

Account Number	Account Description	2025 Budget	2025 YTD	2025 - 2026 % Variation	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2026 Budget Comments
1-00-00-110	GEN - Residential Taxes	-2,776,700.00	-2,772,851.89	4%	-2,887,768.00	-3,003,278.72	-3,093,377.08	-3,186,178.39	Adjusted as per Council's direction & 4% 2026/27 & 3% 2028 (includes RCMP funding model)
1-00-00-111	GEN - Non-Residential Taxes	-759,377.00	-766,237.16	3%	-782,158.31	-805,623.06	-829,791.75	-854,685.50	Adjusted as per Council's direction & 3% subsequent (includes RCMP funding model)
1-00-00-112	Minimum Tax Levy	-6,200.00	-6,278.90	-3%	-6,000.00	-6,000.00	-6,000.00	-6,000.00	Minimum taxes payable for all properties @ \$500. This is based on 2025 calculations
1-00-00-115	GEN - Special Tax (Tangible Asset Purposes)	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00
1-00-00-116	GEN - Allowance for Uncollected Taxes	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00 No budgeted for
1-00-00-130	GEN - Franchise Agreements	-685,000.00	-563,843.47	4%	-710,000.00	-720,000.00	-730,000.00	-740,000.00	Adjusted to be closer to 2024 actual
1-00-00-510	GEN - Penalties & Costs	-90,000.00	-172,920.29	61%	-145,000.00	-110,000.00	-85,000.00	-60,000.00	Calculation is based on first six months annualized
1-00-00-515	GEN - Tax Recovery Costs	-1,600.00	-1,600.00	-38%	-1,000.00	-1,000.00	-1,000.00	-1,000.00	Tax Notification Filing Fees
1-00-00-550	GEN - Investment Return	-120,000.00	-115,928.28	-13%	-105,000.00	-105,000.00	-105,000.00	-105,000.00	Based closer to 2024 actual and in anticipation of interest rates dropping
1-12-00-490	ADMIN - Administration Costs Recovered	-8,000.00	-21,368.26	-13%	-7,000.00	-6,000.00	-5,000.00	-4,000.00	\$2.50/bill for printed water bill, NSF fee, etc
1-12-00-495	ADMIN - Assessment Appeals	0.00	-1,000.00	#DIV/0!	0.00	0.00	0.00	0.00	Fees are collected only if an assessment appeal is requested
1-12-00-551	ADMIN - Tax Recovery Properties - Property Revenue	0.00		#DIV/0!	0.00	0.00	0.00	0.00	This revenue is only realized if the tax forfeiture exceeds 15 years of holding
1-12-00-590	ADMIN - Other Revenue - Administration	-500.00	-2,297.50	0%	-500.00	-500.00	-500.00	-500.00	Miscellaneous revenue for general purposes
1-12-00-840	ADMIN - Provincial Conditional Grants	-54,690.00	-54,684.00	0%	-54,690.00	-54,690.00	-54,690.00	-54,690.00	LGFF Operating Grant
1-12-00-850	ADMIN - Conditional Grants - Other Governments	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00 No other government contributions are expected
1-12-00-920	ADMIN - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00
1-12-01-540	ADMIN - EV Charging Revenue	-200.00	-1,031.37	300%	-800.00	-800.00	-800.00	-800.00	Adjust to reflect closer to 2025 actual
1-21-00-590	POLICING - Other Revenue	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00 Reallocated to 1-00-00-110 & 111 as per MA
1-23-00-590	FIRE - Other General Revenue-Protective Services	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00 No other revenue is anticipated
1-23-00-920	FIRE - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00 No projects are planned for this year
1-24-00-590	DISASTER - Other General Revenues	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00 No other revenue is anticipated
1-24-00-840	DISASTER - Provincial Grant	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00 No Grants are planned for this year
1-24-00-920	DISASTER - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00 No projects are planned for this year
1-26-00-350	ENFORCEMENT - Contract with Other Local Government	-44,500.00	-15,361.87	87%	-83,200.00	-88,400.00	-93,600.00	-87,000.00	50% of 2nd CPO & associated costs as per agreement
1-26-00-410	ENFORCEMENT - Municipal Fines - Weeds & Grass	-15,000.00	-1,645.23	-100%	0.00	0.00	0.00	0.00	Based on anticipated ticket generation
1-26-00-510	ENFORCEMENT - Provincial Fines	-15,000.00	-18,407.00	27%	-19,000.00	-19,000.00	-19,000.00	-19,000.00	Based on 3 year average (after cost decreased)
1-26-00-520	ENFORCEMENT - Animal License Fee's	-1,000.00	-1,200.00	0%	-1,000.00	-1,000.00	-1,000.00	-1,000.00	Based on 3 year average (after cost decreased)
1-26-00-521	ENFORCEMENT - Business License Fee	-19,500.00	-15,675.00	-18%	-16,000.00	-16,000.00	-16,000.00	-16,000.00	Based on 5 year average (will review cost with user fee review)
1-26-00-522	ENFORCEMENT - Regional Business License	-50.00	-100.00	0%	-50.00	-50.00	-50.00	-50.00	Based on 2023 Actual
1-26-00-590	ENFORCEMENT - Other General Revenue	0.00	-2,005.56	#DIV/0!	0.00	0.00	0.00	0.00	0.00
1-26-00-840	ENFORCEMENT - Provincial Conditional Grants	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00 No projects are planned for this year
1-26-00-920	ENFORCEMENT - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00 No projects are planned for this year
1-26-01-410	ENFORCEMENT - Municipal Fines - Snow Removal	-15,000.00	-3,651.00	0%	-15,000.00	-15,000.00	-15,000.00	-15,000.00	Anticipated revenue from weed & snow enforcement
1-32-00-410	PUB WRKS - Cost Recovered	0.00	-233.10	#DIV/0!	0.00	0.00	0.00	0.00	Not a budget item
1-32-00-590	PUB WORKS - Other General Revenue	-5,000.00	-1,357.11	0%	-5,000.00	-5,000.00	-5,000.00	-5,000.00	Cost recovery for service provided to individuals and organizations
1-32-00-920	PUB WORKS - Drawn from Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No projects are planned for this year
1-41-00-410	WATER - Sale of Water	-656,400.00	-553,838.86	1%	-660,000.00	-670,000.00	-676,000.00	-676,000.00	Water distribution - All accounts thru regular billing process. Budget dollars are based on 2024 budget with approx a 2% increase
1-41-00-490	WATER - Water Connection Fees	-2,000.00	-2,375.00	0%	-2,000.00	-2,500.00	-2,500.00	-2,500.00	Cost of connecting the water meter (estimate of 15 to 20 new buildings)
1-41-00-500	WATER - Sale of Bulk Water	-50,000.00	-68,625.00	30%	-65,000.00	-65,000.00	-68,000.00	-68,000.00	Increase due to decommissioning of the bulk water station and alternative purchase agreement. Administration to follow with service provider to adjust for 2026 and beyond.







