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# Approved Interim Operating Budget 2025 - 2027

December 17, 2024



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**Budget by Department**

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	2024	2025	2026	2027
	Budget	Budget	Budget	Budget
<b>Revenue</b>				
00-00 Taxation	42,127,024	43,381,627	44,394,701	44,807,941
11-00 Legislative	1,000	1,000	1,000	1,000
12-00 Administration	7,790,894	4,108,280	2,058,269	2,164,604
12-14 Assessment	215,975	226,100	235,525	241,100
21-00 Peace Officers	126,000	126,000	126,000	126,000
23-00 Fire	784,843	784,843	1,225,538	1,226,266
29-00 Safety	15,000	15,000	15,000	15,000
32-00 Public Works Road Construction and Repair	340,100	228,200	228,200	228,200
41-00 Water General	4,500	4,500	4,590	4,682
41-01 Carseland Water	221,280	213,500	213,500	213,500
41-03 Gleichen Water	157,127	157,360	157,360	157,360
41-08 Speargrass Water	125,038	117,310	117,310	117,310
41-09 Rosebud Water	41,894	44,200	44,200	35,600
41-11 Muirfield Water	156,384	178,400	178,400	178,400
42-01 Carseland Sewer	208,894	210,000	210,000	210,000
42-02 Cluny Sewer	27,150	26,060	26,060	26,060
42-03 Gleichen Sewer	149,634	148,200	148,200	148,200
42-08 Speargrass Sewer	120,416	117,200	117,200	117,200
42-09 Rosebud Sewer	43,024	46,500	46,500	46,500
42-11 Muirfield Sewer	130,581	183,100	183,100	183,100
43-00 Solid Waste Management	54,668	57,668	57,561	57,448
54-00 Cemetery	2,200	3,000	3,000	3,000
61-00 Planning and Development	478,269	478,269	479,066	479,879
62-00 ASB General	665,977	844,978	503,729	503,730
62-10 ASB Operations	800	4,500	4,500	4,500
62-37 ASB ENVi	136,609	136,609	62,609	62,609
71-00 Community Services	35,000	45,000	45,000	45,000
<b>Total Revenue*</b>	<b>\$ 54,160,281</b>	<b>\$ 51,887,403</b>	<b>\$ 50,886,117</b>	<b>\$ 51,404,189</b>

**Budget by Department**

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	2024	2025	2026	2027
	Budget	Budget	Budget	Budget
<b>Expenses</b>				
00-00 Taxation	(13,452,266)	(13,861,027)	(13,864,527)	(13,868,202)
11-00 Legislative	(577,529)	(561,122)	(557,332)	(559,166)
12-00 Administration	(9,672,317)	(8,411,692)	(8,647,981)	(8,764,129)
12-06 Economic Development	(386,062)	(395,589)	(350,168)	(353,661)
12-14 Assessment	(504,645)	(527,529)	(554,050)	(578,072)
21-00 Peace Officers	(766,886)	(608,380)	(614,654)	(618,104)
23-00 Fire	(3,531,401)	(3,464,862)	(3,212,957)	(3,217,638)
24-00 Emergency Management	(128,622)	(124,929)	(119,520)	(120,943)
29-00 Safety	(274,508)	(300,664)	(292,380)	(295,366)
31-00 Public Works Hamlets	(1,038,372)	(1,010,122)	(1,038,203)	(1,062,588)
31-04 Public Works Shops	(2,061,203)	(2,121,779)	(2,092,254)	(2,120,058)
31-12 Public Works Administration	(1,660,343)	(1,488,986)	(1,491,991)	(1,504,192)
32-00 Public Works General	(11,823,866)	(11,673,866)	(11,563,866)	(11,563,866)
32-01 Public Works Road Construction and Repair	(1,610,861)	(1,560,639)	(1,582,658)	(1,605,334)
32-04 Public Works Dust Control & Road Maintenance	(2,050,148)	(2,206,788)	(2,251,670)	(2,291,297)
32-05 Public Works Gravel	(2,011,158)	(1,556,096)	(1,540,955)	(1,626,140)
32-06 Public Works Graders	(1,452,780)	(1,533,147)	(1,533,907)	(1,534,682)
32-07 Public Works Bridges	(607,000)	(607,000)	(618,640)	(630,513)
33-00 Fleet Equipment	(5,033,276)	(4,080,626)	(4,102,170)	(4,123,669)
40-00 Storm Drainage	(190,314)	(190,314)	(191,314)	(192,314)
41-00 Water General	(324,301)	(691,781)	(176,781)	(176,781)
41-01 Carseland Water	(370,321)	(340,656)	(301,656)	(301,656)
41-03 Gleichen Water	(416,275)	(518,995)	(473,695)	(488,695)
41-08 Speargrass Water	(597,138)	(435,206)	(424,206)	(424,206)
41-09 Rosebud Water	(141,373)	(288,584)	(193,592)	(188,760)
41-11 Muirfield Water	(497,330)	(440,522)	(440,272)	(441,272)
42-00 Sewer General	(17,307)	(24,307)	(24,307)	(24,307)
42-01 Carseland Sewer	(333,137)	(300,882)	(302,526)	(302,526)
42-02 Cluny Sewer	(40,576)	(38,138)	(33,488)	(33,588)
42-03 Gleichen Sewer	(154,535)	(134,588)	(132,088)	(132,088)
42-08 Speargrass Sewer	(151,535)	(127,932)	(127,932)	(127,932)
42-09 Rosebud Sewer	(185,060)	(185,942)	(184,942)	(184,942)
42-11 Muirfield Sewer	(249,550)	(324,768)	(337,797)	(340,423)
43-00 Solid Waste Management	(1,509,527)	(1,581,013)	(1,604,512)	(1,629,960)
54-00 Cemetery	(17,578)	(17,578)	(18,578)	(19,578)
61-00 Planning and Development	(1,651,002)	(1,702,859)	(1,735,125)	(1,759,650)
62-00 ASB General	(1,853,022)	(1,696,579)	(1,382,092)	(1,393,744)
62-10 ASB Operations	(197,650)	(197,650)	(200,803)	(204,019)
62-11 ASB Board	(33,466)	(33,466)	(33,885)	(34,313)
62-20 ASB Shop	(57,789)	(70,429)	(63,327)	(63,876)
62-37 ASB ENVi	(345,917)	(351,275)	(356,925)	(360,294)
71-00 Community Services	(1,693,329)	(1,610,093)	(1,627,387)	(1,652,637)
74-00 Library	(46,100)	(46,100)	(46,100)	(46,100)
<b>Total Expenses*</b>	<b>-\$ 69,717,376</b>	<b>-\$ 67,444,499</b>	<b>-\$ 66,443,213</b>	<b>-\$ 66,961,284</b>
<b>Less: amortization</b>	<b>-\$ 15,557,095</b>	<b>-\$ 15,557,095</b>	<b>-\$ 15,557,095</b>	<b>-\$ 15,557,095</b>
<b>Total Expenses less amortization</b>	<b>-\$ 54,160,281</b>	<b>-\$ 51,887,404</b>	<b>-\$ 50,886,117</b>	<b>-\$ 51,404,189</b>
<b>Difference</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*Revenue and expense budgets incorporate reserve transfers. See Reserve Transfer Detail schedule for details on these totals.

**Budget by Department - Account Detail**

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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Taxation	Revenues / Funding Source	1111-00	TAXES - RESIDENTIAL LEVY	\$ 8,291,216	\$ 8,289,840	\$ 8,538,535	\$ 248,695
Taxation	Revenues / Funding Source	1112-00	TAXES - COMMERCIAL LEVY	\$ 5,790,517	\$ 5,835,302	\$ 6,010,361	\$ 175,059
Taxation	Revenues / Funding Source	1113-00	TAXES - INDUSTRIAL LEVY	\$ 2,082,415	\$ 1,780,200	\$ 1,833,606	\$ 53,406
Taxation	Revenues / Funding Source	1114-00	TAXES - FARMLAND LEVY	\$ 3,186,807	\$ 3,186,941	\$ 3,282,549	\$ 95,608
			LEVY - DDSWMA TRANSTOR				
Taxation	Revenues / Funding Source	1143-00	DEB.	\$ -	\$ 28,585	\$ 28,585	\$ -
			TAXES - MACHINERY &				
Taxation	Revenues / Funding Source	1150-00	EQUIPMENT	\$ 6,713,755	\$ 6,713,099	\$ 6,914,492	\$ 201,393
Taxation	Revenues / Funding Source	1190-00	TAXES - LINEAR	\$ 15,460,037	\$ 15,796,377	\$ 16,270,268	\$ 473,891
			TAXES - DESIGNATED IND.				
Taxation	Revenues / Funding Source	1193-00	PROP.	\$ 171,671	\$ 171,980	\$ 177,139	\$ 5,159
Taxation	Revenues / Funding Source	1200-00	MINIMUM MUNICIPAL TAX	\$ 8,124	\$ 8,300	\$ 8,300	\$ -
Taxation	Revenues / Funding Source	1230-00	TAXES - GRANTS-IN-LIEU FED.	\$ 43,091	\$ 43,465	\$ 44,769	\$ 1,304
Taxation	Revenues / Funding Source	1240-00	TAXES - GRANTS-IN-LIEU PROV.	\$ 2,935	\$ 2,935	\$ 3,023	\$ 88
			TAXES - COMM. AGGREGATE				
Taxation	Revenues / Funding Source	1435-00	LEVY	\$ 116,694	\$ 70,000	\$ 70,000	\$ -
Taxation	Revenues / Funding Source	1515-00	TAXES - PENALTIES	\$ 350,777	\$ 200,000	\$ 200,000	\$ -
Taxation	<b>Revenues / Funding Source Total</b>			<b>\$ 42,218,038</b>	<b>\$ 42,127,024</b>	<b>\$ 43,381,627</b>	<b>\$ 1,254,603</b>
			REQ. - WHEATLAND HOUSING				
Taxation	Expenses / Expenditure	2742-00	MGMT	\$ (287,152)	\$ (483,588)	\$ (498,098)	\$ (14,510)
Taxation	Expenses / Expenditure	2743-00	REQ. - WFCSS	\$ (58,039)	\$ (58,039)	\$ (58,039)	\$ -
Taxation	Expenses / Expenditure	2744-00	REQ. - DIP (INCLUDES LINEAR)	\$ (171,996)	\$ (171,980)	\$ (177,139)	\$ (5,159)
			REQ. - WADEMESA FIRE				
Taxation	Expenses / Expenditure	2745-00	DISPATCH	\$ (69,904)	\$ (69,904)	\$ (69,904)	\$ -
Taxation	Expenses / Expenditure	2746-00	REQ. - POLICE FUNDING	\$ (853,312)	\$ (901,985)	\$ (901,985)	\$ -
			REQ. - DRUMHELLER WASTE				
Taxation	Expenses / Expenditure	2759-00	MGMT	\$ (437,599)	\$ (437,599)	\$ (503,844)	\$ (66,245)
			REQ. - MARIGOLD LIBRARY				
Taxation	Expenses / Expenditure	2776-00	SYSTEM	\$ (95,768)	\$ (106,570)	\$ (106,570)	\$ -
			REQ. - ALBERTA SCHOOL				
Taxation	Expenses / Expenditure	2793-00	FOUNDATION	\$ (8,075,701)	\$ (10,767,601)	\$ (11,090,448)	\$ (322,847)
Taxation	Expenses / Expenditure	2915-00	TAX INCENTIVE REFUND	\$ -	\$ (185,000)	\$ (185,000)	\$ -
Taxation	Expenses / Expenditure	2921-00	TAXES - CANCELLATION	\$ (3,150)	\$ (200,000)	\$ (200,000)	\$ -
Taxation	Expenses / Expenditure	2940-00	TRANSFER TO RESERVES	\$ 158,832	\$ (70,000)	\$ (70,000)	\$ -
Taxation	<b>Expenses / Expenditure Total</b>			<b>\$ (9,893,788)</b>	<b>\$ (13,452,266)</b>	<b>\$ (13,861,027)</b>	<b>\$ (408,761)</b>
<b>Taxation Total</b>				<b>\$ 32,324,250</b>	<b>\$ 28,674,758</b>	<b>\$ 29,520,600</b>	<b>\$ 845,842</b>
Legislative	Revenues / Funding Source	1300-00	RECOVERIES	\$ -	\$ 1,000	\$ 1,000	\$ -
Legislative	<b>Revenues / Funding Source Total</b>			<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ -</b>
Legislative	Expenses / Expenditure	2100-00	SALARIES	\$ (39,192)	\$ (37,013)	\$ (37,937)	\$ (924)
Legislative	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (5,486)	\$ (6,006)	\$ (6,006)	\$ -
Legislative	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (2,877)	\$ (3,185)	\$ (3,185)	\$ -
Legislative	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (16,009)	\$ (21,608)	\$ (21,665)	\$ (56)
Legislative	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (184)	\$ (199)	\$ (205)	\$ (6)
Legislative	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (11,967)	\$ (13,715)	\$ (13,715)	\$ -
Legislative	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (24,352)	\$ (30,705)	\$ (30,705)	\$ -
Legislative	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (3,963)	\$ (3,399)	\$ (3,399)	\$ -
Legislative	Expenses / Expenditure	2137-00	BENEFIT - RRSPP	\$ (20,417)	\$ (19,000)	\$ (19,000)	\$ -
Legislative	Expenses / Expenditure	2151-00	HONORARIUM	\$ (197,767)	\$ (236,394)	\$ (247,000)	\$ (10,606)
Legislative	Expenses / Expenditure	2155-00	MEETING HONORARIUM	\$ (66,167)	\$ (120,000)	\$ (92,000)	\$ 28,000
Legislative	Expenses / Expenditure	2211-00	MILEAGE	\$ (19,979)	\$ (22,000)	\$ (22,000)	\$ -
Legislative	Expenses / Expenditure	2212-00	MEALS	\$ (2,946)	\$ (6,000)	\$ (6,000)	\$ -
Legislative	Expenses / Expenditure	2213-00	LODGING	\$ (494)	\$ (5,000)	\$ (5,000)	\$ -
Legislative	Expenses / Expenditure	2214-00	PARKING/TRANSPORTATION	\$ (176)	\$ (300)	\$ (300)	\$ -
Legislative	Expenses / Expenditure	2217-00	TELEPHONE	\$ (6,516)	\$ (8,400)	\$ (8,400)	\$ -
Legislative	Expenses / Expenditure	2233-00	LEGAL	\$ (11,402)	\$ (15,000)	\$ (15,000)	\$ -
Legislative	Expenses / Expenditure	2234-00	TRAINING	\$ -	\$ (5,000)	\$ (5,000)	\$ -
Legislative	Expenses / Expenditure	2235-00	REGISTRATION & MEMBERSHIP	\$ (1,175)	\$ -	\$ -	\$ -
Legislative	Expenses / Expenditure	2236-00	CONFERENCES	\$ (19,607)	\$ (15,000)	\$ (15,000)	\$ -
Legislative	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ -	\$ (7,500)	\$ (7,500)	\$ -
Legislative	Expenses / Expenditure	2275-00	INSURANCE	\$ (1,629)	\$ (1,605)	\$ (1,605)	\$ -
Legislative	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (999)	\$ (500)	\$ (500)	\$ -
Legislative	<b>Expenses / Expenditure Total</b>			<b>\$ (453,304)</b>	<b>\$ (577,529)</b>	<b>\$ (561,122)</b>	<b>\$ 16,407</b>
<b>Legislative Total</b>				<b>\$ (453,304)</b>	<b>\$ (576,529)</b>	<b>\$ (560,122)</b>	<b>\$ 16,407</b>
Administration	Revenues / Funding Source	1300-00	RECOVERIES	\$ 179,009	\$ 160,000	\$ 160,000	\$ -
Administration	Revenues / Funding Source	1411-00	SALES - MAP	\$ 3,690	\$ 7,500	\$ 7,500	\$ -

**Budget by Department - Account Detail**

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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Administration	Revenues / Funding Source	1414-00	TAX CERTIFICATE	\$ 27,200	\$ 30,000	\$ 30,000	\$ -
Administration	Revenues / Funding Source	1418-00	MISC. SALES/FEES	\$ 47,617	\$ 30,000	\$ 30,000	\$ -
Administration	Revenues / Funding Source	1510-00	FEES - TAX RECOVERY & SERVICES	\$ 1,588	\$ 1,500	\$ 1,500	\$ -
Administration	Revenues / Funding Source	1550-00	INTEREST ON INVESTMENTS	\$ 1,574,806	\$ 1,500,000	\$ 1,500,000	\$ -
Administration	Revenues / Funding Source	1568-00	RENT/LEASE - LAND	\$ 41,535	\$ 44,709	\$ 44,709	\$ -
Administration	Revenues / Funding Source	1841-00	GRANTS - MSI OPERATING	\$ 277,718	\$ 277,718	\$ 277,718	\$ -
Administration	Revenues / Funding Source Total			\$ 2,153,163	\$ 2,051,427	\$ 2,051,427	\$ -
Administration	Expenses / Expenditure	2100-00	SALARIES	\$ -	\$ (22,266)	\$ (24,180)	\$ (1,914)
Administration	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ -	\$ (1,325)	\$ (1,439)	\$ (114)
Administration	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ -	\$ (517)	\$ (556)	\$ (40)
Administration	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ -	\$ (283)	\$ (307)	\$ (24)
Administration	Expenses / Expenditure	2272-00	LAND TITLE FEES	\$ (3,914)	\$ (4,000)	\$ (4,000)	\$ -
Administration	Expenses / Expenditure	2975-00	INTEREST ON RESERVES	\$ (400,000)	\$ (400,000)	\$ (400,000)	\$ -
Administration	Expenses / Expenditure Total			\$ (403,914)	\$ (428,391)	\$ (430,482)	\$ (2,091)
<b>Administration Total</b>				<b>\$ 1,749,249</b>	<b>\$ 1,623,036</b>	<b>\$ 1,620,945</b>	<b>\$ (2,091)</b>
Administration (12-02)	Revenues / Funding Source	1300-00	RECOVERIES	\$ 2,831	\$ -	\$ 17,497	\$ 17,497
Administration (12-02)	Revenues / Funding Source	1418-00	MISC. SALES/FEES	\$ 1,680	\$ 1,500	\$ 1,500	\$ -
Administration (12-02)	Revenues / Funding Source	1920-00	TRANSFER FROM RESERVE	\$ -	\$ 916,702	\$ 916,702	\$ -
Administration (12-02)	Revenues / Funding Source	1921-00	TRANSFER FROM UNRESTRICTED RSV	\$ 1,968,750	\$ 4,821,265	\$ 1,121,154	\$ (3,700,111)
Administration (12-02)	Revenues / Funding Source Total			\$ 1,973,261	\$ 5,739,467	\$ 2,056,853	\$ (3,682,614)
Administration (12-02)	Expenses / Expenditure	2100-00	SALARIES	\$ (1,527,196)	\$ (1,821,142)	\$ (1,832,386)	\$ (11,244)
Administration (12-02)	Expenses / Expenditure	2121-00	BENEFIT - H&W SPEND (COUNTY)	\$ (21,290)	\$ (30,000)	\$ (30,000)	\$ -
Administration (12-02)	Expenses / Expenditure	2122-00	BENEFIT - H&W SPEND (PROVIDER)	\$ (19,472)	\$ (22,500)	\$ (22,500)	\$ -
Administration (12-02)	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (4,358)	\$ (13,314)	\$ (13,314)	\$ -
Administration (12-02)	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (133,799)	\$ (163,297)	\$ (163,447)	\$ (150)
Administration (12-02)	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (61,096)	\$ (67,893)	\$ (73,092)	\$ (5,199)
Administration (12-02)	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (21,007)	\$ (22,471)	\$ (23,167)	\$ (696)
Administration (12-02)	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (29,656)	\$ (28,085)	\$ (29,385)	\$ (1,300)
Administration (12-02)	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (60,188)	\$ (62,895)	\$ (65,795)	\$ (2,900)
Administration (12-02)	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (16,334)	\$ (19,107)	\$ (19,296)	\$ (189)
Administration (12-02)	Expenses / Expenditure	2211-00	MILEAGE	\$ (3,346)	\$ (2,200)	\$ (2,200)	\$ -
Administration (12-02)	Expenses / Expenditure	2212-00	MEALS	\$ (1,981)	\$ (5,000)	\$ (5,000)	\$ -
Administration (12-02)	Expenses / Expenditure	2213-00	LODGING	\$ (1,927)	\$ (4,000)	\$ (4,000)	\$ -
Administration (12-02)	Expenses / Expenditure	2214-00	PARKING/TRANSPORTATION	\$ (685)	\$ (300)	\$ (300)	\$ -
Administration (12-02)	Expenses / Expenditure	2215-00	FREIGHT	\$ (149)	\$ (500)	\$ (500)	\$ -
Administration (12-02)	Expenses / Expenditure	2216-00	POSTAGE	\$ (35,300)	\$ (50,000)	\$ (50,000)	\$ -
Administration (12-02)	Expenses / Expenditure	2217-00	TELEPHONE	\$ (38,633)	\$ (33,780)	\$ (33,780)	\$ -
Administration (12-02)	Expenses / Expenditure	2221-00	ADVERTISING	\$ (68,716)	\$ (78,000)	\$ (78,000)	\$ -
Administration (12-02)	Expenses / Expenditure	2223-00	PRINT & BINDING	\$ (1,575)	\$ (4,000)	\$ (4,000)	\$ -
Administration (12-02)	Expenses / Expenditure	2230-00	AERIAL PHOTOS	\$ (66,893)	\$ (66,893)	\$ -	\$ 66,893
Administration (12-02)	Expenses / Expenditure	2231-00	AUDIT FEES	\$ (38,200)	\$ (34,000)	\$ (31,500)	\$ 2,500
Administration (12-02)	Expenses / Expenditure	2232-00	ENGINEERING	\$ -	\$ -	\$ -	\$ -
Administration (12-02)	Expenses / Expenditure	2233-00	LEGAL	\$ (139,204)	\$ (180,000)	\$ (180,000)	\$ -
Administration (12-02)	Expenses / Expenditure	2234-00	TRAINING	\$ (6,771)	\$ (20,000)	\$ (20,000)	\$ -
Administration (12-02)	Expenses / Expenditure	2235-00	REGISTRATION & MEMBERSHIP	\$ (15,462)	\$ (15,000)	\$ (15,000)	\$ -
Administration (12-02)	Expenses / Expenditure	2236-00	CONFERENCES	\$ (6,166)	\$ (10,000)	\$ (10,000)	\$ -
Administration (12-02)	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (206,162)	\$ (318,260)	\$ (415,160)	\$ (96,900)
Administration (12-02)	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ -	\$ (80,000)	\$ (60,000)	\$ 20,000
Administration (12-02)	Expenses / Expenditure	2250-70	CONTRACT SERVICES - FACILITY	\$ (74,943)	\$ (70,000)	\$ (96,250)	\$ (26,250)
Administration (12-02)	Expenses / Expenditure	2250-99	CONTRACT SERVICES - BROADBAND PROJECT	\$ (1,968,750)	\$ (2,119,000)	\$ -	\$ 2,119,000
Administration (12-02)	Expenses / Expenditure	2252-00	CONTRACT BUILDING REPAIRS	\$ (14)	\$ -	\$ -	\$ -
Administration (12-02)	Expenses / Expenditure	2252-70	CONTRACT BLDING REPAIRS - FACILITY	\$ (68,504)	\$ (70,000)	\$ (75,000)	\$ (5,000)
Administration (12-02)	Expenses / Expenditure	2262-00	HALL RENTAL	\$ -	\$ (400)	\$ (400)	\$ -
Administration (12-02)	Expenses / Expenditure	2270-01	ANI INSURANCE PREMIUMS	\$ (172,107)	\$ (155,471)	\$ (155,471)	\$ -
Administration (12-02)	Expenses / Expenditure	2271-00	REGISTRATION - RMA	\$ (2,647)	\$ (16,000)	\$ (16,000)	\$ -
Administration (12-02)	Expenses / Expenditure	2275-00	INSURANCE	\$ (83,667)	\$ (123,478)	\$ (123,478)	\$ -
Administration (12-02)	Expenses / Expenditure	2511-00	ELECTION & CENS - GENERAL EXPENSES	\$ -	\$ -	\$ (35,000)	\$ (35,000)
Administration (12-02)	Expenses / Expenditure	2522-00	SUPPLIES - JANITORIAL	\$ (1,872)	\$ (5,600)	\$ (5,600)	\$ -
Administration (12-02)	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (94,602)	\$ (105,800)	\$ (116,100)	\$ (10,300)

