



2026
Draft Provisional Budget
February



Table of Contents

Account Definitions

Revenue	3
Expenses	3

Revenue & Expenses by Departments

General Revenue	4
General Government	5
Protective Services	7
Transportation Services	10
Health, Social Services & Housing	13
Development Services	14
Parks, Recreation & Culture	15
Fiscal Services	18

Capital

Project List & Funding Source	19
-------------------------------	----

APPENDIX A

2026 Draft Provisional Revenue & Expenses	21
---	----

*budget book does not include solid waste, transfer to reserve for solid waste, water or sewer

ACCOUNT DEFINITIONS

Revenue

"Conditional Transfers" means revenue received for a specific purpose and can only be used for that purpose

"Grants in Lieu" means payments in place of taxes levied against other governments and government agencies

"MLMCF Equity Profit/Loss" means McLeod Lake Mackenzie Community Forest investment equity profit and loss

"Other Revenue" means revenue that is not listed in any other category

"Sales of Service/User Fees" means revenue collected from the sales of goods and/or services to individuals, organizations, or governments

"Transfer from NFA Surplus" means the depreciation value for the District of Mackenzie assets that is transferred from Non Fixed Asset Surplus

"Transfers from Other Governments" means funds received from another public authority usually in the form of grants

"Unconditional Transfers" means revenue received that is not earmarked for a specific purpose, so the District has full discretion on the use of funds

Expenses

"Contracted Services" means the expenses related to professional development, communications, consulting, service and equipment contractors, projects and programs as well as other services

"Materials & Supplies" means the expenses related to supplies, fuel, oil, and utilities

"Other Expenditures" means the expenses related to community grants and fees for service, flow through expenditures and any other expenses that are not listed in any other category

"Personnel" means the expenses related to wages, benefits, uniforms and any other costs associated with employees

"Transfers" means the transfer of funds to surplus, reserves and other governments

DRAFT Proposed Budget

GENERAL REVENUE

General Revenue is revenue received that subsidizes the overall general operating budget

Account Description	2024 REVENUE	2025 FINAL BUDGET	2025 PRELIMINARY REVENUE	2026 PROVISIONAL BUDGET	BUDGET CHANGE 2026 vs 2025
REVENUE					
Property Taxes (based on 8% tax revenue increase for 2026)					
Residential	2,007,039	2,208,065	2,208,052	2,401,256	193,191
Utilities	908,832	999,026	999,027	1,048,979	49,953
Major Industry	2,059,511	329,380	329,380	359,024	29,644
Light Industry	296,722	267,612	267,612	291,028	23,416
Business and Other	604,219	1,002,996	1,002,493	1,090,211	87,215
Other	214	247	247	269	22
Total Property Taxes	5,876,538	4,807,326	4,806,811	5,190,767	383,441
1% Utilities Tax, Grants in Lieu and Other Assessments					
Fortis BC	34,342	31,428	31,428	27,938	(3,490)
BC Hydro	197,521	591,101	492,060	488,763	(102,338)
Telus	7,455	7,455	6,557	6,908	(547)
Grants in Lieu-Federal	9,783	9,884	10,829	11,371	1,486
Grants in Lieu-Provincial	12,198	13,652	13,566	15,133	1,482
Grants in Lieu-Other	2,371,565	2,548,185	2,579,078	2,620,418	72,232
Other Assessments	15,442	14,000	-	14,136	136
Total 1% Utilities Tax, Grants in Lieu and Other Assessments	2,648,306	3,215,706	3,133,517	3,184,667	(31,039)
Penalties and Interest on Taxes					
Penalties on Taxes	318,235	30,000	287,409	45,770	15,770
Interest on Arrears/Delinquent	26,843	15,000	100,046	20,000	5,000
Total Penalties and Interest on Taxes	345,078	45,000	387,454	65,770	20,770
Sales of Service/User Fees					
Lease Income	21,410	13,714	14,193	13,657	(57)
Other Sales of Service	186,416	86,015	90,702	93,197	7,182
Total Sales of Service/User Fees	207,826	99,729	104,895	106,854	7,125
Transfers from Other Governments					
Unconditional Transfers-Provincial	581,600	575,600	523,000	526,000	(49,600)
Unconditional Transfers - Regional & Other	340,892	-	-	-	-
Conditional Transfers-Federal	2,782	-	-	-	-
Conditional Transfers-Provincial	107,393	152,069	22,948	69,118	(82,951)
Conditional Transfers-Regional & Other	683,728	317,758	298,235	399,708	81,950
Total Transfers from Other Governments	1,716,395	1,045,427	844,183	994,826	(50,601)
Investment/Government Business Income					
Interest on Bank Accounts	142,562	35,000	43,226	35,000	-
Interest on Investments	1,159,764	750,000	807,743	750,000	-
Gravel Royalties	1,190	2,000	299	1,000	(1,000)
MLMCF Equity Profit/Loss	502,681	-	300,000	-	-
Total Investment/Government Business Income	1,806,196	787,000	1,151,268	786,000	(1,000)
Other Revenue					
Tax Commission	114	100	96	100	-
Cash Over/Short	21	-	21	-	-
NSF Charges	40	-	25	-	-
Other Revenue	17,573	2,600	18,436	4,810.00	2,210
Total Other Revenue	17,748	2,700	18,577	4,910	2,210
TOTAL REVENUE	12,618,086	10,002,888	10,446,706	10,333,794	330,906

DRAFT Proposed Budget

GENERAL GOVERNMENT

General Government includes the activities related to the overall administrative and strategic support of the District of Mackenzie, including council and legislative services

