



CITY OF FORT SASKATCHEWAN

Line-Item Budgets By Department 2026



CITY OF
FORT SASKATCHEWAN
FORTSASK.CA

November 10, 2025





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City of Fort Saskatchewan
2026 Proposed Line-Item Operating Budget
(By Department)

	2025 Approved Budget	2026 Proposed Budget
Infrastructure & Planning Division		
Public Works	\$ 10,296,166	\$ 11,033,330
Fleet, Facilities and Engineering	10,074,335	10,498,284
Planning and Development	520,070	434,474
Economic Development	723,878	576,847
Utilities & Sustainability		
Sustainability	1,900	-
Utilities	-	-
Total Infrastructure & Planning Division	\$ 21,616,349	\$ 22,542,935
Community & Protective Services Division		
Culture and Recreation Services	\$ 4,157,853	\$ 4,001,841
Protective Services	8,189,052	9,883,509
Fire Services	6,416,873	6,795,584
Family and Community Support Services	721,361	743,161
Total Community & Protective Services Division	\$ 19,485,139	\$ 21,424,095
Corporate Services Division		
Financial Services		
Financial Services	\$ 1,739,042	\$ 2,018,785
Fiscal Services	7,460,707	10,651,193
Information Technology	3,978,159	4,492,880
People Services	2,256,395	3,885,217
Legislative Services	1,840,954	1,973,559
Corporate Communications	911,326	1,108,486
Total Corporate Services Division	\$ 18,186,583	\$ 24,130,120
Senior Leadership		
Office of the City Manager	\$ 1,871,109	\$ 1,954,629
Total Senior Leadership	\$ 1,871,109	\$ 1,954,629
Elected Officials		
Mayor	\$ 166,670	\$ 167,670
Council	402,720	406,320
Total Elected Officials	\$ 569,390	\$ 573,990
Property Tax Revenue	\$ (61,728,570)	\$ (63,872,797)
Net (Surplus)/Deficit	\$ -	\$ 6,752,972

Public Works

2026 Proposed Line-Item Operating Budget

	2025		2026	2026
	Approved	2025	Base	Proposed
	Budget	One-Time	Budget	Budget
Operating Revenue				
Fines and Penalties	\$ 7,750	\$ -	\$ 7,750	\$ 7,750
User Fees & Charges	508,720	-	508,720	524,346
Government Operating Grants	125,000	(125,000)	-	30,000
Other Revenue	-	-	-	75,000
Total Operating Revenue	\$ 641,470	\$ (125,000)	\$ 516,470	\$ 637,096
Operating Expenses				
Salaries, Wages, and Benefits	\$ 5,205,346	\$ -	\$ 5,205,346	\$ 5,755,146
Purchases from Other Governments and Agencies	468,138	-	468,138	516,659
Contracted Services	1,947,756	(275,000)	1,672,756	2,052,868
Utilities	1,453,759	-	1,453,759	1,461,215
Materials and Supplies	764,699	-	764,699	825,019
Service Maintenance Contracts	671,533	-	671,533	664,713
Advertising and Printing	-	-	-	500
Training and Development	84,565	-	84,565	83,735
General Administration	57,872	-	57,872	61,157
Total Operating Expenses	\$ 10,653,668	\$ (275,000)	\$ 10,378,668	\$ 11,421,012
Other Items				
Transfers to/from Reserves	\$ 313,568	\$ 150,000	\$ 463,568	\$ 276,339
Internal Allocations Between Funds	(29,600)	-	(29,600)	(26,925)
Total Other Items	\$ 283,968	\$ 150,000	\$ 433,968	\$ 249,414
Net (Surplus)/Deficit	\$ 10,296,166	\$ -	\$ 10,296,166	\$ 11,033,330

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Fleet, Facilities and Engineering

