

Township of Perth South					
Council Approved					
	2025	2025	2026	Dollar Change	% Variances
	Actuals	Budget	Budget		
0001 Black Creek Water System					
4110 Black Creek Water System					
Water System Charges					
User Charges - Black Creek Water	(55,902)	(55,911)	(59,825)	(3,914)	7.00%
Total Water System Charges	(55,902.00)	(55,911)	(59,825)	(3,914)	7.00%
Penalty & Interest					
Late Payment Charges - Black Creek Water	(11)	(180)	(30)	150	(83.33%)
Total Penalty & Interest	(11.00)	(180)	(30)	150	(83.33%)
Reserve/Fund Transfer					
Transfer from Reserves	(180,647)	(144)	(14,972)	(14,828)	10,297.22%
Total Reserve/Fund Transfer	(180,647.00)	(144)	(14,972)	(14,828)	10,297.22%
Salaries & Benefits					
Direct Salaries & Wages	5,976	6,656	6,745	89	1.34%
Employee - CPP	214	130	216	86	66.15%
Employee - EI	76	153	79	(74)	(48.37%)
Employee - EHT	117	130	132	2	1.54%
Employee WSIB	204	228	257	29	12.72%
Employee Benefits	970	387	483	96	24.81%
Employee - OMERS	688	599	608	9	1.50%
Total Salaries & Benefits	8,245.00	8,283	8,520	237	2.86%
Materials & Supplies					
Materials Purchased		81	81		
Total Materials & Supplies		81	81		
Utilities					
Hydro	4,009	3,478	4,009	531	15.27%
Heat	465	443	443		
Total Utilities	4,474.00	3,921	4,452	531	13.54%
Purchased Services					
Postage and Courier	165	121	121		
Telephone	529	560	560		
Insurance	131	120	392	272	226.67%
Building Repairs and Maintenance		500		(500)	(100.00%)
Equipment Repairs and Maintenance	496	2,000	2,000		
OCWA 1 - Fixed Price	24,570	24,570	37,469	12,899	52.50%
OCWA 2 - Contract Extras	17,527	5,420	10,000	4,580	84.50%
OCWA 3 - Third Party	22,010	4,034	10,000	5,966	147.89%
Contracted Services	18,009	5,500	500	(5,000)	(90.91%)
Security System Monitoring	372	328	328		
Total Purchased Services	83,809.00	43,153	61,370	18,217	42.21%
Other Expenses					
Property Taxes	385	797	404	(393)	(49.31%)
Total Other Expenses	385.00	797	404	(393)	(49.31%)
Depreciation					

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TCA - Depreciation expense	10,660				#DIV/0!
Total Depreciation	10,660.00				#DIV/0!
Total 4110 Black Creek Water System	(128,987.00)				#DIV/0!
Total 0001 Black Creek Water System	(128,987.00)				#DIV/0!
0002 St. Pauls Water System					
4120 St. Pauls Water System					
Water System Charges					
User Charges - St. Pauls Water	(63,941)	(59,163)	(68,579)	(9,416)	15.92%
Total Water System Charges	(63,941.00)	(59,163)	(68,579)	(9,416)	15.92%
Permits, Licences, Application Fees					
Connection Permits - St. Pauls Water	(15,652)		(4,000)	(4,000)	#DIV/0!
Total Permits, Licences, Application Fees	(15,652.00)		(4,000)	(4,000)	#DIV/0!
Penalty & Interest					
Late Payment Charges - St. Pauls Water	(421)	(503)	(503)		
Total Penalty & Interest	(421.00)	(503)	(503)		
Reserve/Fund Transfer					
Transfer from Reserves	(5,080)				#DIV/0!
Total Reserve/Fund Transfer	(5,080.00)				#DIV/0!
Salaries & Benefits					
Direct Salaries & Wages	6,210	6,656	6,745	89	1.34%
Employee - CPP	219	130	216	86	66.15%
Employee - EI	76	153	79	(74)	(48.37%)
Employee - EHT	121	130	132	2	1.54%
Employee - WSIB	212	228	257	29	12.72%
Employee Benefits	982	387	483	96	24.81%
Employee - OMERS	716	599	608	9	1.50%
Total Salaries & Benefits	8,536.00	8,283	8,520	237	2.86%
Materials & Supplies					
Materials Purchased		252	252		
Total Materials & Supplies		252	252		
Utilities					
Hydro	3,584	3,389	3,657	268	7.91%
Heat		781	781		
Total Utilities	3,584.00	4,170	4,438	268	6.43%
Purchased Services					
Postage and Courier	181	121	200	79	65.29%
Telephone	468	550	550		
Insurance	130	119	391	272	228.57%
Equipment Repairs and Maintenance		1,713		(1,713)	(100.00%)
OCWA 1 - Fixed Price	24,570	24,571	37,470	12,899	52.50%
OCWA 2 - Contract Extras	11,432	3,558	10,000	6,442	181.06%
OCWA 3 - Third Party	15,566	4,108	10,000	5,892	143.43%
Contracted Services	15,136	6,040	1,040	(5,000)	(82.78%)

