

COUNCIL REPORT

Date: March 11, 2026
 File: 2.10.3.1
 To: Warren Waycheshen, CAO - for Mayor and Council
 From: Sue-Lin Tarnowski, Director of Finance
 Re: 2026 Budget Deliberations – Report 4
 Applicant: N/A
 Location: N/A



Recommendation:

Action: That Council provide direction to staff on the 2026 operating and capital budget

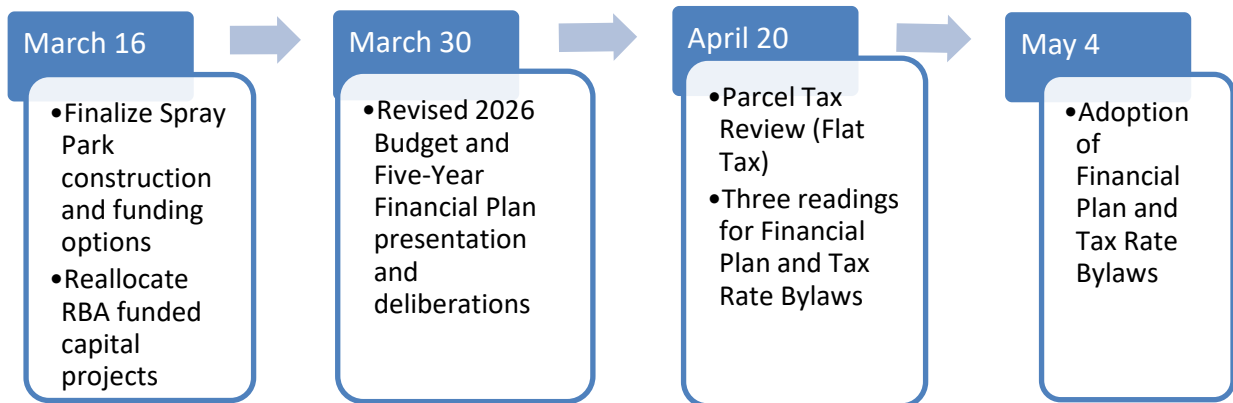
Recommended Motion:

To be determined from the options below.

Background:

The 2026 budget was introduced at the January 5, 2026, Regular Council meeting at which time staff commenced presenting the 2026 Operations budget. Budget deliberations continued at the January 26, February 17, and March 2 meetings.

The *Community Charter* requires municipalities to adopt both the Tax Rate Bylaw and the Financial Plan Bylaw by May 15 each year. Given the District uses the Flat Tax option, we must also hold a Parcel Tax Roll Panel Review (Court of Revision) to confirm the flat tax roll. To provide for sufficient time to prepare and deliver property tax notices to property owners in advance of the July 2 property tax payment deadline, staff are proposing the following timeline for Council’s consideration.



Changes in version 4 of the 2026 operating budget include the following:

1. Community Grant Requests

Council gave direction on the outstanding community grant requests at the March 2, 2026, meeting and the following community grant requests are included in the 2026 operating budget:

1. Kitimat Concert Association (new applicant) - \$10,000
2. Mount Elizabeth Theatre (wage request) - \$40,000 (reduced from a \$50,000 request)
3. Snowflake Community Fairgrounds Society (new request) - \$30,000 reduced to \$3,591 (approved 2025 request with 2.6% increase)

Council denied the following requests:

1. Kitimat Museum and Archives (new request) - \$26,500
2. Kitimat Museum and Archives (wage request) - \$10,875
3. Kitimat Public Library (wage request) - \$6,696

The request from Tamitik Status for Women (Salon A) has been revised to outline the \$250,000 funding request. Of this amount, \$98,438 was previously approved to support operations through June 30, 2026, which is required funding per grant agreement and will be funded through taxation. The remaining \$151,562 is proposed to be funded as follows: \$125,000 from the Affordable Housing Reserve (approved R26-003 on January 5, 2026) and \$26,562 through taxation.

Council tabled the following motion:

“THAT the Tamitik Status of Women’s grant request in the amount of \$250,000 for Salon A be tabled.”

If Council wishes to consider the grant to TSW, the following is provided for Council consideration:

THAT the Tamitik Status of Women’s grant request for \$26,562 (or other amount considered by Council) be approved for the 2026 budget.

2. 2026 Operating Budget

Replacement “March 16, 2026, 2026 Operating Budget” page to be added under tabs 1 to 20 in the budget binder (Attachment A)

The following major items resulted in revisions to the 2026 Operating Budget and a property tax increase of 4.79%:

a. 2025 Property Reassessments Adjustments

BC Assessment has an appeal provision for property owners when changes in property use have substantially changed. Staff was recently notified of a reassessment that resulted in a combined reduced assessment of \$9.2M which translates to reduced property tax revenues of \$174,647.

b. Debt Servicing Costs

One interest payment (\$271,350) for the Water Treatment Plant has been removed as

staff is able to manage cash flow to delay drawing down on the long-term loan until Fall 2026.

At the March 2, 2026, meeting, Council passed a resolution that the construction of a new spray park at the revised cost of \$2.25M be brought back for budget consideration.

Staff present the following options for funding the project:

Option 1: Fully funded by property taxation. This option results in a property tax increase of 12.1%.

Option 2: Fully funded by borrowing of \$2.25M for 10 years. This option results in total borrowing of \$3,127,500 and an additional annual debt servicing cost of \$279,987 and a property tax increase from 4.79% to 5.5%.

Option 3: Fully funded by borrowing of \$2.25M for 15 years. This option results in total borrowing of \$3,566,250 and an additional annual debt servicing cost of \$203,498 and a property tax increase from 4.79% to 5.24%.

Option 4: Reallocate RBA funding. The current projections, including the Spray Park and Public Safety Building deferred by Council at the January 27, 2026 Council meeting, are included in the 5-Year Plan.

The consolidated summary for funding options 1, 2 and 3 are presented in Attachments D.1, D.2 and D.3. The current proposed RBA funded capital projects are included in Attachment C. Based on the current projections, there is an anticipated funding shortfall of \$1,585,518 in 2028. Addressing this shortfall will require the reallocation or deferral of capital projects to align the plan with available funding. Staff are seeking Council direction regarding the reallocation of RBA-funded projects.

The March 16, 2026, Operating Budget Consolidated Summary (Attachment A) does not include any spray park funding options and will be included in the next version of the budget after Council direction.

If Council wishes to include the Spray Park construction funding, the following is offered for Council consideration:

THAT the Spray Park construction cost of \$2.25M be funded by 2026 property taxes.

OR

THAT the Spray Park construction cost of \$2.25M be funded by the Northwest Regional Benefit Funding Alliance (RBA) funding.

OR

THAT the funding for the spray park in the amount of \$2.25M be included in the 2026 capital budget.

ANDTHAT the Spray Park construction cost of \$2.25M be financed through long-

term borrowing with the Municipal Finance Authority for a term of (10 or 15 years).

If Council accepts the long-term borrowing funding option, staff will bring forward a borrowing bylaw.

3. Capital Projects

Replacement “March 16, 2026, Capital Projects” page to be added under tab 21 in the budget binder (Attachment B)

Replacement “March 16, 2026, Northwest Regional Benefit Funding Alliance (RBA) 5-Year Work plan” to be added under tab 21 in the budget binder (Attachment C)

The RBA 5-year plan (Attachment C) includes two major projects, the Spray Park and the Public Safety Building, which Council deferred to 2027 at the January 27, 2026, Council meeting. As a result, these projects remain on the RBA Worksheet pending further Council direction.

Based on the current projections, there is an anticipated funding shortfall of \$1,585,518 in 2028. Addressing this shortfall will require the reallocation or deferral of capital projects to align the plan with available funding. Staff are seeking Council direction regarding the reallocation of RBA-funded projects, as this information will be incorporated into the Five-Year Financial Plan scheduled to be presented at the March 30, 2026, Council meeting.

The District is also required to report RBA funding expenditures by March 31, 2026.

After Council deliberation on the reallocation of RBA funded capital projects, the following is offered for Council consideration:

THAT capital projects (to be determined by Council) be removed from the 2024 – 2028 Northwest Regional Benefit Funding Alliance (RBA) Plan.

At the March 2, 2026, meeting, Council requested staff to bring forward cost information to repair the existing Public Safety Building. A list of major ongoing repairs was included as Attachment E in the March 2, 2026, budget report. However, the building condition assessments were conducted in 2016. Staff received an estimate of \$30,000 to update the building condition assessment and \$120,000 for seismic assessment and upgrade.

If Council authorizes staff to proceed with the assessment(s), the following is offered for Council consideration:

THAT \$30,000 to update the building condition assessment, and \$120,000 for seismic assessment and upgrade, for the Public Safety Building be added to the 2026 budget.

The following items have not been included in the 2026 Capital Plan as they require engagement with the Province or additional assessment and costings.

Project	Project Budget	Funding Source
Recreation Vehicle Sanitary Dump	\$ TBD	TBD
Truck pull-out design (off Highway)	\$ TBD	TBD
Swannell Drainage Improvements	\$100,000	TBD

Budget Implications:

Establishing the 2026 Municipal budget.

