

# City of Sault Ste. Marie - Third Quarter Ended September 30, 2025

	2025 YTD	Budget	Variance	Percentage	2024	
<i>FISCAL YEAR REMAINING% :</i>	Actual	2025		Budget-Rem 25.00%	Actual To: September	Budget 2024
<b>REVENUE</b>						
Taxation	(\$148,669,024.20)	(\$148,521,347.00)	\$147,677.20	(0.10%)	(\$143,247,329.65)	(\$143,335,325.00)
Payment in lieu of taxes	(\$3,100,243.40)	(\$5,054,728.00)	(\$1,954,484.60)	38.67%	(\$3,060,223.17)	(\$4,888,407.00)
Fees and user charges	(\$31,835,905.31)	(\$35,889,081.00)	(\$4,053,175.69)	11.29%	(\$27,705,500.87)	(\$34,645,433.00)
Government grants	(\$17,000,325.04)	(\$22,845,149.00)	(\$5,844,823.96)	25.58%	(\$15,419,313.40)	(\$20,697,425.00)
Interest and investment income	(\$5,051,818.16)	(\$6,289,000.00)	(\$1,237,181.84)	19.67%	(\$5,197,785.78)	(\$6,289,000.00)
Contribution from own funds	(\$68,277.21)	(\$2,165,648.00)	(\$2,097,370.79)	96.85%	(\$4,200.00)	(\$1,766,416.00)
Other income	(\$2,949,192.20)	(\$3,034,622.00)	(\$85,429.80)	2.82%	(\$2,577,682.43)	(\$2,839,746.00)
Change in future employee benefits			\$0.00	0.00%		
	(\$208,674,785.52)	(\$223,799,575.00)	(\$15,124,789.48)	6.76%	(\$197,212,035.30)	(\$214,461,752.00)
<b>EXPENDITURES</b>						
Salaries	\$40,689,387.38	\$58,405,880.00	\$17,716,492.62	30.33%	\$39,031,756.27	\$55,281,452.00
Benefits	\$12,336,015.21	\$16,822,911.00	\$4,486,895.79	26.67%	\$11,725,765.19	\$16,046,059.00
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$53,025,402.59</b>	<b>\$75,228,791.00</b>	<b>\$22,203,388.41</b>	<b>29.51%</b>	<b>\$50,757,521.46</b>	<b>\$71,327,511.00</b>
Travel and training	\$247,199.48	\$581,623.00	\$334,423.52	57.50%	\$310,081.30	\$554,862.00
Vehicle allowance, maintenance and repairs	\$5,322,996.83	\$4,053,785.00	(\$1,269,211.83)	(31.31%)	\$3,804,148.16	\$3,818,192.00
Utilities and fuel	\$8,207,449.91	\$12,053,512.00	\$3,846,062.09	31.91%	\$6,876,980.26	\$12,266,830.00
Materials and supplies	\$5,451,504.60	\$7,204,724.00	\$1,753,219.40	24.33%	\$6,271,468.89	\$6,763,401.00
Maintenance and repairs	\$3,290,998.13	\$3,614,852.00	\$323,853.87	8.96%	\$2,749,809.69	\$3,377,187.00
Program expenses	\$807,007.83	\$1,005,037.00	\$198,029.17	19.70%	\$833,576.98	\$911,192.00
Goods for resale	\$659,405.38	\$797,029.00	\$137,623.62	17.27%	\$662,773.73	\$772,271.00
Rents and leases	\$207,345.62	\$172,557.00	(\$34,788.62)	(20.16%)	\$156,096.87	\$172,557.00
Taxes and licenses	\$2,622,168.54	\$3,064,712.00	\$442,543.46	14.44%	\$2,618,213.57	\$2,978,736.00
Financial expenses	\$4,863,408.64	\$2,639,701.00	(\$2,223,707.64)	(84.24%)	\$1,613,283.73	\$2,514,688.00
Purchased and contracted services	\$8,192,017.59	\$11,263,719.00	\$3,071,701.41	27.27%	\$7,136,916.57	\$10,416,009.00
Grants to others	\$53,321,966.98	\$69,718,490.00	\$16,396,523.02	23.52%	\$48,526,169.81	\$66,390,962.00
Long term debt	\$589,736.24	\$1,327,115.00	\$737,378.76	55.56%	\$663,557.37	\$1,400,000.00
Transfer to own funds	\$22,335,161.25	\$30,843,011.00	\$8,507,849.75	27.58%	\$1,525,873.44	\$30,646,480.00
Capital expense	\$318,612.78	\$418,482.00	\$99,869.22	23.86%	\$304,471.89	\$406,004.00
Depreciation			\$0.00	0.00%		
Gain/Loss on disposal of capital assets			\$0.00	0.00%		
Less: recoverable costs	(\$171,844.38)	(\$187,565.00)	(\$15,720.62)	8.38%	(\$301,653.67)	(\$255,130.00)
<b>TOTAL OTHER EXPENSES</b>	<b>\$116,265,135.42</b>	<b>\$148,570,784.00</b>	<b>\$32,305,648.58</b>	<b>21.74%</b>	<b>\$83,751,768.59</b>	<b>\$143,134,241.00</b>
	\$169,290,538.01	\$223,799,575.00	\$54,509,036.99	24.36%	\$134,509,290.05	\$214,461,752.00
<b>NET (REVENUE)/EXPENDITURE</b>	<b>(\$39,384,247.51)</b>	<b>\$0.00</b>	<b>\$39,384,247.51</b>	<b>0.00%</b>	<b>(\$62,702,745.25)</b>	<b>\$0.00</b>
Mayor and Council	516,609.65	686,197.00	169,587.35	24.71%		
Chief Administrative Officer	355,931.21	463,601.00	107,669.79	23.22%		
Corporate Services	5,322,045.37	7,923,901.00	2,601,855.63	32.84%		
Legal	4,280,241.55	6,222,660.00	1,942,418.45	31.22%		
Fire Services	11,790,707.49	17,402,758.00	5,612,050.51	32.25%		
Public Works and Engineering	39,096,642.88	52,716,223.00	13,619,580.12	25.84%		
Community Development & Enterprise Services	15,209,152.11	21,831,715.00	6,622,562.89	30.33%		
Levy Board	19,035,161.33	25,380,215.00	6,345,053.67	25.00%		
Outside Agencies	34,357,593.00	44,298,775.00	9,941,182.00	22.44%		
Corporate	(175,462,419.84)	(185,618,962.00)	(10,156,542.16)	5.47%		
Capital and Debt	6,114,087.74	8,692,917.00	2,578,829.26	29.67%		

