



THE CITY OF DAWSON

2026 Annual Operating Budget and Capital Expenditure Program Bylaw

Bylaw No. 2026-01

WHEREAS section 238 of the *Municipal Act*, RSY 2002, c. 154, and amendments thereto, provides that on or before April 15 in each year, council shall cause to be prepared the annual operating budget for the current year, the annual capital budget for the current year, and the capital expenditure program for the next three financial years, and shall by bylaw adopt these budgets; and

WHEREAS section 239 of the *Municipal Act*, RSY 2002, c. 154, and amendments thereto, provides that council may establish by bylaw a procedure to authorize and verify expenditures that vary from an annual operating budget or capital budget; now

THEREFORE, pursuant to the provisions of the *Municipal Act* of the Yukon, the council of the City of Dawson, in open meeting assembled, **ENACT AS FOLLOWS:**

PART I - INTERPRETATION

1.00 Short Title

1.01 This bylaw may be cited as the **2026 Annual Operating Budget and Capital Expenditure Program Bylaw**.

2.00 Purpose

2.01 The purpose of this bylaw is to adopt the 2026 annual operating budget and the capital expenditure program for the years 2026 to 2028.

3.00 Definitions

3.01 In this Bylaw:

- (a) Unless expressly provided for elsewhere within this bylaw the provisions of the *Interpretations Act (RSY 2002, c. 125)* shall apply;
- (b) “city” means the City of Dawson;
- (c) “council” means the council of the City of Dawson.



THE CITY OF DAWSON

2026 Annual Operating Budget and Capital Expenditure Program Bylaw

Bylaw No. 2026-01

PART II – APPLICATION

4.00 Budget

- 4.01 The 2026 annual operating budget, attached hereto as Appendix “A” and forming part of this bylaw, is hereby adopted.
- 4.02 The 2026 to 2028 capital expenditure program, attached hereto as Appendix “B” and forming part of this bylaw, is hereby adopted.

5.00 Budgeted Expenditures

- 5.01 All expenditures provided for in the 2026 Annual Operating Budget and the 2026 to 2028 Capital Expenditure Program shall be made in accordance with the *Finance Policy* and the *Procurement Policy*.

6.00 Unbudgeted Expenditures

- 6.01 No expenditure may be made that is not provided for in the 2026 Annual Operating Budget and the 2026 to 2028 Capital Expenditure Program unless such expenditure is approved as follows:
- (a) by resolution of council for expenditures which will not increase total expenditures above what was approved in the 2026 Annual Operating Budget and the 2026 to 2028 Capital Expenditure Program.
 - (b) by bylaw for expenditures which increase total expenditures above what was approved in the 2026 Annual Operating Budget and the 2026 to 2028 Capital Expenditure Program.

PART III – FORCE AND EFFECT

7.00 Severability

- 7.01 If any section, subsection, sentence, clause or phrase of this bylaw is for any reason held to be invalid by the decision of a court of competent jurisdiction, the invalid portion shall be severed and the part that is invalid shall not affect the validity of the remainder unless the court makes an order to the contrary.



THE CITY OF DAWSON

2026 Annual Operating Budget and Capital Expenditure Program Bylaw

Bylaw No. 2026-01

8.00 Enactment

8.01 This bylaw shall be deemed to have been in full force and effect on January 1, 2026.

9.00 Bylaw Readings

Readings	Date of Reading
FIRST	November 18, 2025
SECOND	January 13, 2026
THIRD and FINAL	March 10, 2026

ORIGINAL SIGNED BY:

Stephen Johnson, Mayor
Presiding Officer

David Henderson, CAO
Chief Administrative Officer



THE CITY OF DAWSON

2026 Annual Operating Budget and Capital Expenditure Program Bylaw

Bylaw No. 2026-01

PART IV – APPENDIX

Appendix A – 2026 Annual Operating Budget

Appendix B - 2026 to 2028 Capital Expenditure Program

APPENDIX "A"
2026 Annual Operating Budget-Summary

	2024 Actual	2025 Budget	2026 Budget	% Change from 2024
DEPARTMENTAL EXPENSES:				
General Government	2,013,872	2,300,106	2,419,016	5.2%
Public Works	4,152,463	4,701,987	4,997,360	6.3%
Planning	503,659	478,005	420,249	-12.1%
Fire	417,551	438,659	428,565	-2.3%
Recreation	1,902,868	1,872,955	1,916,747	2.3%
Cable	223,805	250,798	92,213	-63.2%
Contribution to Reserves	191,135	739,619	732,679	
Gross Expenses:	9,405,352	10,782,129	11,006,831	2.1%
Comprehensive Municipal Grant	2,922,102	3,259,922	3,282,270	0.7%
Fees, Charges, Misc.	3,922,498	3,620,428	3,465,078	-4.3%
Property Tax & PiL	3,868,192	3,968,782	4,237,983	6.8%
Revenues:	10,712,792	10,849,131	10,985,331	1.3%
Net Operating Surplus:	1,307,440	67,002	(21,500)	-132.1%
Residential Property Tax Rate		1.62	1.58	-2.5%
Residential Minimum		880	880	0.0%
West Dawson Residential Minimum		370	370	0.0%
Vacant Residential Minimum		1,700	1,700	0.0%
Non Residential Property Tax Rate		1.93	1.89	-2.1%
Non Residential Minimum		1,215	1,215	0.0%

APPENDIX "A"
2026 Annual Operating Budget- Departmental Summary

	2024 Actual	2025 Budget	2026 Budget	% change
REVENUE:				
General Municipality:				
Property Tax	2,656,526	2,710,128	2,723,989	0.5%
Grants in Lieu of Prop Taxes	1,211,667	1,258,654	1,513,994	20.3%
CMG	2,922,102	3,259,922	3,282,270	0.7%
Penalties and Interest	328,519	151,850	115,600	-23.9%
Fees & Charges	97,898	134,800	102,800	-23.7%
Misc Grants	113,602	140,832	5,000	-96.4%
General Municipality:	7,330,314	7,656,185	7,743,653	1.1%
Public Works:				
Water Services	1,062,166	1,063,202	1,085,882	2.1%
Wastewater Services	704,081	710,886	724,392	1.9%
Waste Management	590,178	607,293	751,759	23.8%
Other Revenue	188,932	175,879	199,721	13.6%
Public Works:	2,545,357	2,557,259	2,761,755	8.0%
Recreation:				
Recreation Common	105,095	61,937	61,937	0.0%
Programing & Events	61,913	72,936	67,625	-7.3%
AMFRC	114,579	90,564	95,599	5.6%
Water Front	70,761	72,600	76,121	4.8%
Pool	48,179	43,400	40,740	-6.1%
Green Space	46,902	22,200	19,295	-13.1%
Recreation:	447,431	363,637	361,316	-0.6%
Protective Services:				
Fire Protection	15,328	15,329	15,000	-2.1%
Emergency Measures	-	-	-	
Protective Services:	15,328	15,329	15,000	-2.1%
Cable:	178,490	169,921	51,427	-69.7%
Planning:	195,873	86,800	52,180	-39.9%
TOTAL REVENUE:	10,712,792	10,849,131	10,985,331	1.3%

