

URBAN MUNICIPALITY OF LEADER**2025 Budget****REVENUES:**

Taxes	972,262
Charges for Services	559,065
Utility Revenue	629,212
Grants	625,443
Grant-in-Lieu of Taxes	120,421
Sale of Tangible Capital Assets	-
Interest	16,000
Other Revenue	123,848
Total Revenues	3,046,251

EXPENDITURES:

General Government Services	355,837
Protective Services	156,737
Transportation Services	538,797
Environmental Development Services	352,950
Recreational & Cultural Services	629,114
Utilities Operating & Administration Costs	625,166
Transfers to Reserves	
Total Expenditures	2,658,601

Accrual Budget Surplus/Deficit 387,650

Property Class	Total Taxable Assessment	Total Municipal Tax Levy
Agricultural	364,430	
Residential	37,467,960	
Commercial	13,832,007	
TOTALS	51,664,397	-

This Budget was approved by the Council of the Town of Leader on the 17th day of June, 2025.



Erin Romanuik, CAO

OPERATING REVENUES

		Budget 2024	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	Budget 2025
TAXES	410-110-100 Municipal Tax Levy	936,822	782,295	828,121	856,340	910,309	935,915	990,812
	410-900-100 Special Levy (Integrated Facility)	-	66,963	66,425	65,997	66,747	-	-
	410-120-100 Tax Adjustments & Abatements - Schedule "A"	- 7,311	- 9,923	- 6,461	- 8,661	- 11,841	- 10,469	- 17,140
	410-130-100 Discount on Taxes	- 17,000	- 15,538	- 16,037	- 15,485	- 16,801	- 18,255	- 17,000
	410-300-100 Mobile Home Lic Fee #1	1,785	2,877	1,885	1,190	1,190	1,389	1,190
	410-400-210 Tax Penalties	12,193	7,643	9,503	10,448	9,136	12,193	14,400
		926,489	834,317	883,436	909,829	958,740	920,773	972,262

