

Operating Object Summary - 5 Years

Budget Year 2026

From Stage All To Stage All

Object	2024	2025	2026	2027	2028
1-100 - Taxation	14,096,668	16,858,620	18,377,955	18,789,570	19,201,185
1-200 - Sales and User Charges	6,895,114	7,466,631	8,252,800	8,448,160	8,576,287
1-300 - Licences, Permits and Fees	240,000	277,500	305,500	310,500	315,500
1-400 - Interest, Penalties and Fines	789,500	170,000	264,000	267,500	268,000
1-500 - Long-term Contracts and Asset Returns	1,524,875	2,155,000	2,175,000	2,175,000	2,175,000
1-700 - Other Revenue	23,500	38,500	53,500	53,500	53,500
1-800 - Government Transfers Revenue	2,347,462	2,401,857	2,233,539	2,163,789	2,003,602
1-900 - Transfer from Reserves	866,123	739,531	355,031	118,031	63,031
Total Revenues	26,783,242	30,107,639	32,017,325	32,326,050	32,656,105
2-100 - Salaries, Wages and Benefits	7,614,034	8,548,512	8,909,298	9,090,801	9,355,761
2-200 - Contracted and General Services	6,426,344	6,162,938	6,535,991	6,647,536	6,866,735
2-300 - Materials, Goods, Supplies and Utilities	4,008,160	4,141,900	4,761,753	4,721,658	4,732,813
2-400 - Bank Charges and Interest	8,750	10,000	25,300	25,300	25,300
2-500 - Interest on Long Term Debt	624,108	641,798	717,799	736,362	698,344
2-521 - Principal Debt Repayments	1,181,371	1,336,880	1,145,736	1,182,173	1,220,191
2-700 - Other Expenses	35,000	1,335,000	1,440,490	1,440,490	1,440,490
2-800 - Government Transfers Expense	4,269,574	4,587,981	5,403,064	5,403,064	5,403,064
2-900 - Transfer to Reserves	2,615,901	3,342,630	3,077,894	3,078,666	2,913,407
Total Expenses	26,783,242	30,107,639	32,017,325	32,326,050	32,656,105
Net Total	-	-	-	-	-

5 Year Operating Budget Summary

Budget Year 2026

From Stage All To Stage All

Costing Center	2024	2025	2026	2027	2028
Administration	425,500	305,000	363,116	238,116	238,116
Council	1,000	21,000	17,000	1,000	1,000
General	15,469,543	18,849,120	20,312,955	20,722,070	21,131,185
Infrastructure & Engineering	265,339	161,406	12,000	62,000	12,000
Library	135,884	133,031	130,255	151,255	151,255
Operations	6,330,860	6,870,000	7,456,000	7,540,360	7,484,487
Planning & Development	175,000	298,031	356,031	251,031	256,031
Protective Services	2,527,057	1,778,420	1,763,668	1,756,418	1,775,731
Recreation and Community Services	1,453,059	1,691,631	1,606,300	1,603,800	1,606,300
Total Revenues	26,783,242	30,107,639	32,017,325	32,326,050	32,656,105
Percent Increase		12.41%	6.34%	0.96%	1.02%
Administration	1,400,188	1,194,065	1,203,732	1,226,497	1,313,335
Council	440,696	483,614	463,490	458,690	468,684
General	3,781,969	5,749,717	6,589,054	6,589,054	6,589,054
Infrastructure & Engineering	851,001	766,116	635,916	771,983	730,172
Library	559,153	568,770	628,474	667,308	681,955
Operations	9,598,227	10,313,718	10,871,674	10,993,825	10,978,225
Planning & Development	1,053,786	1,198,863	1,272,540	1,247,729	1,261,597
Protective Services	4,766,576	4,784,844	5,292,640	5,366,311	5,534,129
Recreation and Community Services	4,331,646	5,047,932	5,059,805	5,004,653	5,098,954
Total Expenses	26,783,242	30,107,639	32,017,325	32,326,050	32,656,105
Percent Increase		12.41%	6.34%	0.96%	1.02%
Net Total	-	-	-	-	-

Costing Center Summary

00-00 - General

Previous Costing Center	00-00 - General	Budget Year	2026
Division	General	Accounting Reference	00-00
Department	00-General	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-100-00-Residential Taxes	Increased	7.36 %	11,690,496	12,550,900
1-100-01-Residential Taxes Annex	Increased	5.53 %	229,062	241,737
1-101-00-Commercial Taxes	Decreased	0.87 %	1,115,000	1,105,253
1-101-01-Commercial Taxes Annex	Increased	26.68 %	59,579	75,475
1-102-00-Industrial Taxes	Increased	19.66 %	3,212,365	3,844,066
1-103-00-Farmland Taxes	Decreased	14.53 %	296	253
1-103-01-Farmland Taxes Annex	Decreased	0.49 %	10,322	10,271
1-105-00-Linear Taxes	Unchanged	0.00 %	150,000	150,000
1-200-00-General Sales & Services	Increased	11.11 %	18,000	20,000
1-400-00-Interest & Penalties	Increased	12.00 %	125,000	140,000
1-500-00-Return on Investments	Unchanged	0.00 %	425,000	425,000
1-505-00-Franchise Fees	Increased	1.16 %	1,730,000	1,750,000
1-996-00-Trfs from Capital Rsvs	Not used this year		84,000	-
Total Revenues		7.77 %	18,849,120	20,312,955
Expenses				
2-730-00-Taxes Write-off	Increased	7.85 %	1,305,000	1,407,490
2-820-00-ASFF Payments	Increased	21.00 %	3,637,080	4,400,892
2-821-00-Separate School Req	Unchanged	0.00 %	460,837	460,837
2-822-00-Seniors Foundation Req	Increased	18.37 %	205,564	243,335
2-823-00-FCSS Payments	Increased	5.52 %	72,500	76,500
2-995-00-Trfs to Operating Rsvs	Not used this year		38,596	-
2-996-00-Trfs to Capital Rsvs	Not used this year		30,140	-
Total Expenses		14.60 %	5,749,717	6,589,054

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-100-00-Residential Taxes	12,550,900	12,832,166	13,113,432	-	-
1-100-01-Residential Taxes Annex	241,737	241,737	241,737	-	-
1-101-00-Commercial Taxes	1,105,253	1,233,102	1,360,951	-	-
1-101-01-Commercial Taxes Annex	75,475	75,475	75,475	-	-
1-102-00-Industrial Taxes	3,844,066	3,844,066	3,844,066	-	-
1-103-00-Farmland Taxes	253	253	253	-	-
1-103-01-Farmland Taxes Annex	10,271	10,271	10,271	-	-
1-105-00-Linear Taxes	150,000	150,000	150,000	-	-
1-200-00-General Sales & Services	20,000	20,000	20,000	-	-
1-400-00-Interest & Penalties	140,000	140,000	140,000	-	-
1-500-00-Return on Investments	425,000	425,000	425,000	-	-
1-505-00-Franchise Fees	1,750,000	1,750,000	1,750,000	-	-
Total Revenues	20,312,955	20,722,070	21,131,185	-	-
% Increase		2.01%	1.97%	(100.00%)	0.00%
Expenses					
2-730-00-Taxes Write-off	1,407,490	1,407,490	1,407,490	-	-
2-820-00-ASFF Payments	4,400,892	4,400,892	4,400,892	-	-
2-821-00-Separate School Req	460,837	460,837	460,837	-	-
2-822-00-Seniors Foundation Req	243,335	243,335	243,335	-	-
2-823-00-FCSS Payments	76,500	76,500	76,500	-	-
Total Expenses	6,589,054	6,589,054	6,589,054	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Net Total	13,723,901	14,133,016	14,542,131	-	-

Costing Center Summary

11-00 - Council

Previous Costing Center	11-00 - Council	Budget Year	2026
Division	Council	Accounting Reference	11-00
Department	11-Council	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-205-00-Department Sales (1)	Unchanged	0.00 %	1,000	1,000
1-995-00-Trfrs from Operating Rsvs	Decreased	20.00 %	20,000	16,000
Total Revenues		19.05 %	21,000	17,000
Expenses				
2-120-00-Perm Salaries & Wages	Increased	4.03 %	43,095	44,831
2-125-00-Council Salaries	Unchanged	0.00 %	217,236	217,236
2-126-00-Council Fees & Per Diems	Increased	20.00 %	10,000	12,000
2-130-00-Benefits	Decreased	22.12 %	70,965	55,269
2-131-00-WCB	Decreased	10.55 %	6,768	6,054
2-132-00-Technology Allowance	Unchanged	0.00 %	8,400	8,400
2-220-00-Advertising	Unchanged	0.00 %	2,000	2,000
2-224-00-Travel & Accommodations	Decreased	33.33 %	15,000	10,000
2-226-00-Subs & Memberships	Increased	8.57 %	35,000	38,000
2-227-00-Training & Education	Unchanged	0.00 %	15,000	15,000
2-234-00-Contracted Services	Unchanged	0.00 %	5,000	5,000
2-241-00-Insurance Premiums	Decreased	37.86 %	5,150	3,200
2-245-00-Department Expense	Decreased	45.00 %	20,000	11,000
2-322-00-Promotional	Increased	16.67 %	15,000	17,500
2-323-00-Food & Refreshments	Unchanged	0.00 %	5,000	5,000
2-325-00-Office & Stationery	Unchanged	0.00 %	2,000	2,000
2-326-00-IT Software	Increased	37.50 %	8,000	11,000
Total Expenses		4.16 %	483,614	463,490

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-205-00-Department Sales (1)	1,000	1,000	1,000	-	-
1-995-00-Trfrs from Operating Rsvs	16,000	-	-	-	-
Total Revenues	17,000	1,000	1,000	-	-
% Increase		(94.12%)	0.00%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	44,831	46,175	47,561	-	-
2-125-00-Council Salaries	217,236	223,753	230,466	-	-
2-126-00-Council Fees & Per Diems	12,000	12,000	12,000	-	-
2-130-00-Benefits	55,269	56,927	58,635	-	-
2-131-00-WCB	6,054	6,235	6,422	-	-
2-132-00-Technology Allowance	8,400	8,400	8,400	-	-
2-220-00-Advertising	2,000	2,000	2,000	-	-
2-224-00-Travel & Accommodations	10,000	10,000	10,000	-	-
2-226-00-Subs & Memberships	38,000	38,000	38,000	-	-
2-227-00-Training & Education	15,000	15,000	15,000	-	-
2-234-00-Contracted Services	5,000	5,000	5,000	-	-
2-241-00-Insurance Premiums	3,200	3,200	3,200	-	-
2-245-00-Department Expense	11,000	-	-	-	-
2-322-00-Promotional	17,500	15,000	15,000	-	-
2-323-00-Food & Refreshments	5,000	5,000	5,000	-	-
2-325-00-Office & Stationery	2,000	2,000	2,000	-	-
2-326-00-IT Software	11,000	10,000	10,000	-	-
Total Expenses	463,490	458,690	468,684	-	-
% Increase		(1.04%)	2.18%	(100.00%)	0.00%
Net Total	(446,490)	(457,690)	(467,684)	-	-

Costing Center Summary

12-00 - Administration

Previous Costing Center 12-00 - Administration
Division Administration
Department 12-Administration
Stage New Budget Preparation

Budget Year 2026
Accounting Reference 12-00
Approved No
Manager

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-200-00-General Sales & Services	Unchanged	0.00 %	5,000	5,000
1-300-00-Tax Certificates	Increased	20.00 %	15,000	18,000
1-305-00-Business Licences	Increased	6.67 %	75,000	80,000
1-701-00-Rebates	Unchanged	0.00 %	5,000	5,000
1-891-00-Trfs from Prov Govt	Increased	0.09 %	130,000	130,116
1-995-00-Trfs from Operating Rsvs	Increased	66.67 %	75,000	125,000
Total Revenues		19.05 %	305,000	363,116
Expenses				
2-120-00-Perm Salaries & Wages	Increased	11.85 %	793,778	887,872
2-130-00-Benefits	Increased	11.04 %	188,571	209,388
2-131-00-WCB	Decreased	20.73 %	20,590	16,322
2-220-00-Advertising	Unchanged	0.00 %	4,000	4,000
2-221-00-Printing & Design	Unchanged	0.00 %	1,000	1,000
2-222-00-Postage & Freight	Unchanged	0.00 %	25,000	25,000
2-223-00-Telecommunications	Increased	0.94 %	21,300	21,500
2-224-00-Travel & Accommodations	Increased	3.23 %	15,500	16,000
2-226-00-Subs & Memberships	Unchanged	0.00 %	9,000	9,000
2-227-00-Training & Education	Increased	3.23 %	15,500	16,000
2-229-00-Accounting & Audit Fees	Increased	48.00 %	25,000	37,000
2-230-00-Assessment & Inspections	Increased	1.71 %	117,000	119,000
2-231-00-IT Services	Increased	3.14 %	127,500	131,500
2-232-00-Professional Fees	Increased	34.62 %	130,000	175,000
2-233-00-Other Professional Fees	Unchanged	0.00 %	20,000	20,000
2-234-00-Contracted Services	Unchanged	0.00 %	10,000	10,000
2-235-00-Cleaning	Unchanged	0.00 %	20,000	20,000
2-240-00-Rentals	Unchanged	0.00 %	15,500	15,500
2-241-00-Insurance Premiums	Increased	209.09 %	5,500	17,000
2-322-00-Promotional	New this year		-	2,500
2-323-00-Food & Refreshments	Unchanged	0.00 %	5,000	5,000
2-324-00-Staff Apprn & Long Serv	Decreased	12.50 %	20,000	17,500
2-325-00-Office & Stationery	Unchanged	0.00 %	25,000	25,000
2-326-00-IT Software	Increased	22.73 %	242,000	297,000
2-327-00-IT Equipment & Supplies	Unchanged	0.00 %	50,000	50,000
2-328-00-Equipment & Furnishings	Unchanged	0.00 %	5,000	5,000
2-330-00-Janitorial Supplies	Unchanged	0.00 %	5,000	5,000
2-338-00-Natural Gas	Unchanged	0.00 %	4,500	4,500
2-339-00-Power	Increased	15.00 %	10,000	11,500
2-341-00-Municipal Utilities	Increased	40.00 %	2,500	3,500
2-420-00-Bank Charges & Interest	Increased	50.00 %	7,000	10,500
2-990-00-Internal Admin Fee	Increased	31.83 %	(746,674)	(984,350)
Total Expenses		0.81 %	1,194,065	1,203,732

