

2026 OPERATING BUDGET (UTILITY FUND)

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FINANCE UTILITIES

2026 Proposed Operating Budget

Department Overview

The Finance Utilities Department provides essential professional services that support both residents and internal departments, with a focus on two core service areas: utility revenue collection and corporate finance. This department also includes allocations of labour from other corporate support sections such as Information Technology, Human Resources, Procurement, Legislative Services, and Risk Management, ensuring integrated support for utility operations. Utility revenue collection is a customer-focused function responsible for billing and receivables for water and wastewater services, issuing approximately 15,000 accounts on a monthly or quarterly basis. Clear and timely communication with residents is prioritized to ensure accuracy and responsiveness, including proactive notifications of potential leaks when high consumption is detected. Corporate finance delivers financial leadership across all City departments in a decentralized environment, overseeing budget development, financial management, and reporting. Compliance remains a critical responsibility, with the department preparing annual financial statements, managing audits, and ensuring adherence to regulatory requirements, particularly those of the Public Utilities Board. By balancing exceptional customer service with rigorous financial stewardship, the Finance Department strives to maintain fiscal integrity, foster transparency, and support the City's strategic priorities.

Department Objectives

In 2026, the Finance Department will focus on completing the 2027 utility rate study, securing Council approval, and submitting the finalized plan to the Public Utilities Board to ensure long-term financial sustainability and regulatory compliance. Additional priorities include strengthening internal capacity by filling the Manager role early in the year and supporting professional development for finance analysts. The department will advance policy development initiatives aimed at enhancing financial sustainability and collaborate with ITC to prepare for the transition to a new ERP system as the current GP platform approaches end-of-life. Through these efforts, the Finance Department aims to improve operational efficiency, maintain compliance, and deliver exceptional service to both residents and internal partners.

Corporate Services

FINANCE UTILITIES

2026 Proposed Operating Budget

Cost Centre Breakdown

Budget Analysis

The 2026 budget for Finance Utilities reflects increased utility revenues from water and wastewater sales, driven by rates approved under Public Utilities Board Order 119/23. Volume sales are expected to remain stable year over year, ensuring predictable revenue streams.

The utility fund vacancy allowance is recorded within this cost centre and is proposed at \$316,500, representing approximately 2.5% of total budgeted salaries for the utility. Additionally, a portion of the position enhancements for Procurement and Innovation, Technology, and Communications is allocated to the utility fund, supporting integrated service delivery and operational efficiency.

Corporate Services

FINANCE UTILITIES

2026 Proposed Operating Budget

Driver Analysis

Revenues	2025		2026	
	Approved	Proposed	Change	%
Other Income	100,000	125,000	25,000	25.0%
Sale of Goods	106,780	122,740	15,960	14.9%
User Fees	33,563,796	38,244,045	4,680,249	13.9%
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	33,770,576	38,491,785	4,721,209	14.0%
Expenses	2025		2026	
	Approved	Proposed	Change	%
Contract Services	87,975	54,820	(33,155)	-37.7%
Equipment Purchases	1,101	3,239	2,138	194.2%
Materials and Supplies	62,960	63,510	550	0.9%
Other Expense	12,845	12,625	(220)	-1.7%
Overtime	5,056	4,734	(323)	-6.4%
Prior Year Deficit Recovery	2,554,637	3,010,811	456,174	17.9%
Professional Development	4,626	5,392	766	16.6%
Reserve Appropriation	3,000	4,313	1,313	43.8%
Salaries and Wages	562,580	614,660	52,080	9.3%
Utilities	442	549	107	24.1%
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	3,295,222	3,774,652	479,430	14.5%
NET DEPARTMENT	30,475,354	34,717,133	4,241,779	13.9%

Costing Center Budget Summary

Costing Center: RATE REVENUES

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Revenues					
Other Income					
46117 INTEREST ON OVERDUE ACCOUNTS		100,000	150,000	125,000	125,000
Other Income Total		100,000	150,000	125,000	125,000
Sale of Goods					
47940 BULK SALES		106,780	106,780	122,740	128,877
Sale of Goods Total		106,780	106,780	122,740	128,877
User Fees					
47910 METERED CONSUMPTION Water		15,988,690	16,138,690	18,234,434	19,337,618
47911 WATER DEFICIT RECOVERY		1,485,616	1,795,616	1,931,101	1,950,412
47912 METER SERVICE		1,199,084	1,169,084	1,239,682	1,199,084
47914 RATE RIDER REVENUE		1,145,856	1,195,856	1,157,315	1,168,888
47950 METERED CONSUMPTION Wastewater		12,675,529	12,825,529	14,601,802	15,485,212
47951 WASTEWATER DEFICIT RECOVERY		1,069,021	1,069,021	1,079,711	1,090,508
User Fees Total		33,563,796	34,193,796	38,244,045	40,231,720
Total Revenues		33,770,576	34,450,576	38,491,785	40,485,597
Expenditures					
Prior Year Deficit Recovery					
59998 DEFICIT RECOVERIES		2,554,637	2,864,637	3,010,811	3,040,919
Prior Year Deficit Recovery Total		2,554,637	2,864,637	3,010,811	3,040,919
Total Expenditures		2,554,637	2,864,637	3,010,811	3,040,919
Net Total		31,215,939	31,585,939	35,480,974	37,444,678
Percentage Change					13.66%

Costing Center Budget Summary

Costing Center: UTILITY ADMINISTRATION

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Expenditures					
Benefits					
51122 BOOT ALLOWANCE		0	63	0	0
Benefits Total		0	63	0	0
Contract Services					
52015 CONTRACTS		23,935	23,935	24,375	25,940
52019 CONSULTING FEES		40,000	40,000	5,000	5,000
52020 PROFESSIONAL FEES		0	0	630	1,930
52264 AUDITING FEES		23,540	23,540	24,075	24,610
52387 BANK PROCESSING FEES		500	500	740	850
Contract Services Total		87,975	87,975	54,820	58,330
Equipment Purchases					
54410 EQUIPMENT PURCHASES		1,101	2,501	3,239	739
Equipment Purchases Total		1,101	2,501	3,239	739
Materials and Supplies					
54068 POSTAGE		57,660	57,660	57,660	57,660
54099 PARTS AND MATERIALS		5,300	6,300	5,850	5,850
Materials and Supplies Total		62,960	63,960	63,510	63,510
Other Expense					
59003 ADVERTISING		544	1,444	600	630
59011 PUBLIC UTILITY BOARD FEES		1,650	650	1,650	150
59048 LUNCHEONS		0	250	155	155
59059 MEMBERSHIP		1,507	1,282	1,028	1,243
59098 SUBSCRIPTIONS		326	410	741	755
59128 PROPERTY TAXES		8,818	8,818	8,452	8,875
Other Expense Total		12,845	12,854	12,625	11,808
Overtime					
51084 OVERTIME SALARIES		5,056	7,056	4,734	4,875
Overtime Total		5,056	7,056	4,734	4,875
Professional Development					
51141 PROFESSIONAL DEVELOPMENT		4,626	4,626	5,392	5,554
Professional Development Total		4,626	4,626	5,392	5,554
Reserve Appropriation					
58506 OFFICE EQUIPMENT B/L 3656		3,000	3,000	4,313	2,282
Reserve Appropriation Total		3,000	3,000	4,313	2,282
Salaries and Wages					
51016 SALARY VACANCY ALLOWANCE		(254,500)	0	(316,500)	(280,000)
51083 REGULAR SALARIES		817,080	756,420	931,160	960,295
Salaries and Wages Total		562,580	756,420	614,660	680,295
Utilities					
53130 TELEPHONE		442	442	549	274
Utilities Total		442	442	549	274
Total Expenditures		740,585	938,897	763,841	827,666
Net Total		(740,585)	(938,897)	(763,841)	(827,666)
Percentage Change				3.14%	

Development Services

WATER TREATMENT

2026 Proposed Operating Budget

Department Overview

The Water Treatment section is responsible for the operation and maintenance of the City's potable water infrastructure, including the Water Treatment Facility, five booster stations, the 9th Street Reservoir, and groundwater wells. These facilities are essential for delivering safe, reliable drinking water to residents and businesses. Costs associated with operating and maintaining these assets are distributed across three primary costing centres, reflecting the complexity of treatment processes and regulatory compliance requirements.