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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Administration (12-02)	Expenses / Expenditure	2527-70	SUPPLIES - FACILITY	\$ (1,015)	\$ -	\$ -	\$ -
Administration (12-02)	Expenses / Expenditure	2529-00	COMPUTER HARDWARE	\$ (13,368)	\$ (20,000)	\$ (30,000)	\$ (10,000)
Administration (12-02)	Expenses / Expenditure	2530-00	CONTRACT SERVICES - RECORDS MNGMT	\$ (227,987)	\$ (557,000)	\$ (432,000)	\$ 125,000
Administration (12-02)	Expenses / Expenditure	2540-00	COMPUTER SOFTWARE	\$ (729,226)	\$ (937,805)	\$ (1,039,397)	\$ (101,592)
Administration (12-02)	Expenses / Expenditure	2542-00	UTILITIES - HEATING	\$ (24,507)	\$ (24,000)	\$ (37,000)	\$ (13,000)
Administration (12-02)	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (28,212)	\$ (38,000)	\$ (33,000)	\$ 5,000
Administration (12-02)	Expenses / Expenditure	2545-00	UTILITIES - INTERNET	\$ (46,108)	\$ (42,000)	\$ (29,000)	\$ 13,000
Administration (12-02)	Expenses / Expenditure	2591-00	SOCIAL COMMITTEE	\$ (28,597)	\$ (42,378)	\$ (40,800)	\$ 1,578
Administration (12-02)	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (349,652)	\$ (378,955)	\$ (378,955)	\$ -
Administration (12-02)	Expenses / Expenditure	2770-00	DONATIONS TO ORGANIZATIONS	\$ (45,750)	\$ (988,702)	\$ (963,702)	\$ 25,000
Administration (12-02)	Expenses / Expenditure	2810-00	BANK CHARGES	\$ (22,001)	\$ (19,000)	\$ (19,000)	\$ -
Administration (12-02)	Expenses / Expenditure	2820-00	COMMISSION ON COLLECT BAD DEDT	\$ -	\$ (5,000)	\$ (5,000)	\$ -
Administration (12-02)	Expenses / Expenditure	2920-00	BAD DEBT	\$ -	\$ -	\$ -	\$ -
Administration (12-02)	Expenses / Expenditure	2940-00	TRANSFER TO RESERVES	\$ (372,700)	\$ (372,700)	\$ (1,168,235)	\$ (795,535)
Administration (12-02)	Expenses / Expenditure	2999-00	VACATION CLEARING	\$ 1,533	\$ -	\$ -	\$ -
Administration (12-02)	Expenses / Expenditure	2221-01	ADVERTISING	\$ (775)	\$ -	\$ -	\$ -
Administration (12-02)	Expenses / Expenditure Total			\$ (6,881,034)	\$ (9,243,926)	\$ (7,981,210)	\$ 1,262,716
<b>Administration (12-02) Total</b>				\$ (4,907,773)	\$ (3,504,459)	\$ (5,924,357)	\$ (2,419,898)
Economic Development	Expenses / Expenditure	2100-00	SALARIES	\$ (55,403)	\$ (122,381)	\$ (130,425)	\$ (8,044)
Economic Development	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (232)	\$ (966)	\$ (966)	\$ -
Economic Development	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (4,531)	\$ (11,737)	\$ (12,674)	\$ (937)
Economic Development	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (3,582)	\$ (4,664)	\$ (5,095)	\$ (431)
Economic Development	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (1,284)	\$ (1,524)	\$ (1,572)	\$ (49)
Economic Development	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (1,058)	\$ (2,415)	\$ (2,415)	\$ -
Economic Development	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (2,147)	\$ (5,405)	\$ (5,405)	\$ -
Economic Development	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (776)	\$ (1,413)	\$ (1,480)	\$ (66)
Economic Development	Expenses / Expenditure	2211-00	MILEAGE	\$ (984)	\$ (2,000)	\$ (2,000)	\$ -
Economic Development	Expenses / Expenditure	2212-00	MEALS	\$ (326)	\$ (4,000)	\$ (4,000)	\$ -
Economic Development	Expenses / Expenditure	2213-00	LODGING	\$ (1,818)	\$ (4,000)	\$ (4,000)	\$ -
Economic Development	Expenses / Expenditure	2214-00	PARKING/TRANSPORTATION	\$ (17)	\$ (1,000)	\$ (1,000)	\$ -
Economic Development	Expenses / Expenditure	2217-00	TELEPHONE	\$ (624)	\$ (1,408)	\$ (1,408)	\$ -
Economic Development	Expenses / Expenditure	2221-00	ADVERTISING	\$ (6,124)	\$ (50,000)	\$ (50,000)	\$ -
Economic Development	Expenses / Expenditure	2222-00	SUBSCRIPTIONS	\$ (3,757)	\$ (9,000)	\$ (9,000)	\$ -
Economic Development	Expenses / Expenditure	2234-00	TRAINING	\$ -	\$ (1,200)	\$ (1,200)	\$ -
Economic Development	Expenses / Expenditure	2235-00	REGISTRATION & MEMBERSHIP	\$ -	\$ (2,350)	\$ (2,350)	\$ -
Economic Development	Expenses / Expenditure	2236-00	CONFERENCES	\$ (5,734)	\$ (7,500)	\$ (7,500)	\$ -
Economic Development	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (53,090)	\$ (150,000)	\$ (150,000)	\$ -
Economic Development	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ -	\$ (3,100)	\$ (3,100)	\$ -
Economic Development	Expenses / Expenditure Total			\$ (141,488)	\$ (386,062)	\$ (395,589)	\$ (9,526)
<b>Economic Development Total</b>				\$ (141,488)	\$ (386,062)	\$ (395,589)	\$ (9,526)
Assessment	Revenues / Funding Source	1300-00	RECOVERIES	\$ 650	\$ 12,500	\$ 12,500	\$ -
Assessment	Revenues / Funding Source	1300-01	RECOVERIES	\$ 203,175	\$ 203,175	\$ 213,300	\$ 10,125
Assessment	Revenues / Funding Source	1412-00	SALES - ASSESSMENT SHEET	\$ 230	\$ 300	\$ 300	\$ -
Assessment	Revenues / Funding Source Total			\$ 204,055	\$ 215,975	\$ 226,100	\$ 10,125
Assessment	Expenses / Expenditure	2100-00	SALARIES	\$ (278,340)	\$ (333,351)	\$ (324,734)	\$ 8,618
Assessment	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (1,538)	\$ (2,520)	\$ (2,520)	\$ -
Assessment	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (28,628)	\$ (29,909)	\$ (31,255)	\$ (1,347)
Assessment	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (11,189)	\$ (11,978)	\$ (12,894)	\$ (916)
Assessment	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (3,787)	\$ (3,975)	\$ (4,102)	\$ (127)
Assessment	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (6,591)	\$ (6,300)	\$ (6,300)	\$ -
Assessment	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (13,358)	\$ (14,100)	\$ (14,100)	\$ -
Assessment	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (3,168)	\$ (3,411)	\$ (3,524)	\$ (113)
Assessment	Expenses / Expenditure	2153-00	STIPEND	\$ (1,067)	\$ (2,000)	\$ (2,000)	\$ -
Assessment	Expenses / Expenditure	2211-00	MILEAGE	\$ (119)	\$ (1,200)	\$ (1,200)	\$ -
Assessment	Expenses / Expenditure	2212-00	MEALS	\$ -	\$ (2,000)	\$ (2,000)	\$ -
Assessment	Expenses / Expenditure	2213-00	LODGING	\$ -	\$ (2,500)	\$ (2,500)	\$ -
Assessment	Expenses / Expenditure	2214-00	PARKING/TRANSPORTATION	\$ (22)	\$ (300)	\$ (300)	\$ -
Assessment	Expenses / Expenditure	2215-00	FREIGHT	\$ -	\$ (500)	\$ (500)	\$ -
Assessment	Expenses / Expenditure	2217-00	TELEPHONE	\$ (2,149)	\$ (2,600)	\$ (2,600)	\$ -
Assessment	Expenses / Expenditure	2234-00	TRAINING	\$ (425)	\$ (2,000)	\$ (2,000)	\$ -
Assessment	Expenses / Expenditure	2235-00	REGISTRATION & MEMBERSHIP	\$ (2,700)	\$ (1,400)	\$ (1,400)	\$ -
Assessment	Expenses / Expenditure	2236-00	CONFERENCES	\$ (950)	\$ (2,600)	\$ (2,600)	\$ -
Assessment	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (21,269)	\$ (80,000)	\$ (88,000)	\$ (8,000)

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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Assessment	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (68)	\$ (2,000)	\$ (2,000)	\$ -
Assessment	Expenses / Expenditure	2101-00	SALARIES - OT	\$ (17,546)	\$ -	\$ (21,000)	\$ (21,000)
<b>Assessment</b>	<b>Expenses / Expenditure Total</b>			<b>\$ (392,915)</b>	<b>\$ (504,645)</b>	<b>\$ (527,529)</b>	<b>\$ (22,885)</b>
<b>Assessment Total</b>				<b>\$ (188,860)</b>	<b>\$ (288,670)</b>	<b>\$ (301,429)</b>	<b>\$ (12,760)</b>
Peace Officers	Revenues / Funding Source	1350-00	RECOVERY FRM OTHER GOV	\$ 3,365	\$ 25,000	\$ 25,000	\$ -
Peace Officers	Revenues / Funding Source	1421-00	LICENCES - DOG	\$ 5,400	\$ 5,000	\$ 5,000	\$ -
Peace Officers	Revenues / Funding Source	1531-00	FINES	\$ 33,087	\$ 60,000	\$ 60,000	\$ -
Peace Officers	Revenues / Funding Source	1588-00	ROAD DATA SERVICE - PERMIT FEE	\$ 39,600	\$ 20,000	\$ 20,000	\$ -
Peace Officers	Revenues / Funding Source	1595-00	FEES - ROAD DATA - TRAVIS	\$ 28,512	\$ 16,000	\$ 16,000	\$ -
<b>Peace Officers</b>	<b>Revenues / Funding Source Total</b>			<b>\$ 109,964</b>	<b>\$ 126,000</b>	<b>\$ 126,000</b>	<b>\$ -</b>
Peace Officers	Expenses / Expenditure	2100-00	SALARIES	\$ (297,923)	\$ (328,068)	\$ (348,738)	\$ (20,670)
Peace Officers	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (1,040)	\$ (2,520)	\$ (2,520)	\$ -
Peace Officers	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (28,574)	\$ (31,644)	\$ (34,052)	\$ (2,408)
Peace Officers	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (11,798)	\$ (12,166)	\$ (13,290)	\$ (1,124)
Peace Officers	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (3,841)	\$ (3,975)	\$ (4,102)	\$ (127)
Peace Officers	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (5,210)	\$ (6,300)	\$ (6,300)	\$ -
Peace Officers	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (10,602)	\$ (14,100)	\$ (14,100)	\$ -
Peace Officers	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (3,520)	\$ (3,717)	\$ (3,883)	\$ (166)
Peace Officers	Expenses / Expenditure	2211-00	MILEAGE	\$ -	\$ (350)	\$ (350)	\$ -
Peace Officers	Expenses / Expenditure	2212-00	MEALS	\$ (26)	\$ (600)	\$ (600)	\$ -
Peace Officers	Expenses / Expenditure	2213-00	LODGING	\$ (3,297)	\$ (6,000)	\$ (6,000)	\$ -
Peace Officers	Expenses / Expenditure	2214-00	PARKING/TRANSPORTATION	\$ -	\$ (153)	\$ (153)	\$ -
Peace Officers	Expenses / Expenditure	2215-00	FREIGHT	\$ (50)	\$ (500)	\$ (500)	\$ -
Peace Officers	Expenses / Expenditure	2217-00	TELEPHONE	\$ (1,472)	\$ (3,500)	\$ (2,500)	\$ 1,000
Peace Officers	Expenses / Expenditure	2233-00	LEGAL	\$ (21,114)	\$ (8,000)	\$ (8,000)	\$ -
Peace Officers	Expenses / Expenditure	2234-00	TRAINING	\$ (687)	\$ (8,500)	\$ (8,500)	\$ -
Peace Officers	Expenses / Expenditure	2235-00	REGISTRATION & MEMBERSHIP	\$ (500)	\$ (1,000)	\$ (1,000)	\$ -
Peace Officers	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (76,420)	\$ (308,293)	\$ (120,792)	\$ 187,501
Peace Officers	Expenses / Expenditure	2277-00	INSPECTION	\$ (48,900)	\$ (20,000)	\$ (20,000)	\$ -
Peace Officers	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (4,534)	\$ (7,500)	\$ (13,000)	\$ (5,500)
Peace Officers	Expenses / Expenditure	2101-00	SALARIES - OT	\$ (3,365)	\$ -	\$ -	\$ -
<b>Peace Officers</b>	<b>Expenses / Expenditure Total</b>			<b>\$ (522,874)</b>	<b>\$ (766,886)</b>	<b>\$ (608,380)</b>	<b>\$ 158,506</b>
<b>Peace Officers Total</b>				<b>\$ (412,910)</b>	<b>\$ (640,886)</b>	<b>\$ (482,380)</b>	<b>\$ 158,506</b>
Fire	Revenues / Funding Source	1300-00	RECOVERIES	\$ 2,150	\$ -	\$ -	\$ -
Fire	Revenues / Funding Source	1300-01	RECOVERIES	\$ -	\$ 1,200	\$ 1,200	\$ -
Fire	Revenues / Funding Source	1350-00	RECOVERY FRM OTHER GOV	\$ 136,756	\$ 35,700	\$ 35,700	\$ -
Fire	Revenues / Funding Source	1434-00	MISC. REVENUE	\$ 139	\$ -	\$ -	\$ -
Fire	Revenues / Funding Source	1597-00	DONATIONS	\$ 6,000	\$ -	\$ -	\$ -
Fire	Revenues / Funding Source	1840-00	GRANTS - PROVINCIAL CONDITIONL RESERVES FOR FIRE ASSOCIATIONS	\$ 34,933	\$ -	\$ -	\$ -
Fire	Revenues / Funding Source	1940-00	ASSOCIATIONS	\$ 747,943	\$ 747,943	\$ 747,943	\$ -
<b>Fire</b>	<b>Revenues / Funding Source Total</b>			<b>\$ 927,921</b>	<b>\$ 784,843</b>	<b>\$ 784,843</b>	<b>\$ -</b>
Fire	Expenses / Expenditure	2100-00	SALARIES	\$ (399,113)	\$ (346,401)	\$ (204,468)	\$ 141,933
Fire	Expenses / Expenditure	2120-00	EMPLOYEE RECOGNITION	\$ (4,661)	\$ (16,575)	\$ (16,575)	\$ -
Fire	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (1,108)	\$ (2,058)	\$ (2,058)	\$ -
Fire	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (23,081)	\$ (20,197)	\$ (19,360)	\$ 837
Fire	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (14,584)	\$ (7,908)	\$ (8,617)	\$ (709)
Fire	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (7,073)	\$ (2,584)	\$ (2,666)	\$ (82)
Fire	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (5,122)	\$ (4,095)	\$ (4,095)	\$ -
Fire	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (10,385)	\$ (9,165)	\$ (9,165)	\$ -
Fire	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (5,004)	\$ (2,296)	\$ (2,328)	\$ (32)
Fire	Expenses / Expenditure	2211-00	MILEAGE	\$ (100)	\$ (2,550)	\$ (2,550)	\$ -
Fire	Expenses / Expenditure	2212-00	MEALS	\$ (9,655)	\$ (8,000)	\$ (8,000)	\$ -
Fire	Expenses / Expenditure	2213-00	LODGING	\$ (976)	\$ (2,550)	\$ (2,550)	\$ -
Fire	Expenses / Expenditure	2214-00	PARKING/TRANSPORTATION	\$ (166)	\$ -	\$ -	\$ -
Fire	Expenses / Expenditure	2215-00	FREIGHT	\$ -	\$ (1,500)	\$ (1,500)	\$ -
Fire	Expenses / Expenditure	2217-00	TELEPHONE	\$ (12,835)	\$ (7,000)	\$ (7,000)	\$ -
Fire	Expenses / Expenditure	2233-00	LEGAL	\$ (2,325)	\$ (15,300)	\$ (15,300)	\$ -
Fire	Expenses / Expenditure	2234-00	TRAINING	\$ (52,525)	\$ (71,200)	\$ (71,200)	\$ -
Fire	Expenses / Expenditure	2235-00	REGISTRATION & MEMBERSHIP	\$ (4,392)	\$ (4,500)	\$ (4,500)	\$ -
Fire	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (130,723)	\$ (175,000)	\$ (75,000)	\$ 100,000
Fire	Expenses / Expenditure	2250-70	CONTRACT SERVICES - FACILITY	\$ (14,912)	\$ (10,000)	\$ (15,000)	\$ (5,000)



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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Fire	Expenses / Expenditure	2251-00	CONTRACT REPAIRS	\$ (8,270)	\$ (40,000)	\$ (40,000)	\$ -
Fire	Expenses / Expenditure	2252-00	CONTRACT BUILDING REPAIRS	\$ (228)	\$ -	\$ -	\$ -
Fire	Expenses / Expenditure	2252-70	CONTRACT BLDING REPAIRS - FACILITY	\$ (16,875)	\$ (25,000)	\$ (25,000)	\$ -
Fire	Expenses / Expenditure	2263-00	EQUIPMENT RENTAL	\$ (41,236)	\$ (18,000)	\$ (18,000)	\$ -
Fire	Expenses / Expenditure	2273-00	LICENCES & PERMITS	\$ (197)	\$ (5,000)	\$ (5,000)	\$ -
Fire	Expenses / Expenditure	2275-00	INSURANCE	\$ (10,817)	\$ (12,412)	\$ (12,412)	\$ -
Fire	Expenses / Expenditure	2520-00	DIESEL	\$ (14,945)	\$ (5,500)	\$ (5,500)	\$ -
Fire	Expenses / Expenditure	2526-00	SUPPLIES - CONSUMABLES	\$ (1,162)	\$ (1,000)	\$ (1,000)	\$ -
Fire	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (55,606)	\$ (43,350)	\$ (23,350)	\$ 20,000
Fire	Expenses / Expenditure	2528-00	GASOLINE	\$ (4,102)	\$ (3,000)	\$ (3,000)	\$ -
Fire	Expenses / Expenditure	2532-00	SIGNS	\$ -	\$ -	\$ -	\$ -
Fire	Expenses / Expenditure	2534-00	PARTS	\$ (7,745)	\$ (10,200)	\$ (10,200)	\$ -
Fire	Expenses / Expenditure	2536-00	TOOLS	\$ (14,326)	\$ (25,520)	\$ (25,520)	\$ -
Fire	Expenses / Expenditure	2541-00	UTILITIES - WATER	\$ (82)	\$ -	\$ -	\$ -
Fire	Expenses / Expenditure	2542-00	UTILITIES - HEATING	\$ (12,636)	\$ (10,200)	\$ (21,000)	\$ (10,800)
Fire	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (17,127)	\$ (21,000)	\$ (23,000)	\$ (2,000)
Fire	Expenses / Expenditure	2544-00	UTILITIES - SEWER	\$ (1,580)	\$ (4,500)	\$ (4,500)	\$ -
Fire	Expenses / Expenditure	2545-00	UTILITIES - INTERNET	\$ (10,079)	\$ (8,122)	\$ (10,730)	\$ (2,608)
Fire	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (167,609)	\$ (182,846)	\$ (182,846)	\$ -
Fire	Expenses / Expenditure	2770-00	DONATIONS TO ORGANIZATIONS	\$ (20,000)	\$ (25,000)	\$ (20,000)	\$ 5,000
Fire	Expenses / Expenditure	2772-00	ASSOC FUNDING - OPERATING	\$ (491,842)	\$ (391,605)	\$ (391,605)	\$ -
Fire	Expenses / Expenditure	2773-00	ASSOC FUNDING - CAPITAL	\$ -	\$ (208,926)	\$ (208,926)	\$ -
Fire	Expenses / Expenditure	2774-00	ASSOC FUNDING - SMALL CAPITAL	\$ (117,928)	\$ (147,412)	\$ (147,412)	\$ -
Fire	Expenses / Expenditure	2920-00	BAD DEBT	\$ -	\$ -	\$ -	\$ -
Fire	Expenses / Expenditure	2940-00	TRANSFER TO RESERVES	\$ (1,633,928)	\$ (1,633,928)	\$ (1,633,928)	\$ -
Fire	Expenses / Expenditure	2560-00	SUPPLIES - FIREHALL	\$ -	\$ -	\$ (20,000)	\$ (20,000)
Fire	Expenses / Expenditure	2102-00	SALARIES - VOLUNTEER FIRE	\$ -	\$ -	\$ (160,000)	\$ (160,000)
Fire	Expenses / Expenditure Total			\$ (3,347,057)	\$ (3,531,401)	\$ (3,464,862)	\$ 66,539
<b>Fire Total</b>				\$ (2,419,136)	\$ (2,746,558)	\$ (2,680,019)	\$ 66,539
Emergency Management	Expenses / Expenditure	2100-00	SALARIES	\$ (51,400)	\$ (67,312)	\$ (63,793)	\$ 3,519
Emergency Management	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (273)	\$ (462)	\$ (462)	\$ -
Emergency Management	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (5,372)	\$ (6,636)	\$ (6,226)	\$ 410
Emergency Management	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (2,154)	\$ (2,231)	\$ (2,437)	\$ (206)
Emergency Management	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (701)	\$ (729)	\$ (752)	\$ (23)
Emergency Management	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (1,143)	\$ (1,155)	\$ (1,155)	\$ -
Emergency Management	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (2,318)	\$ (2,585)	\$ (2,585)	\$ -
Emergency Management	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (649)	\$ (688)	\$ (695)	\$ (7)
Emergency Management	Expenses / Expenditure	2212-00	MEALS	\$ 452	\$ (1,020)	\$ (1,020)	\$ -
Emergency Management	Expenses / Expenditure	2217-00	TELEPHONE	\$ (292)	\$ (7,860)	\$ (7,860)	\$ -
Emergency Management	Expenses / Expenditure	2222-00	SUBSCRIPTIONS	\$ (2,333)	\$ (4,284)	\$ (4,284)	\$ -
Emergency Management	Expenses / Expenditure	2234-00	TRAINING	\$ (135)	\$ (5,100)	\$ (5,100)	\$ -
Emergency Management	Expenses / Expenditure	2235-00	REGISTRATION & MEMBERSHIP	\$ -	\$ (3,060)	\$ (3,060)	\$ -
Emergency Management	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (20,000)	\$ (20,400)	\$ (20,400)	\$ -
Emergency Management	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (13,713)	\$ (5,100)	\$ (5,100)	\$ -
Emergency Management	Expenses / Expenditure Total			\$ (100,032)	\$ (128,622)	\$ (124,929)	\$ 3,693
<b>Emergency Management Total</b>				\$ (100,032)	\$ (128,622)	\$ (124,929)	\$ 3,693
Safety	Revenues / Funding Source	1596-00	WCB REBATE	\$ 36,302	\$ 15,000	\$ 15,000	\$ -
Safety	Revenues / Funding Source Total			\$ 36,302	\$ 15,000	\$ 15,000	\$ -
Safety	Expenses / Expenditure	2100-00	SALARIES	\$ (97,850)	\$ (104,481)	\$ (113,471)	\$ (8,990)
Safety	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (250)	\$ (840)	\$ (840)	\$ -
Safety	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (9,348)	\$ (9,980)	\$ (11,027)	\$ (1,047)
Safety	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (3,938)	\$ (4,055)	\$ (4,430)	\$ (375)
Safety	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (1,282)	\$ (1,325)	\$ (1,367)	\$ (42)
Safety	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (2,197)	\$ (2,100)	\$ (2,100)	\$ -
Safety	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (4,453)	\$ (4,700)	\$ (4,700)	\$ -
Safety	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (1,222)	\$ (1,327)	\$ (1,328)	\$ (2)
Safety	Expenses / Expenditure	2211-00	MILEAGE	\$ (263)	\$ (800)	\$ (800)	\$ -
Safety	Expenses / Expenditure	2212-00	MEALS	\$ (1,006)	\$ (2,000)	\$ (2,000)	\$ -
Safety	Expenses / Expenditure	2213-00	LODGING	\$ (519)	\$ (700)	\$ (700)	\$ -
Safety	Expenses / Expenditure	2214-00	PARKING/TRANSPORTATION	\$ -	\$ (100)	\$ (100)	\$ -
Safety	Expenses / Expenditure	2215-00	FREIGHT	\$ -	\$ (100)	\$ (100)	\$ -
Safety	Expenses / Expenditure	2217-00	TELEPHONE	\$ (1,074)	\$ (1,200)	\$ (1,200)	\$ -
Safety	Expenses / Expenditure	2234-00	TRAINING	\$ (34,634)	\$ (30,000)	\$ (45,000)	\$ (15,000)

