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## **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*  
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CAO, Viv Thoss

Signed by:  
*D Thomson*  
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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 helping 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

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

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### 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 it's 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:

	2026	2027	2028
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
<b>Total Revenues</b>	<b>\$ 20,099,984.01</b>	<b>\$20,122,511.51</b>	<b>\$ 20,159,948.89</b>
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
<b>Total Expenses</b>	<b>\$ 20,072,573.40</b>	<b>\$20,218,156.51</b>	<b>\$ 20,594,703.13</b>
<b>Net</b>	<b>\$ 27,410.62</b>	<b>-\$ 95,644.99</b>	<b>-\$ 434,754.24</b>

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	6,999,810.26	6,999,810.26	(119,832.75)	7,008,149.25	14,138.99	7,119,350.72	111,201.47
NET BUDGET INCREASE OR DECREASE				(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				(269,831.15)		14,138.99		97,106.12	
PERCENTAGE CHANGE				9.06%		-0.52%		-3.57%	

### **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.

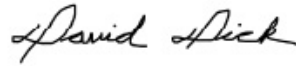
	SUMMARY								
	2025 Actual	2025 Pro-Rated	2025 Budget	2026	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease
TOTAL REVENUES	12,138,843.78	15,851,791.71	12,752,945.57	12,879,451.61	126,506.04	12,881,151.61	1,700.00	12,883,041.61	1,890.00
TOTAL EXPENSES	2,623,926.23	3,973,024.05	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:**



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**CAO, Viv Thoss**



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**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
Community Service	\$ 615,757.00	\$ 615,757.00	\$ 615,757.00
<b>Total Revenues</b>	<b>\$ 20,099,984.01</b>	<b>\$ 20,122,511.51</b>	<b>\$ 20,159,948.89</b>
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
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<b>Total Expenses</b>	<b>\$ 20,072,573.40</b>	<b>\$ 20,218,156.51</b>	<b>\$ 20,594,703.13</b>
<b>Net</b>	<b>\$ 27,410.62</b>	<b>-\$ 95,644.99</b>	<b>-\$ 434,754.24</b>



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 4,465.67 27,500.00 2,969.34 30,250.00 230 - Consultant/Professional Services Fees 128,830.13 171,773.51 180,000.00 240,000.00 80,000.00 240,000.00 - 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 - 150,000.00 -263 - Equipment Rental & Lease 25,344.58 33,792.77 36,581.00 37,000.00 419.00 37,000.00 - 37,000.00 -275 - Insurance 62,637.73 83,518.00 80,000.00 80,000.00 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 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 8,000.00 519 - 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 8,655.70 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 to Individuals and Organizations 7,500.00 10,000.00 13,400.00 10,000.00 (3,400.00) 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 1,423,367.24 798.00 courses and conferences to help with Professional 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 Development in the upcoming year.	
12-00 General Administration	Requisition -- 10,761.00 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	
12-00 General Administration	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	
12-00 General Administration	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)	
12-00 General Administration	INCREASE OR (DECREASE) TO BUDGET (207,181.31) 70,351.76 81,689.79 PERCENTAGE CHANGE -2.79% 0.92% 1.08%	Per Financial Analyst: I believe this is a typographical error. The budget for 2026 should be \$90,600.00
12-00 General Administration	80,617.90	
12-00 General Administration		
12-00 General Administration		
12-00 General Administration		
12-00 General Administration		Budgeted small increase due to upward trend in this line over past 5 years
12-00 General Administration		
12-00 General Administration		
12-00 General Administration		
12-00 General Administration		
12-00 General Administration		
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		
Council & Other Legislative		770.00 Lowering to cover proration - Lowering to cover proration 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 budgter 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										
Arena Operations											Per Director and Financial Analyst: This portion of -the Curling Club's lease fee was transferred to 561R
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		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	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. -Projection feasible
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		
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	-12,970.89	15,000.00 15,000.00 - 15,000.00	-budget too low in comparison to previous years	67,283.00	12,516.71	43,355.61	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)	- 30,000.00	-4,600.00 17,294.52	10,000.00 10,000.00	- 10,000.00 - 10,000.00 -- - 1,750.00	3,000.00 3,000.00	3,000.00 - 3,000.00	-37,222.50	49,630.00 62,600.00 55,000.00	(7,600.00) 55,000.00 - 55,000.00	-original budget seems high compared to
Pool Operations	920R - Transfer from Reserves (CAPITAL)										
Pool Operations	560R-Rentals/Facility Use	actuals 80,018.53	106,691.37	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 (2,000.00)	5,000.00 - 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			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	591R - Donations										
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	591R - 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 Building	561R - Lease Agreements/Building or Land Leases 930R - Transfer from Reserves (Gen Operating) new 2011 930R - Transfer from Reserves (Gen Operating) new 2011 TOTAL REVENUES	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 - (35,000.00)	--- -469,226.34 625,635.12 895,457.37 615,757.00 (279,700.37)	615,757.00 - 615,757.00		
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											
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)	2,897.62 279.77 437.17 529.00	3,863.49 373.03 582.89 705.33	4,836.00 - 2,500.00 - 3,000.00 - 26,000.00	4,932.72 - 2,000.00 2,000.00 24,000.00	96.72 - (500.00) (1,000.00) 2,000.00 (2,000.00)	5,080.70 - 2,060.00 2,060.00 24,720.00	147.98 - 60.00 60.00 720.00	5,233.12 - 2,121.80 2,121.80 25,461.60	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											
Arena Operations		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	Per Director and Financial Analyst: Increase in 2025 due to one time purchase. Budget lowered as this wont occur in 2026
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	Per Director and Financial Analyst: 20K of consulting is expected next year for Parks
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	Per Director and Financial Analyst: 2026 has \$45k allocated for park seating project.
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	Per Director and Financial Analyst: Increase due to replacment of ball netting and Outdoor rink puck board
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	Per Director and Financial Analyst: Increase for Replacement for manual vaccum
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)	-	-	-	-	Per Director and Financial Analyst:The budget for this line should be \$106,000, this has been moved to a sublimental form - This needs to be investigated to see where this budget has gone
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	1,238.61	1,721.23	482.62	1,808.27	87.04	1,899.68	91.41	
Family & Community Support Services	211 - Travel & Subsistence	17.99	23.99	2,000.00	2,500.00	500.00	2,575.00	75.00	2,652.25	77.25	Per Director and Financial Analyst: Their should be \$2500, travel to FCSSAA Conf for two staff and FCSS Meeting for two staff
Family & Community Support Services	217 - Telephone/Communications	911.50	1,215.33	1,394.88	1,423.00	28.12	1,465.69	42.69	1,509.66	43.97	
Family & Community Support Services	510 - Administrative Supplies	352.13	469.51	1,200.00	1,200.00	-	1,236.00	36.00	1,273.08	37.08	

