Cape Breton Regional Municipality

Special Council Meeting Agenda

Tuesday, November 3, 2026
Immediately following Committee of the Whole Meeting

Council Chambers
Second Floor, City Hall
320 Esplanade, Sydney, Nova Scotia

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Land Acknowledgement

Roll Call

1. **Approval of Agenda:** (Motion required)

2. **2025-2026 Financial Analysis:** Nancy Dove, Chief Financial Officer (See page _4__)

Cape Breton Regional Municipality

2025-2026 Financial Analysis

Fiscal Year-end March 31, 2026

At a Glance 2025-2026

Reporting a Year-end Deficit of $1,623,187

Contributing Factors

1. Shortfalls in Revenues

- Transit Revenues are down by $1.9M made up of:
  - Province of Nova Scotia Bus Pass Funding: $1.3M
  - Sale of CBU Bus Fares (Students): $490K

  Ticket Sales (Other): $104K
- Fines & Fees: $114K
- Solid Waste: $242K (Tipping Fees)

Contributing Factors

2. Departmental Cost Overages:

- Public Works – (North, East, Central Division) $2.1M made up of:
  - Wages/Benefits: $1.1M (Retroactive $215K, Overtime $747K, and other benefits covering meals due to overtime $138K)
  - Contracts/Agreements: $1.1M (fuel surcharge $197K, tree treatment work $258K, road work carried into 2025-26 $264K, additional road work $400K)
  - Emergency Repairs – Bridges: $379K

    Offset by various line items provided net cost savings: $479K

Contributing Factors

3. Departmental Budget Overages – Solid Waste:

- Solid Waste $1.9M including:
  - Contracts/Agreements
    - Decommissioning Compost Facility: $1.2M
    - Heavy Garbage Pick Up: $788K

Contributing Factors

4. Departmental Budgets Overages – Parks, Recreation, Buildings and Facilities:

- Overage $1.5M including:
  - Facilities- All Arenas: $1.2M, most notably from Centre 200 $1.1M (inflationary cost pressures and wages/benefits)
  - Wages/Benefits: $302K (cost of special event workers not annually budgeted)
  - Utilities/Repairs/Maintenance: $453K
  - Operational Costs: $446K (materials/supplies, professional services/contract renewals)

Contributing Factors

4. Departmental Budgets Overages – Parks, Recreation, Buildings and Facilities (cont):

- Recreation – overage in wages/benefits: $234K
- Buildings/Recreation/Parks & Grounds: $125K (inflationary cost pressures)

Contributing Factors - Revenues

- Tax Revenues $723K from following:
  - Residential/Commercial Taxes: $800K
  - Deed Transfer Tax: $427K
  - The Grant In Lieu of Taxes came in underbudget:
    - Federal: $275K
    - Provincial: $145K
- Environmental Development Services: $144K (Building Permits/Licenses/Fees)
- Interest Revenues: $489K
- Various other Revenues: $245K

Revenues - Disaster Recovery

- On-going from Fiona: wood debris $2.1M
- This revenue is offset in expenses within the Public Works Budget and has no impact on bottom line.

Contributing Factors - Savings $5.8M

- General Administrative: $1.8M
- Protective Services: $682K
- Fiscal Services: $1.8M
- Engineering & Admin: $405K
- Transit: $953K
- Fleet: $200K

2025-2026 Financial Summary

- Many variables are in the $1.6M deficit including savings/efficiencies offsets
- Budgets are estimates and not all cost pressures will be known
  - Some examples that impact budgets include contract renewals, fuel costs, consumer price index (CPI) impacts and unratified collective agreements, etc.
  - Budgets are set using the most up to date information regarding all revenues/expenditures during budget deliberations

2025-2026 Financial Summary

- Timing issues in expenditures and revenues
  - $1.2M spent to **decommission the compost facility**
    The **sale of the recycling facility** was intended to reduce decommission costs
    - The decommission occurred in 2025-26; however, the sale of the recycling facility occurred late in 2025-26
  - Heavy garbage – overbudget by $788K
    - There were no cost savings identified for offset
    - Costs related to projects not completed at the end of 2024-25 fiscal year were transferred into 2025-26 fiscal year budget.

