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# Final Operating Budget 2026 - 2028

April 7, 2026



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Final Operating Budget 2026 - 2028

April 7, 2026



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**Budget by Department**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



|   | 2025                 | 2026                 | 2027                 | 2028                 |
|---|----------------------|----------------------|----------------------|----------------------|
|   | Budget               | Budget               | Budget               | Budget               |
| <b>Revenue</b>                                  |                      |                      |                      |                      |
| 00-00 Taxation                                  | 43,967,837           | 48,303,262           | 49,244,184           | 49,244,233           |
| 11-00 Legislative                               | 1,000                | -                    | -                    | -                    |
| 12-00 Administration                            | 5,068,623            | 2,532,612            | 1,616,212            | 1,617,540            |
| 12-06 Economic Development                      | 100,000              | -                    | -                    | -                    |
| 12-14 Assessment                                | 226,100              | 226,100              | 235,525              | 241,100              |
| 21-00 Peace Officers                            | 126,000              | 176,000              | 186,000              | 186,000              |
| 23-00 Fire                                      | 2,363,191            | 2,280,233            | 1,351,081            | 661,809              |
| 29-00 Safety                                    | 15,000               | 20,000               | 20,000               | 20,000               |
| 32-00 Public Works Road Construction and Repair | 228,200              | 219,000              | 219,000              | 219,000              |
| 41-00 Water General                             | 4,500                | 10,000               | 10,000               | 10,000               |
| 41-01 Carseland Water                           | 213,500              | 224,400              | 224,400              | 224,400              |
| 41-03 Gleichen Water                            | 157,360              | 176,400              | 176,400              | 176,400              |
| 41-08 Speargrass Water                          | 117,310              | 132,900              | 132,900              | 132,900              |
| 41-09 Rosebud Water                             | 44,200               | 47,500               | 39,100               | 39,100               |
| 41-11 Muirfield Water                           | 178,400              | 216,400              | 216,400              | 216,400              |
| 41-25 Goldfinch Water                           | -                    | 150,300              | 150,300              | 150,300              |
| 42-01 Carseland Sewer                           | 210,000              | 221,600              | 221,600              | 221,600              |
| 42-02 Cluny Sewer                               | 26,060               | 27,950               | 27,950               | 27,950               |
| 42-03 Gleichen Sewer                            | 148,200              | 163,600              | 163,600              | 163,600              |
| 42-08 Speargrass Sewer                          | 117,200              | 131,900              | 131,900              | 131,900              |
| 42-09 Rosebud Sewer                             | 46,500               | 49,200               | 49,200               | 49,200               |
| 42-11 Muirfield Sewer                           | 183,100              | 222,300              | 222,300              | 222,300              |
| 43-00 Solid Waste Management                    | 57,668               | 71,559               | 70,981               | 70,386               |
| 54-00 Cemetery                                  | 3,000                | 3,000                | 3,000                | 3,000                |
| 61-00 Planning and Development                  | 478,269              | 701,651              | 702,344              | 703,051              |
| 62-00 ASB General                               | 669,978              | 1,023,476            | 663,477              | 460,744              |
| 62-10 ASB Operations                            | 4,500                | 4,500                | 4,500                | 4,500                |
| 62-37 ASB ENVi                                  | 136,609              | 115,509              | 115,509              | 115,509              |
| 71-00 Community Services                        | 87,557               | 69,484               | 56,000               | 56,000               |
| <b>Total Revenue*</b>                           | <b>\$ 54,979,861</b> | <b>\$ 57,520,836</b> | <b>\$ 56,253,862</b> | <b>\$ 55,368,922</b> |

**Budget by Department**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



|  | 2025                  | 2026                  | 2027                  | 2028                  |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
|  | Budget                | Budget                | Budget                | Budget                |
| <b>Expenses</b>                                    |                       |                       |                       |                       |
| 00-00 Taxation                                     | (14,675,999)          | (16,417,561)          | (16,959,864)          | (17,142,902)          |
| 11-00 Legislative                                  | (561,270)             | (573,705)             | (569,915)             | (571,749)             |
| 12-00 Administration                               | (8,564,729)           | (8,607,004)           | (8,390,368)           | (7,936,218)           |
| 12-06 Economic Development                         | (270,509)             | -                     | -                     | -                     |
| 12-14 Assessment                                   | (527,635)             | (543,763)             | (565,523)             | (584,834)             |
| 21-00 Peace Officers                               | (608,442)             | (602,518)             | (608,253)             | (619,454)             |
| 23-00 Fire   | (5,195,752)           | (3,377,006)           | (4,311,848)           | (3,620,706)           |
| 24-00 Emergency Management                         | (124,942)             | (100,974)             | (102,413)             | (103,853)             |
| 29-00 Safety                                       | (300,703)             | (171,200)             | (164,058)             | (166,973)             |
| 31-00 Public Works Hamlets                         | (1,010,353)           | (1,351,800)           | (1,177,687)           | (1,204,074)           |
| 31-04 Public Works Shops                           | (2,121,899)           | (2,313,648)           | (2,292,564)           | (2,311,818)           |
| 31-12 Public Works Administration                  | (1,489,620)           | (1,551,221)           | (1,563,083)           | (1,575,148)           |
| 32-00 Public Works General                         | (11,639,667)          | (12,507,877)          | (12,167,877)          | (12,167,877)          |
| 32-01 Public Works Road Construction and Repair    | (1,560,921)           | (1,701,414)           | (1,511,898)           | (1,532,336)           |
| 32-04 Public Works Dust Control & Road Maintenance | (2,207,071)           | (2,399,059)           | (2,383,999)           | (2,431,872)           |
| 32-05 Public Works Gravel                          | (1,556,159)           | (1,719,713)           | (1,749,426)           | (1,681,575)           |
| 32-06 Public Works Graders                         | (1,533,143)           | (1,565,986)           | (1,569,303)           | (1,569,783)           |
| 32-07 Public Works Bridges                         | (607,000)             | (1,007,500)           | (690,700)             | (704,164)             |
| 33-00 Fleet Equipment                              | (4,350,731)           | (4,418,800)           | (4,487,580)           | (4,557,737)           |
| 40-00 Storm Drainage                               | (194,729)             | (344,729)             | (195,729)             | (196,729)             |
| 41-00 Water General                                | (848,326)             | (1,000,419)           | (169,019)             | (169,019)             |
| 41-01 Carseland Water                              | (327,892)             | (293,739)             | (289,139)             | (289,139)             |
| 41-03 Gleichen Water                               | (430,276)             | (453,528)             | (450,628)             | (465,628)             |
| 41-08 Speargrass Water                             | (455,206)             | (512,236)             | (441,736)             | (441,736)             |
| 41-09 Rosebud Water                                | (288,584)             | (197,658)             | (177,326)             | (180,326)             |
| 41-11 Muirfield Water                              | (478,778)             | (549,738)             | (498,738)             | (498,738)             |
| 41-25 Goldfinch Industrial Water                   | (550,114)             | (428,311)             | (746,289)             | (728,697)             |
| 42-00 Sewer General                                | (24,307)              | (24,047)              | (24,047)              | (24,047)              |
| 42-01 Carseland Sewer                              | (310,882)             | (313,132)             | (303,132)             | (303,132)             |
| 42-02 Cluny Sewer                                  | (38,928)              | (57,978)              | (40,978)              | (40,978)              |
| 42-03 Gleichen Sewer                               | (134,588)             | (176,115)             | (160,615)             | (160,615)             |
| 42-08 Speargrass Sewer                             | (127,932)             | (131,677)             | (131,677)             | (131,677)             |
| 42-09 Rosebud Sewer                                | (185,942)             | (186,542)             | (186,542)             | (186,542)             |
| 42-11 Muirfield Sewer                              | (324,751)             | (347,398)             | (348,069)             | (350,789)             |
| 43-00 Solid Waste Management                       | (1,580,725)           | (1,753,506)           | (1,408,792)           | (1,428,627)           |
| 54-00 Cemetery                                     | (17,578)              | (14,578)              | (15,078)              | (15,078)              |
| 61-00 Planning and Development                     | (1,701,042)           | (2,178,581)           | (2,164,056)           | (2,197,234)           |
| 62-00 ASB General                                  | (1,522,364)           | (1,906,087)           | (1,503,242)           | (1,312,521)           |
| 62-10 ASB Operations                               | (197,650)             | (197,650)             | (200,803)             | (204,019)             |
| 62-11 ASB Board                                    | (41,466)              | (40,666)              | (33,885)              | (34,313)              |
| 62-20 ASB Shop                                     | (70,429)              | (84,123)              | (87,621)              | (88,170)              |
| 62-37 ASB ENVi                                     | (351,349)             | (352,167)             | (357,957)             | (361,442)             |
| 71-00 Community Services                           | (1,667,090)           | (1,679,697)           | (1,686,617)           | (1,710,867)           |
| 74-00 Library                                      | (49,425)              | (51,285)              | (51,285)              | (51,285)              |
| <b>Total Expenses*</b>                             | <b>-\$ 70,826,897</b> | <b>-\$ 74,206,334</b> | <b>-\$ 72,939,361</b> | <b>-\$ 72,054,421</b> |
| <b>Less: amortization</b>                          | <b>-\$ 15,847,036</b> | <b>-\$ 16,685,498</b> | <b>-\$ 16,685,498</b> | <b>-\$ 16,685,498</b> |
| <b>Total Expenses less amortization</b>            | <b>-\$ 54,979,861</b> | <b>-\$ 57,520,836</b> | <b>-\$ 56,253,862</b> | <b>-\$ 55,368,923</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**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Functional Area Name                | Account Type                    | Account | Account Name                                      | 2025 Actual (Unaudited) | 2025 Budget     | 2026 Budget     | Change (2026 Budget vs. 2025 Budget) |
|-------------------------------------|---------------------------------|---------|---|-------------------------|-----------------|-----------------|--------------------------------------|
| Taxation                            | Revenues / Funding Source       | 1111-00 | TAXES - RESIDENTIAL LEVY                          | \$ 8,969,248            | \$ 8,971,767    | \$ 9,821,746    | \$ 849,979                           |
| Taxation                            | Revenues / Funding Source       | 1112-00 | TAXES - COMMERCIAL LEVY                           | \$ 6,058,566            | \$ 5,986,959    | \$ 6,952,481    | \$ 965,522                           |
| Taxation                            | Revenues / Funding Source       | 1113-00 | TAXES - INDUSTRIAL LEVY                           | \$ 2,100,313            | \$ 1,791,986    | \$ 2,015,943    | \$ 223,957                           |
| Taxation                            | Revenues / Funding Source       | 1114-00 | TAXES - FARMLAND LEVY                             | \$ 3,288,423            | \$ 3,288,057    | \$ 3,359,642    | \$ 71,585                            |
| Taxation                            | Revenues / Funding Source       | 1143-00 | LEVY - DDSWMA TRANSTOR DEB.                       | \$ -                    | \$ 28,585       | \$ 28,585       | \$ -                                 |
| Taxation                            | Revenues / Funding Source       | 1150-00 | TAXES - MACHINERY & EQUIPMENT                     | \$ 6,999,469            | \$ 6,745,698    | \$ 7,578,692    | \$ 832,994                           |
| Taxation                            | Revenues / Funding Source       | 1190-00 | TAXES - LINEAR                                    | \$ 16,321,239           | \$ 16,658,659   | \$ 17,864,172   | \$ 1,205,513                         |
| Taxation                            | Revenues / Funding Source       | 1193-00 | TAXES - DESIGNATED IND. PROP.                     | \$ 169,055              | \$ 169,036      | \$ 178,501      | \$ 9,465                             |
| Taxation                            | Revenues / Funding Source       | 1200-00 | MINIMUM MUNICIPAL TAX                             | \$ 7,901                | \$ 8,300        | \$ 8,300        | \$ -                                 |
| Taxation                            | Revenues / Funding Source       | 1230-00 | TAXES - GRANTS-IN-LIEU FED.                       | \$ 45,433               | \$ 45,505       | \$ 51,608       | \$ 6,103                             |
| Taxation                            | Revenues / Funding Source       | 1240-00 | TAXES - GRANTS-IN-LIEU PROV.                      | \$ 3,285                | \$ 3,285        | \$ 3,592        | \$ 307                               |
| Taxation                            | Revenues / Funding Source       | 1435-00 | TAXES - COMM. AGGREGATE LEVY                      | \$ 242,527              | \$ 70,000       | \$ 140,000      | \$ 70,000                            |
| Taxation                            | Revenues / Funding Source       | 1515-00 | TAXES - PENALTIES                                 | \$ 292,672              | \$ 200,000      | \$ 300,000      | \$ 100,000                           |
| Taxation                            | Revenues / Funding Source Total |         |   | \$ 44,498,130           | \$ 43,967,837   | \$ 48,303,262   | \$ 4,335,425                         |
| Taxation                            | Expenses / Expenditure          | 2742-00 | REQ. - WHEATLAND HOUSING MGMT                     | \$ (288,578)            | \$ (288,578)    | \$ (258,603)    | \$ 29,975                            |
| Taxation                            | Expenses / Expenditure          | 2743-00 | REQ. - WFCSS                                      | \$ (58,039)             | \$ (58,039)     | \$ (58,520)     | \$ (481)                             |
| Taxation                            | Expenses / Expenditure          | 2744-00 | REQ. - DIP (INCLUDES LINEAR) REQ. - WADEMESA FIRE | \$ (168,730)            | \$ (169,036)    | \$ (178,501)    | \$ (9,465)                           |
| Taxation                            | Expenses / Expenditure          | 2745-00 | DISPATCH  | \$ (69,904)             | \$ (69,904)     | \$ (69,904)     | \$ -                                 |
| Taxation                            | Expenses / Expenditure          | 2746-00 | REQ. - POLICE FUNDING                             | \$ (901,985)            | \$ (901,985)    | \$ (1,117,140)  | \$ (215,155)                         |
| Taxation                            | Expenses / Expenditure          | 2759-00 | REQ. - DRUMHELLER WASTE MGMT                      | \$ (503,844)            | \$ (503,844)    | \$ (519,834)    | \$ (15,990)                          |
| Taxation                            | Expenses / Expenditure          | 2776-00 | REQ. - MARIGOLD LIBRARY SYSTEM                    | \$ (97,691)             | \$ (97,691)     | \$ (100,137)    | \$ (2,446)                           |
| Taxation                            | Expenses / Expenditure          | 2793-00 | REQ. - ALBERTA SCHOOL FOUNDATION                  | \$ (12,131,922)         | \$ (12,131,922) | \$ (13,778,708) | \$ (1,646,786)                       |
| Taxation                            | Expenses / Expenditure          | 2915-00 | TAX INCENTIVE REFUND                              | \$ (175,410)            | \$ (185,000)    | \$ -            | \$ 185,000                           |
| Taxation                            | Expenses / Expenditure          | 2921-00 | TAXES - CANCELLATION                              | \$ (99,590)             | \$ (200,000)    | \$ (170,000)    | \$ 30,000                            |
| Taxation                            | Expenses / Expenditure          | 2940-00 | TRANSFER TO RESERVES                              | \$ (242,527)            | \$ (70,000)     | \$ (140,000)    | \$ (70,000)                          |
| Taxation                            | Expenses / Expenditure          | 2745-01 | FIRE DISPATCH CONTINGENCY                         | \$ -                    | \$ -            | \$ (26,214)     | \$ (26,214)                          |
| Taxation                            | Expenses / Expenditure Total    |         |   | \$ (14,738,219)         | \$ (14,675,999) | \$ (16,417,561) | \$ (1,741,562)                       |
| <b>Taxation Total</b>               |                                 |         |   | \$ 29,759,911           | \$ 29,291,839   | \$ 31,885,701   | \$ 2,593,863                         |
| Legislative                         | Revenues / Funding Source       | 1300-00 | RECOVERIES  | \$ -                    | \$ 1,000        | \$ -            | \$ (1,000)                           |
| Legislative                         | Revenues / Funding Source Total |         |   | \$ -                    | \$ 1,000        | \$ -            | \$ (1,000)                           |
| Legislative                         | Expenses / Expenditure          | 2100-00 | SALARIES  | \$ (34,076)             | \$ (37,937)     | \$ (36,750)     | \$ 1,188                             |
| Legislative                         | Expenses / Expenditure          | 2130-00 | BENEFIT - CRITICAL ILLNESS                        | \$ (6,190)              | \$ (6,006)      | \$ (6,006)      | \$ -                                 |
| Legislative                         | Expenses / Expenditure          | 2131-00 | BENEFIT - LAPP                                    | \$ (2,970)              | \$ (3,314)      | \$ (3,314)      | \$ -                                 |
| Legislative                         | Expenses / Expenditure          | 2132-00 | BENEFIT - CPP                                     | \$ (18,689)             | \$ (21,665)     | \$ (21,697)     | \$ (32)                              |
| Legislative                         | Expenses / Expenditure          | 2133-00 | BENEFIT - EI                                      | \$ (184)                | \$ (205)        | \$ (215)        | \$ (10)                              |
| Legislative                         | Expenses / Expenditure          | 2134-00 | BENEFIT - DENTAL                                  | \$ (10,674)             | \$ (13,715)     | \$ (20,448)     | \$ (6,733)                           |
| Legislative                         | Expenses / Expenditure          | 2135-00 | BENEFIT - EHC                                     | \$ (20,469)             | \$ (30,705)     | \$ (37,624)     | \$ (6,919)                           |
| Legislative                         | Expenses / Expenditure          | 2136-00 | BENEFIT - WCB                                     | \$ (5,228)              | \$ (3,419)      | \$ (3,431)      | \$ (13)                              |
| Legislative                         | Expenses / Expenditure          | 2137-00 | BENEFIT - RRSP                                    | \$ (24,208)             | \$ (19,000)     | \$ (19,000)     | \$ -                                 |
| Legislative                         | Expenses / Expenditure          | 2151-00 | HONORARIUM  | \$ (248,385)            | \$ (247,000)    | \$ (247,000)    | \$ -                                 |
| Legislative                         | Expenses / Expenditure          | 2155-00 | MEETING HONORARIUM                                | \$ (80,899)             | \$ (92,000)     | \$ (92,000)     | \$ -                                 |
| Legislative                         | Expenses / Expenditure          | 2211-00 | MILEAGE   | \$ (27,646)             | \$ (22,000)     | \$ (22,000)     | \$ -                                 |
| Legislative                         | Expenses / Expenditure          | 2212-00 | MEALS   | \$ (4,887)              | \$ (6,000)      | \$ (6,000)      | \$ -                                 |
| Legislative                         | Expenses / Expenditure          | 2213-00 | LODGING   | \$ (1,529)              | \$ (5,000)      | \$ (5,000)      | \$ -                                 |
| Legislative                         | Expenses / Expenditure          | 2214-00 | PARKING/TRANSPORTATION                            | \$ (213)                | \$ (300)        | \$ (300)        | \$ -                                 |
| Legislative                         | Expenses / Expenditure          | 2217-00 | TELEPHONE   | \$ (8,085)              | \$ (8,400)      | \$ (8,400)      | \$ -                                 |
| Legislative                         | Expenses / Expenditure          | 2233-00 | LEGAL   | \$ -                    | \$ (15,000)     | \$ (15,000)     | \$ -                                 |
| Legislative                         | Expenses / Expenditure          | 2234-00 | TRAINING  | \$ (2,065)              | \$ (5,000)      | \$ (5,000)      | \$ -                                 |
| Legislative                         | Expenses / Expenditure          | 2235-00 | REGISTRATION & MEMBERSHIP                         | \$ (350)                | \$ -            | \$ -            | \$ -                                 |
| Legislative                         | Expenses / Expenditure          | 2236-00 | CONFERENCES                                       | \$ (20,923)             | \$ (15,000)     | \$ (15,000)     | \$ -                                 |
| Legislative                         | Expenses / Expenditure          | 2250-00 | CONTRACT SERVICES                                 | \$ -                    | \$ (7,500)      | \$ (7,500)      | \$ -                                 |
| Legislative                         | Expenses / Expenditure          | 2275-00 | INSURANCE   | \$ (2,963)              | \$ (1,605)      | \$ (1,521)      | \$ 84                                |
| Legislative                         | Expenses / Expenditure          | 2527-00 | SUPPLIES - GENERAL                                | \$ (694)                | \$ (500)        | \$ (500)        | \$ -                                 |
| Legislative                         | Expenses / Expenditure Total    |         |   | \$ (521,328)            | \$ (561,270)    | \$ (573,705)    | \$ (12,434)                          |
| <b>Legislative Total</b>            |                                 |         |   | \$ (521,328)            | \$ (560,270)    | \$ (573,705)    | \$ (13,434)                          |
| Administration - Corporate Services | Revenues / Funding Source       | 1300-00 | RECOVERIES  | \$ 231,210              | \$ 160,000      | \$ 225,983      | \$ 65,983                            |
| Administration - Corporate Services | Revenues / Funding Source       | 1411-00 | SALES - MAP                                       | \$ 11,890               | \$ 7,500        | \$ 4,000        | \$ (3,500)                           |
| Administration - Corporate Services | Revenues / Funding Source       | 1414-00 | TAX CERTIFICATE                                   | \$ 28,055               | \$ 30,000       | \$ 30,000       | \$ -                                 |
| Administration - Corporate Services | Revenues / Funding Source       | 1418-00 | MISC. SALES/FEES                                  | \$ 2,710                | \$ 30,000       | \$ 30,000       | \$ -                                 |
| Administration - Corporate Services | Revenues / Funding Source       | 1510-00 | FEES - TAX RECOVERY & SERVICES                    | \$ 1,364                | \$ 1,500        | \$ 1,500        | \$ -                                 |
| Administration - Corporate Services | Revenues / Funding Source       | 1550-00 | INTEREST ON INVESTMENTS                           | \$ 1,603,033            | \$ 1,500,000    | \$ 1,000,000    | \$ (500,000)                         |
| Administration - Corporate Services | Revenues / Funding Source       | 1568-00 | RENT/LEASE - LAND                                 | \$ 45,251               | \$ 44,709       | \$ 44,709       | \$ -                                 |
| Administration - Corporate Services | Revenues / Funding Source       | 1596-00 | WCB REBATE  | \$ 199                  | \$ -            | \$ -            | \$ -                                 |

**Budget by Department - Account Detail**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Functional Area Name                      | Account Type                    | Account | Account Name                       | 2025 Actual (Unaudited) | 2025 Budget    | 2026 Budget    | Change (2026 Budget vs. 2025 Budget) |
|---|---------------------------------|---------|------------------------------------|-------------------------|----------------|----------------|--------------------------------------|
| Administration - Corporate Services       | Revenues / Funding Source       | 1640-00 | PROCEEDS - LAND SALE               | \$ 193,018              | \$ -           | \$ -           | \$ -                                 |
| Administration - Corporate Services       | Revenues / Funding Source       | 1841-00 | GRANTS - MSI OPERATING             | \$ 277,718              | \$ 277,718     | \$ 277,718     | \$ -                                 |
| Administration - Corporate Services       | Revenues / Funding Source Total |         |                                    | \$ 2,394,448            | \$ 2,051,427   | \$ 1,613,910   | \$ (437,517)                         |
| Administration - Corporate Services       | Expenses / Expenditure          | 2100-00 | SALARIES                           | \$ -                    | \$ (24,180)    | \$ -           | \$ 24,180                            |
| Administration - Corporate Services       | Expenses / Expenditure          | 2132-00 | BENEFIT - CPP                      | \$ -                    | \$ (1,439)     | \$ -           | \$ 1,439                             |
| Administration - Corporate Services       | Expenses / Expenditure          | 2133-00 | BENEFIT - EI                       | \$ -                    | \$ (556)       | \$ -           | \$ 556                               |
| Administration - Corporate Services       | Expenses / Expenditure          | 2136-00 | BENEFIT - WCB                      | \$ -                    | \$ (331)       | \$ -           | \$ 331                               |
| Administration - Corporate Services       | Expenses / Expenditure          | 2250-00 | CONTRACT SERVICES                  | \$ (6,154)              | \$ -           | \$ -           | \$ -                                 |
| Administration - Corporate Services       | Expenses / Expenditure          | 2272-00 | LAND TITLE FEES                    | \$ (3,002)              | \$ (4,000)     | \$ (4,000)     | \$ -                                 |
| Administration - Corporate Services       | Expenses / Expenditure          | 2920-00 | BAD DEBT                           | \$ (2,052)              | \$ -           | \$ -           | \$ -                                 |
| Administration - Corporate Services       | Expenses / Expenditure          | 2940-00 | TRANSFER TO RESERVES               | \$ (179,059)            | \$ -           | \$ -           | \$ -                                 |
| Administration - Corporate Services       | Expenses / Expenditure          | 2975-00 | INTEREST ON RESERVES               | \$ (400,000)            | \$ (400,000)   | \$ -           | \$ 400,000                           |
| Administration - Corporate Services       | Expenses / Expenditure Total    |         |                                    | \$ (590,268)            | \$ (430,506)   | \$ (4,000)     | \$ 426,506                           |
| Administration - Corporate Services Total |                                 |         |                                    | \$ 1,804,181            | \$ 1,620,921   | \$ 1,609,910   | \$ (11,011)                          |
| Administration                            | Revenues / Funding Source       | 1300-00 | RECOVERIES                         | \$ 4,128                | \$ 17,497      | \$ -           | \$ (17,497)                          |
| Administration                            | Revenues / Funding Source       | 1418-00 | MISC. SALES/FEES                   | \$ 2,461                | \$ 1,500       | \$ 2,000       | \$ 500                               |
| Administration                            | Revenues / Funding Source       | 1920-00 | TRANSFER FROM RESERVE              | \$ -                    | \$ 916,702     | \$ 916,702     | \$ -                                 |
| Administration                            | Revenues / Funding Source       | 1921-00 | UNRESTRICTED RSV                   | \$ -                    | \$ 2,081,497   | \$ -           | \$ (2,081,497)                       |
| Administration                            | Revenues / Funding Source Total |         |                                    | \$ 6,589                | \$ 3,017,196   | \$ 918,702     | \$ (2,098,494)                       |
| Administration                            | Expenses / Expenditure          | 2100-00 | SALARIES                           | \$ (1,875,739)          | \$ (1,832,386) | \$ (1,950,339) | \$ (117,954)                         |
| Administration                            | Expenses / Expenditure          | 2121-00 | BENEFIT - H&W SPEND (COUNTY)       | \$ (28,801)             | \$ (30,000)    | \$ (26,000)    | \$ 4,000                             |
| Administration                            | Expenses / Expenditure          | 2122-00 | BENEFIT - H&W SPEND (PROVIDER)     | \$ (51,154)             | \$ (22,500)    | \$ (22,500)    | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2130-00 | BENEFIT - CRITICAL ILLNESS         | \$ (5,795)              | \$ (13,314)    | \$ (14,154)    | \$ (840)                             |
| Administration                            | Expenses / Expenditure          | 2131-00 | BENEFIT - LAPP                     | \$ (167,817)            | \$ (162,999)   | \$ (165,442)   | \$ (2,443)                           |
| Administration                            | Expenses / Expenditure          | 2132-00 | BENEFIT - CPP                      | \$ (73,528)             | \$ (73,092)    | \$ (76,685)    | \$ (3,594)                           |
| Administration                            | Expenses / Expenditure          | 2133-00 | BENEFIT - EI                       | \$ (23,715)             | \$ (23,167)    | \$ (24,105)    | \$ (937)                             |
| Administration                            | Expenses / Expenditure          | 2134-00 | BENEFIT - DENTAL                   | \$ (44,939)             | \$ (29,385)    | \$ (46,894)    | \$ (17,509)                          |
| Administration                            | Expenses / Expenditure          | 2135-00 | BENEFIT - EHC                      | \$ (87,061)             | \$ (65,795)    | \$ (86,372)    | \$ (20,577)                          |
| Administration                            | Expenses / Expenditure          | 2136-00 | BENEFIT - WCB                      | \$ (23,775)             | \$ (20,935)    | \$ (22,700)    | \$ (1,765)                           |
| Administration                            | Expenses / Expenditure          | 2211-00 | MILEAGE                            | \$ (3,025)              | \$ (2,200)     | \$ (3,000)     | \$ (800)                             |
| Administration                            | Expenses / Expenditure          | 2212-00 | MEALS                              | \$ (1,528)              | \$ (5,000)     | \$ (5,000)     | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2213-00 | LODGING                            | \$ (3,011)              | \$ (4,000)     | \$ (4,000)     | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2214-00 | PARKING/TRANSPORTATION             | \$ (1,034)              | \$ (300)       | \$ (300)       | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2215-00 | FREIGHT                            | \$ -                    | \$ (500)       | \$ (500)       | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2216-00 | POSTAGE                            | \$ (37,254)             | \$ (50,000)    | \$ (45,000)    | \$ 5,000                             |
| Administration                            | Expenses / Expenditure          | 2217-00 | TELEPHONE                          | \$ (48,818)             | \$ (33,780)    | \$ (33,780)    | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2221-00 | ADVERTISING                        | \$ (69,531)             | \$ (78,000)    | \$ (78,000)    | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2223-00 | PRINT & BINDING                    | \$ (2,501)              | \$ (4,000)     | \$ (4,000)     | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2230-00 | AERIAL PHOTOS                      | \$ -                    | \$ -           | \$ (90,000)    | \$ (90,000)                          |
| Administration                            | Expenses / Expenditure          | 2231-00 | AUDIT FEES                         | \$ (31,000)             | \$ (31,500)    | \$ (31,500)    | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2233-00 | LEGAL                              | \$ (153,770)            | \$ (180,000)   | \$ (180,000)   | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2234-00 | TRAINING                           | \$ (13,400)             | \$ (20,000)    | \$ (20,000)    | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2235-00 | REGISTRATION & MEMBERSHIP          | \$ (26,606)             | \$ (15,000)    | \$ (15,000)    | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2236-00 | CONFERENCES                        | \$ (11,587)             | \$ (10,000)    | \$ (10,000)    | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2250-00 | CONTRACT SERVICES                  | \$ (171,364)            | \$ (415,160)   | \$ (492,060)   | \$ (76,900)                          |
| Administration                            | Expenses / Expenditure          | 2250-70 | CONTRACT SERVICES - FACILITY       | \$ (63,743)             | \$ (96,250)    | \$ (75,000)    | \$ 21,250                            |
| Administration                            | Expenses / Expenditure          | 2252-00 | CONTRACT BUILDING REPAIRS          | \$ (5,167)              | \$ -           | \$ -           | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2252-70 | CONTRACT BLDING REPAIRS - FACILITY | \$ (81,223)             | \$ (75,000)    | \$ (80,000)    | \$ (5,000)                           |
| Administration                            | Expenses / Expenditure          | 2262-00 | HALL RENTAL                        | \$ (200)                | \$ (400)       | \$ (400)       | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2263-00 | EQUIPMENT RENTAL                   | \$ -                    | \$ -           | \$ -           | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2271-00 | REGISTRATION - RMA                 | \$ (9,264)              | \$ (16,000)    | \$ (16,000)    | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2272-00 | LAND TITLE FEES                    | \$ -                    | \$ -           | \$ -           | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2275-00 | INSURANCE                          | \$ (149,458)            | \$ (123,478)   | \$ (195,455)   | \$ (71,977)                          |
| Administration                            | Expenses / Expenditure          | 2511-00 | ELECTION & CENS - GENERAL EXPENSES | \$ (8,220)              | \$ (35,000)    | \$ -           | \$ 35,000                            |
| Administration                            | Expenses / Expenditure          | 2522-00 | SUPPLIES - JANITORIAL              | \$ (5,145)              | \$ (5,600)     | \$ (5,000)     | \$ 600                               |
| Administration                            | Expenses / Expenditure          | 2527-00 | SUPPLIES - GENERAL                 | \$ (95,749)             | \$ (116,100)   | \$ (121,800)   | \$ (5,700)                           |
| Administration                            | Expenses / Expenditure          | 2527-70 | SUPPLIES - FACILITY                | \$ (763)                | \$ -           | \$ -           | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2529-00 | COMPUTER HARDWARE                  | \$ (23,821)             | \$ (30,000)    | \$ (45,000)    | \$ (15,000)                          |
| Administration                            | Expenses / Expenditure          | 2530-00 | CONTRACT SERVICES - RECORDS MNGMT  | \$ (385,139)            | \$ (432,000)   | \$ (133,100)   | \$ 298,900                           |
| Administration                            | Expenses / Expenditure          | 2540-00 | COMPUTER SOFTWARE                  | \$ (879,118)            | \$ (1,039,397) | \$ (1,289,897) | \$ (250,500)                         |
| Administration                            | Expenses / Expenditure          | 2542-00 | UTILITIES - HEATING                | \$ (8,312)              | \$ (37,000)    | \$ (15,400)    | \$ 21,600                            |
| Administration                            | Expenses / Expenditure          | 2543-00 | UTILITIES - ELECTRICITY            | \$ (33,264)             | \$ (33,000)    | \$ (35,000)    | \$ (2,000)                           |
| Administration                            | Expenses / Expenditure          | 2545-00 | UTILITIES - INTERNET               | \$ (13,612)             | \$ (29,000)    | \$ (29,000)    | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2591-00 | SOCIAL COMMITTEE                   | \$ (40,615)             | \$ (40,800)    | \$ (40,800)    | \$ -                                 |
| Administration                            | Expenses / Expenditure          | 2696-00 | AMORTIZATION                       | \$ (416,493)            | \$ (363,778)   | \$ (373,549)   | \$ (9,771)                           |
| Administration                            | Expenses / Expenditure          | 2770-00 | DONATIONS TO ORGANIZATIONS         | \$ (44,960)             | \$ (993,702)   | \$ (1,013,702) | \$ (20,000)                          |
| Administration                            | Expenses / Expenditure          | 2810-00 | BANK CHARGES                       | \$ (24,802)             | \$ (19,000)    | \$ (20,000)    | \$ (1,000)                           |