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Security System Monitoring	158	175	175		
Total Purchased Services	67,641.00	40,955	59,826	18,871	46.08%
Depreciation					
TCA - Depreciation expense	5,429				#DIV/0!
Total Depreciation	5,429.00				#DIV/0!
Reserve/Fund Transfer					
Transfer to Reserves	1,078	6,006	46	(5,960)	(99.23%)
Total Reserve/Fund Transfer	1,078.00	6,006	46	(5,960)	(99.23%)
Total 4120 St. Pauls Water System	1,174.00				#DIV/0!
Total 0002 St. Pauls Water System	1,174.00				#DIV/0!
003 Building Department					
2510 Protective Inspection - Building Department					
Permits, Licences, Application Fees					
Building Permits	(237,659)	(143,443)	(190,551)	(47,108)	32.84%
Demolition Administration Fee		(250)		250	(100.00%)
Lot Grading Administration Fee	(1,400)	(700)	(1,000)	(300)	42.86%
Total Permits, Licences, Application Fees	(239,059.00)	(144,393)	(191,551)	(47,158)	32.66%
4800 - Penalty & Interest					
Investment Income - Bank	(8,978)	(9,750)	(9,750)		
Total 4800 - Penalty & Interest	(8,978.00)	(9,750)	(9,750)		
4900 - Other Revenue					
Building Permit Fines		(4,200)		4,200	(100.00%)
Sundry Revenue	(2,005)				#DIV/0!
Total 4900 - Other Revenue	(2,005.00)	(4,200)		4,200	(100.00%)
5010 -Salaries & Benefits					
Direct Salaries & Wages	93,432	86,148	94,495	8,347	9.69%
Employee - CPP	3,685	3,635	3,909	274	7.54%
Employee - EI	1,078	1,763	1,334	(429)	(24.33%)
Employee - EHT	1,850	1,680	1,843	163	9.70%
Employee - WSIB	3,227	2,946	3,168	222	7.54%
Employee Benefits	8,309	7,305	8,792	1,487	20.36%
Employee - OMERS	9,777	8,422	10,229	1,807	21.46%
Total 5010 -Salaries & Benefits	121,358.00	111,899	123,770	11,871	10.61%
Allowances					
Mileage	398	500	500		
Meals	49	275	275		
Conferences and Conventions	2,328	4,000	4,000		
Total Allowances	2,775.00	4,775	4,775		
Materials & Supplies					
Office Supplies	153	500	500		
Computer Software	3,605	3,500	3,903	403	11.51%
Protective Clothing	331	250	350	100	40.00%
Materials Purchased	63	500	500		

