2026 BUDGET - GENERAL FUND - REVENUE

TAXES

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
General & Debt Levy	2111100	-2,954,005	-3,039,235	-3,037,547	-2,748,170	-2,707,994	-2,636,147	-2,778,341
Exeter Road Water Frtge	2112100	0	0	0	0	0	0	0
Sewer Frontage Tax	2112600	-125,385	-119,415	-120,424	-114,237	-107,298	-101,975	-97,276
Blackstock Frontage Tax	2112700	0	0	0	0	0	0	0
Water Frontage Tax	2112800	-138,315	-131,730	-132,701	-124,406	-116,615	-110,149	-103,820
1% Utility Tax: Telus	2119600	-6,155	-8,450	-8,452	-9,615	-10,748	-10,759	-10,992
1% Utility Tax: Fortis Gas	2119700	-15,260	-19,080	-19,083	-20,405	-15,943	-14,028	-13,694
1% Utility Tax: BC Hydro	2119800	-26,895	-28,530	-28,533	-27,620	-30,344	-30,163	-45,003
1% Utility Tax: Shaw Cable	2119900	-6,100	-6,230	-6,231	-7,144	-7,837	-7,803	-7,745
		-3,272,115	-3,352,670	-3,352,971	-3,051,597	-2,996,779	-2,911,024	-3,056,871

1. General & Debt Levy — **-$ 2,954,005**

2026 - Council will review tax rates / once revised roll is received in April Tax Rate Bylaw finalized
Estimate is based on 2026 Preview Roll. Overall decrease of $83,500, (Loss of Class 2 -131,000 offset by $47,500 non market change tax revenue)

2. Exeter Road Water Frontage — **$ -**

Specified area debt was completed in 2019

3. Sewer Frontage Tax — **-$ 125,385**

Collection of Sewer Frontage Tax as per Bylaw
Funds are transferred to UtilityFund
Blackstock Parcel Tax Complete 2024

4. Blackstock Frontage Tax — **$ -**

Specified area - Debt completed 2013

5. Water Frontage Tax — **-$ 138,315**

Collection of Water Frontage Fees as per Bylaw
Funds are transferred to UtilityFund - #6-1-922-00

6. 1% Utility Tax — **-$ 54,410**

As per Section 353 of the Local Government Act - 1% of previous 2 years gross earnings
Combined contributions from Telus, Fortis, BC Hydro, Shaw Cable / Letters are received confirming projected amounts

GRANTS IN LIEU OF TAXES

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Federal Government	2121000	- 30,200	- 27,175	- 30,199	- 25,896	- 24,382	- 23,373	- 23,713
Provincial Government	2121100	- 30,575	- 33,100	- 9,665	- 27,163	- 24,059	- 23,345	- 23,592
BC Hydro	2121200	- 42,715	- 39,445	- 42,077	- 39,448	- 35,108	- 35,180	- 34,316
BC Rail	2121300	-	-	-	-	- 1,350	- 1,199	- 1,173
		-103,490	-99,720	-81,941	-92,507	-84,899	-83,097	-82,794

1. Federal Government — -$ 30,200
RCMP properties-Current year assessments & rates

2. Provincial Government — -$ 30,575
BCBC & Provincial Housing (Hwy 97 & Aspen) - Current year assessments & rates

3. BC Hydro — -$ 42,715
4 properties - Previous year assessments & tax rates

4. BC Rail — $ -
No longer as of 2024.

USER FEES & CHARGES

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
General Government								
Recoverable Admin	2141100	- 276,670	- 238,020	- 210,030	- 224,172	- 131,623	- 80,102	-$ 101,986
Copies/Maps/Pins/etc	2141200	- 150	- 150	- 422	- 493	- 201	- 795	- 406
Tax Searches	2141300	- 2,000	- 2,000	- 2,025	- 2,050	- 2,025	- 4,000	- 3,275
Fire Season OH Recoverry	2141400	-	-	- 7,260	- 16,196	-	-	- 98,635
		-278,820	-240,170	-219,737	-242,911	-133,849	-84,897	-204,302

1. Recoverable Admin -$ 276,670

Water & Sewer Admin Overhead Recovery (W #6-2-410-46 $71,300& S #4-2-421-46 $39,125) (offset in Water and Sewer expenses for administration provided by office)

Emergency Services Overhead Recovery (#2-2-241-35) - $40,000 (offset in FD expenses for administration provided by office)

Recreation Manager - $126,246 - Paid from Dev Corp to offset wages and benefits)

2. Copies/Maps/Pins/Misc -$ 150

Misc Income

3. Tax Searches -$ 2,000

Tax certificate preparation for legal firms/realtors/banks/etc

3. FD OH Recovery $ -

2024 and 2025 Department working fires for BCWS / 2021 - EOC Wildfire Operations, Wages, Supplies, ESS / 2018 Wildfire Recovery Management / 2017 - EOC Wildfire Operations

PUBLIC HEALTH

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Garbage/Recycling	2144300	- 32,570	- 32,340	- 24,288	- 28,926	- 28,634	- 24,505	- 25,241
Cemetery Plot	2145100	- 5,000	- 5,000	- 2,240	- 2,845	- 4,868	- 4,035	- 3,075
Reserve of Cemetery Plot	2145200	- 1,500	- 1,500	- 710	- 3,500	- 2,810	- 715	- 4,015
Open & Close	2145300	- 6,000	- 6,000	- 6,730	- 7,175	- 10,080	- 4,755	- 10,255
Memorial Installation	2145400	- 1,250	- 1,250	- 875	- 2,000	- 1,125	- 1,625	- 1,625
Columbarium Niche	2145500	- 5,000	- 1,800	- 17,770	- 5,245	- 3,925	- 175	- 6,450
Sale of Grave Liners	2145600	- 1,500	- 1,500	- 1,675	- 3,165	- 5,993	- 2,050	- 3,700
Scattering of Remains	2145800	- 100	- 100	-	- 200	- 100	-	-
Memory Wall Reserve	2145900	- 400	- 400	- 800	- 1,700	- 600	- 600	- 700
Memory Wall Engrave	2146000	- 700	- 700	- 1,243	- 2,100	- 525	- 1,225	- 1,225
		-54,020	-50,590	-56,331	-56,856	-58,660	-39,685	-56,286

1. Garbage/Recycling — -$ 32,570
Multi-Materials BC revenue offset for collection expense (708 Residents @ $46.00)

2. Cemetary Plots — -$ 5,000
Sale of burial plots - 50% to Care Fund

3. Reserve Cemetary Plot — -$ 1,500
Plot reservations - 50% to Care Fund

4. Open & Close — -$ 6,000
Opening & closing of cemetary plots as required

5. Memorial Installation — -$ 1,250
Headstones installations - $50.00 each install goes to Care Fund (10 installs @ $125.)

6. Niche Plate — -$ 5,000
Columnbarium Niche Sales - 20% Care Fund / 50% to Replacement Fund

Public Health Cont'd

7. Sale of Grave Liners Protective covereing for caskeets	**-$**	**1,500**
8. Scattering of Remains Cremated remains placed in scattering garden - 50% to Care fund	**-$**	**100**
9. Memory Wall Reserve Reserving space at scattering garden - 100% to Replacement Fund	**-$**	**400**
10. Memory Wall Engraving Engraving costs for memorial inscriptions at scattering garden - 100% to Replacement Fund	**-$**	**700**

ENVIRONMENTAL DEVELOPMENT

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Rezoning Fees	2146100	- 3,000	- 3,000	- 7,000	- 400	- 4,000	- 2,800	- 1,800
Subdivision Fees	2146200	- 1,500	- 1,500	- 1,500	- 1,500	- 500	- 3,750	- 2,125
Development Permit	2146300	- 400	- 400	- 1,000	- 37	- 100	-	- 300
Development Variance	2146400	- 350	- 350	- 1,200	- 400	- 400	- 800	-
Development Cost Charge	2146500	- 4,090	- 4,090	- 21,789	- 7,640	- 47,739	- 19,538	- 1,218
Agricultural Land Comm	2146600	- 300	- 300	- 750	- 250	-	-	-
Parkland Fees	2146700	- 1,000	- 1,000	-	-	-	-	-
Woodlot Sales	2147000	-	-	-	-	-	-	- 34,984
DL Timber Sales	2147100	-	-	-	-	-	-	-
		-10,640	-10,640	-33,239	-10,227	-52,739	-26,888	-40,427

1. Rezoning Fees
Rezoning processing fees — **-$ 3,000**

2. Subdivision Fees — **-$ 1,500**
Processing fees for subdivision applications

3. Development Permit — **-$ 400**
Permit processing fees

4. Development Variances — **-$ 350**
Variance permit processing fees

5. Development Cost Charges — **-$ 4,090**
Estimated @ 2 residential/yr - collection transferred to DCC reserve fund at year end

6. Agriicultrual Land Commission — **-$ 300**
Applicant fees to remove land from ALR

7. Parkland Fees — **-$ 1,000**
Collection is transferred to Parkland Reserve fund at year end

8. Woodlot Sales — **$ -**
No Estimated logging revenue in 2026

8. DL Timber Sales — **$ -**
No Estimated logging revenue in 2026

LICENCES & PERMITS

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Liquor & Cannabis. Lic	2151000	- 2,000	- 1,000	- 2,000	- 1,000	-	- 2,000	-
Business Licence	2151100	- 36,000	- 36,000	- 40,600	- 40,896	- 38,301	- 6,380	- 4,515
Culvert Installations	2151200	-	-	- 600	-	-	-	-
Storm Sewer Installation	2151300	-	-	-	-	-	-	-
Donations/Contributions	2151500	-	-	- 500	-	- 3,000	- 13,370	-
Animal Licence	2151600	- 50	- 50	-	- 80	- 160	- 293	- 160
Building Permits	2151700	- 25,000	- 25,000	- 117,379	- 64,339	- 57,129	- 46,551	- 40,543
Fines/Dog Pound/Park	2151800	-	-	-	-	-	-	- 55
Other	2151900	- 1,200	- 1,200	- 11,475	- 7,020	- 25,205	- 15,004	- 5,392
FD-Donations	2152000	-	-	-	-	-	-	-
FD - Program Registration	2152100	- 10,000	- 10,000	- 1,812	- 1,310	- 250	-	-
FD - PEP Revenue	2152200	- 25,000	- 20,500	- 24,176	- 33,174	- 29,692	- 27,589	- 30,012
		-99,250	-93,750	-198,542	-147,819	-153,737	-111,187	-80,677

1. Annual Business Licences — **-$ 2,000**
New & Amendmenets to Liquor Licencing / Cannabis Licencing fees as per Bylaw

2. Annual Business Licences — **-$ 36,000**
Business licensing fees - approximately 400 per year

3. Culvert Installation — **$ -**
Service fee for culvert instalations

4. Storm Sewer Installation — **$ -**
Service fee for storm sewer instalations

5. Pet Licenses — **-$ 50**
Dog tags - FREE until end of February / 2022 District will be issuing 1 time permanent licences

6. Building Permits — **-$ 25,000**
Building permit fees - Conservative Estimate - 2025 has experience above average development resulting in increased revenue - $117,379

7. Fines/Pound Fees/Park — **$ -**
Bylaw infraction fines

Licences & Permits Cont'd

8. Other	**-$**	**1,200**
7. FD Program Registration Revenue from hosting training programs for surrounding FD's - Offset by #2-2-245-35 ESTC Contracting Expense	**-$**	**10,000**
8. FD - PEP Revenue Provincial Emergency Program Funding for Highway Rescue	**-$**	**25,000**

RENTALS

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Rentals								
Rental Income	2153000	- 44,395	- 44,395	- 44,395	- 44,395	- 44,395	- 11,395	- 44,395
DL#963-Leases	2153300	- 10,500	- 10,500	- 10,500	- 10,500	- 10,500	- 10,500	- 10,500
Campground	2153500	-	-	-	-	- 9,315	- 9,665	-
Community Hall Rental	2153600	- 25,000	- 20,000	- 27,961	- 24,686	- 25,739	- 5,946	-
Park Fees	2153700	- 200	- 200	- 175	- 120	- 180	- 180	- 20
FD-Classroom Rental	2153900	- 4,500	- 4,500	- 10,200	- 5,363	-	-	- 325
FD-Facility Rental	2154000	-	-	- 2,720	- 1,956	-	-	-
Hanger Fees	2154200	- 13,520	- 13,520	- 13,520	- 13,520	- 2,880	- 2,880	- 2,880
		-98,115	-93,115	-109,471	-100,540	-93,009	-40,566	-58,120

1. Rental Income — -$ **44,395**

Rental of District Buildings/Property
(*District provides GFA to offset fees)

*Arts Center	$12,000
*Chamber	$4,410
VIC	$17,985
Soccer Assoc.	$10,000

2. DL #963 Lease — -$ **10,500**

Lands leased to West Fraser ($10,000) and Spelqweqs ($500)

3. Campground — $ -

Fees collected for use of RV & Camp sites - Campground closed 2024

4. Community Hall — -$ **25,000**

Fees collected for use of 100 Mile Community Hall facilities / kitchen rentals etc.

5. Park Fees — -$ **200**

Fees for use of Centennial Park

6. FD - ESTC Classroom Rental — -$ **4,500**

Fees for use of Emergency Services Training Centre

7. Hangar Fees — -$ **13,520**

Fees for private hangers at 100 Mile Airport (8 Hangars @ $1000 each and $4 per sq meter)

2026 BUDGET - GENERAL FUND - REVENUE

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Concessions & Franchises								
Fortis Gas Franchise	2154500	- 45,775	- 45,775	- 45,778	- 57,250	- 61,215	- 47,829	- 44,188
		-45,775	-45,775	-45,778	-57,250	-61,215	-47,829	-44,188

1. Fortis Gas -$ 45,775

Franchise fee based on percentage of gross revenues / annual consumption (3%)

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Penalties & Interest								
Return on Investments	2155000	- 80,000	- 157,630	- 311,786	- 923,964	- 936,739	- 346,085	- 109,689
Other Investments-Dividends	2155500	-	-	-	-	-	- 1,000,000	- 1,500,000
Penalties on Taxes	2156100	- 15,000	- 15,000	- 33,158	- 26,021	- 52,472	- 20,621	- 16,225
Interest on Taxes	2156200	- 1,000	- 1,000	- 5,977	- 25,573	- 4,982	- 311	- 1,614
		-96,000	-173,630	-350,921	-975,558	-994,193	-1,367,017	-1,627,528

1. Return on Investments -$ 80,000

Short term bank interest - Rates have been strong but anticipated to drop
No longer have any GICs

2. Other Investments-Dividends $ -

Dividends paid by 100 Mile Development Corporation

2. Penalties on Taxes -$ 15,000

Penalties on taxes not paid by due date

3. Interest on Taxes -$ 1,000

Interest on Arrears & Delinquent Taxes / Credit Interest provided to pre-payment accounts

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Own Source Revenue								
Misc & Custom Work	2159100	-	-	-	-	-	-	-
Memory Benches/Trees	2159300	- 3,000	- 3,000	-	- 400	- 3,380	- 3,803	- 8,290
Transit Box Fares	2159500	- 9,500	- 9,500	- 9,529	- 10,253	- 9,068	- 8,012	- 7,512
Bus Advertising	2159600	-	-	-	-	-	-	-
Interior Health Box Fares	2159800	- 6,300	- 6,300	- 4,505	- 6,555	- 7,635	- 5,045	- 3,340
		-18,800	-18,800	-14,034	-17,208	-20,083	-16,860	-19,142

1. Misc Custom Work — $ -
Community Works services to taxpayer & other

2. Memory Benches & Trees — -$ 3,000
Installation of benches & trees in memory of loved ones

3. Transit Box Fares — -$ 9,500
Daily Transit fares for local bus service

4. Bus Advertising — $ -
Bus stop and bus advertising

6. Interior Health Box Fares — -$ 6,300
Revenue from service to Wms Lake

GOVERNMENT TRANSFERS

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Provincial Government								
Small Communites Protec	2162200	- 389,000	- 390,000	- 389,000	- 431,200	- 387,000	- 488,000	- 385,000
Planning Grants	2171300	- 182,060	- 363,745	- 25,326	- 103,731	- 200,582	- 270,276	- 268,061
Street Lighting	2171400	- 380	- 380	- 293	- 289	- 382	- 387	- 387
Other Grants	2171700	- 2,410,200	- 2,552,435	- 284,142	- 581,051	- 895,278	243,230	- 384,131
Grants Outside Org	2171900	- 20,000	- 20,000	-	- 20,603	-	- 3,849	- 19,859
		-3,001,640	-3,326,560	-698,761	-1,136,874	-1,483,242	-519,282	-1,057,438

1. Small Community Grant — **-$ 389,000**

Previous years funding based on basic/population & equalization funding formula

2. Planning Grants — **-$ 182,060**

Com Hall Design ($132,060) NDIT Capacity ($50,000)

3. Street Lighting — **-$ 380**

Share agreement with the Province - Hwy 97/1st St & Hwy 97/2nd

4. Other Grants — **-$ 2,410,200**

Airport Fencing Project ($45,000) Application Pending, CEPF ESS Funding ($19,420) Next Gen 911 ($45,000)
LGCAP Clean BC Grant Funding ($124,000) Indegenous Engagement ($3,045)($48,000) Horse Lake Bridge ($1,748,000)
Fire Smart ($200,000) SPU Equipment, ($30,000) Application Pending, MEH NDIT HVAC Grant ($100,000), ICBC Intersection Contribution ($35,000)
Museaum Contribution - Lodge Floor project ($5,000), SPARC BC ($7,735)

