

Q3 2025

FINANCIAL UPDATE

November 4, 2025

Q3 Report Summary

Seven reports presented to Council in Q3:

- Statement of Operations (Summary)
- Statement of Operations (Base Program)
- Statement of Financial Position
- Notes to Financial Statements
- Statement of Changes in Net Financial Assets
- Operating Projects Expenditure by Department
- Capital Projects Expenditure by Department





Financial Statement Overview

Statement of Operations

Shows the County's financial performance over the fiscal year summarizing revenues and expenses to show a surplus or deficit

Statement of Financial Position

To highlight the financial health of the County as at specific point in time.

Statement of Changes in Net Financial Assets

Demonstrates accountability for managing financial resources and liabilities by showing how resources were used

Operating Project Expenditure

Expenditures on approved one-time operating projects

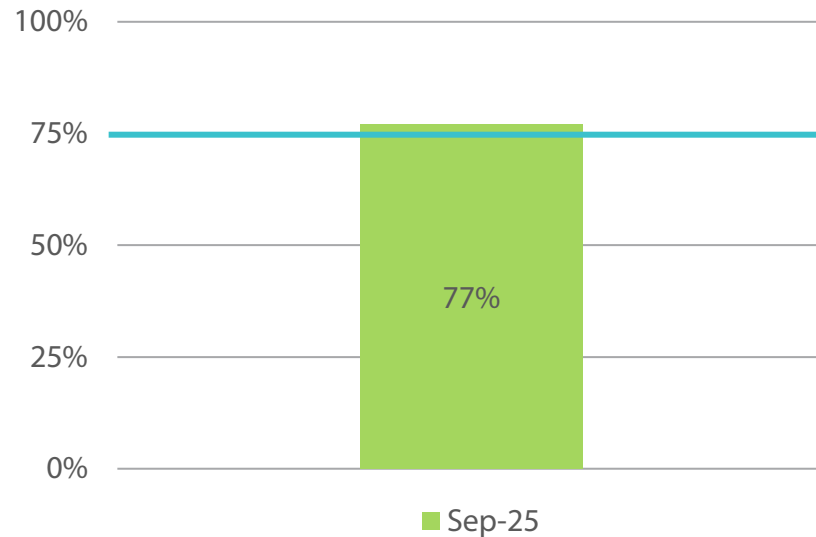
Capital Project Expenditure

Expenditures on approved capital projects

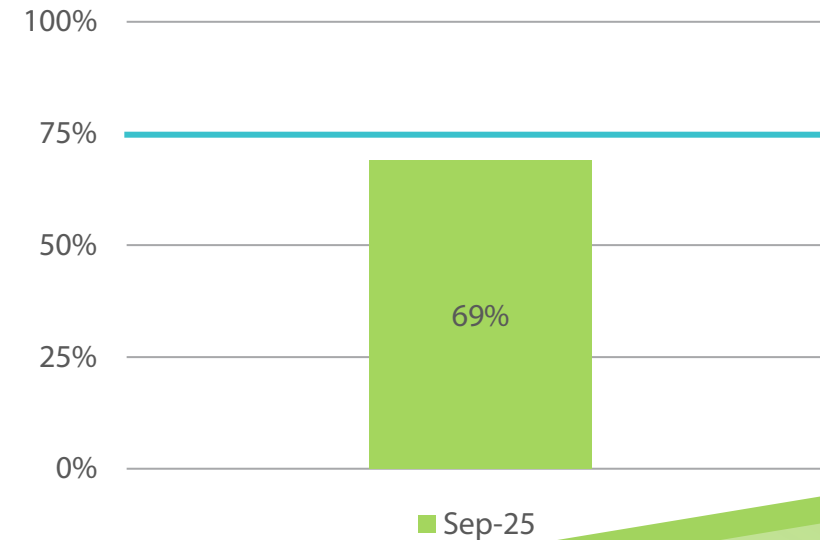


General Operating Activity

Base Program
Operating Revenue



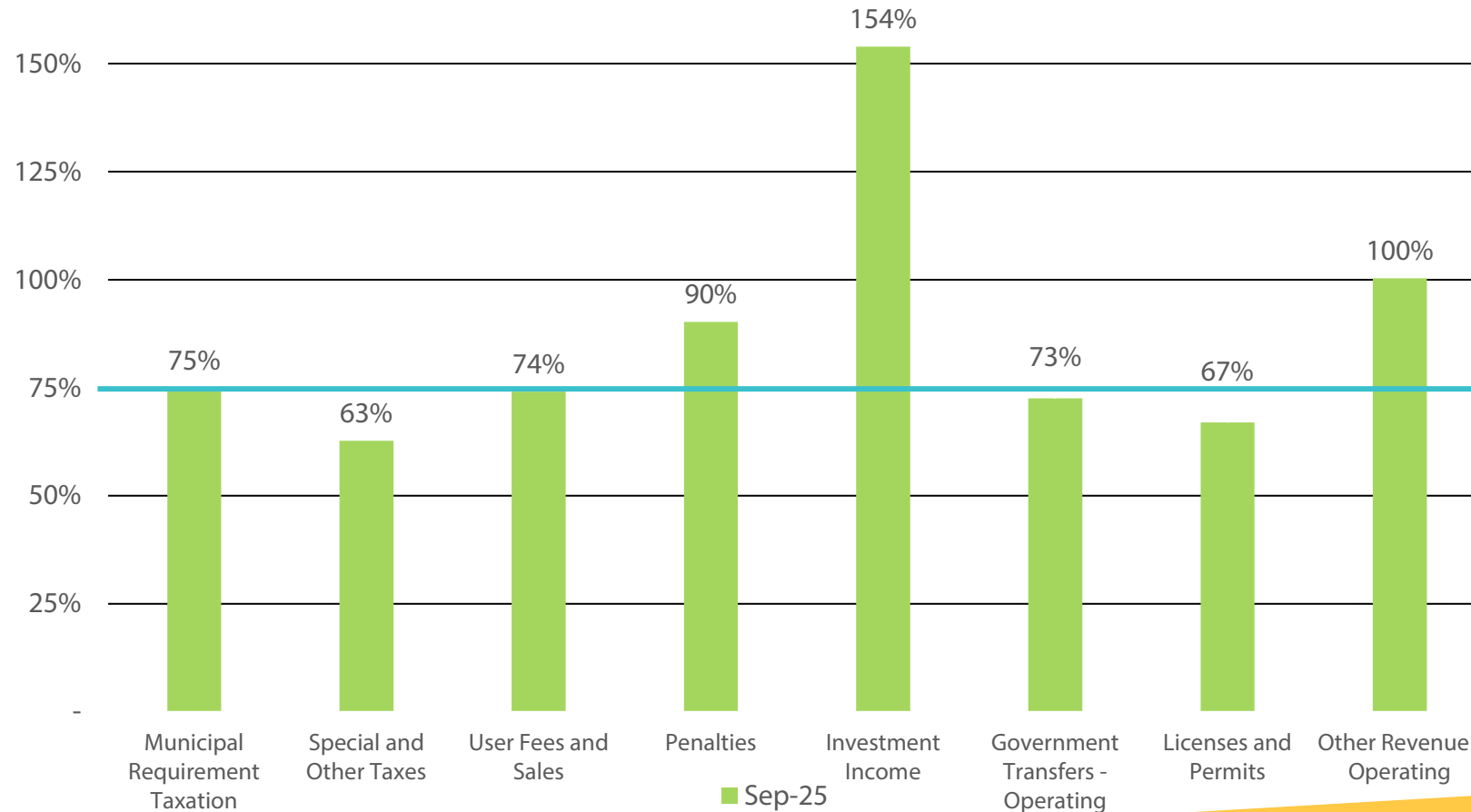