Costing Center Summary

12-00 - Administration

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-200-00-General Sales & Services	5,000	5,000	5,000	-	-
1-300-00-Tax Certificates	18,000	18,000	18,000	-	-
1-305-00-Business Licences	80,000	80,000	80,000	-	-
1-701-00-Rebates	5,000	5,000	5,000	-	-
1-891-00-Trfs from Prov Govt	130,116	130,116	130,116	-	-
1-995-00-Trfs from Operating Rsvs	125,000	-	-	-	-
Total Revenues	363,116	238,116	238,116	-	-
% Increase		(34.42%)	0.00%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	887,872	931,088	945,054	-	-
2-130-00-Benefits	209,388	216,163	219,405	-	-
2-131-00-WCB	16,322	17,217	17,475	-	-
2-220-00-Advertising	4,000	4,000	4,000	-	-
2-221-00-Printing & Design	1,000	1,000	1,000	-	-
2-222-00-Postage & Freight	25,000	25,000	25,000	-	-
2-223-00-Telecommunications	21,500	21,500	21,500	-	-
2-224-00-Travel & Accommodations	16,000	16,000	16,000	-	-
2-226-00-Subs & Memberships	9,000	9,000	9,000	-	-
2-227-00-Training & Education	16,000	16,000	16,000	-	-
2-229-00-Accounting & Audit Fees	37,000	39,000	46,000	-	-
2-230-00-Assessment & Inspections	119,000	121,000	123,000	-	-
2-231-00-IT Services	131,500	136,500	141,500	-	-
2-232-00-Professional Fees	175,000	175,000	175,000	-	-
2-233-00-Other Professional Fees	20,000	20,000	20,000	-	-
2-234-00-Contracted Services	10,000	10,000	10,000	-	-
2-235-00-Cleaning	20,000	20,000	20,000	-	-
2-240-00-Rentals	15,500	15,500	15,500	-	-
2-241-00-Insurance Premiums	17,000	17,000	17,000	-	-
2-322-00-Promotional	2,500	2,500	2,500	-	-
2-323-00-Food & Refreshments	5,000	5,000	5,000	-	-
2-324-00-Staff Apprn & Long Serv	17,500	17,500	17,500	-	-
2-325-00-Office & Stationery	25,000	25,000	25,000	-	-
2-326-00-IT Software	297,000	175,000	180,000	-	-
2-327-00-IT Equipment & Supplies	50,000	50,000	50,000	-	-
2-328-00-Equipment & Furnishings	5,000	5,000	5,000	-	-
2-330-00-Janitorial Supplies	5,000	5,000	5,000	-	-
2-338-00-Natural Gas	4,500	4,500	4,500	-	-
2-339-00-Power	11,500	11,500	11,500	-	-
2-341-00-Municipal Utilities	3,500	3,500	3,500	-	-
2-420-00-Bank Charges & Interest	10,500	10,500	10,500	-	-
2-990-00-Internal Admin Fee	(984,350)	(899,471)	(849,099)	-	-
Total Expenses	1,203,732	1,226,497	1,313,335	-	-
% Increase		1.89%	7.08%	(100.00%)	0.00%
Net Total	(840,616)	(988,381)	(1,075,219)	-	-

Costing Center Summary

22-00 - Bylaw

Previous Costing Center 22-00 - Bylaw
Division Protective Services
Department 22-Bylaw
Stage New Budget Preparation

Budget Year 2026
Accounting Reference 22-00
Approved No
Manager

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-306-00-Animal Licences	Unchanged	0.00 %	12,500	12,500
1-410-00-Highway & Traffic Fines	New this year		-	30,000
1-411-00-Bylaw Fines	Unchanged	0.00 %	12,500	12,500
1-995-00-Trfs from Operating Rsvs	New this year		-	26,000
Total Revenues		224.00 %	25,000	81,000
Expenses				
2-120-00-Perm Salaries & Wages	Increased	58.49 %	242,908	384,978
2-122-00-Seasonal Wages	New this year		-	15,264
2-130-00-Benefits	Increased	63.63 %	60,926	99,694
2-131-00-WCB	Increased	47.00 %	6,276	9,226
2-220-00-Advertising	Unchanged	0.00 %	1,000	1,000
2-222-00-Postage & Freight	Increased	150.00 %	1,000	2,500
2-223-00-Telecommunications	Increased	42.86 %	3,500	5,000
2-224-00-Travel & Accommodations	Increased	166.67 %	6,000	16,000
2-226-00-Subs & Memberships	Unchanged	0.00 %	2,000	2,000
2-227-00-Training & Education	Increased	400.00 %	4,000	20,000
2-231-00-IT Services	Increased	262.32 %	6,900	25,000
2-234-00-Contracted Services	Increased	65.91 %	22,000	36,500
2-237-00-Equipment & Vehicle RM	Increased	50.00 %	5,000	7,500
2-240-00-Rentals	Increased	20.00 %	1,000	1,200
2-241-00-Insurance Premiums	Increased	40.00 %	5,000	7,000
2-323-00-Food & Refreshments	Increased	100.00 %	500	1,000
2-325-00-Office & Stationery	Increased	20.00 %	2,500	3,000
2-328-00-Equipment & Furnishings	Unchanged	0.00 %	5,000	5,000
2-331-00-Uniforms	Increased	100.00 %	5,000	10,000
2-334-00-Fuel & Oil	Increased	13.33 %	7,500	8,500
2-996-00-Trfs to Capital Rsvs	Unchanged	0.00 %	20,000	20,000
Total Expenses		66.75 %	408,010	680,362

Costing Center Summary

22-00 - Bylaw

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-306-00-Animal Licences	12,500	12,500	12,500	-	-
1-410-00-Highway & Traffic Fines	30,000	30,000	30,000	-	-
1-411-00-Bylaw Fines	12,500	12,500	12,500	-	-
1-995-00-Trfs from Operating Rsvs	26,000	-	-	-	-
Total Revenues	81,000	55,000	55,000	-	-
% Increase		(32.10%)	0.00%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	384,978	376,951	388,260	-	-
2-122-00-Seasonal Wages	15,264	15,722	16,194	-	-
2-130-00-Benefits	99,694	94,851	97,696	-	-
2-131-00-WCB	9,226	9,050	9,322	-	-
2-220-00-Advertising	1,000	1,000	1,000	-	-
2-222-00-Postage & Freight	2,500	2,500	2,500	-	-
2-223-00-Telecommunications	5,000	5,000	5,000	-	-
2-224-00-Travel & Accommodations	16,000	5,000	5,000	-	-
2-226-00-Subs & Memberships	2,000	2,000	2,000	-	-
2-227-00-Training & Education	20,000	5,000	5,000	-	-
2-231-00-IT Services	25,000	25,000	25,000	-	-
2-234-00-Contracted Services	36,500	36,500	36,500	-	-
2-237-00-Equipment & Vehicle RM	7,500	7,500	7,500	-	-
2-240-00-Rentals	1,200	1,200	1,200	-	-
2-241-00-Insurance Premiums	7,000	7,000	7,000	-	-
2-323-00-Food & Refreshments	1,000	1,000	1,000	-	-
2-325-00-Office & Stationery	3,000	3,000	3,000	-	-
2-328-00-Equipment & Furnishings	5,000	5,000	5,000	-	-
2-331-00-Uniforms	10,000	10,000	10,000	-	-
2-334-00-Fuel & Oil	8,500	8,500	8,500	-	-
2-996-00-Trfs to Capital Rsvs	20,000	20,000	20,000	-	-
Total Expenses	680,362	641,774	656,672	-	-
% Increase		(5.67%)	2.32%	(100.00%)	0.00%
Net Total	(599,362)	(586,774)	(601,672)	-	-

Costing Center Summary

21-00 - Police

Previous Costing Center	21-00 - Police	Budget Year	2026
Division	Protective Services	Accounting Reference	21-00
Department	21-Police	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-410-00-Highway & Traffic Fines	Increased	300.00 %	15,000	60,000
1-891-00-Trfs from Prov Govt	Increased	0.02 %	920,000	920,168
Total Revenues		4.83 %	935,000	980,168
Expenses				
2-120-00-Perm Salaries & Wages	Increased	1.41 %	194,839	197,593
2-130-00-Benefits	Decreased	14.94 %	54,382	46,256
2-131-00-WCB	Decreased	9.44 %	5,040	4,564
2-224-00-Travel & Accommodations	Decreased	50.00 %	3,000	1,500
2-245-00-Department Expense	Increased	11.23 %	2,365,706	2,631,326
2-893-00-Trfs to Lcl Bds & Agcs	Increased	75.00 %	10,000	17,500
Total Expenses		10.09 %	2,632,967	2,898,739

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-410-00-Highway & Traffic Fines	60,000	60,000	60,000	-	-
1-891-00-Trfs from Prov Govt	920,168	920,168	920,168	-	-
Total Revenues	980,168	980,168	980,168	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	197,593	218,258	228,080	-	-
2-130-00-Benefits	46,256	50,340	52,605	-	-
2-131-00-WCB	4,564	5,042	5,269	-	-
2-224-00-Travel & Accommodations	1,500	1,500	1,500	-	-
2-245-00-Department Expense	2,631,326	2,703,671	2,829,370	-	-
2-893-00-Trfs to Lcl Bds & Agcs	17,500	17,500	17,500	-	-
Total Expenses	2,898,739	2,996,311	3,134,324	-	-
% Increase		3.37%	4.61%	(100.00%)	0.00%
Net Total	(1,918,571)	(2,016,143)	(2,154,156)	-	-

Costing Center Summary

23-00 - Fire

Previous Costing Center 23-00 - Fire
Division Protective Services
Department 23-Fire
Stage New Budget Preparation

Budget Year 2026
Accounting Reference 23-00
Approved No
Manager

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-200-00-General Sales & Services	Increased	25.00 %	60,000	75,000
1-700-00-Donations	Unchanged	0.00 %	2,500	2,500
1-892-00-Trfs from Other Lcl Govt	Decreased	17.32 %	755,920	625,000
Total Revenues		14.16 %	818,420	702,500
Expenses				
2-120-00-Perm Salaries & Wages	Increased	3.40 %	548,756	567,424
2-122-00-Seasonal Wages	Increased	5.36 %	14,487	15,264
2-130-00-Benefits	Decreased	1.27 %	136,126	134,394
2-131-00-WCB	Decreased	7.23 %	14,487	13,440
2-220-00-Advertising	Unchanged	0.00 %	1,000	1,000
2-222-00-Postage & Freight	Unchanged	0.00 %	1,000	1,000
2-223-00-Telecommunications	Unchanged	0.00 %	12,600	12,600
2-224-00-Travel & Accommodations	Decreased	20.00 %	10,000	8,000
2-226-00-Subs & Memberships	Increased	50.00 %	10,000	15,000
2-227-00-Training & Education	Decreased	3.70 %	38,420	37,000
2-228-00-Licences & Permits	Unchanged	0.00 %	5,000	5,000
2-230-00-Assessment & Inspections	Unchanged	0.00 %	1,000	1,000
2-234-00-Contracted Services	Increased	4.44 %	45,000	47,000
2-236-00-Building Repairs	Unchanged	0.00 %	20,000	20,000
2-237-00-Equipment & Vehicle RM	Decreased	14.29 %	35,000	30,000
2-240-00-Rentals	Unchanged	0.00 %	1,000	1,000
2-241-00-Insurance Premiums	Decreased	5.45 %	27,500	26,000
2-245-00-Department Expense	Increased	2.86 %	175,000	180,000
2-323-00-Food & Refreshments	Increased	25.00 %	4,000	5,000
2-324-00-Staff Apprn & Long Serv	Increased	25.00 %	8,000	10,000
2-325-00-Office & Stationery	Increased	7.69 %	6,500	7,000
2-326-00-IT Software	Unchanged	0.00 %	10,000	10,000
2-327-00-IT Equipment & Supplies	Unchanged	0.00 %	4,000	4,000
2-328-00-Equipment & Furnishings	Unchanged	0.00 %	5,000	5,000
2-329-00-First Aid, Safety & PPE	Decreased	16.67 %	48,000	40,000
2-330-00-Janitorial Supplies	Decreased	40.00 %	2,500	1,500
2-331-00-Uniforms	Increased	25.00 %	10,000	12,500
2-334-00-Fuel & Oil	Unchanged	0.00 %	23,000	23,000
2-335-00-Parts & Accessories	Unchanged	0.00 %	15,000	15,000
2-337-00-Tools	Unchanged	0.00 %	10,000	10,000
2-338-00-Natural Gas	Decreased	10.00 %	10,000	9,000
2-339-00-Power	Decreased	2.50 %	20,000	19,500
2-341-00-Municipal Utilities	Increased	36.36 %	3,300	4,500
2-520-00-Interest on LT Debt	Decreased	2.86 %	50,278	48,839
2-521-00-LT Debt Principal	Increased	2.74 %	52,439	53,878
2-730-00-Taxes Write-off	Increased	10.00 %	30,000	33,000
2-990-00-Internal Admin Fee	Decreased	14.16 %	65,474	56,200
2-996-00-Trfs to Capital Rsvs	Decreased	16.00 %	250,000	210,000
Total Expenses		1.79 %	1,723,867	1,693,039

Costing Center Summary

23-00 - Fire

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-200-00-General Sales & Services	75,000	75,000	75,000	-	-
1-700-00-Donations	2,500	2,500	2,500	-	-
1-892-00-Trfs from Other Lcl Govt	625,000	643,750	663,063	-	-
Total Revenues	702,500	721,250	740,563	-	-
% Increase		2.67%	2.68%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	567,424	575,935	584,574	-	-
2-122-00-Seasonal Wages	15,264	15,722	16,194	-	-
2-130-00-Benefits	134,394	136,410	138,457	-	-
2-131-00-WCB	13,440	13,642	13,846	-	-
2-220-00-Advertising	1,000	1,000	1,000	-	-
2-222-00-Postage & Freight	1,000	1,000	1,000	-	-
2-223-00-Telecommunications	12,600	12,600	12,600	-	-
2-224-00-Travel & Accommodations	8,000	8,000	8,000	-	-
2-226-00-Subs & Memberships	15,000	15,000	15,000	-	-
2-227-00-Training & Education	37,000	37,000	37,000	-	-
2-228-00-Licences & Permits	5,000	5,000	5,000	-	-
2-230-00-Assessment & Inspections	1,000	1,000	1,000	-	-
2-234-00-Contracted Services	47,000	49,000	51,000	-	-
2-236-00-Building Repairs	20,000	20,000	20,000	-	-
2-237-00-Equipment & Vehicle RM	30,000	30,000	30,000	-	-
2-240-00-Rentals	1,000	1,000	1,000	-	-
2-241-00-Insurance Premiums	26,000	26,000	26,000	-	-
2-245-00-Department Expense	180,000	180,000	180,000	-	-
2-323-00-Food & Refreshments	5,000	5,000	5,000	-	-
2-324-00-Staff Apprn & Long Serv	10,000	10,000	10,000	-	-
2-325-00-Office & Stationery	7,000	7,000	7,000	-	-
2-326-00-IT Software	10,000	10,000	10,000	-	-
2-327-00-IT Equipment & Supplies	4,000	4,000	4,000	-	-
2-328-00-Equipment & Furnishings	5,000	5,000	5,000	-	-
2-329-00-First Aid, Safety & PPE	40,000	40,000	40,000	-	-
2-330-00-Janitorial Supplies	1,500	1,500	1,500	-	-
2-331-00-Uniforms	12,500	12,500	12,500	-	-
2-334-00-Fuel & Oil	23,000	23,000	23,000	-	-
2-335-00-Parts & Accessories	15,000	15,000	15,000	-	-
2-337-00-Tools	10,000	10,000	10,000	-	-
2-338-00-Natural Gas	9,000	9,000	9,000	-	-
2-339-00-Power	19,500	19,500	19,500	-	-
2-341-00-Municipal Utilities	4,500	4,500	4,500	-	-
2-520-00-Interest on LT Debt	48,839	47,361	45,842	-	-
2-521-00-LT Debt Principal	53,878	55,356	56,875	-	-
2-730-00-Taxes Write-off	33,000	33,000	33,000	-	-
2-990-00-Internal Admin Fee	56,200	57,700	59,245	-	-
2-996-00-Trfs to Capital Rsvs	210,000	210,000	210,000	-	-
Total Expenses	1,693,039	1,707,726	1,722,633	-	-
% Increase		0.87%	0.87%	(100.00%)	0.00%
Net Total	(990,539)	(986,476)	(982,070)	-	-

Costing Center Summary

24-00 - Emergency Management

Previous Costing Center	24-00 - Emergency Management	Budget Year	2026
Division	Protective Services	Accounting Reference	24-00
Department	24-Emergency Management	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
2-220-00-Advertising	Unchanged	0.00 %	500	500
2-223-00-Telecommunications	Unchanged	0.00 %	4,000	4,000
2-224-00-Travel & Accommodations	Unchanged	0.00 %	1,500	1,500
2-226-00-Subs & Memberships	Unchanged	0.00 %	500	500
2-227-00-Training & Education	Unchanged	0.00 %	6,000	6,000
2-234-00-Contracted Services	Unchanged	0.00 %	1,500	1,500
2-240-00-Rentals	Unchanged	0.00 %	1,000	1,000
2-323-00-Food & Refreshments	Increased	50.00 %	1,000	1,500
2-325-00-Office & Stationery	Unchanged	0.00 %	2,000	2,000
2-328-00-Equipment & Furnishings	Unchanged	0.00 %	2,000	2,000
Total Expenses		2.50 %	20,000	20,500

