Summary

Draft Statement of Revenue

December 31, 2025

Revenue	Year To Date Assigned	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
Total Taxes	100,528,113	99,861,175	666,938	133,148,233	32,620,120
Total Federal Government	2,737,500	2,737,500	-	3,650,000	912,500
Total Federal Government Agencies	645,747	645,747	-	860,996	215,249
Total Provincial Government	1,547,250	1,547,250	-	2,063,000	515,750
Total Provincial Government Agencies	3,107,554	3,195,844	(88,290)	4,261,126	1,153,572
Total Services to Other Local Government	700,706	700,706	-	934,275	233,569
Total Transit	1,258,279	1,910,500	(652,221)	3,614,000	2,355,721
Total Environmental Development Services	321,493	225,375	96,118	300,500	(20,993)
Total Licenses & Permits	39,521	36,375	3,146	48,500	8,979
Total Fines & Fees	761,318	900,000	(138,682)	1,200,000	372,332
Total Rentals	384,583	389,833	(5,250)	519,777	135,194
Total Concessions & Franchises	640,485	662,293	(21,808)	945,000	91,463
Total Interest	1,030,742	1,136,250	(105,508)	1,515,000	484,258
Total Finance Revenue	33,801	26,250	7,550	35,000	1,200
Total Solid Waste Revenue	2,483,721	2,528,000	(44,279)	4,125,000	1,641,279
Total Recreation & Cultural Service Programs	790,182	1,296,269	(506,087)	1,694,500	1,208,833
Total Water Utility Charges	9,506,226	9,506,226	-	12,674,968	3,168,742
Total Unconditional Transfers	11,924,052	11,876,879	47,173	15,835,838	3,911,786
Total Conditional Transfers	173,013	173,013	-	425,000	251,987
Total Extraordinary Revenue	841,339	-	841,339	-	(841,339)
Year To Date Assigned	**$ 139,455,626**	**$ 139,355,484**	**$ 100,141**	**$ 187,850,713**	**$ 48,420,201**

Departmental

Reviewed

Expenditures	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legislative	1,183,709	1,291,402	107,693	1,700,066	516,357
Administration	251,713	308,970	57,257	481,627	229,914
Finance	2,456,129	2,678,764	222,635	3,871,331	1,415,202
Legal	2,419,886	2,498,234	78,348	3,309,483	889,597
Human Resources	1,275,582	1,455,109	179,527	1,867,656	592,074
Technology & Communications	1,552,494	1,827,978	275,483	2,667,644	1,115,150
Municipal Clerk	434,631	406,987	(27,644)	665,585	230,954
Fiscal Services	29,301,507	29,309,339	7,832	41,982,024	12,680,517
Police Services	26,600,006	27,179,174	579,168	36,114,294	9,514,288
Fire Services (Incl EMO)	10,646,278	11,011,113	364,835	14,255,649	3,609,371
Engineering & Public Works	47,297,987	45,327,302	(1,970,685)	61,084,243	13,786,256
Planning	2,833,651	3,388,212	554,561	4,495,882	1,662,231
Facilities C200 & Arenas	4,046,842	3,805,829	(241,013)	4,753,430	706,588
Parks & Grounds	2,964,905	2,845,230	(119,676)	3,610,306	645,401
Buildings	2,951,338	3,042,299	90,961	3,937,806	1,082,749
Recreation	3,237,121	2,454,754	(165,830)	3,053,686	(172,721)
Total expended to date	**$ 139,453,782**	**$ 138,830,697**	**$ 574,594**	**$ 187,850,712**	**$ 59,432,856**

Departmental

Reviewed

Legislative

Draft Statement of Expenditures

December 31, 2025

Legislative	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	850,964	864,020	13,055	1,152,026	301,062
6010 BENEFITS	122,218	172,982	50,764	230,643	108,425
6030 TRAVEL/CONFERENCES	78,557	78,557	-	90,000	11,443
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	61,513	72,947	11,434	97,263	35,750
6050 OFFICE SUPPLIES	8,371	9,300	929	12,400	4,029
6060 OFFICE EQUIPMENT	3,688	4,125	436	5,500	1,812
6080 ADVERTISING	4,757	10,875	6,118	14,500	9,743
6100 COURIER	-	-	-	250	250
6110 TELEPHONE/FAX	16,563	25,076	8,512	33,434	16,871
6120 PUBL./SUBSCRIPTIONS	902	1,913	1,010	2,550	1,648
6130 COMPUTER HARDWARE	1,948	6,000	4,052	8,000	6,052
6150 MEETING EXPENSESS	9,245	20,625	11,380	27,500	18,255
6170 PROMOTION	24,983	24,983	-	26,000	1,017
Total expended to date	**$ 1,183,709**	**$ 1,291,402**	**$ 107,692**	**$ 1,700,066**	**$ 516,357**