**Budget by Department - Account Detail**

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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Safety	Expenses / Expenditure	2236-00	CONFERENCES	\$ (1,521)	\$ (800)	\$ (1,500)	\$ (700)
Safety	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (20,565)	\$ (30,000)	\$ (30,000)	\$ -
Safety	Expenses / Expenditure	2523-00	SUPPLIES - SAFETY	\$ (34,292)	\$ (35,000)	\$ (35,000)	\$ -
Safety	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (50,966)	\$ (45,000)	\$ (45,000)	\$ -
Safety	<b>Expenses / Expenditure Total</b>			<b>\$ (265,382)</b>	<b>\$ (274,508)</b>	<b>\$ (300,664)</b>	<b>\$ (26,155)</b>
<b>Safety Total</b>				<b>\$ (229,080)</b>	<b>\$ (259,508)</b>	<b>\$ (285,664)</b>	<b>\$ (26,155)</b>
Public Works Hamlets	Expenses / Expenditure	2100-00	SALARIES	\$ (576,120)	\$ (657,302)	\$ (563,096)	\$ 94,206
Public Works Hamlets	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (2,116)	\$ (4,116)	\$ (4,116)	\$ -
Public Works Hamlets	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (31,097)	\$ (33,504)	\$ (35,786)	\$ (2,283)
Public Works Hamlets	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (31,483)	\$ (32,749)	\$ (30,215)	\$ 2,535
Public Works Hamlets	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (11,305)	\$ (11,533)	\$ (10,398)	\$ 1,135
Public Works Hamlets	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (6,912)	\$ (10,970)	\$ (8,870)	\$ 2,100
Public Works Hamlets	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (14,138)	\$ (24,570)	\$ (19,870)	\$ 4,700
Public Works Hamlets	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (8,307)	\$ (7,713)	\$ (7,088)	\$ 625
Public Works Hamlets	Expenses / Expenditure	2211-00	MILEAGE	\$ -	\$ (500)	\$ -	\$ 500
Public Works Hamlets	Expenses / Expenditure	2217-00	TELEPHONE	\$ (8,715)	\$ (5,600)	\$ (10,000)	\$ (4,400)
Public Works Hamlets	Expenses / Expenditure	2232-00	ENGINEERING	\$ (19,481)	\$ (15,000)	\$ (20,000)	\$ (5,000)
Public Works Hamlets	Expenses / Expenditure	2234-00	TRAINING	\$ (1,511)	\$ (7,500)	\$ (5,000)	\$ 2,500
Public Works Hamlets	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (62,497)	\$ (75,000)	\$ (75,000)	\$ -
Public Works Hamlets	Expenses / Expenditure	2252-70	CONTRACT BLDING REPAIRS - FACILITY	\$ (140)	\$ (10,000)	\$ (10,000)	\$ -
Public Works Hamlets	Expenses / Expenditure	2263-00	EQUIPMENT RENTAL	\$ (7,200)	\$ (1,500)	\$ (2,500)	\$ (1,000)
Public Works Hamlets	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (16,357)	\$ (25,000)	\$ (25,000)	\$ -
Public Works Hamlets	Expenses / Expenditure	2532-00	SIGNS	\$ (1,671)	\$ -	\$ -	\$ -
Public Works Hamlets	Expenses / Expenditure	2534-00	PARTS	\$ (1,797)	\$ -	\$ -	\$ -
Public Works Hamlets	Expenses / Expenditure	2535-00	SUPPLIES - GRAVEL	\$ (2,658)	\$ (5,500)	\$ (5,500)	\$ -
Public Works Hamlets	Expenses / Expenditure	2536-00	TOOLS	\$ (1,070)	\$ (7,500)	\$ (7,500)	\$ -
Public Works Hamlets	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (80,717)	\$ (102,816)	\$ (89,184)	\$ 13,632
Public Works Hamlets	Expenses / Expenditure	2101-00	SALARIES - OT	\$ (106,995)	\$ -	\$ (81,000)	\$ (81,000)
Public Works Hamlets	<b>Expenses / Expenditure Total</b>			<b>\$ (992,287)</b>	<b>\$ (1,038,372)</b>	<b>\$ (1,010,122)</b>	<b>\$ 28,250</b>
<b>Public Works Hamlets Total</b>				<b>\$ (992,287)</b>	<b>\$ (1,038,372)</b>	<b>\$ (1,010,122)</b>	<b>\$ 28,250</b>
Public Works County Shops	Expenses / Expenditure	2100-00	SALARIES	\$ (783,810)	\$ (891,971)	\$ (854,109)	\$ 37,861
Public Works County Shops	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (13,438)	\$ (8,778)	\$ (7,938)	\$ 840
Public Works County Shops	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (62,483)	\$ (80,669)	\$ (79,654)	\$ 1,015
Public Works County Shops	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (37,759)	\$ (38,232)	\$ (39,304)	\$ (1,072)
Public Works County Shops	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (12,782)	\$ (12,522)	\$ (12,238)	\$ 284
Public Works County Shops	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (18,111)	\$ (18,415)	\$ (17,365)	\$ 1,050
Public Works County Shops	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (36,777)	\$ (41,225)	\$ (38,875)	\$ 2,350
Public Works County Shops	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (9,982)	\$ (11,078)	\$ (10,747)	\$ 331
Public Works County Shops	Expenses / Expenditure	2211-00	MILEAGE	\$ -	\$ (2,000)	\$ (2,000)	\$ -
Public Works County Shops	Expenses / Expenditure	2212-00	MEALS	\$ (476)	\$ (600)	\$ (500)	\$ 100
Public Works County Shops	Expenses / Expenditure	2213-00	LODGING	\$ (2,654)	\$ (1,000)	\$ (1,000)	\$ -
Public Works County Shops	Expenses / Expenditure	2214-00	PARKING/TRANSPORTATION	\$ -	\$ (300)	\$ -	\$ 300
Public Works County Shops	Expenses / Expenditure	2215-00	FREIGHT	\$ (747)	\$ (500)	\$ (750)	\$ (250)
Public Works County Shops	Expenses / Expenditure	2217-00	TELEPHONE	\$ (23,667)	\$ (16,000)	\$ (25,000)	\$ (9,000)
Public Works County Shops	Expenses / Expenditure	2222-00	SUBSCRIPTIONS	\$ -	\$ (250)	\$ -	\$ 250
Public Works County Shops	Expenses / Expenditure	2234-00	TRAINING	\$ -	\$ (4,500)	\$ (3,500)	\$ 1,000
Public Works County Shops	Expenses / Expenditure	2235-00	REGISTRATION & MEMBERSHIP	\$ (270)	\$ (1,200)	\$ (1,000)	\$ 200
Public Works County Shops	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (7,396)	\$ (5,500)	\$ (7,500)	\$ (2,000)
Public Works County Shops	Expenses / Expenditure	2250-70	CONTRACT SERVICES - FACILITY	\$ (56,029)	\$ (45,000)	\$ (50,000)	\$ (5,000)
Public Works County Shops	Expenses / Expenditure	2252-00	CONTRACT BUILDING REPAIRS CONTRACT BLDING REPAIRS -	\$ (98)	\$ (5,000)	\$ (5,000)	\$ -
Public Works County Shops	Expenses / Expenditure	2252-70	FACILITY	\$ (115,612)	\$ (152,000)	\$ (200,000)	\$ (48,000)
Public Works County Shops	Expenses / Expenditure	2263-00	EQUIPMENT RENTAL	\$ (137)	\$ (4,000)	\$ (4,000)	\$ -
Public Works County Shops	Expenses / Expenditure	2273-00	LICENCES & PERMITS	\$ (1,530)	\$ (6,000)	\$ (4,500)	\$ 1,500
Public Works County Shops	Expenses / Expenditure	2275-00	INSURANCE	\$ (120,947)	\$ (160,500)	\$ (145,600)	\$ 14,900
Public Works County Shops	Expenses / Expenditure	2519-00	PROPANE	\$ (6,197)	\$ (15,000)	\$ (12,000)	\$ 3,000
Public Works County Shops	Expenses / Expenditure	2522-00	SUPPLIES - JANITORIAL	\$ (11,771)	\$ (25,000)	\$ (25,000)	\$ -
Public Works County Shops	Expenses / Expenditure	2523-00	SUPPLIES - SAFETY	\$ (330)	\$ -	\$ -	\$ -
Public Works County Shops	Expenses / Expenditure	2525-00	BULK OIL	\$ -	\$ (500)	\$ -	\$ 500
Public Works County Shops	Expenses / Expenditure	2526-00	SUPPLIES - CONSUMABLES	\$ (182,612)	\$ (190,000)	\$ (210,000)	\$ (20,000)
Public Works County Shops	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (75,331)	\$ (85,000)	\$ (70,000)	\$ 15,000
Public Works County Shops	Expenses / Expenditure	2532-00	SIGNS	\$ (6,699)	\$ (10,000)	\$ (10,000)	\$ -
Public Works County Shops	Expenses / Expenditure	2533-00	SUPPLIES - IRON	\$ (1,011)	\$ (25,000)	\$ (20,000)	\$ 5,000
Public Works County Shops	Expenses / Expenditure	2534-00	PARTS	\$ (15,179)	\$ (5,000)	\$ (15,000)	\$ (10,000)
Public Works County Shops	Expenses / Expenditure	2536-00	TOOLS	\$ (43,125)	\$ (55,000)	\$ (57,000)	\$ (2,000)

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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Public Works County Shops	Expenses / Expenditure	2541-00	UTILITIES - WATER	\$ (2,672)	\$ (5,000)	\$ (5,000)	\$ -
Public Works County Shops	Expenses / Expenditure	2542-00	UTILITIES - HEATING	\$ (56,840)	\$ (75,000)	\$ (89,000)	\$ (14,000)
Public Works County Shops	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (41,880)	\$ (55,000)	\$ (54,000)	\$ 1,000
Public Works County Shops	Expenses / Expenditure	2544-00	UTILITIES - SEWER	\$ (662)	\$ (1,200)	\$ (1,200)	\$ -
Public Works County Shops	Expenses / Expenditure	2545-00	UTILITIES - INTERNET	\$ (7,215)	\$ (7,264)	\$ (18,000)	\$ (10,736)
Public Works County Shops	Expenses / Expenditure	2101-00	SALARIES - OT	\$ (15,187)	\$ -	\$ (25,000)	\$ (25,000)
Public Works County Shops	<b>Expenses / Expenditure Total</b>			<b>\$ (1,771,417)</b>	<b>\$ (2,061,203)</b>	<b>\$ (2,121,779)</b>	<b>\$ (60,576)</b>
<b>Public Works County Shops Total</b>				<b>\$ (1,771,417)</b>	<b>\$ (2,061,203)</b>	<b>\$ (2,121,779)</b>	<b>\$ (60,576)</b>
Public Works Administration	Expenses / Expenditure	2100-00	SALARIES	\$ (946,808)	\$ (1,103,542)	\$ (1,084,963)	\$ 18,579
Public Works Administration	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (3,145)	\$ (7,665)	\$ (7,665)	\$ -
Public Works Administration	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (89,935)	\$ (105,648)	\$ (105,965)	\$ (317)
Public Works Administration	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (36,065)	\$ (37,006)	\$ (40,147)	\$ (3,140)
Public Works Administration	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (11,874)	\$ (12,091)	\$ (12,477)	\$ (386)
Public Works Administration	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (19,066)	\$ (19,163)	\$ (19,163)	\$ -
Public Works Administration	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (38,641)	\$ (42,888)	\$ (42,888)	\$ -
Public Works Administration	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (10,747)	\$ (11,231)	\$ (11,360)	\$ (129)
Public Works Administration	Expenses / Expenditure	2211-00	MILEAGE	\$ (584)	\$ (1,000)	\$ (1,000)	\$ -
Public Works Administration	Expenses / Expenditure	2212-00	MEALS	\$ (272)	\$ (750)	\$ (500)	\$ 250
Public Works Administration	Expenses / Expenditure	2213-00	LODGING	\$ (422)	\$ (1,500)	\$ (1,000)	\$ 500
Public Works Administration	Expenses / Expenditure	2214-00	PARKING/TRANSPORTATION	\$ (20)	\$ (300)	\$ (300)	\$ -
Public Works Administration	Expenses / Expenditure	2215-00	FREIGHT	\$ -	\$ (300)	\$ (300)	\$ -
Public Works Administration	Expenses / Expenditure	2217-00	TELEPHONE	\$ (5,280)	\$ (21,260)	\$ (20,760)	\$ 500
Public Works Administration	Expenses / Expenditure	2222-00	SUBSCRIPTIONS	\$ (800)	\$ (500)	\$ (1,000)	\$ (500)
Public Works Administration	Expenses / Expenditure	2233-00	LEGAL	\$ (37,089)	\$ (10,000)	\$ (15,000)	\$ (5,000)
Public Works Administration	Expenses / Expenditure	2234-00	TRAINING	\$ (815)	\$ (4,500)	\$ (4,500)	\$ -
Public Works Administration	Expenses / Expenditure	2235-00	REGISTRATION & MEMBERSHIP	\$ (1,092)	\$ (2,500)	\$ (1,500)	\$ 1,000
Public Works Administration	Expenses / Expenditure	2236-00	CONFERENCES	\$ (300)	\$ (2,500)	\$ (2,500)	\$ -
Public Works Administration	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ -	\$ (275,000)	\$ (75,000)	\$ 200,000
Public Works Administration	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (100)	\$ (1,000)	\$ (1,000)	\$ -
Public Works Administration	Expenses / Expenditure	2101-00	SALARIES - OT	\$ (59,939)	\$ -	\$ (40,000)	\$ (40,000)
Public Works Administration	<b>Expenses / Expenditure Total</b>			<b>\$ (1,262,993)</b>	<b>\$ (1,660,343)</b>	<b>\$ (1,488,986)</b>	<b>\$ 171,358</b>
<b>Public Works Administration Total</b>				<b>\$ (1,262,993)</b>	<b>\$ (1,660,343)</b>	<b>\$ (1,488,986)</b>	<b>\$ 171,358</b>
Public Works Road Construction - General	Revenues / Funding Source	1300-00	RECOVERIES	\$ 1,500	\$ -	\$ 1,000	\$ 1,000
Public Works Road Construction - General	Revenues / Funding Source	1350-00	RECOVERY FRM OTHER GOV	\$ 1,781	\$ -	\$ 1,500	\$ 1,500
Public Works Road Construction - General	Revenues / Funding Source	1432-00	SALES - GRAVEL	\$ 83,878	\$ 35,000	\$ 45,000	\$ 10,000
Public Works Road Construction - General	Revenues / Funding Source	1433-00	LEVY - GRAVEL RESERVE	\$ 5,939	\$ 2,100	\$ 4,700	\$ 2,600
Public Works Road Construction - General	Revenues / Funding Source	1434-00	MISC. REVENUE	\$ 170,296	\$ 140,000	\$ 162,000	\$ 22,000
Public Works Road Construction - General	Revenues / Funding Source	1436-00	PRIVATE/CUSTOM WORK	\$ 2,015	\$ 2,000	\$ 2,000	\$ -
Public Works Road Construction - General	Revenues / Funding Source	1438-00	FEES - APPROACH INSPECTION	\$ 14,859	\$ 11,000	\$ 12,000	\$ 1,000
Public Works Road Construction - General	<b>Revenues / Funding Source Total</b>			<b>\$ 280,268</b>	<b>\$ 190,100</b>	<b>\$ 228,200</b>	<b>\$ 38,100</b>
Public Works Road Construction - General	Expenses / Expenditure	2232-00	ENGINEERING	\$ (223,208)	\$ (425,000)	\$ (275,000)	\$ 150,000
Public Works Road Construction - General	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (10,426,995)	\$ (11,398,866)	\$ (11,398,866)	\$ -
Public Works Road Construction - General	Expenses / Expenditure	2998-99	CAPITAL PROJECTS - WAGES	\$ 887,225	\$ -	\$ -	\$ -
Public Works Road Construction - General	<b>Expenses / Expenditure Total</b>			<b>\$ (9,762,977)</b>	<b>\$ (11,823,866)</b>	<b>\$ (11,673,866)</b>	<b>\$ 150,000</b>
<b>Public Works Road Construction - General Total</b>				<b>\$ (9,482,709)</b>	<b>\$ (11,633,766)</b>	<b>\$ (11,445,666)</b>	<b>\$ 188,100</b>
Public Works Road Construction & Repair	Revenues / Funding Source	1920-00	TRANSFER FROM RESERVE	\$ -	\$ 150,000	\$ -	\$ (150,000)
Public Works Road Construction & Repair	<b>Revenues / Funding Source Total</b>			<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ (150,000)</b>
Public Works Road Construction & Repair	Expenses / Expenditure	2100-00	SALARIES	\$ (693,113)	\$ (933,298)	\$ (835,172)	\$ 98,126
Public Works Road Construction & Repair	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (3,597)	\$ (5,880)	\$ (6,720)	\$ (840)
Public Works Road Construction & Repair	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (47,691)	\$ (56,757)	\$ (61,158)	\$ (4,401)

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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Public Works Road Construction & Repair	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (35,663)	\$ (39,138)	\$ (43,517)	\$ (4,379)
Public Works Road Construction & Repair	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (12,139)	\$ (13,466)	\$ (14,321)	\$ (855)
Public Works Road Construction & Repair	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (15,314)	\$ (12,100)	\$ (12,900)	\$ (800)
Public Works Road Construction & Repair	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (31,102)	\$ (27,100)	\$ (28,900)	\$ (1,800)
Public Works Road Construction & Repair	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (10,126)	\$ (10,022)	\$ (10,451)	\$ (429)
Public Works Road Construction & Repair	Expenses / Expenditure	2212-00	MEALS	\$ -	\$ -	\$ (500)	\$ (500)
Public Works Road Construction & Repair	Expenses / Expenditure	2217-00	TELEPHONE	\$ (9,776)	\$ (5,600)	\$ (10,500)	\$ (4,900)
Public Works Road Construction & Repair	Expenses / Expenditure	2232-00	ENGINEERING	\$ (6,638)	\$ (50,000)	\$ (50,000)	\$ -
Public Works Road Construction & Repair	Expenses / Expenditure	2233-00	LEGAL	\$ (5,916)	\$ -	\$ -	\$ -
Public Works Road Construction & Repair	Expenses / Expenditure	2234-00	TRAINING	\$ (2,785)	\$ (2,500)	\$ (2,500)	\$ -
Public Works Road Construction & Repair	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (165,044)	\$ (95,000)	\$ (125,000)	\$ (30,000)
Public Works Road Construction & Repair	Expenses / Expenditure	2256-00	REPAIR/MTNCE - RAIL CROSSING	\$ (8,711)	\$ (12,000)	\$ (11,000)	\$ 1,000
Public Works Road Construction & Repair	Expenses / Expenditure	2263-00	EQUIPMENT RENTAL	\$ (43,158)	\$ (35,000)	\$ (35,000)	\$ -
Public Works Road Construction & Repair	Expenses / Expenditure	2279-00	REPAIRS - FENCING	\$ (5,530)	\$ (25,000)	\$ (25,000)	\$ -
Public Works Road Construction & Repair	Expenses / Expenditure	2280-00	CROP LOSS	\$ -	\$ (15,000)	\$ (15,000)	\$ -
Public Works Road Construction & Repair	Expenses / Expenditure	2291-00	ROW ALIGNMENT CORRECTION	\$ (3,361)	\$ (150,000)	\$ -	\$ 150,000
Public Works Road Construction & Repair	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (27,513)	\$ (20,000)	\$ (25,000)	\$ (5,000)
Public Works Road Construction & Repair	Expenses / Expenditure	2535-00	SUPPLIES - GRAVEL	\$ 34,654	\$ (40,000)	\$ (40,000)	\$ -
Public Works Road Construction & Repair	Expenses / Expenditure	2536-00	TOOLS	\$ (2,212)	\$ (3,000)	\$ (3,000)	\$ -
Public Works Road Construction & Repair	Expenses / Expenditure	2537-00	CULVERTS	\$ (1,032)	\$ (60,000)	\$ (60,000)	\$ -
Public Works Road Construction & Repair	Expenses / Expenditure	2697-03	DISPOSAL/SALE - LOSS	\$ (7,070)	\$ -	\$ -	\$ -
Public Works Road Construction & Repair	Expenses / Expenditure	2101-00	SALARIES - OT	\$ (165,398)	\$ -	\$ (145,000)	\$ (145,000)
Public Works Road Construction & Repair	<b>Expenses / Expenditure Total</b>			<b>\$ (1,268,238)</b>	<b>\$ (1,610,861)</b>	<b>\$ (1,560,639)</b>	<b>\$ 50,222</b>
<b>Public Works Road Construction &amp; Repair Total</b>				<b>\$ (1,268,238)</b>	<b>\$ (1,460,861)</b>	<b>\$ (1,560,639)</b>	<b>\$ (99,778)</b>
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2100-00	SALARIES	\$ (774,654)	\$ (717,781)	\$ (628,274)	\$ 89,506
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (5,380)	\$ (5,040)	\$ (5,040)	\$ -
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (39,725)	\$ (43,643)	\$ (42,815)	\$ 828
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (46,792)	\$ (32,518)	\$ (34,085)	\$ (1,567)
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (16,466)	\$ (11,155)	\$ (11,395)	\$ (240)
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (17,354)	\$ (12,100)	\$ (12,100)	\$ -
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (34,976)	\$ (27,100)	\$ (27,100)	\$ -
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (11,394)	\$ (8,011)	\$ (7,979)	\$ 32
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2212-00	MEALS	\$ -	\$ -	\$ (500)	\$ (500)
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2217-00	TELEPHONE	\$ (12,420)	\$ (6,800)	\$ (10,500)	\$ (3,700)
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2232-00	ENGINEERING	\$ (75,595)	\$ (70,000)	\$ (70,000)	\$ -

**Budget by Department - Account Detail**

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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2234-00	TRAINING	\$ (7,363)	\$ (2,500)	\$ (4,500)	\$ (2,000)
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2249-00	LINE PAINTING	\$ (50,237)	\$ (90,000)	\$ (90,000)	\$ -
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (194,228)	\$ (175,000)	\$ (250,000)	\$ (75,000)
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2263-00	EQUIPMENT RENTAL	\$ (9,996)	\$ (10,000)	\$ (10,000)	\$ -
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (46,746)	\$ (40,000)	\$ (50,000)	\$ (10,000)
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2531-00	OIL & ASPHALT	\$ (705,150)	\$ (575,000)	\$ (575,000)	\$ -
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2532-00	SIGNS	\$ (91,157)	\$ (85,000)	\$ (75,000)	\$ 10,000
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2534-00	PARTS	\$ (581)	\$ -	\$ -	\$ -
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2536-00	TOOLS	\$ (1,735)	\$ (3,500)	\$ (3,500)	\$ -
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2547-00	SALT & SAND	\$ (100,145)	\$ (120,000)	\$ (150,000)	\$ (30,000)
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2548-00	SNOW FENCE	\$ (11,869)	\$ (15,000)	\$ (10,000)	\$ 5,000
Public Works Dust Control & Road Maintenance	Expenses / Expenditure	2101-00	SALARIES - OT	\$ (178,378)	\$ -	\$ (139,000)	\$ (139,000)
<b>Public Works Dust Control &amp; Road Maintenance</b>	<b>Expenses / Expenditure Total</b>			<b>\$ (2,432,340)</b>	<b>\$ (2,050,148)</b>	<b>\$ (2,206,788)</b>	<b>\$ (156,641)</b>
<b>Public Works Dust Control &amp; Road Maintenance Total</b>				<b>\$ (2,432,340)</b>	<b>\$ (2,050,148)</b>	<b>\$ (2,206,788)</b>	<b>\$ (156,641)</b>
Public Works Gravel	Expenses / Expenditure	2100-00	SALARIES	\$ (536,467)	\$ (583,515)	\$ (587,683)	\$ (4,168)
Public Works Gravel	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (4,116)	\$ (5,880)	\$ (5,040)	\$ 840
Public Works Gravel	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (39,999)	\$ (46,862)	\$ (47,125)	\$ (263)
Public Works Gravel	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (27,061)	\$ (25,888)	\$ (29,828)	\$ (3,940)
Public Works Gravel	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (9,083)	\$ (8,613)	\$ (9,712)	\$ (1,100)
Public Works Gravel	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (10,420)	\$ (12,600)	\$ (12,600)	\$ -
Public Works Gravel	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (21,204)	\$ (28,200)	\$ (28,200)	\$ -
Public Works Gravel	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (7,619)	\$ (6,569)	\$ (7,308)	\$ (738)
Public Works Gravel	Expenses / Expenditure	2217-00	TELEPHONE	\$ (2,879)	\$ (2,000)	\$ (3,100)	\$ (1,100)
Public Works Gravel	Expenses / Expenditure	2232-00	ENGINEERING	\$ (10,692)	\$ (70,000)	\$ (70,000)	\$ -
Public Works Gravel	Expenses / Expenditure	2234-00	TRAINING	\$ (100)	\$ (1,500)	\$ (1,000)	\$ 500
Public Works Gravel	Expenses / Expenditure	2239-00	RECLAMATION	\$ (50,328)	\$ (45,000)	\$ (45,000)	\$ -
Public Works Gravel	Expenses / Expenditure	2248-00	GRAVEL CRUSHING	\$ (649,440)	\$ (750,000)	\$ (500,000)	\$ 250,000
Public Works Gravel	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ -	\$ (3,000)	\$ (2,500)	\$ 500
Public Works Gravel	Expenses / Expenditure	2261-00	RENT/LEASE - LAND	\$ (10,550)	\$ (12,000)	\$ (13,000)	\$ (1,000)
Public Works Gravel	Expenses / Expenditure	2263-00	EQUIPMENT RENTAL	\$ -	\$ (1,500)	\$ -	\$ 1,500
Public Works Gravel	Expenses / Expenditure	2273-00	LICENCES & PERMITS	\$ -	\$ (2,500)	\$ (2,500)	\$ -
Public Works Gravel	Expenses / Expenditure	2279-00	REPAIRS - FENCING	\$ (26,963)	\$ (25,000)	\$ (50,000)	\$ (25,000)
Public Works Gravel	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (4,742)	\$ (5,000)	\$ (6,000)	\$ (1,000)
Public Works Gravel	Expenses / Expenditure	2535-00	SUPPLIES - GRAVEL	\$ 524,519	\$ 750,000	\$ 500,000	\$ (250,000)
Public Works Gravel	Expenses / Expenditure	2535-01	SUPPLIES - GRAVEL	\$ -	\$ (540,000)	\$ (540,000)	\$ -
Public Works Gravel	Expenses / Expenditure	2536-00	TOOLS	\$ (523)	\$ (2,500)	\$ (2,500)	\$ -
Public Works Gravel	Expenses / Expenditure	2550-00	GRAVEL ROYALTIES	\$ (62,922)	\$ (75,000)	\$ -	\$ 75,000
Public Works Gravel	Expenses / Expenditure	2572-00	TAXES ON LAND LEASE	\$ (28)	\$ -	\$ -	\$ -
Public Works Gravel	Expenses / Expenditure	2831-00	DEBENTURE PRINCIPAL	\$ -	\$ (194,193)	\$ -	\$ 194,193
Public Works Gravel	Expenses / Expenditure	2940-00	TRANSFER TO RESERVES	\$ (313,838)	\$ (313,838)	\$ -	\$ 313,838
Public Works Gravel	Expenses / Expenditure	2101-00	SALARIES - OT	\$ (98,998)	\$ -	\$ (93,000)	\$ (93,000)
<b>Public Works Gravel</b>	<b>Expenses / Expenditure Total</b>			<b>\$ (1,363,453)</b>	<b>\$ (2,011,158)</b>	<b>\$ (1,556,096)</b>	<b>\$ 455,062</b>
<b>Public Works Gravel Total</b>				<b>\$ (1,363,453)</b>	<b>\$ (2,011,158)</b>	<b>\$ (1,556,096)</b>	<b>\$ 455,062</b>
Public Works Graders	Expenses / Expenditure	2100-00	SALARIES	\$ (1,060,693)	\$ (1,139,454)	\$ (1,059,032)	\$ 80,422
Public Works Graders	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (10,207)	\$ (10,080)	\$ (10,080)	\$ -
Public Works Graders	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (84,556)	\$ (93,627)	\$ (97,073)	\$ (3,446)
Public Works Graders	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (47,606)	\$ (48,666)	\$ (53,161)	\$ (4,495)
Public Works Graders	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (15,515)	\$ (15,900)	\$ (16,408)	\$ (507)
Public Works Graders	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (26,161)	\$ (25,200)	\$ (25,200)	\$ -
Public Works Graders	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (53,023)	\$ (56,400)	\$ (56,400)	\$ -
Public Works Graders	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (14,959)	\$ (12,953)	\$ (13,294)	\$ (341)
Public Works Graders	Expenses / Expenditure	2217-00	TELEPHONE	\$ (12,372)	\$ (14,500)	\$ (14,500)	\$ -
Public Works Graders	Expenses / Expenditure	2234-00	TRAINING	\$ -	\$ (1,500)	\$ (1,500)	\$ -
Public Works Graders	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (1,858)	\$ (3,500)	\$ (3,500)	\$ -
Public Works Graders	Expenses / Expenditure	2263-00	EQUIPMENT RENTAL	\$ -	\$ (1,500)	\$ (1,500)	\$ -
Public Works Graders	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (9,746)	\$ (20,000)	\$ (20,000)	\$ -
Public Works Graders	Expenses / Expenditure	2532-00	SIGNS	\$ (72)	\$ -	\$ -	\$ -

