



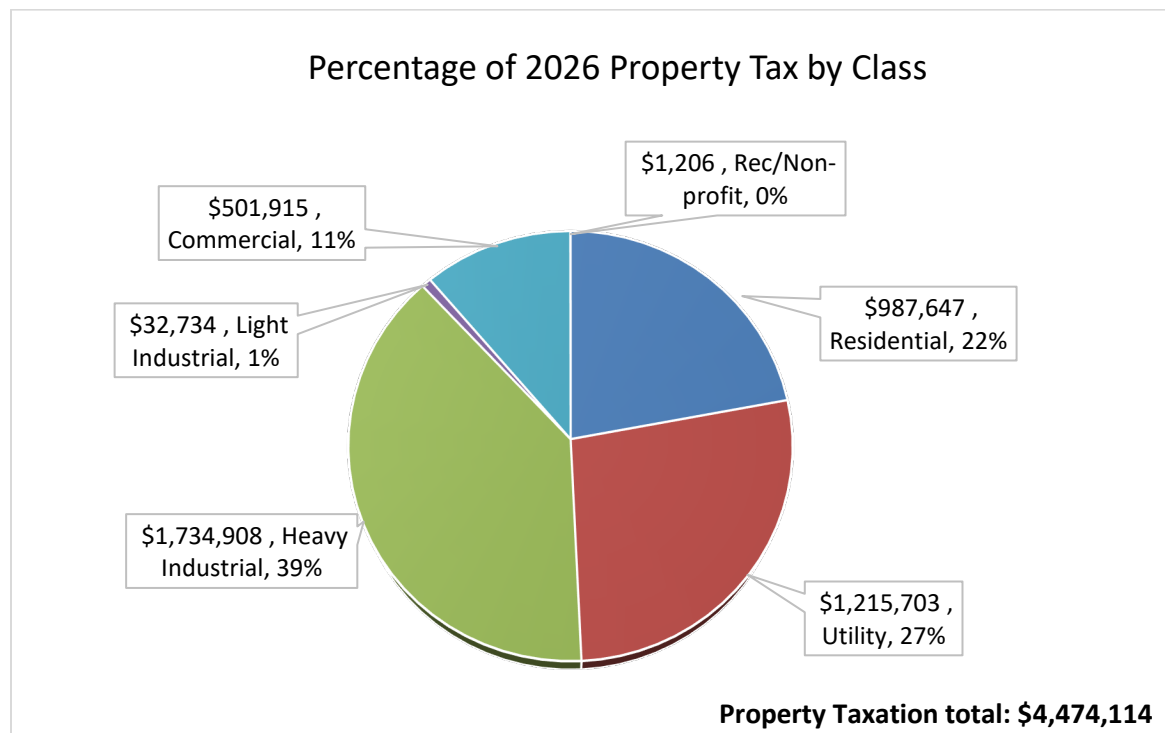
OFFICE OF THE MAYOR

Dear Residents of Fort St. James,

On behalf of Council, I am pleased to provide the draft 2026 to 2030 budget for the District of Fort St. James. This plan balances the needs of residents (services, transportation, water, recreation) with our duty to safeguard infrastructure and assets.

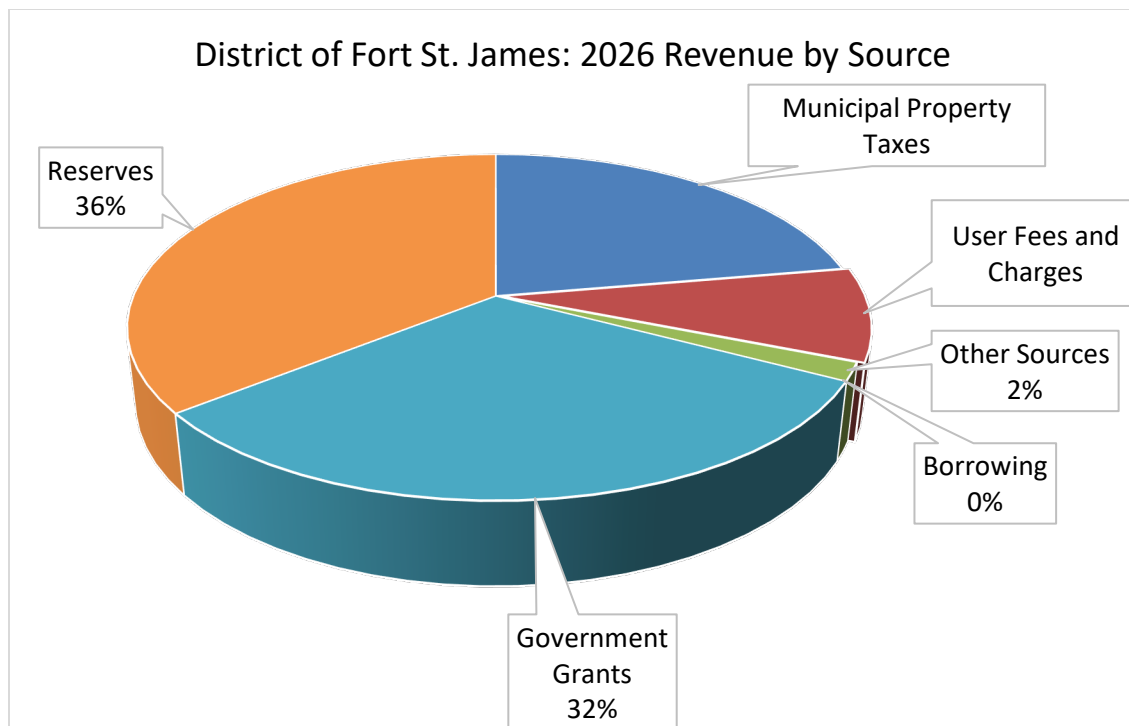
In brief, the 2026-year budget holds tax rates at 2025 rates, while still undertaking major projects the community requested, such as water and marina improvements, and continues infrastructure work including phased water line upgrades (followed by road re-paving), and lagoon enhancement.

While property tax rates remain the same as last year, the District is gradually reducing the proportion of tax collected from heavy industrial and utility tax classes, down by 1.8% compared to last year.



Quick facts:

- Government grants significantly offset expenses for Fort St. James residents
- Funds are put into reserves to save for major capital purchases, to avoid large tax increases and unnecessary borrowing
- 2026 residential property taxes make up 4.65% of the District's total 2026 revenues
- Over 35 capital projects, worth \$13,239,576, are slated to begin in 2026



Capital projects scheduled for 2026 include:

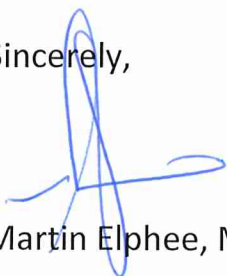
- Waterline installation and paving for the remainder of Douglas Avenue, Ash Street, Connolly St, Manson St, and Simon Fraser Avenue. Dease Avenue will also be paved
- The District has committed \$2.5 million to build a water treatment plant. Funding for \$7 million (the balance of the project cost) has been applied for via the Union of BC Municipalities' Strategic Priorities Fund

- Welcome to Fort St James sign is being refurbished
- An automatic door will be installed at the Stuart Lake Seniors Centre, allowing safer and easier access
- Installation of new hot water tanks and tube heaters in the Fort Forum
- Improvements to the washrooms at Cottonwood Park and required engineering for Phase 1 of Cottonwood Park revitalization
- Fleet renewal: In 2025, we saw reductions in the cost of fleet maintenance, as older vehicles are being retired *before* they incur expensive repairs. The 2026 budget includes the replacement of one pickup truck (over 12 years old), a toolcat, and a vactor truck. A zoom boom lift will be added, enabling staff to do installation and maintenance work at height
- Additional Christmas lights will be purchased to replace broken stock
- Aeration will be added to the sewage lagoon, contributing to less odour and better effluent quality

Budget decisions are made with council's Strategic Focus areas (Managing our Assets, Indigenous Relations and Reconciliation, Adapting to a Changing Climate, and Organizational Effectiveness) and citizen needs and feedback in mind.

Please send additional feedback to corporate@fortstjames.ca by noon on March 24, 2026.

Sincerely,



Martin Elphee, Mayor

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
Dept 01: TAXATION REVENUE								
Project 010: Real Property								
10-01-010-0005	CURRENT TAXES	(4,320,575)	(4,437,067)	(4,614,550)	(4,799,132)	(4,991,097)	(5,190,741)	2026 uses same tax rates as 2025
10-01-010-0010	GENERAL DEBT LEVY	(37,048)	(37,048)	(37,048)	(37,048)	(24,988)	(24,988)	2026 uses same tax rates as 2025
10-01-010-0020	TAX SALE-ADMINISTRATION FEES	(150)	(150)	(150)	(150)	(150)	(150)	
10-01-010-0025	TAX SALE-LAND TITLES FEES	(150)	(300)	(150)	(150)	(300)	(300)	
10-01-010-0035	CURRENT TAX ADJUSTMENTS	8,500	8,670	8,843	9,020	9,201	9,385	
10-01-010-0040	ARREARS TAX ADJUSTMENT	3,000	3,060	3,121	3,184	3,247	3,312	
10-01-010-0045	DELINQUENT TAX ADJUSTMENTS	500	500	500	500	500	500	
10-01-010-0600	TAX REDEMPTION - INTEREST	(378)	(386)	(394)	(402)	(410)	(400)	
	NET Project 010: Real Property	(4,346,301)	(4,462,721)	(4,639,828)	(4,824,178)	(5,003,997)	(5,203,382)	
Project 020: Special Assessments								
10-01-020-0050	SCHOOL TAX ADMIN FEE	(3,078)	(3,140)	(3,203)	(3,267)	(3,332)	(3,399)	
	NET Project 020: Special Assessments	(3,078)	(3,140)	(3,203)	(3,267)	(3,332)	(3,399)	
TOTAL Dept 01: TAXATION REVENUE		(4,349,379)	(4,465,861)	(4,643,030)	(4,827,445)	(5,007,329)	(5,206,781)	
Dept 02: GRANTS-IN-LIEU								
Project 030: Federal								
10-02-030-0080	PUBLIC WORKS CANADA GRANT IN LIEU	(44,768)	(53,000)	(54,060)	(55,141)	(56,244)	(57,369)	
	NET Project 030: Federal	(44,768)	(53,000)	(54,060)	(55,141)	(56,244)	(57,369)	
Project 040: Provincial								
10-02-040-0085	PROV OF BC GRANT IN LIEU	(82,000)	(83,640)	(85,313)	(87,019)	(88,759)	(90,535)	
10-02-040-0090	BC RAIL GRANT IN LIEU	(4,050)	(4,131)	(4,214)	(4,298)	(4,384)	(4,472)	
10-02-040-0095	BC HYDRO GRANT IN LIEU	(40,479)	(41,901)	(42,739)	(43,594)	(44,466)	(45,355)	Updated to 2026 confirmed amt
10-02-040-0100	PROVINCIAL RENTAL HOUSING GIL	-	-	-	-	-	-	
	NET Project 040: Provincial	(126,529)	(129,672)	(132,265)	(134,911)	(137,609)	(140,361)	
Project 050: Regional								
10-02-050-0100	PNG GRANT IN LIEU	(17,786)	(21,260)	(21,685)	(22,118)	(22,561)	(23,012)	Updated to 2026 confirmed amt
10-02-050-0105	PNG FRANCHISE FEE	(60,000)	(63,500)	(64,770)	(66,065)	(67,387)	(68,734)	
10-02-050-0110	TELUS GRANT IN LIEU	(4,924)	(5,022)	(5,123)	(5,225)	(5,330)	(5,436)	
	NET Project 050: Regional	(82,710)	(89,782)	(91,578)	(93,409)	(95,277)	(97,183)	
TOTAL Dept 02: GRANTS-IN-LIEU		(254,007)	(272,454)	(277,903)	(283,461)	(289,130)	(294,913)	
Dept 06: SALE OF SERVICES								
Project 080: Protective Services								
10-06-080-0125	NAK'AZDLI FIRE (SERVICE AGREEMENT)	(127,327)	(150,000)	(153,000)	(156,060)	(159,181)	(162,365)	
10-06-080-2500	ROAD RESCUE REV - PROV OF BC	(1,020)	(5,000)	(5,100)	(5,202)	(5,306)	(5,412)	
10-06-080-7215	FIRE TRAINING FACILITY REVENUE	(5,000)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	2 courses/yr
10-06-080-7220	RDBN - ESS TRAINING (NESST)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	
	NET Project 080: Protective Services	(139,347)	(166,500)	(169,600)	(172,762)	(175,987)	(179,277)	
Project 090: Environmental Services								
10-06-090-0130	ENVIRONMENTAL SERVICE RATES COLLECTED	(169,416)	(193,912)	(201,869)	(210,144)	(218,749)	(223,124)	
	NET Project 090: Environmental Services	(169,416)	(193,912)	(201,869)	(210,144)	(218,749)	(223,124)	
Project 100: Arena								
10-06-100-0235	VENDING MACHINE/CONCESSION STAND	(714)	(1,560)	(1,591)	(1,623)	(1,655)	(1,689)	Combines 2 accounts

