Township of North Kawartha
Statement of Financial Activities
For the Period January 1, 2025 to September 30, 2025

Department	2025 3rd Quarter Budget	2025 Revenue/Expense Processed To September 30, 2025	2025 Annual Budget	2024 % of Annual Budget Used to September 30/2024	2025 % of Annual Budget Used to September 30/2025	2025 % of Annual Budget Available for Use	2025 Estimated to Year End	2025 Projected Year End Surplus/(Deficit)	Notes
Building/ByLaw									
Revenues	-267,900	-210,083	-357,200	61%	59%	41%	-68,646	-78,471	Building Permit Revenue is expected to be less than budgeted.
Expenses									
Salaries, Wages & Benefits	360,153	233,357	480,204	72%	49%	51%	82,644	164,203	Vacant Deputy CBO/ByLaw Enforcement Officer and fewer hours of part time wages for training, than anticipated.
Travel & Training	11,934	3,350	15,912	58%	21%	79%	5,438	7,124	Some training expenses will occur in the Fall.
Contracted Services	15,281	20,371	20,374	34%	100%	0%	9,196	-9,193	Legal Fees were higher than anticipated
Materials & Supplies	3,259	1,564	4,345	21%	36%	64%	801	1,981	Anticipated supplies purchases will increase percentage.
Repairs & Maintenance	7,216	3,070	9,621	38%	32%	68%	6,551	0	Vehicle fuel and maintenance will increase.
Capital	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!		0	
Transfer to Reserves	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!		0	
Total Expenses	397,842	261,712	530,456	69%	49%	51%	104,630	164,115	
Net Taxation Requirement	129,942	51,629	173,256	94%	30%	70%	35,984	85,644	

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Emergency Planning									
Revenues	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!		0	
Expenses									
Travel & Training	525	100	700	7%	14%	86%	600	0	Emergency Exercise expenses to be incurred.
Contracted Services	810	771	1,080	80%	71%	29%	309	0	Expected to be on budget.
Materials & Supplies	225	0	300	0%	0%	100%	300	0	Purchases are usually in 4th quarter.
Transfer to Reserves	750	1,000	1,000	100%	100%	0%		0	Transfer to Reserves completed.
Total Expenses	2,310	1,871	3,080	44%	61%	39%	1,209	0	
Net Taxation Requirement	2,310	1,871	3,080	44%	61%	39%	1,209	0	

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Fire									
Revenues	-515,558	-1,218,140	-687,411	6%	177%	-77%	-70,800	601,529	Transfer from OMPF funds for previously budgeted Pumper Truck
Expenses									
Salaries, Wages & Benefits	383,261	376,309	511,014	75%	74%	26%	166,705	-32,000	New Position was filled one month later than budgeted for, however volunteer wages are over budget.
Travel & Training	14,951	5,650	19,935	24%	28%	72%	10,000	4,285	More training in 4th quarter.
Contracted Services	81,573	32,486	108,764	29%	30%	70%	76,278	0	Insurance invoice to be received.
Materials & Supplies	4,125	7,128	5,500	14%	130%	-30%	500	-2,128	Fee for Gov Deals not budgeted.
Repairs & Maintenance	91,467	101,160	121,956	72%	83%	17%	25,296	-4,500	Additional Repairs & Maintenance to equipment
Capital	0	604,963	0	0%	#DIV/0!	#DIV/0!	0	-604,963	Pumper previously budgeted and ordered, received in 2025.
Transfer to Reserves	386,250	515,000	515,000	#DIV/0!	100%	0%		0	
Total Expenses	961,627	1,642,696	1,282,169	35%	128%	-28%	278,779	-639306	
Net Taxation Requirement	446,069	424,556	594,758	75%	71%	29%	207,979	-37,777	

