NIPISSING

EXCEPTIONAL BY NATURE

MUNICIPAL BUDGET 2026

Operating
&
Capital

Presented to Council:
January 26 , 2026

The overall average for taxation in Nipawin has an annual Average rate of $2652.53 equal to 221.04/Month or $7.27/day

What do your tax dollars get you?

- SNOW REMOVAL
- ROAD MAINTENANCE
- SWIMMING POOL
- FIRE PROTECTION SERVICES
- ARENAS
- WASTE,RECYCLING, & COMPOST
- LIBRARY
- PROGRAMMING
- BALL DIAMONDS
- SKATEPARK
- NIPAWIN EVERGREEN CENTRE
- COMMUNITY EVENTS
- BYLAW ENFORCEMENT
- CEMETERIES
- UTILITIES
- PLAYGROUNDS
- POLICE SERVICES
- WALKING TRAILS
- AIRPORT
- OUTDOOR SKATING AREAS

What you get for a similar cost of monthly taxes:

- UNDER 200 LITRES OF GASOLINE
- CELL PHONE FINANCING
- TV AND INTERNET
- SINGLE PRO SPORT TICKET
- HOME HEATING AND POWER
- DATE NIGHT WITH MEAL AND DRINKS
- CONCERT TICKET
- 2 ROUNDS OF GOLF WITH CART
- TV AND INTERNET BUNDLE
- 4-6 STREAMING SERVICES
- DAILY SPECIALTY COFFEE WITH SNACK
- FAMILY GYM MEMBERSHIP
- 1 NIGHT HOTEL STAY

The above is provided to demonstrate comparative costs of events or services that are similar to the monthly cost of property taxes, and to outline the services provided to the community through those taxes. A 5% tax increase for the average residential property is under $11.00 per month.

Summary

The 2026 budget was developed to maintain core municipal services while strengthening our ability to protect and renew the community assets residents rely on every day. A key feature of this budget is the Dedicated Recreation and Facility Tax, designed specifically to support recreation and facility infrastructure. This Dedicated Recreation and Facility Tax is being communicated as approximately a 5% impact, and when combined with the proposed 3.5% general municipal levy increase in the operating budget, results in a total increase near 8.5%. The intent is to establish a predictable, dedicated funding source that helps prevent deferring major facility work and reduces the need for large one-time increases in future years.

To ensure accountability and transparency, Dedicated Recreation and Facility Tax proceeds will be directed into targeted reserve funds that are restricted to the specific purposes for which they are designated. These reserves are intended to be protected from general operating use and can only be accessed to complete the approved facility and recreation infrastructure projects tied to each reserve designation. This structure ensures the Dedicated Recreation and Facility Tax remains a long-term infrastructure tool and provides the community with clear assurance that the funds collected are used solely to maintain and renew the facilities they support.

The 2026 budget is built on practical fiscal management while delivering services within available revenues. The operating plan is structured to support stable service levels across departments, manage inflationary pressures, and ensure the Town remains positioned to respond to operational risk and priority needs without compromising accountability.
The budget focuses on protecting key community assets, including the Centennial Arena and Jubilee complex, the Nipawin Evergreen Centre, and the Pool @ Central Park. These facilities are central to community life and require ongoing maintenance today, along with planned reinvestment over time. The Dedicated Recreation and Facility Tax and reserve strategy are intended to support long-term facility reliability by funding lifecycle work as it becomes due, rather than postponing projects until they become urgent and more costly.

A major theme of 2026 is strengthening reserve funding and aligning that work with long-range planning and asset responsibility. The budget continues the direction of planned reserve contributions and targeted set-asides for future facility renewal. This approach recognizes that major assets require lifecycle investment and that planning ahead reduces the likelihood of emergency repairs, service disruption, and sudden cost impacts. The Dedicated Recreation and Facility Tax and reserve framework work together to establish a stable path for funding major renewals in a controlled and predictable way.

An additional principle in the 2026 budget is reinforcing fair user contribution. The Town will continue to review facility fees, rentals, and program pricing to ensure that users contribute appropriately to the true cost of operating facilities, including upkeep, maintenance, and future replacement needs. The Dedicated Recreation and Facility Tax and reserve tools help protect taxpayers from sharp cost spikes, while a consistent approach to user fees helps ensure the responsibility for facility costs is shared fairly across those who benefit from these services.

Conclusion

Overall, the 2026 budget balances service delivery with disciplined financial planning while responding to real cost pressures and aging infrastructure. The combined impact is near 8.5% when the Dedicated Recreation and Facility Tax is included, and it is important to provide clear context. This is not simply "**more spending**," it is a planned approach to avoid larger spikes later, reduce deferred maintenance, and protect service reliability. The Dedicated Recreation and Facility Tax creates a direct, transparent link between the cost of operating major community facilities and the funding required to keep them safe and functional over the long term.

This budget also strengthens fairness and accountability. It reinforces the expectation that facility users contribute appropriately through fees, rentals, and cost recovery, while reserves and lifecycle planning reduce the likelihood that taxpayers are asked to fund emergency repairs with little notice. The result is a more predictable path forward, one that supports core services today, protects key assets like the arenas, Evergreen Centre, and pool, and puts the Town in a stronger position to manage future obligations without disproportionate increases.

Capital Spending

2026 Capital Expenditures	Account #	Project Cost	Budget	Loan Amount	Grant Funding	TOTAL
COMMUNITY SERVICES						
Land Development	451-610-820	$ 3,275,000.00	-	$ 1,200,000.00	$ 2,000,000.00	$ 3,200,000.00
Housing Needs Assessment Study	451-610-820	$ 25,000.00	-			$ 25,000.00
Paratransit van	441-350-820	$ 25,000.00	$ 25,000.00			$ 25,000.00
Long-term Care Home	451-620-820	$ 20,000.00	$ 20,000.00			$ 20,000.00
CORPORATE SERVICES						
LEISURE SERVICES						
Evergreen Renovation	461-770-820	$ 597,100.00	$ 43,097.00			$ 562,100.00
Centennial Arena Floor	461-720-820	$ 100,000.00	$ 100,000.00			$ 100,000.00
Scissor lift - EG	461-770-820	$ 17,000.00	$ 17,000.00			$ 17,000.00
Waterslide Replacement	461-750-820	$ 30,000.00	$ 30,000.00			$ 30,000.00
Jubilee Arena Roof	461-720-820	$ 20,000.00	$ 20,000.00			$ 20,000.00
Ball Diamond Relocation	461-743-820	$ 135,000.00	$ 15,000.00			$ 65,000.00
Museum Main Street Development	461-780-820	$ 20,000.00	$ 10,000.00			$ 10,000.00
Walking Trail Development	461-740-820	$ 20,000.00	$ -			$ 20,000.00
Office exterior lamp post	461-740-820	$ 15,000.00	$ -			$ 15,000.00
Access 2000 Wheelchair Lift r	461-720-820	$ 55,000.00	$ 55,000.00			$ 55,000.00
Zamboni (spans five years)	461-720-820	$ 130,000.00	$ 26,000.00			$ 26,000.00
EPV playground equipment	461-740-820	$ 30,000.00	$ 10,000.00			$ 10,000.00
Central Park Grandstand	461-740-820	$ 150,000.00	$ 50,000.00			$ 50,000.00
MF4710 tractor - (LEASE)	461-740-820	$ 120,861.00	$ 45,000.00			$ 45,000.00
Grasshopper with broom	461-740-820	$ 47,600.00	$ 47,600.00			$ 47,600.00
OPERATIONS & ENGINEERING						
10 year machinery reserve	310-100-203	$ 219,893.00	$ 219,893.00			$ 219,893.00
Grader	431-310-820	$ 415,691.00	$ -			$ 415,691.00
Landfill Cell	441-410-820	$ 100,000.00	$ 100,000.00			$ 100,000.00
Infrastucture master plan	431-310-820	$ 25,000.00	$ -			$ 25,000.00
Half ton pick up truck	431-310-820	$ 65,000.00	$ 65,000.00			$ 65,000.00
Grader wing	431-310-820	$ 19,000.00	$ 19,000.00			$ 19,000.00
PROTECTIVE SERVICES						
Fire truck	421-240-820	$ 75,000.00	$ 50,000.00			$ 50,000.00
Fire Hose	421-240-820	$ 30,000.00	$ -			$ 30,000.00
Seacan	421-240-820	$ 15,000.00	$ 15,000.00			$ 15,000.00
Reserve pay back	421-240-820	$ 14,639.00	$ 14,639.00			$ 14,639.00
Turnout Gear	421-240-820	$ 36,000.00	$ 36,000.00			$ 36,000.00
UTILITIES						
Sewer manhole repair	471-820-820	$ 34,000.00	$ -			$ 34,000.00
Water well maintenance	471-800-820	$ 50,000.00	$ 50,000.00			$ 50,000.00
Jet and Vac trucks	471-800-820	$ 100,000.00	$ 50,000.00			$ 50,000.00
Sanitary trunk upgrade	471-820-820	$ 250,000.00	$ 125,000.00			$ 125,000.00
RO membranes #1&2	471-800-820	$ 100,000.00	$ -			$ 100,000.00
Fire hydrant repair	471-820-820	$ 60,000.00	$ -			$ 60,000.00
Water tower inspection	471-800-820	$ 15,000.00	$ -			$ 15,000.00
Green sand filter & inspection	471-812-820	$ 100,000.00	$ -			$ 100,000.00
Drainage ditch	471-800-820	$ 125,000.00	$ -			$ 125,000.00
Flat deck trailer	471-800-820	$ 5,000.00	$ -			$ 5,000.00
11th Ave water & sewer extension	471-820-820	$ 1,224,120.00	$ -	$ 933,470.00	$ 290,650.00	$ 1,224,120.00

Town of Nipawin
Working Budget
2026-0003 - 2026 Draft

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
341-310-159 - Provincial Revenue Sharing	1,266,660.00	1,349,180.00	1,266,660.00	(82,520.00)	(6.12)
341-311-160 - PG - Handivan	6,000.00	11,577.00	10,000.00	(1,577.00)	(13.62)
341-313-160 - PG - Public Works	26,030.00	26,027.23	0.00	(26,027.23)	(100.00)
341-314-160 - PG - Recreation	0.00	5,300.00	5,000.00	(300.00)	(5.66)
341-315-160 - Grants - Operating - Arena	5,000.00	5,000.00	10,000.00	5,000.00	100.00
341-316-160 - Grants - Operating - Evergreen	2,500.00	2,500.00	5,000.00	2,500.00	100.00
341-321-161 - Federal Government	10,900,000.00	11,700.00	1,400,000.00	1,388,300.00	11,865.81
341-321-162 - Federal - Job Creation	10,000.00	4,200.00	4,200.00	0.00	0.00
341-331-022 - PG - Other	278,770.00	284,711.00	890,650.00	605,939.00	212.83
341-331-163 - Grants - Capital Recreation	0.00	103,357.00	0.00	(103,357.00)	(100.00)
341-331-164 - PG - Airport	175,000.00	96,946.33	0.00	(96,946.33)	(100.00)
341-331-165 - PG - Waste Disposal	517,460.00	550,740.00	0.00	(550,740.00)	(100.00)
341-332-166 - Provincial Agencies - Community Grant	45,693.00	50,693.00	45,690.00	(5,003.00)	(9.87)
341-351-167 - Grant in Lieu - Federal Gov't Post Offic	8,250.00	12,326.36	12,500.00	173.64	1.41
341-351-168 - Grant in Lieu - Federal Gov't RCMP	26,310.00	18,525.37	23,220.00	4,694.63	25.34
341-360-169 - Sask Energy 5% Rebate	105,500.00	108,861.85	105,500.00	(3,361.85)	(3.09)
341-360-170 - Grant In Lieu - Prov. Gov't Sask-Tel	11,360.00	13,988.02	11,360.00	(2,628.02)	(18.79)
341-360-172 - Grant In Lieu - Prov. Gov't Property Man	31,400.00	32,148.36	32,150.00	1.64	0.01
341-360-173 - Grant In Lieu - Prov. Gov't SaskEnergy	3,200.00	3,718.35	3,720.00	1.65	0.04
341-360-174 - SaskPower Surcharge	275,000.00	270,760.27	275,000.00	4,239.73	1.57
351-234-027 - Rental Other (Land Lease)	2,000.00	1,742.00	1,800.00	58.00	3.33
351-234-028 - Rentals - Enterprise	12,000.00	13,909.98	14,500.00	590.02	4.24
351-234-029 - Rental Professional Housing	24,000.00	21,952.25	7,200.00	(14,752.25)	(67.20)
351-289-033 - Fines - Police	25,000.00	38,452.34	35,000.00	(3,452.34)	(8.98)
351-289-034 - Miscellaneous Revenue - Fees & Charges	5,000.00	400.00	500.00	100.00	25.00
351-289-035 - Expense Reimbursement	2,000.00	130.00	2,000.00	1,870.00	1,438.46
351-289-091 - Donations - Heliport	0.00	6,000.00	0.00	(6,000.00)	(100.00)
351-289-093 - Donations - Hawks Dressing Room	0.00	4,102.03	0.00	(4,102.03)	(100.00)
351-289-094 - Donations - Museum	0.00	100.00	0.00	(100.00)	(100.00)
351-289-095 - Donations - Other	0.00	(4,165.00)	0.00	4,165.00	(100.00)
351-289-096 - Donations - Nipawin Dog Park	0.00	600.00	0.00	(600.00)	(100.00)
351-289-098 - Other Revenue	2,500.00	30,706.47	2,500.00	(28,206.47)	(91.86)
351-289-146 - Cash Over/Short Rounding Account	0.00	7.54	10.00	2.46	32.63
351-289-147 - Interest	400,000.00	311,705.13	240,000.00	(71,705.13)	(23.00)
351-289-150 - Tax Certificate Fees	6,000.00	6,810.00	6,000.00	(810.00)	(11.89)
351-289-152 - Property Sold - LAND0	30,000.00	110,784.43	390,000.00	279,215.57	252.04