Summary of Revenues

CAPE BRETON REGIONAL MUNICIPALITY

Statement of Financial Activities - CBRM Operating Fund

Summary of Revenues

	Actuals 2025-26	Budget 2025-26	
Revenue			
Total Taxes	134,393,912	133,148,233	
Total Federal Government	3,374,687	3,650,000	
Total Federal Government Agencies	859,281	860,996	
Total Provincial Government	1,934,556	2,063,000	
Total Provincial Government Agencies	4,144,022	4,261,126	
Total Services to Other Local Government	1,001,910	934,275	
Total Transit	1,694,484	3,614,000	
Total Environmental Development Services	444,666	300,500	
Total Licenses & Permits	116,583	48,500	
Total Fines & Fees	1,085,977	1,200,000	
Total Rentals	508,777	519,777	
Total Concessions & Franchises	981,858	945,000	
Total Interest	2,004,529	1,515,000	
Total Finance Revenue	44,526	35,000	
Total Solid Waste Revenue	3,882,560	4,125,000	
Total Recreation & Cultural Service Programs	1,569,834	1,694,500	
Total Water Utility Charges	5,254,582	5,254,582	
Total Wastewater Charges	10,843,874	7,420,386	
Total Unconditional Transfers	15,898,736	15,835,838	
Total Conditional Transfers	0	425,000	
Total Extraordinary Revenue (Disaster Recovery)	2,712,281	0	
Total Revenue	**192,751,636**	**187,850,713**	
Less: Extraordinary Revenue - Fiona Wood Debris	2,712,281	0	
Total Revenue	**190,039,354**	**187,850,713**	
Over/Under Budget		**2,188,641**	**101.2%**

Summary of Expenses

CAPE BRETON REGIONAL MUNICIPALITY

Statement of Financial Activities - CBRM Operating Fund

Summary of Expenses

	Actuals 2025-26	Budget 2025-26	
Expenditures			
Legislative	$ 1,642,380	$ 1,700,068	
Administration	407,868	481,627	
Finance	3,482,927	3,871,331	
Legal	3,056,915	3,309,483	
Human Resources	1,774,186	1,867,656	
Technology & Communications	2,611,368	2,667,644	
Municipal Clerk	659,946	665,585	
Fiscal Services	40,110,654	41,982,024	
Police Services	35,014,098	36,114,292	
Fire Services (Incl EMO)	14,673,850	14,255,649	
Engineering & Public Works	67,816,213	61,084,243	
Planning	3,609,987	4,495,883	
Facilities: Centre 200 & Arenas	6,017,768	4,753,430	
Parks & Grounds	3,561,922	3,610,306	
Buildings	3,981,101	3,937,806	
Recreation	3,297,463	3,053,686	
Total Expenditures	**191,718,644**	**187,850,713**	
Over/Under Budget		**-3,867,931**	**102.1%**

2025-2026 Legislative

2025-2026 Legislative

Expenditures:		Actual	Plan	
6000	WAGES/SALARIES	1,164,778	1,152,026	
6010	BENEFITS	172,591	230,643	
6011	MISC. BENEFITS			
6020	TRAINING/EDUCATION			
6030	TRAVEL/CONFERENCES	92,334	90,000	
6040	PROF MEM/DUES & FEES	117,706	97,263	
6050	OFFICE SUPPLIES	9,945	12,400	
6060	OFFICE EQUIPMENT	4,004	5,500	
6080	ADVERTISING	7,607	14,500	
6100	COURIER		250	
6110	TELEPHONE/FAX	24,890	33,434	
6120	PUBL./SUBSCRIPTIONS	1,073	2,550	
6130	COMPUTER HARDWARE	1,948	8,000	
6140	COMPUTER SOFTWARE			
6150	MEETING EXPENSES	20,221	27,500	
6170	PROMOTION	25,283	26,000	
Total Expenditures		**1,642,380**	**1,700,066**	
Over/Under Budget			**57,686**	**96.60%**

2025-2026 Office of CAO

2025-2026 Office of CAO

Expenditures:		Actual	Plan	
6000	WAGES/SALARIES	268,942	309,789	
6010	BENEFITS	47,388	59,438	
6020	TRAINING/EDUCATION		3,300	
6030	TRAVEL/CONFERENCES	7,955	18,000	
6040	PROF MEM/DUES & FEES	1,328	1,800	
6050	OFFICE SUPPLIES	1,877	2,800	
6080	ADVERTISING	986		
6110	TELEPHONE/FAX	1,422	2,500	
6140	COMPUTER SOFTWARE			
6150	MEETING EXPENSES	475	4,000	
6170	PROMOTION	4,006	5,000	
6180	COST RECOVERY			
8100	PROFESSIONAL SERVICE	73,487	75,000	
8150	GRANTS/SUBS TO ORG	0	0	
Total Expenditures		**407,866**	**481,627**	
Over/Under Budget			**73,761**	**84.70%**