CHARGES FOR SERVICES	420-100-100 Custom work / equipment rental	4,000	4,898	7,810	4,149	27,828	3,629	4,000
	420-200-300 Regional Airport Committee	77,470	62,937	18,233	17,351	13,951	60,708	16,890
	420-200-600 Lions Seed Project	-	647	-	-	-	-	-
	420-300-110 Rentals (office, leases)	2,500	3,000	900	2,500	2,880	3,380	3,000
	420-300-150 News Bulletin Advertising	5,000	6,395	9,389	10,483	9,350	5,835	5,500
	420-400-300 Fire Services Provided	6,500	2,283	8,740	16,397	16,777	3,745	4,500
	420-500-110 Arena - Season Pass	7,200	5,210	11,892	11,675	6,360	8,830	9,000
	420-500-120 Arena - Daily Admission	950	410	641	932	955	283	1,000
	420-500-130 Arena - Ice Rental	37,000	18,449	32,229	35,491	37,498	37,588	39,000
	420-500-140 Arena - Rec Hockey	-	190	-	135	-	-	-
	420-500-150 Arena - Concession	37,500	26,340	14,565	42,692	39,960	42,640	42,000
	420-500-180 Arena - Board/Zamb Adv.	5,600	-	-	1,000	5,600	7,360	6,800
	420-500-200 Facility Lease - Curling & Ball	14,075	500	500	1,000	13,825	14,075	14,075
	420-500-310 Swim Pool - Lessons	20,000	7,010	22,968	17,462	22,290	23,542	23,000
	420-500-320 Swim Pool - Season Pass	16,000	8,880	15,730	15,880	15,242	16,771	16,500
	420-500-330 Swim Pool - Punch Card	1,250	600	915	835	1,359	1,597	1,500
	420-500-340 Swim Pool - Daily	9,000	10,104	10,127	10,432	8,475	12,163	11,000
	420-500-350 Swim Pool - Rental	750	835	939	774	550	100	400
	420-500-360 Swim Pool - Merchandise	50	-	55	137	55	-	50
	420-500-410 Comm Hall - Rentals	11,500	2,870	3,693	10,610	11,403	9,545	11,000
	420-500-420 Comm Hall - Equip Rental	-	75	-	-	-	-	-
	420-500-800 Campground - Rental Fee	11,000	11,965	13,251	9,787	12,566	20,600	12,000
	420-500-920 Parks - Summer Programs	150	281	569	260	138	-	100
	420-520-700 Rec Program - Donation	-	7,000	1,500	5,725	-	-	-
	420-520-800 Rec Program - Equip Rental	-	40	-	175	-	100	-
	420-520-900 Rec Program - WWD	21,000	450	6,533	25,336	21,340	37,492	24,000
	420-520-910 Rec Program - Canada Day	-	960	1,000	840	-	-	-
	420-520-940 Rec Program - Other Programs	-	142	1,677	360	-	-	14,000
	420-600-100 Cemetery fees and charges	2,500	11,425	3,750	2,878	4,013	4,100	2,500
	420-700-100 Permits (building, zoning)	750	1,268	392	970	4,510	394	500
	420-700-200 Licences (business)	2,900	3,000	2,195	2,970	2,900	2,550	2,500
	420-700-210 Licences - Pets	1,150	1,137	1,475	1,840	1,215	1,200	1,300
	420-800-100 Tax Certificates	650	840	1,285	730	1,005	840	650
	420-800-200 General Office Services Provided	1,500	1,449	1,648	1,276	2,350	1,523	1,500
	420-850-110 Landfill fees #2	37,739	20,283	30,021	35,917	41,799	50,235	39,000
	420-850-120 Waste collections fees #3	233,400	143,292	169,023	236,516	234,063	240,162	249,600
	420-850-150 Interest Charges (Landfill)	1,000	-	-	-	1,462	1,717	1,200
	420-900-100 Fines & Compound Fees	2,500	1,378	2,147	500	3,275	1,146	1,000
	TOTAL CHARGES FOR SERVICES	572,584	366,163	395,792	526,015	564,994	613,850	559,065

				Budget 2024	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	Budget 2025
UTILITY REVENUE	440-100-100	Water	#4	368,000	332,604	386,017	384,723	383,015	351,812	348,676
	440-110-100	Water (Bulk Sales)	#7	47,000	49,512	55,840	50,933	40,978	41,512	45,600
	440-120-200	Custom Work		-	-	-	-	-	-	-
	440-190-900	Infrastructure Fees	#5	67,800	17,199	41,182	51,957	52,118	65,125	106,560
	440-220-100	Sewer	#6	112,000	108,025	111,804	113,367	114,394	117,972	123,876
	440-240-500	Interest Charges		4,500	-	714	4,250	5,487	7,321	4,500
	TOTAL WATER & SEWER REVENUES			599,300	507,340	595,557	605,230	595,992	583,742	629,212
GRANTS	450-105-100	Unconditional Provincial Grants		-	51,481	-	80,000	-	-	-
	450-110-100	Unconditional Revenue Sharing		245,820	197,404	195,639	189,413	214,877	245,820	261,728
	450-200-070	Conditional - Federal		55,404	76,376	105,157	26,668	58,166	60,417	56,032
	450-300-100	Conditional - Provincial		1,466,013	36,173	3,975	60,619	232,205	1,296,416	109,027
	450-350-100	Prov Other	#34	-	124,038	-		-	-	198,656
	450-400-050	Local Other		2,500	36,300	36,300	17,500	2,500	2,500	
	TOTAL CONDITIONAL GRANTS			1,769,737	521,772	341,071	374,200	507,748	1,605,153	625,443
GRANTS-IN-LIEU Of Taxes	450-500-100	Federal		9,928	8,646	9,017	9,239	9,591	7,161	29,421
	450-600-100	Provincial		16,595	10,816	10,230	10,975	11,332	11,703	
	450-620-100	Sask Energy (surcharge)		31,000	24,700	24,360	28,630	30,103	26,293	26,000
	450-800-100	S.P.C. Surcharge		66,000	56,564	58,456	60,303	65,799	64,263	65,000
	TOTAL GRANTS-IN-LIEU OF TAXES			123,523	100,726	102,063	109,147	116,825	109,420	120,421
SALE OF CAPITAL ASSETS	460-500-100	Land Sales - Gain/Loss		-	-	567	844	14,484	- 7,536	-
		Sale of TCA - Loss			- 36,606	27,871	87,935	7,299	10,431	-
	TOTAL SALE OF ASSETS			-	- 36,606	28,438	88,779	21,783	2,895	-
INTEREST/DIVIDENDS	470-100-100	Bank Interest		1,500	111	108	1,500	1,841	638	1,000
	470-900-100	Other Investement Revenue		15,000	-	-	-	16,531	19,379	15,000
	TOTAL INTEREST/DIVIDENDS			16,500	111	108	1,500	18,372	20,017	16,000
OTHER REVENUES	480-100-100	Grants from Sask Sport		9,158	9,240	11,004	10,997	9,158	10,998	10,998
	480-130-100	Other Recreation Grants		64,500	98,355	206,344	51,800	52,860	61,382	52,850
	480-150-100	Donations		80,000	74,365	134,548	175,365	246,308	59,501	60,000
	480-170-100	Housing Authority Surplus		-	- 201	280	- 492	- 1,323	214	-
	TOTAL OTHER REVENUE			153,658	181,759	352,176	237,670	307,003	132,095	123,848