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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Public Works Graders	Expenses / Expenditure	2536-00	TOOLS	\$ (3,444)	\$ (4,500)	\$ (4,500)	\$ -
Public Works Graders	Expenses / Expenditure	2537-00	CULVERTS	\$ (123)	\$ -	\$ -	\$ -
Public Works Graders	Expenses / Expenditure	2538-00	BLADES	\$ -	\$ (5,000)	\$ -	\$ 5,000
Public Works Graders	Expenses / Expenditure	2101-00	SALARIES - OT	\$ (160,320)	\$ -	\$ (157,000)	\$ (157,000)
Public Works Graders	<b>Expenses / Expenditure Total</b>			<b>\$ (1,500,654)</b>	<b>\$ (1,452,780)</b>	<b>\$ (1,533,147)</b>	<b>\$ (80,367)</b>
<b>Public Works Graders Total</b>				<b>\$ (1,500,654)</b>	<b>\$ (1,452,780)</b>	<b>\$ (1,533,147)</b>	<b>\$ (80,367)</b>
Public Works Bridges	Expenses / Expenditure	2232-00	ENGINEERING	\$ (56,426)	\$ (80,000)	\$ (80,000)	\$ -
Public Works Bridges	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (424,740)	\$ (500,000)	\$ (500,000)	\$ -
Public Works Bridges	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ (13,676)	\$ (25,000)	\$ (25,000)	\$ -
Public Works Bridges	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (774)	\$ (2,000)	\$ (2,000)	\$ -
Public Works Bridges	<b>Expenses / Expenditure Total</b>			<b>\$ (495,616)</b>	<b>\$ (607,000)</b>	<b>\$ (607,000)</b>	<b>\$ -</b>
<b>Public Works Bridges Total</b>				<b>\$ (495,616)</b>	<b>\$ (607,000)</b>	<b>\$ (607,000)</b>	<b>\$ -</b>
Public Works General Construction & Road Maintenance	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (835)	\$ -	\$ -	\$ -
Public Works General Construction & Road Maintenance	<b>Expenses / Expenditure Total</b>			<b>\$ (835)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Public Works General Construction &amp; Road Maintenance Total</b>				<b>\$ (835)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Fleet Equipment	Revenues / Funding Source	1697-00	DISPOSAL/SALE - GAIN	\$ 927,138	\$ -	\$ -	\$ -
Fleet Equipment	<b>Revenues / Funding Source Total</b>			<b>\$ 927,138</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Fleet Equipment	Expenses / Expenditure	2100-00	SALARIES	\$ (143,393)	\$ (147,516)	\$ (147,582)	\$ (66)
Fleet Equipment	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (641)	\$ (1,281)	\$ (1,281)	\$ -
Fleet Equipment	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (13,070)	\$ (13,843)	\$ (13,850)	\$ (8)
Fleet Equipment	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (5,615)	\$ (6,185)	\$ (6,756)	\$ (571)
Fleet Equipment	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (1,834)	\$ (2,021)	\$ (2,085)	\$ (64)
Fleet Equipment	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (3,181)	\$ (3,203)	\$ (3,203)	\$ -
Fleet Equipment	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (6,447)	\$ (7,168)	\$ (7,168)	\$ -
Fleet Equipment	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (1,786)	\$ (1,864)	\$ (1,856)	\$ 8
Fleet Equipment	Expenses / Expenditure	2215-00	FREIGHT	\$ (34,680)	\$ (35,000)	\$ (35,000)	\$ -
Fleet Equipment	Expenses / Expenditure	2217-00	TELEPHONE	\$ (911)	\$ (850)	\$ (1,000)	\$ (150)
Fleet Equipment	Expenses / Expenditure	2225-00	FLEET MANAGEMENT	\$ (21,015)	\$ (20,000)	\$ (25,000)	\$ (5,000)
Fleet Equipment	Expenses / Expenditure	2234-00	TRAINING	\$ (5,752)	\$ (3,500)	\$ (5,000)	\$ (1,500)
Fleet Equipment	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (227,171)	\$ (204,000)	\$ (220,000)	\$ (16,000)
Fleet Equipment	Expenses / Expenditure	2252-00	CONTRACT BUILDING REPAIRS	\$ (1,763)	\$ -	\$ -	\$ -
Fleet Equipment	Expenses / Expenditure	2261-00	RENT/LEASE - LAND	\$ (7,150)	\$ (11,000)	\$ (7,000)	\$ 4,000
Fleet Equipment	Expenses / Expenditure	2273-00	LICENCES & PERMITS	\$ (21,788)	\$ (25,000)	\$ (25,000)	\$ -
Fleet Equipment	Expenses / Expenditure	2275-00	INSURANCE	\$ (187,850)	\$ (171,200)	\$ (195,000)	\$ (23,800)
Fleet Equipment	Expenses / Expenditure	2520-00	DIESEL	\$ (1,388,132)	\$ (1,768,680)	\$ (1,570,000)	\$ 198,680
Fleet Equipment	Expenses / Expenditure	2525-00	BULK OIL	\$ (102,869)	\$ (135,000)	\$ (150,000)	\$ (15,000)
Fleet Equipment	Expenses / Expenditure	2526-00	SUPPLIES - CONSUMABLES	\$ (2,379)	\$ -	\$ -	\$ -
Fleet Equipment	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (32,165)	\$ (35,000)	\$ (35,000)	\$ -
Fleet Equipment	Expenses / Expenditure	2528-00	GASOLINE	\$ (212,761)	\$ (285,600)	\$ (250,000)	\$ 35,600
Fleet Equipment	Expenses / Expenditure	2533-00	SUPPLIES - IRON	\$ (6,194)	\$ (10,000)	\$ (10,000)	\$ -
Fleet Equipment	Expenses / Expenditure	2534-00	PARTS	\$ (975,275)	\$ (612,000)	\$ (800,000)	\$ (188,000)
Fleet Equipment	Expenses / Expenditure	2536-00	TOOLS	\$ -	\$ (500)	\$ (500)	\$ -
Fleet Equipment	Expenses / Expenditure	2538-00	BLADES	\$ (110,535)	\$ (132,600)	\$ (130,000)	\$ 2,600
Fleet Equipment	Expenses / Expenditure	2539-00	TIRES	\$ (62,530)	\$ (120,000)	\$ (120,000)	\$ -
Fleet Equipment	Expenses / Expenditure	2695-00	DISPOSAL/SALE - COMMISSION	\$ (1,538)	\$ -	\$ -	\$ -
Fleet Equipment	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (2,292,902)	\$ (2,318,346)	\$ (2,318,346)	\$ -
Fleet Equipment	Expenses / Expenditure	2697-00	DISPOSAL/SALE - LOSS	\$ (107,243)	\$ -	\$ -	\$ -
Fleet Equipment	Expenses / Expenditure	2940-00	TRANSFER TO RESERVES	\$ (1,755,853)	\$ (961,921)	\$ -	\$ 961,921
Fleet Equipment	Expenses / Expenditure	9999-99	CAPITAL - COST TRANSFERS	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
Fleet Equipment	Expenses / Expenditure	2101-00	SALARIES - OT	\$ (3,309)	\$ -	\$ -	\$ -
Fleet Equipment	<b>Expenses / Expenditure Total</b>			<b>\$ (7,737,730)</b>	<b>\$ (5,033,276)</b>	<b>\$ (4,080,626)</b>	<b>\$ 952,650</b>
<b>Fleet Equipment Total</b>				<b>\$ (6,810,592)</b>	<b>\$ (5,033,276)</b>	<b>\$ (4,080,626)</b>	<b>\$ 952,650</b>
Storm Drainage	Expenses / Expenditure	2232-00	ENGINEERING	\$ -	\$ (10,000)	\$ (10,000)	\$ -
Storm Drainage	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ -	\$ (45,000)	\$ (45,000)	\$ -
Storm Drainage	Expenses / Expenditure	2292-00	WID INFRASTRUCTURE CHARGES	\$ (20,747)	\$ (21,000)	\$ (21,000)	\$ -
Storm Drainage	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (104,786)	\$ (114,314)	\$ (114,314)	\$ -
Storm Drainage	<b>Expenses / Expenditure Total</b>			<b>\$ (125,533)</b>	<b>\$ (190,314)</b>	<b>\$ (190,314)</b>	<b>\$ -</b>
<b>Storm Drainage Total</b>				<b>\$ (125,533)</b>	<b>\$ (190,314)</b>	<b>\$ (190,314)</b>	<b>\$ -</b>
Water General	Revenues / Funding Source	1448-00	SALES - WATER METERS	\$ 21,256	\$ 4,500	\$ 4,500	\$ -
Water General	<b>Revenues / Funding Source Total</b>			<b>\$ 21,256</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ -</b>
Water General	Expenses / Expenditure	2100-00	SALARIES	\$ (4,303)	\$ (4,000)	\$ -	\$ 4,000
Water General	Expenses / Expenditure	2211-00	MILEAGE	\$ -	\$ (1,020)	\$ (1,020)	\$ -
Water General	Expenses / Expenditure	2212-00	MEALS	\$ -	\$ (306)	\$ (306)	\$ -
Water General	Expenses / Expenditure	2213-00	LODGING	\$ -	\$ (612)	\$ (612)	\$ -

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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Water General	Expenses / Expenditure	2214-00	PARKING/TRANSPORTATION	\$ -	\$ (102)	\$ (102)	\$ -
Water General	Expenses / Expenditure	2217-00	TELEPHONE	\$ (49)	\$ (612)	\$ (612)	\$ -
Water General	Expenses / Expenditure	2232-00	ENGINEERING	\$ -	\$ (25,000)	\$ (440,000)	\$ (415,000)
Water General	Expenses / Expenditure	2234-00	TRAINING	\$ -	\$ (4,000)	\$ (4,000)	\$ -
Water General	Expenses / Expenditure	2235-00	REGISTRATION & MEMBERSHIP	\$ (562)	\$ (510)	\$ (510)	\$ -
Water General	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (130,795)	\$ (210,000)	\$ (150,000)	\$ 60,000
Water General	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ (2,068)	\$ (2,520)	\$ (10,000)	\$ (7,480)
Water General	Expenses / Expenditure	2250-70	CONTRACT SERVICES - FACILITY	\$ (39,811)	\$ (25,000)	\$ (30,000)	\$ (5,000)
Water General	Expenses / Expenditure	2252-70	CONTRACT BLDING REPAIRS - FACILITY	\$ (9,177)	\$ (30,000)	\$ (30,000)	\$ -
Water General	Expenses / Expenditure	2263-00	EQUIPMENT RENTAL	\$ (2,460)	\$ -	\$ -	\$ -
Water General	Expenses / Expenditure	2524-00	WATER REBATE PROGRAM	\$ (180)	\$ (500)	\$ (500)	\$ -
Water General	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (99,801)	\$ (15,000)	\$ (15,000)	\$ -
Water General	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (4,692)	\$ (5,119)	\$ (5,119)	\$ -
Water General	Expenses / Expenditure	2101-00	SALARIES - OT	\$ (3,286)	\$ -	\$ (4,000)	\$ (4,000)
Water General	<b>Expenses / Expenditure Total</b>			<b>\$ (297,183)</b>	<b>\$ (324,301)</b>	<b>\$ (691,781)</b>	<b>\$ (367,480)</b>
<b>Water General Total</b>				<b>\$ (275,927)</b>	<b>\$ (319,801)</b>	<b>\$ (687,281)</b>	<b>\$ (367,480)</b>
Carseland Water	Revenues / Funding Source	1300-00	RECOVERIES	\$ -	\$ 10,000	\$ 10,000	\$ -
Carseland Water	Revenues / Funding Source	1441-00	SALES - WATER	\$ 166,864	\$ 197,380	\$ 198,000	\$ 620
Carseland Water	Revenues / Funding Source	1445-00	FEES - ADMIN & HOOKUP	\$ 450	\$ 500	\$ 500	\$ -
Carseland Water	Revenues / Funding Source	1511-00	PENALTIES	\$ 5,201	\$ 5,000	\$ 5,000	\$ -
Carseland Water	Revenues / Funding Source	1831-00	LEVY - DEBENTURE	\$ 8,631	\$ 8,400	\$ -	\$ (8,400)
Carseland Water	<b>Revenues / Funding Source Total</b>			<b>\$ 181,146</b>	<b>\$ 221,280</b>	<b>\$ 213,500</b>	<b>\$ (7,780)</b>
Carseland Water	Expenses / Expenditure	2100-00	SALARIES	\$ (3,426)	\$ (25,532)	\$ -	\$ 25,532
Carseland Water	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (21)	\$ (138)	\$ -	\$ 138
Carseland Water	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (381)	\$ (1,567)	\$ -	\$ 1,567
Carseland Water	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (271)	\$ (665)	\$ -	\$ 665
Carseland Water	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (98)	\$ (217)	\$ -	\$ 217
Carseland Water	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (33)	\$ (238)	\$ -	\$ 238
Carseland Water	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (67)	\$ (533)	\$ -	\$ 533
Carseland Water	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (59)	\$ (207)	\$ -	\$ 207
Carseland Water	Expenses / Expenditure	2215-00	FREIGHT	\$ (189)	\$ -	\$ -	\$ -
Carseland Water	Expenses / Expenditure	2217-00	TELEPHONE	\$ (468)	\$ (1,020)	\$ (1,020)	\$ -
Carseland Water	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (51,201)	\$ (68,000)	\$ (68,000)	\$ -
Carseland Water	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ (18,942)	\$ (46,368)	\$ (40,000)	\$ 6,368
Carseland Water	Expenses / Expenditure	2275-00	INSURANCE	\$ (4,375)	\$ (4,280)	\$ (4,280)	\$ -
Carseland Water	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (1,072)	\$ (20,000)	\$ (20,000)	\$ -
Carseland Water	Expenses / Expenditure	2542-00	UTILITIES - HEATING	\$ (3,210)	\$ (3,000)	\$ (6,500)	\$ (3,500)
Carseland Water	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (6,716)	\$ (10,000)	\$ (14,000)	\$ (4,000)
Carseland Water	Expenses / Expenditure	2545-00	UTILITIES - INTERNET	\$ (5,562)	\$ (4,500)	\$ (2,800)	\$ 1,700
Carseland Water	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (169,924)	\$ (184,056)	\$ (184,056)	\$ -
Carseland Water	<b>Expenses / Expenditure Total</b>			<b>\$ (266,013)</b>	<b>\$ (370,321)</b>	<b>\$ (340,656)</b>	<b>\$ 29,665</b>
<b>Carseland Water Total</b>				<b>\$ (84,867)</b>	<b>\$ (149,041)</b>	<b>\$ (127,156)</b>	<b>\$ 21,885</b>
Gleichen Water	Revenues / Funding Source	1441-00	SALES - WATER	\$ 118,426	\$ 139,358	\$ 139,100	\$ (258)
Gleichen Water	Revenues / Funding Source	1445-00	FEES - ADMIN & HOOKUP	\$ 400	\$ 510	\$ 510	\$ -
Gleichen Water	Revenues / Funding Source	1511-00	PENALTIES	\$ 4,964	\$ 3,850	\$ 3,850	\$ -
Gleichen Water	Revenues / Funding Source	1542-00	SALES - BULK WATER	\$ 3,974	\$ 13,409	\$ 13,900	\$ 491
Gleichen Water	<b>Revenues / Funding Source Total</b>			<b>\$ 127,764</b>	<b>\$ 157,127</b>	<b>\$ 157,360</b>	<b>\$ 233</b>
Gleichen Water	Expenses / Expenditure	2217-00	TELEPHONE	\$ (597)	\$ (1,000)	\$ (1,000)	\$ -
Gleichen Water	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (50,807)	\$ (25,000)	\$ (74,000)	\$ (49,000)
Gleichen Water	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ (21,546)	\$ (35,280)	\$ (75,000)	\$ (39,720)
Gleichen Water	Expenses / Expenditure	2250-03	CONTRACT SERVICES	\$ (163,541)	\$ (175,000)	\$ (185,000)	\$ (10,000)
Gleichen Water	Expenses / Expenditure	2275-00	INSURANCE	\$ (8,099)	\$ (7,276)	\$ (7,276)	\$ -
Gleichen Water	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ -	\$ (15,000)	\$ (15,000)	\$ -
Gleichen Water	Expenses / Expenditure	2542-00	UTILITIES - HEATING	\$ (7,984)	\$ (9,000)	\$ (11,000)	\$ (2,000)
Gleichen Water	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (9,006)	\$ (15,000)	\$ (12,000)	\$ 3,000
Gleichen Water	Expenses / Expenditure	2545-00	UTILITIES - INTERNET	\$ -	\$ -	\$ (5,000)	\$ (5,000)
Gleichen Water	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (83,176)	\$ (88,719)	\$ (88,719)	\$ -
Gleichen Water	Expenses / Expenditure	2741-00	FUND TRANSFER - EXTERNAL ORG	\$ (45,025)	\$ (45,000)	\$ (45,000)	\$ -
Gleichen Water	<b>Expenses / Expenditure Total</b>			<b>\$ (389,781)</b>	<b>\$ (416,275)</b>	<b>\$ (518,995)</b>	<b>\$ (102,720)</b>
<b>Gleichen Water Total</b>				<b>\$ (262,018)</b>	<b>\$ (259,148)</b>	<b>\$ (361,635)</b>	<b>\$ (102,487)</b>
Speargrass Water	Revenues / Funding Source	1441-00	SALES - WATER	\$ 97,656	\$ 124,428	\$ 116,700	\$ (7,728)
Speargrass Water	Revenues / Funding Source	1445-00	FEES - ADMIN & HOOKUP	\$ 150	\$ 100	\$ 100	\$ -
Speargrass Water	Revenues / Funding Source	1511-00	PENALTIES	\$ 1,218	\$ 510	\$ 510	\$ -
Speargrass Water	<b>Revenues / Funding Source Total</b>			<b>\$ 99,024</b>	<b>\$ 125,038</b>	<b>\$ 117,310</b>	<b>\$ (7,728)</b>
Speargrass Water	Expenses / Expenditure	2100-00	SALARIES	\$ (13,035)	\$ (131,564)	\$ -	\$ 131,564

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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Speargrass Water	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (80)	\$ (1,364)	\$ -	\$ 1,364
Speargrass Water	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (1,449)	\$ (11,767)	\$ -	\$ 11,767
Speargrass Water	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (1,031)	\$ (6,404)	\$ -	\$ 6,404
Speargrass Water	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (373)	\$ (2,152)	\$ -	\$ 2,152
Speargrass Water	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (124)	\$ (3,005)	\$ -	\$ 3,005
Speargrass Water	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (255)	\$ (6,728)	\$ -	\$ 6,728
Speargrass Water	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (226)	\$ (1,659)	\$ -	\$ 1,659
Speargrass Water	Expenses / Expenditure	2215-00	FREIGHT	\$ (593)	\$ (3,000)	\$ (3,000)	\$ -
Speargrass Water	Expenses / Expenditure	2217-00	TELEPHONE	\$ (473)	\$ (1,200)	\$ (1,200)	\$ -
Speargrass Water	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (169,259)	\$ (63,000)	\$ (54,000)	\$ 9,000
Speargrass Water	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ (66,133)	\$ (162,288)	\$ (165,000)	\$ (2,712)
Speargrass Water	Expenses / Expenditure	2275-00	INSURANCE	\$ (15,499)	\$ (14,766)	\$ (14,766)	\$ -
Speargrass Water	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (14,119)	\$ (50,000)	\$ (50,000)	\$ -
Speargrass Water	Expenses / Expenditure	2542-00	UTILITIES - HEATING	\$ (8,245)	\$ (6,000)	\$ (13,000)	\$ (7,000)
Speargrass Water	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (21,769)	\$ (30,000)	\$ (32,000)	\$ (2,000)
Speargrass Water	Expenses / Expenditure	2545-00	UTILITIES - INTERNET	\$ (3,783)	\$ (8,000)	\$ (8,000)	\$ -
Speargrass Water	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (86,386)	\$ (94,240)	\$ (94,240)	\$ -
Speargrass Water	<b>Expenses / Expenditure Total</b>			<b>\$ (402,831)</b>	<b>\$ (597,138)</b>	<b>\$ (435,206)</b>	<b>\$ 161,932</b>
<b>Speargrass Water Total</b>				<b>\$ (303,806)</b>	<b>\$ (472,100)</b>	<b>\$ (317,896)</b>	<b>\$ 154,204</b>
Rosebud Water	Revenues / Funding Source	1441-00	SALES - WATER	\$ 32,028	\$ 33,761	\$ 35,300	\$ 1,539
Rosebud Water	Revenues / Funding Source	1445-00	FEES - ADMIN & HOOKUP	\$ 50	\$ 100	\$ 100	\$ -
Rosebud Water	Revenues / Funding Source	1511-00	PENALTIES	\$ 378	\$ 200	\$ 200	\$ -
Rosebud Water	Revenues / Funding Source	1831-00	LEVY - DEBENTURE	\$ 7,850	\$ 7,833	\$ 8,600	\$ 767
Rosebud Water	<b>Revenues / Funding Source Total</b>			<b>\$ 40,305</b>	<b>\$ 41,894</b>	<b>\$ 44,200</b>	<b>\$ 2,306</b>
Rosebud Water	Expenses / Expenditure	2217-00	TELEPHONE	\$ (573)	\$ (1,020)	\$ (1,020)	\$ -
Rosebud Water	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (19,859)	\$ (20,000)	\$ (122,000)	\$ (102,000)
Rosebud Water	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ (27,507)	\$ (26,460)	\$ (60,000)	\$ (33,540)
Rosebud Water	Expenses / Expenditure	2250-02	CONTRACT SERVICES	\$ (58,435)	\$ (45,000)	\$ (50,000)	\$ (5,000)
Rosebud Water	Expenses / Expenditure	2275-00	INSURANCE	\$ (3,633)	\$ (3,959)	\$ (3,959)	\$ -
Rosebud Water	Expenses / Expenditure	2281-00	WID WATER PURCHASE	\$ (1,730)	\$ (1,200)	\$ (1,200)	\$ -
Rosebud Water	Expenses / Expenditure	2519-00	PROPANE	\$ -	\$ (1,200)	\$ (1,200)	\$ -
Rosebud Water	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (1,072)	\$ (5,100)	\$ (5,100)	\$ -
Rosebud Water	Expenses / Expenditure	2542-00	UTILITIES - HEATING	\$ (2,011)	\$ (2,500)	\$ (3,000)	\$ (500)
Rosebud Water	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (4,144)	\$ (7,650)	\$ (10,350)	\$ (2,700)
Rosebud Water	Expenses / Expenditure	2545-00	UTILITIES - INTERNET	\$ (605)	\$ (1,530)	\$ (5,000)	\$ (3,470)
Rosebud Water	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (16,428)	\$ (17,922)	\$ (17,922)	\$ -
Rosebud Water	Expenses / Expenditure	2831-00	DEBENTURE PRINCIPAL	\$ -	\$ (6,955)	\$ (7,263)	\$ (308)
Rosebud Water	Expenses / Expenditure	2832-00	DEBENTURE INTEREST	\$ (434)	\$ (877)	\$ (570)	\$ 307
Rosebud Water	<b>Expenses / Expenditure Total</b>			<b>\$ (136,433)</b>	<b>\$ (141,373)</b>	<b>\$ (288,584)</b>	<b>\$ (147,211)</b>
<b>Rosebud Water Total</b>				<b>\$ (96,127)</b>	<b>\$ (99,479)</b>	<b>\$ (244,384)</b>	<b>\$ (144,905)</b>
Muirfield Water	Revenues / Funding Source	1441-00	SALES - WATER	\$ 148,374	\$ 153,784	\$ 175,800	\$ 22,016
Muirfield Water	Revenues / Funding Source	1445-00	FEES - ADMIN & HOOKUP	\$ 800	\$ 100	\$ 100	\$ -
Muirfield Water	Revenues / Funding Source	1511-00	PENALTIES	\$ 2,325	\$ 2,500	\$ 2,500	\$ -
Muirfield Water	<b>Revenues / Funding Source Total</b>			<b>\$ 151,500</b>	<b>\$ 156,384</b>	<b>\$ 178,400</b>	<b>\$ 22,016</b>
Muirfield Water	Expenses / Expenditure	2100-00	SALARIES	\$ (12,994)	\$ (62,702)	\$ -	\$ 62,702
Muirfield Water	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (79)	\$ (522)	\$ -	\$ 522
Muirfield Water	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (1,444)	\$ (5,941)	\$ -	\$ 5,941
Muirfield Water	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (1,028)	\$ (2,522)	\$ -	\$ 2,522
Muirfield Water	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (372)	\$ (824)	\$ -	\$ 824
Muirfield Water	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (123)	\$ (902)	\$ -	\$ 902
Muirfield Water	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (254)	\$ (2,022)	\$ -	\$ 2,022
Muirfield Water	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (225)	\$ (784)	\$ -	\$ 784
Muirfield Water	Expenses / Expenditure	2215-00	FREIGHT	\$ (902)	\$ (3,000)	\$ (3,000)	\$ -
Muirfield Water	Expenses / Expenditure	2217-00	TELEPHONE	\$ (698)	\$ (1,200)	\$ (1,200)	\$ -
Muirfield Water	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (118,268)	\$ (30,000)	\$ (36,000)	\$ (6,000)
Muirfield Water	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ (72,301)	\$ (162,288)	\$ (170,000)	\$ (7,712)
Muirfield Water	Expenses / Expenditure	2281-00	WID WATER PURCHASE	\$ (25,199)	\$ (30,000)	\$ (30,000)	\$ -
Muirfield Water	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (32,914)	\$ (65,000)	\$ (65,000)	\$ -
Muirfield Water	Expenses / Expenditure	2542-00	UTILITIES - HEATING	\$ (3,997)	\$ (5,500)	\$ (7,000)	\$ (1,500)
Muirfield Water	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (26,839)	\$ (30,600)	\$ (36,400)	\$ (5,800)
Muirfield Water	Expenses / Expenditure	2545-00	UTILITIES - INTERNET	\$ (2,667)	\$ (6,600)	\$ (5,000)	\$ 1,600
Muirfield Water	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (79,679)	\$ (86,922)	\$ (86,922)	\$ -
Muirfield Water	<b>Expenses / Expenditure Total</b>			<b>\$ (379,985)</b>	<b>\$ (497,330)</b>	<b>\$ (440,522)</b>	<b>\$ 56,808</b>
<b>Muirfield Water Total</b>				<b>\$ (228,485)</b>	<b>\$ (340,946)</b>	<b>\$ (262,122)</b>	<b>\$ 78,824</b>
Sewer General	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ -	\$ (1,260)	\$ (1,260)	\$ -
Sewer General	Expenses / Expenditure	2250-70	CONTRACT SERVICES - FACILITY CONTRACT BLDG REPAIRS -	\$ (7,803)	\$ (5,000)	\$ (10,000)	\$ (5,000)
Sewer General	Expenses / Expenditure	2252-70	FACILITY	\$ (2,731)	\$ (5,000)	\$ (7,000)	\$ (2,000)
Sewer General	Expenses / Expenditure	2261-00	RENT/LEASE - LAND	\$ (500)	\$ (500)	\$ (500)	\$ -



