

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E1	1-4-1000-1010	LABOUR	COUNCIL - Salaries	\$74,233	\$82,950	\$80,000	\$81,700	2026 includes a labour budget for all 5 Council Staff, includes 1.9% cost of living adjustment (COLA), effective July 1, 2026, approved by Council on December 9, 2025.
E2	1-4-1000-1110	LABOUR	COUNCIL - Benefits	\$4,882	\$5,442	\$6,000	\$6,500	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E3	1-4-1000-1300		COUNCIL - Seminars & Workshops	\$5,262	\$4,123	\$7,000	\$5,000	
E4	1-4-1000-1316		COUNCIL - Code of Conduct	\$283	\$1,038	\$260	\$1,100	
E5	1-4-1000-1320		COUNCIL - Memberships	\$0	\$2,304	\$2,500	\$2,500	
E6	1-4-1000-1420		COUNCIL - Remembrance Day Service Exp	\$1,439	\$1,322	\$1,500	\$1,500	
E7	1-4-1000-2130		COUNCIL - Computer	\$305	\$1,828	\$1,000	\$8,000	\$8k includes New IT for New Council
E8	1-4-1000-2316		COUNCIL - Employee Recognition	\$1,381	\$146	\$1,500	\$1,000	
E9	1-4-1000-2700		COUNCIL - Donations	\$7,381	\$4,475	\$6,000	\$6,000	
E10	1-4-1000-5010		COUNCIL - Miscellaneous	\$5,663	\$5,172	\$5,000	\$5,300	
E11	1-4-1000-8000	CAPITAL	COUNCIL - Capital Expenditure	\$16,286	\$6,834	\$71,000	\$54,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$25k Hybrid Meeting Project & \$29k Gateway Signage [Misc Deposits Reserve Funded].] \$30k Hybrid meeting; final chamber renos.
E12	1-4-1100-1010	LABOUR	ELECTION - Wages	\$44	\$731	\$0	\$7,000	
E13	1-4-1100-1110	LABOUR	ELECTION - Benefits	(\$93)	\$38	\$0	\$2,100	
E14	1-4-1100-1300		ELECTION - Seminars & Workshops	\$0	\$1,018	\$0	\$1,100	
E15	1-4-1100-2010		ELECTION - Materials/Supplies	\$0	\$4,457	\$0	\$4,600	
E16	1-4-1100-2220		ELECTION - Consulting Services	\$0	\$533	\$5,000	\$600	
E17	1-4-1250-1010	LABOUR	ADMIN - Wages	\$429,390	\$541,609	\$475,000	\$568,700	2026 includes a labour budget for the CAO, Dir of Fin, Dpty Clerk, 60% Plan'g/Office Co-ord & 2 Acctg Ass't, less alloc't'n of 10% Acctg Ass't to Fire and 15% to CCNTR, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025.
E18	1-4-1250-1110	LABOUR	ADMIN - Benefits	\$125,775	\$148,924	\$150,000	\$192,400	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E19	1-4-1250-1300		ADMIN - Seminars & Workshops	\$6,880	\$9,028	\$8,000	\$9,300	
E20	1-4-1250-1320		ADMIN - Memberships	\$3,993	\$5,381	\$4,000	\$5,500	
E21	1-4-1250-2024		ADMIN - Heating Fuel	\$2,262	\$2,694	\$2,500	\$3,000	

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E22	1-4-1250-2030		ADMIN - Hydro	\$4,520	\$3,468	\$4,700	\$4,700	
E23	1-4-1250-2050		ADMIN - Telephone	\$8,116	\$6,932	\$8,500	\$8,000	
E24	1-4-1250-2052		ADMIN - Cell Phone	\$1,420	\$835	\$1,600	\$1,000	
E25	1-4-1250-2055		ADMIN - Internet Service	\$2,730	\$2,631	\$2,700	\$2,700	
E26	1-4-1250-2100		ADMIN - Postage & Courier Chgs	\$3,831	\$12,309	\$10,000	\$15,000	
E27	1-4-1250-2110		ADMIN - Dues & Subscriptions	\$407	\$427	\$500	\$500	
E28	1-4-1250-2120		ADMIN - Office Supplies	\$14,081	\$8,338	\$16,000	\$11,000	
E29	1-4-1250-2130		ADMIN - Computer	\$75,320	\$86,032	\$150,000	\$100,000	
E30	1-4-1250-2140		ADMIN - Copying	\$9,056	\$4,209	\$10,000	\$6,000	
E31	1-4-1250-2200		ADMIN - Accounting/Audit	\$66,086	\$48,046	\$60,000	\$60,000	
E32	1-4-1250-2210		ADMIN - Legal Fees	\$30,973	\$42,762	\$25,000	\$45,000	
E33	1-4-1250-2220		ADMIN - Consulting Fees	\$132,368	\$54,780	\$80,000	\$60,000	
E34	1-4-1250-2300		ADMIN - Advertising	\$6,874	\$2,701	\$5,000	\$5,000	
E35	1-4-1250-2310		ADMIN - Bank Charges & O/D Int	\$51,491	\$49,192	\$40,000	\$50,300	Includes payment processing fees (credit card & debit) and O/D interest.
E36	1-4-1250-2400		ADMIN - Repairs & Maintenance	\$22,839	\$16,589	\$25,000	\$25,000	
E37	1-4-1250-3060		ADMIN - Asset Mgmt Plan O/F#1-3-1500-600	\$35,695	\$34,481	\$80,000	\$80,000	
E38	1-4-1250-4010		ADMIN - Benefits Recovery	\$152	(\$3)	\$0		
E39	1-4-1250-4020		ADMIN - Insurance	\$37,230	\$32,952	\$40,000	\$33,200	2026 Municipal insurance budget includes a 0.6% increase over 2025 rates as confirmed by provider on 2025-12-09.
E40	1-4-1250-5010		ADMIN - Miscellaneous	\$5,014	\$6,422	\$5,000	\$6,600	
E41	1-4-1250-6500		ADMIN - Website & Digital Sign	\$10,107	\$8,232	\$5,000	\$8,500	
E42	1-4-1250-7110		ADMIN - Tax Registrations	\$0	\$0	\$2,000	\$0	
E43	1-4-1250-7140		ADMIN - Building Maintenance	\$254	\$1,340	\$0	\$1,400	
E44	1-4-1250-7999	CAPITAL	ADMIN - Capital Lease Payments	\$3,313	\$6,152	\$6,000	\$6,200	Monthly lease-to-own payments for 3 printers required until 2028.
E45	1-4-1250-8000	CAPITAL	ADMIN - Capital Expenditure	\$11,746	\$463	\$0		
E46	1-4-1300-1010	LABOUR	DWTN IMP - Wages (plant watering)	\$9,144	\$15,406	\$0	\$19,000	2026 includes a labour budget for 3% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025.
E47	1-4-1300-1110	LABOUR	DWTN IMP - Benefits	\$1,429	\$1,958	\$0	\$6,800	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.

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E48	1-4-1300-2010		DWTN IMP - Materials/Supplies	\$226	\$5,108	\$15,000	\$5,300	
E49	1-4-1300-8000	CAPITAL	DWTN IMP - Capital Expenditure	\$7,632	\$737	\$30,000		
E50	1-4-1600-1010	LABOUR	H&S - Wages	\$9,992	\$4,519	\$0	\$9,500	2026 includes a labour budget for 1.5% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025.
E51	1-4-1600-1110	LABOUR	H&S - Benefits	\$3,091	\$1,007	\$0	\$3,400	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E52	1-4-1600-1300		H&S - Seminars & Workshops	\$5,299	\$3,155	\$0	\$3,300	
E53	1-4-1600-2010		H&S - Materials/Supplies	\$11,194	\$9,405	\$25,000	\$9,700	
E54	1-4-1700-1010	LABOUR	EDC - Wages	\$389	\$488	\$1,500	\$1,500	PLACEHOLDER - Until EDC budget is provided, using 2025 budget.
E55	1-4-1700-1110	LABOUR	EDC - Benefits	\$22	\$158	\$200	\$200	PLACEHOLDER - Until EDC budget is provided, using 2025 budget.
E56	1-4-1700-1300		EDC - Meetings	\$0	\$71	\$0	\$0	PLACEHOLDER - Until EDC budget is provided, using 2025 budget.
E57	1-4-1700-1310		EDC - Conferences & Seminars	\$0	\$0	\$1,000	\$1,000	PLACEHOLDER - Until EDC budget is provided, using 2025 budget. Budget partially re-allocated to Wages & Benefits.
E58	1-4-1700-2120		EDC - Office Supplies	\$0	\$0	\$150	\$150	PLACEHOLDER - Until EDC budget is provided, using 2025 budget.
E59	1-4-1700-2130		EDC - Computer	\$0	\$0	\$400	\$400	PLACEHOLDER - Until EDC budget is provided, using 2025 budget.
E60	1-4-1700-2300		EDC - Advertising	\$1,839	\$1,047	\$2,500	\$2,500	PLACEHOLDER - Until EDC budget is provided, using 2025 budget.
E61	1-4-1700-5010		EDC - Miscellaneous O/F#1-3-4015-7233	\$0	\$150	\$250	\$250	PLACEHOLDER - Until EDC budget is provided, using 2025 budget.
E62	1-4-1800-1010	LABOUR	ANIMAL - Salaries	\$0	\$546	\$0	\$0	
E63	1-4-1800-1110	LABOUR	ANIMAL - Benefits	\$0	\$171	\$0	\$0	
E64	1-4-1800-2300		ANIMAL - Advertising	\$0	\$698	\$0	\$0	
E65	1-4-1800-4010		ANIMAL - Contracts	\$8,134	\$14,684	\$10,000	\$20,000	Budget partially re-allocated to Wages & Benefits.
E66	1-4-1900-2030		WEST BACK ALLEY - Hydro	\$2,464	\$2,507	\$3,000	\$5,000	
E67	1-4-1900-8000	CAPITAL	WEST BACK ALLEY - Capital Expenditure	\$0	\$5,424	\$6,500	\$5,000	
E68	1-4-2000-1010	LABOUR	FIRE DEPT - Wages	\$4,448	\$7,596	\$6,500	\$6,800	2026 includes a labour budget for 10% allocation of Accounting Assistant, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025.
E69	1-4-2000-1110	LABOUR	FIRE DEPT - Benefits	\$1,552	\$2,625	\$0	\$2,500	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.

