DISTRICT OF MACKENZIE

BYLAW NO. 1534

A bylaw of the District of Mackenzie
Respecting the Financial Plan for the years 2026-2030

The Municipal Council of the District of Mackenzie, in open meeting assembled **HEREBY ENACTS** as follows:

1. Schedules "A", "B", "C" and "D" attached hereto and forming part of this bylaw are hereby adopted and is the Financial Plan of the District of Mackenzie for the period commencing January 1, 2026 and ending December 31, 2030.

2. This bylaw may be cited for all purposes as "Financial Plan Bylaw No.1534, 2026."

READ a first time this 27th day of April, 2026

READ a second time 27th day of April, 2026

this READ a third time 27th day of April, 2026

this ADOPTED this 11th day of May, 2026

I hereby certify the foregoing
to be a true and correct copy
of District of Mackenzie Bylaw
No. 1534 cited as "Financial
Plan Bylaw No. 1534, 2026".

Mayor

Corporate Officer

Corporate Officer

SCHEDULE "A"

DISTRICT OF MACKENZIE
2026 – 2030 Financial Plan
Statement of Objectives and Policies
Bylaw No. 1534

Section 165(3.1) of the *Community Charter* requires municipal five-year financial plans to include a more explicit form of revenue and tax policy disclosure. This requires municipalities to include in the five-year financial plan, the objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*.
2. The distribution of property taxes among the property classes.
3. The use of permissive tax exemptions.

PURPOSE:

These revenue and tax policy disclosure requirements are intended to further enhance municipal accountability to the public by requiring all municipalities to develop and publicly disclose their objectives and policies in relation to their municipal taxes.

1. PROPORTION OF REVENUE

Proportion of Revenue that is generated by Property Taxes

7(a) The District's property tax revenue includes a Municipal Tax increase of 7.93% in total. The percentage varied per property classes as follows:

1 – Residential	8.62%
2 – Utilities	5.00%
4 – Major Industry	9.00%
5 – Minor Industry	8.76%
6 – Business	8.76%
8 – Rec Non Profit	8.91%

For future years, any changes in tax rates will be determined during the budget process.

Other Revenue Sources Described in Section 165(7) of the *Community Charter*:

7(b) **Revenue from fees** – Sales of service and utility user fees for all municipal services (excluding Recreation and Culture) will continue to be set to recover the costs associated with providing these services.

Sales and Service (Recreation and Culture) – These areas recover on average 10% the expenses incurred to operate the facilities. The District will endeavour to raise rates annually by a reasonable percentage to ensure recovery is at least at 10 % - 15% of expenses annually.

Licences and Permits – The fees recover approximately 27% of the costs of the Building Department and Animal Control/Bylaw Enforcement Departments.

7(c) **Revenue from other sources** (Grants) – The majority of these revenue sources are established by legislation or are dependent on Crown Corporations or utility revenues. Future budgeting will correspond with any changes to these funds from year to year. For any grants that require the District to apply, both for operational and capital budget, this will remain a priority.

Other Revenue – For tax penalties, the recovery is set by legislation. For the return on investments the District will continue with short and long-term investments held in the Municipal Finance Authority and other investments authorized by Section 183 of the *Community Charter.*

Rentals and lease rates were initially set in 1993 and since the inception rates have been increased by the annual Consumer Price Index (CPI). This policy will be continued as this is incorporated into the District's long-term leases.

7(d) Water, Sewer and Garbage rates will be reviewed annually and set to effectively account for and manage the life cycle of water and sewer capital assets.

2. DISTRIBUTION OF TAXES AMONG PROPERTY CLASSES

In 2026, the District's proportion of taxes is as follows:

CLASS	DESCRIPTION	TOTAL % OF TAXES
1	Residential	46%
2	Utility	20%
4	Major Industry	7%
5	Light Industry	6%
6	Business	21%
8	Recreational Non Profit	0%

As the District annually monitors its rates by property class the District will, subject to decreases or increases by property class due to new construction or changes in assessment classes, maintain the range of property taxes collected by class as:

CLASS	DESCRIPTION	TOTAL % OF TAXES
1	Residential	**40% - 50%**
2	Utility	**15% - 25%**
4	Major Industry	**5% - 10%**
5	Light Industry	**5% - 10%**
6	Business	**15% - 25%**
8	Recreational Non Profit	**0% - 5%**

3. USE OF PERMISSIVE TAX EXEMPTIONS

Permissive tax exemptions enable municipalities to provide tax breaks to meet the social, economic, environmental or other needs of the community.