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	Per Director and Financial Analyst:In 2025 this budget was \$42200 and in 2026 it should be \$40,000.
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	Per Director and Financial Analyst: This budget should be \$9000 for 2026, this is a one time increase to our new cabinets in the Program Room Kicthen
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	Per Director and Financial Analyst:There should be \$5000 in this budget for fixes
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	989.44	-	-	-	-	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	-	Per Director and Financial Analyst: This is for our 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	Per Director and Financial Analyst: We cut back as we will only do two major events this year.
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	17,901.52	1,149.12	438,858	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	200.00	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	-	-	-	-	-	-	-	-	-	
orts Complex Building	110 - Salaries and Wages	147.98	197.31	12,963.56	-	(12,963.56)	-	-	-	-	
orts Complex Building	131 - Employer Contributions	14.93	19.91	2,019.46	-	(2,019.46)	-	-	-	-	
orts Complex Building	136 - Workers Compensation Board	2.88	3.84	101.73	-	(101.73)	-	-	-	-	
orts Complex Building	275 - Insurance	-	-	-	-	-	-	-	-	-	
orts Complex Building	230 - Consultant/Professional Services Fees	-	-	1.00	-	(1.00)	-	-	-	-	



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	3,888.67	2,000.00	(1,000.00)	1,786.67	1,000.00	2,000.00	1,000.00		
Animal Control	530R - Municipal Fees & Fines Own Sources	1,340.00					2,060.00	60.00	2,060.00	60.00	2,121.80 61.80 2,121.80 61.80
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 -	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				(500.00)		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	-	-	-	-	-	-	-	-	-	
Community Enforcement Services	532R - Municipi/Prov Fines(Prov Tickets)	-	9 5,000.00	5,000.00	-35,300.00	22,000.00	20,000.00	(2,000.00)	666,666.67		
Medical Co-Response Wildland	840R - Provincial Grants 840R - Provincial	7 26,475.00	500,000.00	500,000.00	-- 10,000.00 -	(10,000.00)	93,806.11	40,000.00			
Urban Interface Wildland Urban	Grants	500,000.00	50,000.00	10,000.00	124,000.00	40,000.00	70,000.00	30,000.00	7,001.63		
Interface Wildland Urban	590R - Other Revenue From Own Sources 490R	- 70,354.58	8,000.00	8,000.00	-		-	-	-	-	
Interface Wildland Urban	- Labour Response (Fire) Out of Town 491R -	93,000.00					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	5,251.22						2,100.00	8,000.00	-	2,163.00 8,000.00 -
Interface	350R - Sales to Other Local Govt (ie Mackenzie County)										
	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									
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 Director and Financial Analyst: Pys were high as these were the years we helped with evacuation
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
Disaster Services & Emergency Measures	250 - Contracted Services	-					10,300.00	300.00	\$ 10,609.00	309.00	Per Scott: Used for tree thinning but has not been used yet.
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 Scott: Unsure about this, but keeping the same as budgeted
Health & Safety/Risk Management	110 - Salaries and Wages	77,627.36	103,503.15	\$ 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	\$ 2,032.31	\$ 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)	\$ 1,469.20		-
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
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	\$ -	\$ -	- \$				-	Per Director and Financial Analyst: No cleaning budgeted for next year
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	
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	
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)	\$		\$ - -\$			-	-
	131 - Employer Contributions	29.38	3 \$ 1,327.45	\$ - (1,327.45)	\$		\$ - -\$			-	-
	136 - Workers Compensation Board	5.69	7 \$ 68.73	\$ - (68.73)	\$		\$ - -\$			-	-
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)	\$ 15,450.00	450.00	\$ 15,913.50	463.50	
Fire Hall	274 - Insurance Building	3,356.13	4,474.84	\$ 3,287.12	\$ 3,615.83	328.71	\$ 3,724.30	108.47	\$ 17,377.70	506.15	3,836.03 111.73 17,899.03 521.33
Fire Hall	543 - Utilities - Gas	9,238.46	12,317.95	\$ 13,388.00	\$ 16,871.55	3,483.55	\$ 24,943.77	726.52	\$ 14,420.00		25,692.08 748.31 14,852.60
Fire Hall	544 - Utilities - Electrical	16,357.00	21,809.33	\$ 28,000.00	\$ 14,000.00	7,406.25	\$ 420.00			432.60	
Fire Hall	530 - Maintenance Materials & Supplies	8,213.23	10,950.97	\$ 7,000.00	\$ 7,000.00	(14,000.00)	\$ -				
Fire Hall	540 - Water/Sewer/Garbage	3,589.25	4,785.67	\$			\$ 7,000.00	- \$		7,000.00	-
Animal Control	110 - Salaries and Wages	171.58	2 \$ 26,311.74	\$ - (26,311.74)	\$		\$ - -\$			-	-