OPERATING EXPENDITURES

				Budget 2024	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	Budget 2025
GENERAL GOVERNMENT SERVICES										
Wages/Salaries	510-110-110	Council Meetings		17,985	17,850	20,475	18,150	16,940	17,199	20,497
	510-110-140	Council Committee Meetings	#8	6,600	5,880	5,825	4,840	3,795	7,927	5,575
	510-110-230	Clerk / Administrator	#9	75,300	64,355	64,155	66,109	69,606	76,000	80,560
	510-110-330	Assistant	#10	39,947	35,582	36,315	37,155	39,260	43,286	43,241
	510-110-530	Other	#10	21,000	20,857	19,136	19,025	19,916	19,908	21,000
Benefits	510-120-110	Council	#10	560	7	902	646	234	770	624
	510-130-230	Administrator	#11	15,416	12,989	13,295	14,026	14,734	15,846	17,000
	510-140-330	Assistant	#12	9,840	7,368	7,464	7,799	8,272	9,032	9,457
	510-150-530	Other	#12	4,721	4,912	4,609	4,585	4,799	4,833	5,165
Prof/Contract Services	510-200-110	Legal fees	#12	5,000	871	1,586	455	6,282	4,810	5,000
	510-200-130	Audit		14,100	11,326	11,910	17,177	13,679	16,567	23,629
	510-200-150	SAMA		14,025	12,656	12,665	12,823	13,677	14,182	14,485
	510-200-170	Advertising/printing		1,700	1,500	1,197	2,189	1,351	1,840	2,000
	510-210-100	Council Travel		6,500	100	390	5,747	5,337	8,084	8,000
	510-210-160	Employee travel		4,000	250	2,093	3,249	4,026	3,522	4,000
	510-220-100	Office maintenance/rent	#13	7,000	16,525	8,425	7,663	6,129	6,349	7,740
	510-230-100	Insurance (general, bond, WCB)		13,745	10,149	11,489	12,666	13,345	14,147	14,572
	510-240-100	Memberships/subscriptions	#14	17,390	4,603	10,077	10,456	14,518	17,270	18,746
	510-290-100	Bank Charges (POS Terminal)		700	5,949	9,066	2,511	652	823	825
Heat, Power, Phone	510-300-110	Heat		1,375	993	984	1,014	1,074	1,251	1,375
	510-300-120	Power		2,609	1,984	1,809	2,040	2,159	2,024	2,200
	510-300-140	Phone		4,500	3,771	4,162	4,403	4,566	4,570	4,650
Materials & Supplies	510-400-110	Postage & Stationary		5,000	3,413	3,053	4,022	5,093	5,793	6,500
	510-410-140	Office Supplies		10,000	16,419	13,297	19,996	10,462	13,074	11,500
	510-490-100	Office Repairs/Electronics	#15	10,000	-	2,857	7,444	11,410	13,028	9,270
	510-450-100	Elections		850	651	-	-	-	1,200	-
	510-900-110	GG - Contingency		-	-	-	-	-	-	3,600
	510-600-199	Amortization - General Government Services		14,626	16,767	18,322	14,626	14,626	14,626	14,626
TOTAL GENERAL GOVERNMENT SERVICES				324,489	277,727	285,558	300,816	305,942	337,961	355,837