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ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E70	1-4-2000-2210		FIRE DEPT - Legal Fees	\$0	\$1,395	\$20,000	\$20,000	PLACEHOLDER - Until FIRE budget is provided, using 2025 budget. Budget partially re-allocated to Wages & Benefits.
E71	1-4-2000-2220		FIRE DEPT - Consulting Fees	\$0	\$0	\$30,000	\$30,000	PLACEHOLDER - Until FIRE budget is provided, using 2025 budget.
E72	1-4-2000-2600		FIRE DEPT - Fines and Charges Reimb. to FIRE DEPT	\$15,314	\$40,034	\$15,000	\$15,000	PLACEHOLDER - Until FIRE budget is provided, using 2025 budget.
E73	1-4-2000-4010		FIRE DEPT - Contracts	\$1,056,162	\$1,120,248	\$1,144,203	\$1,144,203	PLACEHOLDER - Until FIRE budget is provided, using 2025 budget.
E74	1-4-2000-4020		FIRE DEPT - Insurance	\$28,813	\$26,566	\$30,000	\$26,800	2026 Municipal insurance budget includes a 0.6% increase over 2025 rates as confirmed by provider on 2025-12-09.
E75	1-4-2000-5010		FIRE DEPT - Miscellaneous	\$51,687	\$7,770	\$8,500	\$8,500	PLACEHOLDER - Until FIRE budget is provided, using 2025 budget.
E76	1-4-2000-9000		FIRE DEPT - Transfer to Reserves	\$0	\$0	\$25,000	\$25,000	PLACEHOLDER - Until FIRE budget is provided, using 2025 budget.
E77	1-4-2100-1010	LABOUR	CC - Wages O/F#1-3-5100-7760	\$165,308	\$195,171	\$0	\$182,500	2026 includes a labour budget for allocations of 71% Mgr Rec Fac, 42% Rec Staff & 15% Acctg Ass't, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025.
E78	1-4-2100-1110	LABOUR	CC - Benefits	\$41,363	\$59,726	\$0	\$62,400	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E79	1-4-2100-2130		CC - Computer Services	\$1,521	\$3,642	\$255,000		PLACEHOLDER - Until CC budget is provided, using 2025 budget. Budget partially re-allocated to Wages & Benefits.
E80	1-4-2100-4020		CC - Insurance	\$28,582	\$31,849	\$0	\$32,100	2026 Municipal insurance budget includes a 0.6% increase over 2025 rates as confirmed by provider on 2025-12-09.
E81	1-4-2100-5010		CC - Miscellaneous	\$1,904	\$76	\$0	\$0	PLACEHOLDER - Until CC budget is provided, using 2025 budget.
E82	1-4-2100-7999	CAPITAL	Community Centre - Expansion Project [Provision for Annual Loan Repayments]	\$0	\$0	\$40,000	\$251,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$251k Community Centre - Expansion Project [Provision for Annual Loan Repayments]. Estimated balance of Annual Loan Repayments for a \$3,325,000 loan @ 4.43% for 20 years.
E83	1-4-2100-8000	CAPITAL	CC - Capital Expenditure	\$90,189	\$3,464,485	\$4,176,000	\$0	Did not include PLACEHOLDER as Expansion Project complete.
E84	1-4-2100-9000		CC - Transfer Com Centre (Levy Pymt)	\$200,881	\$214,827	\$214,827	\$214,827	PLACEHOLDER - Until CC budget is provided, using 2025 budget.
E85	1-4-2200-1010	LABOUR	BLEO - Wages	\$60,163	\$72,363	\$0	\$79,200	2026 includes a labour budget for 1 BLEO Officer, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025.
E86	1-4-2200-1110	LABOUR	BLEO - Benefits	\$20,712	\$24,287	\$0	\$28,300	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E87	1-4-2200-1300		BLEO - Seminars & Workshops	\$988	\$2,836	\$0	\$2,900	
E88	1-4-2200-1320		BLEO - Memberships	\$0	\$116	\$0	\$200	

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E89	1-4-2200-2010		BLEO - Materials/Supplies	\$83	\$32	\$95,000	\$100	
E90	1-4-2200-2052		BLEO - Cell Telephone	\$1,015	\$825	\$0	\$900	
E91	1-4-2200-2130		BLEO - Computer Services	\$514	\$740	\$0	\$800	
E92	1-4-2200-2210		BLEO - Legal Fees	\$0	\$5,423	\$0	\$5,600	
E93	1-4-2200-4010		BLEO - Contracts	\$2,361	\$4,325	\$0	\$4,500	
E94	1-4-2200-5010		BLEO - Miscellaneous	\$1,082	\$1,743	\$0	\$1,800	
E95	1-4-2250-2022		BVE - Fuel	\$0	\$0	\$2,000	\$2,000	Wastewater bills By-law for electricity for car.
E96	1-4-2250-2070		BVE - Repair Parts	\$487	\$1,201	\$0	\$1,300	
E97	1-4-2250-5010		BVE - Misc	\$21	\$407	\$0	\$500	
E98	1-4-2250-7999	CAPITAL	BVE - Capital Lease Payments	\$6,239	\$6,418	\$6,600	\$6,500	Monthly lease-to-own payments required until February 2027.
E99	1-4-2300-2400		MILL STREET - Repairs & Maintenance	\$84	\$10,510	\$10,000	\$10,800	
E100	1-4-2500-1010	LABOUR	POLICE SVS BOARD - Wages	\$87	\$580	\$0		
E101	1-4-2500-1110	LABOUR	POLICE SVS BOARD - Benefits	\$29	\$199	\$0		
E102	1-4-2500-1320		POLICE SVS BOARD - Memberships	\$225	\$0	\$2,000		
E103	1-4-2500-2300		POLICE SVS BOARD - Advertising	\$0	\$1,948	\$0		
E104	1-4-2500-5010		POLICE SVS BOARD - Miscellaneous	\$0	\$0	\$0	\$1,000	The Town is not running the Board in 2026, only misc costs.
E105	1-4-2510-4010		OPP - Contract	\$516,827	\$487,360	\$552,000	\$612,000	Per 2026 OPP Annual Billing Statement received 2025-12-05
E106	1-4-2510-4011		OPP - POA Contract Expenses	\$0	\$14,693	\$0	\$15,100	
E107	1-4-2520-2010		ASE - Materials/Supplies	\$0	\$155	\$0		
E108	1-4-2520-2030		ASE - Hydro	\$0	\$337	\$3,000		
E109	1-4-2520-4010		ASE - Contracts	\$794	\$172,671	\$35,000	\$50,000	For project closeout costs
E110	1-4-2520-8000	CAPITAL	ASE - Capital Expenditure	\$0	\$18,630	\$5,000		
E111	1-4-2600-2710		CONSERVATION - Levy Pymt to GRCA	\$37,950	\$40,333	\$40,333	\$42,200	Per 2026 GRCA Budget received 2025-12-19
E112	1-4-2650-1010	LABOUR	PARKS&REC - Wages	\$84,632	\$118,259	\$0	\$117,000	2026 includes a labour budget for allocations of 29% Mgr Rec Fac & 40% Rec Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026 approved by Council on December 9, 2025
E113	1-4-2650-1110	LABOUR	PARKS&REC - Benefits	\$23,087	\$32,997	\$0	\$40,600	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E114	1-4-2650-1300		PARKS&REC - Seminars & Workshops	\$0	\$2,228	\$0	\$2,300	
E115	1-4-2650-1320		PARKS&REC - Memberships	\$5,163	\$5,149	\$0	\$5,300	

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E116	1-4-2650-2010		PARKS&REC - Materials/Supplies	\$23,603	\$19,412	\$170,000	\$19,900	
E117	1-4-2650-2030		PARKS&REC - Hydro	\$1,152	\$3,286	\$0	\$3,400	
E118	1-4-2650-2052		PARKS&REC - Cell Phone	\$2,666	\$1,675	\$0	\$1,800	
E119	1-4-2650-2130		PARKS&REC - Computer	\$6,166	\$2,724	\$0	\$2,800	
E120	1-4-2650-2400		PARKS&REC - Repairs & Maintenance	\$6,652	\$775	\$0	\$800	
E121	1-4-2650-2600		PARKS&REC - NonRes Fees Reimb	\$446	\$81	\$0	\$100	
E122	1-4-2650-4010		PARKS&REC - Contracts	\$11,070	\$5,237	\$25,000	\$5,400	
E123	1-4-2650-4020		PARKS&REC - Insurance	\$7,646	\$9,532	\$0	\$9,600	2026 Municipal insurance budget includes a 0.6% increase over 2025 rates as confirmed by provider on 2025-12-09.
E124	1-4-2650-5010		PARKS&REC - Miscellaneous	\$2,782	\$1,294	\$0	\$1,400	
E125	1-4-2650-8000	CAPITAL	PARKS&REC - Capital Expenditure	\$62,600	\$14,495	\$14,000	\$60,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$60k Pickup Truck - New Acquisition for Parks and Rec.
E126	1-4-2660-1010	LABOUR	RECTRUCK1 - Wages	\$119	\$279	\$0	\$1,000	
E127	1-4-2660-1110	LABOUR	RECTRUCK1 - Benefits	\$41	\$59	\$0	\$300	
E128	1-4-2660-2022		RECTRUCK1 - Fuel	\$3,332	\$2,567	\$0	\$3,500	
E129	1-4-2660-2070		RECTRUCK1 - Repair Parts	\$715	\$569	\$0	\$600	
E130	1-4-2660-5010		RECTRUCK1 - Misc	\$127	\$458	\$6,000	\$500	
E131	1-4-2661-2070		RECTRUCK2 - Repair Parts	\$0	\$407	\$0	\$500	
E132	1-4-2661-5010		RECTRUCK2 - Misc	\$0	\$297	\$0	\$400	
E133	1-4-2661-7999	CAPITAL	RECTRUCK2 - Capital Lease Payments	\$10,625	\$0	\$10,000	\$10,300	
E134	1-4-2661-8000	CAPITAL	RECTRUCK2 - Capital Expenditures	\$0	\$17,035	\$0		
E135	1-4-2665-1010	LABOUR	TRAILS - Wages	\$2,450	\$5,659	\$0	\$5,200	2026 includes a labour budget for allocations of 2.5% Rec Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025
E136	1-4-2665-1110	LABOUR	TRAILS - Benefits	\$759	\$1,442	\$0	\$1,900	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E137	1-4-2665-2010		TRAILS - Materials/Supplies	\$1,974	\$0	\$8,000		
E138	1-4-2665-4010		TRAILS - Contracts	\$0	\$10,257	\$2,000	\$10,500	
E139	1-4-2665-4954		TRAILS - Property Taxes	\$0	\$2,704	\$0	\$2,800	
E140	1-4-2665-8000	CAPITAL	TRAILS - Capital Expenditure	\$0	\$7,225	\$0		
E141	1-4-2670-2030		GVCAMP - Hydro	\$574	\$501	\$0	\$600	Fire Association agreement pending