"SLT"

Director of Finance Initials

Budgeted:**Unbudgeted:****Council Initiative/Other Relevant Plans:**

The annual budget provides the direction for District operations.

Strategic Plan (2023-2026)

Considered in the operational and capital budgets

Joint Strategic Plan for Haisla Nation Council – District of Kitimat (2024-2029)

Considered in the operational and capital budgets

District of Kitimat and Haisla Council Friendship Agreement - gi guálap nis

Considered in the operational and capital budgets

Community Energy and Emissions Plan

Considered in the operational and capital budgets

Housing Action Plan and Needs Assessment

Considered in the operational and capital budgets

Kitimat Age-Friendly Assessment Report and Action Plan

Considered in the operational and capital budgets

Kitimat Cycle Network Plan

Considered in the operational and capital budgets

Kitimat Poverty Reduction Strategy

Considered in the operational and capital budgets

Leisure Services Master Plan

Considered in the operational and capital budgets

Minette Bay West Concept Plan

Considered in the operational and capital budgets

Official Community Plan (and Downtown Design Guidelines)

Considered in the operational and capital budgets

Solid Waste Action Plan

Considered in the operational and capital budgets

Water Conservation Plan

Considered in the operational and capital budgets

BC Transit Future Services Plan

Considered in the operational and capital budgets

Economic Development Strategic Plan (2023-2029)

Considered in the operational and capital budgets

"Sue-Lin Tarnowski"

Submitted by
Sue-Lin Tarnowski, Director of Finance

"Warren Waycheshen"

Approved for Submission
Warren Waycheshen, CAO

Attachment(s): Attachment A – March 16, 2026 Replacement 2026 Operating Budget
Attachment B – March 16, 2026 Replacement 2026 Capital Plan
Attachment C - March 16, 2026 Replacement RBA 5-year plan
Spray Park Construction Funding Options:
D.1. Fully funded by property taxation
D.2. Fully funded by long-term debt (10-year term)
D.3. Fully funded by long-term debt (15-year term)

Consolidated Summary 2026 BUDGET



REVENUE

Revenue	2025 Budget	2026 Budget	\$ Change	% Change
Contributions from Other Governments	1,004,675	7,589,207	6,584,532	655.4%
Revenue from Own Sources	6,789,298	5,232,066	(1,557,232)	-22.9%
Sales of Services	2,471,697	3,208,289	736,592	29.8%
Taxation and Grants in Lieu	41,366,859	42,972,450	1,605,591	3.9%
Utility Tax	653,719	653,719	0	0.0%
Water Utility Fees	838,465	870,186	31,721	3.8%
Return on Investments	561,431	625,742	64,311	11.5%
Total Revenue	\$ 53,686,144	\$ 61,151,659	\$ 7,465,515	13.9%

Budget Notes:

Increase in Contributions from Other Governments is primarily from recognition of RBA grant funding (\$5,760,000) and Gas Tax (\$350,000)

Reduction in Revenue from Own Sources is due to decrease from reserve transfers for capital projects

Sales of Services increase due to general increased revenue in landfill tipping fees

Cedar LNG preliminary assessment projected to generate \$57,860 in additional taxation revenue

EXPENSES

Service Area	2025 Budget	2026 Budget	\$ Change	% Change
Community Planning and Development	859,626	786,792	(72,834)	-8.5%
Economic Development	1,195,028	1,266,560	71,533	6.0%
Engineering	4,034,546	4,603,287	568,741	14.1%
General Government	10,303,930	10,756,029	452,098	4.4%
Protective Services	11,199,627	10,880,941	(318,685)	-2.8%
Public Works	10,844,501	12,741,968	1,897,467	17.5%
Debt Servicing	0	931,017	931,017	100%
Leisure Services	7,862,127	7,246,498	(615,629)	-7.8%
Total Core Operating Expenses	\$ 46,299,385	\$ 49,213,092	\$ 2,913,707	6.3%
Add:				
Grant and Reserve Funded Capital Projects	5,273,000	10,163,567	4,890,567	92.7%
Revenue Funded Capital Projects	1,017,000	0	(1,017,000)	-100.0%
Transfer to Reserves	1,096,759	1,775,000	678,241	61.8%
Total Expenses	\$ 53,686,144	\$ 61,151,659	\$ 7,465,515	54.6%

Budget Notes:

\$125,000 funding source changed from operations to Affordable Housing for community grant

\$73,500 added for fuel expenses to reflect updated 2025 actual expenses and distribution

Municipal Insurance increased to include required appraisals (+\$20,000)

Adjustments for 2025 and 2026 reduced reassessments (+\$176,176)

Debt servicing cost for Water Treatment Unit reduced to 1 interest payment due to timing of loan (-\$271,350)

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	2025 Request	2026 Request	Carryover	Wage Request	New Non-Wage request	Amount Requiring Approval	Amount Approved	\$ Increase	% Increase
GRANTS		2.6%							
KITIMAT 50 PLUS SOCIETY	37,428	37,428				37,428	37,428	-	0.0%
KITIMAT 50 PLUS SOCIETY - NEW WAGE REQUEST	-	-		-		-	-	-	0.0%
KITIMAT AIRSHED GROUP	21,420	21,977				21,977	21,977	557	2.6%
KITIMAT ARTS FOR YOUTH	13,658	14,013				14,013	14,013	355	2.6%
KITIMAT COMMUNITY DEVELOPMENT CENTRE	53,060	54,440				54,440	54,440	1,380	2.6%
KITIMAT COMMUNITY SERVICES SOCIETY	39,512	40,261				40,261	40,261	749	1.9%
KITIMAT COMMUNITY SERVICES SOCIETY	44,880	42,676				42,676	42,676	(2,204)	-4.9%
KITIMAT CONCERT ASSOCIATION	-	-			10,000	10,000	10,000	10,000	100.0%
KITIMAT FLYING CLUB	11,244	11,537				11,537	11,537	292	2.6%
KITIMAT FLYING CLUB - LATE ADDITIONAL REQUEST	40,000				10,405	10,405	10,405	(29,595)	-74.0%
KITIMAT HEALTH ADVOCACY GROUP	25,000	25,000				25,000	25,000	-	0.0%
KITIMAT MUSEUM AND ARCHIVES	403,170	413,329				413,329	413,329	10,159	2.5%
KITIMAT MUSEUM AND ARCHIVES - RENT SUBSIDY	31,800	31,800				31,800	31,800	-	0.0%
KITIMAT MUSEUM AND ARCHIVES - CAPITAL REQUEST	5,000	-				-	-	(5,000)	-100.0%
KITIMAT MUSEUM AND ARCHIVES - ADDITIONAL REQUEST	-	-			26,500	26,500	-	26,500	100.0%
KITIMAT MUSEUM AND ARCHIVES - WAGE REQUEST	10,284			10,875		10,875	-	591	5.8%
KITIMAT PUBLIC ART ALLIANCE	35,000	35,900				35,900	35,900	900	2.6%
KITIMAT PUBLIC LIBRARY	560,120	574,683				574,683	574,683	14,563	2.6%
KITIMAT PUBLIC LIBRARY - RENT SUBSIDY	111,600	111,600				111,600	111,600	-	0.0%
KITIMAT PUBLIC LIBRARY - WAGE REQUEST	6,526			6,696		6,696	-	170	2.6%
KUTE RECYCLING PROGRAM	306,000	313,956				313,956	313,956	7,956	2.6%
KUTE ADDITIONAL REQUEST	148,381	152,239				152,239	152,239	3,858	0.0%
MOUNT ELIZABETH THEATRE - OPERATIONS	151,310	151,310				151,310	151,310	-	0.0%
MOUNT ELIZABETH THEATRE - CAPITAL GRANT	38,582	39,500				39,500	39,500	918	2.4%
MOUNT ELIZABETH THEATRE - TELETHON	2,000	2,000				2,000	2,000	-	0.0%
MOUNT ELIZABETH THEATRE - WAGE REQUEST	47,940			50,000		50,000	40,000	2,060	4.3%
SHAMES MOUNTAIN SKI COOPERATION - OPERATIONS	50,000	50,000				50,000	50,000	-	0.0%
SNOWFLAKE COMMUNITY FAIRGROUNDS SOCIETY	3,500	-				-	3,591	(3,500)	-100.0%
SNOWFLAKE COMMUNITY FAIRGROUNDS SOCIETY - NEW REQUEST	-	-			30,000	30,000	-	30,000	100.0%
TAMITIK STATUS OF WOMEN	48,223	49,476				49,476	49,476	1,254	2.6%
TAMITIK STATUS OF WOMEN - SALON A	190,740	223,438				223,438	223,438	32,698	17.1%
TAMITIK STATUS OF WOMEN - SALON A - ADDITIONAL REQUEST	-	26,562				26,562	-	26,562	0.0%
KITAMAAT BASKETBALL TOURNAMENT	5,000	5,000				5,000	5,000	-	0.0%
GRANTS TO SPORTS AND OTHER ORGANIZATIONS	102,500	123,605				123,605	123,605	21,105	20.6%
TOTAL REQUIRING COUNCIL APPROVAL	2,543,878	2,551,729	-	67,571	76,905	2,696,205	2,589,163	152,327	6.0%
MOUNT ELIZABETH CYCLE ASSOCIATION	-		250,000			-	-	-	0.0%
			250,000	-	-	-	-	-	0.0%
AGREEMENTS									
HIRSCH CREEK GOLF & WINTER CLUB	195,000	200,498				200,498	200,498	5,498	2.9%
KITIMAT YOUTH SOCCER ASSOCIATION	35,000	35,000				35,000	35,000	-	0.0%
STUDENT EMPLOYMENT GRANTS	25,000	25,000				25,000	25,000	-	0.0%
FESTIVALS KITIMAT SUMMER STUDENT	5,000	5,000				5,000	5,000	-	0.0%
SUBTOTAL AGREEMENTS	260,000	265,498	-	-	-	265,498	265,498	5,498	2.1%
TOTAL GRANTS AND AGREEMENTS	2,803,878	2,817,227	250,000	67,571	76,905	2,961,703	2,854,661	157,825	5.6%