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
10-06-100-0245	SKATE SHARPENING	(1,061)	(500)	(510)	(520)	(531)	(541)	
10-06-100-0250	PUBLIC SKATING	(2,000)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	
10-06-100-0251	ARENA ADVERTISING REVENUE	(4,361)	(3,000)	(3,060)	(3,060)	(3,060)	(3,060)	
10-06-100-0495	ARENA RENTALS	(14,280)	(36,900)	(37,638)	(38,391)	(39,159)	(39,942)	Combines several accounts
	NET Project 100: Arena	(54,026)	(46,460)	(47,299)	(48,094)	(48,905)	(49,732)	
Project 120: Recreation Programs								
10-06-120-0250	COMMUNITY CENTRE REVENUE	(15,300)	(22,000)	(22,440)	(22,889)	(23,347)	(23,814)	Increased based on use - includes GIA In-Kind usage
10-06-120-0251	RACQUET COURT REVENUE	(2,040)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	Decreased based on use
10-06-120-0255	RECREATION PROGRAM REVENUE	(10,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	
	NET Project 120: Recreation Programs	(27,340)	(34,500)	(34,940)	(35,389)	(35,847)	(36,314)	
TOTAL Dept 06: SALE OF SERVICES		(390,129)	(441,372)	(453,708)	(466,388)	(479,488)	(488,446)	
Dept 08: REVENUE OWN SOURCES								
Project 150: Licences & Permits								
10-08-150-0350	BUSINESS LICENCES	(20,000)	(17,000)	(17,340)	(17,687)	(18,041)	(18,401)	reduced
10-08-150-0360	BUILDING AND PLUMBING PERMITS	(5,000)	(9,000)	(9,180)	(9,364)	(9,551)	(9,742)	
10-08-150-0410	SIGN PERMITS	(100)	(100)	(100)	(100)	(100)	(100)	
	NET Project 150: Licences & Permits	(25,150)	(26,100)	(26,620)	(27,150)	(27,691)	(28,243)	
Project 160: Fines & Fees								
10-08-160-0400	ANIMAL FEES	(974)	(1,000)	(1,020)	(1,040)	(1,061)	(1,082)	
10-08-160-0405	POUND FEES	(150)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	increased based on 2025 baseline
10-08-160-0410	MUNICIPAL FINE	-	-	-	-	-	-	
	NET Project 160: Fines & Fees	(1,124)	(5,000)	(5,020)	(5,040)	(5,061)	(5,082)	
Project 170: Rentals & Leases								
10-08-170-0450	YELLOWHEAD HELICOPTER LEASE	(4,410)	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)	
10-08-170-0455	AMBULANCE STATION LEASE	(20,905)	(20,905)	(20,905)	(20,905)	(20,905)	(20,905)	
10-08-170-0457	SPIRIT SQUARE LEASE BUILDING	(7,200)	(7,200)	(7,200)	(7,200)	(7,200)	(7,200)	
10-08-170-0460	STUART LAKE SENIORS LEASE	(1)	(1)	(1)	(1)	(1)	(1)	
10-08-170-0465	MUSIC MAKERS LEASE	(1)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	new rate
10-08-170-0470	FSJ COMMUNITY ARTS COUNCIL	(1)	(1)	(1)	(1)	(1)	(1)	
10-08-170-0475	STUART LAKE RECYCLING CO-OP LEASE	(1)	(1)	(1)	(1)	(1)	(1)	
10-08-170-0485	AIRPORT(KV HAY) LEASE	(1)	(1)	(1)	(1)	(1)	(1)	
10-08-170-0490	BC FOREST SERVICE WEATHER STN	(220)	(220)	(220)	(220)	(220)	(220)	
10-08-170-0500	INTERIOR HELICOPTERS LEASE	(4,725)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	
10-08-170-0502	AIRPORT LEAVE REVENUE - OTHER	-	(335)	(335)	(335)	(335)	(335)	
10-08-170-0505	COTTONWOOD MARINA - MOORAGE	(14,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	updated
10-08-170-0515	COTTONWOOD CAMPGROUND FEES	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	
10-08-170-0525	COTTONWOOD RECREATIONAL RENTALS	(300)	(100)	(100)	(100)	(100)	(100)	
	NET Project 170: Rentals & Leases	(63,765)	(66,664)	(66,664)	(66,664)	(66,664)	(66,664)	
Project 190: Equipment Charges								
10-08-190-0555	GRADER REVENUE	(49,980)	(50,980)	(51,999)	(53,039)	(54,100)	(55,182)	
10-08-190-0560	BACKHOE REVENUE	(88,740)	(90,515)	(92,325)	(94,172)	(96,055)	(97,976)	
10-08-190-0565	LOADER REVENUE	(70,380)	(71,788)	(73,223)	(74,688)	(76,182)	(77,705)	
10-08-190-0570	2011 SINGLE AXLE DUMP TRUCK	(19,890)	(20,288)	(20,694)	(21,107)	(21,530)	(21,960)	

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
10-08-190-0575	2016 SINGLE AXLE DUMP TRUCK	(30,600)	(31,212)	(31,836)	(32,473)	(33,122)	(33,785)	
10-08-190-0580	EXCAVATOR REVENUE	(17,850)	(18,207)	(18,571)	(18,943)	(19,321)	(19,708)	
10-08-190-0585	TOOLCAT REVENUE	(30,600)	(31,212)	(31,836)	(32,473)	(33,122)	(33,785)	
	NET Project 190: Equipment Charges	(308,040)	(314,201)	(320,485)	(326,895)	(333,432)	(340,101)	
	Project 210: Interest & Tax Penalties							
10-08-210-0600	DEPOSIT INTEREST	-	-	-	-	-	-	Allocated to reserves at YE
10-08-210-0605	INTEREST ON ARREARS	(7,200)	(6,500)	(6,630)	(6,763)	(6,898)	(7,036)	Updated
10-08-210-0610	INTEREST ON DELINQUENT TAXES	(1,248)	(1,298)	(1,324)	(1,350)	(1,377)	(1,405)	
10-08-210-0615	CURRENT TAX PENALTIES	(20,400)	(20,808)	(21,224)	(21,649)	(22,082)	(22,523)	
10-08-210-0620	NSF CHEQUE CHARGES COLLECTED	(100)	(100)	(100)	(100)	(100)	(100)	
	NET Project 210: Interest & Tax Penalties	(28,948)	(28,706)	(29,278)	(29,862)	(30,457)	(31,064)	
	Project 230: Cemetery							
10-08-230-0650	GRAVE LINERS	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	
10-08-230-0652	CEMETERY RESERVATIONS	(500)	(500)	(500)	(500)	(500)	(500)	
10-08-230-0655	CEMETERY PLOT SALES	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	
10-08-230-0660	CEMETERY CARE FUND	(700)	(700)	(700)	(700)	(700)	(700)	
10-08-230-0665	OPENING/CLOSING GRAVES	(1,200)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	increased
10-08-230-0670	CEMETERY - ADMIN FEE	(500)	(500)	(500)	(500)	(500)	(500)	
	NET Project 230: Cemetery	(5,700)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	
	Project 250: Miscellaneous Revenue							
10-08-250-0680	COMMUNITY FOREST REVENUE	-	-	-	-	-	-	
10-08-250-0690	BC ONLINE TAX SEARCH REVENUE	(800)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	increased
10-08-250-0700	REVENUE OTHER SOURCES	(3,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	
10-08-250-0701	NIGHT MARKET	(350)	(350)	(350)	(350)	(350)	(350)	
10-08-250-0706	VISITOR INFORMATION CENTRE	(1,000)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	
10-08-250-0710	Office Services (Copying etc.)	(250)	(250)	(250)	(250)	(250)	(250)	
10-08-250-0720	ZONING & SUBDIVISION FEES	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	
10-08-250-0755	MEDICAL RECRUITMENT RECEIPTS		(30,000)	-	-	-	-	RDBN & NW contributions in deferred revenue
	NET Project 250: Miscellaneous Revenue	(8,400)	(39,600)	(9,600)	(9,600)	(9,600)	(9,600)	
10-08-251-0733	PARTICIPATION GRANT	(1,500)	(1,412)	-	-	-	-	\$1412.04 in Deferred Revenue from 2025
	NET Project 251: Community Events	(1,500)	(1,412)	-	-	-	-	
TOTAL Dept 08: REVENUE OWN SOURCES		(442,627)	(488,182)	(464,166)	(471,710)	(479,405)	(487,254)	
Dept 10: UNCONDITIONAL TRANSFERS FROM OTHER GOV'T								
	Project 040: Provincial							
10-10-040-0760	STRATEGIC COMMUNITY INVESTMENT FUND	(426,000)	(396,000)	(396,000)	(396,000)	(396,000)	(396,000)	
	NET Project 040: Provincial	(426,000)	(396,000)	(396,000)	(396,000)	(396,000)	(396,000)	
TOTAL Dept 10: UNCONDITIONAL TRANSFERS FROM OTHER GOV'T		(426,000)	(396,000)	(396,000)	(396,000)	(396,000)	(396,000)	
Dept 12: CONDITIONAL TRANSFERS FROM OTHER GOV'TS								
	Project 030: Federal							
10-12-030-0787	RURAL TRANSIT SOLUTIONS FEASIBILITY	(50,000)	(50,000)	-	-	-	-	CF - in Deferred Rev
10-12-030-0785	GOV'T OF CANADA - CANADA DAY GRANT		(5,000)	(3,000)	(3,000)	(3,000)	(3,000)	
10-12-030-0788	GOV'T OF CANADA - CANADA DAY GRANT SPECIAL		(20,600)	-	-	-	-	NEW - FIFA

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
10-12-030-0790	GOV'T OF CANADA - CANADA SUMMER JOBS	(15,002)	(25,718)	-	-	-	-	
	NET Project 030: Federal	(68,002)	(101,318)	(3,000)	(3,000)	(3,000)	(3,000)	
Project 040: Provincial								
10-12-040-0800	NDIT-ECONOMIC DEVELOPMENT	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	
10-12-040-0801	INDIGENOUS ENGAGEMENT GRANT	(40,000)	(40,000)	-	-	-	-	Fire Dept -> CF - in Deferred Rev
10-12-040-0807	UBCM CEPF Pub Notification & Evac LGPS11878		(39,400)	-	-	-	-	CF no funds rec'd
10-12-040-0808	UBCM - COMMUNITY RESILIANCY INVESTMENT FUND	(250,000)	-	-	-	-	-	Program cancelled 2026 on
10-12-040-0811	DESTINATION BC GRANT	(18,750)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	Reduced to actual
10-12-040-0812	GROWING COMMUNITIES FUND GRANT	-	-	-	-	-	-	
10-12-040-0815	2025 JOINT ESS GRANT w NW CF 2025 + \$10K/2026	(80,000)	(71,782)	-	-	-	-	CF - no funds rec'd
10-12-040-0816	JOINT EOC GRANT w NW CF 2025	(80,000)	(77,391)	-	-	-	-	CF - no funds rec'd
10-12-040-0817	UBCM-LGDAP Document Revitalization	(63,910)	-	-	-	-	-	
10-12-040-0818	RDBN fed Gas Tax Grant - SHS		(60,000)	-	(20,000)	(20,000)	-	To SHS reserve
10-12-040-0820	NDIT - PLANNER/DEVELOPMENT OFFICER	(91,500)	(100,000)	(100,000)	-	-	-	
10-12-040-0821	NDIT - RREIF -LABOUR MARKET RESEARCH PLAN		(45,000)	-	-	-	-	NEW
10-12-040-0835	NDIT BUSINESS FACADE PROGRAM	(20,000)	-	(20,000)	(20,000)	(20,000)	(20,000)	Not participating in 2026
10-12-040-0840	LOCAL GOV HOUSING INITIATIVES CAP	(112,133)	(9,744)	-	-	-	-	CF 2025 - in Deferred Revenue
10-12-040-0845	CARBON TAX GRANT -LGCAP	-	-	-	-	-	-	3 years rec'd 2024 > into Carbon Reserve
10-12-040-0846	UBCM- Gas Tax /Community Works Fund (CWF) CCBF	(126,521)	(126,521)	(126,521)	(126,521)	(126,521)	(126,521)	
10-12-040-0850	NW BC Resource Benefits Alliance Funds	(5,511,291)	-	-	(1,837,097)	(1,837,097)	(1,837,097)	
10-12-040-0852	Northern Health-Vision Zero grant (signage)	-	-	-	-	-	-	Grant declined, expense removed below
	NET Project 040: Provincial	(6,674,105)	(634,839)	(311,521)	(2,068,618)	(2,068,618)	(2,048,618)	
Project 142: Seniors Helping Seniors								
10-12-142-0913	SHS DONATIONS	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	
10-12-142-0935	SHS BETTER AT HOME GRANT - AUTUMN	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	
	NET Project 142: Seniors Helping Seniors	(11,200)	(11,200)	(11,200)	(11,200)	(11,200)	(11,200)	
TOTAL Dept 12: CONDITIONAL TRANSFERS FROM OTHER GOV'TS		(6,753,307)	(747,357)	(325,721)	(2,082,818)	(2,082,818)	(2,062,818)	
Dept 14: CONDITIONAL TRANSFERS FROM REG. GOV'T								
Project 050: Regional								
10-14-050-0840	RDBN - FIRE PROTECTION	(207,731)	(239,404)	(244,192)	(249,076)	(254,057)	(259,139)	
10-14-050-0845	RDBN - ARENA OPERATIONS	(38,250)	(45,000)	(46,125)	(47,278)	(48,460)	(49,672)	Increased 2026 - +2.5% CPI/yr aft
10-14-050-0847	RDBN - LUCK BAY FIRE PROTECTION	(36,725)	(51,757)	(52,792)	(53,848)	(54,925)	(56,023)	
10-14-050-0848	RDBN - SENIOR TRANSIT SERVICES (SHS)	(20,000)	-	-	-	-	-	Now rec'd by RDBN's CCBF CWF Grant
	NET Project 050: Regional	(302,706)	(336,161)	(343,109)	(350,202)	(357,442)	(364,834)	
TOTAL Dept 14: CONDITIONAL TRANSFERS FROM REG. GOV'T		(302,706)	(336,161)	(343,109)	(350,202)	(357,442)	(364,834)	
10-16-270-0850	ALLOCATION FROM PRIOR YEAR SURPLUS		(400,000)	-	-	-	-	To Stabilization Reserve
Dept 16: OTHER TRANSFERS & OTHER GOV'T COLLECTION								
<i>Project 280: Other Gov't Collections</i>								
10-16-280-0870	LOCAL SCHOOL TAXES	(392,643)	(392,643)	(392,643)	(392,643)	(392,643)	(392,643)	Flow through - same amount paid out
10-16-280-0875	NON-RESIDENTIAL SCHOOL TAXES	(570,833)	(570,833)	(570,833)	(570,833)	(570,833)	(570,833)	Flow through - same amount paid out

