

Operational Plan: 2026-2028

Municipal Taxes

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
Property Taxes	5,997,508	6,312,166	6,563,869	6,807,526
Less Requisitions	(1,880,331)	(1,973,534)	(2,072,210)	(2,164,227)
Net property tax revenue for municipal purposes	4,117,177	4,338,632	4,491,659	4,643,299

Council

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
Transfers from Reserves	13,500	-	-	-
Subtotal	13,500	-	-	-
Salaries, wages & benefits	(107,835)	(108,010)	(113,305)	(116,140)
Contracted & general services	(23,000)	(23,000)	(23,000)	(23,000)
Materials, goods, supplies & utilities	(19,224)	(6,248)	(1,273)	(1,273)
Transfers to Reserves	-	(5,000)	(5,000)	(5,000)
Net tax cost	(150,059)	(142,258)	(142,578)	(145,413)

Administrative & General

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
User fees and sales of goods	6,500	6,500	6,500	6,500
Operating grant funding	75,800	75,800	75,800	75,800
Investment income	280,000	225,000	220,000	210,000
Penalties and costs of taxes	69,600	69,600	69,600	69,600
Licenses and permits	25,700	25,700	25,700	25,700
Franchise fees	405,000	405,000	405,000	405,000
Rental	48,163	48,637	49,123	49,123
Other	51,700	47,604	47,812	47,812
Internal charges to other departments	110,740	112,567	114,439	114,439
Transfers from reserves	10,000	-	-	-
Subtotal	1,083,203	1,016,408	1,013,974	1,003,974
Salaries, wages & benefits	(803,865)	(820,525)	(841,045)	(862,080)
Contracted & general services	(530,870)	(523,439)	(536,302)	(545,332)
Materials, goods, supplies & utilities	(137,263)	(130,532)	(135,364)	(135,364)
Bank charges and short-term interest	(1,200)	(1,200)	(1,200)	(1,200)
Interest on long-term debt	(65,670)	(63,810)	(61,902)	(59,944)
Other expenditures	(30,170)	(30,859)	(31,566)	(31,566)
Transfers to other organizations	(121,493)	(122,009)	(122,402)	(122,402)
Transfers to reserves	(130,000)	(90,000)	(90,000)	(90,000)
Debt principal repayment	(70,001)	(71,860)	(73,768)	(75,727)
Internal charges from other departments	(77,923)	(86,705)	(93,299)	(99,574)
Subtotal	(1,968,455)	(1,940,939)	(1,986,848)	(2,023,189)
Net tax cost	(885,252)	(924,531)	(972,874)	(1,019,215)

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Policing

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
Contracted & general services	(214,056)	(219,405)	(224,890)	(230,500)
Net tax cost	(214,056)	(219,405)	(224,890)	(230,500)

Fire Department

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
User fees and sales of goods	25,000	25,000	25,000	25,000
Operating grant funding	9,000	9,000	9,000	9,000
Transfers from reserves	28,000	-	-	-
Subtotal	62,000	34,000	34,000	34,000
Salaries, wages & benefits	(162,410)	(164,310)	(168,305)	(172,400)
Contracted & general services	(29,030)	(27,450)	(27,450)	(27,450)
Materials, goods, supplies & utilities	(78,850)	(52,400)	(54,025)	(54,605)
Other Expenditures	(10,000)	(10,000)	(10,000)	(10,000)
Transfers to reserves	(10,000)	(10,000)	(10,000)	(10,000)
Internal charges from other departments	(5,306)	(5,412)	(5,520)	(5,520)
Subtotal	(295,596)	(269,572)	(275,300)	(279,975)
Net tax cost	(233,596)	(235,572)	(241,300)	(245,975)

Emergency Management

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
Salaries, wages & benefits	(13,770)	(14,115)	(14,475)	(14,840)
Materials, goods, supplies & utilities	(1,500)	(1,500)	(1,500)	(1,500)
Net tax cost	(15,270)	(15,615)	(15,975)	(16,340)