Budget Notes:

TSW requested adjusted to show \$98,438 was previously approved to June 30. Balance is new request of which \$125,000 is proposed to be funded by the Affordable Housing Reserve

Community Grant Requests	2,551,729
New non-wage requests	76,905
New wage requests	67,571
Agreements	265,498
Carryover	250,000
Total Requiring Approval	2,961,703
Total Approved	2,854,661

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General Government Summary 2026 BUDGET



EXPENSES

Department	2025 Budget	2026 Budget	\$ Change	% Change
Community Grants	2,803,878	2,854,661	50,783	1.8%
Council	958,200	972,280	14,079	1.5%
Administration	1,137,715	1,332,708	194,993	17.1%
Corporate Administration	2,317,816	1,887,852	(429,964)	-18.6%
Finance and Purchasing	2,103,122	2,569,166	466,044	22.2%
Information Technology	983,199	1,139,361	156,162	15.9%
Grand Total	\$ 10,303,930	\$ 10,756,029	\$ 452,098	4.4%

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Council 2026 BUDGET



Description	2025 Budget	2026 Budget	\$ Change	% Change
Contractor/Consultants	\$ 35,000	\$ 35,000	0	0.0%
Council Initiatives	\$ 519,199	\$ 521,200	2,001	0.4%
Materials	\$ 3,686	\$ 4,000	314	8.5%
Other	\$ 56,955	\$ 56,834	(121)	-0.2%
Professional Development	\$ 78,700	\$ 84,000	5,300	6.7%
Rent	\$ 12,240	\$ 12,240	0	0.0%
Scholarship	\$ 13,000	\$ 13,000	0	0.0%
Utilities	\$ -	\$ 2,000	2,000	100%
Wages and Benefits	\$ 239,420	\$ 244,006	4,585	1.9%
Grand Total	\$ 958,200	\$ 972,280	\$ 14,079	1.5%

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Administration 2026 BUDGET



EXPENSES

Description	2025 Budget	2026 Budget	\$ Change	% Change
City Centre Office		\$ 196,125	\$ 196,125	100%
Legal	\$ 160,000	\$ 160,000	\$ -	0.0%
Other	\$ 212	\$ 220	\$ 8	3.8%
Professional Development	\$ 19,000	\$ 19,060	\$ 60	0.3%
Wages and Benefits	\$ 958,503	\$ 957,303	-\$ 1,200	-0.1%
Grand Total	\$ 1,137,715	\$ 1,332,708	\$ 194,993	17.1%

March 16, 2026

Budget Notes:

Adjusted amount removing rent of \$216, 125 is -\$25,341 (-2.2%)

City Centre Office rent charged under PW building in 2025.

Software centralized to IT software expenses

2026 wage decrease due to expiration of ECE Coordinator contract in 2025

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Corporate Administration 2026 BUDGET



EXPENSES

Description	2025 Budget	2026 Budget	\$ Change	% Change
City Centre Office	30,700	0	(30,700)	-100.0%
Contractor/Consultants	156,500	173,500	17,000	10.9%
Materials	21,000	26,000	5,000	23.8%
Municipal Insurance	595,000	0	(595,000)	-100.0%
Other	140,501	145,600	5,099	3.6%
Professional Development	53,500	54,500	1,000	1.9%
Recruitment	133,000	135,000	2,000	1.5%
Wages and Benefits	1,187,615	1,353,252	165,637	13.9%
Grand Total	\$ 2,317,816	\$ 1,887,852	-\$ 429,964	-18.6%

Budget Notes

Adjusted increase adding municipal insurance and rent is \$195,736 (8.4%)

1 additional FTE pre-approved Fall 2025

Municipal Insurance moved to Finance

City Centre Office rent moved to Admin

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Finance & Purchasing 2026 BUDGET



EXPENSES

Description	2025 Budget	2026 Budget	\$ Change	% Change
Contractor/Consultants	95,657	114,700	19,043	19.9%
Debt Servicing	498,372	0	- 498,372	-100.0%
Fees and Charges	22,306	26,000	\$ 3,694	16.6%
Materials	-	10,200	\$ 10,200	100%
Municipal Insurance	-	722,480	722,480	100%
Operations	-	10,000	\$ 10,000	100%
Other	14,546	122,176	136,722	-939.9%
Professional Development	13,668	19,650	5,982	43.8%
Wages and Benefits	1,487,664	1,543,959	56,295	3.8%
Grand Total	2,103,122	2,569,166	\$ 466,044	22.2%

Budget Notes

"Other" category includes additional expenses to offset reduced 2025 and 2026 property re-assessments

Municipal insurance increased by \$50,629 from Dec. 23, 2025 version to account for mandatory property appraisals and contingency

Debt servicing moved to its own category under consolidated summary

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Information Technology 2026 BUDGET



EXPENSES

Expense Category	2025 Budget	2026 Budget	\$ Change	% Change
Digital Connectivity	30,000	60,247	30,247	100.8%
Hardware	111,000	60,000	-51,000	-45.9%
Infrastructure	244,231	174,637	-69,594	-28.5%
Network Support		0	0	100%
Software	76,452	321,500	245,048	320.5%
Telecommunication	103,000	54,000	-49,000	-47.6%
Travel/Training/Dues	10,000	10,000	0	0.0%
Wages and Benefits	408,517	458,977	50,460	12.4%
Grand Total	\$ 983,199	\$ 1,139,361	\$ 156,162	15.9%

2026 Budget Notes

Some hardware expenses reclassified as software.

Additional software expenses for MTI and HR Onboarding functionalities

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Economic Development 2026 BUDGET



EXPENSES

SubDepartment	Description	2025 Budget	2026 Budget	\$ Change	% Change
Chamber of Commerce	Grants	167,160	177,172	10,012	6.0%
Chamber of Commerce Total		\$ 167,160	177,172	10,012	6.0%
Economic Development					
Operations	Other	51,285	48,780	-2,505	-4.9%
	Professional Development	28,000	44,600	16,600	59.3%
	Technology	0	3,150	3,150	100.0%
	Utilities	7,000	3,000	-4,000	-57.1%
	Wages and Benefits	567,306	591,038	23,732	4.2%
	Materials	5,600	14,520	8,920	159.3%
Economic Development Operations Total		\$ 659,191	\$ 705,088	\$ 45,897	7.0%
Economic Development					
Initiatives	Contractor/Consultants	257,677	355,700	98,023	38.0%
	Other	91,000	18,050	-72,950	-80.2%
	Materials	20,000	2,600	-17,400	-87.0%
	Operations		7,950	7,950	100.0%
Economic Development Initiatives Total		\$ 368,677	\$ 384,300	\$ 15,623	4.2%
Grand Total		\$ 1,195,028	\$ 1,266,560	\$ 71,533	6.0%

Budget Notes:

Exempt staff wages partially funded by grants

Increase in Professional Development category includes website and data platform expenses

\$172,700 of contractor expenses is grant funded Kitimat Bound project

\$20,000 of "other" expenses is grant funded Façade Beautification project

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Community Planning 2026 BUDGET



EXPENSES

Description	2025 Budget	2026 Budget	\$ Change	% Change
Contractor/Consultants	92,596	29,596	-63,000	-68.0%
Legal	3,000	3,000	0	0.0%
Other	18,732	18,120	-612	-3.3%
Technology	2,550	0	-2,550	-100.0%
Wages and Benefits	714,484	711,812	-2,672	-0.4%
Professional Development	24,337	20,337	-4,000	-16.4%
Materials	3,927	3,927	0	0.0%
Grand Total	\$ 859,626	\$ 786,792	-\$ 72,834	-8.5%

2026 Budget Notes:

Software (Technology) reallocated to Computer Software in IT.

