



**Township of Howick Special Council Agenda
Tuesday, December 16, 2025 at 10:00 a.m.
2026 Municipal Budget – Draft #1**

1. Call to Order

2. Acceptance of Agenda

Recommended Motion:

That Council of the Township of Howick accept the Agenda for the December 16, 2025 Special Council Budget Meeting, as presented.

3. Declaration of Pecuniary Interest and the General Nature Thereof

4. Staff Reports

4.1 Fire Chief/Manager of Development & Protective Services - Josh Kestner

4.1.1 FIR- 2025-26, Writing off of Unpaid Fire Invoices

Recommended Motion:

That the Council of the Township of Howick receive report FIR-2025-26 for information purposes;

And further that Council approving the writing off of Fire Invoice # 0013796 in the amount of \$1,553.75, and Fire Invoice # 0013531 in the amount of \$1,548.10 to be paid out of the 2025 Operating Budget.

4.1.2 FIR-2025-27, Car 2 Extended Warranty

Recommended Motion:

That the Council of the Township of Howick approve the purchase of the extended warranty for Car 2 (2022 F-150) at a cost of \$6,621.31 minus recoverable HST, to be drawn from the Fire Reserve.

4.2 Chief Administrative Officer/Clerk Caitlin Gillis

4.2.1 AMD-2025-27, Changes to Recycling Program

Recommended Motion:

That the Council of the Township of Howick hereby receives the report of the Chief Administrative Officer, dated December 16, 2025, regarding upcoming changes to recycling programming in the Township of Howick effective January 1, 2026;

And That Council directs staff to Option#X as identified in staff report ADM-2025-27 regarding the recycling disposal options for Industrial, Commercial and Institutional (ICI) properties within the boundaries of the Township of Howick as of January 1, 2026.

4.2.2 AMD-2025-28, 2025 IT Review

Recommended Motion:

That the Council of the Township of Howick hereby receives report ADM-2025-28 of the Chief Administrative Officer/Clerk, dated December 16, 2025, regarding the 2025 IT Review;

And That Council authorizes the CAO/Clerk to engage Fort44., GHD and Wightman Telecom for the provision of fractional IT services, website design and hosting, and Voice over Internet Protocol (VoIP) phone system for the Corporation of the Township of Howick;

And that the Reeve and CAO/Clerk be authorized to sign the associated agreements.

5. Budget Presentation and Discussion

The purpose of this meeting is for Council to provide direction to staff on the first draft of the 2026 municipal budget. Treasurer Amy Van Meeteren will present the draft budget, with each Department Head presenting their department's capital and operating budgets for Council's consideration.

5.1 FIN-2025-40, 2026 Municipal Budget – Draft #1

Recommendation:

That the Council of the Township of Howick receive report FIN-2025-40 for information;

And That Council provide staff with direction regarding any changes to the 2026 Municipal Budget.

The sections of the budget will be presented in the following order:

- 5.2 Budget Comparisons, Draft # 1 Budget Summary, Reserves, Donations, Village Management Boards**
- 5.3 General Government and Administration – Treasurer, Amy Van Meeteren and Clerk-Administrator Caitlin Gillis**
- 5.4 Fire Chief/Manager of Development & Protective Services - Josh Kestner**
- 5.5 Building Department – Chief Building Official – Ed Podniewicz**
- 5.6 Public Works and Landfill – Manager of Public Works, Scott Price**
- 5.7 Recreation Department – Manager of Recreation, Brady Ropp**
- 5.8 Drainage Superintendent – Scott Richardson**
- 5.9 Planning/Economic Development – Treasurer, Amy Van Meeteren**
- 5.10 Questions/Comments from Council**
- 5.11 Questions/Comments from Public**

6. Confirming By-law

By-law 62-2025

Being a by-law to confirm the proceedings of the Special Council Meeting held on December 16, 2025.

7. Adjournment

Recommended Motion:

That the Council of the Township of Howick adjourn the December 16, 2025 Special Council meeting at __:__ p.m.

If any member of the public would like more information on an agenda item, please contact the Clerk's office at 519-335-3208 Ext. 2 or email clerk@howick.ca, alternative formats of this publication available upon request.

Township of Howick**Department: Development & Protective Services**

To: Council Meeting**Meeting Date: December 16, 2025****Report Title: Writing Off of Unpaid Fire Invoices**

1. Recommendation:

That the Council of the Township of Howick receive report FIR-2025-26 for information purposes;

And further that Council approving the writing off of Fire Invoice # 0013796 in the amount of \$1,553.75, and Fire Invoice # 0013531 in the amount of \$1,548.10 to be paid out of the 2025 Operating Budget.

2. Purpose/Issues:

Staff have multiple attempts to collect the amount owing for invoices 0013796 and 0013531 since 2024. It is not likely that these invoices will be paid, and staff are seeking Council's approval to write off these invoices before they accrue additional interest.

3. Report Highlights:

- Fire Invoice # 0013796 is for an accident in Wroxeter on October 18th, 2024. It is for \$1,553.75.
- Fire Invoice # 0013531 is for an accident on Belmore Line on May 21st, 2024. It is for \$1,548.10.
- Multiple attempts were made to collect the amounts owing.
- Neither of the persons invoices are property owners in Howick, meaning there are no other options for collection at this time.

4. Background:

The Fire Department invoices persons involved in motor vehicle collisions for services rendered by the Department at the accident scene. These invoices are typically paid by insurance companies. Occasionally, the invoices go unpaid. Multiple attempts are made to collect, however there is little recourse for non-residents of Howick.

Both of the above-mentioned invoices do not belong to property owners. The longer they go unpaid, the higher the interest on the invoice becomes. Staff believe at this

point that neither invoice will be paid and are recommending writing them off to avoid showing a higher loss of revenue.

Staff will investigate other collection options in the future, including the use of a collections agency as another tool for recovering these invoices.

5. Financial Implications:

Total lost revenue - \$3,101.85

6. Conclusion / Next Steps:

Staff will write off the two unpaid invoices and continue to investigate additional methods for debt recovery going forward.

8. Attachments

- [Appendix A](#) – Invoice #0013796
- [Appendix B](#) – Invoice #0013531

Respectfully submitted by:

Josh Kestner – Manager of Development and Protective Services / Fire Chief

INVOICE

Township Of Howick
44816 Harriston Road
RR 1
Gorrie ON N0G 1X0

Customer Number

0000102090

General Receivables

Invoice Number: 0013796

Billing Date: DEC 31,2024

Due Date: JAN 30,2025

MAIR AIDAN
1060 HOWICK ST
WROXETER ON N0G 2X0

Description	Unit Charge	Qty	Amount
Invoice: 0013796 Motor Vehicle Collision - October 18 2024			
Fire Calls - MVA	1,375.0000	1.00000	1,375.00
Fire services rendered for October 18, 2024 Motor Vehicle Accident on Centre St Wroxeter:			
1 Fire Truck for 1.75 hours OPP LP#E241398798 Fire Report# 24-043 Plate #DDRE373			
HST 13% Collected	178.7500	1.00000	178.75
As per By-Law 60-2024, Schedule C			Billing Amount: 1,553.75

Invoice Charges	1,553.75
Balance Due	1,553.75

Tax Reg: 108132861RT0001

A finance charge of 2.00% per month is added to balances not paid before due date.

E. & O.E.

Township Of Howick
Telephone - (519) 335-3208

.....
Please detach and return this portion with your payment.

0000102090
MAIR AIDAN
1060 HOWICK ST
WROXETER ON N0G 2X0

General Receivables

Invoice Number: 0013796

Billing Date: DEC 31,2024

Due Date: JAN 30,2025

Amount Due: 1,553.75

Amount Enclosed \$ _____

INVOICE

Township Of Howick
44816 Harriston Road
RR 1
Gorrie ON N0G 1X0

Customer Number
0000102032
General Receivables

Invoice Number: 0013531
Billing Date: AUG 20,2024
Due Date: SEP 19,2024

EMERGENCY TRAFFIC CONTROL
105323 SOUTHGATE RD 10
RR 3
CONN ON N0G 1N0

Description	Unit Charge	Qty	Amount
Invoice: 0013531 Motor Vehicle Accident-May 21/24			
Fire Calls - MVA	685.0000	2.00000	1,370.00
MVA - May 21/24 2 Fire Trucks @\$685.00/hour for 1 hour OPP LP#E240641968 Fire Report #24-028 Plate #BV68115			
HST 13% Collected	178.1000	1.00000	178.10
Billing Amount:			1,548.10

Invoice Charges	1,548.10
Balance Due	1,548.10

Tax Reg: 108132861RT0001

A finance charge of 2.00% per month is added to balances not paid before due date.

Township Of Howick
Telephone - (519) 335-3208

E. & O.E.

Please detach and return this portion with your payment.

0000102032
EMERGENCY TRAFFIC CONTROL
105323 SOUTHGATE RD 10
RR 3
CONN ON N0G 1N0

General Receivables
Invoice Number: 0013531
Billing Date: AUG 20,2024
Due Date: SEP 19,2024
Amount Due: 1,548.10
Amount Enclosed \$ _____

Township of Howick**Department: Development & Protective Services**

To: Council Meeting

Meeting Date: December 16, 2025

Report Title: Car 2 Extended Warranty

1. Recommendation:

That the Council of the Township of Howick approve the purchase of the extended warranty for Car 2 (2022 F-150) at a cost of \$6,621.31 minus recoverable HST, to be drawn from the Fire Reserve.

2. Purpose/Issues:

Council directed staff to investigate costs of an extended warranty package for the recently purchased 2022 F-150 (Car 2) for use by the Fire Department. Council was presented options through electronic mail, and the majority delegated the decision to the Manager of Development and Protective Services / Fire Chief. An extended warranty was added to the purchase of the vehicle, but as it was not included in the original report to Council, the funds must be formally approved to be withdrawn from the Fire Reserve.

3. Report Highlights:

- \$45,000.00 was approved for the purchase of a 2022 Ford F-150, now designated Car 2, to be drawn from the Fire Reserve.
- Council directed staff to look into extended warranty options.
- Staff selected the “Platinum” warranty package, at a cost of \$6,621.31.
- The additional funds will also be drawn from the fire reserve.

4. Background:

The Fire Department recently purchased a used 2022 Ford F-150 from Strickland Toyota in Stratford Ontario. As this was a used vehicle, there was little factory warranty remaining. Council expressed interest in an extended warranty, given recent mechanical issues with the Fire Department’s previous utility truck, and directed staff to explore options. These options were presented to Council via electronic mail, where Council directed staff to proceed with purchasing an extended warranty using staff’s discretion.

The “Platinum” warranty package through SAL Protection Plan covers a variety of mechanical and electrical costs for an additional 200,000 kms (approximately 270,000kms total as of time of purchase). This package is believed to be of the best value compared to the cost of the lower tier packages and will cover the entire expected service life of the vehicle.

As this warranty was not included in the original report to Council outlining the purchase of Car 2, it needs to be formally approved by Council.

5. Financial Implications:

Cost of the extended warranty including HST - \$6,621.31

The majority of the HST on this purchase will be recoverable.

6. Conclusion / Next Steps:

Staff will continue to work towards the completion of the Car 2 purchase and implementation and will ensure all stipulations of the extended warranty are met in order to ensure proper coverage for years to come.

8. Attachments

- [Appendix A](#) – Car 2 Extended Warranty Information
- [Appendix B](#) – Car 2 Extended Warranty Pricing

Respectfully submitted by:

Josh Kestner – Manager of Development and Protective Services / Fire Chief

EXTENDED WARRANTY — PRIME PROTECTION



	BRONZE	SILVER	GOLD	TOP-UP (NEW VEHICLE)	PLATINUM
Engine	•	•	•		•
Transmission/Transaxle	•	•	•		•
Differential(s)/Transfer case	•	•	•		•
Hybrid components	•	•	•		•
Seals and gaskets		•	•	•	•
Turbocharger		•	•		•
Supercharger		•	•		•
Air conditioning	Options	•	•	•	•
Electrical components		•	•	•	•
Brake system			•	•	•
Steering components			•	•	•
Front and rear suspension			•	•	•
Fuel injection			•	•	•
Electronic high-tech		Options	•	•	•
Platinum package ¹					•
Body interior and hardware					•
Fuel delivery components					•
Cooling system components					•
Diagnostics					•
Ultra high-tech					•
Zero deductible		Options			

¹Platinum package includes: engine, transmission, differential(s)/transfer case, seals and gaskets, air conditioning, electrical, brake system, steering system, suspension, electronic high-tech

- COMPLIMENTARY BENEFITS***
- 24/7 Roadside assistance
 - Rental and trip interruption (included under Top-up and Platinum; optional under Bronze, Silver and Gold)
 - Reducing deductible
 - Transferability
 - No out-of-pocket expenses

BRONZE (clauses 1 to 4)

- 1. Engine**
Engine block and cylinder head(s) (when damaged from within) and all internally lubricated parts including: crankshaft, crankshaft main bearings, connecting rods, connecting rod bearings, camshaft, camshaft bearings, timing chains and gears, timing chain guides, pistons, rings and wrist pins, intake and exhaust valves, valve springs and retainers, rocker arms, shafts and pivots, push rods, hydraulic lifters, valve covers, oil pan, oil pump, dipstick and tube.
- 2. Transmission/Transaxle**
All internally lubricated parts (when damaged from within) including: housing, torque converter, valve body, gear sets, main and intermediate shafts, vacuum modulator, oil pump. excluded: external linkages, shifter, manual clutch disc, pressure plate and release bearing.
- 3. Differential(s)(including auxiliary differential)/Transfer Case**
Housing/case (when damaged from within) and all internal parts including differential cover.
- 4. Hybrid components**
High-voltage cable, inverter/converter, powertrain electric motor and generator of the regenerative brake system, propulsion battery. If the battery requires repair or replacement, the high-voltage battery may be repaired or replaced by a new, upgraded or similar type and quality. For residential charging stations (new only and up to 220 volts), We will pay the reasonable cost of its repair or replacement (service call and diagnostic charges are not eligible; spare parts will only be of the same type and quality). To qualify for this option, the charging station must be purchased at the same time as the vehicle.
- 5. Seals and gaskets**
All those used to contain fluids and lubricants within the eligible parts.
- 6. Turbocharger**
Manufacturer-installed (OEM) only; Housing (when damaged from within) and all internal parts including Intercooler, waste gate controller and hard lines.
- 7. Supercharger**
Manufacturer-installed (OEM) only; housing (when damaged from within) and all internal parts including bypass valve, clutch and pulley.

GOLD (clauses 1 to 13)

- 8. Air conditioning**
(Includes rear/auxiliary a/c) compressor, clutch assembly and pulley, evaporator, accumulator, receiver dryer, expansion valve, orifice tube, idler pulley and bearing.
- 9. Electrical components**
Starter motor and solenoid, alternator and voltage regulator, electronic ignition module (excluding ecm's), windshield wiper motors and washer pumps (front and rear), heater/a/c blower motor (front and rear) and horn assembly.

- 10. Brake system**
Master cylinder, vacuum assist booster, proportioning valve, disc brake calipers (front and rear), flexible brake fluid hoses, rear wheel cylinders, backing plates and return springs, steel brake lines, brake linkages and emergency/hand brake cables.
- 11. Steering components**
Rack and pinion, power steering pump, reservoir and pulley, steering gear/box, power steering hoses, pitman arm, idler arm, center link, steering knuckle/spindles, main and intermediate shafts, power steering cooler and lines.
- 12. Front and rear suspension**
Upper and lower ball joints, upper and lower control arms, control arm shafts and bearings or bushings, torsion bars and mounts or bushings, stabilizer bars, links and bushings, spindles.
- 13. Fuel injection**
(Gas and diesel) fuel pump, fuel injectors, fuel injector lines, fuel injector regulator and injection/distribution pump.

TOP-UP (5 plus clauses 8 to 14)

- 14. Electronic high-tech**
Anti-lock brakes (ABS)/traction control (TCS) module, exciter rings, pump motor/hydraulic unit including relays, accumulators, pressure modulator and valve assembly, electronic climate control module, electronic ignition and fuel injection computer control module (ECM), cruise control servo, transducer and cable, main electronic instrument cluster (display for speed, odometer, temperature, tachometer, oil pressure, fuel and voltage), keyless entry door control keypad, power door lock actuators and switches, power window motors, power seat motors, power antenna, exterior mirror motors, sunroof motor, convertible top motor, hidden headlamp door motors, automatic load leveling compressor motor and electronic trunk release actuator.

PLATINUM (clauses 1 to 28)

- 15. Platinum engine**
Intake and exhaust manifolds, timing belt tensioner and cover, harmonic balancer and pulley, engine mounts and all seals and gaskets used to contain fluids and lubricants within the above described parts.
- 16. Platinum transmission**
Powertrain control module, shift control sensors, transmission cooler, mounts, oil pan and all seals and gaskets used to contain fluids and lubricants within the above described parts.
- 17. Platinum differential(s)/Transfer case**
Locking hubs, drive shafts and universal joints, axle shafts and constant velocity joints, center support bearings, front wheel bearings, 4WD/AWD transfer case actuator/viscous coupler and all seals and gaskets used to contain fluids and lubricants within the above described parts.
- 18. Platinum seals and gaskets**
Every eligible repair includes the replacement of coolants, refrigerants, transmission fluid and filter, engine oil and filter, hydraulic fluid and lubricants, when required as a result of a failure of an eligible component.

