Village of Frobisher
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Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
TAXES					
410-110-100 - General Municipal Levy	199,900.00	199,903.12	199,960.00	56.88	0.03
410-120-100 - Abatements and Adjustments	(19,830.00)	(19,827.07)	(21,600.00)	(1,772.93)	8.94
410-130-100 - Discount on Municipal Tax - Property	(4,000.00)	(4,491.70)	(4,500.00)	(8.30)	0.18
410-400-210 - Penalty on Mun Taxes Arrears - Property	7,950.00	7,952.60	4,680.00	(3,272.60)	(41.15)
Total TAXES:	184,020.00	183,536.95	178,540.00	(4,996.95)	
FEES AND CHARGES					
420-100-100 - F&C - Custom Work	500.00	775.00	500.00	(275.00)	(35.48)
420-100-130 - F&C - Custom Work - Tax Enforcement	4,000.00	4,669.33	4,500.00	(169.33)	(3.63)
420-400-300 - F&C - Fire Fees	2,500.00	0.00	2,500.00	2,500.00	0.00
420-530-200 - F&C - Community Halls Fees	2,600.00	3,600.00	3,500.00	(100.00)	(2.78)
420-530-300 - F&C - Skating Rink	1,000.00	1,000.00	0.00	(1,000.00)	(100.00)
420-600-100 - F&C - Cemetery Plots	200.00	750.00	200.00	(550.00)	(73.33)
420-600-110 - F&C - Cemetery Maintenance	400.00	400.00	400.00	0.00	0.00
420-800-100 - F&C - Tax Certificate	250.00	275.00	250.00	(25.00)	(9.09)
420-800-200 - F&C - General Office Services Provided	530.00	524.50	0.00	(524.50)	(100.00)
Total FEES AND CHARGES:	11,980.00	11,993.83	11,850.00	(143.83)	
MAINTENANCE & DEVELOPMENT CHARGES					
430-200-100 - M&D - Development Charges	100.00	0.00	100.00	100.00	0.00
Total MAINTENANCE & DEVELOPMENT	100.00	0.00	100.00	100.00	
UTILITY REVENUE					
440-110-100 - Water - Charges	25,200.00	25,498.00	25,920.00	422.00	1.66
440-110-105 - Water - Discount	(220.00)	(252.00)	(250.00)	2.00	(0.79)
440-130-100 - Water - Bulk Water Station Sales	200.00	83.00	200.00	117.00	140.96
440-140-100 - Water - Connection Fees	200.00	100.00	100.00	0.00	0.00
440-140-200 - Water - Infrastructure Fee	2,800.00	2,833.12	2,880.00	46.88	1.65
440-160-500 - Water - Interest Revenue	700.00	626.56	640.00	13.44	2.15
440-220-100 - Sewer - Charges	12,420.00	12,569.00	12,780.00	211.00	1.68
440-220-105 - Sewer - Discount	(110.00)	(126.00)	(130.00)	(4.00)	3.17
440-240-200 - Sewer - Infrastructure Fee	2,760.00	2,793.12	2,840.00	46.88	1.68
440-240-500 - Sewer - Interest Revenue	350.00	313.56	320.00	6.44	2.05
440-310-100 - Garbage - Charges	6,460.00	6,421.92	6,664.00	242.08	3.77

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440-310-105 - Garbage - Discount	(60.00)	(65.59)	(70.00)	(4.41)	6.72
440-330-100 - Garbage - Interest Revenue	180.00	168.70	170.00	1.30	0.77
440-410-100 - Recycling - Charges	5,400.00	5,468.31	5,894.00	425.69	7.78
440-410-105 - Recycling - Discount	(50.00)	(58.04)	(60.00)	(1.96)	3.38