# Mayor & Council - Third Quarter Ended September 30, 2025

	2025 YTD	Budget	Variance	Percentage	2024	
<i>FISCAL YEAR REMAINING% :</i>	Actual	2025		Budget-Rem	Actual To:	Budget
				25.00%	September	2024
<b>REVENUE</b>						
<b>EXPENDITURES</b>						
Salaries	\$389,875.29	\$521,701.00	\$131,825.71	25.27%	\$375,287.24	\$529,844.00
Benefits	\$63,784.54	\$78,501.00	\$14,716.46	18.75%	\$59,838.94	\$74,834.00
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$453,659.83</b>	<b>\$600,202.00</b>	<b>\$146,542.17</b>	<b>24.42%</b>	<b>\$435,126.18</b>	<b>\$604,678.00</b>
Travel and training	\$28,766.06	\$20,000.00	(\$8,766.06)	(43.83%)	\$22,397.38	\$20,000.00
Vehicle allowance, maintenance and repairs	\$24,194.87	\$35,675.00	\$11,480.13	32.18%	\$26,269.40	\$35,675.00
Materials and supplies	\$9,168.49	\$23,220.00	\$14,051.51	60.51%	\$16,489.37	\$23,220.00
Purchased and contracted services	\$820.40	\$2,100.00	\$1,279.60	60.93%	\$2,649.01	\$2,100.00
Grants to others		\$5,000.00	\$5,000.00	100.00%		\$15,000.00
Capital expense			\$0.00	0.00%	\$24.04	
<b>TOTAL OTHER EXPENSES</b>	<b>\$62,949.82</b>	<b>\$85,995.00</b>	<b>\$23,045.18</b>	<b>26.80%</b>	<b>\$67,829.20</b>	<b>\$95,995.00</b>
	\$516,609.65	\$686,197.00	\$169,587.35	24.71%	\$502,955.38	\$700,673.00
<b>NET (REVENUE)/EXPENDITURE</b>	<b>\$516,609.65</b>	<b>\$686,197.00</b>	<b>\$169,587.35</b>	<b>24.71%</b>	<b>\$502,955.38</b>	<b>\$700,673.00</b>

# CAO's Office - Third Quarter Ended September 30, 2025

	2025 YTD	Budget	Variance	Percentage Budget-Rem	2024 Actual To: September	Budget 2024
<b>FISCAL YEAR REMAINING% :</b>	<b>Actual</b>	<b>2025</b>		25.00%		
<b>REVENUE</b>						
Contribution from own funds	(\$17,410.96)		\$17,410.96	0.00%		
Other income	(\$112,841.14)		\$112,841.14	0.00%	(\$52,500.00)	
	(\$130,252.10)	\$0.00	\$130,252.10	0.00%	(\$52,500.00)	\$0.00
<b>EXPENDITURES</b>						
Salaries	\$243,877.23	\$347,494.00	\$103,616.77	29.82%	\$338,026.32	\$332,926.00
Benefits	\$62,094.31	\$83,576.00	\$21,481.69	25.70%	\$63,205.30	\$80,543.00
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$305,971.54</b>	<b>\$431,070.00</b>	<b>\$125,098.46</b>	<b>29.02%</b>	<b>\$401,231.62</b>	<b>\$413,469.00</b>
Travel and training	\$5,001.15	\$4,880.00	(\$121.15)	(2.48%)	\$5,118.52	\$4,260.00
Vehicle allowance, maintenance and repairs	\$3,879.92	\$5,700.00	\$1,820.08	31.93%	\$3,803.84	\$4,500.00
Materials and supplies	\$22,054.62	\$21,775.00	(\$279.62)	(1.28%)	\$9,600.67	\$13,591.00
Program expenses			\$0.00	0.00%		
Purchased and contracted services	\$105,156.00	\$26.00	(\$105,130.00)	(404,346.15%)	\$284.93	\$30.00
Grants to others	\$44,120.08		(\$44,120.08)	0.00%	17591.76	
Capital expense		\$150.00	\$150.00	100.00%	162.79	\$150.00
Depreciation			\$0.00	0.00%		
<b>TOTAL OTHER EXPENSES</b>	<b>\$180,211.77</b>	<b>\$32,531.00</b>	<b>(\$147,680.77)</b>	<b>(453.97%)</b>	<b>\$36,562.51</b>	<b>\$22,531.00</b>
	\$486,183.31	\$463,601.00	(\$22,582.31)	(4.87%)	\$437,794.13	\$436,000.00
<b>NET (REVENUE)/EXPENDITURE</b>	<b>\$355,931.21</b>	<b>\$463,601.00</b>	<b>\$107,669.79</b>	<b>23.22%</b>	<b>\$385,294.13</b>	<b>\$436,000.00</b>