2026 Proposed Line-Item Budget

	2025		2026	
	Approved	2025	Base	2026
	Budget	One-Time	Budget	Proposed Budget
Operating Revenue				
User Fees & Charges	\$ 424,618	\$ -	\$ 424,618	\$ 448,958
Government Operating Grants	2,500	-	2,500	140,000
Total Operating Revenue	\$ 427,118	\$ -	\$ 427,118	\$ 588,958
Operating Expenses				
Salaries, Wages, and Benefits	\$ 4,072,100	\$ -	\$ 4,072,100	\$ 4,284,100
Contracted Services	1,966,429	-	1,966,429	1,497,361
Utilities	1,858,654	-	1,858,654	2,083,733
Materials and Supplies	1,369,686	-	1,369,686	1,274,537
Service Maintenance Contracts	188,466	-	188,466	188,466
Training and Development	27,405	-	27,405	56,890
General Administration	51,102	-	51,102	62,102
Other Expenses	17,500	-	17,500	17,500
Total Operating Expenses	\$ 9,551,342	\$ -	\$ 9,551,342	\$ 9,464,689
Other Items				
Transfers to/from Reserves	\$ 1,073,211	\$ -	\$ 1,073,211	\$ 1,757,523
Internal Allocations Between Funds	(123,100)	-	(123,100)	(134,970)
Total Other Items	\$ 950,111	\$ -	\$ 950,111	\$ 1,622,553
Net (Surplus)/Deficit	\$ 10,074,335	\$ -	\$ 10,074,335	\$ 10,498,284

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Planning and Development

2026 Proposed Line-Item Budget

	2025		2026	
	Approved	2025	Base	2026
	Budget	One-Time	Budget	Proposed Budget
Operating Revenue				
User Fees & Charges	\$ 1,903,260	\$ -	\$ 1,903,260	\$ 2,224,306
Total Operating Revenue	\$ 1,903,260	\$ -	\$ 1,903,260	\$ 2,224,306
Operating Expenses				
Salaries, Wages, and Benefits	\$ 2,298,631	\$ -	\$ 2,298,631	\$ 2,524,331
Contracted Services	70,000	(50,000)	20,000	20,000
Service Maintenance Contracts	40,051	-	40,051	40,051
Training and Development	42,351	-	42,351	50,151
General Administration	22,297	-	22,297	24,247
Total Operating Expenses	\$ 2,473,330	\$ (50,000)	\$ 2,423,330	\$ 2,658,780
Other Items				
Transfers to/from Reserves	\$ (50,000)	\$ 50,000	\$ -	\$ -
Total Other Items	\$ (50,000)	\$ 50,000	\$ -	\$ -
Net (Surplus)/Deficit	\$ 520,070	\$ -	\$ 520,070	\$ 434,474

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Economic Development

2026 Proposed Line-Item Budget

	2025 Approved Budget	2025 One-Time	2026 Base Budget	2026 Proposed Budget
Operating Revenue				
User Fees & Charges	\$ 345,331	\$ -	\$ 345,331	\$ 379,931
Other Revenue	-	-	-	17,500
Total Operating Revenue	\$ 345,331	\$ -	\$ 345,331	\$ 397,431
Operating Expenses				
Salaries, Wages, and Benefits	\$ 596,900	\$ (125,200)	\$ 471,700	\$ 482,400
Contracted Services	50,000	-	50,000	53,000
Materials and Supplies	-	-	-	1,000
Community Grants and Programs	85,000	-	85,000	85,000
Advertising and Printing	32,000	-	32,000	42,900
Training and Development	45,183	(750)	44,433	48,033
General Administration	353,540	(922)	352,618	256,322
Other Expenses	-	-	-	-
Total Operating Expenses	\$ 1,162,623	\$ (126,872)	\$ 1,035,751	\$ 968,655
Other Items				
Transfers to/from Reserves	\$ (93,414)	\$ 124,572	\$ 31,158	\$ 5,623
Total Other Items	\$ (93,414)	\$ 124,572	\$ 31,158	\$ 5,623
Net (Surplus)/Deficit	\$ 723,878	\$ (2,300)	\$ 721,578	\$ 576,847

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Culture and Recreation Services

