

**DISTRICT OF MACKENZIE**

**BYLAW NO. 1524**

A bylaw of the District of Mackenzie  
Respecting the Financial Plan for the years 2025-2029

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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, 2025 and ending December 31, 2029.
2. This bylaw may be cited for all purposes as “Financial Plan Bylaw No.1524, 2025.”

READ a first time this 28 day of April, 2025

READ a second time this 28 day of April, 2025

READ a third time this 28 day of April, 2025

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2025

I hereby certify the foregoing to  
be a true and correct copy of  
District of Mackenzie Bylaw  
No. 1524 cited as "Financial  
Plan Bylaw No. 1524, 2025".

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer

\_\_\_\_\_  
Corporate Officer

**SCHEDULE “A”**

**DISTRICT OF MACKENZIE**  
2025 – 2029 Financial Plan  
Statement of Objectives and Policies  
Bylaw No. 1524

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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 decrease of 18.19% in total. The percentage varied per property classes as follows:

1 – Residential	10.02%
2 – Utilities	9.92%
4 – Major Industry	(84.01)%
5 – Minor Industry	(9.81)%
6 – Business	66.00%
8 – Rec Non Profit	15.42%

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 21% 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 2025, the District’s proportion of taxes is as follows:

CLASS	DESCRIPTION	TOTAL % OF TAXES
1	Residential	46%
2	Utility	21%

4	Major Industry	7%
5	Light Industry	5%
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	<b>40% - 50%</b>
2	Utility	<b>15% - 25%</b>
4	Major Industry	<b>5% - 10%</b>
5	Light Industry	<b>5% - 10%</b>
6	Business	<b>15% - 25%</b>
8	Recreational Non Profit	<b>0% - 5%</b>

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 NonMarket Change in assessment of land and improvements.
- 50% exemption in the second year of Municipal Property Tax for the NonMarket Change in assessment of land and improvements.
- 25% exemption in the third year of Municipal Property Tax for the NonMarket 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. 1524  
2025 ANNUAL BUDGET  
CONSOLIDATED OPERATING REVENUES AND EXPENDITURES

**REVENUE:**

TAXATION	4,807,326
UTILITY USER FEES	2,044,321
GRANTS	3,913,009
LICENSES AND PERMITS 62,200 SALE OF SERVICE	736,696
OTHER REVENUE 1,499,685	
TRANSFER EQUITY IN ASSETS	1,885,036
TRANSFER FROM FUNDS	132,537
ACCUMULATED SURPLUS 397,504	
<b>TOTAL REVENUE</b>	<b>15,478,314</b>

**EXPENDITURES:**

GENERAL

GENERAL GOVERNMENT SERVICES	2,640,709	PROTECTIVE SERVICES	1,492,440
TRANSPORTATION SERVICES	3,059,789	ENVIRONMENTAL HEALTH SERVICES	321,295
PUBLIC HEALTH AND WELFARE	142,362	RECREATION AND CULTURE	3,565,644
LESS: RECOVERY FROM UTILITIES	(182,700.00)		

TOTAL GENERAL	11,039,539	WATER EXPENDITURE	733,505
SEWER EXPENDITURE			498,989
INTEREST, BANK CHARGES AND BAD DEBTS			10,000
LAND DEVELOPMENT	0	<b>SUBTOTAL</b>	<b>12,282,032</b>

EXCESS OPERATING REVENUE	3,196,282
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OTHER