5. Grants Outstide Organizations — **-$ 20,000**

Flow through account for revenue received on behalf of outside organizations

Façade Program	$ 20,000
	$ 20,000

OTHER GOVERNMENT TRANSFERS

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Other Govt Transfers								
Community Works Fund	2185000	- 151,200	- 151,200	- 75,600	- 151,201	- 151,753	- 145,024	- 283,530
Wms Lake Transit Fund	2185100	- 161,160	- 153,485	- 112,931	- 140,021	- 124,334	- 119,759	- 119,516
CRD-Fire Protection Area	2186100	- 298,765	- 290,500	- 290,500	- 270,245	- 204,815	- 200,799	- 196,860
CRD-Emergency Social Servi	2186200	- 5,000	- 5,000	- 5,000	- 5,000	- 5,000	- 5,000	- 5,000
CRD- Ball Grounds	2186500	- 15,000	- 15,000	- 15,000	- 15,000	- 15,000	- 15,000	- 15,000
CRD-Transit	2186600	- 87,525	- 78,730	- 37,042	- 58,157	- 61,108	- 56,419	- 33,303
CRD-Sani Station	2186700	- 2,500	- 2,500	- 2,500	- 2,500	- 2,500	- 2,500	- 2,500
CRD-Garbage Collection	2186800	- 54,245	- 49,060	- 35,058	- 51,506	- 49,772	- 42,655	- 51,086
CRD-Soccer Fields	2186900	- 61,000	- 61,000	- 61,000	- 61,000	- 61,000	- 61,000	- 61,000
CRD-Cemetery	2187000	- 7,000	- 5,000	- 5,000	- 5,000	- 3,000	- 7,000	- 7,000
CRD-Hihgway/Fire Rescue	2187300	- 35,000	- 35,000	- 35,000	- 35,000	- 35,000	- 35,000	- 35,000
CRD - Project Funding	2187400	- 35,000	-	-	- 2,733	-	-	- 2,000
		-913,395	-846,475	-674,631	-797,363	-713,282	-690,156	-811,795

1. Community Works Fund -$ 151,200
Annual collection to be transferred to reserves (#2-2-828-84)
To be applied to capital projects as stipulated in the agreement (2021 Top-Up Payment Received)

2. Wms Lake Transit Fund -$ 161,160
Int Health funding received for transit

3. CRD-Fire Dept -$ 298,765
As per contract #117

4. CRD- Emergency Social Service -$ 5,000
As per contract #248 - Increased to $5,000.
Contribution for training & misc supplies

Other Govt Transfers Cont'd

5. CRD- Ball Grounds As per contract # 229 - agreement for the maintenance of the ballfields and washroom facility (Plus Dog Park Area)	**-$**	**15,000**
6. CRD- Transit As per agreement share in 50% of net municipal costs - Contract # 191	**-$**	**87,525**
7. CRD- Sani-Station As per agreement for maintenance- Contract # 261	**-$**	**2,500**
8. CRD-Garbage Collection District pays for residential garbage/recycling pickup, then bills the CRD for the same amount (CCD Contract #91) The CRD then levies the District thru its Solid Waste function for this service	**-$**	**54,245**
9. CRD-Soccer Fields As per agreement for maintenance - Contract #283	**-$**	**61,000**
10. CRD-Cemetery Services As per agreement for services/maintenance - Contract #325 increase by $2,000	**-$**	**7,000**
11. CRD-Fire Rescue As per Contract #304	**-$**	**35,000**
12. CRD-Project Contribution MEH HVAC project contribution from South Cariboo Recreation Function	**-$**	**35,000**

TRANSFER FROM OWN FUNDS

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
From General Revenue	2192000	- 222,940	- 15,000	-	-	- 103,198	$ -	-$ 1,290,000
Transfer from Other Fund	2192100	- 6,546,070	- 5,477,110	-	- 2,512,408	- 1,587,166	- 83,493	- 850,310
Transfer from Equity in Cap	2193000	- 1,236,620	- 1,268,715	-	- 1,355,336	- 1,225,175	-	- 978,642
		-8,005,630	-6,760,825	0	-3,867,744	-2,915,539	-83,493	-3,118,952

1. From General Revenue -$ **222,940**

Planning Projects ($15,000) $ 15,000

Developer Contribution - Cariboo Trail Intersection ($200,000) $ 200,000

Community Hall Project ($7,940) $ 7,940

2. Transfer from Other Funds -$ **6,546,070**

Capital Projects Funding:

Bridge	4,252,000
Paving	800,000
Intersection	315,000
CS Fleet	660,000
FD Wash Down Pad	75,000
FD Misc Items	104,000
Server Replacement	60,000
Lodge Floor	94,855
MEH HVAC	111,000
Airport Fencing	30,000
	6,501,855

Capital	$ 6,501,855
Woodlot	$ 29,760
IT	$ 14,455
	$ -
	$ 6,546,070

3. Transfer from Equity In Capital - To offset Amortization Expense -$ **1,236,620**

COLLECTION FOR OTHERS

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
School Taxes	2198100	- 1,468,650	- 1,372,100	- 1,468,652	- 1,372,102	- 1,297,974	- 1,173,712	- 1,169,184
Cariboo Regional District	2198300	- 867,100	- 825,510	- 867,100	- 825,512	- 692,746	- 685,475	- 734,685
CRD-Hospital District	2198400	- 536,210	- 504,280	- 536,212	- 504,276	- 490,737	- 397,913	- 361,968
BC Assessment	2198500	- 36,290	- 33,700	- 36,288	- 33,695	- 34,009	- 31,696	- 33,263
Municipal Finance	2198600	- 145	- 140	- 148	- 139	- 136	- 118	- 107
Police Tax	2198700	- 189,295	- 178,400	- 189,296	- 178,422	- 167,430	- 140,783	- 159,320
		-3,097,690	-2,914,130	-3,097,696	-2,914,146	-2,683,032	-2,429,697	-2,458,527

1. School Taxes — **-$ 1,468,650**

Annual Requisition from School Board

2. Cariboo Regional District — **-$ 867,100**

	2021	2022	2023	2024	2025	
SC Solid Waste & SW Mgt	274,645	259,526	258,575	273,990	288,571	5.32%
SC Recreation	215,783	193,184	195,925	235,595	243,165	3.21%
Library Network	103,728	99,609	102,484	104,845	109,161	4.12%
Administration/Governance	44,683	56,294	58,875	69,515	81,171	16.77%
911 Emergency Service	26,307	25,262	25,865	26,334	27,285	3.61%
SC Regional Airport	54,606	48,648	48,392	112,328	115,352	2.69%
SC Search & Rescue *Actuals	3,314	2,952	2,936	2,900	2,979	2.72%
As per Requisition	$ 723,066	$ 685,475	$ 693,052	$ 825,507	$ 867,684	5.11%

3. CRD-Hospital District — **-$ 536,210**

Annual hospital requisition

4. BC Assessment — **-$ 36,290**

Annual Fee for Service

5. Municipal Finance Authority — **-$ 145**

Annual Fee for Service

6. Police Tax — **-$ 189,295**

Annual share of local policing costs

GAIN/LOSS ON SALE / CONTRIBUTIONS

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Gain on Sale of Asset	2199000	$ -	-		47,096	-	$ (184,109)	$ (14,666)
Developer Contributions	2181000	$ -	-	- 200,000	13,846	-	$ -	$ (612,010)

TOTAL REVENUE		-$ 19,095,380	-$ 18,026,850	-$ 9,134,053	-$ 13,407,658	-$ 12,444,257	-$ 8,451,678	-$ 13,329,057

2026 BUDGET - GENERAL GOVERNMENT - EXPENSES

LEGISLATIVE

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Mayor's Stipend	2211102	21,265	20,740	17,284	20,255	19,465	18,046	17,867
Fringe Benefit O/H	2211106	1,265	1,250	1,072	744	-	862	783
Travel	2211121	18,000	18,000	8,040	20,195	15,164	2,610	505
Telephone	2211124	600	600	300	600	600	390	758
Councillors Stipend	2211202	42,675	41,430	29,347	37,088	38,937	36,088	35,641
Fringe Benefit O/H	2211206	1,905	1,800	1,219	686	-	1,011	883
Travel	2211221	26,000	30,000	13,683	16,977	16,378	16,514	120
Public Reception	2211248	10,000	10,000	3,766	7,620	11,797	5,702	4,160
		$ 121,710	$ 123,820	$ 74,711	$ 104,165	$ 102,341	$ 81,223	$ 60,717

#2211102 Mayor's Stipend — $ 21,265

Stipend as per Bylaw

Annual increase equal to Consumer Price Index annual rate as of December 31

#2211106 Fringe Benefit O/H — $ 1,265

Employer portion of CPP deduction - Journal Entry Completed at Year End

#2211121 Travel — $ 18,000

Basic Travel allowance (UBCM, NCLGA, Misc. travel)

Natural Resources Forum - $2,525, NCLGA - $3,625, COFI - $1,898

UBCM - $4,598, Council Orientation & Strategic Planning $3,260

#2211124 Telephone — $ 600

Mayor's cell phone allowance 12 mos. @ $50./mth

Legislative Cont'd

#2211202 Councillor Stipend Stipend as per Bylaw / Four Councillors Annual increase equal to Consumer Price Index annual rate as of December 31	**$ 42,675**
#2211206 Fringe Benefits Employer portion of CPP deduction - Journal Entry Completed at Year End	**$ 1,905**
#2211221 Travel Basic travel allowance (UBCM, NCLGA, Misc travel) Approximately $6,500. per Councillor Includes Council Orientation and Strategic Planning	**$ 26,000**
#2211248 Public Receptions Meeting meals, goceries, gifts, flowers, cards - basic amt Staff appreciation dinner/BBQ /Xmas Dinner/Gift Cards	**$ 10,000**

ADMINISTRATION PERSONNEL

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Salaries	2212101	261,385	248,950	139,624	594,850	511,400	561,203	562,516
Labour Allocated	2212103		-	-	- 359,785	- 349,289	- 310,129	- 329,988
Employee Benefits	2212106	67,960	69,705	35,100	171,640	148,306	163,692	140,924
Benefits Allocated	2212107			-	- 104,340	- 100,911	- 89,225	- 92,547
Travel	2212121	15,000	15,000	2,037	15,000	9,240	17,063	8,395
Telephone	2212124	600	600	300	600	600	1,563	879
Advertising	2212126	1,000	1,000	326	1,000	1,600	1,033	1,063
Legal Services	2212131	15,000	4,500	16,823	4,500	2,133	4,612	5,018
Contract Services	2212135		-	-	45,600	107,146		
Office Equipment	2212144	87,640	101,750	79,128	105,100	78,537	72,356	66,967
Office Equipment Allocated	2212144	- 58,230	- 57,230	- 34,291	- 73,570	- 54,772	- 47,989	- 46,873
		$ 390,355	$ 384,275	$ 239,047	$ 400,595	$ 353,990	$ 374,179	$ 316,354

#2212101 <u>Salaries/Wages</u> $ 261,385

Includes compensation for CAO, Deputy Corp Admin, 40% Office Assistant, 50% Policy, 15% Clerk

#2212103 <u>Labour Allocated</u> $ -

No longer used. Wages posted directly to accounts

Administration Cont'd

#2212106 Employee Benefits Employee benefit costs now reflect only incremental Employer costs (EI, CPP, WC, Health Tax, Pension, etc) Vacation, Sick Lve, etc are included in Gross Salaries/Wage line items Incremental Employer costs are estimated at 26% of gross wages for FT employees	**$ 67,960**
#2212107 Benefits Allocated No longer used.	**$ -**
#2212121 Travel & Training Mileage/Hotels/Per Diem for conferences/seminars/courses for the CAO/D/Corp Officer & Office Clerk	**$ 15,000**
#2212124 Telephone CAO's cell phone charges	**$ 600**
#2212126 Advertising	**$ 1,000**
#2212131 Legal Services Misc services - increased legal referral has required an increase in this account	**$ 15,000**
#2212144 Office Equipment Costs Support / Maintenance Costs (Northern, ABC Communications) Software Costs (Vadim, Licences/Warranties, GIS, etc) Copier Lease (inlcudes cost per copy, all maintenance & supplies) Shaw Services Hardware (Replacement of computers / Ipads / Printers/toners / etc.)	**$ 87,640**

Administration Cont'd

#2212145 **Office Equipment Cost Allocated**	**-$**	**58,230**
Allocation of Equipment costs (#2212144) to various cost centers		
Finance 35%		
Community Services 10%		
Planning 25%		

FINANCIAL MANAGEMENT

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2212203	237,140	222,090	166,105	210,275	171,511	150,856	176,299
Employee Benefits	2212207	61,655	62,185	42,387	60,990	49,738	43,535	49,364
Travel & Training	2212221	12,000	12,000	10,151	15,000	5,795	5,598	3,606
Telephone	2212224	600	600	300	600	600	1,222	1,199
Advertising	2212226	1,500	1,500	341	400	871	1,323	827
Audit Services	2212229	37,155	38,000	- 8,148	40,000	39,999	22,912	21,790
Office Equipment Costs	2212244	29,115	28,615	17,460	36,785	27,386	23,895	24,473
		$ 379,165	$ 364,990	$ 228,596	$ 364,050	$ 295,900	$ 249,341	$ 277,558

#2212203 Wages (Allocated) — $ 237,140

Dir Finance @ 100%
Policy @ 50%
Finance Clerk @ 100%
Finance Clerk at 40%
Office Assistant @ 30%

#2212207 Employee Benefits (Allocated) — $ 61,655

Benefits allocated

#2212221 Travel & Training — $ 12,000

Mileage/Hotels/Per Diem for conferences/seminars/courses
for the Dir. of Finance & Clerks
*Line item increased in 2013 to reflect increased uptake & commitment to staff training

#2212224 Telephone — $ 600

Finance Cell Charges

Financial Mgt Cont'd

#2212226 Advertising Misc Finance advertisments	**$ 1,500**
#2212229 Audit Services BDO - New auditors Contact #355	**$ 37,155**
#2212244 Office Equipment Allocation of proportionate share of Office Equipment costs per Acct #2212145	**$ 29,115**

OFFICE OPERATIONS

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Postage	2212322	8,000	8,000	6,822	7,670	7,389	$ 7,899	$ 6,832
Telephone	2212324	2,500	2,500	1,333	2,100	1,480	3,395	2,089
Alarm Control	2212325	500	1,650	1,102	443	443	441	393
Advertising	2212326	2,500	2,500	208	1,069	1,537	1,947	524
Publications	2212327	500	500	416	67	67	251	131
Membership Fees	2212328	4,500	4,500	4,297	4,394	4,080	3,842	3,657
Legal Services	2212331	5,000	5,000	-	8,860	3,136	7,251	7,773
Engineering	2212332		-	-		-	580	-
Corporate Policy	2212339		-	-	167,675	-	- 2,823	1,535
Liability Insurance	2212336	41,000	41,000	39,715	161,820	148,456	150,362	118,744
Insurance Allocated	2212337			-	- 124,317	- 109,168	- 117,895	- 103,968
Grants: Various (District's)	2212339	133,780	315,480	183,520	24,450	10,896	15,425	141,595
Grant Admin- Outside Org.	2212346	20,000	20,000	10,012	10	781	1,000	15,109
Office Supplies	2212361	9,000	9,000	6,471	15,000	38,785	7,343	4,593
Grant in Aid	2212373	42,410	42,410	45,292	62,839	27,757	24,975	30,505
		$ 269,690	$ 452,540	$ 299,189	$ 343,376	$ 144,000	$ 103,993	$ 229,512

#2212322 Postage — $ 8,000

Line item established by using three-(3) year average costing w/allowance for changes in rates

#2212324 Telephone — $ 2,500

Main Office / Debit Machine / BC Online property searches

#2212325 Alarm Control — $ 500

ADT / Telus Custom Security

#2212326 Advertising — $ 2,500

Mandatory and misc. municipal advertisements

Office Operations Cont'd

#2212327 Publications Legal & Legislation updates / Free Press	**$ 500**
#2212328 Membership Fees Civic Info / UBCM / NCLGA / Rural Health Network/ GFOA	**$ 4,500**
#2212331 Legal Services General services for the municipality	**$ 5,000**
#2212332 Engineering General municipal projects	**$ -**
#2212336 Insurance	**$ 41,000**
#2212337 Insurance Allocated No Longer Used.	**$ -**

Office Operations Cont'd

#2212339 Grant Various (Dist)	**$ 133,780**
#2212346 Grant Various (Dist) Façade Grant Program Intake	**$ 20,000**
#2212361 Office Supplies	**$ 9,000**
#2212373 Grant In Aid Basic Grants (by application) SC Chamber of Commerce (Rent allowance paid back to District) Parkside Center (Rent Allowance paid back to District) 100 Mile Flying Club ($1000 - hangar fees) Event Sponsorship ($5,000)	**$ 42,410**

ELECTIONS - General Municipal Election

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2213102	3,950	-	-	3,000		3,300	-
Travel	2213121	1,000	-	-			775	-
Advertising	2213126	2,000	-	-	1,669		4,296	-
Supplies	2213161	1,500	-	-	462		500	-
		$ 8,450	$ -	$ -	$ 5,131	$ -	$ 8,871	$ -

#2213102 Wages $ 3,950
Election Officer, Deputy Election officer and other help

#2213121 Travel $ 1,000
Meals/workshops

#2213126 Advertising $ 2,000
Notice of Election / Misc - Lower budget due to adoption of public notice bylaw

#2213161 Supplies $ 1,500
Voting ballots/Stations & office supplies

MUNICIPAL BUILDINGS

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
MUNICIPAL OFFICE								
Wages	2212403	1,145	1,100	401	720	396	201	822
Employee Benefits	2212407	300	310	76	209	115	58	214
Contract - Janitor	2212435	13,500	13,500	11,250	13,575	15,073	13,500	13,263
Purchase Maintenance	2212441	8,000	8,000	2,168	27,962	5,791	10,369	31,777
Water	2212463	935	935	935	850	850	810	770
Heat	2212464	2,600	2,500	1,925	2,546	1,587	2,514	1,927
Hydro	2212465	6,000	6,000	5,078	5,030	5,638	4,847	5,578
Sewer	2212467	935	935	935	890	890	850	810
Misc Maintenance Parts	2212469	1,000	1,000	-	458	-	5,501	994
		$ 34,415	$ 34,280	$ 22,768	$ 52,240	$ 30,340	$ 38,650	$ 56,155

#2212403 Wages — **$ 1,145**

#2212407 Employee Benefits (Allocated) — **$ 300**

Benefits allocated from Com Services Admin Acct #2231107 (26% of Wages)