APPENDIX "A"
2026 Annual Operating Budget- Departmental Summary

EXPENDITURES:				
General Municipality:				
Mayor and Council	191,869	212,629	214,764	1.0%
Council Election	11,700	5,000	5,000	0.0%
Grants/Subsidies	140,447	256,037	281,161	9.8%
Administration	1,357,442	1,435,984	1,430,785	-0.4%
Cemetery	-	5,000	4,000	-20.0%
Other Property Expenses	17,392	33,000	33,000	0.0%
Computer information Systems	143,558	151,739	158,497	4.5%
Communications	13,355	44,180	118,180	167.5%
Bylaw Enforcement	138,108	156,537	173,629	10.9%
General Municipality:	2,013,872	2,300,106	2,419,016	5.2%
Public Works:				
Common	609,929	623,242	631,297	1.3%
Roads and Streets - Summer	170,661	141,662	140,568	-0.8%
Roads and Streets - winter	213,780	358,141	361,086	0.8%
Sidewalks	41,894	71,116	66,825	-6.0%
Dock	150	150	10,150	6666.7%
Surface Drainage	25,592	43,599	44,044	1.0%
Water Services	1,182,855	1,476,767	1,477,114	0.0%
Sewer Services	221,169	319,171	282,256	-11.6%
Waste Water Treatment Plant	222,241	247,071	255,780	3.5%
Waste Management	652,558	721,771	1,014,286	40.5%
Building Maintenance	332,367	384,712	394,175	2.5%
Waste Diversion	479,266	314,583	319,779	1.7%
Public Works:	4,152,463	4,701,987	4,997,360	6.3%
Recreation:				
Recreation Common	421,678	404,797	413,500	2.1%
Programing & Events	272,565	294,977	301,736	2.3%
AMFRC	626,636	572,691	583,505	1.9%
Water Front	20,180	39,966	40,133	0.4%
Pool	203,266	233,234	241,977	3.7%
Green Space	358,542	327,290	335,897	2.6%
Recreation:	1,902,868	1,872,955	1,916,747	2.3%
Protective Services:				
Fire Protection	384,557	394,634	389,049	-1.4%
Emergency Measures	32,995	44,025	39,516	-10.2%
Protective Services:	417,551	438,659	428,565	-2.3%
Cable:	223,805	400,798	92,213	-77.0%
Planning:	503,659	421,205	420,249	-0.2%
Contribution to Reserves:	191,135	739,619	732,679	-0.9%
TOTAL EXPENDITURES:	9,405,352	10,875,329	11,006,831	1.2%
OPERATING SURPLUS (DEFICIT):	1,307,440	(26,198)	(21,500)	-17.9%
TOTAL WAGES AND BENEFITS:	3,937,761	4,170,057	4,419,818	6.0%

APPENDIX "A"
2026 Annual Operating Budget- Revenue Summary

	2024 Actual	2025 Budget	2026 Budget	% Change
REVENUE SUMMARY:				
Property Tax:				
Property Taxes - Residential	1,364,669	1,380,828	1,408,619	2.0%
Property Taxes - Non-Residential	1,291,857	1,329,300	1,315,369	-1.1%
Total Property Tax:	2,656,526	2,710,128	2,723,989	0.5%
Grants in Lieu of Taxes:				
Federal Grants in Lieu - Residential	31,744	32,061	32,822	2.3%
Territorial Grants in Lieu - Residential	24,082	18,883	31,156	39.4%
Federal Grants in Lieu - Non-Residential	171,340	185,577	172,255	-7.7%
Territorial Grants in Lieu - Non-Residential	491,657	496,087	740,091	33.0%
Tr'ondëk Hwëch'in Grants In Lieu	492,843	526,046	537,670	2.2%
Total Grants in Lieu of Taxes:	1,211,667	1,258,654	1,513,994	16.9%
Other Revenues:				
Fees & Charges	3,191,079	3,078,725	3,136,778	1.9%
Penalties & Interest	328,519	151,850	115,600	-31.4%
Misc Grants	402,900	389,852	212,700	-83.3%
Total Other Revenues:	3,922,498	3,620,428	3,465,078	-4.5%
Summary:				
Property Taxes (Inc PILs)	3,868,192	3,968,782	4,237,983	6.4%
Comprehensive Municipal Grant (CMG)	2,922,102	3,259,922	3,282,270	0.7%
Other Revenues	3,922,498	3,620,428	3,465,078	-4.5%
TOTAL REVENUES:	10,712,792	10,849,131	10,985,331	1.2%

APPENDIX "A"
2026 Annual Operating Budget- General Government Summary

GENERAL GOVERNMENT:	2024	2025	2026	%
	Actual	Budget	Budget	change
REVENUES:				
Grants:				
Non Capital Grants/Funding	10,000	10,000	5,000	-100.0%
Carbon Rebate	103,602	130,832	-	0.0%
Total Grant Revenue:	113,602	140,832	5,000	-2716.6%
Penalties & Interest:				
Penalties & Interest - Property Taxes	17,276	20,000	20,000	0.0%
Penalties & Interest - Water & Sewer	24,933	10,000	10,000	0.0%
Administration Fee - Tax Liens	-	600	600	0.0%
Total Penalties & Interest Revenue:	42,209	30,600	30,600	0.0%
Other Revenue:				
Bank Interest	81,963	20,000	20,000	0.0%
Interest on Investments	204,348	85,000	85,000	0.0%
Less Interest Transferred to Reserves	-	(63,750)	(60,000)	0.0%
Miscellaneous Revenue	0	80,000	40,000	-50.0%
Total Other Revenue:	286,311	121,250	85,000	-50.0%
Sales of Services:				
Business Licence	33,205	40,000	35,000	-12.5%
Intermunicipal Business Licence	1,928	2,000	2,000	0.0%
Certificate and Searches	2,450	2,000	2,000	0.0%
Building Lease/Rental Income	56,505	81,000	56,000	-30.9%
Total Sales of Services Revenue:	94,088	125,000	95,000	-24.0%
Total General Municipal Revenue:	536,210	417,682	215,600	-48.4%
EXPENSES:				
Council Expenses:				
Wages & Honoraria - Mayor/Council	75,010	80,000	82,000	2.5%
Benefits - Mayor/Council	4,392	5,412	5,547	2.5%
Employee Wages - Council Services Admin.	56,923	53,905	53,905	0.0%
Employee Benefits - Council Services Admin.	7,985	8,086	8,086	0.0%
Professional Fees	2,138	2,181	2,181	0.0%
Membership	29,221	31,285	31,285	0.0%
Training/Conferences - Mayor and Council	2,243	5,228	5,228	0.0%
Travel - Accommodation and Meals	6,906	12,023	12,023	0.0%
Travel - Transportation	4,960	9,410	9,410	0.0%
Special events/sponsorship	1,988	4,080	4,080	0.0%
Non Capital Equipment/Office Furniture	103	1,020	1,020	0.0%
Total Council Expenses:	191,869	212,629	214,764	1.0%
Elections:				
Elections	11,419	5,000	5,000	0.0%
Total Election Expenses:	11,700	5,000	5,000	0.0%
Grant Expenses:				
Homeowner Senior Tax Grants	13,921	8,499	6,300	-25.9%
Development Incentive Grant	36,397	130,000	130,000	0.0%
Water and Sewer - Senior Discount	22,508	30,677	23,000	-25.0%
Community Grants	26,126	30,000	30,000	0.0%
Dawson Ski Hill Grants	6,496	6,500	6,500	0.0%
KDO Funding	35,000	35,000	35,000	0.0%
Partnerships (UNESCO)	-	15,000	20,000	33.3%
Reconciliation			30,000	0.0%
Total Grants / Subsidies Expenses:	140,447	256,037	281,161	9.8%