# Corporate Services - Third Quarter Ended September 30, 2025

	2025 YTD	Budget	Variance	Percentage	2024	
<i>FISCAL YEAR REMAINING% :</i>	Actual	2025		Budget-Rem	Actual To:	Budget
				25.00%	September	2024
<b>REVENUE</b>						
Taxation	(\$271,872.00)		\$271,872.00	0.00%		
Fees and user charges	(\$130,380.05)	(\$160,543.00)	(\$30,162.95)	18.79%	(\$109,233.39)	(\$126,643.00)
Government grants		(\$150,000.00)	(\$150,000.00)	100.00%		(\$150,000.00)
Contribution from own funds		(\$48,829.00)	(\$48,829.00)	100.00%		
Other income	(\$130,100.35)	(\$114,545.00)	\$15,555.35	(13.58%)	(\$144,236.09)	(\$119,666.00)
	(\$532,352.40)	(\$473,917.00)	\$58,435.40	(12.33%)	<b>(\$253,469.48)</b>	<b>(\$396,309.00)</b>
<b>EXPENDITURES</b>						
Salaries	\$2,854,528.60	\$4,262,210.00	\$1,407,681.40	33.03%	\$2,719,251.65	\$3,935,596.00
Benefits	\$809,536.56	\$1,103,704.00	\$294,167.44	26.65%	\$738,246.69	\$1,026,156.00
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$3,664,065.16</b>	<b>\$5,365,914.00</b>	<b>\$1,701,848.84</b>	<b>31.72%</b>	<b>\$3,457,498.34</b>	<b>\$4,961,752.00</b>
Travel and training	\$15,190.64	\$19,564.00	\$4,373.36	22.35%	\$14,512.07	\$19,564.00
Vehicle allowance, maintenance and repairs	136.73	\$620.00	\$483.27	77.95%		\$620.00
Materials and supplies	\$276,039.51	\$427,706.00	\$151,666.49	35.46%	\$269,203.61	\$400,874.00
Maintenance and repairs	\$1,427,060.15	\$1,599,697.00	\$172,636.85	10.79%	\$1,237,371.74	\$1,523,520.00
Goods for resale	9600	\$19,200.00	\$9,600.00	50.00%	9600	\$19,200.00
Rents and leases	\$7,361.23	\$3,000.00	(\$4,361.23)	(145.37%)	\$8,930.23	\$3,000.00
Financial expenses	\$6,926.17	\$30,500.00	\$23,573.83	77.29%	\$20,396.74	\$30,500.00
Purchased and contracted services	\$373,189.61	\$754,487.00	\$381,297.39	50.54%	\$415,976.95	\$751,031.00
Grants to others			\$0.00	0.00%	508.8	\$2,000.00
Transfer to own funds		\$70,000.00	\$70,000.00	100.00%		\$85,000.00
Capital expense	\$74,828.57	\$107,130.00	\$32,301.43	30.15%	\$83,263.84	\$105,850.00
Depreciation			\$0.00	0.00%		
<b>TOTAL OTHER EXPENSES</b>	<b>\$2,190,332.61</b>	<b>\$3,031,904.00</b>	<b>\$841,571.39</b>	<b>27.76%</b>	<b>\$2,059,763.98</b>	<b>\$2,941,159.00</b>
	\$5,854,397.77	\$8,397,818.00	\$2,543,420.23	30.29%	\$5,517,262.32	\$7,902,911.00
<b>NET (REVENUE)/EXPENDITURE</b>	<b>\$5,322,045.37</b>	<b>\$7,923,901.00</b>	<b>\$2,601,855.63</b>	<b>32.84%</b>	<b>\$5,263,792.84</b>	<b>\$7,506,602.00</b>
IT	2,814,175.24	3,721,507.00	907,331.76	24.38%		
Finance	1,625,391.88	2,825,825.00	1,200,433.12	42.48%		
Clerk's	882,478.25	1,376,569.00	494,090.75	35.89%		

# Legal Department - Third Quarter Ended September 30, 2025

	2025 YTD	Budget	Variance	Percentage	2024	
<b>FISCAL YEAR REMAINING% :</b>	<b>Actual</b>	<b>2025</b>		<b>Budget-Rem</b>	<b>Actual To:</b>	<b>Budget</b>
				25.00%	<b>September</b>	<b>2024</b>
<b>REVENUE</b>						
Fees and user charges	(\$1,347,888.20)	(\$1,535,837.00)	(\$187,948.80)	12.24%	(\$1,329,049.27)	(\$1,535,037.00)
Government grants		(\$1,540.00)	(\$1,540.00)	100.00%		(\$1,540.00)
Interest and investment income	(\$42,810.41)		\$42,810.41	0.00%	(\$15,032.64)	
Contribution from own funds			\$0.00	0.00%		
	(\$1,390,698.61)	(\$1,537,377.00)	(\$146,678.39)	9.54%	(\$1,344,081.91)	(\$1,536,577.00)
<b>EXPENDITURES</b>						
Salaries	\$1,631,485.27	\$2,385,075.00	\$753,589.73	31.60%	\$1,526,451.17	\$2,228,104.00
Benefits	\$1,250,909.67	\$1,687,188.00	\$436,278.33	25.86%	\$1,189,797.78	\$1,643,904.00
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$2,882,394.94</b>	<b>\$4,072,263.00</b>	<b>\$1,189,868.06</b>	<b>29.22%</b>	<b>\$2,716,248.95</b>	<b>\$3,872,008.00</b>
Travel and training	\$35,568.07	\$116,856.00	\$81,287.93	69.56%	\$39,498.95	\$117,706.00
Vehicle allowance, maintenance and repairs	\$161.28	\$950.00	\$788.72	83.02%	\$112.70	\$950.00
Materials and supplies	\$70,311.76	\$112,616.00	\$42,304.24	37.57%	\$69,490.18	\$111,766.00
Maintenance and repairs	\$10,661.72	\$5,389.00	(\$5,272.72)	(97.84%)	\$2,162.83	\$5,389.00
Rents and leases	\$56,754.34	\$79,302.00	\$22,547.66	28.43%	\$51,962.14	\$79,302.00
Taxes and licenses	\$2,339,961.70	\$2,789,198.00	\$449,236.30	16.11%	\$2,348,084.42	\$2,703,222.00
Purchased and contracted services	\$266,802.89	\$552,763.00	\$285,960.11	51.73%	\$257,010.85	\$551,507.00
Capital expense	\$8,323.46	\$30,700.00	\$22,376.54	72.89%	\$9,551.91	\$28,400.00
Gain/Loss on disposal of capital assets			\$0.00	0.00%		
<b>TOTAL OTHER EXPENSES</b>	<b>\$2,788,545.22</b>	<b>\$3,687,774.00</b>	<b>\$899,228.78</b>	<b>24.38%</b>	<b>\$2,777,873.98</b>	<b>\$3,598,242.00</b>
	\$5,670,940.16	\$7,760,037.00	\$2,089,096.84	26.92%	\$5,494,122.93	\$7,470,250.00
<b>NET (REVENUE)/EXPENDITURE</b>	<b>\$4,280,241.55</b>	<b>\$6,222,660.00</b>	<b>\$1,942,418.45</b>	<b>31.22%</b>	<b>\$4,150,041.02</b>	<b>\$5,933,673.00</b>