1-72-03-591	Fair Revenue - Calmar Days	-500.00	-3,206.05	0%	-500.00	-500.00	-500.00	-500.00	0.00	Misc. Revenue
1-74-00-410	CULTURE - Fines & Membership Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	REMOVE GL
1-74-00-490	CULTURE - General Revenue	-800.00	-500.89	0%	-800.00	-800.00	-800.00	-800.00	-800.00	Miscellaneous revenue for general purposes
1-74-00-590	CULTURE - Book Sales	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	REMOVE GL
1-74-00-840	CULTURE - Provincial Library Operating Grant	-21,477.00	-21,477.00	0%	-21,477.00	-21,477.00	-21,477.00	-21,477.00	-21,477.00	Alberta Libraries Grant
1-74-00-841	CULTURE - Other Grants	-9,000.00	-11,810.00	0%	-9,000.00	-9,000.00	-9,000.00	-9,000.00	-9,000.00	Leduc County distribution
1-74-00-850	CULTURE - Other Local Government Contributions	-85,000.00	-42,557.00	1%	-86,000.00	-87,000.00	-87,000.00	-87,000.00	-87,000.00	Leduc County cost share
1-74-01-850	CULTURE - Other Local Government Contributions	-2,600.00	0.00	0%	-2,600.00	-2,600.00	-2,600.00	-2,600.00	-2,600.00	Leduc County cost share
1-97-00-745	REQUISITION - Education Levy- Residential	-672,630.83	-672,264.69	2%	-686,083.45	-699,805.12	-713,801.22	-728,077.25	-728,077.25	Based on last year plus 2%
1-97-00-750	REQUISITION - Education Levy - Non-Residential	-210,387.10	-212,723.49	2%	-214,594.84	-218,886.74	-223,264.47	-227,779.76	-227,779.76	Based on last year plus 2%
1-97-00-755	REQUISITION - Leduc Foundation Levy	-37,321.00	-37,353.36	3%	-38,420.00	-39,000.00	-39,000.00	-39,000.00	-39,000.00	As per requisition
1-97-00-757	REQUISITION - Rural Polling Levy	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	Reallocated
		-7,737,232.93	-7,456,708.24	3.0%	-7,972,893.60	-8,103,710.64	-8,255,901.53	-8,349,737.90	-8,349,737.90	

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2-11-00-110	COUNCIL - Wages & Salaries	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00	0.00	No budgeted expense
2-11-00-115	Overtime	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00	0.00	No budgeted expense
2-11-00-130	COUNCIL - Employer's Contributions	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00	0.00	No budgeted expense
2-11-00-136	COUNCIL - Workers' Compensation Board Fees	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00	0.00	No budgeted expense
This budget line is for shared training sessions and not specific to individual Council members. Would include RMA, FCM, and other initiatives.											
2-11-00-148	COUNCIL - Training & Development	7,150.00	2%	7,300.00	7,500.00	7,700.00	7,900.00	8,100.00	8,300.00	8,500.00	7,700.00
2-11-00-215	COUNCIL - Freight & Postage	700.00	0%	700.00	700.00	700.00	700.00	700.00	700.00	700.00	percentage of postage
Council Land Line \$1,200 Council Phone Allowance \$6,000											
2-11-00-217	COUNCIL - Telephone	8,500.00	0%	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	Internet \$1,000
2-11-00-220	COUNCIL - Advertising	2,100.00	-62%	800.00	800.00	800.00	800.00	800.00	800.00	800.00	Ad-Remembrance Day, Sponsor Ad-Holiday Season, Other Advertisements
AB Munis Basic Membership fee \$3,500 39/20 Membership \$3,500 (currently suspended not included) Chamber Membership \$263.10 FCM Membership \$700 RMA Membership \$250 e-Scribe \$7,300 nothing identified at this time											
2-11-00-222	COUNCIL - Memberships & Subscriptions	12,000.00	7%	12,875.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	\$1,500 Leduc & District Food Bank
2-11-00-223	COUNCIL - Special Projects	20,000.00	-50%	10,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	\$1,490.40 NSWA
2-11-00-224	COUNCIL - Other Projects	14,500.00	3%	15,000.00	15,500.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	\$10,000 grant to other organizations
2-11-00-231	COUNCIL - Audit Fees	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-11-00-250	COUNCIL - Building Repairs & Maintenance	1,000.00	-50%	500.00	500.00	500.00	500.00	500.00	500.00	500.00	has been \$0 for last 5 years
2-11-00-270	COUNCIL - Insurance	3,800.00	8%	4,100.00	4,100.00	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	Council Chambers Insurance
2-11-00-510	COUNCIL - Printing & Stationery	1,200.00	-33%	800.00	800.00	800.00	800.00	800.00	800.00	800.00	Based on 5 year average
Regional Municipal Meetings, Collaboration & Networking based on 5 year average (+ interaction with eastern municipalities)											
2-11-00-511	COUNCIL - Special Events Hosting	3,000.00	0%	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	\$0 for previous 5 years, slowly start replacing laptops in 2027
2-11-00-520	Equipment, Parts, Repairs & Maintenance	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	Council Chambers allocation
2-11-00-540	COUNCIL - Power	1,900.00	32%	2,500.00	2,500.00	2,500.00	2,700.00	2,700.00	2,700.00	2,700.00	Council Chambers allocation
2-11-00-541	COUNCIL - Natural Gas	1,300.00	8%	1,400.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	Council Chambers allocation
2-11-00-590	COUNCIL - Other General Expenses-Legislative	8,000.00	-66%	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	Budget based on prior year expenses (adjusted in 2029 for election)
Monthly Remuneration 12 @ \$ 750.19 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00											
2-11-01-110	COUNCIL - Counsellor Faulkner - Remuneration & Fee	20,100.00	0%	20,100.00	20,100.00	20,100.00	20,100.00	20,100.00	20,100.00	20,100.00	10 - 5 Hours or More Meetings @ \$ 185.00
2-11-01-130	COUNCIL - Counsellor Faulkner - Benefits	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-01-140	COUNCIL - Counsellor Faulkner - Meals & Lodging	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Out of Town Travel (combined with training)
Conferences: AUMA, RMA etc.											
2-11-01-148	COUNCIL - Counsellor Faulkner - Training & Dev	3,700.00	35%	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00 Training AB Emergency Management, Municipal Courses etc.
2-11-01-212	COUNCIL - Counsellor Faulkner - Mileage	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel
Monthly Remuneration 12 @ \$ 750.19 60 - 0-3 Hour Meetings @ \$ 85.00 32 - 3-5 Hour Meetings @ \$ 135.00											
2-11-13-110	COUNCIL - Counsellor Gardner - Remuneration & Fee	20,100.00	45%	29,150.00	29,150.00	29,150.00	29,150.00	29,150.00	29,150.00	29,150.00	10 - 5 Hours or More Meetings @ \$ 185.00
2-11-13-130	COUNCIL - Counsellor Gardner - Benefits	1,000.00	35%	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00	Calculated at % of earnings (CPP & benefits @ \$14.95/month)
2-11-13-140	COUNCIL - Counsellor Gardner - Meals & Lodging	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Out of Town Travel (combined with training)
Conferences: AUMA, RMA etc.											
2-11-13-148	COUNCIL - Counsellor Gardner - Training & Dev	3,700.00	35%	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00 Training AB Emergency Management, Municipal Courses etc.