- 19. Platinum air conditioning**
Condenser, refrigerant lines, high/low pressure cycling switch, oil and refrigerant.
- 20. Platinum electrical components**
Engine wiring harness, transmission wiring harness, crankshaft angle sensor, camshaft sensor, knock sensor, ignition switch and lock cylinder and manual heat/A/C control head.
- 21. Platinum brake system**
ABS electronic control processor, isolation/dump valve and wheel speed sensors.
- 22. Platinum steering components**
Steering dampener, internal tilt steering wheel mechanism, inner and outer tie rod ends and drag links. rear wheel steering: electronic control unit/solenoid, phase control unit, stepper motor, power cylinder and pump, rack and pinion, control valve, steering shaft and couplers.
- 23. Platinum suspension**
Variable dampening suspension compressor, control module, actuator, solenoid, height sensor, mode selector switch, front and rear wheel bearings.
- 24. Platinum electronic high-tech**
Ignition coil(s)/coil packs and housing, oxygen/nox sensors, power seat, door lock and rear defogger switches.
- 25. Body interior and hardware**
Fuel door, trunk and hood release cables.
- 26. Fuel delivery components**
Fuel tank, sending unit, metal fuel delivery lines and vacuum pump.
- 27. Cooling system components**
Radiator fan motor, water pump, clutch fan, serpentine belt tensioner, heater core, thermostat and hot water
- 28. Diagnostic costs**

OPTIONS (available with a surcharge)

- 1. Ultra high-tech**
Drivers video display screen including: DVD, GPS/navigation unit, Blue-tooth, radio head unit, HVAC controls and backup camera, backup camera sensors, BCM, keyless ignition push button, blind spot detection sensors, heated seat elements, advanced keyless entry (hands-free) door handles and sensors, power sliding door motor, rear tailgate/hatch/trunk motors and power tilt/folding/telescopic mirror motors.
- 2. Zero deductible**

*Conditions apply

This is a placemat intended to outline the potential coverage offered and does not consist of a binding contract/policy. See the contract/policy for specific details.

Mechanical Breakdown Insurance / Vehicle Service Contract

Quote Form

The following quote # EQ00555084 has been given by Strickland's Auto Mart - Stratford on 11/19/2025 to Joshua Kestner.

INFO					
VEHICLE CONDITION:	PRE-OWNED			VIN:	1FTEW1EB6NKD12050
VEHICLE YEAR:	2022	VEHICLE MAKE:	FORD	VEHICLE MODEL:	F150 XL; PLATINUM; XLT; LARIAT; KING RA
MANUFACTURER'S WARRANTY START DATE (MM/DD/YYYY):			01/25/2022	ODOMETER:	72,845 KM

PRICE QUOTE					
Prime Protection ps	Quote 1	Quote 2	Quote 3	Quote 4	Quote 5
Coverage/Service	PLATINIUM: \$5,000 / VEH. PURCHASE \$	PLATINIUM: \$5,000 / VEH. PURCHASE \$	PLATINIUM: \$5,000 / VEH. PURCHASE \$	PLATINIUM: \$5,000 / VEH. PURCHASE \$	
Deductible	\$150	\$150	\$150	\$150	
Term	999 / 140000	999 / 160000	999 / 180000	999 / 200000	
Base Fee	\$3,392.00	\$3,588.00	\$3,832.00	\$4,387.00	\$0.00

Options:					
\$10,000 Per Claim Limit	X	X	X	X	
24/7 Roadside	X	X	X	X	
Rental and Trip Interruption	X	X	X	X	
Seals and Gaskets	X	X	X	X	
Ultra High-Tech	X	X	X	X	
Zero Deductible	[]	[]	[]	[]	
Total Options	\$844.00	\$928.00	\$1,049.00	\$1,164.00	

Surcharges:					
After-Sale	[]	[]	[]	[]	
Diesel Engine	[]	[]	[]	[]	
Hybrid / Electric (Auto)	[]	[]	[]	[]	
Light Commercial Use	X	X	X	X	
Suspension Lift Kit/Oversize Tires	[]	[]	[]	[]	
Total Surcharges	\$500.00	\$500.00	\$500.00	\$500.00	

Subtotal	\$4,736.00	\$5,016.00	\$5,381.00	\$6,051.00	
HST - 13.00 % (Prov. ON)	\$440.96	\$466.44	\$498.16	\$570.31	
Total Premium/Cost	\$5,176.96	\$5,482.44	\$5,879.16	\$6,621.31	

AUTHORIZATION	
I hereby understand, that this quote is guaranteed only for 10 days starting from the date stated above, and for the above vehicle characteristics, coverage and terms.	
X	11 / 19 / 2025
Customer's Signature	Date (MM/DD/YYYY)
X	11 / 19 / 2025
Selling Dealership's Signature	Date (MM/DD/YYYY)

Township of Howick**Department: Administration/Clerk**

To: Council Meeting

Meeting Date: December 16, 2025

Report Title: Changes to Recycling Program

1. Recommendation:

That the Council of the Township of Howick hereby receives the report of the Chief Administrative Officer, dated December 16, 2025, regarding upcoming changes to recycling programming in the Township of Howick effective January 1, 2026;

And That Council directs staff to Option#X as identified in staff report ADM-2025-27 regarding the recycling disposal options for Industrial, Commercial and Institutional (ICI) properties within the boundaries of the Township of Howick as of January 1, 2026.

2. Purpose/Issues:

The purpose of this report is to update Council on changes to recycling programs in the Province of Ontario, and how this will specifically impact Howick. These mandatory changes will be effective January 1, 2026.

3. Background:

Under the *Resource Recovery and Circular Economy Act, 2016*, Ontario's Blue Box Regulations have shifted the responsibility of Recycling Programs to the group of companies who produce the packaging. Under the old Blue Box system, communities shared in these costs; under this Act, producers are now responsible for funding and operating the recycling system. Circular Materials Ontario (CMO) is managing this process for Ontario.

CMO has developed, implemented and supported the creation of effective recycling programs in Ontario, to assist in meeting regulatory requirements. They have created, maintained and managed the contracts across the entire supply chain. Ontario is required to transition to extended producer responsibility where the businesses that sell packaging and paper products to consumers will be financially and operationally responsible for collecting, processing and recycling those same materials.

CMO became the administrator of the common collection system for blue box materials in Howick on July 1, 2024. Since July 1, 2024, CMO has reimbursed Howick \$3.86 for each of the 1515 households that receive curbside recycling collection. CMO also currently pays Howick Township \$1,638.00 per month to operate the recycling depot at the Howick Landfill. Both agreements expire on December 31, 2025.

CMO will fully take over the management of curbside recycling collection beginning January 1, 2026, with Waste Management acting as their subcontractor. Howick's responsibilities will only be for education and delivery of program information going forward. CMO has created municipal specific educational material that will be made readily available to residents via numerous communication channels to help streamline the process. Howick staff will circulate this educational material to residents regarding the changes.

Under the new legislation, recycling produced by Industrial, Commercial and Institutional Properties (IC&I) is considered to be non-eligible and cannot be co-collected with residential recycling through the existing curbside collection method.

IC&I properties are classified as:

- Manufacturing facilities
- Multi-residential units of 6 units or more
- Retail and grocery stores
- Malls
- Restaurants
- Offices
- Hotels
- Stadiums
- Large Construction & Demolition Projects
- Airports
- Schools
- Hospitals
- Community Halls and Arenas

The Township of Howick previously agreed to pay for the collection of IC&I properties through to December 31, 2025 while the sub-contract was able to still co-collect. In October 2025, the Ontario Minister of Environment, Conservation and Parks notified municipalities in Ontario that after December 31, 2025, curbside co-collection of IC&I recycling would no longer be allowed through the legislation, even if municipalities wished to continue offering this service to IC&I properties. IC&I properties will be responsible for sourcing their own recycling collection and disposal. If placed at the curb after January 1, 2026, it will not be collected.

Representatives from Circular Materials have also recently confirmed that they will no longer be collecting or utilizing the recycling depot at the Howick Landfill effective January 1, 2026. This means that the Howick Landfill will not be able to accept recycling from IC&I properties, as recycling bins at the landfill will no longer be emptied by Waste Management under their contract with Circular Materials.

Staff are requesting direction from Council on how to proceed with collection for IC&I properties after December 31, 2025.

With residential recycling collection and disposal now being removed from municipal jurisdiction and responsibility, staff support that residential ratepayers within the Township of Howick should not be responsible for Industrial, Commercial and Institutional (IC&I) properties, nor that ratepayers should be responsible to fund a provincially mandated change that does not directly improve services for ratepayers.

Disposal of recycling materials is part of operating an IC&I property and quantities can vary significantly between properties depending on their individual business operation. These variances represent significant difficulty in establishing a fee or cost structure that fairly or equitably represents the level of service needed to subsidize these non-residential tax classes. Considering this, staff recommend Council select Option 1 below, but option 2 is also listed for Council's consideration. The decision made by Council will take effect January 1, 2026:

Option 1: Do Nothing.

Recycling curbside collection is no longer a municipal mandate under legislation. IC&I properties are now entirely responsible for the removal and cost of recycling from their properties and businesses to the necessary depots. These properties would be responsible for arranging for their own recycling collection and disposal services. IC&I recycling would also not be accepted at the Howick Landfill as Circular Materials will no longer be emptying the bins containing recycling collected at the Landfill.

Option 2: Accept IC&I Recycling at the Howick Landfill.

As a cost to the Township of Howick, Howick could provide recycling bins at the Howick Landfill, strictly for IC&I use. Rental fees and the additional costs associated with pickup and disposal by weight would apply under this option. If this option is chosen, Council would then need to decide if the costs associated with offering this service to IC&I properties are funded through taxation or by assigning user fees based on a cost-recovery basis.

Either option could be re-evaluated in one (1) year.

4. Financial Implications:

Costs to have bins for IC&I recycling at Howick Landfill:

Waste Management Pricing sample:

Five(5), 6-yard recycling dumpsters for IC&I property use, with weekly pick-up service.

i.e. Five(5) Dumpsters x \$30.00 each, per week = \$150.00 per week
 52 Weeks x \$150.00 = \$7,800.00 per year
 \$225 one-time delivery fee x 5 bins = \$1,125

= \$8,925 per year

Plus:

1. Contamination charge of \$60 per occurrence (trucks are equipped with cameras and review dumped material). Staff could love at recovery costs if this occurred & amend the Fees & Charges By-law.
2. Overloaded dumpsters, charged \$25 per occurrence.

6. Conclusion / Next Steps:

Council to provide direction to staff on how to proceed.

7. Input from Other Sources:

Circular Materials Ontario

Reports from Director of Public Works and Facilities, North Huron

Respectfully submitted by: Caitlin Gillis, Chief Administrative Officer/Clerk

Township of Howick**Department: Administration/Clerk**

To: Council Meeting**Meeting Date: December 16, 2025****Report Title: 2025 IT Review**

1. Recommendation:

That the Council of the Township of Howick hereby receives report ADM-2025-28 of the Chief Administrative Officer/Clerk, dated December 16, 2025, regarding the 2025 IT Review;

And That Council authorizes the CAO/Clerk to engage Fort44 Inc., GHD and Wightman Telecom for the provision of fractional IT services, Website design and hosting and Voice over Internet Protocol (VoIP) phone system for the Corporation of the Township of Howick;

And that the Reeve and CAO/Clerk be authorized to sign the associated agreements.

2. Purpose/Issues:

To update Council on the IT review conducted by Fort44 Inc. and to present several options for improving Howick's IT services, cybersecurity protection, internet connectivity at all municipal facilities, to replace the current analog phone system that is obsolete and unsupported and to update the municipal website within the capital budget allocated in 2025.

3. Background:

Fort44 Inc. is a local IT solutions company headquartered out of Teeswater, Ontario that provides IT services, cybersecurity and strategic tech support for small to medium-sized businesses. They have excellent references from many local companies.

Staff contacted Fort44 to review Howick's current IT systems including hardware, software, cybersecurity protection and internet services and to provide recommendations. Additionally, Fort44 provided recommendations and quotes for a camera system and two televisions to be added to the Council Chamber for the ability to offer hybrid council meeting participation. Lastly, Fort44 also provided options for a Voice over Internet Protocol (VoIP) phone system, as staff were notified recently that

our current analog system with Wightman has become obsolete and will no longer be supported. Additional VoIP quotes were provided by Microage Basics and Wightman.

The Manager of Development and Protective Services/Fire Chief assisted in reviewing the proposals from Fort44 and the three VoIP proposals due to his past work experience and thorough knowledge of information technology, computer hardware, software and cybersecurity.

The current internet at the Howick Community Centre is through the Huron County network located in the Huron County Library. When the public is present for a sports or public event, the wi-fi availability to staff is seriously affected. Fort44 has included the necessary equipment in their quote to provide a dedicated public wi-fi system that will not decrease the availability or reliability of staff's connection. We can also ensure that we have proper and adequate network support and cybersecurity protection if our internet service is our own.

The CAO/Clerk and Manager of Development and Protective Services/Fire Chief feel that the Fractional IT (FIT) services proposed by Fort44 for Howick Township, combined with Fort44's extensive track record of delivering exceptional managed IT services would provide better cybersecurity protection, an enhanced back-up server system and more responsive IT support for the township than what is provided by our current IT service provider, at a comparable price. Fort44 has also included hardware prep, software installation and delivery of all required technology in their quote. Currently, Howick is invoiced extra from our current provider for these services. There has also been significant annual increases to our current service, with no official contract in place since its inception.

Due to our current telephone service with Wightman, there are additional monthly costs associated with keeping our current phone numbers if Howick goes with another service provider. Pending a further review and demonstration of the available phone systems, staff feel that Wightman Telecom's VoIP quote is the best option.

The Deputy Clerk/Communications Coordinator received a demonstration of website services with GHD earlier in 2025. GHD (formerly eSolutions) is an industry leader in the design and hosting and an award winning content management system for municipal websites. North Huron, North Perth, Central Huron, Huron East are just a few local examples of municipal websites currently under contract with GHD.

Our current website designer & host charges Howick additional fees any time there is a back-end issue that needs corrected, which has been several times over the past three years. The Govstack platform utilized by GHD provides a specialized content management system designed for public sector needs, non-technical website building that can mostly be completed internally and legislatively required accessibility features. A lot of the back-end website work can be completed internally by staff instead of requiring the website designer to make the necessary changes at an additional charge. The slight increase in operating costs for a municipal website provided through GHD

should be offset by a decrease in operating costs for the municipal phone systems once transitioned to the VoIP system.

Since an RFP for IT Services was not completed, staff are seeking Council's support for staff to move ahead with the above-mentioned services, including single sourcing from Fort44 Inc. and GHD, using the capital funds earmarked in the IT Review and Council Chamber Technology Update funded through remaining modernization funds.

4. Financial Implications:

The 2025 Capital Budget included a budget of \$48,000 of remaining modernization funds for the IT Review & Council Chamber Technology Update. Based on the quotes received from Fort44 Inc., GHD, and Wightman Telecom, staff will be able to install the necessary technology to the Council Chambers to facilitate hybrid Council meetings, to implement the VoIP phone systems at all municipal facilities, to improve the internet connectivity at the Howick Community Centre for staff and the public, to provide enhanced cybersecurity measures, to develop a better municipal website and procure a local, reliable, and responsive IT support system for Howick Township all within the remaining modernization funds earmarked for this project.

Staff have included the ongoing operating costs associated with these purchases in Draft # 1 of the 2026 budget.

5. Conclusion / Next Steps:

Implementing the IT Review and Council Chamber Technology Update has been included in the 2026 Capital Budget and with Council approval, staff will move forward with the above-mentioned recommendations within the allocated budget.

6. Input from Other Sources:

Josh Kestner, Manager of Development & Protective Services/Fire Chief

David McDonald, Owner, Fort44 Inc.

Respectfully submitted by: Caitlin Gillis, Chief Administrative Officer/Clerk

Township of Howick**Department: Finance**

To: Council Meeting**Meeting Date: December 16, 2025****Report Title: 2026 Municipal Budget – Draft # 1**

1. Recommendation:

That the Council of the Township of Howick receive report FIN-2025-40 for information;

And That Council provide staff with direction regarding any changes to the 2026 Municipal Budget.

2. Purpose/Issues:**3. Report Highlights:**

- OMPF Funding increased from \$475,800 in 2025 to \$516,100 in 2026.
- OCIF Funding increased from \$193,502 in 2025 to \$212,852 in 2026.
- Unaudited 2026 opening Reserves balance of \$4,278,155.97.
- Proposed 2026 ending Reserve Balance of \$2,827,772.86.
- Howick's assessment increase for 2026 is 0.37% compared to 1.1% in 2025.
- Policing costs increase was capped at 11% for 2026.
- Municipal Insurance increase (July 1, 2026 - Dec 31, 2026) is estimated to be 10%.
- MVCA annual levy is estimated as this information has not been provided.
- SVCA annual levy increased by 1.59%.
- 3 new staff positions added 5.27% to the 2026 tax rate.
- 2% Capital Levy added to the 2026 tax rate.