# Fire Services - Third Quarter Ended September 30, 2025

	2025 YTD	Budget	Variance	Percentage	2024	
<i>FISCAL YEAR REMAINING% :</i>	Actual	2025		Budget-Rem	Actual To:	Budget
				25.00%	September	2024
<b>REVENUE</b>						
Fees and user charges	(\$870,130.27)	(\$781,319.00)	\$88,811.27	(11.37%)	(\$561,824.98)	(\$912,613.00)
Government grants	(\$83,003.53)		\$83,003.53	0.00%		
Other income	(\$2,152.60)	(\$3,375.00)	(\$1,222.40)	36.22%	(\$53,693.15)	(\$3,375.00)
	(\$955,286.40)	(\$784,694.00)	\$170,592.40	(21.74%)	(\$615,518.13)	(\$915,988.00)
<b>EXPENDITURES</b>						
Salaries	\$8,780,680.05	\$12,916,777.00	\$4,136,096.95	32.02%	\$8,314,222.73	\$11,877,407.00
Benefits	\$2,656,749.16	\$3,651,710.00	\$994,960.84	27.25%	\$2,416,202.41	\$3,421,007.00
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$11,437,429.21</b>	<b>\$16,568,487.00</b>	<b>\$5,131,057.79</b>	<b>30.97%</b>	<b>\$10,730,425.14</b>	<b>\$15,298,414.00</b>
Travel and training	\$43,488.64	\$82,566.00	\$39,077.36	47.33%	\$62,221.41	\$71,566.00
Vehicle allowance, maintenance and repairs	\$314,779.97	\$300,100.00	(\$14,679.97)	(4.89%)	\$271,726.18	\$244,600.00
Utilities and fuel	\$122,483.18	\$232,310.00	\$109,826.82	47.28%	\$164,430.86	\$363,000.00
Materials and supplies	\$270,872.94	\$321,193.00	\$50,320.06	15.67%	\$301,740.27	\$293,228.00
Maintenance and repairs	\$174,502.47	\$197,989.00	\$23,486.53	11.86%	\$160,963.57	\$165,636.00
Financial expenses	\$5,095.49	\$4,000.00	(\$1,095.49)	(27.39%)	\$4,081.06	\$4,000.00
Purchased and contracted services	\$14,546.43	\$24,300.00	\$9,753.57	40.14%	\$11,395.49	\$20,800.00
Transfer to own funds	\$296,955.75	\$395,941.00	\$98,985.25	25.00%		\$390,273.00
Capital expense	\$65,839.81	\$60,566.00	(\$5,273.81)	(8.71%)	\$35,991.57	\$60,566.00
Depreciation			\$0.00	0.00%		
<b>TOTAL OTHER EXPENSES</b>	<b>\$1,308,564.68</b>	<b>\$1,618,965.00</b>	<b>\$310,400.32</b>	<b>19.17%</b>	<b>\$1,012,550.41</b>	<b>\$1,613,669.00</b>
	\$12,745,993.89	\$18,187,452.00	\$5,441,458.11	29.92%	\$11,742,975.55	\$16,912,083.00
<b>NET (REVENUE)/EXPENDITURE</b>	<b>\$11,790,707.49</b>	<b>\$17,402,758.00</b>	<b>\$5,612,050.51</b>	<b>32.25%</b>	<b>\$11,127,457.42</b>	<b>\$15,996,095.00</b>

# Public Works & Engineering - Third Quarter Ended September 30, 2025

	2025 YTD	Budget	Variance	Percentage	2024	
<b>FISCAL YEAR REMAINING% :</b>	<b>Actual</b>	<b>2025</b>		<b>Budget-Rem</b>	<b>Actual To:</b>	<b>Budget</b>
				25.00%	<b>September</b>	<b>2024</b>
<b>REVENUE</b>						
Fees and user charges	(\$4,081,879.29)	(\$4,126,344.00)	(\$44,464.71)	1.08%	(\$3,148,302.66)	(\$3,726,999.00)
Government grants	(\$131,533.72)	(\$238,721.00)	(\$107,187.28)	44.90%	(\$129,555.54)	(\$238,721.00)
Contribution from own funds	(\$18,754.37)	(\$251,840.00)	(\$233,085.63)	92.55%		(\$247,122.00)
Other income	(\$165,595.60)	(\$90,000.00)	\$75,595.60	(84.00%)	(\$211,528.99)	(\$90,000.00)
	(\$4,397,762.98)	(\$4,706,905.00)	(\$309,142.02)	6.57%	(\$3,489,387.19)	(\$4,302,842.00)
<b>EXPENDITURES</b>						
Salaries	\$15,141,517.91	\$21,649,187.00	\$6,507,669.09	30.06%	\$14,704,113.09	\$20,750,724.00
Benefits	\$4,395,809.99	\$5,851,011.00	\$1,455,201.01	24.87%	\$4,418,833.05	\$5,660,716.00
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$19,537,327.90</b>	<b>\$27,500,198.00</b>	<b>\$7,962,870.10</b>	<b>28.96%</b>	<b>\$19,122,946.14</b>	<b>\$26,411,440.00</b>
Travel and training	\$63,271.97	\$133,640.00	\$70,368.03	52.65%	\$104,915.25	\$131,640.00
Vehicle allowance, maintenance and repairs	\$3,855,439.86	\$2,530,649.00	(\$1,324,790.86)	(52.35%)	\$2,538,975.81	\$2,411,938.00
Utilities and fuel	\$5,197,545.63	\$7,815,969.00	\$2,618,423.37	33.50%	\$4,000,867.92	\$7,882,884.00
Materials and supplies	\$3,512,595.50	\$4,422,409.00	\$909,813.50	20.57%	\$3,434,135.39	\$4,275,146.00
Maintenance and repairs	\$207,658.58	\$256,671.00	\$49,012.42	19.10%	\$192,374.83	\$247,725.00
Taxes and licenses	\$89,535.72	\$95,544.00	\$6,008.28	6.29%	\$83,770.48	\$95,544.00
Financial expenses	\$48,286.53	\$6,400.00	(\$41,886.53)	(654.48%)	\$11,908.79	\$6,400.00
Purchased and contracted services	\$5,996,762.19	\$7,870,836.00	\$1,874,073.81	23.81%	\$4,833,550.86	\$7,051,634.00
Transfer to own funds	\$5,069,265.75	\$6,839,021.00	\$1,769,755.25	25.88%	\$1,525,873.44	\$5,536,528.00
Capital expense	\$88,560.61	\$139,356.00	\$50,795.39	36.45%	\$64,548.31	\$136,459.00
Depreciation			\$0.00	0.00%		
Gain/Loss on disposal of capital assets			\$0.00	0.00%		
Less: recoverable costs	(\$171,844.38)	(\$187,565.00)	(\$15,720.62)	8.38%	(\$301,653.67)	(\$255,130.00)
<b>TOTAL OTHER EXPENSES</b>	<b>\$23,957,077.96</b>	<b>\$29,922,930.00</b>	<b>\$5,965,852.04</b>	<b>19.94%</b>	<b>\$16,489,267.41</b>	<b>\$27,520,768.00</b>
	\$43,494,405.86	\$57,423,128.00	\$13,928,722.14	24.26%	\$35,612,213.55	\$53,932,208.00
<b>NET (REVENUE)/EXPENDITURE</b>	<b>\$39,096,642.88</b>	<b>\$52,716,223.00</b>	<b>\$13,619,580.12</b>	<b>25.84%</b>	<b>\$32,122,826.36</b>	<b>\$49,629,366.00</b>
Public Works	29,075,950.60	37,566,231.00	8,490,280.40	22.60%		
Engineering	10,020,692.28	15,149,992.00	5,129,299.72	33.86%		