Department Objectives

In 2026, the Water Treatment section will focus on meeting all requirements outlined in provincial operating licenses to ensure water quality and public health. The department will prioritize maintaining aging infrastructure ahead of planned capital upgrades, while coordinating critical activities with the upcoming Water Treatment Plant upgrade project. Additional objectives include training a significant number of new staff members to build operational capacity and ensure continuity of service. These efforts support the City's commitment to safe, sustainable water treatment and efficient service delivery.

Development Services

WATER TREATMENT

2026 Proposed Operating Budget

Cost Centre Breakdown

Budget Analysis

The 2026 Water Treatment budget reflects several key cost drivers. Chemical costs continue to rise, extending a five-year trend of increased expenses in the treatment process. While these pressures persist, the department anticipates savings in utilities and fuel resulting from the elimination of the carbon tax. Additional increases are attributed to salaries, driven by collective agreements and statutory requirements. Beginning in 2026, the City will also incur debt servicing costs associated with the Water Treatment Facility expansion and upgrade—a major capital project supported through funding from the Investing in Canada Infrastructure Program (ICIP). These factors collectively shape the financial outlook for this critical service area.

Development Services

WATER TREATMENT

2026 Proposed Operating Budget

Driver Analysis

Costing Center Budget Summary

Costing Center: WATER TREATMENT FACILITY

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Expenditures					
Benefits					
51122	BOOT ALLOWANCE	1,819	1,819	3,200	3,200
51123	PROTECTIVE CLOTHING	6,000	6,000	6,200	6,500
Benefits Total		7,819	7,819	9,400	9,700
Contract Services					
52015	CONTRACTS	937,530	737,530	961,740	984,340
52019	CONSULTING FEES	55,000	40,000	60,000	40,000
52028	GENERAL INSURANCE	37,343	37,343	39,810	41,800
52029	LIABILITY INSURANCE	55,415	55,415	58,186	61,095
52032	VEHICLE INSURANCE	0	168	125	130
52069	PRINTING COSTS	400	400	500	500
52081	EXTERNAL EQUIPMENT RENTAL	5,000	759	3,000	3,100
52292	SOFTWARE LICENSES & MTNCE	17,000	18,500	17,400	17,750
Contract Services Total		1,107,688	890,115	1,140,761	1,148,716
Debenture Debt Servicing Costs					
57438	DEBENTURE PRINCIPAL	625,502	625,502	870,203	1,168,370
57439	DEBENTURE INTEREST	501,910	501,910	758,588	1,610,307
Debenture Debt Servicing Costs Total		1,127,413	1,127,413	1,628,792	2,778,677
Equipment Purchases					
54410	EQUIPMENT PURCHASES	7,000	6,722	7,700	0
59036	SAFETY EQUIPMENT	16,000	16,000	16,200	16,400
Equipment Purchases Total		23,000	22,722	23,900	16,400
Fleet Expense					
59080	FLEET EQUIP MAINTENANCE	12,200	12,200	12,700	13,127
59993	EQUIPMENT CAPITAL CONTRIBUTION	13,730	13,730	14,840	14,840
Fleet Expense Total		25,930	25,930	27,540	27,967
Fuel					
54103	GASOLINE (VEHICLE)	7,000	6,000	6,000	6,100
54128	GASOLINE (OPERATING)	1,000	200	800	810
54129	DIESEL (OPERATING)	6,000	6,000	6,200	6,400
Fuel Total		14,000	12,200	13,000	13,310
Materials and Supplies					
54099	PARTS AND MATERIALS	657,770	762,770	531,800	539,100
54118	OFFICE SUPPLIES	7,000	7,300	7,250	7,500
54323	INSURANCE DEDUCTIBLE	0	750	0	0
Materials and Supplies Total		664,770	770,820	539,050	546,600
Other Expense					
59003	ADVERTISING	2,000	2,000	2,000	2,000
59048	LUNCHEONS	650	650	650	650
59050	MAINTENANCE OF GROUNDS	9,000	5,000	9,300	79,600
59059	MEMBERSHIP	1,040	900	3,570	1,170
59138	BUSINESS TRAVEL	0	410	800	800
59241	SPECIAL PROGRAMS	5,000	5,000	5,000	5,000
Other Expense Total		17,690	13,960	21,320	89,220

Costing Center Budget Summary

Costing Center: WATER TREATMENT FACILITY

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Overtime					
51084 OVERTIME SALARIES		70,000	110,000	90,000	80,000
Overtime Total		70,000	110,000	90,000	80,000
Professional Development					
51141 PROFESSIONAL DEVELOPMENT		30,000	20,000	30,000	30,500
Professional Development Total		30,000	20,000	30,000	30,500
Salaries and Wages					
51083 REGULAR SALARIES		1,451,267	1,363,749	1,631,523	1,673,282
51090 SHIFT DIFFERENTIAL		10,000	13,000	18,000	18,000
Salaries and Wages Total		1,461,267	1,376,749	1,649,523	1,691,282
Transfers to/from Internal Accounts					
59248 DISPOSAL SITE CHARGE		5,200	5,200	5,400	5,450
Transfers to/from Internal Accounts Total		5,200	5,200	5,400	5,450
Utilities					
53025 HEAT		198,000	148,000	175,000	180,000
53046 POWER		302,000	287,800	304,300	313,000
53130 TELEPHONE		2,732	2,732	3,279	3,328
Utilities Total		502,732	438,532	482,579	496,328
Total Expenditures		5,057,509	4,821,460	5,661,264	6,934,150
Net Total		(5,057,509)	(4,821,460)	(5,661,264)	(6,934,150)
Percentage Change				11.94%	

Costing Center Budget Summary

Costing Center: PURIFICATION & TREATMENT

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Expenditures					
Chemicals					
54108	SULPHATE OF ALUMINA	400,000	400,000	414,000	420,000
54110	SODA ASH	415,000	515,000	430,000	445,000
54111	LIME	975,000	1,055,000	988,000	1,065,000
54112	ACTIVE CARBON	75,000	82,023	80,000	82,000
54114	FLUORIDATION	45,000	22,803	47,000	49,000
54115	POLYMERS-ANIONIC	100,000	141,581	110,000	115,000
54116	POTASSIUM PERMANGANATE	15,000	14,748	15,000	15,000
54123	SODIUM HYPOCHLORITE	475,000	375,000	489,000	500,000
54130	PHOSPHORIC ACID	1,000	0	6,000	7,500
54134	SODIUM CHLORIDE	3,000	1,000	2,000	2,200
54200	CHEMICAL INVENTORY CARRYOVER	(150,000)	(150,000)	(150,000)	(150,000)
54653	CARBON DIOXIDE	330,000	376,000	340,000	350,000
Chemicals Total		2,684,000	2,833,155	2,771,000	2,900,700
Contract Services					
52049	LABORATORY TESTING	75,000	92,000	85,000	85,000
52113	LABORATORY SUPPLIES	18,000	23,000	21,200	23,400
Contract Services Total		93,000	115,000	106,200	108,400
Total Expenditures		2,777,000	2,948,155	2,877,200	3,009,100
Net Total		(2,777,000)	(2,948,155)	(2,877,200)	(3,009,100)
Percentage Change					
3.61%					