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Expenses					
2-220-00-Advertising	500	500	500	-	-
2-223-00-Telecommunications	4,000	4,000	4,000	-	-
2-224-00-Travel & Accommodations	1,500	1,500	1,500	-	-
2-226-00-Subs & Memberships	500	500	500	-	-
2-227-00-Training & Education	6,000	6,000	6,000	-	-
2-234-00-Contracted Services	1,500	1,500	1,500	-	-
2-240-00-Rentals	1,000	1,000	1,000	-	-
2-323-00-Food & Refreshments	1,500	1,500	1,500	-	-
2-325-00-Office & Stationery	2,000	2,000	2,000	-	-
2-328-00-Equipment & Furnishings	2,000	2,000	2,000	-	-
Total Expenses	20,500	20,500	20,500	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Net Total	(20,500)	(20,500)	(20,500)	-	-

Costing Center Summary

31-00 - Common Services

Previous Costing Center 31-00 - Common Services
Division Operations
Department 31-Common Services
Stage New Budget Preparation

Budget Year 2026
Accounting Reference 31-00
Approved No
Manager

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-701-00-Rebates	Unchanged	0.00 %	1,000	1,000
Total Revenues		0.00 %	1,000	1,000
Expenses				
2-120-00-Perm Salaries & Wages	Increased	2.68 %	100,557	103,247
2-130-00-Benefits	Decreased	17.07 %	25,023	20,752
2-131-00-WCB	Decreased	8.76 %	2,614	2,385
2-222-00-Postage & Freight	Unchanged	0.00 %	500	500
2-223-00-Telecommunications	Unchanged	0.00 %	8,720	8,720
2-224-00-Travel & Accommodations	Decreased	16.67 %	6,000	5,000
2-226-00-Subs & Memberships	Unchanged	0.00 %	3,000	3,000
2-227-00-Training & Education	Decreased	16.67 %	12,000	10,000
2-228-00-Licences & Permits	Unchanged	0.00 %	4,000	4,000
2-230-00-Assessment & Inspections	Unchanged	0.00 %	4,000	4,000
2-234-00-Contracted Services	Unchanged	0.00 %	5,000	5,000
2-235-00-Cleaning	Unchanged	0.00 %	18,000	18,000
2-236-00-Building Repairs	Unchanged	0.00 %	10,000	10,000
2-240-00-Rentals	Unchanged	0.00 %	3,000	3,000
2-241-00-Insurance Premiums	Increased	90.00 %	5,000	9,500
2-323-00-Food & Refreshments	Unchanged	0.00 %	1,000	1,000
2-325-00-Office & Stationery	Unchanged	0.00 %	5,000	5,000
2-326-00-IT Software	Unchanged	0.00 %	8,500	8,500
2-328-00-Equipment & Furnishings	Unchanged	0.00 %	5,000	5,000
2-329-00-First Aid, Safety & PPE	Unchanged	0.00 %	10,000	10,000
2-330-00-Janitorial Supplies	Unchanged	0.00 %	7,000	7,000
2-331-00-Uniforms	Unchanged	0.00 %	1,000	1,000
2-335-00-Parts & Accessories	Unchanged	0.00 %	4,000	4,000
2-338-00-Natural Gas	Decreased	18.18 %	16,500	13,500
2-339-00-Power	Decreased	25.00 %	16,000	12,000
2-341-00-Municipal Utilities	Increased	10.00 %	1,000	1,100
2-996-00-Trfs to Capital Rsvs	Unchanged	0.00 %	80,000	80,000
Total Expenses		1.99 %	362,414	355,204

Costing Center Summary

31-00 - Common Services

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-701-00-Rebates	1,000	1,000	1,000	-	-
Total Revenues	1,000	1,000	1,000	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	103,247	106,344	109,535	-	-
2-130-00-Benefits	20,752	21,375	22,016	-	-
2-131-00-WCB	2,385	2,457	2,530	-	-
2-222-00-Postage & Freight	500	500	500	-	-
2-223-00-Telecommunications	8,720	8,720	8,720	-	-
2-224-00-Travel & Accommodations	5,000	5,000	5,000	-	-
2-226-00-Subs & Memberships	3,000	3,000	3,000	-	-
2-227-00-Training & Education	10,000	10,000	10,000	-	-
2-228-00-Licences & Permits	4,000	4,000	4,000	-	-
2-230-00-Assessment & Inspections	4,000	4,000	4,000	-	-
2-234-00-Contracted Services	5,000	5,000	5,000	-	-
2-235-00-Cleaning	18,000	18,000	18,000	-	-
2-236-00-Building Repairs	10,000	10,000	10,000	-	-
2-240-00-Rentals	3,000	3,000	3,000	-	-
2-241-00-Insurance Premiums	9,500	9,500	9,500	-	-
2-323-00-Food & Refreshments	1,000	1,000	1,000	-	-
2-325-00-Office & Stationery	5,000	5,000	5,000	-	-
2-326-00-IT Software	8,500	8,500	8,500	-	-
2-328-00-Equipment & Furnishings	5,000	5,000	5,000	-	-
2-329-00-First Aid, Safety & PPE	10,000	10,000	10,000	-	-
2-330-00-Janitorial Supplies	7,000	7,000	7,000	-	-
2-331-00-Uniforms	1,000	1,000	1,000	-	-
2-335-00-Parts & Accessories	4,000	4,000	4,000	-	-
2-338-00-Natural Gas	13,500	13,500	13,500	-	-
2-339-00-Power	12,000	12,000	12,000	-	-
2-341-00-Municipal Utilities	1,100	1,100	1,100	-	-
2-996-00-Trfs to Capital Rsvs	80,000	80,000	80,000	-	-
Total Expenses	355,204	358,996	362,901	-	-
% Increase		1.07%	1.09%	(100.00%)	0.00%
Net Total	(354,204)	(357,996)	(361,901)	-	-

Costing Center Summary

32-00 - Fleet

Previous Costing Center	32-00 - Fleet	Budget Year	2026
Division	Operations	Accounting Reference	32-00
Department	32-Fleet	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-996-00-Trfs from Capital Rsvs	Not used this year		15,000	-
Total Revenues			15,000	-
Expenses				
2-120-00-Perm Salaries & Wages	Decreased	3.43 %	197,167	190,399
2-130-00-Benefits	Decreased	11.78 %	47,487	41,894
2-131-00-WCB	Decreased	11.51 %	4,970	4,398
2-133-00-Tool Allowance	Increased	15.38 %	3,640	4,200
2-222-00-Postage & Freight	Unchanged	0.00 %	1,000	1,000
2-223-00-Telecommunications	Unchanged	0.00 %	800	800
2-224-00-Travel & Accommodations	Unchanged	0.00 %	2,500	2,500
2-227-00-Training & Education	Unchanged	0.00 %	2,500	2,500
2-228-00-Licences & Permits	Unchanged	0.00 %	1,500	1,500
2-230-00-Assessment & Inspections	Unchanged	0.00 %	3,000	3,000
2-237-00-Equipment & Vehicle RM	Unchanged	0.00 %	10,000	10,000
2-241-00-Insurance Premiums	Decreased	8.00 %	25,000	23,000
2-245-00-Department Expense	Not used this year		15,000	-
2-326-00-IT Software	Increased	10.00 %	5,000	5,500
2-327-00-IT Equipment & Supplies	Decreased	5.56 %	9,000	8,500
2-330-00-Janitorial Supplies	Decreased	16.67 %	3,000	2,500
2-331-00-Uniforms	Unchanged	0.00 %	2,500	2,500
2-334-00-Fuel & Oil	Decreased	11.54 %	130,000	115,000
2-335-00-Parts & Accessories	Decreased	3.45 %	145,000	140,000
2-337-00-Tools	Unchanged	0.00 %	3,000	3,000
2-996-00-Trfs to Capital Rsvs	Decreased	7.94 %	315,000	290,000
Total Expenses		8.08 %	927,064	852,191

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Expenses					
2-120-00-Perm Salaries & Wages	190,399	196,111	201,994	-	-
2-130-00-Benefits	41,894	43,151	44,446	-	-
2-131-00-WCB	4,398	4,530	4,666	-	-
2-133-00-Tool Allowance	4,200	4,200	4,200	-	-
2-222-00-Postage & Freight	1,000	1,000	1,000	-	-
2-223-00-Telecommunications	800	800	800	-	-
2-224-00-Travel & Accommodations	2,500	2,500	2,500	-	-
2-227-00-Training & Education	2,500	2,500	2,500	-	-
2-228-00-Licences & Permits	1,500	1,500	1,500	-	-
2-230-00-Assessment & Inspections	3,000	3,000	3,000	-	-
2-237-00-Equipment & Vehicle RM	10,000	10,000	10,000	-	-
2-241-00-Insurance Premiums	23,000	23,000	23,000	-	-
2-326-00-IT Software	5,500	5,500	5,500	-	-
2-327-00-IT Equipment & Supplies	8,500	8,500	8,500	-	-
2-330-00-Janitorial Supplies	2,500	2,500	2,500	-	-
2-331-00-Uniforms	2,500	2,500	2,500	-	-
2-334-00-Fuel & Oil	115,000	115,000	115,000	-	-
2-335-00-Parts & Accessories	140,000	140,000	140,000	-	-
2-337-00-Tools	3,000	3,000	3,000	-	-
2-996-00-Trfs to Capital Rsvs	290,000	290,000	290,000	-	-
Total Expenses	852,191	859,292	866,606	-	-
% Increase		0.83%	0.85%	(100.00%)	0.00%
Net Total	(852,191)	(859,292)	(866,606)	-	-

Costing Center Summary

33-00 - Roads

Previous Costing Center	33-00 - Roads	Budget Year	2026
Division	Operations	Accounting Reference	33-00
Department	33-Roads	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
2-120-00-Perm Salaries & Wages	Decreased	11.91 %	465,399	409,975
2-122-00-Seasonal Wages	Decreased	2.87 %	26,548	25,787
2-130-00-Benefits	Decreased	20.75 %	124,367	98,556
2-131-00-WCB	Decreased	18.09 %	12,248	10,032
2-223-00-Telecommunications	Unchanged	0.00 %	800	800
2-226-00-Subs & Memberships	Unchanged	0.00 %	1,000	1,000
2-234-00-Contracted Services	Increased	5.56 %	360,000	380,000
2-240-00-Rentals	Decreased	20.00 %	7,500	6,000
2-241-00-Insurance Premiums	Decreased	18.00 %	5,000	4,100
2-331-00-Uniforms	Increased	25.00 %	4,000	5,000
2-332-00-Chemicals	Unchanged	0.00 %	10,000	10,000
2-333-00-Construction Materials	Decreased	5.26 %	95,000	90,000
2-335-00-Parts & Accessories	Unchanged	0.00 %	45,000	45,000
2-337-00-Tools	Unchanged	0.00 %	5,000	5,000
2-338-00-Natural Gas	Decreased	11.11 %	4,500	4,000
2-339-00-Power	Increased	6.80 %	412,000	440,000
2-996-00-Trfs to Capital Rsvs	Increased	2.61 %	575,000	590,000
Total Expenses		1.31 %	2,153,362	2,125,250

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Expenses					
2-120-00-Perm Salaries & Wages	409,975	428,424	447,703	-	-
2-122-00-Seasonal Wages	25,787	26,561	27,358	-	-
2-130-00-Benefits	98,556	102,991	107,626	-	-
2-131-00-WCB	10,032	10,484	10,956	-	-
2-223-00-Telecommunications	800	800	800	-	-
2-226-00-Subs & Memberships	1,000	1,000	1,000	-	-
2-234-00-Contracted Services	380,000	380,000	380,000	-	-
2-240-00-Rentals	6,000	6,000	6,000	-	-
2-241-00-Insurance Premiums	4,100	4,100	4,100	-	-
2-331-00-Uniforms	5,000	5,000	5,000	-	-
2-332-00-Chemicals	10,000	10,000	10,000	-	-
2-333-00-Construction Materials	90,000	90,000	90,000	-	-
2-335-00-Parts & Accessories	45,000	45,000	45,000	-	-
2-337-00-Tools	5,000	5,000	5,000	-	-
2-338-00-Natural Gas	4,000	4,000	4,000	-	-
2-339-00-Power	440,000	440,000	440,000	-	-
2-996-00-Trfs to Capital Rsvs	590,000	590,000	590,000	-	-
Total Expenses	2,125,250	2,149,360	2,174,543	-	-
% Increase		1.13%	1.17%	(100.00%)	0.00%
Net Total	(2,125,250)	(2,149,360)	(2,174,543)	-	-

Costing Center Summary

34-10 - Water

Previous Costing Center 34-10 - Water
Division Operations
Department 34-Utilities
Stage New Budget Preparation

Budget Year 2026
Accounting Reference 34-10
Approved No
Manager

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-200-00-General Sales & Services	Unchanged	0.00 %	20,000	20,000
1-205-00-Department Sales (1)	Increased	20.00 %	50,000	60,000
1-210-00-Basic	Increased	5.26 %	1,045,000	1,100,000
1-211-00-Consumption	Increased	56.08 %	1,200,000	1,873,000
1-212-00-Bulk	Increased	8.52 %	135,000	146,500
1-400-00-Interest & Penalties	Increased	30.00 %	5,000	6,500
1-893-00-Trfs from Lcl Bds & Agcs	Increased	33.33 %	15,000	20,000
1-996-00-Trfs from Capital Rsvs	Not used this year		20,000	-
Total Revenues		29.56 %	2,490,000	3,226,000
Expenses				
2-120-00-Perm Salaries & Wages	Decreased	16.70 %	258,599	215,402
2-122-00-Seasonal Wages	Increased	9.60 %	6,618	7,253
2-130-00-Benefits	Decreased	22.04 %	65,409	50,990
2-131-00-WCB	Decreased	22.20 %	6,599	5,134
2-222-00-Postage & Freight	Increased	7.14 %	7,000	7,500
2-223-00-Telecommunications	Increased	66.67 %	1,800	3,000
2-224-00-Travel & Accommodations	Decreased	20.00 %	5,000	4,000
2-226-00-Subs & Memberships	Unchanged	0.00 %	1,500	1,500
2-227-00-Training & Education	Decreased	20.00 %	5,000	4,000
2-230-00-Assessment & Inspections	Unchanged	0.00 %	2,500	2,500
2-234-00-Contracted Services	Decreased	4.76 %	136,500	130,000
2-236-00-Building Repairs	Decreased	33.33 %	30,000	20,000
2-240-00-Rentals	Unchanged	0.00 %	2,000	2,000
2-241-00-Insurance Premiums	Increased	14.29 %	35,000	40,000
2-325-00-Office & Stationery	Unchanged	0.00 %	500	500
2-326-00-IT Software	Unchanged	0.00 %	5,000	5,000
2-331-00-Uniforms	Decreased	12.50 %	4,000	3,500
2-335-00-Parts & Accessories	Unchanged	0.00 %	60,000	60,000
2-337-00-Tools	Unchanged	0.00 %	3,500	3,500
2-338-00-Natural Gas	Decreased	4.00 %	25,000	24,000
2-339-00-Power	Increased	42.86 %	42,000	60,000
2-340-00-Water	Increased	73.04 %	875,000	1,514,103
2-345-00-Water Meters	Increased	20.00 %	40,000	48,000
2-520-00-Interest on LT Debt	Increased	39.92 %	95,934	134,232
2-521-00-LT Debt Principal	Increased	105.45 %	82,764	170,040
2-990-00-Internal Admin Fee	Increased	95.91 %	197,600	387,120
2-996-00-Trfs to Capital Rsvs	Decreased	34.83 %	495,177	322,726
Total Expenses		29.56 %	2,490,000	3,226,000