**Budget by Department - Account Detail**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Functional Area Name              | Account Type                    | Account | Account Name               | 2025 Actual<br>(Unaudited) | 2025 Budget           | 2026 Budget           | Change<br>(2026 Budget vs.<br>2025 Budget) |
|-----------------------------------|---------------------------------|---------|----------------------------|----------------------------|-----------------------|-----------------------|--|
|                                   |                                 |         | COMMISSION ON COLLECT BAD  |                            |                       |                       |  |
| Administration                    | Expenses / Expenditure          | 2820-00 | DEDT                       | \$ -                       | \$ (5,000)            | \$ -                  | \$ 5,000                                   |
| Administration                    | Expenses / Expenditure          | 2940-00 | TRANSFER TO RESERVES       | \$ (1,319,235)             | \$ (1,305,235)        | \$ (1,380,587)        | \$ (75,352)                                |
| Administration                    | Expenses / Expenditure          | 2999-00 | VACATION CLEARING          | \$ 144                     | \$ -                  | \$ -                  | \$ -                                       |
| Administration                    | Expenses / Expenditure          | 2250-01 | CONTRACT SERVICES          | \$ -                       | \$ (60,000)           | \$ (60,000)           | \$ -                                       |
| Administration                    | Expenses / Expenditure          | 2270-01 | ANI INSURANCE PREMIUMS     | \$ (227,149)               | \$ (155,471)          | \$ (225,983)          | \$ (70,512)                                |
| Administration                    | Expenses / Expenditure          | 2221-01 | ADVERTISING                | \$ (200)                   | \$ -                  | \$ -                  | \$ -                                       |
| Administration                    | Expenses / Expenditure Total    |         |                            | \$ (6,792,264)             | \$ (8,134,223)        | \$ (8,603,004)        | \$ (468,781)                               |
| <b>Administration Total</b>       |                                 |         |                            | <b>\$ (6,785,675)</b>      | <b>\$ (5,117,027)</b> | <b>\$ (7,684,302)</b> | <b>\$ (2,567,275)</b>                      |
|                                   |                                 |         | GRANTS - PROVINCIAL        |                            |                       |                       |  |
| Economic Development              | Revenues / Funding Source       | 1840-00 | CONDITIONL                 | \$ 82,133                  | \$ 100,000            | \$ -                  | \$ (100,000)                               |
| Economic Development              | Revenues / Funding Source Total |         |                            | \$ 82,133                  | \$ 100,000            | \$ -                  | \$ (100,000)                               |
| Economic Development              | Expenses / Expenditure          | 2100-00 | SALARIES                   | \$ (15,629)                | \$ (29,610)           | \$ -                  | \$ 29,610                                  |
| Economic Development              | Expenses / Expenditure          | 2130-00 | BENEFIT - CRITICAL ILLNESS | \$ (60)                    | \$ (126)              | \$ -                  | \$ 126                                     |
| Economic Development              | Expenses / Expenditure          | 2131-00 | BENEFIT - LAPP             | \$ (1,599)                 | \$ (3,107)            | \$ -                  | \$ 3,107                                   |
| Economic Development              | Expenses / Expenditure          | 2132-00 | BENEFIT - CPP              | \$ (65)                    | \$ (665)              | \$ -                  | \$ 665                                     |
| Economic Development              | Expenses / Expenditure          | 2133-00 | BENEFIT - EI               | \$ (23)                    | \$ (205)              | \$ -                  | \$ 205                                     |
| Economic Development              | Expenses / Expenditure          | 2134-00 | BENEFIT - DENTAL           | \$ (243)                   | \$ (315)              | \$ -                  | \$ 315                                     |
| Economic Development              | Expenses / Expenditure          | 2135-00 | BENEFIT - EHC              | \$ (456)                   | \$ (705)              | \$ -                  | \$ 705                                     |
| Economic Development              | Expenses / Expenditure          | 2136-00 | BENEFIT - WCB              | \$ (15)                    | \$ (219)              | \$ -                  | \$ 219                                     |
| Economic Development              | Expenses / Expenditure          | 2211-00 | MILEAGE                    | \$ -                       | \$ (2,000)            | \$ -                  | \$ 2,000                                   |
| Economic Development              | Expenses / Expenditure          | 2212-00 | MEALS                      | \$ (413)                   | \$ (4,000)            | \$ -                  | \$ 4,000                                   |
| Economic Development              | Expenses / Expenditure          | 2213-00 | LODGING                    | \$ -                       | \$ (4,000)            | \$ -                  | \$ 4,000                                   |
| Economic Development              | Expenses / Expenditure          | 2214-00 | PARKING/TRANSPORTATION     | \$ (18)                    | \$ (1,000)            | \$ -                  | \$ 1,000                                   |
| Economic Development              | Expenses / Expenditure          | 2217-00 | TELEPHONE                  | \$ (89)                    | \$ (1,408)            | \$ -                  | \$ 1,408                                   |
| Economic Development              | Expenses / Expenditure          | 2221-00 | ADVERTISING                | \$ (3,325)                 | \$ (50,000)           | \$ -                  | \$ 50,000                                  |
| Economic Development              | Expenses / Expenditure          | 2222-00 | SUBSCRIPTIONS              | \$ (3,456)                 | \$ (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                | \$ -                       | \$ (7,500)            | \$ -                  | \$ 7,500                                   |
| Economic Development              | Expenses / Expenditure          | 2250-00 | CONTRACT SERVICES          | \$ (120,000)               | \$ (150,000)          | \$ -                  | \$ 150,000                                 |
| Economic Development              | Expenses / Expenditure          | 2527-00 | SUPPLIES - GENERAL         | \$ -                       | \$ (3,100)            | \$ -                  | \$ 3,100                                   |
| Economic Development              | Expenses / Expenditure Total    |         |                            | \$ (145,390)               | \$ (270,509)          | \$ -                  | \$ 270,509                                 |
| <b>Economic Development Total</b> |                                 |         |                            | <b>\$ (63,256)</b>         | <b>\$ (170,509)</b>   | <b>\$ -</b>           | <b>\$ 170,509</b>                          |
| Assessment                        | Revenues / Funding Source       | 1300-00 | RECOVERIES                 | \$ 11,826                  | \$ 12,500             | \$ 12,500             | \$ -                                       |
| Assessment                        | Revenues / Funding Source       | 1300-01 | RECOVERIES                 | \$ 213,300                 | \$ 213,300            | \$ 213,300            | \$ -                                       |
| Assessment                        | Revenues / Funding Source       | 1412-00 | SALES - ASSESSMENT SHEET   | \$ 70                      | \$ 300                | \$ 300                | \$ -                                       |
| Assessment                        | Revenues / Funding Source Total |         |                            | \$ 225,196                 | \$ 226,100            | \$ 226,100            | \$ -                                       |
| Assessment                        | Expenses / Expenditure          | 2100-00 | SALARIES                   | \$ (327,645)               | \$ (324,734)          | \$ (336,980)          | \$ (12,246)                                |
| Assessment                        | Expenses / Expenditure          | 2130-00 | BENEFIT - CRITICAL ILLNESS | \$ (1,756)                 | \$ (2,520)            | \$ (2,520)            | \$ -                                       |
| Assessment                        | Expenses / Expenditure          | 2131-00 | BENEFIT - LAPP             | \$ (31,112)                | \$ (31,059)           | \$ (28,576)           | \$ 2,483                                   |
| Assessment                        | Expenses / Expenditure          | 2132-00 | BENEFIT - CPP              | \$ (12,939)                | \$ (12,894)           | \$ (13,523)           | \$ (629)                                   |
| Assessment                        | Expenses / Expenditure          | 2133-00 | BENEFIT - EI               | \$ (4,148)                 | \$ (4,102)            | \$ (4,292)            | \$ (190)                                   |
| Assessment                        | Expenses / Expenditure          | 2134-00 | BENEFIT - DENTAL           | \$ (9,337)                 | \$ (6,300)            | \$ (9,423)            | \$ (3,123)                                 |
| Assessment                        | Expenses / Expenditure          | 2135-00 | BENEFIT - EHC              | \$ (18,008)                | \$ (14,100)           | \$ (17,282)           | \$ (3,182)                                 |
| Assessment                        | Expenses / Expenditure          | 2136-00 | BENEFIT - WCB              | \$ (3,855)                 | \$ (3,826)            | \$ (4,066)            | \$ (240)                                   |
| Assessment                        | Expenses / Expenditure          | 2153-00 | STIPEND                    | \$ (1,639)                 | \$ (2,000)            | \$ (2,000)            | \$ -                                       |
| Assessment                        | Expenses / Expenditure          | 2211-00 | MILEAGE                    | \$ -                       | \$ (1,200)            | \$ (1,200)            | \$ -                                       |
| Assessment                        | Expenses / Expenditure          | 2212-00 | MEALS                      | \$ (290)                   | \$ (2,000)            | \$ (2,000)            | \$ -                                       |
| Assessment                        | Expenses / Expenditure          | 2213-00 | LODGING                    | \$ (1,238)                 | \$ (2,500)            | \$ (2,500)            | \$ -                                       |
| Assessment                        | Expenses / Expenditure          | 2214-00 | PARKING/TRANSPORTATION     | \$ (113)                   | \$ (300)              | \$ (300)              | \$ -                                       |
| Assessment                        | Expenses / Expenditure          | 2215-00 | FREIGHT                    | \$ -                       | \$ (500)              | \$ (500)              | \$ -                                       |
| Assessment                        | Expenses / Expenditure          | 2217-00 | TELEPHONE                  | \$ (2,415)                 | \$ (2,600)            | \$ (2,600)            | \$ -                                       |
| Assessment                        | Expenses / Expenditure          | 2234-00 | TRAINING                   | \$ (465)                   | \$ (2,000)            | \$ (2,000)            | \$ -                                       |
| Assessment                        | Expenses / Expenditure          | 2235-00 | REGISTRATION & MEMBERSHIP  | \$ (980)                   | \$ (1,400)            | \$ (1,400)            | \$ -                                       |
| Assessment                        | Expenses / Expenditure          | 2236-00 | CONFERENCES                | \$ (850)                   | \$ (2,600)            | \$ (2,600)            | \$ -                                       |
| Assessment                        | Expenses / Expenditure          | 2250-00 | CONTRACT SERVICES          | \$ (22,338)                | \$ (88,000)           | \$ (88,000)           | \$ -                                       |
| Assessment                        | Expenses / Expenditure          | 2527-00 | SUPPLIES - GENERAL         | \$ (1,685)                 | \$ (2,000)            | \$ (2,000)            | \$ -                                       |
| Assessment                        | Expenses / Expenditure          | 2101-00 | SALARIES - OT              | \$ (23,406)                | \$ (21,000)           | \$ (20,000)           | \$ 1,000                                   |
| Assessment                        | Expenses / Expenditure Total    |         |                            | \$ (464,219)               | \$ (527,635)          | \$ (543,763)          | \$ (16,128)                                |
| <b>Assessment Total</b>           |                                 |         |                            | <b>\$ (239,023)</b>        | <b>\$ (301,535)</b>   | <b>\$ (317,663)</b>   | <b>\$ (16,128)</b>                         |
| Peace Officers                    | Revenues / Funding Source       | 1350-00 | RECOVERY FRM OTHER GOV     | \$ -                       | \$ 25,000             | \$ 25,000             | \$ -                                       |
| Peace Officers                    | Revenues / Funding Source       | 1421-00 | LICENCES - DOG             | \$ 6,510                   | \$ 5,000              | \$ 6,000              | \$ 1,000                                   |
| Peace Officers                    | Revenues / Funding Source       | 1531-00 | FINES                      | \$ 31,819                  | \$ 60,000             | \$ 50,000             | \$ (10,000)                                |
| Peace Officers                    | Revenues / Funding Source       | 1588-00 | ROAD DATA SERVICE - PERMIT | \$ -                       | \$ -                  | \$ -                  | \$ -                                       |
| Peace Officers                    | Revenues / Funding Source       | 1588-00 | FEE                        | \$ 73,125                  | \$ 20,000             | \$ 70,000             | \$ 50,000                                  |
| Peace Officers                    | Revenues / Funding Source       | 1595-00 | FEES - ROAD DATA - TRAVIS  | \$ 36,444                  | \$ 16,000             | \$ 25,000             | \$ 9,000                                   |
| Peace Officers                    | Revenues / Funding Source Total |         |                            | \$ 147,898                 | \$ 126,000            | \$ 176,000            | \$ 50,000                                  |
| Peace Officers                    | Expenses / Expenditure          | 2100-00 | SALARIES                   | \$ (311,207)               | \$ (348,738)          | \$ (323,505)          | \$ 25,233                                  |
| Peace Officers                    | Expenses / Expenditure          | 2130-00 | BENEFIT - CRITICAL ILLNESS | \$ (1,364)                 | \$ (2,520)            | \$ (2,520)            | \$ -                                       |
| Peace Officers                    | Expenses / Expenditure          | 2131-00 | BENEFIT - LAPP             | \$ (26,454)                | \$ (33,783)           | \$ (27,119)           | \$ 6,664                                   |
| Peace Officers                    | Expenses / Expenditure          | 2132-00 | BENEFIT - CPP              | \$ (17,139)                | \$ (13,290)           | \$ (13,939)           | \$ (649)                                   |
| Peace Officers                    | Expenses / Expenditure          | 2133-00 | BENEFIT - EI               | \$ (5,699)                 | \$ (4,102)            | \$ (4,292)            | \$ (190)                                   |
| Peace Officers                    | Expenses / Expenditure          | 2134-00 | BENEFIT - DENTAL           | \$ (6,520)                 | \$ (6,300)            | \$ (7,412)            | \$ (1,112)                                 |
| Peace Officers                    | Expenses / Expenditure          | 2135-00 | BENEFIT - EHC              | \$ (12,633)                | \$ (14,100)           | \$ (13,717)           | \$ 383                                     |

**Budget by Department - Account Detail**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Functional Area Name        | Account Type                    | Account | Account Name                                     | 2025 Actual (Unaudited) | 2025 Budget    | 2026 Budget    | Change (2026 Budget vs. 2025 Budget) |
|-----------------------------|---------------------------------|---------|--|-------------------------|----------------|----------------|--------------------------------------|
| Peace Officers              | Expenses / Expenditure          | 2136-00 | BENEFIT - WCB                                    | \$ (4,417)              | \$ (4,213)     | \$ (4,121)     | \$ 92                                |
| Peace Officers              | Expenses / Expenditure          | 2211-00 | MILEAGE  | \$ -                    | \$ (350)       | \$ (350)       | \$ -                                 |
| Peace Officers              | Expenses / Expenditure          | 2212-00 | MEALS  | \$ (609)                | \$ (600)       | \$ (600)       | \$ -                                 |
| Peace Officers              | Expenses / Expenditure          | 2213-00 | LODGING  | \$ (3,585)              | \$ (6,000)     | \$ (6,000)     | \$ -                                 |
| Peace Officers              | Expenses / Expenditure          | 2214-00 | PARKING/TRANSPORTATION                           | \$ -                    | \$ (153)       | \$ (150)       | \$ 3                                 |
| Peace Officers              | Expenses / Expenditure          | 2215-00 | FREIGHT  | \$ -                    | \$ (500)       | \$ (500)       | \$ -                                 |
| Peace Officers              | Expenses / Expenditure          | 2217-00 | TELEPHONE  | \$ (1,783)              | \$ (2,500)     | \$ (2,000)     | \$ 500                               |
| Peace Officers              | Expenses / Expenditure          | 2233-00 | LEGAL  | \$ -                    | \$ (8,000)     | \$ (8,000)     | \$ -                                 |
| Peace Officers              | Expenses / Expenditure          | 2234-00 | TRAINING   | \$ (9,179)              | \$ (8,500)     | \$ (8,500)     | \$ -                                 |
| Peace Officers              | Expenses / Expenditure          | 2235-00 | REGISTRATION & MEMBERSHIP                        | \$ (375)                | \$ (1,000)     | \$ (1,000)     | \$ -                                 |
| Peace Officers              | Expenses / Expenditure          | 2250-00 | CONTRACT SERVICES                                | \$ (80,316)             | \$ (120,792)   | \$ (115,792)   | \$ 5,000                             |
| Peace Officers              | Expenses / Expenditure          | 2251-00 | CONTRACT REPAIRS                                 | \$ (305)                | \$ -           | \$ -           | \$ -                                 |
| Peace Officers              | Expenses / Expenditure          | 2277-00 | ROAD DATA SERVICE - INSPECTION                   | \$ (54,314)             | \$ (20,000)    | \$ (50,000)    | \$ (30,000)                          |
| Peace Officers              | Expenses / Expenditure          | 2527-00 | SUPPLIES - GENERAL                               | \$ (11,633)             | \$ (13,000)    | \$ (13,000)    | \$ -                                 |
| Peace Officers              | Expenses / Expenditure Total    |         |  | \$ (547,532)            | \$ (608,442)   | \$ (602,518)   | \$ 5,924                             |
| <b>Peace Officers Total</b> |                                 |         |  | \$ (399,634)            | \$ (482,442)   | \$ (426,518)   | \$ 55,924                            |
| Fire                        | Revenues / Funding Source       | 1300-01 | RECOVERIES                                       | \$ -                    | \$ 1,200       | \$ 1,200       | \$ -                                 |
| Fire                        | Revenues / Funding Source       | 1350-00 | RECOVERY FRM OTHER GOV                           | \$ 116,262              | \$ 35,700      | \$ 40,000      | \$ 4,300                             |
| Fire                        | Revenues / Funding Source       | 1418-00 | MISC. SALES/FEES                                 | \$ 839                  | \$ -           | \$ -           | \$ -                                 |
| Fire                        | Revenues / Funding Source       | 1434-00 | MISC. REVENUE                                    | \$ 121                  | \$ -           | \$ -           | \$ -                                 |
| Fire                        | Revenues / Funding Source       | 1597-00 | DONATIONS  | \$ 8,000                | \$ -           | \$ -           | \$ -                                 |
| Fire                        | Revenues / Funding Source       | 1840-00 | GRANTS - PROVINCIAL CONDITIONL RESERVES FOR FIRE | \$ 11,094               | \$ -           | \$ -           | \$ -                                 |
| Fire                        | Revenues / Funding Source       | 1940-00 | ASSOCIATIONS                                     | \$ 689,092              | \$ 2,326,291   | \$ 2,239,033   | \$ (87,258)                          |
| Fire                        | Revenues / Funding Source Total |         |  | \$ 825,408              | \$ 2,363,191   | \$ 2,280,233   | \$ (82,958)                          |
| Fire                        | Expenses / Expenditure          | 2100-00 | SALARIES   | \$ (74,060)             | \$ (204,468)   | \$ (171,224)   | \$ 33,245                            |
| Fire                        | Expenses / Expenditure          | 2120-00 | EMPLOYEE RECOGNITION                             | \$ (6,139)              | \$ (16,575)    | \$ (16,575)    | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2130-00 | BENEFIT - CRITICAL ILLNESS                       | \$ (626)                | \$ (2,058)     | \$ (1,218)     | \$ 840                               |
| Fire                        | Expenses / Expenditure          | 2131-00 | BENEFIT - LAPP                                   | \$ (6,459)              | \$ (19,230)    | \$ (14,641)    | \$ 4,589                             |
| Fire                        | Expenses / Expenditure          | 2132-00 | BENEFIT - CPP                                    | \$ (8,870)              | \$ (8,617)     | \$ (6,737)     | \$ 1,879                             |
| Fire                        | Expenses / Expenditure          | 2133-00 | BENEFIT - EI                                     | \$ (5,697)              | \$ (2,666)     | \$ (2,075)     | \$ 592                               |
| Fire                        | Expenses / Expenditure          | 2134-00 | BENEFIT - DENTAL                                 | \$ (2,334)              | \$ (4,095)     | \$ (4,555)     | \$ (460)                             |
| Fire                        | Expenses / Expenditure          | 2135-00 | BENEFIT - EHC                                    | \$ (4,502)              | \$ (9,165)     | \$ (8,353)     | \$ 812                               |
| Fire                        | Expenses / Expenditure          | 2136-00 | BENEFIT - WCB                                    | \$ (3,751)              | \$ (2,529)     | \$ (2,075)     | \$ 454                               |
| Fire                        | Expenses / Expenditure          | 2211-00 | MILEAGE  | \$ (140)                | \$ (2,550)     | \$ (2,550)     | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2212-00 | MEALS  | \$ (5,748)              | \$ (8,000)     | \$ (8,000)     | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2213-00 | LODGING  | \$ -                    | \$ (2,550)     | \$ (2,500)     | \$ 50                                |
| Fire                        | Expenses / Expenditure          | 2214-00 | PARKING/TRANSPORTATION                           | \$ (21)                 | \$ -           | \$ -           | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2215-00 | FREIGHT  | \$ (1,037)              | \$ (1,500)     | \$ (1,500)     | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2217-00 | TELEPHONE  | \$ (14,083)             | \$ (7,000)     | \$ (7,000)     | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2233-00 | LEGAL  | \$ -                    | \$ (15,300)    | \$ (10,000)    | \$ 5,300                             |
| Fire                        | Expenses / Expenditure          | 2234-00 | TRAINING   | \$ (60,153)             | \$ (71,200)    | \$ (71,200)    | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2235-00 | REGISTRATION & MEMBERSHIP                        | \$ (9,492)              | \$ (4,500)     | \$ (4,500)     | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2250-00 | CONTRACT SERVICES                                | \$ (333,945)            | \$ (75,000)    | \$ (50,000)    | \$ 25,000                            |
| Fire                        | Expenses / Expenditure          | 2250-70 | CONTRACT SERVICES - FACILITY                     | \$ (11,316)             | \$ (15,000)    | \$ (15,000)    | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2251-00 | CONTRACT REPAIRS                                 | \$ (16,517)             | \$ (40,000)    | \$ (40,000)    | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2252-70 | CONTRACT BLDG REPAIRS - FACILITY                 | \$ (11,224)             | \$ (25,000)    | \$ (25,000)    | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2263-00 | EQUIPMENT RENTAL                                 | \$ (3,500)              | \$ (18,000)    | \$ (18,000)    | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2273-00 | LICENCES & PERMITS                               | \$ (496)                | \$ (5,000)     | \$ (5,000)     | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2275-00 | INSURANCE  | \$ (12,717)             | \$ (12,412)    | \$ (15,451)    | \$ (3,039)                           |
| Fire                        | Expenses / Expenditure          | 2520-00 | DIESEL   | \$ (13,015)             | \$ (5,500)     | \$ (10,000)    | \$ (4,500)                           |
| Fire                        | Expenses / Expenditure          | 2526-00 | SUPPLIES - CONSUMABLES                           | \$ -                    | \$ (1,000)     | \$ (1,000)     | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2527-00 | SUPPLIES - GENERAL                               | \$ (44,512)             | \$ (23,350)    | \$ (23,350)    | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2528-00 | GASOLINE   | \$ (4,824)              | \$ (3,000)     | \$ (5,000)     | \$ (2,000)                           |
| Fire                        | Expenses / Expenditure          | 2532-00 | SIGNS  | \$ (1,721)              | \$ -           | \$ -           | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2534-00 | PARTS  | \$ (4,103)              | \$ (10,200)    | \$ (10,200)    | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2536-00 | TOOLS  | \$ (7,542)              | \$ (25,520)    | \$ (50,000)    | \$ (24,480)                          |
| Fire                        | Expenses / Expenditure          | 2541-00 | UTILITIES - WATER                                | \$ (479)                | \$ -           | \$ -           | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2542-00 | UTILITIES - HEATING                              | \$ (13,413)             | \$ (21,000)    | \$ (10,500)    | \$ 10,500                            |
| Fire                        | Expenses / Expenditure          | 2543-00 | UTILITIES - ELECTRICITY                          | \$ (21,865)             | \$ (23,000)    | \$ (23,000)    | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2544-00 | UTILITIES - SEWER                                | \$ (1,185)              | \$ (4,500)     | \$ (4,500)     | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2545-00 | UTILITIES - INTERNET                             | \$ (7,187)              | \$ (10,730)    | \$ (7,600)     | \$ 3,130                             |
| Fire                        | Expenses / Expenditure          | 2696-00 | AMORTIZATION                                     | \$ (232,796)            | \$ (212,593)   | \$ (238,669)   | \$ (26,076)                          |
| Fire                        | Expenses / Expenditure          | 2770-00 | DONATIONS TO ORGANIZATIONS                       | \$ (20,000)             | \$ (20,000)    | \$ (20,000)    | \$ -                                 |
| Fire                        | Expenses / Expenditure          | 2772-00 | ASSOC FUNDING - OPERATING                        | \$ (477,028)            | \$ (419,378)   | \$ (458,115)   | \$ (38,737)                          |
| Fire                        | Expenses / Expenditure          | 2773-00 | ASSOC FUNDING - CAPITAL                          | \$ (110,136)            | \$ (1,747,336) | \$ (1,619,866) | \$ 127,470                           |
| Fire                        | Expenses / Expenditure          | 2774-00 | ASSOC FUNDING - SMALL CAPITAL                    | \$ (159,580)            | \$ (159,578)   | \$ (161,053)   | \$ (1,475)                           |
| Fire                        | Expenses / Expenditure          | 2940-00 | TRANSFER TO RESERVES                             | \$ (1,886,694)          | \$ (1,756,652) | \$ (0)         | \$ 1,756,652                         |

**Budget by Department - Account Detail**  
**Final Operating Budget 2026 - 2028**  
 April 7, 2026



| Functional Area Name              | Account Type                           | Account | Account Name               | 2025 Actual (Unaudited) | 2025 Budget           | 2026 Budget           | Change (2026 Budget vs. 2025 Budget) |
|-----------------------------------|--|---------|----------------------------|-------------------------|-----------------------|-----------------------|--------------------------------------|
| Fire                              | Expenses / Expenditure                 | 2560-00 | SUPPLIES - FIREHALL        | \$ (3,993)              | \$ (20,000)           | \$ (20,000)           | \$ -                                 |
| Fire                              | Expenses / Expenditure                 | 2102-00 | SALARIES - VOLUNTEER FIRE  | \$ (203,156)            | \$ (160,000)          | \$ (160,000)          | \$ -                                 |
| Fire                              | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES          | \$ -                    | \$ -                  | \$ (20,000)           | \$ (20,000)                          |
| Fire                              | Expenses / Expenditure                 | 2250-02 | CONTRACT SERVICES          | \$ -                    | \$ -                  | \$ (15,000)           | \$ (15,000)                          |
| Fire                              | Expenses / Expenditure                 | 2527-01 | SUPPLIES - GENERAL         | \$ (342)                | \$ -                  | \$ (16,000)           | \$ (16,000)                          |
| Fire                              | Expenses / Expenditure                 | 2275-01 | INSURANCE                  | \$ (260)                | \$ -                  | \$ -                  | \$ -                                 |
| Fire                              | <b>Expenses / Expenditure Total</b>    |         |                            | <b>\$ (3,806,658)</b>   | <b>\$ (5,195,752)</b> | <b>\$ (3,377,006)</b> | <b>\$ 1,818,746</b>                  |
| <b>Fire Total</b>                 |  |         |                            | <b>\$ (2,981,250)</b>   | <b>\$ (2,832,561)</b> | <b>\$ (1,096,773)</b> | <b>\$ 1,735,788</b>                  |
| Emergency Management              | Expenses / Expenditure                 | 2100-00 | SALARIES                   | \$ (22,643)             | \$ (63,793)           | \$ (66,559)           | \$ (2,766)                           |
| Emergency Management              | Expenses / Expenditure                 | 2130-00 | BENEFIT - CRITICAL ILLNESS | \$ (209)                | \$ (462)              | \$ (462)              | \$ -                                 |
| Emergency Management              | Expenses / Expenditure                 | 2131-00 | BENEFIT - LAPP             | \$ (2,153)              | \$ (6,177)            | \$ (5,720)            | \$ 457                               |
| Emergency Management              | Expenses / Expenditure                 | 2132-00 | BENEFIT - CPP              | \$ (1,116)              | \$ (2,437)            | \$ (2,556)            | \$ (119)                             |
| Emergency Management              | Expenses / Expenditure                 | 2133-00 | BENEFIT - EI               | \$ (345)                | \$ (752)              | \$ (787)              | \$ (35)                              |
| Emergency Management              | Expenses / Expenditure                 | 2134-00 | BENEFIT - DENTAL           | \$ (778)                | \$ (1,155)            | \$ (1,728)            | \$ (573)                             |
| Emergency Management              | Expenses / Expenditure                 | 2135-00 | BENEFIT - EHC              | \$ (1,501)              | \$ (2,585)            | \$ (3,168)            | \$ (583)                             |
| Emergency Management              | Expenses / Expenditure                 | 2136-00 | BENEFIT - WCB              | \$ (322)                | \$ (757)              | \$ (794)              | \$ (37)                              |
| Emergency Management              | Expenses / Expenditure                 | 2212-00 | MEALS                      | \$ -                    | \$ (1,020)            | \$ (1,000)            | \$ 20                                |
| Emergency Management              | Expenses / Expenditure                 | 2217-00 | TELEPHONE                  | \$ (302)                | \$ (7,860)            | \$ (1,000)            | \$ 6,860                             |
| Emergency Management              | Expenses / Expenditure                 | 2222-00 | SUBSCRIPTIONS              | \$ (667)                | \$ (4,284)            | \$ (4,000)            | \$ 284                               |
| Emergency Management              | Expenses / Expenditure                 | 2234-00 | TRAINING                   | \$ -                    | \$ (5,100)            | \$ (5,100)            | \$ -                                 |
| Emergency Management              | Expenses / Expenditure                 | 2235-00 | REGISTRATION & MEMBERSHIP  | \$ -                    | \$ (3,060)            | \$ (3,000)            | \$ 60                                |
| Emergency Management              | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES          | \$ (20,000)             | \$ (20,400)           | \$ -                  | \$ 20,400                            |
| Emergency Management              | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL         | \$ (253)                | \$ (5,100)            | \$ (5,100)            | \$ -                                 |
| Emergency Management              | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES          | \$ 6,680                | \$ -                  | \$ -                  | \$ -                                 |
| Emergency Management              | <b>Expenses / Expenditure Total</b>    |         |                            | <b>\$ (43,607)</b>      | <b>\$ (124,942)</b>   | <b>\$ (100,974)</b>   | <b>\$ 23,968</b>                     |
| <b>Emergency Management Total</b> |  |         |                            | <b>\$ (43,607)</b>      | <b>\$ (124,942)</b>   | <b>\$ (100,974)</b>   | <b>\$ 23,968</b>                     |
| Safety                            | Revenues / Funding Source              | 1596-00 | WCB REBATE                 | \$ 38,345               | \$ 15,000             | \$ 20,000             | \$ 5,000                             |
| Safety                            | <b>Revenues / Funding Source Total</b> |         |                            | <b>\$ 38,345</b>        | <b>\$ 15,000</b>      | <b>\$ 20,000</b>      | <b>\$ 5,000</b>                      |
| Safety                            | Expenses / Expenditure                 | 2100-00 | SALARIES                   | \$ (122,485)            | \$ (113,471)          | \$ -                  | \$ 113,471                           |
| Safety                            | Expenses / Expenditure                 | 2130-00 | BENEFIT - CRITICAL ILLNESS | \$ (286)                | \$ (840)              | \$ -                  | \$ 840                               |
| Safety                            | Expenses / Expenditure                 | 2131-00 | BENEFIT - LAPP             | \$ (11,984)             | \$ (10,938)           | \$ -                  | \$ 10,938                            |
| Safety                            | Expenses / Expenditure                 | 2132-00 | BENEFIT - CPP              | \$ (4,520)              | \$ (4,430)            | \$ -                  | \$ 4,430                             |
| Safety                            | Expenses / Expenditure                 | 2133-00 | BENEFIT - EI               | \$ (1,399)              | \$ (1,367)            | \$ -                  | \$ 1,367                             |
| Safety                            | Expenses / Expenditure                 | 2134-00 | BENEFIT - DENTAL           | \$ (3,112)              | \$ (2,100)            | \$ -                  | \$ 2,100                             |
| Safety                            | Expenses / Expenditure                 | 2135-00 | BENEFIT - EHC              | \$ (6,003)              | \$ (4,700)            | \$ -                  | \$ 4,700                             |
| Safety                            | Expenses / Expenditure                 | 2136-00 | BENEFIT - WCB              | \$ (1,476)              | \$ (1,458)            | \$ -                  | \$ 1,458                             |
| Safety                            | Expenses / Expenditure                 | 2211-00 | MILEAGE                    | \$ (392)                | \$ (800)              | \$ (500)              | \$ 300                               |
| Safety                            | Expenses / Expenditure                 | 2212-00 | MEALS                      | \$ (1,349)              | \$ (2,000)            | \$ (2,000)            | \$ -                                 |
| Safety                            | Expenses / Expenditure                 | 2213-00 | LODGING                    | \$ (742)                | \$ (700)              | \$ (800)              | \$ (100)                             |
| Safety                            | Expenses / Expenditure                 | 2214-00 | PARKING/TRANSPORTATION     | \$ (21)                 | \$ (100)              | \$ (100)              | \$ -                                 |
| Safety                            | Expenses / Expenditure                 | 2215-00 | FREIGHT                    | \$ -                    | \$ (100)              | \$ (100)              | \$ -                                 |
| Safety                            | Expenses / Expenditure                 | 2217-00 | TELEPHONE                  | \$ (1,207)              | \$ (1,200)            | \$ (1,200)            | \$ -                                 |
| Safety                            | Expenses / Expenditure                 | 2234-00 | TRAINING                   | \$ (49,497)             | \$ (45,000)           | \$ (45,000)           | \$ -                                 |
| Safety                            | Expenses / Expenditure                 | 2236-00 | CONFERENCES                | \$ (2,200)              | \$ (1,500)            | \$ (1,500)            | \$ -                                 |
| Safety                            | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES          | \$ (26,139)             | \$ (30,000)           | \$ (30,000)           | \$ (0)                               |
| Safety                            | Expenses / Expenditure                 | 2523-00 | SUPPLIES - SAFETY          | \$ (23,590)             | \$ (35,000)           | \$ (45,000)           | \$ (10,000)                          |
| Safety                            | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL         | \$ (33,043)             | \$ (45,000)           | \$ (45,000)           | \$ -                                 |
| Safety                            | <b>Expenses / Expenditure Total</b>    |         |                            | <b>\$ (289,443)</b>     | <b>\$ (300,703)</b>   | <b>\$ (171,200)</b>   | <b>\$ 129,503</b>                    |
| <b>Safety Total</b>               |  |         |                            | <b>\$ (251,099)</b>     | <b>\$ (285,703)</b>   | <b>\$ (151,200)</b>   | <b>\$ 134,503</b>                    |
| Public Works Hamlets              | Expenses / Expenditure                 | 2100-00 | SALARIES                   | \$ (638,135)            | \$ (563,096)          | \$ (630,084)          | \$ (66,988)                          |
| Public Works Hamlets              | Expenses / Expenditure                 | 2130-00 | BENEFIT - CRITICAL ILLNESS | \$ (4,398)              | \$ (4,116)            | \$ (5,040)            | \$ (924)                             |
| Public Works Hamlets              | Expenses / Expenditure                 | 2131-00 | BENEFIT - LAPP             | \$ (39,751)             | \$ (35,437)           | \$ (36,323)           | \$ (886)                             |
| Public Works Hamlets              | Expenses / Expenditure                 | 2132-00 | BENEFIT - CPP              | \$ (35,258)             | \$ (30,215)           | \$ (35,304)           | \$ (5,090)                           |
| Public Works Hamlets              | Expenses / Expenditure                 | 2133-00 | BENEFIT - EI               | \$ (11,642)             | \$ (10,398)           | \$ (12,083)           | \$ (1,685)                           |
| Public Works Hamlets              | Expenses / Expenditure                 | 2134-00 | BENEFIT - DENTAL           | \$ (15,706)             | \$ (8,870)            | \$ (16,394)           | \$ (7,524)                           |
| Public Works Hamlets              | Expenses / Expenditure                 | 2135-00 | BENEFIT - EHC              | \$ (30,522)             | \$ (19,870)           | \$ (30,314)           | \$ (10,444)                          |
| Public Works Hamlets              | Expenses / Expenditure                 | 2136-00 | BENEFIT - WCB              | \$ (9,773)              | \$ (7,668)            | \$ (8,758)            | \$ (1,090)                           |
| Public Works Hamlets              | Expenses / Expenditure                 | 2212-00 | MEALS                      | \$ -                    | \$ -                  | \$ (500)              | \$ (500)                             |
| Public Works Hamlets              | Expenses / Expenditure                 | 2217-00 | TELEPHONE                  | \$ (8,037)              | \$ (10,000)           | \$ (9,000)            | \$ 1,000                             |
| Public Works Hamlets              | Expenses / Expenditure                 | 2232-00 | ENGINEERING                | \$ (25,223)             | \$ (20,000)           | \$ (25,000)           | \$ (5,000)                           |
| Public Works Hamlets              | Expenses / Expenditure                 | 2234-00 | TRAINING                   | \$ (3,095)              | \$ (5,000)            | \$ (3,500)            | \$ 1,500                             |
| Public Works Hamlets              | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES          | \$ (119,941)            | \$ (75,000)           | \$ (85,000)           | \$ (10,000)                          |
| Public Works Hamlets              | Expenses / Expenditure                 | 2252-70 | FACILITY                   | \$ (81)                 | \$ (10,000)           | \$ (220,000)          | \$ (210,000)                         |
| Public Works Hamlets              | Expenses / Expenditure                 | 2263-00 | EQUIPMENT RENTAL           | \$ (820)                | \$ (2,500)            | \$ (3,500)            | \$ (1,000)                           |
| Public Works Hamlets              | Expenses / Expenditure                 | 2520-00 | DIESEL                     | \$ (761)                | \$ -                  | \$ -                  | \$ -                                 |
| Public Works Hamlets              | Expenses / Expenditure                 | 2526-00 | SUPPLIES - CONSUMABLES     | \$ (635)                | \$ -                  | \$ -                  | \$ -                                 |
| Public Works Hamlets              | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL         | \$ (10,271)             | \$ (25,000)           | \$ (25,000)           | \$ -                                 |
| Public Works Hamlets              | Expenses / Expenditure                 | 2532-00 | SIGNS                      | \$ (239)                | \$ -                  | \$ -                  | \$ -                                 |
| Public Works Hamlets              | Expenses / Expenditure                 | 2534-00 | PARTS                      | \$ (15,880)             | \$ -                  | \$ -                  | \$ -                                 |
| Public Works Hamlets              | Expenses / Expenditure                 | 2535-00 | SUPPLIES - GRAVEL          | \$ (16,379)             | \$ (5,500)            | \$ (5,500)            | \$ -                                 |
| Public Works Hamlets              | Expenses / Expenditure                 | 2536-00 | TOOLS                      | \$ (6,984)              | \$ (7,500)            | \$ (5,500)            | \$ 2,000                             |
| Public Works Hamlets              | Expenses / Expenditure                 | 2543-00 | UTILITIES - ELECTRICITY    | \$ (101,646)            | \$ (89,184)           | \$ (105,000)          | \$ (15,816)                          |
| Public Works Hamlets              | Expenses / Expenditure                 | 2101-00 | SALARIES - OT              | \$ (105,549)            | \$ (81,000)           | \$ (90,000)           | \$ (9,000)                           |
| Public Works Hamlets              | <b>Expenses / Expenditure Total</b>    |         |                            | <b>\$ (1,200,724)</b>   | <b>\$ (1,010,353)</b> | <b>\$ (1,351,800)</b> | <b>\$ (341,447)</b>                  |
| <b>Public Works Hamlets Total</b> |  |         |                            | <b>\$ (1,200,724)</b>   | <b>\$ (1,010,353)</b> | <b>\$ (1,351,800)</b> | <b>\$ (341,447)</b>                  |
| Public Works County Shops         | Expenses / Expenditure                 | 2100-00 | SALARIES                   | \$ (1,011,224)          | \$ (854,109)          | \$ (1,069,006)        | \$ (214,896)                         |

