



Committee of the Whole - Nov 17 2025 Agenda

Monday, November 17, 2025 at 7:00 PM

in the Council Chambers, Town Hall, 10203-105th Avenue, High Level, AB

The Committee of the Whole provides Council with an opportunity to discuss matters in greater detail and receive information or presentations in a less formal setting. While no binding decisions are made during this meeting, the Committee may make recommendations for Council's consideration at a future regular meeting.

This format supports open discussion, review of policies, projects, and strategic matters before formal decisions are brought forward.

Page

1. CALL TO ORDER

THAT Mayor Lambert calls the Committee of the Whole on November 17, 2025 to order at 7 p.m.

2. LAND ACKNOWLEDGEMENT

We acknowledge the many First Nations, Métis and Inuit who have lived in and cared for these lands for generations. We are grateful for the traditional Knowledge Keepers and Elders who are still with us today and those who have gone before us. We make this acknowledgement as an act of reconciliation and gratitude to those whose territory we reside on or are visiting.

3. LATE ITEMS

4. ADOPTION OF THE AGENDA

4.1 Adoption of Meeting Agenda

THAT the Committee of the Whole meeting agenda for November 17, 2025 be adopted.

5. DELEGATIONS

6. APPROVAL OF MINUTES

7. DELEGATION BUSINESS

8. ADMINISTRATION REPORT

9. ADMINISTRATION ENQUIRIES

9.1 Artificial Intelligence (AI) Policy 4 - 10

Signed RFD CORPORATE SERVICES 2025-11-17 Artificial Intelligence Discussion.pdf 

Recommendation: THAT the Committee of the Whole considers recommending to Council approve the Policy 283-25 Artificial Intelligence (AI) Use Policy, establishing the Town of High Level's governance framework for the responsible and ethical use of Artificial Intelligence in municipal operations.

9.2 General Budget Discussions 11 - 32

RFD FINANCE 2025-11-17 Draft 2026 – 2028 Core Operating Budgets.pdf

10. OLD BUSINESS

11. NEW BUSINESS

12. CORRESPONDENCE FOR ACTION

13. CORRESPONDENCE FOR INFORMATION

14. NOTICES FOR MOTION

15. QUESTION PERIOD

16. RECESS TO IN-CAMERA

Committee of the Whole moves into a closed (in-camera) session in accordance with Section 9 of the *Access to Information Act Regulation* (AR 133/2025) to discuss matters permitted to be confidential under the legislation. These may include the security of municipal property, personal information of individuals, proposed or pending land acquisitions or dispositions, labour relations or employee

negotiations, law enforcement matters, litigation or potential litigation, or consideration of an access to information request. Only the identified subject matter may be discussed while in-camera, and no resolutions are passed until Committee of the Whole returns to the open meeting to record any resulting motions or directions.

THAT Committee of the Whole moves into a closed (in-camera) session at ____ p.m. in accordance with Section 9 of the Access to Information Act Regulation (AR 133/2025) to discuss Human Resources updates, as the matter falls under Section 9 of the Act - Information relating to employees of a public body.

Further,

THAT Committee of the Whole reconvene the regular meeting once the closed session has concluded to record any resulting motions or directions.

Committee of the Whole reconvenes the Committee of the Whole meeting following the closed (in-camera) session to report out and record any motions or directions arising from the discussion held in accordance with Section 9 of the *Access to Information Act Regulation* (AR 133/2025) at xxxx

17. RELEASE FROM IN-CAMERA

Upon reconvening the Committee of the Whole, acknowledged that it received a Human Resources update during the closed session and that no motions or directions resulted from the discussion.

18. ADJOURNMENT

THAT there being no further business of the Committee of the Whole meeting, it be adjourned.

THE COMMITTEE OF THE WHOLE MEETING ADJOURNED AT _____



**Town of High Level
Committee of the Whole Meeting
Request for Direction**

Meeting Date: November 17, 2025

Prepared By: Daphne Thomson

Subject: Artificial Intelligence Discussion

Recommendation:

THAT the Committee of the Whole review and provide feedback to the draft Policy 283-25: *Artificial Intelligence (AI) Use Policy*, which establishes the Town of High Level's governance framework for the responsible and ethical integration of AI in municipal operations, and provide feedback to Administration to support the finalization of the proposed policy.

CAO Comments:

I support this recommendation.

Background:

Artificial Intelligence (AI) tools such as Microsoft Copilot and data automation platforms are increasingly being used by public-sector organizations to improve productivity, assist with analysis, and streamline administrative functions.

The Town currently lacks a formal policy to govern the responsible and ethical use of AI. Proposed Policy 283-25 fills this gap by defining the principles, roles, and responsibilities for AI use within the organization.

The policy provides staff and Council with clear guidance to ensure that AI is implemented safely, that all outputs are verified by Town staff, and that human oversight remains central to all decisions.

Discussion:

The proposed AI Use Policy aligns with emerging best practices among Alberta municipalities and the Province. The City of Edmonton's Generative AI Standard (2024) and the Government of Alberta's Fact Sheet on Artificial Intelligence and Automated Systems (2025) were used as comparators in developing this framework.

Key highlights include:

- Municipal-level oversight and governance for AI adoption.
- Appointment of an AI Officer by the CAO to oversee AI use and training.
- Requirement that AI-generated material be treated as Town records.
- Prohibition of autonomous decision-making or surveillance applications.
- Commitment to transparency, accountability, and human oversight in all uses of AI.

This policy supports responsible innovation while ensuring compliance with Alberta's evolving privacy and information management requirements.

Strategic Plan Alignment:

Accountable Governance

This policy supports the Town's goal of reviewing and updating governance documents by adopting modern, efficient, and responsible technologies that enhance service delivery and operational effectiveness.

Financial:

There are no immediate financial implications associated with adopting this policy. Future training or technology costs will be considered within departmental budgets as required.

Committee Options:

Option 1: THAT the Committee of the Whole review and provide feedback to the draft Policy 283-25: *Artificial Intelligence (AI) Use Policy*, which establishes the Town of High Level's governance framework for the responsible and ethical integration of AI in municipal operations, and provide feedback to Administration to support the finalization of the proposed policy.

Option 2: THAT the Committee of the Whole recommend amendments to draft Policy 283-25: *Artificial Intelligence (AI) Use Policy*, which establishes the Town of High Level's

governance framework for the responsible and ethical integration of AI in municipal operations, and provide feedback to Administration to support the finalization of the proposed policy.

Option 3: THAT the Committee direct Administration to undertake any additional actions it deems appropriate.

Attachments:

- **Government of Alberta AI fact Sheet**
- **Generative AI: City of Edmonton:**
<https://www.edmonton.ca/sites/default/files/public-files/GenerativeAIStandard.pdf?cb=1723155740&ut>

Approvals:

Signed by:

Viv Thoss
EDCEE17C85FD4F1...

CAO, Viv Thoss

Signed by:

Daphne Thomson
B523FA4CC5574BF...

Author: Daphne Thomson, Acting
Director of Corporate Services

*AI tools were used to support the review of this document.

Fact Sheet: Artificial Intelligence and Automated Systems

Use by public bodies under the *Protection of Privacy Act*.

Introduction

Artificial intelligence and automated systems are increasingly used across the public sector. These technologies offer immense value in their versatility and ability to enhance efficiency, automate processes and generate insights. For governments and public bodies, they improve services for citizens, drive innovation, optimize operations and help to solve complex challenges.

The Government of Alberta and public bodies are enabled to use these technologies in accordance with all relevant legislation.

Protection of Privacy Act Requirement

Section 5(2)(d) requires public bodies, as part of collection notices, give notice if the public body intends to use the information collected in an automated system to generate content or make decisions, recommendations or predictions. This requirement supports transparency in how personal information being collected will be used.

As the legislation applies from the date of proclamation, public bodies may use personal information collected prior to that date in artificial intelligence and automated systems. As new personal information is collected or programs are updated and revised, public bodies must update their collection notices to reflect any use of artificial intelligence or automated systems.

Considerations

In addition to adhering to all legislated obligations, public bodies are encouraged to establish and implement policies for artificial intelligence and automated decision-making system use that promote transparent, responsible, secure, ethical and human-centered use. Key principles to consider include:

- **Security and Privacy:** strong protection of information, including personal information, in the custody and control of a public body.
- **Ethics and Bias Mitigation:** consider ethics and mitigate the effects of bias wherever possible to ensure fairness and public accountability.
- **Trust:** communication and methodology are developed and implemented in a transparent manner.
- **Human Control:** human accountability of outputs, delivery outcomes, and solutions.

Definitions

Artificial intelligence system: a machine-based system that, for explicit or implicit objectives, infers from the input it receives how to generate outputs (such as predictions, content, recommendations, or decisions) that can influence physical or virtual environments. Different artificial intelligence systems vary in their levels of autonomy and adaptiveness after deployment. (Source: OECD AI Principles, April 2025)

Automated System: any system, software or process that uses computation as whole or part of a system to determine outcomes, make or aid decisions, inform policy implementation, collect data or observations, or otherwise interact with individuals and/or communities. Automated systems include, but are not limited to, systems derived from machine learning, statistics, or other data processing or artificial intelligence techniques, and exclude passive computing infrastructure. (Source: National Archives (USA), Office of Science and Technology Policy, May 2025).

Town of High Level Policy 283-25

Title:	Artificial Intelligence (AI) Use Policy
Authority:	Council
Council Motion:	TBD
Date:	November 17, 2025
Rescinds:	None

1. POLICY PURPOSE

To establish the Town of High Level's position on the responsible and ethical use of Artificial Intelligence (AI) technologies. This policy ensures that AI enhances the Town's operations and decision-making while maintaining accountability, transparency, and compliance with applicable Alberta legislation.

2. POLICY STATEMENT

The Town of High Level supports the responsible use of AI to enhance service delivery and internal operations, provided that such use:

- Is transparent, explainable, and consistent with public values.
- Complies with all applicable laws, including Alberta's *Protection of Privacy Act (POPA)* and *Access to Information Act (ATIA)*.
- Safeguards Town information, systems, and records.
- Maintains human oversight and professional accountability in all decisions.
- Promotes innovation and operational improvement while minimizing risk.

3. PRINCIPLES

The following principles guide the Town's approach to Artificial Intelligence:

1. **Transparency:** The Town will ensure that residents are informed when AI contributes to decision making.
2. **Accountability:** Clear lines of responsibility will be maintained for approving, monitoring, and reporting on AI use.
3. **Human Oversight:** AI will assist, not replace, human judgment in decision-making.
4. **Security:** AI systems must meet the Town's cybersecurity and information management standards.

5. **Ethical Use:** AI will not be used in ways that discriminate, infringe on rights, or make autonomous decisions affecting residents or employees without explicit authorization by Council.

4. AUTHORITY AND RESPONSIBILITIES

Council

- Approves this policy and consider any significant changes to AI governance.

Chief Administrative Officer (CAO)

- Implements this policy through the accompanying Administrative Directive.
- Appoints an AI Officer or designate to oversee operational implementation, staff training, and compliance monitoring.
- Ensures departments adhere to approved AI practices and processes.

AI Officer (CAO Designate)

- Maintains the Town's AI Register listing approved AI tools and use cases.
- Reviews new AI applications for compliance with legislation and Town standards.
- Coordinates staff training and ensures ongoing oversight and reporting to the CAO.

5. PROHIBITED USES

The following uses of AI are prohibited unless explicitly authorized by Council:

- Autonomous decision-making that impacts individual rights, eligibility, or employment.
- Use of AI for surveillance, biometric analysis, or resident profiling.
- Use of AI systems that store or process Town data outside of approved jurisdictions or without proper security controls
- Use of AI platforms without written approval

6. IMPLEMENTATION

The CAO shall establish and maintain an Administrative Directive to operationalize this policy.

The Directive will define:

- The approval process for AI tools and use cases.
- The classification of permitted, cautionary, and prohibited uses.
- Training, accountability, and recordkeeping requirements.
- Procedures for ongoing monitoring and reporting

7. REVIEW PERIOD

This policy shall be reviewed every two (2) years, or sooner if there are significant legislative, technological, or operational changes that affect AI governance in Alberta municipalities.

8. RELATED DOCUMENTS

- *Municipal Government Act, R.S.A. 2000, c. M-26, s.145*
- *Protection of Privacy Act (Alberta), S.A. 2025*
- *Access to Information Act (Alberta), S.A. 2025*
- City of Edmonton Generative AI Standard (2024) – comparator reference

9. END OF POLICY AND APPROVAL

Mayor Josh Lambert

CAO Viv Thoss

POLICY RECORD HISTORY

Date Approved/Revised:	Approved/Reviewed By:	Title:



**Town of High Level
Committee of the Whole
Request for Direction**

Meeting Date: November 17, 2025
Prepared By: Dave Dick, Interim Director of Finance
Subject: Draft 2026 – 2028 Core Operating Budgets

Recommendation:

THAT Council receives this report for information and comment.

CAO Comments:

I support the recommendation.

Background:

NOTE: In 2025 the Town of High Level's 2025 – 2027 Operating budget included an increase of 3% for 2026 and 4.39% for 2027 – In this current draft budget, no property tax increase has been applied. A property tax increase can be applied, if required, subsequent to curtailing unnecessary expenditures and identifying sought service improvements.

In August 2025 the Town of High Level implemented a new budgeting process that was presented to Council and the work done to date is based on that process. As with any new process and with new staff there are always challenges so when looking into the details of each of the budgets the CAO found several items that needed further investigation and Administration appreciates Council's patience as we work through the details.

Administration discovered through the budget process that the computer software was outdated and has undertaken the updating process. This will result in a faster and more accurate presentation of the budget.

In August staff were directed to prepare their budgets to a maximum of a 5% increase. Once the budgets were received the CAO and Director of Finance met with each Director to review their budgets. After the meetings these budgets were updated and rolled together to give Council the information presented in previous budget presentations (September 15, October 6).

Further to this, there was concern that the annual budgets were just being rolled forward year to year, without direction from, or adherence to, departmental work plans that are tied back into the Strategic Plan that Council has set out for its term. The interim Finance Director, with his team, and the Town of High Level finance department have been going through the draft budget to identify any line items in the budget that represent roll forward line items and spending that does not align with required deliverables.

Also, another noted practice that has been occurring is the use of reserves to fund operations. Reserves should not be utilized for ongoing operations as it is not sustainable.

This process is currently ongoing, and we seek questions, comments and guidance from the Committee of the Whole during this session with the proposed timeline for approving an interim budget.

December 8, 2025 - last Council meeting of the year - approve an interim budget prior to the December 31, 2025 deadline.

March 2026 - Strategic Planning Session with Council, where Council will set its Strategic Plan for its term.

March - April 2026 - Department Directors will prepare work plans, so that their departments can deliver against the Council's Strategic Plan.

April 2026 - Final Budget for 2026 to 2028 to be completed for approval by Council.