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
10-16-280-0877	POLICE TAXES	(113,668)	(113,668)	(113,668)	(113,668)	(113,668)	(113,668)	Flow through - same amount paid out
10-16-280-0880	NORTHERN INTERIOR REGIONAL HOSPITAL	(486,228)	(486,228)	(486,228)	(486,228)	(486,228)	(486,228)	Flow through - same amount paid out
10-16-280-0885	REGIONAL DISTRICT TAXES	(433,989)	(433,989)	(433,989)	(433,989)	(433,989)	(433,989)	Flow through - same amount paid out
10-16-280-0890	MFA TAXES	(87)	(87)	(87)	(87)	(87)	(87)	Flow through - same amount paid out
10-16-280-0895	BCAA TAXES	(32,752)	(32,752)	(32,752)	(32,752)	(32,752)	(32,752)	Flow through - same amount paid out
	NET Project 280: Other Gov't Collections	(2,030,200)	(2,030,200)	(2,030,200)	(2,030,200)	(2,030,200)	(2,030,200)	
Project 290: Own Funds								
10-16-290-0900	FROM WATER REVENUE	(57,150)	(58,293)	(59,458)	(60,648)	(61,861)	(63,098)	
10-16-290-0905	FROM SEWER REVENUE	(57,150)	(58,293)	(59,458)	(60,648)	(61,861)	(63,098)	
10-16-290-0910	FROM ARENA	(11,430)	(11,659)	(11,892)	(12,130)	(12,372)	(12,620)	
10-16-290-0915	FROM SANITATION	(6,757)	(6,892)	(7,030)	(7,170)	(7,314)	(7,460)	
10-16-290-0920	FROM COMMUNITY FOREST RESERVE	(20,000)	(19,000)	(19,000)	(19,000)	(19,000)	(19,000)	Rec program: revenue - expenses
10-16-290-0931	FROM COVID-19 RESTART GRANT	(134,352)	(59,584)	-	-	-	-	Offsets Janitorial Costs
10-16-290-0940	FROM NWBC RESOURCE BENEFITS ALLIANCE RESERVE	(109,511)	(111,591)	(113,713)	(215,877)	(221,073)	(225,364)	R.Poole (2025-28)/Planner (2028)/Asset Coor (2025-28)
	NET Project 290: Own Funds	(418,849)	(325,311)	(270,551)	(375,472)	(383,480)	(390,639)	
TOTAL Dept 16: OTHER TRANSFERS & OTHER GOV'T COLLECTION		(2,449,049)	(2,355,511)	(2,300,751)	(2,405,672)	(2,413,680)	(2,420,839)	
TOTAL REVENUE		(15,367,205)	(9,902,898)	(9,204,389)	(11,283,697)	(11,505,293)	(11,721,885)	
Dept 20: GENERAL GOVERNMENT EXPENSE								
Project 300: Legislative Government								
10-20-300-1005	COUNCIL STIPENDS	84,660	90,000	91,800	93,636	95,509	97,419	Increased based on 2024 + 2025 actuals
10-20-300-1010	COUNCIL MEETINGS & OTHER COMMITTEES EXPENSES	2,500	10,650	10,803	10,959	11,118	11,280	Includes Council to Council and Committees lines
10-20-300-1050	COUNCIL AUTHORIZED EXPENSES	8,000	8,500	12,100	9,500	7,300	7,300	
10-20-300-1087	COUNCIL INSURANCE	1,400	1,000	1,020	1,040	1,061	1,082	Updated to 2026 rate
10-20-300-1100	COUNCIL TRAVEL	45,000	49,000	49,980	50,980	51,999	53,039	
10-20-300-1120	COUNCIL MEMBERSHIP FEES	2,800	3,000	3,060	3,121	3,184	3,247	Updated
10-20-300-1125	COUNCIL WORKSHOPS & TRAINING	3,000	3,000	3,000	3,000	3,000	3,000	
10-20-300-1150	COUNCIL OFFICE, PRINTING & PHONE EXPENSES	750	5,965	6,084	6,206	6,330	6,457	Printing & cell phone included
10-20-300-1155	SCHOLARSHIPS AND AWARDS	1,500	1,500	1,500	1,500	1,500	1,500	
10-20-300-1220	GRANTS IN AID	71,650	68,750	68,750	68,750	68,750	68,750	\$55k + \$13,750 from Events Truth & Rec 2025-2029
10-20-300-2600	WAGE BENEFITS - COUNCIL	4,800	4,500	4,590	4,682	4,775	4,871	updated
	NET Project 300: Legislative Government	243,146	245,865	252,687	253,374	254,526	257,946	
Project 305: Administrative Functions								
10-20-305-1000	SALARY - ADMINISTRATION	143,310	699,567	717,056	734,982	753,357	772,191	
10-20-305-1060	ADVERTISING GENERAL	6,000	9,120	9,302	9,488	9,678	9,872	
10-20-305-1065	CONSULTING & ENGINEERING FEES GENERAL	4,000	16,000	16,000	16,000	16,000	16,000	
10-20-305-1070	ANNUAL AUDIT - LEGISLATED	30,600	31,212	31,836	32,473	33,122	33,785	
10-20-305-1073	STRATEGIC PLAN	-	-	20,000	-	-	-	Next in 2031
10-20-305-1075	LEGAL FEES	60,000	61,200	62,424	63,672	64,946	66,245	
10-20-305-1085	LIABILITY INSURANCE	6,240	6,490	6,749	7,019	7,300	7,592	
10-20-305-1092	VEHICLE INSURANCE	510	520	531	541	552	563	

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
10-20-305-1122	STAFF BUSINESS MEETINGS	650	1,850	1,887	1,925	1,963	2,002	
10-20-305-1124	RETENTION AND TEAM BUILDING	12,500	12,750	12,750	12,750	13,005	13,265	
10-20-305-1125	ADMIN MEMBERSHIPS	3,500	3,570	3,641	3,714	3,789	3,864	
10-20-305-1135	TAX SALE EXPENSES	3,500	3,500	3,570	3,641	3,714	3,789	
10-20-305-1138	RECRUITING EXPENSES	6,500	6,630	6,763	6,898	7,036	7,177	
10-20-305-1140	ELECTION/REFERENDUM EXPENSES	510	10,000	500	510	520	10,531	
10-20-305-2600	ADMIN CPP/EI/MPP/HEALTH/WCB	160,000	194,500	199,363	204,347	209,455	214,692	2026 Increased based on actuals; incremental increases
10-20-305-2605	POOLE CONSULTING SERVICES - RBA	5,511	5,511	5,511	5,511	6,500	6,500	Est increase with new agreement
NET Project 305: Administrative Functions		975,609	1,062,420	1,097,883	1,103,472	1,130,938	1,168,067	
Project 310: Office Costs								
10-20-310-1150	OFFICE SUPPLIES & PRINTING	16,000	24,480	24,970	25,469	25,978	26,498	Combined with Printing
10-20-310-1160	POSTAGE COSTS	8,000	8,160	8,323	8,490	8,659	8,833	
10-20-310-1162	BANK FEES	7,140	7,283	7,428	7,577	7,729	7,883	
10-20-310-1170	TELEPHONE COSTS	7,500	8,898	9,076	9,257	9,443	9,631	
10-20-310-1210	OFFICE EQUIPMENT AND MAINTENANCE	10,000	3,500	3,570	3,641	3,714	3,789	
NET Project 310: Office Costs		57,864	52,321	53,367	54,435	55,523	56,634	
Project 312: Information Technology								
10-20-312-1150	COMPUTER UPGRADES	10,000	10,200	10,404	10,612	10,824	11,041	
10-20-312-1165	INTERNET	2,500	2,550	2,601	2,653	2,706	2,760	
10-20-312-1190	SOFTWARE SUBSCRIPTIONS	90,000	101,440	103,469	105,538	107,649	109,802	Ec Dev & Planning subsc. Marmak \$9K + MAIS \$9K
10-20-312-1320	EMAIL/WEBSITE HOSTING AND MAINTENANCE	8,800	8,976	9,156	9,339	9,525	9,716	
NET Project 312: Information Technology		111,300	123,166	125,629	128,142	130,705	133,319	
Project 315: Travel & Development								
10-20-315-1105	ADMIN CONFERENCES COURSES + TRAVEL	49,000	49,980	50,980	51,999	53,039	54,100	Combined 3 similar accounts
NET Project 315: Travel & Development		49,000	49,980	50,980	51,999	53,039	54,100	
Project 320: Events								
10-20-320-1150	SUPPLIES/EVENT BANNERS/SIGNAGE	3,000	3,000	3,000	3,000	3,000	3,000	
10-20-320-1231	FIREWORKS	10,000	10,200	10,404	10,612	10,824	11,041	
10-20-320-1235	CANADA DAY COMMUNITY EVENT non-grant dep	8,000	8,160	8,160	8,160	8,160	8,160	Potential \$8K offset
10-20-320-1236	CANADA DAY SPECIAL- GRANT DEPENDENT	-	17,440	-	-	-	-	2026-Special FIFA \$5K grant dependent
10-20-320-1238	HALLOWEEN	3,060	3,121	3,184	3,247	3,312	3,378	
10-20-320-1242	FAMILY DAY	2,000	2,040	2,081	2,122	2,165	2,208	
10-20-320-1245	SANTA CLAUS PARADE	2,000	2,000	2,040	2,081	2,122	2,165	
10-20-320-1246	PARTICIPATION		2,040	2,081	2,122	2,165	2,165	\$1412.04 from 2025 in Deferred Rev
10-20-320-1247	NIGHT MARKET	4,500	4,590	4,682	4,775	4,871	4,968	
10-20-310-1262	OTHER COMMUNITY EVENTS	-	2,831	2,888	2,945	3,004	3,064	
NET Project 320: Events		35,360	55,422	38,519	39,065	39,624	40,150	
Project 322: Economic Development								
10-20-322-1000	SALARY - ECONOMIC DEVELOPMENT	78,280	87,500	89,688	91,930	94,228	96,584	50k of salary covered by NDIT grant (exempt position)
10-20-322-1010	MEETING EXPENSES	1,020	1,040	1,061	1,082	1,104	1,126	
10-20-322-1060	ADVERTISING EC DEV	6,500	8,000	8,000	8,000	8,000	8,000	Add \$2000/yr billboard
10-20-322-1100	CONFERENCES & COURSES & TRAVEL	1,200	4,734	4,829	4,925	5,024	5,124	Combined 3 similar lines (& their budgets)

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
10-20-322-1125	MEMBERSHIPS	714	728	743	758	773	788	
10-20-322-1350	Rural Transit Solutions Feasibility Expense CF2025	50,000	50,000					CF From 2025 (\$ in Deferred Rev)-confirmed
10-20-322-1805	BRE-FACADE NDIT PROG	20,000	-	20,000	20,000	20,000	20,000	not participating 2026
10-20-322-1808	MEDICAL RECRUITMENT EXPENDITURES	-	70,000	-	-	-	-	Resolution 2025-21-04
10-20-322-1810	NDIT - RREIF LABOUR MARKET RESEARCH EXPENSES		50,000	-	-	-	-	Resolution 2025-21-06
10-20-322-2600	CPP/EI/MPP/HLTH/WCB	20,600	21,012	21,432	21,861	22,298	22,744	
	NET Project 322: Economic Development	221,414	293,015	145,752	148,556	151,427	154,366	
Project 325: Visitor Information Centre								
10-20-325-1001	WAGES - SUMMER WORKERS - VISTOR CENTRE	27,200	27,744	28,299	28,865	29,442	30,031	
10-20-325-1087	PROPERTY INSURANCE	639	651	664	678	691	705	
10-20-325-1150	TOURISM SHIPPING	850	867	884	902	920	938	
10-20-325-1150	OFFICE SUPPLIES	250	255	260	265	271	276	
10-20-325-1162	INTERAC	510	520	531	541	552	563	
10-20-325-1165	INTERNET EXPENSE	510	1,320	1,346	1,373	1,401	1,429	
10-20-325-1170	TELEPHONE EXPENSES	864	881	899	917	935	954	
10-20-325-1275	TOURIST BUILDING MAINTENANCE	4,080	4,162	4,245	4,330	4,416	4,505	
10-20-325-1280	BC HYDRO COSTS	480	490	499	509	520	530	
10-20-325-1285	PNG COSTS	1,600	1,632	1,665	1,698	1,732	1,767	
10-20-325-1300	GROUNDS UPKEEP	1,450	1,479	1,509	1,539	1,570	1,601	
10-20-325-1305	ALARM MONITORING/JANITORIAL	1,400	1,428	1,457	1,486	1,515	1,546	
10-20-325-2600	CPP/EI/MPP/HLTH/WCB/EHT	9,000	4,155	4,238	4,323	4,409	4,498	Decreased based on actuals
	NET Project 325: Visitor Information Centre	49,333	45,584	46,496	47,426	48,374	49,342	
Project 330: Structures, Halls & Grounds								
10-20-330-1087	MUNICIPAL BUILDING PROPERTY INSURANCE	3,749	4,500	4,590	4,682	4,775	4,871	Increased
10-20-330-1275	MUNICIPAL BUILDING MAINTENANCE	15,000	15,300	15,606	15,918	16,236	16,561	
10-20-330-1280	BC HYDRO COSTS	7,000	7,140	7,283	7,428	7,577	7,729	
10-20-330-1285	MUNICIPAL BUILDING JANITORIAL	19,000	19,380	19,768	20,163	20,566	20,978	
10-20-330-1305	MUNICIPAL BUILDING ALARM SYSTEM/MONITORING	3,600	3,600	3,600	3,600	3,600	3,672	
10-20-330-1306	BUILDING/ASSET APPRAISAL	5,500	30,000	12,000	12,000	12,000	35,000	SunCorp appraisals
	NET Project 330: Structures, Halls & Grounds	53,849	79,920	62,846	63,791	64,755	88,810	
Project 335: Planning and Development (NEW)								
10-20-335-1000	LAND USE PLANNER/DEV SERVICES COORD	85,000	87,550	89,301	91,087	92,909	94,767	Grant covered 2026-2028
10-20-335-1077	HOUSING NEEDS REPORT	-	-	-	-	60,000	-	
10-20-335-1310	OCP/ZONING BYLAW	-	-	-	-	-	10,000	
10-20-335-1320	LOCAL GOVERNMENT HOUSING INITIATIVES CAP.	112,133	9,744	-	-	-	-	2025 CF - Deferred Revenue
10-20-335-2600	PLANNING CPP/EI/MPP/HEALTH/WCB	25,000	25,000	25,500	26,010	26,530	27,061	
	Net Project 335: Planning and Development	288,043	122,294	114,801	117,097	179,439	131,828	
TOTAL Dept 20: GENERAL GOVERNMENT EXPENSE		2,084,917	2,129,987	1,988,961	2,007,358	2,108,350	2,134,560	
Dept 22: PROTECTIVE SERVICES								
Project 305: Administrative Functions								
10-22-305-1000	FIRE CHIEF SALARY	106,000	108,120	110,282	112,488	114,738	117,033	

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
10-22-305-1001	FIRE FIGHTER/BYLAW OFFICER	81,000	82,620	84,272	85,958	87,677	89,431	
10-22-305-1002	DEPUTY CHIEF	92,185	90,000	91,800	93,636	95,509	97,419	
10-22-305-1003	FIRE FIGHTER/FIRE SMART COORD	81,000	66,000	67,320	68,666	70,040	71,441	
10-22-305-1045	OFFICER COVERAGE	8,500	7,950	8,109	8,271	8,437	8,605	
10-22-305-1085	INSURANCE LIABILITY	5,100	4,000	4,080	4,162	4,245	4,330	
10-22-305-1086	V FIRE FIGHTER HEALTH INSURANCE	6,000	6,120	6,242	6,367	6,495	6,624	
10-22-305-1125	MEMBERSHIPS & SUBSCRIPTIONS	1,800	1,800	1,836	1,873	1,910	1,948	
10-22-305-1410	FIRE FIGHTER WAGES	55,000	56,100	57,222	58,366	59,534	60,724	
10-22-305-2600	CPP/EI/MPP/HEALTH/MSP/WCB	100,000	102,000	104,040	106,121	108,243	110,408	
10-22-305-3005	RECRUITMENT & RETENTION FD	800	5,000	5,100	5,202	5,306	5,412	FD recruitmt advertising & outreach, staff recognition
10-22-305-7215	UNIFORMS & CLOTHING	4,000	3,500	3,570	3,641	3,714	3,789	
NET Project 305: Administrative Functions		541,385	533,210	543,874	554,752	565,847	577,164	
Project 310: Office Costs								
10-22-310-1150	OFFICE SUPPLIES	3,500	3,570	3,641	3,714	3,789	3,864	
10-22-310-1170	FIRE DEPT TELEPHONES	5,202	5,300	5,406	5,514	5,624	5,737	
10-22-310-1195	OFFICE EQUIPMENT AND FIXTURES	4,872	4,700	4,794	4,890	4,988	5,087	
10-22-310-1198	Plotter/Scanner Lease & Consumables	6,800	5,050	5,150	5,200	5,250	5,355	
10-22-310-1500	FD INTERNET	1,900	1,938	1,977	2,016	2,057	2,098	
NET Project 310: Office Costs		22,274	20,558	20,968	21,335	21,707	22,141	
Project 315: Travel & Development								
10-22-315-1105	CONVENTIONS AND SEMINARS	7,000	5,000	5,100	5,202	5,306	5,412	
10-22-315-1110	FIRE DEPT. TRAINING & DEVELOPMENT	25,500	16,000	16,320	16,646	16,979	17,319	
NET Project 315: Travel & Development		33,000	21,000	21,420	21,848	22,285	22,731	
Project 330: Structures, Halls & Grounds								
10-22-330-1087	FIREHALL BUILDING INSURANCE	5,784	5,900	6,018	6,138	6,261	6,386	
10-22-330-1275	FIREHALL BUILDING MAINTENANCE	12,240	12,965	13,224	13,489	13,758	14,034	Key Fob system \$480/yr
10-22-330-1280	B.C. HYDRO COSTS	9,700	6,500	6,630	6,763	6,898	7,036	
10-22-330-1285	P.N.G. COSTS	10,000	11,500	11,730	11,965	12,204	12,448	
10-22-330-1305	FIREHALL JANITOR	8,500	7,500	7,650	7,803	7,959	8,118	
10-22-330-1440	HYDRANT MAINT. INTERNAL EXPENSE	11,365	11,500	11,730	11,965	12,204	12,448	
10-22-330-1519	GEN SET MAIN FIREHALL (NEW)	500	750	765	780	796	812	
NET Project 330: Structures, Halls & Grounds		58,089	56,615	57,747	58,902	60,080	61,282	
Project 340: Emergency Communications								
10-22-340-1170	CELL / SATELLITE PHONES	900	-	-	-	-	-	Included in FD Telephone above
10-22-340-1425	PAGERS/RADIOS REPAIR & REPLACE	14,000	4,000	4,000	12,000	4,000	4,000	
NET Project 340: Emergency Communications		14,900	4,000	4,000	12,000	4,000	4,000	
Project 350: Road Rescue								
10-22-350-1092	RESCUE VEHICLE INSURANCE	1,326	1,200	1,224	1,248	1,273	1,299	
10-22-350-1455	RESCUE EQUIPMENT MAIN & 399:399SUPPLIES	2,040	2,081	2,122	2,165	2,208	2,252	
10-22-350-1460	FUEL & OIL - RESCUE VEHICLE	1,020	750	765	780	796	812	
10-22-350-1465	RESCUE TRAINING	15,300	15,606	10,000	10,200	10,404	10,612	
10-22-350-1570	MAINTENANCE - #RESCUE 11	3,570	2,500	2,550	2,601	2,653	2,706	
NET Project 350: Road Rescue		23,256	22,137	16,661	16,995	17,335	17,681	