2025-2026 Finance

2025-2026 Finance Department

Expenditures:		Actual	Plan	
6000	WAGES/SALARIES	2,228,560	2,356,798	
6010	BENEFITS	482,087	530,465	
6011	MISC. BENEFITS			
6020	TRAINING/EDUCATION	967	8,500	
6030	TRAVEL/CONFERENCES	10,619	18,500	
6040	PROF MEM/DUES & FEES	3,315	4,550	
6050	OFFICE SUPPLIES	13,982	11,900	
6060	OFFICE EQUIPMENT	7,835	13,000	
6080	ADVERTISING	34,208	38,340	
6090	POSTAGE	208,415	214,000	
6100	COURIER	23,397	20,650	
6110	TELEPHONE/FAX	18,197	17,500	
6130	COMPUTER HARDWARE	8,132	15,000	
6140	COMPUTER SOFTWARE	55,866	71,175	
6180	COST RECOVERY	-268,666	-360,000	
8010	OPERATIONAL MAT/SUPP	7,032	5,000	
8100	PROFESSIONAL SERVICE	95,986	82,000	
8110	CONTRACTS/AGREEMENTS	64,670	69,200	
8120	LEASES	14,864	14,752	
8180	TAX EXEMPT/WRITE OFF	473,463	740,000	
Total Expenditures		**3,482,929**	**3,871,330**	
Over/Under Budget			**388,401**	**90.0%**

2025-2026 Legal

2025-2026 Legal Department

Expenditures:		Actual	Plan	
6000	WAGES/SALARIES	646,805	554,200	
6010	BENEFITS	138,129	131,783	
6020	TRAINING/EDUCATION	0	6,500	
6030	TRAVEL/CONFERENCES	2,463	4,500	
6040	PROF MEM/DUES & FEES	16,739	18,000	
6050	OFFICE SUPPLIES	2,767	3,500	
6060	OFFICE EQUIPMENT	2,001	2,200	
6070	PHOTOCOPY SUPPLIES	1,848	3,500	
6080	ADVERTISING	1,513	4,000	
6100	COURIER	532	800	
6110	TELEPHONE/FAX	4,393	4,000	
6120	PUBL./SUBSCRIPTIONS	26,986	22,000	
6130	COMPUTER HARDWARE	5,977	4,000	
6150	MEETING EXPENSES		500	
6160	LIABILITY INSURANCE	2,099,911	2,450,000	
6180	COST RECOVERY			
8100	PROFESSIONAL SERVICE	106,852	100,000	
8110	CONTRACTS/AGREEMENTS			
Total Expenditures		**3,056,916**	**3,309,483**	
Over/Under Budget			**252,567**	**92.40%**

2025-2026 Human Resources

2025-2026 Human Resources

Expenditures:		Actual	Plan	
6000	WAGES/SALARIES	1,120,758	1,295,927	
6010	BENEFITS	310,237	314,879	
6011	MISC. BENEFITS	80		
6020	TRAINING/EDUCATION	8,129	9,850	
6030	TRAVEL/CONFERENCES	20,671	17,500	
6040	PROF MEM/DUES & FEES	3,389	3,500	
6050	OFFICE SUPPLIES	14,289	15,000	
6060	OFFICE EQUIPMENT	925	2,500	
6080	ADVERTISING	1,133	3,000	
6100	COURIER			
6110	TELEPHONE/FAX	8,305	10,000	
6120	PUBL./SUBSCRIPTIONS	724	3,000	
6130	COMPUTER HARDWARE	7,545	6,000	
6140	COMPUTER SOFTWARE			
6150	MEETING EXPENSES	11,298	6,500	
7020	WATER			
8100	PROFESSIONAL SERVICE	256,660	170,000	
8110	CONTRACTS/AGREEMENTS	10,043	10,000	
Total Expenditures		**1,774,186**	**1,867,656**	
Over/Under Budget			**93,470**	**95.00%**

2025-2026 Technology & Communications

2025-2026 Technology & Communications

Expenditures:		Actual	Plan	
6000	WAGES/SALARIES	1,178,145	1,258,623	
6010	BENEFITS	273,916	289,102	
6011	MISC. BENEFITS	1,100	-109,158	
6020	TRAINING/EDUCATION		22,500	
6030	TRAVEL/CONFERENCES	3,688	6,500	
6040	PROF MEM/DUES & FEES		1,000	
6050	OFFICE SUPPLIES	5,984	2,850	
6060	OFFICE EQUIPMENT	2,537	4,000	
6080	ADVERTISING	1,274	3,000	
6110	TELEPHONE/FAX	38,491	50,000	
6130	COMPUTER HARDWARE	204,547	180,000	
6140	COMPUTER SOFTWARE	485,200	475,000	
6150	MEETING EXPENSES	3,367	1,000	
7070	BLDG/FACILITY RENTAL	23,052	22,000	
8040	COMM EQUIPMENT LINES	45	2,500	
8100	PROFESSIONAL SERVICE	57,714	60,000	
8110	CONTRACTS/AGREEMENTS	121,164	174,200	
8120	LEASES	110,259	116,184	
8130	LICENSES/PERMITS	100,884	108,343	
Total Expenditures		**2,611,367**	**2,667,644**	
Over/Under Budget			**56,277**	**97.9%**

