



Rural Municipality of Dufferin

2026 Financial Statements

As at April 30th, 2026

1. General Operating Fund - Balance Sheet - Page 2
2. General Operating Fund - Income Statement - Page 3, 4, 5, 6, 7
3. General Operating Fund - Capital Balance Sheet – Page 8
4. General Reserve Fund Balance Sheet - Page 9
5. Recreation Capital Reserve Fund Balance Sheet - Page 9
6. Machinery Replacement Reserve Fund Balance Sheet - Page 9
7. Drainage Reserve Fund Balance Sheet - Page 9
8. CDI Reserve Fund Balance Sheet - Page 9
9. Gas Tax Reserve Fund Balance Sheet - Page 10
10. Cemetery Reserve Fund Balance Sheet - Page 10
11. PR Road Reserve Fund Balance Sheet - Page 10
12. Utility Operating Fund - Balance Sheet - Page 11
13. Utility Operating Fund - Income Statement - Page 12
14. Utility Operating Fund - Capital Balance Sheet - Page 13
15. Utility Reserve Fund Balance Sheet - Page 14
16. Council Compensation & Expenses – Page 15 & 16

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CAO Sharla Murray

Approved by the Council of the Rural Municipality of Dufferin May 12, 2026



RM OF DUFFERIN

General Fund - Operating Fund Balance Sheet

For the Period Ending April 30, 2026

Description	2026 YTD Balance
* Cash On Hand	300
* Cash On Deposit	5,054,003.31
* Tax Assets - Taxes on Roll	52,144.60
* Tax Assets - Tax Titles	479.52
* Tax Assets - Allow. for Uncoll	0
* AR - Other Government	0
* AR - Trade	141,966.66
* AR - GST	51,720.57
* AR - MISC	0
* Due From Own Funds	4,169,886.06
* Inventories	73,144.65
* Prepaids	21,087.32
*** Total Assets	<u>9,564,732.69</u>
* Education Payable	0
* AP - Trade	-113,272.24
* AP - GST	-347.51
* AP - Other Government	-1,649,147.60
* AP - Other	-101,928.42
* Payroll Liabilities	-27,180.58
* Debenture Liabilities	0
* Accrued Accounts	-80,849.58
* Due To Own Funds	-10,223,909.10
* Deferred Revenues	0
* Loan Payable	0
** TOTAL Liabilities	<u>-12,196,635.03</u>
* Nominal Surplus	997,824.55
* Current Surplus	<u>1,634,077.79</u>
** TOTAL Surplus	2,631,902.34
*** TOTAL Liabilities & Surplus	<u>-9,564,732.69</u>



RM OF DUFFERIN
 General Fund Revenue & Expenditure
 For the Period Ending April 30, 2026

Description	2025 Actual	2026 Budget	2026 YTD Actual
* Tax Levy	(9,136,180.77)	(10,041,699.95)	0.00
* Grant In Lieu	(93,197.56)	(100,604.04)	0.00
** Subtotal	<u>(9,229,378.33)</u>	<u>(10,142,303.99)</u>	<u>0.00</u>
** Requisitions - School Levies	4,907,998.00	5,732,341.00	0.00
*** Net Municipal Taxes and GUI of	(4,321,380.33)	(4,409,962.99)	0.00
* Other Revenue	(1,683,672.47)	(2,856,866.98)	(148,439.26)
* Transfers from ACCUM SUR	(223,314.54)	(448,104.57)	(50,902.17)
**** Total Revenue	<u>(6,228,367.34)</u>	<u>(7,714,934.54)</u>	<u>(199,341.43)</u>
* General Government Servi	878,837.19	960,218.84	323,612.38
* Protective Services	277,078.73	230,321.51	21,542.28
* Transportation Services	1,922,840.07	2,232,412.23	272,491.94
* Environmental Health Ser	22,802.26	18,189.19	5,464.17
* Public Health and Welfar	132,248.64	136,004.31	29,230.85
* Environmental Developmen	299,531.37	301,376.87	70,545.16
* Economic Development Ser	0.00	0.00	0.00
* Recreation Services	986,648.84	974,140.15	238,356.55
* Fiscal Services	1,679,627.38	2,633,983.59	872,175.89
* Transfers - Deferred Surplus	0.00	0.00	0.00
* Transfers - Reserves	217,771.69	227,304.00	0.00
** Total Basic Expenditures	<u>6,417,386.17</u>	<u>7,713,950.69</u>	<u>1,833,419.22</u>
* Allowance for Tax Assets	27.26	983.85	0.00
*** Total Expenditures	<u>6,417,413.43</u>	<u>7,714,934.54</u>	<u>1,833,419.22</u>
***** Net Operating (Surplus)Deficit	<u>189,046.09</u>	<u>0.00</u>	<u>1,634,077.79</u>