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
Project 352: Sowchea Fire Hall								
10-22-352-1150	SOWCHEA FIRE HALL EXPENSES	4,000	5,000	5,100	5,202	5,306	5,412	May be reimbursable from RDBN
10-22-352-1519	GEN SET MAINT SOWCHEA FIREHALL (NEW)	500	1,716	1,750	1,785	1,821	1,857	Increased based on actuals, monthly inspection
NET Project 352: Sowchea Fire Hall		4,500	6,716	6,850	6,987	7,127	7,270	
Project 355: Vehicles & Equipment								
10-22-355-1000	VEHICLE AND EQUIPMENT EXPENSE	20,400	21,000	21,420	21,848	22,285	22,731	Includes maintenance budget
10-22-355-1092	FIRE DEPT VEHICLE INSURANCE	11,700	11,934	12,173	12,416	12,664	12,918	
10-22-355-1455	EQUIPMENT OPERATION & SUPPLIES	5,610	5,722	5,837	5,953	6,072	6,194	
10-22-355-1460	FUEL & OIL	10,710	7,000	7,140	7,283	7,428	7,577	
10-22-355-1465	TURN OUT GEAR EXPENSE	12,240	12,485	12,734	12,989	13,249	13,514	
10-22-355-1470	SELF CONTAINED BREATHING APPARATUS	5,000	4,500	4,500	4,500	4,500	4,500	
10-22-355-1475	MAINTENANCE SQUAD #21	-	-	-	-	-	-	
10-22-355-1480	FIREFIGHTING TOOLS & EQUIPMENT	10,200	7,500	7,650	7,803	7,959	8,118	
10-22-355-1569	MAINTENANCE - #LADDER 12	-	-	-	-	-	-	
10-22-355-1570	MAINTENANCE - #ENGINE 11	-	-	-	-	-	-	
10-22-355-1571	MAINTENANCE - #ENGINE 21	-	-	-	-	-	-	
10-22-355-1575	MAINTENANCE #COMMAND-1	-	-	-	-	-	-	
10-22-355-1578	MAINTENANCE #TENDER-11	-	-	-	-	-	-	
10-22-355-1580	MAINTENANCE ENGINE #14	-	-	-	-	-	-	
NET Project 355: Vehicles & Equipment		75,860	70,141	71,454	72,793	74,159	75,552	
TOTAL Dept 22: PROTECTIVE SERVICES		773,264	734,377	742,975	765,612	772,540	787,821	
Dept 24: EMERGENCY TRAINING & MANAGEMENT								
Project 345: Fire Training Facility								
10-24-345-1087	TRAINING FACILITY PROPERTY INSURANCE	1,875	1,912	1,951	1,990	2,029	2,070	
10-24-345-1271	FIRE TRAINING INSTRUCTION - FEES & TRAVEL	-	5,000	5,000	5,000	5,000	5,000	2 courses/yr
10-24-345-1275	BUILDING AND GROUNDS MAINTENANCE	5,000	5,100	5,202	5,306	5,412	5,520	
10-24-345-1280	HYDRO	1,734	500	510	520	531	541	
10-24-345-1285	PACIFIC NORTHERN GAS	1,500	1,400	1,428	1,457	1,486	1,515	
10-24-345-1405	FTC TRAINING SUPPLIES	3,060	3,121	3,184	3,247	3,312	3,378	
10-24-345-1467	PROPANE - TRAINING	1,500	500	510	520	531	541	
NET Project 345: Fire Training Facility		15,689	17,533	17,784	18,040	18,301	18,567	
Project 360: Emergency Management								
10-24-360-1120	ESS TRAINING (RDBN FUNDED)	6,000	6,000	6,000	6,000	6,000	6,000	
10-24-360-1210	EMERGENCY MANAGEMENT EQUIPMENT	1,500	500	500	1,500	500	500	
10-24-360-1232	UBCM-CEPF Public Notification & Evac		39,400					CF 2025
10-24-360-1235	INDIGENOUS ENGAGEMENT GRANT	40,000	40,000	-	-	-	-	CF 2024
10-24-360-1270	2025 Joint ESS Expenses NW (Grant Funded)	80,000	71,782	-	-	-	-	CF 2025
10-24-360-1285	Joint EOC Expenses NW (Grant Funded)	80,000	77,391	-	-	-	-	CF 2025
NET Project 360: Emergency Management		663,033	235,073	6,500	7,500	6,500	6,500	
TOTAL Dept 24: EMERGENCY TRAINING & MANAGEMENT		678,722	252,606	24,284	25,540	24,801	25,067	
Dept 26: OTHER PROTECTION								
Project 365: Ambulance Station								
10-26-365-1087	AMBULANCE STN INSURANCE	1,441	1,600	1,632	1,665	1,698	1,732	Updated

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
10-26-365-1275	AMBULANCE STN REPAIRS	3,060	3,000	3,060	3,121	3,184	3,247	
	NET Project 365: Ambulance Station	4,501	4,600	4,692	4,786	4,882	4,979	
Project 375: Building Inspection								
10-26-375-1030	BUILDING INSPECTOR SALARY	31,902	35,043	35,744	36,459	37,188	37,932	
	NET Project 375: Building Inspection	31,902	35,043	35,744	36,459	37,188	37,932	
Project 380: Animal Control								
10-26-380-1085	INSURANCE	2,244	800	816	832	849	866	
10-26-380-1150	ANIMAL CONTROL SUPPLIES	1,000	2,000	1,000	1,000	1,000	1,020	
10-26-380-1151	VETRINARIAN EXPENSES	3,000	1,500	3,000	3,000	3,000	3,060	
10-26-380-1275	BUILDING/KENNEL MAINT	5,000	5,350	5,457	5,566	5,677	5,791	Added \$250/yr for fence maint (Capital Budget)
10-26-380-1285	KENNEL UTILITIES	1,000	1,000	1,000	1,000	1,000	1,020	
10-26-380-1490	DOG TAGS	200	220	224	229	233	238	
	NET Project 380: Animal Control	12,444	10,870	11,497	11,627	11,760	11,995	
Project 390: Bylaw Enforcement								
10-26-390-1092	BYLAW VEHICLE INSURANCE & EXPENSES (VAN)	-	3,400	3,468	3,537	3,608	3,680	
10-26-390-1100	BYLAW ENFORCEMENT EXPENSES	4,470	2,000	2,040	2,081	2,122	2,165	
	NET Project 390: Bylaw Enforcement	4,470	5,400	5,508	5,618	5,731	5,845	
TOTAL Dept 26: OTHER PROTECTION		53,317	55,913	57,441	58,490	59,560	60,751	
Dept 30: PUBLIC WORKS COMMON SERVICES								
Project 305: Administrative Functions Note: Labour negotiations underway								
10-30-305-1000	DIRECTOR OF PW	120,000	118,000	120,950	123,974	127,073	130,250	
10-30-305-1001	WAGES - FORMAN	108,000	110,160	112,363	114,610	116,903	119,241	
10-30-305-1002	BUILDING FACILITIES ASSET SPECIALIST WAGES (PT)	40,000	40,800	41,616	42,448	43,297	44,163	
10-30-305-1003	CAPITAL ASSET AND PROJECTS COORDINATOR WAGES	104,000	106,080	108,202	110,366	112,573	114,824	Funded by NWRBA
10-30-305-1085	LIABILITY INSURANCE	7,500	7,650	7,803	7,959	8,118	8,281	
10-30-305-1092	Vehicle Insurance - Janitorial	3,000	3,060	3,121	3,184	3,247	3,312	
10-30-305-1110	PW CONFERENCES & TRAINING	22,040	25,000	25,500	26,010	26,530	27,061	Increase to \$25K for 2026
10-30-305-1111	STANDBY CHARGE	50,500	51,510	52,540	53,591	54,663	55,756	
10-30-305-1125	MEMBERSHIPS	765	780	796	812	828	845	
10-30-305-1150	SAFETY SUPPLIES	2,000	3,500	3,570	3,641	3,714	3,789	Increase 2026 to \$3500
10-30-305-1155	PUBLIC WORKS OFFICE SUPPLIES	3,500	3,570	3,641	3,714	3,789	3,864	
10-30-305-1160	COMPUTER & ASSET MGMT	10,530	1,560	1,591	1,623	1,655	1,689	
10-30-305-2360	RADIO LICENCE	714	728	743	758	773	788	
10-30-305-2365	SAFETY MEETINGS	2,640	11,500	11,730	11,965	12,204	12,448	Staff hours - legislative requirement
10-30-305-2368	COVERALLS	7,500	7,650	7,803	7,959	8,118	8,281	
10-30-305-2370	BOOT REFUNDS/MEDICALS/GLASSES - P.W. CREW	7,500	7,650	7,803	7,959	8,118	8,281	
10-30-305-2600	CPP/EI/MPP/HEALTH/MSP/WCB	98,810	100,786	102,802	104,858	106,955	109,094	
	NET Project 305: Administrative Functions	588,999	599,985	612,574	625,431	638,559	651,966	
Project 355: Vehicles & Equipment								
10-30-355-1000	FLEET EXP BUDGET PLACE HOLDER	325,000	284,750	290,445	296,254	302,179	308,223	
10-30-355-1085	FUEL TANK W DISPENSER LEASE	6,867	7,073	7,214	7,359	7,506	7,656	
10-30-355-1086	ATTACHMENT MAINTENANCE/REPAIRS	2,500	2,575	2,652	2,732	2,814	2,898	

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
10-30-355-1087	PUBLIC WORKS EQUIPMENT INSURANCE	4,677	4,818	4,962	5,111	5,264	5,422	
10-30-355-1092	PUBLIC WORKS VEHICLE INSURANCE	-	-	-	-	-	-	Built into each Unit GL
10-30-355-1450	SMALL TOOLS	-	10,000	10,000	10,000	10,000	10,000	From Fleet Replacement Plan
10-30-355-1460	VEHICLE FUEL AND LUBRICANTS	-	-	-	-	-	-	
10-30-355-1501	2013 SIERRA MAINT	-	-	-	-	-	-	
10-30-355-1502	2023 CHEVROLET 1500 CREW CAB (UNIT 2)	-	-	-	-	-	-	
10-30-355-1503	2014 SILVERADO CREW MAINT (UNIT 3)	-	-	-	-	-	-	
10-30-355-1504	2003 SIERRA FLATDECK MAINT (UNIT 4)	-	-	-	-	-	-	
10-30-355-1505	2006 SILVERADO (UNIT 5)	-	-	-	-	-	-	
10-30-355-1506	2023 CHEV WHT CREW (UNIT 6)	-	-	-	-	-	-	
10-30-355-1507	2012 SILVERADO CREW MAINT (UNIT 7)	-	-	-	-	-	-	
10-30-355-1508	1998 F150 (UNIT 8)	-	-	-	-	-	-	
10-30-355-1509	FERRIS MOWER	-	-	-	-	-	-	
10-30-355-1510	2011 SILVERADO CREW W/S MAINT (UNIT 10)	-	-	-	-	-	-	
10-30-355-1511	1997 CAT EXCAVATOR MAINT (UNIT 11)	-	-	-	-	-	-	
10-30-355-1512	2014 JD GRADER MAINT (UNIT 12)	-	-	-	-	-	-	
10-30-355-1513	2008 KOMATSU LOADER MAINT (UNIT 13)	-	-	-	-	-	-	
10-30-355-1514	SMALL TOOLS AND MAINTENANCE	-	-	-	-	-	-	
10-30-355-1515	TOOLCAT MAINT (UNIT 15)	-	-	-	-	-	-	
10-30-355-1516	SNOWBLOWER ATTACHMENT MAINT (UNIT 16)	-	-	-	-	-	-	
10-30-355-1517	PRESSURE WASHER	-	-	-	-	-	-	
10-30-355-1518	2013 JD BACKHOE/LOADER MAINT (UNIT 18)	-	-	-	-	-	-	
10-30-355-1519	GEN SET MAINTENANCE RESERVE Lift Stn	-	-	-	-	-	-	
10-30-355-1520	2011 SINGLE AXLE DUMP TRUCK MAINT (UNIT 20)	-	-	-	-	-	-	
10-30-355-1521	2016 SINGE AXLE DUMP TRUCK	-	-	-	-	-	-	
10-30-355-1523	VACTOR MAINTENANCE (UNIT 23)	-	-	-	-	-	-	
10-30-355-1524	SWEEPER(UNIT 24)	-	-	-	-	-	-	
10-30-355-1525	GROOMER PACKER	-	-	-	-	-	-	
10-30-355-1526	2023 EXCAVATOR MINI (UNIT 26)	-	-	-	-	-	-	
10-30-355-1529	2021 FORD F-150 XLT HYBRID	-	-	-	-	-	-	
10-30-355-1535	TANDEM TRAILER (UNIT 35)	-	-	-	-	-	-	
10-30-355-1536	GEN SET MAINTENANCE (COTTONWOOD)	-	-	-	-	-	-	
10-30-355-1560	2022 TOYOTA RAV4 HYBRID (UNIT 60) now							
10-30-355-1590	SHOP SUPPLIES	21,000	21,630	22,279	22,947	23,636	24,345	
	NET Project 355: Vehicles & Equipment	360,044	330,846	337,553	344,403	351,399	358,544	
Project 400: Works Shop/Yard						-		
10-30-400-1087	PROPERTY INSURANCE	7,690	8,900	9,078	9,260	9,445	9,634	Updated
10-30-400-1150	OFFICE/SAFETY SUPPLIES	4,080	4,162	4,245	4,330	4,416	4,505	
10-30-400-1170	PUBLIC WORKS TELEPHONE	8,500	8,670	8,843	9,020	9,201	9,385	
10-30-400-1275	SHOP MAINTENANCE	58,575	59,747	60,941	62,160	63,403	64,672	
10-30-400-1280	PUBLIC WORKS SHOP POWER	4,800	4,896	4,994	5,094	5,196	5,300	
10-30-400-1285	PUBLIC WORKS SHOP PNG COSTS	20,000	20,400	20,808	21,224	21,649	22,082	
10-30-400-1519	GEN SET MAINT PW SHOP	1,200	1,224	1,248	1,273	1,299	1,325	