Costing Center *	GL Account *	2025 Actual	2025 Pro-Rated	2025 Budget	2026-Proposed	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease
Animal Control	131 - Employer Contributions	20.66	27.55 \$	4,224.70 \$	-	(4,224.70) \$	-	-\$	-	-
Animal Control	136 - Workers Compensation Board	3.28	4.37 \$	211.28 \$	-	(211.28) \$	-	-\$	-	-
Animal Control	252 - Contracted Maintenance & Repair of Fixed Assets (Buildings, Roads etc)	1,501.14	2,001.52 \$	2,000.00 \$	2,000.00	-\$	2,060.00	60.00 \$	2,121.80	61.80
Animal Control	274 - Insurance Building	497.68	663.57 \$	497.67 \$	547.44	49.77 \$	563.86	16.42 \$	580.78	16.92
Animal Control	519 - General Supplies	330.79	441.05 \$	2,000.00 \$	1,000.00	(1,000.00) \$	1,030.00	30.00 \$	1,060.90	30.90
Animal Control	543 - Utilities - Gas	- 1,049.02	- \$ 1,398.69 \$	- \$ 2,324.00 \$	1,750.00	1,750.00 \$	1,802.50	52.50 \$	1,856.58	54.08
Animal Control	544 - Utilities - Electrical	1,005.06	1,340.08 \$	1,750.00 \$	2,370.48	46.48 \$ - \$ -	2,441.59	71.11 \$	2,514.84	73.25
Animal Control	540 - Water/Sewer/Garbage	5,000.00	6,666.67 \$	5,000.00 \$	1,750.00	\$ 87,657.47	1,802.50	52.50 \$ - \$	1,856.58	54.08
Animal Control	770 - Grants to Individuals and Organizations	483,153.24	644,204.32 \$	578,896.78 \$	5,000.00	\$ 8,270.78 \$	5,000.00	33,031.20 \$	5,000.00	-
Fire Services	110 - Salaries and Wages 131	35,615.20	47,486.93 \$	67,360.54 \$	666,554.25		699,585.45		724,708.87	25,123.42
Fire Services	- Employer Contributions				75,631.33		77,237.76			1,269.60
Fire Services	136 - Workers Compensation Board	8,319.51	11,092.68 \$	4,327.29 \$	5,636.71	1,309.41 \$ - \$	5,686.89	1,606.43 \$	78,507.36	28.79 618.00
Fire Services	211 - Travel & Subsistence	14,083.31	18,777.75 \$	20,000.00 \$	20,000.00	(25,000.00) \$	20,600.00	600.00 \$	21,218.00	Per Director and Financial Analyst/Scott: Part of this will be additions of ipads for trucks, unsure
		21,874.44					36,050.00	1,050.00 \$	37,131.50	1,081.50 what else would come out of here. Have kept budget same but need to investigate if this line item is appropriate
Fire Services	217 - Telephone/Communications		29,165.92 \$	60,000.00 \$	35,000.00					
Fire Services	275 - Insurance	6,794.20	9,058.93 \$	6,794.20 \$	7,473.62	679.42 \$	7,697.83	224.21 \$	7,928.76	230.93
Fire Services	510 - Administrative Supplies	2,934.14	3,912.19 \$	14,000.00 \$	7,000.00	(7,000.00) \$	7,210.00	210.00 \$	7,426.30	216.30
Fire Services	224 - Municipal Membership Fees	715.00	953.33 \$	1,200.00 \$	1,200.00	-\$	1,236.00	36.00 \$	1,273.08	37.08
Fire Services	229 - Professional Development	7,027.38	9,369.84 \$	33,000.00 \$	24,000.00	(9,000.00) \$	24,720.00	720.00 \$	25,461.60	Per Director and Financial Analyst/Scott: This was lower this year due to not beaing able to do as many formal courses. With the new recruits 741.60 and new postions I would be hoping to be closer to the budget number next year. I still have a few things this year to put through there as well.
Fire Services	253 - Contracted Maintenance & Repair (Equipment)	22,921.47	30,561.96 \$	50,000.00 \$	35,000.00	(15,000.00) \$	36,050.00	1,050.00 \$	37,131.50	According to Acting Fire Chief, he doesn't anticipate any major repairs for 2026. We are still 1,081.50 waiting on a few more things for this year to bring this number up closer to budget
Fire Services	263 - Equipment Rental & Lease	8,535.00	11,380.00 \$	12,500.00 \$	12,500.00	-\$	12,875.00	375.00 \$	13,261.25	386.25
Fire Services	831 - Debenture Interest	-	-\$	-\$	-	-\$	-	-\$	--	-