Costing Center Budget Summary

Costing Center: BOOSTER STATIONS

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Expenditures					
Contract Services					
52015	CONTRACTS	68,800	115,800	54,600	56,485
52019	CONSULTING FEES	0	0	0	10,000
52028	GENERAL INSURANCE	30,056	30,056	32,119	33,725
52081	EXTERNAL EQUIPMENT RENTAL	1,000	38,299	1,000	1,000
Contract Services Total		99,856	184,155	87,719	101,210
Fuel					
54129	DIESEL (OPERATING)	2,500	2,500	2,600	2,700
Fuel Total		2,500	2,500	2,600	2,700
Materials and Supplies					
54099	PARTS AND MATERIALS	100,100	90,100	104,700	107,350
Materials and Supplies Total		100,100	90,100	104,700	107,350
Utilities					
53046	POWER	122,000	112,000	122,000	125,000
53130	TELEPHONE	1,500	1,500	1,545	1,590
Utilities Total		123,500	113,500	123,545	126,590
Total Expenditures		325,956	390,255	318,564	337,850
Net Total		(325,956)	(390,255)	(318,564)	(337,850)
Percentage Change					(2.27%)

Development Services**WASTEWATER TREATMENT****2026 Proposed Operating Budget****Department Overview**

The Wastewater Treatment section is responsible for the operation and maintenance of key facilities that manage the City's wastewater systems, including the Water Reclamation Facility, Municipal Pre-Treatment Facility, seven lift stations (with an eighth nearing completion), and lagoon infrastructure. These operations are critical to protecting public health and the environment by ensuring effective treatment and compliance with regulatory standards. Costs associated with these activities are distributed across four primary costing centres, reflecting the complexity and scale of wastewater management.

Department Objectives

In 2026, the Wastewater Treatment section aims to meet all requirements outlined in operating licenses issued by the Province, ensuring regulatory compliance and environmental stewardship. The department will focus on exploiting operational efficiencies to optimize performance and reduce costs while maintaining aging infrastructure to preserve reliability and minimize service disruptions. These objectives support the City's commitment to sustainable wastewater management and continuous improvement in service delivery.

Development Services

WASTEWATER TREATMENT

2026 Proposed Operating Budget

Cost Centre Breakdown

Budget Analysis

The 2026 Wastewater Treatment budget reflects several key drivers. Increased recoveries from industry partners and savings in utilities and fuel costs due to the elimination of the carbon tax provide favorable impacts. However, these are offset by higher costs for certain chemicals required in the treatment process and one-time expenditures to safely decommission a structure at the lagoons. Additionally, the City will begin incurring debt servicing costs related to the newly constructed lift station at 34th Street and Patricia Avenue, along with associated forcemain and gravity sewer infrastructure. These new financing obligations are incorporated into this year's budget.

Development Services

WASTEWATER TREATMENT

2026 Proposed Operating Budget

Driver Analysis

Revenues	2025		2026		%
	Approved	Proposed	Change		
User Fees	2,780,000	3,285,000	505,000	18.2%	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	2,780,000	3,285,000	505,000	18.2%	
Expenses	2025		2026		%
	Approved	Proposed	Change		
Benefits	3,877	5,200	1,323	34.1%	
Chemicals	2,239,000	2,339,500	100,500	4.5%	
Contract Services	1,808,935	1,885,490	76,555	4.2%	
Debenture Debt Servicing Costs	796,200	2,080,594	1,284,394	161.3%	
Equipment Purchases	15,000	12,500	(2,500)	-16.7%	
Fleet Expense	50,837	54,823	3,986	7.8%	
Fuel	22,400	19,750	(2,650)	-11.8%	
Materials and Supplies	881,400	952,100	70,700	8.0%	
Other Expense	18,520	18,525	5	0.0%	
Overtime	30,000	30,000	-	0.0%	
Professional Development	33,000	33,000	-	0.0%	
Salaries and Wages	1,539,881	1,689,704	149,823	9.7%	
Transfers to/from Internal Accounts	15,000	45,000	30,000	200.0%	
Utilities	1,247,128	1,213,175	(33,953)	-2.7%	
	-	-	-	-	
	8,701,178	10,379,361	1,678,183	19.3%	
NET DEPARTMENT	(5,921,178)	(7,094,361)	(1,173,183)	19.8%	

Costing Center Budget Summary

Costing Center: MUNICIPAL PRE-TREATMENT PLANT

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Revenues					
User Fees					
47309 SEPTIC DISPOSAL FEES		250,000	250,000	255,000	260,000
User Fees Total		250,000	250,000	255,000	260,000
Total Revenues		250,000	250,000	255,000	260,000
Expenditures					
Contract Services					
52015 CONTRACTS		93,100	70,300	78,200	130,450
52019 CONSULTING FEES		5,000	0	5,000	5,000
52028 GENERAL INSURANCE		28,793	28,793	30,077	31,581
52029 LIABILITY INSURANCE		24,277	24,277	25,491	26,766
52032 VEHICLE INSURANCE		200	151	160	165
52049 LABORATORY TESTING		10,000	8,000	10,500	11,000
52081 EXTERNAL EQUIPMENT RENTAL		32,000	41,021	34,100	36,200
52113 LABORATORY SUPPLIES		12,000	11,173	12,000	12,500
Contract Services Total		205,370	183,715	195,528	253,662
Debenture Debt Servicing Costs					
57438 DEBENTURE PRINCIPAL		633,165	633,165	654,232	676,000
57439 DEBENTURE INTEREST		163,035	163,035	141,968	120,200
Debenture Debt Servicing Costs Total		796,200	796,200	796,200	796,200
Equipment Purchases					
59036 SAFETY EQUIPMENT		8,000	8,000	5,000	15,500
Equipment Purchases Total		8,000	8,000	5,000	15,500
Fuel					
54128 GASOLINE (OPERATING)		1,600	1,100	1,200	1,300
Fuel Total		1,600	1,100	1,200	1,300
Materials and Supplies					
54099 PARTS AND MATERIALS		135,000	215,000	142,500	146,000
54118 OFFICE SUPPLIES		1,500	3,000	1,550	1,600
Materials and Supplies Total		136,500	218,000	144,050	147,600
Other Expense					
59050 MAINTENANCE OF GROUNDS		7,000	4,500	7,000	7,500
59059 MEMBERSHIP		1,290	1,200	1,290	1,300
Other Expense Total		8,290	5,700	8,290	8,800
Salaries and Wages					
51231 INTERNAL SALARIES		2,200	0	0	0
Salaries and Wages Total		2,200	0	0	0
Transfers to/from Internal Accounts					
59248 DISPOSAL SITE CHARGE		15,000	40,000	45,000	47,000
Transfers to/from Internal Accounts Total		15,000	40,000	45,000	47,000
Utilities					
53025 HEAT		100,000	50,000	85,000	87,125
53046 POWER		217,000	202,000	210,000	215,000
53130 TELEPHONE		2,460	2,460	2,500	2,550

Costing Center Budget Summary

Costing Center: MUNICIPAL PRE-TREATMENT PLANT

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
53150	WATER	158,000	158,000	161,200	165,230
Utilities Total		477,460	412,460	458,700	469,905
Total Expenditures		1,650,620	1,665,175	1,653,968	1,739,967
Net Total		(1,400,620)	(1,415,175)	(1,398,968)	(1,479,967)
Percentage Change				(0.12%)	

Costing Center Budget Summary

Costing Center: SEWAGE LAGOON OPERATIONS

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Expenditures					
Contract Services					
52015 CONTRACTS		701,000	701,000	711,000	651,000
Contract Services Total		701,000	701,000	711,000	651,000
Materials and Supplies					
54099 PARTS AND MATERIALS		12,300	12,300	12,300	12,800
Materials and Supplies Total		12,300	12,300	12,300	12,800
Other Expense					
59128 PROPERTY TAXES		10	10	10	10
Other Expense Total		10	10	10	10
Utilities					
53046 POWER		6,000	4,400	6,100	6,300
Utilities Total		6,000	4,400	6,100	6,300
Total Expenditures		719,310	717,710	729,410	670,110
Net Total		(719,310)	(717,710)	(729,410)	(670,110)
Percentage Change				1.40%	

