

Debt – This category includes all annual costs related to debt principal and interest to fund capital projects.

Transportation & Fuel – Costs in this category are for materials and services for the maintenance and operation of City vehicles and mobile equipment including gas, diesel fuel, lubricants, oil, and tires. It also includes the cost of insurance, permits, licences and rental fees for vehicles and related equipment.

Insurance & Other Financial – This category includes the cost of insurance premiums as well as debit and credit card processing fees.

Occupancy & Utilities – The City must pay the cost of heating, cooling, lighting, and sanitary services for all of its buildings. This category also includes costs for repairs and supplies relating to City buildings and facilities, and rental expenses for office space, maintenance depots, and storage facilities.

Materials & Supplies – This category includes the costs of materials and supplies purchased for the administration of the City; books and materials for the library; personal equipment such as uniforms, overalls, and protective clothing for City employees; and items purchased for the maintenance and operation of City services and facilities including gravel, salt, sand and other road maintenance supplies.

Equipment & Maintenance – Equipment costs are costs for tangible property other than land or buildings that is used in the operations of the City's day-to-day business. Maintenance includes IT licences, equipment leases and rentals, and preventative maintenance.

Other Operating – This category includes expenses for staff development, communication, and advertising and promotion. Communication costs include postage charges for distribution of City mail, expenses for the City's telephone system, and maintenance of base radio stations. The City advertises on social media and in newspapers and journals for things like tenders, public notices, special events, and City services.