Fire Services	832 - Debenture Principal	-	-\$	-\$	-	-\$	-12,360.00	-\$		-
Fire Services	512 - Safety Equipment/Clothing/Uniforms/Boots	9,611.59	12,815.45 \$	11,000.00 \$	12,000.00	1,000.00 \$		360.00 \$	12,730.80	370.80
Fire Services	521 - Fuel & Oil & Other Vehicle Supplies	18,717.05	24,956.07 \$	25,000.00 \$	25,000.00	-\$	25,750.00	750.00 \$	26,522.50	772.50
Fire Services	140 - Honorarium(Inspect/Investigations)	-	-\$	-\$	-	-\$	-	-\$	-	-
Fire Services	254 - Communications Repair	12,855.02	17,140.03 \$	20,000.00 \$	20,000.00	-\$	20,600.00	600.00 \$	21,218.00	Per Director and Financial Analyst/Scott:s the big item on this is the headsets for the trucks. Started 618.00 last year and is planned to continue until the big trucks have headsets.
Fire Services	276 - Vehicle Insurance	7,285.53	9,714.04 \$	7,790.23 \$	9,000.00	1,209.77 \$	9,270.00	270.00 \$	9,548.10	278.10
Fire Services	525 - Equipment Replacement	30,632.00	40,842.67 \$	67,000.00 \$	30,000.00	(37,000.00) \$	30,900.00	900.00 \$	31,827.00	Per Director and Financial Analyst/Scott:We had a few bigger items that were purchased this year 927.00 and no big needs for equipment next year apart from our normal replacement and stock items (Hose, PPE ect.)
Fire Services	527 - SCBA Repair 530 - Maintenance Materials & Supplies	2,390.49 1,450.00	3,187.32 \$ 1,933.33 \$	15,000.00 \$ 16,800.00 \$	12,000.00 -	(3,000.00) \$ 1,200.00 \$	12,360.00 18,540.00	360.00 \$ 540.00 \$	12,730.80 19,096.20	370.80 This line item is actually fire fighter housing 556.20 leases. Have multiplied lease of \$1433 times 12 for budget.
Fire Services	762 - Transfer to Projects			-\$ 40,000.00		-\$ --\$ --- \$ 40,000.00 - \$ 40,000.00 -- \$ 12,000.00 - \$ 12,000.00 -				
Fire Services	764 - Contributed to Reserves	-12,000.00	-\$ 16,000.00	\$	40,000.00					
Fire Services	770 - Grants to Individuals and Organizations 270 - Misc		\$	12,000.00 \$	12,000.00					
Fire Services	Contracted Services- Services/Permits & Licenses 520 - Vehicle Parts and Supplies	1,200.00 36,477.08	1,600.00 \$ 48,636.11 \$	9,000.00 \$ 28,000.00 \$	9,000.00	- \$ 7,000.00	9,270.00 36,050.00	270.00 \$ 1,050.00 \$	9,548.10 37,131.50	278.10
Fire Services					35,000.00	\$				Per Director and Financial Analyst/Scott: We did have some unexpected repairs needing to be 1,081.50 done this year, as well as parts seem to be costing more every year.
Fire Services Fire Services Fire Services Fire Services Community Enforcement Services Community Enforcement Services Community	900- Amortization Expense 258 - Software Maintenance/purchase/upgrades 238 - SPECIAL PROGRAM 568 - FIREFIGHTER'S HOUSING LEASE	- 19,612.42 - 1,450.00 65,921.21	-\$ 26,149.89 \$ - \$ 1,933.33 \$ 87,894.95 \$	-\$ 30,000.00 \$ 75,000.00 \$ - \$ 241,780.71 \$ 38,230.84 \$	- 25,000.00 75,000.00 - 178,890.63 30,489.17	-\$ (5,000.00) \$ - - \$ (62,790.08) \$ (7,741.67) \$	- 25,750.00 - 187,414.04 31,310.48	- \$ 750.00 \$ (75,000.00) \$ - \$ 821.31 \$ 24.00 \$	- 26,522.50 - 192,660.44 31,822.03	-772.50 --
Enforcement Services Community	110 - Salaries and Wages 131 - Employer Contributions 136 - Workers Compensation Board 211 - Travel & Subsistence 214 - Individual Memberships/Conference Fees	7,401.39 1,109.22 1,641.13 1,175.00	9,868.52 \$ 1,478.96 \$ 2,188.17 \$ 1,566.67 \$	1,947.51 \$ 5,000.00 \$ 375.00 \$	1,753.22 5,000.00 800.00	(194.29) \$ 1,000.00 \$ 425.00 \$	1,841.92 6,180.00 824.00	8,423.41 \$ 88.70 \$ 180.00 \$	5,246.40 1,897.17 6,365.40 848.72	511.54 55.25 185.40 24.72

