



2026 PRELIMINARY OPERATING & CAPITAL BUDGET

County of Northern Lights

[Abstract](#)

The following document details the preliminary operating and capital budget of the County of Northern lights for 2026-2030.

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Executive Summary

Significant changes will be addressed and explained within each department.

Overall, 2026 sees net cash requirements for Operating at **\$16,468,901** which represents an increase of **0.10%** from 2025 (\$16,461,016).

\$1,416,317 in 2026 is required for debt principal repayment (\$1,456,866.64 in 2025) or a decrease of 2.78%. This increase is partially offset by a decrease in interest expenses contained within the operating and the completed repayment of one of the existing debentures.

Funds required for Capital Projects can be summarized as follows:

Total Proposed Projects **\$4,177,490**

Funding from Provincial/Federal Grants **\$2,966,955**

LGFF \$ 1,065,000

Canadian Community Building Fund (Formerly FGTF) \$71,205

STIP \$1,830,750

Funding from Reserve Funds **\$0**

Funding required from Taxation **\$1,210,535** (2025: \$1,556,274) representing an decrease of 22.22%

The current capital budget, as presented, would see the entirety of the LGFF allocation spent, as well as the only project eligible for CCBF funded.

Total net cash requirements from taxation for Municipal Purposes in 2026 equate to **\$19,,095,753 (decrease of 1.94%)** from \$19,474,157 in 2025

Summary of Net Operational Budget Changes by Department

Summary of Net Operational Budget Changes by Department					
Department	2026	% of Budget	2025	\$ Change	%
Council	2,212,321.00	10.5%	2,049,649.00	(162,672.00)	-7.35%
Administration	1,839,979.00	8.7%	1,907,759.00	67,780.00	3.68%
Policing	295,000.00	1.4%	298,069.00	3,069.00	1.04%
Fire Protection	749,982.00	3.6%	724,097.00	(25,885.00)	-3.45%
Emergency Measures	1,350.00	0.0%	7,650.00	6,300.00	466.67%
Health & Safety	40,297.00	0.2%	41,357.00	1,060.00	2.63%
Transportation	11,038,406.00	52.3%	11,191,868.00	153,462.00	1.39%
Airport	233,641.00	1.1%	341,906.00	108,265.00	46.34%
Water Distribution	2,692,153.00	12.8%	2,802,772.00	110,619.00	4.11%
Wastewater	50,975.00	0.2%	43,975.00	(7,000.00)	-13.73%
Sanitation & Garbage	210,180.00	1.0%	225,094.00	14,914.00	7.10%
FCSS	31,366.00	0.1%	31,365.00	(1.00)	0.00%
Planning & Development	345,514.00	1.6%	271,850.00	(73,664.00)	-21.32%
AG Services	720,090.00	3.4%	611,227.00	(108,863.00)	-15.12%
Ec Dev & Comm. Services	200,544.00	1.0%	188,460.00	(12,084.00)	-6.03%
Rec & Culture	311,750.00	1.5%	311,750.00	-	0.00%
Cemetery	12,000.00	0.1%	12,000.00	-	0.00%
Libraries	115,993.00	0.5%	116,039.00	46.00	0.04%
TOTAL	21,101,541.00		21,176,887.00	75,346.00	0.36%

Red Font indicate negative variance which equates to increased cost

The above chart depicts year over year variances in Municipal Divisions – those under Municipal Control. Negative variances (red font) indicate a net cost increase to the Municipality. Net Costs are revenues received less expenses incurred within each department. Excluded from the above are requisition amounts levied by requisitioning bodies.). Details of changes can be seen within the document below broken down by costing center.

OPERATING BUDGET (2026-2030)

Reading this Document

A summary for each department is provided in the document following. Each department is made up of several *Costing Centers*. A costing center can be described as a specific area of spending within a department. For example, within the Transportation department, there exists Administration, Bridge Maintenance, Road Maintenance, etc.

This budget document will highlight a prior year to current year comparison for each costing center within a department. Descriptions of significant changes or budget implications for each costing center will be discussed. Then, a Five-year operating budget forecast will be provided for the department. This is done to provide the most accurate and fine level of detail that could be relevant to an end user of the budget without making the document exhaustive in length.

Some things to consider when reviewing this document:

The *Net Total* of a specific department, or costing center, can be interpreted as the amount required from taxation to fund the operations of that specific department/costing center. On the most general level this can be given as the “Cost to taxpayers” for providing that service or set of services.

5 Year Operating Budget Summary

Costing Center	2026	2027	2028	2029	2030
Administration	309,102	309,102	309,102	9,500	9,500
Ag Services	189,399	189,399	189,399	189,399	178,000
Airport	282,995	282,995	282,995	282,995	282,995
Council	55,000	-	-	-	-
Economic Development & Community Services	4,500	29,500	4,500	29,500	4,500
FCSS	125,464	125,464	125,464	125,464	125,464
Fire	26,000	26,000	26,000	26,000	26,000
General Operations/Taxation	24,601,864	24,333,330	24,462,965	24,329,969	24,122,379
Health & Safety	13,325	9,000	17,700	17,700	17,700
Planning & Development	8,000	8,000	8,000	8,000	8,000
Requisitions	3,756,650	3,756,650	3,756,650	3,756,650	3,756,650
Transportation/Public Works.	519,375	162,500	162,500	162,500	162,500
Wastewater	23,500	23,500	23,500	23,500	23,500
Water Supply & Distribution	1,145,000	1,145,000	1,145,000	1,145,000	1,145,000
Total Revenues	31,060,174	30,400,440	30,513,775	30,106,177	29,862,188
Percent Increase		(2.12%)	0.37%	(1.34%)	(0.81%)
Administration	2,149,081	1,925,675	1,949,888	1,959,829	1,977,554
Ag Services	909,489	839,114	911,824	888,641	979,314
Airport	516,636	492,124	460,668	510,285	493,535
Cemeteries	12,000	12,000	12,000	12,000	12,000
Council	2,267,321	2,185,321	2,202,821	2,223,821	2,185,621
Culture	115,993	116,748	118,242	118,242	118,242
Economic Development & Community Services	205,044	221,148	196,670	213,800	186,550
Emergency Measures	1,350	850	3,850	850	850
FCSS	156,830	156,830	156,830	156,830	156,830

Fire	775,982	760,138	773,646	787,372	786,950
General Operations/Taxation	-	-	-	-	-
Health & Safety	58,047	50,047	51,547	58,047	50,047
Planning & Development	353,514	333,506	311,046	304,161	305,898
Policing	388,544	457,775	530,511	611,110	693,453
Recreation	311,750	311,750	311,750	311,750	311,750
Requisitions	4,532,153	4,536,231	4,554,021	4,572,167	4,590,676
Sanitation & Garbage	210,180	233,498	237,826	242,241	246,743
Transportation/Public Works.	11,557,781	11,473,194	12,442,574	12,359,311	12,138,776
Wastewater	74,475	67,475	74,475	67,475	74,475
Water Supply & Distribution	3,837,153	3,740,814	3,733,141	3,672,744	3,642,533
Total Expenses	28,433,322	27,914,236	29,033,329	29,070,675	28,951,797
Percent Increase		(1.83%)	4.01%	0.13%	(0.41%)
Net Total	2,626,852	2,486,204	1,480,446	1,035,502	910,391

General Revenues

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
111 - Property Taxes	Decreased	9.35 %	15,315,312	13,883,758
191 - Linear Property Taxes	Decreased	2.81 %	10,025,769	9,744,148
234 - Federal GIL	Increased	101.68 %	1,592	3,211
241 - Provincial GIL	Increased	102.54 %	7,133	14,447
450 - Other Fees, Revenues, Etc.	Unchanged	0.00 %	200	200
500 - Penalties & Costs on Taxes	Unchanged	0.00 %	150,000	150,000
540 - A/R & U/T Penalties	Unchanged	0.00 %	2,000	2,000
550 - Investment Earnings	Unchanged	0.00 %	800,000	800,000
560 - Rental/Lease Revenues	Increased	60.00 %	1,000	1,600
596 - Miscellaneous Revenue	Unchanged	0.00 %	2,500	2,500
Total Revenues		6.48 %	26,305,506	24,601,864

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
111 - Property Taxes	13,883,758	13,725,967	13,725,967	13,723,992	13,602,013
191 - Linear Property Taxes	9,744,148	9,633,405	9,763,040	9,632,019	9,546,409
234 - Federal GIL	3,211	3,211	3,211	3,211	3,211
241 - Provincial GIL	14,447	14,447	14,447	14,447	14,447
450 - Other Fees, Revenues, Etc.	200	200	200	200	200
500 - Penalties & Costs on Taxes	150,000	150,000	150,000	150,000	150,000
540 - A/R & U/T Penalties	2,000	2,000	2,000	2,000	2,000
550 - Investment Earnings	800,000	800,000	800,000	800,000	800,000
560 - Rental/Lease Revenues	1,600	1,600	1,600	1,600	1,600
596 - Miscellaneous Revenue	2,500	2,500	2,500	2,500	2,500
Total Revenues	24,601,864	24,333,330	24,462,965	24,329,969	24,122,379
% Increase		(1.09%)	0.53%	(0.54%)	(0.85%)
Net Total	24,601,864	24,333,330	24,462,965	24,329,969	24,122,379

Council

Council General (11-10)

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
940 - Drawings from Capital Reservs	Increased	175.00 %	20,000	55,000
Total Revenues		175.00 %	20,000	55,000
Expenses				
149 - Employer Contributions	Unchanged	0.00 %	10,000	10,000
151 - Honoraria	Unchanged	0.00 %	255,000	255,000
211 - Travel & Subsistence	Unchanged	0.00 %	15,000	15,000
212 - Mileage	Unchanged	0.00 %	35,000	35,000
213 - Working Lunches	New this year		-	3,000
214 - Membership/Conference Fees	Decreased	2.02 %	31,641	31,001
216 - Postage	Unchanged	0.00 %	7,800	7,800
217 - Telephone	Unchanged	0.00 %	5,040	5,040
218 - Taxi/Bus/Rail/Air	Unchanged	0.00 %	3,000	3,000
219 - Hospitality	Unchanged	0.00 %	1,000	1,000
221 - Advertising	Decreased	3.85 %	52,000	50,000
239 - Training & Education	Decreased	30.56 %	7,200	5,000
256 - Contracted Services	Unchanged	0.00 %	2,500	2,500
262 - Building Rentals	Unchanged	0.00 %	1,000	1,000
511 - Office Supplies	Unchanged	0.00 %	500	500
517 - Computer Supplies	Increased	950.00 %	1,000	10,500
519 - Other General Supplies	Unchanged	0.00 %	7,500	7,500
735 - Grants to Ind/Org's	Increased	13.32 %	1,608,669	1,822,980
Total Expenses		10.86 %	2,043,849	2,265,821

Budgetary Implications and Changes

Major changes to the above include the following;

Revenues:

1. Drawings from Capital reserves budgeted to equal estimated Capital requirements of the Town of Manning which the County funds at 50% for eligible projects. In discussions with the Town, there are only a few Capital projects in the foreseeable future and these have been reflected in the budget above. Replacement of the Fire truck in 2025. Ongoing negotiations surrounding the ICF agreement (capital funding) and specifically fire contributions.

Expenses:

1. Capital Requests from the Town of Manning have been included. TPR has not provided.
2. Funding amounts which expire in the five-year forecast are excluded from years following the expiration
3. Miscellaneous Grants currently budgeted at **\$62,500** which is equated by netting out annual commitments from the ongoing \$100,000 amount.

