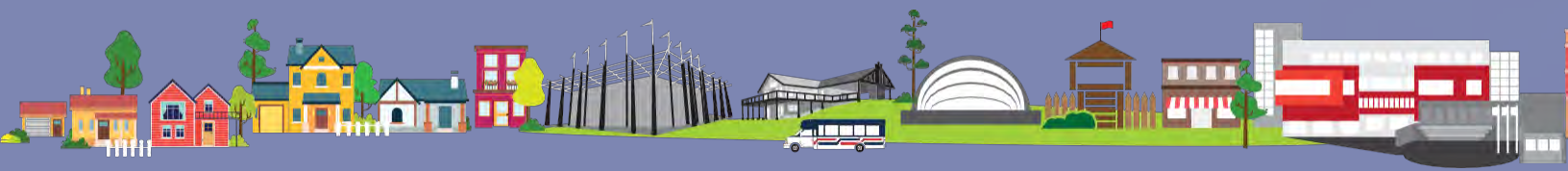
CITY OF FORT SASKATCHEWAN

Line-Item Budgets By Departments 2027

CITY OF FORT SASKATCHEWAN
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November 09, 2026





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City of Fort Saskatchewan

2027 Proposed Line-Item Operating Budget

(By Department)

	2026 Approved Budget	2027 Proposed Budget
Infrastructure & Planning Division		
Public Works	$ 11,064,530	$ 12,583,182
Fleet, Facilities and Engineering	10,556,284	10,795,385
Planning and Development	557,074	(902,620)
Economic Development	598,547	729,800
Utilities & Sustainability		
Sustainability	-	-
Utilities	-	-
Total Infrastructure & Planning Division	**$ 22,776,435**	**$ 23,205,747**
Community & Protective Services Division		
Culture and Recreation Services	$ 4,066,454	$ 4,460,265
Protective Services	9,907,109	10,276,973
Fire Services	7,038,184	7,363,750
Family and Community Support Services	774,361	781,185
Total Community & Protective Services Division	**$ 21,786,108**	**$ 22,882,173**
Corporate Services Division		
Financial Services		
Financial Services	$ 1,943,333	$ 2,029,550
Fiscal Services	7,620,345	12,526,564
Information Technology	4,576,880	4,966,465
People Services	3,096,013	4,305,954
Legislative Services	2,007,839	2,055,672
Corporate Communications	1,114,113	1,235,458
Total Corporate Services Division	**$ 20,358,523**	**$ 27,119,663**
Senior Leadership		
Office of the City Manager	$ 2,014,509	$ 2,015,009
Total Senior Leadership	**$ 2,014,509**	**$ 2,015,009**
Elected Officials		
Mayor	172,670	176,400
Council	442,620	487,800
Total Elected Officials	**$ 615,290**	**$ 664,200**
Property Tax Revenue	(67,550,865)	(68,400,655)
Net (Surplus)/Deficit	**$ -**	**$ 7,486,137**

Public Works

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Revenue				
Fines and Penalties	$ 7,750	$ -	$ 7,750	**$ 7,750**
User Fees & Charges	524,346	-	524,346	**531,396**
Government Operating Grants	30,000	-	30,000	**30,000**
Other Revenue	75,000	-	75,000	**75,000**
Total Operating Revenue	**$ 637,096**	**-**	**$ 637,096**	**$ 644,146**
Operating Expenses				
Salaries, Wages, and Benefits	$ 5,808,346	$ -	$ 5,808,346	**$ 6,058,511**
Purchases from Other Governments and Agencies	516,259	-	516,259	**495,176**
Contracted Services	2,113,768	(305,000)	1,808,768	**2,212,016**
Utilities	1,461,215	-	1,461,215	**1,643,350**
Materials and Supplies	817,519	-	817,519	**865,281**
Service Maintenance Contracts	664,713	-	664,713	**922,863**
Advertising and Printing	500	-	500	**500**
Training and Development	83,735	-	83,735	**86,735**
General Administration	61,157	-	61,157	**63,362**
Total Operating Expenses	**$ 11,527,212**	**$ (305,000)**	**$ 11,222,212**	**$ 12,347,794**
Other Items				
Transfers to/from Reserves	$ 201,339	$ 305,000	$ 506,339	**$ 906,459**
Internal Allocations Between Funds	(26,925)	-	(26,925)	**(26,925)**
Total Other Items	**$ 174,414**	**$ 305,000**	**$ 479,414**	**$ 879,534**
Net (Surplus)/Deficit	**$ 11,064,530**	**$ -**	**$ 11,064,530**	**$ 12,583,182**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Fleet, Facilities and Engineering