#2212435 Contract - Janitor — **$ 13,500**

Janitorial services for District Office & Council Chambers
Contract (#149)

Municipal Buildings Cont'd

#2212441 Purchase Maintenance Allocation for annual cost of electrical/plumbing/refrigerations services /	$ 8,000
#2212463 Water Annual cost of potable water for District Office - Increase to be determined by updated Fees & Charges	$ 935
#2212464 Heat Est annual heating costs for District Office	$ 2,600
#2212465 Hydro Est annual electricity costs for District Office & EV Charging Station	$ 6,000
#2212467 Sewer Est annual cost of sewage disposal for District Office - Increase to be determined by updated Fees & Charges	$ 935
#2212469 Misc Maintenance Parts Misc building repair supplies	$ 1,000

MUNICIPAL BUILDINGS

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
COMMUNITY HALL								
Wages	2212503	7,320	7,035	4,579	5,781	-	-	
Employee Benefits	2212507	1,905	1,970	1,217	1,677	-	-	
Telephone/Internet	2212524	2,500	2,500	2,115	2,183	2,001	807	
Contract - Janitor	2212535	11,000	11,000	9,184	13,225	11,837	4,365	
Insurance	2212537	16,205	15,500	15,432	14,627	15,435	5,476	
Purchase Maintenance	2212541	5,000	3,500	2,972	3,255	7,769	1,376	
Water	2212563	990	990	990	900	860	405	
Heat	2212564	4,500	4,500	3,090	4,819	3,787	4,778	
Hydro	2212565	3,000	3,000	1,804	2,178	2,631	825	
Garbage Collection	2212566	1,000	1,000	818	973	920	293	
Sewer	2212567	595	595	595	565	540	255	
Misc Maintenance Parts	2212569	1,000	1,000	125	2,433	585	-	
		$ 55,015	$ 52,590	$ 42,921	$ 52,616	$ 46,365	$ 18,580	$ -

#2212503 Wages	**$ 7,320**
#2212507 Employee Benefits (Allocated) Benefits allocated from Com Services Admin Acct #2231107 (26% of Wages)	**$ 1,905**
#2212524 Telephone/Internet Shaw Wi-Fi Services for building	**$ 2,500**
#2212535 Contract - Janitor Janitorial services for Community Hall	**$ 11,000**

Municipal Buildings Cont'd

#2212537 Insurance Insurance Costs for Building	$ 16,205
#2212541 Purchase Maintenance Allocation for annual cost of electrical/plumbing/refrigerations services / floors.	$ 5,000
#2212563 Water Annual cost of potable water for Hall - Increase to be determined by updated Fees & Charges	$ 990
#2212564 Heat Est annual heating costs for Community Hall	$ 4,500
#2212565 Hydro Est annual electricity costs for Community Hall	$ 3,000
#2212566 Garbage Collection Est annual garbage collection (Large outdoor bin pick-up)	$ 1,000
#2212567 Sewer Est annual cost of sewage for Community Hall - Increase to be determined by updated Fees & Charges	$ 595
#2212569 Misc Maintenance Parts Misc building repair supplies	$ 1,000

MUNICIPAL BUILDINGS

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
PARKSIDE ART CENTER								
Wages	2212603	1,040	1,000	-	167	15	56	$ 108
Employee Benefits	2212607	270	280		49	4	16	28
Purchase Maintenance	2212641	2,000	2,000	$ -	1,331	1,666	1,296	319
		$ 3,310	$ 3,280	$ -	$ 1,547	$ 1,685	$ 1,368	$ 455

#2212603 Wages	$ 1,040
#2212607 Employee Benefits (Allocated) Benefits allocated from Com Services Admin Acct #2231107 (26% of Wages)	$ 270
#2212641 Purchase Maintenance Misc items / repairs within building	$ 2,000

DEPARTMENT ADMINISTRATION

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2224103	214,725	185,910	150,172	176,094	199,926	189,968	180,850
Wages - Part Time	2224105	150,000	150,000	118,891	146,844	115,472	111,627	146,809
Employee Benefits & Life Ins.	2224107	80,830	77,055	58,950	70,805	63,353	71,858	58,634
Travel & Training	2224121	12,535	12,000	8,642	8,465	5,471	8,089	3,113
Telephone	2224124	6,000	6,000	5,210	6,843	5,858	5,861	5,180
Fire Alarm System	2224125	450	450	332	478	443	874	415
Advertising	2224126	2,000	2,000	675	1,337	1,943	2,410	2,398
Publications	2224127	150	150	-	-	94	78	-
Membership Fees	2224128	1,000	1,000	319	1,273	1,411	882	1,019
Legal Services	2224131	7,500	7,500	24,402	12,789	5,266	14,936	
Fire Fighting Contract Service	2224135	50,000	50,000	41,186	40,856	41,435	40,634	41,820
Insurance	2224136	14,800	13,000	14,096	12,281	10,089	10,888	13,638
Office Equipment	2224144	3,900	3,900	2,482				
Purchase Maintenance	2224141					-	-	-
Public Reception	2224148	500	500	496	610	393	232	527
Office Supplies	2224161	2,000	2,000	1,261	1,832	3,061	1,436	1,712
		$ 546,390	$ 511,465	$ 427,114	$ 480,507	$ 454,215	$ 459,773	$ 456,115

#2224103 Wages $ 214,725

Fire Chief

D/Fire Chief

#2224105 Wages - Part Time (POC) 2025 $ 150,000

Increased to reflect wage rate increase in policy

	1st QTR	2nd QTR	3rd QTR	4th QTR
Duty Officer	$3,440	$1,946	$2,290	
Practices	10,510	8,456	8,790	
Incident Response	21,860	16,181	17,045	
Additional Training	5,587	2,290	14,583	
Maintenance	54	342	2,293	
	$41,451	$29,215	$45,001	$0

Fire Dept Administration Cont'd

#2224107 Employee Benefits & Life Ins Chief/Deputy @ 26% (allocated from Admin) POC @ 18,000+ Life & ADD $7,000	**$ 80,830**
#2224121 Travel & Training Travel & Training combined in 2013 as one line item	**$ 12,535**
#2224124 Telephone Dept Phones & Cell services	**$ 6,000**
#2224125 Fire Alarm System Fire Hall security alarm	**$ 450**
#2224126 Advertising Recruiting, Open House, FPW, Burn Restrictions	**$ 2,000**
#2224127 Publications Fire Chief, Fire Fighting in Canada, Fire Engineering	**$ 150**
#2224128. Membership Fees FCABC, CAFC, BCTOA, EVTBC, BCFPOA, BCVVFA, NFPA	**$ 1,000**
#2224131 Legal Services	**$ 7,500**
#2224135 Fire Fighting Contract Service Planning, Engineering, RMS Data, Admin Overhead-$40,000 / Contracted Services in Hall	**$ 50,000**

Fire Dept Administration Cont'd

#2224137 Insurance General Insurance for Dept / POC Insurance (Included in Fringe Benefit line item)	**$ 14,800**
#2224144 Office Equipment 2 Workstations	**$ 3,900**
#2224148 Public Reception Open House, Admin Meetings, etc.	**$ 500**
#2224161 Office Supplies Annual expense for paper, pens, printer supplies, etc.	**$ 2,000**

FIRE INVESTIGATION & PREVENTION

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages PT *NEW*	2224205	7,500	5,000	6,399	7,300			
Employee Benefits *NEW*	2224207	900	600	887	730			
Fire Investigation & Prevention	2224235			-				
Misc Maintenance Parts	2224269	3,000	3,000	2,643	2,929	4,996	2,970	2,614
		$ 11,400	$ 8,600	$ 9,929	$ 2,929	$ 4,996	$ 2,970	$ 2,614

#2224205 <u>Wages PT **NEW</u>** $ 7,500

Commercial Fire inspections have started and there are years of backlog to catch up

#2224207 Employee Benefits **NEW** $ 900

#2224235 Fire Investiation & Prevention $ -

#2224269 <u>Misc Maintenance Parts</u> $ 3,000

Investigation supplies ($500), Public Education Mats ($2,500)

FIRE FIGHTING FORCE

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages - Fire Fighters & Officers	2224303					-	$ -	$ 76,597
Employee Benefits	2224307					-	-	-
Travel & Training	2224321	30,000	30,000	24,306	19,864	30,274	24,191	19,411
Fire Chief & Firement Cont	2224333			-		-	-	-
Fire Fighting Meals	2224348	2,000	2,000	1,416	1,748	1,876	2,720	18,429
Misc Maintenance Parts	2224369	1,500	1,500	-	1,169	871	1,257	2,696
		$ 33,500	$ 33,500	$ 25,722	$ 22,781	$ 33,021	$ 28,168	$ 117,133

#2224303 Wages Wages for Com Services personnel responding to call outs (2021 due to EOC Wildfire Support Expenses)	$ -
#2224307 Employee Benefits Approximately 29% of Wages	$ -
#2224321 Travel & Training POC Fire Fighter registrations, travel and course per diems - Includes all fire fighting training Increased in 2020 as requested by Fire Chief to accommodate recruit training Increased in 2024 to accommodate annual training - additonal contribution by CRD offset the increase	$ 30,000
#2224333 Training Line item now included in Acct #2224320	$ -
#2224348 Fire Fighting Meals Food & beverages for extended incidents	$ 2,000
#2224369 Misc Maintenance Parts Fire Fighter awards, long service gifts, etc.	$ 1,500

FIRE HALL

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2224403	1,040	1,000	407	416	357	594	1,047
Employee Benefits	2224407	270	280	73	121	121	172	272
Contract - Janitor	2224435	3,800	3,800	2,250	2,600	2,440	3,801	3,692
Purchase Maintenance	2224441	11,000	11,000	8,546	12,309	25,212	12,065	7,167
Janitor Supplies	2224462	600	600	428	556	248	400	531
Water	2224463	985	985	985	895	805	765	730
Heat	2224464	7,000	7,000	4,760	7,245	7,179	7,388	4,703
Hydro	2224465	6,000	6,000	3,888	4,920	4,753	5,484	6,396
Garbage Collection	2224466	1,200	1,200	1,298	947	1,354	794	1,059
Sewer	2224467	475	475	475	450	430	410	390
Misc Maintenance Parts	2224469	1,500	1,500	2,297	1,353	348	2,891	3,367
Licence Fees	2224498	1,150	1,150	383	1,116	1,059	992	959
		$ 35,020	$ 34,990	$ 25,791	$ 32,928	$ 44,306	$ 35,756	$ 30,312

#2224403 Wages — **$ 1,040**

#2224407 Employee Benefits — **$ 270**

Benefits allocated from Com Services (see Acct #2231107)

#2224435 Contract Services — **$ 3,800**

Janitorial Services as per contract - 1 x week (Fire Hall & Gym Facilities)

#2224441 Purchased Maintenance — **$ 11,000**

Cintas / Electrical/plumbing/heating etc.

Fire Dept - Fire Hall Cont'd

#2224462 Janitor Supplies Hall paper products / cleaning supplies	**$ 600**
#2224463 Water Annual cost of potable water supply to fire hall - Increase to be determined by updated Fees & Charges	**$ 985**
#2224464 Heat Annual heating costs for fire hall	**$ 7,000**
#2224465 Hydro Annual electricity costs for fire hall	**$ 6,000**
#2224466 Garbage Collection Annual contracted garbage collection costs for fire hall	**$ 1,200**
#2224467 Sewer Annual cost of sewage disposal for fire hall operation - Increase to be determined by updated Fees & Charges	**$ 475**
#2224469 Misc Maintenance Parts Cost of parts associated with building mtce activities	**$ 1,500**
#2224498 License Fees Industry Canada radio licensing cost	**$ 1,150**

FIRE TRAINING CENTRE

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2224503	1,040	1,000	382	-	1,042	276	683
Wages - Part Time	2224505	2,500	5,000	586	1,580	-	-	-
Employee Benefits	2224507	570	880	151		284	80	178
Telephone	2224524	1,150	1,150	950	978	320	-	-
Contract Service	2224535	10,000	10,000	2,034	3,410	-	837	-
Purchase Maintenance	2224541	4,000	4,000	4,795	2,825	3,087	3,489	4,922
Janitor Supplies	2224562	300	250	289	170	157	-	-
Heat	2224564	2,600	2,600	2,046	2,611	2,587	2,643	2,313
Hydro	2224565	600	550	520	613	465	571	531
Misc Maintenance Parts	2224569	4,000	4,000	4,869	2,721	385	1,595	7,761
		$ 26,760	$ 29,430	$ 16,622	$ 14,908	$ 8,327	$ 9,491	$ 16,388

#2224503 <u>Wages</u> $ 1,040

#2224505 <u>Wages - Part Time (POC)</u> $ 2,500

Prop Set Up & ESTC maintenance performed by members of VFD

#2224507 <u>Employee Benefits</u> $ 570

Benefits allocated from Com Services (see Acct #2231107)

#2224524 <u>Phone</u> $ 1,150

Training Center internet expense - added in 2023

#2224535 <u>Contracted Services</u> $ 10,000

Revenue neutral line item (revenue offset is Acct #2-1-521-00 FD Registrations - no course = no expense)

Line item for all outside instructors brought in to conduct training for surrounding VFD's

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Fire Dept - Fire Training Centre Cont'd

#2224541 Purchased Maintenance Electrical/plumbing/heating etc. & POC general mtce activities	**$ 4,000**
#2224562 Janitor Supplies Facility paper products, cleaning supplies	**$ 300**
#2224564 Heat Annual heating costs for facility	**$ 2,600**
#2224565 Hydro Annual electricity costs for facility	**$ 600**
#2224569 Misc Maintenance Parts Parts & Mats for facility mtce	**$ 4,000**

FIRE SUPPLIES

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Purchase Maintenance	2224741	8,500	8,500	9,585	7,816	17,527	8,201	10,515
Communication Equipment	2224743	3,000	3,000	204	3,247	5,058	310	7,035
Chemical Supplies	2224754	2,000	2,000	267	1,815	2,440	1,002	1,253
Uniforms/Coveralls	2224755	4,000	3,500	3,693	3,738	4,514	10,422	3,715
Parts, Hoses - etc	2224756	2,500	3,000	628	1,774	1,406	930	869
Breathing Apparatus	2224757	3,000	3,000	2,355	3,021	8,148	3,867	2,775
Turnout Gear	2224758	8,000	8,000	5,461	9,625	7,742	21,535	27,279
General Supplies	2224759	5,000	5,000	3,525	4,512	4,797	3,022	3,369
Hand Tools	2224771	3,000	3,000	1,330	1,376	3,992	5,934	2,086
		$ 39,000	$ 39,000	$ 27,048	$ 36,924	$ 55,624	$ 55,223	$ 58,896

#2224741 Purchased Maintenance — **$ 8,500**

Ladder testing, SCBA testing, Air Samples, Worksafe BC compliance

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#2224743 Communication Equipment — **$ 3,000**

Radio/pager batteries, repairs, misc communication parts

#2224754 Chemical Supplies — **$ 2,000**

Foam, fire extinguishers, etc

#2224755 Uniforms/Coveralls — **$ 4,000**

FD stations wear & dress wear (T-Shirts, Tunics)

#2224756 Parts, Hoses - etc — **$ 2,500**

Couplings, adapters, hose

Fire Dept - Fire Supplies Cont'd

#2224757 Breathing Apparatus Masks, parts	**$**	**3,000**
#2224758 Turnout Gear Boots, gloves, balaclavas/helmets, cleaning/repairs / Turnout Gear sets - capital	**$**	**8,000**
#2224759 General Supplies Misc supplies, batteries, $1000 for medical supplies	**$**	**5,000**
#2224771 Hand Tools Axes, shovels, misc tools, flashlights & misc parts, small equipment	**$**	**3,000**

PROVINCIAL EMERGENCY PROGRAM

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Travel & Training	2225121	2,000	2,000	-		-	-	-
Advertising	2225126	250	250	-		-	-	-
Membership Fees	2225128	1,600	1,600	1,600	1,600	2,000	2,000	-
Misc Maintenance Parts	2225169					-	-	218
		$ 3,850	$ 3,850	$ 1,600	$ 1,600	$ 2,000	$ 2,000	$ 218

#2225121 Travel & Training $ 2,000

Emergency Preparedness Training - travel / registration / per diems, etc. ICS/EOC

#2225126 Advertising $ 250

Emergency Preparedness Advertising

#2225128 Membership Fees $ 1,600

Voyent Alert Phone Notification

#2225169 Misc Maintenance Parts $ -

Misc Emergency Preparedness supplies

EMERGENCY SUPPORT SERVICES

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Travel & Training	2225221	24,970	32,655	17,776	12,986	4,317	2,876	493
Telephone	2225224	1,000	1,000	799	944	628	640	601
Advertising	2225226					-	-	-
Contract Services	2225235					-	-	-
Office Equipment	2225244	1,950	1,950	1,241				
Misc Supplies	2225269	3,000	3,000	4,073	4,532	3,152	22,300	3,156
		$ 30,920	$ 38,605	$ 23,889	$ 18,462	$ 8,097	$ 25,816	$ 4,250

#2225221 Travel & Training — $ 24,970

ESS Volunteer Training & related travel expenses

Donation received in 2017 for $5,000. - $2,000. used in 2018 = B/F $3,000. (adjust at year end)

CEPF funding for ESS Training - $19,420 (application submitted)

#2225224 Telephone — $ 1,000

ESS Emergency Phone, include 25% of Training centre internet

#2225226 Advertising — $ -

ESS Advertising (recruiting)

#2225235 Contract Services — $ -

ESS Director Allowance

#2225241 Office Equipment — $ 1,950

1 workstation

#2225269 Misc Supplies — $ 3,000

ESS Suppleis (Office/Reception Center/Misc Materials / 2022 Received grant from UBCM Community Preparedness

FLEET MAINTENANCE

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2225303	13,640	12,945	4,605	7,545	5,681	9,632	2,246
Employee Benefits	2225307	3,545	3,625	1,289	2,188	1,626	2,793	584
Contract Services	2225335					-	-	11,104
Insurance	2225337	14,240	13,000	13,564	13,512	9,737	8,900	11,675
Operations/Mtce	2225341	35,000	31,000	49,761	51,193	53,870	56,932	54,910
Fuel (Gas / Diesel)	2225352	20,000	24,000	14,481				
		$ 66,425	$ 60,570	$ 69,219	$ 74,438	$ 70,914	$ 78,257	$ 80,519

#2225303 Wages $ 13,640

Approx 15% of Mechanic wages

#2225307 Employee Benefits $ 3,545

Benefits allocated from Com Services-Mechanic (see Acct #2231107)

#2225335 Contract Services $ -

Contracted Services associated with Fleet

#2225337 Insurance $ 14,240

Insurance allocated from Administration Acct #2212337 (Fleet only)

#2225341 Operations Mtce $ 35,000

Cost of fuel/oil/parts etc.