**Budget by Department - Account Detail**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Functional Area Name                     | Account Type                    | Account | Account Name                       | 2025 Actual (Unaudited) | 2025 Budget    | 2026 Budget    | Change (2026 Budget vs. 2025 Budget) |
|--|---------------------------------|---------|------------------------------------|-------------------------|----------------|----------------|--------------------------------------|
| Public Works County Shops                | Expenses / Expenditure          | 2130-00 | BENEFIT - CRITICAL ILLNESS         | \$ (5,567)              | \$ (7,938)     | \$ (9,240)     | \$ (1,302)                           |
| Public Works County Shops                | Expenses / Expenditure          | 2131-00 | BENEFIT - LAPP                     | \$ (82,240)             | \$ (78,896)    | \$ (80,404)    | \$ (1,508)                           |
| Public Works County Shops                | Expenses / Expenditure          | 2132-00 | BENEFIT - CPP                      | \$ (46,798)             | \$ (39,304)    | \$ (48,787)    | \$ (9,483)                           |
| Public Works County Shops                | Expenses / Expenditure          | 2133-00 | BENEFIT - EI                       | \$ (14,972)             | \$ (12,238)    | \$ (15,165)    | \$ (2,927)                           |
| Public Works County Shops                | Expenses / Expenditure          | 2134-00 | BENEFIT - DENTAL                   | \$ (30,055)             | \$ (17,365)    | \$ (30,970)    | \$ (13,605)                          |
| Public Works County Shops                | Expenses / Expenditure          | 2135-00 | BENEFIT - EHC                      | \$ (58,100)             | \$ (38,875)    | \$ (56,922)    | \$ (18,047)                          |
| Public Works County Shops                | Expenses / Expenditure          | 2136-00 | BENEFIT - WCB                      | \$ (13,966)             | \$ (11,624)    | \$ (14,711)    | \$ (3,088)                           |
| Public Works County Shops                | Expenses / Expenditure          | 2211-00 | MILEAGE                            | \$ (191)                | \$ (2,000)     | \$ (1,000)     | \$ 1,000                             |
| Public Works County Shops                | Expenses / Expenditure          | 2212-00 | MEALS                              | \$ (42)                 | \$ (500)       | \$ (600)       | \$ (100)                             |
| Public Works County Shops                | Expenses / Expenditure          | 2213-00 | LODGING                            | \$ (1,111)              | \$ (1,000)     | \$ (1,000)     | \$ -                                 |
| Public Works County Shops                | Expenses / Expenditure          | 2214-00 | PARKING/TRANSPORTATION             | \$ -                    | \$ -           | \$ (150)       | \$ (150)                             |
| Public Works County Shops                | Expenses / Expenditure          | 2215-00 | FREIGHT                            | \$ -                    | \$ (750)       | \$ (750)       | \$ -                                 |
| Public Works County Shops                | Expenses / Expenditure          | 2217-00 | TELEPHONE                          | \$ (27,907)             | \$ (25,000)    | \$ (26,000)    | \$ (1,000)                           |
| Public Works County Shops                | Expenses / Expenditure          | 2234-00 | TRAINING                           | \$ (1,180)              | \$ (3,500)     | \$ (3,500)     | \$ -                                 |
| Public Works County Shops                | Expenses / Expenditure          | 2235-00 | REGISTRATION & MEMBERSHIP          | \$ -                    | \$ (1,000)     | \$ (1,000)     | \$ -                                 |
| Public Works County Shops                | Expenses / Expenditure          | 2250-00 | CONTRACT SERVICES                  | \$ (13,389)             | \$ (7,500)     | \$ (10,000)    | \$ (2,500)                           |
| Public Works County Shops                | Expenses / Expenditure          | 2250-70 | CONTRACT SERVICES - FACILITY       | \$ (55,546)             | \$ (50,000)    | \$ (50,000)    | \$ -                                 |
| Public Works County Shops                | Expenses / Expenditure          | 2252-00 | CONTRACT BUILDING REPAIRS          | \$ (404)                | \$ (5,000)     | \$ (5,000)     | \$ -                                 |
| Public Works County Shops                | Expenses / Expenditure          | 2252-70 | CONTRACT BLDING REPAIRS - FACILITY | \$ (190,565)            | \$ (200,000)   | \$ (200,000)   | \$ -                                 |
| Public Works County Shops                | Expenses / Expenditure          | 2263-00 | EQUIPMENT RENTAL                   | \$ (3,557)              | \$ (4,000)     | \$ (4,000)     | \$ -                                 |
| Public Works County Shops                | Expenses / Expenditure          | 2273-00 | LICENCES & PERMITS                 | \$ (6,081)              | \$ (4,500)     | \$ (5,000)     | \$ (500)                             |
| Public Works County Shops                | Expenses / Expenditure          | 2275-00 | INSURANCE                          | \$ (134,870)            | \$ (145,600)   | \$ (130,802)   | \$ 14,798                            |
| Public Works County Shops                | Expenses / Expenditure          | 2519-00 | PROPANE                            | \$ (10,042)             | \$ (12,000)    | \$ (12,000)    | \$ -                                 |
| Public Works County Shops                | Expenses / Expenditure          | 2522-00 | SUPPLIES - JANITORIAL              | \$ (11,258)             | \$ (25,000)    | \$ (15,000)    | \$ 10,000                            |
| Public Works County Shops                | Expenses / Expenditure          | 2526-00 | SUPPLIES - CONSUMABLES             | \$ (180,961)            | \$ (210,000)   | \$ (210,000)   | \$ -                                 |
| Public Works County Shops                | Expenses / Expenditure          | 2527-00 | SUPPLIES - GENERAL                 | \$ (48,918)             | \$ (70,000)    | \$ (60,000)    | \$ 10,000                            |
| Public Works County Shops                | Expenses / Expenditure          | 2528-00 | GASOLINE                           | \$ (111)                | \$ -           | \$ -           | \$ -                                 |
| Public Works County Shops                | Expenses / Expenditure          | 2532-00 | SIGNS                              | \$ (20,950)             | \$ (10,000)    | \$ (10,000)    | \$ -                                 |
| Public Works County Shops                | Expenses / Expenditure          | 2533-00 | SUPPLIES - IRON                    | \$ (10,087)             | \$ (20,000)    | \$ (20,000)    | \$ -                                 |
| Public Works County Shops                | Expenses / Expenditure          | 2534-00 | PARTS                              | \$ (10,435)             | \$ (15,000)    | \$ (15,000)    | \$ -                                 |
| Public Works County Shops                | Expenses / Expenditure          | 2536-00 | TOOLS                              | \$ (57,477)             | \$ (57,000)    | \$ (58,140)    | \$ (1,140)                           |
| Public Works County Shops                | Expenses / Expenditure          | 2541-00 | UTILITIES - WATER                  | \$ (2,740)              | \$ (5,000)     | \$ (5,000)     | \$ -                                 |
| Public Works County Shops                | Expenses / Expenditure          | 2542-00 | UTILITIES - HEATING                | \$ (36,854)             | \$ (89,000)    | \$ (60,000)    | \$ 29,000                            |
| Public Works County Shops                | Expenses / Expenditure          | 2543-00 | UTILITIES - ELECTRICITY            | \$ (50,019)             | \$ (54,000)    | \$ (55,000)    | \$ (1,000)                           |
| Public Works County Shops                | Expenses / Expenditure          | 2544-00 | UTILITIES - SEWER                  | \$ (754)                | \$ (1,200)     | \$ (1,000)     | \$ 200                               |
| Public Works County Shops                | Expenses / Expenditure          | 2545-00 | UTILITIES - INTERNET               | \$ (10,351)             | \$ (18,000)    | \$ (8,500)     | \$ 9,500                             |
| Public Works County Shops                | Expenses / Expenditure          | 2101-00 | SALARIES - OT                      | \$ (17,500)             | \$ (25,000)    | \$ (20,000)    | \$ 5,000                             |
| Public Works County Shops                | Expenses / Expenditure Total    |         |                                    | \$ (2,166,225)          | \$ (2,121,899) | \$ (2,313,648) | \$ (191,749)                         |
| Public Works County Shops Total          |                                 |         |                                    | \$ (2,166,225)          | \$ (2,121,899) | \$ (2,313,648) | \$ (191,749)                         |
| Public Works Administration              | Expenses / Expenditure          | 2100-00 | SALARIES                           | \$ (1,104,657)          | \$ (1,084,963) | \$ (1,108,557) | \$ (23,594)                          |
| Public Works Administration              | Expenses / Expenditure          | 2130-00 | BENEFIT - CRITICAL ILLNESS         | \$ (3,440)              | \$ (7,665)     | \$ (7,560)     | \$ 105                               |
| Public Works Administration              | Expenses / Expenditure          | 2131-00 | BENEFIT - LAPP                     | \$ (105,112)            | \$ (105,578)   | \$ (95,604)    | \$ 9,975                             |
| Public Works Administration              | Expenses / Expenditure          | 2132-00 | BENEFIT - CPP                      | \$ (41,893)             | \$ (40,147)    | \$ (41,378)    | \$ (1,231)                           |
| Public Works Administration              | Expenses / Expenditure          | 2133-00 | BENEFIT - EI                       | \$ (13,305)             | \$ (12,477)    | \$ (12,877)    | \$ (400)                             |
| Public Works Administration              | Expenses / Expenditure          | 2134-00 | BENEFIT - DENTAL                   | \$ (26,845)             | \$ (19,163)    | \$ (26,259)    | \$ (7,096)                           |
| Public Works Administration              | Expenses / Expenditure          | 2135-00 | BENEFIT - EHC                      | \$ (51,900)             | \$ (42,888)    | \$ (48,281)    | \$ (5,394)                           |
| Public Works Administration              | Expenses / Expenditure          | 2136-00 | BENEFIT - WCB                      | \$ (12,463)             | \$ (12,380)    | \$ (12,806)    | \$ (426)                             |
| Public Works Administration              | Expenses / Expenditure          | 2211-00 | MILEAGE                            | \$ (219)                | \$ (1,000)     | \$ (1,000)     | \$ -                                 |
| Public Works Administration              | Expenses / Expenditure          | 2212-00 | MEALS                              | \$ (921)                | \$ (500)       | \$ (600)       | \$ (100)                             |
| Public Works Administration              | Expenses / Expenditure          | 2213-00 | LODGING                            | \$ -                    | \$ (1,000)     | \$ (1,000)     | \$ -                                 |
| Public Works Administration              | Expenses / Expenditure          | 2214-00 | PARKING/TRANSPORTATION             | \$ (3)                  | \$ (300)       | \$ (300)       | \$ -                                 |
| Public Works Administration              | Expenses / Expenditure          | 2215-00 | FREIGHT                            | \$ -                    | \$ (300)       | \$ -           | \$ 300                               |
| Public Works Administration              | Expenses / Expenditure          | 2217-00 | TELEPHONE                          | \$ (5,636)              | \$ (20,760)    | \$ (6,500)     | \$ 14,260                            |
| Public Works Administration              | Expenses / Expenditure          | 2222-00 | SUBSCRIPTIONS                      | \$ (800)                | \$ (1,000)     | \$ (1,000)     | \$ -                                 |
| Public Works Administration              | Expenses / Expenditure          | 2233-00 | LEGAL                              | \$ (93,453)             | \$ (15,000)    | \$ (45,000)    | \$ (30,000)                          |
| Public Works Administration              | Expenses / Expenditure          | 2234-00 | TRAINING                           | \$ (209)                | \$ (4,500)     | \$ (3,500)     | \$ 1,000                             |
| Public Works Administration              | Expenses / Expenditure          | 2235-00 | REGISTRATION & MEMBERSHIP          | \$ (2,100)              | \$ (1,500)     | \$ (1,500)     | \$ -                                 |
| Public Works Administration              | Expenses / Expenditure          | 2236-00 | CONFERENCES                        | \$ -                    | \$ (2,500)     | \$ (1,500)     | \$ 1,000                             |
| Public Works Administration              | Expenses / Expenditure          | 2250-00 | CONTRACT SERVICES                  | \$ (4,946)              | \$ (75,000)    | \$ (75,000)    | \$ -                                 |
| Public Works Administration              | Expenses / Expenditure          | 2527-00 | SUPPLIES - GENERAL                 | \$ (1,638)              | \$ (1,000)     | \$ (1,000)     | \$ -                                 |
| Public Works Administration              | Expenses / Expenditure          | 2101-00 | SALARIES - OT                      | \$ (85,270)             | \$ (40,000)    | \$ (60,000)    | \$ (20,000)                          |
| Public Works Administration              | Expenses / Expenditure Total    |         |                                    | \$ (1,554,807)          | \$ (1,489,620) | \$ (1,551,221) | \$ (61,601)                          |
| Public Works Administration Total        |                                 |         |                                    | \$ (1,554,807)          | \$ (1,489,620) | \$ (1,551,221) | \$ (61,601)                          |
| Public Works Road Construction - General | Revenues / Funding Source       | 1300-00 | RECOVERIES                         | \$ 1,650                | \$ 1,000       | \$ 1,000       | \$ -                                 |
| Public Works Road Construction - General | Revenues / Funding Source       | 1350-00 | RECOVERY FRM OTHER GOV             | \$ 8,154                | \$ 1,500       | \$ 1,500       | \$ -                                 |
| Public Works Road Construction - General | Revenues / Funding Source       | 1432-00 | SALES - GRAVEL                     | \$ 73,385               | \$ 45,000      | \$ 50,000      | \$ 5,000                             |
| Public Works Road Construction - General | Revenues / Funding Source       | 1433-00 | LEVY - GRAVEL RESERVE              | \$ 5,474                | \$ 4,700       | \$ 3,000       | \$ (1,700)                           |
| Public Works Road Construction - General | Revenues / Funding Source       | 1434-00 | MISC. REVENUE                      | \$ 160,643              | \$ 162,000     | \$ 150,000     | \$ (12,000)                          |
| Public Works Road Construction - General | Revenues / Funding Source       | 1436-00 | PRIVATE/CUSTOM WORK                | \$ 1,860                | \$ 2,000       | \$ 1,500       | \$ (500)                             |
| Public Works Road Construction - General | Revenues / Funding Source       | 1438-00 | FEES - APPROACH INSPECTION         | \$ 13,024               | \$ 12,000      | \$ 12,000      | \$ -                                 |
| Public Works Road Construction - General | Revenues / Funding Source Total |         |                                    | \$ 264,190              | \$ 228,200     | \$ 219,000     | \$ (9,200)                           |

**Budget by Department - Account Detail**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Functional Area Name  | Account Type                        | Account | Account Name                 | 2025 Actual (Unaudited) | 2025 Budget            | 2026 Budget            | Change (2026 Budget vs. 2025 Budget) |
|---|-------------------------------------|---------|------------------------------|-------------------------|------------------------|------------------------|--------------------------------------|
| Public Works Road Construction - General                      | Expenses / Expenditure              | 2232-00 | ENGINEERING                  | \$ (155,324)            | \$ (275,000)           | \$ (505,000)           | \$ (230,000)                         |
| Public Works Road Construction - General                      | Expenses / Expenditure              | 2250-00 | CONTRACT SERVICES            | \$ (10,102)             | \$ -                   | \$ -                   | \$ -                                 |
| Public Works Road Construction - General                      | Expenses / Expenditure              | 2696-00 | AMORTIZATION                 | \$ (11,857,918)         | \$ (11,364,667)        | \$ (12,002,877)        | \$ (638,210)                         |
| Public Works Road Construction - General                      | Expenses / Expenditure              | 2998-99 | CAPITAL PROJECTS - WAGES     | \$ 365,315              | \$ -                   | \$ -                   | \$ -                                 |
| Public Works Road Construction - General                      | <b>Expenses / Expenditure Total</b> |         |                              | <b>\$ (11,658,029)</b>  | <b>\$ (11,639,667)</b> | <b>\$ (12,507,877)</b> | <b>\$ (868,210)</b>                  |
| <b>Public Works Road Construction - General Total</b>         |                                     |         |                              | <b>\$ (11,393,839)</b>  | <b>\$ (11,411,467)</b> | <b>\$ (12,288,877)</b> | <b>\$ (877,410)</b>                  |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2100-00 | SALARIES                     | \$ (857,049)            | \$ (835,172)           | \$ (799,999)           | \$ 35,173                            |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2130-00 | BENEFIT - CRITICAL ILLNESS   | \$ (3,334)              | \$ (6,720)             | \$ (6,720)             | \$ -                                 |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2131-00 | BENEFIT - LAPP               | \$ (73,696)             | \$ (60,593)            | \$ (56,106)            | \$ 4,486                             |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2132-00 | BENEFIT - CPP                | \$ (41,723)             | \$ (43,517)            | \$ (41,645)            | \$ 1,872                             |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2133-00 | BENEFIT - EI                 | \$ (13,412)             | \$ (14,321)            | \$ (13,585)            | \$ 736                               |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2134-00 | BENEFIT - DENTAL             | \$ (22,067)             | \$ (12,900)            | \$ (21,106)            | \$ (8,206)                           |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2135-00 | BENEFIT - EHC                | \$ (42,821)             | \$ (28,900)            | \$ (38,955)            | \$ (10,055)                          |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2136-00 | BENEFIT - WCB                | \$ (12,609)             | \$ (11,298)            | \$ (11,000)            | \$ 298                               |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2212-00 | MEALS                        | \$ (544)                | \$ (500)               | \$ (500)               | \$ -                                 |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2217-00 | TELEPHONE                    | \$ (10,518)             | \$ (10,500)            | \$ (11,000)            | \$ (500)                             |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2232-00 | ENGINEERING                  | \$ (36,623)             | \$ (50,000)            | \$ (35,000)            | \$ 15,000                            |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2234-00 | TRAINING                     | \$ (1,854)              | \$ (2,500)             | \$ (2,500)             | \$ -                                 |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2250-00 | CONTRACT SERVICES            | \$ (121,551)            | \$ (125,000)           | \$ (125,000)           | \$ -                                 |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2256-00 | REPAIR/MTNCE - RAIL CROSSING | \$ (65,543)             | \$ (11,000)            | \$ (220,297)           | \$ (209,297)                         |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2263-00 | EQUIPMENT RENTAL             | \$ (3,453)              | \$ (35,000)            | \$ (35,000)            | \$ -                                 |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2279-00 | REPAIRS - FENCING            | \$ (45,812)             | \$ (25,000)            | \$ (25,000)            | \$ -                                 |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2280-00 | CROP LOSS                    | \$ (1,466)              | \$ (15,000)            | \$ (10,000)            | \$ 5,000                             |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2526-00 | SUPPLIES - CONSUMABLES       | \$ (99)                 | \$ -                   | \$ -                   | \$ -                                 |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2527-00 | SUPPLIES - GENERAL           | \$ (4,012)              | \$ (25,000)            | \$ (25,000)            | \$ -                                 |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2535-00 | SUPPLIES - GRAVEL            | \$ (3,456)              | \$ (40,000)            | \$ (25,000)            | \$ 15,000                            |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2536-00 | TOOLS                        | \$ (372)                | \$ (3,000)             | \$ (3,000)             | \$ -                                 |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2537-00 | CULVERTS                     | \$ (130,206)            | \$ (60,000)            | \$ (50,000)            | \$ 10,000                            |
| Public Works Road Construction & Repair                       | Expenses / Expenditure              | 2101-00 | SALARIES - OT                | \$ (176,092)            | \$ (145,000)           | \$ (145,000)           | \$ -                                 |
| Public Works Road Construction & Repair                       | <b>Expenses / Expenditure Total</b> |         |                              | <b>\$ (1,668,311)</b>   | <b>\$ (1,560,921)</b>  | <b>\$ (1,701,414)</b>  | <b>\$ (140,493)</b>                  |
| <b>Public Works Road Construction &amp; Repair Total</b>      |                                     |         |                              | <b>\$ (1,668,311)</b>   | <b>\$ (1,560,921)</b>  | <b>\$ (1,701,414)</b>  | <b>\$ (140,493)</b>                  |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2100-00 | SALARIES                     | \$ (915,907)            | \$ (628,274)           | \$ (756,278)           | \$ (128,003)                         |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2130-00 | BENEFIT - CRITICAL ILLNESS   | \$ (6,137)              | \$ (5,040)             | \$ (5,880)             | \$ (840)                             |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2131-00 | BENEFIT - LAPP               | \$ (49,098)             | \$ (42,469)            | \$ (45,084)            | \$ (2,615)                           |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2132-00 | BENEFIT - CPP                | \$ (51,140)             | \$ (34,085)            | \$ (41,448)            | \$ (7,363)                           |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2133-00 | BENEFIT - EI                 | \$ (17,035)             | \$ (11,395)            | \$ (13,922)            | \$ (2,527)                           |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2134-00 | BENEFIT - DENTAL             | \$ (20,145)             | \$ (12,100)            | \$ (20,665)            | \$ (8,565)                           |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2135-00 | BENEFIT - EHC                | \$ (39,565)             | \$ (27,100)            | \$ (38,270)            | \$ (11,170)                          |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2136-00 | BENEFIT - WCB                | \$ (13,995)             | \$ (8,607)             | \$ (10,512)            | \$ (1,905)                           |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2212-00 | MEALS                        | \$ (142)                | \$ (500)               | \$ (500)               | \$ -                                 |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2217-00 | TELEPHONE                    | \$ (15,051)             | \$ (10,500)            | \$ (14,000)            | \$ (3,500)                           |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2232-00 | ENGINEERING                  | \$ (83,591)             | \$ (70,000)            | \$ (70,000)            | \$ -                                 |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2234-00 | TRAINING                     | \$ (4,492)              | \$ (4,500)             | \$ (2,500)             | \$ 2,000                             |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2249-00 | LINE PAINTING                | \$ (39,122)             | \$ (90,000)            | \$ (90,000)            | \$ -                                 |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2250-00 | CONTRACT SERVICES            | \$ (148,165)            | \$ (250,000)           | \$ (200,000)           | \$ 50,000                            |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2263-00 | EQUIPMENT RENTAL             | \$ (11,957)             | \$ (10,000)            | \$ (12,000)            | \$ (2,000)                           |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2526-00 | SUPPLIES - CONSUMABLES       | \$ (124)                | \$ -                   | \$ -                   | \$ -                                 |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2527-00 | SUPPLIES - GENERAL           | \$ (37,110)             | \$ (50,000)            | \$ (50,000)            | \$ -                                 |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2531-00 | OIL & ASPHALT                | \$ (440,368)            | \$ (575,000)           | \$ (575,000)           | \$ -                                 |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2532-00 | SIGNS                        | \$ (77,058)             | \$ (75,000)            | \$ (75,000)            | \$ -                                 |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2536-00 | TOOLS                        | \$ (3,428)              | \$ (3,500)             | \$ (4,000)             | \$ (500)                             |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2542-00 | UTILITIES - HEATING          | \$ -                    | \$ -                   | \$ 21,000              | \$ 21,000                            |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2543-00 | UTILITIES - ELECTRICITY      | \$ -                    | \$ -                   | \$ (10,000)            | \$ (10,000)                          |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2547-00 | SALT & SAND                  | \$ (159,951)            | \$ (150,000)           | \$ (220,000)           | \$ (70,000)                          |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2548-00 | SNOW FENCE                   | \$ (11,929)             | \$ (10,000)            | \$ (15,000)            | \$ (5,000)                           |
| Public Works Dust Control & Road Maintenance                  | Expenses / Expenditure              | 2101-00 | SALARIES - OT                | \$ (173,404)            | \$ (139,000)           | \$ (150,000)           | \$ (11,000)                          |
| Public Works Dust Control & Road Maintenance                  | <b>Expenses / Expenditure Total</b> |         |                              | <b>\$ (2,318,914)</b>   | <b>\$ (2,207,071)</b>  | <b>\$ (2,399,059)</b>  | <b>\$ (191,988)</b>                  |
| <b>Public Works Dust Control &amp; Road Maintenance Total</b> |                                     |         |                              | <b>\$ (2,318,914)</b>   | <b>\$ (2,207,071)</b>  | <b>\$ (2,399,059)</b>  | <b>\$ (191,988)</b>                  |
| Public Works Gravel   | Expenses / Expenditure              | 2100-00 | SALARIES                     | \$ (618,059)            | \$ (587,683)           | \$ (601,307)           | \$ (13,624)                          |
| Public Works Gravel   | Expenses / Expenditure              | 2130-00 | BENEFIT - CRITICAL ILLNESS   | \$ (5,075)              | \$ (5,040)             | \$ (5,880)             | \$ (840)                             |
| Public Works Gravel   | Expenses / Expenditure              | 2131-00 | BENEFIT - LAPP               | \$ (48,246)             | \$ (46,587)            | \$ (47,584)            | \$ (997)                             |
| Public Works Gravel   | Expenses / Expenditure              | 2132-00 | BENEFIT - CPP                | \$ (31,215)             | \$ (29,828)            | \$ (31,029)            | \$ (1,201)                           |
| Public Works Gravel   | Expenses / Expenditure              | 2133-00 | BENEFIT - EI                 | \$ (10,015)             | \$ (9,712)             | \$ (10,016)            | \$ (303)                             |
| Public Works Gravel   | Expenses / Expenditure              | 2134-00 | BENEFIT - DENTAL             | \$ (17,016)             | \$ (12,600)            | \$ (17,965)            | \$ (5,365)                           |
| Public Works Gravel   | Expenses / Expenditure              | 2135-00 | BENEFIT - EHC                | \$ (33,062)             | \$ (28,200)            | \$ (33,194)            | \$ (4,994)                           |
| Public Works Gravel   | Expenses / Expenditure              | 2136-00 | BENEFIT - WCB                | \$ (9,114)              | \$ (7,908)             | \$ (8,238)             | \$ (330)                             |
| Public Works Gravel   | Expenses / Expenditure              | 2212-00 | MEALS                        | \$ -                    | \$ -                   | \$ (500)               | \$ (500)                             |
| Public Works Gravel   | Expenses / Expenditure              | 2217-00 | TELEPHONE                    | \$ (4,308)              | \$ (3,100)             | \$ (3,500)             | \$ (400)                             |
| Public Works Gravel   | Expenses / Expenditure              | 2232-00 | ENGINEERING                  | \$ (99,097)             | \$ (70,000)            | \$ (70,000)            | \$ -                                 |
| Public Works Gravel   | Expenses / Expenditure              | 2234-00 | TRAINING                     | \$ (260)                | \$ (1,000)             | \$ (1,000)             | \$ -                                 |
| Public Works Gravel   | Expenses / Expenditure              | 2239-00 | RECLAMATION                  | \$ (118,701)            | \$ (45,000)            | \$ (60,000)            | \$ (15,000)                          |
| Public Works Gravel   | Expenses / Expenditure              | 2248-00 | GRAVEL CRUSHING              | \$ (436,822)            | \$ (500,000)           | \$ (650,000)           | \$ (150,000)                         |
| Public Works Gravel   | Expenses / Expenditure              | 2250-00 | CONTRACT SERVICES            | \$ (59)                 | \$ (2,500)             | \$ (85,000)            | \$ (82,500)                          |
| Public Works Gravel   | Expenses / Expenditure              | 2261-00 | RENT/LEASE - LAND            | \$ (12,655)             | \$ (13,000)            | \$ (13,000)            | \$ -                                 |
| Public Works Gravel   | Expenses / Expenditure              | 2273-00 | LICENCES & PERMITS           | \$ -                    | \$ (2,500)             | \$ -                   | \$ 2,500                             |
| Public Works Gravel   | Expenses / Expenditure              | 2279-00 | REPAIRS - FENCING            | \$ (24,077)             | \$ (50,000)            | \$ (30,000)            | \$ 20,000                            |
| Public Works Gravel   | Expenses / Expenditure              | 2527-00 | SUPPLIES - GENERAL           | \$ (9,111)              | \$ (6,000)             | \$ (6,000)             | \$ -                                 |
| Public Works Gravel   | Expenses / Expenditure              | 2535-00 | SUPPLIES - GRAVEL            | \$ 186,711              | \$ 500,000             | \$ 650,000             | \$ 150,000                           |