# Public Works - Third Quarter Ended September 30, 2025

	2025 YTD	Budget	Variance	Percentage	2024	
<i>FISCAL YEAR REMAINING% :</i>	Actual	2025		Budget-Rem 25.00%	Actual To: September	Budget 2024
<b>REVENUE</b>						
Fees and user charges	(\$2,276,163.51)	(\$2,687,206.00)	(\$411,042.49)	15.30%	(\$1,692,472.50)	(\$2,340,246.00)
Government grants	(\$42,882.50)	(\$64,000.00)	(\$21,117.50)	33.00%	(\$51,674.00)	(\$64,000.00)
Contribution from own funds	(\$18,754.37)	(\$5,000.00)	\$13,754.37	(275.09%)		(\$5,000.00)
Other income	(\$165,595.60)	(\$90,000.00)	\$75,595.60	(84.00%)	(\$229,987.53)	(\$90,000.00)
	<u>(\$2,503,395.98)</u>	<u>(\$2,846,206.00)</u>	<u>(\$342,810.02)</u>	<u>12.04%</u>	<u>(\$1,974,134.03)</u>	<u>(\$2,499,246.00)</u>
<b>EXPENDITURES</b>						
Salaries	\$12,605,765.00	\$17,766,927.00	\$5,161,162.00	29.05%	\$12,156,538.06	\$17,010,846.00
Benefits	\$3,675,961.52	\$4,875,505.00	\$1,199,543.48	24.60%	\$3,743,281.26	\$4,706,732.00
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$16,281,726.52</b>	<b>\$22,642,432.00</b>	<b>\$6,360,705.48</b>	<b>28.09%</b>	<b>\$15,899,819.32</b>	<b>\$21,717,578.00</b>
Travel and training	\$42,916.84	\$89,990.00	\$47,073.16	52.31%	\$80,380.95	\$88,990.00
Vehicle allowance, maintenance and repairs	\$3,821,247.24	\$2,500,871.00	(\$1,320,376.24)	(52.80%)	\$2,516,614.09	\$2,381,045.00
Utilities and fuel	\$1,651,866.41	\$2,303,897.00	\$652,030.59	28.30%	\$1,256,281.27	\$2,303,897.00
Materials and supplies	\$3,363,285.52	\$4,182,005.00	\$818,719.48	19.58%	\$3,295,580.25	\$4,055,460.00
Taxes and licenses	\$89,535.72	\$95,544.00	\$6,008.28	6.29%	\$83,770.48	\$95,544.00
Financial expenses	\$16,323.56	\$5,000.00	(\$11,323.56)	(226.47%)	\$11,121.46	\$5,000.00
Purchased and contracted services	\$1,822,670.58	\$2,434,793.00	\$612,122.42	25.14%	\$1,731,183.31	\$2,342,792.00
Transfer to own funds	\$4,641,652.50	\$6,268,870.00	\$1,627,217.50	25.96%	\$1,525,873.44	\$4,976,772.00
Capital expense	\$19,966.07	\$76,600.00	\$56,633.93	73.93%	\$44,067.99	\$76,600.00
Depreciation			\$0.00	0.00%		
Gain/Loss on disposal of capital assets			\$0.00	0.00%		
Less: recoverable costs	(\$171,844.38)	(\$187,565.00)	(\$15,720.62)	8.38%	(\$301,653.67)	(\$255,130.00)
<b>TOTAL OTHER EXPENSES</b>	<b>\$15,297,620.06</b>	<b>\$17,770,005.00</b>	<b>\$2,472,384.94</b>	<b>13.91%</b>	<b>\$10,243,219.57</b>	<b>\$16,070,970.00</b>
	<u>\$31,579,346.58</u>	<u>\$40,412,437.00</u>	<u>\$8,833,090.42</u>	<u>21.86%</u>	<u>\$26,143,038.89</u>	<u>\$37,788,548.00</u>
<b>NET (REVENUE)/EXPENDITURE</b>	<b>\$29,075,950.60</b>	<b>\$37,566,231.00</b>	<b>\$8,490,280.40</b>	<b>22.60%</b>	<b>\$24,168,904.86</b>	<b>\$35,289,302.00</b>