Base Program
Operating Expense





General Operating Activity

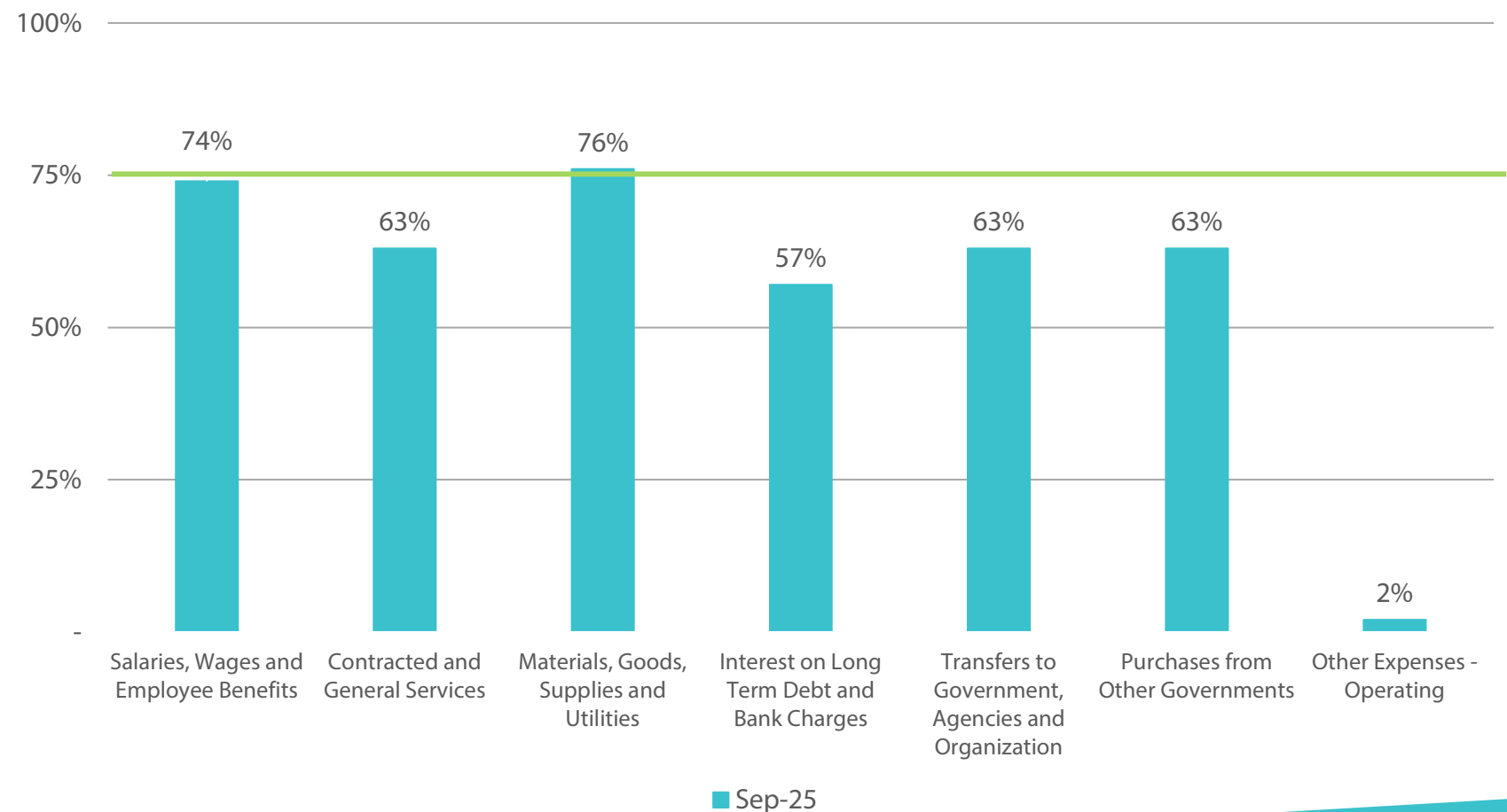
Base Program Operating Revenues



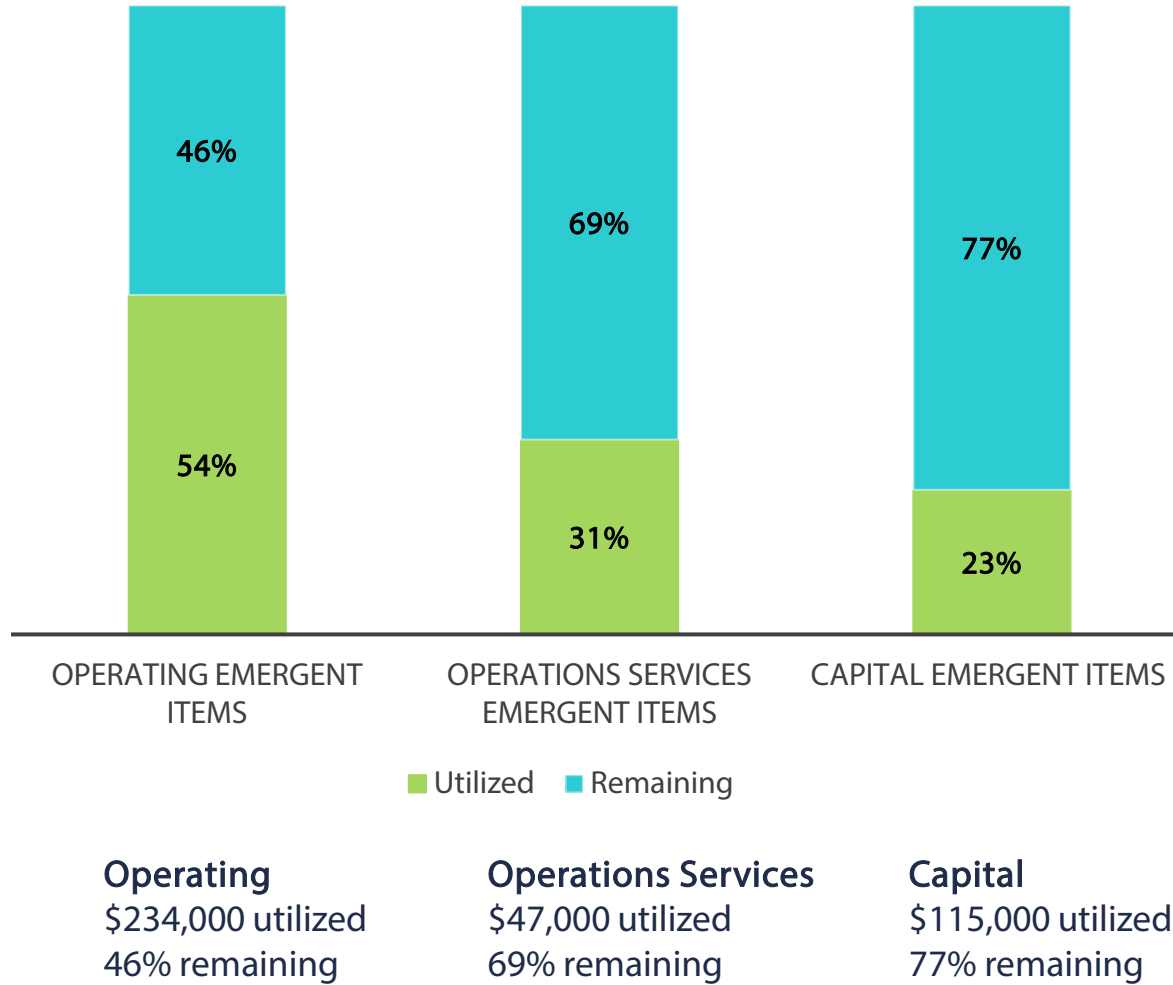


General Operating Activity

Base Program Operating Expenditures



Emergent Items - Utilization





Emergent Items – Operating Emergent Items

Description	Department	Added/ (Utilized)	Balance Remaining
Opening Balance from 2025 Budget			\$437,000
Nature (ESA) Policy Framework	Agriculture & Environment Services	(20,000)	\$417,000
County Center Office Renovations	Public Works - Facilities	(10,000)	\$407,000
Land Management Database	Strategic Growth	(35,000)	\$372,000
Planning Application Support	Planning & Development	(70,000)	\$302,000
Internal Communications Upgrade	Communication Services	(40,200)	\$261,800
Wabamun Enforcement Services Office Security Camera Install	Enforcement Services	(3,800)	\$258,000
Technology Enhancements	Technology & Digital Services	(15,000)	\$243,000
Wabamun Portable Washrooms	Strategic Growth	(5,000)	\$238,000
Wabamun Family & Community Weekend	Strategic Growth	(35,000)	\$203,000
	Total as of September 30	(234,000)	\$203,000