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Revenue				
User Fees & Charges	$ 448,958	$ -	$ 448,958	**$ 521,151**
Government Operating Grants	140,000	(137,500)	2,500	**-**
Total Operating Revenue	**$ 588,958**	**$ 137,500**	**$ 451,458**	**$ 521,151**
Operating Expenses				
Salaries, Wages, and Benefits	$ 4,342,100	$ -	$ 4,342,100	**$ 4,469,010**
Contracted Services	1,497,361	(475,000)	1,022,361	**1,042,311**
Utilities	2,083,733	-	2,083,733	**1,804,263**
Materials and Supplies	1,274,537	-	1,274,537	**1,414,561**
Service Maintenance Contracts	188,466	-	188,466	**188,466**
Training and Development	56,890	(20,000)	36,890	**44,390**
General Administration	62,102	-	62,102	**89,192**
Other Expenses	17,500	-	17,500	**7,500**
Total Operating Expenses	**$ 9,522,689**	**$ (495,000)**	**$ 9,027,689**	**$ 9,059,693**
Other Items				
Transfers to/from Reserves	$ 1,757,523	$ 357,500.00	$ 2,115,023	**$ 2,399,563**
Internal Allocations Between Funds	(134,970)	-	(134,970)	**(142,720)**
Total Other Items	**$ 1,622,553**	**$ 357,500**	**$ 1,980,053**	**$ 2,256,843**
Net (Surplus)/Deficit	**$ 10,556,284**	**$ -**	**$ 10,556,284**	**$ 10,795,385**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Planning and Development

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Revenue				
User Fees & Charges	$ 2,224,306	$ -	$ 2,224,306	**$ 3,755,000**
Total Operating Revenue	**$ 2,224,306**	**$ -**	**$ 2,224,306**	**$ 3,755,000**
Operating Expenses				
Salaries, Wages, and Benefits	$ 2,646,931	$ -	$ 2,646,931	**$ 2,719,491**
Contracted Services	20,000	-	20,000	**20,000**
Service Maintenance Contracts	40,051	-	40,051	**40,051**
Training and Development	50,151	-	50,151	**50,151**
General Administration	24,247	-	24,247	**22,687**
Total Operating Expenses	**$ 2,781,380**	**-**	**$ 2,781,380**	**$ 2,852,380**
Net (Surplus)/Deficit	**$ 557,074**	**$ -**	**$ 557,074**	**$ (902,620)**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Economic Development

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Revenue				
User Fees & Charges	$ 379,931	$ -	$ 379,931	**$ 361,729**
Other Revenue	17,500	(17,500)	-	**-**
Total Operating Revenue	**$ 397,431**	**$ 17,500.00**	**$ 379,931**	**$ 361,729**
Operating Expenses				
Salaries, Wages, and Benefits	$ 504,100	$ (25,900)	$ 478,200	**$ 569,335**
Contracted Services	53,000	(3,000)	50,000	**75,000**
Materials and Supplies	1,000	-	1,000	**1,000**
Community Grants and Programs	85,000	-	85,000	**85,000**
Advertising and Printing	42,900	(10,900)	32,000	**17,000**
Training and Development	48,033	(3,600)	44,433	**46,433**
General Administration	256,322	(168)	256,154	**272,430**
Total Operating Expenses	**$ 990,355**	**$ (43,568)**	**$ 946,787**	**$ 1,066,198**
Other Items				
Transfers to/from Reserves	5,623	$ 26,068	$ 31,691	**$ 25,331**
Total Other Items	**5,623**	**$ 26,068**	**$ 31,691**	**$ 25,331**
Net (Surplus)/Deficit	**$ 598,547**	**$ -**	**$ 598,547**	**$ 729,800**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Culture and Recreation Services