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
351-289-153 - Property Sold - TTP - LAND1	5,000.00	232.45	15,000.00	14,767.55	6,353.00
351-289-155 - Tax Enforcement	4,000.00	7,039.06	4,000.00	(3,039.06)	(43.17)
351-289-156 - Capital Asset Proceeds	2,042,280.00	0.00	1,594,390.00	1,594,390.00	0.00
351-289-299 - Donations - Benevity	0.00	21,325.00	0.00	(21,325.00)	(100.00)
352-214-011 - Bylaw Enforcement Fines	500.00	850.00	600.00	(250.00)	(29.41)
352-214-012 - Property Maintenance Work	40,000.00	12,411.43	15,000.00	2,588.57	20.86
352-240-031 - Fire Department Fees - Extrication/SGI	30,000.00	95,030.87	50,000.00	(45,030.87)	(47.39)
352-240-032 - Mutual Aid / Fire Marque / Fire Partner	0.00	127,242.49	0.00	(127,242.49)	(100.00)
352-240-034 - Fire - Other	10,000.00	25,929.02	12,000.00	(13,929.02)	(53.72)
352-243-038 - Fines - Pound	1,700.00	1,230.50	1,700.00	469.50	38.16
352-243-039 - Animal Licenses	5,500.00	5,140.00	1,000.00	(4,140.00)	(80.54)
352-283-087 - Fire Protection - RM of Nipawin	100,000.00	84,630.57	100,000.00	15,369.43	18.16
352-283-088 - Fire Protection - RM of Torch River	90,000.00	41,939.15	90,000.00	48,060.85	114.60
352-283-089 - Fire Protection - Village of Codette	10,000.00	4,436.91	10,000.00	5,563.09	125.38
352-283-091 - Fire Protection - Nipawin Regional Park	3,600.00	3,600.00	3,600.00	0.00	0.00
352-283-092 - Fire Protection - Wapiti Valley Regional	3,600.00	3,600.00	3,600.00	0.00	0.00
352-283-093 - Fire Protection - Village of White Fox	25,000.00	16,393.28	20,000.00	3,606.72	22.00
352-283-094 - Fire Protection - Village of Love	3,600.00	3,409.37	3,600.00	190.63	5.59
353-210-009 - Custom Work	4,500.00	5,990.00	4,500.00	(1,490.00)	(24.87)
353-233-026 - Airport Rentals	11,000.00	9,375.00	9,000.00	(375.00)	(4.00)
353-282-086 - Airport - Land Rental	7,000.00	10,078.75	10,000.00	(78.75)	(0.78)
353-285-099 - Paratransit Fees	30,000.00	30,678.25	30,000.00	(678.25)	(2.21)
354-211-010 - Landfill Levy	76,500.00	63,365.50	35,000.00	(28,365.50)	(44.76)
354-220-013 - Disposal Site Crop Share	4,000.00	2,660.00	3,000.00	340.00	12.78
354-260-050 - Cemetery Fees - Plot Sales	15,000.00	9,878.90	10,000.00	121.10	1.23
354-260-051 - Cemetery Fees - Opening & Closing	20,000.00	22,047.00	20,000.00	(2,047.00)	(9.28)
354-280-063 - Landfill Fees - RM of Nipawin	129,320.00	129,324.60	129,320.00	(4.60)	0.00
354-280-064 - Landfill Fees - Village of Codette	24,300.00	24,300.00	24,300.00	0.00	0.00
354-280-065 - Eco Centre Revenue	15,000.00	18,902.11	17,000.00	(1,902.11)	(10.06)
354-280-066 - Metal Recycling Revenue	8,000.00	6,670.03	5,000.00	(1,670.03)	(25.04)
354-280-067 - Grain Bag Diversion Revenue	7,500.00	3,094.40	5,000.00	1,905.60	61.58
354-280-069 - Landfill Fees - Village of Aylsham	11,060.00	11,064.60	11,060.00	(4.60)	(0.04)
354-280-072 - Landfill Fees - Village of Tobin Lake	20,780.00	20,784.60	20,780.00	(4.60)	(0.02)
354-280-073 - Landfill Gate Fee Revenue	180,000.00	129,190.00	200,000.00	70,810.00	54.81
354-280-074 - Refrigeration Disposal Revenue	1,200.00	360.00	500.00	140.00	38.89
354-280-075 - MMSW Recycling Revenue	100,000.00	73,177.08	80,000.00	6,822.92	9.32

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
355-270-052 - Building Inspection Fees - INSPECT1	13,000.00	25,612.20	18,000.00	(7,612.20)	(29.72)
355-270-053 - Moving/ Demoltion Permits - PERMIT2	250.00	80.00	100.00	20.00	25.00
355-270-054 - Other Permits - TITLE	100.00	160.00	100.00	(60.00)	(37.50)
355-270-055 - Development Fees - PERMIT1	7,000.00	4,391.52	2,000.00	(2,391.52)	(54.46)
355-271-056 - General License	26,000.00	25,645.00	26,000.00	355.00	1.38
355-271-057 - Business Licenses - Com.	10,000.00	10,125.00	10,000.00	(125.00)	(1.23)
355-271-058 - Licenses - Transfers	0.00	25.00	20.00	(5.00)	(20.00)
355-281-080 - Economic Development Projects	0.00	27,107.39	0.00	(27,107.39)	(100.00)
356-230-017 - Swimming Pool - Rentals	19,000.00	15,350.00	16,000.00	650.00	4.23
356-231-018 - Arena Ice Rental - Hawks	28,500.00	31,000.00	32,250.00	1,250.00	4.03
356-231-019 - Arena Ice Rental - Minor Hockey	55,730.00	53,993.59	57,410.00	3,416.41	6.33
356-231-020 - Arena Ice Rental - Other	60,000.00	73,348.39	50,000.00	(23,348.39)	(31.83)
356-231-021 - Arena Building Rental - Other	0.00	545.06	0.00	(545.06)	(100.00)
356-232-022 - Playfields - Other	0.00	3,830.82	2,380.00	(1,450.82)	(37.87)
356-232-023 - Playfield Fees - Soccer Pitches	800.00	791.75	820.00	28.25	3.57
356-232-024 - Playfield Fees - Ball Diamonds	7,140.00	5,561.25	6,000.00	438.75	7.89
356-250-041 - Swimming Pool - Season Fees	30,000.00	41,008.80	37,000.00	(4,008.80)	(9.78)
356-250-042 - Swimming Pool - Daily Passes	37,000.00	41,020.42	39,000.00	(2,020.42)	(4.93)
356-250-043 - Swimming Pool - Lesson Fees	32,000.00	28,677.38	28,000.00	(677.38)	(2.36)
356-250-044 - Swimming Pool - Other	10,000.00	15,039.50	13,000.00	(2,039.50)	(13.56)
356-251-034 - Arena - Other	1,500.00	2,115.95	1,500.00	(615.95)	(29.11)
356-251-046 - Arena Food Booth Fees	9,000.00	8,820.62	9,000.00	179.38	2.03
356-251-048 - ATM Revenue - Arena	4,050.00	1,571.50	900.00	(671.50)	(42.73)
356-252-049 - Recreation Program Fees	2,500.00	5,487.00	3,000.00	(2,487.00)	(45.33)
356-284-096 - Recreation - RM of Nipawin	16,000.00	0.00	0.00	0.00	0.00
356-284-097 - Pickleball Revenue	2,000.00	2,945.55	1,800.00	(1,145.55)	(38.89)
356-284-098 - Other Revenue - Recreation	2,270.00	2,109.00	2,270.00	161.00	7.63
356-288-121 - Restaurant Lease	30,000.00	31,000.00	57,000.00	26,000.00	83.87
356-288-122 - Advertising Revenue	450.00	519.16	200.00	(319.16)	(61.48)
356-288-123 - Bonspiel Revenue	900.00	0.00	0.00	0.00	0.00
356-288-125 - Adult Curling Fees	12,000.00	15,154.76	15,000.00	(154.76)	(1.02)
356-288-126 - Senior Curling Fees	50.00	0.00	0.00	0.00	0.00
356-288-127 - Youth Curling Fees	2,000.00	2,457.14	2,500.00	42.86	1.74
356-288-129 - Equipment Rental Revenue	2,600.00	7,235.50	4,000.00	(3,235.50)	(44.72)
356-288-130 - Telephone Rental	1,800.00	3,716.86	0.00	(3,716.86)	(100.00)
356-288-131 - Room Rental - Other	500.00	400.00	100.00	(300.00)	(75.00)