PROTECTIVE SERVICES

Prof./Cont. Services	525-110-110	Fire Dept Wages		6,000	3,000	3,000	3,250	6,000	5,500	6,000
	525-210-100	RCMP & 911Contract Services		84,400	68,325	68,995	76,140	81,882	84,245	85,318
	525-220-100	Travel, Training, Subsistance		2,500	-	421	-	-	1,020	2,500
	525-230-100	Insurance/WCB		4,400	3,583	4,705	4,110	4,356	4,489	4,500
	525-240-100	Memberships/Subscriptions		500	520	526	536	500	500	500
Heat, Power, Phone	525-250-100	Equipment Repairs		4,000	2,507	39	1,664	-	-	4,000
	525-300-110	Heat		600	496	492	506	537	626	700
	525-300-120	Power		900	785	714	800	814	737	800
Materials & Supplies	525-300-140	Phone (Radio Lic.)		6,000	2,398	5,356	4,781	5,981	7,283	7,500
	525-430-100	Repairs (parts & materials only)		6,000	2,339	3,767	3,244	7,467	5,482	8,550
	525-430-110	Fuel/Oil		3,000	273	1,011	794	2,157	128	3,000
	525-450-100	Bylaw Enforcement Officer Contract	#31	21,516	360	4,045	557	-	19,110	25,711
	525-920-110	PS - Contingency		-	-	-	-	-	-	675
	525-600-199	Amortization - Protective Services		6,983	6,983	6,983	6,983	6,983	6,983	6,983
TOTAL PROTECTIVE SERVICES				146,799	91,569	100,054	103,365	116,677	136,103	156,737