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Revenue				
User Fees & Charges	$ 4,331,634	$ -	$ 4,331,634	**$ 4,194,230**
Government Operating Grants	62,900	-	62,900	**40,000**
Other Revenue	1,250	-	1,250	**1,250**
Total Operating Revenue	**$ 4,395,784**	**$ -**	**$ 4,395,784**	**$ 4,235,480**
Operating Expenses				
Salaries, Wages, and Benefits	$ 6,151,580	$ -	$ 6,151,580	**$ 6,295,379**
Contracted Services	904,702	(175,000)	729,702	**917,567**
Materials and Supplies	596,866	-	596,866	**619,263**
Community Grants and Programs	74,000	-	74,000	**74,500**
Service Maintenance Contracts	65,950	-	65,950	**66,500**
Advertising and Printing	79,745	-	79,745	**80,245**
Training and Development	104,025	-	104,025	**114,020**
General Administration	66,012	-	66,012	**67,072**
Total Operating Expenses	**$ 8,042,880**	**$ (175,000)**	**$ 7,867,880**	**$ 8,234,546**
Other Items				
Transfers to/from Reserves	$ 392,608	$ 175,000	$ 567,608	**$ 434,449**
Internal Allocations Between Funds	26,750	-	26,750	**26,750**
Total Other Items	**$ 419,358**	**$ 175,000**	**$ 594,358**	**$ 461,199**
Net (Surplus)/Deficit	**$ 4,066,454**	**$ -**	**$ 4,066,454**	**$ 4,460,265**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Protective Services

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Revenue				
Fines and Penalties	$ 487,676	-	$ 487,676	**$ 518,019**
User Fees & Charges	68,197	-	68,197	**79,341**
Government Operating Grants	735,267	-	735,267	**735,267**
Total Operating Revenue	**$ 1,291,140**	**$ -**	**$ 1,291,140**	**$ 1,332,627**
Operating Expenses				
Salaries, Wages, and Benefits	$ 3,408,300	$ -	$ 3,408,300	**$ 3,538,960**
Purchases from Other Governments and Agencies	7,366,208	-	7,366,208	**7,583,596**
Contracted Services	203,700	-	203,700	**209,900**
Materials and Supplies	86,000	-	86,000	**86,000**
Service Maintenance Contracts	12,500	-	12,500	**12,500**
Advertising and Printing	12,000	-	12,000	**12,250**
Training and Development	48,070	-	48,070	**50,470**
General Administration	32,171	-	32,171	**31,711**
Total Operating Expenses	**$ 11,168,949**	**$ -**	**$ 11,168,949**	**$ 11,525,387**
Other Items				
Transfers to/from Reserves	$ 29,300	**$ -**	$ 29,300	**$ 84,213**
Total Other Items	$ 29,300	**$ -**	**$ 29,300**	**$ 84,213**
Net (Surplus)/Deficit	**$ 9,907,109**	**$ -**	**$ 9,907,109**	**$ 10,276,973**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Fire Services

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Revenue				
User Fees & Charges	$ 139,037	$ -	$ 139,037	**$ 212,246**
Total Operating Revenue	**$ 139,037**	**$ -**	**$ 139,037**	**$ 212,246**
Operating Expenses				
Salaries, Wages, and Benefits	$ 5,793,525	$ -	$ 5,793,525	**$ 5,987,385**
Purchases from Other Governments and Agencies	82,900	-	82,900	**88,000**
Contracted Services	168,700	(60,000)	108,700	**135,700**
Materials and Supplies	285,751	-	285,751	**315,751**
Service Maintenance Contracts	64,300	-	64,300	**39,300**
Advertising and Printing	2,000	-	2,000	**2,000**
Training and Development	162,355	-	162,355	**168,355**
Insurance	-	-	-	**12,250**
General Administration	39,500	-	39,500	**37,940**
Total Operating Expenses	**$ 6,599,031**	**$ (60,000)**	**$ 6,539,031**	**$ 6,786,681**
Other Items				
Transfers to/from Reserves	$ 578,190	$ 60,000	$ 638,190	**$ 789,315**
Total Other Items	**$ 578,190**	**$ 60,000**	**$ 638,190**	**$ 789,315**
Net (Surplus)/Deficit	**$ 7,038,184**	**$ -**	**$ 7,038,184**	**$ 7,363,750**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Family and Community Support Services

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Revenue				
User Fees & Charges	$ 60,707	$ -	$ 60,707	**$ 60,183**
Government Operating Grants	609,757	-	609,757	**609,757**
Other Revenue	5,000	-	5,000	**5,000**
Total Operating Revenue	**$ 675,464**	**$ -**	**$ 675,464**	**$ 674,940**
Operating Expenses				
Salaries, Wages, and Benefits	$ 1,182,600	$ -	$ 1,182,600	**$ 1,190,820**
Contracted Services	120,051	-	120,051	**120,051**
Materials and Supplies	18,850	-	18,850	**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	**9,830**
Total Operating Expenses	**$ 1,449,825**	**$ -**	**$ 1,449,825**	**$ 1,456,125**
Net (Surplus)/Deficit	**$ 774,361**	**$ -**	**$ 774,361**	**$ 781,185**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Financial Services