Proposed Capital Projects and Transfers from Reserves

- \$300,000 from general reserves for the purchase of land and legal expenses for future Fire Hall location.
- \$52,000 from Modernization Funds to complete an IT Review and Council Chamber Technology update (carried forward from 2025 budget) and to purchase 4 new ipads for 2026-2030 Council members.
- Fire Department equipment, vehicle and building upgrade capital purchases of \$153,750, funded from reserves.
- Purchase of a by-law vehicle and laptop for new by-law employee for \$18,000 to be funded from reserves.
- CLI Storm Sewer Study for \$15,000 from reserves.
- A Section of George Street and Huron Bruce Road to have asphalt replaced for \$247,000 from reserves.
- Work to be completed on Orange Hill Road Culvert #29 for \$435,000 using \$222,000 from reserves and \$213,000 from OCIF Funding.
- Work to be completed on Spencetown Road Bridge #11 using \$759,000 from reserves and \$121,000 from Gas Tax.
- Engineering for Toll Gate Line Bridge #8 will be funded from reserves for \$16,500.
- Ford F150 Pickup Truck, Roadside Flail Mower and a Boom Arm for a Grader to be funded from Equipment reserves for \$219,000.
- A Utility Trailer purchase of \$3,200 to be funded from reserves.
- \$35,000 from Recreation reserves for a Truck Watering System and complete the Beautification Project to cover our portion of the costs if the ROD Grant application is successful.
- Landfill Improvement Project Phase 2 to be funded by Gas Tax funding in the amount of \$192,000.

4. Financial Implications:

Proposed Revenue: \$4,636,059.96

Proposed Expenses: \$9,752,037.97

Amount to be raised through taxation: \$5,115,978.01

Proposed 2026 Municipal Tax Rate increase of 6.196% plus 2% capital levy

2025 Municipal Tax Rate increase was 5.439% plus 2% capital levy

5. Conclusion / Next Steps:

Council to provide direction on Draft # 1 of the Municipal Budget.

6. Input from Other Sources:

Caitlin Gillis, CAO/Clerk
Josh Kestner, Fire Chief/By-Law Enforcement Officer
Brady Ropp, Recreation Facility Supervisor
Scott Price, Operations Manager
Ed Podniewicz, Chief Building Official
Wroxeter, Gorrie and Fordwich Village Management

7. Attachments:

Appendix A: 2025 Municipal Budget – Draft # 1

8. Relationship to the Strategic Plan:

- Goal #1.1 Taking a long-term evidence-based approach to determine infrastructure renewal priorities and timelines.
- b. Establish a 5-year Capital Forecast and ensure linkages between this forecast and the budget.
 - c. Complete a Landfill Study with options and costs, including adding weigh scales, staff workspace, electricity, a future septic cleanout facility and composting.
 - d. Complete an Asset Condition and Optimization Study establishing a baseline for Township-owned facilities, property, fleet and equipment. This should include minimum standards, priorities and timelines for improvements/maintenance.
 - e. Develop a Roads & Bridges Rebuilding Plan prioritizing infrastructure renewal projects in alignment to the Asset Management Plan and roads and bridges condition study. Introduce a Roads & Bridges Capital Levy in the 2025 Budget.
- Goal #1.2 Completing projects on-time and on-budget
- a. Improve the landfill site based on Council-approved option
 - d. Complete improvements to village streets based on priorities identified by road condition reports and the 5-year capital forecast
- Goal #2.1 Expanding opportunities for healthy living and recreation
- b. Determine the feasibility of partnering with Huron County to develop and implement a licensed day care program.
- Goal #3.1 Pursuing sustainable growth with exciting opportunities to live and work in Howick.
- a. Engage a consulting partner to help develop a Community Improvement Plan (CIP) to stimulate the revitalization of villages through Council-approved incentive programs to fill downtown vacancies; improve façades, signage, and heritage features; and support downtown retail opportunities.

- Goal #4.2 Continuously improving our day-to-day operations to be more effective, efficient and customer friendly.
- e. Consider the rate of inflation during the budgeting process
- Goal #4.3 Rewarding hard work and excellence among our employees and volunteers.
- a. Move employees through the salary grid annually based on performance

Respectfully submitted by: Amy Van Meeteren, Treasurer



2026 Budget



Presented December 16, 2025 - Draft #1
Amy Van Meeteren, Treasurer



2026 Municipal Budget

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- 8. 2026 Belmore Community Centre Budget**



Budget Highlights

The budget as presented includes a total tax rate increase of 6.196% plus 2% capital levy for 2026. The table below details the change in the total taxes collected over the past 5 years:

Year	Total Municipal Levy	Year over Year % Change	Local Municipal Tax Rate	Year over Year % Change
2022	3,744,611	1.98%	0.007705570	2.601%
2023	4,026,925	7.54%	0.008127740	5.479%
2024	4,318,790	7.25%	0.008679820	6.793%
2025	4,697,133	8.76%	0.009325500	7.439%
Draft 2026	5,115,978	8.92%	0.010089910	8.196%

For the 2026 taxation year, MPAC will once again hold current assessment values. The above tax rates equate to the following total annual impact on the average assessed home in the Township of Howick.

Year	Average Assessed Home	Local Municipal Tax Rate	Local Municipal Tax Amount	Local Municipal Tax Amount Change
2022	210,000	0.007705570	\$1,618	\$41
2023	210,000	0.008127740	\$1,707	\$89
2024	210,000	0.008679820	\$1,823	\$116
2025	210,000	0.009325500	\$1,958	\$136
Draft 2026	210,000	0.010089910	\$2,119	\$161



**2026 BUDGET SUMMARY
DRAFT #1**

	2025	2026
Revenues	Budget	Budget
General Government	\$426,602.00	\$445,952.00
OMPF Grant	\$475,800.00	\$516,100.00
Protection Services	\$60,930.45	\$55,000.00
Building & Bylaw	\$98,000.00	\$145,000.00
Transportation	\$383,750.00	\$373,750.00
Waste Disposal & Recycling	\$191,000.00	\$125,000.00
Cemeteries	\$8.00	\$8.00
Parks & Recreation	\$267,399.96	\$295,949.96
Planning & Development	\$15,000.00	\$15,000.00
Municipal Drains	\$22,350.00	\$22,350.00
Reserve Transfers	\$1,714,886.00	\$2,641,950.00
Totals	\$3,655,726.41	\$4,636,059.96

Total Revenue including Taxes Raised

	2025	2026
Expenses	Budget	Budget
General Government	\$1,262,088.89	\$1,446,770.36
Protection Services	\$1,303,711.49	\$1,403,192.06
Building & Bylaw	\$183,564.46	\$316,137.71
Transportation	\$3,549,159.92	\$4,671,338.30
Water Systems	\$2,500.00	\$2,500.00
Waste Disposal & Recycling	\$690,622.39	\$523,194.67
Cemeteries	\$21,190.76	\$19,650.00
Parks & Recreation	\$1,042,777.66	\$1,067,225.11
Planning & Development	\$26,000.00	\$26,000.00
Municipal Drains	\$271,243.54	\$276,029.76
Totals	\$8,352,859.12	\$9,752,037.97

	2025	2026
Net Costs	Budget	Budget
General Government	\$1,355,199.11	\$2,157,231.64
Protection Services	-\$1,242,781.04	-\$1,348,192.06
Building & Bylaw	-\$85,564.46	-\$171,137.71
Transportation	-\$3,165,409.92	-\$4,297,588.30
Waste Disposal & Recycling	-\$499,622.39	-\$398,194.67
Misc/Water/Cemeteries	-\$23,682.76	-\$22,142.00
Parks & Recreation	-\$775,377.70	-\$771,275.15
Planning & Development	-\$11,000.00	-\$11,000.00
Municipal Drains	-\$248,893.54	-\$253,679.76
Totals	-\$4,697,132.71	-\$5,115,978.01

2026 CAPITAL BUDGET		Funding Sources								
		Reserves				Operating				
Item	Budget	Reserves	Gas Tax	Modernization	Accessibility	OCIF	Covid-19	Grants	Taxation	Total
<u>Administration</u>										
Property & Legal for future Fire Hall	300,000	300,000								300,000
IT Review & Council Chamber Technology Update	48,000			48,000						48,000
Council Ipads x4	4000			4,000						4,000
Total Administration	352,000	300,000	0	52,000	0	0	0	0	0	352,000
<u>Fire/By-Law</u>										
Hoses	3,000	3,000								3,000
Helmets	1,250	1,250								1,250
Vehicle Upgrades	2,000	2,000								2,000
Bunker Gear	10,000	10,000								10,000
Building Upgrades	2,500	2,500								2,500
Radio Upgrades	40,000	40,000								40,000
Dry Hydrants	30,000	30,000								30,000
Generator Transfer Switches (Pending Emergency Mgmt Grant)	50,000	50,000								50,000
Shelving/Cabinets/Lighting for vehicles	15,000	15,000								15,000
By-Law Vehicle	15,000	15,000								15,000
By-Law Laptop/Docking Station	3,000	3,000								3,000
Total Fire/By-Law	171,750	171,750	0	0	0	0	0	0	0	171,750
<u>Transportation</u>										
F150 Pickup	65,000	65,000								65,000
Total Transportation	65,000	65,000	0	0	0	0	0	0	0	65,000
<u>Road Projects</u>										
CLI Storm Sewer Study	15,000	15,000								15,000
Huron Bruce Rd - Belmore to Forest Line - Asphalt Replacement	170,000	170,000								170,000
George Street -Victoria to Dead End - Asphalt Replacement	77,000	77,000								77,000
Orange Hill Road Culvert #29	435,000	222,000				213,000				435,000
Spencetown Road Bridge #11	880,000	759,000	121,000							880,000
Toll Gate Line Bridge #8 - Engineering	16,500	16,500								16,500
Total Road Projects	1,593,500	1,259,500	121,000	0	0	213,000	0	0	0	1,593,500
<u>Road Equipment</u>										
Roadside Flail Mower	24,000	24,000								24,000
Boom Arm Mower for Grader	130,000	130,000								130,000
Total Road Equipment	154,000	154,000	0	0	0	0	0	0	0	154,000
Total Public Works	1,812,500	1,478,500	121,000	0	0	213,000	0	0	0	1,812,500
<u>Recreation</u>										
Utility Trailer	3,200	3,200								3,200
Truck Watering System (Pending ROD Grant)	3,000	3,000								3,000
Beautification Project (Pending ROD Grant)	32,000	32,000								32,000
Total Recreation	38,200	38,200	0	0	0	0	0	0	0	38,200

2026 CAPITAL BUDGET		Funding Sources								
		Reserves				Operating				
Item	Budget	Reserves	Gas Tax	Modernization	Accessibility	OCIF	Covid-19	Grants	Taxation	Total
Landfill										
Update ECA	30,000		30,000							30,000
Gravel	55,000		55,000							55,000
New Bin Area - Cement Work	66,000		66,000							66,000
Laptop	5,000		5,000							5,000
Security Lighting/Cameras/Hydro	21,000		21,000							21,000
Perimeter Fencing	15,000		15,000							15,000
Total Landfill	192,000	0	192,000	0	0	0	0	0	0	192,000
Drains - Road Crossings										
Metcalfe Wright (2022)	66,500	66,500								66,500
Weisner Drain	55,000	55,000								55,000
Weber Drain	70,000	70,000								70,000
#10	10,000	10,000								10,000
Total Drains	201,500	201,500	0	0	0	0	0	0	0	201,500
Total Capital Projects	2,767,950	2,189,950	313,000	52,000	0	213,000	0	0	0	2,767,950

2026 RESERVE BUDGET

"Unaudited"

		2026	In		Out		2026
Type of Reserve	Account #	Opening Balance	General Tsfs**	Depreciation*	Operating	Capital	Closing Balance
Discretionary Reserves:							
General Operating Reserve	33311	\$ 538,213.61			-47,000.00	-352,000.00	\$ 139,213.61
Election Reserve	33312	\$ 16,548.00	3,452.00		-20,000.00		\$ -
Administration Reserve	33313	\$ 205,051.56		22,792.16			\$ 227,843.72
Insurance/Legal Reserve	33316	\$ 42,500.00	5,000.00				\$ 47,500.00
Water & Erosion Reserve	33318	\$ 50,000.00	5,000.00				\$ 55,000.00
Fire Reserve	33321	\$ 438,592.14	18,750.00	81,287.18		-171,750.00	\$ 366,879.32
Police Reserve	33322	\$ 51,399.59			-20,000.00		\$ 31,399.59
Building Department Reserve	33324	\$ 28,291.70		6,447.89			\$ 34,739.59
OCLIF Reserve	33325	\$ 15,000.00					\$ 15,000.00
Drain Reserve	33334	\$ 282,478.08		19,066.13		-201,500.00	\$ 100,044.21
Roads Construction Reserve	33335	\$ 1,155,312.38	94,000.00	402,547.54		-1,259,500.00	\$ 392,359.92
Roads Bldg/Equipment Reserve	33338	\$ 367,137.46	150,000.00	144,134.22		-219,000.00	\$ 442,271.68
Winter Control	33372	\$ 5,605.00					\$ 5,605.00
Landfill Operations Reserve	33343	\$ 51,619.91		1,244.74			\$ 52,864.65
Landfill Expansion Reserve	33344	\$ 74,414.78					\$ 74,414.78
Swim Team Reserve	33370	\$ 3,490.62					\$ 3,490.62
Recreation Reserve	33371	\$ 651,014.05		105,371.03		-38,200.00	\$ 718,185.08
Planning/ED Reserve	33375	\$ 76,048.81					\$ 76,048.81
		\$ 4,052,717.69	\$ 276,202.00	\$ 782,890.89	-\$ 87,000.00	-\$ 2,241,950.00	\$ 2,782,860.58
Obligatory Reserves:							
Federal Gas Tax Reserve	33314	\$ 181,269.40	132,474.00			-313,000.00	\$ 743.40
Parkland Reserve Fund	33317	\$ 44,168.88					\$ 44,168.88
TOTAL RESERVES		\$ 4,278,155.97	\$ 408,676.00	\$ 782,890.89	-\$ 87,000.00	-\$ 2,554,950.00	\$ 2,827,772.86

TOWNSHIP OF HOWICK
2026 Donation Summary

Internal Transfers

A/C# 01-0000-0000-71000

Recipient	Reason/Explanation	2025 BUDGET	2025 Q3 Actual	2026 BUDGET	Comments
Various Boards/Committees	Annual Insurance Premium	\$ 19,106.85	\$ 18,513.39	\$ 19,771.92	
Belmore Community Centre	Annual Heating Assistance	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Gorrie Hall	Annual Heating Assistance	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Wroxeter Hall	Annual Heating Assistance	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Fordwich Park	Garbage Grant	\$ 42.00	\$ 42.00	\$ 42.00	14 wks @3.00/tag
Gorrie Park	Garbage Grant	\$ 42.00	\$ 42.00	\$ 42.00	14 wks @3.00/tag
Wroxeter Park	Garbage Grant	\$ 42.00	\$ 42.00	\$ 42.00	14 wks @3.00/tag
Belmore Community Centre	Garbage Grant	\$ 78.00	\$ 78.00	\$ 78.00	26 weeks @ 3.00/tag
Gorrie Hall	Garbage Grant	\$ 78.00	\$ 78.00	\$ 78.00	26 weeks @ 3.00/tag
Wroxeter Hall	Garbage Grant	\$ 78.00	\$ 78.00	\$ 78.00	26 weeks @ 3.00/tag
Totals		\$ 22,466.85	\$ 21,873.39	\$ 23,131.92	

External Transfers

Traditionally \$5000.00 annually

01-0000-0000-79000

Recipient	Reason/Explanation	2025 BUDGET	2025 Q3 Actual	2026 BUDGET	Comments
Howick Ag Society	Insurance/Fair Donation	\$ 1,792.08	\$ 1,721.94	\$ 1,704.00	504 Ins/1200 donation
Howick Athletic Assoc	Support active children	\$ 900.00	\$ 900.00	\$ 900.00	
Howick Figure Skating	Support active children	\$ 500.00	\$ 500.00	\$ 500.00	
Howick Optimist Club	Support Bike Rodeo	\$ 150.00	\$ -	\$ 150.00	
North Huron Food Share	Support local food bank	\$ 150.00	\$ 150.00	\$ 150.00	
Remembrance Day	Purchase wreaths	\$ 120.00	\$ 120.00	\$ 130.00	
Salvation Army - Listowel	Support local food bank	\$ 150.00	\$ 150.00	\$ 150.00	
What's Happening	Monthly Newsletter	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	
Totals		4,962.08	4,741.94	4,884.00	

Council Donations

Traditionally \$3500-5000 annually

01-1100-0000-51500

Recipient	Reason/Explanation	2025 BUDGET	2025 Q3 Actual	2026 BUDGET	Comments
3 x Howick Businesses	Façade Grant	\$ -	\$ -	\$ 7,500.00	Community Improvement/Beautification
Employee Recognition	Gifts/Service Awards/Sp Event	\$ 2,000.00	\$ 1,700.00	\$ 2,000.00	2 VFF/2 Staff/Gifts
Council Endorsed Events	Volunteer Apprec/Xmas Dinner	\$ 3,500.00	\$ 2,985.79	\$ 4,000.00	500 Vol App 3000 Xmas
Festival of Lights	Festival of Lights Event	\$ 6,000.00	\$ 5,176.77	\$ 4,000.00	
Howick Ag Society	Photo Prize/Ambassador Awards	\$ 250.00	\$ 137.58	\$ 250.00	
Various Recipients	Sponsorship Awards	\$ 200.00	\$ -	\$ 200.00	
Various Recipients	Memorial Donations	\$ 400.00	\$ 150.00	\$ 400.00	
Various Recipients	Requests throughout the year	\$ 1,400.00	\$ -	\$ 1,400.00	
Totals		13,750.00	10,150.14	\$ 19,750.00	