440-420-100 - Recycling - MMSW Rebate	3,730.00	3,730.16	3,730.00	(0.16)	0.00
440-430-100 - Recycling - Interest Revenue	150.00	142.93	150.00	7.07	4.95
Total UTILITY REVENUE:	60,110.00	60,246.75	61,778.00	1,531.25	
UNCONDITIONAL					
450-110-100 - Unconditional - Revenue Sharing	39,460.00	39,462.00	42,815.00	3,353.00	8.50
Total UNCONDITIONAL:	39,460.00	39,462.00	42,815.00	3,353.00	
CONDITIONAL GRANTS					
450-200-070 - Conditional - Federal Gas Tax	7,910.00	7,912.10	8,080.00	167.90	2.12
Total CONDITIONAL GRANTS:	7,910.00	7,912.10	8,080.00	167.90	
GRANTS IN LIEU OF TAXES					
450-500-100 - GIL - Federal	1,400.00	1,400.00	1,400.00	0.00	0.00
450-600-100 - GIL - Provincial	1,400.00	1,400.00	1,400.00	0.00	0.00
450-610-100 - GIL - Prov - SPC Electrical	8,600.00	9,705.97	9,700.00	(5.97)	(0.06)
450-620-100 - GIL - Prov - Sask. Energy	4,100.00	4,147.45	4,200.00	52.55	1.27
Total GRANTS IN LIEU OF TAXES:	15,500.00	16,653.42	16,700.00	46.58	
LAND SALES					
460-500-100 - Land Sales - Gain	10,000.00	0.00	1,000.00	1,000.00	0.00
Total LAND SALES:	10,000.00	0.00	1,000.00	1,000.00	
INVESTMENT INCOME AND COMMISSIONS					
470-100-100 - Interest Revenue	8,500.00	8,712.47	7,500.00	(1,212.47)	(13.92)
470-120-100 - Dividends Revenue	40.00	38.46	40.00	1.54	4.00
Total INVESTMENT INCOME AND	8,540.00	8,750.93	7,540.00	(1,210.93)	
OTHER REVENUES					
480-150-100 - Donations	0.00	6,777.30	0.00	(6,777.30)	(100.00)
Total OTHER REVENUES:	0.00	6,777.30	0.00	(6,777.30)	

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INTERNAL TRANSFERS					
490-120-100 - Transfer from Surplus	50,000.00	0.00	7,200.00	7,200.00	0.00
Total INTERNAL TRANSFERS:	50,000.00	0.00	7,200.00	7,200.00	
LONG TERM DEBT ISSUED					
495-100-100 - Long Term Debt Issued	150,000.00	0.00	0.00	0.00	0.00
Total LONG TERM DEBT ISSUED:	150,000.00	0.00	0.00	0.00	
Revenue Totals:	537,620.00	335,333.28	335,603.00	269.72	
GENERAL GOV'T. SERVICE					
GG - WAGES					
510-110-110 - GG - Council - Indemnity	3,000.00	2,800.00	3,000.00	200.00	7.14
Total GG - WAGES:	3,000.00	2,800.00	3,000.00	200.00	
GG - BENEFITS					
510-120-110 - GG - Council - Payroll Benefits	420.00	421.29	440.00	18.71	4.44
Total GG - BENEFITS:	420.00	421.29	440.00	18.71	
GG - PROF/CONTRACT SERVICES					
510-200-110 - GG - Cont. - Legal	2,500.00	2,500.00	0.00	(2,500.00)	(100.00)
510-200-130 - GG - Cont. - Audit/Accounting	10,000.00	10,637.13	10,850.00	212.87	2.00
510-200-150 - GG - Cont. - Assessment - SAMA	3,730.00	3,727.00	3,930.00	203.00	5.45
510-200-160 - GG - Cont - RM Admin Fees	50,400.00	50,200.00	50,400.00	200.00	0.40
510-200-170 - GG - Cont. - Advertising & Donations	2,000.00	1,975.00	2,000.00	25.00	1.27
510-210-120 - GG - Council - Meeting - Travel Expense	1,100.00	972.00	1,000.00	28.00	2.88