DEBT INTEREST 0 DEBT PRINCIPAL 0

**RESERVE FUNDS** **2,857,757**

TRANSFER TO FUNDS 338,525

**CONTINGENCY FOR THE YEAR** **0**

	Sec. 165 4(b)	2025	2026	2027	2028	2029
<b>Revenues</b>						
Property Taxes	7(a)	4,807,326	5,191,912	5,607,265	6,055,846	6,540,314
Fees and Charges	7(c)					
Sale of Services		736,696	755,113	773,991	793,341	813,175
Utility User Fees		2,044,321	2,228,310	2,428,858	2,647,455	2,885,726
Licences and Permits		62,200	63,444	64,713	66,007	67,327
Other Sources	7(d)					
Grants		3,913,009	3,952,140	3,991,661	4,031,578	4,071,893
Other Capital Revenue		743,240	2,069,446	-	-	-
Other Revenue		1,499,685	1,514,682	1,529,828	1,545,127	1,560,578
Transfer Equity in Assets		1,885,036	1,903,886	1,922,925	1,942,154	1,961,576
Borrowing	7(e)	-	-	-	-	-
Transfers from Funds	4(c)	132,537	132,537	132,537	132,537	132,537
Reserve Funds	8(a)	3,489,298	2,839,518	2,967,505	1,181,502	3,327,769
Accumulated Surplus	8(b)	<u>397,504</u>	<u>317,768</u>	<u>286,036</u>	<u>236,735</u>	<u>167,615</u>
<b>TOTAL</b>		19,710,852	20,968,756	19,705,320	18,632,282	21,528,511
<b>Expenditures</b>						
Other Municipal:	6(d)					
General Government		2,640,709	2,759,541	2,883,720	3,013,488	3,149,095
Protective Services		1,492,440	1,559,600	1,629,782	1,703,122	1,779,762
Transportation Services		3,059,789	3,197,480	3,341,366	3,491,728	3,648,855
Solid Waste		321,295	335,753	350,862	366,651	383,150
Health, Social Services & Housing		142,362	148,768	155,463	162,459	169,769
Parks, Recreation & Culture		3,565,644	3,726,098	3,893,772	4,068,992	4,252,097
Less: Utilities Recovery		(182,700)	(182,700)	(182,700)	(182,700)	(182,700)
<b>Sub total</b>		<u>11,039,539</u>	<u>11,544,540</u>	<u>12,072,265</u>	<u>12,623,739</u>	<u>13,200,029</u>
Water Services		733,505	799,520	871,477	949,910	1,035,402
Sewer Services		498,989	543,898	592,849	646,205	704,363
Interest & Bank Charges		10,000	10,500	11,025	11,576	12,155

Land Development		-	-	-	-	-
Property Tax Appeals	6(d)	-	-	-	-	-
Debt Interest	6(a)	-	-	-	-	-
Debt Principal	6(a)	-	-	-	-	-
Capital Expenditure	6(b)	4,232,538	4,908,964	2,967,505	1,181,502	3,327,769
Reserve Funds	8(a)	2,857,757	2,886,335	2,915,198	2,944,350	2,973,794
Transfer to Funds	4(c)	338,525	275,000	275,000	275,000	275,000
Accumulated Surplus	8(b)	-	-	-	-	-
Deficiency	6(c)	-	-	-	-	-
<b>TOTAL</b>		19,710,852	20,968,756	19,705,319	18,632,282	21,528,511

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

**ASSUMPTIONS OF THE PLAN:**

<b><u>RATES OF CHANGE</u></b>	
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	1.00%
TRANSFER EQUITY IN ASSETS	1.00%
EXPENSES:	
MUNICIPAL PURPOSES	4.50%
WATER	9.00%
SEWER	9.00%

**PROPORTIONS OF TOTAL REVENUE:**

Revenue Source	% Total Revenue
Property taxes	24%
User fees and charges	14%
Other sources	41%
Proceeds from borrowing	0%
Transfer from Funds	1%
Reserve Funds	18%
Accumulated surplus	2%
TOTAL	100%

**DISTRIBUTION OF PROPERTY TAXES AMONG THE PROPERTY CLASSES:**

Property class	% Overall Taxes
Residential (1)	46%
Utilities (2)	22%
Major Industry (4)	7%
Light Industry (5)	5%
Business (6)	21%
Rec Non Profit (8)	0%
TOTAL	100%

**PERMISSIVE TAX EXEMPTIONS:**

The Annual Municipal Report for 2023 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"

	2025	2026	2027	2028	2029	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
<u>GENERAL GOVERNMENT</u>										
Computer Hardware Replacement	10,000					10,000	10,000	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 Floor Replacement		127,600				127,600	127,600	Capital Renewal		
Vinyl Sheet Floor Replacemnet		12,240				12,240	12,240	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		