#2225352 Fuel (Gas/Diesel) $ 20,000

FIRE SMART

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2225403	63,700						
Employee Benefits	2225407	8,920						
Contract Services	2225435	125,430						
Office Equipment	2225444	1,950						
		$ 200,000	$ -	$ -	$ -	$ -	$ -	$ -

#2225403 Wages — $ 63,700

FireSmart Coordinator

#2225407 Employee Benefits — $ 8,920

Benefits allocated from Com Services(see Acct #2231107)

#2225435 Contract Services — $ 125,430

Function is grant funded - $200,000 total - all projects and activites in this account

#2225444 Office Equipment — $ 1,950

	2026	2025 Budget	2025 YTD	2024	2023	2022	2021
TOTAL FIRE DEPARTMENT	**$ 993,265**	**$ 760,010**	**$ 626,934**	**$ 685,477**	**$ 681,500**	**$ 697,454**	**$ 766,445**
							2021* Wildfires

Total received from Provincial Emergency (PEP)		$ 25,000
Totals Received from CRD	Fire Prot.	$ 298,765

BUILDING INSPECTION

EXPENSE	Account	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2229103	31,415	29,055	23,699	28,672	26,345	23,760	18,163
Employee Benefits	2229107	8,170	8,135	6,109	8,315	7,640	6,829	5,086
Travel & Training	2229121	2,000	2,000	402	-	-	-	-
Telephone	2229124	280	280	182	253	-	-	-
Advertising	2229126	-	-	-		-	-	-
Membership Fees	2229128	900	850	832	692	938	818	642
Legal Services	2229131	-	-	-		-	-	-
Contract Services	2229135	1,500	1,500	-	-	-	275	-
Office Equipment	2229144	-	-	-		-	-	-
Office Supplies	2229161	500	500	37	686	139	546	436
		$ 44,765	$ 42,320	$ 31,261	$ 38,618	$ 35,062	$ 32,228	$ 24,327

#2229103 Wages — $ 31,415

% Clerk for processing Building Premits & Building Inspector

#2229107 Employee Benefits — $ 8,170

Benefits associated with wages - 26%

#2229121 Travel — $ 2,000

Mileage/Hotels/Per Diem for conferences/seminars/ courses
Building Officers/Plumbing Officers Annual Conferences

#2229124 Telephone — $ 280

Building Inspector's cell phone charges

Building Inspection - (cont'd)

#2229126 Advertising Ads/notices pertaining to function	**$ -**
#2229128 Membership Fees Building Officers Assoc./Plumbing Assoc./Homeowner Protection	**$ 900**
#2229131 Legal Services Legal advice as required	**$ -**
#2229135 Contract Services Review of Commercial Plans by an independent contractor & CRD Contract Service	**$ 1,500**
#2229144 Office Equipment Office Equipment costs	**$ -**
#2229161 Office Supplies Office supplies/forms for building inspection office	**$ 500**

ANIMAL CONTROL

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Advertising	2229226	200	200	-	200	-	-	-
Misc Maintenance Parts	2229269	50	50	-	50	-	455	135
Contract - Kennels	2229335		-	-	-	-	-	2,460
Contract - Animal Hospital	2229435	150	150	-	150	-	-	-
		$ 400	$ 400	$ -	$ 400	$ -	$ 455	$ 2,595

#2229226 Advertising — $ 200

Pet License advertising Jan & Feb of each year - Done by email currently

#2229269 Misc Maintenance Parts — $ 50

Small parts/materials as required

#2229335 Contract - Kennels — $ -

District no longer rents a pound facility for stand-by

#2229435 Contract - Animal Hospital — $ 150

Fees for "as required" services

BYLAW ENFORCEMENT

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2229503	23,375		8,708		821	367	256
Benefits	2229507	6,080		1,908		821	367	256
Telephone	2229524	1,250	1,250	935	1,250	821	367	256
Advertising	2229526	250	250	-	-	-	-	-
Legal Services	2229531	500	500	-	-	-	-	-
Contract Services	2229535	-	31,925	12,585	29,285	28,844	26,782	25,827
Office Equipment	2229544	1,950	1,950	-				
Office Supplies	2229561	200	200	40	64	44	106	-
Misc Maintenance Parts	2229569	1,000	300	1,694	-	273	-	-
		$ 34,605	$ 36,375	$ 25,870	$ 30,599	$ 29,982	$ 27,255	$ 26,083

#2229503 Wages — $ 23,375

Bylaw Enforcement Officer at 15 hours per week

#2229507 Benefits — $ 6,080

#2229524 Telephone — $ 1,250

Bylaw Enforcement Officer's cell phone charges

#2229526 Advertising — $ 250

Intermitment advertising of bylaw enforcement

#2229531 Legal Services — $ 500

Consultations related to bylaw enforcement

#2229535 <u>Contract Services</u> No longer contracted	**$ -**
#2229544 <u>Office Equipment</u> 1 work station	**$ 1,950**
#2229561 <u>Office Supplies</u> Allocation of supply costs associated with function	**$ 200**
#2229569 <u>Misc Maintenance Parts</u> Minor material purchases associated with function	**$ 1,000**

TOTAL OTHER PROTECTION	**$ 79,770**	**$ 79,095**	**$ 57,131**	**$ 69,617**	**$ 65,044**	**$ 59,938**	**$ 53,005**

COM SERVICES ADMINISTRATION

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Salaries	2231101	268,150	244,060	144,986	925,882	762,465	665,967	627,384
Wages Allocated	2231103				(726,933)	(607,563)	(525,339)	(504,027)
Employee Benefits	2231106	556,301	548,475	394,499	431,770	480,477	377,088	376,502
Benefits Allocated	2231107	(481,806)	(480,135)	(334,602)	(429,175)	(456,657)	(375,535)	(312,180)
Travel & Training	2231121	7,500	7,500	6,910	213	5,346	5,543	2,071
Telephone	2231124	4,000	4,100	3,462	4,038	6,768	7,208	5,718
Advertising	2231126	2,000	2,000	846	1,353	4,249	2,020	1,610
Membership Fees	2231128	250	250	140	140	140	140	186
Legal Services	2231131	2,000	2,000	-	-	-	3,000	2,183
Engineering	2231132	4,000	4,000	1,260	-	4,906	8,970	429
Contract Service	221135	500	500	105	-	1,167	938	380
Insurance	2231137	19,800	15,000	18,850	14,174	12,299	14,070	19,855
Office Equipment	2231144	17,800	17,655	12,305	11,455	9,912	8,730	8,608
Public Reception	2231148	2,000	2,000	1,079	739	1,857	1,644	1,401
Misc Mtce Parts (Safety)	2231169	2,000	2,000	423	1,324	762		
Office Supplies	2231161	2,500	2,500	2,131	5,718	-	1,369	1,109
Licence Fees	2231198	1,000	1,000	1,334	600	886	1,058	1,090
		$ 407,995	$ 372,905	$ 253,728	$ 241,298	$ 227,014	$ 196,871	$ 232,319

#2231101 **Salaries/Wages** — **$ 268,150**

Director of Com. Services 50%, Ops Supervisor 100%, $5000 CS Wages, AV, STAT,SICK

Community Services Cont'd

#2231103 Wages Allocated No longer used	**$ -**
#2231106 Employee Benefits Incremental Employer costs only (EI, CPP, Pension, WCB, EHT, Benefits, etc.) Approx 26% *(ALL STAFF)*	**$ 556,301**
#2231107 Benefits Allocated Allocation of Com Services & Admin Benefits to various cost centers	**- 481,806**
#2231121 Travel & Training Mileage, per diems, hotels for courses / seminars	**$ 7,500**
#2231124 Telephone Phone / Fax / Cell phone services	**$ 4,000**
#2231126 Advertising Job postings, Garbage Pick Up, Christmas Tree Pick Up, etc.	**$ 2,000**

Community Services Cont'd

#2231128 Membership Fees BC Water and Waste Assoc / Cndn P.Wks Assoc / ASTTBC	**$ 250**
#2231131 Legal Services Misc legal services Employee Arbitration	**$ 2,000**
#2231132 Engineering Misc Project Engineeing Expenses	**$ 4,000**
#2231135 Contract Services VBS-answering service, Graydon-answering service, BC One Call	**$ 500**
#2231137 Insurance General purpose insurance	**$ 19,800**
#2231144 Office Equipment Allocated from Admin Acct #2212145 (10% of total office equipment) / Copier Lease, IT for workstations	**$ 17,800**

Community Services Cont'd

#2231148 Public Reception Coffee, water, meals etc.	**$ 2,000**
#2231161 Office Supplies Annual share of actual cost; redistribute 50% to water/sewer at yr end	**$ 2,500**
#2231198 License Fees Pesticides, Radios, ICBC Inspection facility, vehicle safety & inspection standards (VSIS)	**$ 1,000**

COMMUNITY SERVICES BUILDING

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2231503	17,000	17,650	16,002	24,547	35,275	18,535	13,749
Employee Benefits	2231507	4,420	4,940	4,008	7,119	10,230	5,375	3,576
Contract Service-Janitor	2231535	11,100	11,100	9,250	11,100	11,100	12,323	10,863
Purchase Maintenance	2231541	8,000	8,000	8,872	1,867	57,627	4,041	463
Uniforms/Coveralls	2231555	5,000	5,000	4,325	5,405	4,135	3,545	3,090
Janitor Supplies	2231562	1,000	1,000	-	-	-	-	107
Water	2231563	520	520	520	475	450	425	405
Heat	2231564	5,000	5,000	3,060	4,089	3,955	4,364	4,957
Hydro	2231565	11,000	11,000	7,727	10,800	10,327	12,024	12,188
Garbage Collection	2231566	4,000	4,000	3,385	2,843	4,264	5,601	4,587
Sewer	2231567	430	430	430	410	390	370	350
Misc Maintenance Parts	2231569	10,000	18,500	552	4,847	546	1,800	9,263
Small Tools	2231571	-	4,000	-	286	55	-	197
Alarm Control	2231576	1,000	1,000	332	479	443	441	628
Telephone	2231924	3,500	3,500	1,400	2,631	1,592	1,750	2,648
		$ 81,970	$ 95,640	$ 59,863	$ 76,898	$ 140,389	$ 70,594	$ 67,071

#2231503 Wages — $ 17,000

#2231507 Employee Benefits — $ 4,420

Benefits allocated from Com Svces Admin (Acct #2231107)

Com Services Bldg Cont'd

#2231535 Contract Services - Janitorial Annual contract for Janitorial Services	**$ 11,100**
#2231541 Purchased Maintenance Building & Public Works Yard Maintenance and Repairs	**$ 8,000**
#2231555 Uniforms/Coveralls Annual cost of coveralls for CS staff	**$ 5,000**
#2231562 Janitorial Supplies Annual cost of paper products/soap etc.	**$ 1,000**
#2231563 Water Annual cost of potable water for shop - increase as determined by Fees & Charges bylaw	**$ 520**
#2231564 Heat Annual shop heating costs	**$ 5,000**
#2231565 Hydro Est Annual power costs. District does not maintain consumption history	**$ 11,000**

Com Services Bldg Cont'd

#2231566 Garbage Collection Annual contracted garbage collection costs for shop	**$ 4,000**
#2231567 Sewer Annual cost of sewer - increase as determined by Fees & Charges bylaw	**$ 430**
#2231569 Misc. Maintenance Parts General Equip - shop supplies, protective gear, bldg supplies	**$ 10,000**
#2231571 Small Tools Annual cost of shop tools & tool replacement	**$ -**
#2231576 Alarm Control Annual cost for security alarms on facility	**$ 1,000**
#2231524 Telephone Annual phone charges for Com Services	**$ 3,500**

ROADWAY SURFACES

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2232103	22,000	20,000	19,807	24,788	32,893	21,538	21,538
Employee Benefits	2232107	5,720	5,600	4,948	7,188	9,539	5,309	5,612
Purchase Maintenance	2232141	50,000	25,000	33,999	141,465	31,348	31,261	9,150
Dust Stabilizer	2232149	1,000	1,000	-		-	-	-
Misc Maintenance Parts	2232169	15,000	12,000	1,556	763	6,189	65,334	171
		$ 93,720	$ 63,600	$ 60,310	$ 174,204	$ 79,969	$ 123,442	$ 36,471

#2232103 Wages — $ 22,000

#2232107 Employee Benefits — $ 5,720

Benefits allocated from Com Svces Admin (Acct #2231107)

#2232141 Purchase Maintenance — $ 50,000

Crack Sealing & Patching , $25,000 Cattle guard replacement

#2232149 Dust Stabilizer — $ 1,000

Cost of dust control - Exeter road, Shop, Soccer Fields (Reduced due to increased paved areas)

Roadway Surfaces Cont'd

#2232169 Misc Maintenance Parts Winter/summer patching mix, speedbumps, primer, sand/gravel etc.	**$ 15,000**

BOULEVARDS & SHOULDERS

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2232203	60,000	60,660	50,208	47,572	43,652	46,812	47,652
Employee Benefits	2232207	15,600	16,985	13,248	13,796	12,659	13,576	12,389
Purchase Maintenance	2232241	9,000	1,500	11,540	10,299	4,124	548	1,855
Water	2232263	645	495	495	450	430	410	390
Misc Maintenance Parts	2232269	20,000	20,000	16,207	23,695	17,848	16,783	12,013
		$ 105,245	$ 99,640	$ 91,698	$ 95,812	$ 78,713	$ 78,129	$ 74,299

#2232203 Wages — $ 60,000

#2232207 Employee Benefits — $ 15,600

Benefits allocated from Com Svces Admin (Acct #2231107)

#2232241 Purchase Maintenance — $ 9,000

As required contracted services

#2232263 Water — $ 645

Annual cost of potable water for Blvds - increase as determined by Fees & Charges bylaw

#2232269 Misc Maintenance Parts — $ 20,000

Flowers, plants, fertilizer, trees, irrigation parts, baskets

SIDEWALKS

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2232303	13,000	13,230	1,226		14,943	16,188	17,576
Employee Benefits	2232307	3,380	3,705	288		4,333	4,694	4,610
Purchase Maintenance	2232341	6,000	2,000	11,661		3,293	5,697	185
Misc Maintenance Parts	2232369	-	1,000	-			-	-
		$ 22,380	$ 19,935	$ 13,175	$ -	$ 22,569	$ 26,579	$ 22,371

#2232303 Wages	$ 13,000
#2232307 Employee Benefits Benefits allocated from Com Svces Admin (Acct #2231107)	$ 3,380
#2232341 Purchase Maintenance As required contracted service	$ 6,000
#2232369 Misc. Maintenance Parts Concrete, crush rock, forms & pins	$ -

CULVERT INSTALLATIONS

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2232403	1,000		1,295		-	-	-
Employee Benefits	2232407	260		363		-	-	-
Purchase Maintenance	2232441	-				-	-	-
Misc Maintenance Parts	2232469	-				-	-	-
		$ 1,260	$ -	$ 1,658	$ -	$ -	$ -	$ -

#2232303 Wages	$ 1,000
#2232307 Employee Benefits Benefits allocated from Com Svces Admin (Acct #2231107)	$ 260
#2232341 Purchase Maintenance As required contracted service	$ -
#2232369 Misc. Maintenance Parts Concrete, crush rock, forms & pins	$ -

STREET LIGHTING

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2232503	1,000	550	759	628	723	78	-
Employee Benefits	2232507	260	155	212	182	210	23	-
Purchase Maintenance	2232541	7,500	10,000	5,988	9,716	5,955	2,691	9,193
Hydro	2232565	38,000	38,000	27,286	35,426	38,008	36,956	37,263
Misc Maintenance Parts	2232569	2,500	2,500	270	-		-	-
		$ 49,260	$ 51,205	$ 34,515	$ 45,952	$ 44,896	$ 39,748	$ 46,456

#2232503 Wages — $ 1,000

#2232507 Employee Benefits — $ 260

Benefits allocated from Com Svces Admin (Acct #2231107)

#2232541 Purchased Maintenance — $ 7,500

Maintenance, repairs

#2232565 Hydro — $ 38,000

Power consumption charges for street lighting

#2232569 Misc Parts — $ 2,500

Mtce parts as required for street lighting

STREET SIGNS

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2232603	3,000	2,755	4,447	3,140	8,285	351	1,064
Employee Benefits	2232607	780	770	1,141	910	2,403	102	277
Misc Maintenance Parts	2232669	5,000	5,000	1,474	9,218	982	7,147	4,691
		$ 8,780	$ 8,525	$ 7,062	$ 13,268	$ 11,670	$ 7,600	$ 6,032

#2232603 Wages	$ 3,000
#2232607 Employee Benefits Benefits allocated from Com Svces Admin (Acct #2231107)	$ 780
#2232669 Misc Maintenance Parts Signs/parts as required	$ 5,000

MUNICIPAL PARKING LOTS

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2232703	1,040	1,000	617	216	320	292	9,313
Employee Benefits	2232707	270	280	173	63	93	85	2,421
Misc Maint	2232769		-	-		-	1,500	-
		$ 1,310	$ 1,280	$ 790	$ 279	$ 413	$ 1,877	$ 11,734

#2232703 Wages	$ 1,040
#2232707 Employee Benefits Benefits allocated from Com Svces Admin (Acct #2231107)	$ 270
#2232769 Misc Maintenance Maintenance items to municipal parking lots (Paving etc.)	$ -