Emergent Items – Operations Services

Emergent Items

Description	Department	Added/ (Utilized)	Balance Remaining
Opening Balance from 2025 Budget			\$150,000
Additional Engineering Fees for Wabamun Sewage Lift Station Pumping Issues	Public Works – Water & Wastewater	(25,000)	\$125,000
Hwy 779 Lift Station Upgrade	Public Works – Facilities	(22,000)	\$103,000
	Total as of September 30	(47,000)	\$103,000



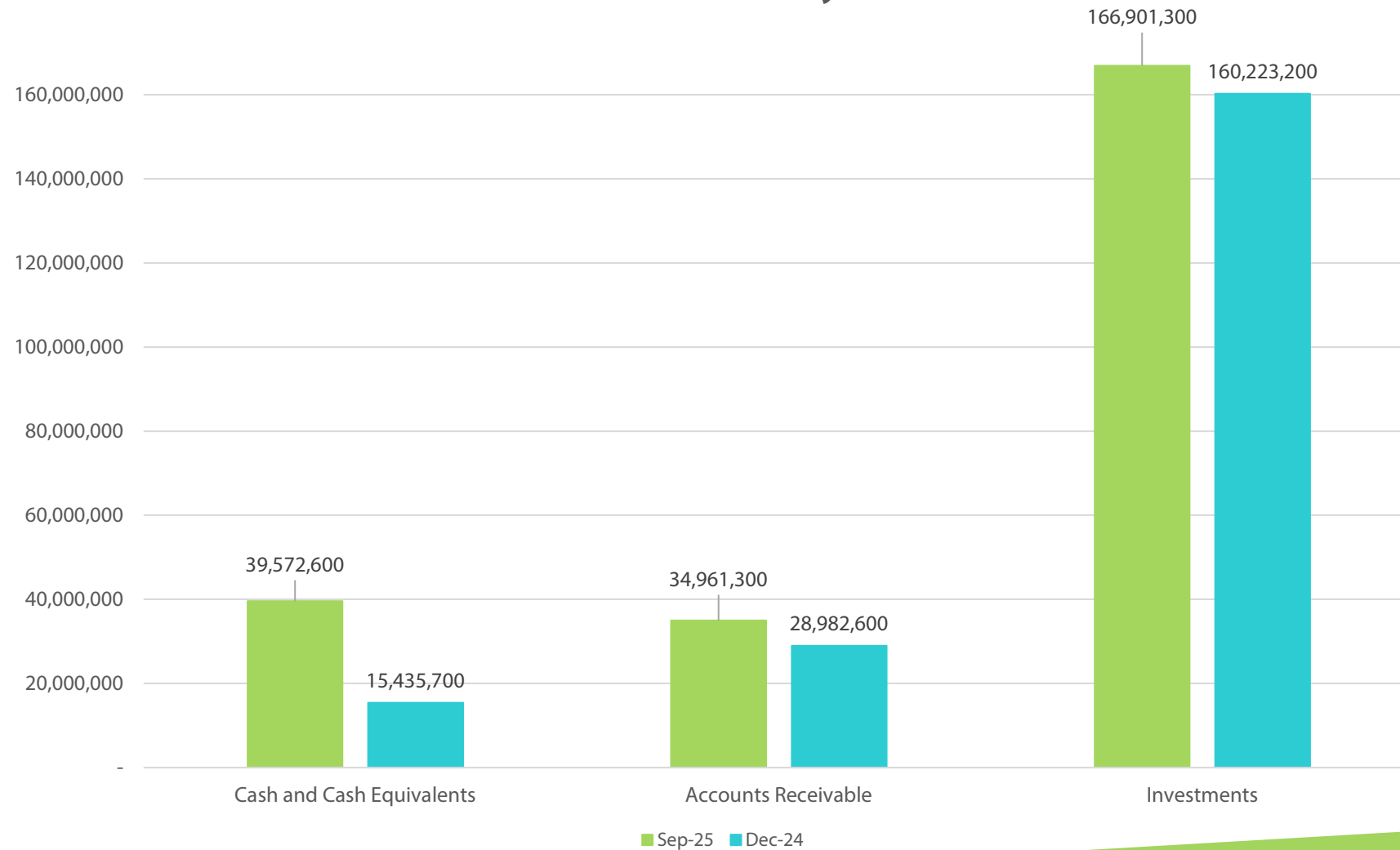
Emergent Items – Capital Emergent Items

Description	Department	Added/ (Utilized)	Balance Remaining
Opening Balance from 2025 Budget			\$500,000
Wabamun Pier Surface Rehabilitation	Community Services	(35,000)	\$465,000
PCC Facility Renovations – Staffing Accomodations	Public Works – Facilities	(80,000)	\$385,000
	Total as of September 30	(115,000)	\$385,000