Consultant expenditures reduced for 2026 as majority of expenditure is part of capital initiatives

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Protective Services 2026 BUDGET



EXPENSES

SubDepartment	Description	2025 Budget	2026 Budget	\$ Change	% Change
Animal Control	Contractor/Consultants	244,276	249,061	4,785	2.0%
	Other	8,900		(8,900)	-100.0%
	Refuse Collection	612	618	6	1.0%
	Utilities	28,152	21,659	(6,493)	-23.1%
	Materials	16,336	16,499	163	1.0%
	Operations	3,607	3,643	36	1.0%
Animal Control Total		\$ 301,883	\$ 291,480	-\$ 10,403	-3.4%
Building/Bylaw	Other	10,404	4,203	(6,201)	-59.6%
	Professional Development	53,338	37,534	(15,804)	-29.6%
	Utilities		500	500	100%
	Wages and Benefits	666,261	401,794	(264,467)	-39.7%
	Materials		2,576	2,576	100%
Building/Bylaw Total		\$ 730,003	\$ 446,608	-\$ 283,395	-38.8%
Fire	Contractor/Consultants	186,709	150,350	(36,359)	-19.5%
	Equipment Repairs and Replacement	27,878	18,650	(9,228)	-33.1%
	Other	126,470	15,100	(111,370)	-88.1%
	Professional Development	168,485	214,900	46,415	27.5%
	Recruitment		590	590	100%
	Refuse Collection		8,000	8,000	100%
	Uniforms/Protective Clothing	42,040	134,100	92,060	219.0%
	Utilities	85,075	89,359	4,284	5.0%
	Wage Recovery	(725,000)	(775,000)	(50,000)	6.9%
	Wages and Benefits	5,823,375	5,494,937	(328,438)	-5.6%
	Materials	272,267	274,430	2,163	0.8%
	Operations	4,800	43,500	38,700	806.3%
Fire Total		\$ 6,012,099	\$ 5,668,916	-\$ 343,184	-5.7%
Police	Professional Development	3,500	3,500	0	0.0%
	RCMP Contract	3,579,836	3,785,140	205,304	5.7%
	Technology	65,484	65,680	196	0.3%
	Uniforms/Protective Clothing	2,500	2,500	0	0.0%
	Wages and Benefits	500,321	611,618	111,297	22.2%
	Materials	4,000	5,500	1,500	37.5%
Police Total		\$ 4,155,641	\$ 4,473,938	\$ 318,297	7.7%
Grand Total		\$ 11,199,627	\$ 10,880,941	-\$ 318,685	-2.8%

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Animal Control Services 2026 BUDGET



EXPENSES

SubDepartment	Description	2025 Budget	2026 Budget	\$ Change	% Change
Animal Control	Contractor/Consultants	244,276	249,061	4,785	2.0%
	Other	8,900		-8,900	-100.0%
	Refuse Collection	612	618	6	1.0%
	Utilities	28,152	21,659	-6,493	-23.1%
	Materials	16,336	16,499	163	1.0%
	Operations	3,607	3,643	36	1.0%
Grand Total		\$ 301,883	\$ 291,480	-\$ 10,403	-3.4%

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Building Inspection and Bylaw Services 2026 BUDGET



EXPENSES

Description	2025 Budget	2026 Budget	\$ Change	% Change
Other	10,404	4,203	-6,201	-59.6%
Utilities	0	500	500	100%
Wages and Benefits	666,261	401,794	-264,467	-39.7%
Professional Development	53,338	37,534	-15,804	-29.6%
Materials	0	2,576	2,576	100%
Grand Total	\$ 730,003	\$ 446,608	-\$ 283,395	-38.8%

Budget Notes:

Removed budgeted unfilled position in 2026.

1 Support Administration staff wage expense partially expensed in Building Inspection in 2025.

Now 100% allocated to Engineering

Cloud Permit software expenses centralized to IT software

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Fire Department 2026 BUDGET



EXPENSES

Category	2025 Budget	2026 Budget	\$ Change	% Change
Administration	40,736	30,500	-10,236	-25.1%
BC Ambulance Service Wage Recovery	-725,000	-775,000	-50,000	6.9%
Building Maintenance	0	14,000	14,000	100%
Contractor/Consultants	134,205	109,750	-24,455	-18.2%
Debt Servicing	112,114	0	-112,114	-100.0%
Emergency Program	12,300	15,200	2,900	23.6%
Equipment Repairs and Replacement	118,395	149,120	30,725	26.0%
Fleet Maintenance	66,893	79,850	12,957	19.4%
Janitorial	82,204	65,850	-16,354	-19.9%
Other	0	65,450	65,450	100%
Overtime (Ambulance and Fire)	259,498	211,500	-47,998	-18.5%
Prevention Services	15,592	15,700	108	0.7%
Professional Development	166,170	167,700	1,530	0.9%
Recruitment	0	6,100	6,100	100%
Uniforms/Protective Clothing	80,040	138,300	58,260	72.8%
Utilities	85,075	91,459	6,384	7.5%
Wages and Benefits	5,563,877	5,283,437	-280,440	-5.0%
Grand Total	\$ 6,012,099	\$ 5,668,916	-\$ 343,184	-5.7%

Budget Notes

16-Mar-26

Debt Servicing (\$112,114) moved to Finance

2026 wages adjusted to be in line with previous years' actuals

Increase in uniform expenses due to increased staff

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Police Services 2026 BUDGET



EXPENSES

Service Area	2025 Budget	2026 Budget	\$ Change	% Change
Computer and Lab Support	65,484	65,680	196	0.3%
Crime Prevention	500	500	0	0.0%
Prisoner Maintenance	6,000	7,500	1,500	25.0%
Professional Development	3,500	3,500	0	0.0%
RCMP Contract	3,579,836	3,785,140	205,304	5.7%
Wages and Benefits	500,321	611,618	111,297	22.2%
Grand Total	\$ 4,155,641	\$ 4,473,938	\$ 318,297	7.7%

Budget Notes

Prisoner Guards wages moved from Prisoner Maintenance to Wages and Benefits

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Engineering Summary 2026 BUDGET



EXPENSES

Engineering Services

Service Area	Category	2025 Budget	2026 Budget	\$ Change	% Change
Engineering Services	Other	10,404	9,608	-796	-7.7%
	Professional Development	33,293	36,926	3,633	10.9%
	Technology	52,020	11,660	-40,360	-77.6%
	Wages and Benefits	1,595,779	1,921,712	325,933	20.4%
Engineering Services Total		1,691,496	1,979,906	288,410	17.1%
Grand Total		\$ 1,691,496	\$ 1,979,906	\$ 288,410	17.1%

Budget Notes:

Replacement Engineering Technician budgeted for 6 months in 2025, now full year for 2026

1 Support Administration staff wage expense moved from Building Inspection in 2025 to Engineering in 2026

Online permitting expenses centralized in IT software

Environmental Health Services

Department	Engineering
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Service Area	Category	Values			
		2025 Budget	2026 Budget	\$ Change	% Change
Environmental Health Services	Contractor/Consultants	197,000	119,000	(78,000)	-39.6%
	Landfill Ground Water Monitor	161,000	162,610	1,610	1.0%
	Landfill Operations	1,000,000	1,065,152	65,152	6.5%
	Other	328,000	369,552	41,552	12.7%
	Residential Collection - Refuse	757,050	907,067	150,017	19.8%
Environmental Health Services Total		2,443,050	2,623,381	180,331	7.4%
Grand Total		\$ 2,443,050	\$ 2,623,381	\$ 180,331	7.4%

Engineering Grand Total	\$ 4,034,546	\$ 4,603,287	\$ 568,741	14.1%
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Budget Notes

Increase of \$65,000 for contribution to landfill closure reserve per new Design Operations Closure Plan

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Leisure Services 2026 BUDGET



EXPENSES

SubDepartment	2025 Budget	2026 Budget	\$ Change	% Change
Kitimat Youth Centre	202,535	197,946	-4,589	-2.3%
Community Events	242,600	231,114	-11,486	-4.7%
Horticulture and Park Maintenance	419,264	267,916	-151,348	-36.1%
Recreation Facilities and Parks	6,997,728	6,549,522	-448,206	-6.4%
Grand Total	\$ 7,862,127	\$ 7,246,498	-\$ 615,629	-7.8%

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Leisure Services**2026 BUDGET**

Kitimat Youth Centre Worksheet

**EXPENSES**

SubDepartment	Description	2025 Budget	2026 Budget	\$ Change	% Change
Kitimat Youth Centre	Contractor/Consultants	186,335	181,746	-4,589	-2.5%
	Other	16,200	16,200	0	0.0%
Kitimat Youth Centre Total		202,535	197,946	-4,589	-2.3%
Grand Total		202,535	197,946	-4,589	-2.3%

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Leisure Services
2026 BUDGET
 Community Events



EXPENSES

Description	2025 Budget	2026 Budget	\$ Change	% Change
Contractor/Consultants	29,350	25,000	-4,350	-14.8%
Other	145,800	144,669	-1,131	-0.8%
Wages and Benefits	29,350	0	-29,350	-100.0%
Materials	38,100	61,445	23,345	61.3%
Grand Total	\$ 242,600	\$ 231,114	-\$ 11,486	-4.7%