Discussion:

Without including Capital or Service Level increase the initial Draft Operating Budget Currently is as follows:

	<u>2026</u>	<u>2027</u>	<u>2028</u>
Administration	\$ 12,879,451.61	\$ 12,881,151.61	\$ 12,883,041.61
Planning and Development	\$ 1,117,426.00	\$ 1,117,456.00	\$ 1,117,486.60
Operations	\$ 4,286,099.40	\$ 4,286,099.40	\$ 4,300,194.75
Emergency Services	\$ 1,201,250.00	\$ 1,222,047.50	\$ 1,243,468.93
Community Service	\$ 615,757.00	\$ 615,757.00	\$ 615,757.00
Total Revenues	\$ 20,099,984.01	\$ 20,122,511.51	\$ 20,159,948.89

Administration	\$ 5,246,843.82	\$ 5,318,895.58	\$ 5,402,475.37
Planning and Development	\$ 2,333,366.50	\$ 2,351,055.22	\$ 2,370,605.10
Operations	\$ 6,994,010.26	\$ 7,008,149.25	\$ 7,119,350.72
Emergency Services	\$ 2,623,017.70	\$ 2,630,950.07	\$ 2,693,456.13
Community Service	\$ 2,875,335.12	\$ 2,909,106.39	\$ 3,008,815.81
Total Expenses	\$ 20,072,573.40	\$ 20,218,156.51	\$ 20,594,703.13
Net	\$ 27,410.62	-\$ 95,644.99	-\$ 434,754.24

As Council can see the initial draft budget without an increase in property tax rates in fiscal 2027 or 2028, there is currently a deficit being run.

Financial:

The foundation behind the information presented is by Division as follows:

Operations

The Operations budget includes water and sewer which are funded by user fees and parcel taxes and have no impact on taxation.

	SUMMARY								
	2025 Actual	2025 Pro-Rated	2025 Budget	2026	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease
TOTAL REVENUES	3,393,319.93	4,524,426.57	4,136,101.00	4,286,099.40	149,998.40	4,286,099.40	-	4,300,194.75	14,095.35
TOTAL EXPENSES	3,820,116.98	5,093,489.31	7,113,843.01	6,994,010.26	(119,832.75)	7,008,149.25	14,138.99	7,119,350.72	111,201.47
NET BUDGET INCREASE OR DECREASE	(426,797.05)	(569,062.73)	(2,977,742.01)	(2,707,910.86)	269,831.15	(2,722,049.85)	(14,138.99)	(2,819,155.97)	(97,106.12)
INCREASE OR (DECREASE) TO BUDGET					9.06%	14,138.99	-0.52%	97,106.12	-3.57%
PERCENTAGE CHANGE									

Protective Services

The Protective Services Budget Previously was reliant on \$215,000 from reserves for operating costs. This has been removed in fiscal 2026 through 2028.

The restructuring of current position and CAO review of the budget has resulted in an overall decrease in the budget plus removes the reliance on reserves to fund on going operations.

SUMMARY									
	2025 Actual	2025 Pro-Rated	2025 Budget	2026	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease
TOTAL REVENUES	1,058,680.84	1,411,574.45	1,379,124.84	1,201,250.00	(177,874.84)	1,222,047.50	20,797.50	1,243,468.93	21,421.43
TOTAL EXPENSES	1,563,018.97	2,084,025.29	2,861,293.36	2,623,017.70	(238,275.66)	2,630,950.07	7,932.37	2,693,456.13	62,506.06
NET BUDGET INCREASE OR DECREASE	(504,338.13)	(672,450.84)	(1,482,168.52)	(1,421,767.70)	60,400.82	(1,408,902.57)	12,865.13	(1,449,987.20)	(41,084.63)
INCREASE OR (DECREASE) TO BUDGET					(60,400.82)	(12,865.13)		41,084.63	
PERCENTAGE CHANGE					4.08%	0.90%		-2.92%	

Community Services

Community Services like Protective Services was reliant on reserves (\$227,000) to fund ongoing operations. The CAO worked with the Division and reviewed the budget based on that review Council will note there is a projected decrease in their budget and removes the reliance on reserves.

SUMMARY									
	2025 Actual	2025 Pro-Rated	2025 Budget	2026	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease
TOTAL REVENUES	469,226.34	625,635.12	895,457.37	615,757.00	(279,700.37)	615,757.00	-	615,757.00	-
TOTAL EXPENSES	1,970,410.02	2,627,213.36	3,024,498.89	2,875,335.12	(149,163.77)	2,909,106.39	33,771.27	3,008,815.81	99,709.42
NET BUDGET INCREASE OR DECREASE	(1,501,183.68)	(2,001,578.24)	(2,129,041.52)	(2,259,578.12)	(130,536.60)	(2,293,349.39)	(33,771.27)	(2,393,058.81)	(99,709.42)
INCREASE OR (DECREASE) TO BUDGET					130,536.60	33,771.27		99,709.42	
PERCENTAGE CHANGE					-6.13%	-1.49%		-4.35%	

Development Services

With the Development Services budget Administration were unable to discontinue the use of reserves (\$514,641) for operating costs without significantly increasing taxation. However, the CAO may reduce the transfer from reserves resulting in a slight increase in taxation and this will be brought forward for Council's consideration.

SUMMARY									
	2025 Actual	2025 Pro-Rated	2025 Budget	2026	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease
TOTAL REVENUES	864,633.94	1,152,845.25	1,660,792.00	1,117,426.00	(543,366.00)	1,117,456.00	30.00	1,117,486.60	30.60
TOTAL EXPENSES	1,030,469.20	1,373,958.93	2,497,266.08	2,333,366.50	(163,899.59)	2,351,055.22	17,688.73	2,370,605.10	19,549.88
NET BUDGET INCREASE OR DECREASE	(165,835.26)	(221,113.68)	(836,474.08)	(1,215,940.50)	(379,466.41)	(1,233,599.22)	(17,658.73)	(1,253,118.50)	(19,519.28)
INCREASE OR (DECREASE) TO BUDGET				379,466.41		17,658.73		19,519.28	
PERCENTAGE CHANGE				-45.36%		-1.45%		-1.58%	

Administration

The Administration budget was another budget that was using the reserves account (\$60,000) to offset overall expenditure without an impact to taxation. This has currently been removed.

Council should also note that the Administration budget includes all property tax revenue for the Town which is why the revenue in this budget is much higher than the others.

SUMMARY									
	2025 Actual	2025 Pro-Rated	2025 Budget	2026	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease
TOTAL REVENUES	12,138,843.78	15,851,791.71	12,752,945.57	12,879,451.61	126,506.04	12,881,151.61	1,700.00	12,883,041.61	1,890.00
TOTAL EXPENSES	2,623,926.23	3,973,024.05	5,327,519.08	5,246,843.82	(80,675.27)	5,318,895.58	72,051.76	5,402,475.37	83,579.79
NET BUDGET INCREASE OR DECREASE	9,514,917.55	11,878,767.65	7,425,426.49	7,632,607.80	207,181.31	7,562,256.04	(70,351.76)	7,480,566.24	(81,689.79)
INCREASE OR (DECREASE) TO BUDGET				(207,181.31)		70,351.76		81,689.79	
PERCENTAGE CHANGE				-2.79%		0.92%		1.08%	

Approvals:



CAO, Viv Thoss



**Prepared by: Interim Director
of Finance, Dave Dick**

Attachments:

See provided excel budget workbook.



Town of High Level Preliminary Draft Budget

For Council Discussion Purposes

	<u>2026</u>	<u>2027</u>	<u>2028</u>
Administration	\$ 12,879,451.61	\$ 12,881,151.61	\$ 12,883,041.61
Planning and Development	\$ 1,117,426.00	\$ 1,117,456.00	\$ 1,117,486.60
Operations	\$ 4,286,099.40	\$ 4,286,099.40	\$ 4,300,194.75
Emergency Services	\$ 1,201,250.00	\$ 1,222,047.50	\$ 1,243,468.93
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Total Revenues	\$ 20,099,984.01	\$ 20,122,511.51	\$ 20,159,948.89

Administration	\$ 5,246,843.82	\$ 5,318,895.58	\$ 5,402,475.37
Planning and Development	\$ 2,333,366.50	\$ 2,351,055.22	\$ 2,370,605.10
Operations	\$ 6,994,010.26	\$ 7,008,149.25	\$ 7,119,350.72
Emergency Services	\$ 2,623,017.70	\$ 2,630,950.07	\$ 2,693,456.13
Community Service	\$ 2,875,335.12	\$ 2,909,106.39	\$ 3,008,815.81
Total Expenses	\$ 20,072,573.40	\$ 20,218,156.51	\$ 20,594,703.13
Net	\$ 27,410.62	-\$ 95,644.99	-\$ 434,754.24

Costing Center *	Increase or Increase or Increase or GL Account * 2025 Actual 2025 Pro-Rated 2025 Budget 2026-Proposed 2027 2028 Decrease Decrease Decrease	223 - Subscriptions & Publications - 15,800.00 1,000.00 (14,800.00) 1,000.00 - 1,000.00 -224 - Municipal Membership Fees 5,088.84 6,785.12 5,250.00 5,250.00 - 5,250.00 -229 - Professional Development 6,465.33 21,000.00 25,000.00 4,000.00 27,500.00 2,500.00 30,250.00 230 - Consultant/Professional Services Fees 128,830.13 171,773.51 180,000.00 240,000.00 60,000.00 240,000.00 - 240,000.00	Comments
12-00 General Administration	-231 - Audit Fees 9,071.05 12,094.73 45,000.00 45,000.00 - 45,000.00 -232 - Legal Fees 141,581.22 188,774.96 150,000.00 189,000.00 39,000.00 150,000.00 (39,000.00) 150,000.00 -245 - Assessment Charges 107,490.53 89,167.00 90,600.00 1,433.00 91,400.00 800.00 92,200.00 258 - Software Maintenance/purchase/upgrades 125,915.89 167,887.85 181,319.00 150,000.00 (31,319.00) 150,000.00 -263 - Equipment Rental & Lease 25,344.58 33,792.77 36,581.00 37,000.00 -37,000.00 -275 - Insurance 62,637.73 83,518.91 83,518.91 83,518.91	power as past years bump related to one time purchase for Diamond software	
12-00 General Administration	-6,766.24 76,000.00 69,233.76 83,600.00 7,600.00 91,960.00 8,360.00 510 - Administrative Supplies 76,106.27 101,475.03 74,016.00 80,000.00 5,984.00 88,000.00 8,000.00 96,800.00 8,800.00 519 - General Supplies - - - - -762 - Transfer to Projects - 513,920.00 - (513,920.00) purchase for Diamond software	- Bank & Collection Charges 29,894.04 39,858.72 28,000.00 44,000.00 16,000.00 46,200.00 2,200.00 50,820.00 4,620.00 811 - Cash Over/Short 6,63 8.84 - - - - -812 - Late Payment Charges - - - - -900 - Amortization Expense - - - - -927 - Write Off/Doubtful Accts - 2,000.00 - (2,000.00) - - - - -110 - Salaries and Wages - - - - -131 - Employer Contributions - 8,158.83 - (8,158.83) 8,655.70 8,915.38 259.67 136 - Workers Compensation Board 1,655.73 2,207.64 895.11 2,500.00 1,604.89 1,152.36 (1,347.64) 1,186.93 34.57 140 - Honorarium(Inspect/Investigations) - - - - -151 - Elected Official Fees 93,775.00 125,033.33 158,478.99 130,000.00 (28,478.99) 133,900.00 3,900.00 137,917.00 4,017.00 211 - Travel & Subsistence 15,788.84 21,051.79 36,000.00 35,000.00 (1,000.00) 35,000.00 -35,000.00 -214 - The current employees are encouraged to take Individual Memberships/Conference Fees 11,831.96 15,775.95 12,500.00 12,500.00 13,000.00 500.00 13,500.00 217 - Telephone/Communications 3,520.70 4,694.27 8,000.00 5,500.00 (2,500.00) 6,000.00 500.00 6,500.00 500.00 229 - Professional Development - 3,500.00 2,000.00 (1,500.00) 2,060.00 60.00 2,101.20 275 - Insurance - 831.00 850 19.00 935.00 85.00 1,028.50 93.50 290 - Election Costs 300.36 400.48 20,000.00 0 (20,000.00) - - -510 - Administrative Supplies 4,518.15 6,024.20 15,000.00 7,000.00 (8,000.00) 7,700.00 700.00 8,470.00 770 - Grants and conferences to help with Professional Individuals and Organizations 7,500.00 10,000.00 13,400.00 10,000.00 -10,000.00 990 - Council Initiative (11,954.00) (15,938.67) 40,475.00 40,000.00 (475.00) 40,000.00 -40,000.00 -months. 740 - Alberta School Foundation Fund 711,683.62 1,423,367.24 - Development in the upcoming year. 1,615,209.00 1,500,000.00 (115,209.00) 1,500,000.00 -1,500,000.00 -760 - Lodge Requisition 152,627.97 203,503.96 108,228.00 152,627.97 44,399.97 152,627.97 -152,627.97 764 - Contributed to Reserves - 666,043.00 897,660.00 231,617.00 919,944.00 22,284.00 919,944.00 -790 - DIP Requisition - 10,761.00 10,761.00 -10,761.00 -TOTAL EXPENSES 2,623,926.23 3,973,024.05 5,327,519.08 5,246,843.82 (80,675.27) 5,318,895.58 72,051.76 5,402,475.37 83,579.79 SUMMARY Increase or Increase or Increase or 2025 Actual 2025 Pro-Rated 2025 Budget 2026 2027 2028 Decrease Decrease Decrease TOTAL REVENUES 12,138,843.78 15,851,791.71 12,752,945.57 12,879,451.61 126,506.04 12,881,151.61 1,700.00 12,883,041.61 1,890.00 TOTAL EXPENSES 2,623,926.23 3,973,024.05 5,327,519.08 5,246,843.82 (80,675.27) 5,318,895.58 72,051.76 5,402,475.37 83,579.79 NET BUDGET INCREASE OR DECREASE 9,514,917.55 11,878,767.65 7,425,426.49 7,632,607.80 207,181.31 7,562,256.04 (70,351.76) 7,480,566.24 (81,689.79) INCREASE OR (DECREASE) TO BUDGET (207,181.31) 70,351.76 81,689.79 PERCENTAGE CHANGE -2.79% 0.92% 1.08%	
12-00 General Administration	80,617.90	800.00 typographical error. The budget for 2026 should be \$90,600.00	
12-00 General Administration		Budgeted small increase due to upward trend in this line over past 5 years	
12-00 General Administration			
Council & Other Legislative			
Council & Other Legislative			
Council & Other Legislative			
Council & Other Legislative			
Council & Other Legislative			
Council & Other Legislative		Official Fees have never crossed \$130k. Lowering to match 2025 prorated actuals	
Council & Other Legislative			
Council & Other Legislative		500.00 Seemed feasible as is	
Council & Other Legislative			
Council & Other Legislative		41.20 Generally pretty low usage, can lower slightly	
Council & Other Legislative			
Council & Other Legislative		770.00 Lowering to cover proration	
Council & Other Legislative		- Lowering to cover proration	
Council & Other Legislative		Per Financial Analyst: There is a \$14,000 revenue that need to be reclassified, the actual as of today is \$2,827.40 with expenses coming in the next few	
Council & Other Legislative			
Non-functional		On track for similar value to PY, lowering as budget seems too high	
Non-functional		- budget should be 2025 value	
Non-functional		keeping all of these values the same (can be adjusted after budget exercise complete)	
Non-functional			