STORM SEWER & DITCHES

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2232803	12,000	12,000	6,706	9,623	10,807	3,932	8,730
Employee Benefits	2232807	3,120	3,360	1,877	2,705	3,101	1,140	2,270
Purchase Maintenance	2232841	5,000	3,000	4,785	26	19,913	3,991	-
Misc Maintenance Parts	2232869	2,000	2,000	-	- 653	14	63	-
		$ 22,120	$ 20,360	$ 13,368	$ 11,701	$ 33,835	$ 9,126	$ 11,000

#2232803 Wages — $ 12,000

#2232807 Employee Benefits — $ 3,120

Benefits allocated from Com Svces Admin (Acct #2231107)

#2232841 Purchased Maintenance — $ 5,000

Rental of Hydrovac Truck / Misc. Parts for Repairs & Service

#2232869 Misc Maintenance Parts — $ 2,000

Catch basin & manhole parts, main & service pipe, culvert parts

LANE MARKING

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2232903					-	-	-
Employee Benefits	2232907					-	-	-
Purchase Maintenance	2232941	57,000	57,000	51,848	48,683	51,510	21,255	29,644
		$ 57,000	$ 57,000	$ 51,848	$ 48,683	$ 51,510	$ 21,255	$ 29,644

#2232941 Purchased Maintenance Line painting contract	$ 57,000

AIRPORT

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2233103	1,000	2,205	2,037	1,293	603	488	1,139
Employee Benefits	2233107	260	620	537	375	175	88	296
Contract Services	2233135	18,000	19,745	20,215	45,170	12,000	9,218	600
Insurance	2233137	3,500	3,500	3,444	3,292	3,033	2,660	1,860
Purchase Maintenance	2233141	10,000	10,000	10,235	18,632	848	6,108	1,217
Misc Maintenance Parts	2233169	1,000	500	-			-	282
		$ 33,760	$ 36,570	$ 36,468	$ 68,762	$ 16,659	$ 18,562	$ 5,394

#2233103 Wages	**$ 1,000**
#2233107 Employee Benefits Benefits allocated from Com Svces Admin (Acct #2231107)	**$ 260**
#2233135 Contract Services Airport Manager	**$ 18,000**
#2233137 Insurance Airport Liability Insurance	**$ 3,500**

Airport Cont'd

#2233141 Purchased Maintenance Line painting & surface maintenance.	**$ 10,000**
#2233169 Misc Maintenance Parts Patching material, wind socks, misc.	**$ 1,000**

SANI STATION

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2233203	2,500	2,500	2,166	2,136	2,160	2,509	3,119
Employee Benefits	2233207	650	700	563	619	627	728	811
Purchase Maintenance	2233241		-		180	93	-	-
Water	2233263	825	825	825	750	715	680	645
Misc Maintenance Parts	2233269		-	-		-	1,006	-
		$ 3,975	$ 4,025	$ 3,554	$ 3,685	$ 3,595	$ 4,923	$ 4,575

#2233203 Wages — $ 2,500

#2233207 Employee Benefits — $ 650

Benefits allocated from Com Svces Admin (Acct #2231107)

#2233241 Purchased Maintenance — $ -

Tradesperson costs as required

#2232263 Water — $ 825

Annual cost of water provided to visitors -increase as determined by Fees & Charges bylaw

#2233269 Misc Maintenance Parts — $ -

Flowers, shrubs - Increase to improve facility infrastructure

SNOW & ICE REMOVAL & SANDING

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2234103	83,000	80,820	36,291	45,757	43,806	65,645	60,139
Employee Benefits	2234107	21,580	22,630	10,161	13,270	12,704	19,037	15,923
Advertising	2234126	400	400	-	-	-	-	-
Contract Services	2234135	30,000	30,000	-	750	-	-	15,143
Purchase Maintenance	2234141	5,000	5,000	-	30,609	37,251	62,668	37,801
Sand and Gravel	2234151	59,000	57,000	55,971	- 2,089	29,960	55,451	39,140
Misc Maintenance Parts	2234169	2,500	2,500	-	- 84	- 804	-	-
		$ 201,480	$ 198,350	$ 102,423	$ 88,213	$ 122,917	$ 202,801	$ 168,146

#2234103 Wages — $ 83,000

#2234107 Employee Benefits — $ 21,580

Benefits allocated from Com Svces Admin (Acct #2231107)

#2234126 Advertising — $ 400

Advertising costs for notices, bylaws etc.

#2234135 Contract Services — $ 30,000

Downtown snow removal - Hired Equipment for Snow Removal

#2234141 Purchase Maintenance — $ 5,000

#2234151 Sand & Gravel — $ 59,000

Purchase 1,500 M^3 sanding materials as per contract & Bulk Salt

#2234169 Misc Maintenance Parts — $ 2,500

Sidewalk ice melt

STREET SWEEPING

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2234203	22,920	19,855	19,645	25,145	16,864	14,437	20,099
Employee Benefits	2234207	5,960	5,560	5,397	7,292	4,891	4,187	5,226
		$ 28,880	$ 25,415	$ 25,042	$ 32,437	$ 21,755	$ 18,624	$ 25,325

#2234203 Wages	**$ 22,920**
#2234207 Employee Benefits Benefits allocated from Com Svces Admin (Acct #2231107)	**$ 5,960**

RAILWAY CROSSING

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Purchase Maintenance	2234341	10,000	10,000	9,684	9,684	9,376	7,836	7,836
		$ 10,000	$ 10,000	$ 9,684	$ 9,684	$ 9,376	$ 7,836	$ 7,836

#2234341 Purchased Maintenance $ 10,000

As per BC Rail Public Crossing Agreement

CARIBOO TRAIL AND HORSELAKE INTERSECTION

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2234403	1,000				-	-	-
Employee Benefits	2234407	260				-	-	-
Contract Services	2234435	5,000						
Purchase Maintenance	2234441	2,500						
		$ 8,760	$ -	$ -	$ -	$ -	$ -	$ -

#2234403 Wages $ 1,000

#2234407 Employee Benefits $ 260

Benefits allocated from Com Svces Admin (Acct #2231107)

#2234435 Contract Services $ 5,000

Estimates until Maintenance costs can be quoted

#2234441 Purchased Maintenance $ 2,500

Estimates until Maintenance costs can be quoted

TRANSIT

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Contract Services	2235135	190,855	173,260	107,567	139,672	146,553	120,140	102,612
Contract Services	2235235	161,160	153,490	108,425	133,471	116,700	104,980	127,598
		$ 352,015	$ 326,750	$ 215,992	$ 273,143	$ 263,253	$ 225,120	$ 230,210

#2235135 Contract Services BC Transit Buses - 50% share with CRD (As per draft provided by BC Transit)	**$ 190,855**
#2235135 Contract Services Interior Health Transit Contriubtion as per BC Transit Budget & Interior Health PO Issued	**$ 161,160**

CUSTOM WORK

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2239103	4,500	4,410	5,926	3,740	2,446	2,512	7,148
Employee Benefits	2239107	1,170	1,235	1,208	1,085	709	729	1,859
Purchase Maintenance	2239141	1,000	1,000	8,612	1,157	1,697	-	53
Misc Maintenance Parts	2239169	750	750	8,652	16,410	-	-	-
		$ 7,420	$ 7,395	$ 24,398	$ 22,392	$ 4,852	$ 3,241	$ 9,060

#2239103 Wages	$ 4,500
#2239107 Employee Benefits Benefits allocated from Com Svces Admin (Acct #2231107)	$ 1,170
#2239141 Purchased Maintenance Tradesperson services - 2025 vandalism of VIC washroom door.	$ 1,000
#2239169 Misc Maintenance Parts Signs, hardware, etc.	$ 750

COMMUNITY EVENTS

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2239103	2,000	2,000	692	2,821	2,476	6,765	
Employee Benefits	2239107	520	560	194	818	718	1,962	
Contract Services	2239535	6,500	6,500	2,803	4,189	1,536	21,523	
Purchase Maintenance	2239141	1,000	100	-	130	1,016	482	
Misc Maint Parts	2239169	1,000	1,000	-	534	417	517	
		$ 11,020	$ 10,160	$ 3,689	$ 8,492	$ 6,163	$ 31,249	$ -

#2239103 Wages	**$ 2,000**
#2239107 Employee Benefits Benefits allocated from Com Svces Admin (Acct #2231107)	**$ 520**
#2239135 Contract Services Contracted services to support community events	**$ 6,500**
#2239141 Operations/Mtce	**$ 1,000**
#2239141 Misc Maint Parts Misc Parts & Items to support community events	**$ 1,000**

VANDALISM & CLEAN UP

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2239203	1,500	1,500	459	1,073	2,049	2,004	
Employee Benefits	2239207	390	420	92	311	594	581	
Contract Services	2239235	1,500	1,500	-		125	-	
Purchase Maintenance	2239241	100	100	5,504		1,212	12,851	
Misc Maint Parts	2239269	500	500	-		402	261	
		$ 3,990	$ 4,020	$ 6,055	$ 1,384	$ 4,382	$ 15,697	$ -

#2239203 Wages — $ 1,500

#2239207 Employee Benefits — $ 390

Benefits allocated from Com Svces Admin (Acct #2231107)

#2239235 Contract Services — $ 1,500

Contractors for repair

#2239241 Operations/Mtce — $ 100

Cost of items to replace

#2239269 Misc Maint Parts — $ -

Misc Parts & Items required to perform repairs

FLEET MAINTENANCE

EXPENSE	ACCOUNT	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2239503	77,310	73,355	51,154	62,211	41,604	49,514	20,551
Employee Benefits	2239507	20,100	20,540	12,830	18,041	12,065	14,359	5,425
Contract Services	2239535		-	-	4,820	-	-	20,708
Insurance	2239537	26,000	27,000	24,695	25,847	21,555	20,126	49,186
Operations/Mtce	2239541	150,000	150,000	106,172	242,620	207,641	199,748	185,106
Fleet Mtce Allocated	2239545	- 71,280	- 70,780	- 42,461	- 70,708	- 59,073	- 56,749	- 54,422
Fuel (Gas/Diesel)	2239552	83,000	83,000	53,647				
		$ 285,130	$ 283,115	$ 206,037	$ 282,831	$ 223,792	$ 226,998	$ 226,554

#2239503 Wages	$ 77,310
#2239507 Employee Benefits Benefits allocated from Com Svces Admin (Acct #2231107)	$ 20,100
#2239537 Insurance Fleet insurance allocated from Admin Acct #2212337	$ 26,000
#2239541 Operations/Mtce Cost of fuel, oil, parts for Com Services fleet	$ 150,000
#2239545 Fleet Mtce Allocated 10% allocated to Sewer function 10% allocated to Water function	-$ 71,280

TOTAL TRANSPORTATION	$ 1,797,470	$ 1,695,890	$ 1,221,357	$ 1,499,118	$ 1,367,722	$ 1,330,272	$ 1,214,497

GARBAGE COLLECTION

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2243103	25,000	17,130	25,880	38,539	36,786	24,917	28,411
Employee Benefits	2243107	6,500	4,795	6,543	11,176	10,668	7,226	7,389
Contract Service	2243135	83,270	81,310	60,765	80,432	78,406	77,856	76,330
Misc Maintenance Parts	2243169	250	250	-		-	-	1,305
		$ 115,020	$ 103,485	$ 93,188	$ 130,147	$ 125,860	$ 109,999	$ 113,435

#2243103 <u>Wages</u>	**$ 25,000**
#2243107 <u>Employee Benefits</u> Benefits allocated from Com Svces Admin (Acct #2231107)	**$ 6,500**
#2243135 <u>Contract Services</u> Residential collection contract-MMBC recycling implemented in May 2014 New contract in 2024	**$ 83,270**
#2243169 <u>Misc Maintenance Parts</u> Misc materials/supplies as required to support function	**$ 250**

RECYCLING

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2243303	3,000	2,000	3,232	1,900	1,467	1,705	1,503
Employee Benefits	2243307	780	560	808	551	425	495	391
Advertising	2243326		-	-		-	-	-
Contract Services	2243335	1,000	1,000	-	-	-	-	-
Purchase Maintenance	2224341	3,540		-	-	-	-	-
		$ 8,320	$ 3,560	$ 4,040	$ 2,451	$ 1,892	$ 2,200	$ 1,894

#2243303 Wages	$ 3,000
#2252207 Employee Benefits Benefits allocated from Com Svces Admin (Acct #2231107)	$ 780
#2243326 Advertising Cost of ads - public awareness	$ -
#2243335 Contract Services Recycle Baskets	$ 1,000
#2243341 Purchase MMBC funded education and administration	$ 3,540

CEMETERY - MAINTENANCE

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2251103	13,785	13,785	5,018	6,466	8,621	5,476	7,835
Employee Benefits	2251107	3,585	3,860	1,370	1,875	2,500	1,588	2,037
Memory Benches/Trees	2251141		-		7,761	336	6,673	7,774
Water	2251163	1,230	945	945	860	820	780	740
Misc Maintenance Parts	2251169	2,500	2,500	1,631	4,554	907	503	5,081
		$ 21,100	$ 21,090	$ 8,964	$ 21,516	$ 13,184	$ 15,020	$ 23,467

#2251103 Wages	$ 13,785
#2252207 Employee Benefits Benefits allocated from Com Svces Admin (Acct #2231107)	$ 3,585
#2251141 Memory Benches/Trees Offset by sales of benches revenue #2-1-593-00 Purchase of benches & trees	$ -
#2251163 Water Cost of watering grassy areas in cemetary -increase as determined by Fees & Charges bylaw	$ 1,230
#2251169 Misc Maintenance Parts Seed, fertilizer, mower parts, etc.	$ 2,500

CEMETERY - OPEN & CLOSE

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2251203	5,970	5,970	1,773	3,143	8,307	3,691	5,448
Employee Benefits	2251207	1,550	1,670	471	912	2,409	1,070	1,416
Purchase Maintenance	2251241	1,500	1,500	3,670	2,443	7,513	10,869	6,800
Misc Maintenance Parts	2251269	2,500	2,500	-	- 419	805	41	491
		$ 11,520	$ 11,640	$ 5,914	$ 6,079	$ 19,034	$ 15,671	$ 14,155

#2251203 <u>Wages</u>	**$ 5,970**
#2251207 <u>Employee Benefits</u> Benefits allocated from Com Svces Admin (Acct #2231107)	**$ 1,550**
#2251241 <u>Purchase Maintenance</u> Misc Items to perform open/close of sites	**$ 1,500**
#2251269 <u>Misc Maintenance Parts</u> Footstones, lowering device parts, etc.	**$ 2,500**

CEMETERY - DEVELOPMENT

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2251303	1,100	1,100	816	711	257	352	605
Employee Benefits	2251307	285	310	130	206	51	102	157
Misc Maintenance Parts	2251369	10,000	5,000	255		-	-	-
		$ 11,385	$ 6,410	$ 1,201	$ 917	$ 308	$ 454	$ 762

#2251303 Wages	$ 1,100
#2251307 Employee Benefits Benefits allocated from Com Svces Admin (Acct #2231107)	$ 285
#2251369 Misc Maintenance Parts Parts allocation to support function - Increase for adding irrigation	$ 10,000

TOTAL ENVIRONMENTAL HEALTH.	$ 167,345	$ 146,185	$ 113,307	$ 161,110	$ 160,278	$ 143,344	$ 153,713

PLANNING & ECONOMIC DEVELOPMENT

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2261003	147,210	135,805	94,136	123,528	168,931	150,512	150,526
Employee Benefits	2261007	38,535	38,025	24,035	35,823	48,990	43,211	42,147
Travel & Training	2261021	4,000	4,000	64	3,375	2,821	1,313	1,155
Telephone	2261024	1,500	1,000	1,454	1,085	1,571	982	1,268
Advertising	2261026	2,500	2,500	419	550	2,222	5,317	3,212
Publications	2261027	2,500	2,500	2,444	4,029	1,978	3,690	1,808
Membership Fees	2261028	1,000	1,000	-	985	1,924	926	894
Legal Services	2261031	5,000	5,000	-	569	2,611	30	280
Engineering/Projects	2261032	75,000	244,155	139,953	32,247	236,414	219,092	153,673
Office Equipment	2261044	20,795	20,440	12,247	24,158	19,562	17,139	16,738
Office Supplies	2261061						-	-
		$ 298,040	$ 454,425	$ 274,752	$ 226,349	$ 487,024	$ 442,212	$ 371,701

#2261003 Wages $ 147,210

Planner 100% Corp Officer 20% / Clerk 20% /Admin Asst 30%

#2261007 Employee Benefits $ 38,535

Benefits allocated from Admin

#2261021 Travel / Training $ 4,000

Mileage, per diems, registrations etc.