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Leisure Services

2026 BUDGET

Horticulture and Park Maintenance



EXPENSES

Description	2025 Budget	2026 Budget	\$ Change	% Change
Contractor/Consultants	35,000	20,000	-15,000	-42.9%
Materials	38,829	85,500	46,671	120.2%
Other	126,889	9,000	-117,889	-92.9%
Professional Development		10,000	10,000	100%
Utilities		1,600	1,600	100%
Wages and Benefits	218,546	141,816	-76,730	-35.1%
Grand Total	\$ 419,264	\$ 267,916	-\$ 151,348	-36.1%

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Leisure Services
2026 BUDGET
Recreation Facilities & Parks



EXPENSES					
Sub Department	Description	2025 Budget	2026 Budget	\$ Change	% Change
Administration	Contractor/Consultants		23,977	23,977	100%
	Fees and Charges	40,000	37,500	-2,500	-6.3%
	Other	56,500	20,066	-36,434	-64.5%
	Professional Development	17,000	12,020	-4,980	-29.3%
	Technology		1,291	1,291	100%
	Utilities		7,500	7,500	100%
	Wages and Benefits	957,925	1,112,022	154,097	16.1%
	Materials	16,200	24,040	7,840	48.4%
Administration Total		\$ 1,087,625	\$ 1,238,416	\$ 150,791	13.9%
Kitimat Ice Rink	Contractor/Consultants	24,865	26,535	1,671	6.7%
	Other		0	0	100%
	Professional Development		0	0	100%
	Refuse Collection		0	0	100%
	Utilities	73,487	6,102	(67,385)	-91.7%
	Wages and Benefits	172,140	16,160	(155,980)	-90.6%
	Materials	10,170	48,633	38,463	378.2%
Kitimat Ice Rink Total		\$ 280,662	\$ 97,431	-\$ 183,231	-65.3%
Parks and Playgrounds	Contractor/Consultants	56,469	127,915	71,446	126.5%
	Other	2,000	0	(2,000)	-100.0%
	Professional Development		0	0	100%
	Refuse Collection	8,000	1,750	(6,250)	-78.1%
	Uniforms/Protective Clothing		1,500	1,500	100%
	Utilities	7,600	5,995	(1,605)	-21.1%
	Wages and Benefits	402,424	0	(402,424)	-100.0%
	Materials	83,819	117,577	33,758	40.3%
Parks and Playgrounds Total		\$ 560,312	\$ 254,737	-\$ 305,575	-54.5%
Riverlodge Recreation Centre	Building/ Building Maintenance		1,062	1,062	100%
	Contractor/Consultants	119,121	54,881	(64,239)	-53.9%
	Other	1,000	9,190	8,190	819.0%
	Professional Development	8,600	4,750	(3,850)	-44.8%
	Refuse Collection		5,124	5,124	100%
	Rent		0	0	100%
	Uniforms/Protective Clothing		500	500	100%
	Utilities	98,096	73,656	(24,439)	-24.9%
	Wages and Benefits	1,196,243	691,385	(504,858)	-42.2%
	Materials	112,193	148,831	36,638	32.7%
Operations		5,455	5,455	100%	
Riverlodge Recreation Centre Total		\$ 1,535,252	\$ 994,834	-\$ 540,418	-35.2%
Sam Lindsay Aquatic Centre	Contractor/Consultants	27,691	42,360	14,669	53.0%
	Other	12,000	0	(12,000)	-100.0%
	Professional Development	94,998	15,000	(79,998)	-84.2%
	Refuse Collection		5,220	5,220	100%
	Uniforms/Protective Clothing		0	0	100%
	Utilities	248,773	309,869	61,096	24.6%
	Wages and Benefits	1,862,796	1,642,301	(220,495)	-11.8%
	Materials	166,511	206,150	39,639	23.8%
Sam Lindsay Aquatic Centre Total		\$ 2,412,768	\$ 2,220,900	-\$ 191,868	-8.0%
Tamitik Arena	Contractor/Consultants	11,500	30,113	18,613	161.9%
	Other	5,000	1,500	(3,500)	-70.0%
	Professional Development	53,697	19,000	(34,697)	-64.6%
	Refuse Collection		8,585	8,585	100%
	Uniforms/Protective Clothing		0	0	100%
	Utilities	6,027	80,110	74,083	1229.2%
	Wages and Benefits	1,027,254	1,514,347	487,093	47.4%
Materials	17,632	89,550	71,917	407.9%	
Tamitik Arena Total		\$ 1,121,110	\$ 1,743,204	\$ 622,094	55.5%
Grand Total		\$ 6,997,728	\$ 6,549,522	-\$ 448,206	-6.4%

Budget Notes:

Wages decrease as Public Works maintenance wages no longer allocated to Leisure Services.

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Public Works Summary
2026 BUDGET



Department	Description	2025 Budget	2026 Budget	\$ Change	% Change
Administration	Wages and Benefits	0	557,504	557,504	100%
Administration Total		\$ 0	557,504	557,504	100%
Roads and Streetlights	Contractor/Consultants	1,576,477	1,657,000	80,523	5.1%
	Equipment and Supplies	0	71,000	71,000	100%
	Equipment Repairs and Replacement	7,500	0	-7,500	-100.0%
	Other	560,550	10,700	-549,850	-98.1%
	Professional Development	36,700	61,590	24,890	67.8%
	Refuse Collection	0	62,600	62,600	100%
	Uniforms/Protective Clothing	46,000	50,000	4,000	8.7%
	Utilities	122,900	282,973	160,073	130.2%
	Wages and Benefits	3,204,747	5,069,160	1,864,413	58.2%
	Materials	360,150	286,625	-73,525	-20.4%
	Operations	5,000	1,600	-3,400	-68.0%
Roads and Streetlights Total		\$ 5,920,024	\$ 7,553,248	\$ 1,633,224	27.6%
Sewer Operations	Contractor/Consultants	44,740	122,303	77,563	173.4%
	Other	100,000	1,800	(98,200)	-98.2%
	Professional Development	20,700	38,150	17,450	84.3%
	Refuse Collection	0	1,100	1,100	100%
	Utilities	115,050	99,298	(15,752)	-13.7%
	Wages and Benefits	260,400	145,357	(115,043)	-44.2%
	Materials	88,000	79,500	(8,500)	-9.7%
	Operations	1,900	2,000	100	5.3%
Sewer Operations Total		\$ 630,790	\$ 489,508	-\$ 141,282	-22.4%
Water Operations	Contractor/Consultants	104,662	27,000	(77,662)	-74.2%
	Equipment and Supplies	10,200	10,000	(200)	-2.0%
	Other	85,578	90,478	4,900	5.7%
	Professional Development	21,522	7,000	(14,522)	-67.5%
	Refuse Collection	0	164,000	164,000	100%
	Utilities	94,554	243,263	148,709	157.3%
	Wages and Benefits	861,288	1,168,718	307,430	35.7%
	Materials	484,908	507,700	22,792	4.7%
Water Operations Total		\$ 1,662,712	\$ 2,218,159	\$ 555,447	33.4%
Cemetery Operations	Contractor/Consultants	14,000	14,000	0	0.0%
	Other	2,500	0	(2,500)	-100.0%
	Refuse Collection	0	3,000	3,000	100%
	Utilities	0	1,069	1,069	100%
	Wages and Benefits	156,800	0	(156,800)	-100.0%
	Materials	29,000	23,000	(6,000)	-20.7%
	Operations	700	1,500	800	114.3%
Cemetery Operations Total		\$ 203,000	\$ 42,569	-\$ 160,431	-79.0%
Traffic Lights, Signs and Bridges	Contractor/Consultants	66,750	30,000	(36,750)	-55.1%
	Other	0	600	600	100%
	Utilities	800	4,538	3,738	467.2%
	Wages and Benefits	73,250	0	(73,250)	-100.0%
	Materials	20,200	42,000	21,800	107.9%
Traffic Lights, Signs and Bridges Total		\$ 161,000	\$ 77,138	-\$ 83,862	-52.1%
Public Transportation	Contractor/Consultants	1,111,495	1,164,058	52,563	4.7%
	Other	50,000	0	(50,000)	-100.0%
	Materials	0	50,000	50,000	100%
Public Transportation Total		\$ 1,161,495	\$ 1,214,058	\$ 52,563	4.5%
Landscaping and Grass Management	Contractor/Consultants	63,410	56,000	(7,410)	-11.7%
	Other	500	0	(500)	-100.0%
	Refuse Collection	0	2,250	2,250	100%
	Utilities	2,500	5,500	3,000	120.0%
	Wages and Benefits	291,290	0	(291,290)	-100.0%
	Materials	7,800	19,700	11,900	152.6%
Landscaping and Grass Management Total		\$ 365,500	\$ 83,450	-\$ 282,050	-77.2%

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**Public Works Summary
2026 BUDGET**