In 2016, the District of Mackenzie adopted a "Revitalization Tax Exemption Bylaw No. 1353, 2016" which includes specific tax exemption incentives for construction of new or existing buildings for all lots in the District, in the following eligible classes; Utility, Major Industry, Light Industry and Business and Other.

An amendment to the bylaw was adopted in September 2022 to amend the eligibility non-market change value to new construction or renovation of existing buildings that result in non-market change to the value of the lot within the District from $500,000 to $150,000 in an effort to increase program participation.

The exemption provided under this Bylaw is as follows:

- 100% exemption in the first year of Municipal Property Tax for the Non-Market Change in assessment of land and improvements.
- 50% exemption in the second year of Municipal Property Tax for the Non-Market Change in assessment of land and improvements.
- 25% exemption in the third year of Municipal Property Tax for the Non-Market Change in assessment of land and improvements.
- There will be no exemption on Municipal Property Tax for the Non-Market Change in assessment of land and improvements in the fourth and succeeding years.

THE DISTRICT OF MACKENZIE

SCHEDULE "B"

BYLAW NO. 1534

2026 ANNUAL BUDGET

CONSOLIDATED OPERATING REVENUES AND EXPENDITURES

REVENUE:	
TAXATION	5,188,052
UTILITY USER FEES	2,149,960
GRANTS	4,508,958
LICENSES AND PERMITS	62,200
SALE OF SERVICE	833,113
OTHER REVENUE	1,421,425
TRANSFER EQUITY IN ASSETS	2,440,931
TRANSFER FROM FUNDS	56,857
ACCUMULATED SURPLUS	429,463
TOTAL REVENUE	**17,090,959**
EXPENDITURES:	
GENERAL	
GENERAL GOVERNMENT SERVICES	3,328,170
PROTECTIVE SERVICES	1,772,005
TRANSPORTATION SERVICES	3,155,267
ENVIRONMENTAL HEALTH SERVICES	335,222
PUBLIC HEALTH AND WELFARE	210,505
RECREATION AND CULTURE	3,759,561
LESS: RECOVERY FROM UTILITIES	(182,700.00)
TOTAL GENERAL	12,378,030
WATER EXPENDITURE	720,965
SEWER EXPENDITURE	455,075
INTEREST, BANK CHARGES AND BAD DEBTS	11,700
LAND DEVELOPMENT	0
SUBTOTAL	**13,565,770**
EXCESS OPERATING REVENUE	3,525,189
OTHER	
DEBT INTEREST	0
DEBT PRINCIPAL	0
RESERVE FUNDS	**3,188,023**
TRANSFER TO FUNDS	337,166
CONTINGENCY FOR THE YEAR	**0**

DISTRICT OF MACKENZIE
5-YEAR FINANCIAL PLAN
s. 165 COMMUNITY CHARTER

SCHEDULE "C"