Account Description	2024 EXPENSES	2025 FINAL BUDGET	2025 PRELIMINARY EXPENSES	2026 PROVISIONAL BUDGET	BUDGET CHANGE 2026 vs 2025
EXPENSES					
LEGISLATIVE					
Council					
Personnel	129,304	136,290	136,290	139,262	2,972
Contracted Services	38,162	60,035	37,802	65,156	5,121
Materials & Supplies	3,667	3,500	1,654	3,500	-
TOTAL LEGISLATIVE	171,132	199,825	175,746	207,918	8,093
GENERAL ADMINISTRATION AND FINANCE					
Administration					
Personnel	696,183	767,403	602,648	850,021	82,618
Contracted Services	174,323	184,150	1,067,990	147,441	(36,709)
Materials & Supplies	1,872	500	656	10,500	10,000
Transfers	(84,000)	(84,000)	(84,000)	(84,000)	-
Other Expenditures	3,921	2,554	925	2,946	392
Total Administration	792,299	870,607	1,588,219	926,908	56,301
Economic Development					
Contracted Services	50,923	91,029	63,941	125,510	34,480
Materials & Supplies	-	-	84	150	150
Other Expenditures	15,587	11,200	9,143	21,200	10,000
Total Economic Development	66,510	102,229	73,169	146,860	44,630
Grants in Aid & Fees For Service					
Other Expenditures	165,125	159,790	156,421	174,589	14,799
Total Grants in Aid & Fees for Service	165,125	159,790	156,421	174,589	14,799
Finance					
Personnel	600,909	655,200	559,505	680,132	24,932
Contracted Services	113,737	68,846	92,492	52,962	(15,884)
Materials & Supplies	305	350	273	300	(50)
Total Finance	714,951	724,396	652,271	733,394	8,998
Climate Action					
Contracted Services	-	15,541	-	15,541	-
Materials & Supplies	6,020	-	-	-	-
Total Climate Action	6,020	15,541	-	15,541	-
Common Services					
Personnel	24,672	-	-	6,240	6,240
Contracted Services	679,307	111,321	119,069	182,134	70,813
Materials & Supplies	23,170	15,273	18,578	19,500	4,227
Other Expenditures	23,857	27,000	23,946	27,000	-
Total Common Services	751,006	153,594	161,593	234,874	81,280
Computer Services					
Contracted Services	165,836	170,750	198,508	173,622	2,872
Materials & Supplies	8	-	-	-	-
Total Computer Services	165,844	170,750	198,508	173,622	2,872
Building					
Personnel	6,186	3,358	6,546	6,630	3,272

Contracted Services	36,179	31,175	27,370	31,000	(175)
Materials & Supplies	11,198	11,750	12,176	11,750	-
Total Building	53,564	46,283	46,092	49,380	3,097
Caboose					
Personnel	5,952	13,433	4,282	5,070	(8,363)
Contracted Services	28,593	28,800	27,312	29,057	257
Materials & Supplies	1,992	3,300	982	3,300	-
Total Caboose	36,537	45,533	32,576	37,427	(8,106)
TOTAL GENERAL ADMINISTRATION AND FINANCE	2,751,855	2,288,724	2,908,848	2,492,595	203,871
DEPRECIATION - General Government	79,183	68,160	79,183	79,183	11,023
TOTAL EXPENSES	3,002,169	2,556,709	3,163,777	2,779,696	222,987

DRAFT Proposed Budget

PROTECTIVE SERVICES

Protective Services includes the departments of the District of Mackenzie that provide services to ensure the safety and security of persons and property

Account Description	2024	2025	2025	2026	BUDGET
	REVENUE	FINAL BUDGET	PRELIMINARY REVENUE	PROVISIONAL BUDGET	CHANGE 2026 vs 2025
REVENUE					
Justice Centre Sales of Service/User Fees					
Court - Lease Income	51,568	34,945	32,611	38,990	4,045
RCMP - Lease Income	105,565	75,786	71,155	75,786	-
Total Justice Centre Sales of Service/User Fees	157,133	110,731	103,765	114,776	4,045
Fire Department Sales of Service/User Fees					
Fire - Other Sales of Service	450	1,000	1,200	1,000	-
Total Fire Department Sales of Service/User Fees	450	1,000	1,200	1,000	-
Fire Department Transfers from Other Governments					
Fire - Conditional Transfers-Provincial	24,950	15,000	37,963	20,000	5,000
Fire - Conditional Transfers-Regional & Other	-	222,338	19,892	312,439	90,102
Total Fire Department Transfers from Other Governments	24,950	237,338	57,855	332,439	95,102
Emergency Management Sales of Service					
Emergency Mgmt - Other Sales of Service	165,697	-	116,120	-	-
Total Emergency Management Sales of Service	165,697	-	116,120	-	-
Emergency Management Transfers from Other Governments					
Emergency Mgmt - Conditional Transfers-Provincial	-	-	-	19,125	19,125
Emergency Mgmt - Conditional Transfers-Regional & Other	-	-	-	49,686	49,686
Total Emergency Mgmt Transfers from Other Governments	-	-	-	68,811	68,811
Building Inspection Sales of Service/User Fees					
Building Inspection - Business Licenses	44,130	44,000	42,829	44,000	-
Building Inspection - Building & Plumbing Permits	40,585	17,000	25,654	17,000	-
Total Building Inspection Sales of Service/User Fees	84,715	61,000	68,483	61,000	-
Bylaw Enforcement Sales of Service/User Fees					
Bylaw Enforcement - Animal Licenses	11,974	14,000	11,308	14,000	-
Bylaw Enforcement - Other Licenses and Permits	-	25	50	25	-
Bylaw Enforcement - Court Fines	-	1,500	-	1,500	-
Bylaw Enforcement- Tickets	50	2,000	-	2,000	-
Bylaw Enforcement - Animal Control Fees	1,453	2,000	555	2,000	-
Total Bylaw Enforcement Sales of Service/User Fees	13,477	19,525	11,913	19,525	-
TOTAL REVENUE	446,422	429,594	359,336	597,551	167,957