2025-2026 Municipal Clerks

2025-2026 Clerks Department

Expenditures:		Actual	Plan	
6000	WAGES/SALARIES	342,545	349,660	
6010	BENEFITS	81,851	77,925	
6020	TRAINING/EDUCATION	4,951	5,500	
6030	TRAVEL/CONFERENCES	945	5,000	
6040	PROF MEM/DUES & FEES	2,246	1,400	
6050	OFFICE SUPPLIES	3,447	3,000	
6060	OFFICE EQUIPMENT	348	2,000	
6070	PHOTOCOPY SUPPLIES	25,942	23,500	
6080	ADVERTISING	734	1,500	
6090	POSTAGE			
6100	COURIER	121	100	
6110	TELEPHONE/FAX	1,749	4,200	
6120	PUBL./SUBSCRIPTIONS	2,669	1,800	
6130	COMPUTER HARDWARE		3,000	
6140	COMPUTER SOFTWARE	49,566	42,500	
6150	MEETING EXPENSES	12,868	14,500	
8010	OPERATIONAL MAT/SUPP			
8110	CONTRACTS/AGREEMENTS	129,965	130,000	
Total Expenditures		**659,947**	**665,585**	
Over/Under Budget			**5,638**	**99.20%**

2025-2026 Fiscal Services

2025-2026 Fiscal Services

Expenditures:		Actual	Plan	
8195	WATER SUPPLY & HYDR	7,076,391	7,076,384	
9010	INT SHRT TERM BORROW	-23,816	400,000	
9020	INT-LONG TERM DEBT	1,823,064	1,794,276	
9050	PRINC ON LONG TERM	8,395,561	8,395,561	
9052	DEBT/CAP BOND DISC	61,578	63,000	
9090	BANK CHARGES	87,535	85,000	
9200	ALLOW FOR UNCOLL TAX	813,583	600,000	
9210	ALL OTHER UNCOLL REC	68,134		
9420	APPROP CAPITAL FUND	90,000	1,840,000	
9430	APPROP TO B.I.D.C.s	231,041	229,004	
9620	REGIONAL LIBRARY	703,800	703,800	
9630	CB/VIC.SCHOOL BOARD	19,378,787	19,378,692	
9640	PROPERTY ASSESSMENT	1,404,995	1,416,307	
Total Expenditures		**40,110,653**	**41,982,024**	
Over/Under Budget			**1,871,371**	**95.50%**

2025-2026 Police

2025-2026 Police Department

Expenditures:		Actual	Plan
6000	WAGES/SALARIES	28,544,887	29,073,092
6010	BENEFITS	6,029,149	7,050,323
6011	MISC. BENEFITS	-4,847,017	-4,236,077
6020	TRAINING/EDUCATION	255,335	192,500
6030	TRAVEL/CONFERENCES	48,357	63,000
6040	PROF MEM/DUES & FEES	3,483	5,000
6050	OFFICE SUPPLIES	40,946	48,750
6060	OFFICE EQUIPMENT	52,270	79,000
6070	PHOTOCOPY SUPPLIES		10,000
6080	ADVERTISING	1,160	6,000
6100	COURIER	17,281	13,000
6110	TELEPHONE/FAX	329,883	295,000
6120	PUBL./SUBSCRIPTIONS	5,030	6,000
6130	COMPUTER HARDWARE	286,261	270,000
6140	COMPUTER SOFTWARE	643,971	710,000
6150	MEETING EXPENSES	12,447	11,000
6170	PROMOTION	9,750	10,000
6180	COST RECOVERY	-183,134	-416,189
7000	HEAT	22,051	32,000
7010	ELECTRICAL	154,314	124,000
7020	WATER	2,174	8,525
7030	BLDG/FACILITY MAINT	116,224	93,000
7040	BLDG/FACILITY REPAIR	6,039	15,000
7060	BLDG/FACILITY RENOV	34,034	15,000
7070	BLDG/FACILITY RENTAL	111,798	101,000
7110	SECURITY	935	2,000
7500	VEH/EQUIP MAINT.	37,756	30,000
7505	GASOLINE & DIESEL	453,099	500,000
7510	VEH/EQUIP REPAIRS	496,334	325,000
7530	VEH/EQUIP REPLACEMNT	606,082	580,000
7540	VEH/EQUIP RENTAL		2,000
7550	VEH/EQUIP TOWING	867	4,000
8000	OPERATIONAL EQUIP	175,732	150,000
8010	OPERATIONAL MAT/SUPP	175,855	150,000
8020	MAINTENANCE EQUIP	5,860	6,070
8040	COMM EQUIPMENT LINES	4,998	500
8050	COST OF SALES		
8090	UNIFORMS/CLOTHING	219,678	175,000
8100	PROFESSIONAL SERVICE	277,948	150,000
8110	CONTRACTS/AGREEMENTS	116,990	95,000
8120	LEASES		157,800
8125	MAJOR INVESTIGATIONS	717,172	180,000
8130	LICENSES/PERMITS	3,100	3,000
8150	GRANTS/SUBS TO ORG	25,000	25,000
Total Expenditures		**35,014,098**	**36,114,294**
Over/Under Budget			**1,100,196**	**97.00%**