APPENDIX "A"
2026 Annual Operating Budget- General Government Summary

	2024	2025	2026	%
Administration Expenses:				
Wages - Administration	565,334	588,547	603,261	2.5%
Benefits - Administration	136,631	90,189	92,443	2.5%
Professional Fees	1,180	4,000	4,000	0.0%
Audit	26,684	22,440	25,000	11.4%
Legal	39,731	72,000	72,000	0.0%
Human Resource	17,423	18,000	18,000	0.0%
Membership/Conference	1,082	2,614	3,500	33.9%
Training	4,941	6,630	6,500	-2.0%
Travel - Accommodation and Meals	2,370	8,160	8,160	0.0%
Travel - Transportation	5,607	10,455	10,455	0.0%
Advertising - Administration-	9,280	-	4,000	0.0%
Promotional Material/Hosting Events	24,070	15,000	15,000	0.0%
Subscriptions & Publications	263	-	-	0.0%
Postage ALL DEPTS	6,647	13,770	13,000	-5.6%
Freight	900	1,734	1,734	0.0%
Supplies - Office ALL DEPTS	19,755	26,438	26,438	0.0%
Non Capital Equipment	1,060	4,080	4,080	0.0%
Photocopier Expense - ALL DEPTS	10,201	9,180	11,000	19.8%
Building Repairs and Maintenance	2,848	15,300	15,300	0.0%
Electrical	14,497	12,240	13,464	10.0%
Heating	22,565	28,229	28,229	0.0%
Insurance - ALL DEPTS	356,544	394,697	362,326	-8.2%
Telephone and Fax	32,163	34,502	34,502	0.0%
Bank Charges	5,260	4,386	5,000	14.0%
Payroll Fees	7,030	7,140	7,140	0.0%
Bad Debt Expense	-	510	510	0.0%
Assessment Fees	43,377	44,245	44,245	0.0%
Intermunicipal Business Licence	-	1,500	1,500	0.0%
Contribution to Reserve		660,049	715,879	8.5%
Total Administration Expenses:	1,357,442	2,096,033	2,146,664	2.4%
Cemetery Revenues:				
Sale of Cemetery Plots	1,325	4,300	3,000	-43.3%
Total Cemetery Revenue:	1,325	4,300	3,000	-30.2%
Cemetery Expenses:				
Contracted Services	-	3,000	2,000	-33.3%
Landscaping/ Maintenance	-	2,000	2,000	0.0%
Total Cemetery Expenses:	-	5,000	4,000	-20.0%
Net Cemetery:	1,325	(700)	(700)	0.0%
Other Property Expenses:				
R&M - 8th Residence	4,598	7,000	7,000	0.0%
Repairs and Maintenance - 6th Ave. Rental	446	5,000	5,000	0.0%
Land Lease/Property Taxes	12,348	21,000	21,000	0.0%
Total Other Property Expenses:	17,392	33,000	33,000	0.0%
Computer Information Systems:				
Accounting System Support Plan	33,932	48,376	48,376	0.0%
Network Workstation Support Plan & Updates	78,857	63,100	63,100	0.0%
Network Software and Accessories	21,234	28,242	35,000	0.0%
Repairs, Maintenance & Non Capital Replacement	9,535	12,021	12,021	0.0%
Total Computer Expenses:	143,558	151,739	158,497	4.5%

APPENDIX "A"
2026 Annual Operating Budget- General Government Summary

	2024	2025	2026	%
Communications:				
Communications - Wages	-	-	65,000	0.0%
Communications - Benefits	-	-	9,000	0.0%
Communications - Advertising /Consultant	7,150	22,655	22,655	0.0%
Licence Fees	2,298	2,300	2,300	0.0%
Contracted Services	3,908	19,225	19,225	0.0%
Total Communications Expenses:	13,355	44,180	118,180	167.5%
BYLAW ENFORCEMENT:				
Bylaw Enforcement Revenue:				
Bylaw Revenue	1,480	3,000	2,500	-16.7%
Animal Control Fees	1,005	1,500	1,800	20.0%
Grants	-	1,000	500	-50.0%
Total Bylaw Enforcement Revenue:	2,485	5,500	4,800	-12.7%
Bylaw Enforce Expenses:				
Wages - Bylaw	89,702	85,101	87,228	2.5%
Benefits - Bylaw	13,315	12,765	13,084	2.5%
Legal Fees / Professional Fees	-	10,200	10,200	0.0%
Training	600	3,876	3,876	0.0%
Travel - Accommodation and Meals	1,331	2,378	2,378	0.0%
Travel - Transportation	-	1,785	1,785	0.0%
Educational Material/Special Events	771	2,113	2,113	0.0%
Non Capital Equipment	-	500	500	0.0%
Contracted Services	140	7,000	7,000	0.0%
Humane Society-Boarding-Off Leash Park	18,250	18,972	33,477	76.5%
Operating Supplies/Signs/Animal control	3,431	948	948	0.0%
Specialty Clothing	315	1,035	1,035	0.0%
Vehicle Fuel	1,402	1,865	1,865	0.0%
Vehicle Repairs and Maintenance	1,971	1,619	1,619	0.0%
Total Bylaw Enforcement Expenses:	131,229	150,157	167,109	11.3%
Net Bylaw Enforcement:	(128,744)	(144,657)	(162,309)	11.3%
Health & Safety:				
Wages - Safety	6,119	5,615	5,756	2.5%
Benefits - Safety	760	765	765	0.0%
Total Health & Safety:	6,879	6,380	6,521	2.2%
Total General Municipal Expenses:	2,013,872	2,960,155	3,134,895	5.9%
Total General Municipal Revenue:	540,020	427,482	223,400	-47.7%
Net General Municipal:	(1,473,852)	(2,532,673)	(2,911,495)	15.0%
Penalties & Interests	328,519	151,850	115,600	-23.9%
Fees & Charges	97,898	134,800	102,800	-23.7%
Grants	113,602	140,832	5,000	-96.4%
TOTAL:	540,020	427,482	223,400	-47.7%
Department Wages & Benefits:	891,262	868,393	964,084	11.0%

APPENDIX "A"
2026 Annual Operating Budget- Public Works Department Summary

PUBLIC WORKS	2024 Actual	2025 Budget	2026 Budget	% change
REVENUE:				
Water Service:				
Water Utility Fee	941,015	938,979	956,820	1.9%
Bulk Water Sales - Fill Station	20,136	21,000	21,399	1.9%
Water Delivery	77,338	79,981	83,980	5.0%
Disconnect/Reconnect Water Services	23,677	23,241	23,683	1.9%
Total Water Revenue:	1,062,166	1,063,202	1,085,882	2.1%
Waste Water Service:				
Wastewater Utility Fee	704,081	710,886	724,392	1.9%
Total Wastewater Revenue:	704,081	710,886	724,392	1.9%
Waste Management Fees:				
Waste Management Fees	302,145	304,594	310,381	1.9%
YG Funding for Waste Management	75,000	75,000	75,000	0.0%
Ground Water Monitoring	26,254	35,700	36,378	1.9%
Tipping Fees	-	75,000	75,000	0.0%
YG Funding for Recycling Depot	46,077	46,999	20,000	-57.4%
EPR Contracts			165,000	0.0%
Composting Program	19,243	-	-	0.0%
Recycling Revenue	121,458	70,000	70,000	0.0%
Total Waste Management Revenue:	590,178	607,293	751,759	23.8%
Other:				
New Installation Fee - Labour	46,827	63,314	64,516	1.9%
Sale of Gravel	914	1,530	1,559	1.9%
New Installation Fee - Sale of Inventory	107,372	91,049	92,779	1.9%
Load Capacity	30,241	19,986	20,366	1.9%
Grant - Training	3,280	-	3,000	0.0%
Transfer in from Green Reserves			7,500	0.0%
Lease Income - Dock	-	-	10,000	0.0%
Total Other Revenue:	188,932	175,879	199,721	13.6%
Total Public Works Revenue:	2,545,357	2,557,259	2,761,755	8.0%
EXPENSES:				
Common:				
Wages - PW Common	193,944	204,320	209,428	2.5%
Benefits - PW Common	16,413	26,929	27,602	2.5%
Professional Fees	-	1,000	500	-50.0%
Membership/Conference/Meetings	658	1,250	1,274	1.9%
Training	13,199	10,000	10,000	0.0%
Travel - Accommodation and Meals	2,419	3,000	3,057	1.9%
Travel - Transportation	1,028	1,500	1,529	1.9%
Promotional Material/Special Events	-	500	510	1.9%
Subscriptions & Publications	644	700	713	1.9%
Freight	27,640	14,500	14,776	1.9%
Non Capital Equipment	4,357	6,750	6,878	1.9%
Photocopier Expense (lease)	748	1,145	1,166	1.9%
Building Repairs and Maintenance	6,206	9,500	9,681	1.9%
Electrical	5,347	7,652	8,417	10.0%
Heating	33,779	34,523	35,179	1.9%
Telephone and Fax	15,094	16,767	17,086	1.9%
Contract Services - Common	22,999	23,751	20,000	-15.8%
Supplies - Common Operating	102,410	40,000	40,760	1.9%
Supplies - Safety	12,430	15,375	15,667	1.9%
Vehicle Fuel	23,586	34,256	34,907	1.9%
Vehicle Repairs and Maintenance	29,239	35,974	36,658	1.9%
Heavy Equipment Fuel	11,403	28,499	29,041	1.9%
Heavy Equipment R&M	58,376	77,413	78,000	0.8%
Mosquito Control	27,939	27,939	28,470	1.9%
Total Common Expenses:	609,929	623,242	631,297	1.3%