Costing Center Budget Summary

Costing Center: LIFT STATIONS

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Expenditures					
Contract Services					
52015	CONTRACTS	26,375	26,375	32,750	33,800
52028	GENERAL INSURANCE	12,950	12,950	15,839	16,591
52081	EXTERNAL EQUIPMENT RENTAL	1,000	77	1,000	1,000
Contract Services Total		40,325	39,402	49,589	51,391
Debenture Debt Servicing Costs					
57438	DEBENTURE PRINCIPAL	0	0	614,486	699,528
57439	DEBENTURE INTEREST	0	0	669,908	728,114
Debenture Debt Servicing Costs Total		0	0	1,284,394	1,427,642
Materials and Supplies					
54099	PARTS AND MATERIALS	159,350	76,850	143,550	297,500
Materials and Supplies Total		159,350	76,850	143,550	297,500
Utilities					
53046	POWER	72,000	59,000	74,000	76,000
53150	WATER	3,000	2,500	3,200	3,300
Utilities Total		75,000	61,500	77,200	79,300
Total Expenditures		274,675	177,752	1,554,733	1,855,833
Net Total		(274,675)	(177,752)	(1,554,733)	(1,855,833)
Percentage Change		466.03%			

Costing Center Budget Summary

Costing Center: WATER RECLAMATION FACILITY

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Revenues					
User Fees					
47303	MAPLE LEAF	2,500,000	3,000,000	3,000,000	3,050,000
47304	PFIZER	30,000	30,000	30,000	30,000
User Fees Total		2,530,000	3,030,000	3,030,000	3,080,000
Total Revenues		2,530,000	3,030,000	3,030,000	3,080,000
Expenditures					
Benefits					
51122	BOOT ALLOWANCE	1,877	1,686	3,200	3,200
51123	PROTECTIVE CLOTHING	2,000	400	2,000	2,000
Benefits Total		3,877	2,086	5,200	5,200
Chemicals					
54110	SODA ASH	40,000	0	40,000	40,000
54119	COAGULANT	1,050,000	1,170,000	1,100,000	1,150,000
54121	NITROGEN	17,000	16,500	17,000	18,000
54122	CITRIC ACID	19,000	19,000	19,500	20,000
54123	SODIUM HYPOCHLORITE	13,000	15,000	13,000	13,500
54463	METHANOL	1,100,000	1,200,000	1,150,000	1,200,000
Chemicals Total		2,239,000	2,420,500	2,339,500	2,441,500
Contract Services					
52015	CONTRACTS	375,720	459,720	428,545	446,295
52019	CONSULTING FEES	20,000	10,000	16,000	10,000
52028	GENERAL INSURANCE	37,520	37,520	40,784	42,823
52032	VEHICLE INSURANCE	0	221	144	144
52049	LABORATORY TESTING	300,000	275,000	310,000	320,000
52081	EXTERNAL EQUIPMENT RENTAL	2,000	492	1,500	1,600
52113	LABORATORY SUPPLIES	110,000	110,000	115,000	120,000
52292	SOFTWARE LICENSES & MTNCE	17,000	18,500	17,400	17,750
Contract Services Total		862,240	911,453	929,373	958,612
Equipment Purchases					
59036	SAFETY EQUIPMENT	7,000	6,000	7,500	8,000
Equipment Purchases Total		7,000	6,000	7,500	8,000
Fleet Expense					
59080	FLEET EQUIP MAINTENANCE	24,000	24,000	24,800	25,548
59993	EQUIPMENT CAPITAL CONTRIBUTION	26,837	26,837	30,023	30,023
Fleet Expense Total		50,837	50,837	54,823	55,571
Fuel					
54103	GASOLINE (VEHICLE)	12,500	11,800	12,000	12,100
54104	DIESEL (VEHICLE)	1,800	0	0	0
54129	DIESEL (OPERATING)	6,500	5,000	6,550	6,600
Fuel Total		20,800	16,800	18,550	18,700
Materials and Supplies					
54099	PARTS AND MATERIALS	563,250	608,250	642,000	585,400
54118	OFFICE SUPPLIES	10,000	10,000	10,200	10,500
Materials and Supplies Total		573,250	618,250	652,200	595,900

Costing Center Budget Summary

Costing Center: WATER RECLAMATION FACILITY

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Other Expense					
59003	ADVERTISING	220	206	225	230
59050	MAINTENANCE OF GROUNDS	10,000	10,000	10,000	10,050
Other Expense Total		10,220	10,206	10,225	10,280
Overtime					
51084	OVERTIME SALARIES	30,000	32,000	30,000	30,000
Overtime Total		30,000	32,000	30,000	30,000
Professional Development					
51141	PROFESSIONAL DEVELOPMENT	33,000	13,000	33,000	33,500
Professional Development Total		33,000	13,000	33,000	33,500
Salaries and Wages					
51083	REGULAR SALARIES	1,531,481	1,526,349	1,677,704	1,718,558
51090	SHIFT DIFFERENTIAL	6,200	8,900	12,000	12,000
Salaries and Wages Total		1,537,681	1,535,249	1,689,704	1,730,558
Utilities					
53025	HEAT	21,000	18,000	18,500	18,800
53046	POWER	620,000	570,000	600,000	610,000
53130	TELEPHONE	2,668	2,668	3,175	3,190
53150	WATER	45,000	56,000	49,500	50,700
Utilities Total		688,668	646,668	671,175	682,690
Total Expenditures		6,056,573	6,263,050	6,441,249	6,570,511
Net Total		(3,526,573)	(3,233,050)	(3,411,249)	(3,490,511)
Percentage Change				(3.27%)	

Development Services

UTILITY MAINTENANCE

2026 Proposed Operating Budget

Department Overview

The Utility Maintenance section is responsible for the upkeep and operational integrity of all water and wastewater treatment facilities, including the Water Treatment Facility, five booster stations, the 9th Street Reservoir, groundwater wells, the Water Reclamation Facility, the Municipal Pre-Treatment Facility, seven lift stations (with an eighth nearing completion), and lagoon infrastructure. While the costs associated with maintaining these facilities primarily reside in their respective facility costing centres, the staff and resource requirements for Utility Maintenance are consolidated within a single costing centre, split evenly between water and wastewater operations. This centralized approach ensures efficient allocation of resources and consistent compliance with regulatory standards.

Department Objectives

In 2026, the Utility Maintenance section aims to meet the operational needs of all treatment facilities and associated equipment to maintain compliance with operating licenses. The department will focus on preserving aging infrastructure ahead of planned capital upgrades, ensuring reliability and minimizing service disruptions. Key priorities include filling existing vacancies, training new staff members, and coordinating critical maintenance activities with upcoming Water Treatment Plant upgrade projects. These objectives support the City's commitment to safe, sustainable, and efficient utility operations.

Development Services

UTILITY MAINTENANCE

2026 Proposed Operating Budget

Cost Centre Breakdown

Budget Analysis

The 2026 Utility Maintenance budget reflects increases primarily driven by labour-related costs, including contractual obligations and statutory requirements. As a labour-intensive department, these adjustments ensure adequate staffing and compliance with collective agreements. Additionally, the budget provides for the purchase of diagnostic smart field instruments, improving efficiency and accuracy in maintaining critical utility infrastructure.