Costing Center Summary

34-10 - Water

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-200-00-General Sales & Services	20,000	20,000	20,000	-	-
1-205-00-Department Sales (1)	60,000	60,000	60,000	-	-
1-210-00-Basic	1,100,000	1,122,000	1,144,000	-	-
1-211-00-Consumption	1,873,000	1,956,360	1,995,487	-	-
1-212-00-Bulk	146,500	149,500	152,500	-	-
1-400-00-Interest & Penalties	6,500	6,750	7,000	-	-
1-893-00-Trfs from Lcl Bds & Agcs	20,000	20,500	21,000	-	-
Total Revenues	3,226,000	3,335,110	3,399,987	-	-
% Increase		3.38%	1.95%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	215,402	221,865	228,520	-	-
2-122-00-Seasonal Wages	7,253	7,470	7,694	-	-
2-130-00-Benefits	50,990	52,520	54,095	-	-
2-131-00-WCB	5,134	5,288	5,446	-	-
2-222-00-Postage & Freight	7,500	7,500	7,500	-	-
2-223-00-Telecommunications	3,000	3,000	3,000	-	-
2-224-00-Travel & Accommodations	4,000	4,000	4,000	-	-
2-226-00-Subs & Memberships	1,500	1,500	1,500	-	-
2-227-00-Training & Education	4,000	4,000	4,000	-	-
2-230-00-Assessment & Inspections	2,500	2,500	2,500	-	-
2-234-00-Contracted Services	130,000	130,000	130,000	-	-
2-236-00-Building Repairs	20,000	20,000	20,000	-	-
2-240-00-Rentals	2,000	2,000	2,000	-	-
2-241-00-Insurance Premiums	40,000	40,000	40,000	-	-
2-325-00-Office & Stationery	500	500	500	-	-
2-326-00-IT Software	5,000	5,000	5,000	-	-
2-331-00-Uniforms	3,500	3,500	3,500	-	-
2-335-00-Parts & Accessories	60,000	60,000	60,000	-	-
2-337-00-Tools	3,500	3,500	3,500	-	-
2-338-00-Natural Gas	24,000	24,000	24,000	-	-
2-339-00-Power	60,000	60,000	60,000	-	-
2-340-00-Water	1,514,103	1,549,308	1,585,463	-	-
2-345-00-Water Meters	48,000	48,000	48,000	-	-
2-520-00-Interest on LT Debt	134,232	162,674	155,295	-	-
2-521-00-LT Debt Principal	170,040	176,598	183,977	-	-
2-990-00-Internal Admin Fee	387,120	500,266	514,175	-	-
2-996-00-Trfs to Capital Rsvs	322,726	240,121	246,322	-	-
Total Expenses	3,226,000	3,335,110	3,399,987	-	-
% Increase		3.38%	1.95%	(100.00%)	0.00%
Net Total	-	-	-	-	-

Costing Center Summary

34-20 - Sewer

Previous Costing Center 34-20 - Sewer
Division Operations
Department 34-Utilities
Stage New Budget Preparation

Budget Year 2026
Accounting Reference 34-20
Approved No
Manager

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-210-00-Basic	Increased	1.90 %	1,315,000	1,340,000
1-211-00-Consumption	Increased	2.14 %	700,000	715,000
1-400-00-Interest & Penalties	Increased	33.33 %	3,000	4,000
1-995-00-Trfs from Operating Rsvs	Not used this year		62,500	-
Total Revenues		1.03 %	2,080,500	2,059,000
Expenses				
2-120-00-Perm Salaries & Wages	Decreased	1.81 %	207,785	204,027
2-122-00-Seasonal Wages	Increased	40.86 %	5,149	7,253
2-130-00-Benefits	Decreased	8.13 %	52,484	48,219
2-131-00-WCB	Decreased	8.22 %	5,307	4,871
2-222-00-Postage & Freight	Increased	71.43 %	7,000	12,000
2-230-00-Assessment & Inspections	Increased	200.00 %	10,000	30,000
2-234-00-Contracted Services	Decreased	5.88 %	85,000	80,000
2-236-00-Building Repairs	Unchanged	0.00 %	10,000	10,000
2-241-00-Insurance Premiums	Decreased	48.29 %	35,000	18,100
2-332-00-Chemicals	Unchanged	0.00 %	150,000	150,000
2-335-00-Parts & Accessories	Decreased	23.08 %	65,000	50,000
2-337-00-Tools	Unchanged	0.00 %	1,000	1,000
2-338-00-Natural Gas	Decreased	32.43 %	18,500	12,500
2-339-00-Power	Increased	6.45 %	155,000	165,000
2-341-00-Municipal Utilities	New this year		-	300
2-520-00-Interest on LT Debt	Increased	66.20 %	99,421	165,237
2-521-00-LT Debt Principal	Increased	11.50 %	464,256	517,667
2-990-00-Internal Admin Fee	Decreased	23.48 %	161,440	123,540
2-996-00-Trfs to Capital Rsvs	Decreased	16.21 %	548,158	459,286
Total Expenses		1.03 %	2,080,500	2,059,000

Costing Center Summary

34-20 - Sewer

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-210-00-Basic	1,340,000	1,370,000	1,400,000	-	-
1-211-00-Consumption	715,000	730,000	745,000	-	-
1-400-00-Interest & Penalties	4,000	4,250	4,500	-	-
Total Revenues	2,059,000	2,104,250	2,149,500	-	-
% Increase		2.20%	2.15%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	204,027	210,148	216,452	-	-
2-122-00-Seasonal Wages	7,253	7,470	7,694	-	-
2-130-00-Benefits	48,219	49,666	51,156	-	-
2-131-00-WCB	4,871	5,017	5,168	-	-
2-222-00-Postage & Freight	12,000	12,000	12,000	-	-
2-230-00-Assessment & Inspections	30,000	30,000	30,000	-	-
2-234-00-Contracted Services	80,000	80,000	80,000	-	-
2-236-00-Building Repairs	10,000	10,000	10,000	-	-
2-241-00-Insurance Premiums	18,100	18,100	18,100	-	-
2-332-00-Chemicals	150,000	155,000	160,000	-	-
2-335-00-Parts & Accessories	50,000	50,000	50,000	-	-
2-337-00-Tools	1,000	1,000	1,000	-	-
2-338-00-Natural Gas	12,500	12,500	12,500	-	-
2-339-00-Power	165,000	165,000	165,000	-	-
2-341-00-Municipal Utilities	300	300	300	-	-
2-520-00-Interest on LT Debt	165,237	178,544	161,476	-	-
2-521-00-LT Debt Principal	517,667	534,360	551,428	-	-
2-990-00-Internal Admin Fee	123,540	126,255	128,970	-	-
2-996-00-Trfs to Capital Rsvs	459,286	458,890	488,256	-	-
Total Expenses	2,059,000	2,104,250	2,149,500	-	-
% Increase		2.20%	2.15%	(100.00%)	0.00%
Net Total	-	-	-	-	-

Costing Center Summary

34-30 - Garbage

Previous Costing Center	34-30 - Garbage	Budget Year	2026
Division	Operations	Accounting Reference	34-30
Department	34-Utilities	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-210-00-Basic	Increased	1.72 %	1,160,000	1,180,000
1-400-00-Interest & Penalties	Increased	25.00 %	2,000	2,500
1-893-00-Trfs from Lcl Bds & Agcs	Increased	32.50 %	200,000	265,000
Total Revenues		6.28 %	1,362,000	1,447,500
Expenses				
2-120-00-Perm Salaries & Wages	Increased	12.72 %	91,686	103,350
2-122-00-Seasonal Wages	Increased	119.10 %	1,471	3,223
2-130-00-Benefits	Increased	7.98 %	22,846	24,668
2-131-00-WCB	Increased	4.42 %	2,354	2,458
2-222-00-Postage & Freight	Unchanged	0.00 %	7,000	7,000
2-234-00-Contracted Services	Increased	2.39 %	741,000	758,700
2-241-00-Insurance Premiums	Decreased	37.33 %	7,500	4,700
2-326-00-IT Software	Increased	20.00 %	7,500	9,000
2-335-00-Parts & Accessories	Increased	150.00 %	20,000	50,000
2-990-00-Internal Admin Fee	Decreased	4.35 %	272,400	260,550
2-996-00-Trfs to Capital Rsvs	Increased	18.92 %	188,243	223,851
Total Expenses		6.28 %	1,362,000	1,447,500

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-210-00-Basic	1,180,000	1,185,000	1,190,000	-	-
1-400-00-Interest & Penalties	2,500	2,500	2,500	-	-
1-893-00-Trfs from Lcl Bds & Agcs	265,000	180,000	-	-	-
Total Revenues	1,447,500	1,367,500	1,192,500	-	-
% Increase		(5.53%)	(12.80%)	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	103,350	106,451	109,644	-	-
2-122-00-Seasonal Wages	3,223	3,320	3,420	-	-
2-130-00-Benefits	24,668	25,408	26,170	-	-
2-131-00-WCB	2,458	2,531	2,607	-	-
2-222-00-Postage & Freight	7,000	7,000	7,000	-	-
2-234-00-Contracted Services	758,700	835,500	968,000	-	-
2-241-00-Insurance Premiums	4,700	4,700	4,700	-	-
2-326-00-IT Software	9,000	9,000	9,000	-	-
2-335-00-Parts & Accessories	50,000	40,000	30,000	-	-
2-990-00-Internal Admin Fee	260,550	136,750	31,959	-	-
2-996-00-Trfs to Capital Rsvs	223,851	196,840	-	-	-
Total Expenses	1,447,500	1,367,500	1,192,500	-	-
% Increase		(5.53%)	(12.80%)	(100.00%)	0.00%
Net Total	-	-	-	-	-

Costing Center Summary

34-40 - Storm

Previous Costing Center	34-40 - Storm	Budget Year	2026
Division	Operations	Accounting Reference	34-40
Department	34-Utilities	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-210-00-Basic	Increased	0.81 %	620,000	625,000
1-400-00-Interest & Penalties	Increased	25.00 %	2,000	2,500
1-995-00-Trfs from Operating Rsvs	Not used this year		209,500	-
Total Revenues		24.53 %	831,500	627,500
Expenses				
2-120-00-Perm Salaries & Wages	Increased	8.99 %	63,325	69,018
2-122-00-Seasonal Wages	Increased	9.59 %	1,471	1,612
2-130-00-Benefits	Increased	0.47 %	16,194	16,270
2-131-00-WCB	Increased	0.62 %	1,619	1,629
2-222-00-Postage & Freight	Unchanged	0.00 %	7,000	7,000
2-234-00-Contracted Services	Increased	36.36 %	55,000	75,000
2-241-00-Insurance Premiums	Decreased	13.33 %	15,000	13,000
2-335-00-Parts & Accessories	Unchanged	0.00 %	10,000	10,000
2-339-00-Power	Decreased	14.29 %	17,500	15,000
2-340-00-Water	Increased	33.33 %	15,000	20,000
2-520-00-Interest on LT Debt	Not used this year		20,432	-
2-521-00-LT Debt Principal	Not used this year		286,883	-
2-990-00-Internal Admin Fee	Increased	215.39 %	49,760	156,940
2-996-00-Trfs to Capital Rsvs	Decreased	11.12 %	272,316	242,031
Total Expenses		24.53 %	831,500	627,500

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-210-00-Basic	625,000	630,000	635,000	-	-
1-400-00-Interest & Penalties	2,500	2,500	2,500	-	-
Total Revenues	627,500	632,500	637,500	-	-
% Increase		0.80%	0.79%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	69,018	71,089	73,222	-	-
2-122-00-Seasonal Wages	1,612	1,660	1,710	-	-
2-130-00-Benefits	16,270	16,758	17,260	-	-
2-131-00-WCB	1,629	1,678	1,729	-	-
2-222-00-Postage & Freight	7,000	7,000	7,000	-	-
2-234-00-Contracted Services	75,000	75,000	75,000	-	-
2-241-00-Insurance Premiums	13,000	13,000	13,000	-	-
2-335-00-Parts & Accessories	10,000	10,000	10,000	-	-
2-339-00-Power	15,000	15,000	15,000	-	-
2-340-00-Water	20,000	20,000	20,000	-	-
2-990-00-Internal Admin Fee	156,940	78,500	114,750	-	-
2-996-00-Trfs to Capital Rsvs	242,031	322,815	288,829	-	-
Total Expenses	627,500	632,500	637,500	-	-
% Increase		0.80%	0.79%	(100.00%)	0.00%
Net Total	-	-	-	-	-

Costing Center Summary

35-00 - Cemetery

Previous Costing Center	35-00 - Cemetery	Budget Year	2026
Division	Operations	Accounting Reference	35-00
Department	35-Cemetery	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-205-00-Department Sales (1)	Increased	25.00 %	20,000	25,000
1-206-00-Department Sales (2)	Unchanged	0.00 %	10,000	10,000
1-207-00-Department Sales (3)	Unchanged	0.00 %	30,000	30,000
1-208-00-Department Sales (4)	Unchanged	0.00 %	30,000	30,000
Total Revenues		5.56 %	90,000	95,000
Expenses				
2-120-00-Perm Salaries & Wages	Increased	234.37 %	21,257	71,077
2-122-00-Seasonal Wages	New this year		-	3,223
2-130-00-Benefits	Increased	233.67 %	5,070	16,917
2-131-00-WCB	Increased	210.71 %	551	1,712
2-241-00-Insurance Premiums	Decreased	38.00 %	5,000	3,100
2-335-00-Parts & Accessories	Unchanged	0.00 %	5,000	5,000
2-341-00-Municipal Utilities	Increased	60.00 %	5,000	8,000
2-996-00-Trfs to Capital Rsvs	Increased	7.69 %	65,000	70,000
Total Expenses		67.51 %	106,878	179,029

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-205-00-Department Sales (1)	25,000	26,000	27,000	-	-
1-206-00-Department Sales (2)	10,000	11,000	12,000	-	-
1-207-00-Department Sales (3)	30,000	31,500	32,000	-	-
1-208-00-Department Sales (4)	30,000	31,500	33,000	-	-
Total Revenues	95,000	100,000	104,000	-	-
% Increase		5.26%	4.00%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	71,077	73,209	75,405	-	-
2-122-00-Seasonal Wages	3,223	3,320	3,420	-	-
2-130-00-Benefits	16,917	17,425	17,947	-	-
2-131-00-WCB	1,712	1,763	1,816	-	-
2-241-00-Insurance Premiums	3,100	3,100	3,100	-	-
2-335-00-Parts & Accessories	5,000	5,000	5,000	-	-
2-341-00-Municipal Utilities	8,000	8,000	8,000	-	-
2-996-00-Trfs to Capital Rsvs	70,000	75,000	80,000	-	-
Total Expenses	179,029	186,817	194,688	-	-
% Increase		4.35%	4.21%	(100.00%)	0.00%
Net Total	(84,029)	(86,817)	(90,688)	-	-