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Bylaw Enforcement

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
User fees and sales of goods	3,000	3,000	3,000	3,000
Penalties and costs of taxes	2,000	2,000	2,000	2,000
Licenses and permits	9,000	9,000	9,000	9,000
Subtotal	14,000	14,000	14,000	14,000
Salaries, wages & benefits	(83,515)	(85,605)	(87,750)	(89,950)
Contracted & general services	(8,100)	(8,100)	(8,200)	(8,200)
Materials, goods, supplies & utilities	(6,070)	(6,140)	(7,300)	(6,250)
Other expenditures	-	-	-	-
Transfers to reserves	(2,000)	(2,000)	(2,000)	(2,000)
Subtotal	(99,685)	(101,845)	(105,250)	(106,400)
Net tax cost	(85,685)	(87,845)	(91,250)	(92,400)

Common Equipment

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
Rental	3,500	3,500	3,500	3,500
Internal charges to other departments	186,101	188,796	191,561	191,561
Transfers from reserves	-	-	-	-
Subtotal	189,601	192,296	195,061	195,061
Salaries, wages & benefits	(272,360)	(279,120)	(286,115)	(293,280)
Contracted & general services	(126,296)	(127,951)	(129,964)	(130,164)
Materials, goods, supplies & utilities	(239,586)	(246,120)	(252,102)	(253,602)
Internal charges from other departments	(20,600)	(21,218)	(21,855)	(21,855)
Subtotal	(658,842)	(674,409)	(690,036)	(698,901)
Net tax cost	(469,241)	(482,113)	(494,975)	(503,840)

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Roads, Streets, Walks & Lights

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
User fees and sales of goods	11,500	11,500	11,500	11,500
Subtotal	11,500	11,500	11,500	11,500
Salaries, wages & benefits	(212,095)	(217,350)	(222,790)	(228,370)
Contracted & general services	(154,100)	(157,212)	(160,336)	(162,836)
Materials, goods, supplies & utilities	(338,200)	(342,904)	(350,612)	(358,112)
Transfers to reserves	(30,000)	(30,000)	(30,000)	(30,000)
Internal charges from other departments	(49,959)	(50,615)	(51,290)	(51,290)
Subtotal	(784,354)	(798,081)	(815,028)	(830,608)
Net tax cost	(772,854)	(786,581)	(803,528)	(819,108)

Water Utility

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
User fees and sales of goods	1,853,920	1,908,429	1,964,571	1,964,571
Penalties	12,000	12,000	12,000	12,000
Internal charges to other departments	40,454	41,287	42,142	42,142
Subtotal	1,906,374	1,961,716	2,018,713	2,018,713
Salaries, wages & benefits	(465,140)	(476,710)	(488,650)	(500,875)
Contracted & general services	(58,344)	(59,433)	(60,641)	(60,641)
Materials, goods, supplies & utilities	(583,815)	(577,935)	(584,463)	(588,463)
Interest on long-term debt	(105,140)	(95,387)	(85,115)	(74,299)
Transfers to reserves	(437,332)	(484,656)	(520,706)	(504,480)
Debt principal repayment	(183,729)	(193,482)	(203,753)	(214,570)
Internal charges from other departments	(72,874)	(74,113)	(75,385)	(75,385)
Subtotal	(1,906,374)	(1,961,716)	(2,018,713)	(2,018,713)
Net tax cost	-	-	-	-

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Sanitary & Storm Sewer Utility

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
Local improvement tax	3,290	3,290	3,290	3,290
User fees and sales of goods	643,724	662,975	682,803	682,693
Internal charges to other departments	13,210	13,482	13,760	13,760
Subtotal	660,224	679,747	699,853	699,743
Salaries, wages & benefits	(84,140)	(86,250)	(88,420)	(90,645)
Contracted & general services	(35,500)	(35,500)	(35,500)	(35,500)
Materials, goods, supplies & utilities	(39,118)	(39,774)	(40,442)	(40,457)
Interest on long-term debt	(4,935)	(3,672)	(2,371)	(1,031)
Transfers to reserves	(404,296)	(420,380)	(436,960)	(434,610)
Debt principal repayment	(41,678)	(42,941)	(44,242)	(45,582)
Internal charges from other departments	(50,557)	(51,230)	(51,918)	(51,918)
Subtotal	(660,224)	(679,747)	(699,853)	(699,743)
Net tax cost	-	-	-	-