2026 Proposed Line-Item Budget

	2025		2026	
	Approved	2025	Base	2026
	Budget	One-Time	Budget	Proposed Budget
Operating Revenue				
User Fees & Charges	\$ 3,879,004	\$ -	\$ 3,879,004	\$ 4,331,634
Government Operating Grants	72,900	-	72,900	62,900
Other Revenue	1,250	-	1,250	1,250
Total Operating Revenue	\$ 3,953,154	\$ -	\$ 3,953,154	\$ 4,395,784
Operating Expenses				
Salaries, Wages, and Benefits	\$ 5,933,080	\$ (22,500)	\$ 5,910,580	\$ 6,086,967
Purchases from Other Governments and Agencies	-	-	-	-
Contracted Services	766,797	(25,000)	741,797	906,202
Utilities	1,500	-	1,500	(1,500)
Materials and Supplies	620,746	(52,500)	568,246	596,866
Community Grants and Programs	73,500	-	73,500	74,000
Service Maintenance Contracts	55,550	-	55,550	65,950
Advertising and Printing	105,015	-	105,015	79,745
Training and Development	98,075	-	98,075	104,025
General Administration	78,512	-	78,512	66,012
Total Operating Expenses	\$ 7,732,775	\$ (100,000)	\$ 7,632,775	\$ 7,978,267
Other Items				
Transfers to/from Reserves	\$ 378,232	\$ 99,600	\$ 477,832	\$ 392,608
Internal Allocations Between Funds	-	-	-	26,750
Total Other Items	\$ 378,232	\$ 99,600	\$ 477,832	\$ 419,358
Net (Surplus)/Deficit	\$ 4,157,853	\$ (400)	\$ 4,157,453	\$ 4,001,841

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Protective Services

2026 Proposed Line-Item Budget

	2025		2026	
	Approved	2025	Base	2026
	Budget	One-Time	Budget	Proposed Budget
Operating Revenue				
Fines and Penalties	\$ 450,502	\$ 1,513,483	\$ 1,963,985	\$ 487,676
User Fees & Charges	74,317	-	74,317	68,197
Government Operating Grants	677,188	-	677,188	735,267
Total Operating Revenue	\$ 1,202,007	\$ 1,513,483	\$ 2,715,490	\$ 1,291,140
Operating Expenses				
Salaries, Wages, and Benefits	\$ 3,204,500	\$ -	\$ 3,204,500	\$ 3,384,700
Purchases from Other Governments and Agencies	6,685,640	-	6,685,640	7,366,208
Contracted Services	208,700	-	208,700	203,700
Materials and Supplies	85,400	-	85,400	86,000
Service Maintenance Contracts	47,500	555,186	602,686	12,500
Advertising and Printing	10,500	-	10,500	12,000
Training and Development	43,145	-	43,145	48,070
General Administration	34,671	-	34,671	32,171
Total Operating Expenses	\$ 10,320,056	\$ 555,186	\$ 10,875,242	\$ 11,145,349
Other Items				
Transfers to/from Reserves	\$ (928,997)	\$ 958,297	\$ 29,300	\$ 29,300
Total Other Items	\$ (928,997)	\$ 958,297	\$ 29,300	\$ 29,300
Net (Surplus)/Deficit	\$ 8,189,052	\$ -	\$ 8,189,052	\$ 9,883,509

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Fire Services

2026 Proposed Line-Item Budget

	2025		2026	
	Approved	2025	Base	2026
	Budget	One-Time	Budget	Proposed Budget
Operating Revenue				
User Fees & Charges	\$ 58,938	\$ -	\$ 58,938	\$ 139,037
Total Operating Revenue	\$ 58,938	\$ -	\$ 58,938	\$ 139,037
Operating Expenses				
Salaries, Wages, and Benefits	\$ 5,241,525	\$ -	\$ 5,241,525	\$ 5,550,925
Purchases from Other Governments and Agencies	72,900	-	72,900	82,900
Contracted Services	124,000	-	124,000	168,700
Materials and Supplies	325,751	(40,000)	285,751	285,751
Service Maintenance Contracts	64,300	-	64,300	64,300
Advertising and Printing	2,000	-	2,000	2,000
Training and Development	102,355	-	102,355	162,355
General Administration	36,500	-	36,500	39,500
Total Operating Expenses	\$ 5,969,331	\$ (40,000)	\$ 5,929,331	\$ 6,356,431
Other Items				
Transfers to/from Reserves	\$ 506,480	\$ 40,000	\$ 546,480	\$ 578,190
Total Other Items	\$ 506,480	\$ 40,000	\$ 546,480	\$ 578,190
Net (Surplus)/Deficit	\$ 6,416,873	\$ -	\$ 6,416,873	\$ 6,795,584