Departmental

Finance

Administration (CAO) Draft Statement of Expenditures December 31, 2025

CAO	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	204,417	232,342	27,924	309,789	105,372
6010 BENEFITS	30,233	44,578	14,345	59,438	29,205
6020 TRAINING/EDUCATION	-	2,475	2,475	3,300	3,300
6030 TRAVEL/CONFERENCES	5,354	13,500	8,146	18,000	12,646
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	1,328	1,350	22	1,800	472
6050 OFFICE SUPPLIES	1,413	2,100	687	2,800	1,387
6110 TELEPHONE/FAX	1,137	1,875	738	2,500	1,363
6150 MEETING EXPENSES	475	3,000	2,525	4,000	3,525
6170 PROMOTION	3,720	3,750	30	5,000	1,280
8100 PROFESSIONAL SERVICES	3,635	4,000	365	75,000	71,365
Total expended to date	**$ 251,713**	**$ 308,970**	**$ 57,257**	**$ 481,627**	**$ 229,914**

Departmental **Finance**

Finance — Draft Statement of Expenditures — December 31, 2025

Finance	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,619,321	1,767,599	148,278	2,356,799	737,478
6010 BENEFITS	356,697	397,849	41,152	530,465	173,768
6020 TRAINING/EDUCATION	349	6,375	6,026	8,500	8,151
6030 TRAVEL/CONFERENCES	10,273	13,875	3,602	18,500	8,227
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	1,076	3,413	2,337	4,550	3,474
6050 OFFICE SUPPLIES	10,526	8,925	(1,601)	11,900	1,374
6060 OFFICE EQUIPMENT	6,385	9,750	3,365	13,000	6,615
6080 ADVERTISING	22,185	28,755	6,570	38,340	16,155
6090 POSTAGE	184,255	184,255	-	214,000	29,745
6100 COURIER	15,991	15,487	(503)	20,650	4,659
6110 TELEPHONE/FAX	13,043	13,125	82	17,500	4,457
6130 COMPUTER HARDWARE	6,399	11,250	4,851	15,000	8,601
6140 COMPUTER SOFTWARE	551	551	-	71,175	70,624
6180 COST RECOVERY	(254,679)	(254,679)	-	(360,000)	(105,321)
8010 OPERATIONAL MATERIALS/SUPPLIES	4,977	5,000	23	5,000	23
8100 PROFESSIONAL SERVICES	45,986	61,500	15,514	82,000	36,014
8110 CONTRACTS/AGREEMENTS	57,103	51,900	(5,203)	69,200	12,097
8120 LEASES	12,922	11,064	(1,858)	14,752	1,830
8180 TAX EXEMPT/WRITE OFF	342,770	342,770	-	740,000	397,230
Total expended to date	**$ 2,456,129**	**$ 2,678,764**	**$ 222,634**	**$ 3,871,331**	**$ 1,415,202**

Departmental **Finance**

Legal   Draft Statement of Expenditures   December 31, 2025

Legal	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	441,184	415,650	(25,534)	554,200	113,016
6010 BENEFITS	85,424	98,837	13,413	131,783	46,359
6020 TRAINING/EDUCATION	-	4,875	4,875	6,500	6,500
6030 TRAVEL/CONFERENCES	1,123	3,375	2,252	4,500	3,377
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	14,163	14,163	-	18,000	3,837
6050 OFFICE SUPPLIES	2,290	2,625	335	3,500	1,210
6060 OFFICE EQUIPMENT	1,073	1,650	577	2,200	1,127
6070 PHOTOCOPYING SUPPLIES	1,549	2,625	1,076	3,500	1,951
6080 ADVERTISING	393	3,000	2,607	4,000	3,607
6100 COURIER	370	600	230	800	430
6110 TELEPHONE/FAX	2,505	3,000	495	4,000	1,495
6120 PUBLICATIONS/SUBSCRIPTIONS	21,634	21,634	-	22,000	366
6130 COMPUTER HARDWARE	1,544	1,544	-	4,000	2,456
6150 MEETING EXPENSES	-	375	375	500	500
6160 LIABILITY INSURANCE	1,759,852	1,837,500	77,648	2,450,000	690,148
6180 COST RECOVERY	-	-	-		
8100 PROFESSIONAL SERVICES	86,781	86,781	-	100,000	13,219
Total expended to date	**$ 2,419,886**	**$ 2,498,234**	**$ 78,349**	**$ 3,309,483**	**$ 889,597**

Departmental

Finance

Human Resources	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	803,683	971,945	168,262	1,295,927	492,244
6010 BENEFITS	227,551	236,159	8,608	314,879	87,328
6020 TRAINING/EDUCATION	5,295	7,387	2,092	9,850	4,555
6030 TRAVEL/CONFERENCES	13,135	13,135	-	17,500	4,365
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	1,042	2,625	1,583	3,500	2,458
6050 OFFICE SUPPLIES	23,107	23,107	-	15,000	(8,107)
6060 OFFICE EQUIPMENT	925	1,875	950	2,500	1,575
6080 ADVERTISING	1,055	2,250	1,195	3,000	1,945
6110 TELEPHONE/FAX	6,242	7,500	1,258	10,000	3,758
6120 PUBLICATIONS/SUBSCRIPTIONS	99	2,250	2,151	3,000	2,901
6130 COMPUTER HARDWARE	7,545	4,500	(3,045)	6,000	(1,545)
6150 MEETING EXPENSES	8,745	4,875	(3,870)	6,500	(2,245)
8100 PROFESSIONAL SERVICES	169,952	170,000	48	170,000	48
8110 CONTRACTS/AGREEMENTS	7,205	7,500	295	10,000	2,795
Total expended to date	**$ 1,275,582**	**$ 1,455,109**	**$ 179,527**	**$ 1,867,656**	**$ 592,074**