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E142	1-4-2675-8000	CAPITAL	COMMUNITY PARK - Cap Exp O/F#1-3-9000-7000	\$296,244	\$388,859	\$400,000	\$18,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$18k Concession 2/3 Ball Diamonds - Trees
E143	1-4-2675-8000	CAPITAL	COMMUNITY PARK - Cap Exp O/F#1-3-9000-7000				\$10,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$10k Concession 2/3 Ball Diamonds - Parking Lot
E144	1-4-2675-8000	CAPITAL	COMMUNITY PARK - Cap Exp O/F#1-3-9000-7000				\$25,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$25k Concession 2/3 Ball Diamonds - Washrooms and Gazebo Building
E145	1-4-2800-1010	LABOUR	COMM PROJ ASSISTANCE - Wages	\$2,361	\$4,148	\$0	\$9,500	2026 includes a labour budget for 1.5% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025
E146	1-4-2800-1110	LABOUR	COMM PROJ ASSISTANCE - Benefits	\$566	\$780	\$0	\$3,400	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E147	1-4-2800-3010		COMM PROJ ASSIST - Equipment Chgs (internal)	\$1,854	\$3,936	\$0	\$4,100	
E148	1-4-2800-5010		COMM PROJ ASSIST - Miscellaneous	\$0	\$25	\$8,000		
E149	1-4-2900-1010	LABOUR	SPLASH PAD - Wages	\$7,023	\$5,371	\$0	\$5,200	2026 includes a labour budget for allocations of 2.5% Rec Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025
E150	1-4-2900-1110	LABOUR	SPLASH PAD - Benefits	\$2,205	\$1,511	\$0	\$1,900	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E151	1-4-2900-2000		SPLASH PAD - Utilities (hydro & water)	\$1,186	\$1,269	\$0	\$1,300	
E152	1-4-2900-2010		SPLASH PAD - Materials & Supplies	\$1,292	\$7,820	\$13,000	\$8,000	
E153	1-4-2900-2400		SPLASH PAD - Repairs & Maintenance	\$534	\$188	\$0	\$200	
E154	1-4-3011-1010	LABOUR	A BRIDGES & CULVERTS - Wages	\$25,189	\$21,760	\$0	\$29,300	2026 includes a labour budget for 7% of Director Public Works & 3% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025
E155	1-4-3011-1110	LABOUR	A BRIDGES & CULVERTS - Benefits	\$7,433	\$6,039	\$0	\$10,200	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E156	1-4-3011-1120	CAPITAL	A BRIDGES/CULVERTS - Bridge Loan Principle & In	\$0	\$0	\$160,000	\$140,800	Per By-Law 2025-26 - Debentures in the principle amount of \$1.15M issued May 1, 2025 related to Bridge 10 Construction. The Debentures shall bear interest at the rate of 4.01% per annum and mature during a period of 10 years. Payable in equal semi-annual instalments of \$70,364.17 (combined principal and interest) on the first day of November and on the first day of May in each of the years 2025 to 2035 commencing November 1, 2025.

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E157	1-4-3011-1325		A BRIDGES/CULVERTS - Engineering	\$0	\$8,534	\$8,000	\$8,800	
E158	1-4-3011-2010		A BRIDGES/CULVERTS - Materials/Supplies (stock d	\$4,603	\$529	\$50,000	\$600	Budget partially re-allocated to Wages & Benefits.
E159	1-4-3011-3010		A BRIDGES/CULVERTS - Equipment Charges (intern	\$21,051	\$18,508	\$0	\$18,900	
E160	1-4-3011-4010		A BRIDGES/CULVERTS - Contracts	\$0	\$800	\$0	\$900	
E161	1-4-3011-5010		A BRIDGES/CULVERTS - Miscellaneous	\$0	\$122	\$0	\$200	
E162	1-4-3011-8000	CAPITAL	A BRIDGES/CULVERTS - Capital Expenditure	\$931,496	\$614,826	\$635,000	\$370,000	APPROVED CAPITAL - Dec 9, 2025: \$370k Bridge 5 - Sideroad 27-28 [Rehabilitation] [Tax Levy Funded]. Burnside OSIM Budget Estimate - Engineering Costs (Design and Permits & Construction Management), and Construction Costs.
E163	1-4-3011-8000	CAPITAL	A BRIDGES/CULVERTS - Capital Expenditure				\$100,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$100K Bridge 7 - Sideroad 24-25 [Replacement] Burnside OSIM Budget Estimate - Engineering Cost (Detailed Design and Permits)
E164	1-4-3021-1010	LABOUR	B1 GRASS MOWING - Wages	\$27,009	\$26,951	\$0	\$25,600	2026 includes a labour budget for allocations of 12.5% Rec Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025
E165	1-4-3021-1110	LABOUR	B1 GRASS MOWING - Benefits	\$8,488	\$7,170	\$0	\$9,200	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E166	1-4-3021-2010		B1 GRASS MOWING - Materials/Supplies	\$897	\$487	\$110,000	\$500	
E167	1-4-3021-3010		B1 GRASS MOWING - Equipment Charges (internal)	\$14,420	\$2,926	\$0	\$3,000	
E168	1-4-3021-4010		B1 GRASS MOWING - Contracts	\$34,871	\$54,655	\$0	\$60,900	
E169	1-4-3022-1010	LABOUR	B2 BRUSING/TREE TRIMMING - Wages	\$17,375	\$20,414	\$0	\$26,200	2026 includes a labour budget for 7% of Director Public Works & 2.5% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026 approved by Council on December 9, 2025
E170	1-4-3022-1110	LABOUR	B2 BRUSING/TREE TRIMMING - Benefits	\$5,210	\$6,415	\$0	\$9,100	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E171	1-4-3022-2010		B2 BRUSING/TREE TRIMMING - Materials/Supplies	\$139	\$0	\$40,000		
E172	1-4-3022-3010		B2 BRUSING/TREE TRIMMING - Equipment Charge	\$13,753	\$4,628	\$0	\$4,800	
E173	1-4-3022-4010		B2 BRUSING/TREE TRIMMING - Contracts	\$38,313	\$8,014	\$0	\$18,200	\$10k Increase to allow for more arborist work and Ice Storm cleanup.
E174	1-4-3023-1010	LABOUR	B3 DITCHING EXPENSE - Wages	\$15,090	\$20,470	\$0	\$26,200	2026 includes a labour budget for 7% of Director Public Works & 2.5% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026 approved by Council on December 9, 2025

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E175	1-4-3023-1110	LABOUR	B3 DITCHING EXPENSE - Benefits	\$4,518	\$6,306	\$0	\$9,100	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E176	1-4-3023-2010		B3 DITCHING EXPENSE - Materials/Supplies	\$60	\$0	\$55,000		
E177	1-4-3023-3010		B3 DITCHING EXPENSE - Equipment Charges (inter	\$11,179	\$21,309	\$0	\$21,800	
E178	1-4-3023-4010		B3 DITCHING EXPENSE - Contracts	\$19,645	\$20,148	\$0	\$20,600	\$15k increase to be able to accomplish the same amount of ditching done in 2025.
E179	1-4-3024-1010	LABOUR	B4 STORM SEWER/SWM POND - Wages	\$1,004	\$1,072	\$0	\$1,100	
E180	1-4-3024-1110	LABOUR	B4 STORM SEWER/SWM POND - Benefits	\$328	\$313	\$0	\$400	
E181	1-4-3024-1325		B4 STORM SEWER/SWM POND - Engineering Fees	\$10,196	\$10,383	\$0	\$10,700	
E182	1-4-3024-2010		B4 STORM SEWER/SWM POND - Materials/Supplie	\$73	\$3,647	\$30,000	\$10,800	\$7k increase to accommodate SWM inspection recommendation. Budget partially re-allocated to Wages & Benefits.
E183	1-4-3024-3010		B4 STORM SEWER/SWM POND - Equipment Charg	\$733	\$839	\$0	\$900	
E184	1-4-3024-4010		B4 STORM SEWER/SWM POND - Contracts	\$6,319	\$17,558	\$0	\$18,000	
E185	1-4-3024-4954		B4 STORM SEWER/SWM POND - Property Taxes	\$0	\$818	\$0	\$900	
E186	1-4-3024-8000	CAPITAL	B4 STORM SEWER/SWM POND - Capital Expenditu	\$9,002	\$15,744	\$25,000	\$35,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$35K Ritchie Drive Swale & Crozier Street/Webb Street Drainage Repairs
E187	1-4-3025-1010	LABOUR	B5 DEBRIS LITTER PICKUP - Wages	\$18,667	\$16,498	\$0	\$22,200	2026 includes a labour budget for 3.5% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025
E188	1-4-3025-1110	LABOUR	B5 DEBRIS LITTER PICKUP - Benefits	\$5,512	\$5,195	\$0	\$8,000	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E189	1-4-3025-2010		B5 DEBRIS LITTER PICKUP - Materials/Supplies	\$0	\$0	\$45,000		
E190	1-4-3025-3010		B5 DEBRIS LITTER PICKUP - Equipment Charges (i	\$16,347	\$11,613	\$0	\$11,900	
E191	1-4-3025-4010		B5 DEBRIS LITTER PICKUP - Contracts	\$5,836	\$3,695	\$0	\$3,800	
E192	1-4-3025-5010		B5 DEBRIS LITTER PICKUP - Miscellaneous	\$145	\$728	\$0	\$800	
E193	1-4-3031-1010	LABOUR	C1 PATCHING (URBAN) - Wages	\$5,996	\$9,972	\$0	\$15,900	2026 includes a labour budget for 2.5% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025
E194	1-4-3031-1110	LABOUR	C1 PATCHING (URBAN) - Benefits	\$1,884	\$3,280	\$0	\$5,700	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E195	1-4-3031-2010		C1 PATCHING (URBAN) - Materials/Supplies	\$754	\$1,594	\$28,000	\$1,700	
E196	1-4-3031-3010		C1 PATCHING (URBAN) - Equipment Charges (inter	\$4,618	\$6,231	\$0	\$6,400	