<b>Operations</b>				
Winter Control: Roadways and Sidewalks	8,202,927.12	8,624,801.00	421,873.88	4.89%
Sanitary Sewers	2,079,320.00	2,780,320.00	701,000.00	25.21%
Storm Sewers	293,723.70	778,221.00	484,497.30	62.26%
Roadways and Sidewalks	2,594,858.56	4,618,730.00	2,023,871.44	43.82%
Supervision and Overhead	2,724,914.14	3,602,552.00	877,637.86	24.36%
Traffic & Communications	1,395,943.90	2,030,298.00	634,354.10	31.24%
Carpentry	847,565.30	1,005,413.00	157,847.70	15.70%
Administration	1,488,530.93	1,785,465.00	296,934.07	16.63%
Buildings & Equipment	2,487,964.37	2,570,619.00	82,654.63	3.22%
Waste Management	3,394,172.08	5,012,266.00	1,618,093.92	32.28%
Parks	3,566,030.50	4,757,546.00	1,191,515.50	25.04%
	<u>29,075,950.60</u>	<u>37,566,231.00</u>	<u>8,490,280.40</u>	



# Engineering - Third Quarter Ended September 30, 2025

	2025 YTD	Budget	Variance	Percentage	2024	
<i>FISCAL YEAR REMAINING% :</i>	Actual	2025		Budget-Rem	Actual To:	Budget
				25.00%	September	2024
<b>REVENUE</b>						
Fees and user charges	(\$1,805,715.78)	(\$1,439,138.00)	\$366,577.78	(25.47%)	(\$1,455,830.16)	(\$1,386,753.00)
Government grants	-88651.22	(\$174,721.00)	(\$86,069.78)	49.26%	(\$77,881.54)	(\$174,721.00)
Contribution from own funds		(\$246,840.00)	(\$246,840.00)	100.00%		(\$242,122.00)
Other income			\$0.00	0.00%	\$18,458.54	
	(\$1,894,367.00)	(\$1,860,699.00)	\$33,668.00	(1.81%)	(\$1,515,253.16)	(\$1,803,596.00)
<b>EXPENDITURES</b>						
Salaries	\$2,535,752.91	\$3,882,260.00	\$1,346,507.09	34.68%	\$2,547,575.03	\$3,739,878.00
Benefits	\$719,848.47	\$975,506.00	\$255,657.53	26.21%	\$675,551.79	\$953,984.00
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$3,255,601.38</b>	<b>\$4,857,766.00</b>	<b>\$1,602,164.62</b>	<b>32.98%</b>	<b>\$3,223,126.82</b>	<b>\$4,693,862.00</b>
Travel and training	\$20,355.13	\$43,650.00	\$23,294.87	53.37%	\$24,534.30	\$42,650.00
Vehicle allowance, maintenance and repairs	\$34,192.62	\$29,778.00	(\$4,414.62)	(14.83%)	\$22,361.72	\$30,893.00
Utilities and fuel	\$3,545,679.22	\$5,512,072.00	\$1,966,392.78	35.67%	\$2,744,586.65	\$5,578,987.00
Materials and supplies	\$149,309.98	\$240,404.00	\$91,094.02	37.89%	\$138,555.14	\$219,686.00
Maintenance and repairs	\$207,658.58	\$256,671.00	\$49,012.42	19.10%	\$192,374.83	\$247,725.00
Financial expenses	\$31,962.97	\$1,400.00	(\$30,562.97)	(2,183.07%)	\$787.33	\$1,400.00
Purchased and contracted services	\$4,174,091.61	\$5,436,043.00	\$1,261,951.39	23.21%	\$3,102,367.55	\$4,708,842.00
Transfer to own funds	\$427,613.25	\$570,151.00	\$142,537.75	25.00%		\$559,756.00
Capital expense	\$68,594.54	\$62,756.00	(\$5,838.54)	(9.30%)	\$20,480.32	\$59,859.00
Depreciation			\$0.00	0.00%		
Gain/Loss on disposal of capital assets			\$0.00	0.00%		
<b>TOTAL OTHER EXPENSES</b>	<b>\$8,659,457.90</b>	<b>\$12,152,925.00</b>	<b>\$3,493,467.10</b>	<b>28.75%</b>	<b>\$6,246,047.84</b>	<b>\$11,449,798.00</b>
	\$11,915,059.28	\$17,010,691.00	\$5,095,631.72	29.96%	\$9,469,174.66	\$16,143,660.00
<b>NET (REVENUE)/EXPENDITURE</b>	<b>\$10,020,692.28</b>	<b>\$15,149,992.00</b>	<b>\$5,129,299.72</b>	<b>33.86%</b>	<b>\$7,953,921.50</b>	<b>\$14,340,064.00</b>