**Budget by Department - Account Detail**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Functional Area Name  | Account Type                           | Account        | Account Name               | 2025 Actual (Unaudited) | 2025 Budget           | 2026 Budget           | Change (2026 Budget vs. 2025 Budget) |
|---|--|----------------|----------------------------|-------------------------|-----------------------|-----------------------|--------------------------------------|
| Public Works Gravel   | Expenses / Expenditure                 | 2536-00        | TOOLS                      | \$ (2,193)              | \$ (2,500)            | \$ (2,500)            | \$ -                                 |
| Public Works Gravel   | Expenses / Expenditure                 | 2572-00        | TAXES ON LAND LEASE        | \$ (89)                 | \$ -                  | \$ -                  | \$ -                                 |
| Public Works Gravel   | Expenses / Expenditure                 | 2101-00        | SALARIES - OT              | \$ (107,246)            | \$ (93,000)           | \$ (93,000)           | \$ -                                 |
| Public Works Gravel   | Expenses / Expenditure                 | 2535-01        | SUPPLIES - GRAVEL          | \$ (400,385)            | \$ (540,000)          | \$ (600,000)          | \$ (60,000)                          |
| Public Works Gravel   | <b>Expenses / Expenditure Total</b>    |                |                            | <b>\$ (1,800,092)</b>   | <b>\$ (1,556,159)</b> | <b>\$ (1,719,713)</b> | <b>\$ (163,554)</b>                  |
| <b>Public Works Gravel Total</b>                                      |  |                |                            | <b>\$ (1,800,092)</b>   | <b>\$ (1,556,159)</b> | <b>\$ (1,719,713)</b> | <b>\$ (163,554)</b>                  |
| Public Works Graders  | Expenses / Expenditure                 | 2100-00        | SALARIES                   | \$ (1,212,398)          | \$ (1,059,032)        | \$ (1,080,706)        | \$ (21,674)                          |
| Public Works Graders  | Expenses / Expenditure                 | 2130-00        | BENEFIT - CRITICAL ILLNESS | \$ (10,467)             | \$ (10,080)           | \$ (10,080)           | \$ -                                 |
| Public Works Graders  | Expenses / Expenditure                 | 2131-00        | BENEFIT - LAPP             | \$ (95,415)             | \$ (95,998)           | \$ (86,463)           | \$ 9,535                             |
| Public Works Graders  | Expenses / Expenditure                 | 2132-00        | BENEFIT - CPP              | \$ (53,127)             | \$ (53,161)           | \$ (55,721)           | \$ (2,560)                           |
| Public Works Graders  | Expenses / Expenditure                 | 2133-00        | BENEFIT - EI               | \$ (16,611)             | \$ (16,408)           | \$ (17,169)           | \$ (762)                             |
| Public Works Graders  | Expenses / Expenditure                 | 2134-00        | BENEFIT - DENTAL           | \$ (35,743)             | \$ (25,200)           | \$ (35,682)           | \$ (10,482)                          |
| Public Works Graders  | Expenses / Expenditure                 | 2135-00        | BENEFIT - EHC              | \$ (69,069)             | \$ (56,400)           | \$ (65,563)           | \$ (9,163)                           |
| Public Works Graders  | Expenses / Expenditure                 | 2136-00        | BENEFIT - WCB              | \$ (17,233)             | \$ (14,365)           | \$ (14,902)           | \$ (537)                             |
| Public Works Graders  | Expenses / Expenditure                 | 2217-00        | TELEPHONE                  | \$ (14,742)             | \$ (14,500)           | \$ (14,200)           | \$ 300                               |
| Public Works Graders  | Expenses / Expenditure                 | 2234-00        | TRAINING                   | \$ -                    | \$ (1,500)            | \$ (1,000)            | \$ 500                               |
| Public Works Graders  | Expenses / Expenditure                 | 2250-00        | CONTRACT SERVICES          | \$ (3,682)              | \$ (3,500)            | \$ (3,500)            | \$ -                                 |
| Public Works Graders  | Expenses / Expenditure                 | 2263-00        | EQUIPMENT RENTAL           | \$ -                    | \$ (1,500)            | \$ (1,500)            | \$ -                                 |
| Public Works Graders  | Expenses / Expenditure                 | 2526-00        | SUPPLIES - CONSUMABLES     | \$ (31)                 | \$ -                  | \$ -                  | \$ -                                 |
| Public Works Graders  | Expenses / Expenditure                 | 2527-00        | SUPPLIES - GENERAL         | \$ (15,242)             | \$ (20,000)           | \$ (20,000)           | \$ -                                 |
| Public Works Graders  | Expenses / Expenditure                 | 2536-00        | TOOLS                      | \$ (4,117)              | \$ (4,500)            | \$ (4,500)            | \$ -                                 |
| Public Works Graders  | Expenses / Expenditure                 | 2538-00        | BLADES                     | \$ (16,307)             | \$ -                  | \$ -                  | \$ -                                 |
| Public Works Graders  | Expenses / Expenditure                 | 2101-00        | SALARIES - OT              | \$ (155,375)            | \$ (157,000)          | \$ (155,000)          | \$ 2,000                             |
| Public Works Graders  | <b>Expenses / Expenditure Total</b>    |                |                            | <b>\$ (1,719,561)</b>   | <b>\$ (1,533,143)</b> | <b>\$ (1,565,986)</b> | <b>\$ (32,842)</b>                   |
| <b>Public Works Graders Total</b>                                     |  |                |                            | <b>\$ (1,719,561)</b>   | <b>\$ (1,533,143)</b> | <b>\$ (1,565,986)</b> | <b>\$ (32,842)</b>                   |
| Public Works Bridges  | Expenses / Expenditure                 | 2232-00        | ENGINEERING                | \$ (81,214)             | \$ (80,000)           | \$ (165,000)          | \$ (85,000)                          |
| Public Works Bridges  | Expenses / Expenditure                 | 2250-00        | CONTRACT SERVICES          | \$ (320,730)            | \$ (500,000)          | \$ (800,000)          | \$ (300,000)                         |
| Public Works Bridges  | Expenses / Expenditure                 | 2279-00        | REPAIRS - FENCING          | \$ (11,472)             | \$ -                  | \$ -                  | \$ -                                 |
| Public Works Bridges  | Expenses / Expenditure                 | 2280-00        | CROP LOSS                  | \$ -                    | \$ -                  | \$ (2,500)            | \$ (2,500)                           |
| Public Works Bridges  | Expenses / Expenditure                 | 2527-00        | SUPPLIES - GENERAL         | \$ (15,863)             | \$ (2,000)            | \$ (15,000)           | \$ (13,000)                          |
| Public Works Bridges  | Expenses / Expenditure                 | 2532-00        | SIGNS                      | \$ (25)                 | \$ -                  | \$ -                  | \$ -                                 |
| Public Works Bridges  | Expenses / Expenditure                 | 2250-01        | CONTRACT SERVICES          | \$ (23,849)             | \$ (25,000)           | \$ (25,000)           | \$ -                                 |
| Public Works Bridges  | <b>Expenses / Expenditure Total</b>    |                |                            | <b>\$ (453,152)</b>     | <b>\$ (607,000)</b>   | <b>\$ (1,007,500)</b> | <b>\$ (400,500)</b>                  |
| <b>Public Works Bridges Total</b>                                     |  |                |                            | <b>\$ (453,152)</b>     | <b>\$ (607,000)</b>   | <b>\$ (1,007,500)</b> | <b>\$ (400,500)</b>                  |
| Public Works General Construction & Road Maintenance                  | Expenses / Expenditure                 | 2527-00        | SUPPLIES - GENERAL         | \$ (281)                | \$ -                  | \$ -                  | \$ -                                 |
| Public Works General Construction & Road Maintenance                  | Expenses / Expenditure                 | 2536-00        | TOOLS                      | \$ (30)                 | \$ -                  | \$ -                  | \$ -                                 |
| Public Works General Construction & Road Maintenance                  | <b>Expenses / Expenditure Total</b>    |                |                            | <b>\$ (311)</b>         | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>                          |
| <b>Public Works General Construction &amp; Road Maintenance Total</b> |  |                |                            | <b>\$ (311)</b>         | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>                          |
| <b>Fleet Equipment</b>  | <b>Revenues / Funding Source</b>       | <b>1434-00</b> | <b>MISC. REVENUE</b>       | <b>\$ 19,278</b>        | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>                          |
| Fleet Equipment   | Revenues / Funding Source              | 1447-00        | RECOVERIES - INSURANCE     | \$ 8,546                | \$ -                  | \$ -                  | \$ -                                 |
| Fleet Equipment   | Revenues / Funding Source              | 1697-00        | DISPOSAL/SALE - GAIN       | \$ 930,792              | \$ -                  | \$ -                  | \$ -                                 |
| Fleet Equipment   | <b>Revenues / Funding Source Total</b> |                |                            | <b>\$ 958,616</b>       | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>                          |
| Fleet Equipment   | Expenses / Expenditure                 | 2100-00        | SALARIES                   | \$ (171,108)            | \$ (147,582)          | \$ -                  | \$ 147,582                           |
| Fleet Equipment   | Expenses / Expenditure                 | 2130-00        | BENEFIT - CRITICAL ILLNESS | \$ (699)                | \$ (1,281)            | \$ -                  | \$ 1,281                             |
| Fleet Equipment   | Expenses / Expenditure                 | 2131-00        | BENEFIT - LAPP             | \$ (16,514)             | \$ (13,714)           | \$ -                  | \$ 13,714                            |
| Fleet Equipment   | Expenses / Expenditure                 | 2132-00        | BENEFIT - CPP              | \$ (6,805)              | \$ (6,756)            | \$ -                  | \$ 6,756                             |
| Fleet Equipment   | Expenses / Expenditure                 | 2133-00        | BENEFIT - EI               | \$ (2,103)              | \$ (2,085)            | \$ -                  | \$ 2,085                             |
| Fleet Equipment   | Expenses / Expenditure                 | 2134-00        | BENEFIT - DENTAL           | \$ (4,732)              | \$ (3,203)            | \$ -                  | \$ 3,203                             |
| Fleet Equipment   | Expenses / Expenditure                 | 2135-00        | BENEFIT - EHC              | \$ (9,127)              | \$ (7,168)            | \$ -                  | \$ 7,168                             |
| Fleet Equipment   | Expenses / Expenditure                 | 2136-00        | BENEFIT - WCB              | \$ (2,235)              | \$ (2,010)            | \$ -                  | \$ 2,010                             |
| Fleet Equipment   | Expenses / Expenditure                 | 2215-00        | FREIGHT                    | \$ (30,474)             | \$ (35,000)           | \$ (35,000)           | \$ -                                 |
| Fleet Equipment   | Expenses / Expenditure                 | 2217-00        | TELEPHONE                  | \$ (845)                | \$ (1,000)            | \$ (1,000)            | \$ -                                 |
| Fleet Equipment   | Expenses / Expenditure                 | 2225-00        | FLEET MANAGEMENT           | \$ (15,650)             | \$ (25,000)           | \$ (25,000)           | \$ -                                 |
| Fleet Equipment   | Expenses / Expenditure                 | 2234-00        | TRAINING                   | \$ -                    | \$ (5,000)            | \$ (5,000)            | \$ -                                 |
| Fleet Equipment   | Expenses / Expenditure                 | 2250-00        | CONTRACT SERVICES          | \$ (172,668)            | \$ (220,000)          | \$ (200,000)          | \$ 20,000                            |
| Fleet Equipment   | Expenses / Expenditure                 | 2261-00        | RENT/LEASE - LAND          | \$ (6,956)              | \$ (7,000)            | \$ (8,000)            | \$ (1,000)                           |
| Fleet Equipment   | Expenses / Expenditure                 | 2273-00        | LICENCES & PERMITS         | \$ (20,293)             | \$ (25,000)           | \$ (25,000)           | \$ -                                 |
| Fleet Equipment   | Expenses / Expenditure                 | 2275-00        | INSURANCE                  | \$ (245,166)            | \$ (195,000)          | \$ (218,509)          | \$ (23,509)                          |
| Fleet Equipment   | Expenses / Expenditure                 | 2520-00        | DIESEL                     | \$ (1,268,851)          | \$ (1,570,000)        | \$ (1,550,000)        | \$ 20,000                            |
| Fleet Equipment   | Expenses / Expenditure                 | 2525-00        | BULK OIL                   | \$ (119,775)            | \$ (150,000)          | \$ (130,000)          | \$ 20,000                            |
| Fleet Equipment   | Expenses / Expenditure                 | 2526-00        | SUPPLIES - CONSUMABLES     | \$ (80)                 | \$ -                  | \$ -                  | \$ -                                 |
| Fleet Equipment   | Expenses / Expenditure                 | 2527-00        | SUPPLIES - GENERAL         | \$ (29,302)             | \$ (35,000)           | \$ (35,000)           | \$ -                                 |
| Fleet Equipment   | Expenses / Expenditure                 | 2528-00        | GASOLINE                   | \$ (273,131)            | \$ (250,000)          | \$ (250,000)          | \$ -                                 |
| Fleet Equipment   | Expenses / Expenditure                 | 2533-00        | SUPPLIES - IRON            | \$ (3,797)              | \$ (10,000)           | \$ (15,000)           | \$ (5,000)                           |
| Fleet Equipment   | Expenses / Expenditure                 | 2534-00        | PARTS                      | \$ (876,272)            | \$ (800,000)          | \$ (950,000)          | \$ (150,000)                         |
| Fleet Equipment   | Expenses / Expenditure                 | 2536-00        | TOOLS                      | \$ (92)                 | \$ (500)              | \$ (500)              | \$ -                                 |
| Fleet Equipment   | Expenses / Expenditure                 | 2538-00        | BLADES                     | \$ (128,717)            | \$ (130,000)          | \$ (120,000)          | \$ 10,000                            |
| Fleet Equipment   | Expenses / Expenditure                 | 2539-00        | TIRES                      | \$ (195,328)            | \$ (120,000)          | \$ (105,000)          | \$ 15,000                            |
| Fleet Equipment   | Expenses / Expenditure                 | 2695-00        | DISPOSAL/SALE - COMMISSION | \$ (61,613)             | \$ -                  | \$ -                  | \$ -                                 |
| Fleet Equipment   | Expenses / Expenditure                 | 2696-00        | AMORTIZATION               | \$ (2,794,637)          | \$ (2,588,434)        | \$ (2,735,291)        | \$ (146,857)                         |
| Fleet Equipment   | Expenses / Expenditure                 | 2940-00        | TRANSFER TO RESERVES       | \$ (887,217)            | \$ -                  | \$ -                  | \$ -                                 |
| Fleet Equipment   | Expenses / Expenditure                 | 9999-99        | CAPITAL - COST TRANSFERS   | \$ -                    | \$ 2,000,000          | \$ 2,000,000          | \$ -                                 |
| Fleet Equipment   | Expenses / Expenditure                 | 2101-00        | SALARIES - OT              | \$ (11,332)             | \$ -                  | \$ (10,000)           | \$ (10,000)                          |
| Fleet Equipment   | Expenses / Expenditure                 | 2680-00        | ASSET RETIREMENT ACCRETION | \$ (456)                | \$ -                  | \$ (500)              | \$ (500)                             |
| Fleet Equipment   | <b>Expenses / Expenditure Total</b>    |                |                            | <b>\$ (7,355,976)</b>   | <b>\$ (4,350,731)</b> | <b>\$ (4,418,800)</b> | <b>\$ (68,069)</b>                   |
| <b>Fleet Equipment Total</b>  |  |                |                            | <b>\$ (6,397,360)</b>   | <b>\$ (4,350,731)</b> | <b>\$ (4,418,800)</b> | <b>\$ (68,069)</b>                   |
| Storm Drainage  | Expenses / Expenditure                 | 2232-00        | ENGINEERING                | \$ (1,642)              | \$ (10,000)           | \$ (160,000)          | \$ (150,000)                         |

**Budget by Department - Account Detail**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Functional Area Name         | Account Type                           | Account | Account Name                 | 2025 Actual (Unaudited) | 2025 Budget         | 2026 Budget           | Change (2026 Budget vs. 2025 Budget) |
|------------------------------|--|---------|------------------------------|-------------------------|---------------------|-----------------------|--------------------------------------|
| Storm Drainage               | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES            | \$ -                    | \$ (45,000)         | \$ (45,000)           | \$ -                                 |
|                              |  |         | WID INFRASTRUCTURE           |                         |                     |                       |                                      |
| Storm Drainage               | Expenses / Expenditure                 | 2292-00 | CHARGES                      | \$ (21,142)             | \$ (21,000)         | \$ (21,000)           | \$ -                                 |
| Storm Drainage               | Expenses / Expenditure                 | 2696-00 | AMORTIZATION                 | \$ (118,729)            | \$ (118,729)        | \$ (118,729)          | \$ (0)                               |
| Storm Drainage               | Expenses / Expenditure                 | 2232-01 | ENGINEERING                  | \$ -                    | \$ -                | \$ -                  | \$ -                                 |
| Storm Drainage               | <b>Expenses / Expenditure Total</b>    |         |                              | <b>\$ (141,513)</b>     | <b>\$ (194,729)</b> | <b>\$ (344,729)</b>   | <b>\$ (150,000)</b>                  |
| <b>Storm Drainage Total</b>  |  |         |                              | <b>\$ (141,513)</b>     | <b>\$ (194,729)</b> | <b>\$ (344,729)</b>   | <b>\$ (150,000)</b>                  |
| Water General                | Revenues / Funding Source              | 1448-00 | SALES - WATER METERS         | \$ 11,288               | \$ 4,500            | \$ 10,000             | \$ 5,500                             |
|                              |  |         | GRANTS - PROVINCIAL          |                         |                     |                       |                                      |
| Water General                | Revenues / Funding Source              | 1840-00 | CONDITIONL                   | \$ 41,485               | \$ -                | \$ -                  | \$ -                                 |
| Water General                | <b>Revenues / Funding Source Total</b> |         |                              | <b>\$ 52,773</b>        | <b>\$ 4,500</b>     | <b>\$ 10,000</b>      | <b>\$ 5,500</b>                      |
| Water General                | Expenses / Expenditure                 | 2211-00 | MILEAGE                      | \$ -                    | \$ (1,020)          | \$ (1,000)            | \$ 20                                |
| Water General                | Expenses / Expenditure                 | 2212-00 | MEALS                        | \$ -                    | \$ (306)            | \$ (300)              | \$ 6                                 |
| Water General                | Expenses / Expenditure                 | 2213-00 | LODGING                      | \$ -                    | \$ (612)            | \$ (500)              | \$ 112                               |
| Water General                | Expenses / Expenditure                 | 2214-00 | PARKING/TRANSPORTATION       | \$ -                    | \$ (102)            | \$ (100)              | \$ 2                                 |
| Water General                | Expenses / Expenditure                 | 2215-00 | FREIGHT                      | \$ -                    | \$ -                | \$ -                  | \$ -                                 |
| Water General                | Expenses / Expenditure                 | 2217-00 | TELEPHONE                    | \$ -                    | \$ (612)            | \$ -                  | \$ 612                               |
| Water General                | Expenses / Expenditure                 | 2232-00 | ENGINEERING                  | \$ (362,733)            | \$ (530,000)        | \$ (825,000)          | \$ (295,000)                         |
| Water General                | Expenses / Expenditure                 | 2234-00 | TRAINING                     | \$ -                    | \$ (4,000)          | \$ (1,000)            | \$ 3,000                             |
| Water General                | Expenses / Expenditure                 | 2235-00 | REGISTRATION & MEMBERSHIP    | \$ -                    | \$ (510)            | \$ (900)              | \$ (390)                             |
| Water General                | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES            | \$ (167,148)            | \$ (150,000)        | \$ (81,000)           | \$ 69,000                            |
| Water General                | Expenses / Expenditure                 | 2250-70 | CONTRACT SERVICES - FACILITY | \$ (12,644)             | \$ (30,000)         | \$ (30,000)           | \$ -                                 |
|                              |  |         | CONTRACT BLDG REPAIRS -      |                         |                     |                       |                                      |
| Water General                | Expenses / Expenditure                 | 2252-70 | FACILITY                     | \$ (20,540)             | \$ (30,000)         | \$ (30,000)           | \$ -                                 |
| Water General                | Expenses / Expenditure                 | 2524-00 | WATER REBATE PROGRAM         | \$ (60)                 | \$ (500)            | \$ (500)              | \$ -                                 |
| Water General                | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL           | \$ (11,235)             | \$ (15,000)         | \$ (15,000)           | \$ -                                 |
| Water General                | Expenses / Expenditure                 | 2696-00 | AMORTIZATION                 | \$ (5,119)              | \$ (71,664)         | \$ (5,119)            | \$ 66,545                            |
| Water General                | Expenses / Expenditure                 | 2101-00 | SALARIES - OT                | \$ -                    | \$ (4,000)          | \$ -                  | \$ 4,000                             |
| Water General                | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES            | \$ (39,809)             | \$ (10,000)         | \$ (10,000)           | \$ -                                 |
| Water General                | <b>Expenses / Expenditure Total</b>    |         |                              | <b>\$ (619,288)</b>     | <b>\$ (848,326)</b> | <b>\$ (1,000,419)</b> | <b>\$ (152,093)</b>                  |
| <b>Water General Total</b>   |  |         |                              | <b>\$ (566,516)</b>     | <b>\$ (843,826)</b> | <b>\$ (990,419)</b>   | <b>\$ (146,593)</b>                  |
| Carseland Water              | Revenues / Funding Source              | 1300-00 | RECOVERIES                   | \$ -                    | \$ 10,000           | \$ 10,000             | \$ -                                 |
| Carseland Water              | Revenues / Funding Source              | 1441-00 | SALES - WATER                | \$ 191,128              | \$ 198,000          | \$ 207,900            | \$ 9,900                             |
| Carseland Water              | Revenues / Funding Source              | 1445-00 | FEES - ADMIN & HOOKUP        | \$ 375                  | \$ 500              | \$ 500                | \$ -                                 |
| Carseland Water              | Revenues / Funding Source              | 1511-00 | PENALTIES                    | \$ 7,811                | \$ 5,000            | \$ 6,000              | \$ 1,000                             |
| Carseland Water              | <b>Revenues / Funding Source Total</b> |         |                              | <b>\$ 199,314</b>       | <b>\$ 213,500</b>   | <b>\$ 224,400</b>     | <b>\$ 10,900</b>                     |
| Carseland Water              | Expenses / Expenditure                 | 2217-00 | TELEPHONE                    | \$ (643)                | \$ (1,020)          | \$ (800)              | \$ 220                               |
| Carseland Water              | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES            | \$ (99,409)             | \$ (68,000)         | \$ (35,000)           | \$ 33,000                            |
| Carseland Water              | Expenses / Expenditure                 | 2275-00 | INSURANCE                    | \$ (4,364)              | \$ (4,280)          | \$ (5,436)            | \$ (1,156)                           |
| Carseland Water              | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL           | \$ -                    | \$ (20,000)         | \$ (20,000)           | \$ -                                 |
| Carseland Water              | Expenses / Expenditure                 | 2542-00 | UTILITIES - HEATING          | \$ (4,411)              | \$ (6,500)          | \$ (3,100)            | \$ 3,400                             |
| Carseland Water              | Expenses / Expenditure                 | 2543-00 | UTILITIES - ELECTRICITY      | \$ (11,360)             | \$ (14,000)         | \$ (17,000)           | \$ (3,000)                           |
| Carseland Water              | Expenses / Expenditure                 | 2545-00 | UTILITIES - INTERNET         | \$ (1,831)              | \$ (2,800)          | \$ (2,800)            | \$ -                                 |
| Carseland Water              | Expenses / Expenditure                 | 2696-00 | AMORTIZATION                 | \$ (168,759)            | \$ (171,292)        | \$ (169,603)          | \$ 1,689                             |
| Carseland Water              | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES            | \$ (69,089)             | \$ (40,000)         | \$ (40,000)           | \$ -                                 |
| Carseland Water              | <b>Expenses / Expenditure Total</b>    |         |                              | <b>\$ (359,865)</b>     | <b>\$ (327,892)</b> | <b>\$ (293,739)</b>   | <b>\$ 34,153</b>                     |
| <b>Carseland Water Total</b> |  |         |                              | <b>\$ (160,551)</b>     | <b>\$ (114,392)</b> | <b>\$ (69,339)</b>    | <b>\$ 45,053</b>                     |
| Gleichen Water               | Revenues / Funding Source              | 1441-00 | SALES - WATER                | \$ 141,647              | \$ 139,100          | \$ 154,000            | \$ 14,900                            |
| Gleichen Water               | Revenues / Funding Source              | 1445-00 | FEES - ADMIN & HOOKUP        | \$ 225                  | \$ 510              | \$ 500                | \$ (10)                              |
| Gleichen Water               | Revenues / Funding Source              | 1511-00 | PENALTIES                    | \$ 7,500                | \$ 3,850            | \$ 6,000              | \$ 2,150                             |
| Gleichen Water               | Revenues / Funding Source              | 1542-00 | SALES - BULK WATER           | \$ 18,805               | \$ 13,900           | \$ 15,900             | \$ 2,000                             |
| Gleichen Water               | <b>Revenues / Funding Source Total</b> |         |                              | <b>\$ 168,178</b>       | <b>\$ 157,360</b>   | <b>\$ 176,400</b>     | <b>\$ 19,040</b>                     |
| Gleichen Water               | Expenses / Expenditure                 | 2217-00 | TELEPHONE                    | \$ (912)                | \$ (1,000)          | \$ (1,000)            | \$ -                                 |
| Gleichen Water               | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES            | \$ (25,760)             | \$ (74,000)         | \$ (30,000)           | \$ 44,000                            |
| Gleichen Water               | Expenses / Expenditure                 | 2275-00 | INSURANCE                    | \$ (7,743)              | \$ (7,276)          | \$ (11,083)           | \$ (3,807)                           |
| Gleichen Water               | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL           | \$ -                    | \$ (15,000)         | \$ (15,000)           | \$ -                                 |
| Gleichen Water               | Expenses / Expenditure                 | 2542-00 | UTILITIES - HEATING          | \$ (9,283)              | \$ (11,000)         | \$ (6,900)            | \$ 4,100                             |
| Gleichen Water               | Expenses / Expenditure                 | 2543-00 | UTILITIES - ELECTRICITY      | \$ (9,794)              | \$ (12,000)         | \$ (11,000)           | \$ 1,000                             |
| Gleichen Water               | Expenses / Expenditure                 | 2545-00 | UTILITIES - INTERNET         | \$ (3,165)              | \$ (5,000)          | \$ (2,000)            | \$ 3,000                             |
| Gleichen Water               | Expenses / Expenditure                 | 2696-00 | AMORTIZATION                 | \$ (66,545)             | \$ -                | \$ (66,545)           | \$ (66,545)                          |
|                              |  |         | FUND TRANSFER - EXTERNAL     |                         |                     |                       |                                      |
| Gleichen Water               | Expenses / Expenditure                 | 2741-00 | ORG                          | \$ -                    | \$ (45,000)         | \$ (45,000)           | \$ -                                 |
| Gleichen Water               | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES            | \$ (108,076)            | \$ (75,000)         | \$ (80,000)           | \$ (5,000)                           |
| Gleichen Water               | Expenses / Expenditure                 | 2250-03 | CONTRACT SERVICES            | \$ (189,878)            | \$ (185,000)        | \$ (185,000)          | \$ -                                 |
| Gleichen Water               | <b>Expenses / Expenditure Total</b>    |         |                              | <b>\$ (421,156)</b>     | <b>\$ (430,276)</b> | <b>\$ (453,528)</b>   | <b>\$ (23,252)</b>                   |
| <b>Gleichen Water Total</b>  |  |         |                              | <b>\$ (252,978)</b>     | <b>\$ (272,916)</b> | <b>\$ (277,128)</b>   | <b>\$ (4,212)</b>                    |
| Speargrass Water             | Revenues / Funding Source              | 1441-00 | SALES - WATER                | \$ 114,756              | \$ 116,700          | \$ 131,800            | \$ 15,100                            |
| Speargrass Water             | Revenues / Funding Source              | 1445-00 | FEES - ADMIN & HOOKUP        | \$ 225                  | \$ 100              | \$ 100                | \$ -                                 |
| Speargrass Water             | Revenues / Funding Source              | 1511-00 | PENALTIES                    | \$ 1,471                | \$ 510              | \$ 1,000              | \$ 490                               |
| Speargrass Water             | <b>Revenues / Funding Source Total</b> |         |                              | <b>\$ 116,452</b>       | <b>\$ 117,310</b>   | <b>\$ 132,900</b>     | <b>\$ 15,590</b>                     |
| Speargrass Water             | Expenses / Expenditure                 | 2215-00 | FREIGHT                      | \$ -                    | \$ (3,000)          | \$ (3,000)            | \$ -                                 |
| Speargrass Water             | Expenses / Expenditure                 | 2217-00 | TELEPHONE                    | \$ (693)                | \$ (1,200)          | \$ (800)              | \$ 400                               |
| Speargrass Water             | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES            | \$ (101,678)            | \$ (74,000)         | \$ (138,000)          | \$ (64,000)                          |
| Speargrass Water             | Expenses / Expenditure                 | 2275-00 | INSURANCE                    | \$ (16,009)             | \$ (14,766)         | \$ (23,964)           | \$ (9,198)                           |
| Speargrass Water             | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL           | \$ (2,135)              | \$ (50,000)         | \$ (50,000)           | \$ -                                 |
| Speargrass Water             | Expenses / Expenditure                 | 2542-00 | UTILITIES - HEATING          | \$ (7,038)              | \$ (13,000)         | \$ (5,500)            | \$ 7,500                             |