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Family and Community Support Services

2026 Proposed Line-Item Budget

	2025		2026	
	Approved	2025	Base	2026
	Budget	One-Time	Budget	Proposed Budget
Operating Revenue				
User Fees & Charges	\$ 60,707	\$ -	\$ 60,707	\$ 60,707
Government Operating Grants	609,757	-	609,757	609,757
Other Revenue	5,000	-	5,000	5,000
Total Operating Revenue	\$ 675,464	\$ -	\$ 675,464	\$ 675,464
Operating Expenses				
Salaries, Wages, and Benefits	\$ 1,132,600	\$ -	\$ 1,132,600	\$ 1,151,400
Contracted Services	120,051	-	120,051	120,051
Materials and Supplies	15,850	-	15,850	18,850
Community Grants and Programs	83,100	-	83,100	83,100
Service Maintenance Contracts	1,300	-	1,300	1,300
Advertising and Printing	4,600	-	4,600	4,600
Training and Development	27,574	-	27,574	27,574
General Administration	11,750	-	11,750	11,750
Total Operating Expenses	\$ 1,396,825	\$ -	\$ 1,396,825	\$ 1,418,625
Net (Surplus)/Deficit	\$ 721,361	\$ -	\$ 721,361	\$ 743,161

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Financial Services

2026 Proposed Line-Item Budget

	2025		2026	
	Approved	2025	Base	2026
	Budget	One-Time	Budget	Proposed Budget
Operating Revenue				
User Fees & Charges	\$ 105,282	\$ -	\$ 105,282	\$ 103,922
Total Operating Revenue	\$ 105,282	\$ -	\$ 105,282	\$ 103,922
Operating Expenses				
Salaries, Wages, and Benefits	\$ 1,711,453	\$ -	\$ 1,711,453	\$ 1,991,453
Contracted Services	378,936	(300,000)	78,936	143,299
Materials and Supplies	3,700	-	3,700	3,988
Training and Development	34,961	-	34,961	41,575
General Administration	15,274	-	15,274	17,392
Total Operating Expenses	\$ 2,144,324	\$ (300,000)	\$ 1,844,324	\$ 2,197,707
Other Items				
Transfers to/from Reserves	\$ (300,000)	\$ 300,000	\$ -	\$ (75,000)
Total Other Items	\$ (300,000)	\$ 300,000	\$ -	\$ (75,000)
Net (Surplus)/Deficit	\$ 1,739,042	\$ -	\$ 1,739,042	\$ 2,018,785

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Fiscal Services

2026 Proposed Line-Item Budget

	2025 Approved Budget	2025 One-Time	2025 Base Budget	2026 Proposed Budget
Operating Revenue				
Property Taxes	\$ 61,728,570	\$ -	\$ 61,728,570	\$ 63,872,797
Fines and Penalties	425,000	-	425,000	425,000
User Fees & Charges	65,000	-	65,000	76,466
Government Operating Grants	420,994	(420,994)	-	978,754
Investment Income	3,002,000	-	3,002,000	3,176,000
Other Revenue	44,958	-	44,958	45,958
Total Operating Revenue	\$ 65,686,522	\$ (420,994)	\$ 65,265,528	\$ 68,574,975
Operating Expenses				
Salaries, Wages, and Benefits	\$ (572,805)	\$ -	\$ (572,805)	\$ (678,966)
Purchases from Other Governments and Agencies	437,777	-	437,777	480,068
Contracted Services	52,080	-	52,080	75,124
Community Grants and Programs	1,812,020	-	1,812,020	1,808,215
Interest on Long Term Debt	687,268	-	687,268	1,990,495
Service Maintenance Contracts	900	-	900	900
Other Expenses	524,240	-	524,240	482,842
Total Operating Expenses	\$ 2,941,480	\$ -	\$ 2,941,480	\$ 4,158,678
Other Items				
Annual Capital Funding	\$ 3,485,700	\$ -	\$ 3,485,700	\$ 4,857,225
Transfers to/from Reserves	3,448,142	(420,994)	3,027,148	4,042,969
Internal Allocations Between Funds	(107,700)	-	(107,700)	(107,700)
Repayment of Long Term Debt	1,651,037	-	1,651,037	2,402,199
Total Other Items	\$ 8,477,179	\$ (420,994)	\$ 8,056,185	\$ 11,194,693
Net (Surplus)/Deficit	\$ (54,267,863)	\$ -	\$ (54,267,863)	\$ (53,221,604)