2025-2026 Fire and Emergency Services

2025-2026 Fire Services

Expenditures:		Actual	Plan
6000	WAGES/SALARIES	7,731,586	7,251,998
6010	BENEFITS	1,804,163	1,799,040
6011	MISC. BENEFITS	48,471	45,626
6020	TRAINING/EDUCATION	115,128	237,200
6030	TRAVEL/CONFERENCES	57,337	60,000
6040	PROF MEM/DUES & FEES	8,774	11,300
6050	OFFICE SUPPLIES	9,635	11,000
6060	OFFICE EQUIPMENT	2,705	9,500
6080	ADVERTISING	0	1,500
6110	TELEPHONE/FAX	49,904	41,348
6120	PUBL./SUBSCRIPTIONS	10	600
6130	COMPUTER HARDWARE	1,521	11,500
6140	COMPUTER SOFTWARE	30,322	35,500
6150	MEETING EXPENSES	4,829	4,500
6170	PROMOTION	15,316	27,300
6180	COST RECOVERY	-23,654	0
7000	HEAT	122,185	98,000
7010	ELECTRICAL	133,170	100,773
7020	WATER	39,426	40,000
7030	BLDG/FACILITY MAINT	49,779	69,800
7040	BLDG/FACILITY REPAIR	6,721	30,053
7060	BLDG/FACILITY RENOV	14,326	5,000
7500	VEH/EQUIP MAINT.	674,616	450,000
7505	GASOLINE & DIESEL	88,439	91,665
7530	VEH/EQUIP REPLACEMNT	41,385	50,500
7560	VEH/EQUIP GEN SUPPL	27,769	20,000
8000	OPERATIONAL EQUIP	482,837	619,560
8010	OPERATIONAL MAT/SUPP	62,691	52,000
8020	MAINTENANCE EQUIP	36,448	50,000
8040	COMM EQUIPMENT LINES	0	4,350
8090	UNIFORMS/CLOTHING	63,784	70,125
8100	PROFESSIONAL SERVICE	74,655	12,500
8110	CONTRACTS/AGREEMENTS	102,238	124,250
8120	LEASES	163,635	298,047
8130	LICENSES/PERMITS	730	17,825
8150	GRANTS/SUBS TO ORG	2,632,968	2,503,289
Total Expenditures		**14,673,849**	**14,255,649**
Over/Under Budget			**-418,200**	**102.90%**

2025-2026 Engineering

2025-2026 Engineering Department

Expenditures:	Actual	Plan	
6000 WAGES/SALARIES	660,303	727,548	
6010 BENEFITS	162,760	172,390	
6020 TRAINING/EDUCATION	1,092	4,500	
6030 TRAVEL/CONFERENCES	11,940	18,000	
6040 PROF MEM/DUES & FEES	4,184	3,670	
6050 OFFICE SUPPLIES	2,656	3,000	
6060 OFFICE EQUIPMENT	18,115	4,000	
6080 ADVERTISING	2,803		
6130 COMPUTER HARDWARE	2,481	4,000	
6140 COMPUTER SOFTWARE	10,842	12,000	
6150 MEETING EXPENSES	365	500	
8010 OPERATIONAL MAT/SUPP	15,698	15,000	
8090 UNIFORMS/CLOTHING	945	1,000	
8100 PROFESSIONAL SERVICE	131,035	129,500	
8110 CONTRACTS/AGREEMENTS	1,220	100	
Total Expenditures	**1,026,439**	**1,095,208**	
Over/Under Budget		**68,769**	**93.7%**

2025-2026 Public Works Admin

2025-2026 PW Admin

Expenditures:		Actual	Plan	
6000	WAGES/SALARIES	451,649	458,562	
6010	BENEFITS	96,989	114,075	
6011	MISC. BENEFITS	240		
6020	TRAINING/EDUCATION		4,000	
6030	TRAVEL/CONFERENCES	28,904	25,000	
6040	PROF MEM/DUES & FEES	1,039	5,000	
6050	OFFICE SUPPLIES	1,772	2,000	
6060	OFFICE EQUIPMENT	8,388	8,000	
6080	ADVERTISING	199	2,500	
6100	COURIER			
6110	TELEPHONE/FAX	85,872	85,000	
6140	COMPUTER SOFTWARE	114,977	91,851	
6160	LIABILITY INSURANCE	69,968	100,000	
7120	PROPERTY TAXES	5,112	5,362	
8010	OPERATIONAL MAT/SUPP			
8080	STREET LIGHTS	2,309,596	2,637,500	
8100	PROFESSIONAL SERVICE	23,971		
8110	CONTRACTS/AGREEMENTS	1,381,008	1,376,670	
Total Expenditures		**4,579,684**	**4,915,520**	
Over/Under Budget			**335,836**	**93.20%**