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) \$	-	- \$	-	-
Community Enforcement Services	510 - Administrative Supplies		641.15	854.87 \$	3,000.00	\$ 2,000.00	(1,000.00) \$	2,060.00	60.00 \$	2,121.80	61.80
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) \$	-	- \$	-	-
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) \$	-	- \$	-	-
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		-	- \$	-	\$ -	- \$	-	- \$	-	-
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		-	- \$	-	\$ -	- \$	-	- \$	-	-
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	- \$	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	- \$	5,150.00	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	- \$	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	- \$	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	- \$	5,150.00	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		-	- \$	-	\$ -	- \$	-	- \$	-	-
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) \$	-	- \$	-	-
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%		





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	-	-	-	-	-	-	-	-	-	
Water Supply & Distribution	590R - Other Revenue From Own Sources	-	-1,000.00	8,300.00	6,550.00	(8200.00)	7,500.00	950.00	-72500.00	-	
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	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	-
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	-	
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 -35,000.00
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 -35,000.00 -40,000.00
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	-	-	-	-	20,000.00	-90,000.00	-
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	-	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
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)	-	-	-	-	
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	-
Water Treatment Plant	543 - Utilities - Gas	32,885.20	-	-	-	-	-	-	-	-	81,833.50 3,896.83
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	53.55	3,713.15	108.15 1,893.71 55.16
Water Supply & Distribution	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	1,572.96	3,935.56	118.11 8,656.94
Water Supply & Distribution	131 - Employer Contributions	32,928.63	43,904.84	3,321.61	64,028.48	(3,031.61)	65,954.94	252.14	3,246.35	94.55	12,730.80
Water Supply & Distribution	136 - Workers Compensation Board	4,806.91	6,409.21	8,000.00	3,675.41	353.80	3,817.45	244.80	91.80	-	370.80
Water Supply & Distribution	211 - Travel & Subsistence	2,953.85	3,938.47	3,000.00	8,160.00	160.00	8,404.80	360.00	-	-	-
Water Supply & Distribution	214 - Individual Memberships/Conference Fees	-	8,377.15	2,959.37	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	648.90
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 30.90
Water Supply & Distribution	927 - Write Off/Doubtful Accts	-	9 2,000.00	5,208.68	10,000.00	-40.00	1,030.00	30.00	2,164.24	63.04	8,487.20 247.20
Water Supply & Distribution	512 - Safety Equipment/Clothing/Uniforms/Boots	703.48	8,455.64	14,300.00	2,040.00	(2,000.00)	2,101.20	61.20	10,609.00	309.00	
Water Supply & Distribution	521 - Fuel & Oil & Other Vehicle Supplies	3,906.51	-	-	8,000.00	(4,300.00)	8,240.00	240.00	-	-	
Water Supply & Distribution	215 - Freight/shipping	6,341.73	-	-	10,000.00	-	10,300.00	300.00	-	-	

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	025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Costing Center * Water Supply & Distribution	517 - Lab Supplies 526 - WTP Equipment Maint. Material 530 - Maintenance Materials & Supplies 531 - Chemicals 270 - Misc	Contracted Services- Services/Permits & Licenses 258 - Software	10,100 525.30 15,400 541.06 15,700 3,781.42 5,041.89 5,000.00 5,100.00 100,000 5,253.00 100,000 5,410.59 157.59 12,201.42 16,268.56 60,000.00 60,000.00 - 61,800.00 1,000.00 63,654.00 1,000.00 66,414.90 88,553.20 91,154.00 90,000.00 (1,154.00) 92,700.00 2,100.00 95,481.00 4,701.00 471,007.98 628,010.64 475,000.00 480,000.00 5,000.00 494,400.00 15,400.00 509,232.00 14,810.00 67,540.00 90,053.33 165,000.00 165,000.00 - 169,950.00 4,950.00 175,048.50 5,098.50 - 673,659.00 899,810.61 2,000.00 836,815.72 (62,994.88) 776,549.84 (60,265.88) 1,489.00 1,985.33 1,500.00 1,500.00 - 1,545.00 45.00 1,591.35 46.35 1,008.00 1,344.00 25,000.00 25,500.00 - 25,500.00 -33,190.79	025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Distribution Water Supply & Distribution	Contracted Services- Services/Permits & Licenses 258 - Software	Maintenance & Repair of Fixed Assets (Buildings, Roads etc) 253 -	44,254.39 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	025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Water Supply & Distribution Water Supply	Maintenance/purchase/upgrades 110 - Salaries and Wages 131 -	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -	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 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	025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