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Information Technology

2026 Proposed Line-Item Budget

	2025 Approved Budget	2025 One-Time	2026 Base Budget	2026 Proposed Budget
Operating Revenue				
Government Operating Grants	\$ 3,500	\$ (3,500)	\$ -	\$ -
Total Operating Revenue	\$ 3,500	\$ (3,500)	\$ -	\$ -
Operating Expenses				
Salaries, Wages, and Benefits	\$ 1,550,500	\$ -	\$ 1,550,500	\$ 1,638,700
Contracted Services	1,478,849	(100,000)	1,378,849	1,804,100
Materials and Supplies	390,450	(3,500)	386,950	387,995
Service Maintenance Contracts	36,800	-	36,800	19,200
Training and Development	38,554	-	38,554	49,629
General Administration	87,626	-	87,626	94,376
Total Operating Expenses	\$ 3,582,779	\$ (103,500)	\$ 3,479,279	\$ 3,994,000
Other Items				
Transfers to/from Reserves	\$ 398,880	\$ 100,000	\$ 498,880	\$ 498,880
Total Other Items	\$ 398,880	\$ 100,000	\$ 498,880	\$ 498,880
Net (Surplus)/Deficit	\$ 3,978,159	\$ -	\$ 3,978,159	\$ 4,492,880

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

People Services

2026 Proposed Line-Item Budget

	2025 Approved Budget	2025 One-Time	2026 Base Budget	2026 Proposed Budget
Operating Expenses				
Salaries, Wages, and Benefits	\$ 2,088,395	\$ 6,200	\$ 2,094,595	\$ 3,655,798
Contracted Services	37,000	(35,000)	2,000	53,000
Materials and Supplies	45,000	-	45,000	45,000
Advertising and Printing	15,000	-	15,000	15,000
Training and Development	96,350	-	96,350	103,276
General Administration	7,750	-	7,750	9,250
Other Expenses	1,900	-	1,900	53,893
Total Operating Expenses	\$ 2,291,395	\$ (28,800)	\$ 2,262,595	\$ 3,935,217
Other Items				
Transfers to/from Reserves	\$ (35,000)	\$ 35,000	-	\$ (50,000)
Total Other Items	\$ (35,000)	\$ 35,000	-	\$ (50,000)
Net (Surplus)/Deficit	\$ 2,256,395	\$ 6,200	\$ 2,262,595	\$ 3,885,217

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Corporate Communications

2026 Proposed Line-Item Budget

	2025 Approved Budget	2025 One-Time	2026 Base Budget	2026 Proposed Budget
Operating Expenses				
Salaries, Wages, and Benefits	\$ 599,200	\$ -	\$ 599,200	\$ 654,800
Contracted Services	43,644	-	43,644	100,719
Materials and Supplies	1,556	-	1,556	4,756
Advertising and Printing	284,907	(50,000)	234,907	320,084
Training and Development	9,561	-	9,561	28,973
General Administration	22,458	-	22,458	24,154
Total Operating Expenses	\$ 961,326	\$ (50,000)	\$ 911,326	\$ 1,133,486
Other Items				
Transfers to/from Reserves	\$ (50,000)	\$ 50,000	\$ -	\$ (25,000)
Total Other Items	\$ (50,000)	\$ 50,000	\$ -	\$ (25,000)
Net (Surplus)/Deficit	\$ 911,326	\$ -	\$ 911,326	\$ 1,108,486