2-11-13-212	COUNCIL - Counsellor Gardner - Mileage	1,000.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	Out of Town Travel



2-12-00-232	ADMIN - Assessment Services	24,000.00	19,249.10	0%	24,000.00	26,000.00	26,000.00	26,000.00	26,000.00	Anticipation of contract renewal
2-12-00-233	ADMIN - Legal Fees	10,000.00	5,078.36	-20%	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	Based on 5 year average
2-12-00-250	ADMIN - Building Repairs & Maintenance	10,500.00	7,704.05	-19%	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	Based on 3 year average
2-12-00-270	ADMIN - Insurance	8,000.00	9,219.82	23%	9,800.00	10,300.00	11,000.00	11,000.00	11,500.00	Annual Allocation for Insurance cost
2-12-00-290	ADMIN - Entertainment & Hospitality	2,000.00	0.00	-50%	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	Social Functions & Recognition
2-12-00-510	ADMIN - Printing & Stationery	4,500.00	2,321.50	-33%	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	Based on 5 year average
2-12-00-511	ADMIN - Household Goods & Misc. Supplies	4,000.00	2,308.21	-25%	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	misc household
2-12-00-512	ADMIN - Janitor Contract	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	Contract for PW, PC and arena - moved to payroll
IT services \$65,000/year										
Internet \$3,000										
Postage Machine \$2,000										
Photocopier \$5,000										
OH&S Consultants \$20,000 (2 years)										
Software licenses (Adobe) \$2,500										
Stringray website maintenance \$20,000										
EV Charger software fee \$1,000										
2-12-00-513	ADMIN - Equipment Leases & Contracts	275,000.00	116,125.36	-39%	185,000.00	200,000.00	210,000.00	220,000.00	220,000.00	ERP \$60,000
2-12-00-516	ADMIN - Alarm Maintenance	550.00	300.00	9%	600.00	650.00	650.00	650.00	650.00	Based on 5 year average
2-12-00-520	ADMIN - Equipment Parts, Repairs & Maintenance	5,100.00	5,346.28	2%	5,200.00	5,300.00	5,300.00	5,300.00	5,300.00	Based on 5 year average
2-12-00-540	ADMIN - Power	4,850.00	5,667.62	34%	6,500.00	6,500.00	6,900.00	6,900.00	6,900.00	Based on quoted rate with Enmax contract renewal
2-12-00-541	ADMIN - Natural Gas	5,400.00	4,147.77	2%	5,500.00	5,600.00	5,600.00	5,600.00	5,600.00	Based on quoted rate with Enmax contract renewal
2-12-00-580	ADMIN - Other General Expenses	6,500.00	1,299.85	-54%	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	Based on 5 year average
2-12-00-761	ADMIN - Transfer to Reserves	530,550.00	0.00	-1%	524,200.00	500,000.00	500,000.00	500,000.00	500,000.00	50% of the revenue raised through franchise fees as per reserve policy
2-12-00-810	ADMIN - Bank Charges & Fees	9,000.00	11,674.98	56%	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	adjusted based on 2024 actuals
2-12-00-831	ADMIN - Debenture Principle	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	No debentures anticipated
2-12-00-832	ADMIN - Debenture Interest	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	No debentures anticipated
2-12-00-910	ADMIN - Tax Cancellations	0.00	400.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	No tax cancellations included in budget
2-12-00-920	ADMIN - Bad Debts	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	No budget for bad debts
2-12-00-999	ADMIN - Contingency Fund	50,000.00	16,545.21	-50%	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	Annual operating contingency for unexpected expenses
2-12-01-148	All Staff Training & Development	1,000.00	219.75	0%	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	Training to meet requirements of sitting on the OH&S Committee
2-12-01-540	EV Power	6,000.00	6,134.94	13%	6,800.00	6,800.00	7,000.00	7,000.00	7,000.00	Power to EV charger based on 2024 actual
2-21-00-745	POLICING - Provincial Policing	114,544.00	115,489.00	0%	114,544.00	160,000.00	185,000.00	205,000.00	205,000.00	RCMP cost funding model, province to absorb the 39% increase for 2025, future years adjusted to reflect the potential 39% increase
2-23-00-250	FIRE - Building Repairs & Maintenance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	No budget as this service is contracted out to regional service provider
2-23-00-270	FIRE - Insurance	3,000.00	2,990.21	3%	3,100.00	3,200.00	3,200.00	3,200.00	3,200.00	Old fire hall insurance allocation
2-23-00-514	FIRE - Contracted Services & Communications	185,000.00	87,693.56	3%	190,000.00	195,000.00	210,000.00	210,000.00	210,000.00	Regional Fire Fee for Service
2-23-00-540	FIRE - Power	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	Correct distribution
2-23-00-541	FIRE - Natural Gas	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	Correct distribution
2-24-00-110	DISASTER - Wages & Salaries	50,215.30	46,714.71	1%	50,820.38	53,000.00	55,000.00	55,000.00	55,000.00	Per distribution
2-24-00-115	DISASTER - Disaster - Overtime Earnings	2,000.00	0.00	0%	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	Minimal allowance for overtime
2-24-00-130	DISASTER - Employer Contributions	8,536.60	7,852.71	1%	8,639.46	9,010.00	9,350.00	9,350.00	9,350.00	Percentage of salary allocated to this cost center
2-24-00-136	DISASTER - Workers' Compensation Board Fees	780.00	578.92	79%	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	3% of \$46k premium based on wage distribution
2-24-00-140	DISASTER - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	reallocated to training and development
Disaster Services \$4,000										
OH&S \$2,000										
EOC training- IOS/ICS/EOC Management										
Basic Emergency Management - \$500										
2-24-00-217	DISASTER - Training & Development	11,000.00	2,603.34	-18%	9,000.00	10,000.00	10,000.00	10,000.00	10,000.00	Internet and based on porting to VOIP system once fibre is available
2-24-00-231	DISASTER - Disaster Services Emergency Line	2,800.00	849.97	-61%	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	Allocation changed to be 100% through Administration
2-24-00-231	DISASTER - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	

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2-26-00-541	ENFORCEMENT - Natural Gas	2,700.00	1,698.11	-22%	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	Annual allocation for distributed costs - corrected distribution	0.00
2-26-00-590	ENFORCEMENT - Other General Expenses	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00	No budget allocation for the line
2-26-00-761	ENFORCEMENT - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	Offset for municipal fine revenue for weeds & snow removal and bring	0.00
2-26-00-240	ENFORCEMENT - Bylaw Enforcement - Snow Removal	30,000.00	7,755.00	-67%	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	Offset for municipal fine revenue for weeds & snow removal and bring
2-32-00-110	ROADS - Wages & Salaries	166,065.91	119,867.77	-15%	199,958.13	195,000.00	199,958.13	199,958.13	199,958.13	205,000.00	Per distribution
2-32-00-115	ROADS - Overtime	5,200.00	3,421.15	-17%	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	4,500.00	Based on 2024 actuals
2-32-00-116	ROADS - On Call	8,000.00	9,839.05	38%	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	Split between roads, water & sewer
2-32-00-117	ROADS - Casual Labour	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00	No budget allocation for the line
2-32-00-130	ROADS - Employer Contributions	26,890.55	24,444.31	15%	31,033.30	31,200.00	31,200.00	31,840.00	32,800.00	32,800.00	Percentage of salary allocated to this cost center
2-32-00-136	ROADS - Worker's Compensation Board Fees	1,820.00	1,350.83	81%	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00	7% of \$46k premium based on wage distribution
2-32-00-140	ROADS - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00	reallocated to training and development
2-32-00-148	ROADS - Training & Development	5,000.00	2,841.33	10%	5,500.00	6,000.00	6,000.00	7,000.00	7,000.00	7,000.00	Commercial truck training, loader, grader, skidsteer certificates, etc.
