

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	<u>17,090,959</u>

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	<u>(182,700.00)</u>
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	<u>13,565,770</u>

EXCESS OPERATING REVENUE 3,525,189

OTHER

DEBT INTEREST	0
DEBT PRINCIPAL	0
RESERVE FUNDS	3,188,023
TRANSFER TO FUNDS	<u>337,166</u>
CONTINGENCY FOR THE YEAR	<u>0</u>

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:

<u>RATES OF CHANGE</u>	
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.