510-210-170 - GG - Admin. - Training, Travel & Meals	200.00	142.40	200.00	57.60	40.45
510-230-110 - GG - Cont. - Insurance - SUMA	15,320.00	15,325.00	15,100.00	(225.00)	(1.47)
510-240-100 - GG - Cont. - Memberships & Subscriptions	1,000.00	994.19	1,150.00	155.81	15.67
510-260-100 - GG - Cont. - Tax Enforcement	1,650.00	2,698.33	2,500.00	(198.33)	(7.35)
510-290-100 - GG - Cont. - Bank Charges	510.00	561.04	560.00	(1.04)	(0.19)
Total GG - PROF/CONTRACT SERVICES:	88,410.00	89,732.09	87,690.00	(2,042.09)	
GG - MAINTENANCE MATERIALS AND SUPPLIES					
510-410-140 - GG - Maint. - Office Supplies & Services	3,000.00	3,549.74	2,750.00	(799.74)	(22.53)
510-480-100 - GG - Maint. - Gifts	300.00	300.00	300.00	0.00	0.00
Total GG - MAINTENANCE MATERIALS AND	3,300.00	3,849.74	3,050.00	(799.74)	
Total GENERAL GOV'T. SERVICE:	95,130.00	96,803.12	94,180.00	(2,623.12)	

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GG - AMORTIZATION					
GG - ALLOWANCE FOR UNCOLLECTIBLES					
510-800-110 - GG - Allowance for Uncollectibles	12,000.00	8,691.75	10,000.00	1,308.25	15.05
Total GG - ALLOWANCE FOR	12,000.00	8,691.75	10,000.00	1,308.25	
Total GG - AMORTIZATION:	12,000.00	8,691.75	10,000.00	1,308.25	
POLICE PROTECTION					
PS - POLICE - PROF/CONTRACT SERVICES					
520-210-110 - PS - Police - Contracted Services	7,510.00	7,692.69	7,700.00	7.31	0.10
Total PS - POLICE - PROF/CONTRACT	7,510.00	7,692.69	7,700.00	7.31	
Total POLICE PROTECTION:	7,510.00	7,692.69	7,700.00	7.31	
FIRE PROTECTION					
PS - FIRE - PROF/CONTRACT SERVICES					
525-210-110 - PS - Fire - Contracted Services	2,000.00	1,494.20	2,000.00	505.80	33.85
525-220-100 - PS - Fire - Travel, Meals & Training	500.00	0.00	0.00	0.00	0.00
525-230-100 - PS - Fire - Insurance	1,410.00	1,408.00	1,410.00	2.00	0.14
525-250-100 - PS - Fire - Contracted Repairs	2,000.00	1,537.85	2,000.00	462.15	30.05
Total PS - FIRE - PROF/CONTRACT SERVICES:	5,910.00	4,440.05	5,410.00	969.95	
PS - FIRE - UTILITIES					
525-300-110 - PS - Fire - Utility - Heat	1,400.00	1,470.92	1,500.00	29.08	1.98
525-300-120 - PS - Fire - Utility - Power	650.00	729.78	740.00	10.22	1.40
Total PS - FIRE - UTILITIES:	2,050.00	2,200.70	2,240.00	39.30	
PS - FIRE - MAINT. MAT. AND SUPPLIES					
525-430-100 - PS - Fire - Vehicle/Equip Repair/Parts	400.00	0.00	500.00	500.00	0.00
525-430-110 - PS - Fire - Oil & Gas	500.00	0.00	500.00	500.00	0.00
525-450-100 - PS - Fire - Matls & Supply - Fire Hall	400.00	0.00	500.00	500.00	0.00
Total PS - FIRE - MAINT. MAT. AND SUPPLIES:	1,300.00	0.00	1,500.00	1,500.00	
Total FIRE PROTECTION:	9,260.00	6,640.75	9,150.00	2,509.25	
PS - FIRE - AMORTIZATION					
525-600-399 - PS - Fire - Amort - Machinery & Eqmt	6,800.00	6,800.00	6,800.00	0.00	0.00