DISTRICT OF MACKENZIE

(Not Including Applicable Taxes)

"SCHEDULE D"

Pole Light Fixtures Replacement					33,528	33,528	33,528	Capital Renewal		
TOTAL GENERAL GOVERNMENT	10,000	365,197	0	0	713,657	1,088,854	1,088,854			
PROTECTIVE SERVICES										
Fire Hall Project	394,099					394,099	394,099	NCPG		
Pierce Ladder Truck Equipment	6,620					6,620	6,620	Fire Vehicle & Equipment Replacement		
Wildland Fire Truck	224,242					224,242	224,242	Fire Vehicle & Equipment Replacement		
Structural Protection Unit #3	50,000					50,000			50,000	UBCM CRI Grant
Air Bag System			10,000			10,000	10,000	Fire Vehicle & Equipment Replacement		
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	15,000	Fire Vehicle & Equipment Replacement		
Hydraulic Spreaders					10,000	10,000	10,000	Fire Vehicle & Equipment Replacement		
TOTAL PROTECTIVE SERVICES	674,961	0	10,000	161,000	85,000	930,961	880,961		50,000	

DISTRICT OF MACKENZIE

(Not Including Applicable Taxes)

"SCHEDULE D"

<u>TRANSPORTATION SERVICES</u>										
Vacuum Flusher/Trailer	130,000					130,000	130,000	Vehicle & Equipment Replacement		
Toolcat Replacement	110,000					110,000	110,000	Vehicle & Equipment Replacement		

	2025	2026	2027	2028	2029	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
Bylaw Van Replacement	60,000					60,000	60,000	Vehicle & Equipment Replacement		
Quick Attach Forks (Loader)	16,010					16,010	16,010	Vehicle & Equipment Replacement		
Road Paving	1,000,000					1,000,000	1,000,000	General Capital		
Boom Flail Replacement (1995)	30,000					30,000	30,000	Vehicle & Equipment Replacement		
Water/Sewer Truck Replacement	107,000					107,000	107,000	Vehicle & Equipment Replacement		
Dump Truck Tailgate Replacement	14,000					14,000	14,000	Vehicle & Equipment Replacement		
Motorized Gates	55,000					55,000	55,000	Vehicle & Equipment Replacement		
Unit #27 Truck Replacement	49,086					49,086	49,086	Vehicle & Equipment Replacement		
Parks Flat Deck Replacement	145,000					145,000	145,000	Vehicle & Equipment Replacement		
Loader #3 Replacement		305,000				305,000	305,000	Vehicle & Equipment Replacement		
Olympia Replacement		150,000				150,000	150,000	Vehicle & Equipment Replacement		
Tractor Replacement		65,000				65,000	65,000	Vehicle & Equipment Replacement		

DISTRICT OF MACKENZIE

(Not Including Applicable Taxes)

"SCHEDULE D"

Dump Truck Replacement		367,000				<b>367,000</b>	367,000	Vehicle & Equipment Replacement		
Lawnmower Replacement		65,000				<b>65,000</b>	65,000	Vehicle & Equipment Replacement		
Airport Sweeper		60,000				<b>60,000</b>	60,000	Vehicle & Equipment Replacement		
Steamer Pressure Washer (1996)		30,000				<b>30,000</b>	30,000	Vehicle & Equipment Replacement		
Public Works Exterior Front Door		40,192				<b>40,192</b>	40,192	Capital Renewal		
Storage Shed Single Door		20,096				<b>20,096</b>	20,096	Capital Renewal		
Animal Control Replace Asphalt Parking Area		33,400				<b>33,400</b>	33,400	Capital Renewal		
Mechanic Shop Replace for Branch Wiring and Devices		12,000				<b>12,000</b>	12,000	Capital Renewal		
Storage Shed Replace Gravel Paved Surfaces		43,200				<b>43,200</b>	43,200	Capital Renewal		
Public Works Replace Air Compressors and Air Dryers		13,613				<b>13,613</b>	13,613	Capital Renewal		
Public Works Replace Natural Gas Supply Piping and Fittings		18,720				<b>18,720</b>	18,720	Capital Renewal		
Public Works Replace Condensing Units		7,779				<b>7,779</b>	7,779	Capital Renewal		
Public Works Replace Gravel Paved Surface Parking Area		422,400				<b>422,400</b>	422,400	Capital Renewal		
Public Works Replace Vehicle Bollards		35,200				<b>35,200</b>	35,200	Capital Renewal		
Mechanic Shop Replace Windows		9,408				<b>9,408</b>	9,408	Capital Renewal		
Mechanic Shop Replace Exterior Metal Doors		20,096				<b>20,096</b>	20,096	Capital Renewal		
Mechanic Shop Replace Interior Cabinets		9,456				<b>9,456</b>	9,456	Capital Renewal		
Mechanic Shop Replace Water Heaters		6,944				<b>6,944</b>	6,944	Capital Renewal		
Mechanic Shop Replace Natural Gas Supply Piping and Fittings		9,901				<b>9,901</b>	9,901	Capital Renewal		