Community Services												
Costing Center *	GL Account * 840R - Provincial Grants 930R - Transfer	2025 Actual	2025 Pro-Rated	2025 Budget	2026-Proposed	67,283.00	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease	Comments
Arena Operations	from Reserves (Gen Operating) new 2011 590R - Other			67,283.00	5,000.00	-	(5,000.00)	67,283.00	-	67,283.00	-	--
Arena Operations	Revenue From Own Sources											Per Director and Financial Analyst: This portion of -the Curling Club's lease fee was transferred to 561R
Arena Operations												Per Director and Financial Analyst: the curling club rents from October to March -Proposed amount based on \$1200 per month for 6 months and 5k from GL 590
Arena Operations	561R - Lease Agreements/Building or Land Leases	7,200.00	9,600.00	17,050.00	12,200.00		(4,850.00)	12,200.00	-	12,200.00	-	
Arena Operations	564R- Advertising Rentals	10,285.00	13,713.33	10,000.00	10,300.00		300.00	10,300.00	-	10,300.00	-	-adjusting up slightly to cover actuals for 2025 seems that about 40k is gained in q4 every year.
Arena Operations	560R-Rentals/Facility Use	59,783.89	79,711.85	80,000.00	95,000.00		15,000.00	95,000.00	-	95,000.00	-	-Projection feasible
Parks	930R - Transfer from Reserves (Gen Operating) new 2011	-	-	-	-		-	-	-	-	-	
Parks	560R-Rentals/Facility Use	4,010.00	5,346.67	3,000.00	4,000.00		1,000.00	4,000.00	-	4,000.00	-	-Adjusting up to match 2025 actuals
Pool Operations	411R - Sale of Services/Programs	70,184.97	93,579.96	50,000.00	51,500.00		1,500.00	51,500.00	-	51,500.00	-	Per Director and Financial Analyst: These are swimming lessons and programs offered by the -Aquatic Centre. It'll be safe to have a 3% increase on this account.
Pool Operations	410R - Sale of Goods (actual items)	10,081.40	13,441.87	13,000.00	13,500.00		500.00	13,500.00	-	13,500.00	-	-adjusting up to cover proration
Pool Operations	840R - Provincial Grants	67,283.00	67,283.00	67,283.00	67,283.00		-12,970.89	15,000.00	15,000.00	-15,000.00	-	-budget too low in comparison to past 67,283.00, 516.71 43,355.61 35,000.00 35,000.00 -35,000.00 -35,000.00 -30,480.00 40,640.00 30,000.00 30,000.00
Pool Operations	412R - Merchandise Sales (Items for Resale)	17,294.52	12,000.00	12,000.00	3,000.00		3,000.00	3,000.00	1,250.00	3,000.00	-	-original budget seems high compared to
Pool Operations	920R - Transfer from Reserves (CAPITAL)	-30,000.00	-4,600.00	6,133.33	10,000.00	10,000.00	-10,000.00	-10,000.00	-1,750.00	3,000.00	-	-
Pool Operations	560R-Rentals/Facility Use	80,018.53	106,691.37	106,691.00	(.37)	106,691.00	-106,691.00	-3,296.47	4,395.29	7,000.00	5,000.00	-actuals have not crossed 5000 in a few years 314.27 419.03 -----increasing as trending
Special Programs	411R - Sale of Services/Programs											
Special Programs	591R - Donations											upwards (not matching 3,500.00 7,000.00 3,500.00 7,000.00 -7,000.00 -2025 due to anniversary increasing revenues) - 227,000.00 - (227,000.00) - -500.00 - (500.00) - 13,000.00 - (13,000.00) -
Special Programs	830R - incl. Bushe River Contract	-	-	-	-		-	-	-	-	-	
Special Programs	412R - Merchandise Sales (Items for Resale)	-	-	-	-		-	-	-	-	-	
Special Programs	840 - Provincial Grants -											
Family & Community Support Services	411R - Sale of Services/Programs											
Family & Community Support Services	840R - Provincial Grants											
Family & Community Support Services	591 - Donations											
Family & Community Support Services	560R-Rentals/Facility Use											
Museum Building	930R - Transfer from Reserves (Gen Operating) new 2011	-	-	-	-		-	-	-	-	-	
Museum	411R - Sale of Services/Programs	10,515.11	14,020.15									
Museum	930R - Transfer from Reserves (Gen Operating) new 2011											
Museum	590R - Other Revenue From Own Sources	36,112.97	48,150.63									Per Director and Financial Analyst: Increase is due -to the 60th anniversary of the Town. This will not continue for next year.
Museum	591R - Donations	42,720.44	56,960.59									Per Director and Financial Analyst: Increase is due -to the 60th anniversary of the Town. This will not continue for next year.
Museum	561R - Lease Agreements/Building or Land Leases	-	-	1,800.00	-		(1,800.00)	-	-	-8,000.00	-	
Museum	412R - Merchandise Sales (Items for Resale)	4,642.63	6,190.17	16,000.00	8,000.00		(8,000.00)	8,000.00	-	-	-	trending downwards so have adjusted down
Library Sports Complex	561R - Lease Agreements/Building or Land Leases 930R - Transfer from Reserves (Gen Operating) new 2011 930R - Transfer from Reserves (Gen Operating) new 2011	12,270.56	16,360.75	21,000.00	20,000.00	(1,000.00)	20,000.00	-20,000.00	-adjusted down slightly -	35,000.00	-	469,226.34 625,635.12 895,457.37 615,757.00 (279,700.37) 615,757.00 - 615,757.00
Building												
Pool Building												
	TOTAL REVENUES											
Arena Operations	110 - Salaries and Wages 203,330.21 271,106.95 172,686.56 215,349.00 42,662.43 225,230.33 9,881.34 232,162.38 6,932.05 131 - Employer Contributions 20,510.94 27,347.92 25,359.29 32,367.91 7,008.62 33,675.73 1,307.81 34,550.84 875.12 136 - Workers Compensation Board											
Arena Operations	3,642.36 4,856.48 1,273.52 1,924.99 651.47 2,022.46 97.48 2,071.35 48.89 211 - Travel & Subsistence 506.35 675.13 3,000.00 3,000.00 - 3,090.00 90.00 3,182.70 92.70											
Arena Operations	217 - Telephone/Communications 275 - Insurance 510 - Administrative Supplies 229 - Professional Development 252 - Contracted Maintenance & Repair of Fixed Assets (Buildings, Roads etc) 253 - Contracted Maintenance & Repair (Equipment)	2,897.62	3,863.49	4,836.00 -	4,932.72 -	96.72 -	5,080.70 -	147.98	5,233.12 -	152.42 -61.80 61.80 61.80	152.42 -61.80 61.80 61.80	Per Director and Financial Analyst: Contracted for 741.60 CIMCO contract for ice plant start up and maintenance. Also, ice plant repairs
Arena Operations		279.77	373.03	2,500.00	2,000.00	(500.00)	2,060.00	60.00	2,121.80			
Arena Operations	437.17	582.89	3,000.00 -	2,000.00	(1,000.00)	2,060.00	60.00	2,121.80				
Arena Operations	529.00 -	705.33 -	26,000.00	2,000.00	2,000.00	24,000.00	2,000.00	24,720.00	720.00	25,461.60		
Arena Operations							(2,000.00)					
	32,085.95	42,781.27										
Arena Operations	511 - Program Supplies	-	-4,568.16	500.00	500.00	-	515.00	15.00	530.45	15.45		
Arena Operations	512 - Safety Equipment/Clothing/Uniforms/Boots	3,426.12	5,500.00	3,500.00	(2,000.00)	3,605.00	105.00	3,713.15	108.15			
Arena Operations	521 - Fuel & Oil & Other Vehicle Supplies	1,708.25	2,277.67	3,000.00	3,000.00	-	3,090.00	90.00	3,182.70	92.70		
Arena Operations	215 - Freight/shipping	-	-	500.00	500.00	-	515.00	15.00	530.45	15.45		
Arena Operations	260 - SOCAN Fees	-	-	185.00	200.00	15.00	206.00	6.00	212.18	6.18		
Arena Operations	276 - Vehicle Insurance	-	-	569.00	580.38	11.38	597.79	17.41	615.73	17.93		
Arena Operations	513 - Cleaning & Janitorial Supplies	5,714.48	7,619.31	6,000.00	7,000.00	1,000.00	7,210.00	210.00	7,426.30	216.30		

Costing Center *	GL Account *	2025 Actual	2025 Pro-Rated	2025 Budget	2026-Proposed	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease
Arena Operations	525 - Equipment Replacement	9,180.06	12,240.08	16,000.00	8,000.00	(8,000.00)	8,240.00	240.00	8,487.20	247.20
Arena Operations	530 - Maintenance Materials & Supplies	2,270.89	3,027.85	10,000.00	5,000.00	(5,000.00)	5,150.00	150.00	5,304.50	154.50
Arena Operations	531 - Chemicals	-	-	1,000.00	1,000.00	-	1,030.00	30.00	1,060.90	30.90
Arena Operations	762 - Transfer to Projects	-	-	-	-	-	-	-	-	-
Arena Operations	520 - Vehicle Parts and Supplies	-	-	1,500.00	1,000.00	(500.00)	1,030.00	30.00	1,060.90	30.90
Arena Operations	900- Amortization Expense	-	-	-	-	-	-	-	-	-
Parks	110 - Salaries and Wages	42,957.39	57,276.52	166,193.01	215,349.00	49,155.99	225,230.33	9,881.34	232,162.38	6,932.05
Parks	131 - Employer Contributions	4,735.95	6,314.60	25,202.95	32,367.91	7,164.96	33,675.73	1,307.81	34,550.84	875.12
Parks	136 - Workers Compensation Board	822.64	1,096.85	1,209.54	1,924.99	715.44	2,022.46	97.48	2,071.35	48.89
Parks	211 - Travel & Subsistence	-	-	1,500.00	500.00	(1,000.00)	515.00	15.00	530.45	15.45
Parks	275 - Insurance	120.98	161.31	120.98	200.00	79.02	206.00	6.00	212.18	6.18
Parks	229 - Professional Development	-	-	1,600.00	1,600.00	-	1,648.00	48.00	1,697.44	49.44
Parks	230 - Consultant/Professional Services Fees	-	-	40,000.00	20,000.00	(20,000.00)	20,600.00	600.00	21,218.00	618.00
Parks	252 - Contracted Maintenance & Repair of Fixed Assets (Buildings, Roads etc)	65,599.16	87,465.55	100,000.00	45,000.00	(55,000.00)	46,350.00	1,350.00	47,740.50	1,390.50
Parks	253 - Contracted Maintenance & Repair (Equipment)	7,328.92	9,771.89	8,500.00	6,000.00	(2,500.00)	6,180.00	180.00	6,365.40	185.40
Parks	274 - Insurance Building	1,264.12	1,685.49	1,264.12	1,289.40	25.28	1,328.08	38.68	1,367.92	39.84
Parks	519 - General Supplies	-	-	-	-	-	-	-	-	-
Parks	521 - Fuel & Oil & Other Vehicle Supplies	30.99	41.32	2,000.00	100.00	(1,900.00)	103.00	3.00	106.09	3.09
Parks	276 - Vehicle Insurance	444.62	592.83	670.36	700.00	29.64	721.00	21.00	742.63	21.63
Parks	530 - Maintenance Materials & Supplies	3,279.66	4,372.88	8,000.00	18,000.00	10,000.00	18,540.00	540.00	19,096.20	556.20
Parks	540 - Water/Sewer/Garbage	7,071.44	9,428.59	18,000.00	18,000.00	-	18,540.00	540.00	19,096.20	556.20
Parks	900- Amortization Expense	-	-	-	-	-	-	-	-	-
Pool Operations	110 - Salaries and Wages	304,576.80	406,102.40	413,504.32	464,833.36	51,329.04	486,874.61	22,041.25	504,885.24	18,010.62
Pool Operations	131 - Employer Contributions	19,393.57	25,858.09	58,022.47	56,948.11	(1,074.37)	58,940.86	1,992.75	60,773.82	1,832.96
Pool Operations	136 - Workers Compensation Board	5,542.34	7,389.79	3,410.67	4,636.15	1,225.48	4,836.35	200.21	4,976.72	140.37
Pool Operations	211 - Travel & Subsistence	1,857.59	2,476.79	4,000.00	2,500.00	(1,500.00)	2,575.00	75.00	2,652.25	77.25
Pool Operations	217 - Telephone/Communications	3,018.44	4,024.59	5,200.00	4,500.00	(700.00)	4,635.00	135.00	4,774.05	139.05
Pool Operations	510 - Administrative Supplies	1,421.91	1,895.88	3,300.00	3,000.00	(300.00)	3,090.00	90.00	3,182.70	92.70
Pool Operations	224 - Municipal Membership Fees	500.00	666.67	800.00	800.00	-	824.00	24.00	848.72	24.72
Pool Operations	229 - Professional Development	1,565.17	2,086.89	3,000.00	3,000.00	-	3,090.00	90.00	3,182.70	92.70
Pool Operations	253 - Contracted Maintenance & Repair (Equipment)	3,198.44	4,264.59	6,000.00	6,100.00	100.00	6,283.00	183.00	6,471.49	188.49
Pool Operations	223 - Subscriptions & Publications	104.34	139.12	800.00	825.00	25.00	849.75	24.75	875.24	25.49
Pool Operations	511 - Program Supplies	3,085.62	4,114.16	6,500.00	5,500.00	(1,000.00)	5,665.00	165.00	5,834.95	169.95
Pool Operations	512 - Safety Equipment/Clothing/Uniforms/Boots	110.93	147.91	3,000.00	2,500.00	(500.00)	2,575.00	75.00	2,652.25	77.25
Pool Operations	215 - Freight/shipping	2,756.25	3,675.00	2,500.00	4,000.00	1,500.00	4,120.00	120.00	4,243.60	123.60
Pool Operations	260 - SOCAN Fees	457.25	609.67	200.00	500.00	300.00	515.00	15.00	530.45	15.45
Pool Operations	513 - Cleaning & Janitorial Supplies	4,930.52	6,574.03	6,000.00	8,620.00	2,620.00	8,878.60	258.60	9,144.96	266.36
Pool Operations	515 - Items (merchandise)for Resale	11,552.36	15,403.15	11,000.00	15,500.00	4,500.00	15,965.00	465.00	16,443.95	478.95
Pool Operations	516 - First Aid & Pharmaceutical	452.59	603.45	500.00	500.00	-	515.00	15.00	530.45	15.45
Pool Operations	525 - Equipment Replacement	164.98	219.97	19,600.00	14,200.00	(5,400.00)	14,626.00	426.00	15,064.78	438.78
Pool Operations	530 - Maintenance Materials & Supplies	3,152.07	4,202.76	5,000.00	6,000.00	1,000.00	6,180.00	180.00	6,365.40	185.40
Pool Operations	531 - Chemicals	15,241.92	20,322.56	20,000.00	21,000.00	1,000.00	21,630.00	630.00	22,278.90	648.90
Pool Operations	900- Amortization Expense	-	-	-	-	-	-	-	-	-
Special Programs	110 - Salaries and Wages	30,816.95	41,089.27	203,499.92	154,323.73	(49,176.19)	125,081.73	(29,242.00)	129,295.64	4,213.91
Special Programs	131 - Employer Contributions	908.92	1,211.89	27,852.08	20,501.05	(7,351.03)	18,730.11	(1,770.94)	19,248.83	518.72
Special Programs	136 - Workers Compensation Board	533.99	711.99	1,689.73	1,517.45	(172.29)	1,221.03	(296.42)	1,265.06	44.03
Special Programs	211 - Travel & Subsistence	-	-	1,500.00	1,000.00	(500.00)	1,030.00	30.00	1,060.90	30.90
Special Programs	217 - Telephone/Communications	67.50	90.00	2,262.00	1,000.00	(1,262.00)	1,030.00	30.00	1,060.90	30.90
Special Programs	510 - Administrative Supplies	-	-	1,000.00	500.00	(500.00)	515.00	15.00	530.45	15.45
Special Programs	224 - Municipal Membership Fees	490.00	653.33	500.00	500.00	-	515.00	15.00	530.45	15.45
Special Programs	229 - Professional Development	650.00	866.67	1,500.00	1,500.00	-	1,545.00	45.00	1,591.35	46.35
Special Programs	253 - Contracted Maintenance & Repair (Equipment)	20,850.12	27,800.16	36,000.00	-	(36,000.00)	-	-	-	-
Special Programs	511 - Program Supplies	20,482.73	27,310.31	37,000.00	28,000.00	(9,000.00)	28,840.00	840.00	29,705.20	865.20
Special Programs	512 - Safety Equipment/Clothing/Uniforms/Boots	-	-	1,000.00	100.00	(900.00)	103.00	3.00	106.09	3.09
Special Programs	525 - Equipment Replacement	290.00	386.67	1,500.00	1,000.00	(500.00)	1,030.00	30.00	1,060.90	30.90
Special Programs	762 - Transfer to Projects	-	-	-	-	-	-	-	-	-
Family & Community Support Services	110 - Salaries and Wages	132,125.04	176,166.72	157,777.25	178,040.29	20,263.04	186,305.81	8,265.52	194,995.39	8,689.58
Family & Community Support Services	131 - Employer Contributions	15,766.47	21,021.96	24,858.36	30,588.59	5,730.24	31,820.73	1,232.14	32,893.67	1,072.94
Family & Community Support Services	136 - Workers Compensation Board	2,471.43	3,295.24							