Total PS - FIRE - AMORTIZATION:	6,800.00	6,800.00	6,800.00	0.00	
MAINTENANCE					

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TS - MAINT. - WAGES					
530-110-120 - TS - Maint. - Salaries - Foreman	55,000.00	54,392.57	55,000.00	607.43	1.12
Total TS - MAINT. - WAGES:	55,000.00	54,392.57	55,000.00	607.43	
TS - MAINT. - BENEFITS					
530-120-120 - TS - Maint. - Benefits - Foreman	1,530.00	1,533.24	1,540.00	6.76	0.44
530-120-121 - TS - Maint. - Benefits - CPP Expense	3,270.00	3,030.81	3,060.00	29.19	0.96
530-120-122 - TS - Maint. - Benefits - EI Expense	1,260.00	1,248.86	1,250.00	1.14	0.09
530-120-123 - TS - Maint. - Benefits - MEPP Expense	4,950.00	4,845.35	4,950.00	104.65	2.16
530-120-124 - TS - Maint. - Benefits - WCB	850.00	856.05	740.00	(116.05)	(13.56)
Total TS - MAINT. - BENEFITS:	11,860.00	11,514.31	11,540.00	25.69	
TS - MAINT. - PROF/CONTRACT SERVICES					
530-210-130 - TS - Maint. - Contract - Legal	1,780.00	0.00	1,500.00	1,500.00	0.00
530-250-100 - TS - Maint. - Training, Travel, Meals	1,000.00	0.00	500.00	500.00	0.00
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	1,000.00	1,020.94	980.00	(40.94)	(4.01)
530-290-100 - TS - Maint. - Cont. Repairs - Shop	200,000.00	500.00	1,000.00	500.00	100.00
530-290-101 - TS - Maint. - Cont. Repairs - Truck	500.00	514.50	500.00	(14.50)	(2.82)
530-290-102 - TS - Maint. - Cont. Repairs - Tractor	2,500.00	0.00	2,500.00	2,500.00	0.00
Total TS - MAINT. - PROF/CONTRACT	206,780.00	2,035.44	6,980.00	4,944.56	
TS - MAINT. - UTILITIES					
530-300-110 - TS - Maint. - Utility - Heat	2,000.00	2,370.35	2,400.00	29.65	1.25
530-300-120 - TS - Maint. - Utility - Power	700.00	718.26	730.00	11.74	1.63
530-310-100 - TS - Maint. - Utility - Street Lights	4,800.00	4,756.72	4,800.00	43.28	0.91
Total TS - MAINT. - UTILITIES:	7,500.00	7,845.33	7,930.00	84.67	
TS - MAINT. - MATERIALS AND SUPPLIES					
530-410-100 - TS - Maint. - Shop Supply & Small Tools	2,500.00	877.87	1,500.00	622.13	70.87
530-410-130 - TS - Maint. - PPE, Safety, First Aid	500.00	191.82	500.00	308.18	160.66
530-420-100 - TS - Maint. - Vehicle/Equip Repair/Parts	3,500.00	2,907.66	3,500.00	592.34	20.37
530-425-110 - TS - Maint. - Oil & Gas	5,000.00	4,386.21	6,600.00	2,213.79	50.47
530-440-100 - TS - Maint. - Gravel/Sand	2,000.00	2,852.83	3,000.00	147.17	5.16
530-470-100 - TS - Maint. - Road/Street Signs	250.00	549.61	250.00	(299.61)	(54.51)
Total TS - MAINT. - MATERIALS AND SUPPLIES:	13,750.00	11,766.00	15,350.00	3,584.00	
Total MAINTENANCE:	294,890.00	87,553.65	96,800.00	9,246.35	
TS - MAINT. AMORTIZATION					
530-600-399 - TS - Maint. - Amort - Machinery & Eqpmnt	1,530.00	1,530.00	1,280.00	(250.00)	(16.34)