Account Description	2024	2025	2025	2026	BUDGET
	EXPENSES	FINAL BUDGET	PRELIMINARY EXPENSES	PROVISIONAL BUDGET	CHANGE 2026 vs 2025
EXPENSES					
JUSTICE CENTRE					
Court Facility					
Personnel	578	1,756	786	780	(976)
Contracted Services	32,808	16,339	26,136	23,955	7,616
Materials & Supplies	8,898	8,902	6,057	6,643	(2,259)
Total Court Facility	42,283	26,997	32,979	31,378	4,381
RCMP Facility					
Personnel	6,221	3,326	2,177	2,496	(830)

Contracted Services	65,516	37,000	38,462	40,923	3,923
Materials & Supplies	14,555	13,971	10,490	11,786	(2,185)
Total RCMP Facility	86,293	54,297	51,129	55,205	908
Justice Centre Common					
Personnel	7,393	10,075	6,214	7,566	(2,509)
Contracted Services	8,787	5,885	7,616	6,600	715
Materials & Supplies	12,954	13,477	13,601	14,027	550
Total Justice Centre Common	29,134	29,437	27,432	28,193	(1,244)
TOTAL JUSTICE CENTRE	157,710	110,731	111,540	114,776	4,045
FIRE DEPARTMENT					
Administration					
Personnel	288,077	292,699	260,797	305,356	12,657
Contracted Services	50,055	41,127	42,466	39,588	(1,539)
Materials & Supplies	10,839	18,650	14,573	17,800	(850)
Total Administration	348,970	352,476	317,836	362,744	10,268
Volunteer Force					
Personnel	7,465	6,450	5,013	7,618	1,168
Contracted Services	102,952	129,082	162,971	112,590	(16,492)
Materials & Supplies	9,269	10,000	17,856	12,000	2,000
Total Volunteer Force	119,685	145,532	185,840	132,208	(13,324)
Fire Hall #1					
Personnel	14,131	3,875	20,977	4,680	805
Contracted Services	34,552	27,560	34,587	30,697	3,137
Materials & Supplies	41,086	42,100	34,924	38,600	(3,500)
Total Fire Hall #1	89,770	73,535	90,488	73,977	442
Fire Hall #2					
Personnel	231	484	1,369	484	-
Contracted Services	3,755	2,700	3,376	3,355	655
Materials & Supplies	7,795	8,450	8,323	9,075	625
Total Fire Hall #2	11,782	11,634	13,068	12,915	1,280
Vehicles					
Personnel	913	1,679	2,564	1,679	-
Contracted Services	23,365	22,600	28,359	24,217	1,617
Materials & Supplies	17,258	14,000	10,548	14,000	-
Total Vehicles	41,536	38,279	41,471	39,896	1,617
TOTAL FIRE DEPARTMENT	611,743	621,456	648,702	621,740	284
EMERGENCY MANAGEMENT					
Administration					
Personnel	21,169	-	16,293	34,587	34,587
Contracted Services	2,338	4,500	38,953	24,375	19,875
Materials & Supplies	21,263	21,240	42,465	17,549	(3,692)
Total Administration	44,769	25,740	97,710	76,511	50,770
Wildfire Deployment					
Personnel	17,068	-	14,232	-	-
Contracted Services	53,862	-	32,446	-	-
Materials & Supplies	3,261	-	3,474	-	-
Total Wildfire Deployment	74,192	-	50,152	-	-
TOTAL EMERGENCY MANAGEMENT	118,961	25,740	147,863	76,511	50,770
BUILDING INSPECTION					
Administration					
Personnel	-	138,840	-	-	(138,840)
Contracted Services	65,243	25,977	87,117	90,000	64,023
Materials & Supplies	-	600	-	-	(600)
TOTAL BUILDING INSPECTION	65,243	165,417	87,117	90,000	(75,417)

BYLAW ENFORCEMENT

Administration

Personnel	121,500	194,831	108,946	194,831	-
Contracted Services	4,533	15,252	2,547	3,260	(11,992)
Materials & Supplies	2,201	2,100	2,104	2,100	-
Total Administration	128,234	212,183	113,598	200,191	(11,992)

Building

Personnel	695	2,018	981	1,092	(926)
Contracted Services	2,864	2,160	1,811	2,187	27
Materials & Supplies	516	500	488	500	-
Total Building	4,074	4,678	3,279	3,779	(899)
TOTAL BYLAW ENFORCEMENT	132,308	216,861	116,877	203,970	(12,892)

FUEL MITIGATION

CRI Fuel Mitigation

Personnel	57,825	88,706	83,737	91,092	2,386
Contracted Services	49,334	71,991	71,425	207,767	135,776
Materials & Supplies	1,876	600	11,935	3,580	2,980
TOTAL FUEL MITIGATION	109,036	161,298	167,097	302,439	141,142

DEPRECIATION - Protective Services

	291,234	190,936	291,234	291,234	100,298
--	---------	---------	---------	---------	---------

TOTAL EXPENSES	1,486,235	1,492,440	1,570,430	1,700,669	208,229
-----------------------	------------------	------------------	------------------	------------------	----------------

DRAFT Proposed Budget

TRANSPORTATION SERVICES

Transportation Services include the operation and maintenance costs related to transportation and transit services

Account Description	2024	2025	2025	2026	BUDGET
	REVENUE	FINAL BUDGET	PRELIMINARY REVENUE	PROVISIONAL BUDGET	CHANGE 2026 vs 2025
REVENUE					
Public Works Sales of Service/User Fees					
Public Works - In-Kind Recovery	(3,061)	-	-	-	-
Public Works - Custom Works	9,628	6,000	20,622	6,000	-
Total Public Works Sales of Service/User Fees	6,567	6,000	20,622	6,000	-
Roads Sales of Service/User Fees					
Roads - Custom Works	58,394	55,000	75,082	55,000	-
Total Roads Sales of Service/User Fees	58,394	55,000	75,082	55,000	-
Airport Sales of Service/User Fees					
Airport - Lease Income	24,301	23,000	30,087	31,119	8,119
Airport - Other Sales of Service	77,816	75,000	67,050	70,000	(5,000)
Total Airport Sales of Service/User Fees	102,117	98,000	97,137	101,119	3,119
TOTAL REVENUE	167,078	159,000	192,841	162,119	3,119