PIBC Annual Conference

Misc Events TBD

Planning & Economic Development- cont'd

#2261024 Telephone Allocaton for share of staff phone costs		**$ 1,500**
#2261026 Advertising Ads for zoning/OCP amendments, etc		**$ 2,500**
#2261027 Publications Professional trade publications		**$ 2,500**
#2261028 Memberships Professional Association memberships		**$ 1,000**
#2261031 Legal Services Legal fees/consultations associated with lands administration		**$ 5,000**
#2261032 Engineering / Planning Projects		**$ 75,000**
Multiple projects to bring forward in 2026		
Explore Cariboo	2,000	
Small Projects - Business Walks, Surveys	$ 13,000	
Tourism Plan Implementation	15,000	
DCC Bylaw	45,000	
	$ 75,000	
#2261044 Office Equipment **25%** of total office equipment as per Admin Acct #2212144		**$ 20,795**
#2261061 Office Supplies Allocation of portion of office supplies for function		**$ -**

2026 BUDGET - ECONOMIC DEVELOPMENT - EXPENSES

WOODLOT LICENCE #577

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2264003	1,000	-	1,424	3,913	3,794	2,128	241
Employee Benefits	2264007	260	-	388	1,135	1,100	617	63
Advertising	2264026		-	287		-	-	-
Misc Parts	2264069					-	163	-
Contract Services	2264035	28,500	36,030	15,341	19,079	36,980	35,768	118,486
		$ 29,760	$ 36,030	$ 17,440	$ 24,127	$ 41,874	$ 38,676	$ 118,790

#2264035 Contract Services $ 28,500

Gen Admin / Reporting	$6,000
Nordics Mtce Agreement	$2,500
Woodlot Manager	$20,000

DISTRICT LOT CLEAN UP & LOGGING

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Contract Services	2264135	-					-	-
		$ -	$ -	$ -	$ -	$ -	$ -	$ -

#2264135 Contract Services $ -

Logging expenses associated with DL's / Clean up of slash piles & fencing

ECONOMIC DEVELOPMENT

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2265103	100,195	86,750	72,236	62,346			
Employee Benefits **NEW**	2265107	26,050	24,290	18,357	10,995			
Dev Corp Fee for Service	2265135	55,400	73,005	-	55,499	62,928	35,343	71,901
SCMP Contribution - VIC	2265173	25,000	25,000	25,000	25,000	25,000	25,000	25,000
		$ 206,645	$ 209,045	$ 115,593	$ 153,840	$ 87,928	$ 60,343	$ 96,901

#2265103 Wages Recreation Manager Wages - Billed to Dev Corp	$ 100,195
#2265107 Employee Benefits Employee benefits fro Rec Manager - billed to Dev Corp	$ 26,050
#2265135 Contract Services Contribution to 100 Mile Development Corporation to balance VIC budget	$ 55,400
#2264273 Grant In Aid District contribution toward South Cariboo Marketing Plan	$ 25,000

TOTAL ECONOMIC DEVELOPMENT	$ 534,445	$ 699,500	$ 407,785	$ 404,316	$ 616,826	$ 541,231	$ 587,392

PARK MAINTENANCE

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2271103	25,000	30,000	19,805	28,559	17,829	19,513	19,173
Employee Benefits	2271107	6,500	8,400	5,149	8,282	5,170	5,659	4,985
Travel	2271121			-		-	-	-
Membership Fees	2271128	1,000	1,000	90	556	970	957	762
Contract Services	2271135	6,390	11,150	5,670	3,794	5,854	3,528	2,259
Purchase Maintenance	2271141	16,000	16,000	24,755	28,067	37,102	19,744	24,629
Water	2271163	1,475	1,475	1,475	1,340	1,275	1,215	1,155
Hydro	2271165	2,100	2,100	943	1,504	1,733	1,687	1,912
Garbage Collection	2271166	500	500	227	525	336	205	150
Misc Maintenance Parts	2271169	5,000	5,000	698	-	1,981	1,080	6,021
Small Tools	2271171	500	500	-	403	421	827	1,601
		$ 64,465	$ 76,125	$ 58,812	$ 73,030	$ 72,671	$ 54,415	$ 62,647

#2271103 Wages	$ 25,000
#2271107 Employee Benefits Benefits allocated from Com Svces Admin (Acct#2231107)	$ 6,500
#2271121 Travel & Training Moved to Main Admin	$ -

Park Maintenance Cont'd

#2271128 Membership Fees ISA(Arborists), IIABC (Irrigation), BCRPA(Parks & Rec)	**$ 1,000**
#2271133 Contract Services Closing Park, Soccer Fields, Campsite & Ballfield (washrooms/gates) Contract out to tender currently	**$ 6,390**
#2271141 Purchased Maintenance General park maintenance/supplies/irrigation parts	**$ 16,000**
#2271163 Water Dist water consumption associated with function -increase as determined by Fees & Charges bylaw	**$ 1,475**
#2271165 Hydro Annual electricity costs associated with function	**$ 2,100**
#2271166 Garbage Collection Contracted garbage collection services	**$ 500**
#2271169 Misc Maintenance Parts Irrigation, garbage, janitorial, buildings, fertilizer, topsoil, etc.	**$ 5,000**
#2271171 Small Tools As required replacement	**$ 500**

PARK DEVELOPMENT

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2271203	4,000	5,615	233	5,778	856	2,876	2,302
Employee Benefits	2271207	1,040	1,570	65	1,675	248	834	599
Contract Services	2271235	10,000	10,000	-	20,793	8,495	8,108	9,201
Misc Maintenance Parts	2271269	2,500	2,500	-	-	-	1,364	1,252
		$ 17,540	$ 19,685	$ 298	$ 28,246	$ 9,599	$ 13,182	$ 13,354

#2271203 Wages	$ 4,000
#2271207 Employee Benefits Benefits allocated from Com Svces Admin (Acct#2231107)	$ 1,040
#2271235 Contract Services Increased by $15,000 for washroom improvements	$ 10,000
#2271269 Misc Maintenance Parts Topsoil, trees, seed, fertilizer Bench Replacement / Maintenance	$ 2,500

MARSH

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2271303	4,000	3,850	4,242	8,973	4,921	1,442	4,326
Employee Benefits	2271307	1,040	1,080	1,145	2,602	1,427	418	1,125
Purchase Maintenance	2271341	2,000	2,000	-	3,050	7,421	-	-
Water	2271363	380	380	380	8,720	325	310	295
Hydro	2271365				345	-	-	475
Misc Maintenance Parts	2271369	3,000	3,000	-		2,247	99	4,547
		$ 10,420	$ 10,310	$ 5,767	$ 23,690	$ 16,341	$ 2,269	$ 10,768

#2271303 Wages	$ 4,000
#2271307 Employee Benefits Benefits allocated from Com Svces Admin (Acct#2231107)	$ 1,040
#2271341 Purchased Maintenance As required 3rd party mtce	$ 2,000
#2271363 Water Dist water consumption associated with function - increase as determined by Fees & Charges bylaw	$ 380
#2271365 Hydro Hydro consumption from Marsh Fountain - removed	$ -
#2271369 Misc Maintenance Parts Trail materials, walking bridge & viewing deck supplies	$ 3,000

CAMPSITE

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2271403		500	105	1,012	511	1,558	1,183
Employee Benefits	2271407		140	29	293	148	452	307
Contract Services	2271435					6,429	5,250	1,900
Purchase Maintenance	2271441				450	101	152	-
Hydro	2271465	300		245	252	245	236	223
Misc Maintenance Parts	2271469					-	21	-
		$ 300	$ 640	$ 379	$ 2,007	$ 7,434	$ 7,669	$ 3,613

#2271403 Wages	$ -
#2271407 Employee Benefits	$ -
#2271435 Contract Services	$ -
#2271441 Purchased Maintenance	$ -
#2271465 Hydro Annual electricity costs associated with function	$ 250
#2271469 Misc Maintenance Parts	$ -

CRD BALL FIELDS

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2271503	18,000	18,855	13,782	13,679	9,145	12,670	9,502
Employee Benefits	2271507	4,680	5,280	3,692	3,967	2,652	3,674	2,471
Advertising	2271526		-	-		-	-	-
Contract Services	2271535	2,130	3,375	1,890	2,028	1,266	1,050	947
Purchase Maintenance	2271541	2,500	2,500	5,884	6,428	1,490	3,508	2,561
Water	2271563	1,440	1,440	1,440	1,310	1,250	1,190	1,130
Hydro	2271565	1,000	1,000	431	603	580	525	882
Misc Maintenance Parts	2271569	4,000	4,000	-	-	-	-	-
		$ 33,750	$ 36,450	$ 27,119	$ 28,015	$ 16,383	$ 22,617	$ 17,493

#2271503 Wages	$ 18,000
#2271507 Employee Benefits Benefits allocated from Com Svces Admin (Acct#2231107)	$ 4,680
#2271526 Advertising Local paper/radio re field closures	$ -
#2271535 Contract Services Gate & Washroom Open Close Contract	$ 2,130
#2271541 Purchased Maintenance Plumber/electrical Mtce Services, increased to include bench funded by CRD for Dog park	$ 2,500
#2271563 Water Metered Water @ full economic rate	$ 1,440
#2271565 Hydro Annual electricity costs associated with function	$ 1,000
#2271569 Misc Maintenance Parts Irrigation/infield & warning track mats, topsoil, bldg supplies	$ 4,000

SKATEBOARD PARK

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2271603		1,000	62	943	62	-	230
Employee Benefits	2271607		280	17	273	18	-	60
Hydro	2271665		250	12	102	141	315	335
Misc Maintenance Parts	2271669					-	-	-
		-	1,530	92	1,318	221	315	625

#2271603 Wages	$ -
#2271607 Employee Benefits	$ -
#2271665 Hydro	$ -
#2271669 Misc Maintenance Parts	$ -

SOCCER FIELDS

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	2271703	22,000	23,365	16,068	13,419	8,454	10,998	9,655
Employee Benefits	2271707	5,720	6,540	4,499	3,891	2,452	3,190	2,510
Advertising	2271726	250	1,000	-	-	-	-	-
Membership Fees	2271728	300	300	-	-	-	-	-
Legal Services	2271731	500	500	-	-	-	-	-
Contract Services	2271735	2,130	3,375	1,890	2,710	1,267	1,050	1,907
Purchase Maintenance	2271741	12,500	12,500	13,251	8,999	1,593	3,754	3,142
Water	2271763	2,805	2,805	2,805	2,550	2,430	2,315	2,205
Misc Maintenance Parts	2271769		-	-		2,663	533	-
		$ 46,205	$ 50,385	$ 38,513	$ 31,569	$ 18,859	$ 21,840	$ 19,419

#2271703 Wages	$ 22,000
#2271707 Employee Benefits Benefits allocated from Com Svces Admin (Acct#2231107)	$ 5,720
#2271726 Advertising Local paper, radio re field closures	$ 250
#2271728 Membership Fees Allocation of ISA, IIABC, BCRPA	$ 300

Soccer Fields Cont'd

#2271731 Legal Services Legal services as required	$ 500
#2271735 Contract Services Contract - Gate & Facility Closure	$ 2,130
#2271741 Purchased Maintenance Allowance for Equipment & Services where District cant supply ie. Hydraseeding etc.	$ 12,500
#2271763 Water Supply of water for irrigation - increase as determined by Fees & Charges bylaw	$ 2,805
#2271769 Misc Maintenance Parts Seed, feritlizer, topsoil, road mulch, bldg & washroom supplies	$ -

TOTAL RECREATION	$ 172,680	$ 195,125	$ 130,979	$ 187,875	$ 141,508	$ 122,307	$ 127,919

FISCAL SERVICES

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Bank Charges	2281177	14,200	14,200	5,400	14,959	13,563	3,482	1,587
Interest-Long Term Debt MFA	2281279					-	-	-
Principal-Long Term Debt MFA	2281383					-	-	-
		$ 14,200	$ 14,200	$ 5,400	$ 14,959	$ 13,563	$ 3,482	$ 1,587

#2281177 Bank Charges Annual bank charges, moneris fees, EPI Interest	$ 14,200
#2281179 Interest Long Term Debt MFA Aspen Birch Extension (Completed in 2020)	$ -
#2281183 Principal - Long Term Debt MFA Aspen Birch Extension (Completed in 2020)	$ -

TRANSFER TO OWN FUNDS & RESERVES

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Transfer to Reserve Accounts	2282185	12,250	12,250	-	17,737	54,886	23,973	1,325,583
Transfer to General Capital	2282284	8,933,855	7,762,225	-	1,787,693	1,851,604	- 65,891	1,047,190
Transfer to Sewer Revenue Fund	2282484	125,385	119,415	120,424	114,237	107,298	1,248,445	129,022
Transfer to Water Revenue Fund	2282684	138,315	131,730	132,701	124,406	116,615	124,576	109,661
Transfer to Equipment Reserve	2282784	214,900	214,900	15,522	331,536	226,365	156,000	170,666
Transfer to Other Reserves	2282884	282,985	573,705	62,087	575,977	1,748,213	195,024	1,833,530
		$ 9,707,690	$ 8,814,225	$ 330,734	$ 2,951,586	$ 4,104,981	$ 1,682,127	$ 4,615,652

#2282185 Transfer to Reserve Accounts — $ 12,250

Cemetery	$ 7,160	
Parkland	1,000	
DCCs	4,090	

#228284 Transfer to General Capital — $ 8,933,855

Horse Lake Bridge	$ 6,000,000
Paving	800,000
Intersection	550,000
CS - Fleet Snow Plow	500,000
CS - Fleet - Excavator	160,000
FD Wash Down Pad	75,000
FD - Turn Out Gear	25,000
FD- SCBA Cylinder	10,000
FD - Hydraulic Ram	33,000
FD - Unit 214 Struts	13,000
FD - Air Quality System	10,000
FD - Snow Plow Attach.	13,000
Server Replacement	60,000
Com. Hall Design	140,000
Lodge Floor Project	99,855
MEH HVAC Project	370,000
Airport Fencing Project	75,000
	$ 8,933,855

Transfers to Own Funds and Reserves cont'd

#2282484 Transfer to Sewer Revenue Fund			**$ 125,385**
Sewer Frontage Collection			
#2282684 Transfer to Water Revenue Fund			**$ 138,315**
Water Frontage Collection			
#2282784 Transfer to Equipment Reserve			**$ 214,900**
Equipment Replacement		$ 65,000	
Office Equipment		10,000	
Community Services		124,900	
CRD Capital Contribution		15,000	
#2282884 Transfer to Other Reserves			**$ 282,985**
Community Works Fund		$ 151,200	
Road Reserve		50,000	
Contribution to Reserves		75,000	
ADD to this line item the Estimated Operations Surplus	**16,785**		

TANGIBLE CAPITAL ASSETS

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Amort - General Government	2285000	$ 19,935	$ 19,935		$ 35,061	$ 42,828	$ 21,333	$ 31,214
Amort - Protective Services	2285100	163,265	163,265		167,383	113,836	101,330	104,868
Amort - Transportation Services	2285200	956,925	956,925		1,026,664	972,248	912,654	764,718
Amort - Environmental	2285300					-	-	-
Amort - Recreation/Culture	2285400	96,495	96,495		96,502	96,263	85,622	79,942
Amort - Prior Period Adjustmt	2285500					-	-	-
Write Down of TCA	2285900					-	-	-
Loss on Disposal & Write Down	2286000				21,291	18,958	-	-
Accretion - Building Asbestos	2287000	32,095	32,095		29,726			
		$ 1,268,715	$ 1,268,715	$ -	$ 1,376,627	$ 1,244,133	$ 1,120,939	$ 980,742

Public Service Accounting Board (PSAB) guidelines require municipal governments to record annual depreciation on all physical assets. District contracted independent analysis of all municipal assets (equipment & infrastructure) and develooped schedules. Expense is offset in revenue by "Transfer from Equity"

*NEW PSAB associated with obligation to retire assets comes into effect 2021 (Asbestos remediation)
MUST be reported on financial statements in 2023

TRANSFER OF TAXES COLLECTED-OTHERS

EXPENSE	ACCOUNT NO.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Cariboo Regional District	2283100	$ 867,100	$ 825,510	$ 867,684	$ 825,506	$ 693,052	$ 685,474	$ 734,917
School Taxes	2288100	1,468,650	1,372,100	1,284,467	1,372,101	1,297,974	1,141,619	1,169,184
Cariboo Rgnl Hospital - District	2288200	536,210	504,280	536,602	504,274	490,950	397,912	361,651
Municipal Finance Authority	2288300	145	140	149	139	135	118	108
BC Assessment	2288400	36,290	33,700	36,289	33,695	34,009	31,750	33,192
Police Taxes	2288600	189,295	178,400	189,425	178,422	167,430	140,784	159,320
		3,097,690	2,914,130	2,914,615	2,914,137	2,683,550	$ 2,397,657	$ 2,458,372

#2283100 Cariboo Regional District — $ 867,100

Admnistrative & Governance Services	$ 58,875	
South Cariboo Solid Waste	258,575	
SC Regional Airport	48,392	
9-1-1 Emergency Phone	25,865	
South Cariboo Recreation (Arena, Curling Club, Soccer, Ball, etc.)	195,925	
South Cariboo Search and Rescue	2,936	
Cariboo Library System	102,484	

#2288100 School Taxes — **$ 1,468,650**

Annual Board of Education levy

#2288200 Cariboo Regional Hospital — **$ 536,210**

Annual Hospital requisition

#2288300 Municipal Finance Authority — **$ 145**

Annual fee

#2288400 BC Assessment — **$ 36,290**

Annual fees to support service

#2288600 Police Services — **$ 189,295**

Annual fees for policing services

	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
TOTAL FISCAL SERVICES	**$ 14,088,295**	**$ 13,011,270**	**$ 3,250,749**	**$ 7,257,309**	**$ 8,046,227**	**$ 5,204,205**	**$ 8,056,353**

USER FEES

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021	
Residential Users	4144200	-455770	-295785	-148803	-281700	- 266,231	- 252,860	- 233,155	1
Commercial Users	4144300	-218660	-237750	-121605.45	-226440	- 214,601	- 184,013	- 169,579	
Connection Fees	4144400	-1810	-1810	-1810	-2715	- 5,430	- 11,765	- 11,765	
Sewer - Own Use	4144800	-2435	-2435	-2435	-2315	- 2,250	- 1,885	- 1,550	
Discounts Taken	4144900	33,720	26,675	15,849	20,669	19,875	17,122	17,451	
		- 644,955	- 511,105	- 258,804	- 492,501	- 468,637	- 433,401	- 398,598	

1. Residential/Commerical Users Utility review proposed rates - Council review pending (Residential - $455,770, Commercial $218,660)	**-$ 674,430**
2. Connection Fees Based on 2 new water connections	**-$ 1,810**
2. Sewer - Own Use Utility review proposed rates - Council review pending	**-$ 2,435**
3. Discounts Taken 5% of total user fees	**$ 33,720**

RETURN ON INVESTMENTS

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Return on Investments	4155100	$ -				-	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -

1. Interest on Investments $ -

Bank interest income

GRANT FUNDING

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Grants - Other	4172500	-$ 10,000	- 750,760			- 750,760	-	-
		-$ 10,000	-$ 750,760	$ -	$ -	-$ 750,760	$ -	$ -

1. Grants - Other -$ 10,000

Capital Projects outside funding - Park Washroom Design Project

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DEVELOPER CONTRIBUTIONS

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
DEVELOPER CONTRIBUTIONS	4181000	-$ 1,400,000	- 1,400,000		-	-	-	- 248,950
		-$ 1,400,000	-$ 1,400,000	$ -	$ -	$ -	$ -	-$ 248,950