530-600-799 - TS - Maint. - Amort - Accretion Expense	0.00	2,818.37	2,870.00	51.63	1.83

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Total TS - MAINT. AMORTIZATION:	1,530.00	4,348.37	4,150.00	(198.37)	
SNOW REMOVAL					
TS - SNOW REMOVAL - BENEFITS					
537-210-100 - TS - Snow - Contracted Removal	1,000.00	220.00	1,000.00	780.00	354.55
Total TS - SNOW REMOVAL - BENEFITS:	1,000.00	220.00	1,000.00	780.00	
Total SNOW REMOVAL:	1,000.00	220.00	1,000.00	780.00	
ENVIRONMENT, HEALTH &WELFARE SERVICES					
EH&W - PROF/CONTRACT SERVICES					
540-200-110 - EH&W - Cont. - Waste Collection/Disposal	7,000.00	7,218.55	8,130.00	911.45	12.63
540-200-120 - EH&W - Recycling Collection/Disposal	5,700.00	5,721.42	6,480.00	758.58	13.26
Total EH&W - PROF/CONTRACT SERVICES:	12,700.00	12,939.97	14,610.00	1,670.03	
Total ENVIRONMENT, HEALTH &WELFARE	12,700.00	12,939.97	14,610.00	1,670.03	
RECREATION, CULTURAL EXPENDITURES					
R&C - PROF/CONTRACT SERVICES					
570-280-100 - R&C - Cont. - Contracted Repairs	5,000.00	0.00	5,000.00	5,000.00	0.00
570-290-100 - R&C - Cont. - Library Requisition	1,870.00	1,873.25	2,000.00	126.75	6.77
Total R&C - PROF/CONTRACT SERVICES:	6,870.00	1,873.25	7,000.00	5,126.75	
R&C - UTILITIES					
570-300-150 - R&C - Utility - Heat - Hall	2,400.00	1,327.91	1,350.00	22.09	1.66
570-310-150 - R&C - Utility - Power - Hall	1,200.00	1,039.52	1,060.00	20.48	1.97
Total R&C - UTILITIES:	3,600.00	2,367.43	2,410.00	42.57	
R&C - MAINT. MATERIAL AND SUPPLIES					
570-420-150 - R&C - Supplies - Hall	1,500.00	791.85	1,500.00	708.15	89.43
570-430-110 - R&C - Bldg Mat/Supply - Cemetery	250.00	53.74	7,900.00	7,846.26	14,600.41
570-430-140 - R&C - Bldg Mat/Supply - Play Park	250.00	175.84	250.00	74.16	42.17
Total R&C - MAINT. MATERIAL AND SUPPLIES:	2,000.00	1,021.43	9,650.00	8,628.57	
Total RECREATION, CULTURAL	12,470.00	5,262.11	19,060.00	13,797.89	
R&C - AMORTIZATION					
570-600-799 - R&C - Amort - Accretion Expense	0.00	10,177.45	10,380.00	202.55	1.99
Total R&C - AMORTIZATION:	0.00	10,177.45	10,380.00	202.55	
UTILITIES - WATER					

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UT - WATER - PROF/CONTRACT SERVICES					
580-220-100 - UT - Water - Contract Operator	800.00	825.85	1,000.00	174.15	21.09
580-230-100 - UT - Water - Travel, Meals & Subsistence	300.00	336.00	500.00	164.00	48.81
580-270-100 - UT - Water - Water Supply Costs	1,300.00	1,261.00	1,410.00	149.00	11.82
580-285-130 - UT - Water - Cont. Repairs - Wells	1,500.00	0.00	1,500.00	1,500.00	0.00
580-285-140 - UT - Water - Cont. Repairs - W.T.P.	7,500.00	2,827.74	7,500.00	4,672.26	165.23
580-285-150 - UT - Water - Cont. Repairs - Line Repair	10,000.00	0.00	10,000.00	10,000.00	0.00
580-290-100 - UT - Water - Laboratory Testing	800.00	642.31	1,250.00	607.69	94.61