Account Description	2024	2025	2025	2026	BUDGET
	EXPENSES	FINAL BUDGET	PRELIMINARY EXPENSES	PROVISIONAL BUDGET	CHANGE 2026 vs 2025
EXPENSES					
PUBLIC WORKS					
Administration					
Personnel	427,461	456,761	394,139	472,747	15,987
Contracted Services	4,597	4,800	2,489	7,661	2,861
Materials & Supplies	5,523	2,700	1,881	1,500	(1,200)
Transfers	(98,700)	(98,700)	(98,700)	(98,700)	-
Total Administration	338,881	365,561	299,808	383,208	17,647
Grants in Aid & Fees for Service					
Personnel	1,055	-	531	-	-
Other Expenditures	-	34,160	-	17,600	(16,559)
Total Grants in Aid & Fees for Service	1,055	34,160	531	17,600	(16,559)
Engineering Services					
Contracted Services	38,530	68,274	4,499	38,775	(29,499)
Total Engineering Services	38,530	68,274	4,499	38,775	(29,499)
Safety					
Personnel	42,192	44,947	26,121	33,710	(11,237)
Contracted Services	13,586	11,080	13,386	21,309	10,229
Materials & Supplies	11,648	10,000	1,754	5,000	(5,000)
Total Safety	67,426	66,027	41,260	60,019	(6,008)
Common Services					
Personnel	273,225	96,667	178,525	179,400	82,733
Contracted Services	19,490	13,410	18,054	18,679	5,269
Materials & Supplies	31,948	33,600	28,963	30,650	(2,950)
Total Common Services	324,664	143,677	225,542	228,729	85,052
Custom Work					
Personnel	10,161	2,519	13,670	13,260	10,741

Contracted Services	7,386	2,000	3,530	2,000	-
Total Custom Work	17,547	4,519	17,200	15,260	10,741
Building					
Contracted Services	33,078	33,540	27,208	33,540	-
Materials & Supplies	38,806	32,900	41,283	35,700	2,800
Total Building	71,884	66,440	68,490	69,240	2,800
General Equipment					
Personnel	-	807	-	-	(807)
Contracted Services	4,933	4,100	2,050	929	(3,171)
Materials & Supplies	1,645	1,690	1,905	200	(1,490)
Total General Equipment	6,578	6,597	3,955	1,129	(5,468)
Vehicles					
Personnel	161,340	151,127	175,048	163,800	12,673
Contracted Services	19,091	16,744	(16,059)	11,552	(5,192)
Materials & Supplies	286,929	244,500	243,059	254,500	10,000
Total Vehicles	467,360	412,371	402,047	429,852	17,481
TOTAL PUBLIC WORKS	1,333,924	1,167,626	1,063,333	1,243,813	76,187
ROADS					
Streets					
Personnel	118,832	103,740	131,374	124,800	21,060
Contracted Services	28,262	35,000	35,842	35,000	-
Materials & Supplies	31,711	25,000	10,671	25,000	-
Total Streets	178,805	163,740	177,887	184,800	21,060
Winter Streets					
Personnel	235,790	324,427	216,725	249,744	(74,683)
Contracted Services	47,464	11,826	8,218	2,000	(9,826)
Materials & Supplies	74,870	95,000	70,636	95,000	-
Total Winter Streets	358,124	431,252	295,579	346,744	(84,508)
Highway 39					
Personnel	12,461	14,698	18,006	14,698	-
Contracted Services	38,165	30,000	43,055	30,000	-
Materials & Supplies	12,613	11,000	18,304	11,000	-
Total Highway 39	63,238	55,698	79,364	55,698	-
Traffic Control					
Personnel	3,468	9,101	302	2,340	(6,761)
Materials & Supplies	2,207	4,500	5,718	6,500	2,000
Total Traffic Control	5,675	13,601	6,020	8,840	(4,761)
Street Lighting					
Personnel	845	1,292	-	780	(512)
Contracted Services	12,944	15,000	10,223	13,961	(1,039)
Materials & Supplies	110,904	110,500	114,260	116,500	6,000
Total Street Lighting	124,692	126,792	124,483	131,241	4,449
Ditch & Storm Drain					
Personnel	8,176	6,717	7,569	7,173	456
Contracted Services	10,527	20,000	1,155	5,000	(15,000)
Materials & Supplies	13,312	25,500	9,124	10,000	(15,500)
Total Ditch & Storm Drain	32,015	52,217	17,848	22,173	(30,044)
616 Area Mtce					
Personnel	11,274	9,688	12,760	14,040	4,352
Contracted Services	19,399	13,500	23,670	13,500	-
Materials & Supplies	8,509	7,800	12,979	7,800	-
Total 616 Area Mtce	39,183	30,988	49,410	35,340	4,352
TOTAL ROADS	801,731	874,287	750,592	784,836	(89,451)

AIRPORT

Grounds

Personnel	37,089	35,966	35,358	35,966	-
Contracted Services	36,844	45,966	50,572	48,431	2,465
Materials & Supplies	3,033	7,320	3,674	7,320	-
Total Grounds	76,965	89,252	89,604	91,717	2,465

Building

Personnel	409	1,211	726	780	(431)
Contracted Services	145,336	127,407	120,927	118,614	(8,793)
Materials & Supplies	3,610	3,340	6,109	4,050	710
Total Building	149,356	131,958	127,761	123,444	(8,514)
TOTAL AIRPORT	226,321	221,210	217,365	215,160	(6,049)