2-32-00-210	ROADS - Vehicle Allowance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00	\$0 for previous 5 years
2-32-00-212	ROADS - Mileage	500.00	0.00	-100%	0.00	0.00	0.00	0.00	0.00	0.00	Based on 5 year average
2-32-00-215	ROADS - Freight & Postage	600.00	251.44	0%	600.00	600.00	600.00	600.00	600.00	600.00	Based on 5 year average
2-32-00-217	ROADS - Telephones	5,000.00	3,864.16	-10%	4,500.00	4,500.00	4,500.00	4,700.00	4,700.00	4,700.00	Internet (connection with Fiber) and phones
2-32-00-220	ROADS - Advertising	500.00	0.00	0%	500.00	500.00	500.00	500.00	500.00	500.00	Advertising equipment sales, bylaws etc. based on 5 year average
2-32-00-230	ROADS - Engineering Fees	22,000.00	14,581.72	9%	24,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	Survey, geotechnical investigation, project planning
2-32-00-231	ROADS - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-32-00-250	ROADS - Building Repairs & Maintenance	18,000.00	13,718.98	4%	18,750.00	19,000.00	19,000.00	19,500.00	19,500.00	19,500.00	hvac, gas system calibration, overhead door insp, pressure wash system annual, lift inspection
2-32-00-252	ROADS - R/R Ditch Maintenance	0.00	0.00	#DIV/0!	0.00	10,000.00	10,000.00	0.00	0.00	0.00	No expenses in the last 5 years in this GL (activity needed every 5 years, was done in 2022)
2-32-00-253	ROADS - Roadway Maintenance	58,000.00	57,845.68	0%	58,000.00	58,000.00	58,000.00	58,000.00	58,000.00	58,000.00	gravel, pothole materials, winter salt/sand
2-32-00-254	ROADS - Sidewalk Maintenance	35,000.00	31,653.45	-57%	15,000.00	15,000.00	15,000.00	17,000.00	17,000.00	17,000.00	annual third party inspection, grinding program, spot repairs
2-32-00-260	ROADS - Equipment Leases & Rental	2,500.00	0.00	20%	3,000.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	Lift rentals
2-32-00-270	ROADS - Insurance	22,000.00	20,733.89	5%	23,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	Allocation distributed to this department
2-32-00-510	ROADS - Printing & Stationary	600.00	456.92	0%	600.00	600.00	600.00	600.00	600.00	600.00	Allocation distributed to this department
2-32-00-511	ROADS - Shop Supplier & Miscellaneous Supplies	15,000.00	15,419.65	7%	16,000.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	greases, hydraulics, shop consumables, bolts, cleaning supplies, garbage bags, bulbs, etc.
2-32-00-513	ROADS - Contracted Services	17,500.00	16,891.12	3%	18,000.00	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	crack filling, boulevard or easement tree pruning
2-32-00-516	ROADS - Alarm	100.00	0.00	0%	100.00	100.00	100.00	100.00	100.00	100.00	heavy equ maintenance parts, truck CVR, grader blades, tires, filters, wear parts, mechanic support.
2-32-00-520	ROADS - Equipment Maintenance & Repair	41,000.00	35,857.14	1%	41,500.00	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	heavy equ maintenance parts, truck CVR, grader blades, tires, filters, wear parts, mechanic support.
2-32-00-521	ROADS - Fuel & Oil	36,000.00	20,489.50	3%	37,000.00	38,000.00	38,000.00	38,000.00	38,000.00	38,000.00	Varies based on all equipment, vehicles and machinery. Agreement with Co-op to achieve cost savings, based on fuel anticipated increases
2-32-00-522	ROADS - Vehicle Parts, Repairs & Maintenance	10,000.00	9,803.63	8%	10,750.00	11,000.00	11,000.00	11,500.00	11,500.00	11,500.00	light duty trucks filters, tires, glass, misc parts, mechanic support.
2-32-00-523	ROADS - Small Tools	4,500.00	3,206.61	2%	4,600.00	4,700.00	4,700.00	4,700.00	4,700.00	4,700.00	Milwaukee tools, drill bits, screw drivers, hammers, picks
2-32-00-524	ROADS - Traffic Safety Devices	4,600.00	4,148.30	4%	4,800.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	traffic signs, posts, barricades, pylons
2-32-00-530	ROADS - Road Materials	45,000.00	42,533.21	3%	46,500.00	48,000.00	48,000.00	50,000.00	50,000.00	50,000.00	Winter salt/sand based on anticipated increases
2-32-00-531	ROADS - Safety Equipment	5,500.00	2,770.83	9%	6,000.00	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00	boots, vests, first aid stock
2-32-00-540	ROADS - Power	20,250.00	15,961.65	5%	22,250.00	22,250.00	22,250.00	22,250.00	22,250.00	22,250.00	Allocation distributed to this department
2-32-00-541	ROADS - Natural Gas	9,070.00	5,954.57	11%	10,070.00	11,070.00	11,070.00	11,070.00	11,070.00	11,070.00	Allocation distributed to this department
2-32-00-542	ROADS - Power - Street Lights	163,000.00	146,213.82	2%	166,000.00	169,000.00	169,000.00	169,000.00	169,000.00	169,000.00	Allocation distributed to this department
2-32-00-580	ROADS - Other General Expenses	5,000.00	0.00	0%	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	Allocation distributed to this department
2-32-00-761	ROADS - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00	No allocation budgeted
2-32-00-831	ROADS - Debenture Principle	176,756.00	176,755.05	3%	181,950.00	187,290.00	187,290.00	192,810.00	192,810.00	192,810.00	Streets & Sewer (4000900)
2-32-00-832	ROADS - Debenture Interest	68,770.00	68,769.89	-8%	63,590.00	58,240.00	58,240.00	52,720.00	52,720.00	52,720.00	Public Works Shop (4002615)

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2-41-00-110	WATER - Wages & Salaries	169,065.91	119,865.95	15%	193,958.13	195,000.00	199,000.00	205,000.00	Per distribution
2-41-00-115	WATER - Overtime	5,000.00	3,421.02	0%	4,300.00	4,300.00	4,500.00	4,500.00	8% of Wages and Salaries used for calculation
2-41-00-116	WATER - On Call	16,000.00	11,353.60	0%	13,000.00	13,000.00	13,000.00	13,000.00	Split between roads, water & sewer
2-41-00-130	WATER - Employer Contributions	26,890.55	24,440.63	15%	31,033.30	31,200.00	31,840.00	32,800.00	Percentage of salary allocated to this cost center
2-41-00-136	WATER - Workers' Compensation Board Fees	1,820.00	1,350.83	81%	3,300.00	3,300.00	3,300.00	3,300.00	7% of \$46k premium based on wage distribution
2-41-00-140	WATER - Meals & Lodging	0.00		#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-41-00-148	WATER - Training & Development	7,500.00	5,379.55	7%	8,000.00	8,000.00	8,000.00	8,000.00	water certification CEU upkeep, ground disturbance, etc.