Department	Description	2025 Budget	2026 Budget	\$ Change	% Change
Facilities	Building/ Building Maintenance	3,060	3,060	0	0.0%
	City Centre Office	307,717	65,486	(242,231)	-78.7%
	Contractor/Consultants	35,910	30,141	(5,769)	-16.1%
	Other	(4,661)	800	5,461	-117.2%
	Professional Development	700	1,450	750	107.1%
	Refuse Collection	4,210	13,000	8,790	208.8%
	Uniforms/Protective Clothing	200	0	(200)	-100.0%
	Utilities	160,729	219,140	58,411	36.3%
	Wages and Benefits	131,832	0	(131,832)	-100.0%
	Materials	63,053	64,032	979	1.6%
	Operations	37,230	109,226	71,996	193.4%
Facilities Total		\$ 739,980	\$ 506,335	-\$ 233,644	-31.6%
Public Works Grand Total		\$ 10,844,501	\$ 12,741,968	\$ 1,897,467	17.5%

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Facility Operations and Maintenance 2026 BUDGET



Building	2025 Budget	2026 Budget	\$ Change	% Change
Museum	16,196	23,238	7,042	43.5%
Library	47,940	70,022	22,082	46.1%
Courthouse	20,734	36,705	15,971	77.0%
Chamber of Commerce	12,100	1,700	-10,400	-86.0%
Council Chambers	5,000	5,500	500	10.0%
Public Works Building	211,338	195,604	-15,734	-7.4%
RCMP Building	105,225	93,676	-11,549	-11.0%
City Centre Office	307,717	65,986	-241,731	-78.6%
Stores	2,000	2,000	0	0.0%
Janitorial	11,730	11,903	173	1.5%
Grand Total	\$ 739,980	\$ 506,335	-\$ 233,644	-31.6%

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Budget Notes

Only maintenance on City Centre Office charged here. Rent was charged here for 2025.

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Public Works Summary

2026 BUDGET

Sewer Fund



REVENUE

Revenue	2025 Budget	2026 Budget	\$ Change	% Change
Sales of Services	144,000	146,000	2,000	1.4%
From General Revenue	428,790	293,507	-135,283	-31.5%
Return on Investments	58,000	50,000	-8,000	-13.8%
Grand Total	\$ 630,790	\$ 489,507	-\$ 141,283	-22.4%

EXPENSES

Services	2025 Budget	2026 Budget	\$ Change	% Change
Collection	148,400	55,500	(92,900)	-62.6%
Lift Station	161,890	110,376	(51,514)	-31.8%
Operations	100,000	145,357	45,357	45.4%
Treatment	220,500	178,275	(42,225)	-19.1%
Grand Total	\$ 630,790	\$ 489,508	-\$ 141,282	-22.4%

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Budget Notes

2026 wages all allocated in Public Works

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Public Works Summary

2026 BUDGET

Water Fund



REVENUE

Revenue	2025 Budget	2026 Budget	\$ Change	% Change
Sales of Services	55,000	48,562	-6,438	-11.7%
Water Utility Fees	838,465	870,186	31,721	3.8%
From General Revenue	765,247	126,693	-638,554	-83.4%
Return on Investments	4,000	4,000	0	0.0%
Grand Total	\$ 1,662,712	\$ 1,049,441	-\$ 613,271	-36.9%

EXPENSES

Services	2025 Budget	2026 Budget	\$ Change	% Change
Administration	201,450	205,478	4,028	2.0%
Hydrant Maintenance	188,700	51,200	(137,500)	-72.9%
Pumping	185,640	246,274	60,634	32.7%
Purification and Treatment	77,122	10,600	(66,522)	-86.3%
Transmission and Distribution	1,009,800	535,889	(473,911)	-46.9%
Grand Total	\$ 1,662,712	\$ 1,049,441	-\$ 613,271	-36.9%

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Budget Notes

2026 wages all allocated in Public Works

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Public Works Summary
2026 BUDGET
 Cemetery Fund



REVENUE

Revenue	2025 Budget	2026 Budget	\$ Change	% Change
From General Revenue	187,900	27,569	-160,331	-85.3%
Return on Investments	2,500	0	-2,500	-100.0%
Sales of Services	12,600	15,000	2,400	19.0%
Grand Total	\$ 203,000	\$ 42,569	\$ (160,431)	-79.0%

EXPENSES

Services	2025 Budget	2026 Budget	\$ Change	% Change
Cemetery Maintenance	42,500	13,069	-29,431	-69.2%
Cemetery Operation	160,500	29,500	-131,000	-81.6%
Grand Total	\$ 203,000	42,569	-160,431	-79.0%

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Budget Notes

2026 wages all allocated in Public Works

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A	B	C	D	E	F	G	H	I	J	K	L	M
1	Funded Capital Projects											
2	2026 Budget											
3												
4												
5												
6	Service Area	Building										
8												
10	Project	Project Approval Year	Early Approval	Prior Project Budget	Additional Funding Request	Revised Project Budget	Carryover	Grant	Reserve	Debt	Taxation	Budget 2026
11	Page 69	Courthouse Roof Replacement	2026	Yes	250,000	0	250,000	0	0	250,000	0	250,000
12	n/a	Humane Society Upgrades	2025		100,000	0	100,000	100,000	0	0	0	100,000
13	n/a	Library Front Entrance Improvements & Repair Exterior Walls	2025		112,000	- 100,000	12,000	0	0	-100,000	0	-100,000
14	n/a	Museum Building Envelope Replacement Design	2025		75,000	0	75,000	75,000	0	0	0	75,000
15	n/a	Museum HVAC Replacement Design	2023		60,000	0	60,000	14,047	0	0	0	14,047
16	n/a	Nechako Centre Demolition	2024		1,261,000	0	1,261,000	1,141,763	0	0	0	1,141,763
17	n/a	Public Works Building Air Handling System - Design	2024		30,000	0	30,000	28,709	0	0	0	28,709
18	n/a	RCMP Cooling Upgrade Design	2025		15,000	0	15,000	10,660	0	0	0	10,660
19		Total			\$ 1,903,000	-\$ 100,000	\$ 1,803,000	\$ 1,370,179	\$ -	\$ 150,000	\$ -	\$ -
20												
21												
22												
23	Service Area	Engineering										
25												
27	Project	Project Approval Year	Early Approval	Prior Project Budget	Additional Funding Request	Revised Project Budget	Carryover	Grant	Reserve	Debt	Taxation	Budget 2026
28	Page 73	Annual Street Reconstruction Program Design	2026		200,000	0	200,000	0	200,000	0	-	200,000
29	Page 77	Annual Walkway Reconstruction Program	2026	Yes	600,000	0	600,000	0	600,000	0	-	600,000
30	n/a	Cable Car Reservoir Repair	2026		-	500,000	500,000	0	300,000	200,000	-	500,000
31	n/a	CEEP / Active Transportation Initiatives - Bike Racks	2022		30,000	0	30,000	26,481	0	0	-	26,481
32		Commercial Road Design (Dadook)	2025		150,000	0	150,000	118,832	0	0	-	118,832
33	Page 81	Creed Street Stormwater Repair	2026	Yes	700,000	0	700,000	0	400,000	300,000	-	700,000
34	n/a	Eco Depot Design	2026		300,000	0	300,000	0	300,000	0	-	300,000
35	Page 85	Flashing Crosswalk at Nalabila and Kuldo	2025		18,000	0	18,000	18,000	0	0	-	18,000
36	n/a	Kildala Dyke Feasibility Study	2023		225,000	0	225,000	139,082	150,000	0	-	289,082
37	n/a	Nechako Centre Temporary Improvement	2026		-	80,000	80,000	0	80,000	0	-	80,000
38	n/a	Parking Lot Reconstruction (Public Works & Riverlodge)	2025		100,000	0	100,000	100,000	0	0	-	100,000
39	n/a	Road Design	2026		200,000	0	200,000	0	200,000	0	-	200,000
40	n/a	Road Resurfacing	2026		750,000	0	750,000	0	750,000	0	-	750,000
41	n/a	SCADA Upgrade	2024		150,000	0	150,000	147,569	0	0	-	147,569
42	Page 89	Service Centre Forcemain Design (Phase 1)	2026		-	250,000	250,000	0	250,000	0	-	250,000
43	n/a	Smith St Slope Stability Investigation	2022		400,000	0	400,000	182,114	0	0	-	182,114
44		Smith Street Interim Slope Stabilization	2026	Yes	700,000	0	700,000	0	0	700,000	-	700,000
45		Town to Cable Car Active Transportation	2025		150,000	0	150,000	150,000	0	0	-	150,000
46		Traffic Control Camera at Haisla and Lahakas	2018		215,000	0	215,000	172,558	0	0	-	172,558
47		Village & HWY 37 Intersection Feasibility Study	2025		50,000	0	50,000	50,000	0	0	-	50,000
48		Waste Sorting Yard	2025		50,000	0	50,000	41,049	0	0	-	41,049
49		Total			\$ 4,988,000	\$ 830,000	\$ 5,818,000	\$ 1,145,685	\$ 3,230,000	\$ 1,200,000	\$ -	\$ -
50												
51												
52	Service Area	Environmental										
54												
56	Project	Project Approval Year	Early Approval	Prior Project Budget	Additional Funding Request	Revised Project Budget	Carryover	Grant	Reserve	Debt	Taxation	Budget 2026
57	n/a	Self Haul Drop Off - Design	2023		300,000	- 100,000	200,000	167,230	0	-100,000	-	67,230
58		Total			\$ 300,000	-\$ 100,000	\$ 200,000	\$ 167,230	\$ -	-\$ 100,000	\$ -	\$ 67,230