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Legislative Services

2026 Proposed Line-Item Budget

	2025		2026	
	Approved	2025	Base	2026
	Budget	One-Time	Budget	Proposed Budget
Operating Revenue				
User Fees & Charges	\$ 3,602	\$ -	\$ 3,602	\$ 3,602
Total Operating Revenue	\$ 3,602	\$ -	\$ 3,602	\$ 3,602
Operating Expenses				
Salaries, Wages, and Benefits	\$ 856,500	\$ -	\$ 856,500	\$ 952,900
Contracted Services	417,750	(141,794)	275,956	305,956
Materials and Supplies	10,768	(9,568)	1,200	1,200
Advertising and Printing	18,000	(18,000)	-	-
Training and Development	27,218	(638)	26,580	30,330
Insurance	677,820	-	677,820	709,275
General Administration	6,700	-	6,700	7,900
Total Operating Expenses	\$ 2,014,756	\$ (170,000)	\$ 1,844,756	\$ 2,007,561
Other Items				
Transfers to/from Reserves	\$ (170,000)	\$ 170,000	\$ -	\$ (30,000)
Internal Allocations Between Funds	(200)	-	(200)	(400)
Total Other Items	\$ (170,200)	\$ 170,000	\$ (200)	\$ (30,400)
Net (Surplus)/Deficit	\$ 1,840,954	\$ -	\$ 1,840,954	\$ 1,973,559

Senior Leadership

2026 Proposed Line-Item Budget

	2025 Approved Budget	2025 One-Time	2026 Base Budget	2026 Proposed Budget
Operating Expenses				
Salaries, Wages, and Benefits	\$ 1,431,957	\$ (83,500)	\$ 1,348,457	\$ 1,444,477
Contracted Services	38,640	-	38,640	38,640
Materials and Supplies	137,380	-	137,380	137,380
Service Maintenance Contracts	47,152	-	47,152	47,152
Advertising and Printing	4,250	-	4,250	4,250
Training and Development	44,255	-	44,255	48,255
General Administration	146,280	-	146,280	131,380
Other Expenses	103,095	-	103,095	103,095
Total Operating Expenses	\$ 1,953,009	\$ (83,500)	\$ 1,869,509	\$ 1,954,629
Other Items				
Transfers to/from Reserves	\$ (81,900)	\$ 81,900	\$ -	\$ -
Total Other Items	\$ (81,900)	\$ 81,900	\$ -	\$ -
Net (Surplus)/Deficit	\$ 1,871,109	\$ (1,600)	\$ 1,869,509	\$ 1,954,629

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Elected Officials

2025 Proposed Line-Item Budget

	2025 Approved Budget	2025 One-Time	2026 Base Budget	2026 Proposed Budget
Operating Expenses				
Salaries, Wages, and Benefits	\$ 485,000	\$ -	\$ 485,000	\$ 489,600
Materials and Supplies	4,800	-	4,800	4,800
Advertising and Printing	28,100	-	28,100	28,100
Training and Development	41,590	-	41,590	41,590
General Administration	9,900	-	9,900	9,900
Total Operating Expenses	\$ 569,390	\$ -	\$ 569,390	\$ 573,990
Net (Surplus)/Deficit	\$ 569,390	\$ -	\$ 569,390	\$ 573,990