Elections & Referendums (11-20)

Budget Prior Year Comparison

Object	Changes		Percent Change	2025 Amount	2026 Amount
Expenses					
153 - Fees for Elected Officials	Decreased	▼	96.88 %	16,000	500
211 - Travel & Subsistence	Decreased	▼	60.00 %	500	200
212 - Mileage	Decreased	▼	95.56 %	4,500	200
221 - Advertising	Decreased	▼	80.00 %	1,000	200
262 - Building Rentals	Decreased	▼	90.00 %	2,000	200
519 - Other General Supplies	Decreased	▼	88.89 %	1,800	200
Total Expenses		▼	94.19 %	25,800	1,500

2026 is a non-election year. Only nominal amounts are carried in the rare case of a by election.

Peace Regional Energy Committee (11-30)

CNL acts as the treasurer for the Regional energy committee. Dues were collected from member municipalities in 2025, as well as grants funds for regional communication efforts. As expenses are incurred, the contributions and grants revenues are recognized to net the budget to zero.

5 Year Budget Forecast

Costing Center	2026	2027	2028	2029	2030
11-20 - Elections & Referendums	1,500	1,500	1,500	25,800	1,300
11-10 - General Council	2,265,821	2,183,821	2,201,321	2,198,021	2,184,321
11-30 - Regional Energy Committee	-	-	-	-	-
Total Expenses	2,267,321	2,185,321	2,202,821	2,223,821	2,185,621
11-10 - General Council	55,000	-	-	-	-
11-30 - Regional Energy Committee	-	-	-	-	-
Total Revenues	55,000	-	-	-	-
Net 11 - Council	(2,212,321)	(2,185,321)	(2,202,821)	(2,223,821)	(2,185,621)
Net Council	(2,212,321)	(2,185,321)	(2,202,821)	(2,223,821)	(2,185,621)
Percent Increase		(6.27%)	0.79%	0.94%	(1.75%)
Net Total	(2,212,321)	(2,185,321)	(2,202,821)	(2,223,821)	(2,185,621)

Administration

Administration Facilities

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
249 - Other Professional Services	Unchanged	0.00 %	20,000	20,000
256 - Contracted Services	Unchanged	0.00 %	7,500	7,500
513 - Janitorial Supplies	Unchanged	0.00 %	1,500	1,500
518 - Signage	Unchanged	0.00 %	945	945
519 - Other General Supplies	Unchanged	0.00 %	6,000	6,000
543 - Natural Gas	Unchanged	0.00 %	9,000	9,000
544 - Electrical	Decreased	10.71 %	28,000	25,000
545 - Other Utilities	Unchanged	0.00 %	5,175	5,175
Total Expenses		3.84 %	78,120	75,120

Budget Implications & Changes

No anticipated changes. Room in the budget left for regular inspections/maintenance of HVAC system. No major repairs or replacements anticipated. Adjustments made based on PY actuals and average trends.

General Administration

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
591 - Document Fees	Decreased	73.33 %	7,500	2,000
593 - Map Sales	Increased	50.00 %	5,000	7,500
840 - Prov Conditional Grants	Unchanged	0.00 %	299,602	299,602
Total Revenues		0.96 %	312,102	309,102
Expenses				
121 - Regular Pay/Wages	Increased	4.15 %	637,102	663,551
121 - Regular Pay/Wages	Increased	0.92 %	31,500	31,790
130 - Health Spending Account	Unchanged	0.00 %	8,750	8,750
136 - Workers Compensation	Increased	43.61 %	6,909	9,922
149 - Employer Contributions	Decreased	0.85 %	123,942	122,891
211 - Travel & Subsistence	Unchanged	0.00 %	7,500	7,500
212 - Mileage	Unchanged	0.00 %	2,500	2,500
213 - Working Lunches	Unchanged	0.00 %	500	500
214 - Membership/Conference Fees	Unchanged	0.00 %	6,635	6,635
215 - Freight	Unchanged	0.00 %	250	250
216 - Postage	Decreased	25.00 %	20,000	15,000
217 - Telephone	Decreased	2.44 %	25,215	24,600
221 - Advertising	Unchanged	0.00 %	1,000	1,000
223 - Publications	Unchanged	0.00 %	500	500
231 - Accounting & Audit Fees	Unchanged	0.00 %	28,500	28,500
232 - Legal Fees	Decreased	40.00 %	500,000	300,000
239 - Training & Education	Decreased	23.08 %	6,500	5,000
242 - Computer Programming	Increased	83.27 %	101,692	186,372
249 - Other Professional Services	Unchanged	0.00 %	7,500	7,500
253 - Equipment & Furnishings Repairs	Unchanged	0.00 %	1,000	1,000
256 - Contracted Services	New this year		-	25,000
263 - Rental M&E	Decreased	1.86 %	26,850	26,350
271 - Licenses & Permits	Unchanged	0.00 %	250	250
274 - Insurance Premiums	Unchanged	0.00 %	165,000	165,000
511 - Office Supplies	Unchanged	0.00 %	12,500	12,500
517 - Computer Supplies	Unchanged	0.00 %	17,500	17,500
519 - Other General Supplies	Unchanged	0.00 %	4,000	4,000
891 - Bank Service charges	Unchanged	0.00 %	20,000	20,000
893 - Trade Receivable Write-Offs	Unchanged	0.00 %	50,000	50,000
894 - Investment Management Fees	Unchanged	0.00 %	55,000	55,000
896 - Benefit Administration Fees	Unchanged	0.00 %	4,000	4,000

900 - Amortization	Unchanged	0.00 %	89,000	89,000
Total Expenses		3.53 %	1,961,595	1,892,361

Budget Implications & Changes

Wage grids and other related costs adjusted following the conclusion of union negotiations.

Legal fees may vary due to pending litigation related to the SRWL.

Est Government Frameworks costs re ATIA & POPA compliance (\$108,000)

Other adjustments have been made in areas to adapt to current pricing (office supplies, insurance, etc.)

Assessment Costs

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
151 - Honoraria	Unchanged	0.00 %	500	500
211 - Travel & Subsistence	Unchanged	0.00 %	800	800
212 - Mileage	Unchanged	0.00 %	800	800
235 - Assessment Fees	Increased	0.55 %	174,046	175,000
Total Expenses		0.54 %	176,146	177,100

Budget Implications & Changes

KCL Assessment services agreement expired in June 2025. Awaiting revised agreement. In Preliminary budget amounts have been held consistent with only rounding applied.

Admin Fleet

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
520 - Misc Expenses	Increased	14.29 %	3,500	4,000
521 - Fuel	Unchanged	0.00 %	500	500
Total Expenses		12.50 %	4,000	4,500

RMA Fuel Commission is sole expense coded here. Estimate based on annual fuel consumption. Approximately 1% of fuel purchased is commission paid to RMA Fuel. For 2025 and on a small amount of fuel has been allocated to administrative use for the SUV.

5 Year Budget Forecast

Costing Center	2026	2027	2028	2029	2030
12-04 - Admin Facilities	75,120	75,120	75,120	75,120	75,120
12-20 - Assessment Costs	177,100	177,100	177,100	177,100	177,100
12-90 - Fleet	4,500	4,500	4,500	4,500	4,500
12-10 - General Administration	1,892,361	1,668,955	1,693,168	1,703,109	1,720,834
Total Expenses	2,149,081	1,925,675	1,949,888	1,959,829	1,977,554
12-10 - General Administration	309,102	309,102	309,102	9,500	9,500
Total Revenues	309,102	309,102	309,102	9,500	9,500
Net 12 - Administration	(1,839,979)	(1,616,573)	(1,640,786)	(1,950,329)	(1,968,054)
Net Administration	(1,839,979)	(1,616,573)	(1,640,786)	(1,950,329)	(1,968,054)
Percent Increase		(10.00%)	1.07%	(14.71%)	0.89%
Net Total	(1,839,979)	(1,616,573)	(1,640,786)	(1,950,329)	(1,968,054)

Protective Services

Policing

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
747 - Provincial Requisitions	Increased	30.35 %	298,069	388,544
Total Expenses		30.35 %	298,069	388,544

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Expenses					
747 - Provincial Requisitions	388,544	457,775	530,511	611,110	693,453
Total Expenses	388,544	457,775	530,511	611,110	693,453
% Increase		17.82%	15.89%	15.19%	13.47%
Net Total	(388,544)	(457,775)	(530,511)	(611,110)	(693,453)

Budget Implications & Changes

Estimates based on communications from the Provincial Government. Future changes will be adjusted to actual.

Fire Protection

Dixonville

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
420 - Sale of Goods & Services	Unchanged	0.00 %	-	-
Total Revenues		0.00 %	-	-
Expenses				
121 - Regular Pay/Wages	Unchanged	0.00 %	20,000	20,000
149 - Employer Contributions	Unchanged	0.00 %	291	291
211 - Travel & Subsistence	Unchanged	0.00 %	250	250
212 - Mileage	Unchanged	0.00 %	250	250
214 - Membership/Conference Fees	Unchanged	0.00 %	650	650
217 - Telephone	Unchanged	0.00 %	2,300	2,300
239 - Training & Education	Decreased	19.58 %	2,400	1,930
242 - Computer Programming	Unchanged	0.00 %	580	580
252 - Building Repairs	Decreased	6.25 %	1,600	1,500
253 - Equipment & Furnishings Repairs	Increased	600.00 %	1,000	7,000
255 - Vehicle Repairs	Decreased	11.11 %	9,000	8,000
266 - Mobile Communications	Increased	2.09 %	2,630	2,685
271 - Licenses & Permits	Decreased	8.96 %	670	610
511 - Office Supplies	Unchanged	0.00 %	150	150
512 - Clothing/Footwear Allowance	Decreased	0.28 %	5,340	5,325
519 - Other General Supplies	Decreased	27.40 %	4,708	3,418
521 - Fuel	Decreased	25.00 %	2,000	1,500
522 - Tires/Batteries/Accessories	Decreased	73.75 %	4,000	1,050
523 - Small Equipment & Tools	Increased	4.76 %	1,575	1,650
524 - Consumable Tools	Increased	4.76 %	1,050	1,100
531 - Chemicals	Decreased	11.18 %	1,700	1,510
543 - Natural Gas	Decreased	7.89 %	3,800	3,500
544 - Electrical	Increased	2.00 %	3,000	3,060
Total Expenses		0.92%	68,944	68,309

Budget Implications and changes

- Pending Closure of Dixonville Fire hall
- 2027 will see CNL assume responsibility for Manning & District Fire Department. This will involve changes to budget allocations and the establishment of a new Fire Chief Position
- TPR Fire services agreement will likely also be modified to a mutual aid agreement and costs will be modified as a result.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
420 - Sale of Goods & Services	Unchanged	0.00 %	-	-
Total Revenues		0.00 %	-	-
Expenses				
121 - Regular Pay/Wages	Increased	7.69 %	65,000	70,000
149 - Employer Contributions	New this year		-	3,220
211 - Travel & Subsistence	Unchanged	0.00 %	750	750
212 - Mileage	Unchanged	0.00 %	500	500
214 - Membership/Conference Fees	Unchanged	0.00 %	1,950	1,950
217 - Telephone	Unchanged	0.00 %	1,680	1,680
239 - Training & Education	Increased	9.14 %	7,550	8,240
242 - Computer Programming	Unchanged	0.00 %	1,730	1,730
252 - Building Repairs	Increased	17.33 %	7,500	8,800
253 - Equipment & Furnishings Repairs	Decreased	78.57 %	7,000	1,500
255 - Vehicle Repairs	Unchanged	0.00 %	15,000	15,000
266 - Mobile Communications	Increased	15.78 %	3,960	4,585
271 - Licenses & Permits	Decreased	29.89 %	870	610
511 - Office Supplies	Unchanged	0.00 %	400	400
512 - Clothing/Footwear Allowance	Decreased	0.22 %	16,010	15,975
519 - Other General Supplies	Decreased	7.31 %	12,730	11,800
521 - Fuel	Unchanged	0.00 %	6,000	6,000
522 - Tires/Batteries/Accessories	Increased	129.17 %	1,200	2,750
523 - Small Equipment & Tools	Increased	246.03 %	3,150	10,900
524 - Consumable Tools	Increased	5.00 %	2,000	2,100
531 - Chemicals	Increased	17.28 %	5,150	6,040
543 - Natural Gas	Increased	9.38 %	3,200	3,500
544 - Electrical	Unchanged	0.00 %	1,000	3,570
545 - Other Utilities	Unchanged	0.00 %	400	400
Total Expenses		-10.48%	164,730	182,000

Budgetary Implications and Changes

Regional Fire Chief Harris has recommended the following additions for this budget cycle

Transverse Hose Bed Nets – Engine 2 (\$1,500)

Rescue Reach Pole – water/ice (\$3,700)

Auto Crib-it Vehicle Cribbing (\$4,200)

Remaining items are in line with previous years estimates. No major changes have been made at this point in time. Actual costs – when billed from the Town of Peace River – will show if there is an ability to reduce.