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65												
66	Service Area	Fire										
68												
70	Project	Project Approval Year	Early Approval	Prior Project Budget	Additional Funding Request	Revised Project Budget	Carryover	Grant	Reserve	Debt	Taxation	Budget 2026
71	Page 93	Detailed Design for Public Safety Building Replacement (Existing Funding)	2022	1,112,500	-	1,112,500	274,118	0	0	-	0	274,118
72	n/a	Emergency Disaster and Management Act Indigenous Engagement	2024	40,000	-	40,000	21,420	0	0	-	0	21,420
73	n/a	Emergency Support Services Equipment and Training	2025	14,427	0	14,427	14,427	0	0	-	0	14,427
74	n/a	Engine 12 Replacement (year 1)	2026	983,567	0	983,567	0	0	983,567	-	0	983,567
75	n/a	Flooring Replacement	2025	52,000	0	52,000	52,000	0	0	-	0	52,000
76	n/a	Kitchen Replacement	2025	150,000	0	150,000	150,000	0	0	-	0	150,000
77	n/a	Training Ground Props and Natural Gas Infrastructure Replacement	2025	200,000	0	200,000	200,000	0	0	-	0	200,000
78		Total		\$ 2,552,494	\$ -	\$ 2,552,494	\$ 711,965	\$ -	\$ 983,567	\$ -	\$ -	\$ 1,695,532
79												
80												
81												
82	Service Area	General Government										
84												
86	Project	Project Approval Year	Early Approval	Prior Project Budget	Additional Funding Request	Revised Project Budget	Carryover	Grant	Reserve	Debt	Taxation	Budget 2026
87	n/a	Asset Management Policy Development	2026	60,000	0	60,000	12,297	0	0	-	0	12,297
88	n/a	City Hall Office Renovation	2025	50,000	0	50,000	50,000	0	0	-	0	50,000
89		Total		\$ 110,000	\$ -	\$ 110,000	\$ 62,297	\$ -	\$ -	\$ -	\$ -	\$ 62,297
90												
91												
92												
93	Service Area	Information Technology										
95												
97	Project	Project Approval Year	Early Approval	Prior Project Budget	Additional Funding Request	Revised Project Budget	Carryover	Grant	Reserve	Debt	Taxation	Budget 2026
98	n/a	Data Centre Optimization	2026	75,000	0	75,000	0	0	75,000	-	0	75,000
99		Total		\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
100												
101												
102												
103	Service Area	Water Utility										
105												
107	Project	Project Approval Year	Early Approval	Prior Project Budget	Additional Funding Request	Revised Project Budget	Carryover	Grant	Reserve	Debt	Taxation	Budget 2026
108	n/a	Gull St - Hydrant Replacement & Pigging	2024	30,000	0	30,000	12,010	0	0	-	0	12,010
109	Page 97	Gull Street Auto Flusher	2026	75,000	0	75,000	0	0	75,000	-	0	75,000
110	n/a	Service Centre Water Main Improvements Design	2022	125,000	0	125,000	125,000	0	0	-	0	125,000
111	n/a	Skeena St - Water Main Connection to Columbia	2024	900,000	-	300,000	600,000	557,055	0	0	0	557,055
112	n/a	Water System Upgrades	2025	25,042,151	-	460,000	24,582,151	10,011,730	0	0	13,500,000	23,511,730
113		Total		\$ 26,172,151	-\$ 760,000	\$ 25,412,151	\$ 10,705,795	\$ -	\$ 75,000	\$ 13,500,000	\$ -	\$ 24,280,795
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March 16, 2026

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117	Funded Capital Projects											
118	2026 Budget											
119												
120												
121	Service Area	Sewer Utility										
123												
125	Project	Project Approval Year	Early Approval	Prior Project Budget	Additional Funding Request	Revised Project Budget	Carryover	Grant	Reserve	Debt	Taxation	Budget 2026
126	n/a	Gyrfalcon Backflow Preventors	2022	40,000	0	40,000	38,131	0	0	-	0	38,131
127	n/a	Integrated Storm Management Plan	2022	205,000	0	205,000	110,522	0	0	-	0	110,522
128	Page 101	Wozney Street Drain Improvements	2026	50,000	0	50,000	0	0	50,000	-	0	50,000
129		Total		\$ 295,000	\$ -	\$ 295,000	\$ 148,653	\$ -	\$ 50,000	\$ -	\$ -	\$ 198,653
130												
131												
132												
133	Service Area	Public Works										
135												
137	Project	Project Approval Year	Early Approval	Prior Project Budget	Additional Funding Request	Revised Project Budget	Carryover	Grant	Reserve	Debt	Taxation	Budget 2026
138	Page 105	Public Works Fleet Replacement	2026	1,695,000	0	1,695,000	0	275,000	1,420,000	-	0	1,695,000
139		Total		\$ 1,695,000	\$ -	\$ 1,695,000	\$ -	\$ 275,000	\$ 1,420,000	\$ -	\$ -	\$ 1,695,000
140												
141												
142												
143	Service Area	Leisure Services										
145												
147	Project	Project Approval Year	Early Approval	Prior Project Budget	Additional Funding Request	Revised Project Budget	Carryover	Grant	Reserve	Debt	Taxation	Budget 2026
148	n/a	Hirsch Creek Trail Improvement	2024	28,000	0	28,000	18,000	0	0	-	0	18,000
149	n/a	KIR Fire Damage Repairs	2025	400,000	0	400,000	400,000	0	0	-	0	400,000
150	Page 109	Leisure Services Trail Master Plan	2026	65,000	-	65,000	0	65,000	0	-	0	65,000
151	n/a	Pickleball Court Construction	2025	600,000	-	600,000	600,000	0	0	-	0	600,000
152	n/a	Riverlodge Replace Domestic Water Piping - Construction	2024	150,000	-	150,000	106,505	0	0	-	0	106,505
153	Page 121	Riverlodge Secondary Electrical Service Upgrade	2026	250,000	-	250,000	0	250,000	0	-	0	250,000
154	Page 125	Riverlodge Senior Centre Ramp Slab Design	2026	35,000	-	35,000	0	35,000	0	-	0	35,000
155	n/a	SLAC Emergency Lighting Replacement	2026	150,000	-	150,000	0	0	150,000	-	0	150,000
157	Page 129	SLAC Metal Cladding Replacement	2023	100,000	-	100,000	100,000	0	0	-	0	100,000
158	n/a	SLAC Sand Filter Replacement	2026	600,000	-	600,000	0	600,000	0	-	0	600,000
159	n/a	Spray Park Design	2025	150,000	0	150,000	76,466	0	0	-	0	76,466
160	n/a	Tamitik Arena Condenser Replacement	2025	448,000	0	448,000	125,592	0	0	-	0	125,592
161	n/a	Tamitik Racquetball Court Perimeter Drain Repair & Rewaterproofing	2025	300,000	0	300,000	297,192	0	0	-	0	297,192
162	n/a	KIR Fire Damage Repairs Additional Funding	2026	-	300,000	300,000	0	300,000	0	-	0	300,000
163	n/a	Tamitik Roof Assessment and Patch Repair	2026	-	50,000	50,000	0	50,000	0	-	0	50,000
165	n/a	Pool Circulation Pump Replacement	2026	-	60,000	60,000	0	60,000	0	-	0	60,000
166	n/a	Pool Duct Sox Replacement	2026	425,000	0	425,000	0	425,000	0	-	0	425,000
167	n/a	Pool Heat Pump Replacement	2026	750,000	0	750,000	0	750,000	0	-	0	750,000
168	n/a	Pool Boiler Replacement	2026	-	120,000	120,000	0	70,000	50,000	-	0	120,000
169		Total		4,911,000	\$ 480,000	\$ 5,391,000	\$ 1,723,755	\$ 2,605,000	\$ 200,000	\$ -	\$ -	\$ 4,528,755
250		Grand Total		\$ 43,101,645	\$ 350,000	\$ 43,451,645	\$ 16,061,956	\$ 6,110,000	\$ 4,053,567	\$ 13,500,000	\$ -	\$ 39,725,523
251												
252		Budget Notes:										16-Mar-26
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Attachment C