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Department	2025 3rd Quarter Budget	2025 Revenue/Expense Processed To September 30, 2025	2025 Annual Budget	2024 % of Annual Budget Used to September 30/2024	2025 % of Annual Budget Used to September 30/2025	2025 % of Annual Budget Available for Use	2025 Estimated to Year End	2025 Projected Year End Surplus/(Deficit)	Notes
General Government									
Revenues	-2,077,197	-1,160,847	-2,769,596	91%	42%	58%	-1,562,659	-46,090	Bank Interest is lower than anticipated, transfer to cover Continuity of Operations Plan will not be processed, however penalties/interests are higher. Anticipated grant revenue (75% of expenses) from Ice Storm.
Expenses									
Council & Committee Remuneration & Benefits	137,274	134,758	183,032	74%	74%	26%	48,274	0	Will be on budget
Council Travel & Training	9,375	10,098	12,500	48%	81%	19%	2,402	0	Expected to be on budget
Council Contracted Services	2,288	675	3,050	17%	22%	78%	2,375	0	Insurance invoice will bring percentage in line.
Council Materials & Supplies	18,054	3,957	24,072	17%	16%	84%	20,115	0	Most of Council's promotional supplies are expensed in final quarter.
Council Repairs & Maintenance	8,157	0	10,876	0%	0%	100%	10,876	0	Hardware and software invoices are expected in final quarter.
Admin Salaries, Wages & Benefits	835,349	808,075	1,113,799	70%	73%	27%	305,724	0	Expected to be on budget
Admin Travel & Training	32,146	27,841	42,861	57%	65%	35%	15,020	0	More Admin training and travel expenses scheduled for Fall.
Contracted Services	156,785	71,199	209,047	22%	34%	66%	107,848	30,000	Insurance invoice in the Fall, awaiting invoices for County IT, legal fees invoices to be received. Continuity of Operations Plan will be completed in 2026.
Materials & Supplies	109,479	80,363	145,972	41%	55%	45%	130,822	-65,213	Ice Storm expenses, 75% will be reimbursed through Ice Storm Grant
Repairs & Maintenance	199,733	145,912	266,310	78%	55%	45%	120,398	0	Computer hardware purchases and software renewals invoices will increase amount in the Fall.
Capital	484,043	69,250	645,390	84%	11%	89%	576,140	0	As Capital items are completed and invoices are received, this percentage will increase.
Transfer to Reserves	1,196,791	1,595,721	1,595,721	100%	100%	0%		0	Transfers completed.
								0	
Total Expenses	3,189,473	2,947,849	4,252,630	79%	69%	31%	1,339,994	-35,213	
Net Taxation Requirement	1,112,276	1,787,002	1,483,034	61%	120%	-20%	-222,665	-81,303	

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Health									
Revenues	-153,512	-36,593	-204,682	14%	18%	82%	-5,062	-163,027	Remaining renovations will be completed in 2026.
Expenses									
Contracted Services	10,401	7,096	13,868	29%	51%	49%	6,772	0	Expect to be on budget. Insurance invoice will increase amount.
Materials & Supplies	3,330	1,379	4,440	60%	31%	69%	3,061	0	Expect to be on budget.
Repairs & Maintenance	12,878	13,584	17,170	67%	79%	21%	4,586	-1,000	Extra maintenance required
Capital	131,250	11,973	175,000	9%	7%	93%	0	163,027	Remaining renovations will be completed in 2026.
Total Expenses	157,859	34,032	210,478	13%	16%	84%	14,419	162,027	
Net Taxation Requirement	4,347	-2,561	5,796	49%	-44%	144%	9,357	-1,000	

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Parks and Recreation									
Revenues	-471,005	-308,947	-628,007	41%	49%	51%	-317,235	-1,825	Snack Bar and Pop sales expected to be down by approx $16,500, transfer to cover NKCC Sprinkler System (using $5000 from Jr. C Dressing Room plans, $7,000 for WP Tennis Court Maintenance, and transfer from Reserves of $2,675)
Expenses									
Salaries, Wages & Benefits	582,824	523,400	777,099	70%	67%	33%	254,699	-1,000	Swim Wages & Benefits over budget
Travel & Training	6,450	3,200	8,600	18%	37%	63%	5,400	0	Training in Fall.
Contracted Services	250,488	204,270	333,984	46%	61%	39%	147,714	-18,000	Heat and Dehumidification expected to be over budget.
Materials & Supplies	82,639	68,881	110,185	84%	63%	37%	48,704	-7,400	Wilson Park wil be over due to maintenance and water system, and NKCC cleaning supplies and softener salt will be over budget.
Repairs & Maintenance	56,036	52,525	74,715	64%	70%	30%	39,190	-17,000	Vehicle Repairs, extra and unexpected NKCC maintenance, Refrigeration/Dehum - Pressure Relief Valves, and Chandos beach extra expenses will result in an overage.
Capital	212,850	153,227	283,800	14%	54%	46%	133,248	-2,675	Various unexpected expenditures, eg. NKCC Sprinkler System Expenses.
Total Expenses	1,191,287	1,005,503	1,588,383	53%	63%	37%	628,955	-46,075	
Net Taxation Requirement	720,282	696,556	960,376	62%	73%	27%	311,720	-47,900	