	Sec. 165	2026	2027	2028	2029	2030
Revenues	4(b)					
Property Taxes	7(a)	5,188,052	5,603,096	6,051,344	6,535,451	7,058,287
Fees and Charges	7(c)					
Sale of Services		833,113	853,941	875,289	897,171	919,601
Utility User Fees		2,149,960	2,343,456	2,554,367	2,784,260	3,034,844
Licences and Permits		62,200	63,444	64,713	66,007	67,327
Other Sources	7(d)					
Grants		4,508,958	4,554,048	4,599,588	4,645,584	4,692,040
Other Capital Revenue		543,077	2,069,446	-	-	-
Other Revenue		1,421,425	1,449,854	1,478,851	1,508,428	1,538,596
Transfer Equity in Assets		2,440,931	2,514,159	2,539,301	2,564,694	2,590,340
Borrowing	7(e)	-	-	-	-	-
Transfers from Funds	4(c)	56,857	-	-	-	-
Reserve Funds	8(a)	3,167,071	4,697,363	1,776,669	3,480,081	652,917
Accumulated Surplus	8(b)	429,463	380,993	341,445	282,557	201,852
TOTAL		20,801,107	24,529,799	20,281,567	22,764,234	20,755,806
Expenditures						
Other Municipal:	6(d)					
General Government		3,328,170	3,477,938	3,634,445	3,797,995	3,968,905
Protective Services		1,772,005	1,851,745	1,935,074	2,022,152	2,113,149
Transportation Services		3,155,267	3,297,254	3,445,630	3,600,684	3,762,715
Solid Waste		335,222	350,307	366,071	382,544	399,758
Health, Social Services & Housing		210,505	219,978	229,877	240,221	251,031
Parks, Recreation & Culture		3,759,561	3,928,741	4,105,535	4,290,284	4,483,346
Less: Utilities Recovery		(182,700)	(182,700)	(182,700)	(182,700)	(182,700)
Sub total		*12,378,030*	*12,943,263*	*13,533,931*	*14,151,180*	*14,796,204*
Water Services		720,965	785,852	856,578	933,670	1,017,701
Sewer Services		455,075	496,032	540,675	589,336	642,376
Interest & Bank Charges		11,700	12,285	12,899	13,544	14,221
Land Development		-	-	-	-	-
Property Tax Appeals	6(d)	-	-	-	-	-
Debt Interest	6(a)	-	-	-	-	-
Debt Principal	6(a)	-	-	-	-	-
Capital Expenditure	6(b)	3,710,148	6,766,809	1,776,669	3,480,081	652,917
Reserve Funds	8(a)	3,188,023	3,219,903	3,252,102	3,284,623	3,317,470
Transfer to Funds	4(c)	337,166	305,655	308,712	311,799	314,917
Accumulated Surplus	8(b)	-	-	-	-	-
Deficiency	6(c)	-	-	-	-	-
TOTAL		20,801,107	24,529,799	20,281,567	22,764,233	20,755,806

DISTRICT OF MACKENZIE
NOTES TO ACCOMPANY 5-YEAR FINANCIAL PLAN
s. 165 COMMUNITY CHARTER

ASSUMPTIONS OF THE PLAN:

RATES OF CHANGE	
REVENUE:	
PROPERTY TAXES	8.00%
SALE OF SERVICES	2.50%
UTILITY USER FEES	9.00%
LICENCES AND PERMITS	2.00%
GRANTS	1.00%
OTHER REVENUE	2.00%
TRANSFER EQUITY IN ASSETS	3.00%
EXPENSES:	
MUNICIPAL PURPOSES	4.50%
WATER	9.00%
SEWER	9.00%

PROPORTIONS OF TOTAL REVENUE:

Revenue Source	% Total Revenue
Property taxes	25%
User fees and charges	15%
Other sources	43%
Proceeds from borrowing	0%
Transfer from Funds	0%
Reserve Funds	15%
Accumulated surplus	2%
TOTAL	100%

DISTRIBUTION OF PROPERTY TAXES AMONG THE PROPERTY CLASSES:

Property class	% Overall Taxes
Residential (1)	46%
Utilities (2)	20%
Major Industry (4)	7%
Light Industry (5)	6%
Business (6)	21%
Rec Non Profit (8)	0%
TOTAL	100%

PERMISSIVE TAX EXEMPTIONS:

The Annual Municipal Report for 2025 contains a list of permissive exemptions granted for the taxation year and the foregone revenue. Council grants exemptions to not-for-profit organizations that it deems provide a benefit to the residents of Mackenzie.