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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Sewer General	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (1,393)	\$ (2,000)	\$ (2,000)	\$ -
Sewer General	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (3,252)	\$ (3,547)	\$ (3,547)	\$ -
Sewer General	<b>Expenses / Expenditure Total</b>			<b>\$ (15,679)</b>	<b>\$ (17,307)</b>	<b>\$ (24,307)</b>	<b>\$ (7,000)</b>
<b>Sewer General Total</b>				<b>\$ (15,679)</b>	<b>\$ (17,307)</b>	<b>\$ (24,307)</b>	<b>\$ (7,000)</b>
Carseland Sewer	Revenues / Funding Source	1442-00	SALES - SEWER	\$ 114,160	\$ 134,917	\$ 135,700	\$ 783
Carseland Sewer	Revenues / Funding Source	1581-00	LEVY - WASTEWATER CAPITAL	\$ 58,063	\$ 64,077	\$ 68,200	\$ 4,123
Carseland Sewer	Revenues / Funding Source	1831-00	LEVY - DEBENTURE	\$ 5,911	\$ 9,900	\$ 6,100	\$ (3,800)
Carseland Sewer	<b>Revenues / Funding Source Total</b>			<b>\$ 178,133</b>	<b>\$ 208,894</b>	<b>\$ 210,000</b>	<b>\$ 1,106</b>
Carseland Sewer	Expenses / Expenditure	2100-00	SALARIES	\$ (2,047)	\$ (9,879)	\$ -	\$ 9,879
Carseland Sewer	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (12)	\$ (82)	\$ -	\$ 82
Carseland Sewer	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (228)	\$ (936)	\$ -	\$ 936
Carseland Sewer	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (162)	\$ (397)	\$ -	\$ 397
Carseland Sewer	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (59)	\$ (130)	\$ -	\$ 130
Carseland Sewer	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (19)	\$ (142)	\$ -	\$ 142
Carseland Sewer	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (40)	\$ (319)	\$ -	\$ 319
Carseland Sewer	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (35)	\$ (124)	\$ -	\$ 124
Carseland Sewer	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (11,975)	\$ (20,000)	\$ (20,000)	\$ -
Carseland Sewer	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ (3,921)	\$ (46,368)	\$ (20,000)	\$ 26,368
Carseland Sewer	Expenses / Expenditure	2275-00	INSURANCE	\$ (1,252)	\$ (1,498)	\$ (1,498)	\$ -
Carseland Sewer	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ -	\$ (2,000)	\$ (2,000)	\$ -
Carseland Sewer	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (3,409)	\$ (5,000)	\$ (7,000)	\$ (2,000)
Carseland Sewer	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (153,940)	\$ (167,935)	\$ (167,935)	\$ -
Carseland Sewer	Expenses / Expenditure	2831-00	DEBENTURE PRINCIPAL	\$ -	\$ (10,573)	\$ (10,919)	\$ (346)
Carseland Sewer	Expenses / Expenditure	2832-00	DEBENTURE INTEREST	\$ (1,737)	\$ (3,677)	\$ (3,330)	\$ 347
Carseland Sewer	Expenses / Expenditure	2940-00	TRANSFER TO RESERVES	\$ -	\$ (64,077)	\$ (68,200)	\$ (4,123)
Carseland Sewer	<b>Expenses / Expenditure Total</b>			<b>\$ (178,837)</b>	<b>\$ (333,137)</b>	<b>\$ (300,882)</b>	<b>\$ 32,255</b>
<b>Carseland Sewer Total</b>				<b>\$ (703)</b>	<b>\$ (124,243)</b>	<b>\$ (90,882)</b>	<b>\$ 33,361</b>
Cluny Sewer	Revenues / Funding Source	1442-00	SALES - SEWER	\$ 12,534	\$ 14,393	\$ 14,300	\$ (93)
Cluny Sewer	Revenues / Funding Source	1445-00	FEES - ADMIN & HOOKUP	\$ 50	\$ 50	\$ 50	\$ -
Cluny Sewer	Revenues / Funding Source	1511-00	PENALTIES	\$ 608	\$ 510	\$ 510	\$ -
Cluny Sewer	Revenues / Funding Source	1581-00	LEVY - WASTEWATER CAPITAL	\$ 10,574	\$ 12,197	\$ 11,200	\$ (997)
Cluny Sewer	<b>Revenues / Funding Source Total</b>			<b>\$ 23,766</b>	<b>\$ 27,150</b>	<b>\$ 26,060</b>	<b>\$ (1,090)</b>
Cluny Sewer	Expenses / Expenditure	2100-00	SALARIES	\$ (668)	\$ (3,226)	\$ -	\$ 3,226
Cluny Sewer	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (4)	\$ (27)	\$ -	\$ 27
Cluny Sewer	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (74)	\$ (306)	\$ -	\$ 306
Cluny Sewer	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (53)	\$ (130)	\$ -	\$ 130
Cluny Sewer	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (19)	\$ (42)	\$ -	\$ 42
Cluny Sewer	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (6)	\$ (46)	\$ -	\$ 46
Cluny Sewer	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (13)	\$ (104)	\$ -	\$ 104
Cluny Sewer	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (12)	\$ (40)	\$ -	\$ 40
Cluny Sewer	Expenses / Expenditure	2212-00	MEALS	\$ (97)	\$ -	\$ -	\$ -
Cluny Sewer	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (51,184)	\$ (20,000)	\$ (20,000)	\$ -
Cluny Sewer	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ (3,837)	\$ (2,520)	\$ (5,000)	\$ (2,480)
Cluny Sewer	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (504)	\$ (250)	\$ (250)	\$ -
Cluny Sewer	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (1,547)	\$ (1,688)	\$ (1,688)	\$ -
Cluny Sewer	Expenses / Expenditure	2940-00	TRANSFER TO RESERVES	\$ -	\$ (12,197)	\$ (11,200)	\$ 997
Cluny Sewer	<b>Expenses / Expenditure Total</b>			<b>\$ (58,019)</b>	<b>\$ (40,576)</b>	<b>\$ (38,138)</b>	<b>\$ 2,438</b>
<b>Cluny Sewer Total</b>				<b>\$ (34,252)</b>	<b>\$ (13,426)</b>	<b>\$ (12,078)</b>	<b>\$ 1,348</b>
Gleichen Sewer	Revenues / Funding Source	1442-00	SALES - SEWER	\$ 80,913	\$ 95,537	\$ 95,100	\$ (437)
Gleichen Sewer	Revenues / Funding Source	1581-00	LEVY - WASTEWATER CAPITAL	\$ 48,130	\$ 54,097	\$ 53,100	\$ (997)
Gleichen Sewer	<b>Revenues / Funding Source Total</b>			<b>\$ 129,043</b>	<b>\$ 149,634</b>	<b>\$ 148,200</b>	<b>\$ (1,434)</b>
Gleichen Sewer	Expenses / Expenditure	2217-00	TELEPHONE	\$ (573)	\$ (1,000)	\$ (1,000)	\$ -
Gleichen Sewer	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (5,860)	\$ (25,000)	\$ (5,000)	\$ 20,000
Gleichen Sewer	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ (2,648)	\$ (9,450)	\$ (5,000)	\$ 4,450
Gleichen Sewer	Expenses / Expenditure	2275-00	INSURANCE	\$ (610)	\$ (642)	\$ (642)	\$ -
Gleichen Sewer	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ -	\$ (2,500)	\$ (5,000)	\$ (2,500)
Gleichen Sewer	Expenses / Expenditure	2542-00	UTILITIES - HEATING	\$ (817)	\$ (1,000)	\$ (2,000)	\$ (1,000)
Gleichen Sewer	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (1,617)	\$ (2,000)	\$ (4,000)	\$ (2,000)
Gleichen Sewer	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (53,942)	\$ (58,846)	\$ (58,846)	\$ -
Gleichen Sewer	Expenses / Expenditure	2940-00	TRANSFER TO RESERVES	\$ -	\$ (54,097)	\$ (53,100)	\$ 997
Gleichen Sewer	<b>Expenses / Expenditure Total</b>			<b>\$ (66,067)</b>	<b>\$ (154,535)</b>	<b>\$ (134,588)</b>	<b>\$ 19,947</b>
<b>Gleichen Sewer Total</b>				<b>\$ 62,976</b>	<b>\$ (4,901)</b>	<b>\$ 13,612</b>	<b>\$ 18,513</b>
Speargrass Sewer	Revenues / Funding Source	1442-00	SALES - SEWER	\$ 65,935	\$ 84,381	\$ 80,300	\$ (4,081)
Speargrass Sewer	Revenues / Funding Source	1581-00	LEVY - WASTEWATER CAPITAL	\$ 29,289	\$ 31,135	\$ 33,900	\$ 2,765
Speargrass Sewer	Revenues / Funding Source	1831-00	LEVY - DEBENTURE	\$ 2,979	\$ 4,900	\$ 3,000	\$ (1,900)
Speargrass Sewer	<b>Revenues / Funding Source Total</b>			<b>\$ 98,203</b>	<b>\$ 120,416</b>	<b>\$ 117,200</b>	<b>\$ (3,216)</b>

**Budget by Department - Account Detail**

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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Speargrass Sewer	Expenses / Expenditure	2100-00	SALARIES	\$ (4,805)	\$ (23,186)	\$ -	\$ 23,186
Speargrass Sewer	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (29)	\$ (193)	\$ -	\$ 193
Speargrass Sewer	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (534)	\$ (2,197)	\$ -	\$ 2,197
Speargrass Sewer	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (380)	\$ (933)	\$ -	\$ 933
Speargrass Sewer	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (137)	\$ (305)	\$ -	\$ 305
Speargrass Sewer	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (46)	\$ (334)	\$ -	\$ 334
Speargrass Sewer	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (94)	\$ (748)	\$ -	\$ 748
Speargrass Sewer	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (83)	\$ (290)	\$ -	\$ 290
Speargrass Sewer	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (11,627)	\$ (15,000)	\$ (15,000)	\$ -
Speargrass Sewer	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ (3,921)	\$ (23,184)	\$ (25,000)	\$ (1,816)
Speargrass Sewer	Expenses / Expenditure	2275-00	INSURANCE	\$ (1,588)	\$ (1,926)	\$ (1,926)	\$ -
Speargrass Sewer	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ -	\$ (2,500)	\$ (2,500)	\$ -
Speargrass Sewer	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (5,644)	\$ (7,000)	\$ (7,000)	\$ -
Speargrass Sewer	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (39,055)	\$ (42,606)	\$ (42,606)	\$ -
Speargrass Sewer	Expenses / Expenditure	2940-00	TRANSFER TO RESERVES	\$ -	\$ (31,135)	\$ (33,900)	\$ (2,765)
Speargrass Sewer	<b>Expenses / Expenditure Total</b>			<b>\$ (67,944)</b>	<b>\$ (151,535)</b>	<b>\$ (127,932)</b>	<b>\$ 23,603</b>
<b>Speargrass Sewer Total</b>				<b>\$ 30,259</b>	<b>\$ (31,119)</b>	<b>\$ (10,732)</b>	<b>\$ 20,387</b>
Rosebud Sewer	Revenues / Funding Source	1442-00	SALES - SEWER	\$ 21,396	\$ 21,825	\$ 24,100	\$ 2,275
Rosebud Sewer	Revenues / Funding Source	1446-00	SEWER LEVY	\$ 7,742	\$ 8,801	\$ 9,300	\$ 499
Rosebud Sewer	Revenues / Funding Source	1581-00	LEVY - WASTEWATER CAPITAL	\$ 1,018	\$ 12,398	\$ 13,100	\$ 702
Rosebud Sewer	<b>Revenues / Funding Source Total</b>			<b>\$ 30,157</b>	<b>\$ 43,024</b>	<b>\$ 46,500</b>	<b>\$ 3,476</b>
Rosebud Sewer	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (16,847)	\$ (15,000)	\$ (15,000)	\$ -
Rosebud Sewer	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ (2,843)	\$ (8,820)	\$ (8,000)	\$ 820
Rosebud Sewer	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ -	\$ (4,000)	\$ (4,000)	\$ -
Rosebud Sewer	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (4,252)	\$ (5,000)	\$ (6,000)	\$ (1,000)
Rosebud Sewer	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (128,187)	\$ (139,842)	\$ (139,842)	\$ -
Rosebud Sewer	Expenses / Expenditure	2940-00	TRANSFER TO RESERVES	\$ -	\$ (12,398)	\$ (13,100)	\$ (702)
Rosebud Sewer	<b>Expenses / Expenditure Total</b>			<b>\$ (152,130)</b>	<b>\$ (185,060)</b>	<b>\$ (185,942)</b>	<b>\$ (882)</b>
<b>Rosebud Sewer Total</b>				<b>\$ (121,972)</b>	<b>\$ (142,036)</b>	<b>\$ (139,442)</b>	<b>\$ 2,594</b>
Muirfield Sewer	Revenues / Funding Source	1442-00	SALES - SEWER	\$ 103,448	\$ 82,738	\$ 120,700	\$ 37,962
Muirfield Sewer	Revenues / Funding Source	1581-00	LEVY - WASTEWATER CAPITAL	\$ 50,858	\$ 47,843	\$ 57,300	\$ 9,457
Muirfield Sewer	Revenues / Funding Source	1831-00	LEVY - DEBENTURE	\$ 4,436	\$ -	\$ 5,100	\$ 5,100
Muirfield Sewer	<b>Revenues / Funding Source Total</b>			<b>\$ 158,742</b>	<b>\$ 130,581</b>	<b>\$ 183,100</b>	<b>\$ 52,519</b>
Muirfield Sewer	Expenses / Expenditure	2100-00	SALARIES	\$ (82,630)	\$ (41,186)	\$ (72,384)	\$ (31,198)
Muirfield Sewer	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (505)	\$ (193)	\$ (840)	\$ (647)
Muirfield Sewer	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (6,537)	\$ (2,197)	\$ (6,241)	\$ (4,044)
Muirfield Sewer	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (4,245)	\$ (933)	\$ (4,077)	\$ (3,145)
Muirfield Sewer	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (1,394)	\$ (305)	\$ (1,367)	\$ (1,063)
Muirfield Sewer	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (2,243)	\$ (334)	\$ (2,100)	\$ (1,767)
Muirfield Sewer	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (4,547)	\$ (748)	\$ (4,700)	\$ (3,953)
Muirfield Sewer	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (1,345)	\$ (290)	\$ (919)	\$ (629)
Muirfield Sewer	Expenses / Expenditure	2212-00	MEALS	\$ (59)	\$ -	\$ -	\$ -
Muirfield Sewer	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (12,772)	\$ (25,000)	\$ (40,000)	\$ (15,000)
Muirfield Sewer	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ (3,921)	\$ (23,184)	\$ (20,000)	\$ 3,184
Muirfield Sewer	Expenses / Expenditure	2275-00	INSURANCE	\$ (6,832)	\$ (7,276)	\$ (7,276)	\$ -
Muirfield Sewer	Expenses / Expenditure	2289-00	WASTEWATER DISPOSAL	\$ (1,170)	\$ (1,750)	\$ (1,750)	\$ -
Muirfield Sewer	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ -	\$ (2,000)	\$ (2,000)	\$ -
Muirfield Sewer	Expenses / Expenditure	2542-00	UTILITIES - HEATING	\$ (725)	\$ (10,000)	\$ (1,000)	\$ 9,000
Muirfield Sewer	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (4,518)	\$ (7,500)	\$ (6,000)	\$ 1,500
Muirfield Sewer	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (72,246)	\$ (78,813)	\$ (78,813)	\$ -
Muirfield Sewer	Expenses / Expenditure	2940-00	TRANSFER TO RESERVES	\$ -	\$ (47,843)	\$ (57,300)	\$ (9,457)
Muirfield Sewer	Expenses / Expenditure	2101-00	SALARIES - OT	\$ (21,532)	\$ -	\$ (18,000)	\$ (18,000)
Muirfield Sewer	<b>Expenses / Expenditure Total</b>			<b>\$ (227,219)</b>	<b>\$ (249,550)</b>	<b>\$ (324,768)</b>	<b>\$ (75,217)</b>
<b>Muirfield Sewer Total</b>				<b>\$ (68,477)</b>	<b>\$ (118,969)</b>	<b>\$ (141,668)</b>	<b>\$ (22,698)</b>
Solid Waste Management	Revenues / Funding Source	1300-00	RECOVERIES	\$ 27,223	\$ 20,000	\$ 22,000	\$ 2,000
Solid Waste Management	Revenues / Funding Source	1350-00	RECOVERY FRM OTHER GOV	\$ 30,097	\$ 30,000	\$ 30,000	\$ -
Solid Waste Management	Revenues / Funding Source	1418-00	MISC. SALES/FEES	\$ 1,699	\$ -	\$ -	\$ -
Solid Waste Management	Revenues / Funding Source	1425-03	WASTE SITE REVENUE	\$ -	\$ -	\$ 1,000	\$ 1,000
Solid Waste Management	Revenues / Funding Source	1832-00	DEBENTURE INTEREST	\$ (211)	\$ 4,668	\$ 4,668	\$ -
Solid Waste Management	<b>Revenues / Funding Source Total</b>			<b>\$ 58,809</b>	<b>\$ 54,668</b>	<b>\$ 57,668</b>	<b>\$ 3,000</b>
Solid Waste Management	Expenses / Expenditure	2100-00	SALARIES	\$ (544,164)	\$ (502,459)	\$ (488,222)	\$ 14,237
Solid Waste Management	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (12,177)	\$ (9,240)	\$ (9,240)	\$ -
Solid Waste Management	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (25,379)	\$ (39,798)	\$ (38,535)	\$ 1,263
Solid Waste Management	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (27,356)	\$ (29,242)	\$ (28,782)	\$ 460
Solid Waste Management	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (10,674)	\$ (10,220)	\$ (9,981)	\$ 238
Solid Waste Management	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (21,691)	\$ (13,460)	\$ (12,620)	\$ 840
Solid Waste Management	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (44,039)	\$ (30,140)	\$ (28,260)	\$ 1,880
Solid Waste Management	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (6,637)	\$ (6,318)	\$ (6,200)	\$ 117

**Budget by Department - Account Detail**

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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Solid Waste Management	Expenses / Expenditure	2217-00	TELEPHONE	\$ (2,161)	\$ (3,000)	\$ (3,000)	\$ -
Solid Waste Management	Expenses / Expenditure	2234-00	TRAINING	\$ (1,291)	\$ (2,500)	\$ (2,500)	\$ -
Solid Waste Management	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (138,842)	\$ (80,000)	\$ (120,000)	\$ (40,000)
Solid Waste Management	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ (63,802)	\$ (70,000)	\$ (75,000)	\$ (5,000)
Solid Waste Management	Expenses / Expenditure	2250-70	CONTRACT SERVICES - FACILITY	\$ -	\$ (5,000)	\$ (5,000)	\$ -
Solid Waste Management	Expenses / Expenditure	2251-00	CONTRACT REPAIRS	\$ (49,014)	\$ -	\$ (25,000)	\$ (25,000)
Solid Waste Management	Expenses / Expenditure	2252-70	CONTRACT BLDING REPAIRS - FACILITY	\$ (19,177)	\$ (20,000)	\$ (30,000)	\$ (10,000)
Solid Waste Management	Expenses / Expenditure	2263-00	EQUIPMENT RENTAL	\$ (512,009)	\$ (560,000)	\$ (560,000)	\$ -
Solid Waste Management	Expenses / Expenditure	2275-00	INSURANCE	\$ (521)	\$ (428)	\$ -	\$ 428
Solid Waste Management	Expenses / Expenditure	2279-00	REPAIRS - FENCING	\$ (4,702)	\$ (35,000)	\$ (35,000)	\$ -
Solid Waste Management	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (25,251)	\$ (25,500)	\$ (25,500)	\$ -
Solid Waste Management	Expenses / Expenditure	2532-00	SIGNS	\$ (1,664)	\$ (2,550)	\$ (2,500)	\$ 50
Solid Waste Management	Expenses / Expenditure	2536-00	TOOLS	\$ (91)	\$ (1,000)	\$ (1,000)	\$ -
Solid Waste Management	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (17,015)	\$ (17,500)	\$ (23,500)	\$ (6,000)
Solid Waste Management	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (16,180)	\$ (17,588)	\$ (17,588)	\$ -
Solid Waste Management	Expenses / Expenditure	2831-00	DEBENTURE PRINCIPAL	\$ -	\$ (26,212)	\$ (26,551)	\$ (339)
Solid Waste Management	Expenses / Expenditure	2832-00	DEBENTURE INTEREST	\$ (3,673)	\$ (2,373)	\$ (2,034)	\$ 339
Solid Waste Management	Expenses / Expenditure	2101-00	SALARIES - OT	\$ (7,336)	\$ -	\$ (5,000)	\$ (5,000)
Solid Waste Management	Expenses / Expenditure Total			\$ (1,554,846)	\$ (1,509,527)	\$ (1,581,013)	\$ (71,486)
Solid Waste Management Total				\$ (1,496,037)	\$ (1,454,859)	\$ (1,523,345)	\$ (68,486)
Cemetery	Revenues / Funding Source	1420-00	CEMETERY PLOTS	\$ 2,050	\$ 1,200	\$ 2,000	\$ 800
Cemetery	Revenues / Funding Source	1924-00	TRANSFER FROM CEMETERY FUNDS	\$ -	\$ 1,000	\$ 1,000	\$ -
Cemetery	Revenues / Funding Source Total			\$ 2,050	\$ 2,200	\$ 3,000	\$ 800
Cemetery	Expenses / Expenditure	2232-00	ENGINEERING	\$ -	\$ (1,000)	\$ (1,000)	\$ -
Cemetery	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ -	\$ (10,500)	\$ (10,500)	\$ -
Cemetery	Expenses / Expenditure	2250-01	CONTRACT SERVICES	\$ (3,750)	\$ -	\$ -	\$ -
Cemetery	Expenses / Expenditure	2521-00	SUPPLIES - LANDSCAPING	\$ -	\$ (2,000)	\$ (2,000)	\$ -
Cemetery	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ -	\$ (2,500)	\$ (2,500)	\$ -
Cemetery	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (1,446)	\$ (1,578)	\$ (1,578)	\$ -
Cemetery	Expenses / Expenditure Total			\$ (5,196)	\$ (17,578)	\$ (17,578)	\$ -
Cemetery Total				\$ (3,146)	\$ (15,378)	\$ (14,578)	\$ 800
Planning & Development	Revenues / Funding Source	1300-00	RECOVERIES	\$ 33,788	\$ 34,651	\$ 34,651	\$ -
Planning & Development	Revenues / Funding Source	1410-00	APPRAISAL REVENUE	\$ 9,000	\$ 5,202	\$ 5,202	\$ -
Planning & Development	Revenues / Funding Source	1522-00	A.S.P./A.C.P APPLICATION	\$ -	\$ 5,000	\$ 5,000	\$ -
Planning & Development	Revenues / Funding Source	1523-00	AMENDMENT REDESIGNATION APPL.	\$ 17,250	\$ 12,000	\$ 12,000	\$ -
Planning & Development	Revenues / Funding Source	1524-00	PERMIT - DEVELOPMENT	\$ 76,637	\$ 66,073	\$ 66,073	\$ -
Planning & Development	Revenues / Funding Source	1525-00	FEES - SUBDIVISION	\$ 22,200	\$ 31,212	\$ 31,212	\$ -
Planning & Development	Revenues / Funding Source	1526-00	PERMIT - SAFETY CODES	\$ 952,814	\$ 200,000	\$ 200,000	\$ -
Planning & Development	Revenues / Funding Source	1527-00	CERTIFICATES OF COMPLIANCE	\$ 5,950	\$ 10,000	\$ 10,000	\$ -
Planning & Development	Revenues / Funding Source	1529-00	RELAX LAND USE BYLAW	\$ 1,250	\$ 4,080	\$ 4,080	\$ -
Planning & Development	Revenues / Funding Source	1530-00	FEES - ROAD CLOSURE APPL	\$ 2,000	\$ -	\$ -	\$ -
Planning & Development	Revenues / Funding Source	1533-00	PERMIT - ARCHITECH CONTROL	\$ 15,250	\$ 15,000	\$ 15,000	\$ -
Planning & Development	Revenues / Funding Source	1591-00	IN LIEU OF SUBDIVISION	\$ 17,053	\$ 46,920	\$ 46,920	\$ -
Planning & Development	Revenues / Funding Source	1593-00	LEVY - OFFSITE WHASP ROADS	\$ 84,092	\$ 48,131	\$ 48,131	\$ -
Planning & Development	Revenues / Funding Source Total			\$ 1,237,283	\$ 478,269	\$ 478,269	\$ -
Planning & Development	Expenses / Expenditure	2100-00	SALARIES	\$ (665,098)	\$ (775,166)	\$ (818,690)	\$ (43,524)
Planning & Development	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (2,653)	\$ (6,468)	\$ (6,468)	\$ -
Planning & Development	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (63,074)	\$ (73,428)	\$ (78,499)	\$ (5,071)
Planning & Development	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (27,410)	\$ (31,227)	\$ (33,947)	\$ (2,720)
Planning & Development	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (8,979)	\$ (10,203)	\$ (10,528)	\$ (326)
Planning & Development	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (12,617)	\$ (14,870)	\$ (14,870)	\$ -
Planning & Development	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (26,925)	\$ (33,290)	\$ (33,290)	\$ -
Planning & Development	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (7,426)	\$ (8,949)	\$ (9,165)	\$ (216)
Planning & Development	Expenses / Expenditure	2153-00	STIPEND	\$ (8,703)	\$ (14,100)	\$ (14,100)	\$ -
Planning & Development	Expenses / Expenditure	2211-00	MILEAGE	\$ (1,653)	\$ (2,448)	\$ (2,448)	\$ -
Planning & Development	Expenses / Expenditure	2212-00	MEALS	\$ (215)	\$ (1,836)	\$ (1,836)	\$ -
Planning & Development	Expenses / Expenditure	2213-00	LODGING	\$ (756)	\$ (6,120)	\$ (6,120)	\$ -
Planning & Development	Expenses / Expenditure	2214-00	PARKING/TRANSPORTATION	\$ (60)	\$ (2,500)	\$ (2,500)	\$ -
Planning & Development	Expenses / Expenditure	2215-00	FREIGHT	\$ -	\$ (150)	\$ (150)	\$ -
Planning & Development	Expenses / Expenditure	2217-00	TELEPHONE	\$ (4,298)	\$ (4,800)	\$ (4,800)	\$ -
Planning & Development	Expenses / Expenditure	2232-00	ENGINEERING	\$ (3,310)	\$ (65,855)	\$ (65,855)	\$ -
Planning & Development	Expenses / Expenditure	2232-01	ENGINEERING	\$ (91,147)	\$ (84,150)	\$ (84,150)	\$ -