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Planning									
Revenues	-60,938	-38,310	-81,250	53%	47%	53%	-25,940	-17,000	Fewer applications than anticipated. May have a shortfall at end of year and no CIP applications to date.
Expenses									
Salaries, Wages & Benefits	180,075	80,904	240,100	58%	34%	66%	4,500	154,696	Vacant positions for remainder of year
Travel & Training	4,545	0	6,060	29%	0%	100%	0	6,060	No training expected this year.
Contracted Services	42,424	44,972	56,565	36%	80%	20%	98,472	-86,879	Extra costs for Planning consultant.
Materials & Supplies	20,370	502	27,160	15%	2%	98%	6,658	20,000	No CIP applications to date.
Repairs & Maintenance	3,758	102	5,011	16%	2%	98%	0	4,909	Vehicle currently not in use.
Total Expenses	251,172	126,480	334,896	46%	38%	62%	109,630	98,786	
Net Taxation Requirement	190,235	88,170	253,646	43%	35%	65%	83,690	81,786	

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Public Works									
Revenues	-886,323	-131,371	-1,181,764	49%	11%	89%	-950,393	-100,000	Paving carried over to 2026, therefore revenue will be realized in 2026 as well.
Expenses									
Salaries, Wages & Benefits	639,687	575,150	852,916	66%	67%	33%	194,997	82,769	Some vacant positions part of the year.
Travel & Training	15,503	12,289	20,670	48%	59%	41%	5,071	3,310	Three participants sent instead of two due to one staff member not attending any roads school training to date and other members working towards their associate accredition
Contracted Services	92,431	36,483	123,241	31%	30%	70%	86,758	0	Line painting invoice and tree removal invoices not received yet.
Material & Supplies	290,936	239,882	387,915	51%	62%	38%	128,862	19,171	Less gravel was required than anticipated.
Repairs & Maintenance	253,350	307,952	337,800	96%	91%	9%	115,481	-85,633	Costly repairs to plow trucks and transmission on grader, more fuel required than anticipated.
Capital	339,165	113,390	452,220	114%	25%	75%	338,830	0	Amount will increase as invoices are received.
New Construction	512,675	98,366	683,567	34%	14%	86%	485,201	100,000	Invoices to be received. $100,00 carried over to 2026.
Transfer to Reserves	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!		0	
Total Expenses	2,143,747	1,383,512	2,858,329	66%	48%	52%	1,355,200	119,617	
Net Taxation Requirement	1,257,424	1,252,141	1,676,565	83%	75%	25%	404,807	19,617	

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Waste									
Revenues	-133,097	-59,007	-177,463	64%	33%	67%	-75,956	-42,500	Reduced scrap metal revenue, No Leaf and Yard revenue, FoodCycler revenue down due to new process.
Expenses									
Salaries, Wages & Benefits	151,495	140,405	201,993	70%	70%	30%	61,588	0	On budget.
Travel & Training	900	183	1,200	0%	15%	85%	1,017	0	More training to occur.
Contracted Services	355,937	286,542	474,582	48%	60%	40%	198,040	-10,000	Other Transfer Station services other than Leaf and Yard were busier than expected.
Materials & Supplies	5,063	3,799	6,750	8%	56%	44%	2,951	0	Supplies expenses will increase in Fall.
Repairs & Maintenance	10,875	7,824	14,500	6%	54%	46%	10,676	-4,000	Unexpected breakdowns including loader.
Capital - Equipment	42,683	7,940	56,911	120%	14%	86%	21,471	27,500	Capital invoices forthcoming. Expenses reduced due to new FoodCycler process.
Total Expenses	566,952	446,693	755,936	55%	59%	41%	295,743	13,500	
Net Taxation Requirement	433,855	387,686	578,473	51%	67%	33%	219,787	-29,000	
Total Revenues (Other Sources)	-4,565,530	-3,163,298	-6,087,373	57%	52%	48%	-3,076,691	152,616	
Total Expenditures	8,862,268	7,850,348	11,816,357	62%	66%	34%	4,128,559	(162,550)	
Net Taxation Requirement	4,296,738	4,687,050	5,728,984	68%	82%	18%	1,051,868	(9,934)	
Non-Municipal									
Conservation Authority									
Net Taxation Requirement	73,632	98,176	98,176	100%	100%	0%		0	
Library									
Net Taxation Requirement	238,244	221,164	317,658	64%	70%	30%	96,494	0	
Police Services									
Net Taxation Requirement	707,701	623,732	943,601	83%	66%	34%	316,177	3,692	Expecting the Police Service Board's requisition to be lower than budgeted.
Total Municipal & Non-Municipal Net Taxation	5,316,314	5,630,122	7,088,419	70%	79%	21%	1,464,539	(6,242)	