*** End of Report ***



RM OF DUFFERIN

Schedule of Other Revenue

For the Period Ending April 30, 2026

Description	2025 Actual	2026 Budget	2026 YTD Actual
* Taxes Added	(75,085.36)	(45,000.00)	(20,884.00)
* Licenses - Lottery	(10.00)	(9.99)	(2.00)
* Permits - Building	(43,683.36)	(35,600.00)	(5,160.92)
* Permits - Plumbing	(3,433.33)	(2,166.67)	(628.33)
* Permits - Development	(2,088.34)	(1,750.00)	(200.00)
* Fines	0.00	0.00	0.00
* Sales of Services - Gen Gov't	(2,650.00)	(2,000.00)	(1,225.00)
* Sales of Services - Protective	(21,381.40)	(50.00)	(725.00)
* Sales of Services - Transporta	0.00	0.00	0.00
* Sales of Services - Enviro. He	(133.30)	0.00	0.00
* Sales of Services - Enviro. Dv	0.00	(166.67)	0.00
* Sales of Services - Econ. Dvlp	0.00	0.00	0.00
* Sales of Services - Rec & Cult	(163,863.38)	(165,479.31)	(6,049.05)
* Sales of Goods	(92,263.27)	(6,425.00)	(3,710.50)
* Rentals	(109,874.21)	(106,381.94)	(36,783.08)
* Returns from Investment	(179,388.03)	(104,682.25)	(55,689.87)
* Tax and Redemption Penalties	(31,671.56)	(27,000.00)	(11,122.61)
* Provincial Municipal Tax Shari	(372,826.15)	(372,826.15)	0.00
* Cond. Transf. - Fed Gov't	(9,054.62)	(9,055.00)	0.00
* Cond. Transf. - Fed Gov't Gas	(147,304.00)	(147,304.00)	0.00
* Cond. Transf. - Prov Gov't	(190,683.04)	(1,767,117.67)	(1,646.32)
* Cond. Transf. - Local Gov't	(84,958.14)	(42,300.00)	0.00
* Cond. Transf. - Other	(19,961.85)	(14,430.00)	(2,016.53)
* Other Income	(133,040.11)	(6,750.00)	(2,596.05)
* Grazing Lease	(319.02)	(372.33)	0.00
** Total Other Revenue	(1,683,672.47)	(2,856,866.98)	(148,439.26)
* Transfers From Reserves	(223,314.54)	(448,104.57)	(50,902.17)
** Total Transfers	(223,314.54)	(448,104.57)	(50,902.17)
*** Total Other Revenue and Transf	(1,906,987.01)	(3,304,971.55)	(199,341.43)

*** End of Report ***



RM OF DUFFERIN
 General Operating Fund Expenditures
 For the Period Ending April 30, 2026