Account # / Description Notes		2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
356-288-133 - ATM Revenue - Evergreen		3,000.00	1,817.75	1,700.00	(117.75)	(6.48)
356-288-134 - Ice Rental Revenue		1,500.00	3,086.00	3,000.00	(86.00)	(2.79)
356-288-135 - Locker Rental Revenue		400.00	476.19	400.00	(76.19)	(16.00)
356-288-136 - Other Income		1,100.00	3,194.30	230.00	(2,964.30)	(92.80)
356-288-137 - Off Season Ice Rental		5,000.00	5,050.00	5,000.00	(50.00)	(0.99)
356-288-138 - Jackpine Room Rental		12,000.00	10,925.00	12,000.00	1,075.00	9.84
356-288-139 - Pro Shop Room Rental		2,000.00	2,067.50	1,500.00	(567.50)	(27.45)
356-288-140 - Receiving Room Rental		5,000.00	6,916.50	6,000.00	(916.50)	(13.25)
356-288-143 - Auditorium Room Rental		50,000.00	37,441.25	35,000.00	(2,441.25)	(6.52)
356-288-144 - Regional Park Commission		30,000.00	30,000.00	30,000.00	0.00	0.00
357-800-009 - UT - Custom Work		250.00	520.00	400.00	(120.00)	(23.08)
357-800-034 - UT - Sundry Revenue		250.00	612.31	600.00	(12.31)	(2.01)
357-800-175 - UT - Transfer Fee		0.00	100.00	100.00	0.00	0.00
357-800-176 - UT - Sewer Video/Thaw Charges		500.00	750.00	700.00	(50.00)	(6.67)
357-800-177 - UT - W&S Service Connections		200.00	1,200.00	800.00	(400.00)	(33.33)
357-800-182 - UT - Reconnection Charges		500.00	2,200.00	1,000.00	(1,200.00)	(54.55)
357-810-185 - UT - Sale of Water		1,545,000.00	1,594,362.04	1,545,000.00	(49,362.04)	(3.10)
357-810-186 - UT - Water Infrastructure Fee		864,000.00	876,548.72	864,000.00	(12,548.72)	(1.43)
361-190-100 - Long Term Debt		7,077,230.00	0.00	2,133,470.00	2,133,470.00	0.00
371-110-002 - General Municipal Levy		5,502,280.00	5,358,875.56	5,546,440.00	187,564.44	3.50
371-110-004 - Discount on Current Tax		(30,000.00)	(36,289.86)	(35,000.00)	1,289.86	(3.55)
371-110-005 - Net Penalties - Arrears Municipal Share		40,000.00	51,327.96	45,000.00	(6,327.96)	(12.33)
371-110-006 - Net Penalties - Current Municipal Share		25,000.00	34,817.30	25,000.00	(9,817.30)	(28.20)
371-120-007 - Recreation Levy		0.00	0.00	200,000.00	200,000.00	0.00
410-200-100 - Tax - Abatements/Adjustments		(5,000.00)	(1,079.04)	(1,500.00)	(420.96)	39.01
	Revenue Totals:	32,796,923.00	13,002,643.82	18,195,300.00	5,192,656.18	
411-110-207 - GG - Travel, Meals, Accomodation		10,000.00	8,126.96	11,000.00	2,873.04	35.35
411-110-214 - GG - Conference, Seminar Fees		6,000.00	1,950.40	16,500.00	14,549.60	745.98
411-110-419 - GG - Mayor & Council - Other		8,500.00	7,115.58	8,500.00	1,384.42	19.46
411-110-820 - GG - Purch. of Cap. Assets - Council		7,500.00	6,414.53	0.00	(6,414.53)	(100.00)
411-120-100 - GG - RCMP		437,000.00	447,450.18	445,000.00	(2,450.18)	(0.55)
411-120-201 - GG - Legal Fees		40,000.00	48,366.08	50,000.00	1,633.92	3.38
411-120-202 - GG - Audit		24,000.00	20,829.00	22,000.00	1,171.00	5.62
411-120-203 - GG - Assessment Services		58,000.00	59,235.00	59,000.00	(235.00)	(0.40)
411-120-204 - GG - Property Taxes		1,200.00	0.00	0.00	0.00	0.00
411-120-205 - GG - Advertising		1,500.00	693.32	500.00	(193.32)	(27.88)

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
411-120-206 - GG - Honorarium, Per Diem	1,000.00	0.00	1,000.00	1,000.00	0.00
411-120-207 - GG - Travel, Meals, Accomodations	3,300.00	2,301.60	3,000.00	698.40	30.34
411-120-209 - GG - Building R&M	2,500.00	0.00	2,500.00	2,500.00	0.00
411-120-210 - GG - Uniform/Mat Rental	1,500.00	1,586.74	1,500.00	(86.74)	(5.47)
411-120-211 - GG - Insurance	42,980.00	39,640.00	48,000.00	8,360.00	21.09
411-120-212 - GG - Memberships & Subscriptions	71,000.00	66,991.53	107,500.00	40,508.47	60.47
411-120-213 - GG - Education/Training, Certificate Fee	5,000.00	3,304.24	8,500.00	5,195.76	157.25
411-120-214 - GG - Conference Fees	1,150.00	883.00	1,000.00	117.00	13.25
411-120-216 - GG - Tax Enforcement Costs	750.00	1,150.01	1,200.00	49.99	4.35
411-120-217 - GG - Equip R&M - Cont. - Lease Fees	10,000.00	5,454.68	8,500.00	3,045.32	55.83
411-120-218 - GG - Equip R&M - Cont. - Repairs	1,000.00	0.00	1,000.00	1,000.00	0.00
411-120-219 - GG - Equip R&M - Cont. - Service Charges	8,000.00	5,354.51	7,000.00	1,645.49	30.73
411-120-222 - GG - Office - Misc. Contracted	1,000.00	1,230.88	1,500.00	269.12	21.86
411-120-223 - GG - Bank Charges	3,500.00	1,862.71	2,000.00	137.29	7.37
411-120-226 - GG - Other - Staff Appr./Hospitality	8,000.00	6,914.32	8,000.00	1,085.68	15.70
411-120-240 - GG - Cont - Professional Services	30,000.00	30,122.36	10,000.00	(20,122.36)	(66.80)
411-120-246 - GG - Housing Authority	5,000.00	0.00	5,000.00	5,000.00	0.00
411-120-289 - GG - Donations Paid Out	0.00	33,925.00	0.00	(33,925.00)	(100.00)
411-120-301 - GG - Office - Gas	2,500.00	2,899.19	3,500.00	600.81	20.72
411-120-302 - GG - Office - Power	7,000.00	5,821.72	7,000.00	1,178.28	20.24
411-120-304 - GG - Office - Water	2,400.00	2,236.32	2,400.00	163.68	7.32
411-120-305 - GG - Office - Phone	20,000.00	36,682.35	36,000.00	(682.35)	(1.86)
411-120-306 - GG - Office - Cell Phone	1,800.00	1,751.34	1,760.00	8.66	0.49
411-120-401 - GG - Office - Postage	10,000.00	15,181.09	13,000.00	(2,181.09)	(14.37)
411-120-402 - GG - Office - Stationery & Supplies	20,000.00	10,339.46	15,000.00	4,660.54	45.08
411-120-403 - GG - Elections	3,000.00	0.00	3,000.00	3,000.00	0.00
411-120-404 - GG - Office - Janitorial Supplies	700.00	918.17	1,200.00	281.83	30.69
411-120-405 - GG - Clothing Allowance	1,750.00	1,750.00	1,200.00	(550.00)	(31.43)
411-120-406 - GG - Building R&M - M&S - General	2,000.00	1,103.90	2,000.00	896.10	81.18
411-120-410 - GG - Office Small Tools & Equipment	3,000.00	2,463.10	2,500.00	36.90	1.50
411-120-411 - GG - Equipment R&M - M&S	2,500.00	64.85	2,500.00	2,435.15	3,755.05
411-120-419 - GG - Office - Other Material	250.00	0.00	0.00	0.00	0.00
411-120-640 - GG - Interest	6,500.00	475.82	1,000.00	524.18	110.16
411-120-646 - GG - Long Term Debt Principal Repaid	350,000.00	0.00	341,230.00	341,230.00	0.00
411-120-710 - GG - Grants to Organizations	11,700.00	0.00	0.00	0.00	0.00
411-125-210 - GG - Uniform/Mat Rental	500.00	74.38	250.00	175.62	236.11

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
411-125-222 - GG - Rentals - Other Contracted	20,000.00	0.00	5,000.00	5,000.00	0.00
411-125-232 - GG - Rentals - Insurance	2,300.00	2,220.00	2,220.00	0.00	0.00
411-125-301 - GG - Rentals - Gas	4,000.00	1,890.11	2,500.00	609.89	32.27
411-125-302 - GG - Rentals - Power	4,400.00	1,585.73	2,000.00	414.27	26.12
411-125-304 - GG - Rentals - Water	1,500.00	1,011.56	1,200.00	188.44	18.63
411-125-404 - GG - Rentals - Janitorial Supplies	250.00	104.10	250.00	145.90	140.15
411-125-406 - GG - Rentals - Building R&M - M&S	3,000.00	3,192.88	3,000.00	(192.88)	(6.04)
411-125-820 - GG - Rentals - Capital Expense	25,000.00	8,657.18	0.00	(8,657.18)	(100.00)
411-126-232 - GG - Insurance (General & Bond)	2,200.00	2,041.00	2,040.00	(1.00)	(0.05)
411-126-301 - GG - Rentals - Gas	600.00	823.85	740.00	(83.85)	(10.18)
411-126-302 - GG - Rentals - Power	600.00	1,175.47	1,060.00	(115.47)	(9.82)
411-126-304 - GG - Rentals - Water	800.00	397.50	170.00	(227.50)	(57.23)
411-126-406 - GG - Building - R&M - M&S	2,500.00	3,812.09	2,500.00	(1,312.09)	(34.42)
411-126-821 - GG - Doctor Duplex - Capital	0.00	0.00	40,000.00	40,000.00	0.00
411-127-202 - GG - Contracted Services	61,500.00	52,396.80	61,500.00	9,103.20	17.37
411-127-410 - GG - Small Tools & Equipment	5,000.00	0.00	2,500.00	2,500.00	0.00
411-127-820 - GG - Purch of Cap Assets - Technology	10,000.00	0.00	0.00	0.00	0.00
412-110-101 - Mayor & Council - Remuneration	118,000.00	118,276.20	120,000.00	1,723.80	1.46
412-120-101 - GG - Admin Personnel - Salaries	255,000.00	261,809.52	238,040.00	(23,769.52)	(9.08)
412-120-102 - GG - Admin Personnel - Wages	142,010.00	179,035.18	170,860.00	(8,175.18)	(4.57)
412-120-103 - GG - Admin Personnel - OverTime Wages	1,000.00	193.12	1,060.00	866.88	448.88
412-120-108 - GG - Employee Benefits	700.00	0.00	0.00	0.00	0.00
412-120-110 - GG - Employee Benefits - WCB	8,470.00	7,160.35	4,560.00	(2,600.35)	(36.32)
412-120-111 - GG - Employee Benefits - Pensions	52,000.00	49,647.91	36,800.00	(12,847.91)	(25.88)
412-120-112 - GG - Employee Benefits - CPP	26,500.00	30,717.92	17,280.00	(13,437.92)	(43.75)
412-120-113 - GG - Employee Benefits - EI	8,000.00	7,993.10	5,640.00	(2,353.10)	(29.44)
412-120-114 - GG - Employee Benefits - Health & Dental	6,000.00	7,096.61	5,970.00	(1,126.61)	(15.88)
412-120-115 - GG - Employee Benefits - Life, AD&D, STD	6,800.00	5,869.05	4,250.00	(1,619.05)	(27.59)
412-120-116 - GG - Employee Benefits - Health/Wellness	700.00	460.00	480.00	20.00	4.35
421-220-201 - PS - Bylaw Enf - Legal Fees	7,000.00	5,167.20	7,000.00	1,832.80	35.47
421-220-207 - PS - Travel, Meals	500.00	60.71	500.00	439.29	723.59
421-220-213 - PS - Education/Training, Certificate Fee	2,500.00	446.25	2,500.00	2,053.75	460.22
421-220-222 - PS - Bylaw Enforcement Contracted Other	100,000.00	30,096.17	50,000.00	19,903.83	66.13
421-220-232 - PS - BEO - Insurance (General & Bond)	1,600.00	0.00	1,600.00	1,600.00	0.00
421-220-306 - PS - Cellphone	1,000.00	875.67	1,000.00	124.33	14.20
421-220-402 - PS - Materials & Supplies	1,500.00	122.60	1,200.00	1,077.40	878.79