Development Services

UTILITY MAINTENANCE

2026 Proposed Operating Budget

Driver Analysis

Costing Center Budget Summary

Costing Center: MAINTENANCE OPERATIONS

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Expenditures					
Benefits					
51122	BOOT ALLOWANCE	1,240	1,240	2,200	2,200
51123	PROTECTIVE CLOTHING	3,500	5,500	3,500	3,600
Benefits Total		4,740	6,740	5,700	5,800
Contract Services					
52015	CONTRACTS	0	110	0	0
52028	GENERAL INSURANCE	211	211	219	230
Contract Services Total		211	321	219	230
Equipment Purchases					
54410	EQUIPMENT PURCHASES	12,000	9,300	27,000	0
59036	SAFETY EQUIPMENT	3,200	3,200	3,400	3,500
Equipment Purchases Total		15,200	12,500	30,400	3,500
Fleet Expense					
59080	FLEET EQUIP MAINTENANCE	33,500	33,500	32,000	32,998
59993	EQUIPMENT CAPITAL CONTRIBUTION	54,878	54,878	54,590	63,098
Fleet Expense Total		88,378	88,378	86,590	96,096
Fuel					
54103	GASOLINE (VEHICLE)	9,500	7,550	7,900	7,900
54104	DIESEL (VEHICLE)	5,200	2,850	4,100	4,100
54125	DIESEL EXHAUST FLUID	100	100	100	100
Fuel Total		14,800	10,500	12,100	12,100
Materials and Supplies					
54118	OFFICE SUPPLIES	3,900	3,400	3,500	3,600
54323	INSURANCE DEDUCTIBLE	0	750	0	0
Materials and Supplies Total		3,900	4,150	3,500	3,600
Other Expense					
59059	MEMBERSHIP	385	380	65	65
Other Expense Total		385	380	65	65
Overtime					
51084	OVERTIME SALARIES	0	403	0	0
Overtime Total		0	403	0	0
Professional Development					
51141	PROFESSIONAL DEVELOPMENT	13,000	12,000	14,000	15,000
Professional Development Total		13,000	12,000	14,000	15,000
Salaries and Wages					
51083	REGULAR SALARIES	1,162,221	908,001	1,247,099	1,289,204
Salaries and Wages Total		1,162,221	908,001	1,247,099	1,289,204
Utilities					
53130	TELEPHONE	3,306	3,306	3,734	3,734
Utilities Total		3,306	3,306	3,734	3,734
Total Expenditures		1,306,140	1,046,679	1,403,407	1,429,329
Net Total		(1,306,140)	(1,046,679)	(1,403,407)	(1,429,329)
Percentage Change					7.45%

Development Services**UTILITY ADMINISTRATION ENGINEERING****2026 Proposed Operating Budget****Department Overview**

The Utility Engineering cost centre represents the Utility component of Development Services, which is accounted for separately from General Revenue costs. Services provided through the Engineering Department include asset management, development review, infrastructure planning, and design and construction. Additional responsibilities encompass utility management, regulatory compliance, and administrative support. These functions are consolidated within a single costing centre to ensure accurate allocation of resources and alignment with long-term infrastructure strategies.

Department Objectives

For 2026, the Utility Engineering budget focuses on advancing asset management programs for utility infrastructure and leveraging completed linear infrastructure models to support calibration efforts. The department will prioritize training new staff members and equipping them with the tools necessary to enhance utility support services. Key initiatives include implementing updated utility-based development charge fees following PUB approval and facilitating the launch of a new cross-connection control program. These objectives aim to strengthen regulatory compliance, improve operational efficiency, and support sustainable infrastructure planning.

Development Services

UTILITY ADMINISTRATION ENGINEERING

2026 Proposed Operating Budget

Cost Centre Breakdown

Budget Analysis

The 2026 Utility Engineering budget includes funding for the purchase of specialized equipment to conduct condition assessments of underground infrastructure, supporting data-driven rehabilitation programs. Several key projects and initiatives will be funded through utility reserves, including condition assessments of wastewater sewers and watermain valves, modeling for the South End water servicing plan, and planning for the North Hill established growth area. Conceptual design work for the reservoir expansion is also projected. Additionally, the City will continue its sump pump/backwater valve subsidy program; however, with disaster financial assistance funds now depleted, this program will be funded from the wastewater reserve. This cost centre also accounts for rate-supported appropriations to water and wastewater reserves, which are increasing as a balancing measure for the overall utility fund to ensure long-term financial sustainability.

Development Services

UTILITY ADMINISTRATION ENGINEERING

2026 Proposed Operating Budget

Driver Analysis

Costing Center Budget Summary

Costing Center: UTILITY ADMIN ENGINEERING

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Revenues					
Conditional Government Transfers					
43660G PROVINCIAL OTHER (OFFSETTING)		0	1,000,000	0	0
Conditional Government Transfers Total		0	1,000,000	0	0
Income from Enterprises					
47395 WASTEWATER RES CONTRIBUTIONS		0	19,200	0	0
47396R DC WWT RES (OFFSETTING)		91,884	174,323	114,585	502,116
47397R DC WATER TREAT RES (OFFSETTING)		70,686	135,414	87,612	947,000
47398R DC WW NETWORK RES (OFFSETTING)		252,530	516,427	207,119	590,329
47399R DC WATER NETWORK RES (OFFSETTING)		79,295	162,395	65,046	70,989
Income from Enterprises Total		494,395	1,007,759	474,362	2,110,434
Permits, Licenses and Fines					
47003 EXCAVATION PERMITS		21,473	21,473	21,643	22,184
Permits, Licenses and Fines Total		21,473	21,473	21,643	22,184
Sale of Goods					
47506 SCRAP METAL SALES		0	1,291	0	0
Sale of Goods Total		0	1,291	0	0
Total Revenues		515,868	2,030,523	496,005	2,132,618
Expenditures					
Benefits					
51122 BOOT ALLOWANCE		1,097	1,097	2,540	2,540
51710 RETIREMENT BENEFITS		36,000	36,000	36,000	36,000
Benefits Total		37,097	37,097	38,540	38,540
Contract Services					
52015 CONTRACTS		360	360	360	90,360
52019 CONSULTING FEES		85,000	70,000	55,000	55,000
52019R CONSULTING FEES (RES FUNDED)		500,000	355,000	545,000	680,000
52021R CONDITION ASSESSMENTS (RES FUNDED)		0	0	750,000	0
52069 PRINTING COSTS		4,000	4,000	4,000	4,000
52162 MUNICIPAL BOARD FEES		1,200	0	0	0
52292 SOFTWARE LICENSES & MTNCE		103,260	98,260	121,340	118,840
Contract Services Total		693,820	527,620	1,475,700	948,200
Equipment Purchases					
54410 EQUIPMENT PURCHASES		12,600	13,418	77,000	6,000
59036 SAFETY EQUIPMENT		750	500	750	750
Equipment Purchases Total		13,350	13,918	77,750	6,750
Fleet Expense					
59080 FLEET EQUIP MAINTENANCE		12,000	12,000	14,700	15,210
59993 EQUIPMENT CAPITAL CONTRIBUTION		21,180	21,180	19,860	19,860
Fleet Expense Total		33,180	33,180	34,560	35,070
Fuel					
54103 GASOLINE (VEHICLE)		4,740	3,740	4,500	4,600
Fuel Total		4,740	3,740	4,500	4,600
Materials and Supplies					
54099 PARTS AND MATERIALS		15,450	15,450	15,863	16,232