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E197	1-4-3032-1010	LABOUR	C2 SWEEPING/CRACK SEALING - Wages	\$9,952	\$12,979	\$0	\$19,900	2026 includes a labour budget for 7% of Director Public Works & 1.5% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026 approved by Council on December 9 2025
E198	1-4-3032-1110	LABOUR	C2 SWEEPING/CRACK SEALING - Benefits	\$2,894	\$3,874	\$0	\$6,800	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E199	1-4-3032-2010		C2 SWEEPING/CRACK SEALING - Materials/Supplies	\$0	\$0	\$35,000		
E200	1-4-3032-3010		C2 SWEEPING/CRACK SEALING - Equipment Charges	\$1,143	\$4,157	\$0	\$4,300	
E201	1-4-3032-4010		C2 SWEEPING/CRACK SEALING - Contracts	\$18,805	\$28,941	\$0	\$29,600	
E202	1-4-3032-5010		C2 SWEEPING/CRACK SEALING - Miscellaneous	\$0	\$314	\$0	\$400	
E203	1-4-3033-1010	LABOUR	C3 LINE PAINTING - Wages	\$7,311	\$9,686	\$0	\$10,400	2026 includes a labour budget for 7% of Director Public Works, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9 2025
E204	1-4-3033-1110	LABOUR	C3 LINE PAINTING - Benefits	\$2,069	\$2,815	\$0	\$3,400	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E205	1-4-3033-2010		C3 LINE PAINTING - Materials/Supplies	\$0	\$0	\$50,000		
E206	1-4-3033-4010		C3 LINE PAINTING - Contracts	\$20,062	\$35,862	\$0	\$36,700	
E207	1-4-3035-1010	LABOUR	C5 SIDEWALKS - Wages	\$1,843	\$116	\$0		
E208	1-4-3035-1110	LABOUR	C5 SIDEWALKS - Benefits	\$560	\$39	\$0		
E209	1-4-3035-2010		C5 SIDEWALKS - Materials/Supplies	\$200	\$27	\$5,000		
E210	1-4-3041-1010	LABOUR	D1 PATCHING/WASHOUTS(RURAL) - Wages	\$9,541	\$14,066	\$0	\$19,900	2026 includes a labour budget for 7% of Director Public Works & 1.5% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026 approved by Council on December 9 2025
E211	1-4-3041-1110	LABOUR	D1 PATCHING/WASHOUTS(RURAL) - Benefits	\$2,721	\$4,258	\$0	\$6,800	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E212	1-4-3041-2010		D1 PATCHING/WASHOUTS(RURAL) - Materials/Supplies	\$0	\$723	\$8,000	\$2,800	\$2k increase to purchase extra erosion protection material.
E213	1-4-3041-3010		D1 PATCHING/WASHOUTS(RURAL) - Equipment Charges	\$1,354	\$5,263	\$0	\$5,400	
E214	1-4-3042-1010	LABOUR	D2 GRADING - Wages	\$35,958	\$39,629	\$0	\$50,700	2026 includes a labour budget for 8% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9 2025
E215	1-4-3042-1110	LABOUR	D2 GRADING - Benefits	\$11,609	\$13,117	\$0	\$18,100	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E216	1-4-3042-2010		D2 GRADING - Materials/Supplies	\$0	\$0	\$175,000	\$0	\$15k increase to match 2025 actuals.
E217	1-4-3042-3010		D2 GRADING - Equipment Charges (internal)	\$116,897	\$131,565	\$0	\$134,400	

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E218	1-4-3043-1010	LABOUR	D3 DUST CONTROL - Wages	\$684	\$1,133	\$0	\$1,200	
E219	1-4-3043-1110	LABOUR	D3 DUST CONTROL - Benefits	\$225	\$368	\$0	\$400	
E220	1-4-3043-2010		D3 DUST CONTROL - Materials/Supplies	\$18,491	\$0	\$115,000	\$18,900	
E221	1-4-3043-3010		D3 DUST CONTROL - Equipment Charges (internal)	\$139	\$2,812	\$0	\$2,900	
E222	1-4-3043-4010		D3 DUST CONTROL - Calcium Contract	\$67,942	\$94,764	\$0	\$96,800	
E223	1-4-3045-1010	LABOUR	D5 GRAVEL - Wages	\$12,093	\$11,959	\$0	\$10,400	2026 includes a labour budget for 7% of Director Public Works, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025
E224	1-4-3045-1110	LABOUR	D5 GRAVEL - Benefits	\$3,621	\$3,581	\$0	\$2,600	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E225	1-4-3045-2010		D5 GRAVEL - Materials/Supplies	\$16,127	\$936	\$0		
E226	1-4-3045-3010		D5 GRAVEL - Equipment Charges (internal)	\$13,997	\$6,687	\$0		
E227	1-4-3045-5010		D5 GRAVEL - Miscellaneous	\$3,969	\$2,187	\$0		
E228	1-4-3045-8000	CAPITAL	D5 GRAVEL - Capital Expenditure	\$382,043	\$407,289	\$425,000	\$412,000	APPROVED CAPITAL - Dec 9, 2025: \$425k Gravel [Tax Levy Funded]. MT - the \$425,000 includes wages so the capital can be reduced to \$412,000
E229	1-4-3051-1010	LABOUR	E1 WINTER PLOWING - Wages	\$65,562	\$125,261	\$0	\$139,300	2026 includes a labour budget for 22% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025
E230	1-4-3051-1110	LABOUR	E1 WINTER PLOWING - Benefits	\$15,794	\$37,712	\$0	\$49,800	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E231	1-4-3051-2010		E1 WINTER PLOWING - Materials/Supplies	\$48,295	\$129,888	\$325,000	\$132,700	\$245k increase to match 2025 actuals.
E232	1-4-3051-3010		E1 WINTER PLOWING - Equipment Charges (internal)	\$131,460	\$251,221	\$0	\$256,500	
E233	1-4-3051-4010		E1 WINTER PLOWING - Contracts	\$0	\$25,847	\$0	\$26,400	
E234	1-4-3051-5010		E1 WINTER PLOWING - Miscellaneous	\$0	\$38	\$0	\$100	
E235	1-4-3061-1010	LABOUR	F SAFETY DEVICES/SIGNAGE - Wages	\$16,670	\$19,132	\$0	\$26,200	2026 includes a labour budget for 7% of Director Public Works & 2.5% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025
E236	1-4-3061-1110	LABOUR	F SAFETY DEVICES/SIGNAGE - Benefits	\$4,996	\$5,850	\$0	\$9,000	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E237	1-4-3061-2010		F SAFETY DEVICES/SIGNAGE - Materials/Supplies	\$12,866	\$7,029	\$30,000	\$7,200	
E238	1-4-3061-3010		F SAFETY DEVICES/SIGNAGE - Equipment Charge	\$9,714	\$5,682	\$0	\$5,900	

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E239	1-4-3061-8000	CAPITAL	F SAFETY DEVICES/SIGNAGE - Capital Expenditure	\$319	\$0	\$0	\$158,500	SF - \$158.5k to reflect expenses to be incurred as a result of Road Safety Initiative Funding.
E240	1-4-3062-8000	CAPITAL	CONNECTING LINK - Cap Exp O/F#1-3-3000-7233	\$0	\$256,065	\$262,000		
E241	1-4-3071-1010	LABOUR	PARKS - Wages	\$2,138	\$1,416	\$0	\$2,300	
E242	1-4-3071-1110	LABOUR	PARKS - Benefits	\$655	\$461	\$0	\$700	
E243	1-4-3071-2010		PARKS - Materials/Supplies	\$273	\$0	\$4,000		
E244	1-4-3071-3010		PARKS - Equipment Charges (internal)	\$3,957	\$804	\$0	\$900	
E245	1-4-3071-5010		PARKS - Miscellaneous	\$0	\$36	\$0	\$100	
E246	1-4-3101-1010	LABOUR	O ROADS DEPT O/H - Wages	\$208,469	\$228,870	\$150,000	\$262,900	2026 includes a labour budget for 25% of Director Public Works & 36% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026 approved by Council on December 9, 2025
E247	1-4-3101-1110	LABOUR	O ROADS DEPT O/H - Benefits	\$69,302	\$64,144	\$40,000	\$92,800	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E248	1-4-3101-1300		O ROADS DEPT O/H - Seminars & Workshops	\$5,496	\$6,910	\$8,000	\$7,100	
E249	1-4-3101-2010		O ROADS DEPT O/H - Materials/Supplies	\$7,340	\$3,538	\$10,000	\$3,700	
E250	1-4-3101-2022		O ROADS DEPT O/H - Equipment/Fleet Fuel	\$100,703	\$117,991	\$100,000	\$120,500	
E251	1-4-3101-2024		O ROADS DEPT O/H - Heating Fuel	\$16,566	\$9,257	\$18,000	\$9,500	
E252	1-4-3101-2030		O ROADS DEPT O/H - Hydro	\$5,990	\$5,795	\$6,200	\$6,000	
E253	1-4-3101-2050		O ROADS DEPT O/H - Telephone	\$888	\$738	\$900	\$800	
E254	1-4-3101-2052		O ROADS DEPT O/H - Cell Telephone	\$2,281	\$2,544	\$2,300	\$2,600	
E255	1-4-3101-2054		O ROADS DEPT O/H - Radio License (Base)	\$1,245	\$17	\$1,200	\$100	
E256	1-4-3101-2055		O ROADS DEPT O/H - Internet	\$1,328	\$1,170	\$1,400	\$1,200	
E257	1-4-3101-2060		O ROADS DEPT O/H - Lubrication	\$2,119	\$0	\$2,000	\$0	
E258	1-4-3101-2070		O ROADS DEPT O/H - Repair Parts	\$1,660	\$63	\$2,000	\$100	
E259	1-4-3101-2080		O ROADS DEPT O/H - Small Tools	\$3,907	\$3,097	\$3,000	\$3,200	
E260	1-4-3101-2110		O ROADS DEPT O/H - Dues & Subscriptions	\$3,178	\$1,030	\$1,500	\$1,100	
E261	1-4-3101-2120		O ROADS DEPT O/H - Office Supplies	\$376	\$787	\$0	\$900	
E262	1-4-3101-2130		O ROADS DEPT O/H - Computer	\$3,161	\$1,360	\$2,000	\$1,400	
E263	1-4-3101-2300		O ROADS DEPT O/H - Advertising	\$1,809	\$2,165	\$2,000	\$2,300	
E264	1-4-3101-2400		O ROADS DEPT O/H - Overhead Exp	\$13,176	\$333	\$0	\$400	
E265	1-4-3101-3010		O ROADS DEPT O/H - Equipment Charges (internal)	\$28,693	\$7,412	\$15,000	\$7,600	