DEPRECIATION - Transportation Services

	737,876	697,966	737,876	737,876	39,910
TOTAL EXPENSES	3,099,852	2,961,089	2,769,166	2,981,685	20,596

DRAFT Proposed Budget

HEALTH, SOCIAL SERVICES & HOUSING

Health, Social Services & Housing includes the operation and maintenance costs related to social services, public health and environmental health

Account Description	2024	2025	2025	2026	BUDGET
	REVENUE	FINAL BUDGET	PRELIMINARY REVENUE	PROVISIONAL BUDGET	CHANGE 2026 vs 2025
REVENUE					
Public Health Sales of Service/User Fees					
Public Health - Cemetery Fees	5,125	2,000	3,400	2,000	-
Public Health - Rental Income	-	-	16,478	21,168	21,168
Total Public Health Sales of Service/User Fees	5,125	2,000	19,878	23,168	21,168
Public Health Transfers from Other Governments					
Public Health - Conditional Transfers-Provincial	(6,910)	48,523	28,276	56,551	8,028
Total Public Health Transfers from Other Governments	(6,910)	48,523	28,276	56,551	8,028
TOTAL REVENUE	(1,785)	50,523	48,154	79,719	29,196
EXPENSES					
PUBLIC HEALTH					
Victim Services					
Personnel	3,984	43,473	30,952	49,007	5,534
Contracted Services	943	850	859	3,200	2,350
Materials and Supplies	100	4,200	913	1,517	(2,683)
Total Victim Services	5,027	48,523	32,723	53,724	5,201
Mosquito Control					
Personnel	20,378	6,013	5,951	7,719	1,706
Contracted Services	17,867	14,700	5,054	15,950	1,250
Materials and Supplies	8,786	17,500	8,352	16,000	(1,500)
Total Mosquito Control	47,031	38,213	19,357	39,669	1,456
Cemetery					
Personnel	3,315	4,844	1,527	4,290	(554)
Contracted Services	148	145	136	141	(4)
Materials and Supplies	64	1,000	-	1,000	-
Total Cemetery	3,527	5,989	1,663	5,431	(558)
Doctor Residence					
Contracted Services	6,033	6,394	6,843	6,525	131
Materials and Supplies	1,167	1,050	1,286	1,050	-
Total Doctor Residence	7,200	7,444	8,128	7,575	131
TOTAL PUBLIC HEALTH	62,784	100,169	61,871	106,399	6,230
DEPRECIATION - Health, Social Services & Housing	72,027	42,193	72,027	72,027	29,834
TOTAL EXPENSES	134,812	142,362	133,899	178,426	36,064

DRAFT Proposed Budget

DEVELOPMENT SERVICES

Development Services includes community planning and land use permits and applications

Account Description	2024	2025	2025	2026	BUDGET
	REVENUE	FINAL BUDGET	PRELIMINARY REVENUE	PROVISIONAL BUDGET	CHANGE 2026 vs 2025
REVENUE					
Planning & Development Sales of Service/User Fees					
Planning & Development - Planning Permits & Applications	15	1,200	1,000	1,200	-
Total Planning & Development Sales of Service/User Fees	15	1,200	1,000	1,200	-
Planning & Development Transfers from Other Governments					
Planning & Development - Conditional Transfers-Provincial	-	-	-	70,181	70,181
Total Planning & Dev'l Transfers from Other Governments	-	-	-	70,181	70,181
TOTAL REVENUE	15	1,200	1,000	71,381	70,181
EXPENSES					
Planning & Development					
Contracted Services	-	-	8,926	70,181	70,181
TOTAL EXPENSES	-	-	8,926	70,181	70,181

DRAFT Proposed Budget

PARKS, RECREATION & CULTURE

Parks, Recreation & Culture includes the activities that provide recreational and cultural services

Account Description	2024	2025	2025	2026	BUDGET
	REVENUE	FINAL BUDGET	PRELIMINARY REVENUE	PROVISIONAL BUDGET	CHANGE 2026 vs 2025
REVENUE					
Parks Sales of Service/User Fees					
Parks - Rental Income	78,407	65,000	95,989	85,000	20,000
Total Parks Sales of Service/User Fees	78,407	65,000	95,989	85,000	20,000
Parks Transfers from Other Governments					
Parks - Conditional Transfers-Regional & Other	5,000	5,000	5,000	5,000	-
Total Parks Transfers from Other Governments	5,000	5,000	5,000	5,000	-
Little Mac Ski Hill Sales of Service/User Fees					
Little Mac Ski Hill - Memberships	2,330	10,000	8,871	10,000	-
Little Mac Ski Hill - Rec Facility Rentals	(5,000)	-	-	-	-
Little Mac Ski Hill - Lessons and Programs	-	1,000	-	1,920	920
Total Little Mac Ski Hill Sales of Service/User Fees	(2,670)	11,000	8,871	11,920	920
Recreation Centre Sales of Service/User Fees					
Recreation Centre - Concession Stand Lease	12,361	12,000	13,167	13,000	1,000
Recreation Centre - Merchandise	197	200	134	200	-
Recreation Centre - Memberships	66,052	60,000	77,032	73,000	13,000
Recreation Centre - General Admissions	60,084	60,000	38,118	50,000	(10,000)
Recreation Centre - Multipass	8,279	5,000	6,375	5,000	-
Recreation Centre - General Programs	18,971	15,000	36,999	40,000	25,000
Recreation Centre - Rec Equipment & Misc Rentals	14,351	10,000	11,910	11,000	1,000
Recreation Centre - Other Sales of Service	730	5,000	3,361	3,000	(2,000)
Recreation Centre - In-Kind Recovery	(10,333)	(8,189)	(11,988)	(9,949)	(1,760)
Recreation Centre (Arena) - Locker Rentals	2,213	2,000	2,710	2,000	-
Recreation Centre (Arena) - Rec Facility Rentals	54,962	80,000	86,677	85,000	5,000
Recreation Centre (Pool) - Locker Rentals	1,492	700	1,423	1,000	300
Recreation Centre(Pool) - Rec Facility Rentals	8,310	4,000	10,125	10,000	6,000
Recreation Centre (Pool) - Lessons and Programs	15,748	13,000	7,558	7,000	(6,000)
Recreation Centre - Rec Facility Rentals	17,157	10,000	16,536	15,000	5,000
Total Recreation Centre Sales of Service/User Fees	270,575	268,711	300,137	305,251	36,540
Recreation Centre Transfers from Other Governments					
Recreation Centre - Conditional Transfers-Provincial	2,000	-	-	-	-
Recreation Centre - Conditional Transfers-Regional & Other	6,170	5,000	3,875	5,000	-
Total Recreation Centre Transfers from Other Governments	8,170	5,000	3,875	5,000	-
Recreation Centre Other Revenue					
Recreation Centre - Donations	9,000	13,000	16,196	15,500	2,500
Total Recreation Centre Other Revenue	9,000	13,000	16,196	15,500	2,500
TOTAL REVENUE	368,482	367,711	430,068	427,671	59,960
EXPENSES					
PARKS					
Grants in Aid and Fees for Service					
Other Expenditures	1,214	-	1,343	-	-
Total Grants in Aid and Fees for Service	1,214	-	1,343	-	-