Costing Center Budget Summary

Costing Center: UTILITY ADMIN ENGINEERING

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
54118	OFFICE SUPPLIES	1,545	1,545	1,550	1,600
Materials and Supplies Total		16,995	16,995	17,413	17,832
Other Expense					
59003	ADVERTISING	1,000	1,000	1,000	1,025
59011	PUBLIC UTILITY BOARD FEES	0	0	1,000	0
59048	LUNCHEONS	825	825	800	800
59059	MEMBERSHIP	79,898	64,898	64,947	64,980
59098	SUBSCRIPTIONS	42,000	34,000	47,000	47,000
59241	SPECIAL PROGRAMS	15,000	2,000	27,000	27,000
59241r	SPECIAL PROGRAMS (RES FUNDED)	190,000	130,000	75,000	275,000
Other Expense Total		328,723	232,723	216,747	415,805
Overtime					
51084	OVERTIME SALARIES	3,000	5,000	3,075	3,152
Overtime Total		3,000	5,000	3,075	3,152
Professional Development					
51141	PROFESSIONAL DEVELOPMENT	31,570	21,000	28,190	38,566
Professional Development Total		31,570	21,000	28,190	38,566
Reserve Appropriation					
58541	WATER DISTRIBUTION B/L 6382	5,125,221	5,125,221	5,223,365	5,193,998
58541G	WATER DISTRIBUTION	0	1,000,000	0	0
58557	WASTEWATER DISTRIB B/L 6732	3,691,641	3,710,841	5,000,000	5,000,000
58560R	DC WWT (OFFSETTING)	91,884	174,323	114,585	502,116
58561R	DC WATER TREAT (OFFSETTING)	70,686	135,414	87,612	947,000
58563R	DC WW NETWORK (OFFSETTING)	252,530	516,427	207,119	590,329
58564R	DC WATER NETWORK (OFFSETTING)	79,295	162,395	65,046	70,989
Reserve Appropriation Total		9,311,257	10,824,621	10,697,727	12,304,432
Salaries and Wages					
51016	SALARY VACANCY ALLOWANCE	0	0	(29,000)	0
51083	REGULAR SALARIES	1,854,141	1,468,398	1,934,826	1,993,953
51090	SHIFT DIFFERENTIAL	0	70	72	74
Salaries and Wages Total		1,854,141	1,468,468	1,905,898	1,994,027
Transfers from Reserves					
59997R	TRANSFER FR RESERVES (OFFSETTING)	(690,000)	(485,000)	(1,370,000)	(955,000)
Transfers from Reserves Total		(690,000)	(485,000)	(1,370,000)	(955,000)
Utilities					
53130	TELEPHONE	2,247	2,247	3,417	3,452
Utilities Total		2,247	2,247	3,417	3,452
Total Expenditures		11,640,121	12,701,610	13,133,517	14,855,426
Net Total		(11,124,253)	(10,671,087)	(12,637,512)	(12,722,808)
Percentage Change				13.60%	

Operational Services

OPERATIONS UTILITIES

2026 Proposed Operating Budget

Department Overview

The Operations Utilities cost centre represents the Utility component of operational services, specifically focused on maintaining the utility storage garage located at 900 Richmond Avenue East. This facility houses equipment for the Underground Utilities section of Public Works and plays a critical role in supporting water, wastewater, and stormwater operations. The department ensures the building remains functional, secure, and compliant with safety standards to support efficient service delivery.

Department Objectives

The primary objective for 2026 is to maintain the safe and reliable operation of the utility storage garage while providing a secure and healthy working environment for staff. This includes ongoing maintenance, adherence to occupational safety requirements, and proactive measures to preserve the integrity of the facility and its equipment storage capacity.

Operational Services

OPERATIONS UTILITIES

2026 Proposed Operating Budget

Cost Centre Breakdown

Budget Analysis

Minor changes in this departmental budget reflect anticipated savings resulting from the removal of the federal carbon tax.

Operational Services

OPERATIONS UTILITIES

2026 Proposed Operating Budget

Driver Analysis

Costing Center Budget Summary

Costing Center: UTILITY STORAGE GARAGE

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Expenditures					
Contract Services					
52015 CONTRACTS		4,230	4,230	4,254	4,279
52016 SERVICE CALLS		0	2,436	0	0
Contract Services Total		4,230	6,666	4,254	4,279
Materials and Supplies					
54099 PARTS AND MATERIALS		155	1,300	159	164
Materials and Supplies Total		155	1,300	159	164
Utilities					
53025 HEAT		10,500	7,800	8,400	8,400
53150 WATER		4,000	2,500	4,500	4,700
Utilities Total		14,500	10,300	12,900	13,100
Total Expenditures		18,885	18,266	17,313	17,543
Net Total		(18,885)	(18,266)	(17,313)	(17,543)
Percentage Change					(8.32%)

Operational Services**FLEET SERVICES UTILITIES****2026 Proposed Operating Budget****Department Overview**

The Fleet Services Utilities cost centre is responsible for recognizing and allocating the Utility's share of fleet capital costs. This function ensures that the financial impact of fleet assets used by utility operations is accurately reflected in the budget. Contributions are calculated based on the full cost of asset replacement, incorporating assumptions for useful life, replacement cost, resale value, and inflation. By applying a capital discount and appropriating a reduced amount to reserves, the department maintains a sustainable funding approach while ensuring adequate resources for future fleet replacements.

Department Objectives

In 2026, the primary objective of this cost centre is to maintain accurate and transparent allocation of fleet capital costs to the Utility fund. This includes applying consistent methodologies for calculating contributions and ensuring reserve appropriations align with long-term asset management strategies. The department will continue to monitor assumptions related to inflation, resale values, and useful life to ensure funding levels remain appropriate and support the City's commitment to financial sustainability.

Operational Services

FLEET SERVICES UTILITIES

2026 Proposed Operating Budget

Cost Centre Breakdown

Budget Analysis

This cost centre captures the Utility's share of the fleet capital discount applied to user department contributions. Contributions are calculated at the full cost of replacing an asset, using assumptions for useful life, replacement cost, resale value, and inflation. These calculated capital contributions are then discounted, and a reduced amount is appropriated to reserves to align with the desired reserve funding level. This approach ensures that reserve contributions remain sustainable while maintaining adequate funding for future fleet replacements.

Operational Services

FLEET SERVICES UTILITIES

2026 Proposed Operating Budget

Driver Analysis

Costing Center Budget Summary

Costing Center: **UTILITY FLEET EQUIPMENT**

	2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Expenditures				
Fleet Expense				
59994 EQUIPMENT CAPITAL DISCOUNT	(161,465)	(161,465)	(191,989)	(286,423)
Fleet Expense Total	(161,465)	(161,465)	(191,989)	(286,423)
Total Expenditures	(161,465)	(161,465)	(191,989)	(286,423)
Net Total	161,465	161,465	191,989	286,423
Percentage Change			18.90%	

Operational Services**UNDERGROUND UTILITIES****2026 Proposed Operating Budget****Department Overview**

The Underground Utilities department is responsible for the maintenance and repair of critical utility infrastructure, including water distribution, wastewater collection, and stormwater drainage systems. The department emphasizes proactive, preventative maintenance to extend the life cycle of assets and ensure reliable service delivery. Operations are carried out in a timely and safe manner, minimizing service disruptions and protecting public health and environmental standards.

Department Objectives

For 2026, the department's primary objective is to maintain and enhance the integrity of underground utility infrastructure through scheduled preventative maintenance and responsive repairs. This includes implementing strategies that reduce emergency failures, improve asset longevity, and support the City's commitment to sustainable infrastructure management. Safety remains a core priority, ensuring all work is performed in compliance with occupational and environmental regulations while delivering efficient and cost-effective services.

Operational Services
UNDERGROUND UTILITIES
2026 Proposed Operating Budget
Cost Centre Breakdown

Cost Centre	2025 Approved	2025 Review	2026 Proposed	Budgetary Change	%
1785 - UTILITY SUPERVISION	(2,403,511)	(2,384,394)	(2,805,015)	(401,504)	16.7%
1777 - WATER MAINS	(573,001)	(625,180)	(730,503)	(157,502)	27.5%
1779 - WATER METERS	(180,587)	(190,087)	(202,976)	(22,388)	12.4%
1781 - WATER VALVES	(126,714)	(166,464)	(230,484)	(103,770)	81.9%
1782 - HYDRANTS	247,652	206,752	244,280	(3,372)	-1.4%
1783 - DOMESTIC SEWER SERVICES	(291,411)	(298,711)	(307,638)	(16,227)	5.6%
1787 - WATER SERVICES	(519,001)	(330,136)	(595,457)	(76,456)	14.7%
1788 - DOMESTIC SEWER MAINS	(259,325)	(241,925)	(271,709)	(12,384)	4.8%
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
	(4,105,898)	(4,030,145)	(4,899,501)	(793,603)	19.3%

Budget Analysis

The 2026 budget for Underground Utilities reflects increased allocations for casual labour to support timely restoration of watermain repairs across the City. Additional funding is earmarked for a comprehensive assessment of large-diameter valves to establish repair and replacement schedules, ensuring long-term reliability of the water distribution system. The budget also includes increased provisions for backfill material and essential parts required to maintain service delivery standards and minimize downtime during repairs.