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E266	1-4-3101-4010		O ROADS DEPT O/H - Contracts	\$20,863	\$3,823	\$15,000	\$4,000	
E267	1-4-3101-4020		O ROADS DEPT O/H - Insurance	\$55,848	\$68,331	\$58,000	\$68,800	2026 Municipal insurance budget includes a 0.6% increase over 2025 rates as confirmed by provider on 2025-12-09.
E268	1-4-3101-4030		O ROADS DEPT O/H - Licenses	\$835	\$876	\$835	\$900	
E269	1-4-3101-4954		O ROADS DEPT O/H - Property Taxes	\$0	\$1,052	\$1,100	\$1,100	
E270	1-4-3101-5010		O ROADS DEPT O/H - Miscellaneous	\$26,888	\$6,445	\$10,000	\$6,600	
E271	1-4-3101-8000	CAPITAL	O ROADS DEPT O/H - Capital Expenditure	\$11,014	\$57,518	\$67,000	\$8,500	APPROVED CAPITAL - Dec 9, 2025: \$8.5k Public Works North Shop - Pressure Washer [Tax Levy Funded].
E272	1-4-3101-8000	CAPITAL	O ROADS DEPT O/H - Capital Expenditure				\$23,800	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$23.8k Unit 406 - Gravel Retriever Attachment
E273	1-4-3101-8000	CAPITAL	O ROADS DEPT O/H - Capital Expenditure				\$11,300	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$11.3k Trackless - Broom Attachment
E274	1-4-3101-8000	CAPITAL	O ROADS DEPT O/H - Capital Expenditure				\$8,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$8k Town & North Shop - Roof Screws
E275	1-4-3101-8000	CAPITAL	O ROADS DEPT O/H - Capital Expenditure				\$5,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$5k Town Shop - Lights
E276	1-4-3101-8000	CAPITAL	O ROADS DEPT O/H - Capital Expenditure				\$10,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$10k North Shop - Overhead Door
E277	1-4-3101-8000	CAPITAL	O ROADS DEPT O/H - Capital Expenditure				\$5,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$5k North Shop - Concrete Floor Repair
E278	1-4-3203-1010	LABOUR	T46 2023 SNOW PLOW - Wages	\$5,405	\$4,007	\$0		
E279	1-4-3203-1110	LABOUR	T46 2023 SNOW PLOW - Benefits	\$1,504	\$1,038	\$0		
E280	1-4-3203-2060		T46 2023 SNOW PLOW - Lubrication	\$1,489	\$1,599	\$0	\$1,700	
E281	1-4-3203-2070		T46 2023 SNOW PLOW - Repair Parts	\$1,856	\$5,819	\$6,000	\$6,000	
E282	1-4-3203-4030		T46 2023 SNOW PLOW - Licences	\$948	\$1,895	\$0	\$2,000	
E283	1-4-3203-7999	CAPITAL	T46 2023 SNOW PLOW - Capital Lease Payments	\$29,272	\$77,116	\$84,853	\$77,200	Monthly lease-to-own payments required until May 2028.
E284	1-4-3203-8000	CAPITAL	T46 2023 SNOW PLOW - Capital Expenditure	\$33,581	\$17,257	\$18,000		
E285	1-4-3205-1010	LABOUR	T45 2025 SNOW PLOW - Wages	\$0	\$577	\$0		
E286	1-4-3205-1110	LABOUR	T45 2025 SNOW PLOW - Benefits	\$0	\$187	\$0		
E287	1-4-3205-2054		T45 2025 SNOW PLOW - Radio License	\$0	\$1,025	\$0	\$1,100	

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E288	1-4-3205-2070		T45 2025 SNOW PLOW - Repair Parts	\$0	\$168	\$0	\$200	
E289	1-4-3205-4030		T45 2025 SNOW PLOW - Licenses	\$0	\$2,103	\$0	\$2,200	
E290	1-4-3205-7999	CAPITAL	T45 2025 SNOW PLOW - Capital Lease Payments	\$0	\$76,768	\$81,641	\$98,000	Monthly lease-to-own payments required until February 2029.
E291	1-4-3205-8000	CAPITAL	T45 2025 SNOW PLOW - Capital Expenditure	\$0	\$47,891	\$54,000		
E292	1-4-3211-2060		T43 2023 RAM 1500 - Lubrication	\$479	\$168	\$0	\$200	
E293	1-4-3211-2070		T43 2023 RAM 1500 - Repair Parts	\$2,575	\$734	\$4,500	\$800	
E294	1-4-3211-5010		T43 2023 RAM 1500 - Miscellaneous	\$1,859	\$285	\$0	\$300	
E295	1-4-3211-7999	CAPITAL	T43 2023 RAM 1500 - Capital Lease Payments	\$7,845	\$9,743	\$10,820	\$9,800	Monthly lease-to-own payments required until January 2030.
E296	1-4-3222-1010	LABOUR	#404 2022 GRADER - Wages	\$4,692	\$3,581	\$0		
E297	1-4-3222-1110	LABOUR	#404 2022 GRADER - Benefits	\$1,382	\$1,240	\$0		
E298	1-4-3222-2060		#404 2022 GRADER - Lubrication	\$1,262	\$7,454	\$0	\$7,700	
E299	1-4-3222-2070		#404 2022 GRADER - Repair Parts	\$12,609	\$3,190	\$30,000	\$12,900	
E300	1-4-3222-7999	CAPITAL	#404 2022 GRADER - Lease Payments	\$140,152	\$140,152	\$137,730	\$140,200	Monthly lease-to-own payments required until November 2027.
E301	1-4-3231-1010	LABOUR	#48 2017 BACKHOE - Wages	\$3,627	\$581	\$0		
E302	1-4-3231-1110	LABOUR	#48 2017 BACKHOE - Benefits	\$824	\$174	\$0		
E303	1-4-3231-2060		#48 2017 BACKHOE - Lubrication	\$1,666	\$757	\$0	\$1,800	
E304	1-4-3231-2070		#48 2017 BACKHOE - Repair Parts	\$3,664	\$797	\$15,000	\$3,800	
E305	1-4-3232-2070		KUBOTA 2018 ZERO TURN MOWER - Repair Parts	\$2,909	\$339	\$4,500	\$3,000	
E306	1-4-3251-1010	LABOUR	T47 2018 GMC 3500 - Wages	\$870	\$806	\$0		
E307	1-4-3251-1110	LABOUR	T47 2018 GMC 3500 - Benefits	\$222	\$260	\$0		
E308	1-4-3251-2060		T47 2018 GMC 3500 - Lubrication	\$336	\$186	\$0	\$200	
E309	1-4-3251-2070		T47 2018 GMC 3500 - Repair Parts	\$3,185	\$2,077	\$5,000	\$3,300	
E310	1-4-3251-4030		T47 2018 GMC 3500 - Licenses	\$265	\$265	\$0	\$300	
E311	1-4-3252-1010	LABOUR	T41 2019 GMC PICKUP - Wages	\$907	\$619	\$0		
E312	1-4-3252-1110	LABOUR	T41 2019 GMC PICKUP - Benefits	\$269	\$201	\$0		
E313	1-4-3252-2060		T41 2019 GMC PICKUP - Lubrication	\$1,317	\$379	\$0	\$400	
E314	1-4-3252-2070		T41 2019 GMC PICKUP - Repair Parts	\$2,564	\$6,016	\$5,000	\$6,900	\$3k increase to accommodate rising maintenance costs.
E315	1-4-3252-5010		T41 2019 GMC PICKUP - Miscellaneous	\$0	\$604	\$0	\$700	