Description	2025 Actual	2026 Budget	2026 YTD Actual
* General Government Legislative	158,769.17	169,963.78	56,021.10
* General Admin. - CAO and Staff	342,584.90	339,087.39	123,674.72
* General Admin. - Office	76,589.55	87,207.49	32,881.72
* General Admin. - Legal	21,884.72	5,000.00	33.00
* General Admin. - Audit	59,872.55	61,000.00	0.00
* General Admin. - Assessment	65,525.00	65,964.00	0.00
* General Admin. - Taxation	13,125.06	17,650.00	21,358.20
* General Admin. - Elections	1,430.00	32,855.00	180.00
* General Admin. - Convention Ex	18,240.75	22,000.00	2,774.30
* General Admin. - Damage Claim	81,173.94	108,000.00	65,153.07
* General Admin. - Intergovernme	28,853.65	35,893.28	11,851.47
* General Admin. - Grants	10,787.90	15,597.90	9,684.80
** Total Government Services	878,837.19	960,218.84	323,612.38
* Protective Services - Fire	265,155.02	209,186.17	18,768.84
* Protective Services - Emergenc	7,972.82	9,965.41	1,553.51
* Protective Serv - Other Buildi	0.00	0.00	0.00
* Protective Serv - Other Licens	0.00	0.00	0.00
* Protective Serv - Other Fire I	0.00	0.00	0.00
* Protective Serv - Other Animal	3,530.96	10,750.00	800.00
* Protective Serv - Other	419.93	419.93	419.93
* Protective Serv - Other Safe C	0.00	0.00	0.00
** Tota Protective Services	277,078.73	230,321.51	21,542.28

*** End of Report ***



RM OF DUFFERIN
 General Operating Fund Expenditures
 For the Period Ending April 30, 2026

Description	2025 Actual	2026 Budget	2026 YTD Actual
* Trans Serv - PW Road Inspectio	36,750.00	36,750.00	12,250.00
* Trans Serv - Equipment Operato	553,302.34	610,744.75	152,890.90
* Trans Serv - Equipment Fuel	156,050.49	200,000.00	42,090.05
* Trans Serv - Equipment Repairs	109,128.30	111,660.00	25,724.38
* Trans Serv - Equipment Insuran	22,136.94	14,221.99	0.00
* Trans Serv - Workshop & Yard O	41,522.11	45,046.26	16,998.40
* Trans Serv - Road Maintenance	968,989.85	1,099,919.18	0.00
* Trans Serv - Bridges	20,606.31	82,296.00	0.00
* Trans Serv - Street Lighting	7,359.66	7,654.05	2,678.45
* Trans Serv - Traffic Services	1,889.60	4,000.00	159.76
* Trans Serv - Other Services &	5,104.47	20,120.00	19,700.00
** Total Transportation Services	<u>1,922,840.07</u>	<u>2,232,412.23</u>	<u>272,491.94</u>
* Environmtl Hlth Serv - Garbage	21,774.19	17,120.00	5,464.17
* Environmental Hlth Serv - Well	1,028.07	1,069.19	0.00
** Total Environmental Health Ser	<u>22,802.26</u>	<u>18,189.19</u>	<u>5,464.17</u>
* Public Health - Cemeteries	21,091.83	28,847.50	530.85
* Public Health - Hosp & Other P	0.00	0.00	0.00
* Public Health - Social Welfare	7,888.56	7,888.56	0.00
* Public Health - Grants	103,268.25	99,268.25	28,700.00
** Total Public Health & Welfare	<u>132,248.64</u>	<u>136,004.31</u>	<u>29,230.85</u>
* Environmental Dvlpmt - Plannin	57,071.92	67,599.94	18,214.21
* Environmental Dvlpmt - Weed Co	156,401.03	147,668.53	28,546.79
* Environmental Dvlpmt - Drainag	46,840.02	46,890.00	1,245.76
* Environmental Dvlpmt - Other	39,218.40	39,218.40	22,538.40
** Total Environmental Developmen	<u>299,531.37</u>	<u>301,376.87</u>	<u>70,545.16</u>

*** End of Report ***



RM OF DUFFERIN
 General Operating Fund Expenditures
 For the Period Ending April 30, 2026