Garbage & Recycling Services

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
User fees and sales of goods	715,115	608,674	625,942	628,107
Internal charges to other departments	28,896	29,491	30,101	30,101
Transfers from reserves	-	-	-	-
Subtotal	744,011	638,165	656,043	658,208
Salaries, wages & benefits	(110,670)	(113,400)	(116,240)	(119,155)
Contracted & general services	(333,148)	(287,180)	(293,583)	(295,948)
Materials, goods, supplies & utilities	(26,500)	(27,000)	(29,500)	(32,000)
Transfers to reserves	(148,507)	(156,447)	(161,973)	(156,358)
Internal charges from other departments	(53,544)	(54,138)	(54,747)	(54,747)
Subtotal	(672,369)	(638,165)	(656,043)	(658,208)
Net tax cost	71,642	-	-	-

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Family & Community Support Services

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
User fees and sales of goods	1,000	1,000	1,000	1,000
Operating grant funding	246,208	242,226	242,226	242,226
Other	5,000	5,000	5,000	5,000
Internal charges to other departments	57,682	67,418	73,787	80,092
Subtotal	309,890	315,644	322,013	328,318
Salaries, wages & benefits	(182,750)	(187,325)	(192,010)	(196,815)
Contracted & general services	(28,750)	(28,250)	(28,250)	(28,250)
Materials, goods, supplies & utilities	(28,500)	(28,500)	(28,500)	(28,500)
Other expenditures	(500)	(500)	(500)	(500)
Transfers to other organizations	(55,000)	(56,500)	(58,000)	(59,500)
Internal charges from other departments	(14,390)	(14,569)	(14,753)	(14,753)
Subtotal	(309,890)	(315,644)	(322,013)	(328,318)
Net tax cost	-	-	-	-

Cemetery

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
User fees and sales of goods	20,480	21,228	22,051	22,051
Operating grant funding	3,000	3,000	3,000	3,000
Transfers from reserves	-	-	-	-
Subtotal	23,480	24,228	25,051	25,051
Salaries, wages & benefits	(24,895)	(25,520)	(26,165)	(26,820)
Contracted & general services	(2,040)	(2,081)	(2,122)	(2,122)
Materials, goods, supplies & utilities	(2,550)	(2,601)	(2,653)	(2,653)
Transfers to reserves	(5,000)	(5,000)	(5,000)	(5,000)
Internal charges from other departments	(7,899)	(8,104)	(8,314)	(8,314)
Subtotal	(42,384)	(43,306)	(44,254)	(44,909)
Net tax cost	(18,904)	(19,078)	(19,203)	(19,858)

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Physician Recruitment

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
Operating grant funding	-	-	-	-
Transfers from reserves	3,000	3,000	3,000	3,000
Subtotal	3,000	3,000	3,000	3,000
Other expenditures	(3,000)	(3,000)	(3,000)	(3,000)
Subtotal	(3,000)	(3,000)	(3,000)	(3,000)
Net tax cost	-	-	-	-

Economic Development

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
User fees and sales of goods	1,000	1,000	1,000	1,000
Operating grant funding	49,885	11,884	-	-
Transfers from reserves	6,000	-	-	-
Subtotal	56,885	12,884	1,000	1,000
Salaries, wages & benefits	(122,495)	(123,645)	(126,626)	(129,680)
Contracted & general services	(51,097)	(33,128)	(33,368)	(33,368)
Materials, goods, supplies & utilities	(8,838)	(2,855)	(2,873)	(2,873)
Subtotal	(182,430)	(159,628)	(162,867)	(165,921)
Net tax cost	(125,545)	(146,744)	(161,867)	(164,921)