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
10-30-400-2350	YARD SEWER MAINTENANCE	1,421	1,449	1,478	1,508	1,538	1,569	
10-30-400-2355	YARD MAINTENANCE	30,000	15,600	15,912	16,230	16,555	16,886	
	NET Project 400: Works Shop/Yard	136,265	125,047	127,548	130,099	132,701	135,355	
Project 414: Boulevards								
10-30-414-1255	STREET LIGHTING - HYDRO	75,000	76,500	78,030	79,591	81,978	84,438	
	NET Project 414: Boulevards	75,000	76,500	78,030	79,591	81,978	84,438	
TOTAL Dept 30: PUBLIC WORKS COMMON SERVICES		1,160,309	1,132,377	1,155,705	1,179,523	1,204,637	1,230,302	
Dept 32: ROADS AND STREETS								
Project 410: Gravel Roads								
10-32-410-1087	DOUGLAS ST. BRIDGE INSURANCE	1,122	1,280	1,306	1,332	1,358	1,386	Updated
10-32-410-1600	ROAD BASE REPAIR	25,000	25,500	26,010	26,530	27,061	27,602	
10-32-410-1605	ROAD GRADING	15,750	16,065	16,386	16,714	17,048	17,389	
10-32-410-1610	DUST CONTROL	38,000	38,760	39,535	40,326	41,132	41,955	
10-32-410-1615	FIRE HYDRANT MAINTENANCE & REPAIR	10,000	10,200	10,404	10,612	10,824	11,041	
	NET Project 410: Gravel Roads	89,872	91,805	93,641	95,514	97,424	99,373	
Project 412: Paved Roads								
10-32-412-1620	HAND PATCHING	4,200	4,410	4,631	4,862	5,105	5,360	
10-32-412-1630	CRACK SEALING	10,200	10,404	10,612	10,824	11,041	11,593	
10-32-412-1635	SHOULDER GRADING	2,550	2,601	2,653	2,706	2,760	2,898	
10-32-412-1640	STREET SWEEPING	26,530	27,061	27,602	28,154	28,717	30,153	
	NET Project 412: Paved Roads	43,480	44,476	45,498	46,546	47,623	50,004	
Project 414: Boulevards								
10-32-414-1640	STREET LIGHTING MAINTENANCE	3,570	3,641	3,714	3,789	3,864	3,942	
10-32-414-1650	MACHINE MOWING	20,200	-	-	-	-	-	Moved to Parks General 10-48-470-2210
10-32-414-1660	HAND BRUSHING	6,000	-	-	-	-	-	Moved to Parks General 10-48-470-2210
10-32-414-1665	SIDEWALK REPAIR	3,570	3,641	3,714	3,789	3,864	3,942	
10-32-414-1670	HORTICULTURE	25,000	-	-	-	-	-	Moved to Parks General 10-48-470-2210
10-32-414-1675	TREE MAINTENANCE	10,000	-	-	-	-	-	Moved to Parks General 10-48-470-2210
10-32-414-1680	DOWNTOWN BEAUTIFICATION	-	5,100	5,202	5,306	5,412	5,520	Reclass from Capital Budget
10-32-414-1685	FIXTURE REPAIRS	1,639	1,672	1,705	1,739	1,774	1,810	
10-32-414-1690	BANNERS	4,500	2,000	2,000	2,000	2,000	2,040	
10-32-414-1915	DIGITAL SIGN MAINTENANCE	1,061	1,082	1,104	1,126	1,148	1,171	
	NET Project 414: Boulevards	75,540	17,137	17,439	17,748	18,063	18,424	
Project 416: Drainage								
10-32-416-1705	DITCH CLEANING	27,300	27,846	28,403	28,971	29,550	30,141	
10-32-416-1710	CULVERT REPAIRS	18,000	18,360	18,727	19,102	19,484	19,873	
10-32-416-1715	DRAINAGE IMPROVEMENTS	5,250	5,355	5,462	5,571	5,683	5,796	
10-32-416-1720	BRIDGE REPAIR	4,368	4,455	4,544	4,635	4,728	4,823	
10-32-416-1725	ENVIRONMENTAL CONTRACT SERVICES	3,713	3,787	3,863	3,940	4,019	4,099	
	NET Project 416: Drainage	58,631	59,803	60,999	62,219	63,464	64,733	
Project 418: Winter Activities								
10-32-418-1750	WINTER ACTIVITIES/MAINTENANCE	63,000	337,192	343,935	350,814	357,830	364,987	
	NET Project 418: Winter Activities	330,580	337,192	343,935	350,814	357,830	364,987	

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
Project 420: Special Projects								
10-32-420-1800	SPECIAL PROJECTS LABOUR	2,000	2,040	2,081	2,122	2,165	2,208	
10-32-420-1810	CANADA DAY LABOUR	2,500	2,550	2,601	2,653	2,706	2,760	
10-32-420-1822	PORTABLE POTTIES LABOUR	525	536	546	557	568	580	
	NET Project 420: Special Projects	5,025	5,126	5,228	5,333	5,439	5,548	
TOTAL Dept 32: ROADS AND STREETS		603,128	555,538	566,741	578,175	589,844	603,070	
Dept 34: TRANSPORTATION SERVICES								
Project 142: Seniors Helping Seniors								
10-34-142-1000	SHS WAGES	23,300	23,766	24,241	24,726	25,221	25,725	
10-34-142-1030	SHS PER DIEMS	18,000	18,000	18,000	18,000	18,000	18,360	
10-34-142-1092	SHS VEHICLE INSURANCE	8,400	4,800	4,896	4,994	5,094	5,196	Decreased
10-34-142-1190	SHS Safety & Misc	500	500	500	500	500	510	
10-34-142-1460	SHS FUELS AND LUBRICANTS	9,180	7,500	7,650	7,803	7,959	8,118	
10-34-142-1552	2020 CARAVAN MAINT (UNIT 52)	2,130	1,000	1,020	1,040	1,061	1,082	Overlaps with Unit 54
10-34-142-1553	2023 PACIFICA WHEELCHAIR VAN (UNIT 53)	2,130	750	765	780	796	812	
TBA-NEW 2026	2026 SHS Vehicle (UNIT 54-coming)	-	750	765	780	796	812	
10-34-142-1821	SHS VOLUNTEER RECOGNITION	300	300	306	312	318	325	
	NET Project 142: Seniors Helping Seniors	63,940	57,366	58,143	58,936	59,745	60,940	
Project 425: Traffic Costs								
10-34-425-1825	SIGN MAINTENANCE	9,500	9,690	9,884	10,082	10,283	10,489	Grant expense removed from 2026
10-34-425-1827	ROTARY SIGN MAINTENANCE	675	689	703	717	731	746	
10-34-425-1830	ROAD MARKING	9,832	10,029	10,229	10,434	10,643	10,856	
	NET Project 425: Traffic Costs	20,007	20,408	20,816	21,232	21,657	22,090	
TOTAL Dept 34: TRANSPORTATION SERVICES		83,947	77,774	78,959	80,168	81,402	83,030	
Dept 38: AIRPORT								
Project 435: Airport Costs								
10-38-435-1085	AIRPORT LIABILITY	13,566	13,837	14,114	14,396	14,684	14,978	
10-38-435-1087	AIRPORT PROPERTY INSURANCE	335	450	459	468	478	487	
10-38-435-1110	TRAINING	5,100	5,202	5,306	5,412	5,520	5,631	
10-38-435-1620	MACHINE & HAND PATCHING	1,159	1,182	1,206	1,230	1,255	1,280	
10-38-435-1765	SNOW REMOVAL	7,500	7,650	7,803	7,959	8,118	8,281	
10-38-435-1840	AIRPORT MAINTENANCE & OPERATION	16,050	36,371	16,698	17,032	17,373	17,720	2026 - exceptional maintenance
10-38-435-1845	AIRPORT WATER SYSTEM	408	750	765	780	796	812	
10-38-435-1850	AIRPORT POWER	5,100	5,202	5,306	5,412	5,520	5,631	
	TOTAL Dept 38: AIRPORT	49,218	70,645	51,657	52,690	53,744	54,819	
Dept 40: MARINA								
Project 440: Marina Facility								
10-40-440-1030	WAGES - MARINA	30,500	25,000	31,732	32,367	33,014	33,674	
10-40-440-1085	LIABILITY INSURANCE	8,239	8,403	8,571	8,743	8,918	9,096	
10-40-440-1087	MARINA PROPERTY INSURANCE	1,039	1,250	1,275	1,301	1,327	1,353	
10-40-440-1120	MISCELLANEOUS CHARGES	2,598	2,650	2,703	2,757	2,812	2,868	
10-40-440-1162	INTERAC FEES	918	936	955	974	994	1,014	

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
10-40-440-1275	DOCK REPAIRS & MAINTENANCE / EVALUATION	7,500	5,200	5,304	5,410	5,518	5,629	
10-40-440-1280	MARINA HYDRO AND PHONE	1,850	1,887	1,925	1,963	2,002	2,043	
10-40-440-1540	MARINA HOUSE MAINTENANCE	2,730	2,785	2,840	2,897	2,955	3,014	
TOTAL Dept 40: MARINA		55,374	48,111	55,305	56,412	57,540	58,691	
Dept 41: Cottonwood Campground								
Project 445: Campground								
10-41-445-1000	WAGES - CAMPGROUND	18,000	20,500	20,910	21,328	21,755	22,190	
10-41-445-1275	CAMPGROUND MAINTENANCE	2,663	2,716	2,770	2,825	2,882	2,940	
TOTAL Dept 41: Cottonwood Campground		20,663	23,216	23,680	24,154	24,637	25,129	
Dept 42: ENVIRONMENTAL SERVICES								
Project 450: Environmental Services								
10-42-450-1055	GARBAGE ADMINISTRATION	6,790	6,926	7,064	7,205	7,349	7,496	
10-42-450-1460	GARBAGE TRUCK FUELS & LUBRICANTS	14,000	14,280	14,566	14,857	15,154	15,457	
10-42-450-1900	GARBAGE RATE DISCOUNTS	4,488	4,578	4,669	4,763	4,858	4,955	
10-42-450-1905	GARBAGE COLLECTION	113,000	115,260	117,565	119,917	122,315	124,761	
10-42-450-1910	GARBAGE TRUCK MAINTENANCE (Unit 22)	7,753	15,000	15,300	15,606	15,918	16,236	Increase 2026 to \$15K, until replaced DL
10-42-450-1915	GARBAGE CONTAINER MAINTENANCE	2,500	2,550	2,601	2,653	2,706	2,760	
10-42-450-1925	LITTER PICK-UP	6,981	7,121	7,263	7,408	7,557	7,708	
NET Project 450: Environmental Services		155,512	165,714	169,028	172,409	175,857	179,374	
Project 455: Recycling								
10-42-455-1087	RECYCLING PROPERTY INSURANCE	381	400	408	416	424	433	
10-42-455-1155	RECYCLING TRANSPORTATION	200	204	208	212	216	221	
10-42-455-1275	RECYCLING BUILDING MAINTENANCE	2,000	2,540	2,591	2,643	2,695	2,749	Added \$500/yr for septic per Capital Plan
NET Project 455: Recycling		2,581	3,144	3,207	3,271	3,336	3,403	
TOTAL Dept 42: ENVIRONMENTAL SERVICES		158,094	168,858	172,235	175,680	179,193	182,777	
Dept 44: CEMETERY								
Project 230: Cemetery								
10-44-230-1087	COLUMBARIUM INSURANCE	-	120	122	125	127	130	
10-44-230-2005	PLOT REPAIR	3,150	3,213	3,277	3,343	3,410	3,478	
10-44-230-2015	BURIALS	8,500	12,000	12,240	12,485	12,734	12,989	Increased based on actuals
10-44-230-2020	INSTALLATION OF HEADSTONES	4,000	4,080	4,162	4,245	4,330	4,416	
10-44-230-2210	CEMETERY LAWN CARE & HORTICULTURE	5,250	10,926	11,145	11,367	11,595	11,827	
TOTAL Dept 44: CEMETERY		26,362	30,219	30,823	31,440	32,069	32,710	
Dept 48: RECREATION AND CULTURE								
Project 100: Arena								
10-48-100-0235	ARENA VENDING MACHINE	600	600	600	600	600	600	
10-48-100-1000	ARENA LABOUR COSTS	153,000	156,060	159,181	162,365	165,612	168,924	
10-48-100-1055	ADMINISTRATION	11,486	11,715	11,950	12,189	12,432	12,681	
10-48-100-1085	ARENA INSURANCE LIABILITY	4,080	3,500	3,570	3,641	3,714	3,789	
10-48-100-1087	ARENA PROPERTY INSURANCE	25,438	27,000	27,540	28,091	28,653	29,226	
10-48-100-1110	TRAINING & DEVELOPMENT	5,325	5,432	5,540	5,651	5,764	5,879	
10-48-100-1170	ARENA TELEPHONE	2,550	2,601	2,653	2,706	2,760	2,815	