DISTRICT OF MACKENZIE

(Not Including Applicable Taxes)

"SCHEDULE D"

	2026	2027	2028	2029	2030	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
GENERAL GOVERNMENT										
Phone System Replacement	11,301					**11,301**	11,301	Capital Renewal		
HVAC Distribution System Replacement		100,000				**100,000**	100,000	Capital Renewal		
Condenser Unit Replacement		31,117				**31,117**	31,117	Capital Renewal		
Carpet and Vinyl Floor Replacement		139,840				**139,840**	139,840	Capital Renewal		
Fire Alarm System Replacement		74,240				**74,240**	74,240	Capital Renewal		
Water Heater Replacement		10,000				**10,000**	10,000	Capital Renewal		
Emergency Lighting System Replacement		10,000				**10,000**	10,000	Capital Renewal		
Exterior Wood Siding Replacement				134,688		**134,688**	134,688	Capital Renewal		
Exterior Metal Doors Replacement				18,672		**18,672**	18,672	Capital Renewal		
Gutters and Downspout Replacement				11,000		**11,000**	11,000	Capital Renewal		
Interior Office Doors Replacement				89,270		**89,270**	89,270	Capital Renewal		
Council Chamber Door Replacement				19,411		**19,411**	19,411	Capital Renewal		
Interior Wood Wall Finish Replacement				63,168		**63,168**	63,168	Capital Renewal		
Suspended Ceiling Panels Replacement				52,800		**52,800**	52,800	Capital Renewal		
Parking Area Asphalt Replacement				291,120		**291,120**	291,120	Capital Renewal		
Pole Light Fixtures Replacement				33,528		**33,528**	33,528	Capital Renewal		
Generator Replacement					35,000	**35,000**	35,000	Capital Renewal		
Automatic Door Replacement					10,000	**10,000**	10,000	Capital Renewal		
TOTAL GENERAL GOVERNMENT	**11,301**	**365,197**	**0**	**713,657**	**45,000**	**1,135,155**	**1,135,155**			
PROTECTIVE SERVICES										
Air Bag System	10,000					**10,000**			10,000	Volunteer Fire Fighting Association
Personal Protective Equipment - Helmets and Boots	31,500					**31,500**	1,500	Fire Vehicle & Equipment Replacement	30,000	UBCM Grant
Chief #2 Pickup Replacement			100,000			**100,000**	100,000	Fire Vehicle & Equipment Replacement		
Wildland Equipment			15,000			**15,000**	15,000	Fire Vehicle & Equipment Replacement		
Hydraulic Pump			13,000			**13,000**	13,000	Fire Vehicle & Equipment Replacement		
Hydraulic Combination Tool			13,000			**13,000**	13,000	Fire Vehicle & Equipment Replacement		
Narrow Band Equipment			20,000			**20,000**	20,000	Fire Vehicle & Equipment Replacement		
SCBA Equipment Replacement				60,000		**60,000**	60,000	Fire Vehicle & Equipment Replacement		
PPE Replacement				15,000	15,000	**30,000**	30,000	Fire Vehicle & Equipment Replacement		
Hydraulic Spreaders				10,000		**10,000**	10,000	Fire Vehicle & Equipment Replacement		
Pickup Replacement					100,000	**100,000**	100,000	Fire Vehicle & Equipment Replacement		
Fire Hose Replacement					10,000	**10,000**	10,000	Fire Vehicle & Equipment Replacement		
Air Cylinders					35,000	**35,000**	35,000	Fire Vehicle & Equipment Replacement		
Fit Test Machine					30,000	**30,000**	30,000	Fire Vehicle & Equipment Replacement		
Hydraulic Cutters					10,000	**10,000**	10,000	Fire Vehicle & Equipment Replacement		
TOTAL PROTECTIVE SERVICES	**41,500**	**0**	**161,000**	**85,000**	**200,000**	**487,500**	**447,500**		**40,000**	

DISTRICT OF MACKENZIE

(Not Including Applicable Taxes)

"SCHEDULE D"

