTERNAL RENT	119,125	137,391
	Total EXPENSE	610,624	547,268
4-->	REVENUE		
11-4-544000-700000	SERVICE CHARGES	-20,000	-15,000
11-4-544000-710000	USER FEES	-460,000	-460,000
11-4-544000-760000	DONATIONS	-25,000	-25,000
11-4-544000-770000	SALES	-375,000	-375,000
	Total REVENUE	-880,000	-875,000
	CEMETERIES BURIAL SERVICES Surplus/Deficit	-269,376	-327,732
	Total CITY OPERATING FUND	-269,376	-327,732

From Category : 100000 **To Category :** 823021
Account Code : 11-3-545???-???? **To :** 11-4-545???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
545000-->	CEMETERY DEVELOPMENT		
3-->	EXPENSE		
11-3-545000-030001	MATERIALS ITC	8,000	8,000
	Total EXPENSE	8,000	8,000
	CEMETERY DEVELOPMENT Surplus/Deficit	8,000	8,000
	Total CITY OPERATING FUND	8,000	8,000

From Category : 100000 **To Category :** 823021
Account Code : 11-3-549???-???'**To :** 11-4-549???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
549000-->	CEMETERY ADMINISTRATION		
3-->	EXPENSE		
11-3-549000-010000	LABOUR	314,750	283,050
11-3-549000-010013	EMPLOYEE BENEFITS ALLOCAT	97,787	82,877
11-3-549000-010016	OVERTIME	2,000	4,500
11-3-549000-030001	MATERIALS ITC	34,750	32,753
11-3-549000-030005	PROFESSIONAL DEVELOPMEN	5,500	5,500
11-3-549000-030017	INSURANCE PREMIUMS AND SE	15,827	27,318
11-3-549000-030018	CONFERENCES/CONVENTIONS	7,500	7,500
11-3-549000-030034	MEMBERSHIP/SUBSCRIPTIONS	1,450	1,450
11-3-549000-030035	OFFICE SUPPLIES	2,000	3,500
11-3-549000-040001	CONTRACTED SERVICES ITC	12,000	5,000
11-3-549000-090000	INTERNAL RENT	17,631	14,006
	Total EXPENSE	511,195	467,454
	CEMETERY ADMINISTRATION Surplus/Deficit	511,195	467,454
	Total CITY OPERATING FUND	511,195	467,454

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Recreation Programs Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Federal Grants	20,000	20,000	0	0.0%
Provincial Grants	55,000	50,000	5,000	10.0%
Grants	**75,000**	**70,000**	**5,000**	**7.1%**
Donations	8,125	8,125	0	0.0%
Other Revenue	7,000	4,500	2,500	55.6%
Rents	122,000	134,000	(12,000)	(9.0%)
Sales	2,700	4,700	(2,000)	(42.6%)
User Fees	1,343,645	1,036,038	307,607	29.7%
Miscellaneous Revenue	**1,483,470**	**1,187,363**	**296,107**	**24.9%**
From Special Purpose Reserves	295,000	295,000	0	0.0%
Internal Transfers	**295,000**	**295,000**	**0**	**0.0%**
TOTAL REVENUE	**1,853,470**	**1,552,363**	**301,107**	**19.4%**

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Recreation Programs Summary - continued

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
EXPENSES				
Labour	2,000,516	1,764,691	235,825	13.4%
Employee Benefits Allocation	331,192	331,329	(137)	(0.0%)
Overtime	23,000	24,500	(1,500)	(6.1%)
Labour and Benefits	**2,354,708**	**2,120,520**	**234,188**	**11.0%**
Materials	254,324	259,550	(5,226)	(2.0%)
Professional Development	6,470	4,380	2,090	47.7%
Insurance Premiums	1,500	2,363	(863)	(36.5%)
Conferences/Conventions	15,500	14,400	1,100	7.6%
Membership/Subscriptions	3,550	3,500	50	1.4%
Office Supplies	16,000	16,000	0	0.0%
Materials	**297,344**	**300,193**	**(2,849)**	**(0.9%)**
Contracted Services	328,800	328,800	0	0.0%
Fees for Service	219,749	219,749	0	0.0%
Contracted Services	**548,549**	**548,549**	**0**	**0.0%**
Rents and Financial Expenses	**176,800**	**164,100**	**12,700**	**7.7%**
Interdepartmental Transfers	(13,500)	(13,850)	350	(2.5%)
Internal Transfers	**(13,500)**	**(13,850)**	**350**	**(2.5%)**
TOTAL EXPENSES	**3,363,901**	**3,119,512**	**244,389**	**7.8%**
Surplus/(Deficit)	**(1,510,431)**	**(1,567,149)**	**(56,718)**	**(3.6%)**

Budget Report By Function

From Category : 100000 **To Category :** 823021

Account Code : 11-3-723000-???? **To :** 11-4-723000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
723000-->	POOLS PROGRAMS OUTDOOR		
3-->	EXPENSE		
11-3-723000-010000	LABOUR	287,692	231,511
11-3-723000-010013	EMPLOYEE BENEFITS ALLOCAT	37,358	31,745
11-3-723000-010016	OVERTIME	16,000	16,000
11-3-723000-030001	MATERIALS ITC	10,650	10,645
11-3-723000-030005	PROFESSIONAL DEVELOPMEN	4,470	2,380
11-3-723000-050001	RENTS AND FINANCIAL EXPENS	1,000	2,000
	Total EXPENSE	357,170	294,281
4-->	REVENUE		
11-4-723000-710000	USER FEES	-23,842	-39,743
	Total REVENUE	-23,842	-39,743
	POOLS PROGRAMS OUTDOOR Surplus/Deficit	333,328	254,538
	Total CITY OPERATING FUND	333,328	254,538

From Category : 100000 **To Category :** 823021
Account Code : 11-3-723100-???'**To :** 11-4-723100-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
723100-->	POOLS PROGRAMS MACBAIN		
3-->	EXPENSE		
11-3-723100-010000	LABOUR	709,676	597,394
11-3-723100-010013	EMPLOYEE BENEFITS ALLOCAT	62,366	55,338
11-3-723100-010016	OVERTIME	3,500	3,500
11-3-723100-030001	MATERIALS ITC	57,030	56,390
11-3-723100-050001	RENTS AND FINANCIAL ITC	20,000	16,900
	Total EXPENSE	852,572	729,522
4-->	REVENUE		
11-4-723100-710000	USER FEES	-653,203	-490,395
11-4-723100-790000	OTHER REVENUE	-6,000	-3,500
	Total REVENUE	-659,203	-493,895
	POOLS PROGRAMS MACBAIN Surplus/Deficit	193,369	235,627
	Total CITY OPERATING FUND	193,369	235,627

From Category : 100000 **To Category :** 823021
Account Code : 11-3-724001-???' **To :** 11-4-724001-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
724001-->	OLDER ADULT (60+) PROGRAMS		
3-->	EXPENSE		
11-3-724001-010000	LABOUR	289,937	275,353
11-3-724001-010013	EMPLOYEE BENEFITS ALLOCAT	69,351	65,987
11-3-724001-010016	OVERTIME	1,500	1,500
11-3-724001-030001	MATERIALS ITC	25,894	26,165
11-3-724001-040001	CONTRACTED SERVICES ITC	6,800	6,800
11-3-724001-050001	RENTS AND FINANCIAL EXPENS	6,500	5,500
	Total EXPENSE	399,982	381,305
4-->	REVENUE		
11-4-724001-650002	ONTARIO UNCONDITIONAL GRA	-55,000	-50,000
11-4-724001-710000	USER FEES	-275,000	-240,000
11-4-724001-770000	SALES	-200	-700
11-4-724001-770001	SPECIAL EVENTS/FUNDRAISIN(	-2,500	-4,000
	Total REVENUE	-332,700	-294,700
	OLDER ADULT (60+) PROGRAMS Surplus/Deficit	67,282	86,605
	Total CITY OPERATING FUND	67,282	86,605

From Category : 100000 To Category : 823021
Account Code : 11-3-724002-???'To : 11-4-724002-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
724002-->	MACBAIN COMMUNITY CENTRE PROGRAMMING		
3-->	EXPENSE		
11-3-724002-010000	LABOUR	439,546	331,004
11-3-724002-010013	EMPLOYEE BENEFITS ALLOCAT	105,082	91,854
11-3-724002-010016	OVERTIME	1,000	1,000
11-3-724002-030000	MATERIALS ITC	10,000	10,000
11-3-724002-040000	CONTRACTED SERVICES ITC	72,000	72,000
11-3-724002-050000	RENTS AND FINANCIAL EXPENS	9,000	4,700
11-3-724002-090002	INTERDEPARTMENTAL TRANSF	-13,000	-13,700
	Total EXPENSE	623,628	496,858
4-->	REVENUE		
11-4-724002-690000	RENTS	-122,000	-134,000
11-4-724002-710000	USER FEES	-295,000	-195,000
	Total REVENUE	-417,000	-329,000
	BAIN COMMUNITY CENTRE PROGRAMMING Surplus/Defic	206,628	167,858
	Total CITY OPERATING FUND	206,628	167,858

From Category : 100000 **To Category :** 823021
Account Code : 11-3-729000-???'**To :** 11-4-729000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
729000-->	OTHER RECREATION PROGRAMS		
3-->	EXPENSE		
11-3-729000-030000	MATERIALS	2,200	2,050
11-3-729000-040006	FEES FOR SERVICE	211,149	211,149
11-3-729000-050000	RENTS AND FINANCIAL EXPENS	137,500	135,000
11-3-729000-090002	INTERDEPARTMENTAL TRANSF	-500	-150
	Total EXPENSE	350,349	348,049
4-->	REVENUE		
11-4-729000-780003	FROM SPECIAL PURPOSE RESE	-50,000	-50,000
	Total REVENUE	-50,000	-50,000
	OTHER RECREATION PROGRAMS Surplus/Deficit	300,349	298,049
	Total CITY OPERATING FUND	300,349	298,049

From Category : 100000 **To Category :** 823021
Account Code : 11-3-729006-????**To :** 11-4-729006-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
729006-->	SPORTS WALL OF FAME		
3-->	EXPENSE		
11-3-729006-030000	MATERIALS	5,650	5,400
	Total EXPENSE	5,650	5,400
4-->	REVENUE		
11-4-729006-760000	DONATIONS	-625	-625
	Total REVENUE	-625	-625
	SPORTS WALL OF FAME Surplus/Deficit	5,025	4,775
	Total CITY OPERATING FUND	5,025	4,775

From Category : 100000 **To Category :** 823021
Account Code : 11-3-729011-?????? **To :** 11-4-729011-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
729011-->	FARMERS MARKET		
3-->	EXPENSE		
11-3-729011-010000	LABOUR	4,910	4,263
11-3-729011-010013	EMPLOYEE BENEFITS ALLOCAT	292	426
11-3-729011-030001	MATERIALS ITC	2,000	2,000
11-3-729011-030017	INSURANCE PREMIUMS AND SE	1,500	1,400
11-3-729011-040001	CONTRACTED SERVICES ITC	1,500	1,500
11-3-729011-050001	RENTS AND FINANCIAL EXPENS	500	0
	Total EXPENSE	10,702	9,589
4-->	REVENUE		
11-4-729011-710000	USER FEES	-3,000	-3,000
	Total REVENUE	-3,000	-3,000
	FARMERS MARKET Surplus/Deficit	7,702	6,589
	Total CITY OPERATING FUND	7,702	6,589

From Category : 100000 **To Category :** 823021
Account Code : 11-3-729013-???'**To :** 11-4-729013-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
729013-->	SPECIAL EVENTS		
3-->	EXPENSE		
11-3-729013-010000	LABOUR	3,890	3,733
11-3-729013-010013	EMPLOYEE BENEFITS ALLOCAT	165	159
11-3-729013-030000	MATERIALS	108,500	108,500
11-3-729013-040000	CONTRACTED SERVICES	245,000	245,000
	Total EXPENSE	357,555	357,392
4-->	REVENUE		
11-4-729013-650003	FEDERAL CONDITIONAL GRANT	-20,000	-20,000
11-4-729013-760000	DONATIONS	-7,500	-7,500
11-4-729013-780003	FROM SPECIAL PURPOSE RESE	-245,000	-245,000
11-4-729013-790000	OTHER REVENUE	-1,000	-1,000
	Total REVENUE	-273,500	-273,500
	SPECIAL EVENTS Surplus/Deficit	84,055	83,892
	Total CITY OPERATING FUND	84,055	83,892

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-729014-???? **To :** 11-4-729014-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
729014-->	CAMP PROGRAMMING		
3-->	EXPENSE		
11-3-729014-010000	LABOUR	70,521	45,588
11-3-729014-010013	EMPLOYEE BENEFITS ALLOCAT	6,764	4,232
11-3-729014-030001	MATERIALS ITC	4,000	3,000
11-3-729014-050001	RENTS AND FINANCIAL EXPENS	2,300	0
	Total EXPENSE	83,585	52,820
4-->	REVENUE		
11-4-729014-710000	USER FEES	-93,600	-67,900
	Total REVENUE	-93,600	-67,900
	CAMP PROGRAMMING Surplus/Deficit	-10,015	-15,080
	Total CITY OPERATING FUND	-10,015	-15,080

From Category : 100000 **To Category :** 823021
Account Code : 11-3-761???-???'**To :** 11-4-761???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
761000-->	RECREATION AND CULTURE SERVICES		
3-->	EXPENSE		
11-3-761000-010000	LABOUR	194,344	275,845
11-3-761000-010013	EMPLOYEE BENEFITS ALLOCAT	49,814	81,588
11-3-761000-010016	OVERTIME	1,000	2,500
11-3-761000-030000	MATERIALS	8,400	8,400
11-3-761000-030005	PROFESSIONAL DEVELOPMEN	2,000	2,000
11-3-761000-030017	INSURANCE PREMIUMS AND SE	0	963
11-3-761000-030018	CONFERENCES/CONVENTIONS	15,500	14,400
11-3-761000-030034	MEMBERSHIP/SUBSCRIPTIONS	3,550	3,500
11-3-761000-030035	OFFICE SUPPLIES	16,000	16,000
11-3-761000-030045	WSIB	20,000	27,000
11-3-761000-040000	CONTRACTED SERVICES	3,500	3,500
11-3-761000-040006	FEES FOR SERVICE	8,600	8,600
	Total EXPENSE	322,708	444,296
	RECREATION AND CULTURE SERVICES Surplus/Deficit	322,708	444,296
	Total CITY OPERATING FUND	322,708	444,296

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Civic Facilities Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Other Revenue	1,400	4,800	(3,400)	(70.8%)
Rents	6,072	81,565	(75,493)	(92.6%)
Miscellaneous Revenue	**7,472**	**86,365**	**(78,893)**	**(91.3%)**
TOTAL REVENUE	**7,472**	**86,365**	**(78,893)**	**(91.3%)**

2026 Budget to 2025 Budget Comparison
TAX SUPPORTED OPERATING FUND
Civic Facilities Services Summary - continued

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
EXPENSES				
Labour	1,084,523	1,028,993	55,530	5.4%
Employee Benefits Allocation	334,046	314,736	19,310	6.1%
Overtime	4,000	4,000	0	0.0%
Labour and Benefits	**1,422,569**	**1,347,729**	**74,840**	**5.6%**
Materials	117,560	117,945	(385)	(0.3%)
Professional Development	8,000	8,000	0	0.0%
Insurance Premiums	9,127	8,631	496	5.7%
Membership/Subscriptions	2,620	2,750	(130)	(4.7%)
Materials	**137,307**	**137,326**	**(19)**	**(0.0%)**
Electricity	226,200	227,900	(1,700)	(0.7%)
Water	34,900	30,000	4,900	16.3%
Natural Gas	86,200	99,900	(13,700)	(13.7%)
Utilities	**347,300**	**357,800**	**(10,500)**	**(2.9%)**
Contracted Services	663,600	625,803	37,797	6.0%
H&S Compliance	9,500	9,500	0	0.0%
Snow Plowing	20,000	12,800	7,200	56.3%
Contracted Services	**693,100**	**648,103**	**44,997**	**6.9%**
Long Term Interest	116,640	138,627	(21,987)	(15.9%)
Long Term Debt Principal	968,443	946,669	21,774	2.3%
Debt Charges	**1,085,083**	**1,085,296**	**(213)**	**(0.0%)**
Internal Rent	127,983	61,314	66,669	108.7%
Internal Transfers	**127,983**	**61,314**	**66,669**	**108.7%**
TOTAL EXPENSES	**3,813,342**	**3,637,568**	**175,774**	**4.8%**
Surplus/(Deficit)	**(3,805,870)**	**(3,551,203)**	**254,667**	**7.2%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-375000-???**To :** 11-4-375000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
375000-->	FACILITIES SERVICES ADMIN		
3-->	EXPENSE		
11-3-375000-010000	LABOUR	1,084,523	1,028,993
11-3-375000-010013	EMPLOYEE BENEFITS ALLOCAT	334,046	314,736
11-3-375000-010016	OVERTIME	4,000	4,000
11-3-375000-030000	MATERIALS	39,500	38,935
11-3-375000-030005	PROFESSIONAL DEVELOPMEN	8,000	8,000
11-3-375000-030034	MEMBERSHIP / SUBSCRIPTION	2,620	2,750
11-3-375000-030045	WSIB	2,000	2,000
11-3-375000-090000	INTERNAL RENT	127,983	61,314
	Total EXPENSE	1,602,672	1,460,728
	FACILITIES SERVICES ADMIN Surplus/Deficit	1,602,672	1,460,728
	Total CITY OPERATING FUND	1,602,672	1,460,728

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-375002-???? **To :** 11-4-375002-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
375002-->	CITY HALL FACILITY		
3-->	EXPENSE		
11-3-375002-030000	MATERIALS	34,560	38,110
11-3-375002-030007	ELECTRICITY	101,100	101,100
11-3-375002-030009	WATER	16,700	15,800
11-3-375002-030011	NATURAL GAS	26,000	28,000
11-3-375002-030017	INSURANCE PREMIUMS AND SE	5,489	5,050
11-3-375002-040000	CONTRACTED SERVICES	352,120	285,853
11-3-375002-040005	H & S COMPLIANCE	3,500	3,500
11-3-375002-040007	SNOW PLOWING	9,000	6,800
	Total EXPENSE	548,469	484,213
	CITY HALL FACILITY Surplus/Deficit	548,469	484,213
	Total CITY OPERATING FUND	548,469	484,213

From Category : 100000 **To Category :** 823021
Account Code : 11-3-375003-??? **To :** 11-4-375003-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
375003-->	SERVICE CENTRE FACILITY		
3-->	EXPENSE		
11-3-375003-020000	LONG TERM INTEREST	79,723	92,573
11-3-375003-030000	MATERIALS	30,900	30,900
11-3-375003-030007	ELECTRICITY	93,100	94,300
11-3-375003-030009	WATER	12,200	8,900
11-3-375003-030011	NATURAL GAS	55,200	65,900
11-3-375003-030017	INSURANCE PREMIUMS AND SE	582	915
11-3-375003-040000	CONTRACTED SERVICES	209,220	240,140
11-3-375003-040005	H & S COMPLIANCE	3,500	3,500
11-3-375003-070000	LONG TERM DEBT PRINCIPAL	546,914	534,074
	Total EXPENSE	1,031,339	1,071,202
4-->	REVENUE		
11-4-375003-690000	RENTS	-6,072	-5,965
	Total REVENUE	-6,072	-5,965
	SERVICE CENTRE FACILITY Surplus/Deficit	1,025,267	1,065,237
	Total CITY OPERATING FUND	1,025,267	1,065,237

Budget Report By Function

From Category : 100000 To Category : 823021

Account Code : 11-3-375004-??? To : 11-4-375004-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
375004-->	WAYNE THOMSON BUILDING		
3-->	EXPENSE		
11-3-375004-020000	LONG TERM INTEREST	36,917	46,054
11-3-375004-030000	MATERIALS	8,000	8,000
11-3-375004-030007	ELECTRICITY	30,600	26,500
11-3-375004-030009	WATER	6,000	5,300
11-3-375004-030011	NATURAL GAS	5,000	6,000
11-3-375004-030017	INSURANCE PREMIUMS AND SE	3,056	2,666
11-3-375004-040000	CONTRACTED SERVICES	100,030	97,580
11-3-375004-040005	H & S COMPLIANCE	2,500	2,500
11-3-375004-040007	SNOW PLOWING	11,000	6,000
11-3-375004-070000	LONG TERM DEBT PRINCIPAL	421,529	412,595
	Total EXPENSE	624,632	613,195
4-->	REVENUE		
11-4-375004-690000	RENTS	0	-75,600
	Total REVENUE	0	-75,600
	WAYNE THOMSON BUILDING Surplus/Deficit	624,632	537,595
	Total CITY OPERATING FUND	624,632	537,595

From Category : 100000 **To Category :** 823021
Account Code : 11-3-375005-???? **To :** 11-4-375005-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
375005-->	WAYNE THOMSON BUILDING EV STATIONS		
3-->	EXPENSE		
11-3-375005-030001	MATERIALS ITC	2,600	0
11-3-375005-030008	ELECTRICITY ITC	1,400	6,000
11-3-375005-040001	CONTRACTED SERVICES ITC	2,230	2,230
	Total EXPENSE	6,230	8,230
4-->	REVENUE		
11-4-375005-790000	OTHER REVENUE	-1,400	-4,800
	Total REVENUE	-1,400	-4,800
	WAYNE THOMSON BUILDING EV STATIONS Surplus/Deficit	4,830	3,430
	Total CITY OPERATING FUND	4,830	3,430

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Recreation Facilities Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Other Revenue	64,020	64,020	0	0.0%
Rents	68,821	67,012	1,809	2.7%
User Fees	1,977,500	1,850,000	127,500	6.9%
Miscellaneous Revenue	**2,110,341**	**1,981,032**	**129,309**	**6.5%**
From Development Charges	984,985	986,242	(1,257)	(0.1%)
Internal Transfers	**984,985**	**986,242**	**(1,257)**	**(0.1%)**
TOTAL REVENUE	**3,095,326**	**2,967,274**	**128,052**	**4.3%**

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Recreation Facilities Summary - continued

	Budget 2026	Budget 2025	Increase/ (Decrease) $	Increase/ (Decrease) %
EXPENSES				
Labour	2,424,221	2,376,879	47,342	2.0%
Employee Benefits Allocation	777,246	746,873	30,373	4.1%
Overtime	103,500	95,000	8,500	8.9%
Labour and Benefits	**3,304,967**	**3,218,752**	**86,215**	**2.7%**
Materials	267,730	242,752	24,978	10.3%
Professional Development	7,000	5,500	1,500	27.3%
Advertising	3,000	3,000	0	0.0%
Insurance Premiums	318,790	322,783	(3,993)	(1.2%)
Office Supplies	2,000	2,000	0	0.0%
Materials	**598,520**	**576,035**	**22,485**	**3.9%**
Electricity	1,182,400	1,155,600	26,800	2.3%
Water	333,700	283,000	50,700	17.9%
Natural Gas	335,300	348,800	(13,500)	(3.9%)
Utilities	**1,851,400**	**1,787,400**	**64,000**	**3.6%**
Contracted Services	673,566	678,907	(5,341)	(0.8%)
H&S Compliance	7,500	8,500	(1,000)	(11.8%)
Snow Plowing	136,500	123,500	13,000	10.5%
Contracted Services	**817,566**	**810,907**	**6,659**	**0.8%**
Rents and Financial Expenses	**22,800**	**18,400**	**4,400**	**23.9%**
Long Term Interest	1,062,849	1,160,996	(98,147)	(8.5%)
Long Term Debt Principal	1,978,022	1,881,685	96,337	5.1%
Debt Charges	**3,040,871**	**3,042,681**	**(1,810)**	**(0.1%)**
Internal Rent	233,564	249,367	(15,803)	(6.3%)
Interdepartmental Transfers	(17,500)	(27,250)	9,750	(35.8%)
Internal Transfers	**216,064**	**222,117**	**(6,053)**	**(2.7%)**
TOTAL EXPENSES	**9,852,188**	**9,676,292**	**175,896**	**1.8%**
Surplus/(Deficit)	**(6,756,862)**	**(6,709,018)**	**47,844**	**0.7%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-732003-???'**To :** 11-4-732003-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
732003-->	CHIPPAWA ARENA		
3-->	EXPENSE		
11-3-732003-010000	LABOUR	167,255	162,283
11-3-732003-010013	EMPLOYEE BENEFITS ALLOCAT	45,888	43,396
11-3-732003-010016	OVERTIME	17,500	15,000
11-3-732003-030001	MATERIALS ITC	15,965	17,465
11-3-732003-030017	INSURANCE PREMIUMS AND SE	37,580	36,741
11-3-732003-040001	CONTRACTED SERVICES ITC	18,300	18,300
11-3-732003-050001	RENTS AND FINANCIAL EXPENS	1,200	1,200
11-3-732003-090000	INTERNAL RENT	46,021	20,336
11-3-732003-090002	INTERDEPARTMENTAL TRANSF	-6,500	-12,700
	Total EXPENSE	343,209	302,021
4-->	REVENUE		
11-4-732003-710000	USER FEES	-225,000	-200,000
	Total REVENUE	-225,000	-200,000
	CHIPPAWA ARENA Surplus/Deficit	118,209	102,021
	Total CITY OPERATING FUND	118,209	102,021

From Category : 100000 **To Category :** 823021
Account Code : 11-3-732004-???'**To :** 11-4-732004-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
732004-->	GALE CENTRE		
3-->	EXPENSE		
11-3-732004-010000	LABOUR	1,722,736	1,681,964
11-3-732004-010013	EMPLOYEE BENEFITS ALLOCAT	546,477	523,472
11-3-732004-010016	OVERTIME	70,000	64,000
11-3-732004-030001	MATERIALS ITC	108,800	95,000
11-3-732004-030005	PROFESSIONAL DEVELOPMEN	5,000	3,500
11-3-732004-030015	ADVERTISING	3,000	3,000
11-3-732004-030017	INSURANCE PREMIUMS AND SE	186,306	185,090
11-3-732004-030035	OFFICE SUPPLIES	2,000	2,000
11-3-732004-040001	CONTRACTED SERVICES ITC	88,550	83,700
11-3-732004-050001	RENTS AND FINANCIAL EXPENS	20,000	15,600
11-3-732004-090000	INTERNAL RENT	175,895	217,012
11-3-732004-090002	INTERDEPARTMENTAL TRANSF	-11,000	-14,550
	Total EXPENSE	2,917,764	2,859,788
4-->	REVENUE		
11-4-732004-690000	RENTS	-29,628	-29,628
11-4-732004-710000	USER FEES	-1,752,500	-1,650,000
11-4-732004-790000	OTHER REVENUE	-57,000	-57,000
	Total REVENUE	-1,839,128	-1,736,628
	GALE CENTRE Surplus/Deficit	1,078,636	1,123,160
	Total CITY OPERATING FUND	1,078,636	1,123,160

From Category : 100000 **To Category :** 823021
Account Code : 11-3-732013-???**To :** 11-4-732013-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
732013-->	CHIPPAWA ARENA MAINTENANCE		
3-->	EXPENSE		
11-3-732013-030001	MATERIALS ITC	10,000	10,000
11-3-732013-030008	ELECTRICITY ITC	66,800	58,400
11-3-732013-030010	WATER ITC	22,000	16,100
11-3-732013-030012	NATURAL GAS ITC	23,000	23,800
11-3-732013-040001	CONTRACTED SERVICES ITC	54,600	55,025
11-3-732013-040005	H & S COMPLIANCE	3,500	3,500
11-3-732013-040007	SNOW PLOWING	24,000	12,000
	Total EXPENSE	203,900	178,825
	CHIPPAWA ARENA MAINTENANCE Surplus/Deficit	203,900	178,825
	Total CITY OPERATING FUND	203,900	178,825

From Category : 100000 **To Category :** 823021
Account Code : 11-3-732014-??????**To :** 11-4-732014-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
732014-->	GALE CENTRE MAINTENANCE		
3-->	EXPENSE		
11-3-732014-020000	LONG TERM INTEREST	1,048,137	1,095,094
11-3-732014-030001	MATERIALS ITC	8,800	5,000
11-3-732014-030008	ELECTRICITY ITC	750,000	729,300
11-3-732014-030010	WATER ITC	66,000	61,300
11-3-732014-030012	NATURAL GAS ITC	205,800	226,500
11-3-732014-040001	CONTRACTED SERVICES ITC	196,780	179,930
11-3-732014-040007	SNOW PLOWING	60,000	60,000
11-3-732014-070000	LONG TERM DEBT PRINCIPAL	1,007,749	961,346
	Total EXPENSE	3,343,266	3,318,470
	GALE CENTRE MAINTENANCE Surplus/Deficit	3,343,266	3,318,470
	Total CITY OPERATING FUND	3,343,266	3,318,470

From Category : 100000 **To Category :** 823021
Account Code : 11-3-733000-???**To :** 11-4-733000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
733000-->	POOLS MAINTENANCE SERVICES OUTDOOR		
3-->	EXPENSE		
11-3-733000-010000	LABOUR	89,860	102,274
11-3-733000-010013	EMPLOYEE BENEFITS ALLOCAT	30,807	33,946
11-3-733000-010016	OVERTIME	4,000	4,000
11-3-733000-030001	MATERIALS ITC	38,000	38,000
11-3-733000-030017	INSURANCE PREMIUMS AND SE	15,357	14,865
11-3-733000-040005	H & S COMPLIANCE	1,000	1,000
	Total EXPENSE	179,024	194,085
	OLS MAINTENANCE SERVICES OUTDOOR Surplus/Deficit	179,024	194,085
	Total CITY OPERATING FUND	179,024	194,085

From Category : 100000 **To Category :** 823021
Account Code : 11-3-733001-???? **To :** 11-4-733001-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
733001-->	POOLS MAINTENANCE FACILITIES		
3-->	EXPENSE		
11-3-733001-030001	MATERIALS ITC	4,800	4,800
11-3-733001-030008	ELECTRICITY ITC	23,000	25,300
11-3-733001-030010	WATER ITC	138,500	103,400
11-3-733001-030012	NATURAL GAS ITC	1,300	1,300
11-3-733001-040001	CONTRACTED SERVICES ITC	57,750	55,750
	Total EXPENSE	225,350	190,550
	POOLS MAINTENANCE FACILITIES Surplus/Deficit	225,350	190,550
	Total CITY OPERATING FUND	225,350	190,550

From Category : 100000 **To Category :** 823021
Account Code : 11-3-734002-???'**To :** 11-4-734002-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
734002-->	MACBAIN COMMUNITY CENTRE MAINT SERVICES		
3-->	EXPENSE		
11-3-734002-010000	LABOUR	444,370	430,358
11-3-734002-010013	EMPLOYEE BENEFITS ALLOCAT	154,074	146,059
11-3-734002-010016	OVERTIME	12,000	12,000
11-3-734002-020000	LONG TERM INTEREST	14,712	65,902
11-3-734002-030000	MATERIALS	76,865	66,987
11-3-734002-030005	PROFESSIONAL DEVELOPMEN	2,000	2,000
11-3-734002-030007	ELECTRICITY	340,000	340,000
11-3-734002-030009	WATER	107,000	102,000
11-3-734002-030011	NATURAL GAS	100,000	90,000
11-3-734002-030017	INSURANCE PREMIUMS AND SE	56,848	54,011
11-3-734002-040000	CONTRACTED SERVICES	231,636	262,052
11-3-734002-040007	SNOW PLOWING	52,500	51,500
11-3-734002-050000	RENTS AND FINANCIAL EXPENS	1,600	1,600
11-3-734002-070000	LONG TERM DEBT PRINCIPAL	970,273	920,339
	Total EXPENSE	2,563,878	2,544,808
4-->	REVENUE		
11-4-734002-690000	RENTS	-39,193	-37,384
11-4-734002-780009	FROM DEVELOPMENT CHARGE	-984,985	-986,242
11-4-734002-790000	OTHER REVENUE	-7,020	-7,020
	Total REVENUE	-1,031,198	-1,030,646
	BAIN COMMUNITY CENTRE MAINT SERVICES Surplus/De	1,532,680	1,514,162
	Total CITY OPERATING FUND	1,532,680	1,514,162

From Category : 100000 **To Category :** 823021
Account Code : 11-3-739???-???**To :** 11-4-739???-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
739000-->	OTHER RECREATION FACILITIES SERVICES		
3-->	EXPENSE		
11-3-739000-030000	MATERIALS	4,500	5,500
11-3-739000-030007	ELECTRICITY	2,600	2,600
11-3-739000-030009	WATER	200	200
11-3-739000-030011	NATURAL GAS	5,200	7,200
11-3-739000-030017	INSURANCE PREMIUMS AND SE	22,699	32,076
11-3-739000-040000	CONTRACTED SERVICES	25,950	24,150
11-3-739000-040005	H & S COMPLIANCE	3,000	4,000
11-3-739000-090000	INTERNAL RENT	11,648	12,019
	Total EXPENSE	75,797	87,745
	OTHER RECREATION FACILITIES SERVICES Surplus/Defic	75,797	87,745
	Total CITY OPERATING FUND	75,797	87,745

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Museum and Culture Services Summary

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
REVENUES				
Provincial Grants	36,662	36,662	0	0.0%
Grants	**36,662**	**36,662**	**0**	**0.0%**
Donations	1,000	1,000	0	0.0%
Other Revenue	900	4,800	(3,900)	(81.3%)
Rents	90,128	84,420	5,708	6.8%
Sales	114,000	39,000	75,000	192.3%
User Fees	191,600	102,400	89,200	87.1%
Miscellaneous Revenue	**397,628**	**231,620**	**166,008**	**71.7%**
From Special Purpose Reserves	76,800	0	76,800	N/A
Internal Transfers	**76,800**	**0**	**76,800**	**N/A**
TOTAL REVENUE	**511,090**	**268,282**	**242,808**	**90.5%**

TAX SUPPORTED OPERATING FUND
2026 Budget to 2025 Budget Comparison
Museum and Culture Services Summary - continued

	Budget 2026	Budget 2025	Increase/ (Decrease) $	%
EXPENSES				
Labour	1,260,364	1,110,569	149,795	13.5%
Employee Benefits Allocation	354,975	320,249	34,726	10.8%
Overtime	8,000	8,000	0	0.0%
Labour and Benefits	**1,623,339**	**1,438,818**	**184,521**	**12.8%**
Materials	382,500	300,875	81,625	27.1%
Professional Development	1,850	1,900	(50)	(2.6%)
Insurance Premiums	30,366	24,041	6,325	26.3%
Conferences/Conventions	7,150	6,150	1,000	16.3%
Goods for Resale	79,000	24,000	55,000	229.2%
Membership/Subscriptions	9,685	10,413	(728)	(7.0%)
Office Supplies	12,450	12,450	0	0.0%
Materials	**523,001**	**379,829**	**143,172**	**37.7%**
Electricity	127,300	111,000	16,300	14.7%
Water	21,100	21,400	(300)	(1.4%)
Natural Gas	45,500	55,600	(10,100)	(18.2%)
Utilities	**193,900**	**188,000**	**5,900**	**3.1%**
Contracted Services	314,830	301,930	12,900	4.3%
Fees for Service	28,200	29,000	(800)	(2.8%)
H&S Compliance	12,250	19,250	(7,000)	(36.4%)
Snow Plowing	27,100	27,100	0	0.0%
Contracted Services	**382,380**	**377,280**	**5,100**	**1.4%**
Rents and Financial Expenses	**6,500**	**4,700**	**1,800**	**38.3%**
Long Term Interest	205,811	217,189	(11,378)	(5.2%)
Long Term Debt Principal	521,233	509,882	11,351	2.2%
Debt Charges	**727,044**	**727,071**	**(27)**	**(0.0%)**
Interdepartmental Transfers	(3,000)	0	(3,000)	N/A
Internal Transfers	**(3,000)**	**0**	**(3,000)**	**N/A**
TOTAL EXPENSES	**3,453,164**	**3,115,698**	**337,466**	**10.8%**
Surplus/(Deficit)	**(2,942,074)**	**(2,847,416)**	**94,658**	**3.3%**

From Category : 100000 **To Category :** 823021
Account Code : 11-3-724004-???'**To :** 11-4-724004-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
724004-->	NIAGARA FALLS EXCHANGE PROGRAMMING		
3-->	EXPENSE		
11-3-724004-010000	LABOUR	463,105	424,170
11-3-724004-010013	EMPLOYEE BENEFITS ALLOCAT	109,475	103,339
11-3-724004-010016	OVERTIME	3,000	3,000
11-3-724004-030001	MATERIALS ITC	222,150	139,900
11-3-724004-030005	PROFESSIONAL DEVELOPMEN	500	500
11-3-724004-030017	INSURANCE PREMIUMS AND SE	811	520
11-3-724004-030018	CONFERENCES/CONVENTIONS	2,500	1,500
11-3-724004-030027	GOODS FOR RESALE	70,000	15,000
11-3-724004-030034	MEMBERSHIP / SUBSCRIPTION	3,000	3,000
11-3-724004-040001	CONTRACTED SERVICES ITC	26,500	37,100
11-3-724004-040006	FEES FOR SERVICE	29,000	29,000
11-3-724004-050001	RENTS AND FINANCIAL EXPEN	4,000	2,700
11-3-724004-090002	INTERDEPARTMENTAL TRANSF	-3,000	0
	Total EXPENSE	931,041	759,729
4-->	REVENUE		
11-4-724004-690000	RENTS	-54,424	-59,220
11-4-724004-710000	USER FEES	-141,200	-52,000
11-4-724004-770000	SALES	-100,000	-25,000
	Total REVENUE	-295,624	-136,220
	AGARA FALLS EXCHANGE PROGRAMMING Surplus/Deficit	635,417	623,509
	Total CITY OPERATING FUND	635,417	623,509

From Category : 100000 **To Category :** 823021
Account Code : 11-3-734003-???'**To :** 11-4-734003-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
734003-->	NIAGARA FALLS EXCHANGE MAINT SERVICES		
3-->	EXPENSE		
11-3-734003-010000	LABOUR	64,459	63,086
11-3-734003-010013	EMPLOYEE BENEFITS ALLOCAT	23,865	22,613
11-3-734003-020000	LONG TERM INTEREST	205,811	217,189
11-3-734003-030001	MATERIALS ITC	27,600	28,100
11-3-734003-030005	PROFESSIONAL DEVELOPMEN	500	500
11-3-734003-030008	ELECTRICITY ITC	54,100	32,500
11-3-734003-030010	WATER ITC	7,600	9,600
11-3-734003-030012	NATURAL GAS ITC	14,100	24,000
11-3-734003-030017	INSURANCE PREMIUMS AND SE	13,242	11,614
11-3-734003-040001	CONTRACTED SERVICES ITC	125,920	104,320
11-3-734003-040005	H & S COMPLIANCE ITC	1,750	1,750
11-3-734003-040007	SNOW PLOWING ITC	15,000	15,000
11-3-734003-070000	LONG TERM DEBT PRINCIPAL	521,233	509,882
	Total EXPENSE	1,075,180	1,040,154
4-->	REVENUE		
11-4-734003-690000	RENTS	-27,704	-19,200
	Total REVENUE	-27,704	-19,200
	AGARA FALLS EXCHANGE MAINT SERVICES Surplus/Defi	1,047,476	1,020,954
	Total CITY OPERATING FUND	1,047,476	1,020,954

From Category : 100000 **To Category :** 823021
Account Code : 11-3-734004-???**To :** 11-4-734004-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
734004-->	NIAGARA FALLS EXCHANGE EV STATIONS		
3-->	EXPENSE		
11-3-734004-030008	ELECTRICITY ITC	900	6,000
11-3-734004-040001	CONTRACTED SERVICES ITC	2,250	2,250
	Total EXPENSE	3,150	8,250
4-->	REVENUE		
11-4-734004-790000	OTHER REVENUE	-900	-4,800
	Total REVENUE	-900	-4,800
NIAGARA FALLS EXCHANGE EV STATIONS Surplus/Deficit		2,250	3,450
	Total CITY OPERATING FUND	2,250	3,450

Budget Report By Function

From Category : 100000 To Category : 823021

Account Code : 11-3-752000-???'To : 11-4-752000-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
752000-->	MUSEUMS FACILITY MAINTENANCE		
3-->	EXPENSE		
11-3-752000-010000	LABOUR	64,459	63,086
11-3-752000-010013	EMPLOYEE BENEFITS ALLOCAT	23,865	22,613
11-3-752000-030001	MATERIALS ITC	10,500	10,500
11-3-752000-030008	ELECTRICITY ITC	66,200	66,800
11-3-752000-030010	WATER ITC	11,000	9,600
11-3-752000-030012	NATURAL GAS ITC	18,900	20,900
11-3-752000-030017	INSURANCE PREMIUMS AND SE	16,313	11,907
11-3-752000-040001	CONTRACTED SERVICES ITC	142,850	141,800
11-3-752000-040005	H & S COMPLIANCE	7,000	14,000
11-3-752000-040007	SNOW PLOWING	5,600	5,600
	Total EXPENSE	366,687	366,806
	MUSEUMS FACILITY MAINTENANCE Surplus/Deficit	366,687	366,806
	Total CITY OPERATING FUND	366,687	366,806

Budget Report By Function

From Category : 100000 **To Category :** 823021
Account Code : 11-3-752001-???'**To :** 11-4-752001-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
752001-->	MUSEUMS SERVICES PROGRAMMING		
3-->	EXPENSE		
11-3-752001-010000	LABOUR	608,341	560,227
11-3-752001-010013	EMPLOYEE BENEFITS ALLOCAT	180,170	171,684
11-3-752001-010016	OVERTIME	5,000	5,000
11-3-752001-030001	MATERIALS ITC	111,650	116,900
11-3-752001-030005	PROFESSIONAL DEVELOPMEN	850	900
11-3-752001-030018	CONFERENCES/CONVENTIONS	4,650	4,650
11-3-752001-030027	GOODS FOR RESALE	9,000	9,000
11-3-752001-030034	MEMBERSHIP/SUBSCRIPTIONS	6,685	7,413
11-3-752001-030035	OFFICE SUPPLIES	12,450	12,450
11-3-752001-050001	RENTS AND FINANCIAL EXPENS	2,500	2,000
	Total EXPENSE	941,296	890,224
4-->	REVENUE		
11-4-752001-650001	ONTARIO CONDITIONAL GRANT	-36,662	-36,662
11-4-752001-690000	RENTS	-8,000	-6,000
11-4-752001-710000	USER FEES	-50,400	-50,400
11-4-752001-760000	DONATIONS	-1,000	-1,000
11-4-752001-770000	SALES	-14,000	-14,000
	Total REVENUE	-110,062	-108,062
	MUSEUMS SERVICES PROGRAMMING Surplus/Deficit	831,234	782,162
	Total CITY OPERATING FUND	831,234	782,162

From Category : 100000 **To Category :** 823021
Account Code : 11-3-752002-???? **To :** 11-4-752002-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
752002-->	NIAGARA FALLS ARMOURY		
3-->	EXPENSE		
11-3-752002-030000	MATERIALS	5,600	5,475
11-3-752002-030008	ELECTRICITY ITC	5,500	5,700
11-3-752002-030010	WATER ITC	2,500	2,200
11-3-752002-030012	NATURAL GAS ITC	10,000	10,700
11-3-752002-040001	CONTRACTED SERVICES ITC	17,310	16,460
11-3-752002-040005	H & S COMPLIANCE	3,500	3,500
11-3-752002-040007	SNOW PLOWING	6,500	6,500
	Total EXPENSE	50,910	50,535
	NIAGARA FALLS ARMOURY Surplus/Deficit	50,910	50,535
	Total CITY OPERATING FUND	50,910	50,535

Budget Report By Function

From Category : 100000 To Category : 823021
Account Code : 11-3-752003-???'To : 11-4-752003-??????

Account Code	Account Description	2026 FINAL BUDGET - BUDGET VALUES	2025 FINAL BUDGET - BUDGET VALUES
11-->	CITY OPERATING FUND		
752003-->	WILLOUGHBY MUSEUM		
3-->	EXPENSE		
11-3-752003-010000	LABOUR	60,000	0
11-3-752003-010013	EMPLOYEE BENEFITS ALLOCAT	16,800	0
11-3-752003-030001	MATERIALS ITC	5,000	0
11-3-752003-030008	ELECTRICITY ITC	600	0
11-3-752003-030012	NATURAL GAS ITC	2,500	0
	Total EXPENSE	84,900	0
4-->	REVENUE		
11-4-752003-780003	FROM SPECIAL PURPOSE RESE	-76,800	0
	Total REVENUE	-76,800	0
	WILLOUGHBY MUSEUM Surplus/Deficit	8,100	0
	Total CITY OPERATING FUND	8,100	0