Northwest Regional Benefit Funding Alliance Five-Year Plan

	2024	2025	2026	2027	2028
Opening Balance	0	4,066,779	10,881,581	5,556,844	(1,320,882)
Contribution	3,910,364	11,731,092	0	0	3,910,364
Interest	156,415	423,710	435,263	222,274	0
	4,066,779	16,221,581	11,316,844	5,779,118	2,589,482
Water					
Water Treatment Unit Construction		2,800,000			
Creed Street Stormwater Repair			400,000		
Cable Car Reservoir Repair			300,000		
Service Centre Forcemain Design			250,000		
First Nation Outreach Projects & Initiatives					
Operations - Indigenous Relations Manager wages and benefits		150,000	150,000	150,000	150,000
Public Safety & Emergency Management					
Detailed Design for Public Safety Building Replacement		250,000		1,000,000	
Detailed Design for Public Safety Building Replacement (additional funding)				150,000	
Training Props and Natural Gas Infrastructure Replacement		200,000			
Parks, Recreation & Culture					
Spray Park Design		150,000			
Pool Arena Condenser Replacement		380,000			
LED Lighting		110,000			
Racquetball Court - Perimeter Drain Repair & Rewaterproofing		300,000			
Ice Rink Fire Damage Repairs		400,000			
Ice Rink Fire Damage Repairs (additional)			300,000		
Pickleball Court Construction		600,000			
Pool Boiler Replacement			70,000		
Pool Circulation Pump			60,000		
Pool Duct Sox Replacement			425,000		
Pool Sand Filter Replacement			600,000		
Pool Heat Pump Replacement			750,000		
Riverlodge HVAC Equipment Replacement Construction				250,000	750,000
Recreation Centre Roof Repair (Tमितिक)			50,000		
Spray Park Construction (original)			-	1,500,000	
Spray Park Construction (additional)			-	750,000	
Roads & Transportation					
Annual Walkway Reconstruction Program			600,000	600,000	600,000
Walkway Haisla Blvd Kingfisher to Nalabila Blvd					-
Street Reconstruction Program			200,000	2,000,000	2,000,000
Haisla Blvd Walkway (Phase 2) - Kingfisher to Ptarmigan Avenue				700,000	675,000
Asset Management Policy Development					
Equipment (attachments to the skid steer that can be used to repair and maintain roads)			275,000		
Road resurfacing			750,000		
Road design – Residential and Commercial			200,000		
Community Planning					
Nechako Centre Temporary Improvement			80,000		
Sewer & Wastewater					
Sewer Master Plan Infrastructure Upgrades					
Solid Waste & Recycling					
Eco Depot Design			300,000		
Ending Balance	4,066,779	10,881,581	5,556,844	- 1,320,882	- 1,585,518

* Bolded projects are revisions from Council approved plan (September, 12, 2025)

16-Mar-26

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Attachment D.1

Consolidated Summary

2026 BUDGET

With Taxation Funded Spray Park



REVENUE

Revenue	2025 Budget	2026 Budget	\$ Change	% Change
Contributions from Other Governments	1,004,675	7,589,207	6,584,532	655.4%
Revenue from Own Sources	6,789,298	5,232,066	(1,557,232)	-22.9%
Sales of Services	2,471,697	3,210,486	738,789	29.9%
Taxation and Grants in Lieu	41,366,859	45,388,142	4,021,283	9.7%
Utility Tax	653,719	653,719	0	0.0%
Water Utility Fees	838,465	870,186	31,721	3.8%
Return on Investments	561,431	625,742	64,311	11.5%
Total Revenue	\$ 53,686,144	\$ 63,569,548	\$ 9,883,404	18.4%

Budget Notes:

Increase in Contributions from Other Governments is primarily from recognition of RBA grant funding (\$5,760,000) and Gas Tax (\$350,000)

Reduction in Revenue from Own Sources is due to decrease from reserve transfers for capital projects

Sales of Services increase due to general increased revenue in landfill tipping fees

Cedar LNG preliminary assessment projected to generate \$57,860 in additional taxation revenue

EXPENSES

Service Area	2025 Budget	2026 Budget	\$ Change	% Change
Community Planning and Development	859,626	786,792	(72,834)	-8.5%
Economic Development	1,195,028	1,266,560	71,533	6.0%
Engineering	4,034,546	4,603,287	568,741	14.1%
General Government	10,303,930	10,779,361	475,430	4.6%
Protective Services	11,199,627	10,880,941	(318,685)	-2.8%
Public Works	10,844,501	12,744,165	1,899,664	17.5%
A.1	0	1,108,377	1,108,377	100%
Leisure Services	7,862,127	7,246,498	(615,629)	-7.8%
Total Core Operating Expenses	\$ 46,299,385	\$ 49,415,981	\$ 3,116,596	6.7%
Add:				
Grant and Reserve Funded Capital Projects	5,273,000	10,163,567	4,890,567	92.7%
Revenue Funded Capital Projects	1,017,000	2,250,000	1,233,000	121.2%
Transfer to Reserves	1,096,759	1,740,000	643,241	58.6%
Total Expenses	\$ 53,686,144	\$ 63,569,548	\$ 9,883,404	272.6%

Property Tax Increase

12.1%

March 16, 2026

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Attachment D.2

Consolidated Summary**2026 BUDGET****Spray Park 15-Year Long Term Debt****REVENUE**

Revenue	2025 Budget	2026 Budget	\$ Change	% Change
Contributions from Other Governments	1,004,675	7,589,207	6,584,532	655.4%
Revenue from Own Sources	6,789,298	5,232,066	(1,557,232)	-22.9%
Taxation and Grants in Lieu	41,366,859	43,138,142	1,771,283	4.3%
Sales of Services	2,471,697	3,210,486	738,789	29.9%
Utility Tax	653,719	653,719	0	0.0%
Water Utility Fees	838,465	870,186	31,721	3.8%
Return on Investments	561,431	625,742	64,311	11.5%
Total Revenue	\$ 53,686,144	\$ 61,319,548	\$ 7,633,404	14.2%

Budget Notes:

Increase in Contributions from Other Governments is primarily from recognition of RBA grant funding (\$5,760,000) and Gas Tax (\$350,000)

Reduction in Revenue from Own Sources is due to decrease from reserve transfers for capital projects

Sales of Services increase due to general increased revenue in landfill tipping fees

Cedar LNG preliminary assessment projected to generate \$57,860 in additional taxation revenue

EXPENSES

Service Area	2025 Budget	2026 Budget	\$ Change	% Change
Community Planning and Development	859,626	786,792	- 72,834	-8%
Economic Development	1,195,028	1,266,560	71,533	6%
Engineering	4,034,546	4,603,287	568,741	14%
General Government	10,303,930	10,779,361	475,430	5%
Protective Services	11,199,627	10,880,941	- 318,685	-3%
Public Works	10,844,501	12,744,165	1,899,664	18%
Debt Servicing	-	1,108,377	1,285,737	100%
Leisure Services	7,862,127	7,246,498	- 615,629	-8%
Total Core Operating Expenses	46,299,385	49,415,981	3,293,956	7%
Add:				
Grant and Reserve Funded Capital Projects	5,273,000	10,163,567	4,890,567	92.7%
Revenue Funded Capital Projects	1,017,000	0	(1,017,000)	-100.0%
Transfer to Reserves	1,096,759	1,740,000	643,241	58.6%
Total Expenses	\$ 53,686,144	\$ 61,319,548	\$ 7,810,764	51.4%

Property Tax Increase

5.24%

Budget Notes:

New annual debt servicing cost of \$177,360 for Spray Park construction

March 16, 2026

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Attachment D.3

Consolidated Summary**2026 BUDGET****Spray Park 10-Year Long Term Debt****REVENUE**

Revenue	2025 Budget	2026 Budget	\$ Change	% Change
Contributions from Other Governments	1,004,675	7,589,207	6,584,532	655.4%
Revenue from Own Sources	6,789,298	5,232,066	(1,557,232)	-22.9%
Sales of Services	2,471,697	3,210,486	738,789	29.9%
Utility Tax	653,719	653,719	0	0.0%
Taxation and Grants in Lieu	41,366,859	43,223,129	1,856,270	4.5%
Water Utility Fees	838,465	870,186	31,721	3.8%
Return on Investments	561,431	625,742	64,311	11.5%
Total Revenue	\$ 53,686,144	\$ 61,404,534	\$ 7,718,390	14.4%

Budget Notes:

Increase in Contributions from Other Governments is primarily from recognition of RBA grant funding (\$5,760,000) and Gas Tax (\$350,000)

Reduction in Revenue from Own Sources is due to decrease from reserve transfers for capital projects

Sales of Services increase due to general increased revenue in landfill tipping fees

Cedar LNG preliminary assessment projected to generate \$57,860 in additional taxation revenue

EXPENSES

Service Area	2025 Budget	2026 Budget	\$ Change	% Change
Community Planning and Development	859,626	786,792	- 72,834	-8%
Economic Development	1,195,028	1,266,560	71,533	6%
Engineering	4,034,546	4,603,287	568,741	14%
General Government	10,303,930	10,779,361	475,430	5%
Protective Services	11,199,627	10,880,941	- 318,685	-3%
Public Works	10,844,501	12,744,165	1,899,664	18%
Debt Servicing	-	1,193,363	1,285,737	100%
Leisure Services	7,862,127	7,246,498	- 615,629	-8%
Total Core Operating Expenses	46,299,385	49,500,967	3,293,956	0
Add:				
Grant and Reserve Funded Capital Projects	5,273,000	10,163,567	4,890,567	92.7%
Revenue Funded Capital Projects	1,017,000	0	(1,017,000)	-100.0%
Transfer to Reserves	1,096,759	1,740,000	643,241	58.6%
Total Expenses	\$ 53,686,144	\$ 61,404,534	\$ 7,810,764	51.4%

Property Tax Increase

5.5%

Budget Notes:

New annual debt servicing cost of \$236,112 for Spray Park construction

March 16, 2026

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