APPENDIX "A"
2026 Annual Operating Budget- Public Works Department Summary

PUBLIC WORKS	2024	2025	2026	%
Transportation:	Actual	Budget	Budget	Change
Roads-Summer:				
Wages - PW Roads Summer	19,297	21,542	22,080	2.5%
Benefits - PW Roads Summer	2,558	3,313	3,396	2.5%
Freight	179	323	330	1.9%
Contracted Services	117,903	61,500	62,669	1.9%
Supplies - Operating	498	695	708	1.9%
Chemicals	-	10,000	10,190	1.9%
Cold Mix	-	3,137	3,000	-4.4%
Gravel	6,182	10,408	10,000	-3.9%
Signs	6,585	7,000	4,000	-42.9%
Street Lights	17,459	23,745	24,196	1.9%
Total Summer Roads Expenses:	170,661	141,662	140,568	-0.8%
Roads-Winter:				
Wages - PW Roads Winter	24,206	35,853	36,749	2.5%
Benefits - PW Roads Winter	2,654	4,053	4,155	2.5%
Freight	59	560	571	1.9%
Contracted Services	150,579	230,000	234,370	1.9%
Winter Chemical	14,163	66,625	65,000	-2.4%
Street Lights	20,934	19,865	20,242	1.9%
Heavy Equipment R & M - PW Trans Winter--Heavy Equipment	1,185	1,185	-	-100.0%
Total Winter Roads Expenses:	213,780	358,141	361,086	0.8%
Sidewalks:				
Wages - PW Sidewalks	31,043	37,385	38,319	2.5%
Benefits - PW Sidewalks	4,307	5,272	5,404	2.5%
Contracted Services	-	20,510	15,000	-26.9%
Supplies - Material	6,544	7,694	7,841	1.9%
Total Sidewalk Expenses:	41,894	71,116	66,825	-6.0%
Dock:				
Repair and Maintenance	-	-	2,000	0.0%
Contracted Services	-	-	8,000	0.0%
Marine Lease	150	150	150	0.0%
Total Dock Expenses:	150	150	10,150	6666.7%
Surface Drainage:				
Wages - PW Surface Drainage	14,491	25,591	26,230	2.5%
Benefits - PW Surface Drainage	2,497	3,305	3,387	2.5%
Freight	-	306	312	1.9%
Electrical	1,615	1,397	1,424	1.9%
Contracted Services	6,258	9,510	9,691	1.9%
Supplies	731	3,490	3,000	-14.0%
Total Surface Drainage Expenses:	25,592	43,599	44,044	1.0%
Environmental Use & Protections:				
Water:				
Wages - PW Water Services	441,708	486,486	498,648	2.5%
Benefits - PW Water Services	66,658	59,104	60,581	2.5%
Professional Fees	-	7,000	4,000	-42.9%
Professional Fees - Water Licence	6,130	6,252	8,000	28.0%
Membership/Conference/Certificates	845	2,172	1,500	-30.9%
Training	1,045	4,000	2,000	-50.0%
Travel - Accommodation and Meals	702	4,000	4,076	1.9%
Travel - Transportation	715	2,500	2,548	1.9%
Freight	27,292	29,994	30,564	1.9%
Non Capital Equipment	696	2,500	2,548	1.9%
Repairs and Maintenance	53,786	67,165	60,000	-10.7%
Electrical	121,890	154,130	169,542	10.0%
Heating	158,433	275,500	250,000	-9.3%
Telephone	19,115	21,000	21,399	1.9%
Contract Services	42,882	76,000	77,444	1.9%
Supplies - Operating	117,483	120,000	122,280	1.9%
Supplies - Safety	1,172	3,250	3,312	1.9%
Chemicals	11,952	15,000	15,285	1.9%
Water Sampling/Testing	7,282	12,000	12,228	1.9%
Vehicle Fuel - PW Water Services--Vehicle Fuel	6,395	6,353	6,473	1.9%
Vehicle Repairs and Maintenance - PW Water Service	813	1,084	1,105	1.9%
Water Delivery	95,739	121,278	123,582	1.9%
Total Water Expenses:	1,182,855	1,476,767	1,477,114	0.0%