**Budget by Department - Account Detail**

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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Planning & Development	Expenses / Expenditure	2233-00	LEGAL	\$ (18,150)	\$ (163,000)	\$ (163,000)	\$ -
Planning & Development	Expenses / Expenditure	2234-00	TRAINING	\$ (2,606)	\$ (7,700)	\$ (7,700)	\$ -
Planning & Development	Expenses / Expenditure	2235-00	REGISTRATION & MEMBERSHIP	\$ (1,523)	\$ (5,750)	\$ (5,750)	\$ -
Planning & Development	Expenses / Expenditure	2236-00	CONFERENCES	\$ (1,496)	\$ (6,000)	\$ (6,000)	\$ -
Planning & Development	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (56,686)	\$ (97,000)	\$ (97,000)	\$ -
Planning & Development	Expenses / Expenditure	2250-02	CONTRACT SERVICES	\$ -	\$ (15,000)	\$ (15,000)	\$ -
Planning & Development	Expenses / Expenditure	2257-00	CONTRACT INSPECTION SERVICES	\$ (841,322)	\$ (120,166)	\$ (120,166)	\$ -
Planning & Development	Expenses / Expenditure	2260-00	CONTRACT SERVICES - APPRAISALS	\$ (11,000)	\$ (5,202)	\$ (5,202)	\$ -
Planning & Development	Expenses / Expenditure	2262-00	HALL RENTAL	\$ (530)	\$ (1,200)	\$ (1,200)	\$ -
Planning & Development	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (83)	\$ (2,000)	\$ (2,000)	\$ -
Planning & Development	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (41,712)	\$ (45,504)	\$ (45,504)	\$ -
Planning & Development	Expenses / Expenditure	2940-00	TRANSFER TO RESERVES	\$ -	\$ (46,920)	\$ (46,920)	\$ -
Planning & Development	<b>Expenses / Expenditure Total</b>			<b>\$ (1,899,433)</b>	<b>\$ (1,651,002)</b>	<b>\$ (1,702,859)</b>	<b>\$ (51,856)</b>
<b>Planning &amp; Development Total</b>				<b>\$ (662,150)</b>	<b>\$ (1,172,734)</b>	<b>\$ (1,224,590)</b>	<b>\$ (51,856)</b>
ASB	Revenues / Funding Source	1390-00	EQUIPMENT RENTAL	\$ 350	\$ 510	\$ 510	\$ -
ASB	Revenues / Funding Source	1434-00	MISC. REVENUE	\$ 10,742	\$ 2,500	\$ 181,500	\$ 179,000
ASB	Revenues / Funding Source	1465-00	SALES - GRAIN BAGS	\$ 6,627	\$ 10,000	\$ 10,000	\$ -
ASB	Revenues / Funding Source	1568-00	RENT/LEASE - LAND	\$ -	\$ 4,000	\$ 4,000	\$ -
ASB	Revenues / Funding Source	1831-00	LEVY - DEBENTURE	\$ -	\$ 183,836	\$ 188,697	\$ 4,861
ASB	Revenues / Funding Source	1831-01	DEBENTURE PRINCIPAL	\$ -	\$ 249,503	\$ 255,043	\$ 5,540
ASB	Revenues / Funding Source	1832-00	DEBENTURE INTEREST	\$ 9,278	\$ 18,898	\$ 14,037	\$ (4,861)
ASB	Revenues / Funding Source	1832-01	DEBENTURE INTEREST	\$ 28,389	\$ 30,483	\$ 24,944	\$ (5,539)
ASB	Revenues / Funding Source	1846-00	GRANTS - ASB LEGISLATIVE	\$ 166,247	\$ 166,247	\$ 166,247	\$ -
ASB	<b>Revenues / Funding Source Total</b>			<b>\$ 221,632</b>	<b>\$ 665,977</b>	<b>\$ 844,978</b>	<b>\$ 179,001</b>
ASB	Expenses / Expenditure	2100-00	SALARIES	\$ (545,815)	\$ (587,628)	\$ (567,671)	\$ 19,957
ASB	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (3,414)	\$ (4,200)	\$ (3,360)	\$ 840
ASB	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (34,814)	\$ (41,652)	\$ (41,053)	\$ 599
ASB	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (26,824)	\$ (23,928)	\$ (25,772)	\$ (1,844)
ASB	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (9,377)	\$ (7,977)	\$ (8,332)	\$ (356)
ASB	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (14,696)	\$ (11,550)	\$ (10,500)	\$ 1,050
ASB	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (27,949)	\$ (25,850)	\$ (23,500)	\$ 2,350
ASB	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (7,137)	\$ (6,516)	\$ (6,670)	\$ (153)
ASB	Expenses / Expenditure	2211-00	MILEAGE	\$ (348)	\$ (510)	\$ (510)	\$ -
ASB	Expenses / Expenditure	2212-00	MEALS	\$ (177)	\$ (510)	\$ (510)	\$ -
ASB	Expenses / Expenditure	2213-00	LODGING	\$ (1,114)	\$ (4,590)	\$ (4,590)	\$ -
ASB	Expenses / Expenditure	2214-00	PARKING/TRANSPORTATION	\$ (8)	\$ (255)	\$ (255)	\$ -
ASB	Expenses / Expenditure	2215-00	FREIGHT	\$ -	\$ (306)	\$ (306)	\$ -
ASB	Expenses / Expenditure	2217-00	TELEPHONE	\$ (9,853)	\$ (12,880)	\$ (12,880)	\$ -
ASB	Expenses / Expenditure	2234-00	TRAINING	\$ (725)	\$ (5,100)	\$ (5,100)	\$ -
ASB	Expenses / Expenditure	2235-00	REGISTRATION & MEMBERSHIP	\$ (1,180)	\$ (2,000)	\$ (2,000)	\$ -
ASB	Expenses / Expenditure	2236-00	CONFERENCES	\$ (3)	\$ (7,650)	\$ (7,650)	\$ -
ASB	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (5,988)	\$ (5,000)	\$ (330,000)	\$ (325,000)
ASB	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (5,240)	\$ (4,080)	\$ (4,080)	\$ -
ASB	Expenses / Expenditure	2572-00	TAXES ON LAND LEASE	\$ (88)	\$ (120)	\$ (120)	\$ -
ASB	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (77,916)	\$ (85,000)	\$ (85,000)	\$ -
ASB	Expenses / Expenditure	2770-00	DONATIONS TO ORGANIZATIONS	\$ (30,807)	\$ (33,000)	\$ (32,000)	\$ 1,000
ASB	Expenses / Expenditure	2831-00	DEBENTURE PRINCIPAL	\$ -	\$ (183,836)	\$ (188,697)	\$ (4,861)
ASB	Expenses / Expenditure	2831-01	DEBENTURE PRINCIPAL	\$ -	\$ (249,503)	\$ (255,043)	\$ (5,540)
ASB	Expenses / Expenditure	2832-00	DEBENTURE INTEREST	\$ (9,278)	\$ (18,898)	\$ (14,037)	\$ 4,861
ASB	Expenses / Expenditure	2832-01	DEBENTURE INTEREST	\$ (13,832)	\$ (30,483)	\$ (24,944)	\$ 5,539
ASB	Expenses / Expenditure	2940-00	TRANSFER TO RESERVES	\$ (500,000)	\$ (500,000)	\$ -	\$ 500,000
ASB	Expenses / Expenditure	2101-00	SALARIES - OT	\$ (44,926)	\$ -	\$ (42,000)	\$ (42,000)
ASB	<b>Expenses / Expenditure Total</b>			<b>\$ (1,371,510)</b>	<b>\$ (1,853,022)</b>	<b>\$ (1,696,579)</b>	<b>\$ 156,442</b>
<b>ASB Total</b>				<b>\$ (1,149,878)</b>	<b>\$ (1,187,045)</b>	<b>\$ (851,601)</b>	<b>\$ 335,443</b>
ASB - Operations	Revenues / Funding Source	1350-00	RECOVERY FRM OTHER GOV	\$ 6,997	\$ 800	\$ 4,500	\$ 3,700
ASB - Operations	<b>Revenues / Funding Source Total</b>			<b>\$ 6,997</b>	<b>\$ 800</b>	<b>\$ 4,500</b>	<b>\$ 3,700</b>
ASB - Operations	Expenses / Expenditure	2215-00	FREIGHT	\$ (75)	\$ -	\$ -	\$ -
ASB - Operations	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ -	\$ (2,550)	\$ (2,550)	\$ -
ASB - Operations	Expenses / Expenditure	2251-00	CONTRACT REPAIRS	\$ (1,400)	\$ (5,100)	\$ (5,100)	\$ -
ASB - Operations	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (104,779)	\$ (150,000)	\$ (150,000)	\$ -
ASB - Operations	Expenses / Expenditure	2534-00	PARTS	\$ (84,040)	\$ (40,000)	\$ (40,000)	\$ -
ASB - Operations	Expenses / Expenditure	2536-00	TOOLS	\$ (908)	\$ -	\$ -	\$ -
ASB - Operations	<b>Expenses / Expenditure Total</b>			<b>\$ (191,202)</b>	<b>\$ (197,650)</b>	<b>\$ (197,650)</b>	<b>\$ -</b>
<b>ASB - Operations Total</b>				<b>\$ (184,205)</b>	<b>\$ (196,850)</b>	<b>\$ (193,150)</b>	<b>\$ 3,700</b>

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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
ASB Board	Expenses / Expenditure	2153-00	STIPEND	\$ (11,352)	\$ (12,500)	\$ (12,500)	\$ -
ASB Board	Expenses / Expenditure	2211-00	MILEAGE	\$ (3,031)	\$ (5,100)	\$ (5,100)	\$ -
ASB Board	Expenses / Expenditure	2212-00	MEALS	\$ (45)	\$ (306)	\$ (306)	\$ -
ASB Board	Expenses / Expenditure	2213-00	LODGING	\$ -	\$ (3,060)	\$ (3,060)	\$ -
ASB Board	Expenses / Expenditure	2214-00	PARKING/TRANSPORTATION	\$ -	\$ (2,500)	\$ (2,500)	\$ -
ASB Board	Expenses / Expenditure	2236-00	CONFERENCES	\$ (1,878)	\$ (10,000)	\$ (10,000)	\$ -
ASB Board	<b>Expenses / Expenditure Total</b>			<b>\$ (16,306)</b>	<b>\$ (33,466)</b>	<b>\$ (33,466)</b>	<b>\$ -</b>
<b>ASB Board Total</b>				<b>\$ (16,306)</b>	<b>\$ (33,466)</b>	<b>\$ (33,466)</b>	<b>\$ -</b>
ASB - Shop	Expenses / Expenditure	2215-00	FREIGHT	\$ (629)	\$ -	\$ -	\$ -
ASB - Shop	Expenses / Expenditure	2250-02	CONTRACT SERVICES	\$ (549)	\$ -	\$ -	\$ -
ASB - Shop	Expenses / Expenditure	2250-70	CONTRACT SERVICES - FACILITY	\$ (13,194)	\$ (13,000)	\$ (13,000)	\$ -
ASB - Shop	Expenses / Expenditure	2252-70	CONTRACT BLDING REPAIRS - FACILITY	\$ (9,979)	\$ (15,000)	\$ (20,000)	\$ (5,000)
ASB - Shop	Expenses / Expenditure	2275-00	INSURANCE	\$ (2,844)	\$ (2,889)	\$ (2,889)	\$ -
ASB - Shop	Expenses / Expenditure	2522-00	SUPPLIES - JANITORIAL	\$ (1,272)	\$ (1,500)	\$ (1,500)	\$ -
ASB - Shop	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (2,033)	\$ (5,000)	\$ (5,000)	\$ -
ASB - Shop	Expenses / Expenditure	2534-00	PARTS	\$ (186)	\$ -	\$ -	\$ -
ASB - Shop	Expenses / Expenditure	2536-00	TOOLS	\$ -	\$ (2,040)	\$ (2,040)	\$ -
ASB - Shop	Expenses / Expenditure	2542-00	UTILITIES - HEATING	\$ (10,246)	\$ (8,670)	\$ (16,000)	\$ (7,330)
ASB - Shop	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (6,973)	\$ (9,690)	\$ (10,000)	\$ (310)
ASB - Shop	<b>Expenses / Expenditure Total</b>			<b>\$ (47,904)</b>	<b>\$ (57,789)</b>	<b>\$ (70,429)</b>	<b>\$ (12,640)</b>
<b>ASB - Shop Total</b>				<b>\$ (47,904)</b>	<b>\$ (57,789)</b>	<b>\$ (70,429)</b>	<b>\$ (12,640)</b>
ASB ENVi	Revenues / Funding Source	1461-00	RED BOW AGR PARTNERSHIP REV	\$ 14,811	\$ 10,000	\$ 10,000	\$ -
ASB ENVi	Revenues / Funding Source	1462-01	ALUS REVENUE	\$ -	\$ 52,609	\$ 52,609	\$ -
ASB ENVi	Revenues / Funding Source	1840-00	GRANTS - PROVINCIAL CONDITIONL	\$ 74,000	\$ 74,000	\$ 74,000	\$ -
ASB ENVi	<b>Revenues / Funding Source Total</b>			<b>\$ 88,811</b>	<b>\$ 136,609</b>	<b>\$ 136,609</b>	<b>\$ -</b>
ASB ENVi	Expenses / Expenditure	2100-00	SALARIES	\$ (133,623)	\$ (152,854)	\$ (159,267)	\$ (6,413)
ASB ENVi	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (520)	\$ (1,680)	\$ (1,680)	\$ -
ASB ENVi	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (12,885)	\$ (13,644)	\$ (14,344)	\$ (700)
ASB ENVi	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (7,464)	\$ (6,489)	\$ (7,088)	\$ (599)
ASB ENVi	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (2,584)	\$ (2,120)	\$ (2,188)	\$ (68)
ASB ENVi	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (4,192)	\$ (3,360)	\$ (3,360)	\$ -
ASB ENVi	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (8,496)	\$ (7,520)	\$ (7,520)	\$ -
ASB ENVi	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (1,735)	\$ (1,941)	\$ (2,019)	\$ (77)
ASB ENVi	Expenses / Expenditure	2211-00	MILEAGE	\$ -	\$ (700)	\$ (700)	\$ -
ASB ENVi	Expenses / Expenditure	2212-00	MEALS	\$ (31)	\$ (250)	\$ (250)	\$ -
ASB ENVi	Expenses / Expenditure	2213-00	LODGING	\$ -	\$ (1,250)	\$ (1,250)	\$ -
ASB ENVi	Expenses / Expenditure	2214-00	PARKING/TRANSPORTATION	\$ (8)	\$ (250)	\$ (250)	\$ -
ASB ENVi	Expenses / Expenditure	2217-00	TELEPHONE	\$ (1,123)	\$ (1,250)	\$ (1,250)	\$ -
ASB ENVi	Expenses / Expenditure	2221-00	ADVERTISING	\$ -	\$ (1,000)	\$ (1,000)	\$ -
ASB ENVi	Expenses / Expenditure	2236-00	CONFERENCES	\$ (1,489)	\$ (2,500)	\$ (2,500)	\$ -
ASB ENVi	Expenses / Expenditure	2264-00	RED BOW AGR PARTNERSHIP	\$ (11,877)	\$ (12,000)	\$ (12,000)	\$ -
ASB ENVi	Expenses / Expenditure	2267-00	EXTENSION ACTIVITIES	\$ (1,130)	\$ (5,500)	\$ (3,000)	\$ 2,500
ASB ENVi	Expenses / Expenditure	2268-00	PRODUCER FUNDING PROGRAM	\$ (33,755)	\$ (60,000)	\$ (60,000)	\$ -
ASB ENVi	Expenses / Expenditure	2269-01	ALUS EXPENSE	\$ (26,010)	\$ (52,609)	\$ (52,609)	\$ -
ASB ENVi	Expenses / Expenditure	2287-00	WRRP PROV GRANT - WHEATLAND	\$ (29,603)	\$ -	\$ -	\$ -
ASB ENVi	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (7,275)	\$ (4,000)	\$ (4,000)	\$ -
ASB ENVi	Expenses / Expenditure	2770-00	DONATIONS TO ORGANIZATIONS	\$ (5,000)	\$ (15,000)	\$ (15,000)	\$ -
ASB ENVi	Expenses / Expenditure	2101-00	SALARIES - OT	\$ (704)	\$ -	\$ -	\$ -
ASB ENVi	<b>Expenses / Expenditure Total</b>			<b>\$ (289,502)</b>	<b>\$ (345,917)</b>	<b>\$ (351,275)</b>	<b>\$ (5,358)</b>
<b>ASB ENVi Total</b>				<b>\$ (200,691)</b>	<b>\$ (209,308)</b>	<b>\$ (214,666)</b>	<b>\$ (5,358)</b>
Community Services	Revenues / Funding Source	1567-00	RENT/LEASE - BUILDING	\$ 6,165	\$ -	\$ -	\$ -
Community Services	Revenues / Funding Source	1597-00	DONATIONS	\$ 25,046	\$ 35,000	\$ 45,000	\$ 10,000
Community Services	Revenues / Funding Source	1860-00	CERB GRANT FUNDING RETURN	\$ 7,164	\$ -	\$ -	\$ -
Community Services	<b>Revenues / Funding Source Total</b>			<b>\$ 38,376</b>	<b>\$ 35,000</b>	<b>\$ 45,000</b>	<b>\$ 10,000</b>
Community Services	Expenses / Expenditure	2100-00	SALARIES	\$ (102,010)	\$ (140,945)	\$ (146,473)	\$ (5,528)
Community Services	Expenses / Expenditure	2130-00	BENEFIT - CRITICAL ILLNESS	\$ (803)	\$ (966)	\$ (966)	\$ -
Community Services	Expenses / Expenditure	2131-00	BENEFIT - LAPP	\$ (10,034)	\$ (13,899)	\$ (14,543)	\$ (644)
Community Services	Expenses / Expenditure	2132-00	BENEFIT - CPP	\$ (3,925)	\$ (4,664)	\$ (5,095)	\$ (431)
Community Services	Expenses / Expenditure	2133-00	BENEFIT - EI	\$ (1,278)	\$ (1,524)	\$ (1,572)	\$ (49)

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Functional Area Name	Account Type	Account	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Community Services	Expenses / Expenditure	2134-00	BENEFIT - DENTAL	\$ (2,197)	\$ (2,415)	\$ (2,415)	\$ -
Community Services	Expenses / Expenditure	2135-00	BENEFIT - EHC	\$ (4,453)	\$ (5,405)	\$ (5,405)	\$ -
Community Services	Expenses / Expenditure	2136-00	BENEFIT - WCB	\$ (1,300)	\$ (1,528)	\$ (1,528)	\$ -
Community Services	Expenses / Expenditure	2153-00	STIPEND	\$ (7,649)	\$ (11,452)	\$ (11,452)	\$ -
Community Services	Expenses / Expenditure	2211-00	MILEAGE	\$ (1,567)	\$ (2,040)	\$ (2,040)	\$ -
Community Services	Expenses / Expenditure	2212-00	MEALS	\$ (506)	\$ (1,000)	\$ (1,000)	\$ -
Community Services	Expenses / Expenditure	2213-00	LODGING	\$ (470)	\$ (1,200)	\$ (1,200)	\$ -
Community Services	Expenses / Expenditure	2217-00	TELEPHONE	\$ (1,074)	\$ (1,200)	\$ (1,200)	\$ -
Community Services	Expenses / Expenditure	2233-00	LEGAL	\$ -	\$ (7,000)	\$ (7,000)	\$ -
Community Services	Expenses / Expenditure	2234-00	TRAINING	\$ (1,095)	\$ (2,500)	\$ (2,500)	\$ -
Community Services	Expenses / Expenditure	2250-00	CONTRACT SERVICES	\$ (24,032)	\$ (48,500)	\$ (52,500)	\$ (4,000)
Community Services	Expenses / Expenditure	2275-00	INSURANCE	\$ (9,495)	\$ (5,671)	\$ (5,671)	\$ -
Community Services	Expenses / Expenditure	2527-00	SUPPLIES - GENERAL	\$ (4,873)	\$ (11,000)	\$ (59,500)	\$ (48,500)
Community Services	Expenses / Expenditure	2532-00	SIGNS	\$ -	\$ (1,000)	\$ (1,000)	\$ -
Community Services	Expenses / Expenditure	2543-00	UTILITIES - ELECTRICITY	\$ (266)	\$ (6,000)	\$ (1,000)	\$ 5,000
Community Services	Expenses / Expenditure	2696-00	AMORTIZATION	\$ (40,190)	\$ (43,843)	\$ (43,843)	\$ -
Community Services	Expenses / Expenditure	2741-00	FUND TRANSFER - EXTERNAL ORG	\$ (434,952)	\$ (434,190)	\$ (434,190)	\$ -
Community Services	Expenses / Expenditure	2760-00	WHEATLAND COMMUNITY FUND	\$ (304,000)	\$ (304,000)	\$ (313,000)	\$ (9,000)
Community Services	Expenses / Expenditure	2770-00	DONATIONS TO ORGANIZATIONS	\$ (473,424)	\$ (641,387)	\$ (495,000)	\$ 146,387
Community Services	Expenses / Expenditure	2940-00	TRANSFER TO RESERVES	\$ (7,083)	\$ -	\$ -	\$ -
Community Services	<b>Expenses / Expenditure Total</b>			<b>\$ (1,436,673)</b>	<b>\$ (1,693,329)</b>	<b>\$ (1,610,093)</b>	<b>\$ 83,236</b>
<b>Community Services Total</b>				<b>\$ (1,398,297)</b>	<b>\$ (1,658,329)</b>	<b>\$ (1,565,093)</b>	<b>\$ 93,236</b>
Library	Expenses / Expenditure	2770-00	DONATIONS TO ORGANIZATIONS	\$ (45,585)	\$ (46,100)	\$ (46,100)	\$ -
Library	<b>Expenses / Expenditure Total</b>			<b>\$ (45,585)</b>	<b>\$ (46,100)</b>	<b>\$ (46,100)</b>	<b>\$ -</b>
<b>Library Total</b>				<b>\$ (45,585)</b>	<b>\$ (46,100)</b>	<b>\$ (46,100)</b>	<b>\$ -</b>
				<b>\$ (8,889,032)</b>	<b>\$ (15,557,095)</b>	<b>\$ (15,557,095)</b>	<b>\$ -</b>

**Definition Listing - To explain the purpose of various specific budget accounts**

Account Type	Account	Account Name	Description
Revenues / Funding Source	1921-00	TRANSFER FROM UNRESTRICTED RSV	This account is used to transfer unrestricted accumulated surplus from prior years to fund various projects or balance the budget.
Revenues / Funding Source	1940-00	RESERVES FOR FIRE ASSOCIATIONS	to fund the Fire association budgets for capital, operating, and small capital.
Expenses / Expenditure	2773-00	ASSOC FUNDING - CAPITAL	Fire associations (not County owned) funding contributions from County for capital requests.
Expenses / Expenditure	2772-00	ASSOC FUNDING - OPERATING	Fire associations (not County owned) funding contributions from County for operating. Based on policy 12.0.
Expenses / Expenditure	2774-00	ASSOC FUNDING - SMALL CAPITAL	Fire associations (not County owned) funding contributions from County for operating. Based on policy 12.0.
Expenses / Expenditure	2270-01	ANI INSURANCE PREMIUMS	ANI (Additional Named Insured) represents costs paid to RMA on behalf of other non-profit organizations. The County bills these back and recovers them.
Expenses / Expenditure	9999-99	CAPITAL - COST TRANSFERS	This code is used to budget for operating internal costs such as payroll, gravel, equipment use, etc. used to construct capital assets. Administration records these costs to back them out of operating expenses and include them as part of the asset.
Expenses / Expenditure	2741-00	FUND TRANSFER - EXTERNAL ORG	Mainly encompass the CERB grant funding project.
Expenses / Expenditure	2770-00	DONATIONS TO ORGANIZATIONS	Includes payments for organizations such as STARS Ambulance, Village funding agreements, estimates for shared use agreement with Strathmore, etc.).