2-41-00-210	WATER - Vehicle Allowance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	
2-41-00-212	WATER - Mileage	500.00		-100%	0.00	0.00	0.00	0.00	no expenses in this GL in the previous 5 years
2-41-00-215	WATER - Freight & Postage	800.00	356.30	0%	800.00	800.00	800.00	800.00	Based on 5 year average
2-41-00-217	WATER - Telephone	6,100.00	4,941.08	-10%	5,500.00	5,500.00	5,700.00	5,700.00	Internet and phones
2-41-00-220	WATER - Advertising	500.00		0%	500.00	500.00	500.00	500.00	Water shut off, water bans, spray park etc.
2-41-00-222	WATER - Memberships & Subscriptions	750.00	366.42	10%	825.00	875.00	875.00	875.00	AWWOA
2-41-00-231	WATER - Audit Fees	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Administration
2-41-00-250	WATER - Building Repairs & Maintenance	1,250.00	1,135.51	20%	1,500.00	1,750.00	1,750.00	1,750.00	paint, pump/house maintenance, roof etc.
2-41-00-253	WATER - Infrastructure Maintenance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Combined with 2-41-00-522
2-41-00-260	WATER - Equipment Lease & Rental	250.00	12,429.29	8%	0.00	0.00	0.00	0.00	no expenses in this GL in the previous 5 years
2-41-00-270	WATER - Insurance	13,000.00	35,142.67	2%	14,000.00	15,000.00	15,000.00	15,000.00	Allocation distributed to this department
2-41-00-300	WATER - Water Purchases	382,000.00	2,029.63	0%	391,000.00	406,000.00	406,000.00	406,000.00	Water purchased for resale and distribution
2-41-00-510	WATER - Printing & Stationary	4,000.00		0%	4,000.00	4,000.00	4,000.00	4,000.00	Allocation distributed to this department
2-41-00-511	WATER - Household Goods & Miscellaneous Supplies	2,000.00	1,274.62	0%	2,000.00	2,000.00	2,000.00	2,000.00	Chlorine packets for water testing etc.
2-41-00-513	WATER - Contracted Services	5,000.00	3,586.25	20%	6,000.00	6,000.00	6,000.00	6,000.00	Hydrant antifreeze
2-41-00-516	WATER - Alarm	0.00		#DIV/0!	0.00	0.00	0.00	0.00	no expense in this GL since 2019
2-41-00-520	WATER - Equipment Parts, Repairs & Maintenance	26,000.00	22,045.72	2%	26,500.00	27,000.00	27,800.00	27,800.00	reservoir equ main, PLC call out system, vibration analysis on VSP
2-41-00-521	WATER - Fuel & Oil	3,400.00	2,491.66	12%	3,800.00	4,200.00	4,200.00	4,200.00	27,800.00 pumps, flow meter calibration
2-41-00-522	WATER - Infrastructure Repairs	64,000.00	68,219.08	2%	65,000.00	67,000.00	67,000.00	67,000.00	Allocation distributed to this department
2-41-00-523	WATER - Small Tools	500.00	18.95	0%	500.00	500.00	500.00	500.00	line breaks, valves, hydrants, cc's
2-41-00-530	WATER - Water Meters	40,000.00	29,767.00	25%	50,000.00	55,000.00	55,000.00	55,000.00	metal detectors, shovels, hammers, saws etc.
2-41-00-540	WATER - Power	26,750.00	23,270.69	4%	27,750.00	28,750.00	28,750.00	28,750.00	almost \$600 per meter and many are going to be replaced in near future. Need to plan to change them all.
2-41-00-541	WATER - Natural Gas	17,875.00	16,390.22	6%	18,875.00	19,875.00	19,875.00	19,875.00	Allocation distributed to this department
2-41-00-761	WATER - Transfer to Reserves	0.00		#DIV/0!	0.00	0.00	0.00	0.00	No allocation budgeted
2-41-00-831	WATER - Depenture Principle	32,971.00	16,362.41	3%	33,970.00	35,000.00	36,055.00	36,055.00	51 St Water Line (4001773)
2-41-00-832	WATER - Depenture Interest	12,295.00	6,269.84	-8%	11,298.00	10,271.00	9,214.00	9,214.00	Reservoir (4002118)
2-41-00-920	WATER - Bad Debts	0.00	140.65	#DIV/0!	0.00	0.00	0.00	0.00	51 St Water Line (4001773)
2-41-00-110	SEWER - Wages & Salaries	169,065.91	119,867.77	15%	193,958.13	195,000.00	199,000.00	205,000.00	Reservoir (4002118)
2-41-00-115	SEWER - Overtime	3,300.00	3,421.15	21%	4,000.00	4,000.00	4,600.00	4,600.00	No budget for bad debts
2-41-00-116	SEWER - On Call	16,000.00	11,353.60	21%	13,000.00	13,000.00	13,000.00	13,000.00	Anticipated OT based on previous years
2-41-00-130	SEWER - Employer Contributions	26,890.55	24,444.31	15%	31,033.30	31,200.00	31,840.00	32,800.00	Split between roads, water & sewer
2-41-00-136	SEWER - Workers' Compensation Board Fees	1,820.00	1,350.83	81%	3,300.00	3,300.00	3,300.00	3,300.00	Percentage of salary allocated to this cost center
2-41-00-140	SEWER - Meals & Lodging	0.00		#DIV/0!	0.00	0.00	0.00	0.00	7% of \$46k premium based on wage distribution
2-41-00-148	SEWER - Training & Development	4,500.00	2,508.35	7%	4,800.00	5,000.00	5,000.00	5,000.00	AWWOA, AWWMA
2-41-00-210	SEWER - Vehicle Allowance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Wastewater certification CEU upkeep, confined space entry, first aid
2-41-00-215	SEWER - Freight & Postage	1,000.00	356.30	0%	1,000.00	1,000.00	1,000.00	1,000.00	Removed
2-41-00-217	SEWER - Telephone	3,100.00	1,913.62	-19%	2,500.00	2,500.00	2,700.00	2,700.00	Based on 5 year average
2-41-00-230	SEWER - Engineering Fees	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Internet and phones
2-41-00-231	SEWER - Audit Fees	0.00		#DIV/0!	0.00	0.00	0.00	0.00	no expenses to this GL in previous 5 years
2-41-00-253	SEWER - Infrastructure Repair & Maintenance	0.00		#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Administration
2-41-00-254	SEWER - Weed Control	1,500.00	886.00	33%	2,000.00	2,000.00	2,000.00	2,000.00	combined GL with 2-41-00-520
2-41-00-260	SEWER - Equipment Lease & Rental	1,250.00	0.00	20%	1,500.00	1,750.00	1,750.00	1,750.00	lagoon spraying
2-41-00-270	SEWER - Insurance	14,500.00	13,580.52	7%	15,500.00	16,500.00	16,500.00	16,500.00	rent equipment we don't own or need to own
2-41-00-510	SEWER - Printing & Stationary	500.00	257.00	0%	500.00	500.00	500.00	500.00	Allocation distributed to this department
2-41-00-511	SEWER - Household Goods & Miscellaneous Supplies	650.00	353.20	8%	700.00	750.00	750.00	750.00	Allocation distributed to this department

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2-42-00-513	SEWER - Contracted Services	18,000.00	21,183.19	58%	28,500.00	62,000.00	29,000.00	19,000.00	plumber reimbursement, sewer main flushing, sewer main camera work, lagoon dredge & weed harvesting in 2027
2-42-00-516	SEWER - Alarm	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	0.00 No alarms budgeted
2-42-00-520	SEWER - Equipment Parts, Repairs & Maintenance	15,000.00	10,769.50	5%	15,750.00	16,250.00	17,500.00	17,500.00	sewer and lift station upkeep, parts, electrical, etc
2-42-00-521	SEWER - Fuel & Oil	2,400.00	2,170.38	4%	2,500.00	2,600.00	2,600.00	2,600.00	Allocation distributed to this department
2-42-00-522	SEWER - Vehicles Parts, Repairs & Maintenance	1,600.00	977.56	6%	1,700.00	1,800.00	1,800.00	1,800.00	Allocation distributed to this department
2-42-00-523	SEWER - Small Tools	500.00	661.00	0%	500.00	500.00	500.00	500.00	shovels, hammers, picks etc.