General Fire.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
420 - Sale of Goods & Services	Unchanged	0.00 %	26,000	26,000
Total Revenues		0.00 %	26,000	26,000
Expenses				
215 - Freight	Increased	100.00 %	500	1,000
217 - Telephone	Unchanged	0.00 %	1,000	1,000
221 - Advertising	Increased	15.38 %	2,600	3,000
242 - Computer Programming	Increased	14.75 %	7,320	8,400
242 - Computer Programming	Unchanged	0.00 %	580	580
242 - Computer Programming	Unchanged	0.00 %	1,730	1,730
256 - Contracted Services	Increased	1.95 %	347,503	354,273
259 - Other Contracted Repairs	Unchanged	0.00 %	54,000	54,000
523 - Small Equipment & Tools	New this year		-	3,000
900 - Amortization	Unchanged	0.00 %	100,000	100,000
Total Expenses		-2.28%	515,233	526,983

Budgetary Implications & Changes

Not specific to a single hall, Chief Harris has recommended the following;

242 – One time costs for new RMS platform replacing PSTrax inventory management system (increase of \$1,000 annually)

523 – Mini Stiker pump for sprinkler trailer (\$3,000)

Additionally, the fire services agreement with the Town of Peace River is expiring at the end of 2025. Decisions surrounding its renewal and contents will likely vary budget inclusions. From CNL’s side, discussions should be had surrounding the use of CNL paid firefighters at TPR events, or on call shifts, etc.

A previous Council motion also approved funding a portion of the Towns fire hall lease at \$54,000 annually. This should be reviewed for relevance and necessity as time move on and other changes are made.

Five Year Budget Forecast

	2026	2027	2028	2029	2030
Revenues					
420 - Sale of Goods & Services	26,000	26,000	26,000	26,000	26,000
Total Revenues	26,000	26,000	26,000	26,000	26,000
% Increase		0.00%	0.00%	0.00%	0.00%
Expenses					
121 - Regular Pay/Wages	90,000	92,000	94,000	96,000	98,000
149 - Employer Contributions	3,511	3,581	3,651	3,718	3,791
211 - Travel & Subsistence	1,000	1,000	1,000	1,000	1,000
212 - Mileage	750	750	750	750	750
214 - Membership/Conference Fees	2,600	2,600	2,600	2,600	2,600
215 - Freight	1,000	1,000	1,000	1,000	1,000
217 - Telephone	4,980	4,360	4,360	4,360	4,360
221 - Advertising	3,000	3,100	3,200	3,300	3,400
239 - Training & Education	10,170	10,005	10,205	10,405	3,555
242 - Computer Programming	10,710	6,510	6,510	6,510	6,510
252 - Building Repairs	10,300	5,450	5,600	5,750	5,900

253 - Equipment & Furnishings Repairs	8,500	2,600	2,700	2,800	2,900
255 - Vehicle Repairs	23,000	24,150	25,360	26,630	27,960
256 - Contracted Services	354,273	361,179	368,222	375,406	375,406
259 - Other Contracted Repairs	54,000	54,000	54,000	54,000	54,000
266 - Mobile Communications	7,270	6,890	7,050	7,210	7,370
271 - Licenses & Permits	1,220	1,220	1,220	1,220	1,220
511 - Office Supplies	550	550	550	550	550
512 - Clothing/Footwear Allowance	21,300	21,940	22,600	23,280	23,980
519 - Other General Supplies	15,218	15,868	16,518	17,168	17,818
521 - Fuel	7,500	7,700	7,900	8,100	8,300
522 - Tires/Batteries/Accessories	3,800	2,400	2,500	2,600	2,700
523 - Small Equipment & Tools	15,550	4,875	5,100	5,325	5,550
524 - Consumable Tools	3,200	3,350	3,500	3,650	3,800
531 - Chemicals	7,550	7,700	7,860	8,020	8,180
543 - Natural Gas	7,000	7,200	7,400	7,600	7,800
544 - Electrical	7,630	7,760	7,890	8,020	8,150
545 - Other Utilities	400	400	400	400	400
900 - Amortization	100,000	100,000	100,000	100,000	100,000
Total Expenses	775,982	760,138	773,646	787,372	786,950
% Increase		(2.04%)	1.78%	1.77%	(0.05%)
Net Total	(749,982)	(734,138)	(747,646)	(761,372)	(760,950)

Emergency Measures

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
215 - Freight	Unchanged	0.00 %	100	100
217 - Telephone	Not used this year		3,800	-
221 - Advertising	Unchanged	0.00 %	250	250
239 - Training & Education	Decreased	50.00 %	1,000	500
249 - Other Professional Services	New this year		-	500
256 - Contracted Services	Not used this year		2,000	-
519 - Other General Supplies	Not used this year		500	-
Total Expenses		82.35 %	7,650	1,350

Budget 5 Year Forecast

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Expenses					
215 - Freight	100	100	100	100	100
221 - Advertising	250	250	250	250	250
239 - Training & Education	500	500	500	500	500
249 - Other Professional Services	500	-	500	-	-
256 - Contracted Services	-	-	2,000	-	-
519 - Other General Supplies	-	-	500	-	-
Total Expenses	1,350	850	3,850	850	850
% Increase		(37.04%)	352.94%	(77.92%)	0.00%
Net Total	(1,350)	(850)	(3,850)	(850)	(850)

Budgetary Implications & Changes

Small amounts carried annually to support advertising, training and supplies for ECC. Additional requirements to host a live exercise every three years sees an increase in contracted services and supplies. CNL has not had a live exercise since the 2019 wildfires.

Health & Safety

Dr. House

Budget Prior Year Comparison

Object	Changes		Percent Change	2025 Amount	2026 Amount
Revenues					
560 - Rental/Lease Revenues	Decreased	▼	1.39 %	18,000	17,750
Total Revenues		▼	1.39 %	18,000	17,750
Expenses					
217 - Telephone	Decreased	▼	13.04 %	1,380	1,200
259 - Other Contracted Repairs	Unchanged	▼	0.00 %	5,000	5,000
519 - Other General Supplies	Unchanged	▼	0.00 %	1,000	1,000
543 - Natural Gas	Unchanged	▼	0.00 %	3,500	3,500
544 - Electrical	Unchanged	▼	0.00 %	3,600	3,600
Total Expenses		▼	1.24 %	14,480	14,300

Budget Implications & Changes

Rental arrangements have returned to normal as needed by AHS with the exception of Jan/Feb 2026 which sees a full-time tenant.

Clinic Expenses

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
519 - Other General Supplies	Unchanged	0.00 %	1,500	1,500
735 - Grants to Ind/Org's	Unchanged	0.00 %	11,857	11,857
Total Expenses		0.00 %	13,357	13,357

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Expenses					
519 - Other General Supplies	1,500	1,500	1,500	1,500	1,500
735 - Grants to Ind/Org's	11,857	11,857	11,857	11,857	11,857
Total Expenses	13,357	13,357	13,357	13,357	13,357
% Increase		0.00%	0.00%	0.00%	0.00%
Net Total	(13,357)	(13,357)	(13,357)	(13,357)	(13,357)

Budget Implications & Changes

Town of Grimshaw signed agreement renewed in 2025. PHARC annual contribution has been set at \$2,000 per year from 2026 onward until updated again in the terms of reference. Other amounts held consistent with prior years.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
211 - Travel & Subsistence	Unchanged	0.00 %	500	500
217 - Telephone	New this year		-	672
239 - Training & Education	Decreased	62.50 %	8,000	3,000
249 - Other Professional Services	Increased	908.00 %	1,000	10,080
256 - Contracted Services	Decreased	18.17 %	13,000	10,638
519 - Other General Supplies	Unchanged	0.00 %	5,000	5,000
524 - Consumable Tools	Unchanged	0.00 %	500	500
Total Expenses		8.54 %	28,000	30,390

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Expenses					
211 - Travel & Subsistence	500	500	500	500	500
217 - Telephone	672	672	672	672	672
239 - Training & Education	3,000	3,000	4,500	3,000	3,000
249 - Other Professional Services	10,080	2,080	2,080	10,080	2,080
256 - Contracted Services	10,638	10,638	10,638	10,638	10,638
519 - Other General Supplies	5,000	5,000	5,000	5,000	5,000
524 - Consumable Tools	500	500	500	500	500
Total Expenses	30,390	22,390	23,890	30,390	22,390
% Increase		(26.32%)	6.70%	27.21%	(26.32%)
Net Total	(30,390)	(22,390)	(23,890)	(30,390)	(22,390)

Budget Implications & Changes

Work towards COR certification has taken place since 2025. As a result the first COR audit is scheduled for 2026 and every three years thereafter. As has been previously discussed, this comes with an increase to training (Safety Officer) as well as COR audit costs for external audits. Remainder of costs for supplies and staff training (outside of COR) have been held constant.

Transportation Services

Public Works

Administration

Budget Prior Year Comparison

Object	Changes		Percent Change	2025 Amount	2026 Amount
Expenses					
121 - Regular Pay/Wages	Increased	✔	4.85 %	1,874,802	1,965,677
130 - Health Spending Account	Decreased	✔	6.67 %	18,750	17,500
136 - Workers Compensation	Increased	✔	41.06 %	22,356	31,535
149 - Employer Contributions	Increased	✔	3.19 %	308,219	318,067
211 - Travel & Subsistence	Unchanged	✔	0.00 %	5,000	5,000
212 - Mileage	Decreased	✔	80.00 %	5,000	1,000
214 - Membership/Conference Fees	Unchanged	✔	0.00 %	3,000	3,000
215 - Freight	Increased	✔	56.25 %	2,240	3,500
217 - Telephone	Decreased	✔	6.11 %	15,694	14,735
221 - Advertising	Unchanged	✔	0.00 %	2,000	2,000
239 - Training & Education	New this year			-	4,500
239 - Training & Education	Increased	✔	20.00 %	15,000	18,000
242 - Computer Programming	Increased	✔	0.99 %	43,865	44,300
253 - Equipment & Furnishings Repairs	Unchanged	✔	0.00 %	2,800	2,800
256 - Contracted Services	Unchanged	✔	0.00 %	50,000	50,000
266 - Mobile Communications	Unchanged	✔	0.00 %	30,000	30,000
271 - Licenses & Permits	Unchanged	✔	0.00 %	9,250	9,250
285 - Small Damages Claims	Unchanged	✔	0.00 %	1,500	1,500
511 - Office Supplies	Unchanged	✔	0.00 %	5,000	5,000
512 - Clothing/Footwear Allowance	Decreased	✔	44.44 %	4,500	2,500
512 - Clothing/Footwear Allowance	New this year			-	1,000
512 - Clothing/Footwear Allowance	New this year			-	1,000
517 - Computer Supplies	Increased	✔	50.00 %	2,000	3,000
519 - Other General Supplies	Unchanged	✔	0.00 %	3,000	3,000
850 - Debenture Interest Hwy 35	Not used this year			2,203	-
851 - Debenture Interest Chin Rd/Water Ph 4	Decreased	✔	25.49 %	15,688	11,690
852 - Debenture Interest Lovelin Rd/Ph5	Decreased	✔	16.40 %	3,676	3,073
900 - Amortization	Unchanged	✔	0.00 %	2,020,000	2,020,000
Total Expenses		✔	2.40 %	4,465,544	4,572,626

Budgetary implications & Changes

Expenditures:

121 – Wages – modified to reflect changes in staff and revisions to AUPE Collective Agreement and updated staff (New safety and Projects Coordinator position is allocated here).