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Revenue				
User Fees & Charges	$ 103,922	$ -	$ 103,922	**$ 100,653**
Total Operating Revenue	**$ 103,922**	**$ -**	**$ 103,922**	**$ 100,653**
Operating Expenses				
Salaries, Wages, and Benefits	$ 1,922,953	$ -	$ 1,922,953	**$ 2,001,547**
Contracted Services	143,299	(75,000)	68,299	**68,299**
Materials and Supplies	3,751	-	3,751	**3,751**
Training and Development	36,560	-	36,560	**41,138**
General Administration	15,692	-	15,692	**15,468**
Total Operating Expenses	**$ 2,122,255**	**$ (75,000)**	**$ 2,047,255**	**$ 2,130,203**
Other Items				
Transfers to/from Reserves	$ (75,000)	$ 75,000	$ -	**-**
Total Other Items	**$ (75,000)**	**$ 75,000**	**$ -**	**-**
Net (Surplus)/Deficit	**$ 1,943,333**	**$ -**	**$ 1,943,333**	**$ 2,029,550**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Fiscal Services

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Revenue				
Property Taxes	$ 67,550,865	$ -	$ 67,550,865	**$ 68,400,655**
Fines and Penalties	425,000	-	425,000	**425,000**
User Fees & Charges	76,466	-	76,466	**72,300**
Government Operating Grants	978,754	(978,754)	-	**420,994**
Investment Income	3,176,000	-	3,176,000	**3,710,372**
Other Revenue	45,958	-	45,958	**74,458**
Total Operating Revenue	**$ 72,253,043**	**$ (978,754)**	**$ 71,274,289**	**$ 73,103,779**
Operating Expenses				
Salaries, Wages, and Benefits	$ (887,537)	$ -	$ (887,537)	**$ (927,414)**
Purchases from Other Governments and Agencies	480,068	-	480,068	**515,016**
Contracted Services	75,124	-	75,124	**150,124**
Community Grants and Programs	1,808,215	-	1,808,215	**1,918,605**
Interest on Long Term Debt	1,990,495	-	1,990,495	**3,519,182**
Service Maintenance Contracts	900	-	900	**900**
Other Expenses	534,835	-	534,835	**234,835**
Total Operating Expenses	**$ 4,002,100**	**$ -**	**$ 4,002,100**	**$ 5,411,248**
Other Items				
Annual Capital Funding	$ 4,497,225	$ -	$ 4,497,225	**$ 5,364,611**
Transfers to/from Reserves	1,528,699	1,535,516	3,064,215	**3,436,023**
Internal Allocations Between Funds	(107,700)	-	(107,700)	**(107,700)**
Repayment of Long Term Debt	2,402,199	-	2,402,199	**3,125,506**
Total Other Items	**$ 8,320,423**	**1,535,516**	**$ 9,855,939**	**$ 11,818,440**
Net (Surplus)/Deficit	**$ (59,930,520)**	**$ 2,514,270**	**$ (57,416,250)**	**$ (55,874,091)**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Information Technology

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Expenses				
Salaries, Wages, and Benefits	$ 1,725,300	$ -	$ 1,725,300	**$ 1,794,655**
Contracted Services	1,801,500	-	1,801,500	**2,113,434**
Materials and Supplies	387,995	-	387,995	**485,455**
Service Maintenance Contracts	19,200	-	19,200	**-**
Training and Development	49,629	-	49,629	**54,629**
General Administration	94,376	-	94,376	**67,656**
Total Operating Expenses	**$ 4,078,000**	**-**	**$ 4,078,000**	**$ 4,515,829**
Other Items				
Transfers to/from Reserves	$ 498,880	-	$ 498,880	**$ 510,415**
Internal Allocations Between Funds	-	-	-	**$ 59,779**
Total Other Items	**498,880**	**-**	**498,880**	**450,636**
Net (Surplus)/Deficit	$ 4,576,880	**$ -**	$ 4,576,880	**$ 4,966,465**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