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
421-220-405 - PS - Clothing Allowance	1,000.00	309.00	1,000.00	691.00	223.62
421-220-408 - PS - BEO - Fuel	2,500.00	0.00	1,500.00	1,500.00	0.00
421-220-410 - PS - Small Tools & Equipment	750.00	66.34	750.00	683.66	1,030.54
421-240-207 - Travel, Meals	5,000.00	5,637.94	5,500.00	(137.94)	(2.45)
421-240-208 - Building R&M - Cont. - Janitorial	750.00	470.16	750.00	279.84	59.52
421-240-209 - Building R&M - Cont. - General	2,500.00	1,175.27	2,500.00	1,324.73	112.72
421-240-212 - Memberships & Subscriptions	3,000.00	1,452.72	3,000.00	1,547.28	106.51
421-240-213 - Education, Training, Certificate Fees	9,500.00	7,671.24	9,500.00	1,828.76	23.84
421-240-218 - Equipment R&M - Contracted	25,000.00	21,306.31	25,000.00	3,693.69	17.34
421-240-222 - Other - Contracted	1,000.00	2,231.54	1,000.00	(1,231.54)	(55.19)
421-240-225 - Communications	23,000.00	20,233.65	23,000.00	2,766.35	13.67
421-240-232 - Insurance - Equipment, Building, Fireman	41,000.00	44,205.96	45,000.00	794.04	1.80
421-240-250 - Fire Alarm System/Communications	1,200.00	0.00	800.00	800.00	0.00
421-240-301 - Fire Hall - Gas	3,500.00	2,305.42	3,500.00	1,194.58	51.82
421-240-302 - Fire Hall - Power	8,000.00	6,804.54	7,000.00	195.46	2.87
421-240-304 - Water Supply & Hydrants	1,000.00	1,103.52	1,000.00	(103.52)	(9.38)
421-240-305 - Telephone	8,500.00	8,391.30	8,500.00	108.70	1.30
421-240-306 - Cell Phone	1,200.00	1,051.90	660.00	(391.90)	(37.26)
421-240-402 - Fire Hall - Small Tools & Supplies	10,000.00	2,392.09	12,000.00	9,607.91	401.65
421-240-404 - Fire Hall - Janitorial Supplies	800.00	435.16	750.00	314.84	72.35
421-240-405 - Clothing Allowance	1,500.00	1,352.54	1,500.00	147.46	10.90
421-240-406 - Building R&M - M&S - General	2,500.00	144.79	2,500.00	2,355.21	1,626.64
421-240-408 - Fire Truck Fuel	17,000.00	19,333.31	17,000.00	(2,333.31)	(12.07)
421-240-410 - Fire Fighting Equipment	10,000.00	11,658.25	15,000.00	3,341.75	28.66
421-240-411 - Equipment R&M - M&S	20,000.00	15,573.39	20,000.00	4,426.61	28.42
421-240-604 - Debenture Interest Repayment	960.00	962.69	960.00	(2.69)	(0.28)
421-240-820 - PS - Fire - Pur of Cap Assets	201,500.00	100,199.02	145,640.00	45,440.98	45.35
421-250-213 - Education, Training, Certificate Fees	3,000.00	0.00	1,500.00	1,500.00	0.00
421-250-402 - Materials & Supplies	1,000.00	0.00	1,000.00	1,000.00	0.00
421-250-410 - Small Tools & Equipment	500.00	0.00	500.00	500.00	0.00
422-220-101 - Bylaw Enforcement Officer - Salaries	91,100.00	104,297.84	100,090.00	(4,207.84)	(4.03)
422-220-102 - Bylaw Hourly Wages	0.00	0.00	55,700.00	55,700.00	0.00
422-220-103 - PS - Bylaw Enforcement - Overtime	0.00	2,581.28	2,620.00	38.72	1.50
422-220-108 - Employee Benefits	100.00	0.00	0.00	0.00	0.00
422-220-110 - Employee Benefits - WCB	1,300.00	1,100.05	2,110.00	1,009.95	91.81
422-220-111 - Employee Benefits - Pensions	8,200.00	8,182.40	14,020.00	5,837.60	71.34

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
422-220-112 - Employee Benefits - CPP	4,430.00	4,430.10	7,590.00	3,159.90	71.33
422-220-113 - Employee Benefits - EI	1,260.00	1,264.10	2,400.00	1,135.90	89.86
422-220-114 - Employee Benefits - Health & Dental	1,150.00	1,152.05	2,360.00	1,207.95	104.85
422-220-115 - Employee Benefits - Life, AD&D, STD	1,100.00	1,069.56	1,850.00	780.44	72.97
422-220-116 - EB - Health & Wellness	100.00	0.00	100.00	100.00	0.00
422-240-101 - Fire Chief Personnel	190,000.00	223,351.88	220,810.00	(2,541.88)	(1.14)
422-240-102 - Deputy Fire Chief Over Time	0.00	15,676.44	3,040.00	(12,636.44)	(80.61)
422-240-103 - Fire Fighting Force Wages	170,000.00	201,761.00	185,000.00	(16,761.00)	(8.31)
422-240-108 - Fire - Employee Benefits	200.00	0.00	0.00	0.00	0.00
422-240-110 - Employee Benefits - WCB	2,330.00	2,200.11	4,020.00	1,819.89	82.72
422-240-111 - Employee Benefits - Pensions	16,800.00	17,559.25	19,870.00	2,310.75	13.16
422-240-112 - Employee Benefits - CPP	8,000.00	8,860.20	8,860.00	(0.20)	0.00
422-240-113 - Employee Benefits - EI	2,500.00	2,528.27	2,640.00	111.73	4.42
422-240-114 - Employee Benefits - Health & Dental	2,300.00	2,304.08	2,360.00	55.92	2.43
422-240-115 - Employee Benefits - Life, AD&D, STD	2,200.00	1,891.66	2,190.00	298.34	15.77
422-240-116 - EB - Health & Wellness	200.00	0.00	200.00	200.00	0.00
431-310-207 - Travel, Meals	3,000.00	1,706.73	3,000.00	1,293.27	75.77
431-310-211 - Machinery - Insurance/License	55,000.00	58,470.10	55,000.00	(3,470.10)	(5.93)
431-310-213 - Education, Training, Certificate Fees	5,000.00	3,031.82	5,000.00	1,968.18	64.92
431-310-214 - Conference Fees	2,650.00	159.00	2,500.00	2,341.00	1,472.33
431-310-217 - Equipment R&M - Contracted	15,000.00	11,362.88	15,000.00	3,637.12	32.01
431-310-218 - Equipment R&M - Cont. - Radio/Cell Phone	2,000.00	0.00	1,000.00	1,000.00	0.00
431-310-220 - Inspection Fees	3,500.00	321.19	3,500.00	3,178.81	989.70
431-310-228 - Radio Licenses	800.00	0.00	800.00	800.00	0.00
431-310-305 - Office - Telephone	7,500.00	6,743.75	7,500.00	756.25	11.21
431-310-306 - Cell Phone	3,500.00	2,675.27	3,500.00	824.73	30.83
431-310-405 - Clothing Allowance/Coverall Rental	3,250.00	2,000.00	3,000.00	1,000.00	50.00
431-310-408 - Fuel & Lubricants	135,000.00	83,526.70	125,000.00	41,473.30	49.65
431-310-410 - Small Tools & Equipment	5,000.00	5,561.76	5,000.00	(561.76)	(10.10)
431-310-414 - Equipment R&M - M&S	75,000.00	48,570.44	75,000.00	26,429.56	54.41
431-310-745 - Pavement Loan Interest Repayment	1,820.00	1,821.72	1,820.00	(1.72)	(0.09)
431-310-820 - Public Works - Capital	643,000.00	424,897.44	744,580.00	319,682.56	75.24
431-320-229 - PW - Road Maintenance Cont.	16,000.00	8,507.87	16,000.00	7,492.13	88.06
431-320-302 - Street Lights - Power	125,000.00	100,729.48	120,000.00	19,270.52	19.13
431-320-415 - Gravel	25,000.00	24,989.50	20,000.00	(4,989.50)	(19.97)
431-320-425 - Storm Sewer R&M - M&S	10,000.00	7,497.49	5,000.00	(2,497.49)	(33.31)

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
431-320-426 - Sidewalk R&M - M&S	30,000.00	27,508.18	20,000.00	(7,508.18)	(27.29)
431-320-435 - Road Surfacing R&M - M&S	5,000.00	3,507.54	5,000.00	1,492.46	42.55
431-320-436 - Culverts	3,000.00	0.00	3,000.00	3,000.00	0.00
431-320-445 - Street Signs	10,000.00	5,158.02	8,000.00	2,841.98	55.10
431-320-455 - Signals/Markings	22,000.00	18,155.40	22,000.00	3,844.60	21.18
431-320-820 - Capital - Roads and Streets	98,830.00	94,119.96	0.00	(94,119.96)	(100.00)
431-322-416 - Snow Removal Material	25,000.00	14,935.05	25,000.00	10,064.95	67.39
431-326-435 - Reg. Park - Road Surfacing R&M - M&S	1,500.00	0.00	1,500.00	1,500.00	0.00
431-340-204 - Airport - Property Taxes	1,450.00	1,617.92	1,650.00	32.08	1.98
431-340-211 - Airport - Insurance	3,000.00	3,009.00	3,020.00	11.00	0.37
431-340-212 - Airport - Memberships & Subscriptions	750.00	480.00	750.00	270.00	56.25
431-340-217 - Equipment R&M - Contracted - NDB	1,000.00	1,113.00	1,250.00	137.00	12.31
431-340-222 - Airport - Contracted Other	4,500.00	4,052.08	4,500.00	447.92	11.05
431-340-411 - Airport - Equipment R&M	6,500.00	1,250.32	5,000.00	3,749.68	299.90
431-340-427 - Airport Runway R&M - M&S	7,500.00	88.66	3,500.00	3,411.34	3,847.67
431-340-820 - Airport - Capital	350,000.00	193,892.66	0.00	(193,892.66)	(100.00)
431-341-228 - Airport Terminal Radio Licenses	80.00	50.50	80.00	29.50	58.42
431-341-301 - Airport Terminal Gas	1,500.00	704.03	1,500.00	795.97	113.06
431-341-302 - Airport Terminal Power	4,100.00	2,613.31	3,500.00	886.69	33.93
431-341-305 - Airport Terminal Building Phone	600.00	0.00	600.00	600.00	0.00
431-341-404 - Airport Terminal Build. Janitorial Supp.	350.00	492.85	500.00	7.15	1.45
431-345-209 - PW Shop - Building R&M - Cont. - General	4,000.00	1,658.18	4,000.00	2,341.82	141.23
431-345-210 - Uniform/Mat Rental	1,500.00	1,548.17	1,550.00	1.83	0.12
431-345-211 - PW - Shop - Insurance	5,150.00	5,290.00	5,500.00	210.00	3.97
431-345-301 - Shop - Gas	7,500.00	3,849.74	7,000.00	3,150.26	81.83
431-345-302 - PW - Shop - Power	7,500.00	5,116.18	7,500.00	2,383.82	46.59
431-345-304 - Shop - Water	2,000.00	1,582.68	2,000.00	417.32	26.37
431-345-404 - Shop - Cleaning Supplies	400.00	449.24	500.00	50.76	11.30
431-345-406 - PW Shop R&M - M&S - General	20,000.00	7,191.87	10,500.00	3,308.13	46.00
431-345-410 - PW - Shop Small Tools	5,000.00	2,432.28	6,000.00	3,567.72	146.68
431-345-411 - Shop Equip R&M - Materials & Supplies	22,500.00	11,055.95	22,500.00	11,444.05	103.51
432-310-101 - Public Works - Salaries	145,310.00	170,403.16	145,020.00	(25,383.16)	(14.90)
432-310-102 - Public Works Wages	475,000.00	564,414.03	513,860.00	(50,554.03)	(8.96)
432-310-103 - Public Works OT	5,000.00	13,210.40	16,730.00	3,519.60	26.64
432-310-107 - Public Works - Car Allowance	4,200.00	4,200.00	4,200.00	0.00	0.00
432-310-108 - Public Works - Benefits	800.00	0.00	0.00	0.00	0.00