Costing Center Summary

41-00 - Planning & Development

Previous Costing Center	41-00 - Planning & Development	Budget Year	2026
Division	Planning & Development	Accounting Reference	41-00
Department	41-Planning & Development	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-310-00-Safety Code Permits	Increased	23.08 %	65,000	80,000
1-315-00-Development Fees	Increased	10.00 %	50,000	55,000
1-316-00-Subdivision Fees	Unchanged	0.00 %	60,000	60,000
1-995-00-Trfs from Operating Rsvs	New this year		-	63,000
1-996-00-Trfs from Capital Rsvs	Decreased	20.32 %	123,031	98,031
Total Revenues		19.46 %	298,031	356,031
Expenses				
2-120-00-Perm Salaries & Wages	Increased	9.48 %	524,289	573,976
2-130-00-Benefits	Increased	7.29 %	127,870	137,187
2-131-00-WCB	Decreased	15.95 %	13,603	11,434
2-220-00-Advertising	Unchanged	0.00 %	6,000	6,000
2-221-00-Printing & Design	Decreased	33.33 %	1,500	1,000
2-222-00-Postage & Freight	Increased	33.33 %	1,500	2,000
2-223-00-Telecommunications	Increased	11.11 %	3,600	4,000
2-224-00-Travel & Accommodations	Decreased	12.50 %	8,000	7,000
2-226-00-Subs & Memberships	Increased	50.00 %	4,000	6,000
2-227-00-Training & Education	Decreased	37.50 %	8,000	5,000
2-233-00-Other Professional Fees	Increased	240.00 %	25,000	85,000
2-241-00-Insurance Premiums	Decreased	38.00 %	5,000	3,100
2-322-00-Promotional	Decreased	50.00 %	6,000	3,000
2-323-00-Food & Refreshments	Unchanged	0.00 %	1,000	1,000
2-325-00-Office & Stationery	Unchanged	0.00 %	1,000	1,000
2-326-00-IT Software	Decreased	28.57 %	7,000	5,000
2-520-00-Interest on LT Debt	Increased	1.75 %	147,824	150,415
2-521-00-LT Debt Principal	Decreased	43.71 %	126,336	71,117
Total Expenses		5.47 %	1,017,522	1,073,229

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-310-00-Safety Code Permits	80,000	80,000	80,000	-	-
1-315-00-Development Fees	55,000	60,000	65,000	-	-
1-316-00-Subdivision Fees	60,000	60,000	60,000	-	-
1-995-00-Trfs from Operating Rsvs	63,000	3,000	3,000	-	-
1-996-00-Trfs from Capital Rsvs	98,031	48,031	48,031	-	-
Total Revenues	356,031	251,031	256,031	-	-
% Increase		(29.49%)	1.99%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	573,976	610,084	619,235	-	-
2-130-00-Benefits	137,187	143,110	145,257	-	-
2-131-00-WCB	11,434	12,241	12,424	-	-
2-220-00-Advertising	6,000	6,000	6,000	-	-
2-221-00-Printing & Design	1,000	1,000	1,000	-	-
2-222-00-Postage & Freight	2,000	2,000	2,000	-	-
2-223-00-Telecommunications	4,000	4,000	4,000	-	-
2-224-00-Travel & Accommodations	7,000	7,000	7,000	-	-
2-226-00-Subs & Memberships	6,000	6,000	6,000	-	-
2-227-00-Training & Education	5,000	5,000	5,000	-	-
2-233-00-Other Professional Fees	85,000	25,000	25,000	-	-
2-241-00-Insurance Premiums	3,100	3,100	3,100	-	-
2-322-00-Promotional	3,000	3,000	3,000	-	-
2-323-00-Food & Refreshments	1,000	1,000	1,000	-	-
2-325-00-Office & Stationery	1,000	1,000	1,000	-	-
2-326-00-IT Software	5,000	5,000	5,000	-	-
2-520-00-Interest on LT Debt	150,415	137,781	135,049	-	-
2-521-00-LT Debt Principal	71,117	73,751	76,483	-	-
Total Expenses	1,073,229	1,046,067	1,057,548	-	-
% Increase		(2.53%)	1.10%	(100.00%)	0.00%
Net Total	(717,198)	(795,036)	(801,517)	-	-

Costing Center Summary

42-00 - Communications

Previous Costing Center 42-00 - Communications
Division Planning & Development
Department 42-Communications
Stage New Budget Preparation

Budget Year 2026
Accounting Reference 42-00
Approved No
Manager

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
2-120-00-Perm Salaries & Wages	Increased	4.03 %	120,233	125,083
2-130-00-Benefits	Increased	2.40 %	28,482	29,166
2-131-00-WCB	Decreased	18.04 %	3,126	2,562
2-220-00-Advertising	Increased	200.00 %	5,000	15,000
2-221-00-Printing & Design	Unchanged	0.00 %	1,000	1,000
2-222-00-Postage & Freight	Increased	150.00 %	1,000	2,500
2-224-00-Travel & Accommodations	Increased	25.00 %	2,000	2,500
2-227-00-Training & Education	Increased	25.00 %	2,000	2,500
2-231-00-IT Services	Increased	6.67 %	7,500	8,000
2-234-00-Contracted Services	Unchanged	0.00 %	5,000	5,000
2-323-00-Food & Refreshments	Unchanged	0.00 %	500	500
2-325-00-Office & Stationery	Unchanged	0.00 %	500	500
2-326-00-IT Software	Unchanged	0.00 %	5,000	5,000
Total Expenses		9.91 %	181,341	199,311

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Expenses					
2-120-00-Perm Salaries & Wages	125,083	126,959	128,863	-	-
2-130-00-Benefits	29,166	29,603	30,047	-	-
2-131-00-WCB	2,562	2,600	2,639	-	-
2-220-00-Advertising	15,000	15,000	15,000	-	-
2-221-00-Printing & Design	1,000	1,000	1,000	-	-
2-222-00-Postage & Freight	2,500	2,500	2,500	-	-
2-224-00-Travel & Accommodations	2,500	2,500	2,500	-	-
2-227-00-Training & Education	2,500	2,500	2,500	-	-
2-231-00-IT Services	8,000	8,000	8,000	-	-
2-234-00-Contracted Services	5,000	5,000	5,000	-	-
2-323-00-Food & Refreshments	500	500	500	-	-
2-325-00-Office & Stationery	500	500	500	-	-
2-326-00-IT Software	5,000	5,000	5,000	-	-
Total Expenses	199,311	201,662	204,049	-	-
% Increase		1.18%	1.18%	(100.00%)	0.00%
Net Total	(199,311)	(201,662)	(204,049)	-	-

Costing Center Summary

51-00 - Infrastructure

Previous Costing Center	51-00 - Infrastructure	Budget Year	2026
Division	Infrastructure & Engineering	Accounting Reference	51-00
Department	51-Infrastructure	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-891-00-Trfs from Prov Govt	Not used this year		103,906	-
1-996-00-Trfs from Capital Rsvs	Decreased	79.13 %	57,500	12,000
Total Revenues		92.57 %	161,406	12,000
Expenses				
2-120-00-Perm Salaries & Wages	Increased	3.73 %	409,720	424,983
2-130-00-Benefits	Increased	1.88 %	101,957	103,869
2-131-00-WCB	Decreased	15.85 %	10,653	8,964
2-223-00-Telecommunications	Increased	4.17 %	2,880	3,000
2-224-00-Travel & Accommodations	Increased	7.69 %	6,500	7,000
2-226-00-Subs & Memberships	Unchanged	0.00 %	4,000	4,000
2-227-00-Training & Education	Decreased	17.65 %	8,500	7,000
2-231-00-IT Services	Unchanged	0.00 %	7,500	7,500
2-233-00-Other Professional Fees	Decreased	72.88 %	136,406	37,000
2-240-00-Rentals	Increased	5.26 %	9,500	10,000
2-241-00-Insurance Premiums	Decreased	38.00 %	5,000	3,100
2-245-00-Department Expense	Not used this year		50,000	-
2-323-00-Food & Refreshments	Unchanged	0.00 %	500	500
2-325-00-Office & Stationery	Decreased	40.00 %	2,500	1,500
2-326-00-IT Software	Increased	20.00 %	10,000	12,000
2-331-00-Uniforms	Unchanged	0.00 %	500	500
2-995-00-Trfs to Operating Rsvs	New this year		-	5,000
Total Expenses		16.99 %	766,116	635,916

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-996-00-Trfs from Capital Rsvs	12,000	62,000	12,000	-	-
Total Revenues	12,000	62,000	12,000	-	-
% Increase		416.67%	(80.65%)	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	424,983	431,358	437,828	-	-
2-130-00-Benefits	103,869	105,427	107,009	-	-
2-131-00-WCB	8,964	9,098	9,235	-	-
2-223-00-Telecommunications	3,000	3,000	3,000	-	-
2-224-00-Travel & Accommodations	7,000	7,000	7,000	-	-
2-226-00-Subs & Memberships	4,000	4,000	4,000	-	-
2-227-00-Training & Education	7,000	7,000	7,000	-	-
2-231-00-IT Services	7,500	7,500	7,500	-	-
2-233-00-Other Professional Fees	37,000	37,000	37,000	-	-
2-240-00-Rentals	10,000	18,000	18,000	-	-
2-241-00-Insurance Premiums	3,100	3,100	3,100	-	-
2-245-00-Department Expense	-	50,000	-	-	-
2-323-00-Food & Refreshments	500	500	500	-	-
2-325-00-Office & Stationery	1,500	1,500	1,500	-	-
2-326-00-IT Software	12,000	57,000	32,000	-	-
2-331-00-Uniforms	500	500	500	-	-
2-995-00-Trfs to Operating Rsvs	5,000	5,000	5,000	-	-
2-996-00-Trfs to Capital Rsvs	-	25,000	50,000	-	-
Total Expenses	635,916	771,983	730,172	-	-
% Increase		21.40%	(5.42%)	(100.00%)	0.00%
Net Total	(623,916)	(709,983)	(718,172)	-	-

Costing Center Summary

61-00 - Recreation General

Previous Costing Center	61-00 - Recreation General	Budget Year	2026
Division	Recreation and Community Services	Accounting Reference	61-00
Department	61-Recreation	Approved	No
Stage	New Budget Preparation	Manager	
Comments			

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
2-996-00-Trfs to Capital Rsvs	New this year		-	100,000
Total Expenses			-	100,000

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Expenses					
2-996-00-Trfs to Capital Rsvs	100,000	100,000	100,000	-	-
Total Expenses	100,000	100,000	100,000	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Net Total	(100,000)	(100,000)	(100,000)	-	-

Costing Center Summary

61-10 - Pool

Previous Costing Center	61-10 - Pool	Budget Year	2026
Division	Recreation and Community Services	Accounting Reference	61-10
Department	61-Recreation	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-201-00-Programs	Increased	5.56 %	90,000	95,000
1-996-00-Trfs from Capital Rsvs	Not used this year		5,500	-
Total Revenues		0.52 %	95,500	95,000
Expenses				
2-120-00-Perm Salaries & Wages	Decreased	14.61 %	69,267	59,150
2-122-00-Seasonal Wages	Increased	11.07 %	97,990	108,834
2-130-00-Benefits	Decreased	27.16 %	31,298	22,798
2-131-00-WCB	Decreased	16.04 %	4,313	3,621
2-223-00-Telecommunications	Unchanged	0.00 %	500	500
2-234-00-Contracted Services	Increased	60.00 %	2,500	4,000
2-236-00-Building Repairs	Unchanged	0.00 %	5,000	5,000
2-241-00-Insurance Premiums	Increased	112.00 %	5,000	10,600
2-245-00-Department Expense	Not used this year		5,500	-
2-325-00-Office & Stationery	Increased	100.00 %	1,500	3,000
2-328-00-Equipment & Furnishings	Unchanged	0.00 %	5,000	5,000
2-329-00-First Aid, Safety & PPE	Decreased	50.00 %	1,000	500
2-330-00-Janitorial Supplies	Unchanged	0.00 %	2,500	2,500
2-331-00-Uniforms	Unchanged	0.00 %	1,000	1,000
2-332-00-Chemicals	Unchanged	0.00 %	15,000	15,000
2-335-00-Parts & Accessories	Decreased	30.00 %	5,000	3,500
2-338-00-Natural Gas	Increased	20.00 %	10,000	12,000
2-339-00-Power	Increased	66.67 %	15,000	25,000
2-341-00-Municipal Utilities	Decreased	16.00 %	5,000	4,200
2-420-00-Bank Charges & Interest	Unchanged	0.00 %	500	500
2-996-00-Trfs to Capital Rsvs	Unchanged	0.00 %	20,000	20,000
Total Expenses		1.27 %	302,868	306,703

Costing Center Summary

61-10 - Pool

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-201-00-Programs	95,000	95,000	95,000	-	-
Total Revenues	95,000	95,000	95,000	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	59,150	51,131	53,432	-	-
2-122-00-Seasonal Wages	108,834	112,099	115,462	-	-
2-130-00-Benefits	22,798	20,337	21,252	-	-
2-131-00-WCB	3,621	3,537	3,696	-	-
2-223-00-Telecommunications	500	500	500	-	-
2-234-00-Contracted Services	4,000	4,000	4,000	-	-
2-236-00-Building Repairs	5,000	5,000	5,000	-	-
2-241-00-Insurance Premiums	10,600	10,600	10,600	-	-
2-325-00-Office & Stationery	3,000	3,000	3,000	-	-
2-328-00-Equipment & Furnishings	5,000	5,000	5,000	-	-
2-329-00-First Aid, Safety & PPE	500	500	500	-	-
2-330-00-Janitorial Supplies	2,500	2,500	2,500	-	-
2-331-00-Uniforms	1,000	1,000	1,000	-	-
2-332-00-Chemicals	15,000	15,000	15,000	-	-
2-335-00-Parts & Accessories	3,500	3,500	3,500	-	-
2-338-00-Natural Gas	12,000	12,000	12,000	-	-
2-339-00-Power	25,000	25,000	25,000	-	-
2-341-00-Municipal Utilities	4,200	4,200	4,200	-	-
2-420-00-Bank Charges & Interest	500	500	500	-	-
2-996-00-Trfs to Capital Rsvs	20,000	20,000	20,000	-	-
Total Expenses	306,703	299,404	306,142	-	-
% Increase		(2.38%)	2.25%	(100.00%)	0.00%
Net Total	(211,703)	(204,404)	(211,142)	-	-

Costing Center Summary

61-20 - Arena

Previous Costing Center 61-20 - Arena
Division Recreation and Community Services
Department 61-Recreation
Stage New Budget Preparation

Budget Year 2026
Accounting Reference 61-20
Approved No
Manager

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-202-00-Rentals & Leases	Increased	2.63 %	190,000	195,000
1-700-00-Donations	Unchanged	0.00 %	5,000	5,000
1-996-00-Trfs from Capital Rsvs	Not used this year		17,500	-
Total Revenues		5.88 %	212,500	200,000
Expenses				
2-120-00-Perm Salaries & Wages	Increased	90.67 %	137,348	261,879
2-130-00-Benefits	Increased	81.74 %	35,419	64,369
2-131-00-WCB	Increased	67.53 %	3,492	5,850
2-223-00-Telecommunications	Increased	50.00 %	2,000	3,000
2-224-00-Travel & Accommodations	New this year		-	2,000
2-227-00-Training & Education	New this year		-	3,000
2-230-00-Assessment & Inspections	Decreased	30.00 %	5,000	3,500
2-234-00-Contracted Services	Increased	50.00 %	10,000	15,000
2-236-00-Building Repairs	Increased	200.00 %	10,000	30,000
2-237-00-Equipment & Vehicle RM	Unchanged	0.00 %	10,000	10,000
2-241-00-Insurance Premiums	Increased	210.00 %	5,000	15,500
2-245-00-Department Expense	Not used this year		17,500	-
2-328-00-Equipment & Furnishings	Unchanged	0.00 %	10,000	10,000
2-330-00-Janitorial Supplies	Increased	40.00 %	10,000	14,000
2-331-00-Uniforms	Increased	33.33 %	3,000	4,000
2-335-00-Parts & Accessories	Unchanged	0.00 %	10,000	10,000
2-337-00-Tools	Unchanged	0.00 %	2,500	2,500
2-338-00-Natural Gas	Decreased	40.00 %	30,000	18,000
2-339-00-Power	Unchanged	0.00 %	60,000	60,000
2-341-00-Municipal Utilities	Increased	21.43 %	7,000	8,500
2-420-00-Bank Charges & Interest	Decreased	20.00 %	1,000	800
2-996-00-Trfs to Capital Rsvs	Unchanged	0.00 %	35,000	35,000
Total Expenses		42.71 %	404,259	576,898