APPENDIX "A"
2026 Annual Operating Budget- Public Works Department Summary

PUBLIC WORKS	2024	2025	2026	%
	Actual	Budget	Budget	Change
Wastewater & Stormwater:				
Wages - PW Sewer Services	161,188	178,037	182,488	2.5%
Benefits - PW Sewer Services	19,601	26,979	27,653	2.5%
Freight	-	1,020	500	-51.0%
Non Capital Equipment	-	1,020	-	-100.0%
Electrical	16,952	29,015	31,916	10.0%
Contracted Services	3,695	58,863	15,000	-74.5%
Supplies	16,989	20,000	20,380	1.9%
Supplies - Safety	-	1,020	1,039	1.9%
Vehicle Fuel - PW Sewer Services--Vehicle Fuel	2,745	3,218	3,279	1.9%
Total Sewer Expenses:	221,169	319,171	282,256	-11.6%
Waste Water Treatment Plant:				
Wages - PW WWTP	2,466	3,130	-	-100.0%
Benefits - PW WWTP	269	342	-	-100.0%
YG Payment towards Operating WWTP	219,506	243,600	255,780	5.0%
Total Wastewater Treatment Plant:	222,241	247,071	255,780	3.5%
Solid Waste Management:				
Wages - PW Waste Management	306,806	355,611	429,502	20.8%
Benefits - PW Waste Management	51,436	57,767	69,211	19.8%
Training	2,372	4,000	2,500	-37.5%
Travel - Accommodation and Meals	-	5,100	4,000	-21.6%
Travel - Transportation	-	2,530	2,000	-20.9%
Freight	115	587	598	1.9%
Non-Capital Equipment	89	20,291	10,000	-50.7%
Building Repairs and Maintenance	656	6,729	6,857	1.9%
Electrical	1,343	4,334	4,765	9.9%
Heating	2,192	4,946	5,040	1.9%
Contracted Services	203,725	147,900	150,710	1.9%
Contracted Metals Removal	-	-	200,000	0.0%
Supplies	1,657	2,997	3,054	1.9%
Supplies - Safety	3,819	3,151	3,211	1.9%
Sampling/Testing	-	41,820	42,615	1.9%
Vehicle Fuel (including garbage truck)	13,154	21,815	22,229	1.9%
Vehicle Repairs and Maintenance	1,000	5,100	5,197	1.9%
Water Delivery/Septic	12,022	3,349	3,413	1.9%
Heavy Equipment Fuel	9,424	8,990	9,161	1.9%
Heavy Equipment Repairs & Maintenance	9,529	24,228	24,688	1.9%
Asset Retirement Obligation	32,904	-	-	0.0%
Contribution to Reserves (10% of Tipping Fees)	-	-	7,500	0.0%
Waste Management Committee	-	-	7,500	
Contribution to Operating Reserves	-	-	-	0.0%
Public Work-Waste Collection Vehicle Repairs	315	525	535	1.9%
Waste Collection	-	-	-	0.0%
Total Solid Waste Management Expenses:	652,558	721,771	1,014,286	40.5%
Solid Waste Diversion:				
Wages - PW Diversion	193,953	208,960	214,184	2.5%
Benefits - PW Diversion	22,519	24,270	24,877	2.5%
Non-Capital Equipment	2,038	8,911	9,080	1.9%
Electrical	51,940	27,155	29,870	10.0%
Building Repairs and Maintenance	1,170	2,507	2,555	1.9%
Contracted Services	190,071	20,000	20,380	1.9%
Recycling Depot - Supplies	8,518	10,455	12,000	14.8%
Diversion Centre supplies	2,510	5,620	-	-100.0%
Supplies - Safety	6,546	6,705	6,833	1.9%
Total Solid Waste Diversion Expenses:	479,266	314,583	319,779	1.7%
Building Maintenance:				
Wages - PW Other	277,588	316,228	324,133	2.5%
Benefits - PW Other	33,899	42,704	43,771	2.5%
Janitorial Supplies - ALL DEPTS	20,880	25,780	26,270	1.9%
Total Building Maintenance Expenses:	332,367	384,712	394,175	2.5%
Total Public Works Revenue:	2,545,357	2,557,259	2,761,755	8.0%
Total Public Works Expenses:	4,152,463	4,701,987	4,997,360	6.3%
Net Public Works Expenses:	(1,607,106)	(2,144,727)	(2,235,606)	-4.2%
Fees & Charges:	2,398,025	2,399,560	2,630,376	9.6%
Grants:	147,332	157,699	131,378	-16.7%
TOTAL:	2,545,357	2,557,259	2,761,755	8.0%
TOTAL DEPARTMENTAL WAGES AND BENEFITS:	1,673,031	1,893,948	2,012,739	6.3%

APPENDIX "A"
2026 Annual Operating Budget- Planning Department Summary

PLANNING & DEVELOPMENT:	2024 Actual	2025 Budget	2026 Budget	% change
Revenues:				
Development Permits	18,628	20,000	20,380	1.9%
Subdivision Fees (2024 in Development Permits)	1,229			0.0%
Cash in lieu of Parking	-	-	-	0.0%
Land Sales	-	50,000	10,000	-80.0%
External Fund	176,016	6,800	6,800	0.0%
Transfer in from Reserves (DT Rev)	-	-	-	0.0%
Transfer in from Reserves (Heritage)	-	10,000	15,000	50.0%
Total Planning Revenue:	195,873	86,800	52,180	-39.9%
Expenses:				
Wages - Planning	227,961	262,400	290,000	10.5%
Benefits - Planning	40,294	38,625	39,591	2.5%
Honoraria	8,274	10,000	10,190	1.9%
Legal	39,750	50,000	40,000	-20.0%
Training	-	3,000	3,057	1.9%
Travel - Accommodation and Meals	3,231	3,600	3,668	1.9%
Travel - Transportation	1,063	2,000	2,038	1.9%
Subscriptions & Publications	134	205	209	1.9%
Non Capital Equipment/Office Furniture	19	1,000	1,019	1.9%
Downtown Revitalization	-	20,000		-100.0%
Heritage Incentive	-	10,000	15,000	50.0%
Contracted services	182,932	5,375	5,477	1.9%
Survey and Title Costs	-	15,000	10,000	-33.3%
Contribution to Reserves	-	56,800	16,800	-70.4%
Total Planning Expenses:	503,659	478,005	437,049	-8.6%
Total Planning Revenue:	195,873	86,800	52,180	-39.9%
Net Planning:	(307,785)	(391,205)	(384,869)	0.0%
Fees & Charges	195,873	86,800	52,180	-39.9%
TOTAL:	195,873	86,800	52,180	-39.9%
Department Wages & Benefits:	268,255	301,025	329,591	9.5%

APPENDIX "A"

2026 Annual Operating Budget- Parks and Recreation Department Summary

RECREATION:	2024 Actual	2025 Budget	2026 Budget	% change
Revenue:				
Common:				
Lotteries - Yukon	45,978	45,978	45,978	0.0%
Equipment Rental	3,320	3,115	3,115	0.0%
Misc Revenue (includes misc. grant)	52,062	7,844	7,844	0.0%
Sponsored Initiatives	3,735	5,000	5,000	0.0%
Total Common Revenue:	105,095	61,937	61,937	0.0%
Expenses:				
Common:				
Wages - Recreation	249,518	239,928	245,926	2.5%
Benefits - Recreation	47,533	25,915	26,563	2.5%
Professional Fees	4,999	6,304	6,424	1.9%
Training	4,484	4,676	4,800	2.7%
Travel - Accommodation and Meals	254	4,339	2,500	-42.4%
Travel - Transportation	1,319	3,000	2,500	-16.7%
Freight	6,011	7,000	10,000	42.9%
Non Capital Equipment/Office Furniture	3,976	3,000	3,057	1.9%
Photocopier Expense (lease)	3,132	3,437	3,502	1.9%
Telephone and Fax	18,816	19,000	19,361	1.9%
Bank Service Charges/Debit Machine	7,040	7,903	8,053	1.9%
Contracted Services	2,196	10,400	10,597	1.9%
Supplies - Safety	6,871	6,551	6,676	1.9%
Sponsored Initiatives	6,060	5,895	5,000	-15.2%
Lottery Grants	48,840	45,000	45,855	1.9%
Vehicle Fuel	7,081	7,449	7,591	1.9%
Vehicle Repairs and Maintenance	3,549	5,000	5,095	1.9%
Total Common Expenses:	421,678	404,797	413,500	2.1%
Programs & Events Revenue:				
YLAP Grant/Youth Activity Grant	13,250	12,500	12,500	0.0%
Programs - Under 14 yrs of age	1,222	1,246	-	-100.0%
Programs - combined after 2021	40,947	49,190	50,125	1.9%
Grants	6,495	10,000	5,000	-50.0%
Total Programs & Events Revenue:	61,913	72,936	67,625	-7.9%
Programs & Events Expenses:				
Wages - Programs and Events	179,228	180,557	185,071	2.5%
Benefits - Programs and Events	17,136	22,003	22,553	2.5%
Training	340	2,183	2,224	1.9%
Travel - Accom & Transportation	4,921	6,244	6,362	1.9%
Non Capital Equipment	5,441	6,121	6,237	1.9%
Contracted Services - Instructors	21,998	29,870	30,437	1.9%
Supplies Programming/Events	15,641	7,000	17,000	142.9%
Program Foods	-	5,000	-	-100.0%
Special events	-	5,000	-	-100.0%
Supplies - YLAP	8,563	12,500	13,000	4.0%
Rental Space	-	-	-	0.0%
Canada Day	5,043	7,500	7,643	1.9%
Discovery Day	4,221	3,500	3,567	1.9%
Celebration of Lights	10,033	7,500	7,643	1.9%
Total Program & Events Expenses:	272,565	294,977	301,736	2.3%
Net Program & Events:	(210,652)	(222,040)	(234,111)	0.0%
Rec Center Revenue:				
Merchandise/skate sharpening	2,807	2,551	2,599	1.9%
Drop-in Skating Fees	7,942	10,000	8,000	-20.0%
User Group Ice Fees	60,654	71,797	65,000	-9.5%
Curling Club Lease	5,000	5,000	5,000	0.0%
Recreation Facility Rental & Kitchen lease	38,177	1,216	15,000	1133.1%
Total Rec Centre Revenue:	114,579	90,564	95,599	5.3%