41,178.93 \$36,765.47 \$ 47,765.92

2026 BUDGET - DRAFT #1

		2025 Budget	2025 Q3 Actual	2026 Budget	Budget to Budget Change	Budget to Budget %
REVENUES						
GENERAL GOVERNMENT & ADMINISTRATION						
41010	Taxation - Supps & Omits	30,000.00	43,932.71	30,000.00	0.00	0.00%
41020	Payment in Lieu	7,100.00	8,448.21	7,100.00	0.00	0.00%
41700	Penalties & Interest - Taxes	52,000.00	38,486.73	52,000.00	0.00	0.00%
43100	General Government Revenues	10,000.00	9,511.50	10,000.00	0.00	0.00%
43110	Interest Income - Accounts Receivables	3,000.00	6,362.57	3,000.00	0.00	0.00%
43120	Interest - Bank	110,000.00	130,471.55	110,000.00	0.00	0.00%
43130	Rental Income - Bldg Dept	7,000.00	0.00	7,000.00	0.00	0.00%
43200	Sale of Goods - Miscellaneous	-	0.00	-	0.00	#DIV/0!
43300	Licences & Permits	8,000.00	10,456.32	8,000.00	0.00	0.00%
43500	Certifications, Tax & Zoning	6,000.00	7,631.05	6,000.00	0.00	0.00%
44000	Donations - General Administration	-	0.00	-	0.00	#DIV/0!
45000	OMPF Grant - Unconditional	475,800.00	356,850.00	516,100.00	40,300.00	8.47%
45100	Grants - Conditional - OCIF Formula	193,502.00	163,752.00	212,852.00	19,350.00	10.00%
	Grants - Conditional -	-	0.00	-	0.00	#DIV/0!
	Grant - Save on Energy	-	0.00	-	0.00	#DIV/0!
46100	Sale of Property Revenue	-	0.00	-	0.00	#DIV/0!
01-0000-0000-XXXXX TOTAL GENERAL GOVERNMENT REVENUE		\$ 902,402.00	\$ 775,902.64	\$ 962,052.00	59,650.00	6.20%
PROTECTION TO PERSONS & PROPERTY						
2101-43000	Misc Fire Recoveries (Fines/Chgs)	1,000.00	0.00	1,000.00	0.00	0.00%
2101-44000	Grants	8,230.45	8,592.18	0.00	(8,230.45)	-100.00%
2102-43000	Vehicle Accident Recoveries	19,000.00	28,696.39	19,000.00	0.00	0.00%
2102-45000	Donations	2,000.00	1,065.73	5,000.00	3,000.00	150.00%
2109-43000	Burn Permit Revenue - Fire	6,000.00	5,150.00	5,000.00	(1,000.00)	-16.67%
2200-45100	Prisoner Transport Revenue	1,200.00	402.00	1,500.00	300.00	25.00%
2402-43300	Dog Licence Revenues	22,000.00	23,645.00	22,000.00	0.00	0.00%
2403-45100	Provincial Claims - Livestock Damages	1,500.00	0.00	1,500.00	0.00	0.00%
01-21 to 24-X-XXXXX TOTAL PROTECTION REVENUE		\$ 60,930.45	\$ 67,551.30	\$ 55,000.00	(5,930.45)	-9.73%
BUILDING & BYLAW SERVICES						
2401-43300	Building Permit Revenues	95,000.00	143,833.17	142,000.00	47,000.00	49.47%
2404-43100	Bylaw Enforcement Revenues	3,000.00	472.42	3,000.00	0.00	0.00%
01-2400-24XX-XXXXX TOTAL BUILDING & BY-LAW REVENUE		\$ 98,000.00	\$ 144,305.59	\$ 145,000.00	47,000.00	47.96%
TRANSPORTATION SERVICES						
3601-44500	Boundary Mtce Recoveries	10,000.00	0.00	10,000.00	0.00	0.00%
3811-44000	Rental to Ops - # 2020 Tandem	35,000.00	42,457.50	35,000.00	0.00	0.00%
3812-44000	Rental to Ops - #2(20) Ford Pickup	3,000.00	10,640.00	6,000.00	3,000.00	100.00%
3813-44000	Rental to Ops - T08 - Tandem	30,000.00	41,085.00	30,000.00	0.00	0.00%
3814-44000	Rental to Ops - #3(19) Ford Pickup	20,000.00	32,880.00	20,000.00	0.00	0.00%
3815-44000	Rental to Ops - 2026 Dodge Ram 5500	-	0.00	9,000.00	9,000.00	#DIV/0!
3818-44000	Rental to Ops -#C18 (Newest Grader)	42,000.00	55,500.00	42,000.00	0.00	0.00%
3821-44000	Rental to Ops - (15) F450	16,000.00	5,857.50	-	(16,000.00)	-100.00%
3823-44000	Rental to Ops - Grader 3(94)	10,000.00	4,800.00	5,000.00	(5,000.00)	-50.00%
3824-44000	Rental to Ops - Grader 4(12)	36,000.00	48,360.00	36,000.00	0.00	0.00%
3825-44000	Rental to Ops - Grader 5(14)	42,000.00	60,200.00	42,000.00	0.00	0.00%
3831-44000	Rental to Ops - Backhoe(420E)	30,000.00	43,785.00	30,000.00	0.00	0.00%
3835-44000	Rental to Ops - Tractor(M110)	12,000.00	13,800.00	12,000.00	0.00	0.00%
3840-44000	Rental to Ops - Moto(18)	500.00	0.00	-	(500.00)	-100.00%
3842-44000	Rental to Ops - Wood Chipper	500.00	0.00	-	(500.00)	-100.00%
3970-43000	License Pit Fees	90,000.00	84,914.12	90,000.00	0.00	0.00%
3970-43100	Municipal Consent Fees	1,250.00	875.00	1,250.00	0.00	0.00%
3970-43200	Sale of Goods	2,000.00	2,109.90	2,000.00	0.00	0.00%
3970-43300	Entrance Permit Fees	3,000.00	1,075.00	3,000.00	0.00	0.00%
3970-44000	Rental to Ops - Custom Work	500.00	0.00	500.00	0.00	0.00%
3970-46100	Sale of Property/Equipment	-	5,689.68	-	0.00	#DIV/0!
01-3XXX-XXXX-XXXXX TOTAL TRANSPORTATION REVENUE		\$ 383,750.00	\$ 454,028.70	\$ 373,750.00	(10,000.00)	-2.61%

		2025 Budget	2025 Q3 Actual	2026 Budget	Budget to Budget Change	Budget to Budget %
WASTE DISPOSAL & RECYCLING						
4300-43100	User Fees	82,000.00	73,072.80	100,000.00	18,000.00	21.95%
4400-43100	Circular Materials Agreement	84,000.00	67,661.60	0.00	(84,000.00)	-100.00%
4400-43200	Sale of Goods - Recycling	25,000.00	1,999.09	25,000.00	0.00	0.00%
4400-45100	Grants - Conditional	0.00	1,359.61	0.00	0.00	#DIV/0!
01-4XXX-0000-XXXXX	TOTAL WASTE DISPOSAL & RECYCLING REVENUE	\$ 191,000.00	\$ 144,093.10	\$ 125,000.00	(66,000.00)	-34.55%
CEMETERIES						
5501-41700	Penalty & Interest	8.00	0.00	8.00	0.00	0.00%
01-5500-5501-41700	TOTAL CEMETERY REVENUE	\$ 8.00	\$ -	\$ 8.00	0.00	0.00%
PARKS & RECREATION						
7120-44000	Rental to Ops - Exmark Lawn Tractor	10,633.00	0.00	10,332.00	(301.00)	-2.83%
7130-44000	Rental to Ops - Kubota Lawn Tractor	8,267.00	0.00	8,118.00	(149.00)	-1.80%
7101-43000	Rental Income - Auditorium	8,500.00	11,368.96	8,500.00	0.00	0.00%
7101-43100	Rental Income - Arena Floor	500.00	0.00	500.00	0.00	0.00%
7101-43200	HCC Donations	2,500.00	800.00	1,000.00	(1,500.00)	-60.00%
7101-47100	Fundraising Income - HCC	0.00		0.00	0.00	#DIV/0!
7101-47110	Booth Receipts	1,000.00	404.35	1,000.00	0.00	0.00%
7101-47120	Ice Rentals	100,000.00	77,586.46	105,000.00	5,000.00	5.00%
7101-47123	Ice Rentals - Public Skating	500.00	1,230.13	1,000.00	500.00	100.00%
7101-47124	Miscellaneous Income (Recreation Courses)	1,000.00	0.00	0.00	(1,000.00)	-100.00%
7101-47125	Bar Income	18,000.00	10,398.23	18,000.00	0.00	0.00%
7101-47126	Advertising Income	4,000.00	0.00	4,000.00	0.00	0.00%
7102-43000	Admissions/Lessons - Pool	22,000.00	25,792.64	22,000.00	0.00	0.00%
7102-43100	Swim Team Registrations - Pool	1,000.00	2,880.00	2,000.00	1,000.00	100.00%
7102-43200	Donations-Pool	0.00	8,075.62	0.00	0.00	#DIV/0!
7102-45000	Grants - Summer Jobs	4,500.00	3,000.00	4,500.00	0.00	0.00%
7102-47100	Fundraising Income - Pool	0.00	0.00	1,500.00	1,500.00	#DIV/0!
7201-43000	Registrations - Before & After Program	45,000.00	51,850.00	65,000.00	20,000.00	44.44%
7202-43000	Registrations - Day Camp	30,000.00	31,911.24	30,000.00	0.00	0.00%
7202-45000	Grants - Conditional	0.00	500.00	500.00	500.00	#DIV/0!
7300-43000	Ball Diamond Prep Fees	0.00	0.00	3,000.00	3,000.00	#DIV/0!
7500-45100	Grants - Library	9,999.96	8,333.30	9,999.96	0.00	0.00%
01-7100-7XXX-00000	TOTAL PARKS & RECREATION REVENUE	\$ 267,399.96	\$ 234,130.93	\$ 295,949.96	28,550.00	10.68%
PLANNING & DEVELOPMENT						
8100-43100	Planning Application Fees	15,000.00	14,200.00	15,000.00	0.00	0.00%
01-8100-0000-XXXXX	TOTAL PLANNING & DEVELOPMENT REVENUE	\$ 15,000.00	\$ 14,200.00	\$ 15,000.00	0.00	0.00%
MUNICIPAL DRAINS						
8400-43110	Interest Earned - Municipal Drains	0.00	0.00	0.00	0.00	#DIV/0!
8400-45100	Conditional - Grants - Drain Superintendent	22,000.00	0.00	22,000.00	0.00	0.00%
8500-43200	Tile Drain Inspection Fees	350.00	0.00	350.00	0.00	0.00%
01-84/8500-0000-XXXX	TOTAL MUNICIPAL DRAINS REVENUE	\$ 22,350.00	\$ -	\$ 22,350.00	0.00	0.00%
RESERVE TRANSFERS						
OPERATING	Transfer from General Reserves	186,486.00	0.00	399,000.00		0.00%
	Transfer from Gen - Accessibility	0.00	0.00	0.00		#DIV/0!
	Transfer from Election Reserve	0.00	0.00	20,000.00		#DIV/0!
	Transfer from Recreation Reserves	0.00	0.00	0.00		#DIV/0!
	Transfer from Parkland Reserve	0.00	0.00	0.00		#DIV/0!
CAPITAL	Transfer from Administration Capital	0.00	0.00	0.00		#DIV/0!
	Transfer from Fire Capital	118,000.00	0.00	171,750.00		0.00%
	Transfer from Police Reserve	0.00	0.00	20,000.00		#DIV/0!
	Transfer from Building Services	0.00	0.00	0.00		#DIV/0!
	Transfer from Roads/Bridges Capital	430,950.00	0.00	1,259,500.00		0.00%
	Transfer from Roads Equipment Capital	299,000.00	0.00	219,000.00		0.00%
	Transfer from OCIF	90,500.00	0.00	0.00		0.00%
	Transfer from Roads Bldg Reserve	0.00	0.00	0.00		#DIV/0!
	Transfer from Winter Control Reserve	0.00	0.00	0.00		#DIV/0!
	Transfer from Drain Reserve	186,500.00	0.00	201,500.00		0.00%
	Transfer from Landfill Reserve	22,000.00	0.00	0.00		0.00%
	Transfer from Recreation Capital	107,000.00	0.00	38,200.00		0.00%
SPECIAL	Transfer from Gas Tax Reserve	274,450.00	0.00	313,000.00		0.00%
01-0000-0000-33810	TOTAL TRANSFERS FROM OWN FUNDS	\$ 1,714,886.00	\$ -	\$ 2,641,950.00	927,064.00	54.06%
TOTAL TOWNSHIP REVENUES		\$ 3,655,726.41	\$ 1,834,212.26	\$ 4,636,059.96	980,333.55	26.82%

		2025 Budget	2025 Q3 Actual	2026 Budget	Budget to Budget Change	Budget to Budget %
EXPENSES						
GENERAL GOVERNMENT & ADMINISTRATION						
0000-46200	Gain/Loss on Disposal of Assets	-		-	0.00	#DIV/0!
0000-50556	Services	5,000.00	1,935.83	4,000.00	(1,000.00)	-20.00%
0000-51010	Legal/Insurance Deductibles	8,000.00	2,283.18	8,000.00	0.00	0.00%
0000-51400	Billing & Collection	2,500.00	0.00	2,500.00	0.00	0.00%
0000-54100	Tax Write Offs	35,000.00	18,594.76	35,000.00	0.00	0.00%
0000-71000	Donations - Internal	22,466.85	21,873.39	23,131.92	665.07	2.96%
0000-79000	Donations - External	4,962.08	4,621.94	4,884.00	(78.08)	-1.57%
01-0000-0000-XXXXX	TOTAL GENERAL GOVERNMENT EXPENSES	\$ 77,928.93	\$ 49,309.10	\$ 77,515.92	(413.01)	-0.53%
1100-50101	Council Honorarium	43,517.27	29,011.60	43,517.27	0.00	0.00%
1100-50102	Benefits & Payroll Expenses	5,454.49	1,486.42	5,506.63	52.14	0.96%
1100-50103	Conferences/Training	9,000.00	5,030.38	10,000.00	1,000.00	11.11%
1100-50104	Memberships	250.00	230.52	250.00	0.00	0.00%
1100-50105	Mileage	1,500.00	730.80	1,500.00	0.00	0.00%
1100-51101	Meeting Remuneration	30,966.00	15,074.00	30,966.00	0.00	0.00%
1100-51102	Misc Council Expenses	500.00	313.32	1,000.00	500.00	100.00%
1100-51200	Election Expense	2,000.00	1,526.40	20,000.00	18,000.00	900.00%
1100-51500	Council Donations	13,750.00	7,450.14	19,750.00	6,000.00	43.64%
1100-56100	Land Sale Purchase Expense	500.00	0.00	500.00	0.00	0.00%
1100-72000	Transfer to Election Reserve**	3,450.00	0.00	3,452.00	2.00	0.06%
01-1100-0000-XXXXX	TOTAL COUNCIL EXPENSES	\$ 110,887.76	\$ 60,853.58	\$ 136,441.90	25,554.14	23.05%
1300-50101	Salaries - Administration	489,118.94	339,800.90	513,202.24	24,083.30	4.92%
1300-50102	Benefits & Payroll Expenses	150,300.66	95,373.08	157,923.91	7,623.25	5.07%
1300-50103	Conferences/Training	12,000.00	4,865.97	12,000.00	0.00	0.00%
1300-50104	Memberships	6,000.00	5,976.73	6,500.00	500.00	8.33%
1300-50105	Mileage	1,500.00	90.29	1,500.00	0.00	0.00%
1300-50200	Office Supplies	8,000.00	4,687.98	9,000.00	1,000.00	12.50%
1300-50205	Health & Safety Supplies	1,000.00	310.37	1,000.00	0.00	0.00%
1300-50210	Postage	9,000.00	5,141.20	9,000.00	0.00	0.00%
1300-50220	Bank Charges	2,000.00	192.88	2,000.00	0.00	0.00%
1300-50230	Advertising	2,000.00	2,036.32	3,000.00	1,000.00	50.00%
1300-50250	Computer Support	52,000.00	48,918.54	70,000.00	18,000.00	34.62%
1300-50500	Hydro	3,500.00	2,265.15	3,500.00	0.00	0.00%
1300-50510	Heating	3,000.00	1,818.12	3,000.00	0.00	0.00%
1300-50520	Insurance	20,265.59	19,838.02	21,394.23	1,128.64	5.57%
1300-50530	Telephone/Internet	5,000.00	1,945.44	5,000.00	0.00	0.00%
1300-50555	General Supplies - Bldg & Office	4,000.00	1,412.86	4,000.00	0.00	0.00%
1300-50556	General Services - Bldg & Office	3,000.00	761.87	3,000.00	0.00	0.00%
1300-51000	Annual Audit	23,000.00	-1,732.16	23,000.00	0.00	0.00%
1300-63031	Annual Depreciation Building*	9,757.64	0.00	8,318.61	(1,439.03)	-14.75%
1300-63071	Annual Depreciation - Equipment*	24,029.37	0.00	14,473.55	(9,555.82)	-39.77%
1300-72100	Transfer to/from Reserves - Working Reserve	-		-	0.00	#DIV/0!
	Transfer to/from Reserves - Modernization Funds	-		-	0.00	#DIV/0!
1300-72100	Transfer to/from Insurance/Legal Reserve**	5,000.00	-	5,000.00	0.00	0.00%
	Tsf to/from Water & Erosion Control Reserve**	5,000.00	-	5,000.00	0.00	0.00%
1300-72100	Transfers to/from Reserves - Property Sale	-		-	0.00	#DIV/0!
	Transfers to/from Reserves - Accessibility	-		-	0.00	#DIV/0!
01-1300-0000-XXXXX	TOTAL ADMINISTRATION EXPENSES	\$ 838,472.20	\$ 533,703.56	\$ 880,812.54	42,340.34	5.05%
01-1100-0000-90000	Capital Purchases - Council	178,800.00	6,246.62	352,000.00	173,200.00	96.87%
01-1300-0000-90000	Capital Purchases - Administration	56,000.00	5,751.01	0.00	(56,000.00)	-100.00%
	TOTAL GENERAL AND ADMINISTRATION CAPITAL EXPENSES	\$ 234,800.00	\$ 11,997.63	\$ 352,000.00	117,200.00	49.91%
	GENERAL GOVERNMENT & ADMINISTRATION	\$ 1,262,088.89	\$ 655,863.87	\$ 1,446,770.36	184,681.47	14.63%