People Services

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Expenses				
Salaries, Wages, and Benefits	$ 2,918,587	$ -	$ 2,918,587	**$ 4,189,064**
Contracted Services	60,000	(50,000)	10,000	**54,000**
Materials and Supplies	45,000	-	45,000	**42,000**
Advertising and Printing	15,000	-	15,000	**17,500**
Training and Development	96,276	-	96,276	**94,776**
General Administration	9,250	-	9,250	**8,230**
Other Expenses	1,900	-	1,900	**1,900**
Total Operating Expenses	**$ 3,146,013**	**$ (50,000)**	**$ 3,096,013**	**$ 4,407,470**
Other Items				
Transfers to/from Reserves	$ (50,000)	$ 50,000	-	**$ (40,000)**
Internal Allocations Between Funds	**$ -**	**-**	**-**	**$ (61,516)**
Total Other Items	$ (50,000)	$ 50,000	-	**$ (101,516)**
Net (Surplus)/Deficit	**$ 3,096,013**	**$ -**	**$ 3,096,013**	**$ 4,305,954**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Corporate Communications

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Expenses				
Salaries, Wages, and Benefits	$ 678,900	$ -	$ 678,900	**$ 769,350**
Contracted Services	75,719	-	75,719	**205,719**
Materials and Supplies	4,756	-	4,756	**4,756**
Advertising and Printing	320,084	-	320,084	**220,084**
Training and Development	10,500	-	10,500	**13,875**
General Administration	24,154	-	24,154	**21,674**
Total Operating Expenses	**$ 1,114,113**	**$ -**	**$ 1,114,113**	**$ 1,235,458**
Net (Surplus)/Deficit	**$ 1,114,113**	**$ -**	**$ 1,114,113**	**$ 1,235,458**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Legislative Services

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Revenue				
User Fees & Charges	$ 3,602	$ -	$ 3,602	**$ 3,700**
Total Operating Revenue	**$ 3,602**	**$ -**	**$ 3,602**	**$ 3,700**
Operating Expenses				
Salaries, Wages, and Benefits	$ 987,300	$ -	$ 987,300	**$ 1,021,560**
Purchases from Other Governments and Agencies	-	-	-	**21,200**
Contracted Services	305,956	(30,000)	275,956	**331,402**
Materials and Supplies	1,200	-	1,200	**5,400**
Advertising and Printing	-	-	-	**10,500**
Training and Development	30,330	-	30,330	**30,330**
Insurance	709,155	-	709,155	**698,140**
General Administration	7,900	-	7,900	**6,240**
Total Operating Expenses	**$ 2,041,841**	**$ (30,000)**	**$ 2,011,841**	**$ 2,124,772**
Other Items				
Transfers to/from Reserves	$ (30,000)	$ 30,000	$ -	**$ (65,000)**
Internal Allocations Between Funds	(400)	-	(400)	**(400)**
Total Other Items	**$ (30,400)**	**$ 30,000**	**$ (400)**	**$ (65,400)**
Net (Surplus)/Deficit	**$ 2,007,839**	**$ -**	**$ 2,007,839**	**$ 2,055,672**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Senior Leadership

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Expenses				
Salaries, Wages, and Benefits	$ 1,504,357	$ -	$ 1,504,357	**$ 1,506,917**
Contracted Services	38,640	-	38,640	**66,220**
Materials and Supplies	137,380	-	137,380	**150,380**
Community Grants and Programs	-	-	-	**-**
Service Maintenance Contracts	47,152	-	47,152	**47,152**
Advertising and Printing	4,250	-	4,250	**4,250**
Training and Development	48,255	-	48,255	**48,255**
Insurance	-	-	-	**-**
General Administration	131,380	-	131,380	**88,740**
Other Expenses	103,095	-	103,095	**103,095**
Total Operating Expenses	**$ 2,014,509**	**$ -**	**$ 2,014,509**	**$ 2,015,009**
Net (Surplus)/Deficit	**$ 2,014,509**	**$ -**	**$ 2,014,509**	**$ 2,015,009**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Elected Officials

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Expenses				
Salaries, Wages, and Benefits	$ 525,900	$ -	$ 525,900	**$ 526,400**
Contracted Services	-	-	-	**-**
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	**90,000**
General Administration	14,900	-	14,900	**14,900**
Total Operating Expenses	**$ 615,290**	**$ -**	**$ 615,290**	**$ 664,200**
Net (Surplus)/Deficit	**$ 615,290**	**$ -**	**$ 615,290**	**$ 664,200**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Utilities

