

## 2026 Proposed Revenue and Expenses

*Draft*

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

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

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

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

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