239 – Focus on Class 1 development with full-time staff. Will ensure that service agreements are signed

256 – Cushion for contracted services (former DPW) for any required involvement with legal team

852 – This will require updating. Debenture schedules have not been prepared for years subsequent to 2029. This will be done for final budget.

Bridge Maintenance

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
920 - Drawn From Operating Reserves	Not used this year		325,296	-
Total Revenues			325,296	-
Expenses				
233 - Engineering Fees	Decreased	▼ 41.06 %	132,330	78,000
256 - Contracted Services	Decreased	▼ 43.08 %	570,966	325,000
Total Expenses		▼ 42.70 %	703,296	403,000

Budget Implications & Changes

2025 budget year included carryover charges for 2024. 2026 contains only a single years' worth of work estimated. Future years have been forecast with annual increases. Council will have to review and decide if annual increases are acceptable or if the amount of work included will decrease in order to hold a flat budget.

Brushing

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
256 - Contracted Services	Unchanged	0.00 %	50,000	50,000
256 - Contracted Services	Unchanged	0.00 %	50,000	50,000
Total Expenses		0.00 %	100,000	100,000

Budget Implications & Changes

No changes to net brushing budget. Amount is anticipated to be split 50/50 between North and South wards. As the amount has been unchanged for a number of years it is reasonable to expect that less work will be accomplished for the amount allocated.

Building Maintenance

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
249 - Other Professional Services	Unchanged	0.00 %	11,550	11,550
253 - Equipment & Furnishings Repairs	Unchanged	0.00 %	2,500	2,500
256 - Contracted Services	Decreased	22.50 %	20,000	15,500
519 - Other General Supplies	Unchanged	0.00 %	6,725	6,725
535 - Welding Supplies	Unchanged	0.00 %	300	300
543 - Natural Gas	Unchanged	0.00 %	11,000	11,000
544 - Electrical	Increased	3.90 %	7,700	8,000
545 - Other Utilities	Unchanged	0.00 %	1,000	1,000
Total Expenses		6.91 %	60,775	56,575

Budgetary Implications & Changes

One time repair costs were included in 2025. Reduced to normal annual budget.

Culverts

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
215 - Freight	Unchanged	0.00 %	25,000	25,000
233 - Engineering Fees	Unchanged	0.00 %	5,000	5,000
256 - Contracted Services	Unchanged	0.00 %	150,000	150,000
256 - Contracted Services	Unchanged	0.00 %	150,000	150,000
263 - Rental M&E	Unchanged	0.00 %	20,000	20,000
263 - Rental M&E	Unchanged	0.00 %	20,000	20,000
519 - Other General Supplies	Unchanged	0.00 %	3,000	3,000
536 - Sign Posts	Unchanged	0.00 %	5,000	5,000
536 - Sign Posts	Unchanged	0.00 %	5,000	5,000
537 - Steel Products	Unchanged	0.00 %	300,000	300,000
539 - Other Construction Materials	Unchanged	0.00 %	8,000	8,000
Total Expenses		0.00 %	691,000	691,000

Budgetary Implications & Changes

Budgets held constant for this term. Fluctuations in steel prices will impact future years.

Dust Control

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
256 - Contracted Services	Increased	26.32 %	190,000	240,000
Total Expenses		26.32 %	190,000	240,000

[Budgetary Implications & Changes](#)

Per Council Motion, Sunny Valley Road intersections and residences have been included for 2026 (\$70k). This will require discussion for future years. Remainder of program budgeted based on actual costs and this is slightly reduced from prior years.

Erosion Control

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
233 - Engineering Fees	Unchanged	✔ 0.00 %	2,500	2,500
539 - Other Construction Materials	Unchanged	✔ 0.00 %	30,000	30,000
Total Expenses		✔ 0.00 %	32,500	32,500

[Budgetary Implications & Changes](#)

Amounts carried to deal with drainage issues arising during the year. No changes to annual allocation.

Fleet

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
253 - Equipment & Furnishings Repairs	Unchanged	0.00 %	220,000	220,000
254 - Vehicle Lease Costs	Decreased	9.66 %	149,103	134,700
255 - Vehicle Repairs	Increased	33.33 %	15,000	20,000
519 - Other General Supplies	Unchanged	0.00 %	7,500	7,500
521 - Fuel	Increased	2.38 %	420,000	430,000
522 - Tires/Batteries/Accessories	Increased	7.14 %	70,000	75,000
525 - Lubricants & Fluids	Increased	53.85 %	13,000	20,000
Total Expenses		1.41 %	894,603	907,200

Budgetary Implications & Changes

Cat lease payments were concluded in previous year, representing a budget savings. Incremental costs include GEOTAB costs (\$9,700) and adjustments to actuals spending in repairs/fluids line items.

Gravel Pit Operations

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
233 - Engineering Fees	Increased	60.00 %	5,000	8,000
256 - Contracted Services	Unchanged	0.00 %	6,000	6,000
271 - Licenses & Permits	Unchanged	0.00 %	10,500	10,500
Total Expenses		13.95 %	21,500	24,500

Budgetary Implications & Changes

This budget relates to licensing, required engineering and contract operations within our owned/leased gravel pits.

Local Road Maintenance

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
256 - Contracted Services	Increased	3.21 %	1,570,000	1,620,400
519 - Other General Supplies	Unchanged	0.00 %	3,750	3,750
533 - Grader Blades	Unchanged	0.00 %	100,000	100,000
534 - Sand & Gravel	Unchanged	0.00 %	30,000	30,000
Total Expenses		2.96 %	1,703,750	1,754,150

Budget Implications & Changes

Only costs related to grader beats and crack sealing. All minor road "repair" work will be allocated under culverts or shoulder pulling to simplify coding. Costs of grader beats have increased following previous tender.

Regravelling

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
256 - Contracted Services	Increased	0.56 %	1,492,445	1,500,830
263 - Rental M&E	Unchanged	0.00 %	1,000	1,000
519 - Other General Supplies	Unchanged	0.00 %	1,000	1,000
534 - Sand & Gravel	Decreased	15.25 %	590,000	500,000
Total Expenses		3.92 %	2,084,445	2,002,830

Budgetary Implications & Changes

Budget fluctuates annually depending on area being gravelled. Weather and grading conditions will also impact the need for spot gravelling in various locations throughout the municipality. Adjusted to Reflect haul rates passed by Council. Prices of gravel material (although paid for during crushing) are expensed as they are used and vary depending on location.

Shoulder Pulling

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
233 - Engineering Fees	Unchanged	0.00 %	5,000	5,000
256 - Contracted Services	Increased	5.00 %	300,000	315,000
256 - Contracted Services	Increased	5.00 %	300,000	315,000
263 - Rental M&E	Increased	33.33 %	15,000	20,000
263 - Rental M&E	Increased	33.33 %	15,000	20,000
539 - Other Construction Materials	Increased	100.00 %	5,000	10,000
539 - Other Construction Materials	Increased	100.00 %	5,000	10,000
Total Expenses		7.75 %	645,000	695,000

[Budgetary Implications & Changes](#)

Budget to continue with in house (commenced equipment) shoulder pulling projects to align with Council’s strategic Priority to continue to provide infrastructure that meets the needs of our residents. Increase has been requested by DPW in order to be able to complete projects, as monetary allocations have left us short in the ability to fully fund required work.

Signage

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
518 - Signage	Decreased	▼ 15.07 %	23,550	20,000
519 - Other General Supplies	Unchanged	▼ 0.00 %	2,000	2,000
536 - Sign Posts	Unchanged	▼ 0.00 %	11,000	11,000
Total Expenses		▼ 9.71 %	36,550	33,000

[Budgetary Implications & Changes](#)

2025 included a one time purchase of speed radar signs for hamlets of Northstar and Deadwood. 2026 is a return to standard annual allocation

Small Equipment & Tools

Budget Prior Year Comparison

Object	Changes		Percent Change	2025 Amount	2026 Amount
Expenses					
253 - Equipment & Furnishings Repairs	Unchanged	✔	0.00 %	1,000	1,000
519 - Other General Supplies	Unchanged	✔	0.00 %	2,000	2,000
521 - Fuel	Increased	✔	87.50 %	800	1,500
522 - Tires/Batteries/Accessories	Unchanged	✔	0.00 %	3,000	3,000
523 - Small Equipment & Tools	Increased	✔	50.00 %	2,000	3,000
524 - Consumable Tools	Increased	✔	50.00 %	4,000	6,000
525 - Lubricants & Fluids	Unchanged	✔	0.00 %	1,000	1,000
535 - Welding Supplies	Increased	✔	33.33 %	3,000	4,000
Total Expenses		✔	27.98 %	16,800	21,500

Budgetary Implications & Changes

General allocation for small equipment and tools. Increased for 2026 to reflect actual pricing.

Street Lighting

Budget Prior Year Comparison

Object	Changes		Percent Change	2025 Amount	2026 Amount
Expenses					
544 - Electrical	Unchanged	✔	0.00 %	3,500	3,500
544 - Electrical	Unchanged	✔	0.00 %	1,000	1,000
544 - Electrical	Unchanged	✔	0.00 %	2,500	2,500
544 - Electrical	Unchanged	✔	0.00 %	6,000	6,000
544 - Electrical	Unchanged	✔	0.00 %	8,500	8,500
544 - Electrical	Unchanged	✔	0.00 %	2,400	2,400
Total Expenses		✔	0.00 %	23,900	23,900

Budgetary Implications & Changes

Estimates have been adjusted to reflect current pricing. Electricity costs related to various street lighting sites throughout the municipality. Each line represents a different location (general area).

Transportation Revenue

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
420 - Sale of Goods & Services	Unchanged	0.00 %	65,000	65,000
421 - Snowplow Flag Sales	Unchanged	0.00 %	7,500	7,500
425 - Administration Fees	Unchanged	0.00 %	5,000	5,000
560 - Rental/Lease Revenues	Increased	13.33 %	75,000	85,000
740 - Prov Unconditional Grants	New this year		-	356,875
Total Revenues		240.57 %	152,500	519,375

Budgetary Implications & Changes

Various revenue sources derived from transportation services. Slight increase to reflect 5-year average. Conservative estimates retained from these balances. Grant Revenue from CCBF budgeted to offset shoulder pull budget

5 Year Operating Budget Summary

Costing Center	2026	2027	2028	2029	2030
32-95 - Small Equipment & Tools	21,500	21,500	21,500	21,500	21,500
32-01 - Administration	4,572,626	4,620,644	4,656,259	4,688,614	4,698,079
32-03 - Bridge Maintenance	403,000	428,000	453,000	478,000	478,000
32-27 - Brushing	100,000	100,000	100,000	100,000	100,000
32-04 - Building Maintenance	56,575	56,575	56,575	56,575	56,575
32-11 - Culverts	691,000	691,000	691,000	691,000	691,000
32-08 - Dust Control	240,000	170,000	170,000	170,000	170,000
32-09 - Erosion Control	32,500	32,500	32,500	32,500	32,500
32-90 - Fleet	907,200	922,200	937,200	952,200	967,200
32-22 - Gravel Pit Operations	24,500	24,500	24,500	24,500	24,500
32-29 - Local Road Maintenance	1,754,150	1,754,150	1,754,150	1,840,522	1,840,522
32-21 - Regravelling	2,002,830	1,850,225	2,693,990	2,402,000	2,107,000
32-02 - Shoulder Pulling	695,000	745,000	795,000	845,000	895,000
32-15 - Signage	33,000	33,000	33,000	33,000	33,000
32-20 - Street Lighting	23,900	23,900	23,900	23,900	23,900
32-10 - Transportation Revenue	-	-	-	-	-
Total Expenses	11,557,781	11,473,194	12,442,574	12,359,311	12,138,776
32-03 - Bridge Maintenance	-	-	-	-	-
32-08 - Dust Control	-	-	-	-	-
32-10 - Transportation Revenue	519,375	162,500	162,500	162,500	162,500
Total Revenues	519,375	162,500	162,500	162,500	162,500
Net 32 - Transportation/Public Works.	(11,038,406)	(11,310,694)	(12,280,074)	(12,196,811)	(11,976,276)
Net Transportation/Public Works.	(11,038,406)	(11,310,694)	(12,280,074)	(12,196,811)	(11,976,276)
Percent Increase		(3.79%)	7.69%	(0.66%)	(1.79%)
Net Total	(11,038,406)	(11,310,694)	(12,280,074)	(12,196,811)	(11,976,276)