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E316	1-4-3253-1010	LABOUR	#49 2021 KUBOTA - Wages	\$2,208	\$2,616	\$0		
E317	1-4-3253-1110	LABOUR	#49 2021 KUBOTA - Benefits	\$676	\$868	\$0		
E318	1-4-3253-2060		#49 2021 KUBOTA - Lubrication	\$127	\$168	\$0	\$200	
E319	1-4-3253-2070		#49 2021 KUBOTA - Repair Parts	\$10,029	\$1,578	\$15,000	\$10,300	
E320	1-4-3253-5010		#49 2021 KUBOTA - Miscellaneous	\$554	\$0	\$0	\$3,500	
E321	1-4-3253-8000	CAPITAL	#49 2021 KUBOTA - Capital Expenditure	\$0	\$2,849	\$0		
E322	1-4-3254-1010	LABOUR	T401 2015 GMC ONE TON - Wages	\$965	\$901	\$0		
E323	1-4-3254-1110	LABOUR	T401 2015 GMC ONE TON - Benefits	\$265	\$302	\$0		
E324	1-4-3254-2060		T401 2015 GMC ONE TON - Lubrication	\$178	\$795	\$0	\$900	
E325	1-4-3254-2070		T401 2015 GMC ONE TON - Repair Parts	\$1,823	\$7,010	\$8,000	\$8,300	\$2k increase to accommodate rising maintenance costs.
E326	1-4-3254-4030		T401 2015 GMC ONE TON - Licenses	\$361	\$483	\$0	\$500	
E327	1-4-3254-5010		T401 2015 GMC ONE TON - Miscellaneous	\$4	\$223	\$0	\$300	
E328	1-4-3255-1010	LABOUR	GR403 2018 GRADER - Wages	\$7,762	\$5,929	\$0		
E329	1-4-3255-1110	LABOUR	GR403 2018 GRADER - Benefits	\$2,176	\$1,925	\$0		
E330	1-4-3255-2060		GR403 2018 GRADER - Lubrication	\$1,262	\$259	\$0	\$300	
E331	1-4-3255-2070		GR403 2018 GRADER - Repair Parts	\$9,453	\$12,730	\$38,000	\$13,000	
E332	1-4-3256-1010	LABOUR	T402 2021 RAM 2500 - Wages	\$2,915	\$2,760	\$0		
E333	1-4-3256-1110	LABOUR	T402 2021 RAM 2500 - Benefits	\$789	\$885	\$0		
E334	1-4-3256-2060		T402 2021 RAM 2500 - Lubrication	\$1,414	\$466	\$0	\$500	
E335	1-4-3256-2070		T402 2021 RAM 2500 - Repair Parts	\$2,337	\$5,840	\$5,000	\$8,900	\$5k increase to accommodate rising maintenance costs.
E336	1-4-3256-4030		T402 2021 RAM 2500 - Licenses	\$265	\$297	\$0	\$400	
E337	1-4-3256-5010		T402 2021 RAM 2500 - Miscellaneous	\$0	\$132	\$0	\$200	
E338	1-4-3256-7999	CAPITAL	T402 2021 RAM 2500 - Capital Lease Payments	\$23,318	\$23,318	\$23,500	\$0	Lease-to-own payments ended in 2025.
E339	1-4-3257-1010	LABOUR	T406 2021 SNOWPLOW - Wages	\$4,533	\$2,372	\$0		
E340	1-4-3257-1110	LABOUR	T406 2021 SNOWPLOW - Benefits	\$1,263	\$795	\$0		
E341	1-4-3257-2060		T406 2021 SNOWPLOW - Lubrication	\$249	\$1,346	\$0	\$1,400	
E342	1-4-3257-2070		T406 2021 SNOWPLOW - Repair Parts	\$6,886	\$10,984	\$12,000	\$11,300	
E343	1-4-3257-4030		T406 2021 SNOWPLOW - Licenses	\$1,317	\$1,317	\$0	\$1,400	

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E344	1-4-3257-7999	CAPITAL	T406 2021 SNOWPLOW - Capital Lease Payments	\$57,447	\$57,447	\$57,447	\$9,600	Monthly lease-to-own payments required until February 2026.
E345	1-4-3258-1010	LABOUR	2023 MUNICIPAL VEHICLE - Wages	\$2,604	\$2,577	\$0		
E346	1-4-3258-1110	LABOUR	2023 MUNICIPAL VEHICLE - Benefits	\$698	\$793	\$0		
E347	1-4-3258-2060		2023 MUNICIPAL VEHICLE - Lubrication	\$749	\$2,054	\$0	\$2,100	
E348	1-4-3258-2070		2023 MUNICIPAL VEHICLE - Repair Parts	\$2,267	\$10,394	\$5,000	\$10,700	\$7k increase to accommodate rising maintenance costs.
E349	1-4-3258-7999	CAPITAL	2023 MUNICIPAL VEHICLE - Capital Lease Payment	\$39,397	\$36,768	\$40,456	\$39,400	Monthly lease-to-own payments required until October 2028.
E350	1-4-3700-1010	LABOUR	ROAD PATROL - Wages	\$31,780	\$13,279	\$0	\$19,000	2026 includes a labour budget for 3% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9 2025
E351	1-4-3700-1110	LABOUR	ROAD PATROL - Benefits	\$5,102	\$4,359	\$0	\$6,800	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E352	1-4-3700-1350		ROAD PATROL - GPS & Mobile System	\$0	\$13,374	\$0	\$13,700	
E353	1-4-3700-1350		ROAD PATROL - GPS & Mobile System				\$11,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: OPERATING IMPACTS OF CAPITAL: \$11k Annual licensing cost for Citywide Workflow and Road Patrol Software [Tax Levy Funded]
E354	1-4-3700-2010		ROAD PATROL - Materials/Supplies	\$0	\$390	\$55,000	\$400	
E355	1-4-3700-2400		ROAD PATROL - Repairs & Maintenance	\$0	\$137	\$0	\$200	
E356	1-4-3700-3010		ROAD PATROL - Equipment Charges (internal)	\$15,138	\$9,864	\$0	\$10,100	
E357	1-4-3700-4010		ROAD PATROL - Contracts	\$0	\$1,258	\$0	\$1,300	
E358	1-4-3700-4045		ROAD PATROL - Roads Expenditure Recoverable	\$0	\$475	\$0	\$500	
E359	1-4-3700-8000	CAPITAL	ROAD PATROL - Capital Expenditure	\$0	\$0	\$0	\$51,400	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$51.4k Citywide Workflow and Road Patrol Software [Tax Levy Funded]
E360	1-4-3701-1010	LABOUR	CONST - Wages	\$17,982	\$21,163	\$0	\$22,500	2026 includes a labour budget for 16% of Director Public Works, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9 2025
E361	1-4-3701-1110	LABOUR	CONST - Benefits	\$5,168	\$6,111	\$0	\$7,300	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E362	1-4-3701-3010		CONST - Equipment Charges (internal)	\$4,217	\$88	\$0	\$100	

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E363	1-4-3701-8000	CAPITAL	CONST - Capital Expenditure	\$365,103	\$1,736	\$115,000	\$545,000	APPROVED CAPITAL - Dec 9, 2025: \$135k Mill Street W – from Leeson Street S to Emma Street S road resurfacing and catchbasins, \$172k Leeson Street S – from Mill Street W to William Street road resurfacing and catchbasins, \$195k Leeson Street S – from Mill Street W to N of Feed Mill road resurfacing and catchbasins, \$135k Leeson Street S – Complete Sidewalk Replacement from Mill Street W to William Street. Funding Requirements: [Funded by \$296.6k - OCIF, \$126.1 - Gas Tax and \$122.3k balance from OMPF]
E364	1-4-3706-1010	LABOUR	LOCAT - Wages	\$9,002	\$11,295	\$0	\$15,900	2026 includes a labour budget for 2.5% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025.
E365	1-4-3706-1110	LABOUR	LOCAT - Benefits	\$2,409	\$3,527	\$0	\$5,700	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E366	1-4-3706-2010		LOCAT - Materials/Supplies	\$180	\$407	\$15,000	\$500	
E367	1-4-3706-2052		LOCAT - Cell Phone	\$0	\$661	\$0	\$700	
E368	1-4-3706-4010		LOCAT - Contracts	\$590	\$0	\$0	\$700	
E369	1-4-3706-4011		LOCAT - OneCall Charges	\$1,944	\$364	\$13,500	\$2,000	
E370	1-4-3706-5010		LOCAT - Miscellaneous	\$50	\$945	\$0	\$1,000	
E371	1-4-3709-1010	LABOUR	EMERG - Wages	\$0	\$5,664	\$0	\$6,000	
E372	1-4-3709-1110	LABOUR	EMERG - Benefits	\$0	\$618	\$0	\$1,800	
E373	1-4-3709-5010		EMERG - Miscellaneous	\$0	\$2,095	\$0	\$2,200	Flood response & other emergencies.
E374	1-4-3740-1010	LABOUR	#40 2013 CAT LOADER - Wages	\$791	\$860	\$0		
E375	1-4-3740-1110	LABOUR	#40 2013 CAT LOADER - Benefits	\$221	\$281	\$0		
E376	1-4-3740-2054		#40 2013 CAT LOADER - Radio License	\$0	\$1,009	\$0	\$1,100	
E377	1-4-3740-2060		#40 2013 CAT LOADER - Lubrication	\$1,666	\$1,181	\$0	\$1,800	
E378	1-4-3740-2070		#40 2013 CAT LOADER - Repair Parts	\$10,947	\$683	\$15,000	\$12,100	