Departmental **Finance**

Technology and Communications **Draft Statement of Expenditures** **December 31, 2025**

Technology/Communications	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	855,167	943,967	88,800	1,258,623	403,456
6010 BENEFITS	195,603	216,826	21,223	289,102	93,499
6011 MISCELLANEOUS BENEFITS	(35,283)	(81,869)	(46,586)	(109,158)	(73,875)
6020 TRAINING/EDUCATION	710	16,875	16,165	22,500	21,790
6030 TRAVEL/CONFERENCES	2,707	4,875	2,168	6,500	3,793
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	-	750	750	1,000	1,000
6050 OFFICE SUPPLIES	7,841	2,850	(4,992)	2,850	(4,991)
6060 OFFICE EQUIPMENT	2,537	3,000	463	4,000	1,463
6080 ADVERTISING	1,040	2,250	1,210	3,000	1,960
6110 TELEPHONE/FAX	27,688	37,500	9,812	50,000	22,312
6130 COMPUTER HARDWARE	31,048	135,000	103,952	180,000	148,952
6140 COMPUTER SOFTWARE	348,491	348,491	-	475,000	126,509
6150 MEETING EXPENSES	2,197	1,000	(1,197)	1,000	(1,197)
7070 BLDG/FACILITY RENTAL	17,732	17,732	-	22,000	4,268
8040 COMM EQUIPMENT LINES	790	1,875	1,084	2,500	1,710
8100 PROFESSIONAL SERVICES	15,244	45,000	29,756	60,000	44,756
8110 CONTRACTS/AGREEMENTS	77,775	130,650	52,875	174,200	96,425
8120 LEASES SAP	1,205	1,205	-	116,184	114,979
8130 LICENSES/PERMITS	-	-	-	108,343	108,343
Total expended to date	**$ 1,552,494**	**$ 1,827,978**	**$ 275,484**	**$ 2,667,644**	**$ 1,115,150**

Departmental **Finance**

Municipal Clerk | **Draft Statement of Expenditures** | **December 31, 2025**

Municipal Clerk	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	292,890	262,245	(30,645)	349,660	56,770
6010 BENEFITS	59,563	58,444	(1,120)	77,925	18,362
6020 TRAINING/EDUCATION	2,783	4,125	1,342	5,500	2,717
6030 TRAVEL/CONFERENCES	945	3,750	2,805	5,000	4,055
6040 PROFESSIONAL MEMBERSHIP/DUES	4,271	1,050	(3,221)	1,400	(2,871)
6050 OFFICE SUPPLIES	3,000	3,000	-	3,000	0
6060 OFFICE EQUIPMENT	207	1,500	1,293	2,000	1,793
6070 PHOTOCOPYING SUPPLIES	18,802	17,625	(1,177)	23,500	4,698
6080 ADVERTISING	-	-	-	1,500	1,500
6100 COURIER	121	100	(21)	100	(21)
6110 TELEPHONE/FAX	1,402	3,150	1,748	4,200	2,798
6120 PUBLICATIONS/SUBSCRIPTIONS	1,345	1,345	-	1,800	455
6130 COMPUTER HARDWARE	-	-	-	3,000	3,000
6140 COMPUTER SOFTWARE	39,779	39,778	-	42,500	2,721
6150 MEETING EXPENSES	9,523	10,875	1,352	14,500	4,977
8110 CONTRACTS/AGREEMENTS	-	-	-	130,000	130,000
Total expended to date	**$ 434,631**	**$ 406,987**	**$ (27,645)**	**$ 665,585**	**$ 230,954**

Departmental | **Finance**

Fiscal Services | Draft Statement of Expenditures | December 31, 2025

Fiscal Services	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
8195 WATER SUPPLY & HYDRANTS	5,307,288	5,307,288	-	7,076,384	1,769,096
9010 INTEREST ON SHORT TERM BORROWING	-	-	-	400,000	400,000
9020 INTEREST ON LONG TERM DEBT	1,345,707	1,345,707	-	1,794,276	448,569
9050 PRINCIPLE ON LONG TERM DEBT	6,296,671	6,296,671	-	8,395,561	2,098,890
9052 DEBT/CAPITAL BOND DISC	-	-	-	63,000	63,000
9090 BANK CHARGES	64,914	63,750	(1,165)	85,000	20,086
9200 ALLOWANCE FOR UNCOLLECTABLE TAXES	-	-	-	600,000	600,000
9420 APPROPRIATION TO CAPITAL FUND	-	-	-	1,840,000	1,840,000
9430 APPROPRIATION TO B.I.D.C.s	171,241	171,753	512	229,004	57,763
9620 REGIONAL LIBRARY	527,850	527,850	-	703,800	175,950
9630 CAPE BRETON/VICTORIA SCHOOL BOARD	14,534,090	14,534,090	-	19,378,692	4,844,602
9640 PROPERTY ASSESSMENT COSTS	1,053,746	1,062,230	8,484	1,416,307	362,561
Total expended to date	**$ 29,301,507**	**$ 29,309,339**	**$ 7,832**	**$ 41,982,024**	**$ 12,680,517**

Departmental

Finance

Police Services | Draft Statement Expenditures | December 31, 2025

Police Services	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010 , & 6011 WAGES & BENEFITS NET OF COST RECOVERY	22,354,175	23,603,362	1,249,186	31,471,149	9,116,974
6020 TRAINING/EDUCATION	183,475	144,375	(39,100)	192,500	9,025
6030 TRAVEL/CONFERENCES	58,395	47,250	(11,145)	63,000	4,605
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	3,483	3,750	267	5,000	1,517
6050 OFFICE SUPPLIES	29,702	36,563	6,861	48,750	19,048
6060 OFFICE EQUIPMENT	39,618	59,250	19,632	79,000	39,382
6070 PHOTOCOPYING SUPPLIES	-	7,500	7,500	10,000	10,000
6080 ADVERTISING	372	4,500	4,128	6,000	5,628
6100 COURIER	13,825	9,750	(4,075)	13,000	(825)
6110 TELEPHONE/FAX	247,202	221,250	(25,952)	295,000	47,798
6120 PUBLICATIONS/SUBSCRIPTIONS	4,252	4,500	248	6,000	1,748
6130 COMPUTER HARDWARE	200,031	202,500	2,469	270,000	69,969
6140 COMPUTER SOFTWARE	519,584	532,500	12,916	710,000	190,416
6150 MEETING EXPENSES	10,162	8,250	(1,912)	11,000	838
6170 PROMOTION	6,603	7,500	897	10,000	3,397
7000 HEAT	8,997	24,000	15,003	32,000	23,003
7010 ELECTRICAL	102,228	93,000	(9,228)	124,000	21,772
7020 WATER	1,982	6,394	4,412	8,525	6,543
7030 BUILDING/FACILITY MAINTENANCE	62,260	69,750	7,490	93,000	30,740
7040 BUILDING FACILITY REPAIR	4,416	11,250	6,834	15,000	10,584
7060 BUILDING/FACILITY RENOVATION	31,645	11,250	(20,395)	15,000	(16,645)
7070 BUILDING/FACILITY RENTAL	76,785	75,750	(1,035)	101,000	24,215
7110 SECURITY	935	1,500	565	2,000	1,065
7500 VEHICLE/EQUIPMENT MAINTENANCE	24,179	24,179	(0)	30,000	5,821
7505 GASOLINE & DIESEL	330,699	375,000	44,301	500,000	169,301
7510 VEHICLE/EQUIPMENT REPAIRS	325,013	325,000	(13)	325,000	(13)
7530 VEHICLE/EQUIPMENT REPLACEMENT	587,203	435,000	(152,203)	580,000	(7,203)
7540 VEHICLE/EQUIPMENT RENTAL	-	-	-	2,000	2,000
7550 VEHICLE/EQUIPMENT TOWING	634	3,000	2,366	4,000	3,366
8000 OPERATIONAL EQUIPMENT	139,466	112,500	(26,966)	150,000	10,534
8010 OPERATIONAL MATERIALS/SUPPLIES	158,578	112,500	(46,078)	150,000	(8,578)
8020 MAINTENANCE EQUIPMENT	3,272	4,552	1,281	6,070	2,798
8040 COMMUNICATION EQUIPMENT LINES	2,901	500	(2,401)	500	(2,401)
8090 UNIFORMS/CLOTHING	186,257	175,000	(11,257)	175,000	(11,257)
8100 PROFESSIONAL SERVICES	220,441	150,000	(70,441)	150,000	(70,441)
8110 CONTRACTS/AGREEMENTS	45,511	71,250	25,739	95,000	49,489
8120 LEASES	-	-	-	157,800	157,800
8125 MAJOR INVESTIGATIONS	590,725	180,000	(410,725)	180,000	(410,725)
8130 LICENSES/PERMITS	-	-	-	3,000	3,000
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	25,000	25,000	-	25,000	-
Total expended to date	**$ 26,600,006**	**$ 27,179,174**	**$ 579,168**	**$ 36,114,294**	**$ 9,514,288**

Departmental

Finance

Police Services **Draft Statement of Revenue** **December 31, 2025**

Police Services Revenue	Year to date Assigned	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
4751 RECORDS INQUIRIES	97,246	150,000	(52,754)	200,000	102,754
5151 FINES	201,377	225,000	(23,623)	300,000	98,623
Total Revenue to date	**$ 298,623**	**$ 375,000**	**$ (76,377)**	**$ 500,000**	**$ 201,377**

Departmental **Finance**

Fire Services **Draft Statement of Expenditures** **December 31, 2025**

Fire Services Including EMO	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	5,703,669	5,438,999	(264,670)	7,251,998	1,548,329
6010 BENEFITS	1,226,850	1,349,280	122,430	1,799,040	572,190
6011 MISCELLANEOUS BENEFITS	29,964	34,219	4,255	45,626	15,662
6020 TRAINING/EDUCATION	65,265	177,900	112,635	237,200	171,935
6030 TRAVEL/CONFERENCES	50,602	50,602	0	60,000	9,398
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	2,432	8,475	6,043	11,300	8,868
6050 OFFICE SUPPLIES	5,800	8,250	2,450	11,000	5,200
6060 OFFICE EQUIPMENT	2,280	7,125	4,845	9,500	7,220
6080 ADVERTISING	-	1,125	1,125	1,500	1,500
6110 TELEPHONE/FAX	36,595	36,595	0	41,348	4,753
6120 PUBLICATIONS/SUBSCRIPTIONS	10	450	440	600	590
6130 COMPUTER HARDWARE	1,141	8,625	7,484	11,500	10,359
6140 COMPUTER SOFTWARE	30,223	26,625	(3,598)	35,500	5,277
6150 MEETING EXPENSES	4,115	3,375	(740)	4,500	385
6170 PROMOTION	9,598	20,475	10,877	27,300	17,702
7000 HEAT	60,358	73,500	13,142	98,000	37,642
7010 ELECTRICAL	71,161	75,580	4,419	100,773	29,612
7020 WATER	28,356	30,000	1,644	40,000	11,644
7030 BUILDING/FACILITY MAINTENANCE	33,960	52,350	18,390	69,800	35,840
7040 BUILDING FACILITY REPAIR	4,289	22,540	18,251	30,053	25,764
7060 BUILDING/FACILITY RENOVATION	14,310	3,750	(10,560)	5,000	(9,310)
7500 VEHICLE/EQUIPMENT MAINTENANCE	456,568	450,000	(6,568)	450,000	(6,568)
7505 GASOLINE & DIESEL	62,745	68,749	6,004	91,665	28,920
7530 VEHICLE/EQUIPMENT REPLACEMENT	-	37,875	37,875	50,500	50,500
7560 VEHICLE/EQUIPMENT GENERAL SUPPLIES	23,086	15,000	(8,086)	20,000	(3,086)
8000 OPERATIONAL EQUIPMENT	299,500	464,670	165,170	619,560	320,060
8010 OPERATIONAL MATERIALS/SUPPLIES	73,865	39,000	(34,865)	52,000	(21,865)
8020 MAINTENANCE EQUIPMENT	16,875	37,500	-	50,000	33,125
8040 COMMUNICATION EQUIPMENT LINES	-	-	-	4,350	4,350
8090 UNIFORMS/CLOTHING	46,720	52,594	5,874	70,125	23,405
8100 PROFESSIONAL SERVICES	8,194	9,375	1,181	12,500	4,306
8110 CONTRACTS/AGREEMENTS	78,110	93,188	15,077	124,250	46,140
8120 LEASES	130,229	223,535	93,306	298,047	167,818
8130 LICENSES/PERMITS	303	13,369	13,066	17,825	17,522
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	2,076,420	2,076,420	-	2,503,289	426,869
Total expended to date					
	$ 10,646,278	**$ 11,011,113**	**$ 344,210**	**$ 14,255,649**	**$ 3,609,371**

Departmental

Finance

Municipal Services Agreement | **Draft Statement of Revenue** | **December 31 , 2025**

Fire Services Revenue	**Year to date Assigned**	**9 Month Budget**	**9 Month Budget Variance**	**Annual Budget**	**Annual Budget Remaining**
4776 PROV NS FIRE PROTECTION GRANT	305,813	305,813	-	407,750	101,938
4776 MEMBERTOU MUNICIPAL SERVICES AGRMNT	394,894	394,894	-	526,525	131,631
Total Revenue to date	**$ 700,706**	**$ 700,706**	**$ -**	**$ 934,275**	**$ 233,569**

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Departmental

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Finance

Draft - Engineering and Public Works Actuals
to December 31, 2025

REVENUE	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining	% of Annual Budget
TRANSIT	1,258,279	1,910,500	(652,221)	3,614,000	(2,355,721)	0.35
SOLIDWASTE TIP FEES	2,093,977	2,250,000	(156,023)	3,000,000	(906,023)	0.70
SOLIDWASTE COST RECOVERIES	278,000	278,000	-	1,125,000	(847,000)	0.25
WATER UTILITY ADMIN FEE	9,506,226	9,506,226	0	12,674,968	(3,168,742)	0.75
TOTAL PW REVENUES	13,136,482	13,944,726	(808,244)	20,413,968	(7,277,486)	0.64
EXPENDITURES						
ADMINISTRATION	3,304,109	3,489,665	185,556	4,915,520	1,611,411	0.67
ENGINEERING	776,144	855,849	79,704	1,095,208	319,064	0.71
CENTRAL DIVISION	6,706,818	6,800,395	93,577	9,333,068	2,626,250	0.72
EAST DIVISION	6,463,909	6,023,418	(440,491)	8,192,278	1,728,369	0.79
NORTH DIVISION	2,981,457	2,745,292	(236,165)	3,820,216	838,759	0.78
SOLID WASTE	16,266,736	13,197,115	(3,069,621)	17,309,927	1,043,191	0.94
MECHANICAL FLEET	4,193,686	4,678,364	484,678	6,239,651	2,045,965	0.67
TRANSIT	6,605,128	7,537,204	932,077	10,178,375	3,573,248	0.65
TOTAL PW EXPENDITURES	47,297,987	45,327,302	(1,970,685)	61,084,243	13,786,256	0.77

Signature:

Chief Engineer of Engineering & Public Works

Chief Financial Officer

Director of Engineering & Public Works

Planning **Draft Statement of Expenditures** **December 31, 2025**

Planning Department	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,336,234	1,500,709	164,475	2,000,945	664,711
6010 BENEFITS	347,677	377,221	29,544	502,961	155,284
6011 MISCELLANEOUS BENEFITS	(70,611)	(83,883)	(13,272)	(111,844)	(41,233)
6020 TRAINING/EDUCATION	4,377	15,375	10,998	20,500	16,123
6030 TRAVEL/CONFERENCES	33,292	33,375	83	44,500	11,208
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	2,796	7,538	4,742	10,050	7,254
6050 OFFICE SUPPLIES	9,975	12,750	2,776	17,000	7,025
6060 OFFICE EQUIPMENT	8,914	18,525	9,611	24,700	15,786
6080 ADVERTISING	3,445	17,025	13,580	22,700	19,255
6110 TELEPHONE/FAX	11,981	14,250	2,269	19,000	7,019
6120 PUBL./SUBSCRIPTIONS	-	300	300	400	400
6130 COMPUTER HARDWARE	13,647	50,250	36,603	67,000	53,353
6140 COMPUTER SOFTWARE	3,538	10,875	7,337	14,500	10,962
6150 MEETING EXPENSES	159	3,150	2,991	4,200	4,041
6170 PROMOTION	16,740	25,500	8,760	34,000	17,260
7130 DEMOLITIONS	-	-	-	120,000	120,000
8000 OPERATIONAL EQUIPMENT	8,149	25,500	17,351	34,000	25,851
8010 OPERATIONAL MATERIALS/SUPPLIES	1,596	4,875	3,279	6,500	4,904
8090 UNIFORMS / CLOTHING	6,928	8,250	1,322	11,000	4,072
8100 PROFESSIONAL SERVICES	107,471	43,750	(63,720)	43,750	(63,721)
8110 CONTRACTS/AGREEMENTS	354,397	690,000	335,603	920,000	565,603
8130 LICENSES/PERMITS	81,722	79,515	(2,207)	106,020	24,298
8135 REGULATORY FEES	47,346	44,000	(3,346)	44,000	(3,346) `
8150 GRANTS /SUBS TO ORG	489,362	489,362	-	540,000	50,638
8165 COST RECOVERY	14,516	-	(14,516)	-	(14,516)
Total expended to date	**$ 2,833,651**	**3,388,212**	**$ 569,078**	**$ 4,495,882**	**$ 1,662,231**

Departmental

Finance

	Year to date Assigned	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
Bylaw Revenue					
5112 Vendor Licenses	$ 13,150	$ 10,875	$ 2,275	$ 14,500	$ 1,350
5113 Animal Licenses	1,735	6,000	(4,265)	8,000	6,265
5114 Taxi Licenses	24,636	18,750	5,886	25,000	364
5115 Vending Machine Licenses	-	750	(750)	1,000	1,000
5301 Parking Meter Revenue	183,651	187,500	(3,849)	250,000	66,349
Total Bylaw Revenue	$ 223,172	$ 223,875	$ (703)	$ 298,500	$ 75,328
Development / Plannning Revenue					
5496 Mapping Sales	$ -	$ 375	$ (375)	$ 500	$ 500
5495 Other Sales	12,852	3,750	9,102	5,000	(7,852)
5497 Lun Ammendment Fees	4,300	3,750	550	5,000	700
5101 Building Permits	266,491	187,500	78,991	250,000	(16,491)
5102 Subdivision Fees	37,850	30,000	7,850	40,000	2,150
Total Develop / Planning Rev	$ 321,493	$ 225,375	$ 96,118	$ 300,500	$ (20,993)
Total Bylaw / Dev / Planning Revenue	$ 544,665	$ 449,250	$ 95,415	$ 599,000	$ 54,335

Departmental

Finance

Facilities (C200 / Arenas) **Draft Statement of Expenditures** **December 31, 2025**