Airport

Administration

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
121 - Regular Pay/Wages	Increased	16.35 %	100,109	116,475
130 - Health Spending Account	Unchanged	0.00 %	1,250	1,250
136 - Workers Compensation	Increased	81.53 %	987	1,792
149 - Employer Contributions	Increased	2.41 %	22,536	23,080
211 - Travel & Subsistence	Unchanged	0.00 %	1,000	1,000
214 - Membership/Conference Fees	Unchanged	0.00 %	750	750
215 - Freight	Unchanged	0.00 %	500	500
217 - Telephone	Decreased	44.55 %	4,377	2,427
223 - Publications	Unchanged	0.00 %	200	200
239 - Training & Education	Unchanged	0.00 %	750	750
249 - Other Professional Services	Unchanged	0.00 %	500	500
253 - Equipment & Furnishings Repairs	Increased	200.00 %	500	1,500
256 - Contracted Services	Increased	2.37 %	31,650	32,400
271 - Licenses & Permits	Unchanged	0.00 %	500	500
511 - Office Supplies	Unchanged	0.00 %	200	200
512 - Clothing/Footwear Allowance	Unchanged	0.00 %	250	250
519 - Other General Supplies	Unchanged	0.00 %	550	550
900 - Amortization	Unchanged	0.00 %	117,750	117,750
Total Expenses		6.16 %	284,359	301,874

Budgetary Implications & Changes

Overall administrative costs related to the airport have been maintained. Normal wage increases and cushion for increase to contract renewal for contract relief operator

Area Lighting

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
253 - Equipment & Furnishings Repairs	Unchanged	0.00 %	4,000	4,000
256 - Contracted Services	New this year		-	10,000
Total Expenses		250.00 %	4,000	14,000

Budgetary Implications & Changes

Testing on wiring for PAPI lights required to determine cause of increasingly frequent issues.

Asphalt Maintenance

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
256 - Contracted Services	Increased	25.00 %	40,000	50,000
259 - Other Contracted Repairs	Not used this year		20,000	-
Total Expenses		16.67 %	60,000	50,000

Budgetary Implications & Changes

Amount reduced to schedule around planned large capital overlay and landscaping project. See capital budget.

Building Maintenance

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
256 - Contracted Services	Decreased	4.76 %	10,500	10,000
513 - Janitorial Supplies	Decreased	20.00 %	250	200
519 - Other General Supplies	Unchanged	0.00 %	3,000	3,000
535 - Welding Supplies	Unchanged	0.00 %	500	500
539 - Other Construction Materials	Unchanged	0.00 %	2,000	2,000
543 - Natural Gas	Unchanged	0.00 %	4,500	4,500
544 - Electrical	Unchanged	0.00 %	20,000	20,000
545 - Other Utilities	Unchanged	0.00 %	7,000	7,000
Total Expenses		1.15 %	47,750	47,200

Budgetary Implications & Changes

Budget reduced slightly to reflect actuals and prior year trends. This amount has been carried forward for the current budget term.

Fleet

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
253 - Equipment & Furnishings Repairs	Decreased	11.11 %	27,000	24,000
255 - Vehicle Repairs	Unchanged	0.00 %	3,500	3,500
519 - Other General Supplies	Unchanged	0.00 %	1,500	1,500
521 - Fuel	Unchanged	0.00 %	10,000	10,000
522 - Tires/Batteries/Accessories	Unchanged	0.00 %	7,500	7,500
525 - Lubricants & Fluids	Unchanged	0.00 %	2,000	2,000
Total Expenses		5.83 %	51,500	48,500

Budgetary Implications & Changes

Normalized budget held for term of budget cycle.

General Operations (Revenues)

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
251 - Municipal Government	Increased	16.61 %	19,295	22,500
560 - Rental/Lease Revenues	Increased	94.42 %	92,585	180,000
570 - Fuel Flowage Fees	Unchanged	0.00 %	22,495	22,495
590 - Other Revenues	Increased	45.00 %	40,000	58,000
Total Revenues		62.29 %	174,375	282,995

Ag & Forestry Lease renegotiated with increased rates and footprint of space. Landing fees increased as well. Northern Sunrise grant amount increased as of April 2026

Navigation/Communications Facility

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
217 - Telephone	Unchanged	0.00 %	1,762	1,762
249 - Other Professional Services	Decreased	75.68 %	18,500	4,500
256 - Contracted Services	Increased	50.00 %	2,000	3,000
519 - Other General Supplies	Decreased	85.00 %	2,000	300
Total Expenses		60.59 %	24,262	9,562

Budgetary Implications & Changes

2026 is a return to the normalized maintenance budget following replacement RNAV work.

Public Safety

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
519 - Other General Supplies	Increased	11.11 %	1,350	1,500
Total Expenses		11.11 %	1,350	1,500

Small Equipment & Tools

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
519 - Other General Supplies	Increased	1,204.35 %	115	1,500
522 - Tires/Batteries/Accessories	Increased	51.52 %	330	500
523 - Small Equipment & Tools	Not used this year		115	-
524 - Consumable Tools	Decreased	20.00 %	2,500	2,000
Total Expenses		30.72 %	3,060	4,000

Budgetary Implications & Changes

Normal average allocation estimated for 2025 for general supplies or regular tools.

Snow/Ice Control

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
531 - Chemicals	Unchanged	0.00 %	40,000	40,000
Total Expenses		0.00 %	40,000	40,000

Budgetary Implications & Changes

Consistent budget amounts. This is hard to estimate based on usage as it is strictly weather dependant.

Five Year Forecast Summary

Costing Center	2026	2027	2028	2029	2030
33-01 - Administration	301,874	304,462	305,706	306,823	307,573
33-31 - Area Lighting	14,000	4,000	4,000	4,000	4,000
33-07 - Asphalt Maintenance	50,000	30,000	-	30,000	30,000
33-04 - Building Maintenance	47,200	47,200	47,200	47,200	47,200
33-90 - Fleet	48,500	49,000	49,500	50,000	50,500
33-10 - General Operations	-	-	-	-	-
33-06 - Navigation/Communications Facility	9,562	11,262	9,562	25,262	9,562
33-19 - Public Safety	1,500	700	700	1,500	700
33-95 - Small Equipment & Tools	4,000	5,500	4,000	5,500	4,000
33-24 - Snow/Ice Control	40,000	40,000	40,000	40,000	40,000
Total Expenses	516,636	492,124	460,668	510,285	493,535
33-10 - General Operations	282,995	282,995	282,995	282,995	282,995
Total Revenues	282,995	282,995	282,995	282,995	282,995
Net 33 - Airport	(233,641)	(209,129)	(177,673)	(227,290)	(210,540)
Net Airport	(233,641)	(209,129)	(177,673)	(227,290)	(210,540)
Percent Increase		(3.16%)	(4.23%)	6.25%	(2.16%)
Net Total	(233,641)	(209,129)	(177,673)	(227,290)	(210,540)

Utility & Service Provision

Potable Water Distribution

The potable water distribution department is summarized into four main categories as follows:

1. Local water operations – Administrative and overhead costs related to water distribution, Dixonville water treatment costs, and non-potable water fill stations.
2. Regional Water Operations – Includes costs related to regional waterlines (South & North), Truck fill stations, and the Keg River Water Treatment plant.
3. Fleet -Costs for vehicles and equipment used by the Water crew
4. Small tools and Equipment

Local Water Operations

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
420 - Sale of Goods & Services	Increased	12.50 %	40,000	45,000
420 - Sale of Goods & Services	Increased	14.29 %	350,000	400,000
425 - Administration Fees	Unchanged	0.00 %	100,000	100,000
430 - Line Usage Fee	Unchanged	0.00 %	100,000	100,000
Total Revenues		9.32 %	590,000	645,000
Expenses				
121 - Regular Pay/Wages	Increased	9.38 %	450,763	493,045
121 - Regular Pay/Wages	Increased	173.94 %	21,885	59,952
130 - Health Spending Account	Unchanged	0.00 %	6,250	6,250
136 - Workers Compensation	Increased	84.69 %	4,935	9,115
149 - Employer Contributions	Increased	6.67 %	87,913	93,773
149 - Employer Contributions	Decreased	30.12 %	5,000	3,494
211 - Travel & Subsistence	Unchanged	0.00 %	6,000	6,000
212 - Mileage	Decreased	0.00 %	1,051	1,051
214 - Membership/Conference Fees	Unchanged	0.00 %	1,000	1,000
215 - Freight	Unchanged	0.00 %	500	500
215 - Freight	Unchanged	0.00 %	2,500	2,500
217 - Telephone	Unchanged	0.00 %	5,752	5,752
217 - Telephone	Unchanged	0.00 %	1,436	1,436
221 - Advertising	Unchanged	0.00 %	250	250
233 - Engineering Fees	Unchanged	0.00 %	2,000	2,000
239 - Training & Education	Unchanged	0.00 %	5,000	5,000
249 - Other Professional Services	Unchanged	0.00 %	6,400	6,400
249 - Other Professional Services	Unchanged	0.00 %	2,500	2,500
256 - Contracted Services	Not used this year		17,200	-
259 - Other Contracted Repairs	Increased	25.00 %	40,000	50,000
259 - Other Contracted Repairs	Unchanged	0.00 %	15,000	15,000
259 - Other Contracted Repairs	Increased	66.67 %	3,000	5,000
263 - Rental M&E	Unchanged	0.00 %	550	550
271 - Licenses & Permits	Unchanged	0.00 %	250	250
511 - Office Supplies	Unchanged	0.00 %	550	550
512 - Clothing/Footwear Allowance	Unchanged	0.00 %	1,800	1,800
519 - Other General Supplies	Unchanged	0.00 %	5,000	5,000
519 - Other General Supplies	Unchanged	0.00 %	500	500
519 - Other General Supplies	Unchanged	0.00 %	550	550
523 - Small Equipment & Tools	Unchanged	0.00 %	750	750
531 - Chemicals	Unchanged	0.00 %	250	250
539 - Other Construction Materials	Unchanged	0.00 %	4,000	4,000

543 - Natural Gas	Unchanged	0.00 %	6,000	6,000
543 - Natural Gas	Unchanged	0.00 %	1,000	1,000
544 - Electrical	Unchanged	0.00 %	17,500	17,500
544 - Electrical	Unchanged	0.00 %	16,500	16,500
850 - Debenture Interest Hwy 35	Decreased	35.55 %	8,422	5,428
851 - Debenture Interest Chin Rd/Water Ph 4	Decreased	25.49 %	29,415	21,918
852 - Debenture Interest Lovelin Rd/Ph5	Decreased	19.97 %	30,637	24,519
854 - Debenture Interest Ph 6	Decreased	16.40 %	21,005	17,561
855 - Debenture Interest Ph 7	Decreased	13.66 %	36,357	31,390
856 - Debenture Interest '17 Add-ons	Decreased	11.74 %	33,395	29,474
857 - Debenture Interest '18 Add-ons	Decreased	10.07 %	21,413	19,256
858 - Debenture Interest '19 Add-ons	Decreased	1.58 %	494,590	486,790
900 - Amortization	Unchanged	0.00 %	1,370,000	1,370,000
Total Expenses		1.61 %	2,786,768	2,831,553

Budgetary Implications and Changes

Continuation of interest expense on the SRWL Debenture while the litigation continues. Council may need to review Water prices in conjunction with any proposed increases from the Town of Peace River and/or the Town of Manning. Some one-time expenditures have been proposed for meter repairs (County infrastructure) as well as the installation of cameras at multiple Truck fill locations.