RV Park

Personnel	9,832	11,302	18,816	11,302	-
Contracted Services	6,612	4,080	3,730	4,127	47
Materials and Supplies	10,713	10,475	13,757	13,050	2,575
Total RV Park	27,157	25,857	36,303	28,479	2,622

Parks Maintenance

Personnel	178,300	162,978	135,583	143,520	(19,458)
Contracted Services	15,532	14,950	4,600	4,762	(10,188)
Materials and Supplies	39,021	41,055	17,905	22,610	(18,445)
Total Parks Maintenance	232,853	218,983	158,088	170,892	(48,091)

Neighborhood Parks

Personnel	16,687	30,711	19,440	31,786	1,075
Contracted Services	2,750	415	5,996	2,443	2,028
Materials and Supplies	38,183	10,000	14,960	10,000	-
Total Neighborhood Parks	57,619	41,126	40,395	44,229	3,103

John Dahl Park

Personnel	-	2,196	-	2,273	77
Contracted Services	321	-	-	-	-
Materials and Supplies	248	500	-	500	-
Total John Dahl Park	569	2,696	-	2,773	77

Rec Trail Maintenance

Personnel	-	21,927	-	22,694	767
Total Rec Trail Maintenance	-	21,927	-	22,694	767
TOTAL PARKS	319,412	310,589	236,130	269,067	(41,522)

LITTLE MAC SKI HILL

Ski Hill

Personnel	9,095	54,759	22,519	50,032	(4,726)
Contracted Services	5,652	8,425	6,992	8,462	37
Materials and Supplies	9,143	9,500	21,262	13,500	4,000
Total Ski Hill	23,891	72,684	50,773	71,994	(689)

Ski Hill Maintenance

Personnel	48,199	51,397	25,423	47,819	(3,577)
Total Ski Hill Maintenance	48,199	51,397	25,423	47,819	(3,577)
TOTAL LITTLE MAC SKI HILL	72,090	124,080	76,195	119,814	(4,267)

RECREATION CENTRE

Administration

Personnel	652,600	328,378	417,964	415,747	87,369
Contracted Services	63,126	56,500	57,636	50,430	(6,070)
Materials and Supplies	3,690	3,000	2,303	3,000	-
Total Administration	719,416	387,878	477,902	469,177	81,299

Grants in Aid and Fees for Service

Personnel	2,534	-	2,072	-	-
Contracted Services	484	8,189	1,630	9,949	1,760
Total Grants in Aid and Fees for Service	3,018	8,189	3,703	9,949	1,760

Arena

Personnel	126,490	232,670	145,416	172,981	(59,689)
Contracted Services	35,814	37,000	36,723	37,000	-
Materials and Supplies	91,126	66,000	46,648	56,000	(10,000)
Total Arena	253,430	335,670	228,787	265,981	(69,689)

Outdoor Rink

Personnel	-	9,785	223	7,500	(2,285)
Contracted Services	-	-	-	194	194
Materials and Supplies	2,500	2,500	2,200	2,500	-

	Total Outdoor Rink	2,500	12,285	2,423	10,194	(2,091)
Pool						
Personnel		350,166	300,238	339,716	394,555	94,316
Contracted Services		24,357	17,750	66,673	44,500	26,750
Materials and Supplies		158,155	112,000	127,686	108,000	(4,000)
	Total Pool	532,678	429,988	534,075	547,055	117,066
Pool Maintenance						
Personnel		84,314	221,884	68,634	159,433	(62,451)
	Total Pool Maintenance	84,314	221,884	68,634	159,433	(62,451)
Fitness/Cardio Room						
Personnel		20,318	51,088	15,779	17,637	(33,451)
Contracted Services		-	1,000	278	5,000	4,000
Materials and Supplies		297	1,000	638	10,000	9,000
	Total Fitness/Cardio Room	20,616	53,088	16,695	32,637	(20,451)
Programming & Events						
Personnel		183,123	101,253	135,811	119,125	17,872
Contracted Services		30,938	25,500	30,971	26,000	500
Materials and Supplies		18,155	15,000	8,889	15,000	-
	Total Programming & Events	232,216	141,753	175,671	160,125	18,372
Climbing Wall & Playspace						
Personnel		11,454	11,408	8,180	11,807	399
Contracted Services		2,751	3,000	-	3,000	-
Materials and Supplies		173	500	344	500	-
	Total Climbing Wall & Playspace	14,377	14,908	8,523	15,307	399
Grounds						
Personnel		11,079	21,847	11,222	22,611	765
Contracted Services		1,150	1,120	1,222	4,154	3,034
Materials and Supplies		3,437	3,000	179	1,000	(2,000)
	Total Grounds	15,666	25,967	12,624	27,765	1,799
Building						
Personnel		654,253	557,935	570,563	574,696	16,760
Contracted Services		124,292	110,930	115,466	115,728	4,798
Materials and Supplies		122,072	99,500	93,156	90,000	(9,500)
	Total Building	900,617	768,365	779,184	780,424	12,058
EBCC						
Personnel		4,815	-	5,385	-	-
Contracted Services		15,513	4,110	3,771	-	(4,110)
Materials and Supplies		18,880	5,190	2,340	-	(5,190)
	Total EBCC	39,208	9,300	11,496	-	(9,300)
	TOTAL RECREATION CENTRE	2,818,054	2,409,275	2,319,717	2,478,046	68,771
DEPRECIATION - Parks, Recreation & Culture		842,194	721,699	842,194	842,194	120,495
	TOTAL EXPENSES	4,051,750	3,565,644	3,474,235	3,709,121	143,477