Costing Center *	GL Account *	2025 Actual	2025 Pro-Rated	2025 Budget	2026-Proposed	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease
Family & Community Support Services	224 - Municipal Membership Fees	963.33	1,284.44		1,300.00		1,339.00	39.00	1,379.17	40.17
Family & Community Support Services	229 - Professional Development	51.15	68.20	6 9,600.00	5,600.00	6 (4,000.00)	5,768.00	168.00	5,941.04	173.04
Family & Community Support Services	511 - Program Supplies	20,095.14	26,793.52	42,200.00	40,000.00	(2,200.00)	41,200.00	1,200.00	42,436.00	1,236.00
Family & Community Support Services	513 - Cleaning & Janitorial Supplies	-	-	500.00	500.00	-	515.00	15.00	530.45	15.45
Family & Community Support Services	530 - Maintenance Materials & Supplies	-	-	3,650.00	9,000.00	5,350.00	9,270.00	270.00	9,548.10	278.10
Museum Building	110 - Salaries and Wages	-	-	7,264.40	-	(7,264.40)	-	-	-	-
Museum Building	131 - Employer Contributions	-	-	1,134.49	-	(1,134.49)	-	-	-	-
Museum Building	136 - Workers Compensation Board	-	-	55.92	-	(55.92)	-	-	-	-
Museum Building	252 - Contracted Maintenance & Repair of Fixed Assets (Buildings, Roads etc)	5,797.76	7,730.35	-	6,000.00	6,000.00	6,180.00	180.00	6,365.40	185.40
Museum Building	274 - Insurance Building	2,263.59	3,018.12	2,263.59	2,308.86	45.27	2,378.13	69.27	2,449.47	71.34
Museum Building	543 - Utilities - Gas	2,962.10	3,949.47	5,878.00	5,995.56	117.56	6,175.43	179.87	6,360.69	185.26
Museum Building	544 - Utilities - Electrical	2,784.95	3,713.27	5,939.00	6,057.78	118.78	6,239.51	181.73	6,426.70	187.19
Museum Building	250 - Contracted Services	-	-	-	-	-	-	-	-	-
Museum Building	251 - Security System	-	-	-	8.00	-	-	12.24	-	12.61
Museum Building	530 - Maintenance Materials & Supplies	9,446.87	12,595.83	4 13,000.00 1,500.00	4 13,260.00 2,500.00	260.00	4 13,657.80 2,575.00	397.80	4 14,067.53 2,652.25	409.73
Museum Building	540 - Water/Sewer/Garbage	1,619.81	2,159.75	116,639.15	128,660.89 15,217.76	1,000.00	95,835.65	75.00	99,172.16 13,389.11	77.25
Museum	110 - Salaries and Wages	123,728.15	164,970.87	17,563.62	1,245.21 5,000.00	12,021.74	13,031.89	(32,825.23)	9 5,304.50 5,304.50	3,336.51
Museum	131 - Employer Contributions	9,796.47	13,061.96	9 5,000.00 5,880.00	5,000.00 7,900.00	(2,345.86)	9 5,150.00 5,150.00	(2,185.88)	8,381.11 1,591.35	357.22
Museum	136 - Workers Compensation Board	2,140.22	2,853.63	7,900.00 2,000.00	1,500.00 13,000.00	296.78	8,137.00 1,545.00	(333.47)	13,791.70 1,591.35	34.75
Museum	211 - Travel & Subsistence	4,752.83	6,337.11	15,000.00 2,600.00	1,500.00	-	13,390.00 1,545.00	150.00	- 3,182.70 1,060.90	154.50
Museum	217 - Telephone/Communications	2,686.38	3,581.84	3 3,000.00 1,000.00	- 3,000.00 1,000.00	(880.00)	- 3,090.00	150.00	-	154.50
Museum	221 - Advertising	-	-	-	-	-	1,030.00	237.00	-	244.11
Museum	510 - Administrative Supplies	690.57	920.76	-	-	(500.00)	-	45.00	-	46.35
Museum	224 - Municipal Membership Fees	9,440.00	12,586.67	-	-	(2,000.00)	-	390.00	-	401.70
Museum	229 - Professional Development	450.00	600.00	-	-	(1,100.00)	-	45.00	-	46.35
Museum	230 - Consultant/Professional Services Fees	-	-	-	-	(300.00)	-	-	-	-
Museum	253 - Contracted Maintenance & Repair (Equipment)	- 2,778.	- 3,705.	-	-	-	-	90.00	-	92.70
Museum	223 - Subscriptions & Publications	842.08	929.44	-	-	-	-	30.00	-	30.90
Museum	519 - General Supplies	420.85	561.13	8,500.00	2,000.00	(6,500.00)	2,060.00	60.00	2,121.80	6 Banner of Remembrance Program, banners, hardware, advertising, life rental and wreaths
Museum	511 - Program Supplies	5,703.59	7,604.79	11,900.00	11,000.00	(900.00)	11,330.00	330.00	11,669.90	339.90
Museum	512 - Safety Equipment/Clothing/Uniforms/Boots	-	-	800.00	500.00	(300.00)	515.00	15.00	530.45	15.45
Museum	513 - Cleaning & Janitorial Supplies	-	-	800.00	800.00	-	824.00	24.00	848.72	24.72
Museum	515 - Items (merchandise)for Resale	1 10,721.50	1 14,295.33	13,000.00	13,000.00	-	13,390.00	390.00	13,791.70	401.70
Museum	770 - Grants to Individuals and Organizations	3,000.00	4,000.00	30,000.00	-	(30,000.00)	-	-	-	-
Museum	238 - SPECIAL PROGRAM	158,971.04	211,961.39	159,000.00	22,000.00	(137,000.00)	22,660.00	660.00	23,339.80	679.80
Library	275 - Insurance	251.58	335.44	392.27	400.12	7.85	412.12	12.00	424.49	12.36
Library	252 - Contracted Maintenance & Repair of Fixed Assets (Buildings, Roads etc)	239.13	318.84	1,500.00	500.00	(1,000.00)	515.00	15.00	530.45	15.45
Library	274 - Insurance Building	-	-	-	-	-	-	-	-	-
Library	831 - Debenture Interest	2,426.82	3,235.76	5,835.00	5,835.00	-	6,010.05	175.05	6,190.35	180.30
Library	832 - Debenture Principal	6,194.11	8,258.81	11,406.00	11,406.00	-	11,748.18	342.18	12,100.63	352.45
Library	543 - Utilities - Gas	2,765.96	3,687.95	6,022.20	6,142.64	120.44	6,326.92	184.28	6,516.73	189.81
Library	544 - Utilities - Electrical	2,397.21	3,196.28	3,937.60	4,016.35	78.75	4,136.84	120.49	4,260.95	124.11
Library	530 - Maintenance Materials & Supplies	-	-	-	-	-	-	-	-	-
Library	540 - Water/Sewer/Garbage	-	-	900.00	500.00	(400.00)	515.00	15.00	530.45	15.45
Library	765 - Transfer to Own Municipal Agencies	200,496.52	267,328.69	200,496.00	204,505.92	4,009.92	210,641.10	6,135.18	216,960.33	6,319.23
Library	770 - Grants to Individuals and Organizations	27,983.92	37,311.89	21,000.00	28,000.00	7,000.00	28,840.00	840.00	29,705.20	865.20
Library	900- Amortization Expense	-	-	-	-	-	-	-	-	-
General Recreation	110 - Salaries and Wages	109,227.66	145,636.88	- 123,833.1	- 152,221.19	- 28,388.0	- 161,096.29	8,875.09	- 170,511.20	9,414.91
General Recreation	131 - Employer Contributions	11,565.26	15,420.35	5	21,360.60	4	22,225.96	865.36	23,143.95	917.99
General Recreation	136 - Workers Compensation Board	1,957.07	2,609.43	17,981.582	1,149.12	43,085.28	1,149.12	-	1,149.12	-
General Recreation	211 - Travel & Subsistence	-	-	2,000.00	1,500.00	(500.00)	1,545.00	45.00	1,591.35	46.35
General Recreation	214 - Individual Memberships/Conference Fees	-	-	-	500.00	500.00	515.00	15.00	530.45	15.45
General Recreation	217 - Telephone/Communications	812.67	1,083.56	- 1,200.	1,200.00	-	1,236.00	36.00	1,273.08	37.08
General Recreation	510 - Administrative Supplies	118.43	157.91	250.00	255.00	5.00	262.65	7.65	270.53	7.88
General Recreation	224 - Municipal Membership Fees	-	-	100.00	100.00	-	103.00	3.00	106.09	3.09
General Recreation	229 - Professional Development	55.00	73.33	2,000.00	1,500.00	(500.00)	1,545.00	45.00	1,591.35	46.35
General Recreation	223 - Subscriptions & Publications	16.60	22.13	-	-	-	-	-	-	-
General Recreation	900- Amortization Expense	-	-	-	-	-	-	-	-	-
Ports Complex Building	110 - Salaries and Wages	147.98	197.31	12,963.56	-	(12,963.56)	-	-	-	-
Ports Complex Building	131 - Employer Contributions	14.93	19.91	2,019.46	-	(2,019.46)	-	-	-	-
Ports Complex Building	136 - Workers Compensation Board	2.88	3.84	101.73	-	(101.73)	-	-	-	-
Ports Complex Building	275 - Insurance	-	-	-	-	-	-	-	-	-
Ports Complex Building	230 - Consultant/Professional Services Fees	-	-							

Costing Center *	GL Account *	2025 Actual	2025 Pro-Rated	2025 Budget	2026-Proposed	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease
Sports Complex Building	252 - Contracted Maintenance & Repair of Fixed Assets (Buildings, Roads etc)	6,019.80	8,026.40	20,000.00	29,000.00	9,000.00	29,870.00	870.00	30,766.10	Per Director and Financial Analyst: This is for Hood and pipe cleaning, alarm panels, kitchen fire suppression, boiler inspections, fire extinguishers, maintenance of boilers, door repairs, repaid overheader trenches, arena hall repairs
Sports Complex Building	274 - Insurance Building	31,871.72	42,495.63	32,151.49	32,794.52	643.03	33,778.36	983.84	34,791.71	1,013.35
Sports Complex Building	543 - Utilities - Gas	31,182.81	41,577.08	55,897.00	57,014.94	1,117.94	58,725.39	1,710.45	60,487.15	1,761.76
Sports Complex Building	544 - Utilities - Electrical	38,045.06	50,726.75	96,549.00	98,479.98	1,930.98	101,434.38	2,954.40	104,477.41	3,043.03
Sports Complex Building	251 - Security System	-	-4,313.28	400.00	400.00	-	412.00	12.00	424.36	12.36
Sports Complex Building	530 - Maintenance Materials & Supplies	3,234.96	-	1,500.00	4,500.00	3,000.00	4,635.00	135.00	4,774.05	139.05
Sports Complex Building	540 - Water/Sewer/Garbage	3,908.05	5,210.73	8,900.00	8,900.00	-	9,167.00	267.00	9,442.01	275.01
Sports Complex Building	762 - Transfer to Projects	-	-	-	-	-	-	-	-	-
Sports Complex Building	764 - Contributed to Reserves	-	-	-	-	-	-	-	-	-
Sports Complex Building	900- Amortization Expense	-	-	-	-	-	-	-	-	-
Pool Building	110 - Salaries and Wages	242,643.52	15,197.76	(15,197.76)	-	-	-	-	-	-
Pool Building	131 - Employer Contributions	136 - Workers Compensation Board	252 - Contracted Maintenance & Repair of Fixed Assets (Buildings, Roads etc)	2,359.91	(2,359.91)	-	-4.27	5.69	122.18	(122.18)
Pool Building	543 - Utilities - Gas	2,673.96	2,727.44	53.48	2,809.26	81.82	2,893.54	84.28	-	-
Pool Building	544 - Utilities - Electrical	25,471.11	33,961.48	76,503.00	78,033.06	1,530.06	80,374.05	2,340.99	82,785.27	2,411.22
Pool Building	251 - Security System	21,663.15	28,884.20	28,897.00	29,474.94	577.94	30,359.19	884.25	31,269.96	910.78
Pool Building	530 - Maintenance Materials & Supplies	-4,267.99	-	400.00	400.00	-	412.00	12.00	424.36	12.36
Pool Building	540 - Water/Sewer/Garbage	4,077.94	5,690.65	10,000.00	6,000.00	(4,000.00)	6,180.00	180.00	6,365.40	185.40
Pool Building	900- Amortization Expense	-	5,437.25	4,500.00	6,000.00	1,500.00	6,180.00	180.00	6,365.40	185.40
TOTAL EXPENSES		1,970,410.02	2,627,213.36	3,024,498.89	2,875,335.12	(149,163.77)	2,909,106.39	33,771.27	3,008,815.81	99,709.42
SUMMARY										
	2025 Actual	2025 Pro-Rated	2025 Budget	2026	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease	
TOTAL REVENUES	469,226.34	625,635.12	895,457.37	615,757.00	(279,700.37)	615,757.00	-	615,757.00	-	
TOTAL EXPENSES	1,970,410.02	2,627,213.36	3,024,498.89	2,875,335.12	(149,163.77)	2,909,106.39	33,771.27	3,008,815.81	99,709.42	
NET BUDGET INCREASE OR DECREASE	(1,501,183.68)	(2,001,578.24)	(2,129,041.52)	(2,259,578.12)	(130,536.60)	(2,293,349.39)	(33,771.27)	(2,393,058.81)	(99,709.42)	
INCREASE OR (DECREASE) TO BUDGET				130,536.60		33,771.27		99,709.42		
PERCENTAGE CHANGE					-6.13%		-1.49%		-4.35%	