		2025 Budget	2025 Q3 Actual	2026 Budget	Budget to Budget Change	Budget to Budget %
PROTECTION TO PERSONS & PROPERTY						
2101-50101	Salaries - Fire	223,659.13	106,222.23	203,834.64	(19,824.49)	-8.86%
2101-50102	Benefits & Payroll Expenses	35,469.58	23,256.67	38,516.61	3,047.03	8.59%
2101-50103	Training & Meeting Expenses	12,000.00	6,849.95	12,000.00	0.00	0.00%
2101-50104	Memberships	2,000.00	1,449.02	2,000.00	0.00	0.00%
2101-50105	Travel	1,000.00	0.00	1,500.00	500.00	50.00%
2101-50200	Office Supplies	2,500.00	1,857.25	2,500.00	0.00	0.00%
2101-50205	Health & Safety Supplies	1,000.00	1,600.16	1,000.00	0.00	0.00%
2101-50250	Training & Education Supplies	2,500.00	232.98	4,000.00	1,500.00	60.00%
2101-50500	Hydro	3,000.00	2,738.56	3,500.00	500.00	16.67%
2101-50510	Heat	5,000.00	3,176.67	5,000.00	0.00	0.00%
2101-50520	Insurance	16,901.16	19,032.39	18,591.49	1,690.33	10.00%
2101-50530	Telephone	4,000.00	2,969.23	4,000.00	0.00	0.00%
2101-50553	Repairs/Mtce Equip - Supplies	7,000.00	8,122.17	12,000.00	5,000.00	71.43%
2101-50554	Repairs/Mtce Equip - Services	15,000.00	28,864.75	25,000.00	10,000.00	66.67%
2101-50556	Dispatch & MA Services	17,400.00	17,462.24	18,000.00	600.00	3.45%
2102-50510	Unit 2-7 Fuel 2014 Dodge Ram	1,500.00	2,250.29	-	(1,500.00)	-100.00%
2102-50553	Repairs/Mtce Unit 2-7 - Supplies	800.00	431.70	-	(800.00)	-100.00%
2102-50554	Repairs/Mtce Unit 2-7 - Services	1,500.00	969.13	-	(1,500.00)	-100.00%
2102-54100	Uncollectable Acct	2,000.00	0.00	2,000.00	0.00	0.00%
2103-50510	Unit 2-4 Fuel 2000 Freightliner	1,500.00	933.61	1,500.00	0.00	0.00%
2103-50553	Repairs/Mtce Unit 2-4 - Supplies	1,300.00	1,187.78	500.00	(800.00)	-61.54%
2103-50554	Repairs/Mtce Unit 2-4 - Services	3,000.00	1,109.30	3,000.00	0.00	0.00%
2104-50510	Unit 2-5 Fuel 2020 Freightliner	2,000.00	1,191.15	2,000.00	0.00	0.00%
2104-50553	Repairs/Mtce Unit 2-5 - Supplies	1,000.00	515.93	500.00	(500.00)	-50.00%
2104-50554	Repairs/Mtce Unit 2-5 - Services	3,000.00	824.25	3,000.00	0.00	0.00%
2106-50510	Unit 2-1 Fuel 2020 International	1,500.00	975.94	1,500.00	0.00	0.00%
2106-50553	Repairs/Mtce Unit 2-1 - Supplies	1,500.00	933.28	500.00	(1,000.00)	-66.67%
2106-50554	Repairs/Mtce Unit 2-1 - Services	2,500.00	857.42	3,000.00	500.00	20.00%
2107-50510	Unit 2-1 Fuel 2012 Ford Expedition	2,000.00	1,936.57	-	(2,000.00)	-100.00%
2107-50553	Repairs/Mtce Unit 2-1 - Supplies	800.00	902.30	-	(800.00)	-100.00%
2107-50554	Repairs/Mtce Unit 2-1 - Services	1,500.00	925.61	-	(1,500.00)	-100.00%
2108-50510	Unit 2-9 Fuel 2011 Ford E-350	-	0.00	2,000.00	2,000.00	#DIV/0!
2108-50553	Repairs/Mtce Unit 2-9 - Supplies	-	0.00	500.00	500.00	#DIV/0!
2108-50554	Repairs/Mtce Unit 2-9 - Services	-	0.00	1,500.00	1,500.00	#DIV/0!
2110-50510	Unit 2-7 Fuel 2006 GMC 5500	-	0.00	2,000.00	2,000.00	#DIV/0!
2110-50553	Repairs/Mtce Unit 2-7 - Supplies	-	0.00	500.00	500.00	#DIV/0!
2110-50554	Repairs/Mtce Unit 2-7 - Services	-	0.00	3,000.00	3,000.00	#DIV/0!
2111-50510	Car 2 Fuel 2022 Ford F150	-	0.00	2,500.00	2,500.00	#DIV/0!
2111-50553	Repairs/Mtce Car 2 - Supplies	-	0.00	500.00	500.00	#DIV/0!
2111-50554	Repairs/Mtce Car 2 - Services	-	0.00	1,500.00	1,500.00	#DIV/0!
2112-50510	Fuel Charges - Moto(18)	-	0.00	311.81	311.81	#DIV/0!
2112-50555	R & M Supplies - Moto(18)	-	0.00	750.00	750.00	#DIV/0!
2109-50556	Minto Fire Service Contract	6,500.00	0.00	8,000.00	1,500.00	23.08%
Various	Annual Depreciation Transfer*	84,028.61	0.00	81,287.18	(2,741.43)	-3.26%
2101-73000	Transfer to Capital Reserves**	23,500.00	0.00	18,750.00	(4,750.00)	-20.21%
01-2100-210X-XXXXX	TOTAL FIRE SERVICES EXPENSES	\$ 489,858.48	\$ 239,778.53	\$ 492,041.73	2,183.25	0.45%
2200-50556	Police Services	550,942.00	319,729.32	612,325.00	61,383.00	11.14%
2200-73000	Transfer to Reserves	0.00	0.00	0.00	0.00	#DIV/0!
01-2200-0000-XXXXX	TOTAL POLICING EXPENSES	\$ 550,942.00	\$ 319,729.32	\$ 612,325.00	61,383.00	11.14%
2301-50101	Grass Cutting Wages - MVCA	1,084.57	0.00	625.00	(459.57)	-42.37%
2301-50102	Grass Cutting Benefits - MVCA	216.91	0.00	156.25	(60.66)	-27.97%
2301-50400	Grass Cutting Machine Time - MVCA	1,250.00	0.00	1,250.00	0.00	0.00%
2301-79000	MVCA Annual Levy	96,699.00	96,699.00	104,434.92	7,735.92	8.00%
2302-79000	SVCA Annual Levy	7,649.00	7,356.00	7,771.00	122.00	1.59%
01-2300-230X-xxxxx	TOTAL CONSERVATION EXPENSES	\$ 106,899.48	\$ 104,055.00	\$ 114,237.17	7,337.69	6.86%
2402-50555	Canine Control Supplies	650.00	0.00	650.00	0.00	0.00%
2402-50556	Canine Control Services	20,000.00	7,616.74	20,000.00	0.00	0.00%
2403-50105	Livestock Protection Supplies	50.00	0.00	50.00	0.00	0.00%
2403-50556	Livestock Protection Services	2,000.00	0.00	2,000.00	0.00	0.00%
01-2400-240X-xxxxx	TOTAL OTHER PROTECTION EXPENSES	\$ 22,700.00	\$ 7,616.74	\$ 22,700.00	0.00	0.00%
2900-50101	Salaries - CEMC	2,831.53	0.00	2,888.16	56.63	2.00%
2900-50103	Training	250.00	0.00	250.00	0.00	0.00%
2900-50530	Telephone	800.00	504.81	800.00	0.00	0.00%
2900-50555	Supplies	500.00	421.40	500.00	0.00	0.00%
2900-50556	Community Wellness	2,000.00	416.49	3,000.00	1,000.00	50.00%
2900-50656	Contracted Services	700.00	610.56	700.00	0.00	0.00%
01-2900-0000-XXXXX	TOTAL EMERGENCY MANAGEMENT EXPENSES	\$ 7,081.53	\$ 1,953.26	\$ 8,138.16	1,056.63	14.92%
2101-90000	Capital Purchases - Fire Equipment	76,230.00	65,661.62	134,250.00	58,020.00	76.11%
2101-90001	Capital Purchases - Vehicles	2,500.00	7,866.14	17,000.00	14,500.00	580.00%
2101-90002	Capital Purchases - Building	47,500.00	0.00	2,500.00	(45,000.00)	-94.74%
	TOTAL PROTECTION CAPITAL EXPENSES	\$ 126,230.00	\$ 73,527.76	\$ 153,750.00	27,520.00	21.80%
PROTECTION TO PERSONS & PROPERTY		\$ 1,303,711.49	\$ 746,660.61	\$ 1,403,192.06	99,480.56	7.63%

		2025 Budget	2025 Q3 Actual	2026 Budget	Budget to Budget Change	Budget to Budget %
BUILDING & BYLAW SERVICES						
2401-50101	Salaries - Building	80,335.32	54,936.22	94,818.74	14,483.42	18.03%
2401-50102	Benefits & Payroll Expenses	12,447.26	8,056.88	18,338.80	5,891.54	47.33%
2401-50103	Training	3,000.00	1,067.46	3,000.00	0.00	0.00%
2401-50104	Memberships	650.00	574.42	650.00	0.00	0.00%
2401-50105	Travel	1,200.00	211.68	1,000.00	(200.00)	-16.67%
2401-50200	Office Supplies	500.00	325.07	500.00	0.00	0.00%
2401-50510	Fuel	1,500.00	506.84	1,000.00	(500.00)	-33.33%
2401-50520	Insurance	1,890.00	2,636.00	3,720.15	1,830.15	96.83%
2401-50530	Telephone	1,000.00	708.27	1,000.00	0.00	0.00%
2401-50553	R & M Equipment Supplies	500.00	0.00	500.00	0.00	0.00%
2401-50554	R & M Equipment Service	500.00	0.00	500.00	0.00	0.00%
2401-50556	Services	500.00	0.00	500.00	0.00	0.00%
2401-50656	Contracted Services	3,000.00	1,225.98	3,000.00	0.00	0.00%
2401-53000	Rent Expense	7,000.00	0.00	7,000.00	0.00	0.00%
2401-63071	Depreciation	6,447.89	0.00	6,447.89	0.00	0.00%
2401-72000	Transfer to Building Reserve**	-	0.00	-	0.00	#DIV/0!
01-2400-2401-XXXXX	TOTAL BUILDING EXPENSES	\$ 120,470.47	\$ 70,248.82	\$ 141,975.58	21,505.11	17.85%
2404-50101	Salaries - Bylaw Services	42,340.71	21,068.86	106,732.50	64,391.79	152.08%
2404-50102	Benefits & Payroll Expenses	11,853.28	4,599.41	33,429.63	21,576.35	182.03%
2404-50103	Memberships/Training	1,000.00	0.00	1,000.00	0.00	0.00%
2404-50510	Fuel	0.00	0.00	2,000.00		
2404-50530	Telephone	0.00	0.00	1,000.00		
2404-50553	R & M Equipment Supplies	0.00	0.00	500.00		
2404-50554	R & M Equipment Service	0.00	0.00	1,500.00		
2404-50555	Miscellaneous Supplies	400.00	333.42	2,000.00	1,600.00	400.00%
2404-50556	Services(phone etc)	2,500.00	1,371.31	3,000.00	500.00	20.00%
2404-51010	Legal Fees	5,000.00	921.95	5,000.00	0.00	0.00%
01-2400-2404-XXXXX	TOTAL BYLAW EXPENSES	\$ 63,093.99	\$ 28,294.95	\$ 156,162.13	93,068.14	147.51%
2401-90000	Capital Purchase - Building Services	\$ -	\$ -	\$ -	0.00	#DIV/0!
2404-90000	Capital Purchase - By-Law	\$ -	\$ -	\$ 18,000.00	18,000.00	#DIV/0!
	TOTAL BUILDING & BYLAW CAPITAL EXPENSES	\$ -	\$ -	\$ 18,000.00	18,000.00	#DIV/0!
BUILDING & BYLAW SERVICES		\$ 183,564.46	\$ 98,543.77	\$ 316,137.71	132,573.25	72.22%
TRANSPORTATION SERVICES						
3000-63001	Depreciation Exp - Roads	352,332.58	0.00	335,550.40	(16,782.18)	-4.76%
3000-63011	Depreciation Exp - Bridges	39,960.59	0.00	36,772.59	(3,188.00)	-7.98%
3000-63012	Depreciation Exp - Culverts	19,230.06	0.00	30,224.55	10,994.49	57.17%
3000-63031	Depreciation Exp - Buildings	13,505.29	0.00	12,805.29	(700.00)	-5.18%
3000-63061	Depreciation Exp - Fleet	116,654.09	0.00	117,909.49	1,255.40	1.08%
3000-63071	Depreciation Exp - Equipment	12,404.54	0.00	13,419.44	1,014.90	8.18%
01-3000-0000-XXXXX	TOTAL DEPRECIATION EXPENSES	\$ 554,087.15	\$ -	\$ 546,681.76	(7,405.39)	-1.34%
3101-50101	Salaries - Traffic Control Signs	18,684.80	13,958.53	20,004.91	1,320.11	7.07%
3101-50102	Ben & Payroll Exp - Traffic Control Signs	5,324.72	3,172.62	6,992.35	1,667.63	31.32%
3101-50400	Machine Expense- Traffic Control Signs	7,000.00	6,896.00	7,000.00	0.00	0.00%
3101-50555	Traffic Control - In House Expense Supplies	7,500.00	8,696.60	8,500.00	1,000.00	13.33%
3102-50101	Salaries - Guiderails	479.05	2,654.45	3,462.89	2,983.84	622.87%
3102-50102	Ben & Payroll Exp - Guiderails	64.62	263.59	535.24	470.62	728.29%
3102-50400	Machine Expense- Guiderails	1,000.00	3,707.50	1,000.00	0.00	0.00%
3102-50555	Guiderails - In House Expense Supplies	1,000.00	457.92	1,000.00	0.00	0.00%
3103-50101	Salaries -Tree Trimming	34,778.61	14,429.12	22,735.32	(12,043.29)	-34.63%
3103-50102	Ben & Payroll Expense - Tree Trimmng	9,854.58	3,244.85	7,873.49	(1,981.09)	-20.10%
3103-50400	Machine Expense - Tree Trimming	10,000.00	16,620.00	10,000.00	0.00	0.00%
3103-50555	Tree Trimming - In House Expense Supplies	4,000.00	462.74	4,000.00	0.00	0.00%
3103-50656	Tree Trimming - Contracted Services	20,000.00	8,140.80	20,000.00	0.00	0.00%
3104-50101	Salaries - Tree Planting	690.74	169.48	221.10	(469.64)	-67.99%
3104-50102	Ben & Payroll Expense - Tree Planting	216.35	40.02	81.26	(135.09)	-62.44%
3104-50400	Machine Expense- Tree Planting	300.00	80.00	300.00	0.00	0.00%
3104-50555	Tree Planting - In House Expenditures	1,500.00	1,180.42	1,500.00	0.00	0.00%
3105-50101	Salaries - Ditching	12,393.30	2,376.51	7,457.88	(4,935.42)	-39.82%
3105-50102	Ben & Payroll Expense - Ditching	4,086.02	534.13	2,527.23	(1,558.79)	-38.15%
3105-50400	Machine Expense - Ditching	6,000.00	3,630.00	6,000.00	0.00	0.00%
3105-50555	Ditching - In House Expenditures	1,000.00	0.00	2,000.00	1,000.00	100.00%
3105-50656	Ditching - Contracted Services	30,000.00	6,538.09	30,000.00	0.00	0.00%
3106-50101	Salaries - Weed Control	16,717.02	9,168.12	17,972.79	1,255.77	7.51%
3106-50102	Ben & Payroll Expense - Weed Control	5,681.63	2,079.23	6,135.18	453.55	7.98%
3106-50400	Machine Expense - Weed Control	8,000.00	7,740.00	8,000.00	0.00	0.00%
3106-50555	Grass/Weed Control - In House Expenses-Supplies	2,000.00	1,635.49	3,000.00	1,000.00	50.00%
3106-50556	Grass/Weed Control Services incl Boundary Mtce Costs	12,500.00	13,744.38	14,000.00	1,500.00	12.00%
3107-50101	Salaries - Debris Cleanup	1,661.09	2,013.55	3,126.22	1,465.13	88.20%
3107-50102	Ben & Payroll Expense - Debris Clean up	409.29	482.98	1,145.23	735.94	179.81%
3107-50400	Machine Expenses - Debris Clean up	1,800.00	2,093.00	1,800.00	0.00	0.00%
3107-50555	Debris Cleanup - In House Expenses- Supplies	400.00	0.00	0.00	(400.00)	-100.00%