DRAFT Proposed Budget

FISCAL SERVICES

Fiscal Services includes the collection and use of funds for operating and capital purposes

Account Description	2024	2025	2025	2026	BUDGET
	REVENUE	FINAL BUDGET	PRELIMINARY REVENUE	PROVISIONAL BUDGET	CHANGE 2026 vs 2025
REVENUE					
Fiscal Services Transfers					
Transfer from Prior Year Surplus	-	389,218	-	335,568	(53,650)
Transfer from NFA Surplus	0	1,720,954	2,022,514	2,022,514	301,560
Transfer from Financial Stability Reserve	121,744	100,000	-	54,857	(45,143)
Transfer from Other Reserves	5,559,952	-	-	-	-
Transfer from Cemetery Care Fund	3,483	-	-	-	-
TOTAL REVENUE	5,685,179	2,210,172	2,022,514	2,412,939	202,767
EXPENSES					
FISCAL SERVICES					
Transfers	2,907,581	2,492,845	1,601,460	2,653,696	160,851
Other Expenditures	37,747	10,000	4,025	11,700	1,700
TOTAL EXPENSES	2,945,328	2,502,845	1,605,485	2,665,396	162,551

2026 Capital Project List & Funding Sources

Project	Cost	Funding Source					Grants
		General Capital Reserve	Capital Renewal Reserve	Northern Capital Planning Grant Reserve	Fire Vehicle & Equipment Reserve	Vehicle & Equipment Replacement Reserve	
Phone System Replacement	11,301		11,301				
Air Bag System	10,000						10,000
Fire Personal Protective Gear - Helmets/Boots	31,500				1,500		30,000
Airport Automatic Gate Install (carry over)	27,217		9,526				17,691
Public Works Automatic Gate Intall (carry over)	30,086		30,086				
Vacuum Flusher/Trailer (carry over)	130,000					130,000	
Water/Sewer Truck Replacement (carry over)	245,000					245,000	
Flat Deck Pickup Replacement (carry over)	70,000					70,000	
Road Paving	1,000,000	1,000,000					
Loader #3 Replacement	400,000					400,000	
Dump Truck Replacement	525,000					525,000	
Olympia Replacement (2000)	200,000					200,000	
Recreation Centre Upgrade (carry over)	360,697						360,697
Outdoor Rink Boards (carry over)	37,029						37,029
Arena Dehumidifier Wheel Replacement (carry over)	53,340		53,340				
	\$ 3,131,170	\$ 1,000,000	\$ 104,253	\$ -	\$ 1,500	\$ 1,570,000	\$ 455,417



APPENDIX A

2026 Proposed Revenue and Expenses

Draft

DESCRIPTION	2026 PROVISIONAL BUDGET	2025 FINAL BUDGET	2026-2025 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
GENERAL OPERATING REVENUE				
<u>GENERAL REVENUE</u>				
PROPERTY TAXES (based on 8% tax revenue increase)	5,190,767	4,807,326	383,441	8.0%
1% UTILITIES TAX, GRANTS IN LIEU AND OTHER ASSESSMENTS	3,184,667	3,215,706	(31,039)	(1.0%)
PENALTIES AND INTEREST ON TAXES	65,770	45,000	20,770	46.2%
SALES OF SERVICE/USER FEES	106,854	99,729	7,125	7.1%
TRANSFERS FROM OTHER GOVERNMENTS	994,826	1,045,427	(50,601)	(4.8%)
INVESTMENT/GOVERNMENT BUSINESS INCOME	786,000	787,000	(1,000)	(0.1%)
OTHER REVENUE	4,910	2,700	2,210	81.9%
	10,333,794	10,002,888	330,906	3.3%
<u>PROTECTIVE SERVICES</u>				
JUSTICE CENTRE SALES OF SERVICE/USER FEES	114,776	110,731	4,045	3.7%
FIRE DEPARTMENT SALES OF SERVICE/USER FEES	1,000	1,000	-	0.0%
FIRE DEPARTMENT TRANSFERS FROM OTHER GOVERNMENTS	332,439	237,338	95,102	40.1%
EMERGENCY MANAGEMENT SALES OF SERVICE/USER FEES	-	-	-	0.0%
EMERGENCY MANAGEMENT TRANSFERS FROM OTHER GOVERNMENTS	68,811	-	68,811	0.0%
BUILDING INSPECTION SALES OF SERVICE/USER FEES	61,000	61,000	-	0.0%
BYLAW ENFORCEMENT SALES OF SERVICE/USER FEES	19,525	19,525	-	0.0%
	597,551	429,594	167,957	39.1%
<u>TRANSPORTATION SERVICES</u>				
PUBLIC WORKS SALES OF SERVICE/USER FEES	6,000	6,000	-	0.0%
ROADS SALES OF SERVICE/USER FEES	55,000	55,000	-	0.0%
AIRPORT SALES OF SERVICE/USER FEES	101,119	98,000	3,119	3.2%
	162,119	159,000	3,119	2.0%
<u>HEALTH, SOCIAL SERVICES & HOUSING</u>				
PUBLIC HEALTH SALES OF SERVICE/USER FEES	23,168	2,000	21,168	1058.4%
PUBLIC HEALTH TRANSFERS FROM OTHER GOVERNMENTS	56,551	48,523	8,028	16.5%
	79,719	50,523	29,196	57.8%
<u>DEVELOPMENT SERVICES</u>				
PLANNING & DEVELOPMENT SALES OF SERVICE/USER FEES	1,200	1,200	-	0.0%
PLANNING & DEVELOPMENT TRANSFERS FROM OTHER GOVERNMENTS	70,181	-	70,181	0.0%
	71,381	1,200	70,181	5848.4%
<u>PARKS, RECREATION & CULTURE</u>				
PARKS SALES OF SERVICE/USER FEES	85,000	65,000	20,000	30.8%
PARKS TRANSFERS FROM OTHER GOVERNMENTS	5,000	5,000	-	0.0%
LITTLE MAC SKI HILL SALES OF SERVICE/USER FEES	11,920	11,000	920	8.4%