EMERGENCY SERVICES											
Costing Center *	GL Account *	2025 Actual	2025 Pro-Rated	2025 Budget	2026-Proposed	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease	Comments
Disaster Services & Emergency Measures	840R - Provincial Grants	-	-	77,000.00	-	(77,000.00)	-	-	-	-	-
Disaster Services & Emergency Measures	590R - Other Revenue From Own Sources	560.00	746.67	- 500.00 500.00	-	-	515.00	15.00	530.45	15.45	-
Disaster Services & Emergency Measures	961R- Recovered Revenues 592R -	-	-	-	-	-	-	-	-	-	-
Health & Safety/Risk Management	Miscellaneous Revenue	12,516.18	16,688.24 22,924.84 13,000.00 (9,924.84)	-	-	-	13,390.00 390.00	-	13,791.70 401.70	-	-
Health & Safety/Risk Management	930R - Transfer from Reserves (Gen Operating) new 2011	-	-	-	-	-	-	-	-	-	-
Animal Control	525R - Animal Licenses	650.00	3,086.60 2,000.00 (1,000.00) 1,786.67 1,000.00 2,000.00 1,000.00	-	-	-	2,060.00 60.00 2,060.00 60.00	-	2,121.80 61.80 2,121.80 61.80	-	
Animal Control	530R - Municipal Fees & Fines Own Sources	1,340.00	-	-	-	-	-	-	-	-	-
Fire Services	750R - Mackenzie County contribution to Operating	-	-	-	-	-	-	-	-	-	-
Fire Services	840R - Provincial Grants	-	-	-	-	-	-	-	-	-	-
Fire Services	930R - Transfer from Reserves (Gen Operating) new 2011	-	-	-215,000.00 -(215,000.00) 1,600.00 1,000.00 1,200.00 200.00 20,573.32	-	-	-	-	-	-	-
Fire Services	590R - Other Revenue From Own Sources 490R - Labour	1,200.00	60,000.00 60,000.00 -409,664.60 200,000.00 350,000.00 150,000.00 - 500.00 -	-	(500.00)	-	1,236.00 36.00 61,800.00 1,800.00	-	1,273.08 37.08 63,654.00 1,854.00	-	-
Fire Services	Response (Fire) Out of Town 491R - Equipment Response	15,429.99	-	-	-	-	360,500.00 10,500.00	-	371,315.00 10,815.00	-	-
Fire Services	(Fire) Out of Town 492R - Investigation/Inspection	307,248.45	-	-	-	-	-	-	-	-	-
Fire Services	-	-	-	-	-	-	-	-	-	-	-
Fire Services	830R - incl. Bushe River Contract	-	-	90,000.00	90,000.00	-	92,700.00	2,700.00	95,481.00	2,781.00	Per Director and Financial Analyst/Scott: Unsure of this agreement, have left the same for now
Fire Services	568R - Airport Housing Leases	22,800.00	30,400.00	-	28,800.00	28,800.00	29,664.00	864.00	30,553.92	889.92	Per Director and Financial Analyst: This is a new code and should have a budget of \$28,800.00
Fire Services	561R - Lease Agreements/Building or Land Leases	-	-	31,200.00	-	(31,200.00)	-	-	-	-	-
Fire Services	493R - Hazmat Response	-	-	-	-	-	-	-	-	-	-
Fire Services	494R - Miscellaneous Revenue from sale of goods&services	-	-	-35,000.00 -(35,000.00)	-	-	-	-	-	-	-
Fire Services	920R - Transfer from Reserves (CAPITAL)	-	-	-	-	-	-	-	-	-	-
Fire Services	350R - Sales to Other Local Govt (ie Mackenzie County)	-	-	15,000.00	-	(15,000.00)	-	-	-	-	Per Director and Financial Analyst: The \$15K was a one time transaction that happened in 2023.
Community Enforcement Services	590R - Other Revenue From Own Sources	1,155.42	1,540.56	2,500.00	750.00	(1,750.00)	772.50	22.50	795.68	23.18	-
Community Enforcement Services	531R - Parking Fines(Municipal Tickets)	-	-	9 5,000.00 5,000.00 -35,300.00 22,000.00 20,000.00 (2,000.00) 666,666.67	-	-	5,150.00 150.00 20,600.00 600.00	-	5,304.50 154.50 21,218.00 618.00	-	-
Community Enforcement Services	532R - Muni/Prov Fines(Prov Tickets)	-	-	500,000.00 500,000.00 -- 10,000.00 -(10,000.00) 93,806.11 40,000.00	-	-	500,000.00 -	-	500,000.00 -	-	-
Medical Co-Response Wildland	840R - Provincial Grants 840R - Provincial Grants	7 26,475.00	500,000.00	500,000.00 500,000.00 -- 10,000.00 -(10,000.00) 93,806.11 40,000.00	-	-	500,000.00 -	-	500,000.00 -	-	-
Urban Interface Wildland Urban	590R - Other Revenue From Own Sources 490R	-	-	50,000.00 10,000.00 124,000.00 40,000.00 70,000.00 30,000.00 7,001.63	-	-	-	-	-	-	-
Interface Wildland Urban	- Labour Response (Fire) Out of Town 491R -	- 70,354.58	8,000.00	8,000.00 -	-	-	51,500.00 1,500.00 72,100.00	-	53,045.00 1,545.00 74,263.00	-	-
Interface Wildland Urban	Equipment Response (Fire) Out of Town	93,000.00	-	-	-	-	2,100.00 8,000.00 -	-	2,163.00 8,000.00 -	-	-
Interface	350R - Sales to Other Local Govt (ie Mackenzie County)	5,251.22	-	-	-	-	-	-	-	-	-
	TOTAL REVENUES	1,058,680.84	1,411,574.45	1,379,124.84	1,201,250.00	(177,874.84)	1,222,047.50	20,797.50	1,243,468.93	21,421.43	-
Disaster Services & Emergency Measures	110 - Salaries and Wages	4,527.83	6,037.11 \$	27,356.60 \$	-	(27,356.60) \$	-	-	-	-	-
Disaster Services & Emergency Measures	131 - Employer Contributions	734.77	9 \$ 3,204.16 \$	-(3,204.16) \$	-	-	-	-	-	-	-
Disaster Services & Emergency Measures	136 - Workers Compensation Board	87.47	1 \$ 175.69 \$	-(175.69) \$	4,577.76 \$	60.00 \$ 5,000.00 4,940.00 \$	-	-	-	-	-
Disaster Services & Emergency Measures	217 - Telephone/Communications	3,433.32	-	-	-	-	-	-	5,304.50 154.50	5,304.50 154.50	Per Director and Financial Analyst: Pys were high as these were the years we helped with evacuation
Disaster Services & Emergency Measures	510 - Administrative Supplies	1,359.00	1,812.00 \$	1,500.00 \$	1,500.00	- \$	1,545.00	45.00 \$	1,591.35	46.35	Per Scott: Used for tree thinning but has not been used yet.
Disaster Services & Emergency Measures	229 - Professional Development	-	- \$ 3,000.00 \$	- (3,000.00) \$	3,333.33 \$	17,000.00 \$ 4,000.00 (13,000.00) \$	-	-	-	-	-
Disaster Services & Emergency Measures	230 - Consultant/Professional Services Fees	2,500.00	- \$ 20,000.00 \$	10,000.00 (10,000.00) \$	-	-	-	-	-	4,243.60 123.60	Per Scott: Unsure about this, but keeping the same as budgeted
Disaster Services & Emergency Measures	250 - Contracted Services	-	-	-	-	-	10,300.00	300.00 \$	10,609.00	309.00	Per Director and Financial Analyst: No cleaning budgeted for next year 154.50 108.15
Disaster Services & Emergency Measures	238 - SPECIAL PROGRAM	4,969.71	6,626.28 \$	60,000.00 \$	35,000.00	(25,000.00) \$	36,050.00	1,050.00 \$	37,131.50	1,081.50	Per Director and Financial Analyst: Pys were high as these were the years we helped with evacuation
Health & Safety/Risk Management	110 - Salaries and Wages	77,627.36	103,501.15 \$	108,095.01 \$	118,320.05	10,225.04 \$	120,561.44	2,241.40 \$	-	122,847.67 2,286.23	-
Health & Safety/Risk Management	131 - Employer Contributions	10,083.44	13,444.59 \$	10,376.88 \$	11,335.40	958.52 \$	11,335.40	\$ - \$	-	11,335.40 -	-
Health & Safety/Risk Management	136 - Workers Compensation Board	1,524.23	2,032.31 \$	878.43 \$	1,149.12	270.69 \$	1,149.12	-	-	1,149.12 -	-
Health & Safety/Risk Management	211 - Travel & Subsistence	-	- \$ 500.00 \$	-(500.00) \$	2,858.00 \$	3,100.00 \$ 2,500.00 (600.00) \$	-	-	-	-	-
Health & Safety/Risk Management	510 - Administrative Supplies	2,143.50	3,500.00 \$	-(3,500.00) \$	-	-	3,605.00 \$	6,180.00 \$ 6,180.00 \$	2,652.25 77.25	3,713.15 108.15	Per Director and Financial Analyst: Pys were high as these were the years we helped with evacuation
Health & Safety/Risk Management	229 - Professional Development	1,101.90	- \$ 6,000.00 \$	-(6,000.00) \$	-	-	-	-	6,365.40 185.40	-	-
Health & Safety/Risk Management	231 - Audit Fees	-	-	-	-	-	-	-	-	-	-
Health & Safety/Risk Management	252 - Contracted Maintenance & Repair of Fixed Assets (Buildings, Roads etc)	3,945.00	5,260.00 \$	- \$	- \$	- \$	-	-	-	-	-
Health & Safety/Risk Management	519 - General Supplies	2,107.98	2,810.64 \$	7,750.00 \$	5,000.00	(2,750.00) \$	5,150.00	150.00 \$ 105.00 \$	5,304.50	105.00 \$	Per Director and Financial Analyst: Pys were high as these were the years we helped with evacuation
Health & Safety/Risk Management	511 - Program Supplies	1,525.32	2,033.76 \$	3,300.00 \$	3,500.00	200.00 \$	3,605.00	300.00 \$	3,713.15	300.00 \$	Per Director and Financial Analyst: Pys were high as these were the years we helped with evacuation
Health & Safety/Risk Management	258 - Software Maintenance/purchase/upgrades	8,549.14	11,398.85 \$	14,420.00 \$	10,000.00	(4,420.00) \$	10,300.00	-	10,609.00 309.00	-	-
Fire Hall	Fire Hall Fire Hall	110 - Salaries and Wages	289.76	3 \$ 8,548.74 \$	-(8,548.74) \$	-	-	-	-	-	-
Fire Hall	Fire Hall Fire Hall	131 - Employer Contributions	29.38	3 \$ 1,327.45 \$	-(1,327.45) \$	-	-	-	-	-	-
Fire Hall	Fire Hall	136 - Workers Compensation Board	5.69	7 \$ 68.73 \$	-(68.73) \$	-	-	-	-	-	-
Fire Hall	Fire Hall	252 - Contracted Maintenance & Repair of Fixed Assets (Buildings, Roads etc)	9,213.57	12,284.76 \$	65,000.00 \$	15,000.00	(50,000.00) \$				