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
10-48-100-1275	ARENA BUILDING MAINTENANCE	20,000	20,400	20,808	21,224	21,649	22,082	
10-48-100-1280	ARENA PNG	16,320	16,646	16,979	17,319	17,665	18,019	
10-48-100-1281	ARENA BC HYDRO	41,000	41,820	42,656	43,510	44,380	45,267	
10-48-100-1285	SPEEDSKATING HYDRO	1,836	1,873	1,910	1,948	1,987	2,027	
10-48-100-1305	JANITORIAL SUPPLIES	2,500	2,550	2,601	2,653	2,706	2,760	
10-48-100-2300	ARENA MATERIALS & SUPPLIES	5,100	5,202	5,306	5,412	5,520	5,631	
10-48-100-2310	ARENA PLANT MAINTENANCE	7,500	7,650	7,803	7,959	8,118	8,281	
10-48-100-2320	ZAMBONI COSTS	5,460	5,569	5,681	5,794	5,910	6,028	
10-48-100-2340	FIRE ALARM MONITORING	1,200	1,224	1,248	1,273	1,299	1,325	
	NET Project 100: Arena	303,394	309,842	316,027	322,335	328,770	335,334	
Project 105: Community Centre								
10-48-105-1087	INSURANCE - COMMUNITY CENTRE	6,407	7,100	7,242	7,387	7,535	7,685	Increased based on actual
10-48-105-1162	INTERAC FEES	510	520	531	541	552	563	
10-48-105-1275	COM CTR BUILDING MAINT	10,920	14,138	11,421	11,650	11,883	12,120	Increase by \$3K, 2026 only
10-48-105-1280	COMMUNITY CENTRE HYDRO	8,500	8,670	8,843	9,020	9,201	9,385	
10-48-105-1285	COMMUNITY CENTRE PNG	7,500	7,650	7,803	7,959	8,118	8,281	
10-48-105-1286	COMMUNITY CENTRE INTERNET	2,040	2,081	2,122	2,165	2,208	2,252	
10-48-105-1287	JANITORIAL/SUPPLIES	25,000	25,500	26,010	26,530	27,061	27,602	
10-48-105-1519	GEN SET MAINT COMM CTR	1,200	1,224	1,248	1,273	1,299	1,325	
10-48-105-2360	LICENCES	200	200	200	200	200	204	
	NET Project 105: Community Centre	62,277	67,083	65,421	66,725	68,056	69,417	
Project 120: Recreation Programs								
10-48-120-2260	SUMMER RECREATION PROGRAM	30,000	30,000	30,000	30,000	30,000	30,000	
	NET Project 120: Recreation Programs	30,000	30,000	30,000.00	30,000.00	30,000	30,000	
Project 130: Curling Club								
10-48-130-1087	INSURANCE - CURLING CLUB	6,424	6,552	6,683	6,817	6,954	7,093	
10-48-130-1275	BUILDING MAINTENANCE - CURLING RINK	20,000	14,000	11,280	11,506	11,736	11,970	Increase by \$3K, 2026 only
10-48-130-2310	PLANT MAINTENANCE	3,500	3,500	3,500	3,500	3,500	3,570	
	NET Project 130: Curling Club	29,924	24,052	21,463	21,823	22,189	22,633	
Project 135: Music Makers								
10-48-135-1087	MUSIC MAKERS PROPERTY INSURANCE	1,455	1,600	1,632	1,665	1,698	1,732	Increased
10-48-135-1275	MUSIC MAKERS - BUILDING AND GROUNDS MAINT.	13,000	8,000	8,160	8,323	8,490	8,659	
	NET Project 135: Music Makers	14,455	9,600	9,792	9,988	10,188	10,391	
Project 140: Community Arts Council								
10-48-140-1087	PMA BUILDING INSURANCE	1,804	2,000	2,040	2,081	2,122	2,165	Increased
10-48-140-1275	BUILDING AND GROUNDS MAINTENANCE	9,590	4,590	4,682	4,775	4,871	4,968	
	NET Project 140: Community Arts Council	11,394	6,590	6,722	6,856	6,993	7,133	
Project 145: Seniors Rec Centre								
10-48-145-1087	SENIORS REC CTR INSURANCE	1,110	1,250	1,275	1,301	1,327	1,353	Increased
10-48-145-1275	SENIORS CENTRE BUILDING MAINTENANCE	2,550	2,601	2,653	2,706	2,760	2,815	
	NET Project 145: Seniors Rec Centre	3,660	3,851	3,928	4,007	4,087	4,168	
Project 146: Legion								
10-48-146-1087	LEGION BUILDING INSURANCE NEW	1,110	1,132	1,155	1,178	1,201	1,226	

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
10-48-146-1275	LEGION BUILDING MAINTENANCE NEW	8,500	3,500	3,500	3,500	3,500	3,500	
	NET Project 146: Legion	9,610	4,632	4,655	4,678	4,701	4,726	
Project 470: Parks General								
10-48-470-0725	MEMORIAL PLAQUES AND BENCHES	2,123	-	-	-	-	-	On hold
10-48-470-1087	PROPERTY INSURANCE	4,317	5,500	5,610	5,722	5,837	5,953	Increased based on actuals
10-48-470-1300	TRAILS MAINT/IMPROV (reclass frm Cap Budget)	-	5,350	5,457	5,566	5,677	5,791	From Capital Budget; \$250/year for Trail lights maint
10-48-470-1302	INVASIVE SPECIES TREATMENT/MITIGATION	-	6,000	6,120	6,242	6,367	6,495	New
10-48-470-2210	PARKS & GROUNDS - LAWN & HORTICULTURE	-----	57,369	58,516	59,687	60,880	62,098	Boulevards/ Roads: machine mowing, hand brushing, horticulture & tree maint
	NET Project 470: Parks General	6,439	74,219	75,703	77,217	78,762	80,337	
Project 471: Spirit Square								
10-48-471-1087	SPIRIT SQUARE PROPERTY INSURANCE	123	126	128	131	134	136	
10-48-471-1275	SPIRIT SQUARE LEASE BUILDING MAINT.	3,000	3,060	3,121	3,184	3,247	3,312	
10-48-471-1280	SPIRIT SQUARE HYDRO COSTS	1,900	1,938	1,977	2,016	2,057	2,098	
10-48-471-2210	SP SQ LAWN & HORTICULTURE	7,500	15,300	15,606	15,918	16,236	16,561	
10-48-471-2220	FIXTURES	7,000	7,140	7,283	7,428	7,577	7,729	
10-48-471-2235	WASHROOM MAINTENANCE	5,000	5,100	5,202	5,306	5,412	5,520	
	NET Project 471: Spirit Square	32,023	32,664	33,317	33,984	34,663	35,356	
Project 472: Goodwin Park								
10-48-472-1280	HYDRO COSTS	1,020	1,040	1,061	1,082	1,104	1,126	
10-48-472-2210	GOODWIN LAWN & HORTICULTURE	4,793	7,438	7,587	7,738	7,893	8,051	
10-48-472-2220	FIXTURES	2,000	2,040	2,081	2,122	2,165	2,208	
10-48-472-2225	PLAY EQUIPMENT	2,500	2,550	2,601	2,653	2,706	2,760	
10-48-472-2230	PARK MAINTENANCE & IMPROVEMENTS	4,000	7,580	7,732	7,886	8,044	8,205	
10-48-472-2233	SPLASH PARK MAINT (NEW 2024)	3,000	3,060	3,121	3,184	3,247	3,312	
10-48-472-2235	WASHROOM MAINTENANCE	1,310	1,337	1,363	1,391	1,418	1,447	
10-48-472-2240	TENNIS COURT MAINTENANCE	1,050	1,071	1,092	1,114	1,137	1,159	
	NET Project 472: Goodwin Park	22,173	26,116	26,638	27,171	27,715	28,269	
Project 474: Cottonwood Park								
10-48-474-1280	COTTONWOOD PARK HYDRO COSTS	1,800	1,836	1,873	1,910	1,948	1,987	
10-48-474-1605	PARKING LOT GRADING	1,065	1,086	1,108	1,130	1,153	1,176	
10-48-474-2210	COTTONWOOD LAWN CARE & HORTICULTURE	6,500	10,710	10,924	11,143	11,366	11,593	
10-48-474-2220	FIXTURES	6,000	6,120	6,242	6,367	6,495	6,624	
10-48-474-2225	PLAY EQUIPMENT	8,500	3,500	3,570	3,641	3,714	3,789	
10-48-474-2230	PARK IMPROVEMENTS	5,200	5,304	5,410	5,518	5,629	5,741	
10-48-474-2235	WASHROOMS MAINTENANCE	3,150	4,000	4,080	4,162	4,245	4,330	Increase based on actuals
10-48-474-2240	HYDRO SHACK	525	537	546	557	568	580	
	NET Project 474: Cottonwood Park	36,740	33,093	33,754	34,429	35,117	35,820	
Project 476: Five Corners								
10-48-476-2220	FIXTURES	420	428	437	446	455	464	
	NET Project 476: Five Corners	4,095	428	437	446	455	464	
Project 478: Ball Diamond								
10-48-478-1280	BALL DIAMOND HYDRO	204	208	212	216	221	225	

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
10-48-478-2220	FIXTURES	2,730	2,785	2,840	2,897	2,955	3,014	
10-48-478-2230	DIAMOND MAINTENANCE & IMPROVEMENTS	5,460	5,569	5,681	5,794	5,910	6,028	
	NET Project 478: Ball Diamond	8,394	8,562	8,733	8,908	9,086	9,268	
Project 480: Dog Park								
10-48-480-2230	DOG PARK MAINTENANCE & SUPPLIES	-	3,500	3,570	3,641	3,714	3,789	
	NET Project 480: Dog Park	-	3,500	3,570.00	3,641.40	3,714	3,789	
Project 482: Russ Baker Memorial Park								
10-48-482-2230	RUSS BAKER PARK MAINTENANCE	1,050	1,071	1,092	1,114	1,137	1,159	
	NET Project 482: Russ Baker Memorial Park	1,050	1,071	1,092	1,114	1,137	1,159	
	TOTAL Dept 48: RECREATION AND CULTURE	575,628	635,304	641,253	653,322	665,633	678,263	
Dept 50: PUBLIC LIBRARY								
Project 305: Administrative Functions								
10-50-305-2610	LIBRARY BUDGET per agreement/approval	271,421	277,202	284,132	291,236	298,517	305,979	
10-50-305-1000	LIBRARY DIRECTOR WAGES	-	-	-	-	-	-	
10-50-305-1001	ASSISTANT LIBRARY DIRECTOR WAGES	-	-	-	-	-	-	
10-50-305-1002	LIBRARY WAGES OTHER	-	-	-	-	-	-	
10-50-305-1005	LIBRARY ASSISTANT 2 -NEW	-	-	-	-	-	-	
10-50-305-1006	LIBRARY ASSISTANT 1 (CASUAL)	-	-	-	-	-	-	
10-50-305-1110	EDUCATION AND TRAVEL	-	-	-	-	-	-	
10-50-305-2600	BENEFITS & LOB COSTS	-	-	-	-	-	-	
	NET Project 305: Administrative Functions	271,421	277,202	284,132	291,236	298,517	305,979	
Project 310: Office Costs								
10-50-310-1060	ADVERTISING - LIBRARY	-	-	-	-	-	-	
10-50-310-1150	OFFICE SUPPLIES	-	-	-	-	-	-	
10-50-310-1170	LIBRARY TELEPHONE AND MODEM	-	-	-	-	-	-	
10-50-310-1210	LIBRARY OFFICE EQUIP MAINTENANCE	-	-	-	-	-	-	
	NET Project 310: Office Costs	-	-	-	-	-	-	
Project 330: Structures, Halls & Grounds								
10-50-330-1087	LIBRARY BUILDING INSURANCE	5,765	6,100	6,222	6,346	6,473	6,603	Increased based on actual
10-50-330-1275	LIBRARY BUILDING MAINTENANCE	5,380	5,488	5,597	5,709	5,824	5,940	
10-50-330-1280	BC HYDRO COSTS	11,700	11,934	12,173	12,416	12,664	12,918	
10-50-330-1305	JANITORIAL/ALARM SYSTEM - LIBRARY	14,438	14,726	15,021	15,321	15,628	15,940	
	NET Project 330: Structures, Halls & Grounds	37,283	38,248	39,013	39,793	40,589	41,401	
	TOTAL Dept 50: PUBLIC LIBRARY	308,704	315,450	323,145	331,029	339,106	347,380	
Dept 58: FISCAL SERVICES								
Project 275: PILT Collection								
10-58-275-0871	PILT REMITTANCES	30,600	31,212	31,836	32,473	33,122	33,785	
	NET Project 275: PILT Collection	30,600	31,212	31,836	32,473	33,122	33,785	
Project 280: Other Gov't Collections								
10-58-280-0870	LOCAL SCHOOL TAX REMITTANCES	963,476	963,476	963,476	963,476	963,476	963,476	Flow through - same amount collected
10-58-280-0877	POLICE TAXES	113,668	113,668	113,668	113,668	113,668	113,668	Flow through - same amount collected
10-58-280-0880	NORTHERN INTERIOR REGIONAL HOSPITAL REMIT	486,228	486,228	486,228	486,228	486,228	486,228	Flow through - same amount collected

**District of Fort St James 2026 - 2030 Operational Budget
Fund 10: General Operations**

Account	Description	2025 BUDGET	2026	2027	2028	2029	2030	NOTES
10-58-280-0885	REGIONAL DISTRICT TAX REMITTANCES	433,989	433,989	433,989	433,989	433,989	433,989	Flow through - same amount collected
10-58-280-0890	MFA TAX REMITTANCES	87	87	87	87	87	87	Flow through - same amount collected
10-58-280-0895	BC ASSESSMENT AUTHORITY TAX REMITTANCES	32,752	32,752	32,752	32,752	32,752	32,752	Flow through - same amount collected
	NET Project 280: Other Gov't Collections	2,030,200	2,030,200	2,030,200	2,030,200	2,030,200	2,030,200	
Project 490: Debt Charges								
10-58-490-2480	COMMUNITY CENTRE PRINCIPAL (LT DEBT BYLAW 921)	11,208	11,208	11,208	11,208	11,208	11,208	To 2033
10-58-490-2482	COMMUNITY CENTRE INTEREST (LT DEBT BYLAW 921)	13,781	13,781	13,781	13,781	13,781	13,781	To 2033
10-58-490-2484	RESCUE TRUCK PRINCIPAL (LT DEBT BYLAW 922)	6,547	6,547	6,547	6,547	-	-	Loan ends April 2028
10-58-490-2486	RESCUE TRUCK INTEREST (LT DEBT BYLAW 922)	5,512	5,512	5,512	2,756	-	-	Loan ends April 2028
	NET Project 490: Debt Charges	37,048	37,048	37,048	34,292	24,989	24,989	
Project 492: Contributions								
10-58-492-2700	TO GENERAL CAPITAL FUND	15,000	15,000	-	-	-	-	
10-58-492-2701	TO ARENA RESERVE	10,000	10,000	10,000	10,000	10,000	10,000	
10-58-492-2705	TO PUBLIC WORKS RESERVE	376,000	300,000	350,000	350,000	350,000	350,000	Updated
10-58-492-2706	TO SANITATION RESERVE	16,067	25,000	25,000	25,000	25,000	25,000	Updated - Reserve was not holding
10-58-492-2707	TO ROADS RESERVE	50,000	50,000	75,000	100,000	150,000	50,000	
10-58-492-2715	TO CEMETERY CARE FUND	1,500	1,500	1,500	1,500	1,500	1,500	
10-58-492-2720	TO AMBULANCE STATION RESERVE	17,561	17,561	17,561	17,561	17,561	17,561	
10-58-492-2730	TO FIRE EQUIPMENT RESERVE	425,000	450,000	500,000	550,000	550,000	732,722	
10-58-492-2740	TO PARKS & RECREATION RESERVE	8,000	8,000	8,000	8,000	8,000	8,000	
10-58-492-2742	TO GOVERNMENT BUILDINGS RESERVE	61,595	95,481	63,557	73,158	88,126	128,139	
10-58-492-2744	TO LAND RESERVE	-	-	-	-	-	-	
10-58-492-2745	TO COMMUNITY FOREST RESERVE	-	-	-	-	-	-	
10-58-492-2746	TO SHS - VAN REPLACEMENT RESERVE	20,000	60,000	-	20,000	20,000	-	
10-58-492-2747	TO UBCM Com Works Fund (CWF) DEFERRED REVENUE	123,412	126,521	126,521	126,521	126,521	126,521	Updated rate to new
10-58-492-2748	TO SIDEWALK RESERVE	-	15,000	15,000	20,000	30,000	30,000	
10-58-492-2749	TO AIRPORT RESERVE	2,285	-	-	28,303	10,123	12,000	
10-58-492-2750	TO STABILIZATION RESERVE	-	400,000	-	-	-	-	From Prior year surplus
10-58-492-2751	TO NW BC RESOURCE BENEFITS ALLIANCE RESERVE	5,511,291	-	-	1,837,097	1,837,097	1,837,097	New contract after 2028, same revenue estimated
10-58-492-2752	TO CARBON REDUCING PROJECTS RESERVE	-	-	-	-	-	-	
10-58-492-2755	TO GROWING OUR COMMUNITIES RESERVE	-	-	-	-	-	-	
	NET Project 492: Contributions	6,637,711	1,574,063	1,192,139	3,167,140	3,223,928	3,328,540	
	TOTAL Dept 58: FISCAL SERVICES	8,735,559	3,672,523.00	3,291,223.24	5,264,105.08	5,312,239.42	5,417,513.87	
	TOTAL EXPENSES	15,367,204	9,902,898	9,204,390	11,283,697	11,505,294	11,721,884	
	Revenues = Expenses	(0)	(0)	0	0	0	(0)	