Operational Services

UNDERGROUND UTILITIES

2026 Proposed Operating Budget

Driver Analysis

Revenues	2025	2026	Change	%
	Approved	Proposed		
Other Income	405,440	418,170	12,730	3.1%
	-	-	-	
	-	-	-	
	-	-	-	
	-	-	-	
	-	-	-	
	-	-	-	
	-	-	-	
	405,440	418,170	12,730	3.1%
Expenses	2025	2026	Change	%
	Approved	Proposed		
Benefits	16,778	22,300	5,522	32.9%
Contract Services	506,918	526,260	19,342	3.8%
Equipment Purchases	26,600	38,700	12,100	45.5%
Fleet Expense	861,414	1,038,458	177,044	20.6%
Fuel	119,655	100,550	(19,105)	-16.0%
Materials and Supplies	510,000	662,350	152,350	29.9%
Other Expense	165,908	204,448	38,540	23.2%
Overtime	140,000	150,000	10,000	7.1%
Professional Development	46,588	55,574	8,986	19.3%
Salaries and Wages	2,102,609	2,451,943	349,334	16.6%
Transfers to/from Internal Accounts	7,267	56,689	49,422	680.1%
Utilities	7,601	10,399	2,798	36.8%
	-	-	-	
	-	-	-	
	-	-	-	
	4,511,338	5,317,671	806,333	17.9%
NET DEPARTMENT	(4,105,898)	(4,899,501)	(793,603)	19.3%

Costing Center Budget Summary

Costing Center: UTILITY SUPERVISION

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Expenditures					
Benefits					
51100	UNIFORMS	4,000	4,000	6,500	6,500
51122	BOOT ALLOWANCE	2,778	3,186	5,800	5,800
51123	PROTECTIVE CLOTHING	8,500	8,500	8,500	8,500
51285	MEDICALS	1,500	1,500	1,500	1,500
Benefits Total		16,778	17,186	22,300	22,300
Contract Services					
52015	CONTRACTS	4,400	5,843	4,532	4,668
52028	GENERAL INSURANCE	5,299	5,299	1,569	1,648
52032	VEHICLE INSURANCE	0	494	0	0
52081	EXTERNAL EQUIPMENT RENTAL	47,000	25,000	0	0
Contract Services Total		56,699	36,636	6,101	6,316
Equipment Purchases					
54410	EQUIPMENT PURCHASES	0	770	0	0
Equipment Purchases Total		0	770	0	0
Fleet Expense					
59080	FLEET EQUIP MAINTENANCE	6,600	6,600	5,000	5,162
59993	EQUIPMENT CAPITAL CONTRIBUTION	7,780	7,780	33,430	33,430
Fleet Expense Total		14,380	14,380	38,430	38,592
Fuel					
54103	GASOLINE (VEHICLE)	6,180	5,100	5,500	5,500
Fuel Total		6,180	5,100	5,500	5,500
Materials and Supplies					
54099	PARTS AND MATERIALS	5,000	13,000	5,000	5,000
Materials and Supplies Total		5,000	13,000	5,000	5,000
Other Expense					
59048	LUNCHEONS	0	40	0	0
59059	MEMBERSHIP	2,908	2,908	3,078	3,078
59138	BUSINESS TRAVEL	0	62	1,500	1,500
Other Expense Total		2,908	3,010	4,578	4,578
Overtime					
51084	OVERTIME SALARIES	140,000	170,000	150,000	150,000
Overtime Total		140,000	170,000	150,000	150,000
Professional Development					
51141	PROFESSIONAL DEVELOPMENT	46,588	46,588	55,574	50,074
Professional Development Total		46,588	46,588	55,574	50,074
Salaries and Wages					
51083	REGULAR SALARIES	2,102,559	2,044,187	2,451,893	2,531,699
51090	SHIFT DIFFERENTIAL	50	50	50	50
Salaries and Wages Total		2,102,609	2,044,237	2,451,943	2,531,749
Transfers to/from Internal Accounts					
59248	DISPOSAL SITE CHARGE	2,500	23,554	52,500	52,500
59334	INTERNAL CHARGES	3,267	3,267	3,689	3,690
Transfers to/from Internal Accounts Total		5,767	26,821	56,189	56,190

Costing Center Budget Summary

Costing Center: **UTILITY SUPERVISION**

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Utilities					
53130	TELEPHONE	5,016	5,016	7,766	7,920
53295	RADIO COSTS	1,585	1,649	1,633	1,633
Utilities Total		6,601	6,665	9,399	9,553
Total Expenditures		2,403,511	2,384,394	2,805,015	2,879,852
Net Total		(2,403,511)	(2,384,394)	(2,805,015)	(2,879,852)
Percentage Change				16.70%	

Costing Center Budget Summary

Costing Center: DOMESTIC SEWER MAINS

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Expenditures					
Contract Services					
52015 CONTRACTS		15,000	15,000	15,000	15,000
Contract Services Total		15,000	15,000	15,000	15,000
Fleet Expense					
59080 FLEET EQUIP MAINTENANCE		35,000	35,000	39,200	40,282
59993 EQUIPMENT CAPITAL CONTRIBUTION		122,225	122,225	132,059	157,443
Fleet Expense Total		157,225	157,225	171,259	197,725
Fuel					
54104 DIESEL (VEHICLE)		15,600	8,300	11,800	12,300
54125 DIESEL EXHAUST FLUID		500	400	500	500
Fuel Total		16,100	8,700	12,300	12,800
Materials and Supplies					
54099 PARTS AND MATERIALS		45,000	45,000	46,400	47,750
Materials and Supplies Total		45,000	45,000	46,400	47,750
Other Expense					
59967 RESTORATION		25,000	15,000	25,750	26,500
Other Expense Total		25,000	15,000	25,750	26,500
Utilities					
53150 WATER		1,000	1,000	1,000	1,000
Utilities Total		1,000	1,000	1,000	1,000
Total Expenditures		259,325	241,925	271,709	300,775
Net Total		(259,325)	(241,925)	(271,709)	(300,775)
Percentage Change					4.78%

Costing Center Budget Summary

Costing Center: DOMESTIC SEWER SERVICES

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Expenditures					
Contract Services					
52015	CONTRACTS	4,000	8,000	4,000	4,000
52081	EXTERNAL EQUIPMENT RENTAL	0	0	2,000	0
Contract Services Total		4,000	8,000	6,000	4,000
Fleet Expense					
59080	FLEET EQUIP MAINTENANCE	30,600	30,600	41,800	43,004
59993	EQUIPMENT CAPITAL CONTRIBUTION	149,786	149,786	157,813	157,813
Fleet Expense Total		180,386	180,386	199,613	200,817
Fuel					
54104	DIESEL (VEHICLE)	2,500	400	2,300	2,650
54125	DIESEL EXHAUST FLUID	25	25	25	25
Fuel Total		2,525	425	2,325	2,675
Materials and Supplies					
54062	LIABILITY CLAIMS	92,000	92,000	85,000	87,000
54099	PARTS AND MATERIALS	7,500	6,400	7,700	7,900
Materials and Supplies Total		99,500	98,400	92,700	94,900
Other Expense					
59967	RESTORATION	5,000	11,500	7,000	7,000
Other Expense Total		5,000	11,500	7,000	7,000
Total Expenditures		291,411	298,711	307,638	309,392
Net Total		(291,411)	(298,711)	(307,638)	(309,392)
Percentage Change				5.57%	