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
432-310-110 - Employee Benefits - WCB	11,100.00	11,550.56	8,860.00	(2,690.56)	(23.29)
432-310-111 - Employee Benefits - Pensions	55,620.00	63,711.25	57,820.00	(5,891.25)	(9.25)
432-310-112 - Employee Benefits - CPP	36,400.00	35,601.88	32,940.00	(2,661.88)	(7.48)
432-310-113 - Emplyee Benefits - EI	11,000.00	11,144.70	10,580.00	(564.70)	(5.07)
432-310-114 - Employee Benefits - Health & Dental	15,700.00	14,473.85	12,890.00	(1,583.85)	(10.94)
432-310-115 - Employee Benefits - Life, AD&D, STD	8,600.00	7,725.59	7,610.00	(115.59)	(1.50)
432-310-116 - EB - Health & Wellness	800.00	700.00	800.00	100.00	14.29
432-340-101 - TS - Airport - Salaries	17,580.00	14,917.04	18,470.00	3,552.96	23.82
432-340-103 - TS - Airport - Salaries - OverTime	0.00	0.00	500.00	500.00	0.00
432-340-110 - TS - Airport - Benefits - WCB	0.00	0.00	250.00	250.00	0.00
432-340-111 - TS - Airport - Benefits - MEPP	0.00	0.00	1,660.00	1,660.00	0.00
432-340-112 - TS - Airport - Benefits - CPP	0.00	0.00	890.00	890.00	0.00
432-340-113 - TS - Airport - Benefits - EI	0.00	0.00	260.00	260.00	0.00
432-340-114 - TS - Airport - Benefits - Health and Den	0.00	0.00	230.00	230.00	0.00
432-340-115 - TS - Airport - Benefits - Life/Disabilit	0.00	0.00	220.00	220.00	0.00
441-350-211 - Handivan - Insurance Licenses	1,560.00	0.00	1,560.00	1,560.00	0.00
441-350-217 - Equipment R&M - Contracted	1,200.00	1,792.74	1,500.00	(292.74)	(16.33)
441-350-306 - Cell Phone	560.00	546.14	600.00	53.86	9.86
441-350-405 - Clothing Allowance	500.00	500.00	500.00	0.00	0.00
441-350-408 - Fuel	8,000.00	9,237.76	9,000.00	(237.76)	(2.57)
441-350-411 - Handivan Equipment R&M - M&S	2,500.00	3,913.43	7,000.00	3,086.57	78.87
441-350-820 - Capital - Handivan	0.00	0.00	25,000.00	25,000.00	0.00
441-410-204 - Disposal Site - Property Taxes	600.00	726.88	750.00	23.12	3.18
441-410-205 - Advertising	1,500.00	339.95	1,000.00	660.05	194.16
441-410-207 - Travel, Meals	2,000.00	1,150.02	3,000.00	1,849.98	160.87
441-410-211 - Insurance	5,600.00	6,990.22	7,500.00	509.78	7.29
441-410-212 - Disposal Site - Memberships & Subscript.	3,500.00	2,870.45	8,000.00	5,129.55	178.70
441-410-213 - Education, Training, Certificate Fees	3,000.00	570.00	3,000.00	2,430.00	426.32
441-410-214 - Conference Fees	750.00	0.00	750.00	750.00	0.00
441-410-222 - WDS - Other - Contracted	6,000.00	2,649.47	6,000.00	3,350.53	126.46
441-410-223 - Bank Charges	600.00	725.34	600.00	(125.34)	(17.28)
441-410-239 - Laboratory Testing	90,000.00	77,805.89	85,000.00	7,194.11	9.25
441-410-302 - Disposal Site - Power	6,000.00	3,936.21	8,000.00	4,063.79	103.24
441-410-305 - Disposal Site - Phone	4,500.00	2,646.12	4,000.00	1,353.88	51.16
441-410-306 - Cell Phone	830.00	2,088.66	2,000.00	(88.66)	(4.24)
441-410-402 - Shop Supplies	2,500.00	1,287.73	2,500.00	1,212.27	94.14

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
441-410-404 - WDS - Janitorial Supplies	350.00	37.53	350.00	312.47	832.59
441-410-405 - Clothing Allowance	1,800.00	1,489.53	1,800.00	310.47	20.84
441-410-406 - WDS Building R&M - M&S	2,500.00	2,454.36	1,500.00	(954.36)	(38.88)
441-410-408 - Fuel/Oil	50,000.00	29,315.59	45,000.00	15,684.41	53.50
441-410-409 - Equipment R&M	20,000.00	22,635.34	25,000.00	2,364.66	10.45
441-410-410 - WDS - Small Tools & Equipment	7,500.00	7,038.03	9,000.00	1,961.97	27.88
441-410-411 - Equipment R&M - Contracted	20,000.00	42,907.42	45,000.00	2,092.58	4.88
441-410-419 - Other Material & Supplies	1,500.00	1,431.01	2,000.00	568.99	39.76
441-410-621 - Refridgerator Disposal Expense	3,000.00	0.00	3,000.00	3,000.00	0.00
441-410-740 - Interest	0.00	21,093.19	24,000.00	2,906.81	13.78
441-410-820 - Capital - Landfill	1,048,850.00	772,925.24	100,000.00	(672,925.24)	(87.06)
441-411-235 - Garbage Collection Contract	245,000.00	226,220.36	240,000.00	13,779.64	6.09
441-411-236 - Contract Services - Recycling Program	200,000.00	171,570.84	195,000.00	23,429.16	13.66
441-411-402 - WDS - Cart Replacement	500.00	600.00	800.00	200.00	33.33
441-420-224 - Animal Control Officer	15,000.00	0.00	0.00	0.00	0.00
441-420-243 - Animal Boarding	13,000.00	9,386.30	10,000.00	613.70	6.54
441-420-244 - Subsidized Spay & Neuter Program	2,500.00	787.90	2,500.00	1,712.10	217.30
441-420-245 - North East SPCA Service Agreement	15,500.00	14,852.50	17,000.00	2,147.50	14.46
441-420-306 - Cell Phone	1,000.00	796.10	1,000.00	203.90	25.61
441-420-402 - Animal Materials & Supplies	1,000.00	531.17	1,200.00	668.83	125.92
441-420-410 - Animal Control Small Tools & Equipment	1,000.00	(15.28)	1,230.00	1,245.28	(8,149.74)
441-430-207 - Travel, Meals, Accomodation	300.00	59.31	300.00	240.69	405.82
441-430-213 - Education, Training, Certificate Fees	1,500.00	250.00	1,500.00	1,250.00	500.00
441-430-246 - Other - Contracted	15,000.00	5,639.50	0.00	(5,639.50)	(100.00)
441-430-402 - Safety Supplies	2,000.00	1,196.32	2,000.00	803.68	67.18
441-510-211 - Cemetery Insurance	110.00	106.00	110.00	4.00	3.77
441-510-222 - Cemetery - Operation - Contracted	1,200.00	1,172.14	1,200.00	27.86	2.38
441-510-406 - Cemetery - Building R&M - M&S	2,000.00	681.75	2,000.00	1,318.25	193.36
441-510-408 - Cemetery - Propane	1,200.00	207.90	1,200.00	992.10	477.20
441-510-414 - Cemetery - Equipment R&M - M&S	6,750.00	33.89	5,000.00	4,966.11	14,653.61
441-510-421 - Cemetery - Grounds R&M - M&S	5,000.00	5,612.89	5,500.00	(112.89)	(2.01)
441-510-430 - Cemetery R&M - M&S - Monuments	2,500.00	0.00	2,500.00	2,500.00	0.00
441-510-820 - Cemetery - Capital	35,000.00	40,200.00	0.00	(40,200.00)	(100.00)
442-350-102 - Handivan - Wages	87,900.00	101,770.13	103,820.00	2,049.87	2.01
442-350-103 - Handivan - Wages - Over Time	0.00	1,430.00	0.00	(1,430.00)	(100.00)
442-350-108 - Handivan - Benefits	200.00	0.00	0.00	0.00	0.00

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
442-350-110 - Employee Benefits - WCB	1,220.00	1,100.05	1,380.00	279.95	25.45
442-350-111 - EB - Pensions	7,910.00	8,141.56	9,340.00	1,198.44	14.72
442-350-112 - EB - CPP	4,810.00	5,099.00	5,760.00	661.00	12.96
442-350-113 - EB - EI	1,690.00	1,782.24	1,990.00	207.76	11.66
442-350-114 - EB - Health & Dental	800.00	2,937.39	3,130.00	192.61	6.56
442-350-115 - EB - Life, AD&D, STD	1,200.00	1,091.42	1,400.00	308.58	28.27
442-350-116 - Handivan - Health & Wellness	200.00	100.00	200.00	100.00	100.00
442-410-101 - Disposal Site - Personnel	112,100.00	106,779.77	116,910.00	10,130.23	9.49
442-410-102 - Disposal Site - Personnel	185,100.00	198,216.53	200,690.00	2,473.47	1.25
442-410-103 - EH - Landfill - Salaries - Overtime	3,500.00	779.03	5,540.00	4,760.97	611.14
442-410-108 - Disposal Site - Employee Benefits	400.00	0.00	0.00	0.00	0.00
442-410-110 - Employee Benefits - WCB	4,100.00	4,400.21	4,180.00	(220.21)	(5.00)
442-410-111 - Employee Benefits - Pensions	28,330.00	23,362.08	28,580.00	5,217.92	22.33
442-410-112 - Employee Benefits - CPP	15,400.00	14,038.40	16,470.00	2,431.60	17.32
442-410-113 - Employee Benefits - EI	4,800.00	4,533.91	5,310.00	776.09	17.12
442-410-114 - Employee Benefits - Health & Dental	4,400.00	3,626.10	4,410.00	783.90	21.62
442-410-115 - Employee Benefits - Life, AD&D, STD	4,550.00	2,957.60	3,980.00	1,022.40	34.57
442-410-116 - EB - Health & Wellness	400.00	200.00	400.00	200.00	100.00
442-510-101 - Cemetery Personnel Salary	9,300.00	0.00	0.00	0.00	0.00
451-610-201 - Subdivision Fees	15,000.00	5,000.00	15,000.00	10,000.00	200.00
451-610-202 - Contracted Services	15,000.00	15,974.00	15,000.00	(974.00)	(6.10)
451-610-205 - Advertising	2,250.00	5,393.94	3,000.00	(2,393.94)	(44.38)
451-610-207 - Travel, Meals	1,000.00	1,020.93	1,100.00	79.07	7.74
451-610-212 - Memberships & Subscriptions	17,350.00	9,891.16	18,000.00	8,108.84	81.98
451-610-213 - Education, Training, Certificates	1,200.00	1,002.19	1,100.00	97.81	9.76
451-610-220 - Building Inspection Fees	13,000.00	21,505.53	18,000.00	(3,505.53)	(16.30)
451-610-305 - Telephone	2,100.00	0.00	0.00	0.00	0.00
451-610-306 - Planner - Cell Phone	960.00	727.33	1,000.00	272.67	37.49
451-610-405 - Clothing Allowance	250.00	250.00	250.00	0.00	0.00
451-610-410 - Small Tools & Equipment	3,500.00	1,753.01	800.00	(953.01)	(54.36)
451-610-418 - Materials & Supplies	800.00	39.37	200.00	160.63	408.00
451-610-820 - Purchase of Capital Assets - Planning	3,060,000.00	19,550.00	3,225,000.00	3,205,450.00	16,396.16
451-620-205 - Advertising	4,000.00	5,440.93	4,000.00	(1,440.93)	(26.48)
451-620-207 - Travel, Meals	2,060.00	2,695.86	4,000.00	1,304.14	48.38
451-620-211 - Insurance	160.00	0.00	200.00	200.00	0.00
451-620-212 - Memberships & Subscriptions	6,500.00	6,944.44	9,700.00	2,755.56	39.68