Financial Statement Analysis

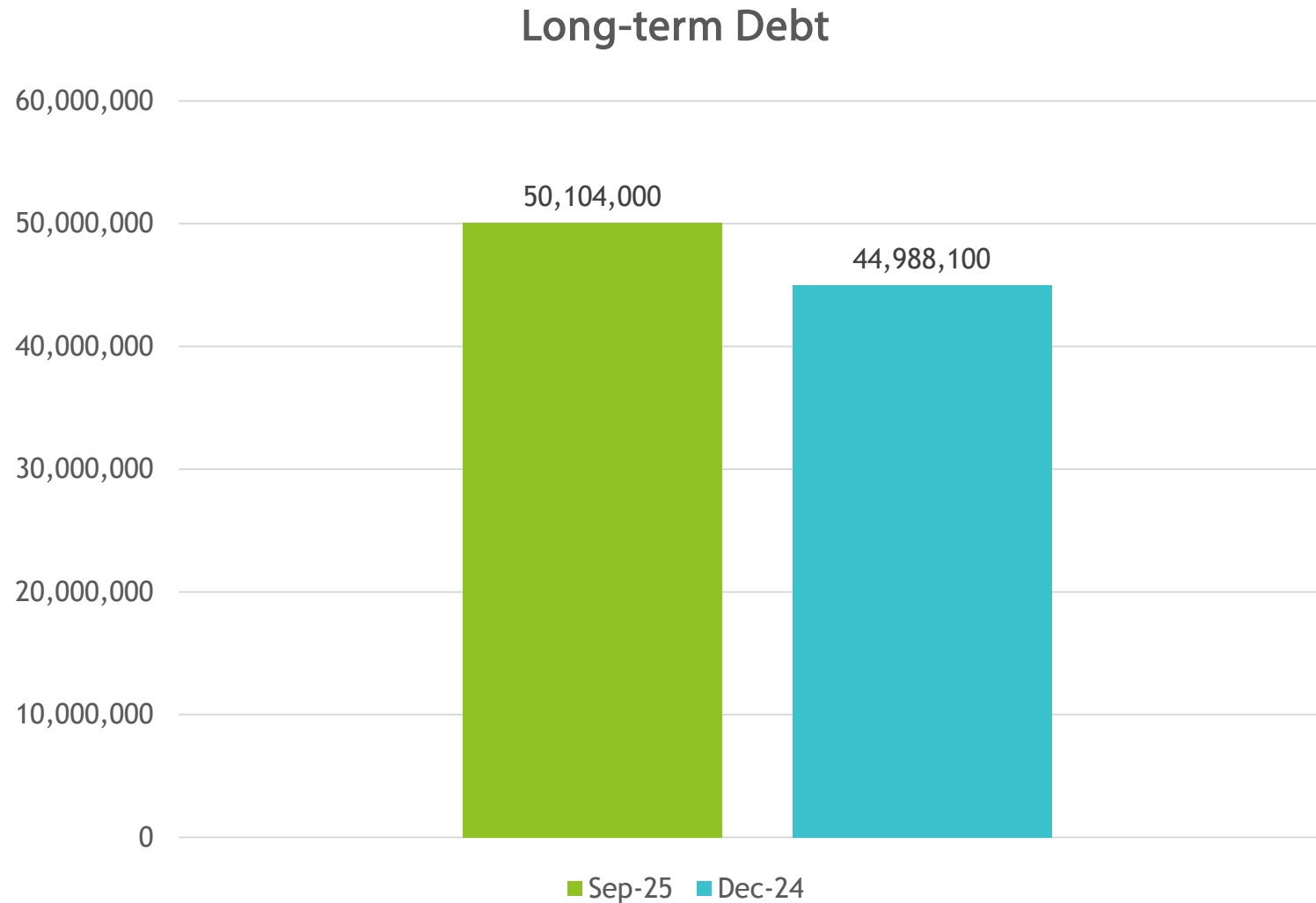


Cash Flow Analysis