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Fuel	1,381	2,100	2,100		
Total Materials & Supplies	5,533.00	6,850	7,353	503	7.34%
Purchased Services					
Postage and Courier		35	35		
Telephone	649	750	750		
Computer Maintenance and Enhancements	382	250	2,500	2,250	900.00%
Memberships	805	1,000	1,000		
Education and Training		2,100	2,100		
Professional - Legal	1,727	5,000	5,000		
Insurance	1,699	1,700	2,742	1,042	61.29%
Vehicle Parts and Repairs	313	1,000	1,000		
Contracted Services		2,000	2,000		
Total Purchased Services	5,575.00	13,835	17,127	3,292	23.79%
Property Rental					
Property Rental - Municipal Office	5,000	5,000	5,000		
Total Property Rental	5,000.00	5,000	5,000		
Financial Expenses					
Payroll Service Charges	14	20	20		
Total Financial Expenses	14.00	20	20		
Depreciation					
TCA - Depreciation expense	7,837				#DIV/0!
Total Depreciation	7,837.00				#DIV/0!
Reserve/Fund Transfers					
Transfer to reserves	109,787	15,964	43,257	27,293	170.97%
Total Reserve/Fund Transfers	109,787.00	15,964	43,257	27,293	170.97%
Total 2510 Protective Inspection - Building De	7,837.00		1	1	#DIV/0!
Total 003 Building Department	7,837.00		1	1	#DIV/0!
0031 Street Lights					
3710 Avonton Streetlights					
Special Area Rates					
Street Lighting Charges Avonton	(1,349)	(1,385)	(1,385)		
Total Special Area Rates	(1,349.00)	(1,385)	(1,385)		
Utilities					
Hydro	460	508	508		
Total Utilities	460.00	508	508		
Purchased Services					
Repairs and Maintenance		257	257		
Total Purchased Services		257	257		
Depreciation					
TCA - Depreciation expense	215				#DIV/0!
Total Depreciation	215.00				#DIV/0!
Reserve/Fund Transfer					
Transfer to Reserve	889	621	621		

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Total Reserve/Fund Transfer	889.00	621	621		
Total 3710 Avonton Streetlights	215.00	1	1		
3720 Kirkton-Woodham Streetlights					
Special Area Rates					
Street Lighting Charges Kirkton-Woodham	(7,987)	(8,203)	(8,203)		
Total Special Area Rates	(7,987.00)	(8,203)	(8,203)		
Reimbursements					
Street Light Recovery - Municipal	(3,820)	(3,771)	(3,771)		
Total Reimbursements	(3,820.00)	(3,771)	(3,771)		
Utilities					
Hydro	5,078	5,607	5,607		
Total Utilities	5,078.00	5,607	5,607		
Purchased Services					
Repairs and Maintenance	775	1,609	1,609		
Total Purchased Services	775.00	1,609	1,609		
Depreciation					
TCA - Depreciation expense	2,512				#DIV/0!
Total Depreciation	2,512.00				#DIV/0!
Reserve/Fund Transfer					
Transfer to Reserve	5,953	4,757	4,757		
Total Reserve/Fund Transfer	5,953.00	4,757	4,757		
Total 3720 Kirkton-Woodham Streetlights	2,511.00	(1)	(1)		
3730 Sebringville Streetlights					
Special Area Rates					
Street Lighting Charges Sebringville	(13,130)	(13,485)	(13,485)		
Total Special Area Rates	(13,130.00)	(13,485)	(13,485)		
Reimbursements					
Street Light Recovery - Municipal	(2,737)	(2,922)	(2,922)		
Total Reimbursements	(2,737.00)	(2,922)	(2,922)		
Utilities					
Hydro	8,413	9,277	9,277		
Total Utilities	8,413.00	9,277	9,277		
Purchased Services					
Repairs and Maintenance	989	2,272	2,272		
Locates	262	527	527		
Total Purchased Services	1,251.00	2,799	2,799		
Depreciation					
TCA - Depreciation expense	4,410				#DIV/0!
Total Depreciation	4,410.00				#DIV/0!
Reserve/Fund Transfer					
Transfer to Reserve	6,203	4,330	4,330		
Total Reserve/Fund Transfer	6,203.00	4,330	4,330		
Total 3730 Sebringville Streetlights	4,410.00	(1)	(1)		

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3740 St. Pauls Streetlights					
Special Area Rates					
Street Lighting Charges St. Pauls	(3,166)	(3,251)	(3,251)		
Total Special Area Rates	(3,166.00)	(3,251)	(3,251)		
Utilities					
Hydro	1,222	1,335	1,335		
Total Utilities	1,222.00	1,335	1,335		
Purchased Services					
Repairs and Maintenance	238	466	466		
Total Purchased Services	238.00	466	466		
Reserve/Fund Transfer					
Transfer to Reserve	1,706	1,450	1,450		
Total Reserve/Fund Transfer	1,706.00	1,450	1,450		
Depreciation					
TCA - Depreciation expense	578				#DIV/0!
Total Depreciation	578.00				#DIV/0!
Total 3740 St. Pauls Streetlights	578.00				#DIV/0!
Total 0031 Street Lights	7,714.00	(1)	(1)		
Total User Fee Supported	(112,262.00)	(1)		1	(100.00%)