District of Fort St James 2026 to 2030 Financial Plan
Fund 15: General Capital

Account	Description	2026	2027	2028	2029	2030	NOTES
Dept 12: CONDITIONAL TRANSFERS FROM OTHER GOV'TS							
Project 040: Provincial							
15-12-040-0815	CEPF - 2026 FIRE DEPT EQUIPMENT GRANT 100%	(29,580.00)	-	-	-	-	100% grant funded UBCM CEPF
15-12-040-0830	RESIDENT ATTRACTION & RETENTION FLNRORD RAR	(32,802.23)	-	-	-	-	Ripples of the Past 2.0/confirmed CF amt - in Deferred Revenue
15-12-040-0832	REDIP - FIRE TRAINING CENTRE UPGRADES-Grant Depndt	(298,556.80)	-	-	-	-	Up to 80% funding, grant dependant
15-12-040-0845	ICIP- NORTHERN COM GRANT - ARENA	-	-	-	-	-	
15-12-040-0847	GREEN MUNI FUND - FIRE HALL FEASIBILITY	(150,067.13)	-	-	-	-	CF 2025
15-12-040-0846	BCAAP GRANT - AIRPORT	(554,250.00)	(300,000.00)	-	-	-	
	NET Project 040: Provincial	(1,065,256.16)	(300,000.00)	-	-	-	
TOTAL Dept 12: CONDITIONAL TRANSFERS FROM OTHER GOV'TS		(1,065,256.16)	(300,000.00)	-	-	-	
Dept 16: OTHER TRANSFERS & OTHER GOV'T COLLECTION							
Project 040: Provincial							
15-16-040-0952	SALE OF ASSETS - CF of \$75K included in 2026	(225,000.00)	(91,000.00)	(9,500.00)	(65,000.00)	(65,000.00)	2026 includes 2025 CF \$75K; 2027 to 2030 updated fleet disposal proceeds
	NET Project 040: Provincial	(225,000.00)	(91,000.00)	(9,500.00)	(65,000.00)	(65,000.00)	
Project 290: Own Funds							
15-16-290-0935	CONTRIBUTION FROM GENERAL	(15,000.00)	-	-	-	-	2026 Christmas
15-16-290-0939	CONTRIBUTION FROM SHS RESERVE	(40,000.00)	-	-	-	-	2027-2029 Transfer to reserves RDBN Gas tax for SHS vans
15-16-290-0940	CONTRIBUTION FROM CARBON RES (LGCAP)	(150,077.12)	-	-	-	-	CF 150,077.12 from Firehall Feas 2025
15-16-290-0941	CONTRIBUTION FROM GOVT BUILDING RESERVE	(49,831.98)	-	-	-	-	CF from 2025 Airport Other (14831.98), Muni bldg carpets
15-16-290-0942	CONTRIBUTION FROM SANITATION RESERVE	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)	Residential Bear Proof Bins (Sanitation Reserve)
15-16-290-0946	CONTRIBUTION FROM ROADS RESERVE	-	-	(105,000.00)	-	-	
15-16-290-0947	CONTRIBUTION FROM FIRE RESERVE	(49,599.60)	-	-	(500,000.00)	(2,500,000.00)	CF from 2025 \$4160.6), \$15K fence, \$15K FTC Drainge CF Arena \$300,851.77+Dryland \$7247.90 2026: Curl paint \$57K, Welcome \$25K, Sr
15-16-290-0950	FROM COMMUNITY FOREST RESERVE	(397,599.67)	(103,000.00)	-	-	(300,000.00)	Wheelch door \$7500
15-16-290-0956	CONTRIBUTION FROM PUBLIC WORKS RESERVE	(368,768.00)	(450,000.00)	(143,500.00)	(400,000.00)	(270,000.00)	2025 CF \$303,768 dump, \$5K banners and \$45K PW roof 2026: +\$15K PW Roof
15-16-290-0957	CONTRIBUTION FROM UBCM Cm Works F CWF-Gas Tax	-	-	-	(385,000.00)	-	
15-16-290-0958	CONTRIBUTION FROM SIDEWALK RESERVE	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	
15-16-290-0960	CONTRIBUTION FROM PARKS RESERVE	(28,000.00)	-	-	-	-	Cottonwood washroom FTC non-grant \$74,639.20, Arena hot water \$62K, PW Boiler \$45K, Fleet \$495K, Cottnwd Ph 1 prof fees \$120K, Arena heater \$12K, Arena paint \$36K, Solar \$30K, SHS veh \$11,130.29, Recycle Septic \$15K, Zoom Boom \$60K
15-16-290-0966	CONTRIBUTION FROM NCPG RESERVE	(960,769.49)	-	-	-	-	
15-16-290-0967	CONTRIBUTION FROM NWBC RBA RESERVE	(2,009,826.00)	(385,000.00)	(475,000.00)	-	(1,652,757.00)	2026: Air \$184,750, Pav(\$585K), Mar (\$905K), Land (\$150K), Sp Sq (\$185076)
15-16-290-0970	CONTRIBUTION FROM ARENA RESERVE	-	-	-	-	-	
	NET Project 290: Own Funds	(4,124,471.86)	(993,000.00)	(778,500.00)	(1,340,000.00)	(4,777,757.00)	
TOTAL Dept 16: OTHER TRANSFERS & OTHER GOV'T COLLECTION		(4,349,471.86)	(1,084,000.00)	(788,000.00)	(1,405,000.00)	(4,842,757.00)	
TOTAL INFLOWS - ALL SOURCES		(5,414,728.02)	(1,384,000.00)	(788,000.00)	(1,405,000.00)	(4,842,757.00)	
Dept 20: GENERAL GOVERNMENT EXPENSE							
Project 500: Capital							
15-20-500-3000	BCAAP AIRPORT UPGRADE - 2026 APPROVED	739,000.00	375,000.00	-	-	-	2026-2027 \$739,000 refuel BCAPP 75% \$554,250/District \$184,750 (NWRBA) 2027-2028 ~\$375K application: est BCAPP funding 80%, District 20%
15-20-500-3001	AIRPORT UPGRADES - OTHER CF from 2025	14,831.98	-	-	-	-	2025 CF Gov Bldg Res
15-20-500-3006	COUNCIL CHAMBER UPGRADES - CARPET	10,000.00	-	-	-	-	Gov Bldg Res
15-20-500-3008	LAND PURCHASE 2026	150,000.00	-	-	-	-	NWRBA
15-20-500-3015	MUNI OFFICE CARPET REPLACEMENT	25,000.00	-	-	-	-	Gov Bldg Res
15-20-500-3016	WELCOME SIGN REFURBISHMENT	25,000.00	-	-	-	-	Comm For
15-20-500-3035	RECYCLING CENTER WATER & SEPTIC	15,000.00	-	-	-	-	NCPG

District of Fort St James 2026 to 2030 Financial Plan
Fund 15: General Capital

Account	Description	2026	2027	2028	2029	2030	NOTES
15-20-500-3036	SENIOR CENTRE AUTOMATIC WHEELCHAIR DOOR	7,500.00	-	-	-	-	Comm For
	NET Project 500: Capital	986,331.98	375,000.00	-	-	-	
TOTAL Dept 20: GENERAL GOVERNMENT EXPENSE		986,331.98	375,000.00	-	-	-	
Dept 22: PROTECTIVE SERVICES							
Project 500: Capital							
15-22-500-3104	FIRE TRAINING CENTRE UPGRADE	373,196.00	-	-	-	-	Reserve \$74,639 (20%) REDIP Application, 80% or \$298,556.80 Grant Dependent
15-22-500-3106	Fire Department Equipment - 100% CEPF Funding	29,580.00	-	-	-	-	100% grant funded
15-22-500-3107	Fire Hall Keyless Entry System	15,438.00	-	-	-	-	Reserve fund + add \$800/Yr to Operational Budget
15-22-500-3109	FIRE APPARATUS - CF 2025 last components	4,161.60	-	-	-	-	2025 CF -exact amt of last component
15-22-500-3115	FIRE DEPT FLEET REPLACEMENT PLAN	-	-	-	500,000.00	3,000,000.00	Ladder 12 replacement (delivery in 2030) down payment of est. 3.5M Ladder
15-22-500-3125	FIRE HALL FEASIBILITY & DESIGN STUDY CF 2025	300,144.25	-	-	-	-	Carbon Redctn Reserv 150,072.15 (25 CF: ~50/50 : Green Muni Fund, Carbon Redctn/LGCAP)
15-22-500-3126	DRAINAGE REPAIR FTC GROUNDS	15,000.00	-	-	-	-	Fire Res
15-22-500-3130	FUTURE FIRE HALL - year 1 expense	-	-	-	-	1,152,757.00	NWRBA (earmarked)
15-26-380-1030	Security Fencing - Kennel	15,000.00	-	-	-	-	Fire Res + add \$250/yr to Kennel Ops Budget for maint
	NET Project 500: Capital	752,519.85	-	-	500,000.00	4,152,757.00	
TOTAL Dept 22: PROTECTIVE SERVICES		752,519.85	-	-	500,000.00	4,152,757.00	
Dept 30: PUBLIC WORKS COMMON SERVICES							
Project 500: Capital							
15-30-500-3203	BANNERS & STREET SIGNAGE CF 2025	5,000.00	-	-	-	-	PW Reserve (aft 2026, expense these items)
15-30-500-3206	CHRISTMAS DECORATIONS	15,000.00	-	-	-	-	Gen Fund
15-30-500-3207	PW Boiler Replacement	45,000.00	-	-	-	-	NCPG
15-30-500-3011	PW Container Shed Roof - CF \$45K	60,000.00	-	-	-	-	PW Reserve
15-30-500-3212	PAVING	585,000.00	385,000.00	580,000.00	385,000.00	300,000.00	NWRBA / or Roads reserve (2028: \$425K from NWRBA)
15-30-500-3214	PLOW/DUMP TRUCK FLEET REPLACEMENT - CF 2025	378,768.00	-	-	-	-	PW Reserve CF 2025-Resolution #2024-22-07: \$378,768 - 75k Sale of Asset = \$303,768
15-30-500-3215	SIDEWALKS	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	Sidewalk Res
15-30-500-3216	ZOOM BOOM MANLIFT	60,000.00	-	-	-	-	NCPG
15-30-500-3227	2026 PW FLEET REPLACEMENT PLAN	645,000.00	541,000.00	153,000.00	465,000.00	335,000.00	PW Reserve - less proceeds of disposals (\$150K, \$91K, \$9500, \$65K, \$65K)
15-30-500-3238	RESIDENTIAL GARBAGE BINS BEAR RESISTANT	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	Sanitation Res
15-30-500-3245	SHS VEHICLE REPLACEMENT	51,130.29	-	-	-	-	NCPG \$11,130.29/ \$40K SHS Reserve - under budget
	NET Project 500: Capital	1,899,898.29	981,000.00	788,000.00	905,000.00	690,000.00	-
Dept 48: RECREATION AND CULTURE							
Project 500: Capital							
15-48-500-3311	CURLING RINK - PAINT EXTERIOR	57,000.00	-	-	-	-	Comm For
15-48-500-3321	Cottonwood Park - Phase 1 Professional Fees	120,000.00	-	-	-	-	NCPG Phase 1 professional fees
15-48-500-3325	Cottonwood Park - Year round washrooms	28,000.00	-	-	-	-	Park Res; increase to Operations budget for year round availability not approved
15-48-500-3340	RIPPLES OF THE PAST 2.0 - RAR Grant	32,802.23	-	-	-	-	CF from 2024 , grant funded
15-48-500-3350	SPIRIT SQUARE REVITALIZATION 2025 CF	142,545.43	-	-	-	-	NWRBA with below. Apply for Main St Revitalzn grant 2026 (Feb 10, 2026)
15-48-500-3350	SPIRIT SQUARE REVITALIZATION 2026 (185,076 combined)	42,530.57	-	-	-	-	If grant rec'd Total exp: \$185,076 NWRBA \$55,523 + Grant \$129,553
15-48-500-3502	MARINA REVITALIZATION 2026	905,000.00	-	-	-	-	NWRBA - Per quoted amount
15-48-500-3504	Arena Tube Heaters	12,000.00	28,000.00	-	-	-	NCPG
15-48-500-3505	ARENA REVITALIZATION (Grant Approved) CF from 2025	300,851.77	-	-	-	-	Comm For for 2026 amt (orig:ICIP Grant + \$373,928 Com For)
15-48-500-3509	DRYLAND TRAINING CF 2025	7,247.90	-	-	-	-	CF 2025 -Comm For (Orig source was Graham Construction 2025)
15-48-500-3515	ARENA - PAINT EXTERIOR	36,000.00	-	-	-	-	NCPG
15-48-500-3518	ARENA HOT WATER TANKS	62,000.00	-	-	-	-	NCPG

District of Fort St James 2026 to 2030 Financial Plan
Fund 15: General Capital

Account	Description	2026	2027	2028	2029	2030	NOTES
15-48-500-3525	SOLAR LIGHTS SAVE ON TRAIL	30,000.00	-	-	-	-	NCPG
	NET Project 500: Capital	1,775,977.90	28,000.00	-	-	-	
TOTAL Dept 30: PUBLIC WORKS COMMON SERVICES		1,775,977.90	28,000.00	-	-	-	
TOTAL OUTFLOWS - ALL SOURCES		5,414,728.02	1,384,000.00	788,000.00	1,405,000.00	4,842,757.00	

District of Fort St James 2026 - 2030 Operational Budget
Fund 20: Water Operations