Planning & Development

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
User fees and sales of goods	3,100	3,100	3,100	3,100
Licenses and permits	85,000	85,000	85,000	85,000
Subtotal	88,100	88,100	88,100	88,100
Salaries, wages & benefits	(126,120)	(129,280)	(132,520)	(135,840)
Contracted & general services	(108,263)	(111,438)	(114,775)	(118,275)
Internal charges from other departments	(23,718)	(24,332)	(24,962)	(24,962)
Subtotal	(258,101)	(265,050)	(272,257)	(279,077)
Net tax cost	(170,001)	(176,950)	(184,157)	(190,977)

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General Recreation & Parks

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
User fees and sales of goods	80,000	80,000	80,000	80,000
Operating grant funding	94,300	94,300	94,300	94,300
Other	2,500	2,500	2,500	2,500
Transfers from reserves	13,000	-	10,000	-
Subtotal	189,800	176,800	186,800	176,800
Salaries, wages & benefits	(221,160)	(226,645)	(232,320)	(238,140)
Contracted & general services	(49,500)	(51,500)	(53,500)	(55,500)
Materials, goods, supplies & utilities	(50,650)	(45,743)	(46,680)	(46,680)
Transfers to other organizations	(50,000)	(50,000)	(50,000)	(50,000)
Transfers to reserves	(89,600)	(114,600)	(139,600)	(164,600)
Internal charges from other departments	(46,339)	(47,150)	(47,979)	(47,979)
Subtotal	(507,249)	(535,638)	(570,079)	(602,899)
Net tax cost	(317,449)	(358,838)	(383,279)	(426,099)

Ice Arena

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
Rental	104,740	107,499	111,806	114,306
Subtotal	104,740	107,499	111,806	114,306
Salaries, wages & benefits	(106,065)	(108,675)	(111,395)	(114,185)
Contracted & general services	(22,184)	(12,184)	(22,184)	(12,184)
Materials, goods, supplies & utilities	(121,143)	(123,877)	(126,693)	(126,693)
Transfers to reserves	(9,180)	(19,364)	(9,551)	(19,551)
Internal charges from other departments	(9,792)	(9,988)	(10,188)	(10,188)
Subtotal	(268,364)	(274,088)	(280,011)	(282,801)
Net tax cost	(163,624)	(166,589)	(168,205)	(168,495)

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Aquatic Centre

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
User fees and sales of goods	100,304	101,910	103,884	103,884
Rental	10,000	10,000	10,000	10,000
Transfer from Reserves	8,625	-	-	-
Subtotal	118,929	111,910	113,884	113,884
Salaries, wages & benefits	(264,570)	(267,840)	(274,540)	(281,410)
Contracted & general services	(5,884)	(5,884)	(5,884)	(5,884)
Materials, goods, supplies & utilities	(35,488)	(22,937)	(23,013)	(23,013)
Subtotal	(305,942)	(296,661)	(303,437)	(310,307)
Net tax cost	(187,013)	(184,751)	(189,553)	(196,423)

Museum

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
User fees and sales of goods	2,500	2,500	2,500	2,500
Operating grant funding	7,000	14,000	14,000	14,000
Other	5,000	5,000	5,000	5,000
Subtotal	14,500	21,500	21,500	21,500
Salaries, wages & benefits	(123,505)	(126,090)	(131,495)	(136,910)
Contracted & general services	(10,960)	(10,960)	(10,960)	(10,960)
Materials, goods, supplies & utilities	(31,770)	(32,055)	(32,350)	(32,645)
Internal charges from other departments	(4,182)	(4,266)	(4,351)	(4,351)
Subtotal	(170,417)	(173,371)	(179,156)	(184,866)
Net tax cost	(155,917)	(151,871)	(157,656)	(163,366)

Library

	2025 Budget	2026 Plan	2027 Plan	2028 Plan
Contracted & general services	(29,853)	(31,891)	(32,369)	(32,369)
Transfers to other organizations	(203,000)	(203,000)	(203,000)	(203,000)
Subtotal	(232,853)	(234,891)	(235,369)	(235,369)
Net tax cost	(232,853)	(234,891)	(235,369)	(235,369)