2-42-00-525	SEWER - Water & Sewer Infrastructure	35,000.00	24,167.58	9%	38,000.00	38,000.00	38,000.00	38,000.00	main or service repairs
2-42-00-530	SEWER - Chemical Supplies	13,000.00	6,616.50	246%	45,000.00	45,000.00	45,000.00	45,000.00	discharge
2-42-00-540	SEWER - Power	76,000.00	57,901.13	1%	77,000.00	78,000.00	78,000.00	78,000.00	Allocation distributed to this department
2-42-00-761	SEWER - Transfer to Reserves	85,000.00	2,170.38	-76%	20,000.00	20,000.00	20,000.00	20,000.00	Transfer of lagoon water sales to reserve
2-42-00-831	SEWER - Debenture Principle	53,047.00	26,237.17	4%	55,380.00	0.00	0.00	0.00	50 St Widening (4000150)
2-42-00-832	SEWER - Debenture Interest	4,161.00	2,366.59	-56%	1,820.00	0.00	0.00	0.00	50 St Widening (4000150)
2-42-00-920	SEWER - Bad Debts	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget for bad debts
2-43-00-110	GARBAGE - Salaries & Wages	60,179.75	73,523.74	-3%	58,341.76	61,000.00	65,000.00	67,000.00	As per distribution
2-43-00-115	GARBAGE - Overtime	2,300.00	1,523.04	13%	2,600.00	2,600.00	3,000.00	3,000.00	Anticipated OT based on previous years
2-43-00-116	GARBAGE - On Call	903.75	903.75	#DIV/0!	0.00	0.00	0.00	0.00	
2-43-00-130	GARBAGE - Employer Contributions	9,628.75	14,975.03	-3%	9,334.68	9,760.00	10,400.00	10,720.00	Percentage of salary allocated to this cost center
2-43-00-136	GARBAGE - Workers' Compensation Board Fees	1,820.00	1,350.86	81%	3,300.00	3,300.00	3,300.00	3,300.00	7% of \$46k premium based on wage distribution
2-43-00-215	GARBAGE - Freight & Postage	800.00	356.30	0%	800.00	800.00	800.00	800.00	Based on 5 year average
2-43-00-231	GARBAGE - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Allocation changed to 100% through Administration
2-43-00-270	GARBAGE - Insurance	4,400.00	4,111.55	5%	4,600.00	4,800.00	4,800.00	4,800.00	Allocation distributed to this department
2-43-00-300	GARBAGE - Landfill Fees & Charges	22,000.00	25,020.49	36%	30,000.00	30,000.00	30,000.00	30,000.00	Garbage disposal at Leduc Regional Landfill based on 5 year average
2-43-00-510	GARBAGE - Printing & Stationary	500.00	257.00	0%	500.00	500.00	500.00	500.00	Allocation and addition of organics depot
2-43-00-513	GARBAGE - Contracted Services	29,500.00	25,233.12	5%	31,000.00	33,000.00	33,000.00	33,000.00	Allocation distributed to this department
2-43-00-514	GARBAGE - Garbage Service Contract	105,000.00	84,541.79	-24%	80,000.00	85,000.00	87,000.00	90,000.00	GFL- grass based
2-43-00-515	GARBAGE - Recycling Service Contract	20,000.00	9,889.89	-100%	0.00	0.00	0.00	0.00	0.00 Circular Material took over April 2025
2-43-00-540	GARBAGE - Power	1,050.00	0.00	10%	1,150.00	1,250.00	1,250.00	1,250.00	Allocation distributed to this department
2-43-00-541	GARBAGE - Natural Gas	5,200.00	4,539.48	2%	5,300.00	5,400.00	5,400.00	5,400.00	Allocation distributed to this department
2-43-00-761	GARBAGE - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget allocation for this line
2-49-00-513	RECYCLING - Contracted Services	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	eliminate for 2023 (created in 2022 and never used)
2-49-00-515	RECYCLING - Recycling Service Contract	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	eliminate for 2023 (created in 2022 and never used)
2-51-00-110	FAMILY SERV - Wages & Salaries	24,500.00	22,818.66	-42%	14,252.00	16,000.00	18,000.00	18,000.00	Per distribution
2-51-00-115	FAMILY SERV - Overtime	500.00	26.33	0%	500.00	500.00	500.00	500.00	Estimated overtime to be paid. Will be adjusted once the new programs/events are identified.
2-51-00-130	FAMILY SERV - Employer Contributions	4,165.00	1,826.89	78%	7,422.84	7,720.00	8,060.00	8,060.00	Percentage of salary allocated to this cost center
2-51-00-136	FAMILY SERV - Workers' Compensation Board Fees	1,040.00	771.91	83%	1,900.00	1,900.00	1,900.00	1,900.00	4% of \$46k premium based on wage distribution
2-51-00-140	FAMILY SERV - Meals & Lodging	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	reallocated to training and development
2-51-00-148	FAMILY SERV - Training & Development	2,200.00	0.00	5%	2,300.00	2,400.00	2,400.00	2,400.00	Conferences, training etc (combined with meals and lodging)
2-51-00-210	FAMILY SERV - Vehicle Allowance	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-51-00-212	FAMILY SERV - Mileage	500.00	0.00	0%	500.00	500.00	500.00	500.00	Conferences, training etc
2-51-00-215	FAMILY SERV - Freight & Postage	500.00	356.30	10%	550.00	550.00	550.00	550.00	Based on 5 year average
2-51-00-217	FAMILY SERV - Telephone	550.00	476.74	0%	550.00	550.00	550.00	550.00	Landline expense only
2-51-00-220	FAMILY SERV - Advertising	500.00	0.00	0%	500.00	600.00	600.00	600.00	Departmental program promotional materials Awareness campaign materials
2-51-00-221	FAMILY SERV - Program Hosting Expense	11,000.00	10,327.41	67%	20,000.00	20,000.00	20,000.00	20,000.00	Kindness Month \$2000 Lemonade Stand Day \$2000 (sponsored event) National Volunteer Week \$2000 Seniors Week \$2500 Frauds & Scams \$1500 RWK Grant Program \$5000 (dependant on grant success) Community Connections Event \$500 Indigenous Awareness Event \$500 Terry Fox Run \$1000
2-51-00-222	FAMILY SERV - FCS Municipal Cost Share Portion	14,200.00	0.00	-100%	0.00	0.00	0.00	0.00	Miscellaneous Other Programming \$3000 2025 re-negotiation of the FCS agreement w/Leduc County

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2-51-00-225	FAMILY SERV - Volunteer Recognition	2,500.00	0.00	0%		2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	Volunteer honorariums 0.00 Allocation changed to be 100% through Admin
2-51-00-231	FAMILY SERV - Audit Fees	0.00	0.00	#DIV/0!		0.00	0.00	0.00	0.00	0.00	
2-51-00-260	FAMILY SERV - Office Rental	0.00	0.00	#DIV/0!		0.00	0.00	0.00	0.00	0.00	
2-51-00-270	FAMILY SERV - Insurance	0.00	0.00	#DIV/0!		0.00	0.00	0.00	0.00	0.00	Allocation changed to be 100% through Admin
2-51-00-510	FAMILY SERV - Printing & Stationary	800.00	1,211.16	63%		1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	Allocation distributed to this department
2-51-00-511	FAMILY SERV - Household & Miscellaneous Goods	300.00	0.00	0%		300.00	300.00	300.00	300.00	300.00	General supplies