Costing Center Summary

61-20 - Arena

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-202-00-Rentals & Leases	195,000	200,000	205,000	-	-
1-700-00-Donations	5,000	5,000	5,000	-	-
Total Revenues	200,000	205,000	210,000	-	-
% Increase		2.50%	2.44%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	261,879	268,736	280,829	-	-
2-130-00-Benefits	64,369	62,527	65,340	-	-
2-131-00-WCB	5,850	6,000	6,270	-	-
2-223-00-Telecommunications	3,000	3,000	3,000	-	-
2-224-00-Travel & Accommodations	2,000	2,000	2,000	-	-
2-227-00-Training & Education	3,000	3,000	3,000	-	-
2-230-00-Assessment & Inspections	3,500	3,500	3,500	-	-
2-234-00-Contracted Services	15,000	15,000	15,000	-	-
2-236-00-Building Repairs	30,000	30,000	30,000	-	-
2-237-00-Equipment & Vehicle RM	10,000	10,000	10,000	-	-
2-241-00-Insurance Premiums	15,500	15,500	15,500	-	-
2-328-00-Equipment & Furnishings	10,000	10,000	10,000	-	-
2-330-00-Janitorial Supplies	14,000	14,000	14,000	-	-
2-331-00-Uniforms	4,000	4,000	4,000	-	-
2-335-00-Parts & Accessories	10,000	10,000	10,000	-	-
2-337-00-Tools	2,500	2,500	2,500	-	-
2-338-00-Natural Gas	18,000	18,000	18,000	-	-
2-339-00-Power	60,000	60,000	60,000	-	-
2-341-00-Municipal Utilities	8,500	8,500	8,500	-	-
2-420-00-Bank Charges & Interest	800	800	800	-	-
2-996-00-Trfs to Capital Rsvs	35,000	35,000	35,000	-	-
Total Expenses	576,898	582,063	597,239	-	-
% Increase		0.90%	2.61%	(100.00%)	0.00%
Net Total	(376,898)	(377,063)	(387,239)	-	-

Costing Center Summary

61-30 - Curling Rink

Previous Costing Center	61-30 - Curling Rink	Budget Year	2026
Division	Recreation and Community Services	Accounting Reference	61-30
Department	61-Recreation	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-202-00-Rentals & Leases	Increased	6.78 %	29,500	31,500
1-996-00-Trfs from Capital Rsvs	Not used this year		23,000	-
Total Revenues		40.00 %	52,500	31,500
Expenses				
2-223-00-Telecommunications	Unchanged	0.00 %	300	300
2-230-00-Assessment & Inspections	Unchanged	0.00 %	500	500
2-234-00-Contracted Services	Increased	50.00 %	5,000	7,500
2-235-00-Cleaning	Increased	33.33 %	1,500	2,000
2-236-00-Building Repairs	Increased	60.00 %	5,000	8,000
2-241-00-Insurance Premiums	Increased	120.00 %	5,000	11,000
2-245-00-Department Expense	Not used this year		23,000	-
2-338-00-Natural Gas	Decreased	25.00 %	20,000	15,000
2-339-00-Power	Increased	4.65 %	43,000	45,000
2-341-00-Municipal Utilities	Decreased	50.00 %	1,000	500
2-996-00-Trfs to Capital Rsvs	Unchanged	0.00 %	20,000	20,000
Total Expenses		11.67 %	124,300	109,800

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-202-00-Rentals & Leases	31,500	31,500	31,500	-	-
Total Revenues	31,500	31,500	31,500	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Expenses					
2-223-00-Telecommunications	300	300	300	-	-
2-230-00-Assessment & Inspections	500	500	500	-	-
2-234-00-Contracted Services	7,500	7,500	7,500	-	-
2-235-00-Cleaning	2,000	2,000	2,000	-	-
2-236-00-Building Repairs	8,000	8,000	8,000	-	-
2-241-00-Insurance Premiums	11,000	11,000	11,000	-	-
2-338-00-Natural Gas	15,000	15,000	15,000	-	-
2-339-00-Power	45,000	45,000	45,000	-	-
2-341-00-Municipal Utilities	500	500	500	-	-
2-996-00-Trfs to Capital Rsvs	20,000	20,000	20,000	-	-
Total Expenses	109,800	109,800	109,800	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Net Total	(78,300)	(78,300)	(78,300)	-	-

Costing Center Summary

61-40 - Tot Lot

Previous Costing Center	61-40 - Tot Lot	Budget Year	2026
Division	Recreation and Community Services	Accounting Reference	61-40
Department	61-Recreation	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-996-00-Trfs from Capital Rsvs	Not used this year		15,000	-
Total Revenues			15,000	-
Expenses				
2-120-00-Perm Salaries & Wages	Not used this year		14,905	-
2-122-00-Seasonal Wages	Increased	9.89 %	15,645	17,193
2-130-00-Benefits	Decreased	78.54 %	6,059	1,300
2-131-00-WCB	Decreased	51.98 %	781	375
2-237-00-Equipment & Vehicle RM	Unchanged	0.00 %	5,000	5,000
2-241-00-Insurance Premiums	Decreased	20.00 %	5,000	4,000
2-245-00-Department Expense	Not used this year		15,000	-
2-330-00-Janitorial Supplies	Unchanged	0.00 %	500	500
2-332-00-Chemicals	Unchanged	0.00 %	5,000	5,000
2-339-00-Power	Decreased	20.00 %	2,500	2,000
2-341-00-Municipal Utilities	Increased	47.66 %	23,500	34,700
2-996-00-Trfs to Capital Rsvs	Unchanged	0.00 %	20,000	20,000
Total Expenses		20.92 %	113,890	90,068

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Expenses					
2-122-00-Seasonal Wages	17,193	17,708	18,240	-	-
2-130-00-Benefits	1,300	1,339	1,380	-	-
2-131-00-WCB	375	386	397	-	-
2-237-00-Equipment & Vehicle RM	5,000	5,000	5,000	-	-
2-241-00-Insurance Premiums	4,000	4,000	4,000	-	-
2-330-00-Janitorial Supplies	500	500	500	-	-
2-332-00-Chemicals	5,000	5,000	5,000	-	-
2-339-00-Power	2,000	2,000	2,000	-	-
2-341-00-Municipal Utilities	34,700	34,700	34,700	-	-
2-996-00-Trfs to Capital Rsvs	20,000	20,000	20,000	-	-
Total Expenses	90,068	90,633	91,217	-	-
% Increase		0.63%	0.64%	(100.00%)	0.00%
Net Total	(90,068)	(90,633)	(91,217)	-	-

Costing Center Summary

61-50 - Rec Centre

Previous Costing Center 61-50 - Rec Centre
Division Recreation and Community Services
Department 61-Recreation
Stage New Budget Preparation

Budget Year 2026
Accounting Reference 61-50
Approved No
Manager

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-110-00-Recreation Levy	Increased	2.17 %	391,500	400,000
1-200-00-General Sales & Services	Decreased	55.10 %	245,000	110,000
1-201-00-Programs	Increased	150.00 %	10,000	25,000
1-202-00-Rentals & Leases	Increased	7.57 %	306,781	330,000
1-205-00-Department Sales (1)	New this year		-	10,000
1-209-00-Department Sales (5)	New this year		-	10,000
1-892-00-Trfs from Other Lcl Govt	Unchanged	0.00 %	164,500	164,500
Total Revenues		6.11 %	1,117,781	1,049,500
Expenses				
2-120-00-Perm Salaries & Wages	Decreased	26.91 %	398,615	291,338
2-121-00-Part Time & Casual Wages	Increased	35.53 %	134,455	182,222
2-130-00-Benefits	Decreased	27.94 %	127,014	91,524
2-131-00-WCB	Decreased	21.95 %	13,455	10,502
2-220-00-Advertising	Decreased	80.00 %	5,000	1,000
2-223-00-Telecommunications	Unchanged	0.00 %	5,000	5,000
2-224-00-Travel & Accommodations	Decreased	66.67 %	3,000	1,000
2-227-00-Training & Education	Decreased	60.00 %	5,000	2,000
2-234-00-Contracted Services	Unchanged	0.00 %	10,000	10,000
2-236-00-Building Repairs	Unchanged	0.00 %	9,500	9,500
2-237-00-Equipment & Vehicle RM	Increased	57.89 %	9,500	15,000
2-241-00-Insurance Premiums	Increased	68.00 %	25,000	42,000
2-320-00-Programming	New this year		-	10,000
2-323-00-Food & Refreshments	Decreased	88.89 %	13,500	1,500
2-325-00-Office & Stationery	Unchanged	0.00 %	5,000	5,000
2-326-00-IT Software	Increased	20.00 %	7,500	9,000
2-328-00-Equipment & Furnishings	Unchanged	0.00 %	10,000	10,000
2-330-00-Janitorial Supplies	Unchanged	0.00 %	10,000	10,000
2-338-00-Natural Gas	Decreased	86.25 %	40,000	5,500
2-339-00-Power	Decreased	85.71 %	70,000	10,000
2-341-00-Municipal Utilities	Decreased	50.00 %	4,000	2,000
2-420-00-Bank Charges & Interest	New this year		-	12,000
2-520-00-Interest on LT Debt	Decreased	3.88 %	227,909	219,076
2-521-00-LT Debt Principal	Increased	2.72 %	324,202	333,034
2-996-00-Trfs to Capital Rsvs	Unchanged	0.00 %	50,000	50,000
Total Expenses		11.24 %	1,507,650	1,338,196

Costing Center Summary

61-50 - Rec Centre

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-110-00-Recreation Levy	400,000	402,500	405,000	-	-
1-200-00-General Sales & Services	110,000	110,000	110,000	-	-
1-201-00-Programs	25,000	25,000	25,000	-	-
1-202-00-Rentals & Leases	330,000	330,000	330,000	-	-
1-205-00-Department Sales (1)	10,000	10,000	10,000	-	-
1-209-00-Department Sales (5)	10,000	10,000	10,000	-	-
1-892-00-Trfs from Other Lcl Govt	164,500	164,500	164,500	-	-
Total Revenues	1,049,500	1,052,000	1,054,500	-	-
% Increase		0.24%	0.24%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	291,338	304,449	318,149	-	-
2-121-00-Part Time & Casual Wages	182,222	187,689	193,320	-	-
2-130-00-Benefits	91,524	95,643	99,947	-	-
2-131-00-WCB	10,502	10,974	11,468	-	-
2-220-00-Advertising	1,000	1,000	1,000	-	-
2-223-00-Telecommunications	5,000	5,000	5,000	-	-
2-224-00-Travel & Accommodations	1,000	1,000	1,000	-	-
2-227-00-Training & Education	2,000	2,000	2,000	-	-
2-234-00-Contracted Services	10,000	10,000	10,000	-	-
2-236-00-Building Repairs	9,500	9,500	9,500	-	-
2-237-00-Equipment & Vehicle RM	15,000	15,000	15,000	-	-
2-241-00-Insurance Premiums	42,000	42,000	42,000	-	-
2-320-00-Programming	10,000	10,000	10,000	-	-
2-323-00-Food & Refreshments	1,500	1,500	1,500	-	-
2-325-00-Office & Stationery	5,000	5,000	5,000	-	-
2-326-00-IT Software	9,000	9,000	9,000	-	-
2-328-00-Equipment & Furnishings	10,000	10,000	10,000	-	-
2-330-00-Janitorial Supplies	10,000	10,000	10,000	-	-
2-338-00-Natural Gas	5,500	5,500	5,500	-	-
2-339-00-Power	10,000	10,000	10,000	-	-
2-341-00-Municipal Utilities	2,000	2,000	2,000	-	-
2-420-00-Bank Charges & Interest	12,000	12,000	12,000	-	-
2-520-00-Interest on LT Debt	219,076	210,002	200,682	-	-
2-521-00-LT Debt Principal	333,034	342,108	351,428	-	-
2-996-00-Trfs to Capital Rsvs	50,000	50,000	50,000	-	-
Total Expenses	1,338,196	1,361,365	1,385,494	-	-
% Increase		1.73%	1.77%	(100.00%)	0.00%
Net Total	(288,696)	(309,365)	(330,994)	-	-

Costing Center Summary

61-60 - Sports Fields

Previous Costing Center	61-60 - Sports Fields	Budget Year	2026
Division	Recreation and Community Services	Accounting Reference	61-60
Department	61-Recreation	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-202-00-Rentals & Leases	Increased	160.00 %	5,000	13,000
Total Revenues		160.00 %	5,000	13,000
Expenses				
2-120-00-Perm Salaries & Wages	Increased	7.80 %	128,634	138,672
2-130-00-Benefits	Increased	6.54 %	32,711	34,850
2-131-00-WCB	Decreased	8.16 %	3,271	3,004
2-223-00-Telecommunications	Not used this year		1,300	-
2-224-00-Travel & Accommodations	Unchanged	0.00 %	3,000	3,000
2-226-00-Subs & Memberships	Unchanged	0.00 %	1,000	1,000
2-227-00-Training & Education	Unchanged	0.00 %	5,000	5,000
2-234-00-Contracted Services	Unchanged	0.00 %	5,000	5,000
2-236-00-Building Repairs	Unchanged	0.00 %	2,000	2,000
2-240-00-Rentals	Unchanged	0.00 %	2,000	2,000
2-241-00-Insurance Premiums	New this year		-	4,500
2-323-00-Food & Refreshments	Unchanged	0.00 %	500	500
2-328-00-Equipment & Furnishings	Decreased	60.00 %	10,000	4,000
2-330-00-Janitorial Supplies	Unchanged	0.00 %	1,500	1,500
2-331-00-Uniforms	Unchanged	0.00 %	1,000	1,000
2-332-00-Chemicals	Unchanged	0.00 %	2,500	2,500
2-335-00-Parts & Accessories	Unchanged	0.00 %	20,000	20,000
2-339-00-Power	Unchanged	0.00 %	5,500	5,500
2-341-00-Municipal Utilities	Increased	100.00 %	10,000	20,000
Total Expenses		8.13 %	234,916	254,026

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-202-00-Rentals & Leases	13,000	13,000	13,000	-	-
Total Revenues	13,000	13,000	13,000	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	138,672	141,777	148,157	-	-
2-130-00-Benefits	34,850	33,402	34,905	-	-
2-131-00-WCB	3,004	3,067	3,205	-	-
2-224-00-Travel & Accommodations	3,000	3,000	3,000	-	-
2-226-00-Subs & Memberships	1,000	1,000	1,000	-	-
2-227-00-Training & Education	5,000	5,000	5,000	-	-
2-234-00-Contracted Services	5,000	5,000	5,000	-	-
2-236-00-Building Repairs	2,000	2,000	2,000	-	-
2-240-00-Rentals	2,000	2,000	2,000	-	-
2-241-00-Insurance Premiums	4,500	4,500	4,500	-	-
2-323-00-Food & Refreshments	500	500	500	-	-
2-328-00-Equipment & Furnishings	4,000	4,000	4,000	-	-
2-330-00-Janitorial Supplies	1,500	1,500	1,500	-	-
2-331-00-Uniforms	1,000	1,000	1,000	-	-
2-332-00-Chemicals	2,500	2,500	2,500	-	-
2-335-00-Parts & Accessories	20,000	20,000	20,000	-	-
2-339-00-Power	5,500	5,500	5,500	-	-
2-341-00-Municipal Utilities	20,000	20,000	20,000	-	-
Total Expenses	254,026	255,746	263,767	-	-
% Increase		0.68%	3.14%	(100.00%)	0.00%
Net Total	(241,026)	(242,746)	(250,767)	-	-