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Utilities

2026 Proposed Line-Item Budget

	2025		2026	
	Approved Budget	2025 One-Time	Base Budget	2026 Proposed Budget
Operating Revenue				
Utility User Rates & Charges	\$ 24,048,181	\$ -	\$ 24,048,181	\$ 27,342,731
Fines and Penalties	68,000	-	68,000	90,000
User Fees & Charges	962,661	-	962,661	1,011,155
Government Operating Grants	15,000	-	15,000	15,000
Total Operating Revenue	\$ 25,093,842	\$ -	\$ 25,093,842	\$ 28,458,886
Operating Expenses				
Salaries, Wages, and Benefits	\$ 3,016,571	\$ -	\$ 3,016,571	\$ 3,119,942
Purchases from Other Governments and Agencies	12,381,500	-	12,381,500	14,545,600
Contracted Services	1,112,593	(200,000)	912,593	810,120
Utilities	167,665	-	167,665	165,965
Materials and Supplies	607,820	-	607,820	555,308
Interest on Long Term Debt	73,316	-	73,316	42,769
Service Maintenance Contracts	1,852,800	-	1,852,800	2,434,400
Advertising and Printing	78,080	-	78,080	78,080
Training and Development	62,915	-	62,915	63,315
Insurance	29,486	-	29,486	29,486
General Administration	116,730	-	116,730	135,000
Other Expenses	33,250	-	33,250	13,250
Total Operating Expenses	\$ 19,532,726	\$ (200,000)	\$ 19,332,726	\$ 21,993,235
Other Items				
Transfers to/from Reserves	\$ 4,876,897	\$ 200,000	\$ 5,076,897	\$ 5,775,312
Internal Allocations Between Funds	260,600	-	260,600	243,245
Repayment of Long Term Debt	423,619	-	423,619	447,094
Total Other Items	\$ 5,561,116	\$ 200,000	\$ 5,761,116	\$ 6,465,651
Net (Surplus)/Deficit	\$ -	\$ -	\$ -	\$ -

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Sustainability

2026 Proposed Line-Item Budget

	2025 Approved Budget	2025 One-Time	2026 Base Budget	2026 Proposed Budget
Operating Revenue				
Government Operating Grants	\$ 96,500	\$ (96,500)	\$ -	\$ 80,000
Total Operating Revenue	\$ 96,500	\$ (96,500)	\$ -	\$ 80,000
Operating Expenses				
Salaries, Wages, and Benefits	\$ 98,000	\$ (98,000)	\$ -	\$ 96,300
Materials and Supplies	25,925	(25,925)	-	47,960
Total Operating Expenses	\$ 123,925	\$ (123,925)	\$ -	\$ 144,260
Other Items				
Transfers to/from Reserves	\$ (25,525)	\$ 25,525	\$ -	\$ (64,260)
Total Other Items	\$ (25,525)	\$ 25,525	\$ -	\$ (64,260)
Net (Surplus)/Deficit	\$ 1,900	\$ (1,900)	\$ -	\$ -

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Water

2026 Proposed Line-Item Budget

	2025 Approved Budget	2025 One-Time	2026 Base Budget	2026 Proposed Budget
Operating Revenue				
Utility User Rates & Charges	\$ 8,903,871	\$ -	\$ 8,903,871	\$ 9,053,716
Fines and Penalties	40,000	-	40,000	52,200
User Fees & Charges	511,106	-	511,106	505,919
Total Operating Revenue	\$ 9,454,977	-	\$ 9,454,977	\$ 9,611,835
Operating Expenses				
Salaries, Wages, and Benefits	\$ 1,279,121	\$ -	\$ 1,279,121	\$ 1,336,545
Purchases from Other Governments and Agencies	4,346,900	-	4,346,900	3,808,400
Contracted Services	276,213	-	276,213	456,046
Utilities	118,420	-	118,420	118,420
Materials and Supplies	558,238	-	558,238	505,126
Interest on Long Term Debt	18,941	-	18,941	17,030
Service Maintenance Contracts	59,200	-	59,200	59,200
Advertising and Printing	21,518	-	21,518	21,518
Training and Development	43,510	-	43,510	43,710
Insurance	26,393	-	26,393	26,393
General Administration	53,234	-	53,234	71,504
Other Expenses	29,000	-	29,000	9,000
Total Operating Expenses	\$ 6,830,688	\$ -	\$ 6,830,688	\$ 6,472,892
Other Items				
Transfers to/from Reserves	\$ 2,464,601	\$ -	\$ 2,464,601	\$ 2,998,801
Internal Allocations Between Funds	115,000	-	115,000	97,645
Repayment of Long Term Debt	44,688	-	44,688	42,497
Total Other Items	\$ 2,624,289	\$ -	\$ 2,624,289	\$ 3,138,943
Net (Surplus)/Deficit	\$ -	\$ -	\$ -	\$ -