2-51-00-520	FAMILY SERV - Equipment Parts, Repairs & Main	400.00	0.00	0%		400.00	400.00	400.00	400.00	400.00	Office Equipment
2-51-00-540	FAMILY SERV - Power	0.00	0.00	#DIV/0!		0.00	0.00	0.00	0.00	0.00	Changed distribution to be Administration
2-51-00-541	FAMILY SERV - Natural Gas	0.00	#DIV/0!			0.00	0.00	0.00	0.00	0.00	Changed distribution to be Administration
2-51-00-590	FAMILY SERV - Other General Expenses	500.00	226.98	0%		500.00	500.00	500.00	500.00	500.00	Allocation distributed to this department
2-51-01-511	FAMILY SERV - Christmas Elves Prog. Donation Exp.	4,000.00	0.00	0%		4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
2-51-01-512	FAMILY SERV - Christmas Elves Prog. Hosting Exp.	0.00	0.00	#DIV/0!		0.00	0.00	0.00	0.00	0.00	Christmas Elves expenses combined
2-61-00-110	MUNI DEV - Wages & Salaries	96,089.00	97,241.74	3%		99,020.80	102,000.00	105,000.00	112,000.00	112,000.00	Per distribution
2-61-00-115	MUNI DEV - Overtime	0.00	0.00	#DIV/0!		0.00	0.00	0.00	0.00	0.00	0.00 no overtime budgeted
2-61-00-130	MUNI DEV - Employer Contributions	14,413.35	18,960.93	37%		19,804.16	20,400.00	21,000.00	22,400.00	22,400.00	Percentage of salary allocated to this cost center
2-61-00-136	MUNI DEV - Workers' Compensation Board Fees	1,040.00	771.90	83%		1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	4% of \$46k premium based on wage distribution
2-61-00-140	MUNI DEV - Meals & Lodging	0.00	0.00	#DIV/0!		0.00	0.00	0.00	0.00	0.00	reallocated to training and development
2-61-00-148	MUNI DEV - Training & Development	5,500.00	3,241.91	5%		5,750.00	5,900.00	6,000.00	6,000.00	6,000.00	APR/CIP/ADOA
2-61-00-150	MUNI DEV - S.D.A.B. Meeting Fees	3,000.00	0.00	0%		3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	To cover expenses if Subdivision/Development is appealed
2-61-00-210	MUNI DEV - Vehicle Allowance	0.00	#DIV/0!			0.00	0.00	0.00	0.00	0.00	No budget is anticipated
2-61-00-215	MUNI DEV - Freight & Postage	1,500.00	839.02	0%		1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	Based on 5 year average
2-61-00-217	MUNI DEV - Telephone	1,200.00	404.40	0%		1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	Based on 5 year average
2-61-00-220	MUNI DEV - Advertising	1,100.00	0.00	-9%		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	Subdivision, bylaws and open houses. This considers Council's advertising by/viw.
2-61-00-221	MUNI DEV - Title & Land Searches	1,000.00	350.00	0%		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	Information gathering for developments based on 5 year average
2-61-00-222	MUNI DEV - Memberships & Subscriptions	2,100.00	1,533.65	7%		2,250.00	2,250.00	2,300.00	2,300.00	2,300.00	CPAA, CIP, Appl
2-61-00-223	MUNI DEV - Subdivision & Development Costs	0.00	0.00	#DIV/0!		0.00	0.00	0.00	0.00	0.00	Planning consultation (\$0 the last 5 years)
2-61-00-230	MUNI DEV - Engineering Fees	32,000.00	14,860.02	-15%		26,000.00	26,500.00	27,000.00	27,000.00	27,000.00	Review drawings and consultation on development
2-61-00-231	MUNI DEV - Audit Fees	0.00	0.00	#DIV/0!		0.00	0.00	0.00	0.00	0.00	Inspections for FAC, CCC, sub. and dev. review
2-61-00-232	MUNI DEV - Inspection Fees	20,000.00	30,729.36	50%		30,000.00	30,000.00	32,000.00	32,000.00	32,000.00	Building, Electrical, Plumbing Inspections
2-61-00-233	MUNI DEV - Legal Fees	10,000.00	6,931.43	5%		10,500.00	11,000.00	12,000.00	12,000.00	12,000.00	Consultation for agreements, MGA, appeals, etc.
2-61-00-234	MUNI DEV - Planning Fees	0.00	0.00	#DIV/0!		0.00	0.00	0.00	0.00	0.00	No budget is anticipated
2-61-00-510	MUNI DEV - Printing & Stationary	750.00	342.66	3%		775.00	800.00	800.00	800.00	800.00	Using various communication tools aiming at increasing visibility and reducing cost.
2-61-00-513	MUNI DEV - Contracted Services	35,000.00	15,660.00	-26%		26,000.00	26,500.00	27,000.00	27,000.00	27,500.00	GIS annual fee + asset management + planning support as needed
2-61-00-515	MUNI DEV - Other Contracted Services	0.00	4.76	#DIV/0!		0.00	0.00	0.00	0.00	0.00	No budget is anticipated
2-61-00-520	MUNI DEV - Cost of Land Sold	0.00	0.00	#DIV/0!		0.00	0.00	0.00	0.00	0.00	No budget is anticipated
2-61-00-540	MUNI DEV - Admin Power	0.00	0.00	#DIV/0!		0.00	0.00	0.00	0.00	0.00	Changed distribution
2-61-00-761	MUNI DEV - Transfer to Reserves	0.00	0.00	#DIV/0!		0.00	0.00	0.00	0.00	0.00	No budget is anticipated
2-62-00-110	EC DEVELOPMENT - Wages & Salaries	112,538.24	101,511.65	9%		122,940.36	124,000.00	127,000.00	129,000.00	129,000.00	Per distribution
2-62-00-115	EC DEVELOPMENT - Overtime	2,550.00	0.00	0%		2,550.00	2,550.00	2,550.00	2,550.00	2,550.00	2% of Wages and Salaries used for calculation
2-62-00-130	EC DEVELOPMENT - Employer Contributions	16,880.74	20,121.74	31%		22,129.26	22,320.00	22,860.00	23,220.00	23,220.00	Percentage of salary allocated to this cost center
2-62-00-136	EC DEVELOPMENT - Workers' Compensation Board Fees	2,080.00	1,543.80	78%		3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	8% of \$46k premium based on wage distribution
2-62-00-140	EC DEVELOPMENT - Meals & Lodging	0.00	0.00	#DIV/0!		0.00	0.00	0.00	0.00	0.00	reallocated to training and development
2-62-00-148	EC DEVELOPMENT - Training & Development	4,300.00	4,046.29	-15%		3,500.00	3,500.00	3,700.00	3,700.00	3,700.00	Sectoral training (targeted industry)
2-62-00-210	EC DEVELOPMENT - Vehicle Allowance	0.00	0.00	#DIV/0!		0.00	0.00	0.00	0.00	0.00	No budget is anticipated
2-62-00-212	EC DEVELOPMENT - Mileage	1,000.00	0.00	-50%		500.00	500.00	500.00	500.00	500.00	For business visits / conference / - only when the cruiser is unavailable
2-62-00-215	EC DEVELOPMENT - Freight & Postage	700.00	356.30	0%		700.00	700.00	700.00	700.00	700.00	Based on 5 year average
2-62-00-217	EC DEVELOPMENT - Telephone	600.00	400.00	0%		600.00	600.00	600.00	600.00	600.00	\$50 x 12 months
2-62-00-220	EC DEVELOPMENT - Advertising	16,000.00	7,584.81	-100%		0.00	0.00	0.00	0.00	0.00	Combined with promo & research
2-62-00-222	EC DEVELOPMENT - Memberships & Subscriptions	4,000.00	2,986.50	-25%		3,000.00	3,000.00	3,200.00	3,200.00	3,200.00	EDAC, Chamber, Discover Leduc. May need to increase if the 39/20 Alliance comes back.