Costing Center *	GL Account *	2025 Actual	2025 Pro-Rated	2025 Budget	2026-Proposed	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease	
Community Enforcement Services	217 - Telephone/Communications	10,912.84	14,550.45	\$ 20,000.00	\$ 18,000.00	(2,000.00)	\$ 18,540.00	540.00	\$ 19,096.20	556.20	
Community Enforcement Services	232 - Legal Fees	-	-	\$ 5,000.00	\$ -	(5,000.00)	\$ -	60.00	\$ -	61.80	
Community Enforcement Services	510 - Administrative Supplies	641.15	854.87	\$ 3,000.00	\$ 2,000.00	(1,000.00)	\$ 2,060.00	105.00	\$ 3,713.15	108.15	
Community Enforcement Services	229 - Professional Development	2,049.25	2,732.33	\$ 2,500.00	\$ 3,500.00	1,000.00	\$ 3,605.00	105.00	\$ 3,713.15	108.15	
Community Enforcement Services	230 - Consultant/Professional Services Fees	-	-	\$ 5,200.00	\$ -	(5,200.00)	\$ -	-5.00	\$ -	-5.00	
Community Enforcement Services	263 - Equipment Rental & Lease	1,728.88	2,305.17	\$ 7,500.00	\$ 5,500.00	(2,000.00)	\$ 5,665.00	165.00	\$ 5,834.95	169.95	
Community Enforcement Services	512 - Safety Equipment/Clothing/Uniforms/Boots	410.00	546.67	\$ 7,500.00	\$ 5,000.00	(2,500.00)	\$ 5,150.00	150.00	\$ 5,304.50	154.50	
Community Enforcement Services	521 - Fuel & Oil & Other Vehicle Supplies	3,239.68	4,319.57	\$ 10,000.00	\$ 8,000.00	(2,000.00)	\$ 8,240.00	240.00	\$ 8,487.20	247.20	
Community Enforcement Services	215 - Freight/shipping	-	-	\$ 500.00	\$ -	(500.00)	\$ -	-5.00	\$ -	-5.00	
Community Enforcement Services	276 - Vehicle Insurance	2,123.52	2,831.36	\$ 2,123.52	\$ 2,335.87	212.35	\$ 2,405.95	70.08	\$ 2,478.12	72.18	
Community Enforcement Services	762 - Transfer to Projects	-	-	\$ -	\$ -	-5.00	\$ -	-5.00	\$ -	-5.00	
Community Enforcement Services	520 - Vehicle Parts and Supplies	7,645.87	10,194.49	\$ 6,500.00	\$ 15,000.00	8,500.00	\$ 15,450.00	450.00	\$ 15,913.50	Per Director and Financial Analyst/Scott: We are 463.50 budgeting for two CPO vehicles for next year.	
Community Enforcement Services	900- Amortization Expense	-	-	\$ -	\$ -	-5.00	\$ -	-5.00	\$ -	-5.00	
Community Enforcement Services	258 - Software Maintenance/purchase/upgrades	11,286.10	15,048.13	\$ 12,000.00	\$ 8,000.00	(4,000.00)	\$ 8,240.00	240.00	\$ 8,487.20	247.20	
Community Enforcement Services	255-Contracted Maintenance and Repair (Vehicle)	3,334.55	4,446.07	\$ 2,500.00	\$ 3,500.00	1,000.00	\$ 3,605.00	105.00	\$ 3,713.15	108.15	
Police Services	330 - RCMP Contract	-	-	\$ 182,000.00	\$ 200,965.00	18,965.00	\$ 206,993.95	6,028.95	\$ 213,203.77	6,209.82	
Medical Co-Response	214 - Individual Memberships/Conference Fees	-	-	\$ 2,000.00	\$ 2,000.00	-5.00	\$ 2,060.00	60.00	\$ 2,121.80	61.80	
Medical Co-Response	229 - Professional Development	6,311.46	8,415.28	\$ 5,000.00	\$ 5,000.00	-5.00	\$ 5,150.00	150.00	\$ 5,304.50	154.50	
Medical Co-Response	263 - Equipment Rental & Lease	7,760.80	10,347.73	\$ 10,000.00	\$ 7,760.80	(2,239.20)	\$ 7,993.62	232.82	\$ 8,233.43	239.81	
Medical Co-Response	516 - First Aid & Pharmaceutical	3,523.39	4,697.85	\$ 10,000.00	\$ 6,000.00	(4,000.00)	\$ 6,180.00	180.00	\$ 6,365.40	185.40	
Wildland Urban Interface	110 - Salaries and Wages	393,705.99	524,941.32	\$ 425,732.13	\$ 417,703.76	(8,028.37)	\$ 436,036.97	18,333.21	\$ 444,727.78	8,690.81	
Wildland Urban Interface	131 - Employer Contributions	38,995.74	51,994.32	\$ 58,662.66	\$ 61,839.14	3,176.48	\$ 63,475.38	1,636.24	\$ 64,214.64	739.27	
Wildland Urban Interface	136 - Workers Compensation Board	6,787.42	9,049.89	\$ 3,024.70	\$ 3,607.69	582.99	\$ 3,776.11	168.42	\$ 3,855.95	79.84	
Wildland Urban Interface	211 - Travel & Subsistence	10,509.91	14,013.21	\$ 10,000.00	\$ 15,000.00	5,000.00	\$ 15,450.00	450.00	\$ 15,913.50	463.50	
Wildland Urban Interface	217 - Telephone/Communications	1,264.55	1,686.07	\$ 2,246.06	\$ 2,500.00	253.94	\$ 2,575.00	75.00	\$ 2,652.25	77.25	
Wildland Urban Interface	510 - Administrative Supplies	362.50	483.33	\$ 3,000.00	\$ 3,000.00	-5.00	\$ 3,090.00	90.00	\$ 3,182.70	92.70	
Wildland Urban Interface	229 - Professional Development	402.19	536.25	\$ 6,000.00	\$ 6,000.00	-5.00	\$ 6,180.00	180.00	\$ 6,365.40	185.40	
Wildland Urban Interface	512 - Safety Equipment/Clothing/Uniforms/Boots	3,346.58	4,462.11	\$ 10,000.00	\$ 5,000.00	(5,000.00)	\$ 5,150.00	150.00	\$ 5,304.50	154.50	
Wildland Urban Interface	521 - Fuel & Oil & Other Vehicle Supplies	2,171.48	2,895.31	\$ 5,000.00	\$ 5,000.00	-5.00	\$ 5,150.00	150.00	\$ 5,304.50	154.50	
Wildland Urban Interface	254 - Communications Repair	1,684.33	2,245.77	\$ 1,000.00	\$ 2,000.00	1,000.00	\$ 2,060.00	60.00	\$ 2,121.80	61.80	
Wildland Urban Interface	276 - Vehicle Insurance	-	-	\$ -	\$ -	-5.00	\$ -	-5.00	\$ -	-5.00	
Wildland Urban Interface	525 - Equipment Replacement	10,371.00	13,828.00	\$ 12,000.00	\$ 14,000.00	2,000.00	\$ 14,420.00	420.00	\$ 14,852.60	432.60	
Wildland Urban Interface	764 - Contributed to Reserves	-	-	\$ 16,334.00	\$ 57,349.41	41,015.41	\$ 38,486.54	(18,862.87)	\$ 30,289.87	(8,196.67)	
Wildland Urban Interface	765 - Transfer to Own Municipal Agencies	-	-	\$ 35,000.00	\$ -	(35,000.00)	\$ -	-5.00	\$ -	-5.00	
Wildland Urban Interface	770 - Grants to Individuals and Organizations	3,456.12	4,608.16	\$ 10,000.00	\$ 5,000.00	(5,000.00)	\$ 5,150.00	150.00	\$ 5,304.50	154.50	
TOTAL EXPENSES		\$ 1,563,018.97	\$ 2,084,025.29	\$ 2,861,293.36	\$ 2,623,017.70	\$ -238,275.66	\$ 2,630,950.07	\$ 7,932.37	\$ 2,693,456.13	\$ 62,506.06	

SUMMARY									
2025 Actual	2025 Pro-Rated	2025 Budget	2026	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease	
TOTAL REVENUES	1,058,680.84	1,411,574.45	1,379,124.84	1,201,250.00	(177,874.84)	1,222,047.50	20,797.50	1,243,468.93	21,421.43
TOTAL EXPENSES	1,563,018.97	2,084,025.29	2,861,293.36	2,623,017.70	(238,275.66)	2,630,950.07	7,932.37	2,693,456.13	62,506.06
NET BUDGET INCREASE OR DECREASE	(504,338.13)	(672,450.84)	(1,482,168.52)	(1,421,767.70)	60,400.82	(1,408,902.57)	12,865.13	(1,449,987.20)	(41,084.63)
INCREASE OR (DECREASE) TO BUDGET				(60,400.82)		(12,865.13)		41,084.63	
PERCENTAGE CHANGE				4.08%		0.90%		-2.92%	

PLANNING & DEVELOPMENT											
Costing Center *	GL Account *	2025 Actual	2025 Pro-Rated	2025 Budget	2026-Proposed	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease	Comments
Planning, Zoning, Development	411R - Sale of Services/Programs	-	-	1,000.00	1,000.00	-	1,000.00	-	1,000.00	-	-
Planning, Zoning, Development	522R - Business Licenses	-	-	-	32,500.00	32,500.00	32,500.00	-	32,500.00	-	-
Planning, Zoning, Development	410R - Sale of Goods (actual items) 930R - Transfer from Reserves (Gen Operating) new 2011	1,747.33	2,329.77	5,000.00	5,000.00	-	5,000.00	-	5,000.00	-	-
Planning, Zoning, Development	590R - Other Revenue From Own Sources	427,832.97	570,443.96	418,285.00	418,285.00	-	418,285.00	-	418,285.00	-	-
Planning, Zoning, Development	523R - Development Permits	19,373.35	25,831.13	15,000.00	15,000.00	-	15,000.00	-	15,000.00	-	-
Planning, Zoning, Development	524R - Subdivision Application Fees 930R - Transfer from Reserves (Gen Operating) new 2011	-	-	2,000.00	500.00	(1,500.00)	500.00	-	500.00	-	-
Land, Housing and Building Rentals	561R - Lease Agreements/Building or Land Leases	40,340.05	53,786.73	-	-	-	-	-	-	-	-
Land and Leasing	410R - Sale of Goods (actual items)	-	-	-	2,000.00	2,000.00	2,000.00	-	2,000.00	-	-
Land and Leasing	930R - Transfer from Reserves (Gen Operating) new 2011	-	-	-	-	-	-	-	-	-	-
Land and Leasing	590R - Other Revenue From Own Sources	-	-	133,144.00	-	(133,144.00)	-	-	-	-	-
Economic Development	840R - Provincial Grants 930R - Transfer from Reserves (Gen Operating) new 2011 590R - Other Revenue From Own Sources	290,000.00	386,666.67	449,168.00	-	(449,168.00)	-	-	-	-	-
Economic Development	73,750.00	98,333.33	67,500.00	98,000.00	30,500.00	98,000.00	-	-	-	-	-
Building Inspections	526R - Building Permits 10,051.68 13,402.24 37,437.00 20,000.00 (17,437.00) 20,000.00 -527R - Electrical Permits 898.64 1,198.19 10,000.00 5,000.00 (5,000.00) 5,000.00 -528R - Plumbing Permits 365.60 487.47 3,000.00 2,000.00 (1,000.00) 2,000.00 -529R - Gas Permits 274.32 365.76 2,500.00 2,000.00 (500.00) 2,000.00 -530R - Municipal Fees & Fines Own Sources - 2,117.00 1,500.00 (617.00) 1,530.00 30.00 TOTAL REVENUES 864,633.94 1,152,845.25	-	-	-	-	-	20,000.00	-	-	-	-
Building Inspections	1,660,792.00 1,117,426.00 (543,366.00) 1,117,456.00 30.00 110 - Salaries and Wages 103,845.72 138,460.96 125,445.60 141,763.09 16,317.49 145,201.53 3,438.44 131 - Employer Contributions 12,662.86 16,883.81 17,611.77	-	-	-	-	-	5,000.00	-	-	-	-
Building Inspections	19,882.17 2,270.40 20,194.15 311.98 136 - Workers Compensation Board 1,915.17 2,553.56 972.17 1,395.31 423.14 1,407.80 12.50 214 - Individual Memberships/Conference Fees - 1,300.00 1,300.00 -1,300.00 -217 -	-	-	-	-	-	2,000.00	-	-	-	-
Building Inspections	Telephone/Communications - 10,370.00 1,500.00 (8,870.00) 1,500.00 -221 - Advertising 56,000.00 74,666.67 61,000.00 61,000.00 -61,000.00 -229 - Professional Development - 2,500.00 2,500.00 -2,500.00 -258 - Software Maintenance/purchase/upgrades - 26,650.00 26,650.00 -26,650.00 -110 - Salaries and Wages 166,529.61 222,039.48 295,623.80 323,283.86 27,660.06 335,526.51 12,242.65 131 - Employer Contributions 13,238.00 17,650.67	-	-	-	-	-	1,117,486.60	30.60	-	-	-
Communications	40,774.80 43,297.33 2,522.53 43,963.66 666.33 136 - Workers Compensation Board 2,613.27 3,484.36 1,950.53 2,729.51 778.98 2,809.50 79.99 211 - Travel & Subsistence 286.08 381.44 4,500.00 500.00 (4,000.00) 500.00 -214 - Individual Memberships/Conference Fees 1,424.02 1,898.69 2,000.00 2,000.00 -2,000.00 -217 - Telephone/Communications 1,786.82 2,382.43 2,220.00 2,500.00 280.00 2,500.00 -232 - Legal Fees 4,313.60 5,751.47 12,000.00	-	-	-	-	-	148,233.76	3,032.23	-	-	-
Communications	6,000.00 (6,000.00) 6,000.00 -510 - Administrative Supplies 1,748.57 2,331.43 10,000.00 3,000.00 (7,000.00) 3,000.00 -229 - Professional Development 1,983.74 2,644.99 7,500.00 3,500.00 (4,000.00) 3,570.00 70.00 230 - Consultant/Professional Services Fees 262,561.62 350,082.16 551,535.00 -551,535.00 -512 - Safety Equipment/Clothing/Uniforms/Boots - 750.00 765.00 15.00 780.30 15.30 215 - Freight/shipping 54.24 72.32 -100.00	-	-	-	-	-	20,475.26	281.11	-	-	-
Communications	100.00 100.00 -900 - Amortization Expense - - - -258 - Software Maintenance/purchase/upgrades - 5,250.00 5,355.00 105.00 5,462.10 107.10	-	-	-	-	-	1,415.61	7.81	-	-	-
Communications	40,774.80 43,297.33 2,522.53 43,963.66 666.33 136 - Workers Compensation Board 2,613.27 3,484.36 1,950.53 2,729.51 778.98 2,809.50 79.99 211 - Travel & Subsistence 286.08 381.44 4,500.00 500.00 (4,000.00) 500.00 -214 - Individual Memberships/Conference Fees 1,424.02 1,898.69 2,000.00 2,000.00 -2,000.00 -217 - Telephone/Communications 1,786.82 2,382.43 2,220.00 2,500.00 280.00 2,500.00 -232 - Legal Fees 4,313.60 5,751.47 12,000.00	-	-	-	-	-	1,300.00	-	-	-	-
Communications	6,000.00 (6,000.00) 6,000.00 -510 - Administrative Supplies 1,748.57 2,331.43 10,000.00 3,000.00 (7,000.00) 3,000.00 -229 - Professional Development 1,983.74 2,644.99 7,500.00 3,500.00 (4,000.00) 3,570.00 70.00 230 - Consultant/Professional Services Fees 262,561.62 350,082.16 551,535.00 -551,535.00 -512 - Safety Equipment/Clothing/Uniforms/Boots - 750.00 765.00 15.00 780.30 15.30 215 - Freight/shipping 54.24 72.32 -100.00	-	-	-	-	-	1,500.00	-	-	-	-
Communications	100.00 100.00 -900 - Amortization Expense - - - -258 - Software Maintenance/purchase/upgrades - 5,250.00 5,355.00 105.00 5,462.10 107.10	-	-	-	-	-	61,000.00	-	-	-	-
Communications	40,774.80 43,297.33 2,522.53 43,963.66 666.33 136 - Workers Compensation Board 2,613.27 3,484.36 1,950.53 2,729.51 778.98 2,809.50 79.99 211 - Travel & Subsistence 286.08 381.44 4,500.00 500.00 (4,000.00) 500.00 -214 - Individual Memberships/Conference Fees 1,424.02 1,898.69 2,000.00 2,000.00 -2,000.00 -217 - Telephone/Communications 1,786.82 2,382.43 2,220.00 2,500.00 280.00 2,500.00 -232 - Legal Fees 4,313.60 5,751.47 12,000.00	-	-	-	-	-	2,500.00	-	-	-	-
Communications	6,000.00 (6,000.00) 6,000.00 -510 - Administrative Supplies 1,748.57 2,331.43 10,000.00 3,000.00 (7,000.00) 3,000.00 -229 - Professional Development 1,983.74 2,644.99 7,500.00 3,500.00 (4,000.00) 3,570.00 70.00 230 - Consultant/Professional Services Fees 262,561.62 350,082.16 551,535.00 -551,535.00 -512 - Safety Equipment/Clothing/Uniforms/Boots - 750.00 765.00 15.00 780.30 15.30 215 - Freight/shipping 54.24 72.32 -100.00	-	-	-	-	-	26,650.00	-	-	-	-
Planning, Zoning, Development	100.00 100.00 -900 - Amortization Expense - - - -258 - Software Maintenance/purchase/upgrades - 5,250.00 5,355.00 105.00 5,462.10 107.10	-	-	-	-	-	349,864.01	14,337.50	-	-	-
Planning, Zoning, Development	40,774.80 43,297.33 2,522.53 43,963.66 666.33 136 - Workers Compensation Board 2,613.27 3,484.36 1,950.53 2,729.51 778.98 2,809.50 79.99 211 - Travel & Subsistence 286.08 381.44 4,500.00 500.00 (4,000.00) 500.00 -214 - Individual Memberships/Conference Fees 1,424.02 1,898.69 2,000.00 2,000.00 -2,000.00 -217 - Telephone/Communications 1,786.82 2,382.43 2,220.00 2,500.00 280.00 2,500.00 -232 - Legal Fees 4,313.60 5,751.47 12,000.00	-	-	-	-	-	44,808.42	844.76	-	-	-
Planning, Zoning, Development	6,000.00 (6,000.00) 6,000.00 -510 - Administrative Supplies 1,748.57 2,331.43 10,000.00 3,000.00 (7,000.00) 3,000.00 -229 - Professional Development 1,983.74 2,644.99 7,500.00 3,500.00 (4,000.00) 3,570.00 70.00 230 - Consultant/Professional Services Fees 262,561.62 350,082.16 551,535.00 -551,535.00 -512 - Safety Equipment/Clothing/Uniforms/Boots - 750.00 765.00 15.00 780.30 15.30 215 - Freight/shipping 54.24 72.32 -100.00	-	-	-	-	-	2,893.40	83.89	-	-	-
Planning, Zoning, Development	100.00 100.00 -900 - Amortization Expense - - - -258 - Software Maintenance/purchase/upgrades - 5,250.00 5,355.00 105.00 5,462.10 107.10	-	-	-	-	-	500.00	-	-	-	-
Planning, Zoning, Development	40,774.80 43,297.33 2,522.53 43,963.66 666.33 136 - Workers Compensation Board 2,613.27 3,484.36 1,950.53 2,729.51 778.98 2,809.50 79.99 211 - Travel & Subsistence 286.08 381.44 4,500.00 500.00 (4,000.00) 500.00 -214 - Individual Memberships/Conference Fees 1,424.02 1,898.69 2,000.00 2,000.00 -2,000.00 -217 - Telephone/Communications 1,786.82 2,382.43 2,220.00 2,500.00 280.00 2,500.00 -232 - Legal Fees 4,313.60 5,751.47 12,000.00	-	-	-	-	-	2,000.00	-	-	-	-
Planning, Zoning											