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Sewer

2026 Proposed Line-Item Budget

	2025 Approved Budget	2025 One-Time	2026 Base Budget	2026 Proposed Budget
Operating Revenue				
Utility User Rates & Charges	\$ 12,137,510	\$ -	\$ 12,137,510	\$ 15,157,936
Fines and Penalties	14,000	-	14,000	19,800
User Fees & Charges	16,221	-	16,221	16,390
Total Operating Revenue	\$ 12,167,731	\$ -	\$ 12,167,731	\$ 15,194,126
Operating Expenses				
Salaries, Wages, and Benefits	\$ 829,194	\$ -	\$ 829,194	\$ 862,759
Purchases from Other Governments and Agencies	8,034,600	-	8,034,600	10,737,200
Contracted Services	689,780	(150,000)	539,780	247,627
Utilities	37,206	-	37,206	37,206
Materials and Supplies	12,782	-	12,782	12,782
Interest on Long Term Debt	54,261	-	54,261	25,739
Service Maintenance Contracts	47,000	-	47,000	490,000
Advertising and Printing	5,466	-	5,466	5,466
Insurance	2,093	-	2,093	2,093
General Administration	17,060	-	17,060	17,060
Other Expenses	2,250	-	2,250	2,250
Total Operating Expenses	9,731,692	(150,000)	9,581,692	12,440,182
Other Items				
Transfers to/from Reserves	\$ 1,992,609	\$ 150,000	\$ 2,142,609	\$ 2,283,547
Internal Allocations Between Funds	65,800	-	65,800	65,800
Repayment of Long Term Debt	377,630	-	377,630	404,597
Total Other Items	\$ 2,436,039	\$ 150,000	\$ 2,586,039	\$ 2,753,944
Net (Surplus)/Deficit	\$ -	\$ -	\$ -	\$ -

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.

Solid Waste

2026 Proposed Line-Item Budget

	2025 Approved Budget	2025 One-Time	2026 Base Budget	2026 Proposed Budget
Operating Revenue				
Utility User Rates & Charges	\$ 3,006,800	\$ -	\$ 3,006,800	\$ 3,131,079
Fines and Penalties	14,000	-	14,000	18,000
User Fees & Charges	435,334	-	435,334	488,846
Government Operating Grants	15,000	-	15,000	15,000
Total Operating Revenue	\$ 3,471,134	-	\$ 3,471,134	\$ 3,652,925
Operating Expenses				
Salaries, Wages, and Benefits	\$ 908,256	\$ -	\$ 908,256	\$ 920,638
Contracted Services	146,600	(50,000)	96,600	106,447
Utilities	12,039	-	12,039	10,339
Materials and Supplies	36,800	-	36,800	37,400
Interest on Long Term Debt	114	-	114	-
Service Maintenance Contracts	1,746,600	-	1,746,600	1,885,200
Advertising and Printing	51,096	-	51,096	51,096
Training and Development	19,405	-	19,405	19,605
Insurance	1,000	-	1,000	1,000
General Administration	46,436	-	46,436	46,436
Other Expenses	2,000	-	2,000	2,000
Total Operating Expenses	\$ 2,970,346	\$ (50,000)	\$ 2,920,346	\$ 3,080,161
Other Items				
Transfers to/from Reserves	\$ 419,687	\$ 50,000	\$ 469,687	\$ 492,964
Internal Allocations Between Funds	79,800	-	79,800	79,800
Repayment of Long Term Debt	1,301	-	1,301	-
Total Other Items	\$ 500,788	\$ 50,000	\$ 550,788	\$ 572,764
Net (Surplus)/Deficit	\$ -	\$ -	\$ -	\$ -

Note: The 2025 Approved Budget less the 2025 One-Time equals the 2026 Base Budget. The 2026 Base Budget is the starting point for the 2026 Proposed Budget.