2025-2026 Public Works Divisional Operations

2025-2026 PW Divisional Operations

Expenditures:		Actual	Plan	
6000	WAGES/SALARIES	10,704,955	9,579,830	
6010	BENEFITS	2,255,504	2,271,147	
6011	MISC. BENEFITS	137,618	85,000	
6020	TRAINING/EDUCATION	46,005	64,000	
6030	TRAVEL/CONFERENCES	31,067	36,300	
6040	PROF MEM/DUES & FEES	1,618	3,200	
6050	OFFICE SUPPLIES	9,359	8,000	
6060	OFFICE EQUIPMENT	14,459	6,750	
6070	PHOTOCOPY SUPPLIES	0	1,000	
6080	ADVERTISING	10,016	1,000	
6110	TELEPHONE/FAX	4,978	7,000	
6120	PUBL./SUBSCRIPTIONS	645	700	
6130	COMPUTER HARDWARE	9,352	27,250	
6140	COMPUTER SOFTWARE	1,294	2,000	
6150	MEETING EXPENSES	725	1,600	
6180	COST RECOVERY	-176,772	0	
7040	BLDG/FACILITY REPAIR	25,097	0	
7110	SECURITY	193,820	210,000	
7510	VEH/EQUIP REPAIRS	72	0	
8000	OPERATIONAL EQUIP	202,284	330,000	
8010	OPERATIONAL MAT/SUPP	2,174,600	2,149,838	
8040	COMM EQUIPMENT LINES	76,910	80,000	
8090	UNIFORMS/CLOTHING	43,895	50,480	
8100	PROFESSIONAL SERVICE	146,597	38,000	
8110	CONTRACTS/AGREEMENTS	7,216,397	6,010,607	
8120	LEASES	237,979	266,860	
8140	EASEMENTS/ROW COSTS	131,034	115,000	
9010	INT SHRT TERM BORROW	8		
Total Expenditures		**23,499,516**	**21,345,562**	
Over/Under Budget			**-2,153,954**	**113.00%**

2025-2026 Solid Waste

2025-2026 PW Solid Waste

Expenditures:		Actual	Plan
6000	WAGES/SALARIES	2,577,429	2,690,289
6010	BENEFITS	586,282	645,649
6011	MISC. BENEFITS	7,015	6,000
6020	TRAINING/EDUCATION		7,100
6030	TRAVEL/CONFERENCES	23,864	20,000
6040	PROF MEM/DUES & FEES		2,100
6050	OFFICE SUPPLIES	3,566	10,000
6060	OFFICE EQUIPMENT	6,112	4,000
6080	ADVERTISING	71,021	45,000
6110	TELEPHONE/FAX	12,860	13,000
6120	PUBL./SUBSCRIPTIONS	203	250
6130	COMPUTER HARDWARE	189	6,500
6140	COMPUTER SOFTWARE	3,479	7,500
6150	MEETING EXPENSES	1,002	2,200
6180	COST RECOVERY	-366,839	-200,000
7000	HEAT	50,790	100,000
7010	ELECTRICAL	305,184	325,000
7020	WATER	21,381	20,000
7030	BLDG/FACILITY MAINT	5,687	25,000
7040	BLDG/FACILITY REPAIR	5,432	100,000
7110	SECURITY	251,886	150,000
7120	PROPERTY TAXES	33,277	32,890
7505	GASOLINE & DIESEL	446,293	500,000
7540	VEH/EQUIP RENTAL	544,589	75,000
8000	OPERATIONAL EQUIP	124,944	5,000
8010	OPERATIONAL MAT/SUPP	545,812	450,000
8050	COST OF SALES		
8090	UNIFORMS/CLOTHING	24,648	15,000
8100	PROFESSIONAL SERVICE	332,275	280,000
8110	CONTRACTS/AGREEMENTS	13,322,937	11,472,449
8120	LEASES	294,724	500,000
8165	FIONA RECOVERY COST	2,656,179	
Sub Total of Expenditures		**21,892,221**	**17,309,927**
Less: Fiona Recovery		2,656,179	
Total Expenditures		**19,236,042**	**17,309,927**
Over/Under Budget			**-1,926,115**	**111.10%**