		2025 Budget	2025 Q3 Actual	2026 Budget	Budget to Budget Change	Budget to Budget %
3108-50101	Salaries - Catchbasin/Storm Sewers	4,418.64	339.46	442.85	(3,975.79)	-89.98%
3108-50102	Ben & Payroll Expense - Catchbasin/Storm Sewers	1,611.82	80.13	162.71	(1,449.11)	-89.91%
3108-50400	Machine Expense - Catchbasin/Storm Sewers	700.00	264.00	700.00	0.00	0.00%
3108-50555	Catchbasin/Storm Sewers - In House Expenditures	1,000.00	0.00	1,000.00	0.00	0.00%
3108-50656	Catchbasin/Storm Sewers - Contracted Services	5,000.00	0.00	2,000.00	(3,000.00)	-60.00%
3109-50101	Salaries- Roadside Culvert Mtce	0.00	508.94	663.94	663.94	#DIV/0!
3109-50102	Ben & Payroll Expense - Roadside Culvert Mtce	0.00	116.52	236.60	236.60	#DIV/0!
3109-50400	Machine Expense - Roadside Culvert Mtce	200.00	620.00	200.00	0.00	0.00%
3109-50555	Roadside Culvert Mtce - In House Expenditures	1,000.00	0.00	3,000.00	2,000.00	200.00%
3110-50101	Salaries - Roadside Drain Mtce	745.05	362.02	472.28	(272.77)	-36.61%
3110-50102	Ben & Payroll Expense - Roadside Drain Mtce	197.19	82.97	168.48	(28.71)	-14.56%
3110-50400	Machine Expense - Roadside Drain Mtce	500.00	700.00	500.00	0.00	0.00%
3110-50656	Roadside Drain Mtce - Contracted Services	2,000.00	549.50	16,000.00	14,000.00	700.00%
01-3100-31XX-XXXXX		\$ 242,414.52	\$ 139,833.66	\$ 243,917.95	1,503.43	0.62%
3301-50101	Salaries - Gravel Resurfacing	10,793.09	7,786.37	10,157.78	(635.31)	-5.89%
3301-50102	Ben & Payroll Expense - Gravel Resurfacing	3,177.23	1,752.88	3,559.38	382.15	12.03%
3301-50400	Machine Expense - Gravel Resurfacing	8,000.00	19,115.00	8,000.00	0.00	0.00%
3301-50555	Gravel Resurfacing - In House Expenditures	500.00	66.14	500.00	0.00	0.00%
3301-50656	Gravel Resurfacing - Contracted Services	316,250.00	274,629.04	350,000.00	33,750.00	10.67%
3302-50101	Salaries- Grading	29,187.66	20,725.94	35,656.69	6,469.03	22.16%
3302-50102	Ben & Payroll Expense - Grading	8,592.67	4,727.31	12,459.05	3,866.38	45.00%
3302-50400	Machine Expense- Grading	60,000.00	60,316.00	60,000.00	0.00	0.00%
3302-50555	Grading - In House Expenses - Supplies	500.00	0.00	0.00	(500.00)	-100.00%
3303-50101	Salaries- Patch /Washout	2,344.48	936.81	1,222.12	(1,122.36)	-47.87%
3303-50102	Ben & Payroll Expense- Patch/Washout	680.20	204.87	416.01	(264.19)	-38.84%
3303-50400	Machine Expense - Patch/Washout	5,000.00	1,509.00	5,000.00	0.00	0.00%
3303-50555	Patching/Washouts - In House Expenditures	300.00	0.00	0.00	(300.00)	-100.00%
3304-50101	Salaries - Dust Suppression	20,975.46	3,910.10	5,100.96	(15,874.50)	-75.68%
3304-50102	Ben & Payroll Expense- Dust Suppression	6,465.49	889.11	1,805.42	(4,660.07)	-72.08%
3304-50400	Machine Expense - Dust Suppression	20,000.00	8,295.00	20,000.00	0.00	0.00%
3304-50555	Dust Suppression - Supplies	500.00	366.22	500.00	0.00	0.00%
3304-50556	Dust Suppression - Boundary Mtce Services	500.00	0.00	0.00	(500.00)	-100.00%
3304-50656	Dust Suppression - Contracted Services	170,000.00	154,340.49	170,000.00	0.00	0.00%
01-3300-33XX-XXXXX	TOTAL LOOSETOP MAINTENANCE EXPENSES	663,766.28	559,570.28	684,377.41	20,611.13	3.11%
3401-50101	Salaries - Bridges & Culverts	805.80	1,405.20	1,833.17	1,027.37	127.50%
3401-50102	Ben & Payroll Expenses - Bridges & Culverts	254.98	318.63	647.01	392.03	153.75%
3401-50400	Machine Expenses - Bridges & Culverts	1,000.00	450.00	1,000.00	0.00	0.00%
3401-50555	Bridge/Culvert Repair In House Expenditures- Supplies	500.00	0.00	0.00	(500.00)	-100.00%
3401-50656	Bridge/Culvert Repair - Contracted Services	12,500.00	3,167.52	12,500.00	0.00	0.00%
01-3400-3401-XXXXX	TOTAL BRIDGE & CULVERT EXPENSES	\$ 15,060.78	\$ 5,341.35	\$ 15,980.18	919.40	6.10%
3501-50101	Salaries - Shoulder Maintenance	8,265.61	484.90	3,816.05	(4,449.56)	-53.83%
3501-50102	Ben & Payroll Expense- Shoulder Maintenance	1,438.42	111.24	1,271.23	(167.19)	-11.62%
3501-50400	Machine Expense- Shoulder Maintenance	2,000.00	1,000.00	2,000.00	0.00	0.00%
3501-50555	Shoulder Maintenance In House Expenditures- Supplies	300.00	0.00	0.00	(300.00)	-100.00%
3501-50656	Shoulder Maintenance In House Expenditures- Contracted Services	0.00	0.00	10,000.00	10,000.00	#DIV/0!
3503-50101	Salaries - Patching	1,188.30	1,622.70	3,824.50	2,636.20	221.85%
3503-50102	Ben & Payroll Expense - Patching	371.86	372.46	1,321.53	949.67	255.38%
3503-50400	Machine Expense - Patching	500.00	509.00	500.00	0.00	0.00%
3503-50555	Patching In House Expenditures - Supplies	500.00	234.45	1,000.00	500.00	100.00%
3503-50656	Patching - Contracted Services	10,000.00	0.00	5,000.00	(5,000.00)	-50.00%
3504-50101	Salaries - Sweeping	3,760.39	3,817.04	4,979.56	1,219.17	32.42%
3504-50102	Ben & Payroll Expense - Sweeping	1,146.49	879.07	1,785.03	638.54	55.70%
3504-50400	Machine Expenses - Sweeping	3,500.00	3,360.00	3,500.00	0.00	0.00%
3504-50555	Sweeping - In House Expenditures	1,000.00	1,277.75	2,000.00	1,000.00	100.00%
3504-50556	Sweeping - Contracted Services	3,500.00	1,831.68	3,500.00	0.00	0.00%
01-3500-35XX-XXXXX	TOTAL HARDTOP MAINTENANCE EXPENSES	\$ 37,471.07	\$ 15,500.29	\$ 44,497.90	7,026.83	18.75%
3601-50101	Salaries - Snow Removal	37,822.94	62,780.51	83,219.82	45,396.88	120.02%
3601-50102	Ben & Payroll Expenses - Snow Removal	10,278.71	13,872.15	28,553.78	18,275.07	177.80%
3601-50400	Machine Expense - Snow Removal	65,000.00	138,074.00	65,000.00	0.00	0.00%
3601-50555	Snow Plowing/Removal - In House - Supplies	10,000.00	4,434.35	12,000.00	2,000.00	20.00%
3601-50656	Snow Plowing/Removal - Contracted Services	9,300.00	15,197.10	12,000.00	2,700.00	29.03%
3602-50101	Salaries- Sand/Salt	9,982.13	6,919.39	9,687.31	(294.82)	-2.95%
3602-50102	Ben& Payroll Expenses - Sand/Salt	2,738.04	1,471.83	3,194.48	456.44	16.67%
3602-50400	Machine Expense - Sand/Salt	14,000.00	13,172.50	14,000.00	0.00	0.00%
3602-50555	Sand/Salt - In House Expenditure Supplies	30,000.00	8,028.54	32,000.00	2,000.00	6.67%
3602-50656	Sand/Salt - Contracted Services	5,300.00	3,305.68	5,300.00	0.00	0.00%

		2025 Budget	2025 Q3 Actual	2026 Budget	Budget to Budget Change	Budget to Budget %
3603-50101	Salaries - Scarifying	8,098.12	3,599.27	4,695.46	(3,402.66)	-42.02%
3603-50102	Ben & Payroll Expenses - Scarifying	2,204.44	818.95	1,662.95	(541.49)	-24.56%
3603-50400	Machine Expenses - Scarifying	18,000.00	10,785.00	18,000.00	0.00	0.00%
3603-50555	Scarifying In House Expenditures Supplies	7,000.00	6,604.59	7,000.00	0.00	0.00%
01-3600-36XX-XXXXX	TOTAL WINTER CONTROL EXPENSES	\$ 229,724.38	\$ 289,063.86	\$ 296,313.80	66,589.42	28.99%
3701-50656	Winter Standby - Contracted Services	15,000.00	11,905.92	15,000.00	0.00	0.00%
3702-50101	Salaries- Winter Patrol	22,416.06	17,658.85	23,501.38	1,085.32	4.84%
3702-50102	Ben & Payroll Expenses - Winter Patrol	6,226.14	4,168.94	8,578.00	2,351.86	37.77%
3702-50400	Machine Expenses - Winter Patrol	11,000.00	10,220.00	11,000.00	0.00	0.00%
3702-50555	Winter Patrol In House Expenditures	500.00	0.00	0.00	(500.00)	-100.00%
3703-50101	Salaries- Non Winter Patrol	9,997.44	12,173.94	18,486.73	8,489.29	84.91%
3703-50102	Ben & Payroll Expense - Non Winter Patrol	2,825.91	2,786.32	6,423.79	3,597.88	127.32%
3703-50400	Machine Expenses - Non Winter Patrol	4,000.00	7,927.00	4,000.00	0.00	0.00%
3703-50555	Non-Winter Patrol In House Expenditures	250.00	0.00	0.00	(250.00)	-100.00%
01-3700-37XX-XXXXX	TOTAL PATROLLING EXPENSES	\$ 72,215.55	\$ 66,840.97	\$ 86,989.90	14,774.35	20.46%
3811-50101	Salaries - 2020 Tandem	\$2,406.25	1,583.69	\$4,089.98	1,683.73	69.97%
3811-50102	Ben & Payroll Expenses - 2020 Tandem	\$715.13	363.59	\$1,364.33	649.20	90.78%
3811-50400	Machine Expenses- 2020 Tandem	\$500.00	2,790.00	\$500.00	0.00	0.00%
3811-50510	Fuel Charges - 2020 Tandem	\$15,285.00	10,918.12	\$15,590.00	305.00	2.00%
3811-50553	R & M Equip Supplies - 2020 Tandem	\$10,000.00	707.10	\$5,000.00	(5,000.00)	-50.00%
3811-50554	R & M Equip Services - 2020 Tandem	\$4,000.00	5,535.42	\$10,000.00	6,000.00	150.00%
3812-50101	Salaries Truck # 2(20)Ford PU(Op Manager)	\$401.62	110.60	\$228.01	(173.61)	-43.23%
3812-50102	Ben & Payroll Expense - # 2(20)Ford PU (Op Manager)	\$122.00	24.93	\$80.05	(41.95)	-34.39%
3812-50400	Machine Expenses- #2(20)Ford PU (Op Manager)	\$50.00	0.00	\$200.00	150.00	300.00%
3812-50510	Fuel Charges - #2(20)Ford PU -(Op Manager)	4,076.00	3,475.40	4,157.00	81.00	1.99%
3812-50553	Repairs & Mtce - Supplies #2(20)Ford PU (Op Manager)	1,500.00	81.41	1,500.00	0.00	0.00%
3812-50554	Repairs & Mtce - Services - Incl In House#2(20)Ford PU (Op Manager)	1,500.00	1,393.67	1,500.00	0.00	0.00%
3813-50101	Salaries- Dump Truck (T08)	3,880.88	1,224.51	1,915.18	(1,965.70)	-50.65%
3813-50102	Ben & Payroll Expense (T08)	1,147.82	273.55	659.45	(488.37)	-42.55%
3813-50400	Machine Expense (T08)	300.00	120.00	300.00	0.00	0.00%
3813-50510	Fuel Charges Dump Truck (T08)-	11,209.00	10,939.77	11,433.00	224.00	2.00%
3813-50553	Repairs & Mtce - Supplies Dump Truck (T08)	6,000.00	935.05	10,000.00	4,000.00	66.67%
3813-50554	Repairs & Mtce - Services - Incl In House Dump Truck (T08)	12,000.00	4,592.87	12,000.00	0.00	0.00%
3814-50101	Salaries - #3(19)Ford PU (Patrol)	565.22	854.60	1,114.88	549.66	97.25%
3814-50102	Ben & Payroll Expense #3(19)Ford PU (Patrol)	171.86	204.68	415.62	243.76	141.84%
3814-50400	Machine Expense - #3(19)Ford PU (Patrol)	200.00	160.00	200.00	0.00	0.00%
3814-50510	Fuel Charges - #3(19)FordPU-Patrol (Patrol)	6,114.00	4,632.60	6,236.00	122.00	2.00%
3814-50553	Repairs & Mtce - Supplies #3(19)Ford PU (Patrol)	1,500.00	137.34	1,500.00	0.00	0.00%
3814-50554	Repairs & Mtce - Services - Incl In House #3(19) Ford PU (Patrol)	15,000.00	8,837.15	8,000.00	(7,000.00)	-46.67%
3815-50101	Salaries- Dodge (26) 5500	0.00	0.00	821.92	821.92	#DIV/0!
3815-50102	Ben & Payroll Expense -Dodge (26) 5500	0.00	0.00	293.30	293.30	#DIV/0!
3815-50400	Machine Expense - Dodge (26) 5500	0.00	0.00	1,000.00	1,000.00	#DIV/0!
3815-50510	Fuel Charges - Dodge (26) 5500	0.00	0.00	4,677.21	4,677.21	#DIV/0!
3815-50553	Repairs & Mtce - Dodge (26) 5500	0.00	0.00	2,000.00	2,000.00	#DIV/0!
3815-50554	Repairs & Mtce - Services - Incl In House - Dodge (26) 5500	0.00	0.00	3,000.00	3,000.00	#DIV/0!
3818-50101	Salaries- Grader #6(C18)	9,273.12	4,754.54	6,579.34	(2,693.78)	-29.05%
3818-50102	Ben & Payroll Expense -Grader #6(C18)	2,811.68	1,108.37	2,371.91	(439.77)	-15.64%
3818-50400	Machine Expense - Grader # 6(C18)	200.00	1,040.00	200.00	0.00	0.00%
3818-50510	Fuel Charges - Grader #6(C18)(New)	16,304.00	15,695.90	16,630.00	326.00	2.00%
3818-50553	Repairs & Mtce - Supplies Grader #6(C18)	3,000.00	2,231.17	5,000.00	2,000.00	66.67%
3818-50554	Repairs & Mtce - Services - Incl In House - Grader #6(C18)	15,000.00	14,202.20	15,000.00	0.00	0.00%
3821-50101	Salaries- Service Truck(15)F450	892.77	190.19	0.00	(892.77)	-100.00%
3821-50102	Ben & Payroll Expense -Truck (15)F450	271.26	40.62	0.00	(271.26)	-100.00%
3821-50400	Machine Expense - Truck(15)F450	200.00	66.00	0.00	(200.00)	-100.00%
3821-50510	Fuel Charges - Service Truck (15)F450	4,585.50	3,574.24	0.00	(4,585.50)	-100.00%
3821-50553	Repairs & Mtce - Supplies Truck (15)F450	2,000.00	995.02	0.00	(2,000.00)	-100.00%
3821-50554	Repairs & Mtce - Services - Incl In House Truck(15)F450	3,000.00	3,822.87	0.00	(3,000.00)	-100.00%
3823-50101	Salaries - Grader #3(94)	4,843.29	1,872.81	3,406.04	(1,437.25)	-29.68%
3823-50102	Ben & Payroll Expenses Grader #3(94)	1,476.45	426.71	1,182.05	(294.40)	-19.94%
3823-50400	Machine Expense - Grader#3(94)	200.00	320.00	200.00	0.00	0.00%
3823-50510	Fuel Charges -Grader #3(94)	5,095.00	1,236.00	5,197.00	102.00	2.00%
3823-50553	Repairs & Mtce - Supplies - Grader #3(94)	2,000.00	81.01	2,000.00	0.00	0.00%
3823-50554	Repairs & Mtce - Services - Incl In House- Grader#3(94)	5,000.00	4,236.24	5,000.00	0.00	0.00%
3824-50101	Salaries - Grader # 4(12)	2,982.85	2,290.33	4,176.56	1,193.71	40.02%
3824-50102	Ben & Payroll Expense - Grader #4(12)	878.25	517.02	1,431.48	553.23	62.99%
3824-50400	Machine Expense - Grader #4(12)	200.00	1,140.00	200.00	0.00	0.00%
3824-50510	Fuel Charges Grader #4(12)	16,304.00	15,973.01	16,630.00	326.00	2.00%
3824-50553	Repairs & Mtce - Supplies - Grader# 4(12)	4,000.00	1,914.66	15,000.00	11,000.00	275.00%
3824-50554	Repairs & Mtce - Services - Incl In House - Grader# 4(12)	7,000.00	10,146.43	10,000.00	3,000.00	42.86%