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2-74-00-136	CULTURE - Workers' Compensation Board Fees	3,000.00	1,157.85	17%	3,500.00	3,700.00	3,900.00	4,100.00	Percentage of salary allocated to this cost center.
2-74-00-140	CULTURE - Meals	300.00	0.00	0%	300.00	300.00	300.00	300.00	300.00 Conferences and Training
2-74-00-148	CULTURE - Training & Development	1,000.00	732.73	100%	2,200.00	2,100.00	2,200.00	2,300.00	Conferences and Training for staff and board members
2-74-00-150	CULTURE - Honorariums	1,000.00	654.52	0%	1,000.00	1,000.00	1,000.00	1,000.00	Board & Program Honorariums
2-74-00-212	CULTURE - Mileage	400.00	0.00	0%	400.00	500.00	500.00	500.00	Meetings, training, supplies, conferences
2-74-00-215	CULTURE - Freight & Postage	100.00	0.00	0%	100.00	100.00	100.00	100.00	Mailing of invoices and other material
2-74-00-217	CULTURE - Telephone	2,100.00	1,719.69	5%	2,200.00	2,200.00	2,200.00	2,200.00	Allocation distributed to this department
2-74-00-220	CULTURE - Advertising & Promotions	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	no advertising budget
2-74-00-222	CULTURE - Memberships	600.00	99.00	0%	600.00	600.00	600.00	600.00	Professional organizational memberships, advertising tools
2-74-00-223	CULTURE - Special Projects	2,000.00	1,329.75	65%	3,300.00	3,300.00	3,300.00	2,500.00	Program materials & supplies following Plan of Service and new
2-74-00-224	CULTURE - Subscriptions	600.00	42.71	0%	600.00	600.00	600.00	600.00	programmer hours
2-74-00-231	CULTURE - Audit Fees	3,500.00	0.00	-43%	2,000.00	2,000.00	2,000.00	2,000.00	Magazine subscriptions
2-74-00-233	CULTURE - Legal Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-74-00-250	CULTURE - Building Repair & Maintenance	100.00	0.00	0%	100.00	100.00	100.00	100.00	limited building repairs
2-74-00-270	CULTURE - Insurance	1,680.00	1,619.69	1%	1,700.00	1,800.00	1,900.00	1,900.00	renewal in late fall not informed of any changes
2-74-00-510	CULTURE - Printing & Stationary	1,500.00	1,160.15	0%	1,500.00	1,600.00	1,700.00	1,800.00	Office supplies and promotional material
2-74-00-511	CULTURE - Household & Miscellaneous Supplies	400.00	794.08	50%	600.00	600.00	600.00	600.00	Cleaning and bathroom Supplies
2-74-00-512	CULTURE - Janitor Contract	3,000.00	2,314.80	0%	3,000.00	3,000.00	3,000.00	3,000.00	Cleaning contract
2-74-00-520	CULTURE - Equipment Parts, Repairs & Maint.	500.00	897.46	100%	1,000.00	1,000.00	1,000.00	1,000.00	computer and printer repairs
2-74-00-521	CULTURE - Furnishings	0.00	124.95	#DIV/0!	0.00	0.00	0.00	0.00	replace furniture as needed
2-74-00-523	CULTURE - Books & Videos	5,000.00	4,440.54	0%	5,000.00	5,200.00	5,200.00	5,200.00	Practices
2-74-00-540	CULTURE - Power	4,600.00	4,271.98	7%	4,900.00	4,900.00	4,900.00	4,900.00	Allocation distributed to this department -
2-74-00-541	CULTURE - Natural Gas	5,900.00	4,739.85	7%	6,300.00	6,300.00	6,300.00	6,300.00	any changes
2-74-00-590	CULTURE - Other General Expenses	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Council budget adjustment
2-74-00-761	CULTURE - Transfer to Reserves	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	No budget is anticipated
2-74-01-222	CULTURE - Yellowhead Membership Fees	11,000.00	10,369.25	0%	11,000.00	11,000.00	11,000.00	11,000.00	Per capita calculation varies year over year paid by Town
2-74-01-231	CULTURE - Audit Fees	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Audit fees to be paid by Administration
2-74-01-250	CULTURE - Building Repairs & Maintenance	1,000.00	260.00	0%	1,000.00	1,000.00	1,000.00	1,000.00	No large repairs anticipated
2-74-01-270	CULTURE - Insurance	3,200.00	2,990.21	6%	3,400.00	3,600.00	3,600.00	3,600.00	Allocation distributed to this department
2-74-01-520	CULTURE - Equipment Repairs & Maintenance	500.00	0.00	0%	500.00	500.00	500.00	500.00	Office Equipment
2-97-00-745	REQUISITION - Education - Residential	672,630.83	504,103.42	2%	686,083.45	699,805.12	713,801.22	728,077.25	Expense GL to offset Revenue collected on behalf of Alberta School
2-97-00-750	REQUISITION - Education - Non-Residential	210,387.10	158,160.03	2%	214,594.84	218,886.74	223,264.47	227,729.76	Foundation
2-97-00-755	REQUISITION - Leduc Foundation	37,321.00	37,321.00	3%	38,420.00	39,000.00	39,000.00	39,000.00	Expense GL to offset Revenue collected on behalf of the Leduc Regional
2-97-00-757	REQUISITION - Rural Policing Levy	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00	Housing Authority
		7,737,123.56	5,532,095.22	-0.2%	7,718,786.89	7,952,742.86	8,059,624.69	8,192,026.01	Reallocated
	<b>Total Operating (Revenue) Shortfall</b>		<b>-109.37</b>		<b>-254,106.71</b>	<b>-150,967.78</b>	<b>-196,276.83</b>	<b>-157,711.90</b>	<b>(SURPLUS)/DEFICIT</b>

Beginning Accumulated Surplus  
Contributions to Capital Budget from Reserves  
Ending Accumulated Surplus / (Deficit)

-28,718,236.00  
515,273.00  
-28,203,072.37

-28,203,072.37  
-28,457,179.08  
-28,608,146.86  
-28,804,423.70  
-28,962,135.59

Mayor:

