Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
01-0100 LT Taxation (Lower Tier - Municipality of Arran-Elderslie)							
TAXATION SERVICES							
TAXATION							
5100 PT - Res Full Occupied	-4,611,899	-4,983,997	-5,297,835	-5,233,195	-5,600,519	-367,324	7.0%
5101 PT - Res Mult - Full Occupied	-120,955	-133,438	-140,110	-140,110	-148,114	-8,004	5.7%
5102 PT - Farm - Full Occupied	-1,072,016	-1,164,382	-1,226,531	-1,222,602	-1,296,607	-74,005	6.1%
5103 PT - Comm Full Occupied	-305,538	-376,366	-404,078	-401,745	-427,164	-25,419	6.3%
5104 PT - Comm Excess & Vacant	-5,570	-6,248	-7,172		-7,582	-7,582	#DIV/0!
5105 PT - Mgd Forests Full Occupied	-5,439	-5,684	-6,283	-5,968	-6,642	-674	11.3%
5106 PT - Ind Full Occupied	-129,542	-83,220	-67,938	-90,764	-71,819	18,945	(20.9%)
5107 PT - Ind Excess Land	-1,520	-1,626	-1,707		-1,805	-1,805	#DIV/0!
5108 PT - Ind Vacant Land	-1,370	-651	-683		-722	-722	#DIV/0!
5109 PT - Pipe Full Occupied	-21,807	34,041	-23,992	-21,125	-25,362	-4,237	20.1%
5110 PT - Landfills	-3,454	-3,584	-3,865		-4,086	-4,086	#DIV/0!
5111 PT - Parking Lot	-996	-1,641	-1,723	-1,723	-1,821	-98	5.7%
5113			-14,915		-15,767	-15,767	#DIV/0!
5120 PT - PIL	-62,212	-63,910	-68,775	-66,773	-68,775	-2,002	3.0%
5122 PT - PIL Hospital	-1,500	-1,500	-1,500	-1,500	-1,500		
5123 PT - PIL Power Dam	-2,551	-2,551	-2,551	-2,551	-2,551		
5140 PT - Supp - Res Full Occupied	-68,945	-89,106	-166,077	-79,000	-100,000	-21,000	26.6%
5141 PT - Supp - Res Mult Full Occupied	-2,797						#DIV/0!
5142 PT - Supp - Farm Full Occupied	-6,820	-5,027	17,614	-5,000	-5,000		
5143 PT - Supp - Comm Full Occupied	-3,373	-18,157	-707	-7,000	-7,000		
5146 PT - Supp - Ind Full Occupied		263					#DIV/0!
5149 PT - Supp - Pipe Full Occupied		-57,996					#DIV/0!
5150 PT - Supp - PIL	961						#DIV/0!
5165 PT - Penalty	-20,077	-20,460	-23,040	-31,500	-17,752	13,748	(43.6%)
5166 PT - Interest Rev	-136,893	-145,928	-147,331	-120,750	-122,728	-1,978	1.6%
Total TAXATION	-6,584,313	-7,131,168	-7,589,199	-7,431,306	-7,933,316	-502,010	6.8%
Total TAXATION SERVICES	-6,584,313	-7,131,168	-7,589,199	-7,431,306	-7,933,316	-502,010	6.8%
Total 01-0100 LT Taxation	-6,584,313	-7,131,168	-7,589,199	-7,431,306	-7,933,316	-502,010	6.8%
01-0200 UT Taxation (Upper Tier - Bruce County)							
TAXATION SERVICES							

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
TAXATION							
2200 PT - CFOG Res Full Occupied	-2,600,071	-2,785,086	-5,741,980	-2,098,821	-2,098,821		
2201 PT - CFOG Res Mult -Full Occupied	-68,200	-74,566	-152,765	-51,306	-51,306		
2202 PT - CFOG Farm - Full Occupied	-604,450	-650,663	-1,335,230	-502,730	-502,730		
2203 PT - CFOG Comm Full Occupied	-172,277	-210,316	-435,844	-137,067	-137,067		
2204 PT - CFOG Comm Excess & Vacant	-3,141	-3,491	-7,495	-1,621	-1,621		
2205 PT - CFOG Mgd Forests Full Occupied	-3,067	-3,176	-6,683	-1,868	-1,868		
2206 PT - CFOG Ind Full Occupied	-73,042	-46,504	-84,422	-63,771	-63,771		
2207 PT - CFOG Ind Excess Land	-857	-909	-1,861	-470	-470		
2208 PT - CFOG Ind Vacant Land	-772	-364	-745	-878	-878		
2209 PT - CFOG Pipe Full Occupied	-12,296	-31,845	-66,333	-9,357	-9,357		
2211 PT - CFOG Parking Lot	-561	-917	-1,878				#DIV/0!
2213			-8,324				#DIV/0!
2220 PT - CFOG PIL	-21,478	-22,474	-46,044	-16,863	-16,863		
2224 PT - CFOG PIL Landfill	-1,048	-1,112	-2,278	-854	-854		
2240 PT - Supp - CFOG Res Full Occupied	-38,615	-49,847	-142,550	-23,000	-23,000		
2241 PT - Supp - CFOG Res Mult Full Occupied	-1,577						#DIV/0!
2242 PT - Supp - CFOG Farm Full Occupied	-3,819	-2,840	6,988	-2,700	-2,700		
2243 PT - Supp - CFOG Comm Full Occupied	-1,600	-10,173	-10,567	-3,600	-3,600		
2246 PT - Supp - CFOG Ind Full Occupied		147	147				#DIV/0!
2249 PT - Supp - CFOG Pipe Full Occupied		-32,471	-32,471				#DIV/0!
2290 PT - General Requisition	3,560,147	3,907,514	6,952,932	2,888,906	2,888,906		
2292 PT - Write off	43,105	19,093	45,863	26,000	26,000		
Total TAXATION	-3,619		-1,071,540				#DIV/0!
Total TAXATION SERVICES	-3,619		-1,071,540				#DIV/0!
Total 01-0200 UT Taxation	-3,619		-1,071,540				#DIV/0!
01-0300 EP Taxation (Education - English Public)							
TAXATION SERVICES							
TAXATION							
2200 PT - CFOG Res Full Occupied	-816,152	-825,900	-1,661,869	-780,673	-780,673		
2201 PT - CFOG Res Mult -Full Occupied	-21,924	-22,475	-44,938	-19,725	-19,725		
2202 PT - CFOG Farm - Full Occupied	-191,876	-194,903	-389,359	-190,327	-190,327		
2203 PT - CFOG Comm Full Occupied	-200,325	-231,911	-470,121	-211,622	-211,622		

Arran-Elderslie

Budget Review

For period ending December 31, 2026

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November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
2204 PT - CFOG Comm Excess & Vacant	-3,652	-3,850	-8,078	-3,038	-3,038		
2205 PT - CFOG Mgd Forests Full Occupied	-912	-889	-1,830	-637	-637		
2206 PT - CFOG Ind Full Occupied	-59,801	-36,055	-64,187	-88,085	-88,085		
2207 PT - CFOG Ind Excess Land	-703	-707	-1,417	-828	-828		
2208 PT - CFOG Ind Vacant Land	-634	-283	-567	-1,498	-1,498		
2209 PT - CFOG Pipe Full Occupied	-17,346	-42,602	-86,795	-17,347	-17,347		
2211 PT - CFOG Parking Lot	-653	-1,011	-2,026				#DIV/0!
2213			-4,427				#DIV/0!
2220 PT - CFOG PIL	-4,541	-4,566	-9,618	-70	-70		
2240 PT - Supp - CFOG Res Full Occupied	-12,834	-15,365	-42,402	-8,900	-8,900		
2241 PT - Supp - CFOG Res Mult Full Occupied	-510						#DIV/0!
2242 PT - Supp - CFOG Farm Full Occupied	-1,202	-940	2,432	-1,000	-1,000		
2243 PT - Supp - CFOG Comm Full Occupied	-2,252	-11,455	-11,876	-5,700	-5,700		
2246 PT - Supp - CFOG Ind Full Occupied		115	115				#DIV/0!
2249 PT - Supp - CFOG Pipe Full Occupied		-47,190	-47,190				#DIV/0!
2290 PT - General Requisition	1,333,211	1,397,511	2,442,862	1,318,450	1,318,450		
2292 PT - Write off	2,069	9,484	17,855	11,000	11,000		
Total TAXATION	-37	-32,992	-383,436				#DIV/0!
Total TAXATION SERVICES	-37	-32,992	-383,436				#DIV/0!
Total 01-0300 EP Taxation	-37	-32,992	-383,436				#DIV/0!
01-0400 ES Taxation (Education - English Separate)							
TAXATION SERVICES							
TAXATION							
2200 PT - CFOG Res Full Occupied	-24,437	-23,142	-47,242	-24,006	-24,006		
2201 PT - CFOG Res Mult -Full Occupied	-138	-260	-532	-90	-90		
2202 PT - CFOG Farm - Full Occupied	-3,753	-3,683	-8,450	-2,594	-2,594		
2203 PT - CFOG Comm Full Occupied	-55,125	-62,024	-124,627	-56,759	-56,759		
2204 PT - CFOG Comm Excess & Vacant	-1,005	-1,030	-2,141	-815	-815		
2205 PT - CFOG Mgd Forests Full Occupied	-77	-77	-153	-77	-77		
2206 PT - CFOG Ind Full Occupied	-16,456	-9,643	-17,036	-23,625	-23,625		
2207 PT - CFOG Ind Excess Land	-193	-189	-376	-222	-222		
2208 PT - CFOG Ind Vacant Land	-174	-76	-150	-402	-402		
2209 PT - CFOG Pipe Full Occupied	-4,773	-11,394	-23,008	-4,653	-4,653		

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
2211 PT - CFOG Parking Lot	-180	-270	-537				#DIV/0!
2213			-1,163				#DIV/0!
2220 PT - CFOG PIL	-1,230	-1,202	-2,512				#DIV/0!
2240 PT - Supp - CFOG Res Full Occupied		-38	-101				#DIV/0!
2242 PT - Supp - CFOG Farm Full Occupied	-71		-535				#DIV/0!
2243 PT - Supp - CFOG Comm Full Occupied	-620	-3,107	-3,218	-1,500	-1,500		
2246 PT - Supp - CFOG Ind Full Occupied		31	31				#DIV/0!
2249 PT - Supp - CFOG Pipe Full Occupied		-12,985	-12,985				#DIV/0!
2290 PT - General Requisition	105,591	129,938	215,159	114,373	114,373		
2292 PT - Write off	7,918	270	270	370	370		
Total TAXATION	5,277	1,119	-29,306				#DIV/0!
Total TAXATION SERVICES	5,277	1,119	-29,306				#DIV/0!
Total 01-0400 ES Taxation	5,277	1,119	-29,306				#DIV/0!
01-0500 FS Taxation (Education - French Separate)							
TAXATION SERVICES							
TAXATION							
2200 PT - CFOG Res Full Occupied	-913	-972	-1,417	-732	-732		
2201 PT - CFOG Res Mult -Full Occupied	-8	-15	-30	-6	-6		
2203 PT - CFOG Comm Full Occupied	-3,264	-3,596	-7,068	-3,475	-3,475		
2204 PT - CFOG Comm Excess & Vacant	-60	-60	-121	-50	-50		
2205 PT - CFOG Mgd Forests Full Occupied	-2	-2	-4	-2	-2		
2206 PT - CFOG Ind Full Occupied	-974	-559	-969	-1,447	-1,447		
2207 PT - CFOG Ind Excess Land	-11	-11	-21	-14	-14		
2208 PT - CFOG Ind Vacant Land	-10	-4	-9	-25	-25		
2209 PT - CFOG Pipe Full Occupied	-283	-661	-1,305	-285	-285		
2211 PT - CFOG Parking Lot	-11	-16	-30				#DIV/0!
2213			-65				#DIV/0!
2220 PT - CFOG PIL	-73	-70	-142				#DIV/0!
2240 PT - Supp - CFOG Res Full Occupied	-31						#DIV/0!
2243 PT - Supp - CFOG Comm Full Occupied	-37	-182	-188	-100	-100		
2246 PT - Supp - CFOG Ind Full Occupied		2	2				#DIV/0!
2249 PT - Supp - CFOG Pipe Full Occupied		-769	-769				#DIV/0!
2290 PT - General Requisition	8,160	7,133	10,991	6,111	6,111		

Arran-Elderslie

Budget Review

For period ending December 31, 2026

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November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
2292 PT - Write off	469	16	16	25	25		
Total TAXATION	2,952	234	-1,129				#DIV/0!
Total TAXATION SERVICES	2,952	234	-1,129				#DIV/0!
Total 01-0500 FS Taxation	2,952	234	-1,129				#DIV/0!
01-0600 FP Taxation (Education - French Public)							
TAXATION SERVICES							
TAXATION							
2200 PT - CFOG Res Full Occupied	-5	-5	-11	-4	-4		
2201 PT - CFOG Res Mult -Full Occupied	-4	-8	-16	-2	-2		
2203 PT - CFOG Comm Full Occupied	-1,358	-1,871	-3,727	-1,363	-1,363		
2204 PT - CFOG Comm Excess & Vacant	-25	-31	-64	-20	-20		
2205 PT - CFOG Mgd Forests Full Occupied	-1	-1	-2	-1	-1		
2206 PT - CFOG Ind Full Occupied	-405	-291	-510	-567	-567		
2207 PT - CFOG Ind Excess Land	-5	-6	-11	-5	-5		
2208 PT - CFOG Ind Vacant Land	-4	-2	-4	-10	-10		
2209 PT - CFOG Pipe Full Occupied	-118	-344	-688	-112	-112		
2211 PT - CFOG Parking Lot	-4	-8	-16				#DIV/0!
2213			-34				#DIV/0!
2220 PT - CFOG PIL	-30	-36	-75				#DIV/0!
2243 PT - Supp - CFOG Comm Full Occupied	-15	-85	-89	-37	-37		
2246 PT - Supp - CFOG Ind Full Occupied		1	1				#DIV/0!
2249 PT - Supp - CFOG Pipe Full Occupied		-320	-320				#DIV/0!
2290 PT - General Requisition	2,444	3,601	5,489	2,113	2,113		
2292 PT - Write off	195	7	7	8	8		
Total TAXATION	665	601	-70				#DIV/0!
Total TAXATION SERVICES	665	601	-70				#DIV/0!
Total 01-0600 FP Taxation	665	601	-70				#DIV/0!
01-1010 General-Council							
MUNICIPAL SERVICES							
GENERAL GOVERNMENT							
4033 Honorariums	102,080	98,177	73,013	110,984	110,984		
4300 Contracted Services			1,801				#DIV/0!
4304 Insurance	1,407	1,407	1,884	1,342	1,869	527	39.3%

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

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November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4340 Material & Supplies	721	341	298	567	578	11	1.9%
4354 Election	1,860	1,773	11,161	2,369	34,236	31,867	1,345.2%
4362 Meeting	169	626	1,458	10,558	7,419	-3,139	(29.7%)
4390 Telephone	1,943	1,357	199	2,092	2,134	42	2.0%
4500 Employee Benefits	5,515	5,223	3,834	7,310	7,310		
4540 Mileage	3,134	3,061	2,164	3,500	3,500		
4550 Conferences	3,182	6,166	1,084	10,000	10,000		
4551 Training	356	2,690	697	7,000	7,000		
4552 Memberships	400			900	900		
4633 Council Projects/Grants	124						#DIV/0!
5660 Donations			50				#DIV/0!
9030 Transfer to Reserve	7,500	8,000	8,000	8,000	8,000		
9230 Transfer from Reserve					-31,820	-31,820	#DIV/0!
Total GENERAL GOVERNMENT	128,391	128,821	105,643	164,622	162,110	-2,512	(1.5%)
Total MUNICIPAL SERVICES	128,391	128,821	105,643	164,622	162,110	-2,512	(1.5%)
Total 01-1010 General-Council	128,391	128,821	105,643	164,622	162,110	-2,512	(1.5%)
01-1020 General-Program Support							
MUNICIPAL SERVICES							
GENERAL GOVERNMENT							
0000							#DIV/0!
4000 Salaries & Wages	550,256	537,371	439,054	633,700	619,179	-14,521	(2.3%)
4004 Wages Student					5,325	5,325	#DIV/0!
4034 Wages Overtime		416	11,134				#DIV/0!
4038 Wages Vacation	6,975	34,930	41,153	237	213	-24	(10.1%)
4040 Wages Stats	3,392	12,669	22,902				#DIV/0!
4042 Wages Sick Pay	3,170	9,081	20,398				#DIV/0!
4300 Contracted Services	176,902	205,240	93,179	145,070	122,171	-22,899	(15.8%)
4301 Advertising	2,232	14,432	9,336	10,586	1,618	-8,968	(84.7%)
4303 Legal Services	54,656	61,401	41,913	80,340	81,947	1,607	2.0%
4304 Insurance	79,127	68,237	84,053	90,436	92,245	1,809	2.0%
4308 Courier Service	93	339	254	193	197	4	2.1%
4313 Software Licence	101,119	83,368	88,663	102,261	107,852	5,591	5.5%
4317 Auditor Fees			60,000				#DIV/0!

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

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November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4318 IT Services		5,569	31,200				#DIV/0!
4320 Bldg Mtce	2,091	5,578	1,773	1,071	1,092	21	2.0%
4340 Material & Supplies	5,930	3,634	4,684	2,535	2,586	51	2.0%
4341 Office Supplies	15,847	8,056	5,710	14,356	14,643	287	2.0%
4342 Cleaning Supplies	318	233	226	113	115	2	1.8%
4358 Publications	365		220	35	36	1	2.9%
4362 Meeting	370	3,604	921	8,034	8,195	161	2.0%
4364 Computer Supplies	3,397	4,782	1,376	2,142	2,185	43	2.0%
4370 Fuel	153	65	612				#DIV/0!
4371 Natural Gas	1,917	1,268	2,068	2,406	2,454	48	2.0%
4372 Propane	-868						#DIV/0!
4373 Hydro	6,129	5,205	4,574	5,484	5,594	110	2.0%
4376 Property Taxes	1,833	6,135	6,243	2,055	2,096	41	2.0%
4380 Room Rental	4,459	-105					#DIV/0!
4390 Telephone	10,222	6,892	5,290	9,371	9,558	187	2.0%
4500 Employee Benefits	195,466	182,850	166,544	197,108	188,975	-8,133	(4.1%)
4510 Clothing Allowance	445	76	129	350		-350	(100.0%)
4540 Mileage	458	713	137	500	500		
4550 Conferences	669	3,350	2,838	8,500	8,500		
4551 Training	1,296	3,549	15,025	13,372	20,872	7,500	56.1%
4552 Memberships	28,649	32,176	14,882	11,444	14,889	3,445	30.1%
4600 Miscellaneous	2,664	843	1,044				#DIV/0!
4601 Strategic Initiatives	64			1,000	1,000		
4603 Write Off	-54,888	3,608	3,535				#DIV/0!
4604 Write Off	76,969	48,248	48,226	57,062	57,062		
4651 Postage	11,328	19,776	18,011	19,325	19,325		
4700 Interest	1,739	7,244	674				#DIV/0!
4701 Bank Charges	6,725	7,842	10,791	13,500	13,500		
4801		36,688	90,291				#DIV/0!
5266 Tax Certificates	-8,350	-11,265	-8,090	-10,000	-10,000		
5271 Licence Fee	-983	-1,144	-1,454	-2,000	-2,000		
5275 Permit Fee	-505	-1,800	-1,160	-500	-500		
5290 Misc Charges	-1,076	5					#DIV/0!

Arran-Elderslie

Budget Review

For period ending December 31, 2026

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November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
5292 Admin Fees	-1		-16				#DIV/0!
5320 Gov Tsfr - Provincial	-1,627,000	-1,618,100	-911,550	-1,823,100	-1,977,500	-154,400	8.5%
5403 Resale Materials	-37	-44	-53	-72	-72		
5680 Grants Other			-1,478				#DIV/0!
5700 Investment Income	-10,000	-164,876	-729,550	-122,894	-122,894		
5701 Interest Income	-570,807	-591,263	-272,016	-344,845	-300,000	44,845	(13.0%)
5900 Misc Revenue	-8,618	-16,334	-30,032	-4,548	-4,548		
5901 Land Sales	-146,549	-248,505	-271,030	-301,957	-301,957		
9030 Transfer to Reserve	1,846,638	1,474,925	1,126,661	1,126,661	1,446,878	320,217	28.4%
9230 Transfer from Reserve	-16,498	-8,855	-27,778				#DIV/0!
Total GENERAL GOVERNMENT	757,883	238,107	221,517	-50,669	131,331	182,000	(359.2%)
Total MUNICIPAL SERVICES	757,883	238,107	221,517	-50,669	131,331	182,000	(359.2%)
Total 01-1020 General-Program Support	757,883	238,107	221,517	-50,669	131,331	182,000	(359.2%)
01-1030 General-Asset Management / GIS							
MUNICIPAL SERVICES							
GENERAL GOVERNMENT							
4000 Salaries & Wages	19,523	20,625	12,222				#DIV/0!
4004 Wages Student				46,772	11,144	-35,628	(76.2%)
4038 Wages Vacation	661	846	483	1,885	446	-1,439	(76.3%)
4300 Contracted Services	280	5,845	22,771	412	50,000	49,588	12,035.9%
4313 Software Licence		6,881	7,225				#DIV/0!
4340 Material & Supplies	1,014	323		3,065	3,126	61	2.0%
4390 Telephone				251	256	5	2.0%
4500 Employee Benefits	3,503	3,043	1,614	6,224	1,458	-4,766	(76.6%)
4550 Conferences				1,000	1,000		
5680 Grants Other							#DIV/0!
9230 Transfer from Reserve	-35,000	-35,000	-95,000	-35,000	-65,000	-30,000	85.7%
Total GENERAL GOVERNMENT	-10,019	2,563	-50,685	24,609	2,430	-22,179	(90.1%)
Total MUNICIPAL SERVICES	-10,019	2,563	-50,685	24,609	2,430	-22,179	(90.1%)
Total 01-1030 General-Asset Management / GIS	-10,019	2,563	-50,685	24,609	2,430	-22,179	(90.1%)
01-1060 General-Human Resources							
MUNICIPAL SERVICES							
GENERAL GOVERNMENT							

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4300 Contracted Services			4,299				#DIV/0!
4301 Advertising			2,807				#DIV/0!
4303 Legal Services		712	17,691				#DIV/0!
4313 Software Licence			6,343	6,343	6,470	127	2.0%
Total GENERAL GOVERNMENT		712	31,140	6,343	6,470	127	2.0%
Total MUNICIPAL SERVICES		712	31,140	6,343	6,470	127	2.0%
Total 01-1060 General-Human Resources		712	31,140	6,343	6,470	127	2.0%
01-2010 Protection-Common Fire							
MUNICIPAL SERVICES							
PROTECTION SERVICES							
0000							#DIV/0!
4000 Salaries & Wages	62,993	55,787	53,585	68,970	68,985	15	
4038 Wages Vacation		8,308	7,562				#DIV/0!
4040 Wages Stats		3,919	5,151				#DIV/0!
4042 Wages Sick Pay		386	739				#DIV/0!
4300 Contracted Services	112						#DIV/0!
4303 Legal Services	7,174	11,719		4,635	4,728	93	2.0%
4304 Insurance	169			4,545	4,636	91	2.0%
4313 Software Licence	2,972	1,883	2,203	1,500	1,530	30	2.0%
4318 IT Services			37				#DIV/0!
4340 Material & Supplies	219	2,891	1,489	1,994	2,034	40	2.0%
4341 Office Supplies	1,794	441		515	525	10	1.9%
4347 Fire Prevention	2,715		592	2,122	2,164	42	2.0%
4360 Vehicle Licences				136	139	3	2.2%
4362 Meeting	944		1,491	1,030	1,051	21	2.0%
4370 Fuel	1,642			3,090	3,152	62	2.0%
4390 Telephone	570	660	484				#DIV/0!
4500 Employee Benefits	19,455	21,030	21,558	20,717	20,207	-510	(2.5%)
4510 Clothing Allowance	1,786	112	784	900	900		
4540 Mileage	76						#DIV/0!
4550 Conferences	2,596	4,992	2,512	3,745	3,745		
4551 Training	3,470	9,850	4,233	16,686	16,686		
4552 Memberships	675	965	651	485	485		

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4600 Miscellaneous	1,277	525	159	750	750		
5951 Equipment Sales					-20,000	-20,000	#DIV/0!
9030 Transfer to Reserve	54,458	54,701	50,000	50,000	50,000		
9050 Int Transfer		-3,316					#DIV/0!
9230 Transfer from Reserve	-39,768	-36,926	-36,926	-36,926	-36,926		
Total PROTECTION SERVICES	125,329	137,927	116,304	144,894	124,791	-20,103	(13.9%)
Total MUNICIPAL SERVICES	125,329	137,927	116,304	144,894	124,791	-20,103	(13.9%)
Total 01-2010 Protection-Common Fire	125,329	137,927	116,304	144,894	124,791	-20,103	(13.9%)
01-2012 Protection-Chesley Fire							
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4000 Salaries & Wages	31,021	33,064	21,721	34,485	34,493	8	
4060 Wages Honorariums	13,221	13,042	833	12,250	12,250		
4061 Wages Fire Calls	28,856	41,479	1,814	52,536	52,536		
4062 Wages Fire Practice	28,169	26,821	1,302	34,991	34,991		
4063 Wages Meetings	3,476	1,753		1,458	1,458		
4064 Wages Mutual Aid	681	564	217	2,333	2,333		
4065 Wages Educ & Training	5,358	15,550	361	7,221	7,221		
4066 Wages Truck Check	3,983	6,028	182	5,249	5,249		
4067 Wages Fire Prevention	3,810	1,288		2,187	2,187		
4068 Wages Admin	2,246	1,593		1,750	1,750		
4069 Wages Inspections	377	1,193		2,187	2,187		
4072 Wages Misc	296	1,042		4,545	4,545		
4300 Contracted Services	4,223	1,206	297	7,019	7,159	140	2.0%
4303 Legal Services	356	17,008	53,333	1,135	1,158	23	2.0%
4304 Insurance	21,089	22,166	23,181	22,263	22,708	445	2.0%
4312 Dispatch	7,226	8,526	9,638	9,402	9,590	188	2.0%
4313 Software Licence	4,414	5,919	3,992	5,225	5,330	105	2.0%
4320 Bldg Mtce	6,670	8,073	7,191	2,908	4,966	2,058	70.8%
4321 Equip Mtce	3,463	3,374	5,100	3,893	3,971	78	2.0%
4323 Vehicle Repair	6,168	12,102	7,631	9,844	10,041	197	2.0%
4340 Material & Supplies	2,864	22,572	14,453	20,975	21,395	420	2.0%
4341 Office Supplies	225		15				#DIV/0!

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4343 Air/Oxygen Bottles		133	490	1,814	1,350	-464	(25.6%)
4345 Defibrillator Maintenance & Supplies	139				250	250	#DIV/0!
4347 Fire Prevention	1,315	792	875	1,233	1,500	267	21.7%
4348 Inspection							#DIV/0!
4349 Small Tools	333			927	946	19	2.0%
4361 Tanker Truck	9,578	808	1,183	1,840	1,877	37	2.0%
4362 Meeting	128	859	256	1,071	1,092	21	2.0%
4370 Fuel	5,531	7,150	4,118	2,674	2,727	53	2.0%
4372 Propane	1,523	3,241	2,247	2,456	2,505	49	2.0%
4373 Hydro	14,259	12,452	10,155	7,249	7,394	145	2.0%
4374 Water & Sewer				1,388	1,416	28	2.0%
4376 Property Taxes	1,271	1,151	1,331	122	124	2	1.6%
4390 Telephone	1,721	2,184	1,429	2,872	2,929	57	2.0%
4391 Radio & Pager	979		5,577	1,350	2,377	1,027	76.1%
4392 Radio Licence	165	1,110	997				#DIV/0!
4500 Employee Benefits	19,585	20,812	14,029	20,370	19,615	-755	(3.7%)
4510 Clothing Allowance	261	2,059	5,346	1,980	3,030	1,050	53.0%
4514 Drivers Licences (inactive)	68						#DIV/0!
4515 Boot Allowance					1,749	1,749	#DIV/0!
4540 Mileage	1,038	1,994	149	1,000	1,000		
4550 Conferences	1,498		2,607	1,000	1,500	500	50.0%
4551 Training	1,391	2,172	3,894	23,074	23,074		
4552 Memberships	1,175	1,358	1,163	1,290	1,290		
4553 Drivers Licences/Medicals	298	90		600	600		
4603 Write Off	17,007						#DIV/0!
4660 Third Party Recovery	9,718						#DIV/0!
5269 Inspections	-246	-250	-100	-850	-850		
5289 Misc Lease	-9,500	-9,500		-9,500	-9,500		
5294 Incident Response	-6,793	-12,428	-21,876	-16,491	-16,491		
5620 Grants - Provincial		17					#DIV/0!
5660 Donations	-17,151	-7,650	-2,921				#DIV/0!
5810 Chatsworth Operating	-78,869	-82,888	-42,826	-85,652	-85,652		
5820 Chatsworth Capital	-5,419	-5,419					#DIV/0!

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
5900 Misc Revenue				-1,000	-1,000		
5991 Bell Mobility Hydro	-8,994	-8,445	-18,818	-5,293	-5,293		
9020 Transfer to Capital	11,256						#DIV/0!
9030 Transfer to Reserve	18,544	14,000	14,000	14,000	14,000		
9050 Int Transfer	2,842	3,316					#DIV/0!
9230 Transfer from Reserve	-13,524	-13,524	-13,524	-13,524		13,524	(100.0%)
Total PROTECTION SERVICES	159,319	179,957	121,042	199,856	221,077	21,221	10.6%
Total MUNICIPAL SERVICES	159,319	179,957	121,042	199,856	221,077	21,221	10.6%
Total 01-2012 Protection-Chesley Fire	159,319	179,957	121,042	199,856	221,077	21,221	10.6%
01-2014 Protection-Paisley Fire							
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4060 Wages Honorariums	9,833	8,042		14,000	14,000		
4061 Wages Fire Calls	25,319	23,163		35,951	35,951		
4062 Wages Fire Practice	21,096	22,396		31,495	31,495		
4063 Wages Meetings	2,775	1,641		1,750	1,750		
4064 Wages Mutual Aid	260	830		2,333	2,333		
4065 Wages Educ & Training	8,634	12,237		7,221	7,221		
4066 Wages Truck Check	3,523			5,249	5,249		
4067 Wages Fire Prevention	2,378	5,456		2,187	2,187		
4068 Wages Admin	119	1,140		1,750	1,750		
4069 Wages Inspections				2,187	2,187		
4072 Wages Misc		35					#DIV/0!
4300 Contracted Services	3,739	747	554	1,811	1,847	36	2.0%
4304 Insurance	20,363	21,676	25,326	21,772	22,207	435	2.0%
4312 Dispatch	7,226	8,526	9,638	8,588	8,760	172	2.0%
4313 Software Licence	4,413	5,919	3,992	5,216	5,320	104	2.0%
4320 Bldg Mtce	4,735	4,458	3,016	3,356	3,423	67	2.0%
4321 Equip Mtce	3,547	3,186	4,524	3,893	3,971	78	2.0%
4323 Vehicle Repair	5,646	10,155	12,243	7,498	7,648	150	2.0%
4340 Material & Supplies	2,549	16,701	19,760	20,833	21,250	417	2.0%
4341 Office Supplies			15				#DIV/0!
4343 Air/Oxygen Bottles	616	349	620	1,071	1,092	21	2.0%

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4345 Defibrillator Maintenance & Supplies	139			1,135	1,158	23	2.0%
4346 Fire Extinguishers				628	641	13	2.1%
4347 Fire Prevention	826	773	374	1,071	1,500	429	40.1%
4362 Meeting	376	871	59	1,071	1,092	21	2.0%
4370 Fuel	2,322	3,009	2,210	2,678	2,732	54	2.0%
4372 Propane	2,574	3,294	1,294	4,120	4,202	82	2.0%
4373 Hydro	6,230	5,840	5,663	6,003	6,123	120	2.0%
4374 Water & Sewer	669	536	720				#DIV/0!
4376 Property Taxes	108	110	112	110	112	2	1.8%
4390 Telephone	2,016	2,097	1,608	1,211	1,235	24	2.0%
4391 Radio & Pager	1,554		4,817	1,405	2,433	1,028	73.2%
4392 Radio Licence		873	897	889	907	18	2.0%
4500 Employee Benefits	9,525	9,869	8,005	10,012	9,462	-550	(5.5%)
4510 Clothing Allowance	793	4,003	1,074	1,980	4,130	2,150	108.6%
4515 Boot Allowance					2,499	2,499	#DIV/0!
4540 Mileage	50			750	750		
4550 Conferences	1,310	580	278	1,000	1,500	500	50.0%
4551 Training	3,255	2,172	2,943	33,362	33,362		
4552 Memberships	1,175	1,358	1,163	900	900		
4553 Drivers Licences/Medicals	694	535	404	600	600		
4603 Write Off	15,997						#DIV/0!
5233 Service Calls				-2,549	-2,549		
5235 Service Agreement - Ops	-69,124	-71,881	-70,976	-68,390	-68,390		
5236 Service Agreement - Cap	-63,861	-66,407	-68,167	-63,183	-63,183		
5269 Inspections				-850	-850		
5289 Misc Lease	-9,500	-9,500		-9,500	-9,500		
5293 Tiered Response	-5,000	-5,000		-5,000	-5,000		
5294 Incident Response			-2,000	-9,000	-9,000		
5660 Donations	-1,484		-1,000				#DIV/0!
5900 Misc Revenue	-3,636	-14,346	-7,837	-1,000	-1,000		
5991 Bell Mobility Hydro	-2,117	-2,449	-12,077	-2,858	-2,858		
9020 Transfer to Capital	14,722	3,747					#DIV/0!
9030 Transfer to Reserve	79,145	74,683	77,183	77,183	77,183		

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
9230 Transfer from Reserve	1,078						#DIV/0!
Total PROTECTION SERVICES	116,607	91,424	26,435	161,939	169,832	7,893	4.9%
Total MUNICIPAL SERVICES	116,607	91,424	26,435	161,939	169,832	7,893	4.9%
Total 01-2014 Protection-Paisley Fire	116,607	91,424	26,435	161,939	169,832	7,893	4.9%
01-2016 Protection-Tara Fire							
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4060 Wages Honorariums	15,274	10,750	68	13,751	13,751		
4061 Wages Fire Calls	23,704	34,705	289	32,146	32,146		
4062 Wages Fire Practice	22,040	27,986	575	34,994	34,994		
4063 Wages Meetings	2,685	3,509	52	4,082	4,082		
4064 Wages Mutual Aid	1,287	637		2,333	2,333		
4065 Wages Educ & Training	10,148	22,686		7,221	7,221		
4066 Wages Truck Check	6,980	6,394	71	6,999	6,999		
4067 Wages Fire Prevention	100			2,187	2,187		
4068 Wages Admin	215	3,544		1,750	1,750		
4069 Wages Inspections				2,187	2,187		
4072 Wages Misc		1,452	1,530				#DIV/0!
4300 Contracted Services	1,052	794	5,842				#DIV/0!
4304 Insurance	19,577	20,690	24,295	20,781	21,197	416	2.0%
4312 Dispatch	7,226	8,526	9,639	8,588	8,760	172	2.0%
4313 Software Licence	4,414	5,919	3,992	5,225	5,330	105	2.0%
4320 Bldg Mtce	4,565	10,297	9,829	4,693	6,787	2,094	44.6%
4321 Equip Mtce	2,835	2,650	5,620	3,893	3,971	78	2.0%
4323 Vehicle Repair	8,770	14,765	13,766	6,858	6,995	137	2.0%
4340 Material & Supplies	4,503	14,215	17,354	19,722	20,116	394	2.0%
4341 Office Supplies	765	1,375	1,302				#DIV/0!
4343 Air/Oxygen Bottles		410	1,159	1,430	1,459	29	2.0%
4345 Defibrillator Maintenance & Supplies	139			1,180	1,204	24	2.0%
4346 Fire Extinguishers				389	397	8	2.1%
4347 Fire Prevention	826	773	348	1,071	1,092	21	2.0%
4349 Small Tools	13	743		580	592	12	2.1%
4362 Meeting	530	704	876	1,071	1,092	21	2.0%

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4370 Fuel	1,033	490	617	1,925	1,964	39	2.0%
4371 Natural Gas	1,971	1,511	1,003	2,018	2,058	40	2.0%
4373 Hydro	9,951	9,872	12,307	8,774	8,949	175	2.0%
4374 Water & Sewer				1,520	1,550	30	2.0%
4376 Property Taxes	1,348	1,398	1,446	129	132	3	2.3%
4390 Telephone	2,551	2,736	1,922	3,306	3,372	66	2.0%
4391 Radio & Pager	1,880		4,578	2,118	2,160	42	2.0%
4392 Radio Licence		676	695	686	700	14	2.0%
4500 Employee Benefits	9,515	10,041	7,808	10,012	9,486	-526	(5.3%)
4510 Clothing Allowance	410	3,541	433	2,167	3,217	1,050	48.5%
4515 Boot Allowance		204	204		1,750	1,750	#DIV/0!
4540 Mileage	576	1,463		1,000	1,000		
4550 Conferences	557		278	1,000	1,500	500	50.0%
4551 Training	749	1,597	1,898	4,787	4,787		
4552 Memberships	1,175	1,358	1,163	1,160	1,160		
4553 Drivers Licences/Medicals	318	314	150	600	600		
4603 Write Off	1,991						#DIV/0!
5233 Service Calls		-5,430		-8,158	-8,158		
5235 Service Agreement - Ops		-8,274	-4,344	-5,000	-5,000		
5237 Stand By	-7,880			-4,371	-4,371		
5267 Compliance Letters	-114	-391	-141				#DIV/0!
5269 Inspections				-1,000	-1,000		
5289 Misc Lease	-9,500	-9,500		-9,500	-9,500		
5290 Misc Charges	-3,801						#DIV/0!
5293 Tiered Response	-5,000	-5,000		-5,000	-5,000		
5294 Incident Response			-16,870	-9,000	-9,000		
5900 Misc Revenue	-9,387	-8,627	-20,991	-1,000	-1,000		
5991 Bell Mobility Hydro	-3,881	-5,687	-14,344	-5,002	-5,002		
9020 Transfer to Capital	11,018	4,580					#DIV/0!
9030 Transfer to Reserve	25,770	11,500	14,000	14,000	14,000		
Total PROTECTION SERVICES	168,898	201,896	88,419	190,302	196,996	6,694	3.5%
Total MUNICIPAL SERVICES	168,898	201,896	88,419	190,302	196,996	6,694	3.5%
Total 01-2016 Protection-Tara Fire	168,898	201,896	88,419	190,302	196,996	6,694	3.5%

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
01-2020 Protection-Police							
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4316 Contract OPP	1,160,590	1,159,862	885,254	1,188,621	1,319,369	130,748	11.0%
4390 Telephone	2,084	1,024	1,251	2,165	2,208	43	2.0%
5320 Gov Tsfr - Provincial	-5,679						#DIV/0!
Total PROTECTION SERVICES	1,156,995	1,160,886	886,505	1,190,786	1,321,577	130,791	11.0%
Total MUNICIPAL SERVICES	1,156,995	1,160,886	886,505	1,190,786	1,321,577	130,791	11.0%
Total 01-2020 Protection-Police	1,156,995	1,160,886	886,505	1,190,786	1,321,577	130,791	11.0%
01-2030 Protection- Conservation							
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4300 Contracted Services	34,000	34,000	-68,000	39,140		-39,140	(100.0%)
4340 Material & Supplies							#DIV/0!
Total PROTECTION SERVICES	34,000	34,000	-68,000	39,140		-39,140	(100.0%)
Total MUNICIPAL SERVICES	34,000	34,000	-68,000	39,140		-39,140	(100.0%)
Total 01-2030 Protection- Conservation	34,000	34,000	-68,000	39,140		-39,140	(100.0%)
01-2031 Protection-Conservation SVCA							
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4340 Material & Supplies	627						#DIV/0!
4671 Conservation Levy	51,937	59,462	69,252	72,013	108,208	36,195	50.3%
Total PROTECTION SERVICES	52,564	59,462	69,252	72,013	108,208	36,195	50.3%
Total MUNICIPAL SERVICES	52,564	59,462	69,252	72,013	108,208	36,195	50.3%
Total 01-2031 Protection-Conservation SVCA	52,564	59,462	69,252	72,013	108,208	36,195	50.3%
01-2032 Protection-Conservation GSCA							
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4671 Conservation Levy	44,416	45,452	53,682	53,844	56,844	3,000	5.6%
Total PROTECTION SERVICES	44,416	45,452	53,682	53,844	56,844	3,000	5.6%
Total MUNICIPAL SERVICES	44,416	45,452	53,682	53,844	56,844	3,000	5.6%
Total 01-2032 Protection-Conservation GSCA	44,416	45,452	53,682	53,844	56,844	3,000	5.6%
01-2041 Protection-Animal Control							

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
MUNICIPAL SERVICES							
GENERAL GOVERNMENT							
4300 Contracted Services	10,383	30,413	47,154	14,613	44,905	30,292	207.3%
4303 Legal Services	7,914	13,276	10,761		10,000	10,000	#DIV/0!
4309 Contract Livestock Claims	4,849	12,456	9,262	2,394	2,442	48	2.0%
4310 Contract Pound Fees	6,268	1,227	6,289	1,127	5,000	3,873	343.7%
4340 Material & Supplies	899	1,191	387	819	835	16	2.0%
4603 Write Off	1,700						#DIV/0!
5270 Licence Fee	-14,885	-15,180	-15,255	-16,000	-21,000	-5,000	31.3%
5290 Misc Charges	-95	-384	-317				#DIV/0!
5680 Grants Other	-2,729	-10,333	-8,798	-2,000	-2,000		
5960 Fines	-400	-190	-1,695	-400	-400		
9030 Transfer to Reserve	2,448						#DIV/0!
Total GENERAL GOVERNMENT	16,352	32,476	47,788	553	39,782	39,229	7,093.9%
Total MUNICIPAL SERVICES	16,352	32,476	47,788	553	39,782	39,229	7,093.9%
Total 01-2041 Protection-Animal Control	16,352	32,476	47,788	553	39,782	39,229	7,093.9%
01-2042 Protection-Building Inspection							
BUILDING							
Building							
0000							#DIV/0!
4000 Salaries & Wages	104,082	108,463	109,283	131,862	155,415	23,553	17.9%
4004 Wages Student					5,325	5,325	#DIV/0!
4038 Wages Vacation	103	10,827	4,716		213	213	#DIV/0!
4040 Wages Stats		1,932	2,979				#DIV/0!
4042 Wages Sick Pay			12,560				#DIV/0!
4300 Contracted Services			301,373				#DIV/0!
4303 Legal Services	409			5,677	5,791	114	2.0%
4304 Insurance	5,531	4,306	3,602	2,881	1,539	-1,342	(46.6%)
4313 Software Licence	16,094	17,018	16,368	21,351	22,566	1,215	5.7%
4323 Vehicle Repair	1,608	336		2,000	510	-1,490	(74.5%)
4340 Material & Supplies	2,102	13	1,413	2,000	2,040	40	2.0%
4341 Office Supplies	67	42		2,000	2,040	40	2.0%
4360 Vehicle Licences				272	277	5	1.8%

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4364 Computer Supplies	3,377		2,414	9,000	4,233	-4,767	(53.0%)
4370 Fuel	2,331	1,872	865	3,340	3,407	67	2.0%
4390 Telephone	324	384	424	730	745	15	2.1%
4500 Employee Benefits	31,170	35,412	32,971	36,855	46,749	9,894	26.8%
4510 Clothing Allowance				300	300		
4515 Boot Allowance	244			250	250		
4550 Conferences		1,956		3,000	5,000	2,000	66.7%
4551 Training		108	5,284	3,090	6,000	2,910	94.2%
4552 Memberships	117	715	446	800	1,280	480	60.0%
4602 Pandemic Costs							#DIV/0!
5267 Compliance Letters	-5,980	-6,230	-6,385	-6,000	-6,000		
5275 Permit Fee	-200,237	-186,679	-236,665	-219,805	-257,680	-37,875	17.2%
5900 Misc Revenue		-2,543	90				#DIV/0!
9030 Transfer to Reserve	79,841	26,006	397	397		-397	(100.0%)
9230 Transfer from Reserve	-33,776	-13,938	-14,784				#DIV/0!
Total Building	7,407		237,351				#DIV/0!
Total BUILDING	7,407		237,351				#DIV/0!
Total 01-2042 Protection-Building Inspection	7,407		237,351				#DIV/0!
01-2044 Protection-Property Standards							
MUNICIPAL SERVICES							
GENERAL GOVERNMENT							
0000							#DIV/0!
4000 Salaries & Wages	1,737			4,138		-4,138	(100.0%)
4300 Contracted Services	75,653	32,643	26,483	51,832	58,069	6,237	12.0%
4303 Legal Services	1,793	470		5,000	5,100	100	2.0%
4341 Office Supplies	10						#DIV/0!
4500 Employee Benefits	578			1,243		-1,243	(100.0%)
5269 Inspections	-34,633						#DIV/0!
5900 Misc Revenue		-17,407	-310				#DIV/0!
Total GENERAL GOVERNMENT	45,138	15,706	26,173	62,213	63,169	956	1.5%
Total MUNICIPAL SERVICES	45,138	15,706	26,173	62,213	63,169	956	1.5%
Total 01-2044 Protection-Property Standards	45,138	15,706	26,173	62,213	63,169	956	1.5%
01-2045 Protection- Crossing Guards							

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4000 Salaries & Wages	36,221	39,229	35,323	34,985	34,975	-10	-
4038 Wages Vacation				1,224	1,207	-17	(1.4%)
4340 Material & Supplies	349	302		310	310		
4373 Hydro	387	1,630	2,951	410	1,000	590	143.9%
4500 Employee Benefits	6,730	6,600	6,295	4,356	4,324	-32	(0.7%)
Total PROTECTION SERVICES	43,687	47,761	44,569	41,285	41,816	531	1.3%
Total MUNICIPAL SERVICES	43,687	47,761	44,569	41,285	41,816	531	1.3%
Total 01-2045 Protection- Crossing Guards	43,687	47,761	44,569	41,285	41,816	531	1.3%
01-2050 Protection-Emergency Measures							
MUNICIPAL SERVICES							
PROTECTION SERVICES							
4300 Contracted Services				8,000	8,160	160	2.0%
4340 Material & Supplies				500	510	10	2.0%
4390 Telephone	370	370	279	381	389	8	2.1%
4551 Training			500		2,500	2,500	#DIV/0!
Total PROTECTION SERVICES	370	370	779	8,881	11,559	2,678	30.2%
Total MUNICIPAL SERVICES	370	370	779	8,881	11,559	2,678	30.2%
Total 01-2050 Protection-Emergency Measures	370	370	779	8,881	11,559	2,678	30.2%
01-2060 Protection-By-Law/POA Parking							
MUNICIPAL SERVICES							
GENERAL GOVERNMENT							
4300 Contracted Services							#DIV/0!
4303 Legal Services		5,666	13,694				#DIV/0!
5960 Fines	-485	-3,796	-3,275				#DIV/0!
Total GENERAL GOVERNMENT	-485	1,870	10,419				#DIV/0!
Total MUNICIPAL SERVICES	-485	1,870	10,419				#DIV/0!
Total 01-2060 Protection-By-Law/POA Parking	-485	1,870	10,419				#DIV/0!
01-2510 Transportation-Roads-Admin							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000							#DIV/0!

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4000 Salaries & Wages	119,893	108,848	121,215	246,727	194,448	-52,279	(21.2%)
4038 Wages Vacation	-4,789	10,161	14,573				#DIV/0!
4040 Wages Stats		2,209	6,515				#DIV/0!
4042 Wages Sick Pay			720				#DIV/0!
4302 Eng Services				7,500	15,000	7,500	100.0%
4308 Courier Service	5						#DIV/0!
4340 Material & Supplies	696	330	9	530	500	-30	(5.7%)
4500 Employee Benefits	34,211	37,515	50,095	79,255	57,849	-21,406	(27.0%)
4510 Clothing Allowance	-25		225	300	300		
4515 Boot Allowance		132	258				#DIV/0!
4540 Mileage	183						#DIV/0!
4550 Conferences	3,079	2,387	1,397	2,500	2,500		
4551 Training	915	805	214	1,000	1,000		
4552 Memberships	2,532	1,292	1,097	375	1,100	725	193.3%
4597		1,744	3,015				#DIV/0!
5209 Aggregate Resources	-20,472	-25,163	-25,749	-22,000	-22,000		
5238 Fee For Service	-45,630	-32,705	-16,709	-35,000	-35,000		
5598		-1,775	-3,045				#DIV/0!
5600 Grants - Federal			-31,239				#DIV/0!
5900 Misc Revenue			-1,105				#DIV/0!
5951 Equipment Sales		-6,482	-1,098	-18,000	-18,000		
9030 Transfer to Reserve	8,505	9,111	308,081				#DIV/0!
9230 Transfer from Reserve				-60,000		60,000	(100.0%)
Total TRANSPORTATION SERVICES	99,103	108,409	428,469	203,187	197,697	-5,490	(2.7%)
Total MUNICIPAL SERVICES	99,103	108,409	428,469	203,187	197,697	-5,490	(2.7%)
Total 01-2510 Transportation-Roads-Admin	99,103	108,409	428,469	203,187	197,697	-5,490	(2.7%)
01-2511 Transportation-Roads-Admin-Union							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000							#DIV/0!
4000 Salaries & Wages	14,519	22,408	19,843	269,380	280,431	11,051	4.1%
4004 Wages Student	270	700	866	450	511	61	13.6%
4034 Wages Overtime				519	513	-6	(1.2%)

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4038 Wages Vacation	64,829	65,188	60,523	781	595	-186	(23.8%)
4040 Wages Stats	41,303	41,175	46,158				#DIV/0!
4042 Wages Sick Pay	24,401	66,669	49,306				#DIV/0!
4044 Wages Health & Safety	11,035	12,710	13,674				#DIV/0!
4048 Wages Conferences	1,820	442	1,303				#DIV/0!
4303 Legal Services							#DIV/0!
4304 Insurance	81,368	92,302	96,532	92,710	94,564	1,854	2.0%
4308 Courier Service	252		606	22	480	458	2,081.8%
4340 Material & Supplies	430	2,200	625	400	408	8	2.0%
4341 Office Supplies	283	254	483	214	330	116	54.2%
4344 Health & Safety Supplies	1,044	2,568	686	2,575	1,805	-770	(29.9%)
4390 Telephone	1,782	1,489	996	1,751	1,786	35	2.0%
4392 Radio Licence	985	1,028	1,056	1,030	1,060	30	2.9%
4500 Employee Benefits	68,424	70,819	70,431	84,975	86,558	1,583	1.9%
4510 Clothing Allowance	5,103	5,738	3,485	6,525	6,525		
4514 Drivers Licences (inactive)	580						#DIV/0!
4515 Boot Allowance	2,815	3,466	2,790	5,088	3,488	-1,600	(31.4%)
4551 Training	7,920	8,245	9,149	14,500	12,000	-2,500	(17.2%)
4552 Memberships	168	999	2,228	850	2,120	1,270	149.4%
4553 Drivers Licences/Medicals	405	395	879	580	580		
5600 Grants - Federal		-2,319					#DIV/0!
9030 Transfer to Reserve	2,350	2,226					#DIV/0!
9230 Transfer from Reserve	8,963	-59,295					#DIV/0!
Total TRANSPORTATION SERVICES	341,049	339,407	381,619	482,350	493,754	11,404	2.4%
Total MUNICIPAL SERVICES	341,049	339,407	381,619	482,350	493,754	11,404	2.4%
Total 01-2511 Transportation-Roads-Admin-Union	341,049	339,407	381,619	482,350	493,754	11,404	2.4%
01-2512 Transportation-Roads-Shop							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000							#DIV/0!
4000 Salaries & Wages	69,619	63,410	47,261	71,818	77,820	6,002	8.4%
4004 Wages Student	2,868	3,409	4,910	3,093	3,514	421	13.6%
4034 Wages Overtime	62	1,136	1,951	244	241	-3	(1.2%)

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4038 Wages Vacation				154	141	-13	(8.4%)
4300 Contracted Services	5,368	6,451	4,450	5,500	5,610	110	2.0%
4320 Bldg Mtce	2,544	2,102	3,037	13,240	13,405	165	1.2%
4340 Material & Supplies	11,758	9,695	8,380	12,360	12,360		
4349 Small Tools	4,046	8,410	1,639	7,000	7,140	140	2.0%
4371 Natural Gas	9,824	9,493	12,842	13,000	13,260	260	2.0%
4372 Propane	-868						#DIV/0!
4373 Hydro	13,214	13,270	13,371	12,854	13,325	471	3.7%
4374 Water & Sewer	822	1,213	1,716	1,000	1,220	220	22.0%
4375 Furnace Oil	2,052						#DIV/0!
4381 Equip Rental	290	814	732	650	800	150	23.1%
4390 Telephone	3,006	3,274	2,467	3,134	3,400	266	8.5%
4500 Employee Benefits	24,205	22,544	13,357	24,102	25,440	1,338	5.6%
4551 Training			384				#DIV/0!
5280 Rental Income		-300	-600				#DIV/0!
Total TRANSPORTATION SERVICES	148,810	144,921	115,897	168,149	177,676	9,527	5.7%
Total MUNICIPAL SERVICES	148,810	144,921	115,897	168,149	177,676	9,527	5.7%
Total 01-2512 Transportation-Roads-Shop	148,810	144,921	115,897	168,149	177,676	9,527	5.7%
01-2513 Transportation-Roads-Roadside							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000							#DIV/0!
4000 Salaries & Wages	3,063	2,886	2,158	37,491	40,705	3,214	8.6%
4004 Wages Student	6,461	8,973	7,300	4,686	5,324	638	13.6%
4011 Wages Grass Mtce	10,553	10,194	8,862				#DIV/0!
4012 Wages Litter Pickup	258	291	125				#DIV/0!
4017 Wages Sidewalks	3,054	1,607	2,691				#DIV/0!
4019 Wages Trees	18,115	20,007	4,997				#DIV/0!
4022 Wages Mtce OT		273					#DIV/0!
4028 Wages Sidewalk OT	22	708	972				#DIV/0!
4030 Wages Trees OT	287	925	448				#DIV/0!
4034 Wages Overtime				223	220	-3	(1.3%)
4038 Wages Vacation				299	322	23	7.7%

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4329 Contracts Sidewalks	1,145	5,790	19,915	2,500	10,000	7,500	300.0%
4330 Contracts Tree Mtce	7,663	3,661	3,205	10,918	11,136	218	2.0%
4340 Material & Supplies	21,835	24,702	20,728	24,566	23,400	-1,166	(4.7%)
4350 Sidewalks	562	693	519	500	630	130	26.0%
4353 Trees	19,270	1,785	161	11,033	11,254	221	2.0%
4381 Equip Rental			541	5,300	5,406	106	2.0%
4500 Employee Benefits	12,070	12,971	6,610	12,557	13,024	467	3.7%
5900 Misc Revenue	-343	-211		-126	-126		
Total TRANSPORTATION SERVICES	104,015	95,255	79,232	109,947	121,295	11,348	10.3%
Total MUNICIPAL SERVICES	104,015	95,255	79,232	109,947	121,295	11,348	10.3%
Total 01-2513 Transportation-Roads-Roadside	104,015	95,255	79,232	109,947	121,295	11,348	10.3%
01-2514 Transportation-Roads-Bridges							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000							#DIV/0!
4000 Salaries & Wages	6,277	7,604	2,672	7,992	9,410	1,418	17.7%
4004 Wages Student		224		4,911	5,579	668	13.6%
4038 Wages Vacation				196	223	27	13.8%
4300 Contracted Services	9,754	25,591		10,000	24,700	14,700	147.0%
4340 Material & Supplies	1,350	1,626		1,250	1,275	25	2.0%
4500 Employee Benefits	2,166	2,667	802	3,330	3,808	478	14.4%
9030 Transfer to Reserve	151,516	303,218	504,556	504,556	303,218	-201,338	(39.9%)
9230 Transfer from Reserve	-10,000						#DIV/0!
Total TRANSPORTATION SERVICES	161,063	340,930	508,030	532,235	348,213	-184,022	(34.6%)
Total MUNICIPAL SERVICES	161,063	340,930	508,030	532,235	348,213	-184,022	(34.6%)
Total 01-2514 Transportation-Roads-Bridges	161,063	340,930	508,030	532,235	348,213	-184,022	(34.6%)
01-2515 Transportation-Roads-Hardtop							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000							#DIV/0!
4000 Salaries & Wages				20,210	23,383	3,173	15.7%
4004 Wages Student	17			187	213	26	13.9%
4014 Wages Patching	12,226	10,519	7,601				#DIV/0!

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4015 Wages Resurfacing	92	563	249				#DIV/0!
4016 Wages Shoulder Mtce	1,600	7,007	4,115				#DIV/0!
4018 Wages Sweeping	11,540	12,175	11,516				#DIV/0!
4025 Wages Patching OT		158					#DIV/0!
4029 Wages Sweeping OT	218		133				#DIV/0!
4034 Wages Overtime				171	169	-2	(1.2%)
4038 Wages Vacation				7	9	2	28.6%
4300 Contracted Services	10,521	10,961	7,734	10,712	10,926	214	2.0%
4340 Material & Supplies	24	236		150	153	3	2.0%
4352 Patching Materials	1,463	5,401	4,103	5,000	5,100	100	2.0%
4500 Employee Benefits	8,650	10,656	8,092	6,909	7,682	773	11.2%
Total TRANSPORTATION SERVICES	46,351	57,676	43,543	43,346	47,635	4,289	9.9%
Total MUNICIPAL SERVICES	46,351	57,676	43,543	43,346	47,635	4,289	9.9%
Total 01-2515 Transportation-Roads-Hardtop	46,351	57,676	43,543	43,346	47,635	4,289	9.9%
01-2516 Transportation-Roads-Gravel							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000							#DIV/0!
4000 Salaries & Wages				36,974	40,559	3,585	9.7%
4004 Wages Student				206	234	28	13.6%
4009 Wages Dust Control	2,719	3,118	1,789				#DIV/0!
4010 Wages Grading	37,310	43,246	30,213				#DIV/0!
4013 Wages Mtce	6,110	3,764	10,275				#DIV/0!
4015 Wages Resurfacing	2,012	221	234				#DIV/0!
4021 Wages Grading OT	891	2,876	164				#DIV/0!
4024 Wages Mtce OT			117				#DIV/0!
4038 Wages Vacation				8	9	1	12.5%
4302 Eng Services	1,577	280	590	1,170	800	-370	(31.6%)
4325 Contracts Dust Ctrl	96,846	91,758	118,448	107,000	118,000	11,000	10.3%
4328 Contracts Resurfacing	363,938	545,057	525,456	553,522	564,592	11,070	2.0%
4340 Material & Supplies	109,167		173				#DIV/0!
4500 Employee Benefits	17,228	18,826	13,995	12,095	12,925	830	6.9%
Total TRANSPORTATION SERVICES	637,798	709,146	701,454	710,975	737,119	26,144	3.7%

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
Total MUNICIPAL SERVICES	637,798	709,146	701,454	710,975	737,119	26,144	3.7%
Total 01-2516 Transportation-Roads-Gravel	637,798	709,146	701,454	710,975	737,119	26,144	3.7%
01-2517 Transportation-Roads-Safety							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000							#DIV/0!
4000 Salaries & Wages	29,685	23,978	21,069	29,070	31,526	2,456	8.4%
4004 Wages Student	3,576	3,538	1,186	8,510	9,668	1,158	13.6%
4034 Wages Overtime	1,443	836	2,009				#DIV/0!
4038 Wages Vacation				387	433	46	11.9%
4340 Material & Supplies	8,700	4,854	9,004	5,500	7,500	2,000	36.4%
4500 Employee Benefits	10,433	8,914	7,448	10,442	11,036	594	5.7%
Total TRANSPORTATION SERVICES	53,837	42,120	40,716	53,909	60,163	6,254	11.6%
Total MUNICIPAL SERVICES	53,837	42,120	40,716	53,909	60,163	6,254	11.6%
Total 01-2517 Transportation-Roads-Safety	53,837	42,120	40,716	53,909	60,163	6,254	11.6%
01-2518 Transportation-Roads-Vehicles							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000							#DIV/0!
4000 Salaries & Wages	84,903	91,076	64,102	83,770	91,987	8,217	9.8%
4004 Wages Student	1,522	533	888	1,237	1,406	169	13.7%
4034 Wages Overtime	1,246	1,396	3,703	612	605	-7	(1.1%)
4038 Wages Vacation				161	165	4	2.5%
4322 Vehicle Parts	71,122	86,620	62,976	80,340	80,000	-340	(0.4%)
4323 Vehicle Repair	121,233	141,002	191,008	100,940	150,000	49,060	48.6%
4340 Material & Supplies	1,202	403	479				#DIV/0!
4360 Vehicle Licences	14,075	14,620	14,494	15,000	15,300	300	2.0%
4363 Grease/Oil	11,837	9,867	14,728	12,000	14,000	2,000	16.7%
4370 Fuel	41,669	43,827	30,550	42,500	43,350	850	2.0%
4377 Fuel/Clear Diesel	66,770	64,017	93,678	68,000	75,000	7,000	10.3%
4378 Fuel/Dyed Diesel	88,165	85,063	93,058	90,000	91,800	1,800	2.0%
4500 Employee Benefits	29,034	31,355	21,803	27,507	29,099	1,592	5.8%
Total TRANSPORTATION SERVICES	532,778	569,779	591,467	522,067	592,712	70,645	13.5%

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
Total MUNICIPAL SERVICES	532,778	569,779	591,467	522,067	592,712	70,645	13.5%
Total 01-2518 Transportation-Roads-Vehicles	532,778	569,779	591,467	522,067	592,712	70,645	13.5%
01-2520 Transportation-Winter Ctrl-Salt/Sand							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000							#DIV/0!
4000 Salaries & Wages	21,722	15,808	9,692	27,122	30,853	3,731	13.8%
4004 Wages Student				1,181	1,342	161	13.6%
4034 Wages Overtime	7,579	5,630	2,631	3,215	3,116	-99	(3.1%)
4038 Wages Vacation				147	150	3	2.0%
4340 Material & Supplies	64,575	65,271	12,098	66,800	68,136	1,336	2.0%
4500 Employee Benefits	7,367	5,554	3,680	9,302	10,098	796	8.6%
9030 Transfer to Reserve		7,925					#DIV/0!
9230 Transfer from Reserve	-819						#DIV/0!
Total TRANSPORTATION SERVICES	100,424	100,188	28,101	107,767	113,695	5,928	5.5%
Total MUNICIPAL SERVICES	100,424	100,188	28,101	107,767	113,695	5,928	5.5%
Total 01-2520 Transportation-Winter Ctrl-Salt/Sand	100,424	100,188	28,101	107,767	113,695	5,928	5.5%
01-2521 Transportation-Winter Ctrl-Snow Moving							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
0000							#DIV/0!
4000 Salaries & Wages	86,687	99,809	136,920	151,842	158,489	6,647	4.4%
4004 Wages Student	3,162	2,466	1,221	2,999	3,407	408	13.6%
4006 Wages on Call			249				#DIV/0!
4034 Wages Overtime	54,670	52,798	77,601	40,885	39,634	-1,251	(3.1%)
4038 Wages Vacation				1,794	1,759	-35	(2.0%)
4300 Contracted Services	20,505	52,965	110,103	44,000	62,000	18,000	40.9%
4340 Material & Supplies		587	1,454	400	1,000	600	150.0%
4500 Employee Benefits	32,992	35,813	52,368	51,951	52,128	177	0.3%
5238 Fee For Service	-17,006	-23,144	-26,903	-17,500	-17,500		
9030 Transfer to Reserve		9,966					#DIV/0!
9230 Transfer from Reserve	62,573						#DIV/0!
Total TRANSPORTATION SERVICES	243,583	231,260	353,013	276,371	300,917	24,546	8.9%

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
Total MUNICIPAL SERVICES	243,583	231,260	353,013	276,371	300,917	24,546	8.9%
Total 01-2521 Transportation-Winter Ctrl-Snow Moving	243,583	231,260	353,013	276,371	300,917	24,546	8.9%
01-2522 Transportation-Winter Ctrl-Standby							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
4000 Salaries & Wages				37,350	37,371	21	0.1%
4004 Wages Student				1,162	1,320	158	13.6%
4036 Wages Standby	18,028	28,538	7,488				#DIV/0!
4038 Wages Vacation				1,382	1,347	-35	(2.5%)
4500 Employee Benefits	2,374	3,966	1,218	5,244	5,211	-33	(0.6%)
9030 Transfer to Reserve		1,243					#DIV/0!
9230 Transfer from Reserve	11,850						#DIV/0!
Total TRANSPORTATION SERVICES	32,252	33,747	8,706	45,138	45,249	111	0.2%
Total MUNICIPAL SERVICES	32,252	33,747	8,706	45,138	45,249	111	0.2%
Total 01-2522 Transportation-Winter Ctrl-Standby	32,252	33,747	8,706	45,138	45,249	111	0.2%
01-2530 Transportation-Saugeen Mobility & Regional Trans							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
4672 S.M.A.R.T	72,132	72,132	78,984	78,984	82,143	3,159	4.0%
Total TRANSPORTATION SERVICES	72,132	72,132	78,984	78,984	82,143	3,159	4.0%
Total MUNICIPAL SERVICES	72,132	72,132	78,984	78,984	82,143	3,159	4.0%
Total 01-2530 Transportation-Saugeen Mobility & Regional Tra	72,132	72,132	78,984	78,984	82,143	3,159	4.0%
01-2540 Transportation-Parking							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
4300 Contracted Services	5,721	5,357	5,778	5,892	6,010	118	2.0%
4331 Contracts MTO	17			26		-26	(100.0%)
4340 Material & Supplies	61						#DIV/0!
5275 Permit Fee	-4,774	-7,721	-10,102	-2,000	-8,000	-6,000	300.0%
5960 Fines		-30					#DIV/0!
Total TRANSPORTATION SERVICES	1,025	-2,394	-4,324	3,918	-1,990	-5,908	(150.8%)
Total MUNICIPAL SERVICES	1,025	-2,394	-4,324	3,918	-1,990	-5,908	(150.8%)
Total 01-2540 Transportation-Parking	1,025	-2,394	-4,324	3,918	-1,990	-5,908	(150.8%)

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
01-2550 Transportation-Street Lighting							
MUNICIPAL SERVICES							
TRANSPORTATION SERVICES							
4000 Salaries & Wages	190	1,014	71				#DIV/0!
4300 Contracted Services	999	3,150	2,773	2,400	2,448	48	2.0%
4340 Material & Supplies		889					#DIV/0!
4373 Hydro	63,297	58,073	47,955	67,000	63,300	-3,700	(5.5%)
4500 Employee Benefits	59	302	24				#DIV/0!
9030 Transfer to Reserve							#DIV/0!
Total TRANSPORTATION SERVICES	64,545	63,428	50,823	69,400	65,748	-3,652	(5.3%)
Total MUNICIPAL SERVICES	64,545	63,428	50,823	69,400	65,748	-3,652	(5.3%)
Total 01-2550 Transportation-Street Lighting	64,545	63,428	50,823	69,400	65,748	-3,652	(5.3%)
01-3005 Environmental-Sewer&Water-Common							
WATER AND SEWER SERVICES							
SHARED ADMINISTRATION							
0000							#DIV/0!
4000 Salaries & Wages	55,431	68,111	55,620	330,121	335,342	5,221	1.6%
4006 Wages on Call	10,000	12,650	12,000	10,320	10,200	-120	(1.2%)
4034 Wages Overtime	687	1,284	484	10,459	10,337	-122	(1.2%)
4038 Wages Vacation	27,547	32,440	35,613				#DIV/0!
4040 Wages Stats	16,392	17,809	19,757				#DIV/0!
4042 Wages Sick Pay	9,417	13,565	9,280				#DIV/0!
4044 Wages Health & Safety	56	479	90				#DIV/0!
4046 Wages Training	8,687	13,067	7,716				#DIV/0!
4300 Contracted Services	17,213	14,174	11,686	18,500	16,000	-2,500	(13.5%)
4302 Eng Services	28,956	28,446	22,290	28,960	29,000	40	0.1%
4304 Insurance	1,421	1,612	1,686	1,572	1,700	128	8.1%
4305 Health & Safety	3,698	7,912		5,700	5,700		
4308 Courier Service				100	102	2	2.0%
4323 Vehicle Repair	12,471	6,330	14,017	12,000	15,000	3,000	25.0%
4340 Material & Supplies	22,198	14,899	16,551	22,000	18,500	-3,500	(15.9%)
4342 Cleaning Supplies	1,170	1,479	1,128	2,000	1,500	-500	(25.0%)
4344 Health & Safety Supplies	1,373	1,067	91	1,560	1,400	-160	(10.3%)

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4349 Small Tools		570		610	622	12	2.0%
4360 Vehicle Licences				500		-500	(100.0%)
4365 Chemicals	2,564			600	500	-100	(16.7%)
4370 Fuel	18,424	14,042	8,107	20,000	18,400	-1,600	(8.0%)
4371 Natural Gas	4,322	4,010	4,199	5,000	5,100	100	2.0%
4373 Hydro	563	639	651	1,000	675	-325	(32.5%)
4381 Equip Rental				175	179	4	2.3%
4390 Telephone	3,470	3,284	2,100	4,000	3,500	-500	(12.5%)
4500 Employee Benefits	42,317	50,323	49,477	111,563	110,188	-1,375	(1.2%)
4510 Clothing Allowance	3,189	2,738	837	2,250	2,250		
4515 Boot Allowance	1,126	1,443	718	1,250	1,250		
4551 Training	4,928	14,666	4,778	14,000	14,000		
4552 Memberships	50	50	204	350	350		
4553 Drivers Licences/Medicals	461	200	175	350	350		
4660 Third Party Recovery							#DIV/0!
5900 Misc Revenue			-538				#DIV/0!
9230 Transfer from Reserve	-278,954	-327,290	-604,940	-604,940	-602,145	2,795	(0.5%)
Total SHARED ADMINISTRATION	19,177	-1	-326,223				#DIV/0!
Total WATER AND SEWER SERVICES	19,177	-1	-326,223				#DIV/0!
Total 01-3005 Environmental-Sewer&Water-Common	19,177	-1	-326,223				#DIV/0!
01-3012 Environmental-Sewage-Chesley							
WATER AND SEWER SERVICES							
SEWER							
0000							#DIV/0!
4000 Salaries & Wages	41,724	39,642	33,671	20,167	20,171	4	
4034 Wages Overtime	7,001	7,124	7,591	1,950	1,927	-23	(1.2%)
4038 Wages Vacation	444	8					#DIV/0!
4300 Contracted Services	19,726	8,838	19,243	36,500	36,500		
4302 Eng Services	695			1,000	1,000		
4304 Insurance	6,085	6,902	7,219	6,731	7,365	634	9.4%
4306 Lab Services	9,858	11,071	8,935	10,311	10,517	206	2.0%
4340 Material & Supplies	16,597	15,155	13,764	17,500	17,000	-500	(2.9%)
4365 Chemicals	7,977	4,648	7,144	9,360	7,547	-1,813	(19.4%)

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4373 Hydro	56,298	69,626	78,218	59,700	72,400	12,700	21.3%
4374 Water & Sewer							#DIV/0!
4376 Property Taxes	2,092	2,416	2,392	2,295	2,490	195	8.5%
4390 Telephone	932	1,015	789	988	1,055	67	6.8%
4500 Employee Benefits	14,225	13,553	11,057	7,048	6,870	-178	(2.5%)
5200 Flat Fee Tax - Res	-493,164	-515,241	-532,184	-531,685	-547,636	-15,951	3.0%
5201 Flat Fee Tax - Com	-84,232	-72,748	-76,759	-91,995	-79,062	12,933	(14.1%)
5203 User Fee - Com	-1,918	-1,225	-1,149	-1,919	-1,578	341	(17.8%)
5230 Connection Fee	-480	-7,277	-499	-3,444	-514	2,930	(85.1%)
9030 Transfer to Reserve	396,141	416,492	455,493	455,493	443,948	-11,545	(2.5%)
Total SEWER	1	-1	34,925				#DIV/0!
Total WATER AND SEWER SERVICES	1	-1	34,925				#DIV/0!
Total 01-3012 Environmental-Sewage-Chesley	1	-1	34,925				#DIV/0!
01-3015 Environmental-Sewage-Paisley							
WATER AND SEWER SERVICES							
SEWER							
0000							#DIV/0!
4000 Salaries & Wages	52,956	57,339	49,959	13,754	13,757	3	
4034 Wages Overtime	8,698	10,792	7,339	2,886	2,852	-34	(1.2%)
4038 Wages Vacation	1,569	35					#DIV/0!
4300 Contracted Services	6,552	25,539	9,411	10,000	10,200	200	2.0%
4302 Eng Services			313	3,000	3,000		
4304 Insurance	18,699	21,212	22,184	20,686	22,630	1,944	9.4%
4306 Lab Services	3,435	4,717	3,505	3,780	3,856	76	2.0%
4340 Material & Supplies	9,446	12,669	5,563	13,520	13,500	-20	(0.1%)
4365 Chemicals	9,879	14,193		11,000	12,020	1,020	9.3%
4370 Fuel	641						#DIV/0!
4373 Hydro	60,563	48,369	44,882	64,000	64,000		
4374 Water & Sewer							#DIV/0!
4376 Property Taxes	14,739	15,387	16,482	15,700	17,140	1,440	9.2%
4390 Telephone	2,943	3,224	2,537	3,030	3,320	290	9.6%
4500 Employee Benefits	18,267	19,589	16,936	5,157	5,026	-131	(2.5%)
5202 Flat Fee - Res	-252,838	-275,869	-203,008	-265,452	-273,416	-7,964	3.0%

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department November 24, 2025 Council Meeting	2023 Actuals	2024 Actuals	Year-to-date 2025 Actuals	2025 6 Council Approved 2025 Total Budget	2026 5 Council Draft 2 2026 Total Budget	$ Variance	% Variance
5203 User Fee - Com	-51,004	-45,942	-33,325	-42,456	-43,730	-1,274	3.0%
5230 Connection Fee	-13,560	-18,278		-3,968	-4,087	-119	3.0%
9030 Transfer to Reserve	109,014	107,024	145,363	145,363	149,932	4,569	3.1%
Total SEWER	-1		88,141				#DIV/0!
Total WATER AND SEWER SERVICES	-1		88,141				#DIV/0!
Total 01-3015 Environmental-Sewage-Paisley	-1		88,141				#DIV/0!
01-3017 Environmental-Sewage-Tara							
WATER AND SEWER SERVICES							
SEWER							
0000							#DIV/0!
4000 Salaries & Wages	17,887	15,965	10,707	8,125	8,127	2	
4034 Wages Overtime	1,393	1,597	1,971	270	267	-3	(1.1%)
4038 Wages Vacation	324	5					#DIV/0!
4300 Contracted Services	4,778	6,226	4,028	4,500	4,590	90	2.0%
4302 Eng Services				2,000	2,000		
4304 Insurance	2,987	3,389	3,544	3,304	3,615	311	9.4%
4306 Lab Services	2,579	3,413	1,928	2,740	2,795	55	2.0%
4340 Material & Supplies	3,909	4,114	1,169	8,500	5,000	-3,500	(41.2%)
4365 Chemicals	8,225	16,501	5,305	9,200	9,384	184	2.0%
4373 Hydro		2,034	6,624	6,894	7,032	138	2.0%
4374 Water & Sewer							#DIV/0!
4376 Property Taxes	17,776	19,040	21,402	19,481	22,260	2,779	14.3%
4390 Telephone	1,053	1,120	846	1,116	1,138	22	2.0%
4500 Employee Benefits	6,157	5,732	3,803	2,714	2,646	-68	(2.5%)
5200 Flat Fee Tax - Res	-248,407	-257,540	-267,864	-260,075	-267,877	-7,802	3.0%
5201 Flat Fee Tax - Com	-16,864	-17,370	-17,644	-17,891	-18,428	-537	3.0%
5202 Flat Fee - Res	-4,481	-4,094	-3,848	-5,021	-5,172	-151	3.0%
5204 User Fee - Metered	-21,915	-16,454	-44,530	-60,488	-62,303	-1,815	3.0%
5230 Connection Fee	-2,550	-7,976	-3,049	-7,207	-5,150	2,057	(28.5%)
5231 Connection on Tax							#DIV/0!
5232 Frontage on Tax							#DIV/0!
5235 Service Agreement - Ops	-254,166	-26,278	-85,806		-20,000	-20,000	#DIV/0!
9030 Transfer to Reserve	481,315	250,579	281,838	281,838	310,076	28,238	10.0%

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
Total SEWER		3	-79,576				#DIV/0!
Total WATER AND SEWER SERVICES		3	-79,576				#DIV/0!
Total 01-3017 Environmental-Sewage-Tara		3	-79,576				#DIV/0!
01-3018 Environmental-Storm Water-Catch Basins							
WATER AND SEWER SERVICES							
STORM							
0000							#DIV/0!
4000 Salaries & Wages	2,399	2,492	4,570	14,615	14,693	78	0.5%
4034 Wages Overtime				192	190	-2	(1.0%)
4300 Contracted Services	2,852	20,708	2,620	9,120	10,000	880	9.6%
4302 Eng Services	2,880	4,995	649	2,884	2,942	58	2.0%
4340 Material & Supplies	223	3,294	2,526	1,030	3,500	2,470	239.8%
4381 Equip Rental				515	525	10	1.9%
4500 Employee Benefits	1,188	1,550	3,021	4,895	4,720	-175	(3.6%)
4601 Strategic Initiatives		26,747					#DIV/0!
5296 Stormwater Revenue - Residential					-331,046	-331,046	#DIV/0!
5297 Stormwater Revenue - Multi-Residential					-121,584	-121,584	#DIV/0!
5298 Stormwater Revenue - Non-residential					-295,617	-295,617	#DIV/0!
9030 Transfer to Reserve	74,217				711,677	711,677	#DIV/0!
9230 Transfer from Reserve	-83,759						#DIV/0!
Total STORM		59,786	13,386	33,251		-33,251	(100.0%)
Total WATER AND SEWER SERVICES		59,786	13,386	33,251		-33,251	(100.0%)
Total 01-3018 Environmental-Storm Water-Catch Basins		59,786	13,386	33,251		-33,251	(100.0%)
01-3019 Environmental-Storm Water-Ditches							
WATER AND SEWER SERVICES							
STORM							
4000 Salaries & Wages	4,748	2,368	1,175	2,155	4,279	2,124	98.6%
4300 Contracted Services	6,620	9,601		10,300	10,506	206	2.0%
4340 Material & Supplies	260	5,805		10,712	10,700	-12	(0.1%)
4500 Employee Benefits	1,641	775	395	738	1,407	669	90.7%
9230 Transfer from Reserve	-13,270						#DIV/0!
Total STORM	-1	18,549	1,570	23,905	26,892	2,987	12.5%
Total WATER AND SEWER SERVICES	-1	18,549	1,570	23,905	26,892	2,987	12.5%

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
Total 01-3019 Environmental-Storm Water-Ditches	-1	18,549	1,570	23,905	26,892	2,987	12.5%
01-3030 Environmental-Source Water Protection							
WATER AND SEWER SERVICES							
WATER							
4300 Contracted Services	6,500	6,500	6,400	6,500	8,500	2,000	30.8%
9230 Transfer from Reserve	-6,500	-6,500	-6,500	-6,500	-8,500	-2,000	30.8%
Total WATER			-100				#DIV/0!
Total WATER AND SEWER SERVICES			-100				#DIV/0!
Total 01-3030 Environmental-Source Water Protection			-100				#DIV/0!
01-3032 Environmental-Water-Chesley/Paisley							
WATER AND SEWER SERVICES							
WATER							
0000							#DIV/0!
4000 Salaries & Wages	75,668	77,061	66,813	37,874	37,882	8	
4034 Wages Overtime	8,095	8,918	10,569	2,175	2,150	-25	(1.1%)
4038 Wages Vacation	1,272	56					#DIV/0!
4300 Contracted Services	23,255	67,425	48,600	37,500	45,350	7,850	20.9%
4302 Eng Services				2,000	2,000		
4304 Insurance	24,619	27,927	29,207	27,234	29,800	2,566	9.4%
4306 Lab Services	8,089	10,102	7,717	8,500	8,670	170	2.0%
4340 Material & Supplies	13,017	34,870	19,573	25,000	25,500	500	2.0%
4365 Chemicals	3,467	4,165	3,013	3,600	3,672	72	2.0%
4371 Natural Gas							#DIV/0!
4373 Hydro	36,776	19,402	3,221	43,465	28,100	-15,365	(35.4%)
4374 Water & Sewer							#DIV/0!
4376 Property Taxes	1,609	1,719	1,841	1,768	1,915	147	8.3%
4500 Employee Benefits	25,791	25,569	21,837	12,901	12,577	-324	(2.5%)
4660 Third Party Recovery	1,602						#DIV/0!
5200 Flat Fee Tax - Res	-605,943	-619,196	-630,747	-631,460	-650,404	-18,944	3.0%
5201 Flat Fee Tax - Com	-79,193	-62,448	-66,160	-84,216	-68,145	16,071	(19.1%)
5203 User Fee - Com	-78,351	-65,900	-48,523	-72,648	-66,638	6,010	(8.3%)
5204 User Fee - Metered	-621	-2,274	-867	-1,250	-1,288	-38	3.0%
5205 User Fee - Residential	-375,477	-412,598	-295,785	-397,683	-409,613	-11,930	3.0%

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
5230 Connection Fee	-36,723	-40,015	-1,454	-34,625	-5,150	29,475	(85.1%)
5233 Service Calls		-2,064	-372	-2,747	-2,829	-82	3.0%
5234 Capital Levy	-6,653	-25,027	-3,168				#DIV/0!
5289 Misc Lease				-10,070		10,070	(100.0%)
5404 Water Meter Sales	-6,112	-14,621	-6,517				#DIV/0!
9030 Transfer to Reserve	965,813	966,927	1,032,682	1,032,682	1,006,451	-26,231	(2.5%)
Total WATER		-2	191,480				#DIV/0!
Total WATER AND SEWER SERVICES		-2	191,480				#DIV/0!
Total 01-3032 Environmental-Water-Chesley/Paisley		-2	191,480				#DIV/0!
01-3036 Environmental-Water-Tara							
WATER AND SEWER SERVICES							
WATER							
0000							#DIV/0!
4000 Salaries & Wages	41,699	42,568	35,347	27,801	27,807	6	
4034 Wages Overtime	6,062	7,402	8,185	2,686	2,655	-31	(1.2%)
4038 Wages Vacation	606	53					#DIV/0!
4300 Contracted Services	5,149	16,988	14,249	18,580	16,575	-2,005	(10.8%)
4302 Eng Services	2,140		339	1,082	1,104	22	2.0%
4304 Insurance	9,731	11,039	11,545	10,765	11,780	1,015	9.4%
4306 Lab Services	6,634	7,792	5,969	7,700	7,854	154	2.0%
4340 Material & Supplies	18,606	28,208	31,764	20,600	32,000	11,400	55.3%
4365 Chemicals	4,298	3,423	1,660	2,400	2,448	48	2.0%
4371 Natural Gas	536	406	225	832	549	-283	(34.0%)
4373 Hydro	27,258	25,457	24,258	29,700	30,294	594	2.0%
4374 Water & Sewer							#DIV/0!
4376 Property Taxes	6,094	5,948	6,804	6,650	7,075	425	6.4%
4390 Telephone	1,907	1,975	1,488	2,020	2,060	40	2.0%
4500 Employee Benefits	21,305	21,509	18,819	9,666	9,424	-242	(2.5%)
5200 Flat Fee Tax - Res	-356,036	-359,109	-374,086	-369,356	-385,309	-15,953	4.3%
5201 Flat Fee Tax - Com	-26,520	-26,555	-27,344	-25,037	-28,164	-3,127	12.5%
5204 User Fee - Metered	-28,962	-25,477	-39,886	-36,783	-37,886	-1,103	3.0%
5207 Monthly Flat Fee	-4,648	-4,242	-3,896	-5,064	-4,013	1,051	(20.8%)
5230 Connection Fee	-1,462	-7,023	-869	-5,432	-2,060	3,372	(62.1%)

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
5233 Service Calls			-61	-57		57	(100.0%)
5234 Capital Levy		-5,760	-1,600				#DIV/0!
5404 Water Meter Sales		-1,976	-999				#DIV/0!
9030 Transfer to Reserve	265,602	257,374	301,247	301,247	305,807	4,560	1.5%
Total WATER	-1		13,158				#DIV/0!
Total WATER AND SEWER SERVICES	-1		13,158				#DIV/0!
Total 01-3036 Environmental-Water-Tara	-1		13,158				#DIV/0!
01-3040 Environmental-Garbage Collection							
MUNICIPAL SERVICES							
ENVIRONMENTAL SERVICES							
0000							#DIV/0!
4000 Salaries & Wages	23,133	24,847	18,592	16,840	18,339	1,499	8.9%
4004 Wages Student	1,573	2,568	2,545	3,187	2,020	-1,167	(36.6%)
4034 Wages Overtime		325	36	114	113	-1	(0.9%)
4038 Wages Vacation				156	109	-47	(30.1%)
4300 Contracted Services	200,080	187,186	157,605	185,860	189,577	3,717	2.0%
4340 Material & Supplies		132					#DIV/0!
4500 Employee Benefits	8,037	9,011	6,449	5,937	6,019	82	1.4%
5200 Flat Fee Tax - Res	-339,345	-344,515	-352,095	-335,240	-367,325	-32,085	9.6%
5201 Flat Fee Tax - Com	-22,440	-22,440	-22,624	-22,887	-24,020	-1,133	5.0%
5208 Waste Coll - Bag Tags	-8,430	-9,452	-8,889	-10,062	-10,062		
Total ENVIRONMENTAL SERVICES	-137,392	-152,338	-198,381	-156,095	-185,230	-29,135	18.7%
Total MUNICIPAL SERVICES	-137,392	-152,338	-198,381	-156,095	-185,230	-29,135	18.7%
Total 01-3040 Environmental-Garbage Collection	-137,392	-152,338	-198,381	-156,095	-185,230	-29,135	18.7%
01-3050 Environmental-Waste Disposal							
MUNICIPAL SERVICES							
ENVIRONMENTAL SERVICES							
0000							#DIV/0!
4000 Salaries & Wages	78,332	76,234	67,424	59,295	105,479	46,184	77.9%
4004 Wages Student	752	501	923	562	356	-206	(36.7%)
4006 Wages on Call	87						#DIV/0!
4034 Wages Overtime	411	881	123	1,408	1,391	-17	(1.2%)
4038 Wages Vacation	11	18		967	1,115	148	15.3%

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4300 Contracted Services	24,152	38,786	42,744	42,122	45,336	3,214	7.6%
4302 Eng Services	23,595	36,705	23,279	27,300	37,846	10,546	38.6%
4306 Lab Services	8,800			8,961		-8,961	(100.0%)
4323 Vehicle Repair							#DIV/0!
4340 Material & Supplies	4,455	5,973	3,033	4,800	4,896	96	2.0%
4370 Fuel							#DIV/0!
4373 Hydro	1,760	2,829	4,194	1,820	4,400	2,580	141.8%
4376 Property Taxes	27,197	28,498	30,453	29,700	31,823	2,123	7.1%
4381 Equip Rental	105						#DIV/0!
4390 Telephone	995	233	175	1,432	250	-1,182	(82.5%)
4500 Employee Benefits	20,761	19,506	17,709	14,483	32,775	18,292	126.3%
4603 Write Off	4,955						#DIV/0!
5234 Capital Levy	-20,824	-20,260	-13,265				#DIV/0!
5240 Tipping	-983	-764	-407	-7,228	-7,228		
5241 Mattress Tipping	-5,830	-6,894	-5,206	-4,396	-4,396		
5242 Construction Waste	-31,957	-43,739	-67,588	-27,867	-63,465	-35,598	127.7%
5243 Carpet Tipping	-250	-688	-852	-298	-298		
5244 Household Tipping	-37,600	-52,339	-50,036	-36,945	-61,945	-25,000	67.7%
5246 Appliance Freon	-3,164	-2,937	-2,306	-2,753	-2,753		
5248 Shingle Tipping	-1,998	-2,856	-1,337	-4,650	-4,650		
5253 Plastic Tipping	-93	-254	-16	-7	-7		
5254 Wood Tipping	-21,605	-22,837	-14,905	-13,340	-13,340		
5255 Scrap Sales	-15,692	-12,056	-12,589	-19,495	-19,495		
5256 Ewaste Tipping	-1,800	-1,432	-1,278	-921	-921		
5257 Furniture / Unit	-2,097	-4,702	-2,834	-2,000	-2,000		
5258 Asbestos			-31				#DIV/0!
5900 Misc Revenue		-214	-2,316	-16	-16		
Total ENVIRONMENTAL SERVICES	52,475	38,192	15,091	72,934	85,153	12,219	16.8%
Total MUNICIPAL SERVICES	52,475	38,192	15,091	72,934	85,153	12,219	16.8%
Total 01-3050 Environmental-Waste Disposal	52,475	38,192	15,091	72,934	85,153	12,219	16.8%
01-3060 Environmental-Recycling							
MUNICIPAL SERVICES							
ENVIRONMENTAL SERVICES							

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4000 Salaries & Wages		721	421				#DIV/0!
4004 Wages Student				75	48	-27	(36.0%)
4038 Wages Vacation				3	2	-1	(33.3%)
4300 Contracted Services	101,687	110,841	120,767	118,450	120,819	2,369	2.0%
4340 Material & Supplies		1,438		1,714	1,500	-214	(12.5%)
4500 Employee Benefits		238	148	11	6	-5	(45.5%)
4680 Costs of Inventory Sold	719						#DIV/0!
5405 Blue Box Sales	-1,005	-763	-732	-600	-801	-201	33.5%
Total ENVIRONMENTAL SERVICES	101,401	112,475	120,604	119,653	121,574	1,921	1.6%
Total MUNICIPAL SERVICES	101,401	112,475	120,604	119,653	121,574	1,921	1.6%
Total 01-3060 Environmental-Recycling	101,401	112,475	120,604	119,653	121,574	1,921	1.6%
01-4000 Health-Physician Recruitment							
MUNICIPAL SERVICES							
HEALTH SERVICES							
4300 Contracted Services	20,000	30,000	20,000	20,000		-20,000	(100.0%)
4633 Council Projects/Grants	2,000						#DIV/0!
5660 Donations	-2,000						#DIV/0!
9030 Transfer to Reserve	7,888	7,888	30,000	30,000	50,000	20,000	66.7%
9230 Transfer from Reserve	-27,888	-30,000	-20,000	-20,000		20,000	(100.0%)
Total HEALTH SERVICES		7,888	30,000	30,000	50,000	20,000	66.7%
Total MUNICIPAL SERVICES		7,888	30,000	30,000	50,000	20,000	66.7%
Total 01-4000 Health-Physician Recruitment		7,888	30,000	30,000	50,000	20,000	66.7%
01-4002 Health-Clinic-Chesley							
MUNICIPAL SERVICES							
HEALTH SERVICES							
4000 Salaries & Wages	48	129	36	607	607		
4300 Contracted Services	36,393	27,602	28,539	32,315	32,961	646	2.0%
4304 Insurance	2,075	2,354	2,462	2,365	2,412	47	2.0%
4340 Material & Supplies	155	29	39	1,429	1,458	29	2.0%
4371 Natural Gas		1,601	5,853	9,359	9,546	187	2.0%
4372 Propane	5,501	2,673					#DIV/0!
4373 Hydro	9,521	12,942	7,679	11,205	11,429	224	2.0%
4374 Water & Sewer							#DIV/0!

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4376 Property Taxes	1,171	1,226	1,256	1,476	1,506	30	2.0%
4500 Employee Benefits	36	291	11	177	174	-3	(1.7%)
5280 Rental Income	-78,975	-79,859	-67,428	-66,241	-66,241		
5660 Donations	-50,000			-1,000	-1,000		
9030 Transfer to Reserve	16,049	31,013	13,929	13,929	13,929		
9230 Transfer from Reserve	58,025						#DIV/0!
Total HEALTH SERVICES	-1	1	-7,624	5,621	6,781	1,160	20.6%
Total MUNICIPAL SERVICES	-1	1	-7,624	5,621	6,781	1,160	20.6%
Total 01-4002 Health-Clinic-Chesley	-1	1	-7,624	5,621	6,781	1,160	20.6%
01-4004 Health-Clinic-Paisley							
MUNICIPAL SERVICES							
HEALTH SERVICES							
4000 Salaries & Wages	7,822	8,447	5,602	3,159	3,176	17	0.5%
4038 Wages Vacation				99		-99	(100.0%)
4300 Contracted Services	2,029	2,397	1,808	1,714	2,248	534	31.2%
4304 Insurance	607	688	720	691	705	14	2.0%
4320 Bldg Mtce			256	963	982	19	2.0%
4340 Material & Supplies	350	375	1,489	1,041	1,062	21	2.0%
4371 Natural Gas		885	1,381	2,777	2,833	56	2.0%
4372 Propane	2,302	-451					#DIV/0!
4373 Hydro	2,518	2,799	1,842	2,719	2,773	54	2.0%
4374 Water & Sewer	641	775	808	1,112	1,134	22	2.0%
4376 Property Taxes	108	110	112	110	112	2	1.8%
4500 Employee Benefits	1,075	1,211	1,111	392	1,144	752	191.8%
5280 Rental Income	-18,291	-18,636	-15,785	-19,829	-19,829		
5660 Donations	-200						#DIV/0!
9030 Transfer to Reserve	1,040	1,400	6,039	6,039	6,039		
Total HEALTH SERVICES	1		5,383	987	2,379	1,392	141.0%
Total MUNICIPAL SERVICES	1		5,383	987	2,379	1,392	141.0%
Total 01-4004 Health-Clinic-Paisley	1		5,383	987	2,379	1,392	141.0%
01-4010 Health-Cemetery-Common							
MUNICIPAL SERVICES							
HEALTH SERVICES							

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4303 Legal Services	621	6,310					#DIV/0!
4313 Software Licence			3,000	3,924	4,002	78	2.0%
4340 Material & Supplies	1,244	2,305	2,820	2,500	2,550	50	2.0%
5701 Interest Income	-29,473	-30,811					#DIV/0!
Total HEALTH SERVICES	-27,608	-22,196	5,820	6,424	6,552	128	2.0%
Total MUNICIPAL SERVICES	-27,608	-22,196	5,820	6,424	6,552	128	2.0%
Total 01-4010 Health-Cemetery-Common	-27,608	-22,196	5,820	6,424	6,552	128	2.0%
01-4011 Health-Cemetery-Arran							
MUNICIPAL SERVICES							
HEALTH SERVICES							
0000							#DIV/0!
4000 Salaries & Wages				713	713		
4002 Wages Reg Burial		475	483				#DIV/0!
4003 Wages Mtce	534	278	267				#DIV/0!
4004 Wages Student	2,557	2,892	1,896	2,493	1,580	-913	(36.6%)
4038 Wages Vacation	102	116	76	100	63	-37	(37.0%)
4300 Contracted Services	256	256	272	260	265	5	1.9%
4340 Material & Supplies							#DIV/0!
4500 Employee Benefits	517	651	384	598	447	-151	(25.3%)
5701 Interest Income				-16	-16		
5900 Misc Revenue		-3,852					#DIV/0!
Total HEALTH SERVICES	3,966	816	3,378	4,148	3,052	-1,096	(26.4%)
Total MUNICIPAL SERVICES	3,966	816	3,378	4,148	3,052	-1,096	(26.4%)
Total 01-4011 Health-Cemetery-Arran	3,966	816	3,378	4,148	3,052	-1,096	(26.4%)
01-4012 Health-Cemetery-Chesley							
MUNICIPAL SERVICES							
HEALTH SERVICES							
0000							#DIV/0!
4000 Salaries & Wages				28,678	29,429	751	2.6%
4002 Wages Reg Burial	6,858	7,913	6,139				#DIV/0!
4003 Wages Mtce	19,854	17,028	13,545				#DIV/0!
4004 Wages Student	10,156	9,584	9,353	10,010	6,345	-3,665	(36.6%)
4034 Wages Overtime	393	699	478	221	221		

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4038 Wages Vacation	406	383	374	853	701	-152	(17.8%)
4300 Contracted Services	2,085	3,508	1,425	6,427	6,500	73	1.1%
4304 Insurance	1,276	1,447	1,514	1,453	1,482	29	2.0%
4311 Columbarium Engraving	2,228	356		3,065	2,500	-565	(18.4%)
4340 Material & Supplies	4,775	2,343	1,536	3,502	3,000	-502	(14.3%)
4370 Fuel				455	450	-5	(1.1%)
4373 Hydro	486	402	286	412	420	8	1.9%
4376 Property Taxes	1,063	1,116	1,144	1,231	1,200	-31	(2.5%)
4500 Employee Benefits	8,853	7,946	5,981	8,190	7,675	-515	(6.3%)
4607 Internment Buyback	509						#DIV/0!
5261 Interment	-8,800	-12,750	-6,180	-10,000	-10,000		
5262 Interment Weekend	-563	-1,800		-1,800	-1,800		
5263 Cremation	-4,900	-8,300	-5,150	-3,375	-3,375		
5264 Mortuary	-660	-1,125	-1,280	-970	-970		
5265 Columbarium Engraving	-2,325	-2,800	-2,700	-2,700	-2,700		
5290 Misc Charges	-216	-400	-103	-300	-300		
5701 Interest Income				-2,894	-2,894		
5901 Land Sales	-6,300	-6,480	-5,191	-3,030	-3,030		
5903 Land Sales Columbarium	-6,800	-8,615	-9,744	-8,800	-8,800		
Total HEALTH SERVICES	28,378	10,455	11,427	30,628	26,054	-4,574	(14.9%)
Total MUNICIPAL SERVICES	28,378	10,455	11,427	30,628	26,054	-4,574	(14.9%)
Total 01-4012 Health-Cemetery-Chesley	28,378	10,455	11,427	30,628	26,054	-4,574	(14.9%)
01-4013 Health-Cemetery-Elderslie							
MUNICIPAL SERVICES							
HEALTH SERVICES							
0000							#DIV/0!
4000 Salaries & Wages				1,787	2,495	708	39.6%
4002 Wages Reg Burial	917	30					#DIV/0!
4003 Wages Mtce	1,066	217	457				#DIV/0!
4004 Wages Student	3,417	2,554	3,034	2,493	1,580	-913	(36.6%)
4034 Wages Overtime				86	86		
4038 Wages Vacation				111	74	-37	(33.3%)
4340 Material & Supplies	148	102		103	105	2	1.9%

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4500 Employee Benefits	1,066	405	516	909	981	72	7.9%
5261 Interment	-1,650						#DIV/0!
5263 Cremation	-250			-500	-500		
5701 Interest Income				-151	-151		
5901 Land Sales	-900	-1,417		-900	-900		
Total HEALTH SERVICES	3,814	1,891	4,007	3,938	3,770	-168	(4.3%)
Total MUNICIPAL SERVICES	3,814	1,891	4,007	3,938	3,770	-168	(4.3%)
Total 01-4013 Health-Cemetery-Elderslie	3,814	1,891	4,007	3,938	3,770	-168	(4.3%)
01-4014 Health-Cemetery-Paisley							
MUNICIPAL SERVICES							
HEALTH SERVICES							
0000							#DIV/0!
4000 Salaries & Wages				1,353	1,391	38	2.8%
4002 Wages Reg Burial	2,552	4,134	1,456				#DIV/0!
4003 Wages Mtce	824						#DIV/0!
4004 Wages Student	2,843	4,406	3,191	3,430	2,175	-1,255	(36.6%)
4034 Wages Overtime	313	573	1,497				#DIV/0!
4038 Wages Vacation				137	87	-50	(36.5%)
4300 Contracted Services	1,526			5,150	5,000	-150	(2.9%)
4304 Insurance	989	1,122	1,174	1,128	1,151	23	2.0%
4340 Material & Supplies	793	543		536	547	11	2.1%
4500 Employee Benefits	1,636	2,183	1,354	946	713	-233	(24.6%)
5261 Interment	-550	-750	-1,545	-550	-550		
5262 Interment Weekend		-600	-618	-250	-250		
5263 Cremation	-500	-1,700	-1,236	-250	-250		
5290 Misc Charges	-100	-325	-670				#DIV/0!
5701 Interest Income				-423	-423		
5901 Land Sales		-2,880	-1,514				#DIV/0!
Total HEALTH SERVICES	10,326	6,706	3,089	11,207	9,591	-1,616	(14.4%)
Total MUNICIPAL SERVICES	10,326	6,706	3,089	11,207	9,591	-1,616	(14.4%)
Total 01-4014 Health-Cemetery-Paisley	10,326	6,706	3,089	11,207	9,591	-1,616	(14.4%)
01-4016 Health-Cemetery-Tara							
MUNICIPAL SERVICES							

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
HEALTH SERVICES							
0000							#DIV/0!
4000 Salaries & Wages				7,371	7,410	39	0.5%
4002 Wages Reg Burial	5,257	6,679	3,377				#DIV/0!
4003 Wages Mtce	4,539	6,804	7,373				#DIV/0!
4004 Wages Student	7,622	8,801	10,954	6,373	4,040	-2,333	(36.6%)
4034 Wages Overtime	1,719	856	1,365	171	171		
4038 Wages Vacation				255	162	-93	(36.5%)
4300 Contracted Services	5,851	6,205		6,180	6,500	320	5.2%
4304 Insurance	1,053	1,195	1,249	1,200	1,224	24	2.0%
4311 Columbarium Engraving	5,999	2,646	5,139	1,638	4,600	2,962	180.8%
4340 Material & Supplies	2,094	3,832	2,085	3,502	3,500	-2	(0.1%)
4381 Equip Rental		551		500	510	10	2.0%
4500 Employee Benefits	4,434	5,885	4,882	3,408	2,953	-455	(13.4%)
4607 Internment Buyback	967	3,600		927	927		
5261 Interment	-7,700	-13,300	-6,180	-9,000	-9,000		
5262 Interment Weekend	-1,726	-900	-4,326	-2,300	-2,300		
5263 Cremation	-5,275	-7,000	-8,034	-3,700	-3,700		
5264 Mortuary				-300	-300		
5265 Columbarium Engraving	-5,975	-2,350	-4,206	-1,442	-1,442		
5290 Misc Charges	-166	-125	-335				#DIV/0!
5701 Interest Income				-2,184	-2,184		
5901 Land Sales	-14,850	-12,240	-5,933	-8,550	-8,550		
5902 Land Sales Cremation	-470			-592	-592		
5903 Land Sales Columbarium	-17,200	-6,800	-10,094	-5,000	-5,000		
Total HEALTH SERVICES	-13,827	4,339	-2,684	-1,543	-1,071	472	(30.6%)
Total MUNICIPAL SERVICES	-13,827	4,339	-2,684	-1,543	-1,071	472	(30.6%)
Total 01-4016 Health-Cemetery-Tara	-13,827	4,339	-2,684	-1,543	-1,071	472	(30.6%)
01-5001 Rec/Cult-Parkland-Recreation							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
0000							#DIV/0!
4000 Salaries & Wages	57,691	59,829	47,692	42,042	50,560	8,518	20.3%

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4004 Wages Student	25,242	19,012	16,151	19,120	22,090	2,970	15.5%
4038 Wages Vacation				780	899	119	15.3%
4300 Contracted Services	4,950	10,969	8,236	3,386	28,954	25,568	755.1%
4304 Insurance	22,784	25,846	27,031	25,960	39,000	13,040	50.2%
4321 Equip Mtce	5,063	7,913	11,659	9,666	10,799	1,133	11.7%
4340 Material & Supplies	2,492	7,606	12,035	6,002	4,490	-1,512	(25.2%)
4370 Fuel	4,204	3,606	2,883	5,796	4,000	-1,796	(31.0%)
4373 Hydro	4,538	3,876	2,982	4,509	4,599	90	2.0%
4374 Water & Sewer	498	918	711	1,321	1,347	26	2.0%
4376 Property Taxes	3,849	4,216	3,613	2,863	2,920	57	2.0%
4381 Equip Rental	8,119	10,429	9,499	9,713	9,907	194	2.0%
4500 Employee Benefits	22,344	21,571	20,831	15,895	18,732	2,837	17.8%
5280 Rental Income							#DIV/0!
5287 Pavillion Rental	-5,370	-5,347	-3,272	-5,270	-5,270		
5600 Grants - Federal	-5,062	-5,062		-5,000	-5,000		
5660 Donations	-8,834	-4,825	-1,000				#DIV/0!
9230 Transfer from Reserve	-2,000	-2,000	-2,000	-2,000		2,000	(100.0%)
Total RECREATION AND CULTURE	140,508	158,557	157,051	134,783	188,027	53,244	39.5%
Total MUNICIPAL SERVICES	140,508	158,557	157,051	134,783	188,027	53,244	39.5%
Total 01-5001 Rec/Cult-Parkland-Recreation	140,508	158,557	157,051	134,783	188,027	53,244	39.5%
01-5015 Rec/Cult-Admin							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
0000							#DIV/0!
4000 Salaries & Wages	89,567	72,108	67,463	156,845	94,512	-62,333	(39.7%)
4004 Wages Student				3,149	3,638	489	15.5%
4038 Wages Vacation		10,926	20,656	195	146	-49	(25.1%)
4040 Wages Stats		1,656	3,130				#DIV/0!
4042 Wages Sick Pay		851	1,484				#DIV/0!
4301 Advertising							#DIV/0!
4304 Insurance	3,240	3,717	3,240	3,671	3,744	73	2.0%
4313 Software Licence	9,880	9,501	11,363	10,531	11,742	1,211	11.5%
4323 Vehicle Repair			100				#DIV/0!

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4340 Material & Supplies	-78	875	211				#DIV/0!
4341 Office Supplies	313	99	242	234	239	5	2.1%
4370 Fuel	108						#DIV/0!
4390 Telephone	734	236	176	500	510	10	2.0%
4395			151				#DIV/0!
4500 Employee Benefits	23,560	27,283	28,165	51,645	29,120	-22,525	(43.6%)
4540 Mileage	223			1,622	1,622		
4551 Training	382		1,306	500	500		
4552 Memberships	3,984	300	2,137	2,550	2,550		
4601 Strategic Initiatives	21,042						#DIV/0!
4602 Pandemic Costs							#DIV/0!
4603 Write Off	259	50	313				#DIV/0!
4701 Bank Charges	12,994	9,452	3,885	12,500	12,500		
5222 Program Reg	-1,859						#DIV/0!
5290 Misc Charges	153						#DIV/0!
5292 Admin Fees	-6,626	-19,932	-4,724	-9,000	-9,000		
5680 Grants Other		-440					#DIV/0!
5951 Equipment Sales			-685				#DIV/0!
9030 Transfer to Reserve	3,217	5,517					#DIV/0!
9230 Transfer from Reserve	-30,000						#DIV/0!
Total RECREATION AND CULTURE	131,093	122,199	138,613	234,942	151,823	-83,119	(35.4%)
Total MUNICIPAL SERVICES	131,093	122,199	138,613	234,942	151,823	-83,119	(35.4%)
Total 01-5015 Rec/Cult-Admin	131,093	122,199	138,613	234,942	151,823	-83,119	(35.4%)
01-5020 Rec/Cult-Common H&S							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages		46					#DIV/0!
4044 Wages Health & Safety	882	1,325	1,467				#DIV/0!
4340 Material & Supplies	1,109	2,707	1,158	1,309	1,335	26	2.0%
4510 Clothing Allowance	1,417	2,614	4,504	4,275	4,275		
4515 Boot Allowance	873	1,048	1,235	2,438	2,438		
4551 Training	3,946	2,394	1,514	7,127	7,127		
Total RECREATION AND CULTURE	8,227	10,134	9,878	15,149	15,175	26	0.2%

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
Total MUNICIPAL SERVICES	8,227	10,134	9,878	15,149	15,175	26	0.2%
Total 01-5020 Rec/Cult-Common H&S	8,227	10,134	9,878	15,149	15,175	26	0.2%
01-5210 Rec/Cult-Programs-AE Programs							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	30,885	33,686	34,362	37,939	48,951	11,012	29.0%
4038 Wages Vacation	5,924	5,398	6,649				#DIV/0!
4040 Wages Stats	848	227	1,522				#DIV/0!
4042 Wages Sick Pay	1,862	2,823	2,601				#DIV/0!
4300 Contracted Services	3,640	3,244	1,050	1,988	2,028	40	2.0%
4304 Insurance	630	715	748	4,389	1,000	-3,389	(77.2%)
4340 Material & Supplies	3,997	1,691	650	2,054	2,095	41	2.0%
4500 Employee Benefits	15,583	15,741	16,888	13,653	16,260	2,607	19.1%
4540 Mileage	192	180		541	541		
4551 Training	141			263	263		
4603 Write Off	100						#DIV/0!
5218 Programs Seniors		-530	-891				#DIV/0!
5219 Programs Other			-1,125	180	180		
5223 Exercise	-325			-1,060	-1,060		
5291 Ad Revenue	-3,932		-4,902	-3,500	-3,500		
5295 Insurance Fee	-5,061	-7,680	-2,662	-6,000	-6,000		
5680 Grants Other	-1,500						#DIV/0!
9230 Transfer from Reserve	12	316					#DIV/0!
Total RECREATION AND CULTURE	52,996	55,811	54,890	50,447	60,758	10,311	20.4%
Total MUNICIPAL SERVICES	52,996	55,811	54,890	50,447	60,758	10,311	20.4%
Total 01-5210 Rec/Cult-Programs-AE Programs	52,996	55,811	54,890	50,447	60,758	10,311	20.4%
01-5220 Rec/Cult-Programs-Day Camp							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	2,973	3,384	3,476				#DIV/0!
4004 Wages Student	74,337	78,769	86,902	66,578	88,822	22,244	33.4%
4038 Wages Vacation				2,663	3,553	890	33.4%
4340 Material & Supplies	3,003	1,756	2,494	7,017	3,000	-4,017	(57.2%)

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4500 Employee Benefits	6,925	8,779	8,899	8,433	11,520	3,087	36.6%
4540 Mileage	67						#DIV/0!
5222 Program Reg	-92,155	-99,672	-91,055	-100,300	-100,300		
5680 Grants Other	-1,136	-2,319					#DIV/0!
Total RECREATION AND CULTURE	-5,986	-9,303	10,716	-15,609	6,595	22,204	(142.3%)
Total MUNICIPAL SERVICES	-5,986	-9,303	10,716	-15,609	6,595	22,204	(142.3%)
Total 01-5220 Rec/Cult-Programs-Day Camp	-5,986	-9,303	10,716	-15,609	6,595	22,204	(142.3%)
01-5311 Rec/Cult-Parks-Ball Field-Arran/Allenford							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4340 Material & Supplies	9,471	259	478	1,621	1,653	32	2.0%
4373 Hydro	1,320	1,427	1,201	1,269	1,294	25	2.0%
4376 Property Taxes	108	110	112	110	112	2	1.8%
5660 Donations	15,350						#DIV/0!
5680 Grants Other		-1,143	-1,336				#DIV/0!
Total RECREATION AND CULTURE	26,249	653	455	3,000	3,059	59	2.0%
Total MUNICIPAL SERVICES	26,249	653	455	3,000	3,059	59	2.0%
Total 01-5311 Rec/Cult-Parks-Ball Field-Arran/Allenford	26,249	653	455	3,000	3,059	59	2.0%
01-5312 Rec/Cult-Parks-Ball Field-Chesley							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	7,900	9,642	6,911	6,134	6,136	2	
4300 Contracted Services	2,147	152		3,073	7,134	4,061	132.2%
4340 Material & Supplies	2,467	3,751	2,341	2,839	5,896	3,057	107.7%
4370 Fuel							#DIV/0!
4373 Hydro	1,427	1,146	901	1,321	1,347	26	2.0%
4500 Employee Benefits	2,505	3,095	2,140	2,069	2,012	-57	(2.8%)
5281 Ball Field Rentals	-3,195	-4,189	-5,962	-4,100	-6,600	-2,500	61.0%
5282 Soccer Field Rentals	-1,702	-1,916	-1,275	-1,800	-1,800		
Total RECREATION AND CULTURE	11,549	11,681	5,056	9,536	14,125	4,589	48.1%
Total MUNICIPAL SERVICES	11,549	11,681	5,056	9,536	14,125	4,589	48.1%
Total 01-5312 Rec/Cult-Parks-Ball Field-Chesley	11,549	11,681	5,056	9,536	14,125	4,589	48.1%
01-5314 Rec/Cult-Parks-Ball Field-Paisley							

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	1,735	1,257	1,976				#DIV/0!
4300 Contracted Services		3,079					#DIV/0!
4340 Material & Supplies	1,715	1,162	675	1,697	1,231	-466	(27.5%)
4370 Fuel							#DIV/0!
4373 Hydro	710	575	391	626	639	13	2.1%
4500 Employee Benefits	562	462	537				#DIV/0!
5281 Ball Field Rentals	-898	-2,059	-980	-1,815	-1,315	500	(27.5%)
5282 Soccer Field Rentals	-230	-405	-533	-400	-400		
Total RECREATION AND CULTURE	3,594	4,071	2,066	108	155	47	43.5%
Total MUNICIPAL SERVICES	3,594	4,071	2,066	108	155	47	43.5%
Total 01-5314 Rec/Cult-Parks-Ball Field-Paisley	3,594	4,071	2,066	108	155	47	43.5%
01-5316 Rec/Cult-Parks-Ball Field-Tara							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	10,176	13,831	9,238	7,086	7,088	2	
4300 Contracted Services		3,431	4,010	1,596	608	-988	(61.9%)
4320 Bldg Mtce	822						#DIV/0!
4340 Material & Supplies	3,630	4,626	5,398	4,542	4,633	91	2.0%
4370 Fuel							#DIV/0!
4373 Hydro	1,903	1,611	1,144	1,648	1,681	33	2.0%
4500 Employee Benefits	3,131	4,087	2,669	2,545	2,457	-88	(3.5%)
5281 Ball Field Rentals	-11,168	-9,224	-7,493	-10,456	-10,456		
5282 Soccer Field Rentals	-613	-690		-606	-606		
5283 Horse Ring Rentals	-563	-435	-448	-500	-500		
Total RECREATION AND CULTURE	7,318	17,237	14,518	5,855	4,905	-950	(16.2%)
Total MUNICIPAL SERVICES	7,318	17,237	14,518	5,855	4,905	-950	(16.2%)
Total 01-5316 Rec/Cult-Parks-Ball Field-Tara	7,318	17,237	14,518	5,855	4,905	-950	(16.2%)
01-5322 Rec/Cult-Parks-Splashpad-Chesley							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4300 Contracted Services		1,058	1,614		3,300	3,300	#DIV/0!

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4340 Material & Supplies		688	34				#DIV/0!
4374 Water & Sewer							#DIV/0!
4376 Property Taxes	526			1,205	1,205		
Total RECREATION AND CULTURE	526	1,746	1,648	1,205	4,505	3,300	273.9%
Total MUNICIPAL SERVICES	526	1,746	1,648	1,205	4,505	3,300	273.9%
Total 01-5322 Rec/Cult-Parks-Splashpad-Chesley	526	1,746	1,648	1,205	4,505	3,300	273.9%
01-5324 Rec/Cult-Parks-Splashpad-Paisley							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	111	115					#DIV/0!
4300 Contracted Services		1,058	1,614		1,300	1,300	#DIV/0!
4340 Material & Supplies		76					#DIV/0!
4374 Water & Sewer							#DIV/0!
4376 Property Taxes	585	1,046	584	1,205	1,205		
4500 Employee Benefits	40	40					#DIV/0!
Total RECREATION AND CULTURE	736	2,335	2,198	1,205	2,505	1,300	107.9%
Total MUNICIPAL SERVICES	736	2,335	2,198	1,205	2,505	1,300	107.9%
Total 01-5324 Rec/Cult-Parks-Splashpad-Paisley	736	2,335	2,198	1,205	2,505	1,300	107.9%
01-5326 Rec/Cult-Parks-Splashpad-Tara							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	1,456	33					#DIV/0!
4038 Wages Vacation	14						#DIV/0!
4300 Contracted Services		611	1,614		1,300	1,300	#DIV/0!
4374 Water & Sewer							#DIV/0!
4376 Property Taxes	526			1,205	1,205		
4500 Employee Benefits	515	213					#DIV/0!
Total RECREATION AND CULTURE	2,511	857	1,614	1,205	2,505	1,300	107.9%
Total MUNICIPAL SERVICES	2,511	857	1,614	1,205	2,505	1,300	107.9%
Total 01-5326 Rec/Cult-Parks-Splashpad-Tara	2,511	857	1,614	1,205	2,505	1,300	107.9%
01-5411 Rec/Cult-Facilities-CC Arran/Arkwright							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4000 Salaries & Wages	978	1,254	1,080	884	884		
4038 Wages Vacation				30	30		
4300 Contracted Services	2,359	694	3,301	726	726		
4306 Lab Services	47	52	27	48	48		
4340 Material & Supplies	2,959	955	521	644	644		
4371 Natural Gas	1,398	1,304	1,200	1,022	1,022		
4373 Hydro	951	850	787	722	722		
4500 Employee Benefits	198	256	217	108	108		
5280 Rental Income	-1,097	-695	-920	-1,454	-954	500	(34.4%)
Total RECREATION AND CULTURE	7,793	4,670	6,213	2,730	3,230	500	18.3%
Total MUNICIPAL SERVICES	7,793	4,670	6,213	2,730	3,230	500	18.3%
Total 01-5411 Rec/Cult-Facilities-CC Arran/Arkwright	7,793	4,670	6,213	2,730	3,230	500	18.3%
01-5412 Rec/Cult-Facilities-Chesley Comm Ctr							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
0000							#DIV/0!
4000 Salaries & Wages	98,305	107,349	112,141	150,534	192,875	42,341	28.1%
4004 Wages Student	2,397	2,567	3,287	3,149	3,638	489	15.5%
4006 Wages on Call	750	875	875	1,985	1,962	-23	(1.2%)
4034 Wages Overtime				506	500	-6	(1.2%)
4038 Wages Vacation	12,179	13,467	13,326	1,400	829	-571	(40.8%)
4040 Wages Stats	7,494	8,873	12,512				#DIV/0!
4042 Wages Sick Pay	4,521	3,412	3,979				#DIV/0!
4300 Contracted Services	13,928	7,515	13,102	15,785	17,785	2,000	12.7%
4304 Insurance	16,143	18,312	19,151	17,857	19,857	2,000	11.2%
4320 Bldg Mtce	6,654	7,735	7,679	8,360	24,810	16,450	196.8%
4321 Equip Mtce	5,170	11,137	6,374	6,360	6,360		
4324 Mat'l Ice Plant	17,954	21,602	22,003	15,285	21,285	6,000	39.3%
4340 Material & Supplies	6,068	9,728	8,449	9,834	9,834		
4359 Other Fees & Licences	202	440	479				#DIV/0!
4371 Natural Gas	8,942	10,471	10,790	12,000	12,000		
4372 Propane	13,549	3,090	6,948	15,000	11,000	-4,000	(26.7%)
4373 Hydro	81,218	90,873	70,738	80,000	92,000	12,000	15.0%

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4374 Water & Sewer	7,092	2,606	5,430	11,807	8,000	-3,807	(32.2%)
4376 Property Taxes	966	1,719	1,729	509	1,909	1,400	275.0%
4381 Equip Rental							#DIV/0!
4390 Telephone	1,205	1,296	1,004	1,557	1,557		
4500 Employee Benefits	38,102	39,773	41,057	41,215	55,340	14,125	34.3%
4551 Training		122					#DIV/0!
5227 Admissions	-2,989	-960	-915	-1,000	-1,000		
5228 Curling	-27,162	-29,911	-23,200	-33,891	-33,891		
5280 Rental Income	-21,357	-23,993	-23,610	-20,579	-20,579		
5284 Ice Rental	-122,887	-119,124	-61,170	-105,020	-129,120	-24,100	22.9%
5285 Floor Rental	-12,556	-10,991	-12,908	-10,198	-10,198		
5286 Concession Rental	-100	-50					#DIV/0!
5290 Misc Charges	-482	-4,602	-7,438	-525	-525		
5291 Ad Revenue	-4,647	-5,944		-4,687	-4,687		
5660 Donations	-325						#DIV/0!
9030 Transfer to Reserve	60,525	3,609					#DIV/0!
Total RECREATION AND CULTURE	210,859	170,996	231,812	217,243	281,541	64,298	29.6%
Total MUNICIPAL SERVICES	210,859	170,996	231,812	217,243	281,541	64,298	29.6%
Total 01-5412 Rec/Cult-Facilities-Chesley Comm Ctr	210,859	170,996	231,812	217,243	281,541	64,298	29.6%
01-5414 Rec/Cult-Facilities-Paisley Comm Ctr							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
0000							#DIV/0!
4000 Salaries & Wages	96,350	91,730	93,417	114,505	99,124	-15,381	(13.4%)
4004 Wages Student	1,337	356	2,079				#DIV/0!
4006 Wages on Call	500	500	648	1,985	1,961	-24	(1.2%)
4034 Wages Overtime				884	874	-10	(1.1%)
4038 Wages Vacation	7,605	11,324	11,902	1,487	934	-553	(37.2%)
4040 Wages Stats	7,269	9,501	6,423				#DIV/0!
4042 Wages Sick Pay	3,635	4,799	4,277				#DIV/0!
4300 Contracted Services	5,919	7,253	15,992	9,473	9,473		
4304 Insurance	16,112	18,277	19,115	17,823	17,823		
4320 Bldg Mtce	3,562	3,312	8,017	6,360	6,360		

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4321 Equip Mtce	8,320	5,716	3,524	6,360	6,360		
4324 Mat'l Ice Plant	20,871	12,998	23,034	14,912	24,912	10,000	67.1%
4340 Material & Supplies	5,215	6,438	5,074	8,882	7,000	-1,882	(21.2%)
4359 Other Fees & Licences	202	200	240		280	280	#DIV/0!
4372 Propane	22,075	16,085	17,327	27,218	20,000	-7,218	(26.5%)
4373 Hydro	53,472	46,941	36,623	50,000	50,000		
4374 Water & Sewer	3,819	8,624	8,592	8,578	8,578		
4376 Property Taxes	323	330	336	307	307		
4381 Equip Rental		240		292	292		
4390 Telephone	1,295	1,656	1,269	1,734	1,734		
4500 Employee Benefits	40,048	39,767	37,756	30,140	31,340	1,200	4.0%
4551 Training	1,399		280				#DIV/0!
5227 Admissions	-4,365	-841	-1,758	-1,570	-1,570		
5228 Curling	-18,140	-13,063	-30,649	-17,162	-17,162		
5280 Rental Income	-1,088	-2,244	-3,149	-16,316	-16,316		
5284 Ice Rental	-114,198	-106,902	-66,097	-94,774	-101,366	-6,592	7.0%
5285 Floor Rental				-1,185	-1,185		
5286 Concession Rental	232						#DIV/0!
5290 Misc Charges	-408	-957	-6,511	-510	-510		
5291 Ad Revenue	-1,624	-3,987		-1,650	-1,650		
9030 Transfer to Reserve	34,653						#DIV/0!
9230 Transfer from Reserve	2,214	1,476					#DIV/0!
Total RECREATION AND CULTURE	196,604	159,529	187,761	167,773	147,593	-20,180	(12.0%)
Total MUNICIPAL SERVICES	196,604	159,529	187,761	167,773	147,593	-20,180	(12.0%)
Total 01-5414 Rec/Cult-Facilities-Paisley Comm Ctr	196,604	159,529	187,761	167,773	147,593	-20,180	(12.0%)
01-5416 Rec/Cult-Facilities-Tara Comm Ctr							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
0000							#DIV/0!
4000 Salaries & Wages	92,143	91,639	95,533	142,380	142,417	37	
4004 Wages Student	2,907	3,121	1,705	3,149	3,638	489	15.5%
4006 Wages on Call	500	250	625	1,985	1,961	-24	(1.2%)
4034 Wages Overtime				630	623	-7	(1.1%)

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4038 Wages Vacation	7,023	11,562	8,841	1,421	1,414	-7	(0.5%)
4040 Wages Stats	7,369	7,608	11,674				#DIV/0!
4042 Wages Sick Pay	3,558	2,253	820				#DIV/0!
4300 Contracted Services	2,939	3,185	4,102	6,973	3,000	-3,973	(57.0%)
4304 Insurance	22,073	25,040	26,187	24,418	36,418	12,000	49.1%
4320 Bldg Mtce	89	2,241	3,472	5,554	4,000	-1,554	(28.0%)
4321 Equip Mtce	1,124	1,326	2,147	6,360	3,000	-3,360	(52.8%)
4324 Mat'l Ice Plant	30,312	17,877	15,351	12,618	20,118	7,500	59.4%
4340 Material & Supplies	2,655	3,960	4,062	7,448	5,000	-2,448	(32.9%)
4359 Other Fees & Licences	202	180			280	280	#DIV/0!
4371 Natural Gas	7,712	7,033	6,094	8,862	8,862		
4372 Propane	1,630	506	1,175	1,942	1,942		
4373 Hydro	28,248	28,934	31,531	28,127	35,127	7,000	24.9%
4374 Water & Sewer	4,550	13,248	14,133	6,712	12,712	6,000	89.4%
4376 Property Taxes	1,024	1,644	2,995	409	3,909	3,500	855.7%
4381 Equip Rental	56	240	41	292	292		
4390 Telephone	1,959	2,041	1,515	1,797	1,797		
4500 Employee Benefits	32,394	34,299	33,942	38,264	37,500	-764	(2.0%)
4551 Training							#DIV/0!
5227 Admissions	-746		-130	-1,020	-1,020		
5280 Rental Income	-8,221	-9,667	-6,955	-8,142	-8,142		
5284 Ice Rental	-124,101	-111,737	-65,122	-100,886	-128,112	-27,226	27.0%
5285 Floor Rental	-9,977	-8,477	-7,701	-6,695	-6,695		
5286 Concession Rental	-100	100					#DIV/0!
5290 Misc Charges	-615	-187	-4,308	-510	-510		
5291 Ad Revenue	-2,982	-3,915		-2,950	-2,950		
5660 Donations	-325						#DIV/0!
9030 Transfer to Reserve	75,893	6,033					#DIV/0!
Total RECREATION AND CULTURE	179,293	130,337	181,729	179,138	176,581	-2,557	(1.4%)
Total MUNICIPAL SERVICES	179,293	130,337	181,729	179,138	176,581	-2,557	(1.4%)
Total 01-5416 Rec/Cult-Facilities-Tara Comm Ctr	179,293	130,337	181,729	179,138	176,581	-2,557	(1.4%)
01-5512 Rec/Cult-Facilities-Chesley Pool							
MUNICIPAL SERVICES							

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
RECREATION AND CULTURE							
4000 Salaries & Wages	43,377	42,770	11,204				#DIV/0!
4004 Wages Student	119	1,875	35,265	30,665	42,276	11,611	37.9%
4038 Wages Vacation				1,227	1,691	464	37.8%
4300 Contracted Services	3,171	584	1,496	2,293	1,500	-793	(34.6%)
4340 Material & Supplies	3,690	4,703	3,979	4,476	4,476		
4372 Propane	2,350	1,847	2,014	2,120	2,120		
4373 Hydro	2,827	2,301	1,557	2,817	2,817		
4374 Water & Sewer				2,868		-2,868	(100.0%)
4390 Telephone	466	490	389	384	504	120	31.3%
4500 Employee Benefits	4,940	5,584	4,500	3,784	5,369	1,585	41.9%
5225 Lessons	-12,629	-9,669	-13,517	-14,682	-14,682		
5226 Season Pass	-1,121	-973	-2,550	-2,250	-2,250		
5227 Admissions	-2,220	-2,725	-2,464	-2,400	-2,400		
5280 Rental Income	-669	-927	-799	-500	-500		
5600 Grants - Federal		-2,319					#DIV/0!
5680 Grants Other				-3,000		3,000	(100.0%)
9030 Transfer to Reserve	-17,223						#DIV/0!
Total RECREATION AND CULTURE	27,078	43,541	41,074	27,802	40,921	13,119	47.2%
Total MUNICIPAL SERVICES	27,078	43,541	41,074	27,802	40,921	13,119	47.2%
Total 01-5512 Rec/Cult-Facilities-Chesley Pool	27,078	43,541	41,074	27,802	40,921	13,119	47.2%
01-5516 Rec/Cult-Facilities-Tara Pool							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	36,533	38,230	2,814				#DIV/0!
4004 Wages Student	385	5,217	43,634	45,660	48,316	2,656	5.8%
4038 Wages Vacation				1,826	1,933	107	5.9%
4300 Contracted Services	417	863	2,664	2,184	2,184		
4340 Material & Supplies	5,369	6,340	6,067	5,459	5,459		
4371 Natural Gas	1,628	1,480	295	1,754	1,754		
4373 Hydro		1,951	2,625	2,856	2,856		
4374 Water & Sewer	166		1,499	2,249		-2,249	(100.0%)
4390 Telephone	992	1,073	759	832	832		

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4500 Employee Benefits	4,277	3,007	4,237	5,701	6,136	435	7.6%
5225 Lessons	-17,122	-12,754	-17,919	-17,300	-17,300		
5226 Season Pass	-3,666	-981	-2,653	-3,050	-3,050		
5227 Admissions	-1,918	-2,565	-4,715	-1,938	-1,938		
5280 Rental Income	-177	-322	-264	-357	-357		
5680 Grants Other				-3,000	-2,355	645	(21.5%)
9230 Transfer from Reserve	13,240						#DIV/0!
Total RECREATION AND CULTURE	40,124	41,539	39,043	42,876	44,470	1,594	3.7%
Total MUNICIPAL SERVICES	40,124	41,539	39,043	42,876	44,470	1,594	3.7%
Total 01-5516 Rec/Cult-Facilities-Tara Pool	40,124	41,539	39,043	42,876	44,470	1,594	3.7%
01-5612 Rec/Cult-Facilities-Chesley Trailer Park							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	1,689	5,604	2,074	2,884	2,885	1	
4038 Wages Vacation				31	30	-1	(3.2%)
4300 Contracted Services	1,379	8,295	2,557	2,184	7,184	5,000	228.9%
4340 Material & Supplies	822	348	601	1,092	1,092		
4373 Hydro	9,340	7,978	5,367	9,688	9,688		
4374 Water & Sewer				6,185		-6,185	(100.0%)
4390 Telephone	289	285	201	404	304	-100	(24.8%)
4500 Employee Benefits	787	2,121	747	765	747	-18	(2.4%)
4603 Write Off	3,545						#DIV/0!
5280 Rental Income	-40,732	-40,753	-43,587	-41,070	-43,070	-2,000	4.9%
9030 Transfer to Reserve	22,881	18,867	17,970	17,970	19,140	1,170	6.5%
Total RECREATION AND CULTURE		2,745	-14,070	133	-2,000	-2,133	(1,603.8%)
Total MUNICIPAL SERVICES		2,745	-14,070	133	-2,000	-2,133	(1,603.8%)
Total 01-5612 Rec/Cult-Facilities-Chesley Trailer Park		2,745	-14,070	133	-2,000	-2,133	(1,603.8%)
01-5712 Rec/Cult-Facilities-Lease-Chesley Town Hall							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	3,397	2,937	2,244	4,410	4,410		
4038 Wages Vacation				84	83	-1	(1.2%)
4300 Contracted Services	3,977	384	4,985	1,092	3,092	2,000	183.2%