		2025 Budget	2025 Q3 Actual	2026 Budget	Budget to Budget Change	Budget to Budget %
3825-50101	Salaries - Grader # 5(22)	2,752.95	1,337.11	2,497.88	(255.07)	-9.27%
3825-50102	Ben & Payroll Expense Grader #5(22)	811.47	305.31	881.58	70.11	8.64%
3825-50400	Machine Expense - Grader #5(22)	200.00	0.00	200.00	0.00	0.00%
3825-50510	Fuel Charges Grader #5(22)	16,304.00	12,399.81	16,630.00	326.00	2.00%
3825-50553	Repairs & Mtce - Supplies - Grader #5(22)	4,000.00	842.89	14,000.00	10,000.00	250.00%
3825-50554	Repairs & Mtce - Services - Incl In House - Grader#5(22)	6,000.00	3,184.81	6,000.00	0.00	0.00%
3831-50101	Salaries - Backhoe(420E)	2,627.25	1,827.09	2,467.27	(159.98)	-6.09%
3831-50102	Ben & Payroll Expenses - Backhoe(420E)	786.42	416.14	874.39	87.97	11.19%
3831-50400	Machine Expense - Backhoe (420E)	200.00	0.00	200.00	0.00	0.00%
3831-50510	Fuel Charges -Backhoe (420E)	6,114.00	4,248.04	6,236.00	122.00	2.00%
3831-50553	Repairs & Mtce - Supplies -Backhoe (420E)	2,000.00	1,163.98	4,000.00	2,000.00	100.00%
3831-50554	Repairs & Mtce - Services - Incl In House- Backhoe (420E)	5,000.00	2,269.58	7,000.00	2,000.00	40.00%
3835-50101	Salaries- Tractor (M110)	4,265.64	5,099.32	7,562.87	3,297.23	77.30%
3835-50102	Ben & Payroll Expense - Tractor (M110)	1,280.48	1,160.01	2,635.79	1,355.31	105.84%
3835-50400	Machine Expense - Tractor (M110)	100.00	1,719.00	100.00	0.00	0.00%
3835-50510	Fuel Charges - Tractor (M110)	3,362.70	3,239.28	3,430.00	67.30	2.00%
3835-50553	Repairs & Mtce - Supplies - Tractor (M110)	2,000.00	2,990.09	7,000.00	5,000.00	250.00%
3835-50554	Repairs & Mtce - Services - Incl In House - Tractor (M110)	2,000.00	1,731.62	2,000.00	0.00	0.00%
3840-50510	Fuel Charges - Moto(18)	305.70	0.00	0.00	(305.70)	-100.00%
3840-50555	R & M Supplies - Moto(18)	750.00	1,295.51	0.00	(750.00)	-100.00%
3842-50510	Wood Chipper - Fuel Charges	101.90	0.00	0.00	(101.90)	-100.00%
3842-50553	Repairs & Mtce - Supplies - Incl In House	300.00	191.71	0.00	(300.00)	-100.00%
3850-50101	Salaries- Garage	20,294.97	12,847.06	20,018.56	(276.41)	-1.36%
3850-50102	Ben & Payroll Expense - Garage	5,303.14	2,916.41	6,947.42	1,644.28	31.01%
3850-50400	Machine Expense - Garage	500.00	2,737.00	500.00	0.00	0.00%
3850-50550	Garage Repairs & Mtce - Supplies	3,000.00	8,184.65	3,000.00	0.00	0.00%
3850-50551	Repairs & Mtce - Services - Incl In House	3,000.00	2,407.57	3,000.00	0.00	0.00%
01-3800-38XX-XXXXX	TOTAL EQUIPMENT MAINTENANCE EXPENSES	\$ 299,523.57	\$ 222,285.38	\$ 337,162.07	37,638.50	12.57%
3901-50101	Salaries - Overhead	185,961.00	141,399.23	184,716.99	(1,244.01)	-0.67%
3901-50102	Benefits & Payroll Expenses	52,359.47	47,412.26	34,763.39	(17,596.08)	-33.61%
3901-50103	Training	15,000.00	5,069.67	15,000.00	0.00	0.00%
3901-50104	Memberships	1,800.00	1,945.58	2,300.00	500.00	27.78%
3901-50200	Office Supplies	500.00	101.07	500.00	0.00	0.00%
3901-50201	Wages - Tsf to Admin	10,000.00	0.00	10,000.00	0.00	0.00%
3901-50203	Training Supplies	500.00	0.00	500.00	0.00	0.00%
3901-50204	Clothing Allowance	1,800.00	438.73	1,800.00	0.00	0.00%
3901-50205	Health & Safety	5,000.00	216.93	5,000.00	0.00	0.00%
3901-50400	Machine Expenses	200.00	2,692.00	200.00	0.00	0.00%
3901-50500	Hydro Costs	4,080.00	2,341.70	4,080.00	0.00	0.00%
3901-50510	Heating Costs	10,200.00	11,280.13	11,000.00	800.00	7.84%
3901-50520	Insurance	40,678.97	40,917.35	45,056.95	4,377.98	10.76%
3901-50530	Communications	16,000.00	11,151.89	18,000.00	2,000.00	12.50%
3901-50555	Supplies	10,000.00	2,630.19	10,000.00	0.00	0.00%
3901-50556	Service	3,500.00	1,499.40	3,500.00	0.00	0.00%
3901-50559	Fuel Inventory	6,623.50	-4,972.55	0.00	(6,623.50)	-100.00%
3901-50560	Equipment Inventory	2,000.00	0.00	0.00	(2,000.00)	-100.00%
3970-50101	Salaries - Custom Work	1,334.69	0.00	0.00	(1,334.69)	-100.00%
3970-50102	Ben & Payroll Expense - Custom Work	408.99	0.00	0.00	(408.99)	-100.00%
3970-50400	Machine Expense - Custom Work	1,000.00	0.00	1,000.00	0.00	0.00%
3970-50555	Custom Work - In House Expenditures	3,000.00	3,000.00	3,000.00	0.00	0.00%
3970-54100	Uncollectable Acct	500.00	0.00	500.00	0.00	0.00%
3900-72100	Transfer to Construction Reserve**	87,500.00	0.00	94,000.00	6,500.00	7.43%
3500-73000	Transfer to Equipment/Buildings Reserve/Excess			150,000.00	150,000.00	#DIV/0!
01-3900-39XX-XXXXX	TOTAL OVERHEAD EXPENSES	\$ 459,946.62	\$ 267,123.58	\$ 594,917.33	134,970.71	29.34%
4100-50556	Storm Sewers	8,000.00	6,545.12	8,000.00	0.00	0.00%
01-4100-XXXX-XXXXX	TOTAL STORM SEWER EXPENSES	\$ 8,000.00	\$ 6,545.12	\$ 8,000.00	0.00	0.00%
01-3500-9000-90000	Capital Purchases - Roads Projects	125,000.00	19,065.58	15,000.00	(110,000.00)	-88.00%
01-3500-0000-90000	Capital Purchases - Bridges/Culverts	474,500.00	387,325.87	1,331,500.00	857,000.00	180.61%
01-3500-0000-90000	Capital Purchases - Road Construction	65,450.00	0.00	247,000.00	181,550.00	277.39%
01-3800-0000-90000	Capitla Purchases - Vehicles	200,000.00	0.00	65,000.00	(135,000.00)	-67.50%
01-3900-0000-90000	Capital Purchases - Buildings	0.00	0.00	0.00	0.00	#DIV/0!
01-3900-0000-90000	Capital Purchases - Equipment	102,000.00	94,087.00	154,000.00	52,000.00	50.98%
	TOTAL ROAD DEPT CAPITAL EXPENSES	\$ 966,950.00	\$ 481,412.87	\$ 1,812,500.00	845,550.00	87.45%
TRANSPORTATION SERVICES		\$ 3,549,159.92	\$ 2,053,517.36	\$ 4,671,338.30	1,122,178.38	31.62%
WATER SYSTEM EXPENSES						
4200-50556	Services	2,500.00	1,595.44	2,500.00	0.00	0.00%
01-4200-0000-XXXXX	TOTAL WATER SYSTEM EXPENSES	\$ 2,500.00	\$ 1,595.44	\$ 2,500.00	0.00	0.00%
WATER SYSTEM		\$ 2,500.00	\$ 1,595.44	\$ 2,500.00	0.00	0.00%

		2025 Budget	2025 Q3 Actual	2026 Budget	Budget to Budget Change	Budget to Budget %
WASTE DISPOSAL & RECYCLING						
4300-50101	Salaries - Landfill	90,543.64	46,372.40	73,039.12	(17,504.52)	-19.33%
4300-50102	Benefits & Payroll Expenses	20,853.01	8,480.09	21,070.51	217.50	1.04%
4300-50103	Training	1,000.00	0.00	1,500.00	500.00	50.00%
4300-50104	Memberships	100.00	0.00	0.00	(100.00)	-100.00%
4300-50400	Machine Expenses	15,000.00	29,208.00	15,000.00	0.00	0.00%
4300-50520	Insurance	4,266.36	4,074.95	4,290.30	23.94	0.56%
4300-50530	Telephone	1,000.00	996.08	2,000.00	1,000.00	100.00%
4300-50500	Hydro Costs	0.00	0.00	3,000.00	3,000.00	#DIV/0!
4300-50555	Supplies	4,000.00	6,245.25	4,000.00	0.00	0.00%
4300-50556	Daily Operation Services	9,000.00	5,317.08	20,000.00	11,000.00	122.22%
4300-50590	Closure Costs	16,000.00	0.00	16,000.00	0.00	0.00%
4300-50656	Contracted Services - Waste Management	92,000.00	65,191.40	100,800.00	8,800.00	9.57%
	Contracted Services - Engineering (Monitoring)	27,000.00	16,377.96	24,000.00	(3,000.00)	-11.11%
	Contracted Services - Excavation Services	20,000.00	9,195.53	10,000.00	(10,000.00)	-50.00%
4300-73000	Transfer to Reserve - Future Landfill Expansion**	0.00		0.00	0.00	#DIV/0!
4300-63031	Depreciation Expense*	1,134.38		1,244.74	110.36	9.73%
01-4300-0000-XXXXX	TOTAL WASTE DISPOSAL EXPENSES	\$ 301,897.39	\$ 191,458.74	\$ 295,944.67	(5,952.72)	-1.97%
4400-50555	Supplies	25.00	0.00	0.00	(25.00)	-100.00%
4400-50556	Services	250.00	162.92	250.00	0.00	0.00%
4400-50656	Contracted Services	70,000.00	48,004.00	35,000.00	(35,000.00)	-50.00%
01-4400-0000-XXXXX	TOTAL RECYCLING EXPENSES	\$ 70,275.00	\$ 48,166.92	\$ 35,250.00	(35,025.00)	-49.84%
01-4300-0000-90000	Capital Purchases - Landfill	318,450.00	50,584.11	192,000.00	(126,450.00)	-39.71%
	TOTAL WASTE DISPOSAL CAPITAL EXPENSES	\$ 318,450.00	\$ 50,584.11	\$ 192,000.00	(126,450.00)	-39.71%
WASTE DISPOSAL & RECYCLING		\$ 690,622.39	\$ 290,209.77	\$ 523,194.67	(167,427.72)	-24.24%
CEMETERIES						
5500-50101	Salaries - Cemeteries	2,633.97	0.00	1,800.00	(833.97)	-31.66%
5500-50102	Benefits & Payroll Expenses - Cemeteries	526.79	0.00	450.00	(76.79)	-14.58%
5500-50400	Machine Time - Cemeteries	3,030.00	0.00	2,400.00	(630.00)	-20.79%
5500-50552	Grass Cutting - Cemeteries	3,000.00	0.00	3,000.00	0.00	0.00%
5500-50556	Services	12,000.00	286.06	12,000.00	0.00	0.00%
01-5500-0000-XXXXX	TOTAL CEMETERY EXPENSES	\$ 21,190.76	\$ 286.06	\$ 19,650.00	(1,540.76)	-7.27%
CEMETERIES		\$ 21,190.76	\$ 286.06	\$ 19,650.00	(1,540.76)	-7.27%
PARKS & RECREATION						
7100-50101	Salaries - Parks (In-House Grass Cutting)	5,526.17	0.00	3,950.00	(1,576.17)	-28.52%
7100-50102	Benefits & Payroll Expenses (In-House Grass Cutting)	1,105.23	0.00	987.50	(117.73)	-10.65%
7100-50400	Machine Time - (In House Grass Cutting)	6,360.00	0.00	4,740.00	(1,620.00)	-25.47%
7100-50556	Services - Parks	1,000.00	0.00	1,000.00	0.00	0.00%
7100-63031/71	Depreciation - Parks	5,122.90	0.00	8,156.18	3,033.28	59.21%
7120-50510	Fuel Charges - 2019 Exmark Lawn Tractor	1,500.00	674.10	1,200.00	(300.00)	-20.00%
7120-50553	Repairs & Mtce - Supplies 2019 Exmark Lawn Tractor	200.00	724.16	500.00	300.00	150.00%
7120-50554	Repairs & Mtce - Services - 2019 Exmark Lawn Tractor	200.00	329.40	300.00	100.00	50.00%
7130-50510	Fuel Charges - 2019 Kubota Lawn Tractor	1,200.00	1,368.80	1,600.00	400.00	33.33%
7130-50553	Repairs & Mtce - Supplies 2019 Kubota Lawn Tractor	200.00	292.87	500.00	300.00	150.00%
7130-50554	Repairs & Mtce - Services - 2019 Kubota Lawn Tractor	200.00	433.16	500.00	300.00	150.00%
01-7100-0000-XXXXX	TOTAL PARK EXPENSES	\$ 22,614.30	\$ 3,822.49	\$ 23,433.68	819.38	3.62%
7101-50101	Salaries - Recreation - HCC	242,249.91	168,972.70	318,724.58	76,474.67	31.57%
7101-50102	Benefits & Payroll Expenses	69,914.46	47,190.75	96,219.02	26,304.56	37.62%
7101-50103	Training	1,000.00	0.00	2,500.00	1,500.00	150.00%
7101-50104	Memberships	300.00	194.00	300.00	0.00	0.00%
7101-50105	Travel	100.00	0.00	-	(100.00)	-100.00%
7101-50205	Health & Safety	500.00	106.90	500.00	0.00	0.00%
7101-50400	Machine Expenses	3,000.00	290.00	3,000.00	0.00	0.00%
7101-50500	Hydro Costs	83,000.00	44,046.61	85,000.00	2,000.00	2.41%
7101-50510	Heating Costs	39,000.00	17,119.75	40,000.00	1,000.00	2.56%
7101-50520	Insurance	28,839.86	28,621.44	32,065.16	3,225.30	11.18%
7101-50530	Telephone/Communications	2,500.00	1,717.69	3,000.00	500.00	20.00%
7101-50550	Cleaning Supplies	4,000.00	3,189.30	4,000.00	0.00	0.00%
7101-50553	Program Expenses	600.00	0.00	-	(600.00)	-100.00%
7101-50554	Flowerbed Supplies	3,000.00	420.87	3,000.00	0.00	0.00%
7101-50555	Maintenace Supplies	13,000.00	4,467.16	14,000.00	1,000.00	7.69%
7101-50556	Contract Mtce Services	35,000.00	23,952.74	40,000.00	5,000.00	14.29%
7101-54100	Uncollectable Acct	500.00	0.00	500.00	0.00	0.00%
7101-57100	Profits Shared w/Local Groups	8,000.00	3,991.61	8,000.00	0.00	0.00%
7101-57200	Bar Supplies	10,000.00	5,090.46	10,000.00	0.00	0.00%
7101-57550	Booth Supplies	800.00	787.32	1,000.00	200.00	25.00%
63031-71	Depreciation Exp - Land/Equip/IT/Bldgs*	115,366.02	0.00	105,371.03	(9,994.99)	-8.66%