Costing Center Summary

61-70 - Civic Square Atrium

Previous Costing Center	61-70 - Civic Square Atrium	Budget Year	2026
Division	Recreation and Community Services	Accounting Reference	61-70
Department	61-Recreation	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-202-00-Rentals & Leases	Increased	23.08 %	32,500	40,000
1-205-00-Department Sales (1)	Increased	36.81 %	16,300	22,300
1-996-00-Trfs from Capital Rsvs	Not used this year		12,000	-
Total Revenues		2.47 %	60,800	62,300
Expenses				
2-234-00-Contracted Services	Increased	50.00 %	4,000	6,000
2-235-00-Cleaning	Increased	32.00 %	12,500	16,500
2-236-00-Building Repairs	Unchanged	0.00 %	10,000	10,000
2-241-00-Insurance Premiums	Increased	60.00 %	5,000	8,000
2-245-00-Department Expense	Decreased	2.60 %	77,000	75,000
2-328-00-Equipment & Furnishings	Increased	50.00 %	5,000	7,500
2-330-00-Janitorial Supplies	Unchanged	0.00 %	5,000	5,000
2-338-00-Natural Gas	Decreased	22.22 %	4,500	3,500
2-339-00-Power	Unchanged	0.00 %	10,000	10,000
2-996-00-Trfs to Capital Rsvs	Unchanged	0.00 %	25,000	25,000
Total Expenses		5.38 %	158,000	166,500

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-202-00-Rentals & Leases	40,000	40,000	40,000	-	-
1-205-00-Department Sales (1)	22,300	22,300	22,300	-	-
Total Revenues	62,300	62,300	62,300	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Expenses					
2-234-00-Contracted Services	6,000	6,000	6,000	-	-
2-235-00-Cleaning	16,500	16,500	16,500	-	-
2-236-00-Building Repairs	10,000	10,000	10,000	-	-
2-241-00-Insurance Premiums	8,000	8,000	8,000	-	-
2-245-00-Department Expense	75,000	75,000	75,000	-	-
2-328-00-Equipment & Furnishings	7,500	7,500	7,500	-	-
2-330-00-Janitorial Supplies	5,000	5,000	5,000	-	-
2-338-00-Natural Gas	3,500	3,500	3,500	-	-
2-339-00-Power	10,000	10,000	10,000	-	-
2-996-00-Trfs to Capital Rsvs	25,000	25,000	25,000	-	-
Total Expenses	166,500	166,500	166,500	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Net Total	(104,200)	(104,200)	(104,200)	-	-

Costing Center Summary

61-80 - Civic Square Outdoor

Previous Costing Center	61-80 - Civic Square Outdoor	Budget Year	2026
Division	Recreation and Community Services	Accounting Reference	61-80
Department	61-Recreation	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
2-120-00-Perm Salaries & Wages	Not used this year		67,495	-
2-130-00-Benefits	Not used this year		17,206	-
2-131-00-WCB	Not used this year		1,722	-
2-230-00-Assessment & Inspections	Not used this year		2,500	-
2-234-00-Contracted Services	New this year		-	2,500
2-237-00-Equipment & Vehicle RM	Decreased	50.00 %	5,000	2,500
2-241-00-Insurance Premiums	Increased	22.00 %	5,000	6,100
2-330-00-Janitorial Supplies	Decreased	66.67 %	7,500	2,500
2-335-00-Parts & Accessories	Increased	50.00 %	5,000	7,500
2-338-00-Natural Gas	Decreased	85.00 %	20,000	3,000
2-339-00-Power	Increased	50.00 %	20,000	30,000
2-341-00-Municipal Utilities	Decreased	60.00 %	2,500	1,000
2-996-00-Trfs to Capital Rsvs	Unchanged	0.00 %	35,000	35,000
Total Expenses		52.31 %	188,923	90,100

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Expenses					
2-234-00-Contracted Services	2,500	2,500	2,500	-	-
2-237-00-Equipment & Vehicle RM	2,500	2,500	2,500	-	-
2-241-00-Insurance Premiums	6,100	6,100	6,100	-	-
2-330-00-Janitorial Supplies	2,500	2,500	2,500	-	-
2-335-00-Parts & Accessories	7,500	7,500	7,500	-	-
2-338-00-Natural Gas	3,000	3,000	3,000	-	-
2-339-00-Power	30,000	30,000	30,000	-	-
2-341-00-Municipal Utilities	1,000	1,000	1,000	-	-
2-996-00-Trfs to Capital Rsvs	35,000	35,000	35,000	-	-
Total Expenses	90,100	90,100	90,100	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Net Total	(90,100)	(90,100)	(90,100)	-	-

Costing Center Summary

62-00 - Facilities General

Previous Costing Center	62-00 - Facilities General	Budget Year	2026
Division	Recreation and Community Services	Accounting Reference	62-00
Department	62-Facilities	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-995-00-Trfs from Operating Rsvs	New this year		-	15,000
Total Revenues			-	15,000
Expenses				
2-120-00-Perm Salaries & Wages	Decreased	2.66 %	94,874	92,352
2-130-00-Benefits	Decreased	5.41 %	23,060	21,813
2-131-00-WCB	Decreased	13.54 %	2,467	2,133
2-133-00-Tool Allowance	Unchanged	0.00 %	1,820	1,820
2-223-00-Telecommunications	Unchanged	0.00 %	720	720
2-224-00-Travel & Accommodations	Unchanged	0.00 %	5,000	5,000
2-226-00-Subs & Memberships	Unchanged	0.00 %	500	500
2-234-00-Contracted Services	Unchanged	0.00 %	35,000	35,000
2-236-00-Building Repairs	Unchanged	0.00 %	15,000	15,000
2-333-00-Construction Materials	Decreased	57.14 %	35,000	15,000
Total Expenses		11.29 %	213,441	189,338

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-995-00-Trfs from Operating Rsvs	15,000	5,000	-	-	-
Total Revenues	15,000	5,000	-	-	-
% Increase		(66.67%)	(100.00%)	0.00%	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	92,352	96,508	100,851	-	-
2-130-00-Benefits	21,813	22,795	23,821	-	-
2-131-00-WCB	2,133	1,929	2,330	-	-
2-133-00-Tool Allowance	1,820	1,820	1,820	-	-
2-223-00-Telecommunications	720	720	720	-	-
2-224-00-Travel & Accommodations	5,000	5,000	5,000	-	-
2-226-00-Subs & Memberships	500	500	500	-	-
2-234-00-Contracted Services	35,000	35,000	35,000	-	-
2-236-00-Building Repairs	15,000	5,000	-	-	-
2-333-00-Construction Materials	15,000	15,000	15,000	-	-
Total Expenses	189,338	184,272	185,042	-	-
% Increase		(2.68%)	0.42%	(100.00%)	0.00%
Net Total	(174,338)	(179,272)	(185,042)	-	-

Costing Center Summary

62-10 - Community Centre

Previous Costing Center	62-10 - Community Centre	Budget Year	2026
Division	Recreation and Community Services	Accounting Reference	62-10
Department	62-Facilities	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-202-00-Rentals & Leases	Decreased	25.00 %	20,000	15,000
Total Revenues		25.00 %	20,000	15,000
Expenses				
2-223-00-Telecommunications	Unchanged	0.00 %	300	300
2-234-00-Contracted Services	Unchanged	0.00 %	1,000	1,000
2-235-00-Cleaning	Decreased	33.33 %	7,500	5,000
2-236-00-Building Repairs	Unchanged	0.00 %	4,000	4,000
2-241-00-Insurance Premiums	Increased	4.00 %	5,000	5,200
2-328-00-Equipment & Furnishings	Unchanged	0.00 %	2,000	2,000
2-330-00-Janitorial Supplies	Decreased	20.00 %	2,500	2,000
2-338-00-Natural Gas	Decreased	12.50 %	4,000	3,500
2-339-00-Power	Decreased	33.33 %	12,000	8,000
2-341-00-Municipal Utilities	Increased	33.33 %	3,000	4,000
2-996-00-Trfs to Capital Rsvs	Unchanged	0.00 %	20,000	20,000
Total Expenses		10.28 %	61,300	55,000

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-202-00-Rentals & Leases	15,000	15,000	15,000	-	-
Total Revenues	15,000	15,000	15,000	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Expenses					
2-223-00-Telecommunications	300	300	300	-	-
2-234-00-Contracted Services	1,000	1,000	1,000	-	-
2-235-00-Cleaning	5,000	5,000	5,000	-	-
2-236-00-Building Repairs	4,000	4,000	4,000	-	-
2-241-00-Insurance Premiums	5,200	5,200	5,200	-	-
2-328-00-Equipment & Furnishings	2,000	2,000	2,000	-	-
2-330-00-Janitorial Supplies	2,000	2,000	2,000	-	-
2-338-00-Natural Gas	3,500	3,500	3,500	-	-
2-339-00-Power	8,000	8,000	8,000	-	-
2-341-00-Municipal Utilities	4,000	4,000	4,000	-	-
2-996-00-Trfs to Capital Rsvs	20,000	20,000	20,000	-	-
Total Expenses	55,000	55,000	55,000	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Net Total	(40,000)	(40,000)	(40,000)	-	-

Costing Center Summary

62-20 - Community Hub

Previous Costing Center	62-20 - Community Hub	Budget Year	2026
Division	Recreation and Community Services	Accounting Reference	62-20
Department	62-Facilities	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-200-00-General Sales & Services	Decreased	37.85 %	17,700	11,000
1-202-00-Rentals & Leases	Increased	3.83 %	36,600	38,000
Total Revenues		9.76 %	54,300	49,000
Expenses				
2-230-00-Assessment & Inspections	Unchanged	0.00 %	500	500
2-236-00-Building Repairs	Increased	50.00 %	2,000	3,000
2-241-00-Insurance Premiums	Increased	16.00 %	5,000	5,800
2-338-00-Natural Gas	Decreased	12.50 %	4,000	3,500
2-339-00-Power	Not used this year		10,000	-
2-341-00-Municipal Utilities	Increased	47.06 %	1,700	2,500
Total Expenses		34.05 %	23,200	15,300

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-200-00-General Sales & Services	11,000	11,000	11,000	-	-
1-202-00-Rentals & Leases	38,000	38,000	38,000	-	-
Total Revenues	49,000	49,000	49,000	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Expenses					
2-230-00-Assessment & Inspections	500	500	500	-	-
2-236-00-Building Repairs	3,000	3,000	3,000	-	-
2-241-00-Insurance Premiums	5,800	5,800	5,800	-	-
2-338-00-Natural Gas	3,500	3,500	3,500	-	-
2-341-00-Municipal Utilities	2,500	2,500	2,500	-	-
Total Expenses	15,300	15,300	15,300	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Net Total	33,700	33,700	33,700	-	-

Costing Center Summary

62-30 - Museum

Previous Costing Center	62-30 - Museum	Budget Year	2026
Division	Recreation and Community Services	Accounting Reference	62-30
Department	62-Facilities	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
2-223-00-Telecommunications	Unchanged	0.00 %	600	600
2-230-00-Assessment & Inspections	Decreased	33.33 %	6,000	4,000
2-235-00-Cleaning	Increased	50.00 %	3,000	4,500
2-236-00-Building Repairs	Unchanged	0.00 %	10,000	10,000
2-241-00-Insurance Premiums	Increased	78.00 %	5,000	8,900
2-330-00-Janitorial Supplies	Decreased	33.33 %	1,500	1,000
2-335-00-Parts & Accessories	Unchanged	0.00 %	1,500	1,500
2-338-00-Natural Gas	Decreased	21.43 %	7,000	5,500
2-339-00-Power	Decreased	9.09 %	11,000	10,000
2-341-00-Municipal Utilities	Increased	25.00 %	2,000	2,500
2-893-00-Trfs to Lcl Bds & Agcs	Unchanged	0.00 %	48,000	48,000
2-996-00-Trfs to Capital Rsvs	Unchanged	0.00 %	20,000	20,000
Total Expenses		0.78 %	115,600	116,500

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Expenses					
2-223-00-Telecommunications	600	600	600	-	-
2-230-00-Assessment & Inspections	4,000	4,000	4,000	-	-
2-235-00-Cleaning	4,500	4,500	4,500	-	-
2-236-00-Building Repairs	10,000	10,000	10,000	-	-
2-241-00-Insurance Premiums	8,900	8,900	8,900	-	-
2-330-00-Janitorial Supplies	1,000	1,000	1,000	-	-
2-335-00-Parts & Accessories	1,500	1,500	1,500	-	-
2-338-00-Natural Gas	5,500	5,500	5,500	-	-
2-339-00-Power	10,000	10,000	10,000	-	-
2-341-00-Municipal Utilities	2,500	2,500	2,500	-	-
2-893-00-Trfs to Lcl Bds & Agcs	48,000	48,000	48,000	-	-
2-996-00-Trfs to Capital Rsvs	20,000	20,000	20,000	-	-
Total Expenses	116,500	116,500	116,500	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Net Total	(116,500)	(116,500)	(116,500)	-	-

Costing Center Summary

62-40 - Picnic Shelter

Previous Costing Center	62-40 - Picnic Shelter	Budget Year	2026
Division	Recreation and Community Services	Accounting Reference	62-40
Department	62-Facilities	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-202-00-Rentals & Leases	Increased	13.33 %	15,000	17,000
Total Revenues		13.33 %	15,000	17,000
Expenses				
2-234-00-Contracted Services	Increased	50.00 %	1,000	1,500
2-235-00-Cleaning	Unchanged	0.00 %	5,000	5,000
2-236-00-Building Repairs	Unchanged	0.00 %	2,000	2,000
2-241-00-Insurance Premiums	Decreased	20.00 %	5,000	4,000
2-335-00-Parts & Accessories	Unchanged	0.00 %	2,000	2,000
2-338-00-Natural Gas	Increased	100.00 %	500	1,000
2-339-00-Power	Decreased	30.00 %	5,000	3,500
2-341-00-Municipal Utilities	Decreased	60.00 %	500	200
2-996-00-Trfs to Capital Rsvs	Unchanged	0.00 %	20,000	20,000
Total Expenses		4.39 %	41,000	39,200

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-202-00-Rentals & Leases	17,000	17,000	17,000	-	-
Total Revenues	17,000	17,000	17,000	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Expenses					
2-234-00-Contracted Services	1,500	1,500	1,500	-	-
2-235-00-Cleaning	5,000	5,000	5,000	-	-
2-236-00-Building Repairs	2,000	2,000	2,000	-	-
2-241-00-Insurance Premiums	4,000	4,000	4,000	-	-
2-335-00-Parts & Accessories	2,000	2,000	2,000	-	-
2-338-00-Natural Gas	1,000	1,000	1,000	-	-
2-339-00-Power	3,500	3,500	3,500	-	-
2-341-00-Municipal Utilities	200	200	200	-	-
2-996-00-Trfs to Capital Rsvs	20,000	20,000	20,000	-	-
Total Expenses	39,200	39,200	39,200	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Net Total	(22,200)	(22,200)	(22,200)	-	-

Costing Center Summary

62-50 - Seniors Centre

Previous Costing Center	62-50 - Seniors Centre	Budget Year	2026
Division	Recreation and Community Services	Accounting Reference	62-50
Department	62-Facilities	Approved	No
Stage	New Budget Preparation	Manager	

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
2-223-00-Telecommunications	Unchanged	0.00 %	800	800
2-234-00-Contracted Services	Unchanged	0.00 %	1,500	1,500
2-236-00-Building Repairs	Unchanged	0.00 %	1,500	1,500
2-241-00-Insurance Premiums	Decreased	4.00 %	5,000	4,800
2-335-00-Parts & Accessories	Unchanged	0.00 %	1,500	1,500
2-338-00-Natural Gas	Decreased	12.50 %	4,000	3,500
2-339-00-Power	Decreased	16.67 %	6,000	5,000
2-341-00-Municipal Utilities	Increased	33.33 %	750	1,000
2-996-00-Trfs to Capital Rsvs	Unchanged	0.00 %	20,000	20,000
Total Expenses		3.53 %	41,050	39,600

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Expenses					
2-223-00-Telecommunications	800	800	800	-	-
2-234-00-Contracted Services	1,500	1,500	1,500	-	-
2-236-00-Building Repairs	1,500	1,500	1,500	-	-
2-241-00-Insurance Premiums	4,800	4,800	4,800	-	-
2-335-00-Parts & Accessories	1,500	1,500	1,500	-	-
2-338-00-Natural Gas	3,500	3,500	3,500	-	-
2-339-00-Power	5,000	5,000	5,000	-	-
2-341-00-Municipal Utilities	1,000	1,000	1,000	-	-
2-996-00-Trfs to Capital Rsvs	20,000	20,000	20,000	-	-
Total Expenses	39,600	39,600	39,600	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Net Total	(39,600)	(39,600)	(39,600)	-	-