DISTRICT OF MACKENZIE

(Not Including Applicable Taxes)

"SCHEDULE D"

Mechanic Shop Replace Exhaust Fans		14,586				14,586	14,586	Capital Renewal		
Mechanic Pickup Replacement			80,000			80,000	80,000	Vehicle & Equipment Replacement		
PW Yard Pickup Replacement			60,000			60,000	60,000	Vehicle & Equipment Replacement		
Loader #2 Replacement			250,000			250,000	250,000	Vehicle & Equipment Replacement		
Snow Blower Attachment Replacement			140,000			140,000	140,000	Vehicle & Equipment Replacement		
Snow Groomer Replacement (2004)			184,000			184,000	184,000	Vehicle & Equipment Replacement		

	2025	2026	2027	2028	2029	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
Dump Truck Replacement			120,000			120,000	120,000	Vehicle & Equipment Replacement		
Storage Shed Exterior/Overhead Doors			44,160			44,160	44,160	Capital Renewal		
Storage Shed Metal Roofing			279,680			279,680	279,680	Capital Renewal		
Animal Control Water Heaters			7,490			7,490	7,490	Capital Renewal		
Public Works Exterior Overhead Doors			132,480			132,480	132,480	Capital Renewal		
Public Works Vinyl Sheet Floor			11,200			11,200	11,200	Capital Renewal		
Public Works Suspended Acoustice Ceiling Panels			43,200			43,200	43,200	Capital Renewal		
Public Works Oil and Sediment Interceptor Systems			40,640			40,640	40,640	Capital Renewal		
Public Works Radiant Tube Heaters			40,640			40,640	40,640	Capital Renewal		
Public Works Electrical Panelboards			9,723			9,723	9,723	Capital Renewal		

DISTRICT OF MACKENZIE

(Not Including Applicable Taxes)

"SCHEDULE D"

Public Works Main Service Disconnects			19,446			19,446	19,446	Capital Renewal		
Public Works Storm Sewer Service			42,360			42,360	42,360	Capital Renewal		
Public Works Vehicle Parking Receptacles			4,864			4,864	4,864	Capital Renewal		
Mechanic Shop Exterior Overhead Doors			44,160			44,160	44,160	Capital Renewal		
Mechanic Shop Metal Roofing			187,872			187,872	187,872	Capital Renewal		
Mechanic Shop Water Piping and Fittings			19,421			19,421	19,421	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 Branch Wiring and Devices			46,077			46,077	46,077	Capital Renewal		
Mechanic Shop Water Supply Service			10,416			10,416	10,416	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		
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		
Snow Groomer Replacement (2008)					200,000	200,000	200,000	Vehicle & Equipment Replacement		

DISTRICT OF MACKENZIE

(Not Including Applicable Taxes)

"SCHEDULE D"