**Budget by Department - Account Detail**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Functional Area Name              | Account Type                           | Account | Account Name                       | 2025 Actual (Unaudited) | 2025 Budget         | 2026 Budget         | Change (2026 Budget vs. 2025 Budget) |
|-----------------------------------|--|---------|------------------------------------|-------------------------|---------------------|---------------------|--------------------------------------|
| Speargrass Water                  | Expenses / Expenditure                 | 2543-00 | UTILITIES - ELECTRICITY            | \$ (28,725)             | \$ (32,000)         | \$ (26,000)         | \$ 6,000                             |
| Speargrass Water                  | Expenses / Expenditure                 | 2545-00 | UTILITIES - INTERNET               | \$ (7,048)              | \$ (8,000)          | \$ (6,000)          | \$ 2,000                             |
| Speargrass Water                  | Expenses / Expenditure                 | 2696-00 | AMORTIZATION                       | \$ (94,240)             | \$ (94,240)         | \$ (93,972)         | \$ 268                               |
| Speargrass Water                  | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES                  | \$ (231,418)            | \$ (165,000)        | \$ (165,000)        | \$ -                                 |
| Speargrass Water                  | <b>Expenses / Expenditure Total</b>    |         |                                    | <b>\$ (488,984)</b>     | <b>\$ (455,206)</b> | <b>\$ (512,236)</b> | <b>\$ (57,030)</b>                   |
| <b>Speargrass Water Total</b>     |  |         |                                    | <b>\$ (372,531)</b>     | <b>\$ (337,896)</b> | <b>\$ (379,336)</b> | <b>\$ (41,440)</b>                   |
| Rosebud Water                     | Revenues / Funding Source              | 1441-00 | SALES - WATER                      | \$ 36,561               | \$ 35,300           | \$ 38,600           | \$ 3,300                             |
| Rosebud Water                     | Revenues / Funding Source              | 1445-00 | FEES - ADMIN & HOOKUP              | \$ 50                   | \$ 100              | \$ -                | \$ (100)                             |
| Rosebud Water                     | Revenues / Funding Source              | 1511-00 | PENALTIES                          | \$ 928                  | \$ 200              | \$ 500              | \$ 300                               |
| Rosebud Water                     | Revenues / Funding Source              | 1831-00 | LEVY - DEBENTURE                   | \$ 8,562                | \$ 8,600            | \$ 8,400            | \$ (200)                             |
| Rosebud Water                     | <b>Revenues / Funding Source Total</b> |         |                                    | <b>\$ 46,100</b>        | <b>\$ 44,200</b>    | <b>\$ 47,500</b>    | <b>\$ 3,300</b>                      |
| Rosebud Water                     | Expenses / Expenditure                 | 2217-00 | TELEPHONE                          | \$ (789)                | \$ (1,020)          | \$ (800)            | \$ 220                               |
| Rosebud Water                     | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES                  | \$ (8,169)              | \$ (122,000)        | \$ (30,000)         | \$ 92,000                            |
| Rosebud Water                     | Expenses / Expenditure                 | 2275-00 | INSURANCE                          | \$ (4,124)              | \$ (3,959)          | \$ (5,604)          | \$ (1,645)                           |
| Rosebud Water                     | Expenses / Expenditure                 | 2281-00 | WID WATER PURCHASE                 | \$ -                    | \$ (1,200)          | \$ (1,200)          | \$ -                                 |
| Rosebud Water                     | Expenses / Expenditure                 | 2519-00 | PROPANE                            | \$ -                    | \$ (1,200)          | \$ (1,200)          | \$ -                                 |
| Rosebud Water                     | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL                 | \$ -                    | \$ (5,100)          | \$ (5,100)          | \$ -                                 |
| Rosebud Water                     | Expenses / Expenditure                 | 2542-00 | UTILITIES - HEATING                | \$ (3,089)              | \$ (3,000)          | \$ (3,000)          | \$ -                                 |
| Rosebud Water                     | Expenses / Expenditure                 | 2543-00 | UTILITIES - ELECTRICITY            | \$ (5,095)              | \$ (10,350)         | \$ (8,000)          | \$ 2,350                             |
| Rosebud Water                     | Expenses / Expenditure                 | 2545-00 | UTILITIES - INTERNET               | \$ (1,387)              | \$ (5,000)          | \$ (2,000)          | \$ 3,000                             |
| Rosebud Water                     | Expenses / Expenditure                 | 2696-00 | AMORTIZATION                       | \$ (17,922)             | \$ (17,922)         | \$ (17,922)         | \$ 0                                 |
| Rosebud Water                     | Expenses / Expenditure                 | 2831-00 | DEBENTURE PRINCIPAL                | \$ -                    | \$ (7,263)          | \$ (7,583)          | \$ (320)                             |
| Rosebud Water                     | Expenses / Expenditure                 | 2832-00 | DEBENTURE INTEREST                 | \$ (556)                | \$ (570)            | \$ (249)            | \$ 321                               |
| Rosebud Water                     | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES                  | \$ (71,724)             | \$ (60,000)         | \$ (65,000)         | \$ (5,000)                           |
| Rosebud Water                     | Expenses / Expenditure                 | 2250-02 | CONTRACT SERVICES                  | \$ (60,732)             | \$ (50,000)         | \$ (50,000)         | \$ -                                 |
| Rosebud Water                     | <b>Expenses / Expenditure Total</b>    |         |                                    | <b>\$ (173,587)</b>     | <b>\$ (288,584)</b> | <b>\$ (197,658)</b> | <b>\$ 90,926</b>                     |
| <b>Rosebud Water Total</b>        |  |         |                                    | <b>\$ (127,486)</b>     | <b>\$ (244,384)</b> | <b>\$ (150,158)</b> | <b>\$ 94,226</b>                     |
| Muirfield Water                   | Revenues / Funding Source              | 1434-00 | MISC. REVENUE                      | \$ 7,753                | \$ -                | \$ -                | \$ -                                 |
| Muirfield Water                   | Revenues / Funding Source              | 1441-00 | SALES - WATER                      | \$ 197,246              | \$ 175,800          | \$ 213,700          | \$ 37,900                            |
| Muirfield Water                   | Revenues / Funding Source              | 1445-00 | FEES - ADMIN & HOOKUP              | \$ 875                  | \$ 100              | \$ 200              | \$ 100                               |
| Muirfield Water                   | Revenues / Funding Source              | 1511-00 | PENALTIES                          | \$ 3,664                | \$ 2,500            | \$ 2,500            | \$ -                                 |
| Muirfield Water                   | <b>Revenues / Funding Source Total</b> |         |                                    | <b>\$ 209,538</b>       | <b>\$ 178,400</b>   | <b>\$ 216,400</b>   | <b>\$ 38,000</b>                     |
| Muirfield Water                   | Expenses / Expenditure                 | 2215-00 | FREIGHT                            | \$ -                    | \$ (3,000)          | \$ (3,000)          | \$ -                                 |
| Muirfield Water                   | Expenses / Expenditure                 | 2217-00 | TELEPHONE                          | \$ (1,026)              | \$ (1,200)          | \$ (1,000)          | \$ 200                               |
| Muirfield Water                   | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES                  | \$ (58,607)             | \$ (66,000)         | \$ (128,000)        | \$ (62,000)                          |
| Muirfield Water                   | Expenses / Expenditure                 | 2275-00 | INSURANCE                          | \$ (3,399)              | \$ -                | \$ (18,060)         | \$ (18,060)                          |
| Muirfield Water                   | Expenses / Expenditure                 | 2281-00 | WID WATER PURCHASE                 | \$ (25,199)             | \$ (30,000)         | \$ (30,000)         | \$ -                                 |
| Muirfield Water                   | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL                 | \$ -                    | \$ (65,000)         | \$ (65,000)         | \$ -                                 |
| Muirfield Water                   | Expenses / Expenditure                 | 2542-00 | UTILITIES - HEATING                | \$ (2,441)              | \$ (7,000)          | \$ (4,000)          | \$ 3,000                             |
| Muirfield Water                   | Expenses / Expenditure                 | 2543-00 | UTILITIES - ELECTRICITY            | \$ (28,383)             | \$ (36,400)         | \$ (33,000)         | \$ 3,400                             |
| Muirfield Water                   | Expenses / Expenditure                 | 2545-00 | UTILITIES - INTERNET               | \$ (5,774)              | \$ (5,000)          | \$ (2,500)          | \$ 2,500                             |
| Muirfield Water                   | Expenses / Expenditure                 | 2696-00 | AMORTIZATION                       | \$ (95,178)             | \$ (95,178)         | \$ (95,178)         | \$ (0)                               |
| Muirfield Water                   | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES                  | \$ (204,984)            | \$ (170,000)        | \$ (170,000)        | \$ -                                 |
| Muirfield Water                   | <b>Expenses / Expenditure Total</b>    |         |                                    | <b>\$ (424,992)</b>     | <b>\$ (478,778)</b> | <b>\$ (549,738)</b> | <b>\$ (70,960)</b>                   |
| <b>Muirfield Water Total</b>      |  |         |                                    | <b>\$ (215,454)</b>     | <b>\$ (300,378)</b> | <b>\$ (333,338)</b> | <b>\$ (32,960)</b>                   |
| Goldfinch Park Water              | Revenues / Funding Source              | 1441-00 | SALES - WATER                      | \$ -                    | \$ -                | \$ 104,400          | \$ 104,400                           |
| Goldfinch Park Water              | Revenues / Funding Source              | 1542-00 | SALES - BULK WATER                 | \$ 19,066               | \$ -                | \$ -                | \$ -                                 |
| Goldfinch Park Water              | Revenues / Funding Source              | 1581-00 | LEVY - WASTEWATER CAPITAL          | \$ -                    | \$ -                | \$ 45,900           | \$ 45,900                            |
| Goldfinch Park Water              | <b>Revenues / Funding Source Total</b> |         |                                    | <b>\$ 19,066</b>        | <b>\$ -</b>         | <b>\$ 150,300</b>   | <b>\$ 150,300</b>                    |
| Goldfinch Park Water              | Expenses / Expenditure                 | 2275-00 | INSURANCE                          | \$ -                    | \$ -                | \$ (2,602)          | \$ (2,602)                           |
| Goldfinch Park Water              | Expenses / Expenditure                 | 2543-00 | UTILITIES - ELECTRICITY            | \$ -                    | \$ -                | \$ (25,595)         | \$ (25,595)                          |
| Goldfinch Park Water              | Expenses / Expenditure                 | 2831-00 | DEBENTURE PRINCIPAL                | \$ -                    | \$ (290,625)        | \$ (140,625)        | \$ 150,000                           |
| Goldfinch Park Water              | Expenses / Expenditure                 | 2832-00 | DEBENTURE INTEREST                 | \$ (111,479)            | \$ (259,489)        | \$ (259,489)        | \$ -                                 |
| Goldfinch Park Water              | <b>Expenses / Expenditure Total</b>    |         |                                    | <b>\$ (111,479)</b>     | <b>\$ (550,114)</b> | <b>\$ (428,311)</b> | <b>\$ 121,803</b>                    |
| <b>Goldfinch Park Water Total</b> |  |         |                                    | <b>\$ (92,413)</b>      | <b>\$ (550,114)</b> | <b>\$ (278,011)</b> | <b>\$ 272,103</b>                    |
| Sewer General                     | Expenses / Expenditure                 | 2250-70 | CONTRACT SERVICES - FACILITY       | \$ (17,593)             | \$ (10,000)         | \$ (10,000)         | \$ -                                 |
| Sewer General                     | Expenses / Expenditure                 | 2252-70 | CONTRACT BLDING REPAIRS - FACILITY | \$ (5,126)              | \$ (7,000)          | \$ (7,000)          | \$ -                                 |
| Sewer General                     | Expenses / Expenditure                 | 2261-00 | RENT/LEASE - LAND                  | \$ (652)                | \$ (500)            | \$ (500)            | \$ -                                 |
| Sewer General                     | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL                 | \$ -                    | \$ (2,000)          | \$ (2,000)          | \$ -                                 |
| Sewer General                     | Expenses / Expenditure                 | 2696-00 | AMORTIZATION                       | \$ (3,547)              | \$ (3,547)          | \$ (3,547)          | \$ (0)                               |
| Sewer General                     | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES                  | \$ -                    | \$ (1,260)          | \$ (1,000)          | \$ 260                               |
| Sewer General                     | <b>Expenses / Expenditure Total</b>    |         |                                    | <b>\$ (26,918)</b>      | <b>\$ (24,307)</b>  | <b>\$ (24,047)</b>  | <b>\$ 260</b>                        |
| <b>Sewer General Total</b>        |  |         |                                    | <b>\$ (26,918)</b>      | <b>\$ (24,307)</b>  | <b>\$ (24,047)</b>  | <b>\$ 260</b>                        |
| Carseland Sewer                   | Revenues / Funding Source              | 1442-00 | SALES - SEWER                      | \$ 131,218              | \$ 135,700          | \$ 142,300          | \$ 6,600                             |
| Carseland Sewer                   | Revenues / Funding Source              | 1581-00 | LEVY - WASTEWATER CAPITAL          | \$ 68,161               | \$ 68,200           | \$ 73,200           | \$ 5,000                             |
| Carseland Sewer                   | Revenues / Funding Source              | 1831-00 | LEVY - DEBENTURE                   | \$ 6,084                | \$ 6,100            | \$ 6,100            | \$ -                                 |
| Carseland Sewer                   | <b>Revenues / Funding Source Total</b> |         |                                    | <b>\$ 205,463</b>       | <b>\$ 210,000</b>   | <b>\$ 221,600</b>   | <b>\$ 11,600</b>                     |
| Carseland Sewer                   | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES                  | \$ (861)                | \$ (30,000)         | \$ (30,000)         | \$ -                                 |
| Carseland Sewer                   | Expenses / Expenditure                 | 2275-00 | INSURANCE                          | \$ (1,301)              | \$ (1,498)          | \$ (748)            | \$ 750                               |
| Carseland Sewer                   | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL                 | \$ -                    | \$ (2,000)          | \$ (2,000)          | \$ -                                 |
| Carseland Sewer                   | Expenses / Expenditure                 | 2543-00 | UTILITIES - ELECTRICITY            | \$ (4,486)              | \$ (7,000)          | \$ (5,000)          | \$ 2,000                             |
| Carseland Sewer                   | Expenses / Expenditure                 | 2696-00 | AMORTIZATION                       | \$ (167,935)            | \$ (167,935)        | \$ (167,935)        | \$ 0                                 |
| Carseland Sewer                   | Expenses / Expenditure                 | 2831-00 | DEBENTURE PRINCIPAL                | \$ -                    | \$ (10,919)         | \$ (11,277)         | \$ (358)                             |
| Carseland Sewer                   | Expenses / Expenditure                 | 2832-00 | DEBENTURE INTEREST                 | \$ (3,316)              | \$ (3,330)          | \$ (2,972)          | \$ 358                               |
| Carseland Sewer                   | Expenses / Expenditure                 | 2940-00 | TRANSFER TO RESERVES               | \$ (68,161)             | \$ (68,200)         | \$ (73,200)         | \$ (5,000)                           |

**Budget by Department - Account Detail**  
**Final Operating Budget 2026 - 2028**  
 April 7, 2026



| Functional Area Name          | Account Type                           | Account | Account Name               | 2025 Actual (Unaudited) | 2025 Budget         | 2026 Budget         | Change (2026 Budget vs. 2025 Budget) |
|-------------------------------|--|---------|----------------------------|-------------------------|---------------------|---------------------|--------------------------------------|
| Carseland Sewer               | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES          | \$ (16,245)             | \$ (20,000)         | \$ (20,000)         | \$ -                                 |
| Carseland Sewer               | <b>Expenses / Expenditure Total</b>    |         |                            | <b>\$ (262,305)</b>     | <b>\$ (310,882)</b> | <b>\$ (313,132)</b> | <b>\$ (2,250)</b>                    |
| <b>Carseland Sewer Total</b>  |  |         |                            | <b>\$ (56,842)</b>      | <b>\$ (100,882)</b> | <b>\$ (91,532)</b>  | <b>\$ 9,350</b>                      |
| Cluny Sewer                   | Revenues / Funding Source              | 1442-00 | SALES - SEWER              | \$ 14,261               | \$ 14,300           | \$ 15,300           | \$ 1,000                             |
| Cluny Sewer                   | Revenues / Funding Source              | 1445-00 | FEES - ADMIN & HOOKUP      | \$ 50                   | \$ 50               | \$ 50               | \$ -                                 |
| Cluny Sewer                   | Revenues / Funding Source              | 1511-00 | PENALTIES                  | \$ 706                  | \$ 510              | \$ 600              | \$ 90                                |
| Cluny Sewer                   | Revenues / Funding Source              | 1581-00 | LEVY - WASTEWATER CAPITAL  | \$ 11,837               | \$ 11,200           | \$ 12,000           | \$ 800                               |
| Cluny Sewer                   | <b>Revenues / Funding Source Total</b> |         |                            | <b>\$ 26,855</b>        | <b>\$ 26,060</b>    | <b>\$ 27,950</b>    | <b>\$ 1,890</b>                      |
| Cluny Sewer                   | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES          | \$ (34,511)             | \$ (20,000)         | \$ (32,000)         | \$ (12,000)                          |
| Cluny Sewer                   | Expenses / Expenditure                 | 2543-00 | UTILITIES - ELECTRICITY    | \$ (3,099)              | \$ (250)            | \$ (1,500)          | \$ (1,250)                           |
| Cluny Sewer                   | Expenses / Expenditure                 | 2696-00 | AMORTIZATION               | \$ (2,478)              | \$ (2,478)          | \$ (2,478)          | \$ (0)                               |
| Cluny Sewer                   | Expenses / Expenditure                 | 2940-00 | TRANSFER TO RESERVES       | \$ (11,837)             | \$ (11,200)         | \$ (12,000)         | \$ (800)                             |
| Cluny Sewer                   | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES          | \$ (13,666)             | \$ (5,000)          | \$ (10,000)         | \$ (5,000)                           |
| Cluny Sewer                   | <b>Expenses / Expenditure Total</b>    |         |                            | <b>\$ (65,592)</b>      | <b>\$ (38,928)</b>  | <b>\$ (57,978)</b>  | <b>\$ (19,050)</b>                   |
| <b>Cluny Sewer Total</b>      |  |         |                            | <b>\$ (38,737)</b>      | <b>\$ (12,868)</b>  | <b>\$ (30,028)</b>  | <b>\$ (17,160)</b>                   |
| Gleichen Sewer                | Revenues / Funding Source              | 1442-00 | SALES - SEWER              | \$ 96,748               | \$ 95,100           | \$ 105,200          | \$ 10,100                            |
| Gleichen Sewer                | Revenues / Funding Source              | 1581-00 | LEVY - WASTEWATER CAPITAL  | \$ 56,638               | \$ 53,100           | \$ 58,400           | \$ 5,300                             |
| Gleichen Sewer                | <b>Revenues / Funding Source Total</b> |         |                            | <b>\$ 153,386</b>       | <b>\$ 148,200</b>   | <b>\$ 163,600</b>   | <b>\$ 15,400</b>                     |
| Gleichen Sewer                | Expenses / Expenditure                 | 2217-00 | TELEPHONE                  | \$ (788)                | \$ (1,000)          | \$ (1,000)          | \$ -                                 |
| Gleichen Sewer                | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES          | \$ (39,515)             | \$ (5,000)          | \$ (17,000)         | \$ (12,000)                          |
| Gleichen Sewer                | Expenses / Expenditure                 | 2275-00 | INSURANCE                  | \$ (607)                | \$ (642)            | \$ (750)            | \$ (108)                             |
| Gleichen Sewer                | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL         | \$ (7,151)              | \$ (5,000)          | \$ (5,000)          | \$ -                                 |
| Gleichen Sewer                | Expenses / Expenditure                 | 2542-00 | UTILITIES - HEATING        | \$ (748)                | \$ (2,000)          | \$ (1,000)          | \$ 1,000                             |
| Gleichen Sewer                | Expenses / Expenditure                 | 2543-00 | UTILITIES - ELECTRICITY    | \$ (2,177)              | \$ (4,000)          | \$ (3,000)          | \$ 1,000                             |
| Gleichen Sewer                | Expenses / Expenditure                 | 2696-00 | AMORTIZATION               | \$ (66,906)             | \$ (58,846)         | \$ (74,965)         | \$ (16,119)                          |
| Gleichen Sewer                | Expenses / Expenditure                 | 2940-00 | TRANSFER TO RESERVES       | \$ (56,638)             | \$ (53,100)         | \$ (58,400)         | \$ (5,300)                           |
| Gleichen Sewer                | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES          | \$ (23,951)             | \$ (5,000)          | \$ (15,000)         | \$ (10,000)                          |
| Gleichen Sewer                | <b>Expenses / Expenditure Total</b>    |         |                            | <b>\$ (198,479)</b>     | <b>\$ (134,588)</b> | <b>\$ (176,115)</b> | <b>\$ (41,527)</b>                   |
| <b>Gleichen Sewer Total</b>   |  |         |                            | <b>\$ (45,093)</b>      | <b>\$ 13,612</b>    | <b>\$ (12,515)</b>  | <b>\$ (26,127)</b>                   |
| Speargrass Sewer              | Revenues / Funding Source              | 1442-00 | SALES - SEWER              | \$ 77,520               | \$ 80,300           | \$ 90,600           | \$ 10,300                            |
| Speargrass Sewer              | Revenues / Funding Source              | 1581-00 | LEVY - WASTEWATER CAPITAL  | \$ 35,311               | \$ 33,900           | \$ 38,100           | \$ 4,200                             |
| Speargrass Sewer              | Revenues / Funding Source              | 1831-00 | LEVY - DEBENTURE           | \$ 3,152                | \$ 3,000            | \$ 3,200            | \$ 200                               |
| Speargrass Sewer              | <b>Revenues / Funding Source Total</b> |         |                            | <b>\$ 115,982</b>       | <b>\$ 117,200</b>   | <b>\$ 131,900</b>   | <b>\$ 14,700</b>                     |
| Speargrass Sewer              | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES          | \$ -                    | \$ (15,000)         | \$ (15,000)         | \$ -                                 |
| Speargrass Sewer              | Expenses / Expenditure                 | 2275-00 | INSURANCE                  | \$ (1,903)              | \$ (1,926)          | \$ (2,471)          | \$ (545)                             |
| Speargrass Sewer              | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL         | \$ -                    | \$ (2,500)          | \$ (2,500)          | \$ -                                 |
| Speargrass Sewer              | Expenses / Expenditure                 | 2543-00 | UTILITIES - ELECTRICITY    | \$ (6,936)              | \$ (7,000)          | \$ (6,000)          | \$ 1,000                             |
| Speargrass Sewer              | Expenses / Expenditure                 | 2696-00 | AMORTIZATION               | \$ (42,606)             | \$ (42,606)         | \$ (42,606)         | \$ 0                                 |
| Speargrass Sewer              | Expenses / Expenditure                 | 2940-00 | TRANSFER TO RESERVES       | \$ (35,311)             | \$ (33,900)         | \$ (38,100)         | \$ (4,200)                           |
| Speargrass Sewer              | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES          | \$ (21,720)             | \$ (25,000)         | \$ (25,000)         | \$ -                                 |
| Speargrass Sewer              | <b>Expenses / Expenditure Total</b>    |         |                            | <b>\$ (108,475)</b>     | <b>\$ (127,932)</b> | <b>\$ (131,677)</b> | <b>\$ (3,745)</b>                    |
| <b>Speargrass Sewer Total</b> |  |         |                            | <b>\$ 7,507</b>         | <b>\$ (10,732)</b>  | <b>\$ 223</b>       | <b>\$ 10,955</b>                     |
| Rosebud Sewer                 | Revenues / Funding Source              | 1442-00 | SALES - SEWER              | \$ 24,328               | \$ 24,100           | \$ 26,400           | \$ 2,300                             |
| Rosebud Sewer                 | Revenues / Funding Source              | 1446-00 | SEWER LEVY                 | \$ 8,495                | \$ 9,300            | \$ 9,100            | \$ (200)                             |
| Rosebud Sewer                 | Revenues / Funding Source              | 1581-00 | LEVY - WASTEWATER CAPITAL  | \$ 13,079               | \$ 13,100           | \$ 13,700           | \$ 600                               |
| Rosebud Sewer                 | <b>Revenues / Funding Source Total</b> |         |                            | <b>\$ 45,902</b>        | <b>\$ 46,500</b>    | <b>\$ 49,200</b>    | <b>\$ 2,700</b>                      |
| Rosebud Sewer                 | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES          | \$ -                    | \$ (15,000)         | \$ (15,000)         | \$ -                                 |
| Rosebud Sewer                 | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL         | \$ -                    | \$ (4,000)          | \$ (4,000)          | \$ -                                 |
| Rosebud Sewer                 | Expenses / Expenditure                 | 2543-00 | UTILITIES - ELECTRICITY    | \$ (5,346)              | \$ (6,000)          | \$ (5,000)          | \$ 1,000                             |
| Rosebud Sewer                 | Expenses / Expenditure                 | 2545-00 | UTILITIES - INTERNET       | \$ -                    | \$ -                | \$ -                | \$ -                                 |
| Rosebud Sewer                 | Expenses / Expenditure                 | 2696-00 | AMORTIZATION               | \$ (139,842)            | \$ (139,842)        | \$ (139,842)        | \$ 0                                 |
| Rosebud Sewer                 | Expenses / Expenditure                 | 2940-00 | TRANSFER TO RESERVES       | \$ (13,079)             | \$ (13,100)         | \$ (13,700)         | \$ (600)                             |
| Rosebud Sewer                 | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES          | \$ (7,484)              | \$ (8,000)          | \$ (9,000)          | \$ (1,000)                           |
| Rosebud Sewer                 | <b>Expenses / Expenditure Total</b>    |         |                            | <b>\$ (165,750)</b>     | <b>\$ (185,542)</b> | <b>\$ (186,542)</b> | <b>\$ (600)</b>                      |
| <b>Rosebud Sewer Total</b>    |  |         |                            | <b>\$ (119,848)</b>     | <b>\$ (139,442)</b> | <b>\$ (137,342)</b> | <b>\$ 2,100</b>                      |
| Muirfield Sewer               | Revenues / Funding Source              | 1442-00 | SALES - SEWER              | \$ 134,208              | \$ 120,700          | \$ 146,500          | \$ 25,800                            |
| Muirfield Sewer               | Revenues / Funding Source              | 1581-00 | LEVY - WASTEWATER CAPITAL  | \$ 65,918               | \$ 57,300           | \$ 70,000           | \$ 12,700                            |
| Muirfield Sewer               | Revenues / Funding Source              | 1831-00 | LEVY - DEBENTURE           | \$ 5,859                | \$ 5,100            | \$ 5,800            | \$ 700                               |
| Muirfield Sewer               | <b>Revenues / Funding Source Total</b> |         |                            | <b>\$ 205,986</b>       | <b>\$ 183,100</b>   | <b>\$ 222,300</b>   | <b>\$ 39,200</b>                     |
| Muirfield Sewer               | Expenses / Expenditure                 | 2100-00 | SALARIES                   | \$ (88,878)             | \$ (72,384)         | \$ (76,253)         | \$ (3,869)                           |
| Muirfield Sewer               | Expenses / Expenditure                 | 2130-00 | BENEFIT - CRITICAL ILLNESS | \$ (713)                | \$ (840)            | \$ (840)            | \$ -                                 |
| Muirfield Sewer               | Expenses / Expenditure                 | 2131-00 | BENEFIT - LAPP             | \$ (6,712)              | \$ (6,151)          | \$ (5,780)          | \$ 371                               |
| Muirfield Sewer               | Expenses / Expenditure                 | 2132-00 | BENEFIT - CPP              | \$ (4,974)              | \$ (4,077)          | \$ (4,297)          | \$ (219)                             |
| Muirfield Sewer               | Expenses / Expenditure                 | 2133-00 | BENEFIT - EI               | \$ (1,560)              | \$ (1,367)          | \$ (1,431)          | \$ (63)                              |
| Muirfield Sewer               | Expenses / Expenditure                 | 2134-00 | BENEFIT - DENTAL           | \$ (3,112)              | \$ (2,100)          | \$ (3,141)          | \$ (1,041)                           |
| Muirfield Sewer               | Expenses / Expenditure                 | 2135-00 | BENEFIT - EHC              | \$ (6,003)              | \$ (4,700)          | \$ (5,761)          | \$ (1,061)                           |
| Muirfield Sewer               | Expenses / Expenditure                 | 2136-00 | BENEFIT - WCB              | \$ (1,569)              | \$ (992)            | \$ (1,060)          | \$ (68)                              |
| Muirfield Sewer               | Expenses / Expenditure                 | 2217-00 | TELEPHONE                  | \$ (742)                | \$ -                | \$ (1,000)          | \$ (1,000)                           |
| Muirfield Sewer               | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES          | \$ (1,573)              | \$ (40,000)         | \$ (40,000)         | \$ -                                 |
| Muirfield Sewer               | Expenses / Expenditure                 | 2275-00 | INSURANCE                  | \$ (5,645)              | \$ (7,276)          | \$ (1,469)          | \$ 5,807                             |
| Muirfield Sewer               | Expenses / Expenditure                 | 2289-00 | WASTEWATER DISPOSAL        | \$ (650)                | \$ (1,750)          | \$ (1,750)          | \$ -                                 |
| Muirfield Sewer               | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL         | \$ -                    | \$ (2,000)          | \$ (2,000)          | \$ -                                 |
| Muirfield Sewer               | Expenses / Expenditure                 | 2542-00 | UTILITIES - HEATING        | \$ (800)                | \$ (1,000)          | \$ (1,000)          | \$ -                                 |
| Muirfield Sewer               | Expenses / Expenditure                 | 2543-00 | UTILITIES - ELECTRICITY    | \$ (5,944)              | \$ (6,000)          | \$ (8,000)          | \$ (2,000)                           |

**Budget by Department - Account Detail**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Functional Area Name                | Account Type                           | Account | Account Name                                     | 2025 Actual (Unaudited) | 2025 Budget           | 2026 Budget           | Change (2026 Budget vs. 2025 Budget) |
|-------------------------------------|--|---------|--|-------------------------|-----------------------|-----------------------|--------------------------------------|
| Muirfield Sewer                     | Expenses / Expenditure                 | 2696-00 | AMORTIZATION                                     | \$ (80,215)             | \$ (78,813)           | \$ (81,616)           | \$ (2,803)                           |
| Muirfield Sewer                     | Expenses / Expenditure                 | 2940-00 | TRANSFER TO RESERVES                             | \$ (65,918)             | \$ (57,300)           | \$ (70,000)           | \$ (12,700)                          |
| Muirfield Sewer                     | Expenses / Expenditure                 | 2101-00 | SALARIES - OT                                    | \$ (25,583)             | \$ (18,000)           | \$ (22,000)           | \$ (4,000)                           |
| Muirfield Sewer                     | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES                                | \$ (14,254)             | \$ (20,000)           | \$ (20,000)           | \$ -                                 |
| Muirfield Sewer                     | <b>Expenses / Expenditure Total</b>    |         |  | <b>\$ (314,846)</b>     | <b>\$ (324,751)</b>   | <b>\$ (347,398)</b>   | <b>\$ (22,647)</b>                   |
| <b>Muirfield Sewer Total</b>        |  |         |  | <b>\$ (108,859)</b>     | <b>\$ (141,651)</b>   | <b>\$ (125,098)</b>   | <b>\$ 16,553</b>                     |
| Solid Waste Management              | Revenues / Funding Source              | 1300-00 | RECOVERIES                                       | \$ 96,132               | \$ 22,000             | \$ 35,000             | \$ 13,000                            |
| Solid Waste Management              | Revenues / Funding Source              | 1350-00 | RECOVERY FRM OTHER GOV                           | \$ 39,192               | \$ 30,000             | \$ 32,000             | \$ 2,000                             |
| Solid Waste Management              | Revenues / Funding Source              | 1418-00 | MISC. SALES/FEES                                 | \$ 2,428                | \$ -                  | \$ 1,000              | \$ 1,000                             |
| 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                               | \$ 4,121                | \$ 4,668              | \$ 3,559              | \$ (1,109)                           |
| Solid Waste Management              | <b>Revenues / Funding Source Total</b> |         |  | <b>\$ 141,872</b>       | <b>\$ 57,668</b>      | <b>\$ 71,559</b>      | <b>\$ 13,891</b>                     |
| Solid Waste Management              | Expenses / Expenditure                 | 2100-00 | SALARIES   | \$ (587,835)            | \$ (488,222)          | \$ (612,718)          | \$ (124,496)                         |
| Solid Waste Management              | Expenses / Expenditure                 | 2130-00 | BENEFIT - CRITICAL ILLNESS                       | \$ (14,990)             | \$ (9,240)            | \$ (10,080)           | \$ (840)                             |
| Solid Waste Management              | Expenses / Expenditure                 | 2131-00 | BENEFIT - LAPP                                   | \$ (31,411)             | \$ (38,445)           | \$ (32,477)           | \$ 5,968                             |
| Solid Waste Management              | Expenses / Expenditure                 | 2132-00 | BENEFIT - CPP                                    | \$ (32,103)             | \$ (28,782)           | \$ (35,928)           | \$ (7,146)                           |
| Solid Waste Management              | Expenses / Expenditure                 | 2133-00 | BENEFIT - EI                                     | \$ (11,711)             | \$ (9,981)            | \$ (12,726)           | \$ (2,744)                           |
| Solid Waste Management              | Expenses / Expenditure                 | 2134-00 | BENEFIT - DENTAL                                 | \$ (32,600)             | \$ (12,620)           | \$ (20,654)           | \$ (8,034)                           |
| Solid Waste Management              | Expenses / Expenditure                 | 2135-00 | BENEFIT - EHC                                    | \$ (63,221)             | \$ (28,260)           | \$ (38,077)           | \$ (9,817)                           |
| Solid Waste Management              | Expenses / Expenditure                 | 2136-00 | BENEFIT - WCB                                    | \$ (8,107)              | \$ (6,689)            | \$ (8,517)            | \$ (1,828)                           |
| Solid Waste Management              | Expenses / Expenditure                 | 2217-00 | TELEPHONE  | \$ (2,724)              | \$ (3,000)            | \$ (3,000)            | \$ -                                 |
| Solid Waste Management              | Expenses / Expenditure                 | 2234-00 | TRAINING   | \$ -                    | \$ (2,500)            | \$ (2,500)            | \$ -                                 |
| Solid Waste Management              | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES                                | \$ (129,687)            | \$ (120,000)          | \$ (120,000)          | \$ -                                 |
| Solid Waste Management              | Expenses / Expenditure                 | 2250-70 | CONTRACT SERVICES - FACILITY                     | \$ (1,164)              | \$ (5,000)            | \$ (5,000)            | \$ -                                 |
| Solid Waste Management              | Expenses / Expenditure                 | 2251-00 | CONTRACT REPAIRS                                 | \$ (20,288)             | \$ (25,000)           | \$ (25,000)           | \$ -                                 |
| Solid Waste Management              | Expenses / Expenditure                 | 2252-70 | CONTRACT BLDING REPAIRS - FACILITY               | \$ (27,887)             | \$ (30,000)           | \$ (35,000)           | \$ (5,000)                           |
| Solid Waste Management              | Expenses / Expenditure                 | 2263-00 | EQUIPMENT RENTAL                                 | \$ (765,549)            | \$ (560,000)          | \$ (560,000)          | \$ -                                 |
| Solid Waste Management              | Expenses / Expenditure                 | 2275-00 | INSURANCE  | \$ (1,915)              | \$ -                  | \$ (8,106)            | \$ (8,106)                           |
| Solid Waste Management              | Expenses / Expenditure                 | 2279-00 | REPAIRS - FENCING                                | \$ (15,897)             | \$ (35,000)           | \$ (30,000)           | \$ 5,000                             |
| Solid Waste Management              | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL                               | \$ (18,269)             | \$ (25,500)           | \$ (25,500)           | \$ -                                 |
| Solid Waste Management              | Expenses / Expenditure                 | 2532-00 | SIGNS  | \$ (1,678)              | \$ (2,500)            | \$ (2,500)            | \$ -                                 |
| Solid Waste Management              | Expenses / Expenditure                 | 2536-00 | TOOLS  | \$ (37)                 | \$ (1,000)            | \$ (1,500)            | \$ (500)                             |
| Solid Waste Management              | Expenses / Expenditure                 | 2542-00 | UTILITIES - HEATING                              | \$ 55                   | \$ -                  | \$ -                  | \$ -                                 |
| Solid Waste Management              | Expenses / Expenditure                 | 2543-00 | UTILITIES - ELECTRICITY                          | \$ (22,372)             | \$ (23,500)           | \$ (23,000)           | \$ 500                               |
| Solid Waste Management              | Expenses / Expenditure                 | 2696-00 | AMORTIZATION                                     | \$ (24,770)             | \$ (16,901)           | \$ (32,639)           | \$ (15,738)                          |
| Solid Waste Management              | Expenses / Expenditure                 | 2831-00 | DEBENTURE PRINCIPAL                              | \$ -                    | \$ (26,551)           | \$ (26,894)           | \$ (343)                             |
| Solid Waste Management              | Expenses / Expenditure                 | 2832-00 | DEBENTURE INTEREST                               | \$ (6,031)              | \$ (2,034)            | \$ (1,691)            | \$ 343                               |
| Solid Waste Management              | Expenses / Expenditure                 | 2101-00 | SALARIES - OT                                    | \$ (3,683)              | \$ (5,000)            | \$ (5,000)            | \$ -                                 |
| Solid Waste Management              | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES                                | \$ (81,795)             | \$ (75,000)           | \$ (75,000)           | \$ -                                 |
| Solid Waste Management              | <b>Expenses / Expenditure Total</b>    |         |  | <b>\$ (1,905,668)</b>   | <b>\$ (1,580,725)</b> | <b>\$ (1,753,506)</b> | <b>\$ (172,781)</b>                  |
| <b>Solid Waste Management Total</b> |  |         |  | <b>\$ (1,763,796)</b>   | <b>\$ (1,523,057)</b> | <b>\$ (1,681,947)</b> | <b>\$ (158,890)</b>                  |
| Cemetery                            | Revenues / Funding Source              | 1420-00 | CEMETERY PLOTS                                   | \$ 1,250                | \$ 2,000              | \$ 2,000              | \$ -                                 |
| Cemetery                            | Revenues / Funding Source              | 1924-00 | TRANSFER FROM CEMETERY FUNDS                     | \$ 1,000                | \$ 1,000              | \$ 1,000              | \$ -                                 |
| Cemetery                            | <b>Revenues / Funding Source Total</b> |         |  | <b>\$ 2,250</b>         | <b>\$ 3,000</b>       | <b>\$ 3,000</b>       | <b>\$ -</b>                          |
| Cemetery                            | Expenses / Expenditure                 | 2232-00 | ENGINEERING                                      | \$ -                    | \$ (1,000)            | \$ (1,000)            | \$ -                                 |
| Cemetery                            | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES                                | \$ (5,000)              | \$ (10,500)           | \$ (7,500)            | \$ 3,000                             |
| 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                                     | \$ (1,578)              | \$ (1,578)            | \$ (1,578)            | \$ 0                                 |
| Cemetery                            | <b>Expenses / Expenditure Total</b>    |         |  | <b>\$ (6,578)</b>       | <b>\$ (17,578)</b>    | <b>\$ (14,578)</b>    | <b>\$ 3,000</b>                      |
| <b>Cemetery Total</b>               |  |         |  | <b>\$ (4,328)</b>       | <b>\$ (14,578)</b>    | <b>\$ (11,578)</b>    | <b>\$ 3,000</b>                      |
| Planning & Development              | Revenues / Funding Source              | 1300-00 | RECOVERIES                                       | \$ 45,459               | \$ 34,651             | \$ 34,651             | \$ -                                 |
| Planning & Development              | Revenues / Funding Source              | 1410-00 | APPRAISAL REVENUE                                | \$ 12,150               | \$ 5,202              | \$ 9,000              | \$ 3,798                             |
| Planning & Development              | Revenues / Funding Source              | 1522-00 | A.S.P./A.C.P APPLICATION AMENDMENT REDESIGNATION | \$ 9,000                | \$ 5,000              | \$ 5,000              | \$ -                                 |
| Planning & Development              | Revenues / Funding Source              | 1523-00 | APPL.  | \$ 12,500               | \$ 12,000             | \$ 12,000             | \$ -                                 |
| Planning & Development              | Revenues / Funding Source              | 1524-00 | PERMIT - DEVELOPMENT                             | \$ 123,462              | \$ 66,073             | \$ 100,000            | \$ 33,927                            |
| Planning & Development              | Revenues / Funding Source              | 1525-00 | FEES - SUBDIVISION                               | \$ 24,450               | \$ 31,212             | \$ 25,000             | \$ (6,212)                           |
| Planning & Development              | Revenues / Funding Source              | 1526-00 | PERMIT - SAFETY CODES                            | \$ 508,270              | \$ 200,000            | \$ 300,000            | \$ 100,000                           |
| Planning & Development              | Revenues / Funding Source              | 1527-00 | CERTIFICATES OF COMPLIANCE                       | \$ 5,500                | \$ 10,000             | \$ 5,000              | \$ (5,000)                           |
| Planning & Development              | Revenues / Funding Source              | 1529-00 | RELAX LAND USE BYLAW                             | \$ 500                  | \$ 4,080              | \$ 1,000              | \$ (3,080)                           |
| Planning & Development              | Revenues / Funding Source              | 1533-00 | PERMIT - ARCHITECH CONTROL                       | \$ 9,500                | \$ 15,000             | \$ 15,000             | \$ -                                 |
| Planning & Development              | Revenues / Funding Source              | 1591-00 | IN LIEU OF SUBDIVISION                           | \$ 88,849               | \$ 46,920             | \$ 45,000             | \$ (1,920)                           |
| Planning & Development              | Revenues / Funding Source              | 1593-00 | LEVY - OFFSITE WHASP ROADS                       | \$ 199,651              | \$ 48,131             | \$ 50,000             | \$ 1,869                             |
| Planning & Development              | Revenues / Funding Source              | 1840-00 | GRANTS - PROVINCIAL CONDITIONL                   | \$ -                    | \$ -                  | \$ 100,000            | \$ 100,000                           |
| Planning & Development              | <b>Revenues / Funding Source Total</b> |         |  | <b>\$ 1,039,291</b>     | <b>\$ 478,269</b>     | <b>\$ 701,651</b>     | <b>\$ 223,382</b>                    |
| Planning & Development              | Expenses / Expenditure                 | 2100-00 | SALARIES   | \$ (763,396)            | \$ (818,690)          | \$ (890,799)          | \$ (72,109)                          |
| Planning & Development              | Expenses / Expenditure                 | 2130-00 | BENEFIT - CRITICAL ILLNESS                       | \$ (2,979)              | \$ (6,468)            | \$ (6,720)            | \$ (252)                             |
| Planning & Development              | Expenses / Expenditure                 | 2131-00 | BENEFIT - LAPP                                   | \$ (72,874)             | \$ (77,809)           | \$ (75,220)           | \$ 2,589                             |
| Planning & Development              | Expenses / Expenditure                 | 2132-00 | BENEFIT - CPP                                    | \$ (31,603)             | \$ (33,947)           | \$ (36,951)           | \$ (3,005)                           |
| Planning & Development              | Expenses / Expenditure                 | 2133-00 | BENEFIT - EI                                     | \$ (9,826)              | \$ (10,528)           | \$ (11,446)           | \$ (918)                             |
| Planning & Development              | Expenses / Expenditure                 | 2134-00 | BENEFIT - DENTAL                                 | \$ (17,622)             | \$ (14,870)           | \$ (21,106)           | \$ (6,236)                           |