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Revenue				
Utility User Rates & Charges	$ 26,788,905	$ -	$ 26,788,905	**$ 28,372,393**
Fines and Penalties	90,000	-	90,000	**90,000**
User Fees & Charges	1,007,428	-	1,007,428	**1,150,798**
Government Operating Grants	15,000	-	15,000	**15,000**
Total Operating Revenue	**$ 27,901,333**	**$ -**	**$ 27,901,333**	**$ 29,628,191**
Operating Expenses				
Salaries, Wages, and Benefits	$ 3,097,571	$ -	$ 3,097,571	**$ 3,310,589**
Purchases from Other Governments and Agencies	14,545,600	-	14,545,600	**15,323,000**
Contracted Services	810,120	(20,000)	790,120	**980,120**
Utilities	165,965	-	165,965	**170,965**
Materials and Supplies	551,581	-	551,581	**555,181**
Interest on Long Term Debt	42,769	-	42,769	**29,731**
Service Maintenance Contracts	2,434,400	-	2,434,400	**2,479,400**
Advertising and Printing	78,080	-	78,080	**73,080**
Training and Development	63,315	-	63,315	**73,815**
Insurance	29,486	-	29,486	**29,486**
General Administration	135,000	-	135,000	**115,370**
Other Expenses	13,250	-	13,250	**13,250**
Total Operating Expenses	**$ 21,967,137**	**$ (20,000)**	**$ 21,947,137**	**$ 23,153,987**
Other Items				
Transfers to/from Reserves	$ 5,243,857	$ 20,000	$ 5,263,857	**$ 5,911,798**
Internal Allocations Between Funds	243,245	-	243,245	**372,290**
Repayment of Long Term Debt	447,094	-	447,094	**190,116**
Total Other Items	**$ 5,934,196**	**$ 20,000**	**$ 5,954,196**	**$ 6,474,204**
Net (Surplus)/Deficit	**$ -**	**$ -**	**$ -**	**$ -**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Sustainability

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Revenue				
Government Operating Grants	$ 80,000	$ (80,000)	$ -	**$ 150,000**
Total Operating Revenue	**$ 80,000**	**$ (80,000)**	**$ -**	**$ 150,000**
Operating Expenses				
Salaries, Wages, and Benefits	$ 96,300	$ (96,300)	$ -	$ -
Contracted Services	-	-	-	**187,500**
Materials and Supplies	$ 47,960	$ (47,960)	$ -	$ -
Total Operating Expenses	**$ 144,260**	**$ (144,260)**	**$ -**	**$ 187,500**
Other Items				
Transfers to/from Reserves	$ (64,260)	$ 64,260	$ -	**$ (37,500)**
Total Other Items	**$ (64,260)**	**$ 64,260**	$ -	**$ (37,500)**
Net (Surplus)/Deficit	$ -	-	$ -	$ -

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Water

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Revenue				
Utility User Rates & Charges	$ 8,511,037	$ -	$ 8,511,037	**$ 9,136,577**
Fines and Penalties	52,200	-	52,200	**52,200**
User Fees & Charges	502,192	-	502,192	**509,027**
Total Operating Revenue	**$ 9,065,429**	**-**	**$ 9,065,429**	**$ 9,697,804**
Operating Expenses				
Salaries, Wages, and Benefits	$ 1,325,321	$ -	$ 1,325,321	**$ 1,440,219**
Purchases from Other Governments and Agencies	3,808,400	-	3,808,400	**3,841,600**
Contracted Services	456,046	(20,000)	436,046	**556,046**
Utilities	118,420	-	118,420	**118,420**
Materials and Supplies	501,399	-	501,399	**501,399**
Interest on Long Term Debt	17,030	-	17,030	**12,387**
Service Maintenance Contracts	59,200	-	59,200	**59,200**
Advertising and Printing	21,518	-	21,518	**16,518**
Training and Development	43,710	-	43,710	**53,710**
Insurance	26,393	-	26,393	**26,393**
General Administration	71,504	-	71,504	**60,159**
Other Expenses	9,000	-	9,000	**9,000**
Total Operating Expenses	**$ 6,457,941**	**$ (20,000.00)**	**$ 6,437,941**	**$ 6,695,051**
Other Items				
Transfers to/from Reserves	$ 2,467,346	$ 20,000	$ 2,487,346	**$ 2,798,421**
Internal Allocations Between Funds	97,645	-	97,645	**157,192**
Repayment of Long Term Debt	42,497	-	42,497	**47,140**
Total Other Items	**$ 2,607,488**	**$ 20,000**	**$ 2,627,488**	**$ 3,002,753**
Net (Surplus)/Deficit	**$ -**	**$ -**	**$ -**	**$ -**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Sewer