Administration Van Replacement					60,000	60,000	60,000	Vehicle & Equipment Replacement		
Snow Blade for Loaders (2014)					40,000	40,000	40,000	Vehicle & Equipment Replacement		
Animal Control Interior Single Wood Doors					11,520	11,520	11,520	Capital Renewal		
Animal Control Domestic Water Piping and Fittings					15,259	15,259	15,259	Capital Renewal		
Public Works Sanitary Waste and Vent Piping and Fittings					91,408	91,408	91,408	Capital Renewal		
Public Works Gas Distribution Line					8,640	8,640	8,640	Capital Renewal		
Public Works Electrical Service - 400A					26,064	26,064	26,064	Capital Renewal		
TOTAL PUBLIC WORKS	1,716,096	1,758,991	1,898,971	389,446	452,891	6,216,395	6,216,395			

	2025	2026	2027	2028	2029	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
<u>PARKS AND RECREATION SERVICES</u>										
Energy Reductions Project	228,339					228,339	228,339	Capital Renewal		
Rec Centre Upgrade	375,010					375,010	13,215	Capital Renewal	361,795	NDIT, SD57
Arena Handrail Upgrade	21,263					21,263	21,263	Capital Renewal		
Building Surge Protection	20,000					20,000	20,000	General Capital		
Outdoor Rink Boards	37,029					37,029			37,029	

DISTRICT OF MACKENZIE

(Not Including Applicable Taxes)

"SCHEDULE D"

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	
Spirit Square Upgrade		1,446,427				1,446,427			1,446,427	
Repair of Structural Cracks		138,200				138,200	138,200	Capital Renewal		
Exterior Double Doors (1981) Replacement		70,013				70,013	70,013	Capital Renewal		
Repair/Replace portion of Water Pipings and Fittings		111,400				111,400	111,400	Capital Renewal		
Replace Air Furnaces - Arena Dressing Rooms		12,288				12,288	12,288	Capital Renewal		
Replace Transformers (1981)		12,312				12,312	12,312	Capital Renewal		
Replace Pool Filtration Systems		31,117				31,117	31,117	Capital Renewal		
Replace metal cladding (1981)			405,600			405,600	405,600	Capital Renewal		
Replace Interior Single Hollow Doors (1981)			121,560			121,560	121,560	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		
Replace window walls					116,736	116,736	116,736	Capital Renewal		
Replace Exterior Single Hollow Doors					18,672	18,672	18,672	Capital Renewal		
Replace Interior Single Hollow Doors (1974)					29,174	29,174	29,174	Capital Renewal		

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(Not Including Applicable Taxes)

"SCHEDULE D"

Replace Interior Single Wood Door (1974)					38,822	38,822	38,822	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		

	2025	2026	2027	2028	2029	TOTAL	FUNDED RESERVES	RELATED RESERVE FUND	FUNDED GRANTS - OTHERS	FUNDER NAME
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		



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"SCHEDULE D"

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		
TOTAL RECREATION SERVICES	834,981	2,444,776	893,534	581,056	2,061,221	6,815,568	4,347,298		2,468,270	
TOTAL GENERAL CAPITAL	3,236,038	4,568,964	2,802,505	1,131,502	3,312,769	15,051,778	12,533,508		2,518,270	
WATER										
Gantahaz Water Treatment	573,300					573,300	278,884	Water Reserve	294,416	Federal Government
Pressure Reducing Valves Replacement	340,000	340,000				680,000	680,000	Water Reserve		
Safety Shoring Equipment				50,000		50,000	50,000	Water Reserve		
TOTAL WATER	913,300	340,000	-	50,000	-	1,303,300	1,008,884		294,416	
SEWER										
Lagoon Outfall Chamber Building Replacement	83,200					83,200	83,200	Sewer Reserve		
Lagoon Outfall Chamber Structural Upgrade			165,000			165,000	165,000	Sewer Reserve		

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"SCHEDULE D"

Sewer Camera					15,000	15,000	15,000	Vehicle & Equipment Reserve		
TOTAL SEWER	83,200.00	-	165,000.00	-	15,000.00	263,200	263,200			
TOTAL CAPITAL	4,232,538	4,908,964	2,967,505	1,181,502	3,327,769	16,618,278	13,805,592		2,812,686	