Regional Water Operations

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
420 - Sale of Goods & Services	Increased	25.00 %	400,000	500,000
Total Revenues		25.00 %	400,000	500,000
Expenses				
215 - Freight	Unchanged	0.00 %	3,000	3,000
215 - Freight	Unchanged	0.00 %	4,000	4,000
215 - Freight	Unchanged	0.00 %	2,000	2,000
217 - Telephone	Increased	42.45 %	1,404	2,000
217 - Telephone	Not used this year		900	-
217 - Telephone	Decreased	77.78 %	10,800	2,400
249 - Other Professional Services	Unchanged	0.00 %	15,000	15,000

249 - Other Professional Services	Unchanged	0.00 %	15,000	15,000
249 - Other Professional Services	Unchanged	0.00 %	3,000	3,000
256 - Contracted Services	Unchanged	0.00 %	1,500	1,500
259 - Other Contracted Repairs	Unchanged	0.00 %	50,000	50,000
259 - Other Contracted Repairs	Unchanged	0.00 %	10,000	10,000
259 - Other Contracted Repairs	Unchanged	0.00 %	10,000	10,000
263 - Rental M&E	Increased	85.19 %	2,700	5,000
519 - Other General Supplies	Unchanged	0.00 %	2,000	2,000
519 - Other General Supplies	Unchanged	0.00 %	2,000	2,000
519 - Other General Supplies	Unchanged	0.00 %	2,000	2,000
523 - Small Equipment & Tools	Increased	66.67 %	3,000	5,000
531 - Chemicals	Unchanged	0.00 %	8,000	8,000
531 - Chemicals	Unchanged	0.00 %	2,500	2,500
539 - Other Construction Materials	Unchanged	0.00 %	6,000	6,000
539 - Other Construction Materials	Unchanged	0.00 %	5,000	5,000
539 - Other Construction Materials	Increased	100.00 %	4,000	8,000
543 - Natural Gas	Unchanged	0.00 %	2,000	2,000
543 - Natural Gas	Unchanged	0.00 %	10,000	10,000
544 - Electrical	Unchanged	0.00 %	34,000	34,000
544 - Electrical	Unchanged	0.00 %	6,000	6,000
544 - Electrical	Unchanged	0.00 %	30,000	30,000
545 - Other Utilities	Unchanged	0.00 %	650,000	650,000
Total Expenses		0.05 %	895,804	895,400

Budgetary Implications & Changes

Truckfill sales increased to reflect estimated actuals. IN conjunction, estimated water costs payable to Manning & Peace River have increased as well. Modifications to phone costs and other costs made to reflect changes to service providers, rates, trends, etc.

Fleet

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
253 - Equipment & Furnishings Repairs	Unchanged	✔ 0.00 %	5,000	5,000
254 - Vehicle Lease Costs	Unchanged	✔ 0.00 %	50,000	50,000
255 - Vehicle Repairs	Unchanged	✔ 0.00 %	12,000	12,000
519 - Other General Supplies	Unchanged	✔ 0.00 %	1,000	1,000
521 - Fuel	Unchanged	✔ 0.00 %	33,000	33,000
522 - Tires/Batteries/Accessories	Unchanged	✔ 0.00 %	2,000	2,000
525 - Lubricants & Fluids	Unchanged	✔ 0.00 %	300	300
Total Expenses		✔ 0.00 %	103,300	103,300

[Budgetary implications & Changes](#)

Budget has been maintained for 2026 and the remainder of the budget term.

Small Equipment & Tools

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
519 - Other General Supplies	Unchanged	✔ 0.00 %	250	250
521 - Fuel	Unchanged	✔ 0.00 %	2,000	2,000
522 - Tires/Batteries/Accessories	Unchanged	✔ 0.00 %	500	500
524 - Consumable Tools	Unchanged	✔ 0.00 %	4,000	4,000
525 - Lubricants & Fluids	Unchanged	✔ 0.00 %	150	150
Total Expenses		✔ 0.00 %	6,900	6,900

[Budgetary Implications & Changes](#)

Budget has been maintained for 2026 and the remainder of the budget term.

5 Year Operating Budget Summary

Budget Year 2026

From Stage All To Stage All

Costing Center	2026	2027	2028	2029	2030
41-90 - Fleet	103,300	103,300	103,300	103,300	103,300
41-10 - Local Water Operations	2,831,553	2,735,214	2,727,541	2,667,144	2,636,933
41-20 - Regional Water Operations	895,400	895,400	895,400	895,400	895,400
41-95 - Small Equipment & Tools	6,900	6,900	6,900	6,900	6,900
Total Expenses	3,837,153	3,740,814	3,733,141	3,672,744	3,642,533
41-10 - Local Water Operations	645,000	645,000	645,000	645,000	645,000
41-20 - Regional Water Operations	500,000	500,000	500,000	500,000	500,000
Total Revenues	1,145,000	1,145,000	1,145,000	1,145,000	1,145,000
Net 41 - Water Supply & Distribution	(2,692,153)	(2,595,814)	(2,588,141)	(2,527,744)	(2,497,533)
Net Water Supply & Distribution	(2,692,153)	(2,595,814)	(2,588,141)	(2,527,744)	(2,497,533)
Percent Increase		(1.97%)	(0.16%)	(1.25%)	(0.63%)
Net Total	(2,692,153)	(2,595,814)	(2,588,141)	(2,527,744)	(2,497,533)

Wastewater

Budget Prior Year Comparison

Object	Changes		Percent Change	2025 Amount	2026 Amount
Revenues					
420 - Sale of Goods & Services	Unchanged	✔	0.00 %	6,000	6,000
420 - Sale of Goods & Services	Unchanged	✔	0.00 %	4,500	4,500
420 - Sale of Goods & Services	Unchanged	✔	0.00 %	9,000	9,000
450 - Other Fees, Revenues, Etc.	Unchanged	✔	0.00 %	4,000	4,000
Total Revenues		✔	0.00 %	23,500	23,500
Expenses					
215 - Freight	Unchanged	✔	0.00 %	110	110
249 - Other Professional Services	Unchanged	✔	0.00 %	265	265
256 - Contracted Services	Increased	✔	48.28 %	14,500	21,500
519 - Other General Supplies	Unchanged	✔	0.00 %	1,600	1,600
539 - Other Construction Materials	Unchanged	✔	0.00 %	1,500	1,500
900 - Amortization	Unchanged	✔	0.00 %	49,500	49,500
Total Expenses		✔	10.37 %	67,475	74,475

Budgetary Implications & Changes

2026 operating budget includes the start of biannual sewer flushing as preventative maintenance for systems outside of Dixonville.

Debatable Items

The monthly wastewater fee is set within the *Schedule of Fees Bylaw*. Any increases to this amount would enable CNL to fund wastewater reserves for future rehabilitation or expansion projects.

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Revenues					
420 - Sale of Goods & Services	19,500	19,500	19,500	19,500	19,500
450 - Other Fees, Revenues, Etc.	4,000	4,000	4,000	4,000	4,000
Total Revenues	23,500	23,500	23,500	23,500	23,500
% Increase		0.00%	0.00%	0.00%	0.00%
Expenses					
215 - Freight	110	110	110	110	110
249 - Other Professional Services	265	265	265	265	265
256 - Contracted Services	21,500	14,500	21,500	14,500	21,500
519 - Other General Supplies	1,600	1,600	1,600	1,600	1,600
539 - Other Construction	1,500	1,500	1,500	1,500	1,500
900 - Amortization	49,500	49,500	49,500	49,500	49,500
Total Expenses	74,475	67,475	74,475	67,475	74,475
% Increase		(9.40%)	10.37%	(9.40%)	10.37%
Net Total	(50,975)	(43,975)	(50,975)	(43,975)	(50,975)

Sanitation & Garbage

CNL waste disposal handled through the Keg River Landfill (owned) and the Long Lake Regional Waste Management Commission (member). Costs shown below related to both.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
214 - Membership/Conference Fees	Unchanged	0.00 %	350	350
239 - Training & Education	Unchanged	0.00 %	750	750
249 - Other Professional Services	Decreased	7.17 %	207,994	193,080
256 - Contracted Services	Unchanged	0.00 %	13,000	13,000
519 - Other General Supplies	Unchanged	0.00 %	1,000	1,000
544 - Electrical	Unchanged	0.00 %	2,000	2,000
Total Expenses		6.63 %	225,094	210,180

Budgetary Implications & Changes

Contractors are utilize7=d to staff Keg River landfill. Bulk of expenses relate to requisition paid to Long Lake Regional Waste Management Commission

Five Year Budget Summary

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Expenses					
214 - Membership/Conference	350	350	350	350	350
239 - Training & Education	750	750	750	750	750
249 - Other Professional Services	193,080	216,398	220,726	225,141	229,643
256 - Contracted Services	13,000	13,000	13,000	13,000	13,000
519 - Other General Supplies	1,000	1,000	1,000	1,000	1,000
544 - Electrical	2,000	2,000	2,000	2,000	2,000
Total Expenses	210,180	233,498	237,826	242,241	246,743
% Increase		11.09%	1.85%	1.86%	1.86%
Net Total	(210,180)	(233,498)	(237,826)	(242,241)	(246,743)

Community Services

Family & Community Support Services

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
840 - Prov Conditional Grants	Increased	0.00 %	125,461	125,464
Total Revenues		0.00 %	125,461	125,464
Expenses				
735 - Grants to Ind/Org's	Increased	0.00 %	156,826	156,830
Total Expenses		0.00 %	156,826	156,830

Budgetary Implications and Changes

TPR continues to bill based on actual expenses. We will continue to provide excess funds to Manning and Grimshaw to avoid a carryover amount and fulfill our obligations in expending and additional 25% of the total provincial grants received.

Provincial grant agreement expired in 2026. Small increase in Provincial grants and corresponding payments to other municipalities will occur.

Five-year Forecast

	2026	2027	2028	2029	2030
Revenues					
840 - Prov Conditional Grants	125,464	125,464	125,464	125,464	125,464
Total Revenues	125,464	125,464	125,464	125,464	125,464
% Increase		0.00%	0.00%	0.00%	0.00%
Expenses					
735 - Grants to Ind/Org's	156,830	156,830	156,830	156,830	156,830
Total Expenses	156,830	156,830	156,830	156,830	156,830
% Increase		0.00%	0.00%	0.00%	0.00%
Net Total	(31,366)	(31,366)	(31,366)	(31,366)	(31,366)

Planning & Development

General Services

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
526 - Dev Permit/Compliance Cert	Increased	23.08 %	6,500	8,000
Total Revenues		23.08 %	6,500	8,000
Expenses				
151 - Honoraria	Unchanged	0.00 %	1,200	1,200
211 - Travel & Subsistence	Unchanged	0.00 %	300	300
212 - Mileage	Unchanged	0.00 %	1,000	1,000
239 - Training & Education	Unchanged	0.00 %	250	250
Total Expenses		0.00 %	2,750	2,750

Budgetary Implications & Changes

Minimal amount carried each year to allow for development appeals. Revenues increased to account for recent trends. Should Council modify application fees for Development permits, Compliance Certificates or subdivisions this may increase further.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
121 - Regular Pay/Wages	New this year		-	62,857
130 - Health Spending Account	New this year		-	1,250
136 - Workers Compensation	New this year		-	1,182
149 - Employer Contributions	New this year		-	9,125
215 - Freight	Unchanged	✔ 0.00 %	300	300
221 - Advertising	Unchanged	✔ 0.00 %	300	300
239 - Training & Education	New this year		-	750
249 - Other Professional Services	Unchanged	✔ 0.00 %	275,000	275,000
Total Expenses		✔ 27.27 %	275,600	350,764

Budget Implications & Changes

2025 saw the reinstatement of a development clerk position as part of County Administration. Purpose is to return to prior level of service offered on site as prior to the last development clerks retirement. Wage costs and training estimates have been included as well as a forecasted reduction in future spending on ISL. Many other things can modify this (LUB amendments and consolidations or large scale work, frequency of applications and complications contained within, etc.)