OPERATIONS											
Costing Center *	GL Account *	2025 Actual	2025 Pro-Rated	2025 Budget	2026	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease	Comments
Water Supply & Distribution	411R - Sale of Services/Programs	132,552.40	176,736.53	131,470.00	134,099.40	2,629.40	134,099.40	-	134,099.40	-	
Water Supply & Distribution	410R - Sale of Goods (actual items)	1,933,018.71	2,577,358.28	2,500,000.00	2,650,000.00	150,000.00	2,650,000.00	-	2,650,000.00	-	
Water Supply & Distribution	930R - Transfer from Reserves (Gen Operating) new 2011	-	-	-	(820000)	7,500.00	950.00	-725000	-725000	-	
Water Supply & Distribution	590R - Other Revenue From Own Sources	-	-	8,300.00	6,550.00						
Water Supply & Distribution	413R - Hookup/Transfer Charge	6,225.00									
Water Supply & Distribution	920R - Transfer from Reserves (CAPITAL)	-	-	-	-	-	-	-	-	-	
Town Hall	840R - Provincial Grants	-	-	-	-	-	-	-	-	-	
Sanitary Sewage Services	411R - Sale of Services/Programs	377,196.28		502,928.37	475,000.00	500,000.00	25,000.00	500,000.00		500,000.00	-14,095.35
Sanitary Sewage Services	930R - Transfer from Reserves (Gen Operating) new 2011	-	-	-	-	-	-	-	-	-	
Sanitary Sewage Services	420R - Lagoon Dumping Fees	34,900.00	46,533.33	100,000.00	55,000.00	(45,000.00)	55,000.00	-	55,000.00	-	Per Director and Financial Analyst: Our biggest customer (Dene-Tha) has their own lagoon site already that's why the revenue goes down significantly.
Roads, Street, Walk & Lighting	930R - Transfer from Reserves (Gen Operating) new 2011	-	-	-	-	-	-	-	-	-	
Roads, Street, Walk & Lighting	494R - Miscellaneous Revenue from sale of goods&services	7,225.00	9,633.33	2,500.00	359,502.75	3,000.00	500.00	350,000.00	3,000.00	-350,000.00	3,000.00
Garbage Collection	411R - Sale of Services/Programs	269,627.06		300,000.00		50,000.00					
Common Services	930R - Transfer from Reserves (Gen Operating) new 2011	-	-	-	-	-	-	-	-	-	
Cemeteries	410R - Sale of Goods (actual items)	\$ 4,400.00	5,866.67	3,000.00	- 600.00	3,000.00	-	3,000.00	-	3,000.00	
Cemeteries	590R - Other Revenue From Own Sources	-	-	100.00		(500.00)	100.00	-	100.00	-	
Cemeteries	591R - Donations	-	-	-	-	-	-	-	-	-	
Cemeteries	850R - Provincial Unconditional Grant	-	-	-	-	-	-	-	-	-	
Airport	930R - Transfer from Reserves (Gen Operating) new 2011	-	-	-	-	-	-	-	-	-	
Airport	590R - Other Revenue From Own Sources	72.00	9 100.00	-56,000.00	197,550.19	100.00	(56,000.00)	150,000.00	100.00	-	100.00
Airport	830R - incl. Bushe River Contract	-	100,000.00	42,185.33	30,000.00	50,000.00	35,000.00	5,000.00	-	-	-
Airport	430R - Landing Fees	- 148,162.64	95,425.15	100,000.00	26,882.67	100,000.00	-35,000.00	(15,000.00)	150,000.00	-35,000.00	150,000.00
Airport	431R - Parking Fees	31,639.00	50,000.00	40,225.16	63,131.00	40,000.00	(23,131.00)	-100,000.00	-35,000.00	-40,000.00	-100,000.00
Airport	432R - Fuel Flowage Fees	71,568.86									
Airport	433R - Terminal Charges	20,162.00									
Airport	565R - Terminal Building Leases	30,168.87									
Airport	566R - Land Leases/Hangarage	156,332.62	208,443.49	52,887.00	55,000.00	2,113.00	55,000.00	-	55,000.00	-	Actuals Increase due to Alberta lease for 2024 and 2025 being coded here increase og GL567.
Airport	567R - Alberta Forestry Lease	-	-	48,863.00	51,600.00	2,737.00	51,600.00	-	51,600.00	-	Alberta lease was coded to 566R (budget is feasible).
Airport	568R - Airport Housing Leases	17,297.74	23,063.65	20,000.00	20,000.00	-90,000.00	-	20,000.00	-90,000.00	-	
Airport	534R - Passenger Fees	80,533.00	107,377.33	90,000.00	-	-	-	-	90,000.00	-	Per Director and Financial Analyst: There is a \$68K insurance claim that was credited to this account, and NO, it will not continue, budget should be \$6.5K
Airport	494R - Miscellaneous Revenue from sale of goods&services	72,238.75	96,318.33	5,000.00	6,500.00	1,500.00	6,500.00	-	6,500.00	-	
TOTAL REVENUES		3,393,319.93	4,524,426.57	4,136,101.00	4,286,099.40	149,998.40	4,286,099.40	-	4,300,194.75	14,095.35	
Water Treatment Plant	110 - Salaries and Wages	-	- 1,899.72	-	-	- (1,899.72) - (294.99) -	-	-	-	-	
Water Treatment Plant	131 - Employer Contributions	-	- 294.99	-	-	- (15.27)	-	-	-	-	
Water Treatment Plant	136 - Workers Compensation Board	-	- 15.27	-	-	-	-	-	-	-	
Water Treatment Plant	252 - Contracted Maintenance & Repair of Fixed Assets (Buildings, Roads etc)	6,612.72	8,816.96	62,000.00	62,000.00	-	63,860.00	1,860.00	65,775.80	1,915.80	
Water Treatment Plant	274 - Insurance Building	26,451.62	35,268.83	26,451.62	19,747.39	29,096.78	2,645.16	26,088.03	32,006.46	2,909.68	23,140.04
Water Treatment Plant	831 - Debenture Interest	14,810.54	34,283.93	47,994.23	67,327.89	(8,195.90)	75,524.39	8,196.50	(2,947.99)	78,472.38	2,947.99
Water Treatment Plant	832 - Debenture Principal	35,995.67	43,846.93	72,770.00	-	74,225.40	1,455.40	-	77,936.67	3,711.27	81,535.44
Water Treatment Plant	543 - Utilities - Gas	32,885.20	-	-	-	-	-	-	-	-	81,833.50
Water Treatment Plant	544 - Utilities - Electrical	58,572.77	78,097.03	160,052.00	130,000.00	(30,052.00)	133,900.00	3,900.00	137,917.00	4,017.00	
Water Treatment Plant	530 - Maintenance Materials & Supplies	2,025.00	2,700.00	4,000.00	3,500.00	(500.00)	3,605.00	105.00	3,713.15	108.15	1,893.71
Water Treatment Plant	540 - Water/Sewer/Garbage	1,308.69	1,744.92	1,750.00	1,785.00	35.00	1,838.55	20,208.24	493,931.98	16,356.94	67,527.90
Water Supply & Distribution	110 - Salaries and Wages	292,064.15	389,418.87	67,060.08	457,366.81	(30,331.08)	477,575.04	1,926.47	142.04	1,572.96	3,935.56
Water Supply & Distribution	131 - Employer Contributions	32,928.63	43,904.84	3,321.61	64,028.48	(3,031.61)	65,954.94	244.80	91.80	252.14	3,246.35
Water Supply & Distribution	136 - Workers Compensation Board	4,806.91	6,409.21	8,000.00	3,675.41	353.80	3,817.45	-	-	-	370.80
Water Supply & Distribution	211 - Travel & Subsistence	2,953.85	3,938.47	-	8,160.00	160.00	8,404.80	360.00	-	-	
Water Supply & Distribution	214 - Individual Memberships/Conference Fees	-	8,377.15	-	3,060.00	60.00	3,151.80	-	-	-	
Water Supply & Distribution	217 - Telephone/Communications	- 6,282.	-	-	12,000.00	9,040.63	12,360.00	-	-	-	
Water Supply & Distribution	275 - Insurance	883.38	3 23.37	-	3 15.13	2,500.00	(500.00)	4 3.85	2,575.00	75.00	7,879.50
Water Supply & Distribution	510 - Administrative Supplies	716.46	9 3,000.00	10,000.00	7,500.00	7,650.00	150.00	4,500.00	229.50	4,635.00	135.00
Water Supply & Distribution	216 - Postage	7,500.00	2,215.16	4,500.00	1,562.45	-21,000.00	1,000.00	-	21,630.00	630.00	22,278.90
Water Supply & Distribution	229 - Professional Development	1,661.37	-	20,000.00	-	-	-	-	-	-	
Water Supply & Distribution	230 - Consultant/Professional Services Fees	1,171.84	-	-	-	-	-	-	-	-	
Water Supply & Distribution	252 - Contracted Maintenance & Repair of Fixed Assets (Buildings, Roads etc)	18,679.04	24,905.39	45,000.00	25,000.00	(20,000.00)	25,750.00	750.00	26,522.50	772.50	
Water Supply & Distribution	253 - Contracted Maintenance & Repair (Equipment)	633.51	8 7,000.00	- 1,000.00	7,140.00	140.00	7,354.20	214.20	7,574.83	220.63	1,060.90
Water Supply & Distribution	927 - Write Off/Doubtful Accts	-	9 2,000.00	5,208.68	10,000.00	1,000.00	-40.00	1,030.00	30.00	2,164.24	63.04