1. Developer Contributions -$ 1,400,000

Capital Projects outside funding - Exeter Lift Station

TRANSFER FROM OWN FUNDS

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
From Sewer Revenue Surplus	4191100					-	-	-
Transfer from Reserves / Capital	4191200	- 730,000	- 1,724,240			-	-	- 10,388
Transfer from General Revenue Fu	4191300						- 22,869	- 31,746
		-$ 730,000	-$ 1,724,240	$ -	$ -	$ -	-$ 22,869	-$ 42,134

1. **From Sewer Revenue Surplus** $ -
   Capital Project funding

2. **Transfer from Capital** -$ 730,000
   Capital Project funding - Exeter Lift Station

3. **General Revenue Fund Transfer** $ -
   Capital Project Funding

FRONTAGE TAXES

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Frontage Tax	4192100	-125385	-119415	-120423	-105032	- 98,093	- 92,771	- 88,072
Blackstock Parcel Tax	4192200				-9204	- 9,205	- 9,204	- 9,204
		-$ 125,385	-$ 119,415	-$ 120,423	-$ 114,236	-$ 107,298	-$ 101,975	-$ 97,276

1. **Frontage Tax** -$ 125,385
   Collection as per Bylaw to all applicable properties

2. **Blackstock Parcel Tax** $ -
   Blackstock Specified areas debenture debt payment
   Debt completed in **2024**

TRANSFER FROM EQUITY

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Transfer from Equity in Capital	4193000	- 173,530	- 173,530		- 174,234	- 174,229	-	- 172,559
* Annual TCA Write Down as per PSAB								
		-$ 173,530	-$ 173,530	$ -	-$ 174,234	-$ 174,229	$ -	-$ 172,559

TOTAL OPERATING REVENUE	-$ 3,083,870	-$ 4,679,050	-$ 379,227	-$ 780,971	-$ 1,500,924	-$ 558,245	-$ 710,567

2026 BUDGET - SEWER FUND - EXPENSES

ADMINISTRATION

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	4242103	31,200	30,000	23,562	28,665	38,427	30,360	30,015
Employee Benefits	4242107	8,110	8,400	5,997	8,313	11,144	8,804	7,804
Travel & Training	4242121	2,500	2,500	2,911	1,718	2,255	-	2,717
Telephone	4242121	1,200	1,200	981	1,737	699	127	292
Advertising	4242126	1,000	1,000	-	-	-	-	-
Legal Services	4242131	1,000	1,000	-	-	676	1,600	500
Engineering	4242132	6,000	5,000	5,854	3,559	4,227	5,020	3,776
Contract Services	4242135				1,543	858	-	333
Insurance	4242137	9,300	9,300	8,232	7,917	7,745	7,313	9,259
Fleet Maintenance / Office Equip	4242144	38,540	38,290	23,091	35,354	29,537	28,375	27,211
Administration O/H	4242146	39,125	35,730	35,730	39,300	36,625	17,788	23,895
Uniforms/Coveralls	4242155	1,500	1,500	1,215	1,706	1,168	1,690	555
Office Supplies	4242161	500	500	118	275	479	-	-
Permits	4242188	1,000	1,000	870	870	1,227	1,120	997
Licence Fees	4242198	500	500	200	200	99	309	200
		$ 141,475	$ 135,920	$ 108,761	$ 131,157	$ 135,166	$ 102,506	$ 107,554

1. **Wages** $ 31,200
   25% Director of CS & Operations Supervisor

2. **Employee Benefits** $ 8,110
   26% of salaries

3. **Travel & Training** $ 2,500
   Training allowance for sewer operators / EOCP

4. **Telephone** $ 1,200
   Training allowance for sewer operators / EOCP

5. **Advertising** $ 1,000
   Service/construction area notices

6. **Legal Services** $ 1,000
   Legal services associated with labour issues, misc functions, etc

Administration - cont'd

7. Engineering Basic $5,000	$	6,000
8. Contract Services	$	-
9. Insurance MIA & All Risk Insurance for sewer facilities	$	9,300
10. Fleet Maintenance / Office Equipment Usage of vehicles & equipment by CS staff / 10% of CS Fleet Budget / IT for Sewer	$	38,540
11. Administration O/H 10% of Sewer budget less financial services	$	39,125
12. Uniforms / Coveralls Uniforms / Coveralls Expense	$	1,500
13. Office Supplies Allocation of office supplies applied to function	$	500
14. Permits Min. of Environment permit fees	$	1,000
15. Licence Fees	$	500

CONNECTIONS

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	4242203	3,450	3,285	2,055	880	4,300	1,701	3,411
Employee Benefits	4242207	900	920	458	255	1,247	493	887
Purchase Maintenance	4242241	3,500	3,500	-			1,930	500
Sand & Gravel	4242251	500	500	-			-	-
Misc Maintenance Parts	4242269	2,000	2,000	-	- 142	- 4,580	434	639
		$ 10,350	$ 10,205	$ 2,513	$ 993	$ 967	$ 4,558	$ 5,437

1. Wages — $ 3,450

Allocation of CS union wages to function

2. Employee Benefits — $ 900

26% of wages

3. Purchased Maintenance — $ 3,500

Cost of tradespersons as required (steam / thaw / snake lines)

4. Sand & Gravel — $ 500

Mats assocated with function

5. Misc Maintenance Parts — $ 2,000

Saddles, repair couplings, pipe, service boxes, sand/gravel, etc.

MAINS

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	4242303	9,850	9,850	1,016	7,350	1,653	1,230	4,753
Employee Benefits	4242307	2,560	2,755	284	2,132	479	357	1,236
Purchase Maintenance	4242341	15,000	55,000	852	27,112	1,280	12,038	13,931
Misc Maintenance Parts	4242369	500	500	-	2,711	- 2,290	99	580
Small Tools	4242371	200	200	-	199	214	172	284
		$ 28,110	$ 68,305	$ 2,152	$ 39,504	$ 1,336	$ 13,896	$ 20,784

1. Wages $ 9,850

Allocation of CS union wages to function

2. Employee Benefits $ 2,560

26% of wages

3. Purchased Maintenance $ 15,000

Hydravac truck rental for annual sewer main flushing & repairs
Hourly rate is approx $200/hr

5. Misc Maintenance Parts $ 500

Repair couplings, pipes, manhole parts, degreaser, sand/gravel,etc.

6. Small Tools $ 200

Small tool replacement as required

STEPHENSON LAKE

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	4242403	21,840	21,000	18,954	30,129	22,991	14,372	11,472
Employee Benefits	4242407	5,680	5,880	5,047	8,738	6,667	4,168	2,993
Travel & Training	4242421						-	-
Contract Service	4242435	18,000	18,000	1,496	7,628	3,452	8,037	18,645
Purchase Maintenance	4242441	6,000	6,000	1,693	21,516	7,289	5,364	1,711
Sand & Gravel	4242451	-	250	-	-	-	-	-
Hydro	4242465	27,000	27,000	19,154	27,293	25,046	29,056	28,429
Misc Maintenance Parts	4242469	2,000	2,000	-	-	731	207	231
Alarm Control	4242476	1,000	1,000	-	-	-	-	224
		$ 81,520	$ 81,130	$ 46,344	$ 95,304	$ 66,176	$ 61,204	$ 63,705

1. Wages $ 21,840

Allocation of CS union wages to function

2. Employee Benefits $ 5,680

26% of wages

3. Travel & Training $ -

5. Contracted Services $ 18,000

Interior Health Regulation Testing Requirements / Sewer & Soil Sampling

6. Purchased Maintenance $ 6,000

Tradespersons as required, etc.

Stephenson Lake - cont'd

7. Sand & Gravel	**$**	**-**
8. Hydro Annual electricity costs associated with function	**$**	**27,000**
9. Misc Maintenance Parts Parts for spray irrigation pumps, compressor & valves, blowers	**$**	**2,000**
10. Alarm Control Telus communication charges	**$**	**1,000**

SPRAY IRRIGATION

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	4242603	4,000	4,000	15	32	60	45	229
Employee Benefits	4242607	1,040	1,120	4	9	17	13	60
Contract Service	4242635	1,000	1,000	-		-	-	-
Purchase Maintenance	4242641	5,000	5,000	-		44	-	-
Hydro	4242665	5,000	9,300	-		-	-	5,418
Misc Maintenance Parts	4242669	1,500	1,500	-		-	-	-
		$ 17,540	$ 21,920	$ 19	$ 41	$ 121	$ 58	$ 5,707

1. Wages $ 4,000

Allocation of CS Union Wages for this function

2. Employee Benefits $ 1,040

26% of Wages

3. Contract Service $ 1,000

CARO Analytical - samples, testing

4. Purchased Maintenance $ 5,000

Allocation for tradespersons on as required basis (pipe repair, cannon mtce)

5. Hydro $ 5,000

Estimated electricity costs associated with function

6. Misc Maintenance Parts $ 1,500

Piping, sprinkler heads, repair couplers, irrig cannon parts

** Spray Irrigation is no longer being performed by the District

MAIN LIFT STN/GENERATOR

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	4242703	16,000	12,940	15,259	13,728	10,307	13,002	10,815
Employee Benefits	4242707	4,160	3,625	4,039	3,978	2,989	3,771	2,824
Telephone	4242724	-	1,000	-	-	-	-	494
Engineering	4242732	1,000	1,000	-	-	-	-	-
Purchase Maintenance	4242741	13,000	13,000	7,657	21,665	- 15,548	15,918	9,880
Gas/Diesel	4242752	450	450	-	-	-	-	61
Oil	4242753	-	200	-	-	-	-	-
Hydro	4242765	8,500	8,500	5,669	8,117	7,432	6,421	6,397
Misc Maintenance Parts	4242769	1,500	1,500	-	-	-	9,315	392
		$ 44,610	$ 42,215	$ 32,624	$ 47,488	$ 5,180	$ 48,427	$ 30,863

1. Wages $ 16,000

Est allocation of CS Union Wages for this function

2. Employee Benefits $ 4,160

26% of wages

3. Telephone $ -

Telus Communications (alarms)

Main Lift Station/Generator - cont'd

4. **Engineering** Contingency - ICI eletrical	$	1,000
5. **Purchased Maintenance** Evaluate/repair old pumps, SCADA upgrade, pumper truck-grit chamber	$	13,000
6. **Gas/Diesel** Back up diesel generator	$	450
7. **Oil** Back up diesel generator	$	-
8. **Hydro** Estimated electricity costs associated with function	$	8,500
9. **Misc Maintenance Parts** Lift pump parts/seals, Bldg hardware, generator parts, degreaser	$	1,500

BLACKSTOCK LIFT STN/GENERATOR

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	4242803	10,000.0	9,350.0	8,054.0	8,179.0	8,868.0	7,150.0	7,328.0
Employee Benefits	4242807	2,600	2,620	2,082	2,372	2,572	2,074	1,913
Purchase Maintenance	4242841	5,000	2,000	10,937	291	- 592	21,004	6,322
Gas/Diesel	4242852	-	200	-	-	-	-	-
Hydro	4242865	1,800	1,800	1,340	1,563	1,561	1,674	1,626
Misc Maintenance Parts	4242869	-	80	-	-	-	-	-
		$ 19,400	$ 16,050	$ 22,413	$ 12,405	$ 12,409	$ 31,902	$ 17,189

1. Wages $ 10,000
Est allocation of CS Union Wages for this function

2. Employee Benefits $ 2,600
26% of wages

3. Purchased Maintenance $ 5,000
SCADA maintenance

4. Gas/Diesel $ -
Backup diesel generator

5. Hydro $ 1,800
Estimated electricity costs associated with function

6. Misc Maintenance Parts $ -
Generator parts, degreaser

LODGE LIFT STATION

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	4242903	10,000	9,350	7,160	9,274	8,337	6,730	7,174
Employee Benefits	4242907	2,600	2,620	1,866	2,689	2,418	1,952	1,885
Purchase Maintenance	4242941	5,000	5,000	2,909	- 169	5,558	-	917
Hydro	4242965	1,500	1,500	826	1,171	1,330	1,326	1,630
Misc Maintenance Parts	4242969	-	500	-	-	-	-	-
		$ 19,100	$ 18,970	$ 12,761	$ 12,965	$ 17,643	$ 10,008	$ 11,606

1. Wages — **$ 10,000**

Est allocation of CS Union Wages for this function

2. Employee Benefits — **$ 2,600**

26% of wages

3. Purchased Maintenance — **$ 5,000**

SCADA / pumper truck - Monthly Pumping

4. Hydro — **$ 1,500**

Estimated electricity costs associated with function

5. Misc Maintenance Parts — **$ -**

Degreaser

WATERPARK LIFT STATION

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	4243003	6,000	5,000	5,708		1,825	351	-
Employee Benefits	4243007	1,560	1,400	1,435		529	102	-
Purchase Maintenance	4243041	5,000	5,000	1,083		1,804	833	-
Hydro	4243065	-	2,300	-		-	-	-
Misc Maintenance Parts	4243069	-	500	-		-	312	-
		$ 12,560	$ 14,200	$ 8,226	$ -	$ 4,158	$ 1,598	$ -

1. **Wages** $ 6,000

Est allocation of CS Union Wages for this function

2. **Employee Benefits** $ 1,560

26% of wages

3. **Purchased Maintenance** $ 5,000

4. **Hydro** $ -

Estimated electricity costs associated with function

5. **Misc Maintenance Parts** $ -

HERON RIDGE LIFT STATION

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	4243103	8,320	8,000	6,091	8,052	6,787	4,150	
Employee Benefits	4243107	2,165	2,240	1,576	2,335	1,968	1,204	
Purchase Maintenance	4243141	5,000	9,000	2,890	7,481	6,661	379	
Heat - Lift Station	4243164	500	500	418	407			
Hydro	4243165	900	900	539	945	725	447	
Misc Maintenance Parts	4243169				682	270	-	
		$ 16,885	$ 20,640	$ 11,514	$ 19,902	$ 16,411	$ 6,180	$ -

1. Wages $ 8,320

Est allocation of CS Union Wages for this function

2. Employee Benefits $ 2,165

26% of wages

3. Purchased Maintenance $ 5,000

4. Hydro $ 900

Estimated electricity costs associated with function

5. Misc Maintenance Parts $ -

EXETER LIFT STATION **NEW**

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	4243203	2,000	1,000	126				
Employee Benefits	4243207	520	280	35				
Purchase Maintenance	4243241	5,000	1,000	1,083				
Hydro	4243265	500	500	-				
Misc Maintenance Parts	4243269	-	500	-				
		$ 8,020	$ 3,280	$ 1,244	$ -	$ -	$ -	$ -

1. **Wages** $ 2,000
   Est allocation of CS Union Wages for this function

2. **Employee Benefits** $ 520
   26% of wages

3. **Purchased Maintenance** $ 5,000

4. **Hydro** $ 500
   Estimated electricity costs associated with function

5. **Misc Maintenance Parts** $ -

FISCAL SERVICE

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Interest-Long Term Debt Other	4281278						-	-
Interest-Long Term Debt MFA	4281279				3,615	3,927	3,615	3,927
Principal-Long Term Debt MFA	4281383				5,278	5,278	5,278	5,278
Transfter to Reserves	4282185	370,770	197,685	-	113,920	103,523	104,536	99,837
Transfer to Sewer Capital	4282284	2,140,000	3,875,000	-		-	-	259,338
		$ 2,510,770	$ 4,072,685	$ -	$ 122,813	$ 112,728	$ 113,429	$ 368,380

1. Interest Long Term Debt Other $ -

Interest applicable to deficit of fund

2. Interest & Principal Long Term Debt MFA $ -

Debenture debt interest payments-Blackstock (Completed in 2024)

3. Transfer to Reserves $ 370,770

Collection of Frontage Taxes $125,385

Connection Fees $1,810

Add budget surplus to this line item - estimated: $18,575

4. Transfer to Sewer Capital $ 2,140,000

Exeter Lift Station, Park Washroom Design

TANGIBLE CAPITAL ASSETS

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Amortization - Sewer Assets	4285000	173,530	173,530		174,234	174,229	-	172,559
		$ 173,530	$ 173,530	$ -	$ 174,234	$ 174,229	$ -	$ 172,559
TOTAL SEWER EXPENSES		$ 3,083,870	$ 4,679,050	$ 248,571	$ 656,806	$ 546,524	$ 393,766	$ 803,784

2026 BUDGET - WATER FUND - REVENUES

USER FEES

-1

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Residential	6144100	- 477,000	- 439,455	- 221,602	- 399,507	- 378,445	- 355,249	- 334,174
Commercial	6144200	- 336,500	- 235,020	- 125,148	- 213,655	- 200,845	- 189,654	- 183,377
From Fire Dept-Hydrants	6144300	-	-	-	-	-	-	-
Connection Fees	6144400	- 2,835	- 2,835	- 3,700	- 3,700	- 5,620	- 12,375	- 11,345
Private Fire Protective	6144500	- 9,440	- 8,170	- 4,290	- 7,800	- 7,430	- 7,076	- 6,739
Sale of Water	6144600	- 10,000	- 10,000	- 26,630	- 13,101	- 5,997	- 9,768	- 20,840
Water - Own Use	6144800	- 11,795	- 11,795	- 12,345	- 10,995	- 10,470	- 9,565	- 8,725
Discounts Taken	6144900	40,675	34,130	19,708	25,171	23,649	21,664	21,715
		- 806,895	- 673,145	- 374,007	- 623,587	- 585,158	- 562,023	- 543,485

1. Residential + Commercial + Private Fire Protection -$ 822,940

Proposed Utility Review being presented to Council (Residential $477,000, Commercial $336,500, Private fire Protection $9440)

2. From Fire Dept-Hydrants $ -

Transfer from GRF to offset hydrant maintenance costs - REMOVED in 2018

3. Connection Fees -$ 2,835

Based on 2 new sewer connections

4. Sale of Water -$ 10,000

Sale of PIN # to access District Bulk Station / 2 cents per Litre for Bulk Water

5. Water - Own Use -$ 11,795

Municipal consumption - various facilities

5. Discounts Taken $ 40,675

Monthly consumer discounts (5% if paid within 30 days)

2026 BUDGET - WATER FUND - REVENUES

RETURN ON INVESTMENTS

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Interest Earned	6155100	-				-	-	-
Other Income	6191900	-			5,210	-	- 4,427	- 5,840
		-			5,210	-	- 4,427	- 5,840

GRANT FUNDING

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Planning Grants	6171300	-				-	-	-
Grant Funding	6171400	- 97,285	- 97,285			-	-	-
		- 97,285	- 97,285		-	-	-	-

1. **Planning Grants** $ -

2. **Grant Funding** -$ 97,285

Capital Projects - Bridge Creek Drought Study -remainder of funding reallocated to dam assessment.