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
451-620-214 - ED - Conference Fees	1,500.00	2,014.48	4,100.00	2,085.52	103.53
451-620-222 - ED - Promotions - Other - Contracted	7,000.00	6,366.20	7,000.00	633.80	9.96
451-620-233 - Contracted Services	10,000.00	6,470.15	10,000.00	3,529.85	54.56
451-620-306 - ED - CS - Telephone - Cellular	850.00	796.07	850.00	53.93	6.77
451-620-402 - Stationery & Supplies	1,000.00	1,099.82	1,000.00	(99.82)	(9.08)
451-620-405 - Clothing Allowance	500.00	500.00	250.00	(250.00)	(50.00)
451-620-406 - Building Maintenance - M&S	1,500.00	185.48	1,500.00	1,314.52	708.71
451-620-410 - Small Equipment	1,200.00	246.11	1,000.00	753.89	306.32
451-620-422 - Community Promotions/Sponsorships	128,300.00	157,961.80	95,000.00	(62,961.80)	(39.86)
451-620-445 - ED Entrance Signs Maintenance - M&S	1,000.00	275.94	500.00	224.06	81.20
451-620-820 - Capital - Economic Development	55,000.00	25,262.19	20,000.00	(5,262.19)	(20.83)
452-610-101 - Planner - Salaries	97,800.00	121,655.69	107,140.00	(14,515.69)	(11.93)
452-610-102 - Planner - Wages	15,000.00	638.45	0.00	(638.45)	(100.00)
452-610-103 - Planner - Salaries - Overtime	0.00	0.00	2,470.00	2,470.00	0.00
452-610-108 - Employee Benefits	100.00	0.00	0.00	0.00	0.00
452-610-110 - Employee Benefits - WCB	1,550.00	1,650.07	1,390.00	(260.07)	(15.76)
452-610-111 - Employee Benefits - Pensions	8,800.00	8,947.56	9,640.00	692.44	7.74
452-610-112 - Employee Benefits - CPP	5,270.00	5,054.37	4,430.00	(624.37)	(12.35)
452-610-113 - Employee Benefits - EI	1,590.00	1,532.82	1,320.00	(212.82)	(13.88)
452-610-114 - Employee Benefits - Health & Dental	40.00	38.70	40.00	1.30	3.36
452-610-115 - Employee Benefits - Life, AD&D, STD	1,240.00	1,091.28	1,100.00	8.72	0.80
452-610-116 - EB - Health & Wellness	100.00	0.00	100.00	100.00	0.00
452-620-101 - Economic Development - Personnel Salary	73,010.00	75,723.26	60,160.00	(15,563.26)	(20.55)
452-620-102 - Economic Development - Personnel	0.00	0.00	180.00	180.00	0.00
452-620-107 - Car Allowance	4,200.00	4,200.00	4,200.00	0.00	0.00
452-620-110 - EDO - WCB	2,490.00	2,750.14	660.00	(2,090.14)	(76.00)
452-620-111 - Employee Benefits - Pensions	18,100.00	18,066.48	5,410.00	(12,656.48)	(70.06)
452-620-112 - Employee Benefits - CPP	8,860.00	8,630.96	2,220.00	(6,410.96)	(74.28)
452-620-113 - Employee Benefits - EI	2,530.00	2,528.34	660.00	(1,868.34)	(73.90)
452-620-114 - Employee Benefits - Health & Dental	2,350.00	2,304.06	590.00	(1,714.06)	(74.39)
452-620-115 - Employee Benefits - Life, AD&D, STD	2,250.00	2,045.83	550.00	(1,495.83)	(73.12)
452-620-116 - EB - Health & Wellness	200.00	200.00	100.00	(100.00)	(50.00)
461-200-207 - PR - Travel, Meals & Accomodation	650.00	494.08	650.00	155.92	31.56
461-200-212 - PR - Memberships & Subscriptions	8,000.00	7,503.96	8,400.00	896.04	11.94
461-200-213 - PR - Education, Training, Certificates	1,700.00	200.00	2,500.00	2,300.00	1,150.00
461-200-306 - PR - Cell Phone	850.00	0.00	650.00	650.00	0.00

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
461-200-402 - PR - Stationary & Supplies	1,100.00	153.93	800.00	646.07	419.72
461-200-410 - PR - Small Tools & Equipment	4,500.00	2,714.36	4,000.00	1,285.64	47.36
461-621-205 - Tourism - Advertising	18,000.00	10,858.96	16,000.00	5,141.04	47.34
461-621-207 - Tourism - Travel, Meals	4,000.00	3,355.75	4,000.00	644.25	19.20
461-621-211 - Tourism - Insurance	1,150.00	1,225.00	1,230.00	5.00	0.41
461-621-214 - Tourism - Conference Fees	3,700.00	2,400.00	4,000.00	1,600.00	66.67
461-621-222 - Tourism - Promotions Other	12,500.00	10,248.45	7,000.00	(3,248.45)	(31.70)
461-621-249 - Tourism - Contract Services	5,000.00	3,840.00	5,000.00	1,160.00	30.21
461-621-301 - Tourism - Utility - Heat	1,200.00	957.05	1,200.00	242.95	25.39
461-621-302 - Tourism - Utility - Power	1,500.00	1,582.35	1,500.00	(82.35)	(5.20)
461-621-304 - Tourism - Utility - Water	1,200.00	1,820.93	1,750.00	(70.93)	(3.90)
461-621-305 - Tourism - Phone	5,500.00	4,916.99	6,000.00	1,083.01	22.03
461-621-306 - Tourism - Cell Phone	850.00	875.67	850.00	(25.67)	(2.93)
461-621-402 - Tourism - Materials & Supplies	8,500.00	1,264.18	5,000.00	3,735.82	295.51
461-621-405 - Tourism - Clothing Allowance	0.00	0.00	250.00	250.00	0.00
461-710-207 - Travel, Meals	3,500.00	2,944.33	3,000.00	55.67	1.89
461-710-212 - Memberships	13,500.00	13,989.17	14,000.00	10.83	0.08
461-710-213 - Education, Training, Certificate Fees	2,000.00	0.00	1,500.00	1,500.00	0.00
461-710-214 - Conference Fees	190.00	196.10	300.00	103.90	52.98
461-710-306 - Cell Phone	650.00	799.20	650.00	(149.20)	(18.67)
461-710-401 - Office - Postage	200.00	252.45	250.00	(2.45)	(0.97)
461-710-402 - Stationery & Supplies	2,500.00	1,010.72	2,000.00	989.28	97.88
461-710-405 - Clothing Allowance	2,000.00	2,000.00	2,000.00	0.00	0.00
461-710-410 - Small Tools & Equipment	3,500.00	2,904.36	3,500.00	595.64	20.51
461-720-207 - Travel, Meals, Accomodation	2,500.00	1,617.22	2,000.00	382.78	23.67
461-720-209 - Arena - Building R&M - Contracted - Gen	15,000.00	12,382.65	15,000.00	2,617.35	21.14
461-720-210 - Arena - Uniform/Mat Rental	2,520.00	4,081.60	4,000.00	(81.60)	(2.00)
461-720-211 - Arena - Insurance	44,000.00	40,965.00	40,970.00	5.00	0.01
461-720-213 - Education, Training, Certificate Fees	2,000.00	1,450.00	1,000.00	(450.00)	(31.03)
461-720-217 - Arena - Equip R&M - Cont. - Ice Plant	26,000.00	45,239.05	25,000.00	(20,239.05)	(44.74)
461-720-218 - Arena - Equip R&M - Contracted	5,500.00	6,311.33	3,500.00	(2,811.33)	(44.54)
461-720-220 - Inspection Fees	1,270.00	790.21	1,270.00	479.79	60.72
461-720-222 - Arena - Contracted Other	900.00	0.00	0.00	0.00	0.00
461-720-223 - Bank Charges	2,200.00	896.00	400.00	(496.00)	(55.36)
461-720-228 - Arena - Licenses	1,030.00	355.48	1,030.00	674.52	189.75
461-720-235 - Arena - Waste Collection Contract	6,250.00	4,176.82	5,000.00	823.18	19.71

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
461-720-301 - Arena - Gas	60,000.00	24,451.48	55,000.00	30,548.52	124.94
461-720-302 - Arena - Power	125,000.00	87,260.22	110,000.00	22,739.78	26.06
461-720-304 - Arena - Water	12,000.00	8,516.63	12,000.00	3,483.37	40.90
461-720-305 - Arena - Telephone	4,380.00	4,195.63	4,380.00	184.37	4.39
461-720-306 - Cell Phone	840.00	812.07	840.00	27.93	3.44
461-720-404 - Arena - Cleaning Supplies	13,000.00	14,553.31	13,000.00	(1,553.31)	(10.67)
461-720-405 - Arena - Clothing Allowance	7,000.00	5,960.32	5,000.00	(960.32)	(16.11)
461-720-406 - Arena - Building R&M - M&S - General	22,000.00	19,684.99	20,000.00	315.01	1.60
461-720-408 - Arena - Zamboni Fuel	6,000.00	4,241.86	5,000.00	758.14	17.87
461-720-410 - Small Tools & Equipment	6,000.00	7,207.21	8,000.00	792.79	11.00
461-720-411 - Arena - Equipment R&M - M&S	4,500.00	3,719.60	4,500.00	780.40	20.98
461-720-414 - Arena - Equip R&M - M&S - Ice Plant	7,000.00	8,536.54	9,000.00	463.46	5.43
461-720-820 - LS - Arena - Pur of Cap Assets	30,000.00	44,496.00	201,000.00	156,504.00	351.73
461-730-205 - Program Advertising	4,000.00	3,678.20	3,000.00	(678.20)	(18.44)
461-730-206 - Program Honorarium	15,000.00	15,895.50	10,000.00	(5,895.50)	(37.09)
461-730-207 - Travel, Meals	1,500.00	402.19	1,000.00	597.81	148.64
461-730-222 - Contracted Other	45,000.00	48,962.34	25,000.00	(23,962.34)	(48.94)
461-730-259 - Cultural Assistance Program	2,500.00	2,100.00	2,500.00	400.00	19.05
461-730-302 - Power	0.00	1,484.55	1,500.00	15.45	1.04
461-730-306 - LS - Program - Cell	0.00	382.95	500.00	117.05	30.57
461-730-405 - LS - Program - Benefits - Clothing Allow	250.00	250.00	250.00	0.00	0.00
461-730-433 - Program Supplies & Expense	20,000.00	19,880.00	20,000.00	120.00	0.60
461-730-610 - Community Grant Program	45,693.00	14,763.07	44,940.00	30,176.93	204.41
461-730-613 - LS - Grants/Contributions - CA Program	2,500.00	0.00	0.00	0.00	0.00
461-740-207 - Parks - Travel, Meals, Accomodation	1,000.00	1,545.71	2,100.00	554.29	35.86
461-740-211 - Parks - Insurance	12,250.00	10,880.00	10,880.00	0.00	0.00
461-740-213 - Parks - Education, Training, Cert. Fees	1,500.00	0.00	500.00	500.00	0.00
461-740-218 - Parks - Equipment R&M - Contracted	10,000.00	358.63	5,000.00	4,641.37	1,294.19
461-740-302 - Parks - Power	9,000.00	5,969.35	8,000.00	2,030.65	34.02
461-740-304 - Parks - Water	2,700.00	2,569.07	2,300.00	(269.07)	(10.47)
461-740-405 - Clothing Allowance	1,800.00	752.60	0.00	(752.60)	(100.00)
461-740-406 - Parks - Building R&M - M&S - Washroom	3,500.00	1,300.64	3,000.00	1,699.36	130.66
461-740-408 - Parks - Fuel/Lubricants	8,500.00	9,568.17	8,900.00	(668.17)	(6.98)
461-740-410 - Parks - Small Tools	5,000.00	3,747.90	5,000.00	1,252.10	33.41
461-740-414 - Parks - Equipment R&M - M&S	18,000.00	26,783.08	30,000.00	3,216.92	12.01
461-740-418 - Parks - Materials & Supplies	13,000.00	10,274.33	16,000.00	5,725.67	55.73