				Budget 2024	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	Budget 2025
TRANSPORTATION SERVICES										
Wages/Salaries	530-110-130	General Operator (Trevor)	#16	61,672	53,713	55,374	56,279	56,270	20,202	15,371
	530-110-140	Laborer (Mike, Corey)	#17	111,450	94,199	99,332	101,347	101,180	111,499	110,864
Benefits	530-130-130	General Operators	#18	16,276	13,706	14,127	15,100	15,545	4,142	6,038
	530-140-140	Laborer	#19	24,300	20,464	21,142	21,779	22,102	24,403	26,575
Prof./Cont Services	530-250-100	Travel		2,000	4,309	1,814	600	4,474	784	2,500
	530-260-100	Insurance/WCB		9,200	9,194	8,829	9,351	9,047	9,026	9,300
	530-260-101	Vehicle Registration		8,100	7,242	6,017	4,323	7,893	7,493	7,600
	530-290-100	Contractual street maintenance		91,000	114,163	86,816	102,062	172,137	120,342	80,000
	530-290-101	Sidewalks		40,000	1,587	71,934	31,791	35,341	42,592	11,100
	530-290-102	Equipment and Vehicle Repairs		15,000	24,844	19,579	11,152	16,852	11,768	32,000
Heat. Power, Phone	530-300-110	Heat (Shop)		9,100	6,149	6,285	9,079	8,595	8,913	9,100
	530-300-120	Power (Shop)		6,800	3,249	6,198	6,344	5,988	5,970	6,500
	530-300-140	Phone (Shop, Cellular)		1,100	1,221	220	831	1,084	1,102	1,200
	530-310-100	Street Lights (including decorative lighting)		32,000	29,464	26,653	29,324	31,105	31,345	32,000
	530-310-200	Power (Airport)		1,850	1,161	1,618	1,419	1,799	1,806	1,900
Materials & Supplies	530-410-100	Small tools/Supplies		11,000	10,954	15,835	12,585	10,370	8,222	11,000
	530-420-100	Equipment & Vehicle Parts		15,900	21,246	19,296	11,486	15,348	8,484	8,500
	530-425-110	Fuel & oil		38,000	27,504	25,272	35,842	31,472	25,474	30,000
	530-430-120	District Airport Expenses		75,580	125,938	16,560	7,209	6,276	65,438	14,990
	530-440-100	Gravel/sand	#20	25,000	5,489	18,453	23,022	28,431	24,311	38,835
	530-470-100	Street Signs		1,300	857	2,088	21,075	1,230	40	2,000
	530-900-130	TS - Contingency		-	-	-	-	-	-	8,900
	530-600-199	Amortization - Transportation		67,204	48,010	47,648	68,926	65,048	63,317	69,524
	530-700-110	Interest Expense (Equipment Loan)		8,412	-	3,142	8,261	7,433	5,147	3,000
TOTAL TRANSPORTATION SERVICES				672,244	624,663	574,232	589,187	655,020	601,820	538,797

ENVIRONMENTAL HEALTH, DEVELOPMENT & PUBLIC WELFARE SERVICES:										
	540-110-110	Wages/salaries	#21	10,845	8,805	9,738	10,061	9,931	5,465	5,408
	540-120-110	Benefits	#22	2,355	2,857	2,939	3,140	3,286	2,458	1,252
	540-200-110	Contract Services - Waste Pick Up	#23	230,000	85,666	95,224	200,454	228,828	241,103	243,900
	540-200-120	Contract Services - Waste Disposal Grounds	#33	6,200	43,327	34,069	21,493	2,008	14,516	10,818
	540-210-300	Other Services/WCB		2,000	-	6,000	45,062	1,245	1,104	1,500
	540-300-110	Heat - Landfill		800			-	-	601	700
	540-300-120	Power - Landfill		1,500			2,049	-	961	1,000
	540-440-100	Waste Collection Supplies		1,500	-	-	-	1,300	-	200
	540-500-110	Grants and Contributions		-	-	-	183,804	-	-	-
	540-600-199	Amortization - Environmental Health		12,622	5,647	8,072	9,902	12,622	12,622	12,622
	540-700-110	Interest - Integrated Facility Loan		10,122	5,665	2,146	570	12,287	6,005	-
	540-900-110	EH&W - Contingency		1,000	-	-	-	59,034	-	550
	560-210-100	Community Promotion		45,000	17,565	32,035	27,507	42,455	53,618	75,000
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES				323,944	169,532	190,223	504,042	373,017	338,453	352,950