Developer Contributions

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Developer Contributions	6181000	-				-	-	- 272,808
		-				-	-	-
		-	-	-	-	-	-	- 272,808

1. **Developer Contributions**

2026 BUDGET - WATER FUND - REVENUES

TRANSFER FROM OWN FUNDS

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
From Water Revenue Surplus	6191100					-	-	-
Transfer from Reserves	6191200	- 1,100,000	- 1,100,000			- 964,956	-	- 103,188
		- 1,100,000	- 1,100,000	-	-	- 964,956	-	- 103,188

1. From Water Revenue Surplus

Orthorphosphate

2. Transfer from Reserves -$ 1,100,000

Capital project funding Membrane WTP Design and Demo Phases

FRONTAGE TAXES

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Frontage Tax	6192200	- 138,315	- 131,730	- 132,701	- 124,406	- 116,615	- 110,149	- 103,820
Blackstock Frontage Tax	6192300	-				-	-	-
		- 138,315	- 131,730	- 132,701	- 124,406	- 116,615	- 110,149	- 103,820

1. Frontage Tax -$ 138,315

Frontage taxes collected on all applicable properties as per Bylaw

TANSFER FROM EQUITY

REVENUE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Transfer fr Equity in Capital	6193000	- 358,175	- 358,175	-	359,175	- 356,874	-	- 342,318
		- 358,175	- 358,175	-	359,175	- 356,874	-	- 342,318

TOTAL OPERATING REVENUE		-$ 2,500,670	-$ 2,360,335	-$ 506,708	-$ 383,608	-$ 2,023,603	-$ 676,599	-$ 1,371,459

2026 BUDGET - WATER FUND - EXPENSES

ADMINISTRATION

EXPENSE	Account No	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	6241003	31,200	30,000	26,206	36,626	39,936	34,614	29,710
Employee Benefits	6241007	8,110	$ 8,400	$ 6,684	10,621	11,581	10,038	7,725
Travel	6241021	9,000	$ 9,000	$ 1,210	4,253	5,295	3,663	2,396
Telephone	6241024	1,400	$ 1,400	$ 921	1,736	699	127	292
Alarm System	6241025		$ -	$ -	-	-	-	-
Advertising	6241026	1,000	$ 1,000	$ 375	-	255	350	331
Membership Fees	6241028	600	$ 450	$ 400	857	858	-	297
Legal Services	6241031	500	$ 500	$ 5,784	3,010	-	6,703	8,907
Engineering	6241032	3,000	$ 5,000	$ 3,573	-	-	5,215	2,228
Contract Services	6241035	107,285	$ 20,000	$ -	1,782	73,089	28,509	2,934
Insurance	6241037	25,400	$ 24,300	$ 24,180	23,265	23,134	21,856	26,639
Fleet Maintenance	6241044	38,540	$ 38,290	$ 23,092	35,354	29,537	28,375	27,211
Administration O/H	6241046	71,300	$ 50,380	$ 50,380	67,980	51,530	22,314	34,729
Uniforms/Coveralls	6241055	2,500	$ 2,500	$ 2,583	3,629	2,397	2,450	1,389
Office Supplies	6241061	500	$ 500	$ 177	275	372	96	76
Licence Fees	6241098	3,500	$ 3,500	$ 3,614	2,227	873	750	2,149
		303,835	195,220	149,179	191,615	239,556	165,060	147,013

1. Salaries — $ 31,200
25% of Director of Community Service

2. Employee Benefits — $ 8,110
26% of salaries

3. Travel & Training — $ 9,000
Required training for Water Operator / EOCP / BCWWA

4. Telephone — $ 1,400
water Operator Cell Phone Charges

5. Alarm System — $ -
ADT Monitoring Group

Administration - cont'd

6. Advertising Notices, ads pertaining to function	**$**	**1,000**
7. Memership Fees BCWWA, ASCT, PWA, Horticulture Assoc.	**$**	**600**
8. Legal Services Legal services associated with labour issues in CS Dept	**$**	**500**
9. Engineering General engineering consultations.	**$**	**3,000**
10. Contracted Services Misc Contracted Services as required / MTS Maint. Systems to work on Cross Connection Control, Drought Study	**$**	**107,285**
11. Insurance Insurance costs on all Water Facilities	**$**	**25,400**
12. Fleet Maintenance / Office Equip. Usage of vehicles & equipment by CS staff / IT for Water	**$**	**38,540**
13. Administration O/H 10% of Water budget less financial services	**$**	**71,300**
14. Uniforms/Coveralls Protective clothing for CS Employees	**$**	**2,500**
15. Office Supplies Est annual cost of office supplies (paper, pens, etc.)	**$**	**500**
16. License Fees Interior Health, Min. of Environment, Bulk Station Softwater (Flowpoint)	**$**	**3,500**

TREATMENT

EXPENSE	Account No	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Contract Services	6242035	-	203,285	5,742	72,317	-	-	250
Chlorine Supplies	6242074	16,000	16,000	11,788	15,444	15,709	13,374	10,848
		16,000	219,285	17,530	87,761	15,709	13,374	11,098

1. Contract Services $ -

Drought Study

2. Chlorine Supplies $ 16,000

Water purification supplies

CONTROL STRUCTURE

EXPENSE	Account No	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	6243003	1,560	1,500	290	1,125	105	740	568
Employee Benefits	6243007	405	420	82	326	31	215	148
Purchse Maintenance	6243041	500	500	-	1,600	62	3,958	182
Misc Maintenance Parts	6243069			-		-	-	-
		2,465	2,420	372	3,051	198	4,913	898

1. Wages $ 1,560
Allocation of CS wages to function

2. Employee Benefits $ 405
26% of salaries

3. Purchase Maintenance $ 500
Beaver control, dam removal

4. Misc Maintenance Parts $ -

WATER TREATMENT PLANT - NEW 2018

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	6243103	70,000	49,180	58,320	56,295	49,757	24,643	28,175
Employee Benefits	6243107	18,200	13,770	15,556	16,325	14,429	7,146	7,344
Travel & Training	6243121		-	-		-	-	-
Telephone	6243124	2,000	2,000	1,867	1,977	1,986	1,577	2,281
Contract Services	6243135	25,000	25,000	19,021	22,346	21,561	27,769	18,426
Purchase Maintenance	6243141	40,000	15,000	45,650	64,643	61,705	5,430	6,910
Water	6243163	150	150	150	140	130	130	130
Hydro	6243165	50,000	53,500	33,535	43,993	44,822	46,462	50,135
Misc Maintenance Parts	6243169	3,000	3,000	572	622	2,846	2,333	535
Small Tools	6243171	1,000	500	1,779	393	1,711	-	696
Alarm Control	6243176	750	750	332	478	406	441	405
		210,100	162,850	176,782	207,212	199,353	115,931	115,037

1. Wages — $ 70,000

Allocation of CS Wages for function

2. Employee Benefits — $ 18,200

26% of Wages

3. Travel & Training — $ -

Moved to main Admin

4. Telephone — $ 2,000

Alarm phone costs, SCADA

New WTP Cont'd

5. Contract Services IH testing requirements	$	25,000
6. Purchased Maintenance SCADA /Electrical Mtce	$	40,000
7. Water District usage	$	150
8. Hydro Annual estimated electricity costs associated with function	$	50,000
9. Misc Maintenance Parts Misc parts & supplies as needed	$	3,000
11. Small Tools Acquisition/replacement of small tools associated with function	$	1,000
12. Alarm Control ADT alarm monitoring	$	750

MAINS MAINTENANCE

EXPENSE	Account No	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	6244103	15,000	24,000	7,112	20,370	9,172	17,495	8,615
Employee Benefits	6244107	3,900	6,720	1,571	5,907	2,660	5,074	2,240
Purchase Maintenance	6244141	40,000	18,000	10,831	33,992	17,223	58,179	9,059
Misc Maintenance Parts.	6244169	3,500	3,500	-	- 8,332	- 3,680	376	-
		62,400	52,220	19,514	51,937	25,375	81,124	19,914

1. Wages — $ 15,000

Allocation of CS wages to function

2. Employee Benefits — $ 3,900

26% of salaries

3. Purchased Maintenance — $ 40,000

Hydravac rental, underground locates for hydro,gas,phone; hot taps

4. Misc. Maintenance Parts — $ 3,500

Valves, oxes, robar couplings, pipe, assorted fittings

SERVICE LINES MAINTENANCE

EXPENSE	Account No	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	6244203	25,000	19,000	29,819	17,111	9,827	15,048	5,194
Employee Benefits	6244207	6,500	5,320	6,414	4,962	2,850	4,364	1,352
Purchase Maintenance	6244241	30,000	20,000	46,132	29,918	3,641	21,154	76
Misc Maintenance Parts	6244269	3,000	3,000	1,773	- 5,115	9,834	575	-
		64,500	47,320	84,138	46,876	26,152	41,141	6,622

1. Wages — **$ 25,000**

Allocation of CS union wages to function

2. Employee Benefits — **$ 6,500**

26% of salaries

3. Purchased Maintenance — **$ 30,000**

Water tests, freight, patching

4. Misc Maintenance Parts — **$ 3,000**

saddles, curb stops, pipe, valve boxes, service boxes, assorted hardware

CONNECTIONS

EXPENSE	Account No	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	6244303	6,355	6,355	599	6,486	2,878	2,715	1,717
Employee Benefits	6244307	1,650	1,780	167	1,880	835	787	446
Purchase Maintenance	6244341					-	-	2,031
Misc Maintenance Parts	6244369	1,000	1,000	2,362	- 929	- 514	-	95
		9,005	9,135	3,128	7,437	3,199	3,502	4,289

1. Wages — $ 6,355

Allocation of CS union wages to function

2. Employee Benefits — $ 1,650

26% of salaries

3. Purchase Maintenance — $ -

Testing

4. Misc Maintenance Parts — $ 1,000

Service connection parts for 'new' services

HYDRANTS

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	6244403	4,000	3,840	1,603	742	806	126	2,518
Employee Benefits	6244407	1,040	1,075	448	215	234	37	656
Purchase Maintenance	6244441	5,000	5,000	12,972	983	91	-	12,992
Misc Maintenance Parts	6244469	1,500	1,500	-	- 32	-	-	701
Small Tools	6244471	500	500	-	-	-	-	-
		12,040	11,915	15,023	1,909	1,131	163	16,867

1. Wages — $ 4,000

Allocation of CS Union Wages for this function

2. Employee Benefits — $ 1,040

26% of wages

3. Purchased Maintenance — $ 5,000

Hydrant maintenance contracted

(Hydrant Testing - completed in 2025 - to be done every 2 years)

4. Misc Maintenance Parts — $ 1,500

General repairs as a result of damage to existing hydrants

5. Small Tools — $ 500

Small tool replacement/acquisition

METER MAINTENANCE

EXPENSE	Account No	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	6244503	1,040	1,000	444		1,127	809	436
Employee Benefits	6244507	270	280	124		327	235	113
Misc Maintenance Parts	6244569	10,000	10,000	-		-	-	-
Small Tools	6244571	150	150	-		-	42	-
		11,460	11,430	568	-	1,454	1,086	549

1. Wages — $ 1,040
   Allocation of CS Union Wages for this function

2. Employee Benefits — $ 270
   26% of wages

3. Misc Maintenance Parts — $ 10,000
   Misc meter parts - replacing broken meters

4. Small Tools — $ 150
   Small tool replacement/acquisition

WATER TOWERS / Exeter Tower

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	6244603	7,000	2,750	5,659	7,765	1,059	578	1,981
Employee Benfits	6244607	1,820	770	1,555	2,252	307	168	500
Purchase Maintenance	6244641	2,500	2,500	1,622	7,665	187	838	3,097
Hydro (Exeter Tower Reserv.)	6244665	2,000	2,000	526	1,074	1,103	1,782	1,852
Misc Maintenance Parts	6244669	500	500	-	-	-	418	-
		13,820	8,520	9,362	18,756	2,656	3,784	7,430

1. Wages — $ 7,000

Est allocation of CS Union Wages for this function

2. Employee Benefits — $ 1,820

26% of wages

3. Purshased Maintenance — $ 2,500

Allocation for tradespersons as required

4. Hydro - Exeter Reservoir Tower — $ 2,000

Hydro costs associated with new water tower

5. Misc Maintenance Parts — $ 500

Allocation for small parts required to support function

Fencing/hatch repairs

WATER PUMPING (Old WTP & High Zone Tower)

EXPENSE	Account No	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	6245003	19,760	19,000	12,689	17,388	14,522	8,002	11,055
Employee Benefits	6245007	5,140	5,320	3,391	5,043	4,211	2,321	2,885
Travel & Training	6245021					-	-	-
Telephone	6245024					-	481	2,146
Contract Services	6245035	4,500	4,500	- 4,236	2,411	1,818	3,801	1,572
Purchase Maintenance	6245041	5,000	5,000	5,336	10,171	2,821	42	8,953
Water	6245063	140	140	140	130	130	130	130
Hydro	6245065	25,000	25,000	14,705	21,298	23,338	24,989	22,469
Misc Maintenance Parts	6245069	5,000	5,000	476		1,040	300	-
Small Tools	6245071	50	50	-		-	-	-
Alarm Control	6245076	1,000	2,000	332	479	480	441	2,424
		65,590	66,010	32,833	56,920	48,360	40,507	51,634

1. Wages — $ 19,760

Est allocation of CS Union Wages for this function

2. Employee Benefits — $ 5,140

26% of Wages

3. Travel & Training — $ -

Expenses for water certification courses

4. Telephone — $ -

Alarm phone costs, SCADA

Pumping Cont'd

5.	Contract Services IH testing requirements	$	**4,500**
6.	Purchased Maintenance SCADA Upgrade/Electrical Mtce	$	**5,000**
7.	Water District usage	$	**140**
8.	Hydro Annual estimated electricity costs associated with function	$	**25,000**
9.	Misc Maintenance Parts Misc Parts & Supplies for facilities	$	**5,000**
10.	Small Tools Acquisition/replacement of small tools associated with function	$	**50**
11.	Alarm Control Telus, ADT (Bldgs, Chlorine room)	$	**1,000**

BULK WATER STATION **NEW**

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Telephone	6245124	400	600	158	153			
Contract Services	6245135	1,000	1,000	1,152	11,494			
Hydro	6245135	1,500	1,700	549	1,321			
Misc Mtce Parts	6245169	1,000	1,000	1,516	-			
		$ 3,900	$ 4,300	$ 3,375	$ 1,321	$ -	$ -	$ -

1. Telephone $ 400
Mobile Internet

2. Contract Services $ 1,000

3. Hydro $ 1,500

4. Misc Mtce Parts $ 1,000
Misc Parts & Supplies for facilities

99 MILE WATER TOWER **NEW**

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	6245203	2,900	2,750	1,434				
Employee Benefits	6245207	755	770	363				
Purchase Maintenance	6245241	2,000		1,517				
		$ 5,655	$ 3,520	$ 3,314	$ -	$ -	$ -	$ -

1. Wages $ 2,900
Est allocation of CS Union Wages for this function

2. Employee Benefits $ 755
26% of Wages

3. Purchase Mainenance $ 2,000

2026 BUDGET - WATER FUND - EXPENSES

BILLING

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Wages	6246003	2,800	2,715	1,070	1,720	854	820	519
Employee Benefits	6246007	730	760	208	498	248	238	151
		$ 3,530	$ 3,475	$ 1,278	$ 2,218	$ 1,102	$ 1,058	$ 670

1. Wages $ 2,800

Est allocation of CS Union Wages for this function

2. Employee Benefits $ 730

26% of wages

FISCAL SERVICES

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Interest-Long Term Debt (MFA)	6281279					-	-	-
Principal-Long Term Debt (MFA)	6281383					-	-	-
Transfer to Reserves	6282185	258,195	$ 204,540		128,106	122,165	122,524	115,165
Transfer to Water Capital	6282284	1,100,000	$ 1,000,000		- 7,736	964,956	-	375,996
		$ 1,358,195	$ 1,204,540	$ -	$ 120,370	$ 1,087,121	$ 122,524	$ 491,161

1. Interest & Principal on Long Term Debt MFA $ -

ALL debt in water function is complete

2. Transfer to Reserves $ 258,195

Frontage Taxes	$ 138,315
Connection Fees	$ 2,835
Transfer to Reserve	$ 100,000
Estimated Budget Surplus to be added to this line item:	$ 7,045

4. Transfer to Water Capital $ 1,100,000

Capital Projects - Membrane WTP Design & Demo Phases

TANGIBLE CAPITAL ASSETS

EXPENSE	Account No.	BUDGET 2026	BUDGET 2025	ACTUAL 2025	ACTUAL 2024	ACTUAL 2023	ACTUAL 2022	ACTUAL 2021
Amortization - Water	6285000	355,850	$ 355,850	$ -	357,127	356,874	-	342,318
Write Down of TCA	6285100	-				-		
Loss on Disposal of TCA	6285200	-				-		
Accrestion - Well Decommissionin	6287000	2,325	$ 2,325		9,784			
		$ 358,175	$ 358,175	$ -	$ 366,911	$ 356,874	$ -	$ 342,318

TOTAL OPERATING EXPENSES		$ 2,500,670	$ 2,360,335	$ 516,397	$ 1,164,294	$ 2,008,240	$ 594,167	$ 1,215,500