	2026	2027	2028	2029	2030	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
TRANSPORTATION SERVICES										
Airport Automatic Gate Install	27,217					**27,217**	9,526	Capital Renewal	17,691	BC Air Access Grant
Public Works Automatic Gate Install	30,086					**30,086**	30,086	Capital Renewal		
Vacuum Flusher/Trailer	130,000					**130,000**	130,000	Vehicle & Equipment Replacement		
Water/Sewer Truck Replacement	245,000					**245,000**	245,000	Vehicle & Equipment Replacement		
Flat Deck Pickup Replacement	70,000					**70,000**	70,000	Vehicle & Equipment Replacement		
Road Paving	1,000,000					**1,000,000**	1,000,000	General Capital		
Loader #3 Replacement	400,000					**400,000**	400,000	Vehicle & Equipment Replacement		
Dump Truck Replacement	525,000					**525,000**	525,000	Vehicle & Equipment Replacement		
Olympia (2000) Replacement	200,000					**200,000**	200,000	Vehicle & Equipment Replacement		
Tractor Replacement		80,000				**80,000**	80,000	Vehicle & Equipment Replacement		
Lawnmower Replacement		140,000				**140,000**	140,000	Vehicle & Equipment Replacement		
Airport Sweeper		60,000				**60,000**	60,000	Vehicle & Equipment Replacement		
Steamer Pressure Washer (1996)		30,000				**30,000**	30,000	Vehicle & Equipment Replacement		
Mechanic Pickup Replacement		60,000				**60,000**	60,000	Vehicle & Equipment Replacement		
PW Yard Pickup Replacement		60,000				**60,000**	60,000	Vehicle & Equipment Replacement		
Loader #2 Replacement		400,000				**400,000**	400,000	Vehicle & Equipment Replacement		
Snow Blower Attachment Replacement		140,000				**140,000**	140,000	Vehicle & Equipment Replacement		
Snow Groomer Replacement (2004)		200,000				**200,000**	200,000	Vehicle & Equipment Replacement		
Dump Truck Replacement		525,000				**525,000**	525,000	Vehicle & Equipment Replacement		
Public Works Exterior Front Door		40,192				**40,192**	40,192	Capital Renewal		
Storage Shed Single Door		20,096				**20,096**	20,096	Capital Renewal		
Animal Control Replace Asphalt Parking Area, Water Heaters		40,890				**40,890**	40,890	Capital Renewal		
Storage Shed Replace Gravel Paved Surfaces, Exterior/Overhead Doors, Metal Roofing		367,040				**367,040**	367,040	Capital Renewal		
Public Works Replace Air Compressors/Air Dryers, Condensing Units, Radiant Tube Heaters		62,032				**62,032**	62,032	Capital Renewal		
Public Works Replace Natural Gas Supply Piping and Fittings		18,720				**18,720**	18,720	Capital Renewal		
Public Works Replace Gravel Paved Surface Parking Area		422,400				**422,400**	422,400	Capital Renewal		
Public Works Exterior Overhead Doors, Vinyl Sheet Floor, Acoustic Ceiling Panels		186,880				**186,880**	186,880	Capital Renewal		
Public Works Oil/Sediment Interceptor Systems, Electrical Panelboards, Main Service Disconnect		69,809				**69,809**	69,809	Capital Renewal		
Public Works Storm Sewer Service		42,360				**42,360**	42,360	Capital Renewal		
Boom Flail Replacement (2004)			30,000			**30,000**	30,000	Vehicle & Equipment Replacement		
Rec Services Pickup Replacement			80,000			**80,000**	80,000	Vehicle & Equipment Replacement		
Car Trailer Replacement			10,000			**10,000**	10,000	Vehicle & Equipment Replacement		
Loader #4 Replacement			250,000			**250,000**	250,000	Vehicle & Equipment Replacement		
Mechanic Shop Electrical Panelboards			19,446			**19,446**	19,446	Capital Renewal		

DISTRICT OF MACKENZIE

(Not Including Applicable Taxes)

"SCHEDULE D"