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Revenue				
Utility User Rates & Charges	$ 15,149,571	$ -	$ 15,149,571	**$ 15,995,213**
Fines and Penalties	19,800	-	19,800	**19,800**
User Fees & Charges	16,390	-	16,390	**16,500**
Total Operating Revenue	**$ 15,185,761**	$ -	**$ 15,185,761**	**$ 16,031,513**
Operating Expenses				
Salaries, Wages, and Benefits	$ 854,394	$ -	$ 854,394	**$ 847,701**
Purchases from Other Governments and Agencies	10,737,200	-	10,737,200	**11,481,400**
Contracted Services	247,627	-	247,627	**357,627**
Utilities	37,206	-	37,206	**42,206**
Materials and Supplies	12,782	-	12,782	**12,782**
Interest on Long Term Debt	25,739	-	25,739	**17,344**
Service Maintenance Contracts	490,000	-	490,000	**452,500**
Advertising and Printing	5,466	-	5,466	**5,466**
Insurance	2,093	-	2,093	**2,093**
General Administration	17,060	-	17,060	**12,955**
Other Expenses	2,250	-	2,250	**2,250**
Total Operating Expenses	**$ 12,431,817**	**$ -**	**$ 12,431,817**	**$ 13,234,324**
Other Items				
Transfers to/from Reserves	$ 2,283,547	$ -	$ 2,283,547	**$ 2,558,113**
Internal Allocations Between Funds	65,800	$ -	65,800	**96,100**
Repayment of Long Term Debt	404,597	$ -	404,597	**142,976**
Total Other Items	**$ 2,753,944**	**$ -**	**$ 2,753,944**	**$ 2,797,189**
Net (Surplus)/Deficit	**$ -**	**$ -**	**$ -**	**$ -**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.

Solid Waste

2027 Proposed Line-Item Budget

	2026 Approved Budget	2026 Onetime	2027 Base Budget	2027 Proposed Budget
Operating Revenue				
Utility User Rates & Charges	$ 3,128,297	$ -	$ 3,128,297	**$ 3,240,603**
Fines and Penalties	18,000	-	18,000	**18,000**
User Fees & Charges	488,846	-	488,846	**625,271**
Government Operating Grants	15,000	-	15,000	**15,000**
Total Operating Revenue	**$ 3,650,143**	$ -	**$ 3,650,143**	**$ 3,898,874**
Operating Expenses				
Salaries, Wages, and Benefits	$ 917,856	$ -	$ 917,856	**$ 1,022,669**
Purchases from Other Governments and Agencies	-	-	-	**-**
Contracted Services	106,447	-	106,447	**66,447**
Utilities	10,339	-	10,339	**10,339**
Materials and Supplies	37,400	-	37,400	**41,000**
Interest on Long Term Debt	-	-	-	**-**
Service Maintenance Contracts	1,885,200	-	1,885,200	**1,967,700**
Advertising and Printing	51,096	-	51,096	**51,096**
Training and Development	19,605	-	19,605	**20,105**
Insurance	1,000	-	1,000	**1,000**
General Administration	46,436	-	46,436	**42,256**
Other Expenses	2,000	-	2,000	**2,000**
Total Operating Expenses	**$ 3,077,379**	$ -	**$ 3,077,379**	**$ 3,224,612**
Other Items				
Transfers to/from Reserves	$ 492,964	$ -	$ 492,964	**$ 555,264**
Internal Allocations Between Funds	79,800	-	79,800	**118,998**
Repayment of Long Term Debt	-	-	-	**-**
Total Other Items	**$ 572,764**	$ -	**$ 572,764**	**$ 674,262**
Net (Surplus)/Deficit	**$ -**	**$ -**	**$ -**	**$ -**

Note: The 2026 Approved Budget less the 2026 One-Time equals the 2027 Base Budget. The 2027 Base Budget is the starting point for the 2027 Proposed Budget.