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4340 Material & Supplies	304	3,226	171	1,803	1,803		
4371 Natural Gas	1,614	7,158	6,559	14,753	10,000	-4,753	(32.2%)
4372 Propane	8,240						#DIV/0!
4373 Hydro	6,369	6,778	5,927	6,110	6,110		
4374 Water & Sewer	536	1,095	883	2,010	1,160	-850	(42.3%)
4376 Property Taxes	551	579	1,247	313	1,713	1,400	447.3%
4500 Employee Benefits	474	594	512	936	919	-17	(1.8%)
5280 Rental Income	-2,305	-2,305	-1,506	-2,197	-2,197		
Total RECREATION AND CULTURE	23,157	20,446	21,022	29,314	27,093	-2,221	(7.6%)
Total MUNICIPAL SERVICES	23,157	20,446	21,022	29,314	27,093	-2,221	(7.6%)
Total 01-5712 Rec/Cult-Facilities-Lease-Chesley Town Hall	23,157	20,446	21,022	29,314	27,093	-2,221	(7.6%)
01-5714 Rec/Cult-Facilities-Lease-Paisley Legion							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4300 Contracted Services	1,580	921	1,825	1,620	1,620		
4340 Material & Supplies	225	12,180	5,559	8,051	8,051		
Total RECREATION AND CULTURE	1,805	13,101	7,384	9,671	9,671		
Total MUNICIPAL SERVICES	1,805	13,101	7,384	9,671	9,671		
Total 01-5714 Rec/Cult-Facilities-Lease-Paisley Legion	1,805	13,101	7,384	9,671	9,671		
01-5715 Rec/Cult-Facilities-Lease-Paisley LCBO							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	793	863	701	486	484	-2	(0.4%)
4038 Wages Vacation				15		-15	(100.0%)
4300 Contracted Services		315	1,423				#DIV/0!
4340 Material & Supplies	163	370		754	754		
4373 Hydro	9,430	8,352	6,815	10,948	10,948		
4374 Water & Sewer	1,720	887	926	2,025	1,025	-1,000	(49.4%)
4500 Employee Benefits	97	108	145	60	175	115	191.7%
5289 Misc Lease	-12,623	-12,623	-11,571	-12,623	-12,623		
5908 Refund	-7,868	-7,624	-5,471	-9,661	-9,661		
9030 Transfer to Reserve	8,287	9,351	8,863	8,863	8,898	35	0.4%
Total RECREATION AND CULTURE	-1	-1	1,831	867		-867	(100.0%)

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
Total MUNICIPAL SERVICES	-1	-1	1,831	867		-867	(100.0%)
Total 01-5715 Rec/Cult-Facilities-Lease-Paisley LCBO	-1	-1	1,831	867		-867	(100.0%)
01-5812 Rec/Cult-Libraries-Chesley							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	11,854	12,857	11,279	9,112	9,111	-1	-
4038 Wages Vacation				244	241	-3	(1.2%)
4300 Contracted Services	4,115	2,880	572	1,194	1,218	24	2.0%
4304 Insurance	1,724	1,956	2,046	1,964	2,003	39	2.0%
4340 Material & Supplies	1,202	910	329	1,790	1,826	36	2.0%
4373 Hydro	5,779	5,054	4,655	6,276	6,402	126	2.0%
4374 Water & Sewer				1,351		-1,351	(100.0%)
4381 Equip Rental							#DIV/0!
4500 Employee Benefits	2,096	2,428	2,482	1,538	1,517	-21	(1.4%)
5280 Rental Income	-24,750	-25,260	-19,328	-25,232	-25,232		
Total RECREATION AND CULTURE	2,020	825	2,035	-1,763	-2,914	-1,151	65.3%
Total MUNICIPAL SERVICES	2,020	825	2,035	-1,763	-2,914	-1,151	65.3%
Total 01-5812 Rec/Cult-Libraries-Chesley	2,020	825	2,035	-1,763	-2,914	-1,151	65.3%
01-5814 Rec/Cult-Libraries-Paisley							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	4,316	5,842	4,870	2,916	2,934	18	0.6%
4038 Wages Vacation				92		-92	(100.0%)
4300 Contracted Services				299	305	6	2.0%
4304 Insurance	1,404	1,593	1,666	1,600	1,632	32	2.0%
4340 Material & Supplies	24	113	61	337	344	7	2.1%
4373 Hydro	3,171	2,636	2,520	2,060	2,101	41	2.0%
4374 Water & Sewer	528	711	345	811	827	16	2.0%
4376 Property Taxes	108	110	287	110	112	2	1.8%
4500 Employee Benefits	527	728	931	362	1,057	695	192.0%
5280 Rental Income	-8,151	-9,898	-8,781				#DIV/0!
Total RECREATION AND CULTURE	1,927	1,835	1,899	8,587	9,312	725	8.4%
Total MUNICIPAL SERVICES	1,927	1,835	1,899	8,587	9,312	725	8.4%

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
Total 01-5814 Rec/Cult-Libraries-Paisley	1,927	1,835	1,899	8,587	9,312	725	8.4%
01-5816 Rec/Cult-Libraries-Tara							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	5,493	4,555	4,184	4,629	4,628	-1	-
4038 Wages Vacation				134	133	-1	(0.7%)
4300 Contracted Services	675	170	586	191	195	4	2.1%
4304 Insurance	1,404	1,593	1,666	1,600	1,632	32	2.0%
4340 Material & Supplies	578	230	490	1,347	374	-973	(72.2%)
4373 Hydro	3,748	3,303	3,172	4,015	4,095	80	2.0%
4374 Water & Sewer							#DIV/0!
4376 Property Taxes	1,348	1,398	1,446	1,096	1,118	22	2.0%
4500 Employee Benefits	1,261	947	865	678	672	-6	(0.9%)
5280 Rental Income	-8,250	-8,420	-6,443	-8,249	-8,249		
Total RECREATION AND CULTURE	6,257	3,776	5,966	5,441	4,598	-843	(15.5%)
Total MUNICIPAL SERVICES	6,257	3,776	5,966	5,441	4,598	-843	(15.5%)
Total 01-5816 Rec/Cult-Libraries-Tara	6,257	3,776	5,966	5,441	4,598	-843	(15.5%)
01-5914 Rec/Cult-Museum-Paisley							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4000 Salaries & Wages	4,450	19,317	6,978				#DIV/0!
4004 Wages Student	1,276			4,686	7,220	2,534	54.1%
4038 Wages Vacation				187	289	102	54.5%
4300 Contracted Services	130	4,345	489	1,491	1,521	30	2.0%
4304 Insurance	1,500	1,701	1,779	1,709	1,743	34	2.0%
4340 Material & Supplies	1,643	2,167	1,053	1,354	1,381	27	2.0%
4373 Hydro	2,558	2,656	2,570	3,087	3,149	62	2.0%
4374 Water & Sewer	519	707	694	922	940	18	2.0%
4390 Telephone	899	1,062	829	1,127	1,150	23	2.0%
4500 Employee Benefits	473	2,417	536	572	922	350	61.2%
4680 Costs of Inventory Sold	959			26	26		
5221 Spec Events	-4,979	-2,408	-349	-2,550	-2,550		
5227 Admissions	-951	-1,174	-1,783	-900	-900		

Arran-Elderslie

Budget Review

For period ending December 31 , 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
5403 Resale Materials	-442	-444	-94	-250	-250		
5660 Donations		-1,395	-470	-100	-100		
5680 Grants Other				-3,000	-3,000		
Total RECREATION AND CULTURE	8,035	28,951	12,232	8,361	11,541	3,180	38.0%
Total MUNICIPAL SERVICES	8,035	28,951	12,232	8,361	11,541	3,180	38.0%
Total 01-5914 Rec/Cult-Museum-Paisley	8,035	28,951	12,232	8,361	11,541	3,180	38.0%
01-5915 Rec/Cult-Paisley Hose Tower							
MUNICIPAL SERVICES							
RECREATION AND CULTURE							
4340 Material & Supplies	2,156						#DIV/0!
Total RECREATION AND CULTURE	2,156						#DIV/0!
Total MUNICIPAL SERVICES	2,156						#DIV/0!
Total 01-5915 Rec/Cult-Paisley Hose Tower	2,156						#DIV/0!
01-7010 Plan/Dev-Planning-Zoning							
MUNICIPAL SERVICES							
PLANNING AND DEVELOPMENT							
4300 Contracted Services		16,615	-6,764	71,236	135,000	63,764	89.5%
4303 Legal Services	2,691	7,434	20,010	6,427	6,556	129	2.0%
5292 Admin Fees	-1,000	-1,000	-8,750	-500	-5,500	-5,000	1,000.0%
Total PLANNING AND DEVELOPMENT	1,691	23,049	4,496	77,163	136,056	58,893	76.3%
Total MUNICIPAL SERVICES	1,691	23,049	4,496	77,163	136,056	58,893	76.3%
Total 01-7010 Plan/Dev-Planning-Zoning	1,691	23,049	4,496	77,163	136,056	58,893	76.3%
01-7210 Plan/Dev-Commercial/Industrial Dev							
MUNICIPAL SERVICES							
PLANNING AND DEVELOPMENT							
4000 Salaries & Wages		69	557				#DIV/0!
4402			9,854				#DIV/0!
4403			2,013				#DIV/0!
4500 Employee Benefits		16	66				#DIV/0!
5273			-10,250				#DIV/0!
5502			-5,467				#DIV/0!
5503			-4,250				#DIV/0!
Total PLANNING AND DEVELOPMENT		85	-7,477				#DIV/0!

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
Total MUNICIPAL SERVICES		85	-7,477				#DIV/0!
Total 01-7210 Plan/Dev-Commercial/Industrial Dev		85	-7,477				#DIV/0!
01-7220 Plan/Dev-Comm/Ind-Downtown Decor							
MUNICIPAL SERVICES							
PLANNING AND DEVELOPMENT							
0000							#DIV/0!
4000 Salaries & Wages	22,398	28,080	20,922	32,069	32,938	869	2.7%
4004 Wages Student	3,071	5,353	5,301	3,337	3,791	454	13.6%
4034 Wages Overtime	134	3,508	721				#DIV/0!
4038 Wages Vacation				205	152	-53	(25.9%)
4300 Contracted Services	2,439	8,850	8,746	9,425	8,064	-1,361	(14.4%)
4340 Material & Supplies	3,518	4,172	4,547	3,605	7,477	3,872	107.4%
4373 Hydro	3,268	2,849	2,196	3,589	3,661	72	2.0%
4390 Telephone	733	888	609	708	722	14	2.0%
4500 Employee Benefits	13,092	16,062	13,939	10,689	10,925	236	2.2%
4601 Strategic Initiatives							#DIV/0!
4615 DT Revitalization P.	2,024	13,208		6,500	6,500		
4616 DT Revitalization C.	2,035	2,498	3,249	6,500	6,500		
4617 DT Revitalization T.	3,977	5,469	2,443	6,500	6,500		
4618 DT Revitalization A.		12,788		3,500	3,500		
5640 Grants - Other Govs		-6,425					#DIV/0!
5660 Donations		-5,000					#DIV/0!
5680 Grants Other		-3,000					#DIV/0!
5951 Equipment Sales			-54				#DIV/0!
Total PLANNING AND DEVELOPMENT	56,689	89,300	62,619	86,627	90,730	4,103	4.7%
Total MUNICIPAL SERVICES	56,689	89,300	62,619	86,627	90,730	4,103	4.7%
Total 01-7220 Plan/Dev-Comm/Ind-Downtown Decor	56,689	89,300	62,619	86,627	90,730	4,103	4.7%
01-7230 Plan/Dev-Comm/Ind- Gravel Pits							
MUNICIPAL SERVICES							
PLANNING AND DEVELOPMENT							
4000 Salaries & Wages	913	811	400	5	713	708	14,160.0%
4300 Contracted Services	2,925	3,837	1,907	6,427	4,000	-2,427	(37.8%)
4340 Material & Supplies		103		2,142	2,400	258	12.0%

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4360 Vehicle Licences			2,334				#DIV/0!
4500 Employee Benefits	328	277	132	4	234	230	5,750.0%
Total PLANNING AND DEVELOPMENT	4,166	5,028	4,773	8,578	7,347	-1,231	(14.4%)
Total MUNICIPAL SERVICES	4,166	5,028	4,773	8,578	7,347	-1,231	(14.4%)
Total 01-7230 Plan/Dev-Comm/Ind- Gravel Pits	4,166	5,028	4,773	8,578	7,347	-1,231	(14.4%)
01-7300 Plan/Dev-Natural Gas Project							
MUNICIPAL SERVICES							
PLANNING AND DEVELOPMENT							
4300 Contracted Services							#DIV/0!
Total PLANNING AND DEVELOPMENT							#DIV/0!
Total MUNICIPAL SERVICES							#DIV/0!
Total 01-7300 Plan/Dev-Natural Gas Project							#DIV/0!
01-7410 Plan/Dev-Economic Development							
MUNICIPAL SERVICES							
PLANNING AND DEVELOPMENT							
4000 Salaries & Wages	41,946	68,180	70,426	75,359	75,376	17	
4004 Wages Student					7,220	7,220	#DIV/0!
4038 Wages Vacation		1,970	6,267		289	289	#DIV/0!
4040 Wages Stats		844	3,325				#DIV/0!
4042 Wages Sick Pay		281	614				#DIV/0!
4300 Contracted Services	611				7,000	7,000	#DIV/0!
4301 Advertising	4,760	2,184	660	4,445	4,534	89	2.0%
4313 Software Licence	8,142	11,569	150	1,442	1,471	29	2.0%
4340 Material & Supplies	454	3,653	2,447	7,855	8,012	157	2.0%
4341 Office Supplies	50		62				#DIV/0!
4358 Publications	5,556	5,641	6,636	8,045	8,206	161	2.0%
4362 Meeting	9						#DIV/0!
4370 Fuel	100	176		568	579	11	1.9%
4380 Room Rental							#DIV/0!
4390 Telephone	649	234	817	353	360	7	2.0%
4500 Employee Benefits	12,137	22,613	25,482	25,121	25,449	328	1.3%
4510 Clothing Allowance				300	300		
4540 Mileage	30	135	176	500	500		

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
4550 Conferences			2,549	2,537	2,537		
4551 Training		142	1,459	2,854	2,854		
4552 Memberships	5,123	5,443	1,539	1,062	1,062		
4601 Strategic Initiatives	8,436	27,183	96,249	101,800	233,300	131,500	129.2%
4614 Business Events	267	5,053	343	1,900	1,900		
4616 DT Revitalization C.		127					#DIV/0!
4619 Youth Council							#DIV/0!
4632 Community Grant	1,832						#DIV/0!
4633 Council Projects/Grants	28,924	34,862	18,180	36,843	20,000	-16,843	(45.7%)
5291 Ad Revenue		-4,799		-4,045	-4,045		
5680 Grants Other		-4,356	-13,395	-18,000	-103,000	-85,000	472.2%
5900 Misc Revenue	-40	-20		-500	-1,000	-500	100.0%
9230 Transfer from Reserve	-13,067	67	-32,912	-32,912		32,912	(100.0%)
Total PLANNING AND DEVELOPMENT	105,919	181,182	191,074	215,527	292,904	77,377	35.9%
Total MUNICIPAL SERVICES	105,919	181,182	191,074	215,527	292,904	77,377	35.9%
Total 01-7410 Plan/Dev-Economic Development	105,919	181,182	191,074	215,527	292,904	77,377	35.9%
01-7610 Plan/Dev-Tile Drain Loans							
MUNICIPAL SERVICES							
PLANNING AND DEVELOPMENT							
4300 Contracted Services	55,582	22,627	382	20,000	22,058	2,058	10.3%
4302 Eng Services	33,562	13,585	392	28,069	28,630	561	2.0%
4340 Material & Supplies	493			2,000	4,371	2,371	118.6%
4606 Due to Ont flow-through	54,035	64,631	32,956	55,307	55,307		
4631 Grants to Landowner	91,430	175,040	99,815				#DIV/0!
4700 Interest	11,286	19,153	17,516	19,719	19,719		
5292 Admin Fees	-85	-270	-185				#DIV/0!
5620 Grants - Provincial	-3,762	50,363	50,363	-12,360	-12,360		
5906 Due to Ont flow-through	-91,430	-175,040	-99,815				#DIV/0!
5909 Tile Drain on Taxes	-75,026	-76,956	-66,820	-75,026	-75,026		
5993 Cleanout Asses				-37,709	-37,709		
Total PLANNING AND DEVELOPMENT	76,085	93,133	34,604		4,990	4,990	#DIV/0!
Total MUNICIPAL SERVICES	76,085	93,133	34,604		4,990	4,990	#DIV/0!
Total 01-7610 Plan/Dev-Tile Drain Loans	76,085	93,133	34,604		4,990	4,990	#DIV/0!

Arran-Elderslie

Budget Review

For period ending December 31, 2026

2026 Operating Budget - Draft 2 - Details by Department			Year-to-date	2025	2026		
November 24, 2025 Council Meeting	2023	2024	2025	6 Council Approved	5 Council Draft 2	$	%
	Actuals	Actuals	Actuals	2025 Total Budget	2026 Total Budget	Variance	Variance
01-7620 Plan/Dev-Municipal Drains							
MUNICIPAL SERVICES							
PLANNING AND DEVELOPMENT							
4300 Contracted Services			9,349				#DIV/0!
5993 Cleanout Asses			-46,341				#DIV/0!
Total PLANNING AND DEVELOPMENT			-36,992				#DIV/0!
Total MUNICIPAL SERVICES			-36,992				#DIV/0!
Total 01-7620 Plan/Dev-Municipal Drains			-36,992				#DIV/0!
Total Arran-Elderslie	278,228	-400,204	-2,396,015				#DIV/0!