	2026	2027	2028	2029	2030	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
Mechanic Shop Wiring, Windows, Water Heater, Exhaust Fans, Doors Upgrade			172,628			**172,628**	172,628	Capital Renewal		
Mechanic Shop Metal Roofing			187,872			**187,872**	187,872	Capital Renewal		
Mechanic Shop Water Piping/Fittings, Water Supply Service			29,837			**29,837**	29,837	Capital Renewal		
Mechanic Shop Sanitary Waste and Vent Piping and Fittings			22,086			**22,086**	22,086	Capital Renewal		
Mechanic Shop Radiant Tube Heaters			20,320			**20,320**	20,320	Capital Renewal		
Mechanic Shop Sanitary Sewer Service			11,712			**11,712**	11,712	Capital Renewal		
Mechanic Shop Storm Sewer Service			7,392			**7,392**	7,392	Capital Renewal		
Mechanic Shop Natural Gas Infrastructure			19,632			**19,632**	19,632	Capital Renewal		
Snow Groomer Replacement (2008)				200,000		**200,000**	200,000	Vehicle & Equipment Replacement		
Snow Blade for Loaders (2014)				40,000		**40,000**	40,000	Vehicle & Equipment Replacement		
Olympia (2105) Replacement				200,000		**200,000**	200,000	Vehicle & Equipment Replacement		
Animal Control Interior Single Wood Doors, Domestic Water Piping and Fittings				26,779		**26,779**	26,779	Capital Renewal		
Public Works Sanitary Waste and Vent Piping and Fittings, Gas Distribution Line, Electrical Service - 400A				126,112		**126,112**	126,112	Capital Renewal		
Chipper Replacement					20,000	**20,000**	20,000	Vehicle & Equipment Replacement		
Public Works Vehicle Parking Receptacles and Bollards					40,064	**40,064**	40,064	Capital Renewal		
TOTAL PUBLIC WORKS	**2,627,303**	**2,965,419**	**860,925**	**592,891**	**60,064**	**7,106,602**	**7,088,911**		**17,691**	
PARKS AND RECREATION SERVICES										
Rec Centre Upgrade	360,697					**360,697**			360,697	NDIT, SD57
Outdoor Rink Boards	37,029					**37,029**			37,029	apply for grant
Arena Dehumidifier Wheel Replacement	53,340					**53,340**	53,340	Capital Renewal		
Arena Emergency Exit Doors Replacement		100,000				**100,000**	100,000	Capital Renewal		
Arena Insulation Replacement		623,019				**623,019**			623,019	apply for grant
Spirit Square Upgrade		1,446,427				**1,446,427**			1,446,427	apply for grant
Repair of Structural Cracks		138,200				**138,200**	138,200	Capital Renewal		
Replace Exterior Double Doors, Single Hollow Doors		191,573				**191,573**	191,573	Capital Renewal		
Replace metal cladding (1981)		405,600				**405,600**	405,600	Capital Renewal		
Replace Exhaust Fans (1981)		11,670				**11,670**	11,670	Capital Renewal		
Engineering Study for structure cracks - north elevation location		354,704				**354,704**	354,704	Capital Renewal		
Replace metal cladding (1974)			344,560			**344,560**	344,560	Capital Renewal		
Replace Natural Gas Supply Piping and Fittings			236,496			**236,496**	236,496	Capital Renewal		
Repair/Replace portion of Water Pipings and Fittings			111,400			**111,400**	111,400	Capital Renewal		

DISTRICT OF MACKENZIE

(Not Including Applicable Taxes)

"SCHEDULE D"