			Budget 2024	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	Budget 2025
RECREATION AND CULTURAL SERVICES									
Wages/salaries	570-110-110	Administration	39,000	29,261	35,452	36,891	38,186	39,224	40,400
	570-110-120	Arena	19,425	18,356	19,477	19,954	19,853	21,863	21,000
	570-110-140	Pool	50,000	49,162	49,177	45,529	52,562	46,852	52,000
	570-110-170	Parks & Playground	19,425	18,737	19,139	14,904	14,887	24,334	23,000
Benefits	570-110-180	Tourist Booth	5,000	4,432	5,441	4,928	5,180	5,670	5,500
	570-120-110	Administration	10,300	6,911	9,310	9,820	10,263	10,541	11,000
	570-120-120	Arena	4,303	3,697	3,937	4,003	4,106	4,615	4,600
	570-120-140	Pool	3,705	1,797	3,118	2,835	2,805	2,060	2,500
Prof/Cont. Services	570-120-170	Parks & Playground	4,264	2,770	3,189	2,983	3,062	4,586	5,200
	570-120-180	Summer Staff	350	98	120	109	366	132	300
	570-200-110	Advertising	500	1,000	951	-	-	250	500
	570-220-100	Travel	1,000	610	951	994	993	1,010	1,200
	570-230-100	Insurance/WCB	46,500	38,340	37,920	41,740	46,360	50,378	51,000
	570-240-100	Equipment Repair (Comm Hall)	8,000	2,994	1,572	784	1,018	5,786	8,000
	570-240-200	Equipment Repair (arena)	16,000	10,246	13,465	20,848	12,409	10,843	23,000
	570-240-300	Equipment Repair (pool)	7,000	1,788	2,975	-	1,418	1,908	6,000
	570-250-100	Instructor Fees	2,500	138	3,805	2,692	3,235	3,044	2,000
	570-280-100	Community Hall Maintenance	4,000	1,587	1,545	4,605	3,390	4,020	4,200
	570-290-100	Library Contract	1,600	1,526	1,125	1,511	1,532	1,533	1,600
	570-300-110	Heat - Skating Rink	14,500	6,679	6,308	11,588	13,275	16,137	16,500
Heat, Power, Phone	570-300-130	Heat - Swimming Pool	6,950	6,243	5,593	6,552	6,801	7,009	7,500
	570-300-140	Heat - Parks	1,700	1,522	1,572	1,595	1,642	1,961	2,200
	570300-150	Heat - Community Hall	5,200	4,197	4,377	5,187	4,924	5,742	6,000
	570-300-160	Heat - Library	1,100	993	984	1,014	1,074	1,251	1,400
	570-310-110	Power - Skating Rink	39,000	21,705	19,366	23,352	37,857	41,076	41,500
	570-310-130	Power - Swimming Pool	4,700	3,354	3,991	4,432	4,609	5,070	5,500
	570-310-140	Power - Parks	4,100	3,842	3,520	3,993	4,079	4,953	5,500
	570-310-150	Power - Community Hall	6,350	2,714	3,567	6,623	6,291	6,044	6,500
	570-310-160	Power - Library	1,650	1,571	1,427	1,600	1,627	1,473	1,700
	570-330-110	Phone - Rink	1,200	1,319	1,202	1,279	1,040	1,227	1,250
	570-330-120	Phone - Rec Dir	1,050	1,876	1,108	1,100	1,046	1,143	1,150
	570-330-130	Phone - Swimming Pool	400	224	338	357	570	282	400
	570-330-150	Phone - Community Hall	1,700	1,492	1,513	1,467	1,540	1,644	900
	570-330-160	Phone - Library	950	881	820	830	908	910	950
	570-400-110	Postage	500	500	500	500	500	500	500
	570-410-100	Office supplies/stationery	600	500	600	600	600	600	600
Materials & Supplies	570-420-110	Arena - General	15,000	9,236	8,993	15,346	18,113	17,493	18,000
	570-420-120	Arena - Concession	21,000	17,377	7,857	20,154	20,975	23,004	24,000
	570-420-140	Swimming Pool	17,000	15,083	7,889	18,927	11,783	11,285	12,500
	570-420-150	Parks	5,000	10,842	5,392	5,545	4,090	5,567	6,000
	570-420-190	Community Hall	5,000	3,271	6,419	9,199	3,495	5,613	6,000
	570-430-110	Campground Expenses	3,500	513	182	1,633	4,847	56	1,500
	570-430-120	Library	800	114	394	776	788	20	800
	570-430-130	Recreation Programs	500	162	30	457	231	-	500
	570-430-140	Summer Programs	3,000	718	1,097	660	548	2,835	1,500