& Distribution Water Supply & Distribution	Employer Contributions 136 - Workers Compensation Board 211 -	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -	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 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 2,169.02 755.05 2,234.89 65.87 2,293.61 58.72 - - -6,190.91	025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Water Supply & Distribution Water Supply	Travel & Subsistence 229 - Professional Development 252 -	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -	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	025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
& Distribution Water Supply & Distribution	Contributed to Reserves 110 - Salaries and Wages 131 - Employer	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -	5,000 255.00 - 255.00 -3,043.09 4,057.45 3,043.09 3,103.95 60.86 3,197.07 93.12 3,292.98 95.91 7,376.80 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 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	025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Water Supply & Distribution Water Supply	Equipment/Clothing/Uniforms/Boots 521 - Fuel & Oil & Other	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -	795.68 23.18 #REF! #REF! 2,000.00 1,000.00 (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	025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
& Distribution Town Hall Town Hall Town Hall	Vehicle Supplies 524 - Small Tools/Maintenance Items 530 -	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -	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) 570,777.73 761,036.97 534,998.22 494,011.09 (40,987.13) 411,406.10 (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 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 - - -82.40 109.87 3,000.00 2,500.00 (500.00) 2,500.00 - 2,500.00 - - -7,000.00 7,140.00 140.00 7,354.20 214.20 7,574.83 220.63 181,676.94 242,235.92 316,282.00 340,769.86 24,487.86 350,992.96 10,223.10 361,522.74 10,529.78 - - -16,522.50 22,030.00 45,000.00 47,500.00 2,500.00 48,925.00 1,425.00	025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
	Maintenance Materials & Supplies 540 - Water/Sewer/Garbage	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -	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	025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
	110 - Salaries and Wages 131 - Employer Contributions 136 -	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Town Hall	Workers Compensation Board 211 - Travel & Subsistence 217 -	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Town Hall	Telephone/Communications 216 - Postage 252 - Contracted	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
	Maintenance & Repair of Fixed Assets (Buildings, Roads etc) 263 -	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Town Hall	Equipment Rental & Lease 274 - Insurance Building 831 -	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
	Debenture Interest 832 - Debenture Principal 543 - Utilities - Gas	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Town Hall	544 - Utilities - Electrical 512 - Safety	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Town Hall	Equipment/Clothing/Uniforms/Boots 521 - Fuel & Oil & Other	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Town Hall	Vehicle Supplies 215 - Freight/shipping 276 - Vehicle Insurance	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Town Hall	530 - Maintenance Materials & Supplies 531 - Chemicals 764 -	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Town Hall	Contributed to Reserves 110 - Salaries and Wages 131 - Employer	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
	Contributions 136 - Workers Compensation Board 230 -	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Town Hall	Consultant/Professional Services Fees 252 - Contracted	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
	Maintenance & Repair of Fixed Assets (Buildings, Roads etc) 253 -	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Town Hall Sanitary	Contracted Maintenance & Repair (Equipment) 263 - Equipment	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Sewage Services Sanitary	Rental & Lease 831 - Debenture Interest 832 - Debenture Principal	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Sewage Services Sanitary	519 - General Supplies 544 - Utilities - Electrical 215 -	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Sewage Services Sanitary	Freight/shipping 250 - Contracted Services 529 - Street Lighting	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Sewage Services Sanitary	Material	Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
Sewage Services		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	898.35 1,197.80 500.00 510.00
		Equipment/Repair of Fixed Assets (Buildings, Roads etc) 253 -		025 Budget 2026	026 Increase or Decrease 2026	8