## CD & ES - Third Quarter Ended September 30, 2025

	2025 YTD	Budget	Variance	Percentage	2024	
<i>FISCAL YEAR REMAINING% :</i>	Actual	2025		Budget-Rem 25.00%	Actual To: September	Budget 2024
<b>REVENUE</b>						
Fees and user charges	(\$8,259,894.44)	(\$9,452,356.00)	(\$1,192,461.56)	12.62%	(\$7,807,775.28)	(\$9,449,683.00)
Government grants	(\$1,178,978.10)	(\$2,209,639.00)	(\$1,030,660.90)	46.64%	(\$1,385,018.93)	(\$2,209,915.00)
Contribution from own funds	(\$32,111.88)	(\$503,888.00)	(\$471,776.12)	93.63%	(\$4,200.00)	(\$519,294.00)
Other income	(\$277,326.19)	(\$126,702.00)	\$150,624.19	(118.88%)	(\$316,313.85)	(\$126,705.00)
	(\$9,748,310.61)	(\$12,292,585.00)	(\$2,544,274.39)	20.70%	(\$9,513,308.06)	(\$12,305,597.00)
<b>EXPENDITURES</b>						
Salaries	\$11,647,423.03	\$16,323,436.00	\$4,676,012.97	28.65%	\$11,054,104.07	\$15,626,851.00
Benefits	\$3,097,130.98	\$4,367,221.00	\$1,270,090.02	29.08%	\$2,839,641.02	\$4,138,899.00
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$14,744,554.01</b>	<b>\$20,690,657.00</b>	<b>\$5,946,102.99</b>	<b>28.74%</b>	<b>\$13,893,745.09</b>	<b>\$19,765,750.00</b>
Travel and training	\$55,912.95	\$204,117.00	\$148,204.05	72.61%	\$61,417.72	\$190,126.00
Vehicle allowance, maintenance and repairs	\$1,124,404.20	\$1,180,091.00	\$55,686.80	4.72%	\$963,260.23	\$1,119,909.00
Utilities and fuel	\$2,887,421.10	\$4,005,233.00	\$1,117,811.90	27.91%	\$2,711,681.48	\$4,020,946.00
Materials and supplies	\$729,231.48	\$1,259,702.00	\$530,470.52	42.11%	\$766,834.68	\$1,081,211.00
Maintenance and repairs	\$1,471,115.21	\$1,555,106.00	\$83,990.79	5.40%	\$1,156,936.72	\$1,434,917.00
Program expenses	\$180,385.08	\$169,540.00	(\$10,845.08)	(6.40%)	\$213,358.48	\$169,540.00
Goods for resale	\$649,805.38	\$777,829.00	\$128,023.62	16.46%	\$653,173.73	\$753,071.00
Rents and leases	\$143,230.05	\$90,255.00	(\$52,975.05)	(58.69%)	\$95,204.50	\$90,255.00
Taxes and licenses	\$192,671.12	\$179,970.00	(\$12,701.12)	(7.06%)	\$186,358.67	\$179,970.00
Financial expenses	\$221,945.06	\$101,187.00	(\$120,758.06)	(119.34%)	\$176,647.62	\$101,187.00
Purchased and contracted services	\$1,427,118.38	\$2,048,207.00	\$621,088.62	30.32%	\$1,329,102.73	\$2,027,907.00
Grants to others	\$146,558.37	\$104,500.00	(\$42,058.37)	(40.25%)	(\$444,680.68)	\$104,500.00
Transfer to own funds	\$902,050.00	\$1,677,326.00	\$775,276.00	46.22%		\$2,081,270.00
Capital expense	\$81,060.33	\$80,580.00	(\$480.33)	(0.60%)	\$110,929.43	\$74,579.00
Depreciation			\$0.00	0.00%		
<b>TOTAL OTHER EXPENSES</b>	<b>\$10,212,908.71</b>	<b>\$13,433,643.00</b>	<b>\$3,220,734.29</b>	<b>23.98%</b>	<b>\$7,980,225.31</b>	<b>\$13,429,388.00</b>
	\$24,957,462.72	\$34,124,300.00	\$9,166,837.28	26.86%	\$21,873,970.40	\$33,195,138.00
<b>NET (REVENUE)/EXPENDITURE</b>	<b>\$15,209,152.11</b>	<b>\$21,831,715.00</b>	<b>\$6,622,562.89</b>	<b>30.33%</b>	<b>\$12,360,662.34</b>	<b>\$20,889,541.00</b>
<b>Humane Society</b>						
LIP	(551,867.33)	-	551,867.33	0.00%		
Economic Development	490,179.17	791,154.00	300,974.83	40.29%		
Tourism and Community Development	1,200,816.67	1,195,798.00	(5,018.67)	35.68%		
Planning	631,161.38	990,387.00	359,225.62	58.68%		
Parking	81,295.94	203,581.00	122,285.06	60.67%		
Cemetery	411,430.53	348,986.00	(62,444.53)	26.00%		
Transit	7,536,628.11	9,432,059.00	1,895,430.89	47.58%		
School Guards	237,633.00	313,777.00	76,144.00	33.61%		
Recreation & Culture	1,257,391.91	2,176,137.00	918,745.09	67.15%		
Locks	34,944.03	40,223.00	5,278.97	170.26%		
<b>Community Centres</b>						
John Rhodes Community Centre	1,045,690.66	1,791,059.00	745,368.34	66.93%		
Northern Community Centre Turf	(92,145.71)	(61,532.00)	30,613.71	-100.84%		
Northern Community Centre Arena	(27,973.18)	266,846.00	294,819.18	90.78%		
GFL Memorial Gardens	579,126.87	987,206.00	408,079.13	82.63%		
Downtown Plaza	155,301.31	304,271.00	148,969.69	62.54%		
Downtown Ambassador Program	69,241.32	245,913.00	176,671.68	106.55%		
Outdoor Pools/Misc. Concessions	259,845.79	420,052.00	160,206.21	38.14%		
Facility Administration	582,967.50	886,745.00	303,777.50	55.90%		
Administration	775,884.51	810,679.00	34,794.49	42.59%		

Levy Boards - Third Quarter Ended September 30, 2025

	2025 YTD	Budget	Variance	Percentage	2024	
<i>FISCAL YEAR REMAINING% :</i>	Actual	2025		Budget-Rem	Actual To:	Budget
				25.00%	September	2024
REVENUE						
EXPENDITURES						
Grants to others	\$19,035,161.33	\$25,380,215.00	\$6,345,053.67	25.00%	\$18,501,924.75	\$24,794,407.00
TOTAL OTHER EXPENSES	\$19,035,161.33	\$25,380,215.00	\$6,345,053.67	25.00%	\$18,501,924.75	\$24,794,407.00
	\$19,035,161.33	\$25,380,215.00	\$6,345,053.67	25.00%	\$18,501,924.75	\$24,794,407.00
NET (REVENUE)/EXPENDITURE	\$19,035,161.33	\$25,380,215.00	\$6,345,053.67	25.00%	\$18,501,924.75	\$24,794,407.00