Description	2025 Actual	2026 Budget	2026 YTD Actual
* Economic Development - Ind Dvl	0.00	0.00	0.00
* Economic Development - Other	0.00	0.00	0.00
* Economic Development - Tourism	0.00	0.00	0.00
* Economic Development - Public	0.00	0.00	0.00
* Economic Development - Website	0.00	0.00	0.00
** Total Economic Development	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
* Recreation	502,308.98	467,462.50	38,777.11
* Recreation - Community Centres	133,292.10	141,757.50	23,712.07
* Recreation - Swimming Pools &	44,021.03	51,240.00	688.20
* Recreation - Skating Rinks & A	139,861.99	140,675.00	71,304.82
* Recreation - Parts & Playgroun	32,755.00	30,950.00	453.26
* Recreation - Other Facilities	2,119.05	5,913.81	2,318.59
* Recreation - Museums	9,175.00	9,675.00	9,675.00
* Recreation - Libraries	111,688.19	115,038.84	80,000.00
* Recreation - Other Cultural Fa	11,427.50	11,427.50	11,427.50
** Total Recreation & Cultural Se	<u>986,648.84</u>	<u>974,140.15</u>	<u>238,356.55</u>
* Fiscal Services - Transf to Ca	747,025.44	2,387,402.47	809,468.53
* Fiscal Services - Transf to Ut	33,126.13	33,782.24	0.00
* Fiscal Services - Debenture De	303,944.32	187,798.88	62,707.22
* Fiscal Services - Tax Discount	24,074.24	25,000.00	0.14
* Fiscal Services - Other Debt C	571,457.25	0.00	0.00
** Total Fiscal Services	<u>1,679,627.38</u>	<u>2,633,983.59</u>	<u>872,175.89</u>
* Transfers - General Reserve	0.00	0.00	0.00
* Transfers - Machinery Reserve	70,467.69	80,000.00	0.00
* Transfers - Cemetery Reserve	0.00	0.00	0.00
* Transfers - Gas Tax Reserve	147,304.00	147,304.00	0.00
* Transfers - Other	0.00	0.00	0.00
* Transfers - Deferred Surplus	0.00	0.00	0.00
** Total Transfers	<u>217,771.69</u>	<u>227,304.00</u>	<u>0.00</u>

*** End of Report ***



RM OF DUFFERIN

General Fund - Capital Fund Balance Sheet

For the Period Ending April 30, 2026

Description	2026 YTD Balance
* Due From Own Funds	2,808,544.84
* Construction in Progress	205,637.77
* Fixed Assets - Land and Land I	1,502,981.06
* Fixed Assets - Buildings	6,606,003.75
* Fixed Assets - Vehicles and Eq	6,532,472.29
* Fixed Assets - Computer Hardwa	130,096.59
* Fixed Assets - Transportation	14,498,385.60
** Total Assets	<u>32,284,121.90</u>
* Temporary Borrowing - Pending	0
* Debentures Unmatured - Memoria	0
* Debentures Unmatured - Bridges	0
* Debentures Unmatured - Other	0.06
* Debentures Unmatured - Municip	-120,562.84
* Debentures Unmatured - Persona	-474,981.30
* Capital Surplus	-31,688,577.82
** TOTAL Liabilities & Surplus	<u>-32,284,121.90</u>



RM OF DUFFERIN
General Fund - Reserve Fund Balance Sheet
For the Period Ending April 30, 2026

Description	2026 YTD Balance
* General Reserve Assets	0.00
* General Reserve - Due From Oth	527,107.66
** Total Assets	527,107.66
* General Reserve - Fund Total	(527,107.66)
** Total Liabilities & Surplus	(527,107.66)
* Machinery Reserve - Assets	0.00
* Machinery Reserve - Due From O	56,716.49
** Total Assets	56,716.49
* Machinery Reserve - Fund Total	(56,716.49)
** Total Liabilities & Surplus	(56,716.49)
* Drainage Reserve - Assets	0.00
* Drainage Reserve - Due From Ot	0.00
** Total Assets	0.00
* Drainage Reserve - Fund Total	0.00
** Total Liabilities & Surplus	0.00
* CDI Reserve - Due From Own Fun	0.00
** Total Assets	0.00
* CDI Reserve - Fund Total	0.00
** Total Liabilities & Surplus	0.00

*** End of Report ***



RM OF DUFFERIN
General Fund - Reserve Fund Balance Sheet
For the Period Ending April 30, 2026