Costing Center *		GL Account *	2025 Actual	2025 Pro-Rated	2025 Budget	2026	Increase or Decrease	2027	Increase or Decrease	2028	Increase or Decrease
Roads, Street, Walk & Lighting		530 - Maintenance Materials & Supplies	1,589.60	2,119.47	20,000.00	20,000.00	-	20,600.00	600.00	21,218.00	618.00
Roads, Street, Walk & Lighting		536 - Street Signs	32.50	43.33	10,000.00	10,200.00					
Roads, Street, Walk & Lighting		270 - Misc Contracted Services- Services/Permits & Licenses	4,836.00	6,448.00	5,000.00	6,000.00	200.00	10,506.00	306.00	10,821.18	315.18
Roads, Street, Walk & Lighting		520 - Vehicle Parts and Supplies	-	-	-	-	-	6,180.00	180.00	6,365.40	185.40
Roads, Street, Walk & Lighting		900- Amortization Expense	-	-	-	-	-	-	-	-	-
Roads, Street, Walk & Lighting		535- Street & Road Materials	12,850.62	17,134.16		80,000.00	80,000.00	- 82,400.00		2,400.00	84,872.00
Roads, Street, Walk & Lighting		533- Green Space Materials & Supplies	10,989.86	14,653.15	20,000.00	20,400.00	400.00	21,012.00	612.00	21,642.36	630.36
Public Works Shop Public		110 - Salaries and Wages	-	-	2,849.58	-	(2,849.58)	-	-	-	-
Works Shop		131 - Employer Contributions	-	-	442.48	-	(442.48)	-	-	-	-
Public Works Shop		136 - Workers Compensation Board 252 - Contracted	-	-	22.91	-	(22.91)	-	-	-	-
Public Works Shop		Maintenance & Repair of Fixed Assets (Buildings, Roads etc) 274 - Insurance Building 831	18,221.98	24,295.97	42,500.00	25,000.00	(17,500.00)	25,750.00	750.00	26,522.50	772.50
Public Works Shop		- Debenture Interest 832 - Debenture	12,782.09	17,042.79	12,782.10	13,037.74	255.64	13,428.87	391.13	13,831.74	402.87
Public Works Shop		Principal 543 - Utilities - Gas 544 -	4,683.06	6,244.08	11,716.88	7,585.56	(4,131.32)	16,290.01	8,704.45	14,133.69	(2,156.32)
Public Works Shop		Utilities - Electrical 530 - Maintenance	18,242.50	24,323.33	34,134.24	38,265.56	4,131.32	55,242.59	16,977.03	45,398.59	2,156.32
Public Works Shop		Materials & Supplies 540 -	19,204.46	25,605.95	- 1,041.00	40,909.35	40,909.35	42,954.82	2,045.47	45,000.29	2,147.74
Public Works Shop		Water/Sewer/Garbage 219 - Tipping	30,550.75	40,734.33	2,500.00	58,275.82	57,234.82	60,024.09	1,748.27	61,772.36	1,800.73
Public Works Shop		Fees 218 - Residential Collection	169.31	225.75	9,000.00	2,550.00	50.00	2,626.50	76.50	2,703.00	78.80
Public Works Shop		Garbage Collection	4,120.99	5,494.65	85,000.00	9,200.00	200.00	9,476.00	276.00	9,752.00	284.28
Garbage Collection		Contract	62,860.94	83,814.59		87,500.00	2,500.00	90,125.00	2,625.00	92,750.00	2,703.75
Garbage Collection			(9,639.04)	12,520.56	147,900.00	36,500.00	(12,703.75)	230,961.64	303,948.85	393,268.45	(163,434.99)
Garbage Collection		525 - Equipment Replacement	-	-	-	-	-	-	-	-	-
Garbage Collection		764 - Contributed to Reserves						94,875.00	(12,625.00)	82,171.25	
Common Services		110 - Salaries and Wages				229,833.46		238,247.39	8,413.93	243,437.45	
Common Services		131 - Employer Contributions							847.82	35,840.09	535.63
Common Services		136 - Workers Compensation Board	2,238.70	2,984.93	2,925.14	2,038.77	(886.36)	2,101.84	63.06	2,132.44	30.60
Common Services		211 - Travel & Subsistence	14.98	19.97	6,000.00	8,000.00	2,000.00	8,240.00	240.00	541.06	
Common Services		214 - Individual Memberships/Conference Fees	-	-	500.00	510.00	10.00	525.30	15.30	7,426.30	247.20
Common Services		217 - Telephone/Communications		5,579.77	7,000.00	7,000.00		7,210.00	210.00	7,608.55	
Common Services			4,184.83	7,621.89	5,757.61	6,288.06	530.45	6,916.87	628.81		
Common Services		275 - Insurance	5,716.42								
Common Services			4,021.75								
Common Services		510 - Administrative Supplies	4,823.17	6,430.89	5,000.00	5,500.00	500.00	5,665.00	165.00	5,834.95	169.95
Common Services		229 - Professional Development			5,000.00	5,000.00	500.00	5,665.00	165.00	5,834.95	169.95
Common Services		253 - Contracted Maintenance & Repair (Equipment)	4,623.43	6,164.57	8,000.00	8,000.00	-(6,750.00)	8,240.00	240.00	8,487.20	247.20
Common Services		223 - Subscriptions & Publications 263 -	2,656.65	3,542.20	4,800.00	750,000.00	(- 160,000.00)	5,042.88	146.88	5,194.17	151.29
Common Services		Equipment Rental & Lease 519 - General Supplies	750.00	1,000.00	7,500.00	8,160.00	(5,000.00)	750.00	- 244.80	750.00	-
Common Services		512 - Safety Equipment/Clothing/Uniforms/Boots	365.94	487.92	8,000.00	115,000.00	140.00	8,404.80	3,450.00	8,656.94	-216.30
Common Services		521 - Fuel & Oil & Other Vehicle Supplies 215 -	3,545.35	4,727.13	120,000.00	7,140.00	4,000.00	118,450.00	214.20	122,003.50	78.80
Common Services		Freight/shipping 250 - Contracted Services 254 -	74,135.59	98,847.45	7,000.00	2,550.00	50.00	7,354.20	210.00	7,574.83	2,575.79
Common Services		Communications Repair 276 - Vehicle Insurance	3,936.14	5,248.19	3,000.00		(6,583.72)	2,626.50	76.50	53,045.00	1,545.00
Common Services			3,786.66	5,048.88	2,500.00				2,341.63	3,787.41	1,545.00
Common Services			1,952.65	2,603.53	30,000.00				1,500.00		1,545.00
Common Services		522 - Equipment Fleet- Parts & Supplies 524 -	21,287.53	28,383.37					107.10		
Common Services		Small Tools/Maintenance Items				7,000.00		7,210.00		7,426.30	
Common Services											
Common Services						23,416.28		25,757.91		2,705.30	
Common Services										28,333.70	
Common Services			25,596.79	34,129.05	55,000.00	(5,000.00)	51,500.00	2,193.73	2,924.95	2,959,600.00	3,570.00
Common Services			55,000.00	15,000.00	(40,000.00)	15,450.00	24,777.87	33,037.16	20,000.00	5,000.00	-
Common Services		530 - Maintenance Materials & Supplies							450.00	15,913.50	463.50
Common Services		532 - Equipment Consumables				25,000.00		25,750.00	750.00	26,522.50	
Common Services		762 - Transfer to Projects	-	-	-	-	-	-	-	-	-
Common Services		764 - Contributed to Reserves	-	-	-	-	-	-	-	-	-
Common Services		520 - Vehicle Parts and Supplies	5,971.17	7,961.56	20,000.00	15,000.00	(5,000.00)	15,450.00	450.00	15,913.50	