**Budget by Account**

Approved Interim Operating Budget 2025 - 2027

December 17, 2024



Account Type	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
Revenues / Funding Source	A.S.P./A.C.P APPLICATION	\$ -	\$ 5,000	\$ 5,000	\$ -
	ALUS REVENUE	\$ -	\$ 52,609	\$ 52,609	\$ -
	AMENDMENT REDESIGNATION APPL.	\$ 17,250	\$ 12,000	\$ 12,000	\$ -
	APPRAISAL REVENUE	\$ 9,000	\$ 5,202	\$ 5,202	\$ -
	CEMETERY PLOTS	\$ 2,050	\$ 1,200	\$ 2,000	\$ 800
	CERB GRANT FUNDING RETURN	\$ 7,164	\$ -	\$ -	\$ -
	CERTIFICATES OF COMPLIANCE	\$ 5,950	\$ 10,000	\$ 10,000	\$ -
	DEBENTURE INTEREST	\$ 37,456	\$ 54,049	\$ 43,649	\$ (10,400)
	DEBENTURE PRINCIPAL	\$ -	\$ 249,503	\$ 255,043	\$ 5,540
	DISPOSAL/SALE - GAIN	\$ 927,138	\$ -	\$ -	\$ -
	DONATIONS	\$ 31,046	\$ 35,000	\$ 45,000	\$ 10,000
	EQUIPMENT RENTAL	\$ 350	\$ 510	\$ 510	\$ -
	FEES - ADMIN & HOOKUP	\$ 1,900	\$ 1,360	\$ 1,360	\$ -
	FEES - APPROACH INSPECTION	\$ 14,859	\$ 11,000	\$ 12,000	\$ 1,000
	FEES - ROAD CLOSURE APPL	\$ 2,000	\$ -	\$ -	\$ -
	FEES - ROAD DATA - TRAVIS	\$ 28,512	\$ 16,000	\$ 16,000	\$ -
	FEES - SUBDIVISION	\$ 22,200	\$ 31,212	\$ 31,212	\$ -
	FEES - TAX RECOVERY & SERVICES	\$ 1,588	\$ 1,500	\$ 1,500	\$ -
	FINES	\$ 33,087	\$ 60,000	\$ 60,000	\$ -
	GRANTS - ASB LEGISLATIVE	\$ 166,247	\$ 166,247	\$ 166,247	\$ -
	GRANTS - MSI OPERATING	\$ 277,718	\$ 277,718	\$ 277,718	\$ -
	GRANTS - PROVINCIAL CONDITIONL	\$ 108,933	\$ 74,000	\$ 74,000	\$ -
	IN LIEU OF SUBDIVISION	\$ 17,053	\$ 46,920	\$ 46,920	\$ -
	INTEREST ON INVESTMENTS	\$ 1,574,806	\$ 1,500,000	\$ 1,500,000	\$ -
	LEVY - DDSWMA TRANSTOR DEB.	\$ -	\$ 28,585	\$ 28,585	\$ -
	LEVY - DEBENTURE	\$ 29,806	\$ 214,869	\$ 211,497	\$ (3,372)
	LEVY - GRAVEL RESERVE	\$ 5,939	\$ 2,100	\$ 4,700	\$ 2,600
	LEVY - OFFSITE WHASP ROADS	\$ 84,092	\$ 48,131	\$ 48,131	\$ -
	LEVY - WASTEWATER CAPITAL	\$ 197,932	\$ 221,747	\$ 236,800	\$ 15,053
	LICENCES - DOG	\$ 5,400	\$ 5,000	\$ 5,000	\$ -
	MINIMUM MUNICIPAL TAX	\$ 8,124	\$ 8,300	\$ 8,300	\$ -
	MISC. REVENUE	\$ 181,177	\$ 142,500	\$ 343,500	\$ 201,000
	MISC. SALES/FEES	\$ 50,995	\$ 31,500	\$ 31,500	\$ -
	PENALTIES	\$ 14,694	\$ 12,570	\$ 12,570	\$ -
	PERMIT - DEVELOPMENT	\$ 76,637	\$ 66,073	\$ 66,073	\$ -
	PERMIT - SAFETY CODES	\$ 952,814	\$ 200,000	\$ 200,000	\$ -
	PRIVATE/CUSTOM WORK	\$ 2,015	\$ 2,000	\$ 2,000	\$ -
	RECOVERIES	\$ 450,326	\$ 442,526	\$ 473,148	\$ 30,622
	RECOVERY FRM OTHER GOV	\$ 178,996	\$ 91,500	\$ 96,700	\$ 5,200
	RED BOW AGR PARTNERSHIP REV	\$ 14,811	\$ 10,000	\$ 10,000	\$ -
	RELAX LAND USE BYLAW	\$ 1,250	\$ 4,080	\$ 4,080	\$ -
	RENT/LEASE - BUILDING	\$ 6,165	\$ -	\$ -	\$ -
	RENT/LEASE - LAND	\$ 41,535	\$ 48,709	\$ 48,709	\$ -
	ROAD DATA SERVICE - PERMIT FEE	\$ 39,600	\$ 20,000	\$ 20,000	\$ -
	SALES - ASSESSMENT SHEET	\$ 230	\$ 300	\$ 300	\$ -
	SALES - BULK WATER	\$ 3,974	\$ 13,409	\$ 13,900	\$ 491
	SALES - GRAIN BAGS	\$ 6,627	\$ 10,000	\$ 10,000	\$ -
SALES - GRAVEL	\$ 83,878	\$ 35,000	\$ 45,000	\$ 10,000	
SALES - MAP	\$ 3,690	\$ 7,500	\$ 7,500	\$ -	
SALES - SEWER	\$ 398,386	\$ 433,791	\$ 470,200	\$ 36,409	
SALES - WATER	\$ 563,348	\$ 648,711	\$ 664,900	\$ 16,189	
SALES - WATER METERS	\$ 21,256	\$ 4,500	\$ 4,500	\$ -	
SEWER LEVY	\$ 7,742	\$ 8,801	\$ 9,300	\$ 499	
TAX CERTIFICATE	\$ 27,200	\$ 30,000	\$ 30,000	\$ -	
TAXES - COMM. AGGREGATE LEVY	\$ 116,694	\$ 70,000	\$ 70,000	\$ -	
TAXES - COMMERCIAL LEVY	\$ 5,790,517	\$ 5,835,302	\$ 6,010,361	\$ 175,059	
TAXES - DESIGNATED IND. PROP.	\$ 171,671	\$ 171,980	\$ 177,139	\$ 5,159	
TAXES - FARMLAND LEVY	\$ 3,186,807	\$ 3,186,941	\$ 3,282,549	\$ 95,608	

## Budget by Account

Approved Interim Operating Budget 2025 - 2027

December 17, 2024



Account Type	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
<b>Revenues / Funding Source</b>					
	TAXES - GRANTS-IN-LIEU FED.	\$ 43,091	\$ 43,465	\$ 44,769	\$ 1,304
	TAXES - GRANTS-IN-LIEU PROV.	\$ 2,935	\$ 2,935	\$ 3,023	\$ 88
	TAXES - INDUSTRIAL LEVY	\$ 2,082,415	\$ 1,780,200	\$ 1,833,606	\$ 53,406
	TAXES - LINEAR	\$ 15,460,037	\$ 15,796,377	\$ 16,270,268	\$ 473,891
	TAXES - MACHINERY & EQUIPMENT	\$ 6,713,755	\$ 6,713,099	\$ 6,914,492	\$ 201,393
	TAXES - PENALTIES	\$ 350,777	\$ 200,000	\$ 200,000	\$ -
	TAXES - RESIDENTIAL LEVY	\$ 8,291,216	\$ 8,289,840	\$ 8,538,535	\$ 248,695
	TRANSFER FROM CEMETERY FUNDS	\$ -	\$ 1,000	\$ 1,000	\$ -
	TRANSFER FROM RESERVE	\$ -	\$ 1,066,702	\$ 916,702	\$ (150,000)
	TRANSFER FROM UNRESTRICTED RSV	\$ 1,968,750	\$ 4,821,265	\$ 1,121,154	\$ (3,700,111)
	WASTE SITE REVENUE	\$ -	\$ -	\$ 1,000	\$ 1,000
	WCB REBATE	\$ 36,302	\$ 15,000	\$ 15,000	\$ -
	PERMIT - ARCHITECH CONTROL	\$ 15,250	\$ 15,000	\$ 15,000	\$ -
	RESERVES FOR FIRE ASSOCIATIONS	\$ 747,943	\$ 747,943	\$ 747,943	\$ -
<b>Revenues / Funding Source Total</b>		<b>\$ 51,723,107</b>	<b>\$ 54,160,281</b>	<b>\$ 51,887,403</b>	<b>\$ (2,272,877)</b>
<b>Expenses / Expenditure</b>					
	ADVERTISING	\$ (75,615)	\$ (129,000)	\$ (129,000)	\$ -
	AERIAL PHOTOS	\$ (66,893)	\$ (66,893)	\$ -	\$ 66,893
	ALUS EXPENSE	\$ (26,010)	\$ (52,609)	\$ (52,609)	\$ -
	AMORTIZATION	\$ (14,411,841)	\$ (15,557,095)	\$ (15,557,095)	\$ -
	ANI INSURANCE PREMIUMS	\$ (172,107)	\$ (155,471)	\$ (155,471)	\$ -
	ASSOC FUNDING - CAPITAL	\$ -	\$ (208,926)	\$ (208,926)	\$ -
	ASSOC FUNDING - OPERATING	\$ (491,842)	\$ (391,605)	\$ (391,605)	\$ -
	ASSOC FUNDING - SMALL CAPITAL	\$ (117,928)	\$ (147,412)	\$ (147,412)	\$ -
	AUDIT FEES	\$ (38,200)	\$ (34,000)	\$ (31,500)	\$ 2,500
	BANK CHARGES	\$ (22,001)	\$ (19,000)	\$ (19,000)	\$ -
	BENEFIT - CPP	\$ (492,542)	\$ (501,745)	\$ (524,729)	\$ (22,984)
	BENEFIT - CRITICAL ILLNESS	\$ (77,223)	\$ (102,480)	\$ (99,120)	\$ 3,360
	BENEFIT - DENTAL	\$ (237,448)	\$ (228,570)	\$ (222,730)	\$ 5,840
	BENEFIT - EHC	\$ (481,245)	\$ (511,710)	\$ (498,630)	\$ 13,080
	BENEFIT - EI	\$ (165,502)	\$ (160,616)	\$ (161,493)	\$ (877)
	BENEFIT - H&W SPEND (COUNTY)	\$ (21,290)	\$ (30,000)	\$ (30,000)	\$ -
	BENEFIT - H&W SPEND (PROVIDER)	\$ (19,472)	\$ (22,500)	\$ (22,500)	\$ -
	BENEFIT - LAPP	\$ (801,598)	\$ (958,467)	\$ (957,867)	\$ 600
	BENEFIT - RRSP	\$ (20,417)	\$ (19,000)	\$ (19,000)	\$ -
	BENEFIT - WCB	\$ (135,777)	\$ (133,727)	\$ (132,823)	\$ 904
	BLADES	\$ (110,535)	\$ (137,600)	\$ (130,000)	\$ 7,600
	BULK OIL	\$ (102,869)	\$ (135,500)	\$ (150,000)	\$ (14,500)
	CAPITAL - COST TRANSFERS	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
	CAPITAL PROJECTS - WAGES	\$ 887,225	\$ -	\$ -	\$ -
	COMMISSION ON COLLECT BAD DEDT	\$ -	\$ (5,000)	\$ (5,000)	\$ -
	COMPUTER HARDWARE	\$ (13,368)	\$ (20,000)	\$ (30,000)	\$ (10,000)
	COMPUTER SOFTWARE	\$ (729,226)	\$ (937,805)	\$ (1,039,397)	\$ (101,592)
	CONFERENCES	\$ (39,143)	\$ (64,550)	\$ (65,250)	\$ (700)
	CONTRACT BLDING REPAIRS - FACILITY	\$ (242,195)	\$ (327,000)	\$ (397,000)	\$ (70,000)
	CONTRACT BUILDING REPAIRS	\$ (2,103)	\$ (5,000)	\$ (5,000)	\$ -
	CONTRACT INSPECTION SERVICES	\$ (841,322)	\$ (120,166)	\$ (120,166)	\$ -
	CONTRACT REPAIRS	\$ (58,684)	\$ (45,100)	\$ (70,100)	\$ (25,000)
	CONTRACT SERVICES	\$ (3,020,506)	\$ (4,209,993)	\$ (4,456,162)	\$ (246,169)
	CONTRACT SERVICES - APPRAISALS	\$ (11,000)	\$ (5,202)	\$ (5,202)	\$ -
	CONTRACT SERVICES - BROADBAND PROJECT	\$ (1,968,750)	\$ (2,119,000)	\$ -	\$ 2,119,000
	CONTRACT SERVICES - FACILITY	\$ (206,692)	\$ (173,000)	\$ (219,250)	\$ (46,250)
	CONTRACT SERVICES - RECORDS MNGMT	\$ (227,987)	\$ (557,000)	\$ (432,000)	\$ 125,000
	CROP LOSS	\$ -	\$ (15,000)	\$ (15,000)	\$ -
	CULVERTS	\$ (1,156)	\$ (60,000)	\$ (60,000)	\$ -
	DEBENTURE INTEREST	\$ (28,954)	\$ (56,308)	\$ (44,915)	\$ 11,393
	DEBENTURE PRINCIPAL	\$ -	\$ (671,272)	\$ (488,473)	\$ 182,799
	DIESEL	\$ (1,403,077)	\$ (1,774,180)	\$ (1,575,500)	\$ 198,680
	DISPOSAL/SALE - COMMISSION	\$ (1,538)	\$ -	\$ -	\$ -
	DISPOSAL/SALE - LOSS	\$ (114,313)	\$ -	\$ -	\$ -



## Budget by Account

Approved Interim Operating Budget 2025 - 2027

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Account Type	Account Name	2024 Actual			2025 Budget	Change (2025 Budget vs. 2024 Budget)
		(Year to date)	2024 Budget			
Expenses / Expenditure	DONATIONS TO ORGANIZATIONS	\$ (620,566)	\$ (1,749,189)	\$ (1,571,802)	\$ 177,387	
	ELECTION & CENS - GENERAL EXPENSES	\$ -	\$ -	\$ (35,000)	\$ (35,000)	
	EMPLOYEE RECOGNITION	\$ (4,661)	\$ (16,575)	\$ (16,575)	\$ -	
	ENGINEERING	\$ (486,497)	\$ (896,005)	\$ (1,166,005)	\$ (270,000)	
	EQUIPMENT RENTAL	\$ (616,197)	\$ (631,500)	\$ (631,000)	\$ 500	
	EXTENSION ACTIVITIES	\$ (1,130)	\$ (5,500)	\$ (3,000)	\$ 2,500	
	FLEET MANAGEMENT	\$ (21,015)	\$ (20,000)	\$ (25,000)	\$ (5,000)	
	FREIGHT	\$ (38,014)	\$ (45,356)	\$ (45,606)	\$ (250)	
	FUND TRANSFER - EXTERNAL ORG	\$ (479,977)	\$ (479,190)	\$ (479,190)	\$ -	
	GASOLINE	\$ (216,863)	\$ (288,600)	\$ (253,000)	\$ 35,600	
	GRAVEL CRUSHING	\$ (649,440)	\$ (750,000)	\$ (500,000)	\$ 250,000	
	GRAVEL ROYALTIES	\$ (62,922)	\$ (75,000)	\$ -	\$ 75,000	
	HALL RENTAL	\$ (530)	\$ (1,600)	\$ (1,600)	\$ -	
	HONORARIUM	\$ (197,767)	\$ (236,394)	\$ (247,000)	\$ (10,606)	
	INSURANCE	\$ (459,659)	\$ (519,806)	\$ (528,278)	\$ (8,472)	
	INTEREST ON RESERVES	\$ (400,000)	\$ (400,000)	\$ (400,000)	\$ -	
	LAND TITLE FEES	\$ (3,914)	\$ (4,000)	\$ (4,000)	\$ -	
	LEGAL	\$ (235,199)	\$ (398,300)	\$ (403,300)	\$ (5,000)	
	LICENCES & PERMITS	\$ (23,514)	\$ (38,500)	\$ (37,000)	\$ 1,500	
	LINE PAINTING	\$ (50,237)	\$ (90,000)	\$ (90,000)	\$ -	
	LODGING	\$ (14,448)	\$ (44,082)	\$ (43,582)	\$ 500	
	MEALS	\$ (17,366)	\$ (34,178)	\$ (34,828)	\$ (650)	
	MEETING HONORARIUM	\$ (66,167)	\$ (120,000)	\$ (92,000)	\$ 28,000	
	MILEAGE	\$ (31,972)	\$ (46,418)	\$ (45,918)	\$ 500	
	OIL & ASPHALT	\$ (705,150)	\$ (575,000)	\$ (575,000)	\$ -	
	PARKING/TRANSPORTATION	\$ (1,161)	\$ (8,360)	\$ (8,060)	\$ 300	
	PARTS	\$ (1,084,802)	\$ (667,200)	\$ (865,200)	\$ (198,000)	
	POSTAGE	\$ (35,300)	\$ (50,000)	\$ (50,000)	\$ -	
	PRINT & BINDING	\$ (1,575)	\$ (4,000)	\$ (4,000)	\$ -	
	PRODUCER FUNDING PROGRAM	\$ (33,755)	\$ (60,000)	\$ (60,000)	\$ -	
	PROPANE	\$ (6,197)	\$ (16,200)	\$ (13,200)	\$ 3,000	
	RECLAMATION	\$ (50,328)	\$ (45,000)	\$ (45,000)	\$ -	
	RED BOW AGR PARTNERSHIP	\$ (11,877)	\$ (12,000)	\$ (12,000)	\$ -	
	REGISTRATION - RMA	\$ (2,647)	\$ (16,000)	\$ (16,000)	\$ -	
	REGISTRATION & MEMBERSHIP	\$ (28,856)	\$ (39,270)	\$ (38,070)	\$ 1,200	
	RENT/LEASE - LAND	\$ (18,200)	\$ (23,500)	\$ (20,500)	\$ 3,000	
	REPAIR/MTNCE - RAIL CROSSING	\$ (8,711)	\$ (12,000)	\$ (11,000)	\$ 1,000	
	REPAIRS - FENCING	\$ (37,194)	\$ (85,000)	\$ (110,000)	\$ (25,000)	
	REQ. - ALBERTA SCHOOL FOUNDATION	\$ (8,075,701)	\$ (10,767,601)	\$ (11,090,448)	\$ (322,847)	
	REQ. - DIP (INCLUDES LINEAR)	\$ (171,996)	\$ (171,980)	\$ (177,139)	\$ (5,159)	
	REQ. - DRUMHELLER WASTE MGMT	\$ (437,599)	\$ (437,599)	\$ (503,844)	\$ (66,245)	
	REQ. - MARIGOLD LIBRARY SYSTEM	\$ (95,768)	\$ (106,570)	\$ (106,570)	\$ -	
REQ. - POLICE FUNDING	\$ (853,312)	\$ (901,985)	\$ (901,985)	\$ -		
REQ. - WADEMSA FIRE DISPATCH	\$ (69,904)	\$ (69,904)	\$ (69,904)	\$ -		
REQ. - WFCSS	\$ (58,039)	\$ (58,039)	\$ (58,039)	\$ -		
REQ. - WHEATLAND HOUSING MGMT	\$ (287,152)	\$ (483,588)	\$ (498,098)	\$ (14,510)		
ROAD DATA SERVICE - INSPECTION	\$ (48,900)	\$ (20,000)	\$ (20,000)	\$ -		
SALARIES	\$ (10,376,093)	\$ (11,817,123)	\$ (11,092,750)	\$ 724,373		
SALT & SAND	\$ (100,145)	\$ (120,000)	\$ (150,000)	\$ (30,000)		
SIGNS	\$ (101,263)	\$ (98,550)	\$ (88,500)	\$ 10,050		
SNOW FENCE	\$ (11,869)	\$ (15,000)	\$ (10,000)	\$ 5,000		
STIPEND	\$ (28,771)	\$ (40,052)	\$ (40,052)	\$ -		
SUBSCRIPTIONS	\$ (6,890)	\$ (14,034)	\$ (14,284)	\$ (250)		
SUPPLIES - CONSUMABLES	\$ (186,153)	\$ (191,000)	\$ (211,000)	\$ (20,000)		
SUPPLIES - GENERAL	\$ (734,705)	\$ (834,530)	\$ (882,330)	\$ (47,800)		
SUPPLIES - GRAVEL	\$ 556,515	\$ 164,500	\$ (85,500)	\$ (250,000)		
SUPPLIES - IRON	\$ (7,205)	\$ (35,000)	\$ (30,000)	\$ 5,000		
SUPPLIES - JANITORIAL	\$ (14,915)	\$ (32,100)	\$ (32,100)	\$ -		
SUPPLIES - LANDSCAPING	\$ -	\$ (2,000)	\$ (2,000)	\$ -		

## Budget by Account

Approved Interim Operating Budget 2025 - 2027

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Account Type	Account Name	2024 Actual (Year to date)	2024 Budget	2025 Budget	Change (2025 Budget vs. 2024 Budget)
<b>Expenses / Expenditure</b>	SUPPLIES - SAFETY	\$ (34,622)	\$ (35,000)	\$ (35,000)	\$ -
	TAX INCENTIVE REFUND	\$ -	\$ (185,000)	\$ (185,000)	\$ -
	TAXES - CANCELLATION	\$ (3,150)	\$ (200,000)	\$ (200,000)	\$ -
	TAXES ON LAND LEASE	\$ (116)	\$ (120)	\$ (120)	\$ -
	TELEPHONE	\$ (161,555)	\$ (168,540)	\$ (190,290)	\$ (21,750)
	TIRES	\$ (62,530)	\$ (120,000)	\$ (120,000)	\$ -
	TOOLS	\$ (67,435)	\$ (105,060)	\$ (107,060)	\$ (2,000)
	TRAINING	\$ (119,219)	\$ (192,800)	\$ (207,300)	\$ (14,500)
	TRANSFER TO RESERVES	\$ (4,424,570)	\$ (4,121,054)	\$ (3,155,883)	\$ 965,171
	UTILITIES - ELECTRICITY	\$ (280,608)	\$ (370,006)	\$ (368,684)	\$ 1,322
	UTILITIES - HEATING	\$ (131,218)	\$ (154,870)	\$ (206,500)	\$ (51,630)
	UTILITIES - INTERNET	\$ (76,019)	\$ (78,016)	\$ (83,530)	\$ (5,514)
	UTILITIES - SEWER	\$ (2,242)	\$ (5,700)	\$ (5,700)	\$ -
	UTILITIES - WATER	\$ (2,754)	\$ (5,000)	\$ (5,000)	\$ -
	VACATION CLEARING	\$ 1,533	\$ -	\$ -	\$ -
	WASTEWATER DISPOSAL	\$ (1,170)	\$ (1,750)	\$ (1,750)	\$ -
	WATER REBATE PROGRAM	\$ (180)	\$ (500)	\$ (500)	\$ -
	WHEATLAND COMMUNITY FUND	\$ (304,000)	\$ (304,000)	\$ (313,000)	\$ (9,000)
	WID INFRASTRUCTURE CHARGES	\$ (20,747)	\$ (21,000)	\$ (21,000)	\$ -
	WID WATER PURCHASE	\$ (26,929)	\$ (31,200)	\$ (31,200)	\$ -
	SUPPLIES - FACILITY	\$ (1,015)	\$ -	\$ -	\$ -
	ROW ALIGNMENT CORRECTION	\$ (3,361)	\$ (150,000)	\$ -	\$ 150,000
	WRRP PROV GRANT - WHEATLAND	\$ (29,603)	\$ -	\$ -	\$ -
	SOCIAL COMMITTEE	\$ (28,597)	\$ (42,378)	\$ (40,800)	\$ 1,578
	SALARIES - OT	\$ (887,218)	\$ -	\$ (770,000)	\$ (770,000)
	SUPPLIES - FIREHALL	\$ -	\$ -	\$ (20,000)	\$ (20,000)
	SALARIES - VOLUNTEER FIRE	\$ -	\$ -	\$ (160,000)	\$ (160,000)
<b>Expenses / Expenditure Total</b>		<b>\$ (60,612,140)</b>	<b>\$ (69,717,376)</b>	<b>\$ (67,444,499)</b>	<b>\$ 2,272,877</b>
<b>Grand Total</b>		<b>\$ (8,889,032)</b>	<b>\$ (15,557,095)</b>	<b>\$ (15,557,095)</b>	<b>\$ -</b>
<b>Less Amortization</b>		<b>\$ (13,142,110)</b>	<b>\$ (15,557,095)</b>	<b>\$ (15,557,095)</b>	<b>\$ -</b>
<b>Difference</b>		<b>\$ 4,253,078</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Summary of Budget Changes - 2025 vs. 2024**  
**Approved Interim Operating Budget 2025 - 2027**  
**December 17, 2024**