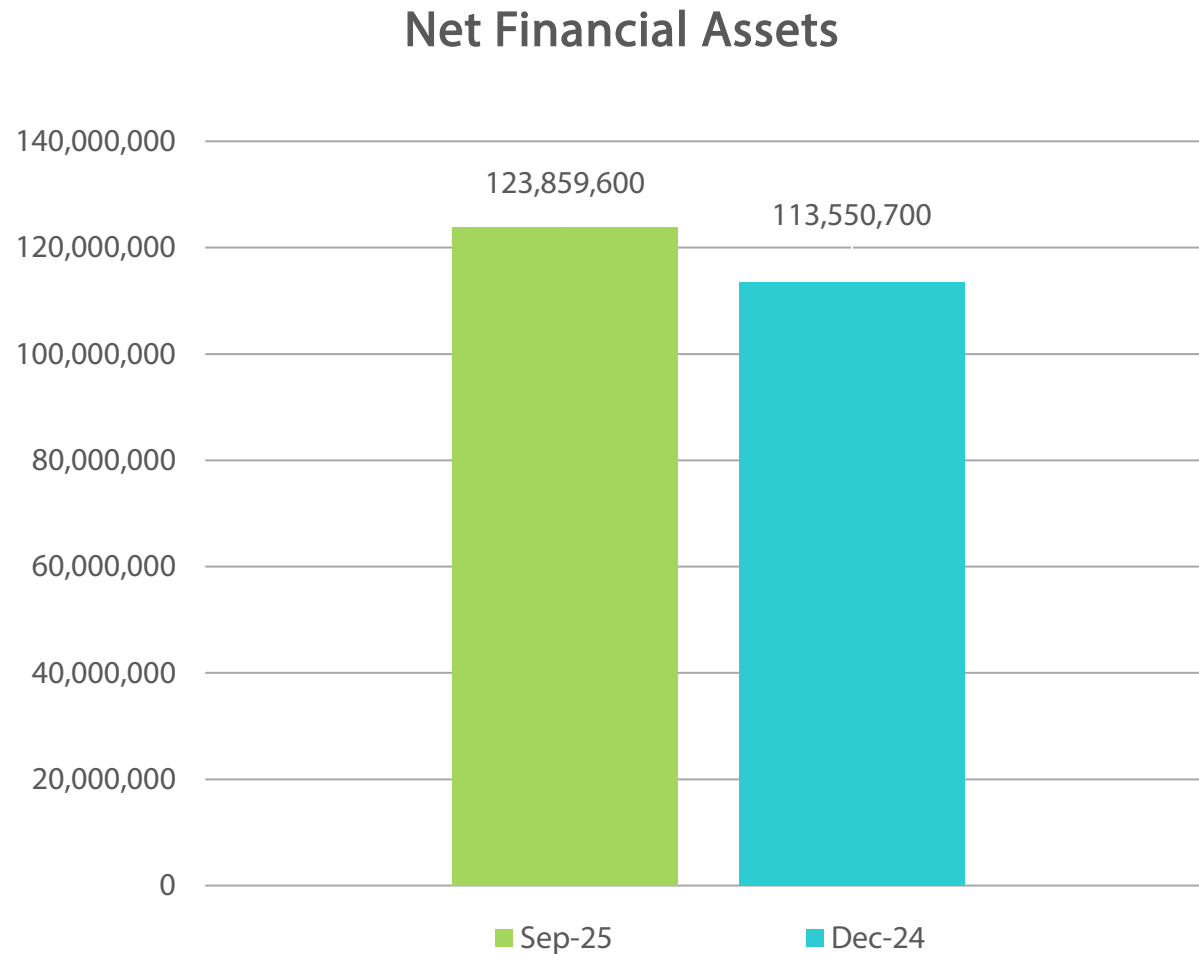




Financial Statement Analysis



Financial Statement Analysis





Questions