2025-2026 Transit

2025-2026 PW Transit

Expenditures:		Actual	Plan
6000	WAGES/SALARIES	4,122,251	4,049,197
6010	BENEFITS	1,076,118	1,400,805
6011	MISC. BENEFITS	17,875	10,000
6020	TRAINING/EDUCATION	12,540	15,000
6030	TRAVEL/CONFERENCES	2,328	10,000
6050	OFFICE SUPPLIES	6,265	10,000
6060	OFFICE EQUIPMENT	12,688	3,500
6080	ADVERTISING	8,418	10,000
6100	COURIER	8,071	3,250
6110	TELEPHONE/FAX	10,477	20,000
6130	COMPUTER HARDWARE	3,465	15,000
6140	COMPUTER SOFTWARE	19,839	40,000
6150	MEETING EXPENSES	1,480	700
6180	COST RECOVERY	383,329	652,703
7020	WATER	2,205	3,720
7030	BLDG/FACILITY MAIN	17,904	6,500
7040	BLDG/FACILITY REPA	3,923	8,000
7505	GASOLINE & DIESEL	1,141,166	1,779,000
7510	VEH/EQUIP REPAIRS	1,294,415	1,294,000
7550	VEH/EQUIP TOWING	31,512	40,000
7560	VEH/EQUIP GEN SUPP	538	5,000
8010	OPERATIONAL MAT/SU	912,460	650,000
8040	COMM EQUIPMENT LIN	81,483	100,000
8090	UNIFORMS/CLOTHING	26,345	30,000
8100	PROFESSIONAL SERVI	2,850	2,000
8110	CONTRACTS/AGREEMEN	25,218	15,000
8120	LEASES		5,000
Total Expenditures		**9,225,163**	**10,178,375**
Over/Under Budget			**953,212**	**90.60%**

2025-2026 Fleet

2025-2026 PW Fleet

Expenditures:		Actual	Plan	
6000	WAGES/SALARIES	1,878,118	2,063,458	
6010	BENEFITS	456,254	499,396	
6011	MISC. BENEFITS	21,350	21,500	
6020	TRAINING/EDUCATION	20,812	10,000	
6030	TRAVEL/CONFERENCES	5,229	10,000	
6050	OFFICE SUPPLIES	1,853	2,000	
6060	OFFICE EQUIPMENT	4,608	2,000	
6080	ADVERTISING	4,176		
6130	COMPUTER HARDWARE	18,038	10,000	
6140	COMPUTER SOFTWARE	64,756	70,000	
6150	MEETING EXPENSES	706		
6180	COST RECOVERY	-657,089	-652,703	
7020	WATER	438		
7500	VEH/EQUIP MAINT.	677		
7505	GASOLINE & DIESEL	906,275	1,100,000	
7510	VEH/EQUIP REPAIRS	2,533,347	2,350,000	
7550	VEH/EQUIP TOWING	21,389	30,000	
7560	VEH/EQUIP GEN SUPPL	191		
7570	VEH/EQUIP TOOLS	25,105	20,000	
8010	OPERATIONAL MAT/SUPP	474,944	500,000	
8040	COMM EQUIPMENT LINES	36,321	12,000	
8090	UNIFORMS/CLOTHING	11,436	12,000	
8110	CONTRACTS/AGREEMENTS	68,905	50,000	
8130	LICENSES/PERMITS	141,823	130,000	
Total Expenditures		**6,039,662**	**6,239,651**	
Over/Under Budget			**199,989**	**96.80%**

2025-2026 Planning and Development

2025-2026 Planning Department

Expenditures:		Actual	Plan	
6000	WAGES/SALARIES	1,764,039	2,000,946	
6010	BENEFITS	508,941	502,961	
6011	MISC. BENEFITS		-111,844	
6020	TRAINING/EDUCATION	8,909	20,500	
6030	TRAVEL/CONFERENCES	43,340	44,500	
6040	PROF MEM/DUES & FEES	7,165	10,050	
6050	OFFICE SUPPLIES	11,572	17,000	
6060	OFFICE EQUIPMENT	12,509	24,700	
6080	ADVERTISING	4,046	22,700	
6110	TELEPHONE/FAX	16,263	19,000	
6120	PUBL./SUBSCRIPTIONS	317	400	
6130	COMPUTER HARDWARE	39,026	67,000	
6140	COMPUTER SOFTWARE	2,987	14,500	
6150	MEETING EXPENSES	565	4,200	
6170	PROMOTION	2,899	34,000	
6180	COST RECOVERY	102,673		
7130	DEMOLITION		120,000	
8000	OPERATIONAL EQUIP	14,598	34,000	
8010	OPERATIONAL MAT/SUPP	1,845	6,500	
8090	UNIFORMS/CLOTHING	11,751	11,000	
8100	PROFESSIONAL SERVICE	-162,094	43,750	
8110	CONTRACTS/AGREEMENTS	567,017	920,000	
8130	LICENSES/PERMITS	83,844	106,020	
8135	REGULATORY FEES	53,362	44,000	
8150	GRANTS/SUBS TO ORG	514,413	540,000	
Total Expenditures		**3,609,987**	**4,495,883**	
Over/Under Budget			**885,896**	**80.30%**