		2025 Budget	2025 Q3 Actual	2026 Budget	Budget to Budget Change	Budget to Budget %
7140-50510	Fuel Charges - 07 Ford Pickup	2,200.00	253.14	-	(2,200.00)	-100.00%
7140-50553	Repairs & Mtce - Supplies 07 Ford Pickup	200.00	0.00	-	(200.00)	-100.00%
7140-50554	Repairs & Mtce - Services - 07 Ford Pickup	1,000.00	0.00	-	(1,000.00)	-100.00%
7150-50510	Fuel Charges -15 Ford F450	-		4,200.00	4,200.00	#DIV/0!
7150-50553	Repairs & Mtce - Supplies 15 Ford F450	-		2,000.00	2,000.00	#DIV/0!
7150-50554	Repairs & Mtce - Services - 15 Ford F450	-		3,000.00	3,000.00	#DIV/0!
7101-73000	Tsf to Reserves - Recreation Reserve**	-	0.00	-	0.00	#DIV/0!
01-71-7101-XXXXX	TOTAL HOWICK ARENA EXPENSES	\$ 664,070.25	\$ 350,412.44	\$ 776,379.79	112,309.54	16.91%
7102-50101	Salaries - Pool	56,525.66	36,962.86	39,504.82	(17,020.84)	-30.11%
7102-50102	Benefits & Payroll Expenses	12,827.20	5,673.48	8,694.78	(4,132.42)	-32.22%
7102-50103	Training	250.00	0.00	500.00	250.00	100.00%
7102-50104	Memberships	400.00	325.00	400.00	0.00	0.00%
7102-50200	Office Supplies	100.00	0.00	100.00	0.00	0.00%
7102-50205	Health & Safety	1,000.00	404.95	1,000.00	0.00	0.00%
7102-50500	Hydro Costs	4,000.00	3,419.05	4,000.00	0.00	0.00%
7102-50520	Insurance	1,025.68	1,105.68	1,296.25	270.57	26.38%
7102-50530	Telephone/Communications	1,500.00	954.99	1,500.00	0.00	0.00%
7102-50550	Cleaning Supplies	200.00	26.07	200.00	0.00	0.00%
7102-50555	Maintenace Supplies	3,500.00	1,448.62	2,800.00	(700.00)	-20.00%
7102-50556	Contract Mtce Services	3,000.00	731.58	3,000.00	0.00	0.00%
7102-50557	Chemicals	4,500.00	1,770.00	3,500.00	(1,000.00)	-22.22%
7102-57100	Fundraising Supplies	200.00	1,005.00	1,500.00	1,300.00	650.00%
01-71-7102-XXXXX	TOTAL HOWICK POOL EXPENSES	\$ 89,028.54	\$ 53,827.28	\$ 67,995.85	(21,032.69)	-23.62%
01-7100-7101-90000	Capital Purchases - Comm Ctr	99,000.00	6,874.55	38,200.00	(60,800.00)	-61.41%
01-7100-7102-90000	Capital Purchases - Pool/Parks	8,000.00	16,360.62	0.00	(8,000.00)	-100.00%
	TOTAL RECREATION CAPITAL EXPENSES	\$ 107,000.00	\$ 23,235.17	\$ 38,200.00	(68,800.00)	-64.30%
7103-50101	Trails - Wages	5,700.76	0.00	3,500.00	(2,200.76)	-38.60%
7103-50102	Trails - Benefits	1,043.99	0.00	875.00	(168.99)	-16.19%
7103-50400	Trails - Machine Time	5,000.00	0.00	4,560.00	(440.00)	-8.80%
7103-50555	Trails - Supplies	4,000.00	1,812.44	3,500.00	(500.00)	-12.50%
7103-50556	Trails - Services	2,000.00	753.16	2,000.00	0.00	0.00%
7103-50656	Trails - Contracted Services	5,000.00	700.00	3,500.00	(1,500.00)	-30.00%
01-7100-7103-XXXXX	TOTAL TRAIL EXPENSES	\$ 22,744.75	\$ 3,265.60	\$ 17,935.00	(4,809.75)	-0.211466382
7201-50101	Salaries - Before & After School Program	57,998.30	36,789.04	59,164.56	1,166.26	2.01%
7201-50102	Benefits & Payroll Expenses	12,692.28	7,782.77	12,997.29	305.01	2.40%
7201-50103	Training	500.00	0.00	500.00	0.00	0.00%
7201-50104	Memberships	200.00	0.00	200.00	0.00	0.00%
7201-50550	Supplies - Snacks	2,300.00	1,906.17	2,500.00	200.00	8.70%
7201-50555	Supplies - Program	1,000.00	0.00	1,000.00	0.00	0.00%
7201-50556	Service	6,000.00	4,702.66	6,000.00	0.00	0.00%
01-7200-7201-XXXXX	TOTAL BEFORE & AFTER SCHOOL EXPENSES	\$ 80,690.58	\$ 51,180.64	\$ 82,361.85	\$ 1,671.27	0.020712083
7202-50101	Salaries - Day Camp	32,288.26	22,195.11	34,554.62	2,266.36	7.02%
7202-50102	Benefits & Payroll Expenses	3,767.10	3,156.82	4,099.56	332.46	8.83%
7202-50103	Training	500.00	0.00	500.00	0.00	0.00%
7202-50104	Memberships	200.00	0.00	200.00	0.00	0.00%
7202-50555	Supplies	2,500.00	948.23	2,000.00	(500.00)	-20.00%
7202-50556	Service	8,000.00	9,711.83	9,500.00	1,500.00	18.75%
01-7200-7202-XXXXX	TOTAL DAY CAMP EXPENSES	\$ 47,255.36	\$ 36,011.99	\$ 50,854.18	3,598.82	0.076156863
7300-50400	Ball Diamonds - Machine Time	\$ 3,267.00	\$ -	\$ 3,000.00	(267.00)	-8.17%
7300-50555	Ball Diamonds - Supplies	\$ 1,000.00	\$ 916.24	\$ 1,000.00	0.00	0.00%
7300-50556	Ball Diamonds - Services	\$ 500.00	\$ -	\$ 500.00	0.00	0.00%
01-7300-0000-XXXXX	TOTAL BALL DIAMOND EXPENSES	\$ 4,767.00	\$ 916.24	\$ 4,500.00	(267.00)	-0.056010069
PARKS & RECREATION		\$ 1,038,170.78	\$ 522,671.85	\$ 1,061,660.35	23,489.56	2.26%
7500-50101	Salaries - Library	4,606.88	0.00	5,564.76	957.88	20.79%
01-7500-0000-XXXXX	TOTAL LIBRARY EXPENSES	\$ 4,606.88	\$ -	\$ 5,564.76	957.88	20.79%
LIBRARY SERVICES		\$ 4,606.88	\$ -	\$ 5,564.76	957.88	20.79%
PLANNING & DEVELOPMENT						
8100-50554	Administration/Advertising	500.00	0.00	500.00	0.00	0.00%
8100-50555	Supplies & Promotional Items	1,500.00	1,458.12	1,500.00	0.00	0.00%
8100-50556	Planning Services	15,000.00	3,534.66	15,000.00	0.00	0.00%
8100-50557	Economic Development - Projects	7,000.00	2,428.76	7,000.00	0.00	0.00%
8100-50558	Miscellaneous Project Costs	500.00	0.00	500.00	0.00	0.00%
8100-51010	Legal Fees	1,500.00	1,831.68	1,500.00	0.00	0.00%
8100-72100	Transfer to Planning Reserve/EDC Reserves	0.00	0.00	0.00	0.00	#DIV/0!
01-8100-0000-XXXXX	TOTAL PLANNING & DEVELOPMENT EXPENSES	\$ 26,000.00	\$ 9,253.22	\$ 26,000.00	0.00	0.00%
PLANNING & DEVELOPMENT		\$ 26,000.00	\$ 9,253.22	\$ 26,000.00	0.00	0.00%

		2025 Budget	2025 Q3 Actual	2026 Budget	Budget to Budget Change	Budget to Budget %
MUNICIPAL DRAINS						
8400-50101	Salaries - Municipal Drains	38,304.64	28,726.45	38,152.73	(151.91)	-0.40%
8400-50102	Benefits & Payroll Expenses	5,272.77	3,280.89	5,210.90	(61.87)	-1.17%
8400-50103	Training	0.00	0.00	0.00	0.00	#DIV/0!
8400-50104	Memberships	500.00	235.00	500.00	0.00	0.00%
8400-50400	Miscellaneous Expenses	500.00	0.00	500.00	0.00	0.00%
8400-50555	Supplies	500.00	0.00	500.00	0.00	0.00%
8400-50556	Services	100.00	0.00	100.00	0.00	0.00%
8400-54100	Uncollectible Drains	5,000.00	210.19	10,000.00	5,000.00	100.00%
8401-63012	Depreciation Expense*	19,066.13	0.00	19,066.13	0.00	0.00%
8400-72100	Transfer to/from Drain Reserve				0.00	#DIV/0!
01-8400-0000-XXXXX	TOTAL MUNICIPAL DRAIN EXPENSES	\$ 69,243.54	\$ 32,452.53	\$ 74,029.76	4,786.22	6.91%
8500-50101	Salaries - Other Drains	500.00	0.00	500.00	0.00	0.00%
01-8500-0000-XXXXX	TOTAL MISC DRAIN EXPENSES	\$ 500.00	\$ -	\$ 500.00	0.00	0.00%
01-8400-0000-90000	Capital Purchases - Drains Road Crossings (Twp Portion)	201,500.00	0.00	201,500.00	0.00	0.00%
	TOTAL DRAIN CAPITAL EXPENSES	\$ 201,500.00	\$ -	\$ 201,500.00	0.00	0.00%
MUNICIPAL DRAINS		\$ 271,243.54	\$ 32,452.53	\$ 276,029.76	4,786.22	1.76%
TOTAL TOWNSHIP EXPENSES		\$ 8,352,859.12	\$ 4,411,054.48	\$ 9,752,037.97	1,399,178.85	14.35%
TOTAL OPERATING REVENUES		\$ 3,655,726.41	\$ 1,834,212.26	\$ 4,636,059.96		
TOTAL OPERATING EXPENSES		\$ 8,352,859.12	\$ 4,411,054.48	\$ 9,752,037.97		
TOTAL TO BE RAISED FROM TAXATION		\$ 4,697,132.71		\$ 5,115,978.01	418,845.30	8.92%
TOTAL SURPLUS/(DEFICIT)			-\$ 2,576,842.22			Levy Increase
			Taxes to be raised	\$ 5,115,978.01		
			Weighted Assessment	507,039,111		
			2026 Municipal Residential Rate	0.01008991		
			2025 Municipal Residential Rate	0.00932555		
			Diff in rate	0.00076436		
				8.19639%		



2026 BUDGET
Village Management Boards

Acct #	Description	2025		2026		
		Budget	Q3 Actual	Budget	Actual	
LAKELET						
9000-33810	Reserve Transfer					Res Balance Opening \$ 2,525.03
9000-41000	Taxation	1,300.00	1,300.02	1,300.00		
	TOTAL REVENUES	1,300.00	1,300.02	1,300.00	0.00	
9000-50500	Streetlights - Lakelet	1,300.00	388.62	1,300.00		Closing \$2,525.03
9000-54100	Tax Write Off					
9000-73000	Str Light Repymt to Reserve					
	TOTAL EXPENSES	1,300.00	388.62	1,300.00	0.00	
	YEAR END SURPLUS/DEFICIT	\$ -	\$ 911.40	\$ -	\$ -	
FORDWICH						
9200-33810	Reserve Transfer	7,000.00	0.00	29,500.00	0.00	Res Balance
9200-41000	Taxation	40,980.00	40,980.00	40,850.00		
9200-41010	Taxation - Supps & Omits/Adjust					
9200-43100	General Revenue	1,400.00	1,775.00	1,450.00		Opening \$70,394.31
9200-46100	Sale of Equipment (to Recreation)	17,000.00				
	TOTAL REVENUES	66,380.00	42,755.00	71,800.00	0.00	
9200-50500	Streetlights	9,000.00	4,320.30	9,000.00		Closing \$ 40,894.31
9200-50551	Streetlight Maintenance	2,500.00	-322.53	2,500.00		
9200-50552	Grass Cutting	4,400.00	3,000.00	4,400.00		
9200-50555	Supplies	2,500.00	1,146.59	2,500.00		
9200-50556	Services	20,800.00	5,288.72	20,800.00		
9200-54100	Tax Write Off		30.26			
9200-63031	Depreciation - Building	1,200.00	0.00	1,100.00		
9200-63071	Depreciation - Equipment	1,980.00	0.00	2,000.00		
9200-90000	Capital Projects	24,000.00	0.00	29,500.00		
9200-73000	Str Light Repymt to Reserve					
	TOTAL EXPENSES	66,380.00	13,463.34	71,800.00	0.00	
	YEAR END SURPLUS/DEFICIT	\$ -	29,291.66	\$ -	\$ -	
GORRIE						
9300-33810	Reserve Transfer	2,000.00	0.00	9,500.00		Res Balance Opening \$ 74,574.45
9300-41000	Taxation	48,500.00	48,500.00	45,500.00		
9300-41010	Taxation - Supps & Omits					
	TOTAL REVENUES	50,500.00	48,500.00	55,000.00	0.00	
9300-50500	Streetlights	9,000.00	5,355.25	9,000.00		Closing \$65,074.45
9300-50551	Streetlight Maintenance	1,500.00	0.00	6,500.00		
9300-50552	Grass Cutting	4,850.00	0.00	5,000.00		
9300-50555	Supplies	3,500.00	2,503.30	5,000.00		
9300-50556	Services	14,650.00	8,839.89	20,000.00		
9300-54100	Tax Write Off		93.28			
9300-90000	Capital Projects	17,000.00	0.00	9,500.00		
9300-73000	Str Light Repymt to Reserve					
	TOTAL EXPENSES	50,500.00	16,791.72	55,000.00	0.00	
	YEAR END SURPLUS/DEFICIT	\$0.00	\$ 31,708.28	\$ -	\$ -	
WROXETER						
9400-33810	Reserve Transfer					Res Balance Opening \$85,662.53 Budget Tsf
9400-41000	Taxation	56,500.00	56,500.00	57,000.00		
9400-41010	Supplemental Taxation					
	TOTAL REVENUES	56,500.00	56,500.00	57,000.00	0.00	
9400-50500	Streetlights	10,000.00	6,696.11	10,000.00		Sur/Def Tsf
9400-50551	Streetlight Maintenance	5,000.00	924.03	4,500.00		
9400-50552	Grass Cutting	5,000.00	2,337.50	5,000.00		
9400-50555	Supplies	1,500.00	897.67	1,500.00		
9400-50556	Services	29,000.00	33,259.72	30,000.00		
9400-50557	Wroxeter Dam Supplies	4,000.00	2,007.02	4,000.00		
9400-50558	Wroxeter Dam Services	2,000.00	1,883.11	2,000.00		
9400-54100	Tax Write Off		30.58			
9400-72000	Capital Projects					
9400-73000	Str Light Repymt to Reserve					
	TOTAL EXPENSES	56,500.00	48,035.74	57,000.00	0.00	Closing \$85,662.53
	YEAR END SURPLUS/DEFICIT	\$ -	\$ 8,464.26	\$ -	\$ -	
VILLAGE MANAGEMENT BOARDS		\$ -	\$ 70,375.60	\$ -	\$ -	

Capital Projects from Reserves
Sidewalks 20,000.00
Clock Tower Lighting 2,500.00
Solar Light & Pole for Mailboxes 7,000.00
29,500.00

Capital Projects from Reserves
Sidewalks 9,500.00

**Belmore Community Centre
2026 Budget**

Revenue

Ball Park	\$800.00
Ice Rentals	\$52,000.00
Hall	\$20,000.00
Misc/Donations	<u>\$127,000.00</u>
Total Revenue	\$199,800.00

Expenses

Administration	\$1,800.00
Advertising	\$0.00
Bank Charges	\$0.00
Fuel	\$1,100.00
Fundraising Expenses	\$0.00
Hydro	\$54,100.00
Insurance	\$31,100.00
Misc	\$9,200.00
Propane	\$27,200.00
R & M Supplies	\$14,600.00
R & M Service	\$27,300.00
Telephone	\$2,700.00
Capital Projects	<u>\$30,000.00</u>
Total Expenses	\$199,100.00

Capital Projects Include:

Compressor Rebuild	\$10,000.00
Bar Cooler	\$8,000.00
Arena Boards	<u>\$12,000.00</u>
	\$30,000.00

Corporation of the Township of Howick

By-law No. 62-2025

**A By-law to confirm the proceedings of Council of the
Corporation of the Township of Howick**

Whereas, in accordance with the Municipal Act, 2001, S. O. 2001, Section 5(1), the powers of a municipal Corporation shall be exercised by its Council; and

Whereas, Section 5(3) of the Municipal Act, 2001, prescribes that the powers of every Council shall be exercised by by-law unless the municipality is specifically authorized to do otherwise; and

Whereas, it is deemed expedient that the proceedings of the Council of the Corporation of the Township of Howick be confirmed and adopted by by-law;

Now therefore, the Council of the Corporation of the Township of Howick enacts as follows:

1. That the actions and decisions of the Council of the Corporation of the Township of Howick at its special Council meeting held December 16, 2025 in respect to each resolution and other action taken by the Council of the Corporation of the Township of Howick at these meetings, except where the prior approval of the Ontario Municipal Board is required, is hereby adopted, ratified and confirmed.
2. That the Reeve and proper officials of the Corporation of the Township of Howick are hereby authorized and directed to do all things necessary to give effect to the actions of the Council of the Corporation of the Township of Howick referred to in the proceedings section hereof.
3. That the Reeve and the Clerk, unless otherwise specified, are authorized and directed to execute all documents necessary in that behalf and to affix thereto the seal of the Corporation of the Township of Howick.
4. This by-law shall come into force and takes effect on the date of its final passing.

Read a first and second time this 16th day of December, 2025.

Read a third time and finally passed this 16th day of December, 2025.

Reeve, Doug Harding

CAO/Clerk, Caitlin Gillis