APPENDIX "A"

2026 Annual Operating Budget- Parks and Recreation Department Summary

Rec Centre Expenses:				
Wages	117,201	130,382	133,642	2.5%
Benefits	13,689	16,585	17,000	2.5%
Freight - AMFRC	3,534			0.0%
Building R & M	221,621	125,000	127,375	1.9%
Equipment R & M	10,354	12,385	9,500	-23.3%
Electrical	97,675	140,000	154,000	10.0%
Propane	1,081	-	-	0.0%
Heating	137,074	123,963	126,318	1.9%
Contracted Services	1,950	5,049	5,145	1.9%
Supplies Operating	22,457	19,327	10,525	-45.5%
Total Rec Centre Expenses:	626,636	572,691	583,505	1.9%
Net Rec Centre:	(512,057)	(482,127)	(487,905)	-1.2%
Waterfront Building Revenue:				
Fitness Passes	70,761	72,600	76,121	4.8%
Total Waterfront Building Revenue:	70,761	72,600	76,121	4.8%
Waterfront Building Expenses:				
Wages - Waterfront	5,551	6,235	6,391	2.5%
Benefits - Waterfront	797	928	951	2.5%
Building R & M	2,116	6,690	6,817	1.9%
Equipment R & M	1,813	9,000	8,000	-11.1%
Electrical	4,673	6,612	7,273	10.0%
Heating	4,677	8,943	9,113	1.9%
Supplies Operating	553	1,558	1,587	1.9%
Total Waterfront Building Expenses:	20,180	39,966	40,133	0.4%
Net Waterfront Building:	50,580	32,634	35,988	10.3%
Pool Revenue:				
Drop-In Swim Fees	19,629	20,500	20,890	1.9%
Swimming Lessons 14-	2,750	2,805	8,300	195.9%
Swimming Lessons - Adult	6,200	10,204	350	-96.6%
Merchandise	471	378	1,000	164.6%
Swim Club	5,200	5,304	1,200	-77.4%
Rentals - Pre School Lessons	13,930	4,209	9,000	113.8%
Total Pool Revenues:	48,179	43,400	40,740	-6.1%
Pool Expenses:				
Wages - Pool	109,551	111,786	114,581	2.5%
Benefits - Pool	11,594	12,374	12,683	2.5%
Membership/Conference	-	209	213	1.9%
Training	3,629	5,000	5,095	1.9%
Travel - Accommodation and Meals	959	1,200	1,223	1.9%
Travel - Transportation	-	650	662	1.9%
Building Repairs and Maintenance	15,440	26,783	27,292	1.9%
Electrical	16,520	18,632	20,495	10.0%
Heating	29,569	40,000	40,760	1.9%
Supplies - Operational	8,124	8,500	8,662	1.9%
Swim Club Expenditures	-	-	1,200	0.0%
Supplies - Lesson Material	643	600	611	1.9%
Chemicals	7,133	7,500	8,500	13.3%
Total Pool Expenses:	203,266	233,234	241,977	3.7%
Net Pool:	(155,086)	(189,834)	(201,238)	6.0%

APPENDIX "A"

2026 Annual Operating Budget- Parks and Recreation Department Summary

Green Space Revenue:				
Rentals - Minto	110			0.0%
Farmers Market Lease	-	1,000	1,000	0.0%
Commemorative Parks Donations	-	1,200	1,200	0.0%
Misc Grant	20,445	10,000	-	-100.0%
Rentals - Parks & Greenspaces	4,697	5,000	5,095	1.9%
Miscellaneous Revenue	21,650	5,000	12,000	140.0%
Total Green Space Revenue:	46,902	22,200	19,295	-13.1%
Green Space Expenses:				
Wages	153,980	150,180	153,935	2.5%
Benefits	14,854	15,939	16,337	2.5%
Training	-	2,091	1,500	-28.3%
Non Capital Equipment	3,406	9,000	8,500	-5.6%
Commemorative Parks Program	2,000	2,040	2,079	1.9%
Equipment Repairs & Maintenance	1,513	2,058	2,097	1.9%
Electric - Minto	8,263	6,612	7,273	10.0%
Electric - Other	4,646	4,329	4,750	9.7%
Contracted Services	36,413	35,000	35,665	1.9%
Parks & Greenspace Maintenance	34,764	25,000	25,475	1.9%
Maintenance Supplies -Green Space--Supplies Operational	39	-	-	0.0%
Land Lease	300	510	520	1.9%
Golf Course - Operating Lease	65,000	55,000	55,000	0.0%
DC Minor Soccer Service Agreement	6,763	7,003	10,000	42.8%
Community Garden	26,257	12,500	12,738	1.9%
Total Green Spaces Expenses:	358,542	327,290	335,897	2.6%
Net Green Spaces:	(311,640)	(305,090)	(316,602)	3.8%
Total Recreation Revenue:	447,431	363,637	361,316	-0.6%
Total Recreation Expenses:	1,902,868	1,872,955	1,916,747	2.3%
Net Recreation:	(1,455,437)	(1,509,317)	(1,555,431)	3.1%
Fees & Charges	305,465	272,316	284,995	4.7%
Grants	141,966	91,322	76,322	-16.4%
TOTAL:	447,431	363,637	361,316	-0.6%
Department Wages & Benefits:	920,631	912,812	935,632	2.5%

APPENDIX "A"
2026 Annual Operating Budget- Protective Services Department Summary

	2024	2025	2026	%
PROTECTED SERVICES:	Actual	Budget	Budget	change
Fire Protection Revenues:				
Fire Alarm Monitoring	9,528	10,204	7,000	-31.4%
Fire & Alarm Response	800	5,125	3,000	-41.5%
Miscellaneous Protective Services	5,000		5,000	0.0%
CMG - Fire Suppression	-	-	-	0.0%
Total Fire Protection Revenues:	15,328	15,329	15,000	-2.1%
Fire Protection Expenses:				
Wages - Fire Protection	108,110	119,497	122,484	2.5%
Benefits - Fire Protection	14,041	14,689	15,056	2.5%
Fire Fighter Call Outs	34,830	31,365	32,149	2.5%
Benefits - Fire Fighter WCB	28,054	30,600	31,365	2.5%
Professional Fees (medical fees)	1,218	2,091	2,131	1.9%
Membership	377	1,020	1,039	1.9%
Training/Certificates	33,645	28,593	35,000	22.4%
Travel - Accommodation and Meals	-	4,651	4,740	1.9%
Travel - Transportation	-	4,080	4,158	1.9%
Promotional Material	3,035	2,091	3,000	43.5%
Special Events	-	3,060	3,000	-2.0%
Freight	1,664	1,669	1,701	1.9%
Non Capital Equipment	67	1,089	1,000	-8.1%
Building Repairs and Maintenance	2,039	2,152	2,193	1.9%
Electrical	3,709	5,100	5,610	10.0%
Heating	10,439	10,194	10,387	1.9%
Insurance (FF additional)	-	5,228		-100.0%
Telephone and Fax	4,309	9,074	9,246	1.9%
Contracted Services	60,089	58,390	45,000	-22.9%
Supplies - Operating and safety	45,218	23,500	23,947	1.9%
Supplies - Specialty Clothing/other	20,922	11,725	11,948	1.9%
Supplies - Safety	510	520	530	1.9%
Training facility	-	2,040	2,079	1.9%
Vehicle Fuel	3,644	4,705	4,794	1.9%
Vehicle Repairs and Maintenance	576	2,093	5,000	138.9%
Heavy Equipment Fuel	5,480	6,042	6,157	1.9%
Heavy Equipment Repairs and Maintenance	2,246	3,821	5,000	30.9%
Equipment Lease	248	330	336	1.9%
Total Fire Protection Expenses:	384,557	394,634	389,049	-1.4%
Net Fire Protection:	(369,229)	(379,305)	(374,049)	-1.4%
Emergency Measures (EMO):				
EMO Revenues:				
Total Revenues:	-	-	0	0.0%
EMO Expenses:				
Wages - EMO	20,204	21,956	22,504	2.5%
Benefits - EMO	6,389	3,293	3,376	2.5%
Promotional Material/Special Events	1,230	2,040	1,000	-51.0%
Supplies (includes Infosat communication)	809	2,037	1,000	-50.9%
Non Capital Equipment	427	1,046	1,000	-4.4%
EMO - Heating--Heating	1,091	6,000	2,000	-66.7%
Communication	1,866	2,136	5,136	140.4%
Contract Services	-	3,427	1,000	-70.8%
Safety Kits and Supplies	428	2,091	2,500	19.6%
Emergency Incident Expenses			-	0.0%
Total EMO Expenses:	32,995	44,025	39,516	-10.2%
Total Fire/EMO Revenue:	15,328	15,329	15,000	-2.1%
Total Fire/EMO Expenses:	417,551	438,659	428,565	-2.3%
NET Fire/EMO:	(402,224)	(423,331)	(413,565)	-2.4%
Fees & Charges:	15,328	15,329	15,000	-2.1%
TOTAL:	15,328	15,329	15,000	-2.1%
Department Wages & Benefits:	148,743	159,435	163,420	2.5%