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E379	1-4-3742-1010	LABOUR	CROSSING GUARD -Wages	\$20,786	\$21,687	\$0	\$33,300	2026 includes a labour budget for 780 hours annually (4 hrs/day, 5 days/week, 10 mths [Sept to June] for 1 Crossing Guard, and 352 pro-rated hours (4 hrs/day, 5 days/week, 4 mths [Sept 2026 to Dec 2026] for 1 NEW ADDITIONAL Crossing Guard beginning in Sept 2026, [to be fully annualized in 2027 for 780 hours], includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025. 2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E380	1-4-3742-1110	LABOUR	CROSSING GUARD -Benefits	\$4,444	\$4,608	\$0	\$7,700	
E381	1-4-3742-2400		CROSSING GUARD -Repairs & Maintenance	\$244	\$0	\$27,500		
E382	1-4-3743-1010		LIVESTOCK - Contractor	\$1,047	\$438	\$5,000	\$500	
E383	1-4-3743-2500		LIVESTOCK-Sheep Kills O/F#1-3-3743-5030	\$3,808	\$5,073	\$0	\$5,200	
E384	1-4-3745-2030		WATER ST PAVILLION - Hydro	\$695	\$357	\$800	\$800	
E385	1-4-4020-1325		LANDFILL - Engineering Fees	\$0	\$10,903	\$23,500	\$20,000	
E386	1-4-4200-1010	LABOUR	SOURCE WATER PROTECTION - Wages	\$1,025	\$5,759	\$0	\$5,900	
E387	1-4-4200-1110	LABOUR	SOURCE WATER PROTECTION - Benefits	\$323	\$1,700	\$0	\$1,800	
E388	1-4-4200-1325		SOURCE WATER PROTECTION - Engineering Fees	\$17,878	\$8,133	\$5,000	\$8,400	
E389	1-4-4200-3010		SOURCE WATER PROTECTION - Equipment Charge	\$1,121	\$7,556	\$0	\$7,800	
E390	1-4-4200-4010		SOURCE WATER PROTECTION - Contracts	\$0	\$2,599	\$10,000	\$2,700	
E391	1-4-4250-8000	CAPITAL	SE SEWAGE PUMPING STATION - Capital Exp O/F	\$4,960	\$72,238	\$2,500,000	\$5,000,000	APPROVED CAPITAL - Dec 9, 2025: \$5M SE Sewage Pumping Station. Funding Requirements: \$2.5M in Developer Contributions already collected, & \$2.5M from internal borrowing from other DC Reserve Funds to be repaid with interest.
E392	1-4-4300-1010	LABOUR	WATER DELIVERY - Wages	\$617	\$2,308	\$0	\$2,400	
E393	1-4-4300-1110	LABOUR	WATER DELIVERY - Benefits	\$171	\$777	\$0	\$800	
E394	1-4-4300-1325		WATER DELIVERY - Engineering Fees	\$7,427	\$19,605	\$0	\$20,100	
E395	1-4-4300-2010		WATER DELIVERY - Materials/Supplies	\$115	\$23	\$0	\$100	
E396	1-4-4300-2016		WATER DELIVERY - Monitoring Program for Mun We	\$7,415	\$9,218	\$10,000	\$9,500	
E397	1-4-4300-2400		WATER DELIVERY - Repairs & Maintenance	\$10,849	\$15,786	\$15,000	\$16,200	
E398	1-4-4300-3010		WATER DELIVERY - Equipment Charges (internal)	\$314	\$2,874	\$0	\$3,000	
E399	1-4-4300-4010		WATER DELIVERY - Contracts	\$73,765	\$89,695	\$80,000	\$91,600	

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E400	1-4-4300-7500		WATER DELIVERY - Growth Studies	\$0	\$11,750	\$125,000	\$125,000	Water and Wastewater EA (funded by DC).
E401	1-4-4300-7503		WATER DELIVERY - Water Meter Replacement	\$2,026	\$336	\$0	\$400	
E402	1-4-4300-7504		WATER DELIVERY - Water Meter R&M	\$427	\$1,377	\$0	\$1,500	
E403	1-4-4300-8000	CAPITAL	WATER DELIVERY - Capital Expenditures	\$1,205,381	\$19,246	\$85,000	\$87,000	APPROVED CAPITAL - Dec 9, 2025: \$87k Various Drinking Water System Replacements [Water System User Fees Funded]. MT - These two sections must equal <u>water revenue section</u>
E404	1-4-4300-8001		WATER DELIVERY - South WTR Tower Const. Capi	\$0	\$0	\$100,000	\$100,000	New water tower planning (funded by DC)
E405	1-4-4300-9000		WATER DELIVERY - TX to Reserve	\$0	\$0	\$153,600	\$61,700	
E406	1-4-4400-2010		WATER TREATMENT PLANT - Materials/Supplies	\$28,301	\$27,626	\$0	\$28,900	
E407	1-4-4400-2030		WATER TREATMENT PLANT - Hydro	\$26,140	\$30,505	\$0	\$31,200	
E408	1-4-4400-2050		WATER TREATMENT PLANT - Telephone	\$2,948	\$2,274	\$0	\$3,100	
E409	1-4-4400-2400		WATER TREATMENT PLANT - Repairs & Maintenance	\$16,562	\$1,426	\$80,000	\$17,000	
E410	1-4-4400-4010		WATER TREATMENT PLANT - Contracts	\$88,928	\$129,262	\$80,000	\$132,000	
E411	1-4-4400-4020		WATER TREATMENT PLANT - Insurance	\$16,771	\$11,736	\$17,000	\$11,900	2026 Municipal insurance budget includes a 0.6% increase over 2025 rates as confirmed by provider on 2025-12-09.
E412	1-4-4400-4954		WATER TREATMENT PLANT - Levies-Taxes	\$9,273	\$11,334	\$9,400	\$11,600	
E413	1-4-4520-1110		SEWAGE TREATMENT PLANT - Benefits	\$204	\$237	\$0		
E414	1-4-4520-1325		SEWAGE TREATMENT PLANT - Engineering	\$47,837	\$12,430	\$50,000	\$48,900	
E415	1-4-4520-1326		SEWAGE TREATMENT PLANT - Env Assessment E	\$0	\$29,722	\$125,000		
E416	1-4-4520-2024		SEWAGE TREATMENT PLANT - Heating Fuel	\$4,418	\$5,466	\$0	\$5,600	
E417	1-4-4520-2030		SEWAGE TREATMENT PLANT - Hydro	\$106,340	\$114,525	\$120,000	\$117,000	
E418	1-4-4520-2050		SEWAGE TREATMENT PLANT - Telephone	\$5,401	\$5,135	\$0	\$5,300	
E419	1-4-4520-2130		SEWAGE TREATMENT PLANT - Computer Services	\$2,631	\$1,847	\$0	\$2,700	
E420	1-4-4520-2400		SEWAGE TREATMENT PLANT - Repairs & Maintenance	\$359,615	\$149,968	\$90,000	\$153,200	
E421	1-4-4520-4010		SEWAGE TREATMENT PLANT - Contracts-OCWA	\$130,899	\$329,772	\$398,907	\$336,700	
E422	1-4-4520-4020		SEWAGE TREATMENT PLANT - Insurance	\$3,999	\$14,164	\$0	\$14,300	2026 Municipal insurance budget includes a 0.6% increase over 2025 rates as confirmed by provider on 2025-12-09.
E423	1-4-4520-4954		SEWAGE TREATMENT PLANT - Levies-Taxes	\$44,549	\$49,309	\$48,000	\$50,400	
E424	1-4-4520-5010		SEWAGE TREATMENT PLANT - Miscellaneous	\$748	\$2,779	\$0	\$2,900	

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E425	1-4-4520-8000	CAPITAL	SEWAGE TREATMENT PLANT - Capital Expenditure	\$74,754	\$29,517	\$80,000	\$20,000	APPROVED CAPITAL - Dec 9, 2025: \$20k Sewage Plant & Emma Street Pumping Station - OCWA Budget Estimate [Waste Water System User Fees Funded]. [MT - This section must equal wastewater revenue section
E426	1-4-4520-9000		SEWAGE TREATMENT PLANT - TX to Reserve	\$43,028	\$0	\$33,093	\$193,000	.
E427	1-4-4530-8000	CAPITAL	NEW WELL #005 -Capital Exp O/F#1-3-4300-8020	\$784,705	\$77,529	\$30,000		this section will not be used going forward. Construction complete
E428	1-4-4550-2010		SEWERS - Materials/Supplies	\$0	\$89	\$0	\$100	
E429	1-4-4550-2400		SEWERS - Repairs & Maintenance	\$15,267	\$94,352	\$15,000	\$96,400	
E430	1-4-4550-8000	CAPITAL	SEWERS - DC reimb Expense	\$5,162	\$42,521	\$70,000		
E431	1-4-4600-1010	LABOUR	INFILT. SEWERS - Wages	\$77	\$35	\$0		
E432	1-4-4600-1110	LABOUR	INFILT. SEWERS - Benefits	\$22	\$12	\$0		
E433	1-4-4600-8000	CAPITAL	INFILT. SEWERS - Capital Expenditure	\$53,083	\$14,299	\$50,000	\$2,820,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$2.82M - Riverhill Road I/I Project - Phase 4 [Luther Road, Mary Court, and Joyce Court]. Burnside Budget Estimate - To complete the construction of this project. The recommended budget assumes all the work will be completed in the same phase. Funding Requirements: \$800k Misc Deposits Reserve. \$2.02M Additional Tax Levy [or other] required. PLEASE NOTE: Currently (as of Nov 2025) Misc Deposits only has a total balance of \$329k due to \$1.734M in internal borrowing.
E434	1-4-4700-1325		SCOTT ST DEVELOPMENT - Engineering	\$10,709	\$386	\$0		

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E435	1-4-4700-8000	CAPITAL	SCOTT ST DEVELOPMENT - Capital Expenditure	\$978	\$98,627	\$1,700,000	\$2,422,000	<p>DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$2.422M - Scott Street - Reconstruction. Burnside Budget Estimate - Storm sewer and drainage outlet for Scott Street - includes installation of storm sewers and catchbasins, curb and gutter, sidewalk, and an increase in asphalt width to match Town standards.</p> <p>Funding Requirements: \$475k Misc Deposits Reserve (already collected). \$595k Additional Developer Contribution required. \$1.352M Additional Tax Levy [or other] required.</p> <p>PLEASE NOTE: Currently (as of Nov 2025) Misc Deposits only has a total balance of \$329k due to \$1.734M in internal borrowing.</p> <p>PER DEC 9, 2025 Special Council Meeting - Keep on but not to add to tax levy.</p>
E436	1-4-5010-1010	LABOUR	UNION CEMETERY - Wages	\$20,451	\$12,792	\$0	\$19,000	2026 includes a labour budget for 3% of PW Staff, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025.
E437	1-4-5010-1110	LABOUR	UNION CEMETERY - Benefits	\$6,362	\$3,875	\$0	\$6,800	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E438	1-4-5010-2010		UNION CEMETERY - Materials/Supplies	\$0	\$9	\$30,000		
E439	1-4-5010-3010		UNION CEMETERY - Equipment Charges (internal)	\$7,147	\$3,633	\$0	\$3,800	
E440	1-4-5010-4020		UNION CEMETERY - Insurance	\$2,065	\$2,320	\$0	\$2,400	2026 Municipal insurance budget includes a 0.6% increase over 2025 rates as confirmed by provider on 2025-12-09.
E441	1-4-5010-5010		UNION CEMETERY - Miscellaneous	\$1,607	\$2,526	\$0	\$2,600	
E442	1-4-5010-8000	CAPITAL	UNION CEMETERY - Capital Expenditure	\$26,865	\$0	\$0	\$5,000	<p>DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$5k Signage - This cost might be covered by cemetery revenues, but should be included in case revenues only cover operating.</p>
E443	1-4-6100-2030		STREET LIGHTS - Hydro	\$24,236	\$20,803	\$25,000	\$24,800	
E444	1-4-6100-2040		STREET LIGHTS - Hydro Colbeck/Monticello	\$916	\$862	\$0	\$1,000	
E445	1-4-6100-2045		STREET LIGHTS - Hydro Mnt Haven	\$235	\$248	\$0	\$300	
E446	1-4-6100-2400		STREET LIGHTS - Repairs & Maintenance	\$217	\$5,378	\$0	\$5,500	
E447	1-4-6100-9000		STREET LIGHTS - TX to Reserve	\$0	\$0	\$2,000		
E448	1-4-6300-1010	LABOUR	MED CTR - Wages	\$7,992	\$1,274	\$0	\$1,400	