	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,570,640	1,458,357	(112,283)	1,944,476	373,836
6010 BENEFITS	304,167	326,028	21,861	434,704	130,537
6020 TRAINING	4,099	5,250	1,151	7,000	2,901
6030 TRAVEL/CONFERENCES	13,905	9,000	(4,905)	9,000	(4,905)
6040 PROFESSIONAL MEMBERSHIP/	1,068	3,750	2,682	5,000	3,932
6050 OFFICE SUPPLIES	3,794	4,125	331	5,500	1,706
6060 OFFICE EQUIPMENT	-	1,500	1,500	2,000	2,000
6080 ADVERTISING	4,111	3,750	(361)	5,000	889
6110 TELEPHONE/FAX	28,145	28,145	-	32,250	4,105
6130 COMPUTER HARDWARE	-	-	-	5,000	5,000
6140 COMPUTER SOFTWARE	11,974	2,500	(9,474)	2,500	(9,474)
6150 MEETING EXPENSESS	2,471	2,250	(221)	3,000	529
7000 HEAT	102,417	102,417	-	105,000	2,583
7010 ELECTRICAL	534,567	671,250	136,683	895,000	360,433
7020 WATER	96,803	74,500	(22,303)	74,500	(22,303)
7030 BLDG/FACILITY MAINT	170,551	125,000	(45,551)	125,000	(45,551)
7040 BLDG/FACILITY REPAIR	47,090	63,750	16,660	85,000	37,910
7080 PLANT MAINTENANCE	117,936	95,000	(22,936)	95,000	(22,936)
7110 SECURITY	133,258	133,258	(0)	141,000	7,742
7510 VEH/EQUIP REPAIRS	4,820	16,875	12,055	22,500	17,680
8000 OPERATIONAL EQUIPMENT	105,232	18,000	(87,232)	18,000	(87,232)
8010 OPERATIONAL MATERIALS/SUF	121,842	127,500	5,658	170,000	48,158
8050 COST OF SALES	578,341	431,000	(147,341)	431,000	(147,341)
8090 UNIFORMS/CLOTHING	4,920	13,875	8,955	18,500	13,580
8100 PROFESSIONAL SERVICE	11,264	2,500	(8,764)	2,500	(8,764)
8110 CONTRACTS/AGREEMENTS	73,426	86,250	12,824	115,000	41,574
Total expended to date	**$ 4,046,842**	**$ 3,805,829**	**$ (241,013)**	**$ 4,753,430**	**$ 706,588**

Departmental **Finance**

	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 4808 Advertising Revenue	16,582	30,000	(13,418)	40,000	23,418
GL 5001 Ice Rentals	524,660	862,517	(337,857)	1,115,000	590,340
GL 5002 Public Skating	627	627	-	2,000	1,373
GL 5006 Canteen Sales	601,918	601,918	-	864,500	262,582
GL 5010 Other Revenue	38,567	60,375	(21,808)	80,500	41,933
GL 5033 Program Equipment	6,596	22,500	(15,904)	30,000	23,404
GL 5034 Facility Rentals	214,551	352,500	(137,949)	470,000	255,449
Total Revenue To Date	**$ 1,403,502**	**$ 1,930,437**	**$ (526,935)**	**$ 2,602,000**	**$ 1,198,498**

Departmental

Finance

Parks and Grounds Operations

Draft Statement of Expenditures

December 31, 2025

Parks & Grounds	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,303,156	1,370,325	67,169	1,827,100	523,944
6010 BENEFITS	296,724	342,192	45,468	456,256	159,532
6011 MISCELLANEOUS BENEFITS	7,640	1,875	(5,765)	2,500	(5,140)
6020 TRAINING/EDUCATION	4,881	7,500	2,619	10,000	5,119
6030 TRAVEL/CONFERENCES	1,306	7,500	6,194	10,000	8,694
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	-	150	150	200	200
6050 OFFICE SUPPLIES	1,804	900	(904)	1,200	(604)
6110 TELEPHONE/FAX	10,259	7,500	(2,759)	10,000	(259)
6130 COMPUTER HARDWARE	754	2,250	1,496	3,000	2,246
7000 HEAT	1,497	9,000	7,503	12,000	10,503
7010 ELECTRICAL	76,380	63,375	(13,005)	84,500	8,120
7020 WATER	43,791	29,063	(14,729)	38,750	(5,041)
7030 BUILDING/FACILITY MAINTENANCE	4,091	7,125	3,035	9,500	5,409
7110 SECURITY	-	7,650	7,650	10,200	10,200
7510 VEHICLE/EQUIPMENT REPAIRS	15,818	825	(14,993)	1,100	(14,718)
7530 VEHICLE/EQUIPMENT REPLACEMENT	128,783	100,000	(28,783)	100,000	(28,783)
7540 VEHICLE/EQUIPMENT RENTAL	52,128	25,000	(27,128)	25,000	(27,128)
8000 OPERATIONAL EQUIPMENT	47,887	33,750	(14,137)	45,000	(2,887)
8010 OPERATIONAL MATERIALS/SUPPLIES	332,577	300,000	(32,577)	400,000	67,423
8020 MAINTENANCE EQUIPMENT	39,668	48,750	9,082	65,000	25,332
8040 COMMUNICATION EQUIPMENT LINES	7,917	8,250	333	11,000	3,083
8080 STREET LIGHTS	21,982	37,500	15,518	50,000	28,018
8090 UNIFORMS/CLOTHING	4,899	9,750	4,851	13,000	8,101
8100 PROFESSIONAL SERVICES	8,460	5,000	(3,460)	5,000	(3,460)
8110 CONTRACTS/AGREEMENTS	552,503	420,000	(132,503)	420,000	(132,503)
Total expended to date	**2,964,905**	**$ 2,845,230**	**$ (119,676)**	**$ 3,610,306**	**$ 645,401**