Description	2026 YTD Balance
* CCBF Gas Tax Reserve - Assets	0.00
* CCBF Gas Tax Reserve - Due Fro	489,724.11
** Total Assets	489,724.11
* CCBF Gas Tax Reserve - Fund To	(489,724.11)
** Total Liabilities & Surplus	(489,724.11)
* PR Road Reserve - Assets	0.00
* PR Road Reserve - Due From Own	0.00
** Total Assets	0.00
* PR Road Reserve - Fund Total	0.00
** Total Liabilities & Surplus	0.00
* Cemetery Reserve - Due From Ow	8,000.00
** Total Assets	8,000.00
* Cemetery Reserve - Fund Total	(8,000.00)
** Total Liabilities & Surplus	(8,000.00)

*** End of Report ***



RM OF DUFFERIN

Utility Fund - Operating Fund Balance Sheet

For the Period Ending April 30, 2026

Description	2026 YTD Balance
* AR - Consumer	47,433.84
* AR - Other	0
* Due From Utility Reserve	369,428.11
* Due From General Operating	1,883,309.42
** Total Grants & Other Receivabl	<u>2,300,171.37</u>
* Inventory	23,846.47
* Prepaid Expenses	<u>0</u>
** Total Other Assets	23,846.47
*** Total Assets	<u>2,324,017.84</u>
* AP - Other	0
* Debenture Installment Payable	0
* Accrued Liabilities	-3,196.89
* Due To Utility Reserve Fund	-1,440,104.83
* Due To Utility Capital Fund	-870,898.30
** Total Payables	<u>-2,314,200.02</u>
* Nominal Surplus	22,114.76
* Current Surplus	<u>-31932.58</u>
** Total Surplus	-9,817.82
*** Total Liabilities & Surplus	<u>-2,324,017.84</u>



RM OF DUFFERIN
 Utility Fund Revenue & Expenditure
 For the Period Ending April 30, 2026

Description	2025 Actual	2026 Budget	2026 YTD Actual
* Water Consumer Sales	(1,224,506.54)	(1,123,283.40)	(233,515.65)
* Penalties	(8,039.30)	(5,000.00)	(2,468.42)
* Hydrant Rentals	0.00	0.00	0.00
* Installation Service	(88,827.20)	(65,000.00)	0.00
* Grants	0.00	0.00	0.00
* Other Revenue	0.00	0.00	0.00
* Transfer from Revenue Fund - p	(33,126.13)	(33,782.24)	0.00
* Transfer from Reserves - Utili	(219,306.79)	0.00	0.00
*** Total Revenue	<u>(1,573,805.96)</u>	<u>(1,227,065.64)</u>	<u>(235,984.07)</u>
* Water Supply - Admin	192,524.26	176,447.09	31,724.88
* Water Supply - Purification &	8,081.12	15,940.00	1,673.67
* Water Supply - Water Purchases	674,465.41	625,920.11	131,555.58
* Water Supply - Transmission &	191,357.08	212,006.20	37,477.69
* Water Supply - Other Water Sup	41,188.81	42,970.00	16.70
* Water Supply - Connections Net	102,182.86	65,000.00	0.00
** Total Water Supply	<u>1,209,799.54</u>	<u>1,138,283.40</u>	<u>202,448.52</u>
* Transfer to Capital	238,940.62	0.00	1,602.97
* Transfer to S/W Reserve	0.00	55,000.00	0.00
* Debenture Debt Charges	263,792.42	33,782.24	0.00
** Total	<u>502,733.04</u>	<u>88,782.24</u>	<u>1,602.97</u>
* Deferred Surplus re Deficit, 2	0.00	0.00	0.00
** Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
*** Total Expenditure	<u>1,712,532.58</u>	<u>1,227,065.64</u>	<u>204,051.49</u>
**** Net Operating Surplus (Deficit)	<u>138,726.62</u>	<u>0.00</u>	<u>(31,932.58)</u>