Outside Agencies - Third Quarter Ended September 30, 2025

	2025 YTD	Budget	Variance	Percentage	2024	
FISCAL YEAR REMAINING% :	Actual	2025		Budget-Rem	Actual To:	Budget
				25.00%	September	2024
REVENUE						
Fees and user charges	(\$95,000.00)	(\$130,000.00)	(\$35,000.00)	26.92%	(\$170,000.00)	(\$130,000.00)
Government grants	(\$102,586.00)	(\$200,000.00)	(\$97,414.00)	48.71%	(\$166,071.00)	(\$200,000.00)
Contribution from own funds			\$0.00	0.00%		
Other income	(\$2,000.00)		\$2,000.00	0.00%		
	(\$199,586.00)	(\$330,000.00)	(\$130,414.00)	39.52%	(\$336,071.00)	(\$330,000.00)
EXPENDITURES						
Materials and supplies	\$399,051.80	\$320,000.00	(\$79,051.80)	(24.70%)	\$1,364,204.57	\$270,000.00
Grants to others	\$34,096,127.20	\$44,228,775.00	\$10,132,647.80	22.91%	\$30,450,825.18	\$41,475,055.00
Transfer to own funds	\$62,000.00	\$80,000.00	\$18,000.00	22.50%		\$580,000.00
TOTAL OTHER EXPENSES	\$34,557,179.00	\$44,628,775.00	\$10,071,596.00	22.57%	\$31,815,029.75	\$42,325,055.00
	\$34,557,179.00	\$44,628,775.00	\$10,071,596.00	22.57%	\$31,815,029.75	\$42,325,055.00
NET (REVENUE)/EXPENDITURE	\$34,357,593.00	\$44,298,775.00	\$9,941,182.00	22.44%	\$31,478,958.75	\$41,995,055.00

# Corporate Financials - Third Quarter Ended September 30, 2025

<i>FISCAL YEAR REMAINING% :</i>	2025 YTD Actual	Budget 2025	Variance	Percentage Budget-Rem 25.00%	2024 Actual To: September	Budget 2024
<b>REVENUE</b>						
Taxation	(\$148,397,152.20)	(\$148,521,347.00)	(\$124,194.80)	0.08%	(\$143,247,329.65)	(\$143,335,325.00)
Payment in lieu of taxes	(\$3,100,243.40)	(\$5,054,728.00)	(\$1,954,484.60)	38.67%	(\$3,060,223.17)	(\$4,888,407.00)
Fees and user charges	(\$17,050,733.06)	(\$19,702,682.00)	(\$2,651,948.94)	13.46%	(\$14,579,315.29)	(\$18,764,458.00)
Government grants	(\$15,504,223.69)	(\$20,045,249.00)	(\$4,541,025.31)	22.65%	(\$13,738,667.93)	(\$17,897,249.00)
Interest and investment income	(\$5,009,007.75)	(\$6,289,000.00)	(\$1,279,992.25)	20.35%	(\$5,182,753.14)	(\$6,289,000.00)
Contribution from own funds		(\$1,361,091.00)	(\$1,361,091.00)	100.00%		(\$1,000,000.00)
Other income	(\$2,259,176.32)	(\$2,700,000.00)	(\$440,823.68)	16.33%	(\$1,799,410.35)	(\$2,500,000.00)
Change in future employee benefits			\$0.00	0.00%		
	(\$191,320,536.42)	(\$203,674,097.00)	(\$12,353,560.58)	6.07%	(\$181,607,699.53)	(\$194,674,439.00)
<b>EXPENDITURES</b>						
Salaries			\$0.00	0.00%	\$300.00	
Benefits			\$0.00	0.00%		
<b>TOTAL SALARIES/BENEFITS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$300.00</b>	<b>\$0.00</b>
Materials and supplies	\$162,178.50	\$296,103.00	\$133,924.50	45.23%	\$39,770.15	\$294,365.00
Program expenses	\$626,622.75	\$835,497.00	\$208,874.25	25.00%	\$620,218.50	\$741,652.00
Financial expenses	\$4,581,155.39	\$2,497,614.00	(\$2,083,541.39)	(83.42%)	\$1,400,249.52	\$2,372,601.00
Purchased and contracted services	\$7,621.69	\$11,000.00	\$3,378.31	30.71%	\$286,945.75	\$11,000.00
Transfer to own funds	\$10,480,538.25	\$14,414,921.00	\$3,934,382.75	27.29%		\$14,580,466.00
<b>TOTAL OTHER EXPENSES</b>	<b>\$15,858,116.58</b>	<b>\$18,055,135.00</b>	<b>\$2,197,018.42</b>	<b>12.17%</b>	<b>\$2,347,183.92</b>	<b>\$18,000,084.00</b>
	\$15,858,116.58	\$18,055,135.00	\$2,197,018.42	12.17%	\$2,347,483.92	\$18,000,084.00
<b>NET (REVENUE)/EXPENDITURE</b>	<b>(\$175,462,419.84)</b>	<b>(\$185,618,962.00)</b>	<b>(\$10,156,542.16)</b>	<b>5.47%</b>	<b>(\$179,260,215.61)</b>	<b>(\$176,674,355.00)</b>

Note 1—The financial expenses line reflects a significant overspend at the end of the third quarter. This is a result of tax write-offs that have had a multi-year impact. Each year, the City allows for uncollectible taxes. What is being expensed in 2025 is the result of the settlement and is subject to adjustment at year-end, given that a significant portion was allowed for in 2024.

Capital Levy & Debenture Debt - Third Quarter Ended September 30, 2025

	2025 YTD	Budget	Variance	Percentage	2024	
<i>FISCAL YEAR REMAINING% :</i>	Actual	2025		Budget-Rem	Actual To:	Budget
				25.00%	September	2024
REVENUE						
EXPENDITURES						
Long term debt	\$589,736.24	\$1,327,115.00	\$737,378.76	55.56%	\$663,557.37	\$1,400,000.00
Transfer to own funds	\$5,524,351.50	\$7,365,802.00	\$1,841,450.50	25.00%		\$7,392,943.00
TOTAL OTHER EXPENSES	\$6,114,087.74	\$8,692,917.00	\$2,578,829.26	29.67%	\$663,557.37	\$8,792,943.00
	\$6,114,087.74	\$8,692,917.00	\$2,578,829.26	29.67%	\$663,557.37	\$8,792,943.00
NET (REVENUE)/EXPENDITURE	\$6,114,087.74	\$8,692,917.00	\$2,578,829.26	29.67%	\$663,557.37	\$8,792,943.00