**Expenses (Excluding Amortization)**

2024 Approved Final Operating Budget	(+ Increase / - Decrease)	54,160,281
<b>Requisition Changes (estimated at 3% increases)</b>		
School Tax	\$ 322,847	
DIP (Designated Industrial Property)	5,159	
WHMB (Wheatland Housing Management Body)	14,510	
<b>Total Requisition Estimated Change</b>		<b>\$ 342,516</b>
<b>General Changes</b>		
Gravel crushing, roadwork supplies, oil/asphalt, parts, tools and equipment rentals	\$ 238,650	
Salaries and benefits	205,703	
Software subscriptions and services	111,592	
Utilities (electricity, phone, natural gas, internet)	77,572	
Estimated invoicing for DDSWMA (Drumheller & District Solid Waste Management Association)	66,245	
2025 election budget	35,000	
Staff expenses (training, subscriptions, memberships, social committee)	12,022	
Other contracts and adjustments (program funding, insurance adjustments)	9,222	
Wheatland Community Fund (3% increase)	9,000	
Council honorariums and meeting estimates	(17,394)	
Aerial photography (every two years, not done in 2025)	(66,893)	
Digital transformation project	(125,000)	
Right of way alignment - transition contingency budget from operating to capital	(150,000)	
Changes in debt payments (end of final gravel pit loan/payment schedule)	(194,192)	
Fuel (gas and diesel) adjustment to match historical	(222,780)	
Broadband project completion	(2,119,000)	
<b>Total Change in General Categories</b>		<b>\$ (2,130,253)</b>
<b>Contract Services and Engineering</b>		
ASB Summer tour costs 2025/26	\$ 325,000	
West Highway 1 Water Supply Study	200,000	
Public Works general engineering and contractor contingencies (ongoing operations)	144,000	
Facility repairs and maintenance projects	116,250	
West Highway 1 Ground Water Study	100,000	
Business analyst to determine financial software (Diamond) replacement	80,000	
Contractor for paving and repairs	75,000	
Water Supply Resilience, Drought and Flood Protection Study	65,000	
Water/wastewater contractor operator charges	54,270	
SCADA alarm configuration for utilities	51,000	
Engineering drawing conversion - single source of truth CAD drawings	50,000	
Contract repairs for waste services related infrastructure	25,000	
Muirfield wastewater lift station cleaning (annual requirement going forward)	15,000	
Starlink internet upgrade	8,000	
Road rescan contractor ~1 month of work	6,400	
Intermunicipal Development Plan. Remaining work to be internal.	(20,000)	
Wheatland West firehall study	(100,000)	
West Side Servicing Master Plan	(150,000)	
Reduction in donations budget that had placeholder for village funding (captured by Wheatland Community Fund now) as well as \$25K one time increase for Handibus resolved for 2024.	(177,387)	
Namaka property cleanup and peace officer radio costs	(187,501)	
Infrastructure Capital Asset Management and GIS Database Technical Support	(200,000)	
<b>Total Change in Contract Services and Engineering</b>		<b>\$ 480,032</b>
<b>Transfer to Reserves</b>		
Increase due to utility capital reserve levy fees	\$ 15,053	
General adjustments for balancing	(980,224)	
<b>Total Change in Transfers to Reserves</b>		<b>\$ (965,171)</b>
<b>Total Change in Operating Budget</b>		<b>\$ (2,272,877)</b>
<b>2025 Draft Budget</b>		<b>51,887,404</b>

**Summary of Budget Changes - 2025 vs. 2024**  
**Approved Interim Operating Budget 2025 - 2027**  
 December 17, 2024



**Revenues**

2024 Approved Final Operating Budget	(+ Increase / - Decrease)	54,160,281
<b>Property Taxes</b>		
Municipal portion of revenue (placeholder at 3% increase)	\$ 912,087	
School Tax - estimated 3% increase	322,847	
WHMB (Wheatland Housing Management Body) - estimated 3% increase	14,510	
DIP (Designated Industrial Property) - estimated 3% increase	5,159	
<b>Total Change in Property Taxes</b>	<b>\$</b>	<b>1,254,603</b>
<b>General Categories</b>		
ASB Summer Tours 2025/25 revenue	\$ 179,000	
Water and wastewater utility rates	69,641	
Miscellaneous fee adjustments	56,851	
Dust control and related public works services	22,000	
Debenture changes and other financing adjustments	(4,860)	
<b>Total Change in General Categories</b>	<b>\$</b>	<b>322,632</b>
<b>Transfer from Reserves</b>		
Transfers from reserves and unallocated surplus (drop funding requirements with completion of Broadband project)	\$	<b>(3,850,111)</b>
<b>Total Change in Operating Budget</b>		<b>(2,272,877)</b>
<b>2025 Draft Budget</b>		<b>51,887,404</b>

## Summary of One-Time or Temporary Items

December 17, 2024

Approved Interim Operating Budget 2025 - 2027



**Purpose:** To identify operating budget lines that may be one-time or temporary in nature.

Functional Area Name	Account	Description	2025 Budget
62-00 - ASB	2250-00-CONTRACT SERVICES	Estimated placeholder for ASB summer tour 2025/26.	\$ 245,000
62-00 - ASB	2250-00-CONTRACT SERVICES	ASB Summer tour coordinator contract	\$ 80,000
62-00 - ASB	1434-00-MISC. REVENUE	Registration fees collected for ASB summer tour 2025/26.	\$ (175,000) *
<b>Subtotal Net ASB Summer Tour 2025/26 Budget.</b>		<b>\$</b>	<b>150,000</b>
41-00 - Water General	2232-00-ENGINEERING	West Highway 1 Water Supply Study	\$ 200,000
41-00 - Water General	2232-00-ENGINEERING	West Highway 1 Ground Water Study	\$ 100,000
32-00 - Public Works Road Construction - General	2232-00-ENGINEERING	Transportation Master Plan	\$ 100,000
41-00 - Water General	2250-00-CONTRACT SERVICES	SCADA (Supervisory Control and Data Acquisition) Migration and Upgrades	\$ 100,000
41-09 - Rosebud Water	2250-00-CONTRACT SERVICES	SCADA (Supervisory Control and Data Acquisition) alarm configuration and callouts	\$ 100,000
12-02 - Administration	2250-00-CONTRACT SERVICES	Business analyst to determine financial software (Diamond )replacement	\$ 80,000
41-00 - Water General	2232-00-ENGINEERING	Water Supply Resilience, Drought and Flood Protection Study	\$ 65,000
41-00 - Water General	2232-00-ENGINEERING	Engineering drawing conversion - single source of truth CAD drawings	\$ 50,000
41-03 - Gleichen Water	2250-00-CONTRACT SERVICES	SCADA (Supervisory Control and Data Acquisition) alarm configuration and callouts	\$ 50,000
41-01 - Carseland Water	2250-00-CONTRACT SERVICES	Carseland - Servicing distribution pumps, header and lines. Upcoming election costs. Includes per diem/wages, supplies, mileage etc.	\$ 38,000
12-02 - Administration	2511-00-ELECTION & CENS - GENERAL EXPENSES		\$ 35,000
12-02 - Administration	2250-70-CONTRACT SERVICES - FACILITY	RMA supported contractor to assess property values for insurance purposes. One time cost.	\$ 21,250
12-02 - Administration	1300-00-RECOVERIES	RMA Risk Pro credits to be used against above noted valuation assessment.	\$ (17,497)
<b>Subtotal Net RMA County Property Assessments - Insurance Review</b>		<b>\$</b>	<b>3,753</b>
29-00 - Safety	2523-00-SUPPLIES - SAFETY	One-time purchase of new first aid kits for all vehicles/equipment to meet OHS legislation change. All facilities were upgraded to meet 2023 OHS Code in 2024.	\$ 15,000
12-02 - Administration	2530-00-CONTRACT SERVICES - RECORDS MNGMT	FOIP (Freedom of Information) program review	\$ 10,000
32-00 - Public Works Road Construction - General	2232-00-ENGINEERING	Municipal Design Standards Manual Update	\$ 10,000
12-02 - Administration	2250-00-CONTRACT SERVICES	Starlink internet upgrade	\$ 8,000
12-02 - Administration	2250-00-CONTRACT SERVICES	Road rescan contractor ~1 month of work	\$ 6,400
		<b>Total</b>	<b>\$ 1,121,153</b>

\*Revenue lines shown as negatives to apply against specific project and show net impact.

# Municipal Government Act Review

December 17, 2024

Approved Interim Operating Budget 2025 - 2027



**Purpose:** To identify items required for operating budget under MGA (Municipal Government Act) section 243.

		2025	2024
		Budget	Budget
Long term debt repayments		533,388	567,045
<b>Requisitions and Other External Entities</b>			
Wheatland Housing Requisition	Estimate	498,098	483,588
Education Requisition	Estimate	11,090,448	10,767,601
Designated Industrial Property Requisition	Estimate	177,139	171,980
Provincial Royal Canadian Mounted Police Contribution	Estimate	901,985	901,985
Wheatland & Adjacent Districts Emergency Medical Services	Estimate	69,904	69,904
Wheatland Family & Community Support Services	Estimate	58,039	58,039
Drumheller & District Solid Waste Management Association	Estimate	503,844	437,599
Marigold Library Contribution	Estimate	106,570	106,570
<b>Total Requisitions and Other External Entities</b>		\$ 13,406,027	\$ 12,997,266
Wages and Salaries		12,022,750	11,817,123
Employer paid Benefits (CPP, EI, LAPP, Health and Dental, WCB)		2,616,392	2,616,316
<b>Total operating Wages and Benefits</b>		\$ 14,639,142	\$ 14,433,439
Fire Funding (Policy 12.0 for Fire Associations - operating, small capital, large capital)		747,943	747,943
CERB Funding (.1 mil all classes less 44k for library funding)		434,190	434,190
Wheatland Community Fund		313,000	304,000
Fuel expenses (Gas and Diesel)		1,828,500	2,062,780
Legal		403,300	398,300
Insurance (Property, Equipment, General liability)		528,278	519,806
Utilities for all facilities (including internet)		669,414	613,592
Gravel Pit Payments		-	194,193
Donations and Contributions to Others		1,884,802	1,749,189
<b>Total other budgeted expenses</b>		\$ 6,809,427	\$ 7,023,993
<b>Reserve Transfers</b>			
Transfers from reserves		(2,785,799)	(6,635,910)
Transfers to reserves		3,555,883	4,521,054
<b>Net transfers to (from) reserves</b>		\$ 770,084	\$ (2,114,856)
Total Summarized Expenses (incl. net transfers to reserves, wages & benefits, other budgeted Expenses)		\$ 38,410,479	\$ 38,975,752
<b>Percentage of total operating budget</b>		<b>74.03%</b>	<b>71.96%</b>
Amortization (non-cash expense)		15,557,095	15,557,095

# Revenue by Category

December 17, 2024

Approved Interim Operating Budget 2025 - 2027

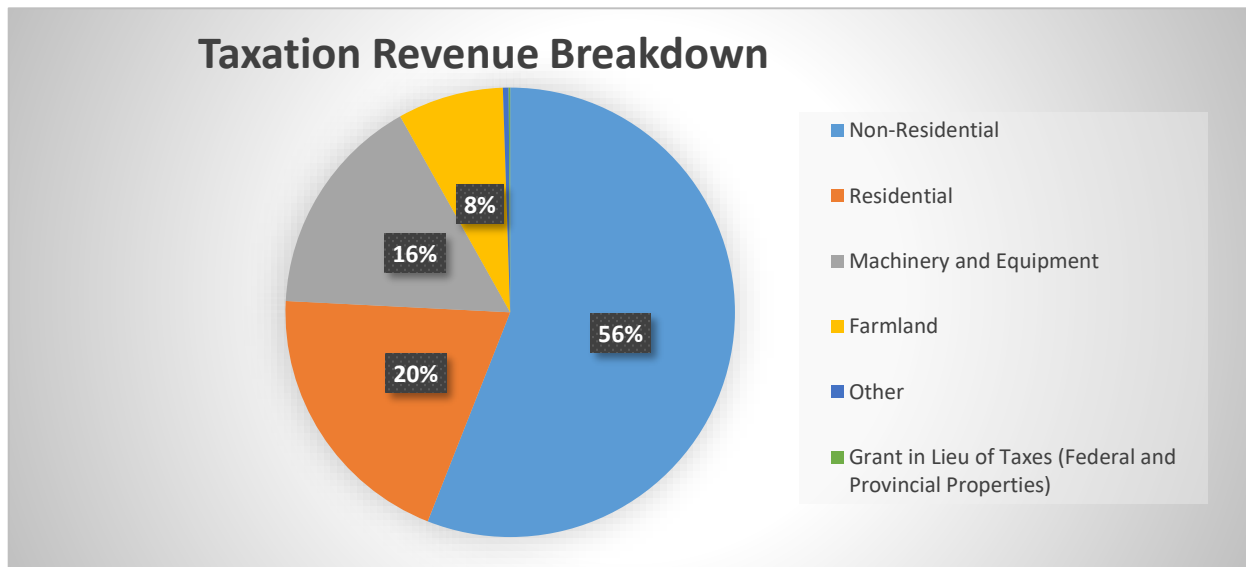


**Purpose:** To provide a summary of budgeted revenue sources and detail on taxation revenue

Type of Revenue	2025 Budget Year	Percentage of Revenue
Taxation <sup>(note 1)</sup>	43,074,742	83.02%
Transfers	2,785,799	5.37%
User Fees/Recoveries	2,548,331	4.91%
Penalties/Interest	1,712,570	3.30%
Capital Levy Revenue	539,012	1.04%
Grants (operating)	517,965	1.00%
Long-term Debt	298,692	0.58%
Permitting	301,073	0.58%
Fines	60,000	0.12%
Rentals	49,219	0.09%
<b>Total Revenue</b>	<b>\$ 51,887,403</b>	<b>100.00%</b>

## NOTE 1 - Taxation Revenue

Non-Residential	24,114,235	55.98%
Residential	8,538,535	19.82%
Machinery and Equipment	6,914,492	16.05%
Farmland	3,282,549	7.62%
Other	177,139	0.41%
Grant in Lieu of Taxes (Federal and Provincial Properties)	47,792	0.11%
<b>Total Taxation Revenue</b>	<b>\$ 43,074,742</b>	<b>100.00%</b>



# Property Tax - Historical Review

December 17, 2024

Approved Interim Operating Budget 2025 - 2027



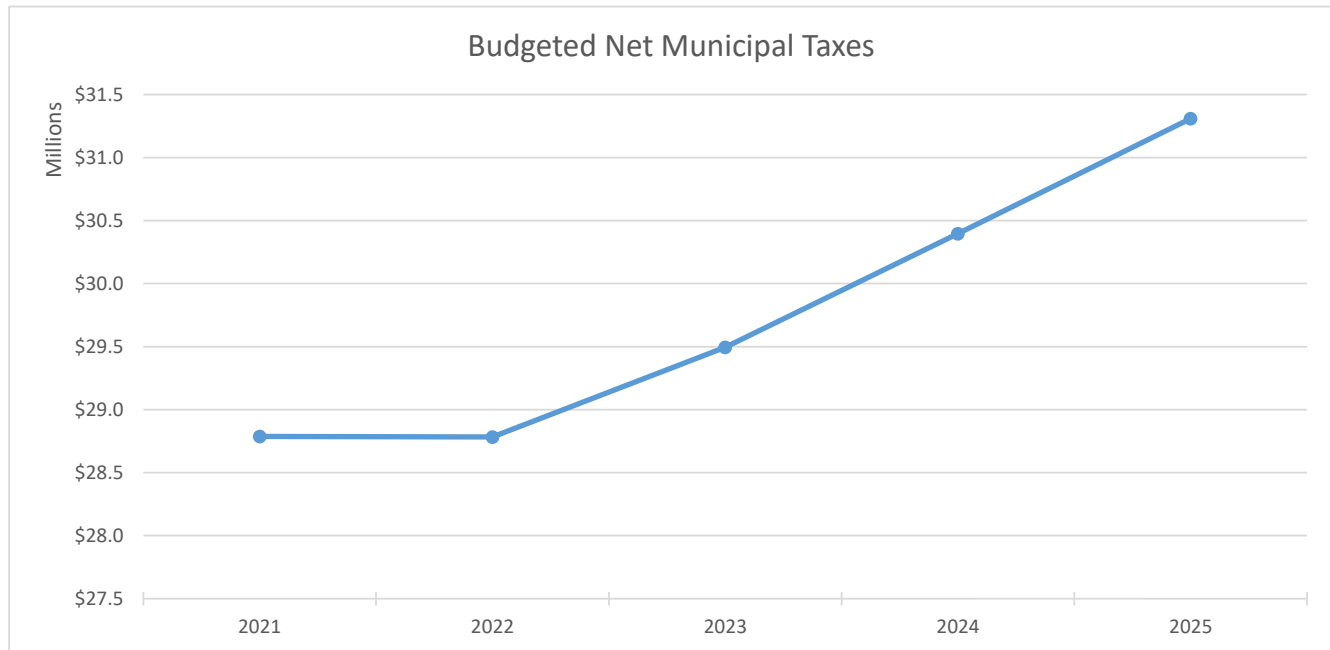
**Purpose:** To provide a 5 year summary of budgeted tax revenue.

Gross Property Tax Revenue*	2021	2022	2023	2024	2025
Non-Residential	23,021,945	22,506,422	22,379,124	23,411,879	24,114,235
Residential	7,494,361	7,517,305	7,700,218	8,289,840	8,538,535
Machinery and Equipment	6,116,074	6,114,895	6,673,800	6,713,099	6,914,492
Farmland	3,064,260	3,078,566	3,098,696	3,186,941	3,282,549
Other	159,391	144,619	153,438	171,980	177,139
Grant in Lieu of Taxes	46,522	44,976	43,850	46,400	47,792
<b>Total Taxation Revenue</b>	<b>\$ 39,902,553</b>	<b>\$ 39,406,783</b>	<b>\$ 40,049,126</b>	<b>\$ 41,820,139</b>	<b>\$ 43,074,742</b>

Requisitions (Other Entities)*	2021	2022	2023	2024	2025
Wheatland Housing Management Body	(296,728)	(412,353)	(412,353)	(483,588)	(498,098)
Designated Industrial Property (DIP)	(144,619)	(153,438)	(153,438)	(171,980)	(177,139)
Education Requisition	(10,182,197)	(9,987,892)	(9,987,892)	(10,767,601)	(11,090,448)
<b>Total Tax Requisitions</b>	<b>\$ (11,116,361)</b>	<b>\$ (10,623,544)</b>	<b>\$ (10,553,683)</b>	<b>\$ (11,423,169)</b>	<b>\$ (11,765,685)</b>

<b>Net Municipal Taxes</b>	<b>\$ 28,786,192</b>	<b>\$ 28,783,239</b>	<b>\$ 29,495,443</b>	<b>\$ 30,396,970</b>	<b>\$ 31,309,057</b>
<b>Change (from prior year)</b>	<b>\$ (1,094,872)</b>	<b>\$ (2,953)</b>	<b>\$ 712,204</b>	<b>\$ 901,527</b>	<b>\$ 912,087</b>

\*Prior year budget values are based on the Final Budget as approved in April.





## Reserves Transfer Detail

December 17, 2024

Approved Interim Operating Budget 2025 - 2027



**Purpose:** To itemize current year budgeted reserve transactions\*

<b>Summary Reserve Transfers (from Council Summary)</b>	<b>2025</b>
Transfers from reserves	\$ (2,785,799)
Transfers to reserves	\$ 3,555,883
<b>Net transfers to (from) reserves</b>	<b>\$ 770,084</b>
<b>Transfers from reserves - to fund operational items</b>	
Fire operating funds - for independent Fire Associations as per Policy 12.0	\$ (747,943)
WHMB lodge placeholder	\$ (916,702)
One time operating project funding	\$ (1,121,154)
<b>Total reserve decrease</b>	<b>\$ (2,785,799)</b>
<b>Transfers to reserves - to fund future projects and capital</b>	
Municipal reserves (cash-in-lieu)	\$ 46,920
Abandoned site reserve	\$ 50,000
CAP aggregate levy	\$ 70,000
Capital utility charges	\$ 236,800
Interest earned	\$ 400,000
General reserve transfers	\$ 1,118,235
Fire reserve allocation	\$ 1,633,928
<b>Total reserve increase</b>	<b>\$ 3,555,883</b>

\*Transfers may come from unallocated surplus or specific designated reserves.

See Reserves Projection schedule for proposed impact on individual area or general reserves.

**Reserves Projection**

December 17, 2024

Approved Interim Operating Budget 2025 - 2027



**Purpose:** To estimate designated reserves and unrestricted surplus balances.

Reserve Name	Estimated Balance January 1, 2025	Interest on Reserves	Transfers to Reserves (Operating Budget)	Transfers from Reserves (Operating Budget)	Funding of Capital Work	Budgeted Ending Balance December 31, 2025
Municipal equipment	6,737,694	72,175			(3,860,201)	2,949,668
Lakes of Muirfield	8,528,095	91,354			(2,740,000)	5,879,448
Transportation - unpaved roads	3,069,602	32,882	60,000		(3,000,000)	162,484
Transportation - bridges / culverts	419,047	4,489	350,000		(500,000)	273,536
Fire Capital	5,382,142	57,654	1,633,928	(747,943)		6,325,781
Transportation - paved roadways	262,925	2,816	468,000			733,742
Gravel reclamation	1,778,404	19,050				1,797,454
Brownfields	1,423,452	15,248				1,438,700
Municipal reserve	1,264,788	13,548	46,920			1,325,256
Operating Continuity	1,445,205	15,481				1,460,686
Agricultural Service Board	1,097,151	11,753			(75,000)	1,033,904
Capital Continuity	881,015	9,437	60,000		(450,000)	500,453
Community aggregate payment levy	660,735	7,078	70,000			737,813
Land Development	-	-				-
Utilities - Gleichen	689,777	7,389	53,100		(150,000)	600,266
Facility infrastructure	324,049	3,471				327,520
Tax stabilization	426,680	4,571				431,251
Recreation Reserve	556,080	5,957	26,135		(583,000)	5,172
Utilities - Carseland	364,481	3,904	68,200			436,585
Utilities - Speargrass	337,651	3,617	33,000			374,268
Cluny community infrastructure	280,838	3,008				283,846
Wheatland West Fire	264,747	2,836				267,583
Emergency preparedness	249,334	2,671				252,005
Storm Drainage	168,011	1,800			(150,000)	19,811
Waste	119,765	1,283	55,000		(175,000)	1,048
Utilities - Rosebud	118,969	1,274	13,100			133,343
Utilities - Cluny	90,238	967	11,200			102,404
Safety	111,573	1,195				112,768
Abandoned Structures	21,025	225	50,000			71,250
Utilities - Muirfield	56,806	609	57,300			114,715
Rosebud community infrastructure	39,881	427				40,308
Gleichen community infrastructure	38,340	411				38,751
Community enhancement	25,149	269				25,418
Information Services	97,299	1,042	100,000		(105,000)	93,341
Library	2,388	26				2,414
Cenotaph	633	7				640
Wheatland Wind Community Benefit	6,000	64				6,064
Solar Community Benefit	1,083	12				1,095
<b>Totals</b>	<b>\$37,341,053</b>	<b>\$400,000</b>	<b>\$3,155,883</b>	<b>(\$747,943)</b>	<b>(\$11,788,201)</b>	<b>\$28,360,792</b>
<b>Unrestricted Surplus</b>	<b>\$23,846,781</b>	<b>-</b>	<b>-</b>	<b>(\$2,037,856)</b>	<b>(\$11,991,244)</b>	<b>\$9,817,681</b>
	<b>Operating Summary</b>			<b>Capital Summary</b>		
	Total Reserve Additions			Total Reserve Withdrawals		
	\$3,555,883			(\$23,779,445)		
	Total Reserve Withdrawals			(\$2,785,799)		
	Net Impact			\$770,084		

## Debt Review

December 17, 2024

Approved Interim Operating Budget 2025 - 2027



**Purpose:** To summarize the debt status of Wheatland County.

### County debentures (excluding the seed cleaning and recoverable DDWSMA)

Description	Purpose	Remaining Debt		
		Principal (Dec 2024)	End Year	Bylaw #
Town of Rosebud	New water treatment storage facility	\$ 15,000	2026	2006-32
Carseland/Speargrass Lagoon	Increase lagoon capacity	\$ 105,000	2033	2013-04
DDSWMA Transtor (Waste Management)	Transtor replacement and refurbishing	\$ 165,000	2030	2020-27
<b>Total</b>		<b>\$ 285,000</b>		

### Debt Servicing Summary (Audited Financial Statements - Dec 31, 2023)

Total Debt Remaining	\$51.5M
Total Servicing Remaining	\$8.5M

Alberta regulation 255/2000 sets out the debt servicing limits:

- 1) Total debt limit is 1.5 times the revenue of a municipality**
- 2) Servicing (payments) is 0.25 times the revenue of a municipality**

6 individual debentures with total debt principal of \$2.7M (3 are recoverable and noted below)

Total debt includes 2 seed cleaning plants which are fully recovered (\$2.2M)

1 DDSWMA (Drumheller & District Solid Waste Management Association) loan is recoverable (\$149K)

Note: the calculation for the County used excludes requisition tax revenue as it is not a true municipal revenue sources (i.e., School Requisition).