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E449	1-4-6300-1110	LABOUR	MED CTR - Benefits	\$2,174	\$428	\$0	\$500	
E450	1-4-6300-2024		MED CTR - Heating Fuel	\$0	\$428	\$0	\$500	
E451	1-4-6300-2030		MED CTR - Hydro	\$0	\$971	\$0	\$1,000	
E452	1-4-6300-2040		MED CTR - Water/Sewer	\$0	\$97	\$0	\$100	
E453	1-4-6300-2100		MED CTR - Repairs & Maintenance	\$0	\$6,161	\$0	\$6,300	
E454	1-4-6300-4010		MED CTR - Contracts	\$0	\$1,669	\$0	\$1,800	
E455	1-4-6300-4020		MED CTR - Insurance	\$1,759	\$1,965	\$0	\$2,000	2026 Municipal insurance budget includes a 0.6% increase over 2025 rates as confirmed by provider on 2025-12-09.
E456	1-4-6300-4954		MED CTR - Property Taxes	\$0	\$8,920	\$0	\$9,200	
E457	1-4-6300-5010		MED CTR - Miscellaneous	\$27	\$0	\$139,000	\$116,200	
E458	1-4-6300-8000	CAPITAL	MED CTR - Capital Expenditure	\$66,351	\$0	\$0	\$80,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$80k Medical Centre Rear Entrance - Awning & Foundation Works. The medical centre has reserves and is otherwise self funded.
E459	1-4-6500-1010	LABOUR	BIA - Wages	\$625	\$2,140	\$0	\$0	BIA Budget
E460	1-4-6500-1110	LABOUR	BIA - Benefits	\$204	\$657	\$0	\$0	BIA Budget
E461	1-4-6500-2010		BIA - Materials/Supplies	\$253	\$0	\$1,000		
E462	1-4-7400-2400		LIB - Repairs & Maintenance	\$0	\$0	\$7,000	\$7,000	PLACEHOLDER - Until Library budget is provided, using 2025 budget.
E463	1-4-7400-4020		LIB - Insurance	\$2,010	\$1,983	\$0	\$2,000	2026 Municipal insurance budget includes a 0.6% increase over 2025 rates as confirmed by provider on 2025-12-09.
E464	1-4-7400-9000		LIB - Transfer To Library (Levy Pymt)	\$268,750	\$289,719	\$294,017	\$294,017	PLACEHOLDER - Until Library budget is provided, using 2025 budget.
E465	1-4-8010-1010	LABOUR	PLN - Wages	\$103,630	\$132,542	\$0	\$145,100	2026 includes a labour budget for 1 Mgr Planning & 40% Planning/Office Coordinator, includes step increases and a 1.9% cost of living adjustment (COLA) for employee remuneration, effective July 1, 2026, approved by Council on December 9, 2025.
E466	1-4-8010-1110	LABOUR	PLN - Benefits	\$30,696	\$39,848	\$0	\$48,000	2026 Fringe benefit budgets reflect the updated rates as confirmed by the Town's benefits provider on 2025-12-19.
E467	1-4-8010-1300		PLN - Seminars & Workshops	\$1,709	\$1,397	\$0	\$1,800	
E468	1-4-8010-1320		PLN - Memberships	\$960	\$1,321	\$180,000	\$1,500	
E469	1-4-8010-1325		PLN - Engineering Fees	\$125,148	\$80,423	\$200,000	\$100,000	
E470	1-4-8010-2052		PLN - Cell Telephone	\$392	\$762	\$0	\$900	
E471	1-4-8010-2100		PLN - Postage	\$39	\$60	\$0	\$100	

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E472	1-4-8010-2120		PLN - Office Supplies	\$25	\$89	\$0	\$100	
E473	1-4-8010-2130		PLN - Computers	\$1,223	\$4,456	\$0	\$4,700	
E474	1-4-8010-2210		PLN - Legal Fees	\$6,390	\$2,931	\$0	\$6,600	
E475	1-4-8010-5010		PLN - Miscellaneous	\$290	\$1,122	\$0	\$1,200	
E476	1-4-8010-7500		PLN - Studies	\$144,388	\$44,348	\$55,000	\$15,000	DC funded for Final OP Study & Zoning Bylaw
E477	1-4-8010-7502		PLN - Misc Planning Refunds	\$0	\$1,000	\$0		
E478	1-4-8011-8000	CAPITAL	HILL TOWN SUBDIVISION - Capital Expenditure	\$54,073	\$78,886	\$2,000,000	\$2,250,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$2.25M - Hill Town (Monticello) Subdivision - New Road Construction. Per By-Law 2025-37, benefiting properties will proportionately share the cost of the project and the term of the by-law is 10 years. NOTE: DEBT FINANCING REQUIRED.
E479	1-4-8011-NEW	CAPITAL	Hill Town (Monticello) Subdivision - New Road Construction [Provision for Annual Loan Repayments]				\$286,377	APPROVED CAPITAL - Dec 9, 2025: Estimated balance of Annual Loan Repayments for a \$2,250,000 Loan @ 5.0% for 10 years.
E480	1-4-8012-1325		DRAIN'G SUPER - Engineering Fees	\$1,523	\$0	\$2,000	\$0	
E481	1-4-8015-1010	LABOUR	RECOV. SUBDIVISION EXPS - Wages	\$9,714	\$6,864	\$0	\$7,100	
E482	1-4-8015-1110	LABOUR	RECOV. SUBDIVISION EXPS - Benefits	\$607	\$817	\$0	\$2,200	
E483	1-4-8015-4010		RECOV. SUBDIVISION EXPS - Contracts	\$1,033	\$0	\$12,000	\$700	
E484	1-4-8018-1000		TX TO Reserve - Fed Gas Tax	(\$1,460)	\$1,460	\$0		
E485	1-4-8018-5000		TX to Reserve - Hydro Dividends	\$27,832	\$22,739	\$25,000	\$26,529	
E486	1-4-8018-8000	CAPITAL	TX TO Reserve - Capital Levy	\$0	\$0	\$75,500	\$75,500	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$75.5k Annual Capital Reserve Funding [Tax Levy Funded] (Continuation as included in 2025 approved budget)
E487	1-4-8018-8000	CAPITAL	TX TO Reserve - Capital Levy				\$75,500	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$75.5k Annual Capital Reserve Funding [Tax Levy Funded] (Additional) - (supported by 2024 Asset Management Plan (AMP) for Non-Core Assets)

DRAFT 2026 OPERATING AND CAPITAL BUDGET - EXPENDITURES

ID #	Account Number	Category	Account Name	2024 Actuals	2025 Actuals	2025 Budget	DRAFT 2026 Budget	Notes
E488	1-4-8018-8000	CAPITAL	TX TO Reserve - Capital Levy				\$12,345	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: Additional request as a part of the 2026 budget to further build up Capital Reserves (PLACEHOLDER amount included simply for tracking and will be updated when known as it is likely to be included in 2025 Asset Management Plan (AMP) for ALL Assets being finalized by Burnside Engineering)
E489	1-4-8018-NEW	CAPITAL	TX TO Reserve - Public Works Equipment Replacement Reserve.				\$100,000	DEFERRED FROM CAPITAL DISCUSSIONS UNTIL OPERATING BUDGET PRESENTED: \$100k To build up Public Works Equipment Replacement Reserves. [Tax Levy Funded]
E490	1-4-8018-NEW	CAPITAL	TX TO Reserve - Storm Pond Cleanout Reserve.	\$0	\$0	\$0	\$25,000	NEW \$25k transfer to Reserves in accordance with Burnside recommendation in preparation for storm pond clean out.
E491	1-4-8020-7820		DRAINAGE - Tile Debenture Payments	\$4,484	\$4,484	\$0		this line does not get budgeted into tax levy
E492	1-4-8250-4954		TAXLVY - County	\$2,500,098	\$2,717,148	\$0		SF - THIS LINE DOES NOT GET BUDGETTED FOR.
E493	1-4-8250-4958		TAXLVY - Education EP	\$1,004,548	\$1,029,919	\$0		SF - THIS LINE DOES NOT GET BUDGETTED FOR.
E494	1-4-8250-4962		TAXLVY - Education FP	\$6,967	\$5,062	\$0		SF - THIS LINE DOES NOT GET BUDGETTED FOR.
E495	1-4-8250-4966		TAXLVY - Education ES	\$84,448	\$89,578	\$0		SF - THIS LINE DOES NOT GET BUDGETTED FOR.
E496	1-4-8250-4970		TAXLVY - Education FS	\$20	\$1,647	\$0		SF - THIS LINE DOES NOT GET BUDGETTED FOR.
TOTAL EXPENSES				\$15,870,438	\$18,290,028	\$22,067,422	\$25,490,898	

TOTAL REVENUES	(\$13,775,782)	(\$14,351,145)	(\$16,839,610)	(\$11,971,582)
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NET (TOTAL GENERAL FUND)	\$2,094,656	\$3,938,883	\$5,227,812	\$13,519,316
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\$ Change 2026 vs 2025	\$8,291,504
% Change 2026 vs 2025	159%

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