*** End of Report ***



RM OF DUFFERIN
Utility Fund - Capital Fund Balance Sheet
For the Period Ending April 30, 2026

Description	2026 YTD Balance
* Due From Other Funds	870,898.30
* Construction In Progress	0.00
* Fixed Assets - W & S	11,728,807.35
** Total Assets	<u>12,599,705.65</u>
* Temporary Borrowing - Own Fund	0.00
* Debentures Unmatured	(132,683.57)
* Capital Surplus	(12,467,022.08)
** Total Liabilities & Surplus	<u>(12,599,705.65)</u>

*** End of Report ***



RM OF DUFFERIN

Utility Fund - Reserve Fund Balance Sheet For the Period Ending April 30, 2026

Description	2026 YTD Balance
* Utility Reserve - Assets	0.00
* Utility Reserve - Due From Othe	1,351,297.24
** Total Assets	<u>1,351,297.24</u>
* Utility Reserve - Fund Total	<u>(1,351,297.24)</u>
** Total Liabilities & Surplus	<u>(1,351,297.24)</u>

*** End of Report ***



RM OF DUFFERIN
Council Compensation & Expenses
For the Period Ending April 30, 2026

Description	2026 Budget	2026 YTD Actual
* Indemnity - Reeve	24,103.68	8,259.56
* Technology Benefit - Reeve	2,400.00	800.00
* Indemnity Road Inspct - Reeve	5,250.00	1,750.00
* Per Diem - Reeve	700.00	0.00
* Expenses - Reeve	342.50	315.00
** Total Reeve	32,796.18	11,124.56
* Indemnity - Councillor Ward 1	19,732.35	6,577.44
* Technology Benefit - Ward 1	1,200.00	400.00
* Indemnity Road Inspct - Ward 1	5,250.00	1,750.00
* Per Diem - Ward 1	350.00	0.00
* Expenses - Ward 1	125.00	0.00
** Total Councillor Ward 1	26,657.35	8,727.44
* Indemnity - Councillor Ward 2	19,403.50	6,467.84
* Technology Benefit - Ward 2	1,200.00	400.00
* Indemnity Road Inspct - Ward 2	5,250.00	1,750.00
* Per Diem - Ward 2	350.00	0.00
* Expenses - Ward 2	125.00	0.00
** Total Councillor Ward 2	26,328.50	8,617.84
* Indemnity - Councillor Ward 3	19,403.50	6,467.84
* Technology Benefit - Ward 3	1,200.00	400.00
* Indemnity Road Inspct - Ward 3	5,250.00	1,750.00
* Per Diem - Ward 3	350.00	0.00
* Expenses - Ward 3	125.00	0.00
** Total Councillor Ward 3	26,328.50	8,617.84
* Indemnity - Councillor Ward 4	19,403.50	6,692.84
* Technology Benefit - Ward 4	1,200.00	400.00
* Indemnity Road Inspct - Ward 4	5,250.00	1,750.00
* Per Diem - Ward 4	350.00	0.00
* Expenses - Ward 4	125.00	85.00
** Total Councillor Ward 4	26,328.50	8,927.84
* Indemnity - Councillor Ward 5	19,403.50	6,467.84
* Technology Benefit - Ward 5	1,200.00	400.00



RM OF DUFFERIN

Council Compensation & Expenses For the Period Ending April 30, 2026

Description	2026 Budget	2026 YTD Actual
* Indemnity Road Inspct - Ward 5	5,250.00	1,750.00
* Per Diem - Ward 5	350.00	0.00
* Expenses - Ward 5	150.00	0.00
** Total Councillor Ward 5	<u>26,353.50</u>	<u>8,617.84</u>
* Indemnity - Councillor Ward 6	19,403.50	6,467.84
* Technology Benefit - Ward 6	1,200.00	400.00
* Indemnity Road Inspct - Ward 6	5,250.00	1,750.00
* Per Diem - Ward 6	350.00	0.00
* Expenses - Ward 6	125.00	0.00
** Total Councillor Ward 6	<u>26,328.50</u>	<u>8,617.84</u>

*** End of Report ***