2025-2026 Wastewater

2025-2026 Wastewater

Expenditures:		Actual
6000	WAGES/SALARIES	1,037,779
6010	BENEFITS	179,225
6011	MISC. BENEFITS	7,295
6020	TRAINING/EDUCATION	5,091
6030	TRAVEL/CONFERENCES	12,897
6040	PROF MEM/DUES & FEES	331
6050	OFFICE SUPPLIES	2,092
6060	OFFICE EQUIPMENT	513
6080	ADVERTISING	12,430
6090	POSTAGE	6,572
6110	TELEPHONE/FAX	28,678
6130	COMPUTER HARDWARE	9,290
6140	COMPUTER SOFTWARE	1,174
7000	HEAT	109,751
7010	ELECTRICAL	961,217
7020	WATER	267,494
7030	BLDG/FACILITY MAINT	16,784
7080	PLANT MAINTENANCE	690,408
7100	MAINT. TOOLS/EQUIP	3,477
7510	VEH/EQUIP REPAIRS	1,074
8010	OPERATIONAL MAT/SUPP	748,390
8040	COMM EQUIPMENT LINES	1,015
8090	UNIFORMS/CLOTHING	11,653
8100	PROFESSIONAL SERVICE	99,755
8110	CONTRACTS/AGREEMENTS	56,693
8135	REGULATORY FEES	76,937
Total Expenditures		**4,348,017**

2025-2026 Parks, Recreation, Buildings & Facilities

2025-2026 Recreation and Cultural Services

Expenditures:		Actual	Plan
6000	WAGES/SALARIES	7,171,734	6,261,658
6010	BENEFITS	1,521,777	1,500,123
6011	MISC. BENEFITS	-54,124	407,500
6020	TRAINING/EDUCATION	25,575	43,000
6030	TRAVEL/CONFERENCES	43,029	54,000
6040	PROF MEM/DUES & FEES	4,884	9,200
6050	OFFICE SUPPLIES	17,593	13,700
6060	OFFICE EQUIPMENT	11,326	14,000
6080	ADVERTISING	75,202	75,000
6110	TELEPHONE/FAX	74,789	64,250
6120	PUBL./SUBSCRIPTIONS	1,792	200
6130	COMPUTER HARDWARE	3,749	18,000
6140	COMPUTER SOFTWARE	11,974	9,000
6150	MEETING EXPENSES	3,453	3,250
7000	HEAT	397,785	247,000
7010	ELECTRICAL	1,737,979	1,568,710
7020	WATER	226,447	169,825
7030	BLDG/FACILITY MAINT	205,903	177,000
7040	BLDG/FACILITY REPAIR	76,368	85,000
7060	BLDG/FACILITY RENOV	65,779	100,000
7070	BLDG/FACILITY RENTAL	300,316	280,000
7080	PLANT MAINTENANCE	139,554	110,000
7100	MAINT. TOOLS/EQUIP	8,504	3,500
7110	SECURITY	306,269	208,700
7120	PROPERTY TAXES	31,313	28,000
7500	VEH/EQUIP MAINT.	96	
7510	VEH/EQUIP REPAIRS	20,621	23,600
7530	VEH/EQUIP REPLACEMNT	128,783	100,000
7540	VEH/EQUIP RENTAL	59,559	32,000
8000	OPERATIONAL EQUIP	401,905	260,500
8010	OPERATIONAL MAT/SUPP	695,661	691,350
8020	MAINTENANCE EQUIP	36,022	67,000
8025	COMMUNITY EVENTS	415,907	360,000
8040	COMM EQUIPMENT LINES	14,376	15,400
8050	COST OF SALES	718,805	431,000
8080	STREET LIGHTS	23,518	50,000
8090	UNIFORMS/CLOTHING	16,165	39,500
8100	PROFESSIONAL SERVICE	114,390	107,500
8110	CONTRACTS/AGREEMENTS	911,494	788,700
8130	LICENSES/PERMITS	995	1,000
8150	GRANTS/SUBS TO ORG	82,200	80,000
8160	SUSTAINABILITY EVENT	339,777	356,562
8170	SUSTAINABILITY	469,011	500,500
Total Expenditures		**16,858,255**	**15,355,228**
Over/Under Budget			**-1,503,027**	**111.80%**

Deficit Funding

- 2025-26 Fiscal Year-end Deficit $1.6M

- Municipalities must fund deficits by transferring from operating reserves or by including it in subsequent operating budget(s).

Options

- **Option #1**: To fund the deficit with a transfer from operating reserves for $1.6M
- **Option #2:** Start the 2027-28 budget year with a deficit of $1.6M
- **Option #3:** Allocate the deficit over multiple years, e.g., 2-3 years to absorb the $1.6M