Departmental

Finance

Building Operations **Draft Statement of Expenditures** **December 31, 2025**

Buildings	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,207,117	1,249,244	42,127	1,665,658	458,541
6010 BENEFITS	300,329	309,122	8,793	412,163	111,834
6020 TRAINING/EDUCATION	4,169	7,500	3,331	10,000	7,389
6030 TRAVEL/CONFERENCES	-	7,500	7,500	10,000	10,000
6050 OFFICE SUPPLIES	664	750	86	1,000	336
6060 OFFICE EQUIPMENT	3,881	3,000	(881)	4,000	176
6080 ADVERTISING	863	-	(863)	-	(863)
6110 TELEPHONE/FAX	12,518	9,750	(2,768)	13,000	482
6130 COMPUTER HARDWARE	-	2,250	2,250	3,000	3,000
6140 COMPUTER SOFTWARE	-	-	-	6,500	6,500
6150 MEETING EXPENSE	-	-	-	250	250
7000 HEAT	64,167	97,500	33,332	130,000	75,784
7010 ELECTRICAL	367,673	441,908	74,235	589,210	265,757
7020 WATER	44,373	42,431	(1,941)	56,575	14,395
7030 BLDG/FACILITY MAINT	11,736	31,875	20,139	42,500	31,087
7060 BLDG/FACILITY RENOV	96,191	75,000	(21,191)	100,000	8,777
7070 BLDG/FACILITY RENTAL	178,763	172,500	(6,263)	230,000	51,237
7080 PLANT MAINTENANCE	10,428	11,250	822	15,000	5,365
7100 MAINT. TOOLS/EQUIP	8,240	2,625	(5,615)	3,500	(4,731)
7110 SECURITY	41,752	43,125	1,373	57,500	20,283
7120 PROPERTY TAXES	31,313	21,000	(10,313)	28,000	(3,313)
7540 VEH/EQUIP RENTAL	4,424	5,250	826	7,000	2,971
8000 OPERATIONAL EQUIP	-	1,875	1,875	2,500	2,500
8010 OPERATIONAL MATERIALS/SUPPLIES	121,365	121,350	(15)	121,350	8,960
8020 MAINTENANCE EQUIP	-	1,500	1,500	2,000	2,000
8040 COMM EQUIP LINES (GPS)	3,041	3,300	259	4,400	1,359
8090 UNIFORMS/CLOTHING	1,499	6,000	4,501	8,000	6,501
8100 PROFESSIONAL SERVICES	74,190	75,000	810	100,000	25,810
8110 CONTRACTS/AGREEMENTS	316,648	253,700	(62,948)	253,700	(44,642)
8130 LICENSES/PERMITS	995	995	-	1,000	5
8150 GRANTS/SUBS TO ORG	45,000	45,000	-	60,000	15,000
Total expended to date	**$ 2,951,338**	**$ 3,042,299**	**$ 90,962**	**$ 3,937,806**	**$ 1,082,749**

Departmental **Finance**

Recreation Cultural Services **Draft Statement of Expenditures** **December 31, 2025**

Recreation/Cultural Services	**Year to date Expended**	**9 Month Budget**	**9 Month Budget Variance**	**Annual Budget**	**Annual Budget Remaining**
GL 6000, 6010, & 6011 Wages & Benefits Including Summer Students	1,395,813	1,069,818	(325,995)	1,426,424	41,325
6020 TRAINING/EDUCATION	4,152	12,000	7,848	16,000	11,848
6030 TRAVEL/CONFERENCES	17,473	18,750	1,277	25,000	7,527
6040 PROFESSIONAL MEMBERSHIP/DU	711	3,000	2,289	4,000	3,289
6050 OFFICE SUPPLIES	7,231	4,500	(2,731)	6,000	(1,231)
6060 OFFICE EQUIPMENT	6,152	6,000	(152)	8,000	1,848
6080 ADVERTISING	39,190	39,190	0	70,000	30,810
6110 TELEPHONE/FAX	5,261	6,750	1,489	9,000	3,739
6120 PUBLICATIONS/SUBSCRIPTIONS	1,792	150	(1,642)	200	(1,592)
6130 COMPUTER HARDWARE	2,804	5,250	2,446	7,000	4,196
7070 BUILDING/FACILITY RENTAL	46,972	46,972	0	50,000	3,028
8000 OPERATIONAL EQUIPMENT	170,046	170,046	(0)	195,000	24,954
8025 COMMUNITY EVENTS	422,158	360,000	(62,158)	360,000	(62,158)
8150 GRANTS/SUBSIDIES TO ORGANIZ/	22,200	20,000	(2,200)	20,000	(2,200)
8160 SUSTAINABILITY EVENTS	320,712	267,422	(53,291)	356,562	35,850
8170 SUSTAINABILITY	424,907	424,907	-	500,500	75,593
Total expended to date	**$ 3,237,121**	**$ 2,454,754**	**$ (165,830)**	**$ 3,053,686**	**$ (172,721)**

Departmental

Finance

Recreation / Cultural Services

Draft Statement of Revenue

December 31, 2025

Recreation/Cultural Services	Year to date Assigned	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
5031 PROGRAM REVENUE	22,500	22,500	-	30,000	7,500
5034 FACILITY RENTALS	4,665	5,625	(960)	7,500	2,835
Total Revenue To Date	**$ 27,165**	**$ 28,125**	**$ (960)**	**$ 37,500**	**$ 10,335**

Departmental

Finance