Water Supply & Distribution	226 - Lab Testing	513 - Cleaning & Janitorial Supplies	11,760.70 15,680.93 25,000.00 25,000.00 - 25,750.00 750.00 26,522.50 772.50 2025 Act	2025 Budget	2026 Increase	Increase or Decrease 202	898.35 1,197.80 500.00 510.00	
Costing Center * Water Supply &	517 - Lab Supplies 526 - WTP Equipment Maint. Material 530 - Maintenance Materials & Supplies 531 - Chemicals 270 - Misc		10,00 525.30 15,30 541.06 15,76 3,781.42 5,041.89 5,000.00 5,100.00 100.00 5,253.00 153.00 5,410.59 157.59 12,201.42 16,268.56 60,000.00 61,800.00 1,800.00 63,654.00 1,854.00 66,414.90 88,553.20 91,154.00 90,000.00					
Distribution Water Supply & Distribution	Contracted Services- Services/Permits & Licenses 258 - Software		(1,154.00) 92,700.00 2,700.00 95,481.00 2,781.00 471,007.98 628,010.64 475,000.00 480,000.00 5,000.00 494,400.00 14,400.00 509,232.00 14,432.00 67,540.00 90,053.33 165,000.00 165,000.00 - 169,950.00 4,950.00 175,048.50 5,098.50 -					
Water Supply & Distribution Water Supply & Distribution	Maintenance/purchase/upgrades 110 - Salaries and Wages 131 - Employer Contributions 136 - Workers Compensation Board 211 - Travel & Subsistence 229 - Professional Development 252 -		44,254.38 45,692.91 - (45,692.91) - - - 4,110.66 5,480.88 7,058.48 - (7,058.48) - - - 614.81 819.75 359.65 - (359.65) - - - 750.00 1,500.00 750.00 1,545.00 45.00 1,591.35 46.35 - 750.00 1,500.00 750.00 1,545.00 45.00 1,591.35 46.35					
Water Supply & Distribution Water Supply & Distribution	Contributed to Reserves 110 - Salaries and Wages 131 - Employer Contributions 136 - Workers Compensation Board 211 -		124,646.20 166,194.93 194,600.00 65,000.00 (129,600.00) 66,950.00 1,950.00 68,958.50 2,008.50 6,055.96 8,074.61 6,817.82 6,661.56 (156.26) 7,327.72 666.16 8,060.49 732.77 39,165.74 52,220.99 60,222.00 70,000.00 9,778.00 73,500.00					
Water Supply & Distribution Water Supply & Distribution	Equipment Rental & Lease 274 - Insurance Building 831 -		3,500.00 77,175.00 3,675.00 28,412.86 37,883.81 39,376.00 40,163.52 787.52 41,368.43 1,204.91 42,609.48 1,241.05 - 750.00 1,020.00 270.00 1,050.60 30,60 1,082.12 31.52 362.50 483.33 - - - - - 28,49 37,99 1,000.00 1,530.00 530.00					
Water Supply & Distribution Water Supply & Distribution	Contributed to Reserves 110 - Salaries and Wages 131 - Employer Contributions 136 - Workers Compensation Board 211 -		1,575.90 45.90 1,623.18 47.28 1,810.03 2,413.37 25,750.00 26,000.00 250.00 26,780.00 780.00 27,583.40 803.40 10,451.31 13,935.08 6,000.00 6,120.00 120.00 6,303.60 183.60 6,492.71 189.11 41,428.76 55,238.35 214,529.00 282,943.92					
Water Supply & Distribution Water Supply & Distribution	Contributed to Reserves 110 - Salaries and Wages 131 - Employer Contributions 136 - Workers Compensation Board 211 -		68,414.92 295,199.97 12,256.05 305,004.74 9,804.76 5,466.48 7,288.64 29,394.26 39,388.72 9,994.46 40,609.85 1,221.13 41,601.18 991.33 640.97 854.63 1,413.97 2,169.87 65.87 2,293.61 58.72 - - - - - 6,190.91					
Water Supply & Distribution Water Supply & Distribution	Contributed to Reserves 110 - Salaries and Wages 131 - Employer Contributions 136 - Workers Compensation Board 211 -		8,254.55 2,800.00 2,856.00 56.00 2,941.68 85.68 3,029.93 88.25 5,000.00 6,666.67 5,000.00 5,100.00 100.00 5,253.00 153.00 5,410.59 157.59 54,442.52 72,590.03 15,000.00 15,300.00 300.00 15,759.00 459.00 16,231.77 - 250.00 255.00					
Water Supply & Distribution Water Supply & Distribution	Contributed to Reserves 110 - Salaries and Wages 131 - Employer Contributions 136 - Workers Compensation Board 211 -		5.00 255.00 - 255.00 - 3,043.04 4,057.45 3,043.04 3,103.95 60.86 3,197.07 93.12 3,292.98 95.91 7,376.84 9,835.73 18,005.89 12,326.98 (5,678.91) 10,324.32 (2,002.66) 8,264.17 (2,060.15) 33,672.57 44,896.76 64,092.85 69,771.76 5,678.91					
Water Supply & Distribution Water Supply & Distribution	Contributed to Reserves 110 - Salaries and Wages 131 - Employer Contributions 136 - Workers Compensation Board 211 -		71,774.42 2,002.66 73,834.57 2,060.15 4,341.14 5,788.19 7,370.00 8,000.00 630.00 8,240.00 240.00 8,487.20 247.20 16,347.81 21,797.08 36,465.00 37,194.30 729.30 38,310.13 1,115.83 39,459.43 1,149.30 - 750.00 750.00 - 772.50 22.50					
Water Supply & Distribution Water Supply & Distribution	Contributed to Reserves 110 - Salaries and Wages 131 - Employer Contributions 136 - Workers Compensation Board 211 -		795.68 23.18 #REF! #REF! 2,000.00 1,008.00 (1,000.00) 1,030.00 30.00 1,060.90 30.90 - - - - - 2,472.00 3,296.00 2,472.00 2,521.44 49.44 2,597.08 75.64 2,675.00 77.91 Per Director and Financial Analyst: 2,064.67 2,752.89 30,000.00 - 30,900.00 900.00 31,827.00 - 20,000.00 25,000.00 5,000.00 25,750.00 750.00 26,522.50 - 122,414.00 18,528.91 (103,885.09) 937.39 (17,591.52) (937.39) 570,777.73 73,761.036.97 534,998.22 494,011.09 (40,987.13) 411,406.10					
Water Supply & Distribution Water Supply & Distribution	Contributed to Reserves 110 - Salaries and Wages 131 - Employer Contributions 136 - Workers Compensation Board 211 -		(82,605.00) 424,829.06 13,422.96 51,170.65 68,227.53 74,292.87 61,108.74 (13,184.13) 57,069.07 (4,039.67) 58,510.07 1,441.00 10,024.73 13,366.31 3,785.37 3,955.28 169.91 3,022.46 (932.82) 3,090.62 68.16 5,250.00 7,000.00 120,000.00					
Water Supply & Distribution Water Supply & Distribution	Contributed to Reserves 110 - Salaries and Wages 131 - Employer Contributions 136 - Workers Compensation Board 211 -		80,000.00 (40,000.00) 82,400.00 2,400.00 84,872.00 2,472.00 - 15,000.00 15,300.00 300.00 15,759.00 459.00 16,231.77 472.77 - - - - - 82.41 109.87 3,000.00 2,500.00 (500.00) 2,500.00 - 2,500.00 - - - - - 7,000.00					
Water Supply & Distribution Water Supply & Distribution	Contributed to Reserves 110 - Salaries and Wages 131 - Employer Contributions 136 - Workers Compensation Board 211 -		50,392.75 1,467.75 8,934.34 11,912.45 48,000.00 44,880.00 (3,120.00) 46,226.40 1,346.40 47,613.19 1,386.79					

Per Director and Financial Analyst: **472.77** No big expenditure is anticipated for 2026. I agree with \$15K with 3% increase per year.

927.00 This expense code contains replacement of pumps. For 2026, there is anticipation to replace one pump. Budget should be \$30K. Per Director and Financial Analyst: Not recorded yet. Usually end of the year. Budget should be \$25K.

772.50 This expense code contains replacement of pumps. For 2026, there is anticipation to replace one pump. Budget should be \$30K.

Sanitary Sewage Services

Costing Center *	GL Account *	2025 Actual	2025 Pro-Rated	2025 Budget	2026	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease
Common Services	900- Amortization Expense	-	-	-	-	-	-	-	-	-
Common Services	255-Contracted Maintenance and Repair (Vehicle)	7,390.29	9,853.72	4,000.00	8,000.00	4,000.00	8,240.00	240.00	8,487.20	Per Director and Financial Analyst: I agree that the 247.20 budget seems low. It would make sense to budget \$10K for 2026 with 3% increase per year.
Common Services	277 - INSURANCE CLAIMS	-	-	1,000.00	1,000.00	-	1,030.00	30.00	1,060.90	30.90
Cemeteries	110 - Salaries and Wages 131	3,146.63	4,195.51	13,382.60	40,883.07	27,500.47	42,723.91	1,840.85	44,199.21	1,475.29
Cemeteries	- Employer Contributions	304.52	406.03	1,882.35	5,585.76	3,703.42	5,775.94	190.18	5,931.09	155.15
Cemeteries Cemeteries	136 - Workers Compensation Board 252 - Contracted Maintenance & Repair of Fixed Assets (Buildings, Roads etc) 530 -	45.90 -	61.20 -	84.93	289.72	204.80 -	295.67	5.95	301.91	6.24
Cemeteries Cemeteries	Maintenance & Repair of Fixed Assets (Buildings, Roads etc) 530 -	199.00	265.33	500.00	500.00	80.00 8.00	515.00	15.00	530.45	15.45
Cemeteries Cemeteries	Maintenance Materials & Supplies 540 - Water/Sewer/Garbage	- - -	- - -	4,000.00	4,080.00	-	4,202.40	122.40	4,328.47	126.07
Airport Terminal Building	764 - Contributed to Reserves 900- Amortization Expense 110 - Salaries and Wages 131 - Employer Contributions	-	-	400.00 -	408.00 -	-	420.24 -	12.24 -	432.85 -	12.61
				9,498.60	1,474.94	(9,498.60)	-	-	-	-
						(1,474.94)				
Airport Terminal Building	136 - Workers Compensation Board	-	-	76.36	-	(76.36)	-	-	-	-
Airport Terminal Building	252 - Contracted Maintenance & Repair of Fixed Assets (Buildings, Roads etc)	95,547.64	127,396.85	52,500.00	35,000.00	(17,500.00)	36,050.00	1,050.00	37,131.50	1,081.50 was entered in the airport dept and the expenses were entered to this account. It shouldn't Per Director and Financial Analyst: 2025 actuals related to the \$68K insurance claim. The revenue continue next year. Budget should be \$35K with 3% increase per year.
Airport Terminal Building	274 - Insurance Building 543 - Utilities - Gas	8,454.26	11,272.35	8,454.26	9,299.69	845.43 10,229.66 929.97 4,151.55 35,859.13 1,707.58	-	-	11,252.62	1,022.96
Airport Terminal Building	544 - Utilities - Electrical 530 - Maintenance Materials & Supplies 540 -	14,555.53	19,407.37	30,000.00	34,151.55	(10,827.00) 32,960.00 960.00 2,000.00 12,500.00 500.00	-	-	37,652.08	1,792.95
Airport Terminal Building	Water/Sewer/Garbage 762 - Transfer to Projects 900- Amortization Expense 110 - Salaries and Wages 131 - Employer Contributions 136 - Workers Compensation Board 211 - Travel & Subsistence 214 - Individual Memberships/Conference Fees 217 - Telephone/Communications 275 - Insurance 510 - Administrative Supplies 229 - Professional Development 230 - Consultant/Professional Services Fees	18,993.76	25,325.01	42,827.00	32,000.00	300.00 309.00 - - 67,661.21 15,895.71 9,240.83	-	-	33,948.80	988.80 Per Director and Financial Analyst: budget should 375.00
Airport Terminal Building	245,591.06	327,454.75	-381,751.45	10,000.00 -	-	71,152.90 1,567.17 1,096.53 4,203.41 97.58 500.00	-	-	12,875.00	-
Airport Terminal Building	32,344.23	43,125.64	60,344.90	69,585.73	4,105.83	2,060.00 60.00 250.00 2,317.50 67.50 15,594.83 17,703.45	-	-	72,358.89	318.27 be \$10.3K for 2026 with 3% increase per year.
Airport Terminal Building	4,417.78	5,890.37	3,009.31	(1,000.00) 2,060.00 60.00 12,087.74 (10,587.74)	2,000.00	1,500.00 2,250.00	-	-	4,287.08	-
Airport Terminal Building	675.83	901.11	1,500.00	-	-	17,187.82	-	-	10,922.77	-
Airport Terminal Building	1,769.78	2,359.71	2,000.00	-	-	-	-	-	2,121.80	-
Airport Terminal Building	11,072.01	14,762.68	1,592.99	14,500.00	3,000.00	-	-	-	2,387.03	-
Airport Airport	10,345.46	13,793.95	1,539.08	-	-	-	-	-	12,200.35	--12,198.17 1,205.99 83.67 61.80 69.53 \$17.2K
Airport Airport	8,689.54	11,586.05	2,000.00	-	-	-	-	-	3,182.70	-
Airport Airport	371.04	494.72	3,000.00	-	-	-	-	-	2,121.80	-
Airport	31,699.65	42,266.20	50,000.00	-	-	-	-	-	18,234.56	Per Director and Financial Analyst: Upgrade to the 531.10 internet caused the increase, budget should be
					2,000.00	-	-	-	355.35	-
						62,087.74	-	-	92.70	-
							51,500.00	-	61.80	-
								53,045.00	-	Per Director and Financial Analyst : The Loomex Group is who we're paying for the compliance management fee and the contract for 2026 is \$62,087.74 including full scale exercise amounting 1,545.00 to \$15,695.27 ; Next year is the last year of the term with them. Please adjust the budget accordingly. Have kept consulting fees for 2027 and 2028 as director wants to recontract.
Airport	252 - Contracted Maintenance & Repair of Fixed Assets (Buildings, Roads etc) 253 - Contracted Maintenance & Repair (Equipment) 223 - Subscriptions & Publications 519 - General Supplies 512 - Safety Equipment/Clothing/Uniforms/Boots 521 - Fuel & Oil & Other Vehicle Supplies 215 - Freight/shipping 276 - Vehicle Insurance 522 - Equipment Fleet- Parts & Supplies 531 - Chemicals 532 - Equipment Consumables 762 - Transfer to Projects 764 - Contributed to Reserves 520 - Vehicle Parts and Supplies	4,836.21	6,448.28	20,000.00	10,000.00	(10,000.00) (2,500.00) (100.00)	10,300.00	300.00	10,609.00	Budget was previously removed, added 10k Per 309.00 Director and Financial Analyst's instructions 386.25 3.09 Per Director and Financial Analyst/Director: Don't 309.00 want to underbudget for this, materials for the airport are quite costly. 47.28 1,143.30 46.35 123.60 988.80 1,081.50 Per Director and Financial Analyst: This will be 386.25 incurred again. Please keep the budget at \$12.5K for 2026 with 4% increase per year. --78.80
Airport	5,259.03	7,012.04	15,000.00	-	-	-	-	-	13,261.25	-
Airport	36.00	48.00	200.00	-	-	-	-	-	106.09	-
Airport	2,100.54	2,800.72	10,000.00	12,500.00	-	-30.00 (3,000.00)	12,875.00	375.00	39,253.30	-
Airport	365.80	487.73	1,500.00	1,530.00	-	-2,115.96	1,575.90	3.00	-	-
Airport	22,371.30	29,828.40	40,000.00	37,000.00	-	-22,000.00	38,110.00	-	10,609.00	-
Airport	572.53	763.37	1,500.00	-10,000.00	-	(10,000.00) 500.00 -50.00	10,300.00	-	1,623.18	-
Airport	1,884.04	2,512.05	1,884.04	-	-	-	-	-	1,545.00	-
Airport	10,780.04	14,373.39	10,000.00	-	-	-	-	-	45.90	-
Airport	11,611.00	15,481.33	45,000.00	-	-	-	-	-	1,591.35	-
Airport	11,819.30	15,759.07	12,000.00	-	-	-	-	-	4,243.60	-
Airport	9,825.00 -	13,100.00	-	-	-	-	-	-	33,948.80	-
Airport	1,765.47	-2,353.96	90,000.00	2,500.00	-	-32,000.00 35,000.00	32,960.00	36,050.00	37,131.50	-
					12,500.00	-	-	-	960.00	-
						90,000.00	-	-	1,050.00	-
							90,000.00	-	13,261.25	-
								90,000.00	-	-76.50
									2,705.30	-

Costing Center *	GL Account *	2025 Actual	2025 Pro-Rated	2025 Budget	2026	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease
Airport	900- Amortization Expense	-	-	-	-	-	-	-	-	-
Airport	258 - Software Maintenance/purchase/upgrades	19,873.33	26,497.77	15,500.00	18,000.00	2,500.00	18,540.00	540.00	19,096.20	Per Director and Financial Analyst: The software that we're using to track the flight movements at the airport and for invoicing \$56.20 purposes is from AARMS. Please budget \$18K with 3% increase per year. Current budget is too low.
TOTAL EXPENSES		#REF!	#REF!	7,113,843.01	7,002,114.26	(119,832.75)	7,008,149.25	14,138.99	7,119,350.72	111,201.47
SUMMARY										
TOTAL REVENUES	3,393,319.93	4,524,426.57	4,136,101.00	4,286,099.40	149,998.40	4,286,099.40	-	4,300,194.75	14,095.35	
TOTAL EXPENSES	#REF!	#REF!	7,113,843.01	7,002,114.26	(119,832.75)	7,008,149.25	14,138.99	7,119,350.72	111,201.47	
NET BUDGET INCREASE OR DECREASE	#REF!	#REF!	(2,977,742.01)	(2,716,014.86)	269,831.15	(2,722,049.85)	(14,138.99)	(2,819,155.97)	(97,106.12)	
INCREASE OR (DECREASE) TO BUDGET				(261,727.15)	8.79%		6,034.99	97,106.12		
PERCENTAGE CHANGE							-0.22%		-3.57%	