APPENDIX "A"
2026 Annual Operating Budget- Cable TV Summary

CABLE TV	2024 Actual	2025 Budget	2026 Budget
REVENUES:			
Analog Basic	142,742	134,796	40,000
Digital Basic	24,493	25,230	10,000
Packages	4,957	5,302	649
Reconnects	1,820	2,228	273
New Installations/Reconnects	39	40	5
Fibre Optic Rental	4,440	4,076	499
Estimated Loss of Customer Base	-	(1,750)	-
Total Revenues:	178,490	169,921	51,427
EXPENSES:			
Wages	31,463	29,889	12,454
Benefits	4,375	4,555	1,898
Advertising/Analog Channel Guide	1,800		-
Supplies - Office	-	2,550	1,063
Non-capital Equipment/Office Furniture	3,130	3,193	-
Tower/Equipment Repairs & Maintenance	-	3,060	-
Electrical	12,955	13,592	5,663
Telephone and Fax	2,172	2,300	958
Contracted Services	53,752	55,080	22,950
Supplies - Operating	19	1,345	561
Cable Pole Rental/Site Lease	38,162	40,000	16,667
Television Stations	75,977	95,234	30,000
Total Expenses:	223,805	250,798	92,213
Net Cable:	(45,315)	(80,877)	(40,786)
One-time Pole Expense		150,000	150,000
Net Cable After One-Time Pole Expenses:	(45,315)	(230,877)	(190,786)
Fees & Charges:	178,490	169,921	51,427
TOTAL:	178,490	169,921	51,427
Department Wages & Benefits:	35,838	34,444	14,352
Administration & Service	109,666	115,564	45,546
Pole Rental	38,162	40,000	16,667
TV Stations	75,977	95,234	30,000

APPENDIX "A"
2026 Annual Operating Budget- Reserves Summary

RESERVES: (as at year end)	2024 Actual	2025 (Projection)	2026 (Projected Additions)	2026 (Projected Subtractions)	2026 Budget
Facilities (new build)	2,633,099	2,913,099	330,226	117,500	3,125,825
Water & Sewer	1,182,578	962,578	109,117	-	1,071,695
Load Capacity (Water & Sewer)	192,232	182,232	20,658	-	202,890
Development Incentive Reserve		50,000			50,000
Equipment	952,393	871,393	98,769	135,000	835,162
Contingency	567,660	569,647	64,575	-	634,222
Roads	357,227	357,227	40,495	-	397,722
Solid Waste	246,801	296,801	33,645	60,000	270,446
Land Development	241,155	161,155	18,268	30,000	149,423
Heritage	192,520	149,320	16,927	10,000	156,247
Cable	14,531	14,531	-	5,000	9,531
Green Initiative	129,559	260,391	-	-	260,391
Parking	40,339	40,339	-	-	40,339
Total Reserve Funds:	6,750,094	6,828,713	732,679	357,500	7,203,892
Year to Year % Change	5.7%	1.2%			5.5%
Change in \$ Value	384,887	78,619			375,179
Unrestricted Surplus:	2,849,042	2,849,042		320,000	2,529,042
Year to Year % Change	32.2%	0.0%			-11.2%
Change in \$ Value	916,351	-			(320,000)
Reserves + Unrestricted	9,599,136	9,677,755	732,679	677,500	9,732,934
Year to Year % Change	13.6%	0.8%			0.6%
Change in \$ Value	1,301,238	78,619			55,179
CCBF (Gas Tax) Approximate:	6,376,328	5,459,794	1,800,000	2,184,208	5,075,586