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
461-740-419 - Parks - Other M&S	11,000.00	1,661.07	11,000.00	9,338.93	562.22
461-740-421 - Parks - Ground R&M - M&S - Playground	5,000.00	5,156.09	5,000.00	(156.09)	(3.03)
461-740-465 - Parks - Chemicals	2,800.00	3,155.59	3,500.00	344.41	10.91
461-740-466 - Parks - Topsoil	2,500.00	0.00	2,500.00	2,500.00	0.00
461-740-467 - Parks - Plants	15,000.00	14,580.52	15,000.00	419.48	2.88
461-740-820 - LS - Parks - Pur of Cap Assets - LImprov	359,800.00	349,045.00	187,600.00	(161,445.00)	(46.25)
461-740-830 - LS - Parks - Maint - Skidsteer Lease	20,000.00	21,364.32	21,370.00	5.68	0.03
461-740-840 - LS - Parks - Maint - LawnMower Lease	11,000.00	11,670.36	6,810.00	(4,860.36)	(41.65)
461-743-302 - Playfield - Power	500.00	536.24	600.00	63.76	11.89
461-743-406 - Playfield - Building R&M - M&S	5,000.00	2,576.04	20,000.00	17,423.96	676.39
461-743-421 - Playfield - Ground R&M - M&S	4,000.00	3,138.76	10,000.00	6,861.24	218.60
461-743-820 - Capital Expenditures - Playfields	50,000.00	0.00	65,000.00	65,000.00	0.00
461-750-207 - Travel, Meals, Accomodation	600.00	1,542.04	1,500.00	(42.04)	(2.73)
461-750-209 - Pool - Building R&M - Cont. - General	10,000.00	751.28	10,000.00	9,248.72	1,231.06
461-750-210 - Pool - Mat Rental	800.00	481.48	800.00	318.52	66.15
461-750-211 - Pool - Insurance	9,960.00	9,572.00	9,570.00	(2.00)	(0.02)
461-750-212 - Memberships & Subscriptions	475.00	150.00	150.00	0.00	0.00
461-750-213 - Pool - Education, Training, Cert. Fees	4,500.00	4,873.86	4,570.00	(303.86)	(6.23)
461-750-218 - Pool - Equip R&M - Contracted	3,000.00	4,816.46	13,800.00	8,983.54	186.52
461-750-220 - Inspections	400.00	31.64	400.00	368.36	1,164.22
461-750-222 - Contracted - Other	0.00	1,404.70	600.00	(804.70)	(57.29)
461-750-235 - Waste Collection	2,800.00	2,143.39	2,200.00	56.61	2.64
461-750-239 - Pool - Water Analysis	200.00	131.40	240.00	108.60	82.65
461-750-260 - Programs - Contracted	0.00	910.00	2,000.00	1,090.00	119.78
461-750-301 - Pool - Gas	50,000.00	30,205.94	30,000.00	(205.94)	(0.68)
461-750-302 - Pool - Power	20,000.00	16,897.00	20,000.00	3,103.00	18.36
461-750-304 - Pool - Water	4,800.00	8,781.88	8,450.00	(331.88)	(3.78)
461-750-305 - Pool - Telephone	3,900.00	4,621.05	3,900.00	(721.05)	(15.60)
461-750-404 - Pool - Cleaning Supplies	2,500.00	1,034.01	1,500.00	465.99	45.07
461-750-405 - Clothing Allowance	1,000.00	1,126.10	1,130.00	3.90	0.35
461-750-406 - Pool - Building R&M - M&S	3,000.00	1,566.48	3,000.00	1,433.52	91.51
461-750-410 - Pool - Small Tools & Equipment	1,800.00	1,135.24	1,800.00	664.76	58.56
461-750-411 - Pool - Equipment R&M - M&S	6,500.00	805.67	5,000.00	4,194.33	520.60
461-750-419 - Pool - Other	0.00	2,248.88	2,000.00	(248.88)	(11.07)
461-750-433 - Pool - Programs	9,500.00	5,872.30	8,000.00	2,127.70	36.23
461-750-465 - Pool - Chemicals	37,000.00	37,543.35	32,000.00	(5,543.35)	(14.77)

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
461-750-468 - Pool - Confectionery	7,500.00	9,203.69	9,500.00	296.31	3.22
461-750-820 - Pool - Capital	11,000.00	10,600.00	30,000.00	19,400.00	183.02
461-760-207 - Travel & Meals	700.00	0.00	700.00	700.00	0.00
461-760-211 - Library - Insurance	800.00	789.00	790.00	1.00	0.13
461-760-212 - Memberships & Subscriptions	110.00	0.00	110.00	110.00	0.00
461-760-217 - Library Equip. R&M - Contracted	500.00	0.00	0.00	0.00	0.00
461-760-221 - Library Rent - Central Park Library	50,085.00	52,451.88	55,430.00	2,978.12	5.68
461-760-228 - Library - Licenses	4,600.00	4,364.96	4,600.00	235.04	5.38
461-760-261 - Regional Library Levy	96,000.00	98,666.30	98,670.00	3.70	0.00
461-760-305 - Library - Phone	2,000.00	1,289.62	1,500.00	210.38	16.31
461-760-419 - Library - Other	2,950.00	2,721.32	2,950.00	228.68	8.40
461-760-613 - Lutz Estate Book Purchase	7,000.00	7,000.00	7,000.00	0.00	0.00
461-770-205 - Evergreen - Advertising	1,500.00	80.00	100.00	20.00	25.00
461-770-206 - ATM Service Charges	450.00	182.00	400.00	218.00	119.78
461-770-207 - Travel, Meals, Accomodation	500.00	548.35	400.00	(148.35)	(27.05)
461-770-209 - Building R&M - Contracted - General	25,000.00	25,556.48	34,850.00	9,293.52	36.36
461-770-210 - Uniform & Mat Rental	15,000.00	13,472.13	12,000.00	(1,472.13)	(10.93)
461-770-211 - Insurance (General & Bond)	34,870.00	39,416.20	39,420.00	3.80	0.01
461-770-212 - Evergreen - Memberships & Subscriptions	750.00	235.48	500.00	264.52	112.33
461-770-213 - Education, Training & Certificates	300.00	1,664.32	4,500.00	2,835.68	170.38
461-770-218 - Equipment R&M - Contracted Repairs	25,000.00	11,954.63	20,000.00	8,045.37	67.30
461-770-220 - Waste Collection	10,000.00	9,068.78	10,000.00	931.22	10.27
461-770-223 - Bank Charges	0.00	1,421.59	1,100.00	(321.59)	(22.62)
461-770-246 - Other - Contracted	0.00	6,857.16	18,000.00	11,142.84	162.50
461-770-253 - Equipment R&M - Contracted - Lease Fees	5,500.00	8,553.27	7,000.00	(1,553.27)	(18.16)
461-770-254 - Equipment R&M - Contracted - Ice Plant	6,000.00	9,425.47	21,000.00	11,574.53	122.80
461-770-301 - Heat	40,000.00	25,741.45	40,000.00	14,258.55	55.39
461-770-302 - Power	60,000.00	49,771.19	60,000.00	10,228.81	20.55
461-770-304 - Water	6,000.00	4,782.32	6,000.00	1,217.68	25.46
461-770-305 - Telephone	17,500.00	16,103.58	14,650.00	(1,453.58)	(9.03)
461-770-402 - Office Supplies	1,000.00	106.75	1,000.00	893.25	836.77
461-770-404 - Janitorial Supplies	14,000.00	8,469.24	13,000.00	4,530.76	53.50
461-770-405 - Evergreen - Clothing Allowance	1,000.00	1,000.00	2,500.00	1,500.00	150.00
461-770-406 - Building Maintenance - Materials & Supp	13,000.00	12,474.06	17,000.00	4,525.94	36.28
461-770-407 - Equipment R&M - Supplies	2,000.00	943.12	2,000.00	1,056.88	112.06
461-770-410 - Small Tools & Equipment	4,000.00	3,415.10	8,000.00	4,584.90	134.25

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
461-770-418 - Evergreen - Printing Supplies	1,500.00	0.00	0.00	0.00	0.00
461-770-419 - Other (Specify)	3,500.00	2,584.69	7,500.00	4,915.31	190.17
461-770-820 - Capital - Evergreen	11,800,000.00	81,464.78	579,100.00	497,635.22	610.86
461-780-211 - Museum Expenses - Insurance	4,860.00	4,892.00	4,890.00	(2.00)	(0.04)
461-780-406 - Museum - Building R&M - M&S	0.00	221.83	150.00	(71.83)	(32.38)
461-780-610 - Museum Expenses - Grant	12,660.00	12,660.00	12,660.00	0.00	0.00
461-780-820 - Museum - Capital	20,000.00	0.00	10,000.00	10,000.00	0.00
462-200-101 - Public Relations - Salaries	108,030.00	85,799.53	89,170.00	3,370.47	3.93
462-200-102 - Public Relations - Wages	0.00	0.00	550.00	550.00	0.00
462-200-110 - Public Relations - Employee Benefits WCB	2,350.00	0.00	1,020.00	1,020.00	0.00
462-200-111 - PR - Employee Benefits - Pensions	0.00	0.00	8,030.00	8,030.00	0.00
462-200-112 - PR - Employee Benefits - CPP	0.00	0.00	3,540.00	3,540.00	0.00
462-200-113 - PR - Employee Benefits - EI	0.00	0.00	1,050.00	1,050.00	0.00
462-200-114 - PR - Employee Benefits - Health & Dental	0.00	0.00	950.00	950.00	0.00
462-200-115 - PR - Employee Benefits - Life, AD&D, STD	0.00	0.00	880.00	880.00	0.00
462-621-101 - Tourism - Salaries	20,120.00	57,642.44	60,940.00	3,297.56	5.72
462-621-102 - Tourism - Wages	29,740.00	26,644.68	22,710.00	(3,934.68)	(14.77)
462-621-103 - RC - Tourism - Salaries - Overtime	0.00	990.34	1,800.00	809.66	81.76
462-621-110 - Tourism - WCB	410.00	550.03	1,090.00	539.97	98.17
462-621-111 - Employee Benefits - Pensions	0.00	0.00	5,490.00	5,490.00	0.00
462-621-112 - Employee Benefits - CPP	1,770.00	1,380.97	4,240.00	2,859.03	207.03
462-621-113 - Employee Benefits - EI	680.00	634.52	1,360.00	725.48	114.34
462-621-114 - Employee Benefits - Health & Dental	0.00	0.00	830.00	830.00	0.00
462-621-115 - Employee Benefits - Life, AD&D, STD	0.00	0.00	770.00	770.00	0.00
462-621-116 - EB - Health & Wellness	0.00	0.00	100.00	100.00	0.00
462-710-101 - Leisure Services - Salary	229,000.00	265,063.22	231,100.00	(33,963.22)	(12.81)
462-710-102 - Leisure Services - Wages	392,000.00	437,476.13	414,740.00	(22,736.13)	(5.20)
462-710-103 - Leisure Services - OverTime	5,000.00	28,787.50	28,930.00	142.50	0.50
462-710-107 - Leisure Services GM Car Allowance	4,200.00	4,200.00	4,200.00	0.00	0.00
462-710-108 - Employee Benefits	800.00	0.00	0.00	0.00	0.00
462-710-110 - Employee Benefits - WCB	8,800.00	8,800.42	8,620.00	(180.42)	(2.05)
462-710-111 - Employee Benefits - Pensions	55,860.00	54,474.38	58,120.00	3,645.62	6.69
462-710-112 - Employee Benefits - CPP	32,250.00	21,112.62	32,130.00	11,017.38	52.18
462-710-113 - Employee Benefits - EI	8,560.00	6,411.30	10,330.00	3,918.70	61.12
462-710-114 - Employee Benefits - Health & Dental	8,000.00	11,372.33	13,240.00	1,867.67	16.42
462-710-115 - Employee Benefits - Life, AD&D, STD	7,600.00	7,050.09	8,100.00	1,049.91	14.89