**Budget by Department - Account Detail**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Functional Area Name         | Account Type                    | Account | Account Name                   | 2025 Actual (Unaudited) | 2025 Budget    | 2026 Budget    | Change (2026 Budget vs. 2025 Budget) |
|------------------------------|---------------------------------|---------|--------------------------------|-------------------------|----------------|----------------|--------------------------------------|
| Planning & Development       | Expenses / Expenditure          | 2135-00 | BENEFIT - EHC                  | \$ (35,753)             | \$ (33,290)    | \$ (38,955)    | \$ (5,665)                           |
| Planning & Development       | Expenses / Expenditure          | 2136-00 | BENEFIT - WCB                  | \$ (9,062)              | \$ (9,961)     | \$ (10,950)    | \$ (989)                             |
| Planning & Development       | Expenses / Expenditure          | 2153-00 | STIPEND                        | \$ (12,152)             | \$ (14,100)    | \$ (14,100)    | \$ -                                 |
| Planning & Development       | Expenses / Expenditure          | 2211-00 | MILEAGE                        | \$ (595)                | \$ (2,448)     | \$ (2,448)     | \$ -                                 |
| Planning & Development       | Expenses / Expenditure          | 2212-00 | MEALS                          | \$ (184)                | \$ (1,836)     | \$ (1,500)     | \$ 336                               |
| Planning & Development       | Expenses / Expenditure          | 2213-00 | LODGING                        | \$ (1,215)              | \$ (6,120)     | \$ (6,120)     | \$ -                                 |
| Planning & Development       | Expenses / Expenditure          | 2214-00 | PARKING/TRANSPORTATION         | \$ (59)                 | \$ (2,500)     | \$ (2,500)     | \$ -                                 |
| Planning & Development       | Expenses / Expenditure          | 2215-00 | FREIGHT                        | \$ -                    | \$ (150)       | \$ -           | \$ 150                               |
| Planning & Development       | Expenses / Expenditure          | 2217-00 | TELEPHONE                      | \$ (4,498)              | \$ (4,800)     | \$ (4,800)     | \$ -                                 |
| Planning & Development       | Expenses / Expenditure          | 2221-00 | ADVERTISING                    | \$ -                    | \$ -           | \$ (50,000)    | \$ (50,000)                          |
| Planning & Development       | Expenses / Expenditure          | 2222-00 | SUBSCRIPTIONS                  | \$ -                    | \$ -           | \$ (9,000)     | \$ (9,000)                           |
| Planning & Development       | Expenses / Expenditure          | 2223-00 | PRINT & BINDING                | \$ -                    | \$ -           | \$ -           | \$ -                                 |
| Planning & Development       | Expenses / Expenditure          | 2232-00 | ENGINEERING                    | \$ (459)                | \$ (65,855)    | \$ (65,855)    | \$ -                                 |
| Planning & Development       | Expenses / Expenditure          | 2233-00 | LEGAL                          | \$ (86,553)             | \$ (163,000)   | \$ (163,000)   | \$ -                                 |
| Planning & Development       | Expenses / Expenditure          | 2234-00 | TRAINING                       | \$ (1,890)              | \$ (7,700)     | \$ (7,700)     | \$ -                                 |
| Planning & Development       | Expenses / Expenditure          | 2235-00 | REGISTRATION & MEMBERSHIP      | \$ (2,281)              | \$ (5,750)     | \$ (5,750)     | \$ -                                 |
| Planning & Development       | Expenses / Expenditure          | 2236-00 | CONFERENCES                    | \$ (1,098)              | \$ (6,000)     | \$ (8,000)     | \$ (2,000)                           |
| Planning & Development       | Expenses / Expenditure          | 2250-00 | CONTRACT SERVICES              | \$ (24,291)             | \$ (97,000)    | \$ (247,000)   | \$ (150,000)                         |
| Planning & Development       | Expenses / Expenditure          | 2257-00 | CONTRACT INSPECTION SERVICES   | \$ (407,339)            | \$ (120,166)   | \$ (200,000)   | \$ (79,834)                          |
| Planning & Development       | Expenses / Expenditure          | 2260-00 | CONTRACT SERVICES - APPRAISALS | \$ (13,000)             | \$ (5,202)     | \$ (10,000)    | \$ (4,798)                           |
| Planning & Development       | Expenses / Expenditure          | 2262-00 | HALL RENTAL                    | \$ -                    | \$ (1,200)     | \$ (1,200)     | \$ -                                 |
| Planning & Development       | Expenses / Expenditure          | 2527-00 | SUPPLIES - GENERAL             | \$ -                    | \$ (2,000)     | \$ (2,000)     | \$ -                                 |
| Planning & Development       | Expenses / Expenditure          | 2696-00 | AMORTIZATION                   | \$ (43,582)             | \$ (43,582)    | \$ (41,310)    | \$ 2,272                             |
| Planning & Development       | Expenses / Expenditure          | 2940-00 | TRANSFER TO RESERVES           | \$ (88,849)             | \$ (46,920)    | \$ (45,000)    | \$ 1,920                             |
| Planning & Development       | Expenses / Expenditure          | 2250-01 | CONTRACT SERVICES              | \$ -                    | \$ -           | \$ (100,000)   | \$ (100,000)                         |
| Planning & Development       | Expenses / Expenditure          | 2250-02 | CONTRACT SERVICES              | \$ -                    | \$ (15,000)    | \$ (15,000)    | \$ -                                 |
| Planning & Development       | Expenses / Expenditure          | 2232-01 | ENGINEERING                    | \$ (92,100)             | \$ (84,150)    | \$ (84,150)    | \$ -                                 |
| Planning & Development       | Expenses / Expenditure Total    |         |                                | \$ (1,723,261)          | \$ (1,701,042) | \$ (2,178,581) | \$ (477,539)                         |
| Planning & Development Total |                                 |         |                                | \$ (683,969)            | \$ (1,222,774) | \$ (1,476,930) | \$ (254,157)                         |
| ASB                          | Revenues / Funding Source       | 1390-00 | EQUIPMENT RENTAL               | \$ 353                  | \$ 510         | \$ 510         | \$ -                                 |
| ASB                          | Revenues / Funding Source       | 1434-00 | MISC. REVENUE                  | \$ 2,799                | \$ 6,500       | \$ -           | \$ (6,500)                           |
| ASB                          | Revenues / Funding Source       | 1465-00 | SALES - GRAIN BAGS             | \$ 13,053               | \$ 10,000      | \$ 10,000      | \$ -                                 |
| ASB                          | Revenues / Funding Source       | 1568-00 | RENT/LEASE - LAND              | \$ 111                  | \$ 4,000       | \$ 4,000       | \$ -                                 |
| ASB                          | Revenues / Funding Source       | 1831-00 | LEVY - DEBENTURE               | \$ -                    | \$ 188,697     | \$ 193,686     | \$ 4,989                             |
| ASB                          | Revenues / Funding Source       | 1831-01 | DEBENTURE PRINCIPAL            | \$ -                    | \$ 255,043     | \$ 260,705     | \$ 5,662                             |
| ASB                          | Revenues / Funding Source       | 1832-00 | DEBENTURE INTEREST             | \$ 14,037               | \$ 14,037      | \$ 9,047       | \$ (4,990)                           |
| ASB                          | Revenues / Funding Source       | 1832-01 | DEBENTURE INTEREST             | \$ 24,944               | \$ 24,944      | \$ 19,281      | \$ (5,663)                           |
| ASB                          | Revenues / Funding Source       | 1846-00 | GRANTS - ASB LEGISLATIVE       | \$ 166,247              | \$ 166,247     | \$ 166,247     | \$ -                                 |
| ASB                          | Revenues / Funding Source       | 1434-05 | MISC. REVENUE                  | \$ -                    | \$ -           | \$ 360,000     | \$ 360,000                           |
| ASB                          | Revenues / Funding Source Total |         |                                | \$ 221,542              | \$ 669,978     | \$ 1,023,476   | \$ 353,498                           |
| ASB                          | Expenses / Expenditure          | 2100-00 | SALARIES                       | \$ (655,177)            | \$ (607,671)   | \$ (632,597)   | \$ (24,926)                          |
| ASB                          | Expenses / Expenditure          | 2130-00 | BENEFIT - CRITICAL ILLNESS     | \$ (5,616)              | \$ (3,360)     | \$ (3,360)     | \$ -                                 |
| ASB                          | Expenses / Expenditure          | 2131-00 | BENEFIT - LAPP                 | \$ (37,711)             | \$ (40,694)    | \$ (29,510)    | \$ 11,184                            |
| ASB                          | Expenses / Expenditure          | 2132-00 | BENEFIT - CPP                  | \$ (31,576)             | \$ (25,772)    | \$ (29,107)    | \$ (3,335)                           |
| ASB                          | Expenses / Expenditure          | 2133-00 | BENEFIT - EI                   | \$ (10,687)             | \$ (8,332)     | \$ (9,469)     | \$ (1,137)                           |
| ASB                          | Expenses / Expenditure          | 2134-00 | BENEFIT - DENTAL               | \$ (18,472)             | \$ (10,500)    | \$ (17,276)    | \$ (6,776)                           |
| ASB                          | Expenses / Expenditure          | 2135-00 | BENEFIT - EHC                  | \$ (35,588)             | \$ (23,500)    | \$ (31,684)    | \$ (8,184)                           |
| ASB                          | Expenses / Expenditure          | 2136-00 | BENEFIT - WCB                  | \$ (8,756)              | \$ (7,244)     | \$ (8,237)     | \$ (993)                             |
| ASB                          | Expenses / Expenditure          | 2211-00 | MILEAGE                        | \$ (201)                | \$ (510)       | \$ (510)       | \$ -                                 |
| ASB                          | Expenses / Expenditure          | 2212-00 | MEALS                          | \$ -                    | \$ (510)       | \$ (510)       | \$ -                                 |
| ASB                          | Expenses / Expenditure          | 2213-00 | LODGING                        | \$ (1,502)              | \$ (4,590)     | \$ (4,590)     | \$ -                                 |
| ASB                          | Expenses / Expenditure          | 2214-00 | PARKING/TRANSPORTATION         | \$ (25)                 | \$ (255)       | \$ (255)       | \$ -                                 |
| ASB                          | Expenses / Expenditure          | 2215-00 | FREIGHT                        | \$ (134)                | \$ (306)       | \$ (306)       | \$ -                                 |
| ASB                          | Expenses / Expenditure          | 2217-00 | TELEPHONE                      | \$ (10,945)             | \$ (12,880)    | \$ (12,880)    | \$ -                                 |
| ASB                          | Expenses / Expenditure          | 2234-00 | TRAINING                       | \$ (2,925)              | \$ (5,100)     | \$ (5,100)     | \$ -                                 |
| ASB                          | Expenses / Expenditure          | 2235-00 | REGISTRATION & MEMBERSHIP      | \$ (2,155)              | \$ (2,000)     | \$ (2,000)     | \$ -                                 |
| ASB                          | Expenses / Expenditure          | 2236-00 | CONFERENCES                    | \$ (2,660)              | \$ (7,650)     | \$ (7,650)     | \$ -                                 |
| ASB                          | Expenses / Expenditure          | 2250-00 | CONTRACT SERVICES              | \$ (5,900)              | \$ (52,000)    | \$ (5,000)     | \$ 47,000                            |
| ASB                          | Expenses / Expenditure          | 2250-70 | CONTRACT SERVICES - FACILITY   | \$ (90)                 | \$ -           | \$ -           | \$ -                                 |
| ASB                          | Expenses / Expenditure          | 2527-00 | SUPPLIES - GENERAL             | \$ (1,619)              | \$ (4,080)     | \$ (4,080)     | \$ -                                 |
| ASB                          | Expenses / Expenditure          | 2528-00 | GASOLINE                       | \$ (93)                 | \$ -           | \$ -           | \$ -                                 |
| ASB                          | Expenses / Expenditure          | 2572-00 | TAXES ON LAND LEASE            | \$ (27)                 | \$ (120)       | \$ (120)       | \$ -                                 |
| ASB                          | Expenses / Expenditure          | 2696-00 | AMORTIZATION                   | \$ (150,339)            | \$ (148,568)   | \$ (135,127)   | \$ 13,441                            |
| ASB                          | Expenses / Expenditure          | 2770-00 | DONATIONS TO ORGANIZATIONS     | \$ (30,682)             | \$ (32,000)    | \$ (32,000)    | \$ -                                 |
| ASB                          | Expenses / Expenditure          | 2831-00 | DEBENTURE PRINCIPAL            | \$ -                    | \$ (188,697)   | \$ (193,686)   | \$ (4,989)                           |
| ASB                          | Expenses / Expenditure          | 2832-00 | DEBENTURE INTEREST             | \$ (13,847)             | \$ (14,037)    | \$ (9,047)     | \$ 4,990                             |
| ASB                          | Expenses / Expenditure          | 2101-00 | SALARIES - OT                  | \$ (49,857)             | \$ (42,000)    | \$ (42,000)    | \$ -                                 |
| ASB                          | Expenses / Expenditure          | 2250-05 | CONTRACT SERVICES              | \$ (3,531)              | \$ -           | \$ (410,000)   | \$ (410,000)                         |
| ASB                          | Expenses / Expenditure          | 2831-01 | DEBENTURE PRINCIPAL            | \$ -                    | \$ (255,043)   | \$ (260,705)   | \$ (5,662)                           |
| ASB                          | Expenses / Expenditure          | 2832-01 | DEBENTURE INTEREST             | \$ (24,574)             | \$ (24,944)    | \$ (19,281)    | \$ 5,663                             |
| ASB                          | Expenses / Expenditure Total    |         |                                | \$ (1,104,688)          | \$ (1,522,364) | \$ (1,906,087) | \$ (383,723)                         |

**Budget by Department - Account Detail**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Functional Area Name          | Account Type                           | Account | Account Name                       | 2025 Actual (Unaudited) | 2025 Budget         | 2026 Budget         | Change (2026 Budget vs. 2025 Budget) |
|-------------------------------|--|---------|------------------------------------|-------------------------|---------------------|---------------------|--------------------------------------|
| <b>ASB Total</b>              |  |         |                                    | <b>\$ (883,146)</b>     | <b>\$ (852,385)</b> | <b>\$ (882,611)</b> | <b>\$ (30,225)</b>                   |
| ASB - Operations              | Revenues / Funding Source              | 1350-00 | RECOVERY FRM OTHER GOV             | \$ 6,237                | \$ 4,500            | \$ 4,500            | \$ -                                 |
| ASB - Operations              | <b>Revenues / Funding Source Total</b> |         |                                    | <b>\$ 6,237</b>         | <b>\$ 4,500</b>     | <b>\$ 4,500</b>     | <b>\$ -</b>                          |
| ASB - Operations              | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES                  | \$ (2,550)              | \$ (2,550)          | \$ (2,550)          | \$ -                                 |
| ASB - Operations              | Expenses / Expenditure                 | 2251-00 | CONTRACT REPAIRS                   | \$ -                    | \$ (5,100)          | \$ (5,100)          | \$ -                                 |
| ASB - Operations              | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL                 | \$ (138,935)            | \$ (150,000)        | \$ (150,000)        | \$ -                                 |
| ASB - Operations              | Expenses / Expenditure                 | 2534-00 | PARTS                              | \$ (62,400)             | \$ (40,000)         | \$ (40,000)         | \$ -                                 |
| ASB - Operations              | Expenses / Expenditure                 | 2536-00 | TOOLS                              | \$ (2,982)              | \$ -                | \$ -                | \$ -                                 |
| ASB - Operations              | <b>Expenses / Expenditure Total</b>    |         |                                    | <b>\$ (206,867)</b>     | <b>\$ (197,650)</b> | <b>\$ (197,650)</b> | <b>\$ -</b>                          |
| <b>ASB - Operations Total</b> |  |         |                                    | <b>\$ (200,630)</b>     | <b>\$ (193,150)</b> | <b>\$ (193,150)</b> | <b>\$ -</b>                          |
| ASB Board                     | Expenses / Expenditure                 | 2153-00 | STIPEND                            | \$ (14,381)             | \$ (20,500)         | \$ (19,700)         | \$ 800                               |
| ASB Board                     | Expenses / Expenditure                 | 2211-00 | MILEAGE                            | \$ (3,362)              | \$ (5,100)          | \$ (5,100)          | \$ -                                 |
| ASB Board                     | Expenses / Expenditure                 | 2212-00 | MEALS                              | \$ (631)                | \$ (306)            | \$ (306)            | \$ -                                 |
| ASB Board                     | Expenses / Expenditure                 | 2213-00 | LODGING                            | \$ (5,735)              | \$ (3,060)          | \$ (3,060)          | \$ -                                 |
| ASB Board                     | Expenses / Expenditure                 | 2214-00 | PARKING/TRANSPORTATION             | \$ (11)                 | \$ (2,500)          | \$ (2,500)          | \$ -                                 |
| ASB Board                     | Expenses / Expenditure                 | 2236-00 | CONFERENCES                        | \$ (5,905)              | \$ (10,000)         | \$ (10,000)         | \$ -                                 |
| ASB Board                     | <b>Expenses / Expenditure Total</b>    |         |                                    | <b>\$ (30,025)</b>      | <b>\$ (41,466)</b>  | <b>\$ (40,666)</b>  | <b>\$ 800</b>                        |
| <b>ASB Board Total</b>        |  |         |                                    | <b>\$ (30,025)</b>      | <b>\$ (41,466)</b>  | <b>\$ (40,666)</b>  | <b>\$ 800</b>                        |
| ASB - Shop                    | Expenses / Expenditure                 | 2250-70 | CONTRACT SERVICES - FACILITY       | \$ (14,947)             | \$ (13,000)         | \$ (15,000)         | \$ (2,000)                           |
| ASB - Shop                    | Expenses / Expenditure                 | 2252-70 | CONTRACT BLDING REPAIRS - FACILITY | \$ (16,240)             | \$ (20,000)         | \$ (40,000)         | \$ (20,000)                          |
| ASB - Shop                    | Expenses / Expenditure                 | 2275-00 | INSURANCE                          | \$ (3,105)              | \$ (2,889)          | \$ (5,183)          | \$ (2,294)                           |
| ASB - Shop                    | Expenses / Expenditure                 | 2522-00 | SUPPLIES - JANITORIAL              | \$ (1,744)              | \$ (1,500)          | \$ (1,500)          | \$ -                                 |
| ASB - Shop                    | Expenses / Expenditure                 | 2525-00 | BULK OIL                           | \$ -                    | \$ -                | \$ -                | \$ -                                 |
| ASB - Shop                    | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL                 | \$ (328)                | \$ (5,000)          | \$ (5,000)          | \$ -                                 |
| ASB - Shop                    | Expenses / Expenditure                 | 2534-00 | PARTS                              | \$ -                    | \$ -                | \$ -                | \$ -                                 |
| ASB - Shop                    | Expenses / Expenditure                 | 2536-00 | TOOLS                              | \$ -                    | \$ (2,040)          | \$ (2,040)          | \$ -                                 |
| ASB - Shop                    | Expenses / Expenditure                 | 2542-00 | UTILITIES - HEATING                | \$ (2,390)              | \$ (16,000)         | \$ (5,400)          | \$ 10,600                            |
| ASB - Shop                    | Expenses / Expenditure                 | 2543-00 | UTILITIES - ELECTRICITY            | \$ (8,202)              | \$ (10,000)         | \$ (10,000)         | \$ -                                 |
| ASB - Shop                    | <b>Expenses / Expenditure Total</b>    |         |                                    | <b>\$ (46,956)</b>      | <b>\$ (70,429)</b>  | <b>\$ (84,123)</b>  | <b>\$ (13,694)</b>                   |
| <b>ASB - Shop Total</b>       |  |         |                                    | <b>\$ (46,956)</b>      | <b>\$ (70,429)</b>  | <b>\$ (84,123)</b>  | <b>\$ (13,694)</b>                   |
| ASB ENVI                      | Revenues / Funding Source              | 1461-00 | RED BOW AGR PARTNERSHIP REV        | \$ 7,762                | \$ 10,000           | \$ -                | \$ (10,000)                          |
| ASB ENVI                      | Revenues / Funding Source              | 1462-01 | ALUS REVENUE                       | \$ 57,697               | \$ 52,609           | \$ 52,609           | \$ -                                 |
| ASB ENVI                      | Revenues / Funding Source              | 1840-00 | GRANTS - PROVINCIAL CONDITIONL     | \$ 62,900               | \$ 74,000           | \$ 62,900           | \$ (11,100)                          |
| ASB ENVI                      | Revenues / Funding Source              | 1287-00 | WRRP PROV GRANT - WHEATLAND        | \$ 59,000               | \$ -                | \$ -                | \$ -                                 |
| ASB ENVI                      | <b>Revenues / Funding Source Total</b> |         |                                    | <b>\$ 187,358</b>       | <b>\$ 136,609</b>   | <b>\$ 115,509</b>   | <b>\$ (21,100)</b>                   |
| ASB ENVI                      | Expenses / Expenditure                 | 2100-00 | SALARIES                           | \$ (111,708)            | \$ (159,267)        | \$ (165,883)        | \$ (6,615)                           |
| ASB ENVI                      | Expenses / Expenditure                 | 2130-00 | BENEFIT - CRITICAL ILLNESS         | \$ (452)                | \$ (1,680)          | \$ (1,680)          | \$ -                                 |
| ASB ENVI                      | Expenses / Expenditure                 | 2131-00 | BENEFIT - LAPP                     | \$ (10,623)             | \$ (14,255)         | \$ (13,224)         | \$ 1,031                             |
| ASB ENVI                      | Expenses / Expenditure                 | 2132-00 | BENEFIT - CPP                      | \$ (6,489)              | \$ (7,088)          | \$ (7,434)          | \$ (346)                             |
| ASB ENVI                      | Expenses / Expenditure                 | 2133-00 | BENEFIT - EI                       | \$ (2,228)              | \$ (2,188)          | \$ (2,289)          | \$ (102)                             |
| ASB ENVI                      | Expenses / Expenditure                 | 2134-00 | BENEFIT - DENTAL                   | \$ (4,208)              | \$ (3,360)          | \$ (5,026)          | \$ (1,666)                           |
| ASB ENVI                      | Expenses / Expenditure                 | 2135-00 | BENEFIT - EHC                      | \$ (8,197)              | \$ (7,520)          | \$ (9,217)          | \$ (1,697)                           |
| ASB ENVI                      | Expenses / Expenditure                 | 2136-00 | BENEFIT - WCB                      | \$ (1,552)              | \$ (2,182)          | \$ (2,306)          | \$ (124)                             |
| ASB ENVI                      | Expenses / Expenditure                 | 2211-00 | MILEAGE                            | \$ (358)                | \$ (700)            | \$ (500)            | \$ 200                               |
| ASB ENVI                      | Expenses / Expenditure                 | 2212-00 | MEALS                              | \$ (122)                | \$ (250)            | \$ (250)            | \$ -                                 |
| ASB ENVI                      | Expenses / Expenditure                 | 2213-00 | LODGING                            | \$ (135)                | \$ (1,250)          | \$ (1,250)          | \$ -                                 |
| ASB ENVI                      | Expenses / Expenditure                 | 2214-00 | PARKING/TRANSPORTATION             | \$ -                    | \$ (250)            | \$ (250)            | \$ -                                 |
| ASB ENVI                      | Expenses / Expenditure                 | 2217-00 | TELEPHONE                          | \$ (652)                | \$ (1,250)          | \$ (1,250)          | \$ -                                 |
| ASB ENVI                      | Expenses / Expenditure                 | 2221-00 | ADVERTISING                        | \$ -                    | \$ (1,000)          | \$ (1,000)          | \$ -                                 |
| ASB ENVI                      | Expenses / Expenditure                 | 2236-00 | CONFERENCES                        | \$ -                    | \$ (2,500)          | \$ (2,500)          | \$ -                                 |
| ASB ENVI                      | Expenses / Expenditure                 | 2250-00 | CONTRACT SERVICES                  | \$ -                    | \$ -                | \$ -                | \$ -                                 |
| ASB ENVI                      | Expenses / Expenditure                 | 2264-00 | RED BOW AGR PARTNERSHIP            | \$ (9,301)              | \$ (12,000)         | \$ (2,000)          | \$ 10,000                            |
| ASB ENVI                      | Expenses / Expenditure                 | 2267-00 | EXTENSION ACTIVITIES               | \$ (275)                | \$ (3,000)          | \$ (3,000)          | \$ -                                 |
| ASB ENVI                      | Expenses / Expenditure                 | 2268-00 | PRODUCER FUNDING PROGRAM           | \$ (35,308)             | \$ (60,000)         | \$ (60,000)         | \$ -                                 |
| ASB ENVI                      | Expenses / Expenditure                 | 2287-00 | WRRP PROV GRANT - WHEATLAND        | \$ (55,800)             | \$ -                | \$ -                | \$ -                                 |
| ASB ENVI                      | Expenses / Expenditure                 | 2527-00 | SUPPLIES - GENERAL                 | \$ (808)                | \$ (4,000)          | \$ (4,000)          | \$ -                                 |
| ASB ENVI                      | Expenses / Expenditure                 | 2770-00 | DONATIONS TO ORGANIZATIONS         | \$ (9,369)              | \$ (15,000)         | \$ (15,000)         | \$ -                                 |
| ASB ENVI                      | Expenses / Expenditure                 | 2101-00 | SALARIES - OT                      | \$ (1,099)              | \$ -                | \$ (1,500)          | \$ (1,500)                           |
| ASB ENVI                      | Expenses / Expenditure                 | 2250-01 | CONTRACT SERVICES                  | \$ -                    | \$ -                | \$ -                | \$ -                                 |
| ASB ENVI                      | Expenses / Expenditure                 | 2269-01 | ALUS EXPENSE                       | \$ (55,097)             | \$ (52,609)         | \$ (52,609)         | \$ -                                 |
| ASB ENVI                      | <b>Expenses / Expenditure Total</b>    |         |                                    | <b>\$ (313,780)</b>     | <b>\$ (351,349)</b> | <b>\$ (352,167)</b> | <b>\$ (819)</b>                      |
| <b>ASB ENVI Total</b>         |  |         |                                    | <b>\$ (126,421)</b>     | <b>\$ (214,740)</b> | <b>\$ (236,658)</b> | <b>\$ (21,919)</b>                   |
| Community Services            | Revenues / Funding Source              | 1567-00 | RENT/LEASE - BUILDING              | \$ 27,039               | \$ 6,500            | \$ 11,000           | \$ 4,500                             |
| Community Services            | Revenues / Funding Source              | 1597-00 | DONATIONS                          | \$ 78,067               | \$ 45,000           | \$ 45,000           | \$ -                                 |
| Community Services            | Revenues / Funding Source              | 1920-00 | TRANSFER FROM RESERVE              | \$ 37,186               | \$ 36,057           | \$ 13,484           | \$ (22,572)                          |
| Community Services            | <b>Revenues / Funding Source Total</b> |         |                                    | <b>\$ 142,292</b>       | <b>\$ 87,557</b>    | <b>\$ 69,484</b>    | <b>\$ (18,072)</b>                   |
| Community Services            | Expenses / Expenditure                 | 2100-00 | SALARIES                           | \$ (119,415)            | \$ (146,473)        | \$ (119,535)        | \$ 26,938                            |
| Community Services            | Expenses / Expenditure                 | 2130-00 | BENEFIT - CRITICAL ILLNESS         | \$ (916)                | \$ (966)            | \$ (840)            | \$ 126                               |