Account	Description	2026	2027	2028	2029	2030	NOTES
Dept 06: SALE OF SERVICES							
Project 090: Environmental Services							
20-06-090-0015	WATER FRONTAGE TAX REVENUE	-	-	-	-	-	
20-06-090-0135	WATER USER RATES	(433,238)	(450,768)	(468,999)	(487,958)	(502,597)	
20-06-090-0136	BULK WATER REVENUE	(5,000)	(5,000)	(6,000)	(6,000)	(7,000)	
20-06-090-0140	WATER CONNECTIONS REVENUE	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	
20-06-090-0145	WATER ON / OFF FEES	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	
20-06-090-0150	WATER HYDRANT RENTAL REVENUE	(11,592)	(11,823)	(12,060)	(12,301)	(12,547)	
20-06-090-0152	NAK'AZDLI WATER (SERVICE AGREEMENT)	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	
	NET Project 090: Environmental Services	(485,330)	(503,091)	(522,559)	(541,759)	(557,644)	
	TOTAL REVENUE	(485,330)	(503,091)	(522,559)	(541,759)	(557,644)	
Dept 58: FISCAL SERVICES							
Project 492: Contributions							
20-58-492-2770	WATER FRONTAGE TAX TO RESERVE	-	-	-	-		
20-58-492-2771	TRANSFER TO WATER RESERVE FUND	56,451	64,812	100,583	101,805	123,638	
20-58-492-2775	TRANSFER TO WATER CAPITAL	40,000	40,000	20,000	20,000	20,000	
	TOTAL Dept 58: FISCAL SERVICES	96,451	104,812	120,583	121,805	143,638	
Dept 60: WATER SUPPLY & DISTRIBUTION							
Project 305: Administrative Functions							
20-60-305-1055	INTERNAL ADMINISTRATION CHARGES	58,293	59,458	60,648	61,861	61,861	
20-60-305-1087	PROPERTY INSURANCE	10,890	11,107	11,329	11,556	11,787	Decreased based on actuals
20-60-305-1110	TRAINING AND DEVELOPMENT	7,500	7,650	8,800	8,976	9,156	
20-60-305-1900	WATER SENIOR DISCOUNTS	15,000	15,300	15,606	15,918	16,236	
20-60-305-7910	WATER MASTER PLAN						
20-60-305-8010	ROUNDS (INSPECTIONS)	25,543	26,309	27,098	27,911	28,748	
20-60-305-8015	PERMITS	5,000	5,100	5,202	5,306	5,412	
20-60-305-8020	NON DESTRUCTIVE TESTING	-	-	-	10,000	-	Well - Integrity testing
20-60-305-8025	SAFETY SUPPLIES	1,500	1,500	1,500	1,500	1,500	
	NET Project 305: Administrative Functions	123,725	126,424	130,183	143,028	134,700	
Project 600: Structures & Lines							
20-60-600-8030	SYSTEM UPGRADING	2,162	2,205	2,249	2,294	2,380	
20-60-600-8040	WATERMAIN CLEANING AND FLUSHING	6,366	6,493	6,623	6,755	6,890	
20-60-600-8045	WATER LINE CLEANING	2,925	2,984	3,044	3,105	3,167	
20-60-600-8050	WATERMAIN REPAIR	56,763	57,898	59,056	60,237	61,442	
20-60-600-8060	SERVICE LINE REPAIR	55,000	56,100	57,222	58,366	59,533	
20-60-600-8070	HYDRANT MAINTENANCE & REPAIR	21,420	21,848	22,285	22,731	23,186	
20-60-600-8080	TOWER MAINTENANCE & REPAIR	1,790	1,826	1,863	1,900	1,938	

**District of Fort St James 2026 - 2030 Operational Budget
Fund 20: Water Operations**

Account	Description	2026	2027	2028	2029	2030	NOTES
20-60-600-8090	GENERAL MAINTENANCE & REPAIR	40,869	41,686	42,520	43,370	44,237	
20-60-600-8100	EXTRAORDINARY MAINTENANCE						
20-60-600-8110	NEW CONNECTIONS EXPENSE	15,000	15,000	15,000	15,000	15,000	
20-60-600-8120	VALVE MAINTENANCE & REPAIR	11,353	11,580	11,812	12,048	12,289	
	NET Project 600: Structures & Lines	213,648	217,620	221,674	225,806	230,062	
Project 610: Well Pump House							
20-60-610-1275	BUILDING MAINT - PUMPHOUSE	8,000	5,160	5,263	5,368	2,576	2026 increased by \$3K, roof
20-60-310-1519	GEN SET MAINT WELL HOUSE	1,000	1,020	1,040	1,061	1,082	
20-60-610-8160	PUMP MAINTENANCE	5,100	10,000	5,000	5,100	5,202	
20-60-610-8170	ELECTRICAL REPAIR/MAINT	6,406	6,534	6,665	6,798	6,934	2026 on increase by \$1000
	NET Project 610: Well Pump House	20,506	22,714	17,968	18,327	15,794	
Project 620: Booster Station							
20-60-620-1275	BUILDING MAINTENANCE	4,000	4,080	4,162	4,245	4,330	Increased based on actuals
20-60-620-1519	GEN SET MAINT BOOSTER STN	1,000	1,020	1,040	1,061	1,082	
20-60-620-8160	WATER PUMP MAINTENANCE	5,000	5,000	5,100	5,202	5,306	
	NET Project 620: Booster Station	10,000	10,100	10,302	10,508	10,718	
Project 630: Pumping							
20-60-630-1280	HYDRO COSTS	21,000	21,420	21,848	22,285	22,731	
	NET Project 630: Pumping	21,000	21,420	21,848	22,285	22,731	
	TOTAL Dept 60: WATER SUPPLY & DISTRIBUTION	388,879	398,279	401,976	419,954	414,006	
	TOTAL EXPENDITURES	485,330	503,091	522,559	541,759	557,644	
	Revenue = Expenditures	0	(0)	(0)	0	(0)	

District of Fort St James 2026 to 2030 Financial Plan
Fund 25: Water Capital

Account	Description	2026	2027	2028	2029	2030	NOTES
Fund 25: Water Capital							
Dept 12: Conditional Transfers from Other Gov'ts							
25-12-400-0815	RDBN CCBF CWF/ Gas Tax Grant			-	-	-	
25-12-400-0818	UBCM Strategic Priorities Fund	(4,500,000.00)	(2,500,000.00)	-	-	-	
Total Dept 12: Conditional Transfers from Other Gov'ts		(4,500,000.00)	(2,500,000.00)	-	-	-	
Dept 16: OTHER TRANSFERS & OTHER GOV'T COLLECTION							
Project 290: Own Funds							
25-16-290-0900	TRANSFER FROM WATER GENERAL FUND	(40,000.00)	(40,000.00)	(20,000.00)	(20,000.00)	(20,000.00)	
25-16-290-0910	TRANSFER FROM NCPG RESERVE	(4,203.86)	-	-	-	-	
25-16-290-0915	TRANSFER FROM GROWING COM.FUND RES	(518,027.84)	-	-	-	-	
25-16-290-0920	TRANSFER FROM NWRBA RESERVE	(1,179,318.08)	(727,000.00)	(1,369,876.00)	-	-	2027 incl District \$2.5M Water Treatment
25-16-290-0928	TRANSFER FROM COMMUNITY FOREST	-	(2,500,000.00)	-	-	-	Water Treatment
TOTAL Dept 16: OTHER TRANSFERS & OTHER GOV'T COLLECTION		(1,741,549.78)	(3,267,000.00)	(1,389,876.00)	(20,000.00)	(20,000.00)	
TOTAL INFLOWS - ALL SOURCES		(6,241,549.78)	(5,767,000.00)	(1,389,876.00)	(20,000.00)	(20,000.00)	
Dept 60: WATER SUPPLY & DISTRIBUTION							
Project 500: Capital							
25-60-500-7900	ROAD PATCHING	40,000.00	40,000.00	20,000.00	20,000.00	20,000.00	Water General Fund
25-60-500-7901	Wellhouse Computer & Comms CF 2025	4,203.86					NCPG
25-60-500-7904	VALVE REPLACEMENTS CF 2025	20,878.84					CF 2025 - Growing Com Fund
25-60-500-7910	Water Reservoir Dredging/Cleaning						Growing Com Fund
25-60-500-7955	WATER LINE UPGRADES \$252,318.08 CF	1,179,318.08	727,000.00	1,369,876.00			NWRBA
25-60-500-7956	SECONDARY WATER SUPPLY CF 2025	497,149.00					CF 2025 -Growing Com Fund
25-60-500-7960	Water Tx Facility (\$7M UBCM/CWF/SPF)	4,500,000.00	5,000,000.00				Grant dependent: \$7M UBCM grant offset
TOTAL OUTFLOWS		6,241,549.78	5,767,000.00	1,389,876.00	20,000.00	20,000.00	
Inflows = Outflows		-	-	-	-	-	

District of Fort St. James 2026 - 2030 Operational Budget
Fund 30: Sewer Operations

Account	Description	2026	2027	2028	2029	2030	NOTES
Dept 06: SALE OF SERVICES							
Project 090: Environmental Services							
30-06-090-0015	SEWER FRONTAGE TAX REVENUE						
30-06-090-0135	SEWER USER RATES	(430,016)	(447,417)	(470,038)	(493,790)	(508,604)	
30-06-090-0140	NEW CONNECTIONS REVENUE	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	
30-06-090-0157	NAK'AZDLI SEWER (SERVICE AGREEMENT)	(110,000)	(110,000)	(110,000)	(110,000)	(110,000)	
	NET Project 090: Environmental Services	(550,016)	(567,417)	(590,038)	(613,790)	(628,604)	
	TOTAL Dept 06: SALE OF SERVICES	(550,016)	(567,417)	(590,038)	(613,790)	(628,604)	
Dept 16: OTHER TRANSFERS & OTHER GOV'T COLLECTION							
Project 290: Own Funds							
30-16-290-0905	TRANSFER FROM NCPG RESERVE						
	NET Project 290: Own Funds	-	-	-	-	-	
	TOTAL Dept 16: OTHER TRANSFERS & OTHER GOV'T COLLECTION	-	-	-	-	-	
	TOTAL INFLOWS	(550,016)	(567,417)	(590,038)	(613,790)	(628,604)	
Dept 58: FISCAL SERVICES							
Project 492: Contributions							
30-58-492-2770	SEWER FRONTAGE TAX LEVY TO RESERVE	-	-	-	-	-	
30-58-492-2771	CONTRIBUTION TO SEWER RESERVE	31,774	69,822	82,880	96,858	103,084	
	NET Project 492: Contributions	31,774	69,822	82,880	96,858	103,084	
	TOTAL Dept 58: FISCAL SERVICES	31,774	69,822	82,880	96,858	103,084	
Dept 70: SEWERAGE COLLECTION & TREATMENT							
Project 305: Administrative Functions							
30-70-305-1055	ADMINISTRATIVE CHARGES	58,293	59,458	60,648	61,861	63,098	
30-70-305-1087	PROPERTY INSURANCE	11,800	12,036	12,277	12,523	11,373	Increased based on actuals
30-70-305-1110	TRAINING AND DEVELOPMENT	35,253	5,358	5,465	5,574	5,685	2026: Train operators on new vac truck
30-70-305-8001	TRENCHLESS REPAIRS	-	-	-	-	-	
30-70-305-8005	SEWAGE ANALYSIS COSTS	21,000	21,420	21,848	22,285	22,731	Increase - courier costs
30-70-305-8010	ROUNDS (INSPECTIONS)	25,000	25,500	26,010	26,530	27,061	Increase - inspections as per permit
30-70-305-8015	WASTE MANAGEMENT PERMITS	2,185	2,229	2,274	2,319	2,365	
30-70-305-8020	NAK'AZDLI LAGOON PERMIT	30,000	30,000	30,000	30,000	30,000	
30-70-305-8025	SAFETY SUPPLIES	2,601	2,653	2,706	2,760	2,815	
30-70-305-8200	SEWER SENIOR DISCOUNTS	13,000	13,650	14,333	15,050	15,803	
	NET Project 305: Administrative Functions	199,132	172,304	175,561	178,902	180,931	
Project 700: Collection System							
30-70-700-8090	GENERAL MAINTENANCE	53,754	54,829	55,926	57,045	58,186	
30-70-700-8110	NEW CONNECTIONS	10,000	10,000	10,000	10,000	10,000	
30-70-700-8500	MAINLINES	5,406	5,514	5,624	5,736	5,851	
30-70-700-8510	CLEANING AND FLUSHING	10,812	11,028	11,249	11,474	11,703	

**District of Fort St. James 2026 - 2030 Operational Budget
Fund 30: Sewer Operations**

Account	Description	2026	2027	2028	2029	2030	NOTES
	NET Project 700: Collection System	79,972	81,371	82,799	84,255	85,740	
Project 710: Cottonwood Lift Station							
30-70-710-1275	BUILDING MAINT/GENERATOR MAINT.	1,622	1,654	1,687	1,721	1,755	
30-70-710-1280	HYDRO COSTS	2,393	2,441	2,490	2,540	2,591	
30-70-710-8090	GENERAL MAINTENANCE	597	609	621	633	646	
30-70-710-8160	PUMP MAINTENANCE	10,812	11,028	11,249	11,474	11,703	
30-70-710-8170	ELECTRICAL	3,162	3,225	3,290	3,356	3,423	increase 2026 onwards by \$1K
30-70-710-8200	COTTONWOOD ALARM SYSTEM	2,353	2,400	2,448	2,497	2,547	increase 2026 onwards by \$1K
	NET Project 710: Cottonwood Lift Station	20,939	21,357	21,785	22,221	22,665	
Project 720: Reserve Lift Station							
30-70-720-1275	BUILDING MAINTENANCE/GENERATOR MAINT	1,561	1,592	1,624	1,656	1,689	
30-70-720-1280	HYDRO COSTS	6,034	6,155	6,278	6,404	6,532	
30-70-720-8090	GENERAL MAINTENANCE	5,947	6,066	6,187	6,311	6,437	
30-70-720-8160	PUMP MAINTENANCE	10,812	11,028	11,249	11,474	11,703	
30-70-720-8170	ELECTRICAL	2,162	2,205	2,249	2,294	2,340	
30-70-720-8200	RESERVE ALARM SYSTEM	1,297	1,323	1,349	1,376	1,404	
	NET Project 720: Reserve Lift Station	27,813	28,369	28,936	29,515	30,105	
Project 730: Treatment & Disposal							
30-70-730-1275	BUILDING MAINTENANCE	2,295	2,341	2,388	2,436	2,485	
30-70-730-1280	HYDRO COSTS	47,940	48,899	49,877	50,874	51,892	
30-70-730-8090	MAINTENANCE AND OPERATIONS	34,598	35,290	35,996	36,716	37,450	
30-70-730-8160	PUMP MAINTENANCE/AIR COMPRESSOR REBUILD	4,865	4,962	5,061	5,162	5,265	
30-70-730-8170	ELECTRICAL	2,703	2,757	2,812	2,868	2,925	
30-70-730-8510	CLEANING AND FLUSHING	2,985	3,045	3,106	3,168	3,231	
30-70-730-8540	CHLORINE SYSTEM	95,000	96,900	98,838	100,815	102,831	Increased
	NET Project 730: Treatment & Disposal	190,386	194,194	198,078	202,039	206,079	
TOTAL Dept 70: SEWERAGE COLLECTION & TREATMENT		518,242	497,595	507,158	516,932	525,520	
TOTAL OUTFLOWS		550,016	567,417	590,038	613,790	628,604	
Inflows = Outflows		(0)	0	0	(0)	(0)	