5 Year Operating Budget Summary

Budget Year 2026

From Stage All To Stage All

Costing Center	2026	2027	2028	2029	2030
61-30 - Development Officer	350,764	330,756	308,296	301,411	303,148
61-10 - General Services	2,750	2,750	2,750	2,750	2,750
Total Expenses	353,514	333,506	311,046	304,161	305,898
61-10 - General Services	8,000	8,000	8,000	8,000	8,000
Total Revenues	8,000	8,000	8,000	8,000	8,000
Net 61 - Planning & Development	(345,514)	(325,506)	(303,046)	(296,161)	(297,898)
Net Planning & Development	(345,514)	(325,506)	(303,046)	(296,161)	(297,898)
Percent Increase		(5.86%)	(7.04%)	(2.21%)	0.55%
Net Total	(345,514)	(325,506)	(303,046)	(296,161)	(297,898)

Agricultural Services

Ag Research

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
735 - Grants to Ind/Org's	Increased	12.15 %	100,000	112,152
Total Expenses		12.15 %	100,000	112,152

Annual funding to NPARA. Current agreement expires Dec 31, 2025 \$100,000 annually plus the additional programming grant provide by the GOA to support (approx. \$12k). This is in place for 2026-2029

Extension Programs (Seed Testing)

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
735 - Grants to Ind/Org's	Unchanged	0.00 %	1,000	1,000
Total Expenses		0.00 %	1,000	1,000

No changes. Program continues to experience low usage

Fieldman Services

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
121 - Regular Pay/Wages	New this year		-	60,712
136 - Workers Compensation	New this year		-	1,141
149 - Employer Contributions	New this year		-	9,537
211 - Travel & Subsistence	Increased	400.00 %	500	2,500
214 - Membership/Conference Fees	Increased	108.33 %	1,200	2,500
217 - Telephone	New this year		-	1,200
239 - Training & Education	Increased	566.67 %	150	1,000
256 - Contracted Services	Decreased	46.43 %	140,000	75,000
Total Expenses		8.28 %	141,850	153,590

Budgetary implication & Changes

Planned retirement for current ag fieldman in 2026. Budget will be higher for this year to handle cross-training and pass off. Estimated start time of new employee is input at April 2026.

Fleet

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
254 - Vehicle Lease Costs	New this year		-	13,000
255 - Vehicle Repairs	Increased	100.00 %	1,000	2,000
519 - Other General Supplies	Increased	33.33 %	300	400
521 - Fuel	Decreased	8.33 %	12,000	11,000
522 - Tires/Batteries/Accessories	Decreased	25.00 %	2,000	1,500
525 - Lubricants & Fluids	New this year		-	100
Total Expenses		83.01 %	15,300	28,000

Budgetary Implications & Changes

Increase based on assumption new employee would be an employee and likely require an additional leased vehicle.

General Operations

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Revenues				
560 - Rental/Lease Revenues	Increased	122.22 %	4,500	10,000
594 - Expenses Recovered	Unchanged	0.00 %	1,000	1,000
840 - Prov Conditional Grants	Increased	11.50 %	160,000	178,399
Total Revenues		14.44 %	165,500	189,399
Expenses				
221 - Advertising	Unchanged	0.00 %	130	130
735 - Grants to Ind/Org's	New this year		-	1,000
900 - Amortization	Unchanged	0.00 %	9,150	9,150
Total Expenses		10.78 %	9,280	10,280

Budgetary Implications & Changes

Amounts adjusted based on prior year actuals. Provincial grants increased based on current agreement which sees an increase in research funding that is a flow through provided to NPARA.

Pest Control

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
256 - Contracted Services	Unchanged	0.00 %	2,500	2,500
256 - Contracted Services	Unchanged	0.00 %	500	500
Total Expenses		0.00 %	3,000	3,000

Budgetary Implications & Changes

Changes to wolf bounty have seen no uptake in program. No changes made to annual allocations.

Plant Industry Programs

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
121 - Regular Pay/Wages	Increased	12.45 %	99,652	112,059
136 - Workers Compensation	Increased	6.83 %	1,963	2,097
149 - Employer Contributions	Increased	11.01 %	7,711	8,560
217 - Telephone	Unchanged	0.00 %	750	750
239 - Training & Education	Unchanged	0.00 %	250	250
256 - Contracted Services	Unchanged	0.00 %	15,000	15,000
512 - Clothing/Footwear Allowance	Unchanged	0.00 %	750	750
519 - Other General Supplies	Unchanged	0.00 %	300	300
531 - Chemicals	Increased	300.00 %	2,500	10,000
Total Expenses		16.21 %	128,877	149,767

Wage increases in conjunction with AUPE grid increases. Costs relate to seasonal mowing and weed inspector crews. Chemical purchases fluctuate depending on usage (typically spike every second or third year)

Roadside Mowing

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
256 - Contracted Services	Increased	28.92 %	263,720	340,000
Total Expenses		28.92 %	263,720	340,000

Budgetary Implications & Changes

Tender for 2026 and 2027 will be closed in late 2025. Current amounts are based on pricing estimates and Council direction on continuation of same service levels.

Small Equipment & Tools

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
253 - Equipment & Furnishings Repairs	Unchanged	0.00 %	250	250
519 - Other General Supplies	Unchanged	0.00 %	750	750
522 - Tires/Batteries/Accessories	Unchanged	0.00 %	1,250	1,250
523 - Small Equipment & Tools	Unchanged	0.00 %	800	800
525 - Lubricants & Fluids	Unchanged	0.00 %	150	150
Total Expenses		0.00 %	3,200	3,200

Budgets held consistent with prior years allocations.

Veterinary Services

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
249 - Other Professional Services	Increased	15.84 %	50,500	58,500
Total Expenses		15.84 %	50,500	58,500

Amounts are billed based on PY usage. Costs will fluctuate annually but generally increase based on veterinary fees if usage remains constant.

Water Management (non-assisted drainage)

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
256 - Contracted Services	Not used this year		40,000	-
256 - Contracted Services	Increased	150.00 %	20,000	50,000
Total Expenses		16.67 %	60,000	50,000

Snow clearing and other work in drainage ditches facilitated through the Ag department. Actual spending varies based on snowfall or other inclement weather conditions that may impact drainage.

5 Year Operating Budget Summary

Budget Year 2026

From Stage All To Stage All

Costing Center	2026	2027	2028	2029	2030
63-80 - Ag Research	112,152	112,152	112,152	112,152	100,000
63-60 - Extension Programs	1,000	1,000	1,000	1,000	1,000
63-20 - Fieldman Services	153,590	107,048	113,862	117,960	122,235
63-90 - Fleet	28,000	28,300	29,300	29,300	28,300
63-10 - General Operations	10,280	9,280	10,280	9,280	10,280
63-30 - Pest Control	3,000	3,000	3,000	3,000	3,000
63-70 - Plant Industry Programs	149,767	157,183	146,280	164,799	173,799
63-40 - Roadside Mowing	340,000	300,000	374,000	330,000	412,000
63-95 - Small Equipment & Tools	3,200	2,650	3,450	2,650	10,200
63-85 - Veterinary Services	58,500	58,500	58,500	58,500	58,500
37-10 - Water Management	50,000	60,000	60,000	60,000	60,000
Total Expenses	909,489	839,114	911,824	888,641	979,314
63-10 - General Operations	189,399	189,399	189,399	189,399	178,000
Total Revenues	189,399	189,399	189,399	189,399	178,000
Net 63 - Agricultural Services	(720,090)	(649,715)	(722,425)	(699,242)	(801,314)
Net Ag Services	(720,090)	(649,715)	(722,425)	(699,242)	(801,314)
Percent Increase		(6.84%)	6.60%	(2.15%)	6.85%
Net Total	(720,090)	(649,715)	(722,425)	(699,242)	(801,314)

Economic Development & Community Services

Economic Development

Budget Prior Year Comparison

Object	Changes		Percent Change	2025 Amount	2026 Amount
Revenues					
420 - Sale of Goods & Services	Decreased	▼	87.72 %	28,500	3,500
594 - Expenses Recovered	Unchanged	▼	0.00 %	1,000	1,000
Total Revenues		▼	84.75 %	29,500	4,500
Expenses					
151 - Honoraria	Not used this year			1,000	-
211 - Travel & Subsistence	Not used this year			500	-
212 - Mileage	Not used this year			500	-
213 - Working Lunches	Decreased	▼	66.67 %	750	250
214 - Membership/Conference Fees	Increased	▼	9.33 %	32,416	35,440
214 - Membership/Conference Fees	Not used this year			1,828	-
215 - Freight	Unchanged	▼	0.00 %	100	100
216 - Postage	Unchanged	▼	0.00 %	100	100
221 - Advertising	Decreased	▼	36.36 %	5,500	3,500
256 - Contracted Services	Decreased	▼	52.27 %	42,950	20,500
519 - Other General Supplies	Unchanged	▼	0.00 %	3,500	3,500
528 - Promotional Materials	Decreased	▼	33.33 %	15,000	10,000
735 - Grants to Ind/Org's	Increased	▼	5.45 %	5,500	5,800
735 - Grants to Ind/Org's	New this year			-	6,300
Total Expenses		▼	22.03 %	109,644	85,490

Budgetary Implications & Changes

Next CNL Tradeshow scheduled for 2027 and biannually thereafter. Continuance of small business awards and other events/programs hosted by the regional economic development board (REDB) comprised of the County, Town and Manning & District chamber. Member at large amounts for Economic Development Board removed as this was modified to include representatives from CNL, Town of Manning and the local Chamber. One time cost for participation as a host municipality for 72 hours to survive tv show.

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
121 - Regular Pay/Wages	Increased	3.01 %	64,945	66,899
130 - Health Spending Account	Unchanged	0.00 %	1,250	1,250
136 - Workers Compensation	Increased	27.43 %	987	1,258
149 - Employer Contributions	Unchanged	1.79 %	16,669	16,968
211 - Travel & Subsistence	Unchanged	0.00 %	1,000	1,000
212 - Mileage	Unchanged	0.00 %	750	750
213 - Working Lunches	Unchanged	0.00 %	500	500
214 - Membership/Conference Fees	Unchanged	0.00 %	1,000	1,000
215 - Freight	Unchanged	0.00 %	50	50
216 - Postage	Unchanged	0.00 %	150	150
217 - Telephone	Unchanged	0.00 %	600	600
221 - Advertising	Unchanged	0.00 %	1,000	1,000
239 - Training & Education	Decreased	62.50 %	2,000	750
256 - Contracted Services	Decreased	4.18 %	9,215	8,830
519 - Other General Supplies	Unchanged	0.00 %	1,500	1,500
528 - Promotional Materials	Unchanged	0.00 %	1,500	1,500
544 - Electrical	Unchanged	0.00 %	750	750
735 - Grants to Ind/Org's	Unchanged	0.00 %	1,000	1,000
Total Expenses		0.85 %	104,866	105,754

Fleet

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
255 - Vehicle Repairs	Unchanged	0.00 %	1,500	1,500
519 - Other General Supplies	Unchanged	0.00 %	250	250
521 - Fuel	Unchanged	0.00 %	1,500	1,500
522 - Tires/Batteries/Accessories	Increased	233.33 %	150	500
525 - Lubricants & Fluids	Unchanged	0.00 %	50	50
Total Expenses		10.14 %	3,450	3,800

Costs related to the SUV as prior usage was predominantly this department. We may consider reallocating this as majority of use could now be classified as Council or General Administration. Amounts would not change however costs would better realign with usage.