**Budget by Department - Account Detail**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Functional Area Name            | Account Type                        | Account | Account Name   | 2025 Actual (Unaudited) | 2025 Budget            | 2026 Budget            | Change (2026 Budget vs. 2025 Budget) |
|---------------------------------|-------------------------------------|---------|--|-------------------------|------------------------|------------------------|--------------------------------------|
| Community Services              | Expenses / Expenditure              | 2131-00 | BENEFIT - LAPP   | \$ (11,352)             | \$ (14,440)            | \$ (10,247)            | \$ 4,193                             |
| Community Services              | Expenses / Expenditure              | 2132-00 | BENEFIT - CPP  | \$ (4,473)              | \$ (5,095)             | \$ (4,646)             | \$ 448                               |
| Community Services              | Expenses / Expenditure              | 2133-00 | BENEFIT - EI   | \$ (1,382)              | \$ (1,572)             | \$ (1,431)             | \$ 142                               |
| Community Services              | Expenses / Expenditure              | 2134-00 | BENEFIT - DENTAL                                       | \$ (3,112)              | \$ (2,415)             | \$ (3,141)             | \$ (726)                             |
| Community Services              | Expenses / Expenditure              | 2135-00 | BENEFIT - EHC  | \$ (6,003)              | \$ (5,405)             | \$ (5,761)             | \$ (356)                             |
| Community Services              | Expenses / Expenditure              | 2136-00 | BENEFIT - WCB  | \$ (1,468)              | \$ (1,676)             | \$ (1,542)             | \$ 135                               |
| Community Services              | Expenses / Expenditure              | 2153-00 | STIPEND  | \$ (7,238)              | \$ (11,452)            | \$ (8,000)             | \$ 3,452                             |
| Community Services              | Expenses / Expenditure              | 2211-00 | MILEAGE  | \$ (1,509)              | \$ (2,040)             | \$ (2,000)             | \$ 40                                |
| Community Services              | Expenses / Expenditure              | 2212-00 | MEALS  | \$ (1,136)              | \$ (1,000)             | \$ (1,000)             | \$ -                                 |
| Community Services              | Expenses / Expenditure              | 2213-00 | LODGING  | \$ -                    | \$ (1,200)             | \$ (1,200)             | \$ -                                 |
| Community Services              | Expenses / Expenditure              | 2217-00 | TELEPHONE  | \$ (1,207)              | \$ (1,200)             | \$ (1,200)             | \$ -                                 |
| Community Services              | Expenses / Expenditure              | 2233-00 | LEGAL  | \$ (1,966)              | \$ (7,000)             | \$ (7,000)             | \$ -                                 |
| Community Services              | Expenses / Expenditure              | 2234-00 | TRAINING   | \$ (688)                | \$ (2,500)             | \$ (2,500)             | \$ -                                 |
| Community Services              | Expenses / Expenditure              | 2250-00 | CONTRACT SERVICES                                      | \$ (35,430)             | \$ (52,500)            | \$ (47,000)            | \$ 5,500                             |
| Community Services              | Expenses / Expenditure              | 2275-00 | INSURANCE  | \$ (10,327)             | \$ (5,671)             | \$ (17,090)            | \$ (11,419)                          |
| Community Services              | Expenses / Expenditure              | 2527-00 | SUPPLIES - GENERAL                                     | \$ (35,654)             | \$ (59,500)            | \$ (54,500)            | \$ 5,000                             |
| Community Services              | Expenses / Expenditure              | 2532-00 | SIGNS  | \$ -                    | \$ (1,000)             | \$ (1,000)             | \$ -                                 |
| Community Services              | Expenses / Expenditure              | 2543-00 | UTILITIES - ELECTRICITY                                | \$ (73)                 | \$ (1,000)             | \$ (200)               | \$ 800                               |
| Community Services              | Expenses / Expenditure              | 2696-00 | AMORTIZATION   | \$ (44,122)             | \$ (43,843)            | \$ (44,401)            | \$ (558)                             |
| Community Services              | Expenses / Expenditure              | 2741-00 | FUND TRANSFER - EXTERNAL<br>ORG<br>WHEATLAND COMMUNITY | \$ (495,685)            | \$ (495,691)           | \$ (532,763)           | \$ (37,072)                          |
| Community Services              | Expenses / Expenditure              | 2760-00 | FUND<br>DONATIONS TO<br>ORGANIZATIONS                  | \$ (313,000)            | \$ (313,000)           | \$ (313,000)           | \$ -                                 |
| Community Services              | Expenses / Expenditure              | 2770-00 | TRANSFER TO RESERVES                                   | \$ (547,710)            | \$ (490,450)           | \$ (499,700)           | \$ (9,250)                           |
| Community Services              | Expenses / Expenditure              | 2940-00 | TRANSFER TO RESERVES                                   | \$ (9,296)              | \$ -                   | \$ -                   | \$ -                                 |
| Community Services              | <b>Expenses / Expenditure Total</b> |         |  | <b>\$ (1,653,163)</b>   | <b>\$ (1,667,090)</b>  | <b>\$ (1,679,697)</b>  | <b>\$ (12,607)</b>                   |
| <b>Community Services Total</b> |                                     |         |  | <b>\$ (1,510,871)</b>   | <b>\$ (1,579,533)</b>  | <b>\$ (1,610,213)</b>  | <b>\$ (30,679)</b>                   |
| Library                         | Expenses / Expenditure              | 2770-00 | DONATIONS TO<br>ORGANIZATIONS                          | \$ (49,425)             | \$ (49,425)            | \$ (51,285)            |                                      |
| Library                         | <b>Expenses / Expenditure Total</b> |         |  | <b>\$ (49,425)</b>      | <b>\$ (49,425)</b>     | <b>\$ (51,285)</b>     |                                      |
| <b>Library Total</b>            |                                     |         |  | <b>\$ (49,425)</b>      | <b>\$ (49,425)</b>     | <b>\$ (51,285)</b>     |                                      |
|                                 |                                     |         |  | <b>\$ (18,011,873)</b>  | <b>\$ (15,847,036)</b> | <b>\$ (16,685,498)</b> | <b>\$ (838,463)</b>                  |

**Budget by Activity**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Account Type                  | Account Name                   | 2025 Actual<br>(Unaudited) | 2025 Budget  | 2026 Budget  | Change<br>(2026 Budget vs.<br>2025 Budget) |
|-------------------------------|--------------------------------|----------------------------|--------------|--------------|--|
| Revenues / Funding Source     | A.S.P./A.C.P APPLICATION       | \$ 9,000                   | \$ 5,000     | \$ 5,000     | \$ -                                       |
|                               | ALUS REVENUE                   | \$ 57,697                  | \$ 52,609    | \$ 52,609    | \$ -                                       |
|                               | AMENDMENT REDESIGNATION APPL.  | \$ 12,500                  | \$ 12,000    | \$ 12,000    | \$ -                                       |
|                               | APPRAISAL REVENUE              | \$ 12,150                  | \$ 5,202     | \$ 9,000     | \$ (3,798)                                 |
|                               | CEMETERY PLOTS                 | \$ 1,250                   | \$ 2,000     | \$ 2,000     | \$ -                                       |
|                               | CERTIFICATES OF COMPLIANCE     | \$ 5,500                   | \$ 10,000    | \$ 5,000     | \$ 5,000                                   |
|                               | DEBENTURE INTEREST             | \$ 43,102                  | \$ 43,649    | \$ 31,887    | \$ 11,762                                  |
|                               | DEBENTURE PRINCIPAL            | \$ -                       | \$ 255,043   | \$ 260,705   | \$ (5,662)                                 |
|                               | DISPOSAL/SALE - GAIN           | \$ 930,792                 | \$ -         | \$ -         | \$ -                                       |
|                               | DONATIONS                      | \$ 86,067                  | \$ 45,000    | \$ 45,000    | \$ -                                       |
|                               | EQUIPMENT RENTAL               | \$ 353                     | \$ 510       | \$ 510       | \$ -                                       |
|                               | FEES - ADMIN & HOOKUP          | \$ 1,800                   | \$ 1,360     | \$ 1,350     | \$ 10                                      |
|                               | FEES - APPROACH INSPECTION     | \$ 13,024                  | \$ 12,000    | \$ 12,000    | \$ -                                       |
|                               | FEES - ROAD DATA - TRAVIS      | \$ 36,444                  | \$ 16,000    | \$ 25,000    | \$ (9,000)                                 |
|                               | FEES - SUBDIVISION             | \$ 24,450                  | \$ 31,212    | \$ 25,000    | \$ 6,212                                   |
|                               | FEES - TAX RECOVERY & SERVICES | \$ 1,364                   | \$ 1,500     | \$ 1,500     | \$ -                                       |
|                               | FINES                          | \$ 31,819                  | \$ 60,000    | \$ 50,000    | \$ 10,000                                  |
|                               | GRANTS - ASB LEGISLATIVE       | \$ 166,247                 | \$ 166,247   | \$ 166,247   | \$ -                                       |
|                               | GRANTS - MSI OPERATING         | \$ 277,718                 | \$ 277,718   | \$ 277,718   | \$ -                                       |
|                               | GRANTS - PROVINCIAL CONDITIONL | \$ 197,612                 | \$ 174,000   | \$ 162,900   | \$ 11,100                                  |
|                               | IN LIEU OF SUBDIVISION         | \$ 88,849                  | \$ 46,920    | \$ 45,000    | \$ 1,920                                   |
|                               | INTEREST ON INVESTMENTS        | \$ 1,603,033               | \$ 1,500,000 | \$ 1,000,000 | \$ 500,000                                 |
|                               | LEVY - DDSWMA TRANSTOR DEB.    | \$ -                       | \$ 28,585    | \$ 28,585    | \$ -                                       |
|                               | LEVY - DEBENTURE               | \$ 23,657                  | \$ 211,497   | \$ 217,186   | \$ (5,689)                                 |
|                               | LEVY - GRAVEL RESERVE          | \$ 5,474                   | \$ 4,700     | \$ 3,000     | \$ 1,700                                   |
|                               | LEVY - OFFSITE WHASP ROADS     | \$ 199,651                 | \$ 48,131    | \$ 50,000    | \$ (1,869)                                 |
|                               | LEVY - WASTEWATER CAPITAL      | \$ 250,945                 | \$ 236,800   | \$ 311,300   | \$ (74,500)                                |
|                               | LICENCES - DOG                 | \$ 6,510                   | \$ 5,000     | \$ 6,000     | \$ (1,000)                                 |
|                               | MINIMUM MUNICIPAL TAX          | \$ 7,901                   | \$ 8,300     | \$ 8,300     | \$ -                                       |
|                               | MISC. REVENUE                  | \$ 190,594                 | \$ 168,500   | \$ 510,000   | \$ (341,500)                               |
|                               | MISC. SALES/FEES               | \$ 8,438                   | \$ 31,500    | \$ 33,000    | \$ (1,500)                                 |
|                               | PENALTIES                      | \$ 22,080                  | \$ 12,570    | \$ 16,600    | \$ (4,030)                                 |
|                               | PERMIT - ARCHITECH CONTROL     | \$ 9,500                   | \$ 15,000    | \$ 15,000    | \$ -                                       |
|                               | PERMIT - DEVELOPMENT           | \$ 123,462                 | \$ 66,073    | \$ 100,000   | \$ (33,927)                                |
|                               | PERMIT - SAFETY CODES          | \$ 508,270                 | \$ 200,000   | \$ 300,000   | \$ (100,000)                               |
|                               | PRIVATE/CUSTOM WORK            | \$ 1,860                   | \$ 2,000     | \$ 1,500     | \$ 500                                     |
|                               | PROCEEDS - LAND SALE           | \$ 193,018                 | \$ -         | \$ -         | \$ -                                       |
|                               | RECOVERIES                     | \$ 603,704                 | \$ 473,148   | \$ 533,634   | \$ (60,486)                                |
|                               | RECOVERIES - INSURANCE         | \$ 8,546                   | \$ -         | \$ -         | \$ -                                       |
|                               | RECOVERY FRM OTHER GOV         | \$ 169,845                 | \$ 96,700    | \$ 103,000   | \$ (6,300)                                 |
|                               | RED BOW AGR PARTNERSHIP REV    | \$ 7,762                   | \$ 10,000    | \$ -         | \$ 10,000                                  |
|                               | RELAX LAND USE BYLAW           | \$ 500                     | \$ 4,080     | \$ 1,000     | \$ 3,080                                   |
|                               | RENT/LEASE - BUILDING          | \$ 27,039                  | \$ 6,500     | \$ 11,000    | \$ (4,500)                                 |
|                               | RENT/LEASE - LAND              | \$ 45,361                  | \$ 48,709    | \$ 48,709    | \$ -                                       |
|                               | RESERVES FOR FIRE ASSOCIATIONS | \$ 689,092                 | \$ 2,326,291 | \$ 2,239,033 | \$ 87,258                                  |
|                               | ROAD DATA SERVICE - PERMIT FEE | \$ 73,125                  | \$ 20,000    | \$ 70,000    | \$ (50,000)                                |
|                               | SALES - ASSESSMENT SHEET       | \$ 70                      | \$ 300       | \$ 300       | \$ -                                       |
|                               | SALES - BULK WATER             | \$ 37,872                  | \$ 13,900    | \$ 15,900    | \$ (2,000)                                 |
|                               | SALES - GRAIN BAGS             | \$ 13,053                  | \$ 10,000    | \$ 10,000    | \$ -                                       |
|                               | SALES - GRAVEL                 | \$ 73,385                  | \$ 45,000    | \$ 50,000    | \$ (5,000)                                 |
| SALES - MAP                   | \$ 11,890                      | \$ 7,500                   | \$ 4,000     | \$ 3,500     |  |
| SALES - SEWER                 | \$ 478,284                     | \$ 470,200                 | \$ 526,300   | \$ (56,100)  |  |
| SALES - WATER                 | \$ 681,338                     | \$ 664,900                 | \$ 850,400   | \$ (185,500) |  |
| SALES - WATER METERS          | \$ 11,288                      | \$ 4,500                   | \$ 10,000    | \$ (5,500)   |  |
| SEWER LEVY                    | \$ 8,495                       | \$ 9,300                   | \$ 9,100     | \$ 200       |  |
| TAX CERTIFICATE               | \$ 28,055                      | \$ 30,000                  | \$ 30,000    | \$ -         |  |
| TAXES - COMM. AGGREGATE LEVY  | \$ 242,527                     | \$ 70,000                  | \$ 140,000   | \$ (70,000)  |  |
| TAXES - COMMERCIAL LEVY       | \$ 6,058,566                   | \$ 5,986,959               | \$ 6,952,481 | \$ (965,522) |  |
| TAXES - DESIGNATED IND. PROP. | \$ 169,055                     | \$ 169,036                 | \$ 178,501   | \$ (9,465)   |  |

**Budget by Activity**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Account Type                           | Account Name                       | 2025 Actual<br>(Unaudited) | 2025 Budget          | 2026 Budget          | Change<br>(2026 Budget vs.<br>2025 Budget) |
|--|------------------------------------|----------------------------|----------------------|----------------------|--|
| <b>Revenues / Funding Source</b>       |                                    |                            |                      |                      |  |
|  | TAXES - FARMLAND LEVY              | \$ 3,288,423               | \$ 3,288,057         | \$ 3,359,642         | \$ (71,585)                                |
|  | TAXES - GRANTS-IN-LIEU FED.        | \$ 45,433                  | \$ 45,505            | \$ 51,608            | \$ (6,103)                                 |
|  | TAXES - GRANTS-IN-LIEU PROV.       | \$ 3,285                   | \$ 3,285             | \$ 3,592             | \$ (307)                                   |
|  | TAXES - INDUSTRIAL LEVY            | \$ 2,100,313               | \$ 1,791,986         | \$ 2,015,943         | \$ (223,957)                               |
|  | TAXES - LINEAR                     | \$ 16,321,239              | \$ 16,658,659        | \$ 17,864,172        | \$ (1,205,513)                             |
|  | TAXES - MACHINERY & EQUIPMENT      | \$ 6,999,469               | \$ 6,745,698         | \$ 7,578,692         | \$ (832,994)                               |
|  | TAXES - PENALTIES                  | \$ 292,672                 | \$ 200,000           | \$ 300,000           | \$ (100,000)                               |
|  | TAXES - RESIDENTIAL LEVY           | \$ 8,969,248               | \$ 8,971,767         | \$ 9,821,746         | \$ (849,979)                               |
|  | TRANSFER FROM CEMETERY FUNDS       | \$ 1,000                   | \$ 1,000             | \$ 1,000             | \$ -                                       |
|  | TRANSFER FROM RESERVE              | \$ 37,186                  | \$ 952,759           | \$ 930,186           | \$ 22,572                                  |
|  | TRANSFER FROM UNRESTRICTED RSV     | \$ -                       | \$ 2,081,497         | \$ -                 | \$ 2,081,497                               |
|  | WASTE SITE REVENUE                 | \$ -                       | \$ 1,000             | \$ -                 | \$ 1,000                                   |
|  | WCB REBATE                         | \$ 38,543                  | \$ 15,000            | \$ 20,000            | \$ (5,000)                                 |
|  | WRRP PROV GRANT - WHEATLAND        | \$ 59,000                  | \$ -                 | \$ -                 | \$ -                                       |
| <b>Revenues / Funding Source Total</b> |                                    | <b>\$ 52,746,793</b>       | <b>\$ 54,979,861</b> | <b>\$ 57,520,836</b> | <b>\$ (2,540,975)</b>                      |
| <b>Expenses / Expenditure</b>          |                                    |                            |                      |                      |  |
|  | ADVERTISING                        | \$ (73,056)                | \$ (129,000)         | \$ (129,000)         | \$ -                                       |
|  | AERIAL PHOTOS                      | \$ -                       | \$ -                 | \$ (90,000)          | \$ 90,000                                  |
|  | ALUS EXPENSE                       | \$ (55,097)                | \$ (52,609)          | \$ (52,609)          | \$ -                                       |
|  | AMORTIZATION                       | \$ (16,636,256)            | \$ (15,847,036)      | \$ (16,685,498)      | \$ 838,462                                 |
|  | ANI INSURANCE PREMIUMS             | \$ (227,149)               | \$ (155,471)         | \$ (225,983)         | \$ 70,512                                  |
|  | ASSET RETIREMENT ACCRETION         | \$ (456)                   | \$ -                 | \$ (500)             | \$ 500                                     |
|  | ASSOC FUNDING - CAPITAL            | \$ (110,136)               | \$ (1,747,336)       | \$ (1,619,866)       | \$ (127,470)                               |
|  | ASSOC FUNDING - OPERATING          | \$ (477,028)               | \$ (419,378)         | \$ (458,115)         | \$ 38,737                                  |
|  | ASSOC FUNDING - SMALL CAPITAL      | \$ (159,580)               | \$ (159,578)         | \$ (161,053)         | \$ 1,475                                   |
|  | AUDIT FEES                         | \$ (31,000)                | \$ (31,500)          | \$ (31,500)          | \$ -                                       |
|  | BAD DEBT                           | \$ (2,052)                 | \$ -                 | \$ -                 | \$ -                                       |
|  | BANK CHARGES                       | \$ (24,802)                | \$ (19,000)          | \$ (20,000)          | \$ 1,000                                   |
|  | BENEFIT - CPP                      | \$ (556,043)               | \$ (520,299)         | \$ (548,812)         | \$ 28,513                                  |
|  | BENEFIT - CRITICAL ILLNESS         | \$ (81,067)                | \$ (98,280)          | \$ (100,800)         | \$ 2,520                                   |
|  | BENEFIT - DENTAL                   | \$ (329,373)               | \$ (220,630)         | \$ (329,845)         | \$ 109,215                                 |
|  | BENEFIT - EHC                      | \$ (639,560)               | \$ (493,930)         | \$ (607,469)         | \$ 113,539                                 |
|  | BENEFIT - EI                       | \$ (177,697)               | \$ (160,126)         | \$ (169,374)         | \$ 9,249                                   |
|  | BENEFIT - H&W SPEND (COUNTY)       | \$ (28,801)                | \$ (30,000)          | \$ (26,000)          | \$ (4,000)                                 |
|  | BENEFIT - H&W SPEND (PROVIDER)     | \$ (51,154)                | \$ (22,500)          | \$ (22,500)          | \$ -                                       |
|  | BENEFIT - LAPP                     | \$ (931,304)               | \$ (941,673)         | \$ (858,839)         | \$ (82,834)                                |
|  | BENEFIT - RRSP                     | \$ (24,208)                | \$ (19,000)          | \$ (19,000)          | \$ -                                       |
|  | BENEFIT - WCB                      | \$ (164,744)               | \$ (142,291)         | \$ (150,726)         | \$ 8,436                                   |
|  | BLADES                             | \$ (145,025)               | \$ (130,000)         | \$ (120,000)         | \$ (10,000)                                |
|  | BULK OIL                           | \$ (119,775)               | \$ (150,000)         | \$ (130,000)         | \$ (20,000)                                |
|  | CAPITAL - COST TRANSFERS           | \$ -                       | \$ 2,000,000         | \$ 2,000,000         | \$ -                                       |
|  | CAPITAL PROJECTS - WAGES           | \$ 365,315                 | \$ -                 | \$ -                 | \$ -                                       |
|  | COMMISSION ON COLLECT BAD DEDT     | \$ -                       | \$ (5,000)           | \$ -                 | \$ (5,000)                                 |
|  | COMPUTER HARDWARE                  | \$ (23,821)                | \$ (30,000)          | \$ (45,000)          | \$ 15,000                                  |
|  | COMPUTER SOFTWARE                  | \$ (879,118)               | \$ (1,039,397)       | \$ (1,289,897)       | \$ 250,500                                 |
|  | CONFERENCES                        | \$ (45,222)                | \$ (65,250)          | \$ (58,750)          | \$ (6,500)                                 |
|  | CONTRACT BLDING REPAIRS - FACILITY | \$ (352,886)               | \$ (397,000)         | \$ (637,000)         | \$ 240,000                                 |
|  | CONTRACT BUILDING REPAIRS          | \$ (5,571)                 | \$ (5,000)           | \$ (5,000)           | \$ -                                       |
|  | CONTRACT INSPECTION SERVICES       | \$ (407,339)               | \$ (120,166)         | \$ (200,000)         | \$ 79,834                                  |
|  | CONTRACT REPAIRS                   | \$ (37,110)                | \$ (70,100)          | \$ (70,100)          | \$ -                                       |
|  | CONTRACT SERVICES                  | \$ (3,611,100)             | \$ (4,238,162)       | \$ (5,016,902)       | \$ 778,740                                 |
|  | CONTRACT SERVICES - APPRAISALS     | \$ (13,000)                | \$ (5,202)           | \$ (10,000)          | \$ 4,798                                   |
|  | CONTRACT SERVICES - FACILITY       | \$ (177,045)               | \$ (219,250)         | \$ (200,000)         | \$ (19,250)                                |
|  | CONTRACT SERVICES - RECORDS MNGMT  | \$ (385,139)               | \$ (432,000)         | \$ (133,100)         | \$ (298,900)                               |
|  | CROP LOSS                          | \$ (1,466)                 | \$ (15,000)          | \$ (12,500)          | \$ (2,500)                                 |
|  | CULVERTS                           | \$ (130,206)               | \$ (60,000)          | \$ (50,000)          | \$ (10,000)                                |
|  | DEBENTURE INTEREST                 | \$ (159,802)               | \$ (304,404)         | \$ (292,729)         | \$ (11,675)                                |
|  | DEBENTURE PRINCIPAL                | \$ -                       | \$ (779,098)         | \$ (640,770)         | \$ (138,328)                               |
|  | DIESEL                             | \$ (1,282,626)             | \$ (1,575,500)       | \$ (1,560,000)       | \$ (15,500)                                |
|  | DISPOSAL/SALE - COMMISSION         | \$ (61,613)                | \$ -                 | \$ -                 | \$ -                                       |

**Budget by Activity**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Account Type                  | Account Name                       | 2025 Actual<br>(Unaudited) | 2025 Budget     | 2026 Budget     | Change<br>(2026 Budget vs.<br>2025 Budget) |
|-------------------------------|------------------------------------|----------------------------|-----------------|-----------------|--|
| <b>Expenses / Expenditure</b> | DONATIONS TO ORGANIZATIONS         | \$ (702,146)               | \$ (1,600,577)  | \$ (1,631,687)  | \$ 31,110                                  |
|                               | ELECTION & CENS - GENERAL EXPENSES | \$ (8,220)                 | \$ (35,000)     | \$ -            | \$ (35,000)                                |
|                               | EMPLOYEE RECOGNITION               | \$ (6,139)                 | \$ (16,575)     | \$ (16,575)     | \$ -                                       |
|                               | ENGINEERING                        | \$ (938,006)               | \$ (1,256,005)  | \$ (2,006,005)  | \$ 750,000                                 |
|                               | EQUIPMENT RENTAL                   | \$ (788,836)               | \$ (631,000)    | \$ (634,000)    | \$ 3,000                                   |
|                               | EXTENSION ACTIVITIES               | \$ (275)                   | \$ (3,000)      | \$ (3,000)      | \$ -                                       |
|                               | FIRE DISPATCH CONTINGENCY          | \$ -                       | \$ -            | \$ (26,214)     | \$ 26,214                                  |
|                               | FLEET MANAGEMENT                   | \$ (15,650)                | \$ (25,000)     | \$ (25,000)     | \$ -                                       |
|                               | FREIGHT                            | \$ (31,645)                | \$ (45,606)     | \$ (45,156)     | \$ (450)                                   |
|                               | FUND TRANSFER - EXTERNAL ORG       | \$ (495,685)               | \$ (540,691)    | \$ (577,763)    | \$ 37,072                                  |
|                               | GASOLINE                           | \$ (278,159)               | \$ (253,000)    | \$ (255,000)    | \$ 2,000                                   |
|                               | GRAVEL CRUSHING                    | \$ (436,822)               | \$ (500,000)    | \$ (650,000)    | \$ 150,000                                 |
|                               | HALL RENTAL                        | \$ (200)                   | \$ (1,600)      | \$ (1,600)      | \$ -                                       |
|                               | HONORARIUM                         | \$ (248,385)               | \$ (247,000)    | \$ (247,000)    | \$ -                                       |
|                               | INSURANCE                          | \$ (605,876)               | \$ (528,278)    | \$ (664,304)    | \$ 136,026                                 |
|                               | INTEREST ON RESERVES               | \$ (400,000)               | \$ (400,000)    | \$ -            | \$ (400,000)                               |
|                               | LAND TITLE FEES                    | \$ (3,002)                 | \$ (4,000)      | \$ (4,000)      | \$ -                                       |
|                               | LEGAL                              | \$ (335,742)               | \$ (403,300)    | \$ (428,000)    | \$ 24,700                                  |
|                               | LICENCES & PERMITS                 | \$ (26,870)                | \$ (37,000)     | \$ (35,000)     | \$ (2,000)                                 |
|                               | LINE PAINTING                      | \$ (39,122)                | \$ (90,000)     | \$ (90,000)     | \$ -                                       |
|                               | LODGING                            | \$ (19,805)                | \$ (43,582)     | \$ (39,520)     | \$ (4,062)                                 |
|                               | MEALS                              | \$ (18,545)                | \$ (34,828)     | \$ (31,666)     | \$ (3,162)                                 |
|                               | MEETING HONORARIUM                 | \$ (80,899)                | \$ (92,000)     | \$ (92,000)     | \$ -                                       |
|                               | MILEAGE                            | \$ (37,637)                | \$ (45,918)     | \$ (43,158)     | \$ (2,760)                                 |
|                               | OIL & ASPHALT                      | \$ (440,368)               | \$ (575,000)    | \$ (575,000)    | \$ -                                       |
|                               | PARKING/TRANSPORTATION             | \$ (1,518)                 | \$ (8,060)      | \$ (7,205)      | \$ (855)                                   |
|                               | PARTS                              | \$ (969,091)               | \$ (865,200)    | \$ (1,015,200)  | \$ 150,000                                 |
|                               | POSTAGE                            | \$ (37,254)                | \$ (50,000)     | \$ (45,000)     | \$ (5,000)                                 |
|                               | PRINT & BINDING                    | \$ (2,501)                 | \$ (4,000)      | \$ (4,000)      | \$ -                                       |
|                               | PRODUCER FUNDING PROGRAM           | \$ (35,308)                | \$ (60,000)     | \$ (60,000)     | \$ -                                       |
|                               | PROPANE                            | \$ (10,042)                | \$ (13,200)     | \$ (13,200)     | \$ -                                       |
|                               | RECLAMATION                        | \$ (118,701)               | \$ (45,000)     | \$ (60,000)     | \$ 15,000                                  |
|                               | RED BOW AGR PARTNERSHIP            | \$ (9,301)                 | \$ (12,000)     | \$ (2,000)      | \$ (10,000)                                |
|                               | REGISTRATION - RMA                 | \$ (9,264)                 | \$ (16,000)     | \$ (16,000)     | \$ -                                       |
|                               | REGISTRATION & MEMBERSHIP          | \$ (44,338)                | \$ (38,070)     | \$ (36,050)     | \$ (2,020)                                 |
|                               | RENT/LEASE - LAND                  | \$ (20,263)                | \$ (20,500)     | \$ (21,500)     | \$ 1,000                                   |
|                               | REPAIR/MTNCE - RAIL CROSSING       | \$ (65,543)                | \$ (11,000)     | \$ (220,297)    | \$ 209,297                                 |
|                               | REPAIRS - FENCING                  | \$ (97,257)                | \$ (110,000)    | \$ (85,000)     | \$ (25,000)                                |
|                               | REQ. - ALBERTA SCHOOL FOUNDATION   | \$ (12,131,922)            | \$ (12,131,922) | \$ (13,778,708) | \$ 1,646,786                               |
|                               | REQ. - DIP (INCLUDES LINEAR)       | \$ (168,730)               | \$ (169,036)    | \$ (178,501)    | \$ 9,465                                   |
|                               | REQ. - DRUMHELLER WASTE MGMT       | \$ (503,844)               | \$ (503,844)    | \$ (519,834)    | \$ 15,990                                  |
|                               | REQ. - MARIGOLD LIBRARY SYSTEM     | \$ (97,691)                | \$ (97,691)     | \$ (100,137)    | \$ 2,446                                   |
|                               | REQ. - POLICE FUNDING              | \$ (901,985)               | \$ (901,985)    | \$ (1,117,140)  | \$ 215,155                                 |
|                               | REQ. - WADEMSA FIRE DISPATCH       | \$ (69,904)                | \$ (69,904)     | \$ (69,904)     | \$ -                                       |
|                               | REQ. - WFCSS                       | \$ (58,039)                | \$ (58,039)     | \$ (58,520)     | \$ 481                                     |
|                               | REQ. - WHEATLAND HOUSING MGMT      | \$ (288,578)               | \$ (288,578)    | \$ (258,603)    | \$ (29,975)                                |
|                               | ROAD DATA SERVICE - INSPECTION     | \$ (54,314)                | \$ (20,000)     | \$ (50,000)     | \$ 30,000                                  |
|                               | SALARIES                           | \$ (11,638,428)            | \$ (11,031,935) | \$ (11,429,077) | \$ 397,142                                 |
|                               | SALARIES - OT                      | \$ (935,396)               | \$ (770,000)    | \$ (813,500)    | \$ 43,500                                  |
|                               | SALARIES - VOLUNTEER FIRE          | \$ (203,156)               | \$ (160,000)    | \$ (160,000)    | \$ -                                       |
|                               | SALT & SAND                        | \$ (159,951)               | \$ (150,000)    | \$ (220,000)    | \$ 70,000                                  |
|                               | SIGNS                              | \$ (101,671)               | \$ (88,500)     | \$ (88,500)     | \$ -                                       |
|                               | SNOW FENCE                         | \$ (11,929)                | \$ (10,000)     | \$ (15,000)     | \$ 5,000                                   |
|                               | SOCIAL COMMITTEE                   | \$ (40,615)                | \$ (40,800)     | \$ (40,800)     | \$ -                                       |
|                               | STIPEND                            | \$ (35,410)                | \$ (48,052)     | \$ (43,800)     | \$ (4,252)                                 |
|                               | SUBSCRIPTIONS                      | \$ (4,923)                 | \$ (14,284)     | \$ (14,000)     | \$ (284)                                   |
|                               | SUPPLIES - CONSUMABLES             | \$ (181,930)               | \$ (211,000)    | \$ (211,000)    | \$ -                                       |
|                               | SUPPLIES - FACILITY                | \$ (763)                   | \$ -            | \$ -            | \$ -                                       |
|                               | SUPPLIES - FIREHALL                | \$ (3,993)                 | \$ (20,000)     | \$ (20,000)     | \$ -                                       |