Costing Center Budget Summary

Costing Center: HYDRANTS

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Revenues					
Other Income					
47990 RECEIPTS - UTILITY		349,440	349,440	361,970	375,550
Other Income Total		349,440	349,440	361,970	375,550
Total Revenues		349,440	349,440	361,970	375,550
Expenditures					
Contract Services					
52015 CONTRACTS		7,000	5,000	7,000	7,000
Contract Services Total		7,000	5,000	7,000	7,000
Fleet Expense					
59080 FLEET EQUIP MAINTENANCE		11,700	11,700	14,200	14,589
59993 EQUIPMENT CAPITAL CONTRIBUTION		10,188	10,188	7,790	7,790
Fleet Expense Total		21,888	21,888	21,990	22,379
Fuel					
54104 DIESEL (VEHICLE)		3,900	3,300	3,200	4,100
Fuel Total		3,900	3,300	3,200	4,100
Materials and Supplies					
54099 PARTS AND MATERIALS		65,000	100,000	80,000	80,000
Materials and Supplies Total		65,000	100,000	80,000	80,000
Other Expense					
59967 RESTORATION		4,000	12,500	5,500	5,500
Other Expense Total		4,000	12,500	5,500	5,500
Total Expenditures		101,788	142,688	117,690	118,979
Net Total		247,652	206,752	244,280	256,571
Percentage Change					(1.36%)

Costing Center Budget Summary

Costing Center: WATER MAINS

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Revenues					
Other Income					
47999 REVENUE		6,000	6,000	6,200	6,400
Other Income Total		6,000	6,000	6,200	6,400
Total Revenues		6,000	6,000	6,200	6,400
Expenditures					
Contract Services					
52015 CONTRACTS		100,000	125,000	103,000	106,000
52049 LABORATORY TESTING		8,000	4,000	4,000	4,000
52081 EXTERNAL EQUIPMENT RENTAL		9,000	9,000	20,000	20,000
Contract Services Total		117,000	138,000	127,000	130,000
Equipment Purchases					
54410 EQUIPMENT PURCHASES		13,600	18,600	23,500	19,300
Equipment Purchases Total		13,600	18,600	23,500	19,300
Fleet Expense					
59080 FLEET EQUIP MAINTENANCE		75,900	75,900	97,400	101,512
59993 EQUIPMENT CAPITAL CONTRIBUTION		188,401	188,401	239,953	239,953
Fleet Expense Total		264,301	264,301	337,353	341,465
Fuel					
54103 GASOLINE (VEHICLE)		10,700	8,400	9,400	9,400
54104 DIESEL (VEHICLE)		34,000	27,000	27,100	27,100
54125 DIESEL EXHAUST FLUID		400	500	600	600
Fuel Total		45,100	35,900	37,100	37,100
Materials and Supplies					
54062 LIABILITY CLAIMS		0	3,879	0	0
54099 PARTS AND MATERIALS		75,000	75,000	77,250	79,500
54880 GRAVEL		12,500	26,500	82,500	12,500
Materials and Supplies Total		87,500	105,379	159,750	92,000
Other Expense					
59967 RESTORATION		50,000	67,500	51,500	53,000
Other Expense Total		50,000	67,500	51,500	53,000
Transfers to/from Internal Accounts					
59001 SHOP RATE CHARGES		1,500	1,500	500	500
Transfers to/from Internal Accounts Total		1,500	1,500	500	500
Total Expenditures		579,001	631,180	736,703	673,365
Net Total		(573,001)	(625,180)	(730,503)	(666,965)
Percentage Change					27.49%

Costing Center Budget Summary

Costing Center: WATER METERS

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Expenditures					
Contract Services					
52015 CONTRACTS		2,000	1,000	1,000	1,000
52028 GENERAL INSURANCE		1,118	1,118	1,159	1,217
Contract Services Total		3,118	2,118	2,159	2,217
Equipment Purchases					
54410 EQUIPMENT PURCHASES		6,000	6,270	15,200	3,000
Equipment Purchases Total		6,000	6,270	15,200	3,000
Fleet Expense					
59080 FLEET EQUIP MAINTENANCE		13,900	13,900	16,000	16,500
59993 EQUIPMENT CAPITAL CONTRIBUTION		20,069	20,069	22,917	22,917
Fleet Expense Total		33,969	33,969	38,917	39,417
Fuel					
54103 GASOLINE (VEHICLE)		14,100	13,000	12,900	12,900
54104 DIESEL (VEHICLE)		400	0	300	300
Fuel Total		14,500	13,000	13,200	13,200
Materials and Supplies					
54099 PARTS AND MATERIALS		123,000	134,730	133,500	137,000
Materials and Supplies Total		123,000	134,730	133,500	137,000
Total Expenditures		180,587	190,087	202,976	194,834
Net Total		(180,587)	(190,087)	(202,976)	(194,834)
Percentage Change				12.40%	

Costing Center Budget Summary

Costing Center: WATER SERVICES

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Revenues					
Other Income					
47999 REVENUE		50,000	60,000	50,000	50,000
Other Income Total		50,000	60,000	50,000	50,000
Sale of Goods					
47506 SCRAP METAL SALES		0	1,365	0	0
Sale of Goods Total		0	1,365	0	0
Total Revenues		50,000	61,365	50,000	50,000
Expenditures					
Contract Services					
52015 CONTRACTS		300,000	50,000	310,000	320,500
52050 LEAD TESTING		2,100	2,100	0	0
Contract Services Total		302,100	52,100	310,000	320,500
Fleet Expense					
59080 FLEET EQUIP MAINTENANCE		25,700	25,700	33,000	33,855
59993 EQUIPMENT CAPITAL CONTRIBUTION		103,001	103,001	111,632	111,632
Fleet Expense Total		128,701	128,701	144,632	145,487
Fuel					
54103 GASOLINE (VEHICLE)		3,000	3,400	3,125	3,125
54104 DIESEL (VEHICLE)		15,100	15,100	12,400	12,400
54125 DIESEL EXHAUST FLUID		100	200	300	300
Fuel Total		18,200	18,700	15,825	15,825
Materials and Supplies					
54099 PARTS AND MATERIALS		45,000	75,000	75,000	80,000
Materials and Supplies Total		45,000	75,000	75,000	80,000
Other Expense					
59855 FROZEN WATER SERVICES		30,000	10,000	30,000	30,000
59967 RESTORATION		45,000	107,000	70,000	70,000
Other Expense Total		75,000	117,000	100,000	100,000
Total Expenditures		569,001	391,501	645,457	661,812
Net Total		(519,001)	(330,136)	(595,457)	(611,812)
Percentage Change					14.73%

Costing Center Budget Summary

Costing Center: WATER VALVES

		2025 Approved Budget	2025 Revised Budget	2026 Current Budget	2027 Forecast
Expenditures					
Contract Services					
52015 CONTRACTS		2,000	2,500	53,000	53,000
Contract Services Total		2,000	2,500	53,000	53,000
Equipment Purchases					
54410 EQUIPMENT PURCHASES		7,000	0	0	0
Equipment Purchases Total		7,000	0	0	0
Fleet Expense					
59080 FLEET EQUIP MAINTENANCE		31,100	31,100	38,300	39,382
59993 EQUIPMENT CAPITAL CONTRIBUTION		29,464	29,464	47,964	64,454
Fleet Expense Total		60,564	60,564	86,264	103,836
Fuel					
54104 DIESEL (VEHICLE)		13,000	11,200	10,800	10,800
54125 DIESEL EXHAUST FLUID		150	200	300	300
Fuel Total		13,150	11,400	11,100	11,100
Materials and Supplies					
54099 PARTS AND MATERIALS		40,000	80,000	70,000	70,000
Materials and Supplies Total		40,000	80,000	70,000	70,000
Other Expense					
59967 RESTORATION		4,000	12,000	10,120	11,240
Other Expense Total		4,000	12,000	10,120	11,240
Total Expenditures		126,714	166,464	230,484	249,176
Net Total		(126,714)	(166,464)	(230,484)	(249,176)
Percentage Change					81.89%