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	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 -	-	-	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	199.00	265.33	4,000.00	4,080.00	-	4,202.40	122.40	4,328.47	126.07	
Cemeteries Cemeteries	764 - Contributed to Reserves 900- Amortization Expense 110 -	----	----	400.00 -	408.00 -	--	420.24 -	12.24 -	432.85 -	12.61	
Airport Terminal Building	Salaries and Wages 131 - Employer Contributions	-	-	-	---	(9,498.60)	---	---	---	----	
				9,498.60		(1,474.94)					
				1,474.94							
Airport Terminal Building											
Airport Terminal Building	136 - Workers Compensation Board	-	-	76.36	-	(76.36)	-	-	-	-	
Airport Terminal Building											
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	11,252.62	1,022.96	
Airport Terminal Building	544 - Utilities - Electrical 530 - Maintenance	14,555.53	19,407.37	30,000.00	34,151.55	(10,827.00)	32,960.00	960.00	37,652.08	1,792.95	
Airport Terminal Building	Materials & Supplies 540 -	18,993.76	25,325.01	42,827.00	32,000.00	300.00	309.00	--	33,948.80	988.80	Per Director and Financial Analyst: budget should
Airport Terminal Building	Water/Sewer/Garbage 762 - Transfer to	2,929.19	3,905.59	10,000.00	12,000.00	71,152.90	1,567.17	1,096.53	12,875.00	375.00	
Airport Terminal Building	Projects 900- Amortization Expense 110 -	4,369.51 --	5,826.01 --	10,000.00 -	-	2,060.00	60.00	250.00	-		
Airport Terminal Building	Salaries and Wages 131 - Employer	245,591.06	327,454.75	-381,751.45	69,585.73	515.63	9,960.92	11,845.00	72,358.89	318.27	be \$10.3K for 2026 with 3% increase per year.
Airport Terminal Building	Contributions 136 - Workers Compensation	32,344.23	43,125.64	60,344.90	4,105.83	(1,000.00)	2,060.00	60.00	4,287.08		
Airport Terminal Building	Board 211 - Travel & Subsistence 214 -	4,417.78	5,890.37	3,009.31	2,000.00		10,609.00	(10,587.74)	2,121.80		
Airport Terminal Building	Individual Memberships/Conference Fees 217 -	675.83	901.11	1,500.00	2,250.00				2,387.03		
Airport Terminal Building	Telephone/Communications 275 - Insurance	1,769.78	2,359.71	2,000.00	17,187.82				12,200.35	--	12,198.17 1,205.99 83.67 61.80 69.53 \$17.2K
Airport Terminal Building	510 - Administrative Supplies 229 - Professional	11,072.01	14,762.68	1,592.99	4,500.00				2,182.74		
Airport Airport Airport	Development 230 - Consultant/Professional	10,345.46	13,793.95	1,539.08	3,000.00				2,121.80		
Airport Airport Airport	Services Fees	8,689.54	11,586.05	2,000.00			465,308.37				
Airport Airport Airport		371.04	494.72	3,000.00							
Airport Airport Airport		31,699.65	42,266.20	50,000.00							
Airport											
									18,234.56		Per Director and Financial Analyst: Upgrade to the 531.10 internet caused the inrease, budget should be
										355.35	
										92.70	
					2,000.00					61.80	
											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.
					62,087.74		51,500.00		53,045.00		
Airport	252 - Contracted Maintenance & Repair of Fixed Assets (Buildings, Roads etc) 253 - Contracted Maintenance & Repair (Equipment)	4,836.21	6,448.28	20,000.00	10,000.00	(10,000.00)	10,300.00	300.00	10,609.00		Budget was previously removed, added 10k Per 309.00
Airport	223 - Subscriptions & Publications 519 - General Supplies 512 -	5,259.03	7,012.04	15,000.00		(2,500.00)					Director and Financial Analyst's instructions 386.25 3.09 Per
Airport	Safety Equipment/Clothing/Uniforms/Boots 521 - Fuel & Oil &	36.00	48.00	200.00		(100.00)					Director and Financial Analyst/Director: Don't 309.00 want
Airport	Other Vehicle Supplies 215 - Freight/shipping 276 - Vehicle	2,100.54	2,800.72	10,000.00	12,500.00	-30.00	12,875.00	375.00	13,261.25		to underbudget for this, materials for the airport are quite
Airport	Insurance 522 - Equipment Fleet- Parts & Supplies 531 - Chemicals	365.80	487.73	1,500.00	100.00	(3,000.00)	103.00		106.09		costly. 47.28 1,143.30 46.35 123.60 988.80 1,081.50 Per
Airport	532 - Equipment Consumables 762 - Transfer to Projects 764 -	22,371.30	29,828.40	40,000.00	1,530.00	-2,115.96	1,575.90	3.00	39,253.30		Director and Financial Analyst: This will be 386.25 incurred
Airport	Contributed to Reserves 520 - Vehicle Parts and Supplies	572.53	763.37	1,500.00	37,000.00	(10,000.00)	38,110.00		-		again. Please keep the budget at \$12.5K for 2026 with 4%
Airport		1,884.04	2,512.05	1,884.04	10,000.00		10,300.00		10,609.00		increase per year. --78.80
Airport		10,780.04	14,373.39	10,000.00							
Airport		11,611.00	15,481.33	45,000.00		500.00 -					
Airport		11,819.30	15,759.07	12,000.00		-50.00			1,623.18		
Airport		9,825.00 -	13,100.00	-							
Airport		1,765.47	- 2,353.96	90,000.00	1,500.00		1,545.00		1,591.35		
Airport				2,500.00	4,000.00		4,120.00	1,120.00	4,243.60		
Airport					32,000.00		32,960.00		33,948.80		
Airport					35,000.00		36,050.00	45.00	37,131.50		
Airport											
					12,500.00		12,875.00	960.00	13,261.25		
								1,050.00			
					90,000.00		90,000.00	375.00 -	90,000.00		
					2,550.00		2,626.50	-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	
	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										
		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	#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)		6,034.99		97,106.12	
	PERCENTAGE CHANGE				8.79%		-0.22%		-3.57%	

Per Director and Financial Analyst:

The software that we're using to track the flight movements at the airport and for invoicing 556.20 purposes is from AARMS. Please budget \$18K with 3% increase per year. Current budget is too low.