APPENDIX "B"
2026 CAPITAL BUDGET

Capital & Projects	Funds @ Start of yr		2026 Planned Purchase	Opertat. Budget	2,913,099	569,647	871,293	962,578	182,232	296,801	357,227	161,155	149,320	14,531	260,391	40,339	2,849,042	5,459,794	YG		Debt
	Estimate	Year			Facilities	Contingency	Equipment	Water Wastewater	WW Load Capacity	Solid Waste	Roads	Land Development	Heritage	Cable	Green Initiatives	Parking	Unallocated Surplus	CCBF	Grants Other	Transfer Pmt Agmt	
Public Works:																					
P-Solid Waste Management	40,000	2026	40,000	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-	-	-	-
Diversion Centre (Electrical/ Baler)	50,000	2026	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-
Tipping Hub	20,000	2026	20,000	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Weigh Scales / Site Infrastructure (COF)	650,000	2026	650,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	650,000
Sub Totals			760,000	-	-	-	-	-	60,000	-	-	-	-	-	-	-	-	50,000	-	650,000	-
Water and Wastewater:																					
Bonanza Lift Station Upgrade	35,000	2026	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	-	-	-	-
Pumphouse Distribution Heating	115,000	2026	115,000	-	-	-	-	-	-	-	-	-	-	-	-	-	115,000	-	-	-	-
Phase 2 - Reservoir Construction (COF)	4,000,000	2026	4,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000,000
Water Meter Installation completion	400,000	2026	400,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-
North End Service Construction	250,000	2026	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000
Upsize Loop 4 Water Main	4,000,000	2026	4,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000,000
Sub Totals			8,800,000	-	-	-	-	-	-	-	-	-	-	-	-	-	150,000	400,000	-	8,250,000	-
Administration:																					
Phone System	40,000	2026	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	-	-	-	-
Records Management CP14	-	2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CBC Restoration Phase	600,000	2026	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600,000	-	-	-
P Cable Assistance Program	5,000	2026	5,000	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-
Sub Totals			645,000	-	-	-	-	-	-	-	-	5,000	-	-	-	-	40,000	600,000	-	-	-
Recreation:																					
Minto Park (shade/storage/safety/functionality)	15,000	2026	15,000	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
trail-bike exits Nankak Zhu to Judge St /Crocus	20,000	2026	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-
Trail - Hammarstrand Phase 1	50,000	2026	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-
Trail - Dome Uptrack	50,000	2026	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-
Victory Garden - Trail replacement	30,000	2026	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-
Waterfront Park - Mammoth landscaping	15,000	2026	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-
Waterfront Park Clock Replacement Thermometer	10,000	2026	10,000	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waterfront Picnic Shelter-Window Coverings	12,500	2026	12,500	-	-	-	-	12,500	-	-	-	-	-	-	-	-	-	-	-	-	-
P - Trail - Mgt & Safety Plan	40,000	2026	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	-
P - Crocus Bluff - Storage Shed renovations	12,500	2026	12,500	-	12,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P - Arena Unexpected Opening Costs	30,000	2026	30,000	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P - New Rec Centre (project related costs)	10,000	2026	10,000	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P - Pool HVAC	30,000	2026	30,000	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
P - Trail Map Signage	5,000	2026	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-
P - Waterfront Building - Exterior Painting	20,000	2026	20,000	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Totals			350,000	-	117,500	-	22,500	-	-	-	-	-	-	-	-	-	-	120,000	90,000	-	-
Planning:																					
P - OCP Review	10,000	2026	10,000	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-
P - heritage Master Plan	10,000	2026	10,000	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-	-
P - Surveying "parts" and "roads" (COF)	500,000	2026	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-
Downtown Revitalization Plan	20,000	2026	20,000	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-
Sub Totals			540,000	-	-	-	-	-	-	-	-	30,000	10,000	-	-	-	-	-	-	500,000	-
Fire / Emergency Services:																					
Upgrades to Training Facility	50,000	2026	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-
P - Space Needs assessment PW & Fire)	40,000	2026	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	-	-
SCBA Gear	70,000	2026	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	70,000	-	-	-	-
Fire Engine	924,208	2026	924,208	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	924,208	-	-
Ladder Truck Upgrades	25,000	2026	25,000	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Drone Equipment & Training	30,000	2026	30,000	-	-	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Totals			1,139,208	-	-	-	55,000	-	-	-	-	-	-	-	-	-	70,000	1,014,208	-	-	-
Minor Equipment Plan:																					
IT & Telecom																					
Phone System	15,000	2026	15,000	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer Servers:																					
General Server	25,000	2026	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-
Backup Server	25,000	2026	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	-
Other required Hardware	10,000	2026	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-
Workstations and Computers:																					
5 Computers	10,000	2026	10,000	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire - Other Equipment:																					
CoO2 program	10,000	2026	10,000	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation:																					
Fitness Equipment	15,000	2026	15,000	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disc Golf Baskets (9)	7,500	2026	7,500	-	-	-	7,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Totals			117,500	-	-	-	57,500	-	-	-	-	-	-	-	-	-	60,000	-	-	-	-
TOTAL:			101,782,358	-	117,500	-	135,000	-	60,000	-	30,000	10,000	5,000	-	-	-	320,000	2,184,208	590,000	8,900,000	-

APPENDIX "B"
2027 CAPITAL BUDGET

Capital & Projects	Funds @ Start of yr		2027 Planned Purchase	Operat. Budget	3,125,825	634,222	835,062	1,071,695	202,890	270,446	397,722	149,423	156,247	9,531	260,391	40,339	2,529,042	4,275,586	Grants	YG	Debt
	Estimate	Purchase Year			Facilities	Contingency	Equipment	Water Wastewater	WW Load Capacity	Solid Waste	Roads	Land Development	Heritage	Cable	Green Initiatives	Parking	Unallocated Surplus	CCBF	Grants other	Transfer Pmt Agmt	
Fleet:																					
PW Van (2016)	50,000	2027	50,000	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-
Landfill Truck (1997)	50,000	2027	50,000	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-
PW On Call truck (2018)	45,000	2027	45,000	-	-	-	-	-	-	-	45,000	-	-	-	-	-	-	-	-	-	-
Rec Toyota Tacoma	60,000	2027	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000
Sub Totals			205,000	-	-	-	-	-	-	50,000	95,000	-	-	-	-	-	-	-	-	-	60,000
Public Works:																					
Glass Crusher for Diversion Center	50,000	2027	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-
Sub Totals			50,000	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-
Water and Wastewater:																					
Isolation Valves at Pumphouse	30,000	2027	30,000	-	-	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Totals			30,000	-	-	-	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration:																					
Council Chamber AV System	60,000	2027	60,000	-	-	-	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Totals			60,000	-	-	-	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation:																					
P -Pool Feasibility & Structural Upgrade Study	50,000	2027	50,000	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trail - Hammarstrand Phase 2	50,000	2027	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-
Trail - Implementation Plan Phae 1	100,000	2027	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-
Crocus Bluff - Design Layout	25,000	2027	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-
Sub Totals			225,000	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	150,000	25,000	-	-
Planning:																					
P - Surveying "parts" and "roads" (COF)	500,000	2027	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-
Sub Totals			500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000
Minor Equipment Plan:																					
IT & Telecom:																					
Council Computers	15,000	2027	15,000	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer Servers:																					
ERP Update (Dynamics GP & Cent Square)	150,000	2027	150,000	-	-	-	150,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreation:																					
rec garbage bin replacement	10,000	2027	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rowing Machine	8,000	2027	8,000	-	-	-	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spin Bike	3,000	2027	3,000	-	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benches	5,000	2027	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-
Sub Totals			191,000	-	-	-	176,000	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
TOTAL:			101,782,358	-	50,000	-	236,000	30,000	-	50,000	95,000	-	-	-	50,000	-	-	150,000	530,000	-	60,000

APPENDIX "B"
2028 CAPITAL BUDGET

Capital & Projects	Funds @ Start of yr		2028 Planned Purchase	Operat. Budget	3,075,825	634,222	599,062	1,041,695	202,890	220,446	302,722	149,423	156,247	9,531	210,391	40,339	2,529,042	5,125,586	Grants	YG	Debt
	Estimate	Purchase Year			Facilities	Contingency	Equipment	Water Wastewater	WW Load Capacity	Solid Waste	Roads	Land Development	Heritage	Cable	Green Initiatives	Parking	Unallocated Surplus	CCBF	Grants Other	Transfer Pmt Agmt	
Fleet:																					
Pumphouse Service Truck (2012)	100,000	2028	100,000	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Maintenance Van (2015)	50,000	2028	50,000	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Rec GMC Sierra	60,000	2028	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000	-	-	-	-
Bylaw Vehicle	60,000	2028	60,000	-	-	-	-	-	-	-	-	-	-	-	60,000	-	-	-	-	-	-
Rec Ford F150 Passenger Van	90,000	2028	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	90,000	-	-	-	-
RecFord F150	40,000	2028	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Totals			400,000	-	-	-	-	150,000	-	-	-	-	-	-	60,000	-	150,000	-	-	-	-
Public Works:																					
Backhoe (Rubber Tire)	20,000	2028	20,000	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Totals			20,000	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration:																					
Website Upgrade	15,000	2028	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-
Sub Totals			15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-
Recreation:																					
Trail - 9th Ave extension/improvement	25,000	2028	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-
Trail - 9th Ave - Interpretive Panels (COF)	15,000	2028	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-
Trail - Implementation Plan Phase 2	100,000	2028	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-
New Rec Centre	65,000,000	2028	65,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,000,000	-	-
New Rec Centre -(Movable fixtures)	200,000	2028	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	-	-	-
Sub Totals			65,340,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000	65,040,000	-	-
Planning:																					
P - Surveying "parts" and "roads" (COF)	500,000	2028	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	-
Sub Totals			500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	-
Minor Equipment Plan:																					
IT & Telecom:																					
Website Upgrade	15,000	2028	15,000	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Totals			15,000	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL:	101,782,358		66,350,000	-	-	-	15,000	170,000	-	-	-	-	-	-	60,000	-	165,000	300,000	65,540,000	-	-