Total UT - WATER - PROF/CONTRACT	22,200.00	5,892.90	23,160.00	17,267.10	
UT - WATER - UTILITY					
580-300-110 - UT - Water - Heat	2,500.00	1,846.93	1,880.00	33.07	1.79
580-300-120 - UT - Water - Power	7,000.00	7,347.13	7,500.00	152.87	2.08
Total UT - WATER - UTILITY:	9,500.00	9,194.06	9,380.00	185.94	
UT - WATER - MAINT. MAT. AND SUPPLIES					
580-430-120 - UT - Water - Matls & Suppl - Well	2,500.00	1,269.62	2,500.00	1,230.38	96.91
580-430-130 - UT - Water - Matls & Suppl - WTP	8,000.00	6,873.09	8,000.00	1,126.91	16.40
580-430-140 - UT - Water - Matls & Suppl - Lines	2,000.00	0.00	0.00	0.00	0.00
580-430-150 - UT - Water - Matls & Suppl - RO System	2,000.00	2,059.16	2,000.00	(59.16)	(2.87)
580-440-100 - UT - Water - Matls & Suppl - Testing	2,000.00	3,114.32	2,500.00	(614.32)	(19.73)
580-450-100 - UT - Water - Matls & Suppl - Chemicals	9,000.00	10,741.50	10,400.00	(341.50)	(3.18)
Total UT - WATER - MAINT. MAT. AND SUPPLIES:	25,500.00	24,057.69	25,400.00	1,342.31	
Total UTILITIES - WATER:	57,200.00	39,144.65	57,940.00	18,795.35	
UT - WATER - AMORTIZATION					
580-600-699 - UT - Water - Amort - Infrastructure ARO	11,880.00	11,876.00	11,880.00	4.00	0.03
UT - SEWER - PROF/CONTRACT SERVICES					
585-285-110 - UT - Sewer - Cont Repairs - Lift Station	3,500.00	879.09	2,500.00	1,620.91	184.38
585-285-120 - UT - Sewer - Cont Repairs - Line Repair	17,300.00	8,094.38	15,860.00	7,765.62	95.94
585-290-100 - UT - Sewer - Laboratory Testing	230.00	1,166.79	400.00	(766.79)	(65.72)
Total UT - SEWER - PROF/CONTRACT	21,030.00	10,140.26	18,760.00	8,619.74	
UT - SEWER - UTILITY					
585-300-120 - UT - Sewer - Power	3,000.00	2,920.40	3,000.00	79.60	2.73
Total UT - SEWER - UTILITY:	3,000.00	2,920.40	3,000.00	79.60	
UT - SEWER - MAINT. MAT. AND SUPPLIES					
585-430-110 - UT - Sewer - Lift Stations	1,000.00	311.57	1,000.00	688.43	220.96
585-430-120 - UT - Sewer - Sewer Lines	1,000.00	0.00	1,000.00	1,000.00	0.00

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585-430-130 - UT - Sewer - Lagoon	200.00	145.34	200.00	54.66	37.61
585-430-140 - UT - Sewer - Manhole Repair	0.00	1,025.38	0.00	(1,025.38)	(100.00)
585-450-100 - UT - Sewer - Chemicals	1,200.00	1,168.92	1,200.00	31.08	2.66
Total UT - SEWER - MAINT. MAT. AND SUPPLIES:	3,400.00	2,651.21	3,400.00	748.79	
Total UT - WATER - AMORTIZATION:	39,310.00	27,587.87	37,040.00	9,452.13	
Expenditure Totals:	549,800.00	313,862.38	368,810.00	54,947.62	
Net Surplus (Deficit):	(12,180.00)	21,470.90	(33,207.00)	(54,677.90)	

Accounts Printed: 129

Cash Budget
$(33,207)
$ 6,800 Amortization Fire
$ 1,280 Amortization Transportation
$ 2,870 ARO Transportation
$ 10,380 ARO Rec & Culture
$ 11,880 Amortization Utilities

$ 3