Five Year Forecast

5 Year Operating Budget Summary

Budget Year 2026

From Stage All To Stage All

Costing Center	2026	2027	2028	2029	2030
65-20 - Community Services	105,754	101,558	104,030	104,210	104,210
65-10 - Economic Development	95,490	116,140	89,190	106,140	78,890
65-90 - Fleet	3,800	3,450	3,450	3,450	3,450
Total Expenses	205,044	221,148	196,670	213,800	186,550
65-20 - Community Services	-	-	-	-	-
65-10 - Economic Development	4,500	29,500	4,500	29,500	4,500
Total Revenues	4,500	29,500	4,500	29,500	4,500
Net 65 - Economic Development & Community	(200,544)	(191,648)	(192,170)	(184,300)	(182,050)
Net Economic Development & Community	(200,544)	(191,648)	(192,170)	(184,300)	(182,050)
Percent Increase		16.40%	(24.60%)	17.32%	(27.35%)
Net Total	(200,544)	(191,648)	(192,170)	(184,300)	(182,050)

Budgetary Implications & Changes

Overall, the Economic Development & Community Services Department remains consistent in the five-year forecast. Staff will leverage the relationship with existing chambers of commerce in order to strive meeting the goals of the department set out in the Strategic Plan.

Recreation & Culture

Costing Center	2026	2027	2028	2029	2030
72-10 - CCAP Funding	50,000	50,000	50,000	50,000	50,000
72-00 - Park/Rec Facilities	2,950	2,950	2,950	2,950	2,950
Total Expenses	52,950	52,950	52,950	52,950	2,950
Net 72 - Recreation & Park Facilities	(52,950)	(52,950)	(52,950)	(52,950)	(52,950)
71-20 - Hall Boards	120,000	120,000	120,000	120,000	120,000
71-10 - Rec Boards	138,800	138,800	138,800	138,800	138,800
Total Expenses	258,800	258,800	258,800	258,800	258,800
Net 71 - Recreation Boards & Hall Boards	(258,800)	(258,800)	(258,800)	(258,800)	(258,800)
Net Recreation	(311,750)	(311,750)	(311,750)	(311,750)	(311,750)
Percent Increase		(0.00%)	(0.00%)	(0.00%)	(19.10%)
Net Total	(311,750)	(311,750)	(311,750)	(311,750)	(311,750)

Budgetary Implications & Changes

CCAP has been maintained at \$50,000 within the current budget. The Program has been over subscribed each year. Outside of CCAP (after deadline has passed) organizations are entitled to approach the rec board with capital requests up to a maximum of \$10,000 or approach Council directly.

Hall Board Funding is provided to eligible hall boards (in good standing) and compensates them 50% of eligible expenses as defined in the Rec & Culture Policy. There are now 9 halls that regularly apply for funding on an annual basis. Budget allocations have increased to \$105,000 per year to account for rising costs.

Recreation Boards receive \$80.00 per household (unless otherwise specified by Council) to disperse to organizations throughout the year. Council is having ongoing discussions surrounding Recreation Boards and any resulting changes will be included in the final budget.

Recreation Facilities budget carries money for County owned recreation sites. This includes the Northstar playground and the Dixonville Community Garden.

Cemetery

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
735 - Grants to Ind/Org's	Unchanged	0.00 %	12,000	12,000
Total Expenses		0.00 %	12,000	12,000

Budget 5 Year Forecast

	2026	2027	2028	2029	2030
Expenses					
735 - Grants to Ind/Org's	12,000	12,000	12,000	12,000	12,000
Total Expenses	12,000	12,000	12,000	12,000	12,000
% Increase		0.00%	0.00%	0.00%	0.00%
Net Total	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)

Libraries

Budget Prior Year Comparison

Object	Changes	Percent Change	2025 Amount	2026 Amount
Expenses				
732 - Peace Library System	Decreased	1.21 %	38,215	37,751
735 - Grants to Ind/Org's	Increased	0.54 %	77,824	78,242
Total Expenses		0.04 %	116,039	115,993

Five-year Forecast

	2026	2027	2028	2029	2030
Expenses					
732 - Peace Library System	37,751	38,506	40,000	40,000	40,000
735 - Grants to Ind/Org's	78,242	78,242	78,242	78,242	78,242
Total Expenses	115,993	116,748	118,242	118,242	118,242
% Increase		0.65%	1.28%	0.00%	0.00%
Net Total	(115,993)	(116,748)	(118,242)	(118,242)	(118,242)

Budgetary Implications & Changes

No changes to per household funding amounts through the forecast. Currently these are set at \$76.00 per household for libraries located within the County, and \$36.00 per household for libraries located within support communities. Peace Library System invoices the County for services. An estimated inflationary increase has been built into the PLS charges.

Requisitions & Contingencies
North Peace Housing Foundation

Budget Prior Year Comparison

Object Expenses	Changes	Percent Change	2025 Amount	2026 Amount
749 - Senior Requisitions	Increased	2.15 %	866,760	885,432
Total Expenses		2.15 %	866,760	885,432

Alberta School Foundation Fund

Budget Prior Year Comparison

Object Expenses	Changes	Percent Change	2025 Amount	2026 Amount
747 - Provincial Requisitions	Unchanged	0.00 %	3,580,422	3,580,422
Total Expenses		0.00 %	3,580,422	3,580,422

Requisition amount not available at time of preliminary budget discussions

Designated Industrial Property

Budget Prior Year Comparison

Object Expenses	Changes	Percent Change	2025 Amount	2026 Amount
747 - Provincial Requisitions	Decreased	14.99 %	77,991	66,300
Total Expenses		14.99 %	77,991	66,300

Estimated reduction based on result of Mercer assessment appeal

5 Year Operating Budget Summary

Budget Year 2026

From Stage All To Stage All

Costing Center	2026	2027	2028	2029	2030
85 - School Requisitions	3,580,422	3,580,422	3,580,422	3,580,422	3,580,422
86 - DIP Requisitions	66,300	66,300	66,300	66,300	66,300
84 - Seniors Requisitions	885,432	889,509	907,300	925,446	943,955
Net Requisitions	(4,532,153)	(4,536,231)	(4,554,021)	(4,572,167)	(4,590,676)
Percent Increase		0.09%	0.39%	0.40%	0.40%
Net Total	(4,532,153)	(4,536,231)	(4,554,021)	(4,572,167)	(4,590,676)

Capital Budget (2026-2030)

Row Labels	Reserve	Taxes	Grants	Sum of Total
2026	-	1,210,535	2,966,955	4,177,490
Airport		145,500		145,500
Airport Fencing		20,500		20,500
LPV Approach Upgrade		25,000		25,000
AWOS Upgrade		100,000		100,000
Fire		54,350		54,350
Dual Band AFRRCS Radio's replacement		32,750		32,750
Painting- Weberville Firehall bays		15,600		15,600
Thermal Imaging Camera replacement		6,000		6,000
Transportation	-	956,685	2,895,750	3,852,435
Grader Replacement + Wobblies			600,000	600,000
Flatdeck Superduty 1 tonne		100,000		100,000
Med Duty Truck w/picker		-	325,000	325,000
Bridge File 01907 (Keg River) Replacement	-	610,250	1,830,750	2,441,000
Ice Scraper attachment for skidsteer		7,785		7,785
Skidsteer - PW South		140,000	140,000	280,000

Hotsy Pressure Washers		51,650		51,650
Warrensville Shop Fencing		47,000		47,000
Administration			71,205	71,205
Office Window Replacement			71,205	71,205
Ag		17,000		17,000
Ag Trailer		17,000		17,000
Council		37,000		37,000
Council meeting room A/V upgrade		37,000		37,000
2027	-	1,025,000	750,000	1,775,000
Airport	-	650,000	-	650,000
Airport Plow Truck Replacement	-	650,000	-	650,000
Transportation		375,000	750,000	1,125,000
Gravel/Plow Truck (Repalce A7509)		375,000		375,000
Grader W/Wobblies			750,000	750,000
2028	2,784,708	220,000	5,764,124	8,768,832
Airport	1,122,208	30,000	3,366,624	4,518,832
Airport Rehabilitation	1,122,208	-	3,366,624	4,488,832
Runway edge landscaping & Drainage		30,000		30,000

Fire	800,000			800,000
Manning Regional Fire Truck Replacement	800,000			800,000
Transportation	862,500	-	1,422,500	2,285,000
Replace L3416 Loader		-	560,000	560,000
Sulphur Lake Road/Pasture Road Realignment	862,500		862,500	1,725,000
Transportation (South)		190,000	975,000	1,165,000
Grader W/Wobblies			750,000	750,000
Deck over Dump Trailer		15,000		15,000
Super Duty Reg Cab w/ Picker		175,000		175,000
Backhoe			225,000	225,000
2029	1,220,000	2,990,000		4,210,000
Transportation		2,990,000		2,990,000
Lovlin Road Slide Repair		2,990,000		2,990,000
Utilities	20,000			20,000
Replace Utilities Car Hauler Trailer (WA106)	20,000			20,000
Transportation (South)	600,000			600,000
Replace G1011	600,000			600,000
Transportation (North)	600,000			600,000

Replace JCB Loader (L3418)	600,000			600,000
2030		90,000		90,000
Utilities		90,000		90,000
Skidsteer		90,000		90,000
Grand Total	4,004,708	5,535,535	9,481,079	19,021,322

Budgetary Implications and Discussion Items

CNL has an estimated amount \$1,244,677 in LGFF funding to allocate to eligible capital projects in 2026. This annual allocation is subject to modification based on Provincial revenues and communicated annually.

Projects are input with funding source requested by the provider.

STIP application projects will only be completed if application is successful unless otherwise directed by Council.

No 2030 items were provided. Prior to final budget the equipment replacement schedule will be viewed to determine what is missing.

Reserves Forecast

COUNTY OF NORTHERN LIGHTS							
Reserves Forecast							
	Est Opening						Estimated
Name of Reserve Fund	2026	2026	2027	2028	2029	2030	Closing
Unrestricted Operating Surplus	2,459,296	-					2,459,296
	0						-
Operating Reserves	0						-
Financial Stabilization	11,843,618						11,843,618
Highway 35 Access Road (Developer's Contribution)	179,413						179,413
Rate Stabilization Fund	8,734,323						8,734,323
Municipal Reserve - Funds In-Lieu of Municipal Reser	135,759						135,759
	-						-
Total Operating Reserves	20,893,112	-	-	-	-		20,893,112
Capital Reserves							
Airport	1,271,723		-	1,122,208.00			149,515
Agriculture Service Board (ASB)	107,633						107,633
Capital Facility	177,843						177,843
Chinchaga Road Improvement Fund	1,563,208						1,563,208
Financial Management	128,683						128,683
Fire Protection	1,107,402						1,107,402
Fleet Replacement	4,130,600				1,220,000.00		2,910,600
Intermunicipal Projects	4,689,176	55,000.00					4,634,176
Recreation	517,524						517,524
Sewer Upgrading	1,560,787						1,560,787
<i>Transportation:</i>	-						-
Road Construction	6,290,864						6,290,864
Bridge Replacement	1,166,872						1,166,872
Water Upgrading	632,737						632,737
Total Capital Reserves	23,345,053	55,000.00	-	1,122,208.00	1,220,000.00		20,947,845
Total Restricted Operating and Capital Reserves	44,238,165	(55,000)	-	(1,122,208)	(1,220,000)		41,840,957
Total Unrestricted Surplus & Restricted Operating and Capital Reserves	46,697,461	(55,000)	-	(1,122,208)	(1,220,000)		44,300,253

Budgetary Implications

Not updated at this time (preliminary budget) however provides a basic snapshot of the prior allocations.