

2026 Final Revenue and Expenses

DESCRIPTION	2026 FINAL BUDGET	2025 FINAL BUDGET	2026-2025 BUDGET VARIANCE	% OF BUDGET INCREASE/DECREASE
GENERAL OPERATING REVENUE				
<i>GENERAL REVENUE</i>				
PROPERTY TAXES	5,188,052	4,807,326	380,726	7.9%
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	1,324,054	1,045,427	278,627	26.7%
INVESTMENT/GOVERNMENT BUSINESS INCOME	786,000	787,000	(1,000)	(0.1%)
OTHER REVENUE	4,910	2,700	2,210	81.9%
	10,660,307	10,002,888	657,419	6.6%
<i>PROTECTIVE SERVICES</i>				
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	320,839	237,338	83,502	35.2%
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%
	585,951	429,594	156,357	36.4%
<i>TRANSPORTATION SERVICES</i>				
PUBLIC WORKS SALES OF SERVICE/USER FEES	6,000	6,000	-	0.0%
ROADS SALES OF SERVICE/USER FEES	55,000	55,000	-	0.0%
AIRPORT SALES OF SERVICE/USER FEES	101,119	98,000	3,119	3.2%
	162,119	159,000	3,119	2.0%
<i>SOLID WASTE</i>				
RESIDENTIAL GARBAGE SALES OF SERVICE	262,237	258,578	3,659	1.4%
COMMERCIAL GARBAGE SALES OF SERVICE	257,410	254,005	3,405	1.3%
	519,647	512,583	7,064	1.4%
<i>HEALTH, SOCIAL SERVICES & HOUSING</i>				
PUBLIC HEALTH SALES OF SERVICE/USER FEES	23,168	2,000	21,168	1058.4%
PUBLIC HEALTH TRANSFERS FROM OTHER GOVERNMENTS	56,551	48,523	8,028	16.5%
	79,719	50,523	29,196	57.8%
<i>DEVELOPMENT SERVICES</i>				
PLANNING & DEVELOPMENT SALES OF SERVICE/USER FEES	1,200	1,200	-	0.0%
PLANNING & DEVELOPMENT TRANSFERS FROM OTHER GOVERNMENTS	70,181	-	70,181	0.0%
	71,381	1,200	70,181	5848.4%
<i>PARKS, RECREATION & CULTURE</i>				
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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RECREATION CENTRE SALES OF SERVICE/USER FEES	308,751	268,711	40,040	14.9%
RECREATION CENTRE TRANSFER FROM OTHER GOVERNMENTS	5,000	5,000	-	0.0%
RECREATION CENTRE OTHER REVENUE	15,500	13,000	2,500	19.2%
	431,171	367,711	63,460	17.3%
<i>FISCAL SERVICES</i>				
FISCAL SERVICES TRANSFERS	2,719,555	2,210,172	509,383	23.0%
	2,719,555	2,210,172	509,383	23.0%
TOTAL REVENUE	15,229,850	13,733,671	1,496,179	10.9%
GENERAL OPERATING EXPENSES				
<i>GENERAL GOVERNMENT</i>				
COUNCIL	207,918	199,825	8,093	4.0%
ADMINISTRATION	991,908	870,607	121,301	13.9%
ECONOMIC DEVELOPMENT	476,088	102,229	373,858	365.7%
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	79,246	68,160	11,086	16.3%
	3,173,987	2,556,709	617,278	24.1%
<i>PROTECTIVE SERVICES</i>				
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	290,839	161,298	129,542	80.3%
DEPRECIATION - Protective Service	374,170	190,936	183,234	96.0%
	1,772,005	1,492,440	279,565	18.7%
<i>TRANSPORTATION SERVICES</i>				
PUBLIC WORKS	1,243,813	1,167,626	76,187	6.5%
ROADS	790,336	874,287	(83,951)	(9.6%)
AIRPORT	215,160	221,210	(6,049)	(2.7%)
DEPRECIATION - Transportation Services	807,259	697,966	109,293	15.7%
	3,056,568	2,961,089	95,479	3.2%

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<i>SOLID WASTE</i>				
RESIDENTIAL GARBAGE	163,675	153,093	10,582	6.9%
COMMERCIAL GARBAGE	171,548	168,202	3,345	2.0%
	335,222	321,295	13,927	4.3%
<i>HEALTH, SOCIAL SERVICES & HOUSING</i>				
PUBLIC HEALTH	106,399	100,169	6,230	6.2%
DEPRECIATION - Health, Social Services & Housing	104,106	42,193	61,913	146.7%
	210,505	142,362	68,143	47.9%
<i>DEVELOPMENT SERVICES</i>				
PLANNING & DEVELOPMENT	70,181	-	70,181	0.0%
	70,181	-	70,181	0.0%
<i>PARKS, RECREATION & CULTURE</i>				
PARKS	263,567	310,589	(47,022)	(15.1%)
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	898,134	721,699	176,435	24.4%
	3,759,561	3,565,644	193,917	5.4%
<i>FISCAL SERVICES</i>				
FISCAL EXPENSES	2,851,820	2,694,132	157,688	5.9%
	2,851,820	2,694,132	157,688	5.9%
TOTAL GENERAL EXPENSES	15,229,850	13,733,671	1,496,179	10.9%
REVENUE LESS EXPENSES				
NET SURPLUS (DEFICIENCY)	-			
WATER OPERATIONS				
REVENUE	1,090,773	1,000,655	90,119	9.0%
EXPENDITURES	1,090,773	1,000,655	90,119	9.0%
NET SURPLUS (DEFICIENCY)	-	-	-	
SEWER OPERATIONS				
REVENUE	770,336	743,989	26,347	3.5%
EXPENDITURES	770,336	743,989	26,347	3.5%
NET SURPLUS (DEFICIENCY)	-	-	-	

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 (\$284,726)