	2026	2027	2028	2029	2030	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
Replace Air Furnaces - Arena Dressing Rooms			12,288			**12,288**	12,288	Capital Renewal		
Replace Window Walls & Exterior/Interior Doors				203,404		**203,404**	203,404	Capital Renewal		
Replace Arena Lockers				175,104		**175,104**	175,104	Capital Renewal		
Replace Women's Bathroom Partitions Pool (1974)				14,006		**14,006**	14,006	Capital Renewal		
Replace wood wall finish in weight room(2017)				136,864		**136,864**	136,864	Capital Renewal		
Replace ceramic wall tile in pool showers (1981)				78,000		**78,000**	78,000	Capital Renewal		
Replace ceramic tile floor (1981)				49,056		**49,056**	49,056	Capital Renewal		
Replace carpet floor in main office				70,400		**70,400**	70,400	Capital Renewal		
Replace vinyl sheet floor (1981)				390,946		**390,946**	390,946	Capital Renewal		
Replace wood ceiling in common area (1981)				89,434		**89,434**	89,434	Capital Renewal		
Replace wood ceiling in sauna (1981)				4,384		**4,384**	4,384	Capital Renewal		
Replace suspended acoustic ceiling panels (1981)				281,072		**281,072**	281,072	Capital Renewal		
Replace ceramic tile ceiling - arena change rooms (1974)				57,344		**57,344**	57,344	Capital Renewal		
Replace Showers in Pool Staff Room and Referee Room				23,341		**23,341**	23,341	Capital Renewal		
Replace Concrete Custodial Sinks (1981)				4,064		**4,064**	4,064	Capital Renewal		
Replace Domestic Water Heaters - Instantaneous (2014)				23,338		**23,338**	23,338	Capital Renewal		
Replace Benches (1974) - Arena Dressing Room and Bleachers				210,240		**210,240**	210,240	Capital Renewal		
Replace Benches (1981) - Pool Dressing Rooms				17,520		**17,520**	17,520	Capital Renewal		
Replace Wood Seating in Sauna				8,000		**8,000**	8,000	Capital Renewal		
Replace Pool Railings and Ladders				14,006		**14,006**	14,006	Capital Renewal		
Replace Pool Starting Blocks				11,306		**11,306**	11,306	Capital Renewal		
Replace Concrete Paved Surfaces				199,392		**199,392**	199,392	Capital Renewal		
Replace Transformers (1981)				12,312		**12,312**	12,312	Capital Renewal		
Replace Drinking Water Fountains					10,000	**10,000**	10,000	Capital Renewal		
Replace Showers in Pool Changerooms					25,000	**25,000**	25,000	Capital Renewal		
Replace Emergency Lighting Systems					65,000	**65,000**	65,000	Capital Renewal		
Replace Interior Guardrails and Screens					116,736	**116,736**	116,736	Capital Renewal		
Replace Pool Filtration Systems and DE Filter					131,117	**131,117**	131,117	Capital Renewal		
TOTAL RECREATION SERVICES	**451,066**	**3,271,193**	**704,744**	**2,073,533**	**347,853**	**6,848,389**	**4,381,217**		**2,467,172**	
TOTAL GENERAL CAPITAL	**3,131,170**	**6,601,809**	**1,726,669**	**3,465,081**	**652,917**	**15,577,646**	**13,052,783**		**2,524,863**	

DISTRICT OF MACKENZIE

(Not Including Applicable Taxes)

"SCHEDULE D"

	2026	2027	2028	2029	2030	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
WATER										
Gantahaz Water Treatment	170,695					**170,695**	83,035	Water	87,660	Federal Government
Pressure Reducing Valves Replacement	255,083					**255,083**	255,083	Water		
Safety Shoring Equipment			50,000			**50,000**	50,000	Water		
TOTAL WATER	**425,778**	**-**	**50,000**	**-**	**-**	**475,778**	**388,118**		**87,660**	
SEWER										
Lagoon Outfall Chamber Building Replacement	83,200					**83,200**	**83,200**	Sewer		
Lagoon Backup Power	70,000					**70,000**	**70,000**	Sewer		
Lagoon Outfall Chamber Structural Upgrade		165,000				**165,000**	**165,000**	Sewer		
Sewer Camera				15,000		**15,000**	**15,000**	Vehicle & Equipment Replacement		
TOTAL SEWER	**153,200.00**	**165,000.00**	**-**	**15,000.00**	**-**	**333,200**	**333,200**			
TOTAL CAPITAL	**3,710,148**	**6,766,809**	**1,776,669**	**3,480,081**	**652,917**	**16,386,624**	**13,774,101**		**2,612,523**	