2026 Proposed Revenue and Expenses

Draft

	2026 PROVISIONAL BUDGET	2025 FINAL BUDGET	2026-2025 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
DESCRIPTION				
RECREATION CENTRE SALES OF SERVICE/USER FEES	305,251	268,711	36,540	13.6%
RECREATION CENTRE TRANSFER FROM OTHER GOVERNMENTS	5,000	5,000	-	0.0%
RECREATION CENTRE OTHER REVENUE	15,500	13,000	2,500	19.2%
	427,671	367,711	59,960	16.3%
<u>FISCAL SERVICES</u>				
FISCAL SERVICES TRANSFERS	2,412,939	2,210,172	202,767	9.2%
	2,412,939	2,210,172	202,767	9.2%
TOTAL REVENUE	14,085,174	13,221,089	864,086	6.5%
GENERAL OPERATING EXPENSES				
<u>GENERAL GOVERNMENT</u>				
COUNCIL	207,918	199,825	8,093	4.0%
ADMINISTRATION	926,908	870,607	56,301	6.5%
ECONOMIC DEVELOPMENT	146,860	102,229	44,630	43.7%
GRANTS IN AID & FEE FOR SERVICE	174,589	159,790	14,799	9.3%
FINANCE	733,394	724,396	8,998	1.2%
CLIMATE ACTION	15,541	15,541	-	0.0%
COMMON SERVICES	234,874	153,594	81,280	52.9%
COMPUTER SERVICES	173,622	170,750	2,872	1.7%
BUILDING	49,380	46,283	3,097	6.7%
CABOOSE	37,427	45,533	(8,106)	(17.8%)
DEPRECIATION - General Government	79,183	68,160	11,023	16.2%
	2,779,696	2,556,709	222,987	8.7%
<u>PROTECTIVE SERVICES</u>				
JUSTICE CENTRE	114,776	110,731	4,045	3.7%
FIRE DEPARTMENT	621,740	621,456	284	0.0%
EMERGENCY MANAGEMENT	76,511	25,740	50,770	197.2%
BUILDING INSPECTIONS	90,000	165,417	(75,417)	(45.6%)
BYLAW ENFORCEMENT	203,970	216,861	(12,892)	(5.9%)
FUEL MITIGATION	302,439	161,298	141,142	87.5%
DEPRECIATION - Protective Service	291,234	190,936	100,298	52.5%
	1,700,669	1,492,440	208,229	14.0%
<u>TRANSPORTATION SERVICES</u>				
PUBLIC WORKS	1,243,813	1,167,626	76,187	6.5%
ROADS	784,836	874,287	(89,451)	(10.2%)
AIRPORT	215,160	221,210	(6,049)	(2.7%)
DEPRECIATION - Transportation Services	737,876	697,966	39,910	5.7%
	2,981,685	2,961,089	20,596	0.7%
<u>HEALTH, SOCIAL SERVICES & HOUSING</u>				
PUBLIC HEALTH	106,399	100,169	6,230	6.2%

2026 Proposed Revenue and Expenses

Draft

	2026 PROVISIONAL BUDGET	2025 FINAL BUDGET	2026-2025 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
DESCRIPTION				
DEPRECIATION - Health, Social Services & Housing	72,027	42,193	29,834	70.7%
	178,426	142,362	36,064	25.3%
<u>DEVELOPMENT SERVICES</u>				
PLANNING & DEVELOPMENT	70,181	-	70,181	0.0%
	70,181	-	70,181	0.0%
<u>PARKS, RECREATION & CULTURE</u>				
PARKS	269,067	310,589	(41,522)	(13.4%)
LITTLE MAC SKI HILL	119,814	124,080	(4,267)	(3.4%)
RECREATION CENTRE	2,478,046	2,409,275	68,771	2.9%
DEPRECIATION - Parks, Recreation & Culture	842,194	721,699	120,495	16.7%
	3,709,121	3,565,644	143,477	4.0%
<u>FISCAL SERVICES</u>				
FISCAL EXPENSES	2,665,396	2,502,845	162,551	6.5%
	2,665,396	2,502,845	162,551	6.5%
TOTAL GENERAL EXPENSES	14,085,174	13,221,089	864,086	6.5%
REVENUE LESS EXPENSES				
NET SURPLUS (DEFICIENCY)	(0)	0		

*does not include solid waste, transfer to reserve for solid waste, water or sewer

**2.0% of potential property tax revenue directly transferred to
Capital Renewal Reserve (\$96,000)**
6.0% of potential property tax revenue for operational costs (\$287,956)