**Budget by Activity**  
**Final Operating Budget 2026 - 2028**  
**April 7, 2026**



| Account Type                        | Account Name                | 2025 Actual<br>(Unaudited) | 2025 Budget            | 2026 Budget            | Change<br>(2026 Budget vs.<br>2025 Budget) |
|-------------------------------------|-----------------------------|----------------------------|------------------------|------------------------|--|
| <b>Expenses / Expenditure</b>       | SUPPLIES - GENERAL          | \$ (575,794)               | \$ (882,330)           | \$ (898,930)           | \$ 16,600                                  |
|                                     | SUPPLIES - GRAVEL           | \$ (233,510)               | \$ (85,500)            | \$ 19,500              | \$ (105,000)                               |
|                                     | SUPPLIES - IRON             | \$ (13,884)                | \$ (30,000)            | \$ (35,000)            | \$ 5,000                                   |
|                                     | SUPPLIES - JANITORIAL       | \$ (18,146)                | \$ (32,100)            | \$ (21,500)            | \$ (10,600)                                |
|                                     | SUPPLIES - LANDSCAPING      | \$ -                       | \$ (2,000)             | \$ (2,000)             | \$ -                                       |
|                                     | SUPPLIES - SAFETY           | \$ (23,590)                | \$ (35,000)            | \$ (45,000)            | \$ 10,000                                  |
|                                     | TAX INCENTIVE REFUND        | \$ (175,410)               | \$ (185,000)           | \$ -                   | \$ (185,000)                               |
|                                     | TAXES - CANCELLATION        | \$ (99,590)                | \$ (200,000)           | \$ (170,000)           | \$ (30,000)                                |
|                                     | TAXES ON LAND LEASE         | \$ (115)                   | \$ (120)               | \$ (120)               | \$ -                                       |
|                                     | TELEPHONE                   | \$ (189,445)               | \$ (190,290)           | \$ (170,710)           | \$ (19,580)                                |
|                                     | TIRES                       | \$ (195,328)               | \$ (120,000)           | \$ (105,000)           | \$ (15,000)                                |
|                                     | TOOLS                       | \$ (85,254)                | \$ (107,060)           | \$ (131,680)           | \$ 24,620                                  |
|                                     | TRAINING                    | \$ (151,351)               | \$ (207,300)           | \$ (198,100)           | \$ (9,200)                                 |
|                                     | TRANSFER TO RESERVES        | \$ (4,863,821)             | \$ (3,415,607)         | \$ (1,830,987)         | \$ (1,584,620)                             |
|                                     | UTILITIES - ELECTRICITY     | \$ (348,784)               | \$ (368,684)           | \$ (410,295)           | \$ 41,611                                  |
|                                     | UTILITIES - HEATING         | \$ (88,723)                | \$ (206,500)           | \$ (94,800)            | \$ (111,700)                               |
|                                     | UTILITIES - INTERNET        | \$ (50,357)                | \$ (83,530)            | \$ (60,400)            | \$ (23,130)                                |
|                                     | UTILITIES - SEWER           | \$ (1,939)                 | \$ (5,700)             | \$ (5,500)             | \$ (200)                                   |
|                                     | UTILITIES - WATER           | \$ (3,219)                 | \$ (5,000)             | \$ (5,000)             | \$ -                                       |
|                                     | VACATION CLEARING           | \$ 144                     | \$ -                   | \$ -                   | \$ -                                       |
|                                     | WASTEWATER DISPOSAL         | \$ (650)                   | \$ (1,750)             | \$ (1,750)             | \$ -                                       |
|                                     | WATER REBATE PROGRAM        | \$ (60)                    | \$ (500)               | \$ (500)               | \$ -                                       |
|                                     | WHEATLAND COMMUNITY FUND    | \$ (313,000)               | \$ (313,000)           | \$ (313,000)           | \$ -                                       |
|                                     | WID INFRASTRUCTURE CHARGES  | \$ (21,142)                | \$ (21,000)            | \$ (21,000)            | \$ -                                       |
|                                     | WID WATER PURCHASE          | \$ (25,199)                | \$ (31,200)            | \$ (31,200)            | \$ -                                       |
|                                     | WRRP PROV GRANT - WHEATLAND | \$ (55,800)                | \$ -                   | \$ -                   | \$ -                                       |
| <b>Expenses / Expenditure Total</b> |                             | <b>\$ (70,758,666)</b>     | <b>\$ (70,826,897)</b> | <b>\$ (74,206,334)</b> | <b>\$ 3,379,438</b>                        |
| <b>Grand Total</b>                  |                             | <b>\$ (18,011,873)</b>     | <b>\$ (15,847,036)</b> | <b>\$ (16,685,498)</b> | <b>\$ (838,463)</b>                        |
| <b>Less Amortization</b>            |                             | <b>\$ (52,746,793)</b>     | <b>\$ (54,979,861)</b> | <b>\$ (57,520,836)</b> | <b>\$ 2,540,975</b>                        |

## Summary of One-Time or Temporary Items

April 7, 2026

Final Operating Budget 2026 - 2028



**Purpose:** To identify operating budget lines that may be one-time or temporary in nature.  
Revenue increases are shown as a negative as they reduce the burden on reserves or County sourced funds.

| Functional Area Name   | Account                                   | Description  | 2025 Budget         |
|--|---|--|---------------------|
| 12-02 - Administration   | 2250-00-CONTRACT SERVICES                 | Diamond accounting software replacement project planning   | \$ 80,000           |
| 12-02 - Administration   | 2250-00-CONTRACT SERVICES                 | Teardown/decommission of fire towers   | \$ 70,000           |
| 12-02 - Administration   | 2530-00-CONTRACT SERVICES - RECORDS MNGMT | Digital Transformation Project implementation  | \$ 50,000           |
| 12-02 - Administration   | 2530-00-CONTRACT SERVICES - RECORDS MNGMT | Digitize old files   | \$ 50,000           |
| 12-02 - Administration   | 2770-00-DONATIONS TO ORGANIZATIONS        | Drumheller and Area Health Foundation to go towards their Grow Your Own Program and E-Simulation Lab for (CM 2025-12-19)   | \$ 10,000           |
| 12-14 - Assessment   | 2250-00-CONTRACT SERVICES                 | Extra non-residential contractor assistance for larger Machinery & Equipment projects/developments   | \$ 8,000            |
| 31-00 - Public Works Hamlets   | 2252-70-CONTRACT BLDIN REPAIRS - FACILITY | Condition Assessment for Cluny Community Hall, Gleichen Arena, Gleichen Community Hall, Gleichen Water Tower, Gleichen Library, Namaka Hall. Last completed in 2020.                               | \$ 200,000          |
| 32-00 - Public Works Road Construction - General                       | 2232-00-ENGINEERING                       | Transportation Master Plan   | \$ 80,000           |
| 32-00 - Public Works Road Construction - General                       | 2232-00-ENGINEERING                       | Gleichen MIP   | \$ 70,000           |
| 32-00 - Public Works Road Construction - General                       | 2232-00-ENGINEERING                       | 2026 PCA study for paved roads   | \$ 75,000           |
| 32-01 - Public Works Road Construction - Repair                        | 2256-00-REPAIR/MTNCE - RAIL CROSSING      | Resolution CM-2026-01-32 RR210 Rehab   | \$ 209,297          |
| 32-07 - Public Works Bridges   | 2232-00-ENGINEERING                       | Update budget based on actual quotes for bridge maintenance and for addition of Major Bridge #7109.  | \$ 80,000           |
| 32-07 - Public Works Bridges   | 2250-00-CONTRACT SERVICES                 | Increase required for repairs to Major Bridge #7109 (on RR 233, north of Rockyford). The work is to repair a single concrete pier cap and repair the asphalt tie-ins on either side of the bridge. | \$ 250,000          |
| 40-00 - Storm Drainage   | 2232-00-ENGINEERING                       | West Highway 1 ASP and CSMI Stormwater Study   | \$ 50,000           |
| 40-00 - Storm Drainage   | 2232-00-ENGINEERING                       | Goldfinch ASP Stormwater Study   | \$ 50,000           |
| 40-00 - Storm Drainage   | 2232-00-ENGINEERING                       | Cheadle ASP Stormwater Feasibility Study   | \$ 50,000           |
| 41-00 - Water General  | 2232-00-ENGINEERING                       | Goldfinch ASP Additional Raw Water Capacity Analysis   | \$ 60,000           |
| 41-00 - Water General  | 2232-00-ENGINEERING                       | West Highway 1 ASP Water, Wastewater, Stormwater Infrastructure Study, Offsite Levy Bylaw  | \$ 200,000          |
| 41-00 - Water General  | 2232-00-ENGINEERING                       | Water Supply Resilience, Drought and Flood Protection Study  | \$ 175,000          |
| 41-00 - Water General  | 2232-00-ENGINEERING                       | Asset Management Plan - Data Update (Inside WTP and Water Line)  | \$ 190,000          |
| 41-00 - Water General  | 2250-00-CONTRACT SERVICES                 | SCADA System and Alarm Assessment  | \$ 31,000           |
| 41-00 - Water General  | 2232-00-ENGINEERING                       | Update based on recently obtained cost estimates (Water Supply Resilience, Drought and Flood Protection Study)   | \$ 145,000          |
| 41-00 - Water General  | 2232-00-ENGINEERING                       | Revised Asset Management Plan for Speargrass WTP includes 3D scans and modelling   | \$ 30,000           |
| 41-03 - Gleichen Water   | 2250-00-CONTRACT SERVICES                 | Chemical Pump Servicing  | \$ 5,000            |
| 41-08 - Speargrass Water   | 2250-00-CONTRACT SERVICES                 | Service Inlet/Outlet Filter Valves   | \$ 18,000           |
| 41-08 - Speargrass Water   | 2250-00-CONTRACT SERVICES                 | Install Effluent Flow Meters   | \$ 10,000           |
| 41-08 - Speargrass Water   | 2250-00-CONTRACT SERVICES                 | Backwash Flow Meter  | \$ 5,000            |
| 41-08 - Speargrass Water   | 2250-00-CONTRACT SERVICES                 | Service Chemical Dosing Station  | \$ 20,000           |
| 41-08 - Speargrass Water   | 2250-00-CONTRACT SERVICES                 | Service Effluent Valves  | \$ 20,000           |
| 41-09 - Rosebud Water  | 2250-00-CONTRACT SERVICES                 | Rosebud WTP Meter Servicing  | \$ 10,000           |
| 41-11 - Muirfield Water  | 2250-00-CONTRACT SERVICES                 | Service Inlet and Outlets to Filter Valves   | \$ 18,000           |
| 41-11 - Muirfield Water  | 2250-00-CONTRACT SERVICES                 | Service Chemical Dosing Station  | \$ 20,000           |
| 41-11 - Muirfield Water  | 2250-00-CONTRACT SERVICES                 | Install Variable Frequency Drive on Canal Pump   | \$ 20,000           |
| 42-02 - Cluny Sewer  | 2250-00-CONTRACT SERVICES                 | Cluny Lagoon Pivot Servicing   | \$ 12,000           |
| 42-03 - Gleichen Sewer   | 2250-00-CONTRACT SERVICES                 | Gleichen Lagoon Pivot Servicing  | \$ 12,000           |
| 62-00 - ASB  | 2250-05-CONTRACT SERVICES                 | Summer Tour Costs - Admin  | \$ 410,000          |
| 62-00 - ASB  | 1434-05-MISC. REVENUE                     | Committee Tour related revenues  | \$ (360,000)        |
| <b>Subtotal Net ASB 2026 Summer Tour</b>                               |   |  | <b>\$ 50,000</b>    |
| 61-00 - Planning & Development   | 1840-00-GRANTS-PROVINCIAL CONDITIONAL     | Wheatland County share in Calgary Region Hydrogen Hub (CRH2) grant initiative.   | \$ (100,000)        |
| 61-00 - Planning & Development   | 2250-01-CONTRACT SERVICES                 | Wheatland County share in Calgary Region Hydrogen Hub (CRH2) grant initiative.   | \$ 100,000          |
| <b>Subtotal Net Economic Development Regional Hydrogen Development</b> |   |  | <b>\$ -</b>         |
| <b>Total</b>   |   |  | <b>\$ 2,433,297</b> |

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

# Municipal Government Act Review

April 7, 2026

Final Operating Budget 2026 - 2028



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

|   | 2026<br>Budget            | 2025<br>Budget |
|---|---------------------------|----------------|
| Long term debt repayments   | 653,513                   | 1,083,502      |
| <b>Requisitions and Other External Entities</b>   |                           |                |
|   | <b>Type</b>               | <b>Status</b>  |
| Wheatland Housing Management Body (WHMB)  | Statutory Tax Requisition | Actual         |
| Education   | Statutory Tax Requisition | Actual         |
| Designated Industrial Property (DIP)  | Statutory Tax Requisition | Actual         |
| Provincial Royal Canadian Mounted Police (RCMP)   | Contribution              | Estimate       |
| Emergency Dispatch Services   | Contribution              | Estimate       |
| Wheatland Family & Community Support Services   | Contribution              | Actual         |
| Drumheller & District Solid Waste Management Association  | Contribution              | Actual         |
| Marigold Library  | Contribution              | Actual         |
| <b>Total Requisitions and Other External Entities</b>   | \$ 16,081,347             | \$ 14,220,999  |
| Wages and Salaries  | 12,402,577                | 11,961,935     |
| Employer paid Benefits (CPP, EI, LAPP, Health and Dental, WCB)  | 2,784,865                 | 2,596,228      |
| <b>Total operating Wages and Benefits</b>   | \$ 15,187,442             | \$ 14,558,163  |
| Fire Funding (Policy 12.0 for Fire Associations - operating, small capital, large capital)                        | 2,239,034                 | 2,326,292      |
| CERB Funding (.1 mil all classes less 49k for library funding)  | 532,763                   | 495,691        |
| Wheatland Community Fund  | 313,000                   | 313,000        |
| Fuel expenses (Gas and Diesel)  | 1,815,000                 | 1,828,500      |
| Legal   | 428,000                   | 403,300        |
| Insurance (Property, Equipment, General liability)  | 664,304                   | 528,278        |
| Utilities for all facilities (including internet)   | 575,995                   | 669,414        |
| Donations and Contributions to Others   | 1,631,687                 | 1,913,577      |
| <b>Total other budgeted expenses</b>  | \$ 8,199,783              | \$ 8,478,052   |
| <b>Reserve Transfers</b>  |                           |                |
| Transfers from reserves   | (3,169,219)               | (5,360,547)    |
| Transfers to reserves   | 1,830,987                 | 3,815,607      |
| <b>Net transfers to (from) reserves</b>   | \$ (1,338,232)            | \$ (1,544,939) |
| <b>Total Summarized Expenses (incl. net transfers to reserves, wages &amp; benefits, other budgeted expenses)</b> | \$ 41,299,559             | \$ 41,072,821  |
| <b>Percentage of total operating budget</b>   | <b>71.80%</b>             | <b>74.71%</b>  |
| Amortization (non-cash expense)   | 16,685,498                | 15,847,036     |

# Revenue by Category

April 7, 2026

Final Operating Budget 2026 - 2028

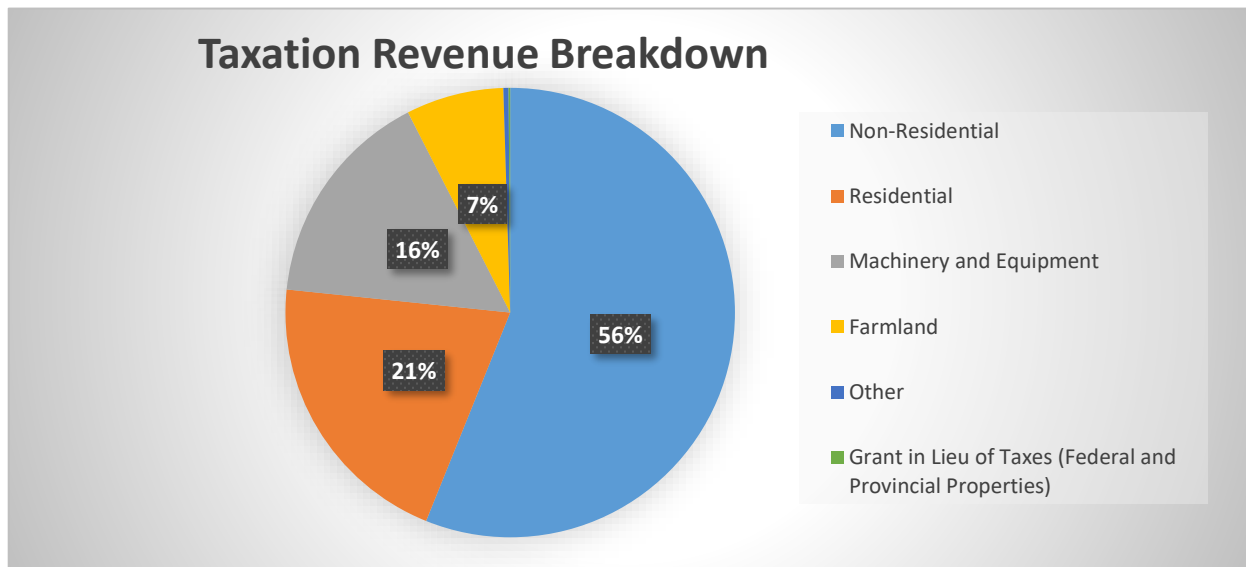


**Purpose:** To provide a summary of budgeted revenue sources and detail on taxation revenue

| Type of Revenue             | 2026 Budget Year     | Percentage of Revenue |
|-----------------------------|----------------------|-----------------------|
| Taxation (see below note 1) | 47,826,377           | 83.15%                |
| Transfers from Reserves     | 3,169,219            | 5.51%                 |
| User Fees/Recoveries        | 3,094,793            | 5.38%                 |
| Penalties/Interest          | 1,316,600            | 2.29%                 |
| Capital Levy Revenue        | 619,171              | 1.08%                 |
| Grants (operating)          | 606,865              | 1.06%                 |
| Long-term Debt              | 292,592              | 0.51%                 |
| Permitting                  | 485,000              | 0.84%                 |
| Fines                       | 50,000               | 0.09%                 |
| Rentals                     | 60,219               | 0.10%                 |
| <b>Total Revenue</b>        | <b>\$ 57,520,836</b> | <b>100.00%</b>        |

**NOTE 1 - Taxation Revenue**

|  |                      |                |
|--|----------------------|----------------|
| Non-Residential  | 26,832,596           | 56.10%         |
| Residential  | 9,821,746            | 20.54%         |
| Machinery and Equipment                                    | 7,578,692            | 15.85%         |
| Farmland   | 3,359,642            | 7.02%          |
| Other  | 178,501              | 0.37%          |
| Grant in Lieu of Taxes (Federal and Provincial Properties) | 55,200               | 0.12%          |
| <b>Total Taxation Revenue</b>                              | <b>\$ 47,826,377</b> | <b>100.00%</b> |



# Property Tax - Historical Review

April 7, 2026

Final Operating Budget 2026 - 2028



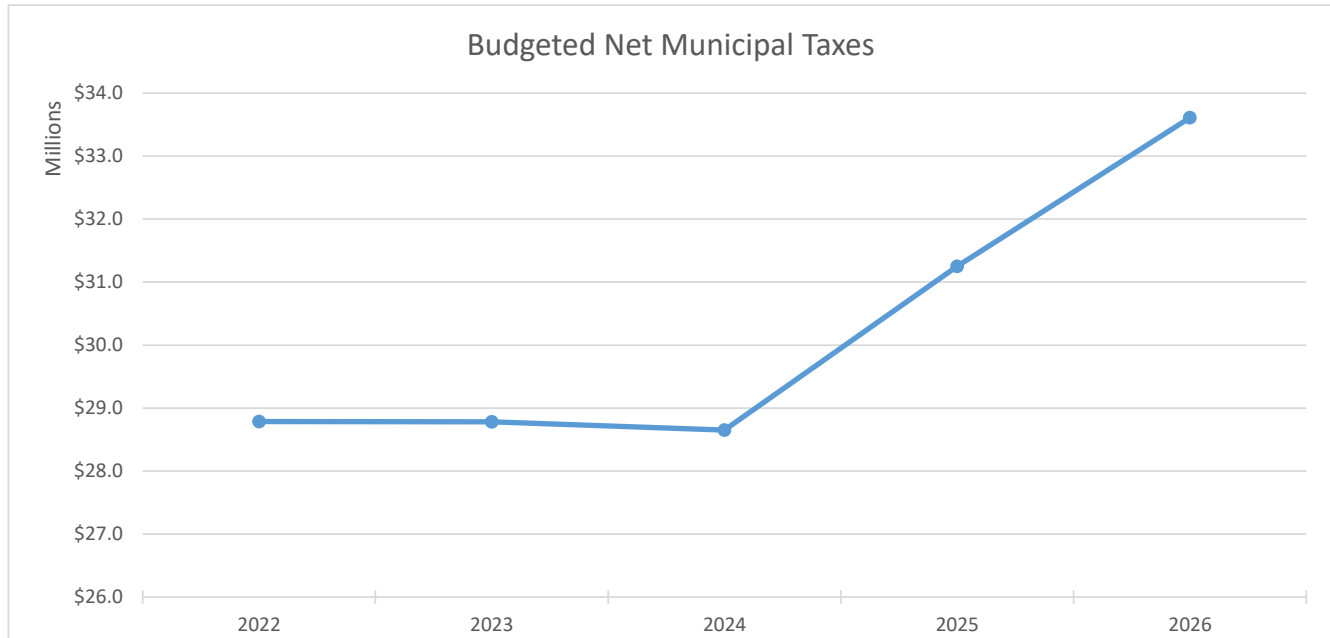
**Purpose:** To provide a 5 year summary of budgeted tax revenue.

| <b>Gross Property Tax Revenue*</b> | <b>2022</b>          | <b>2023</b>          | <b>2024</b>          | <b>2025</b>          | <b>2026</b>          |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Non-Residential                    | 22,506,422           | 22,379,124           | 23,411,879           | 24,437,604           | 26,832,596           |
| Residential                        | 7,517,305            | 7,700,218            | 8,289,840            | 8,971,767            | 9,821,746            |
| Machinery and Equipment            | 6,114,895            | 6,673,800            | 6,713,099            | 6,745,698            | 7,578,692            |
| Farmland                           | 3,078,566            | 3,098,696            | 3,186,941            | 3,288,057            | 3,359,642            |
| Other                              | 144,619              | 153,438              | 171,980              | 169,036              | 178,501              |
| Grant in Lieu of Taxes             | 44,976               | 43,850               | 46,400               | 48,790               | 55,200               |
| <b>Total Taxation Revenue</b>      | <b>\$ 39,902,553</b> | <b>\$ 39,406,783</b> | <b>\$ 40,049,126</b> | <b>\$ 43,660,952</b> | <b>\$ 47,826,377</b> |

| <b>Requisitions (Other Entities)*</b> | <b>2022</b>            | <b>2023</b>            | <b>2024</b>            | <b>2025</b>            | <b>2026</b>            |
|---------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Wheatland Housing Management Body     | (412,353)              | (412,353)              | (483,667)              | (92,642)               | (258,603)              |
| Designated Industrial Property (DIP)  | (153,438)              | (153,438)              | (153,438)              | (169,036)              | (178,501)              |
| Education Requisition                 | (9,987,892)            | (9,981,780)            | (10,761,493)           | (12,146,913)           | (13,778,708)           |
| <b>Total Tax Requisitions</b>         | <b>\$ (11,116,361)</b> | <b>\$ (10,623,544)</b> | <b>\$ (11,398,598)</b> | <b>\$ (12,408,591)</b> | <b>\$ (14,215,812)</b> |

|                                 |                       |                      |                      |                      |                      |
|---------------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Net Municipal Taxes</b>      | <b>\$ 28,786,192</b>  | <b>\$ 28,783,239</b> | <b>\$ 28,650,528</b> | <b>\$ 31,252,361</b> | <b>\$ 33,610,565</b> |
| <b>Change (from prior year)</b> | <b>\$ (1,094,872)</b> | <b>\$ (2,953)</b>    | <b>\$ (132,711)</b>  | <b>\$ 2,601,833</b>  | <b>\$ 2,358,204</b>  |

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



## Reserves Transfer Detail

April 7, 2026

Final Operating Budget 2026 - 2028



**Purpose:** To itemize current year budgeted reserve transactions  
Transfers may come from unallocated surplus or specific designated reserves.

| <b>Summary Reserve Transfers (from Council Summary)</b>                     | <b>2026</b>           |
|---|-----------------------|
| Transfers from reserves   | \$ (3,169,219)        |
| Transfers to reserves   | \$ 1,830,987          |
| <b>Net transfers to (from) reserves</b>                                     | <b>\$ (1,338,232)</b> |
| <b>Transfers from reserves - to fund operational items</b>                  |                       |
| Fire operating funds - for independent Fire Associations as per Policy 12.0 | \$ (2,239,033)        |
| Carry forward of unspent CERB grant funding                                 | \$ (13,484)           |
| WHMB lodge placeholder  | \$ (916,702)          |
| <b>Total reserve decrease</b>   | <b>\$ (3,169,219)</b> |
| <b>Transfers to reserves - to fund future projects and capital</b>          |                       |
| Transfer to reserves (from property tax revenue)                            | \$ 1,380,587          |
| Municipal reserves (cash-in-lieu)   | \$ 45,000             |
| CAP aggregate levy  | \$ 140,000            |
| Capital utility charges   | \$ 265,400            |
| <b>Total reserve increase</b>   | <b>\$ 1,830,987</b>   |

**Reserves Continuity**  
**April 7, 2026**  
**Final Operating Budget 2026 - 2028**



| Reserve Name                        | Reserve Type       | Ending Balance    |      | Interest on Reserves | Transfers to Reserves (Operating Budget) | Transfers from Reserves (Operating Budget) | Transfers from Capital Budget | Proceeds of Disposition/ Auction | Reallocation of Tax Funded Reserves* | Interfund Borrowing** | Ending Balance December 31, 2026 |
|-------------------------------------|--------------------|-------------------|------|----------------------|--|--|-------------------------------|----------------------------------|--------------------------------------|-----------------------|----------------------------------|
|                                     |                    | December 31, 2025 |      |                      |  |  |                               |                                  |                                      |                       |                                  |
| Fire Capital                        | General Tax Funded | \$ 5,538,522      | \$ - | \$ -                 | \$ 100,000                               | \$ (2,239,033)                             | \$ (223,239)                  |                                  |                                      |                       | \$ 3,176,250                     |
| Lakes of Muirfield - Transportation | Specialized        | \$ 5,137,205      | \$ - | \$ -                 |  |  | \$ (140,000)                  |                                  |                                      | \$ (3,100,000)        | \$ 1,897,205                     |
| Municipal equipment                 | General Tax Funded | \$ 3,810,964      | \$ - | \$ -                 | \$ 100,000                               |  | \$ (4,823,350)                | \$ 700,000                       | \$ 323,417                           |                       | \$ 111,031                       |
| Gravel reclamation                  | Specialized        | \$ 1,802,192      | \$ - | \$ -                 |  |  |                               |                                  |                                      |                       | \$ 1,802,192                     |
| Lakes of Muirfield                  | Specialized        | \$ 1,793,439      | \$ - | \$ -                 |  |  | \$ (514,000)                  |                                  |                                      |                       | \$ 1,279,439                     |
| Operating Continuity                | General Tax Funded | \$ 1,461,912      | \$ - | \$ -                 | \$ 100,000                               |  |                               |                                  | \$ (1,461,912)                       |                       | \$ 100,000                       |
| Brownfields                         | Specialized        | \$ 1,439,908      | \$ - | \$ -                 |  |  |                               |                                  |                                      |                       | \$ 1,439,908                     |
| Municipal reserve                   | Specialized        | \$ 1,390,087      | \$ - | \$ -                 | \$ 45,000                                |  |                               |                                  |                                      |                       | \$ 1,435,087                     |
| Community aggregate payment levy    | Specialized        | \$ 1,257,367      | \$ - | \$ -                 | \$ 140,000                               |  |                               |                                  |                                      |                       | \$ 1,397,367                     |
| Agricultural Service Board          | General Tax Funded | \$ 1,053,904      | \$ - | \$ -                 | \$ 100,000                               |  | \$ (666,964)                  |                                  | \$ 13,059                            |                       | \$ 500,000                       |
| Transportation - unpaved roads      | General Tax Funded | \$ 590,810        | \$ - | \$ -                 | \$ 100,000                               |  | \$ (590,810)                  |                                  |                                      |                       | \$ 100,000                       |
| Utilities - Carseland               | Utility            | \$ 500,959        | \$ - | \$ -                 | \$ 73,200                                |  | \$ (500,959)                  |                                  |                                      |                       | \$ 73,200                        |
| Capital Continuity                  | General Tax Funded | \$ 470,561        | \$ - | \$ -                 | \$ 100,000                               |  | \$ (1,705,367)                |                                  | \$ 436,112                           | \$ 798,694            | \$ 100,000                       |
| Tax stabilization                   | General Tax Funded | \$ 431,613        | \$ - | \$ -                 | \$ 100,000                               |  |                               |                                  | \$ (376,770)                         |                       | \$ 154,843                       |
| Utilities - Speargrass              | Utility            | \$ 409,233        | \$ - | \$ -                 | \$ 38,100                                |  | \$ (433,000)                  |                                  |                                      |                       | \$ 14,333                        |
| Facility infrastructure             | General Tax Funded | \$ 344,999        | \$ - | \$ -                 | \$ 100,000                               |  | \$ (725,000)                  |                                  | \$ 380,001                           |                       | \$ 100,000                       |
| Cluny community infrastructure      | Specialized        | \$ 284,084        | \$ - | \$ -                 |  |  |                               |                                  |                                      |                       | \$ 284,084                       |
| Wheatland West Fire                 | Specialized        | \$ 267,807        | \$ - | \$ -                 |  |  |                               |                                  |                                      |                       | \$ 267,807                       |
| Emergency preparedness              | General Tax Funded | \$ 252,216        | \$ - | \$ -                 |  |  |                               |                                  | \$ (100,000)                         |                       | \$ 152,216                       |
| Land Development                    | Specialized        | \$ 193,059        | \$ - | \$ -                 |  |  | \$ (130,000)                  |                                  |                                      |                       | \$ 63,059                        |
| Utilities - Muirfield               | Utility            | \$ 179,759        | \$ - | \$ -                 | \$ 70,000                                |  |                               |                                  |                                      |                       | \$ 249,759                       |
| Utilities - Rosebud                 | Utility            | \$ 149,847        | \$ - | \$ -                 | \$ 13,700                                |  | \$ (149,847)                  |                                  |                                      |                       | \$ 13,700                        |
| Storm Drainage                      | General Tax Funded | \$ 124,405        | \$ - | \$ -                 | \$ 100,000                               |  | \$ (124,405)                  |                                  |                                      |                       | \$ 100,000                       |
| Safety                              | General Tax Funded | \$ 112,863        | \$ - | \$ -                 |  |  |                               |                                  |                                      |                       | \$ 112,863                       |
| Utilities - Cluny                   | Utility            | \$ 110,366        | \$ - | \$ -                 | \$ 12,000                                |  | \$ (80,000)                   |                                  |                                      |                       | \$ 42,366                        |
| Abandoned Structures                | Specialized        | \$ 73,263         | \$ - | \$ -                 |  |  |                               |                                  |                                      |                       | \$ 73,263                        |
| Utilities - Gleichen                | Utility            | \$ 65,222         | \$ - | \$ -                 | \$ 58,400                                |  |                               |                                  |                                      |                       | \$ 123,622                       |
| Waste                               | General Tax Funded | \$ 59,096         | \$ - | \$ -                 | \$ 100,000                               |  | \$ (140,000)                  |                                  | \$ 80,904                            |                       | \$ 100,000                       |
| Rosebud Water and Wastewater        | Utility            | \$ 40,342         | \$ - | \$ -                 |  |  |                               |                                  |                                      |                       | \$ 40,342                        |
| Gleichen community infrastructure   | Specialized        | \$ 38,783         | \$ - | \$ -                 |  |  |                               |                                  |                                      |                       | \$ 38,783                        |
| Information Services                | General Tax Funded | \$ 36,311         | \$ - | \$ -                 | \$ 80,587                                |  | \$ (220,000)                  |                                  | \$ 183,689                           |                       | \$ 80,587                        |
| Community enhancement               | General Tax Funded | \$ 13,484         | \$ - | \$ -                 |  | \$ (13,484)                                |                               |                                  |                                      |                       | \$ 0                             |
| Wheatland Wind Benefit              | Specialized        | \$ 3,635          | \$ - | \$ -                 |  |  |                               |                                  |                                      |                       | \$ 3,635                         |
| Library                             | Specialized        | \$ 2,416          | \$ - | \$ -                 |  |  |                               |                                  |                                      |                       | \$ 2,416                         |
| Cenotaph                            | Specialized        | \$ 640            | \$ - | \$ -                 |  |  |                               |                                  |                                      |                       | \$ 640                           |
| Transportation - paved roadways     | General Tax Funded | \$ -              | \$ - | \$ -                 | \$ 100,000                               |  | \$ (400,056)                  |                                  |                                      | \$ 400,056            | \$ 100,000                       |
| Transportation - bridges / culverts | General Tax Funded | \$ 0              | \$ - | \$ -                 | \$ 100,000                               |  | \$ (1,901,250)                |                                  |                                      | \$ 1,901,250          | \$ 100,000                       |
| Recreation Reserve                  | General Tax Funded | \$ 0              | \$ - | \$ -                 | \$ 100,000                               |  | \$ (521,500)                  |                                  | \$ 521,500                           |                       | \$ 100,000                       |
| Solar Community Benefit             | Specialized        | \$ (323)          | \$ - | \$ -                 |  |  |                               |                                  |                                      |                       | \$ (323)                         |
| <b>Totals</b>                       |                    | \$29,440,952      | \$0  | \$0                  | \$1,830,987                              | \$ (2,252,517)                             | \$ (13,989,747)               | \$700,000                        | \$0                                  | \$0                   | \$15,729,675                     |
| <b>Unrestricted Surplus</b>         |                    | \$10,606,334      | \$0  | \$0                  | \$0                                      | \$ (916,702)                               | \$ (5,489,190)                | \$0                              | \$0                                  | \$0                   | \$4,200,442                      |

\*All transfers done between General Tax Funded reserves to accommodate capital project plans.

\*\*Lakes of Muirfield - Transportation reserve \$3.1M internal borrowing to other funds for capital work. To be repaid through the below structure:

|                     |              |                           |    |  |            |                |      |
|---------------------|--------------|---------------------------|----|--|------------|----------------|------|
| Principal Borrowing | \$ 3,100,000 | Maximum Duration (Years): | 20 | Annual Repayment (From General Tax Funds): | \$ 155,000 | Year Starting: | 2027 |
|---------------------|--------------|---------------------------|----|--|------------|----------------|------|

Funds may be repaid earlier through additional transfers or utilizing general tax funds towards specific Muirfield community projects (which will reduce the principal value)

## Debt Review

April 7, 2026

Final Operating Budget 2026 - 2028



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

### County debentures (excluding the seed cleaning and recoverable Drumheller & District Solid Waste Management Association)

| Description                                   | Purpose                                   | Remaining Debt          |          |         |
|---|---|-------------------------|----------|---------|
|   |   | Principal<br>(Dec 2025) | End Year | Bylaw # |
| Town of Rosebud                               | New water treatment storage facility      | \$ 7,584                | 2026     | 2006-32 |
| Carseland/Speargrass Lagoon                   | Increase lagoon capacity                  | \$ 84,160               | 2033     | 2013-04 |
| Transtor (Waste Management)                   | Transtor replacement and refurbishing     | \$ 138,000              | 2030     | 2020-27 |
| Goldfinch water line (estimated - in process) | New water line to service industrial park | \$ 7,750,000            | 2045     | 2024-07 |
| <b>Total (Estimated)</b>                      |   | <b>\$ 7,979,744</b>     |          |         |

### Debt Servicing Summary (Dec 31, 2025)

Total Debt Remaining \$48.6M

Total Servicing Remaining \$8.9M

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)

The Goldfinch bylaw is approved and the project is in process. The loan is being drawn upon during the project.

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