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
462-710-116 - EB - Health & Wellness	800.00	184.80	800.00	615.20	332.90
462-730-101 - LS - Program - Salaries	84,980.00	95,583.77	86,750.00	(8,833.77)	(9.24)
462-730-102 - LS - Program - Wages	15,000.00	12,728.47	17,660.00	4,931.53	38.74
462-730-103 - LS - Program OverTime	2,000.00	8,492.59	3,110.00	(5,382.59)	(63.38)
462-730-107 - LS - Program - Car Allowance	1,800.00	1,800.00	1,800.00	0.00	0.00
462-730-108 - Program Wage Benefits	100.00	0.00	0.00	0.00	0.00
462-730-110 - Employee Benefits - WCB	1,660.00	1,650.07	1,430.00	(220.07)	(13.34)
462-730-111 - LS - Program - Benefits - MEPP	7,650.00	7,275.25	7,810.00	534.75	7.35
462-730-112 - Employee Benefits - CPP	5,180.00	4,888.81	5,270.00	381.19	7.80
462-730-113 - Employee Benefits - EI	1,620.00	1,558.02	1,660.00	101.98	6.55
462-730-114 - LS - Program - Benefits - Health/Dental	1,100.00	1,031.09	1,180.00	148.91	14.44
462-730-115 - LS - Program - Ben - Life/Disab Ins	1,000.00	1,024.89	1,090.00	65.11	6.35
462-730-116 - LS - Program - Health & Wellness	100.00	100.00	100.00	0.00	0.00
462-740-102 - Parks - Personnel	118,000.00	125,816.27	155,540.00	29,723.73	23.62
462-740-103 - Parks - Personnel OverTime	0.00	2,479.73	0.00	(2,479.73)	(100.00)
462-740-110 - Employee Benefits - WCB	1,650.00	1,650.07	2,070.00	419.93	25.45
462-740-111 - Employee Benefits - Pensions	10,620.00	7,281.95	7,330.00	48.05	0.66
462-740-112 - Employee Benefits - CPP	6,400.00	17,292.99	8,420.00	(8,872.99)	(51.31)
462-740-113 - Employee Benefits - EI	2,710.00	6,250.91	2,980.00	(3,270.91)	(52.33)
462-740-114 - Employee Benefits - Health & Dental	0.00	538.56	0.00	(538.56)	(100.00)
462-740-115 - Employee Benefits - Life, AD&D, STD	0.00	127.44	10.00	(117.44)	(92.15)
462-740-116 - EB - Health & Wellness	0.00	(84.80)	0.00	84.80	(100.00)
462-750-101 - Pool - Salaries	9,300.00	0.00	0.00	0.00	0.00
462-750-102 - Pool - Personnel	135,000.00	153,447.05	154,410.00	962.95	0.63
462-750-103 - Pool - Over Time	2,500.00	5,728.21	6,000.00	271.79	4.74
462-750-110 - Employee Benefits - WCB	1,880.00	0.00	2,130.00	2,130.00	0.00
462-750-112 - Employee Benefits - CPP	3,500.00	3,269.93	3,500.00	230.07	7.04
462-750-113 - Employee Benefits - EI	3,500.00	3,940.49	4,000.00	59.51	1.51
462-770-102 - Evergreen - Wages	185,000.00	191,206.32	175,820.00	(15,386.32)	(8.05)
462-770-103 - Evergreen Wages - Over Time	2,000.00	4,719.05	3,130.00	(1,589.05)	(33.67)
462-770-108 - Evergreen - Employee Benefits	400.00	0.00	0.00	0.00	0.00
462-770-110 - Evergreen - WCB	2,570.00	2,750.14	2,960.00	209.86	7.63
462-770-111 - Evergreen - Pensions	16,650.00	14,489.20	15,820.00	1,330.80	9.18
462-770-112 - Evergreen - CPP	10,170.00	9,291.01	9,820.00	528.99	5.69
462-770-113 - Evergreen - EI	3,560.00	3,254.30	3,420.00	165.70	5.09
462-770-114 - Evergreen - Health & Dental	5,700.00	4,516.60	4,390.00	(126.60)	(2.80)

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
462-770-115 - Evergreen - Life, AD&D, STD	2,600.00	2,053.78	2,410.00	356.22	17.34
462-770-116 - Evergreen - Health & Wellness	400.00	100.00	400.00	300.00	300.00
471-800-205 - UT- Advertising	250.00	0.00	250.00	250.00	0.00
471-800-207 - Travel, Meals	4,500.00	1,773.04	5,500.00	3,726.96	210.20
471-800-211 - Insurance	750.00	948.00	1,000.00	52.00	5.49
471-800-212 - Memberships	13,500.00	9,012.45	13,500.00	4,487.55	49.79
471-800-215 - UT - CS - Education, Training, Cert. Fee	6,000.00	5,839.87	7,000.00	1,160.13	19.87
471-800-220 - Inspection Fees	500.00	0.00	500.00	500.00	0.00
471-800-222 - Other - Contracted	3,500.00	36.02	3,500.00	3,463.98	9,616.82
471-800-227 - Professional Services	14,000.00	6,102.48	20,000.00	13,897.52	227.74
471-800-229 - UT - R&M - Cont. - W&S Connection	55,000.00	17,401.77	50,000.00	32,598.23	187.33
471-800-401 - Office - Postage	18,000.00	16,976.95	18,000.00	1,023.05	6.03
471-800-402 - Office - Stationery & Supplies	4,500.00	2,500.31	5,000.00	2,499.69	99.98
471-800-404 - Janitorial Supplies	1,500.00	1,436.45	1,500.00	63.55	4.42
471-800-405 - Clothing Allowance	3,500.00	2,031.44	3,500.00	1,468.56	72.29
471-800-407 - UT - Water Dist. R&M - M&S	35,000.00	27,182.73	35,000.00	7,817.27	28.76
471-800-410 - Small Equipment Purchase	6,000.00	2,314.50	6,000.00	3,685.50	159.24
471-800-411 - UT - CS - Equipment R&M - M&S	20,000.00	17,377.38	20,000.00	2,622.62	15.09
471-800-820 - Capital - Utilities	270,000.00	57,880.92	345,000.00	287,119.08	496.05
471-801-405 - Clothing Allowance	1,000.00	1,000.00	1,000.00	0.00	0.00
471-810-211 - Water - Insurance	13,000.00	10,208.00	13,000.00	2,792.00	27.35
471-810-239 - Water Analysis Cost	8,000.00	7,451.65	8,500.00	1,048.35	14.07
471-810-301 - Bulk Water - Gas	1,200.00	898.79	1,300.00	401.21	44.64
471-810-302 - Bulk Water - Power	700.00	511.62	700.00	188.38	36.82
471-810-406 - Bulk Water - Building Maintenance	7,500.00	177.94	7,500.00	7,322.06	4,114.90
471-810-467 - Water Distribution - Meters	30,000.00	29,463.91	17,500.00	(11,963.91)	(40.61)
471-811-211 - Wells - Insurance	5,600.00	5,173.00	5,600.00	427.00	8.25
471-811-217 - Wells - Equipment R&M - Contracted	3,000.00	2,222.95	3,000.00	777.05	34.96
471-811-302 - Wells - Power	42,500.00	29,900.06	35,000.00	5,099.94	17.06
471-811-414 - Wells Equipment R&M - M&S	2,000.00	0.00	2,000.00	2,000.00	0.00
471-812-209 - WTP Building R&M - Contracted - General	8,000.00	3,458.10	8,000.00	4,541.90	131.34
471-812-211 - WTP - Insurance	44,250.00	43,334.00	45,000.00	1,666.00	3.84
471-812-301 - WTP - Gas	32,000.00	17,077.96	25,000.00	7,922.04	46.39
471-812-302 - WTP - Power	90,000.00	69,867.08	85,000.00	15,132.92	21.66
471-812-305 - WTP - Phone	8,500.00	4,730.60	5,800.00	1,069.40	22.61
471-812-306 - WTP - Cell	4,800.00	4,386.86	4,800.00	413.14	9.42

Account # / Description Notes	2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
471-812-404 - Cleaning Supplies	250.00	0.00	0.00	0.00	0.00
471-812-406 - WTP - Building R&M - M&S - General	12,500.00	4,888.63	25,000.00	20,111.37	411.39
471-812-414 - WTP - Equipment R&M - M&S	12,500.00	8,087.31	12,500.00	4,412.69	54.56
471-812-465 - WTP - Chemicals	180,000.00	135,669.45	170,000.00	34,330.55	25.30
471-812-820 - WTP - Capital	0.00	(2,074.58)	100,000.00	102,074.58	(4,920.25)
471-820-229 - Sewer Main R&M - Contracted	4,500.00	0.00	4,500.00	4,500.00	0.00
471-820-233 - Sewage Lagoon Treatment Costs	122,500.00	103,459.81	125,000.00	21,540.19	20.82
471-820-414 - Sewer Equip R&M - M&S	10,000.00	2,583.66	10,000.00	7,416.34	287.05
471-820-425 - Sewer Main R&M - M&S	20,000.00	5,893.49	20,000.00	14,106.51	239.36
471-820-820 - Capital - Utilities - Sewer	3,969,000.00	658,942.90	1,443,120.00	784,177.10	119.01
471-821-211 - Lifts & SPS - Insurance	4,350.00	6,326.00	7,000.00	674.00	10.65
471-821-301 - Lifts & SPS - Gas	5,150.00	3,929.62	5,200.00	1,270.38	32.33
471-821-302 - Lifts & SPS - Power	16,000.00	9,530.06	15,000.00	5,469.94	57.40
471-821-305 - Lifts & SPS - Telephone	500.00	0.00	0.00	0.00	0.00
471-821-414 - UT - Lifts & SPS Equipment R&M - M&S	20,000.00	12,126.34	20,000.00	7,873.66	64.93
471-821-820 - Capital - Utilities - Lifts & SPS	90,000.00	0.00	0.00	0.00	0.00
472-800-101 - UT - Administration Personnel	210,700.00	196,796.52	201,730.00	4,933.48	2.51
472-800-102 - UT - Administration Personnel	74,810.00	85,658.28	113,910.00	28,251.72	32.98
472-800-103 - UT - Administration Overtime	600.00	128.76	710.00	581.24	451.41
472-800-107 - Car Allowance	4,200.00	0.00	0.00	0.00	0.00
472-800-108 - Employee Benefits	0.00	100.00	100.00	0.00	0.00
472-800-110 - Employee Benefits - WCB	880.00	1,100.05	3,500.00	2,399.95	218.17
472-800-111 - Employee Benefits - Pensions	5,700.00	5,695.84	28,500.00	22,804.16	400.37
472-800-112 - Employee Benefits - CPP	3,560.00	3,585.78	12,980.00	9,394.22	261.99
472-800-113 - Employee Benefits - EI	1,220.00	1,226.17	4,190.00	2,963.83	241.71
472-800-114 - Employee Benefits - Health & Dental	550.00	975.01	4,370.00	3,394.99	348.20
472-800-115 - Employee Benefits - Life, AD&D, STD	830.00	788.94	3,200.00	2,411.06	305.61
472-800-116 - UT - EB - Health & Wellness	100.00	0.00	320.00	320.00	0.00
472-801-101 - Utilities - CS - Operating Pers. Salary	102,260.00	108,348.52	88,140.00	(20,208.52)	(18.65)
472-801-102 - Utilities - CS - Operating Pers. Wages	241,690.00	286,252.29	253,230.00	(33,022.29)	(11.54)
472-801-103 - Utilities - CS - OverTime	2,000.00	13,953.87	11,990.00	(1,963.87)	(14.07)
472-801-108 - Employee Benefits	400.00	0.00	0.00	0.00	0.00
472-801-110 - Employee Benefits - WCB	6,170.00	6,600.31	4,700.00	(1,900.31)	(28.79)
472-801-111 - Employee Benefits - Pensions	30,960.00	30,462.72	30,570.00	107.28	0.35
472-801-112 - Employee Benefits - CPP	19,040.00	18,043.94	18,150.00	106.06	0.59
472-801-113 - Employee Benefits - EI	5,650.00	5,604.67	5,860.00	255.33	4.56

Account # / Description Notes		2025 Cash Budget	2025 Actual	2026 Cash Budget	Change	% Change
472-801-114 - Employee Benefits - Health & Dental		7,800.00	6,929.44	5,810.00	(1,119.44)	(16.15)
472-801-115 - Employee Benefits - Life, AD&D, STD		5,400.00	3,848.43	4,180.00	331.57	8.62
472-801-116 - EB - Health & Wellness		400.00	500.00	400.00	(100.00)	(20.00)
	Expenditure Totals:	32,764,693.00	12,743,097.93	18,155,800.00	5,412,702.07	
	Net Surplus (Deficit):	32,230.00	259,545.89	39,500.00	(220,045.89)	

Accounts Printed: 758