Costing Center Summary

63-00 - Parks General

Previous Costing Center 63-00 - Parks General
Division Recreation and Community Services
Department 63-Parks
Stage New Budget Preparation

Budget Year 2026
Accounting Reference 63-00
Approved No
Manager

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-205-00-Department Sales (1)	Increased	3.23 %	7,750	8,000
1-206-00-Department Sales (2)	Increased	4.76 %	10,500	11,000
Total Revenues		4.11 %	18,250	19,000
Expenses				
2-120-00-Perm Salaries & Wages	Increased	5.45 %	408,386	430,637
2-122-00-Seasonal Wages	Decreased	3.72 %	92,916	89,458
2-130-00-Benefits	Decreased	7.84 %	117,888	108,642
2-131-00-WCB	Decreased	9.66 %	12,883	11,639
2-222-00-Postage & Freight	Unchanged	0.00 %	500	500
2-223-00-Telecommunications	Increased	12.50 %	1,600	1,800
2-224-00-Travel & Accommodations	Unchanged	0.00 %	2,500	2,500
2-226-00-Subs & Memberships	Unchanged	0.00 %	1,000	1,000
2-227-00-Training & Education	Unchanged	0.00 %	7,000	7,000
2-230-00-Assessment & Inspections	Unchanged	0.00 %	3,500	3,500
2-234-00-Contracted Services	Increased	14.29 %	35,000	40,000
2-237-00-Equipment & Vehicle RM	Unchanged	0.00 %	3,000	3,000
2-240-00-Rentals	Increased	81.82 %	5,500	10,000
2-241-00-Insurance Premiums	Increased	120.00 %	5,000	11,000
2-245-00-Department Expense	Unchanged	0.00 %	12,000	12,000
2-323-00-Food & Refreshments	Unchanged	0.00 %	500	500
2-328-00-Equipment & Furnishings	Unchanged	0.00 %	15,000	15,000
2-329-00-First Aid, Safety & PPE	Decreased	80.00 %	2,500	500
2-331-00-Uniforms	Increased	33.33 %	3,000	4,000
2-332-00-Chemicals	Increased	33.33 %	15,000	20,000
2-333-00-Construction Materials	Decreased	33.33 %	45,000	30,000
2-335-00-Parts & Accessories	Increased	11.11 %	45,000	50,000
2-338-00-Natural Gas	Decreased	16.67 %	6,000	5,000
2-339-00-Power	Decreased	33.33 %	15,000	10,000
2-340-00-Water	Increased	20.00 %	5,000	6,000
2-341-00-Municipal Utilities	Increased	50.00 %	20,000	30,000
2-996-00-Trfs to Capital Rsvs	Unchanged	0.00 %	160,000	160,000
Total Expenses		2.21 %	1,040,673	1,063,676

Costing Center Summary

63-00 - Parks General

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-205-00-Department Sales (1)	8,000	8,000	8,000	-	-
1-206-00-Department Sales (2)	11,000	11,000	11,000	-	-
Total Revenues	19,000	19,000	19,000	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	430,637	450,015	470,266	-	-
2-122-00-Seasonal Wages	89,458	92,142	94,907	-	-
2-130-00-Benefits	108,642	113,531	118,640	-	-
2-131-00-WCB	11,639	12,163	12,710	-	-
2-222-00-Postage & Freight	500	500	500	-	-
2-223-00-Telecommunications	1,800	1,800	1,800	-	-
2-224-00-Travel & Accommodations	2,500	2,500	2,500	-	-
2-226-00-Subs & Memberships	1,000	1,000	1,000	-	-
2-227-00-Training & Education	7,000	7,000	7,000	-	-
2-230-00-Assessment & Inspections	3,500	3,500	3,500	-	-
2-234-00-Contracted Services	40,000	40,000	40,000	-	-
2-237-00-Equipment & Vehicle RM	3,000	3,000	3,000	-	-
2-240-00-Rentals	10,000	10,000	10,000	-	-
2-241-00-Insurance Premiums	11,000	11,000	11,000	-	-
2-245-00-Department Expense	12,000	12,000	12,000	-	-
2-323-00-Food & Refreshments	500	500	500	-	-
2-328-00-Equipment & Furnishings	15,000	15,000	15,000	-	-
2-329-00-First Aid, Safety & PPE	500	500	500	-	-
2-331-00-Uniforms	4,000	4,000	4,000	-	-
2-332-00-Chemicals	20,000	20,000	20,000	-	-
2-333-00-Construction Materials	30,000	30,000	30,000	-	-
2-335-00-Parts & Accessories	50,000	50,000	50,000	-	-
2-338-00-Natural Gas	5,000	5,000	5,000	-	-
2-339-00-Power	10,000	10,000	10,000	-	-
2-340-00-Water	6,000	6,000	6,000	-	-
2-341-00-Municipal Utilities	30,000	30,000	30,000	-	-
2-996-00-Trfs to Capital Rsvs	160,000	160,000	160,000	-	-
Total Expenses	1,063,676	1,091,151	1,119,823	-	-
% Increase		2.58%	2.63%	(100.00%)	0.00%
Net Total	(1,044,676)	(1,072,151)	(1,100,823)	-	-

Costing Center Summary

64-00 - Community - Services

Previous Costing Center 64-00 - Community - Services
Division Recreation and Community Services
Department 64-Community Services
Stage New Budget Preparation

Budget Year 2026
Accounting Reference 64-00
Approved No
Manager

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-700-00-Donations	Increased	60.00 %	25,000	40,000
Total Revenues		60.00 %	25,000	40,000
Expenses				
2-120-00-Perm Salaries & Wages	Increased	11.95 %	231,471	259,133
2-130-00-Benefits	Decreased	2.02 %	62,321	61,060
2-131-00-WCB	Decreased	2.74 %	5,950	5,787
2-133-00-Tool Allowance	Unchanged	0.00 %	1,820	1,820
2-220-00-Advertising	Increased	75.00 %	2,000	3,500
2-221-00-Printing & Design	Unchanged	0.00 %	2,000	2,000
2-223-00-Telecommunications	Decreased	23.08 %	1,300	1,000
2-224-00-Travel & Accommodations	Unchanged	0.00 %	3,000	3,000
2-226-00-Subs & Memberships	Unchanged	0.00 %	500	500
2-227-00-Training & Education	Unchanged	0.00 %	3,500	3,500
2-240-00-Rentals	Increased	100.00 %	1,000	2,000
2-241-00-Insurance Premiums	Increased	72.00 %	5,000	8,600
2-320-00-Programming	Unchanged	0.00 %	93,500	93,500
2-322-00-Promotional	Unchanged	0.00 %	7,500	7,500
2-323-00-Food & Refreshments	Unchanged	0.00 %	5,000	5,000
2-325-00-Office & Stationery	Unchanged	0.00 %	1,500	1,500
2-328-00-Equipment & Furnishings	Unchanged	0.00 %	1,500	1,500
2-893-00-Trfs to Lcl Bds & Agcs	Unchanged	0.00 %	48,000	48,000
Total Expenses		6.72 %	476,862	508,900

Costing Center Summary

64-00 - Community - Services

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-700-00-Donations	40,000	40,000	40,000	-	-
Total Revenues	40,000	40,000	40,000	-	-
% Increase		0.00%	0.00%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	259,133	182,726	190,949	-	-
2-130-00-Benefits	61,060	40,180	41,988	-	-
2-131-00-WCB	5,787	4,013	4,193	-	-
2-133-00-Tool Allowance	1,820	-	-	-	-
2-220-00-Advertising	3,500	3,500	3,500	-	-
2-221-00-Printing & Design	2,000	2,000	2,000	-	-
2-223-00-Telecommunications	1,000	1,000	1,000	-	-
2-224-00-Travel & Accommodations	3,000	3,000	3,000	-	-
2-226-00-Subs & Memberships	500	500	500	-	-
2-227-00-Training & Education	3,500	3,500	3,500	-	-
2-240-00-Rentals	2,000	2,000	2,000	-	-
2-241-00-Insurance Premiums	8,600	8,600	8,600	-	-
2-320-00-Programming	93,500	93,500	93,500	-	-
2-322-00-Promotional	7,500	7,500	7,500	-	-
2-323-00-Food & Refreshments	5,000	5,000	5,000	-	-
2-325-00-Office & Stationery	1,500	1,500	1,500	-	-
2-328-00-Equipment & Furnishings	1,500	1,500	1,500	-	-
2-893-00-Trfs to Lcl Bds & Agcs	48,000	48,000	48,000	-	-
Total Expenses	508,900	408,019	418,230	-	-
% Increase		(19.82%)	2.50%	(100.00%)	0.00%
Net Total	(468,900)	(368,019)	(378,230)	-	-

Costing Center Summary

71-00 - Library

Previous Costing Center 71-00 - Library
Division Library
Department 71-Library
Stage New Budget Preparation

Budget Year 2026
Accounting Reference 71-00
Approved No
Manager

Comments

Description

Justification

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
1-200-00-General Sales & Services	Increased	20.00 %	2,500	3,000
1-201-00-Programs	Unchanged	0.00 %	2,500	2,500
1-202-00-Rentals & Leases	Unchanged	0.00 %	10,000	10,000
1-401-00-Overdue Charges	Increased	9.09 %	5,500	6,000
1-890-00-Trfs from Federal Govt	Unchanged	0.00 %	7,500	7,500
1-891-00-Trfs from Prov Govt	Unchanged	0.00 %	57,670	57,670
1-892-00-Trfs from Other Lcl Govt	Increased	0.90 %	37,250	37,585
1-893-00-Trfs from Lcl Bds & Agcs	Decreased	40.66 %	10,111	6,000
Total Revenues		2.09 %	133,031	130,255
Expenses				
2-120-00-Perm Salaries & Wages	Increased	24.40 %	206,525	256,926
2-121-00-Part Time & Casual Wages	Decreased	20.63 %	44,472	35,296
2-122-00-Seasonal Wages	Increased	9.20 %	11,200	12,230
2-130-00-Benefits	Increased	33.81 %	64,991	86,962
2-131-00-WCB	Increased	49.10 %	996	1,485
2-220-00-Advertising	Unchanged	0.00 %	450	450
2-222-00-Postage & Freight	Unchanged	0.00 %	50	50
2-223-00-Telecommunications	Unchanged	0.00 %	1,000	1,000
2-224-00-Travel & Accommodations	Decreased	25.00 %	4,000	3,000
2-226-00-Subs & Memberships	Unchanged	0.00 %	425	425
2-227-00-Training & Education	Unchanged	0.00 %	1,000	1,000
2-231-00-IT Services	Unchanged	0.00 %	2,850	2,850
2-234-00-Contracted Services	Unchanged	0.00 %	2,750	2,750
2-235-00-Cleaning	Unchanged	0.00 %	28,500	28,500
2-236-00-Building Repairs	Unchanged	0.00 %	3,000	3,000
2-240-00-Rentals	Unchanged	0.00 %	2,300	2,300
2-241-00-Insurance Premiums	Increased	42.00 %	5,000	7,100
2-245-00-Department Expense	Not used this year		8,611	-
2-320-00-Programming	Increased	90.00 %	5,000	9,500
2-321-00-Media Materials	Unchanged	0.00 %	7,000	7,000
2-322-00-Promotional	Unchanged	0.00 %	2,500	2,500
2-323-00-Food & Refreshments	Unchanged	0.00 %	1,000	1,000
2-325-00-Office & Stationery	Unchanged	0.00 %	5,450	5,450
2-327-00-IT Equipment & Supplies	Unchanged	0.00 %	5,850	5,850
2-328-00-Equipment & Furnishings	Increased	22.22 %	4,500	5,500
2-330-00-Janitorial Supplies	Decreased	50.00 %	1,000	500
2-335-00-Parts & Accessories	Unchanged	0.00 %	850	850
2-338-00-Natural Gas	Decreased	12.50 %	4,000	3,500
2-339-00-Power	Decreased	28.57 %	14,000	10,000
2-341-00-Municipal Utilities	Unchanged	0.00 %	2,000	2,000
2-420-00-Bank Charges & Interest	Unchanged	0.00 %	1,500	1,500
2-893-00-Trfs to Lcl Bds & Agcs	Increased	1.89 %	106,000	108,000
2-996-00-Trfs to Capital Rsvs	Unchanged	0.00 %	20,000	20,000
Total Expenses		10.50 %	568,770	628,474

Costing Center Summary

71-00 - Library

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
1-200-00-General Sales & Services	3,000	3,500	3,500	-	-
1-201-00-Programs	2,500	24,000	24,000	-	-
1-202-00-Rentals & Leases	10,000	10,000	10,000	-	-
1-401-00-Overdue Charges	6,000	9,000	9,000	-	-
1-890-00-Trfs from Federal Govt	7,500	8,000	8,000	-	-
1-891-00-Trfs from Prov Govt	57,670	57,670	57,670	-	-
1-892-00-Trfs from Other Lcl Govt	37,585	37,585	37,585	-	-
1-893-00-Trfs from Lcl Bds & Agcs	6,000	1,500	1,500	-	-
Total Revenues	130,255	151,255	151,255	-	-
% Increase		16.12%	0.00%	(100.00%)	0.00%
Expenses					
2-120-00-Perm Salaries & Wages	256,926	278,317	288,211	-	-
2-121-00-Part Time & Casual Wages	35,296	36,356	37,446	-	-
2-122-00-Seasonal Wages	12,230	12,597	12,975	-	-
2-130-00-Benefits	86,962	92,273	95,503	-	-
2-131-00-WCB	1,485	1,590	1,645	-	-
2-220-00-Advertising	450	500	500	-	-
2-222-00-Postage & Freight	50	50	50	-	-
2-223-00-Telecommunications	1,000	1,000	1,000	-	-
2-224-00-Travel & Accommodations	3,000	2,000	2,000	-	-
2-226-00-Subs & Memberships	425	425	425	-	-
2-227-00-Training & Education	1,000	2,000	2,000	-	-
2-231-00-IT Services	2,850	2,500	2,500	-	-
2-234-00-Contracted Services	2,750	3,250	3,250	-	-
2-235-00-Cleaning	28,500	28,500	28,500	-	-
2-236-00-Building Repairs	3,000	3,000	3,000	-	-
2-240-00-Rentals	2,300	2,500	2,500	-	-
2-241-00-Insurance Premiums	7,100	7,100	7,100	-	-
2-320-00-Programming	9,500	20,000	20,000	-	-
2-321-00-Media Materials	7,000	7,500	7,500	-	-
2-322-00-Promotional	2,500	3,000	3,000	-	-
2-323-00-Food & Refreshments	1,000	2,000	2,000	-	-
2-325-00-Office & Stationery	5,450	5,000	5,000	-	-
2-327-00-IT Equipment & Supplies	5,850	4,500	4,500	-	-
2-328-00-Equipment & Furnishings	5,500	5,000	5,000	-	-
2-330-00-Janitorial Supplies	500	500	500	-	-
2-335-00-Parts & Accessories	850	850	850	-	-
2-338-00-Natural Gas	3,500	3,500	3,500	-	-
2-339-00-Power	10,000	10,000	10,000	-	-
2-341-00-Municipal Utilities	2,000	2,000	2,000	-	-
2-420-00-Bank Charges & Interest	1,500	1,500	1,500	-	-
2-893-00-Trfs to Lcl Bds & Agcs	108,000	108,000	108,000	-	-
2-996-00-Trfs to Capital Rsvs	20,000	20,000	20,000	-	-
Total Expenses	628,474	667,308	681,955	-	-
% Increase		6.18%	2.19%	(100.00%)	0.00%
Net Total	(498,219)	(516,053)	(530,700)	-	-