		Budget 2024	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	Budget 2025
570-430-150	Wild West Daze Expenses	15,000	668	3,852	20,773	12,229	24,163	25,000
570-430-160	Canada Day Expenses	3,500	1,921	3,209	3,378	2,000	5,116	5,000
570-500-110	Grant - Tourism	3,500	3,500	3,500	3,500	-	3,500	1,500
570-500-130	Grant - Regional Library	25,600	22,474	20,817	23,925	25,478	22,325	24,447
570-500-140	Grant - Museum	250	250	250	250	250	250	250
570-500-150	Grant - Arts Council	1,000	1,000	1,000	1,000	1,000	1,000	1,000
570-500-160	Grant - Sask Lotteries	8,150	7,900	8,100	8,150	8,150	9,650	9,500
570-600-199	Amortization - Recreation & Cultural Services	117,458	97,722	100,868	107,816	114,233	117,458	119,243
570-700-110	Interest - G3 Iceplex Loan	11,017	17,188	11,670	11,967	14,442	7,593	5,724
570-900-110	Rec - Contingency	-	-	-	-	-	-	3,600
TOTAL RECREATION AND CULTURAL SERVICES		590,797	463,001	460,974	540,655	552,660	592,599	629,114

UTILITY SERVICES									
580-110-110	Wages & Operations (Bob & OT))	#24	85,842	85,803	88,119	84,799	85,370	90,338	117,765
580-120-110	Benefits	#25	17,715	14,682	15,030	15,947	16,463	20,155	21,695
580-230-100	Travel & On Call	#26	22,658	19,445	19,972	21,100	23,581	21,815	22,640
580-240-100	Insurance/WCB		8,450	6,791	7,126	7,735	8,218	8,677	9,000
580-250-100	Memberships and Subscriptions		100	-	-	-	60	-	100
580-285-150	Equipment repair (by contract)	#27	105,000	94,974	91,521	115,497	97,951	95,895	107,500
580-295-100	Meter Reader		-	11	-	-	-	-	-
580-300-110	Heat		3,000	2,787	2,532	2,658	2,734	4,844	5,100
580-300-120	Power		65,000	51,075	47,271	56,527	63,551	61,980	65,000
580-300-140	Phone		2,250	2,697	3,401	2,414	2,169	1,822	2,050
580-400-110	Postage		3,200	3,000	3,200	3,200	3,200	3,200	4,200
580-410-100	Office supplies / stationery		6,200	2,800	3,200	4,700	6,633	6,200	6,200
580-420-100	Gravel/sand	#28	14,750	7,950	9,965	10,916	33,083	-	12,945
580-430-100	Repairs (parts and materials only)		53,400	62,437	50,105	42,895	68,845	20,063	45,000
580-450-100	Chemicals / water treatment		51,000	40,341	48,941	48,318	44,050	73,348	55,000
580-600-199	Amortization - Utilities		91,687	108,555	109,670	114,328	114,608	91,687	140,039
580-700-110	Interest - Loans		-	-	-	-	-	1,222	2,300
580-900-110	UT - Contingency		-	-	-	-	-	-	8,632
TOTAL WATER & SEWER EXPENDITURES			530,252	535,869	503,348	500,053	570,516	501,246	625,166

2025 Town of Leader Budget

Reconciliation of Accrual Budget to Cash Budget

2025

Budgeted Surplus (Accrual Format) 387,650

LESS:

Acquisition of Capital Assets - *As per Schedule "B"* - 499,701

Long Term Debt Principal Repayments CAT Grader Loan - 38,290
Curling Rink Loan - 80,831

Transfer to Reserves

Utility - Infrastructure Fee - 106,560
Utility - Surplus
Tractor/Mower Savings - 20,000
Landfill - 25,000
Regional Park - 9,000
Sidewalk - 37,900

ADD:

Amortization of Capital Assets 350,415

Loan Proceeds

Sale of GIC 30,000

Transfer from Reserves

Paving -
Recreation
Lions Park 5,000
Walking Trail 46,650
Landfill -
Utility -
General 5,000
Airport -

Cash Surplus/Deficit \$7,433.00