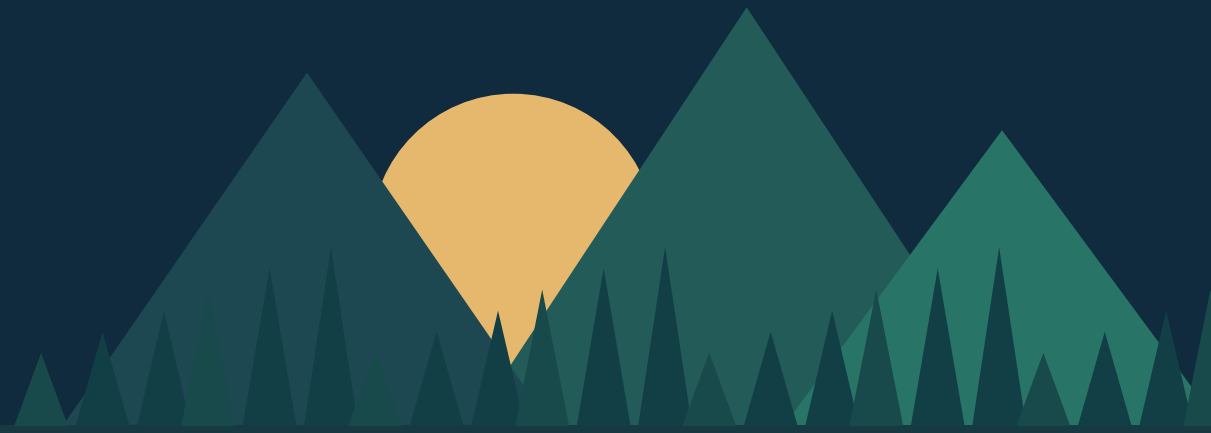
TOWN OF WATSON LAKE
2027 BUDGETS

# Operating & Maintenance Budget

2027 projected municipal services maintenance and operating costs



24 NOVEMBER 2026

# What this budget covers

Annual financial projections for day-to-day municipal activities.

## 01 Municipal revenues

The budget shows taxes, transfers, service revenues, grants and other income recorded by department.

## 02 Municipal expenditures

Departmental budgets cover wages, benefits, services, supplies, operations, maintenance and programming.

## A note on departmental balances

A department’s own revenues do not necessarily pay for all of its expenses. The Town collects substantial revenues through central Administration and Council accounts, then budgets spending across municipal services.



Source: 2027 O&M Appendix A, pp. 1–18

# A balanced operating plan

The appendix projects equal revenues and expenses for 2027.

PROJECTED REVENUES

**$7,344,511**

PROJECTED EXPENSES

**$7,344,511**

PROJECTED OPERATING BALANCE

**$0**

## 2026 APPROVED VS 2027 PROJECTED

**$7,540,889**

2026 approved

→

**$7,344,511**

2027 projected

**–$196,378 (-2.6%)**

### How to read the figures

This compares the 2026 approved budget with the 2027 projected budget, rather than actual expenditures.



Source: 2027 O&M Appendix A, p. 18

# Where projected revenues appear

The appendix groups revenues into departmental budgets.

ADMINISTRATION / COUNCIL

**$5,903,661**

Includes taxes, CMG transfers, grants and other income

OTHER DEPARTMENTS COMBINED

**$1,440,850**

Revenues budgeted across the other nine departments

## REVENUE SHARE BY REPORTED DEPARTMENT

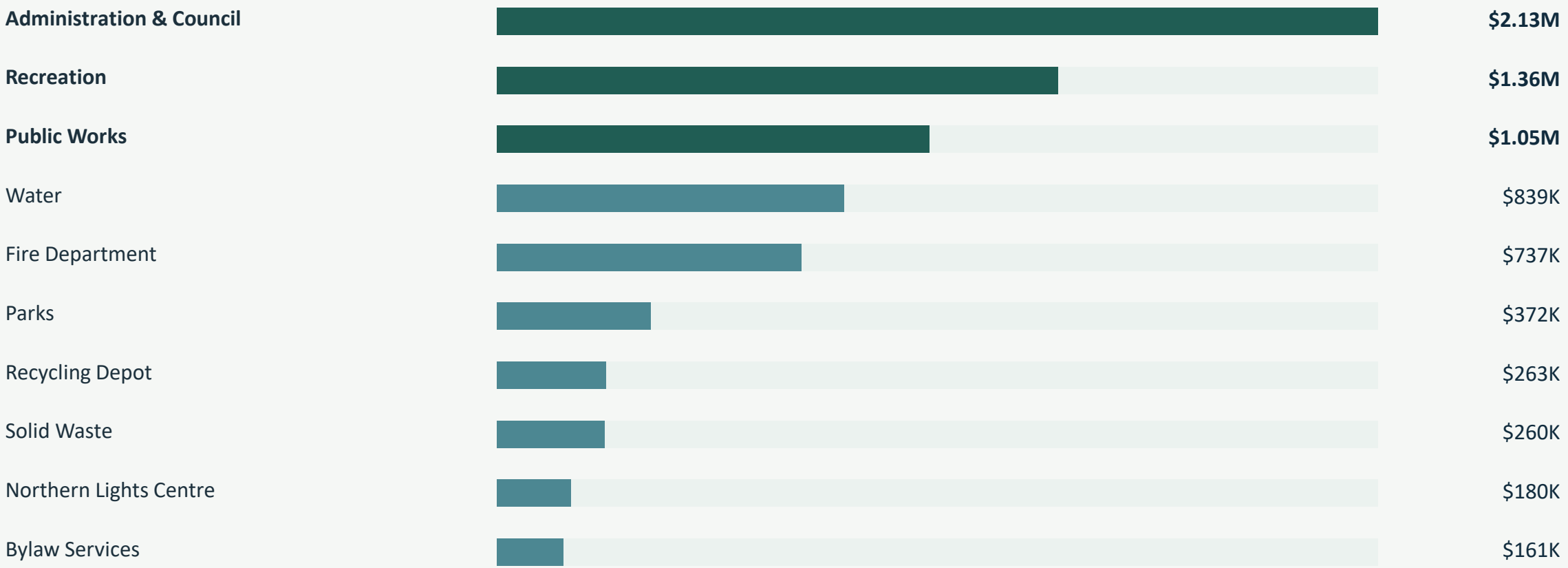


- **Administration / Council: 80.4%**
- **Other departments: 19.6%**

This is a reporting breakdown, not a statement that each department must fund itself.

# Where operating dollars are budgeted

2027 projected expenses, ranked by department.






Source: 2027 O&M Appendix A, p. 18

# Administration & Council

Municipal administration, Council activities, shared services and central revenues.

**2027 PROJECTED REVENUE**

**$5,903,661**

**2027 PROJECTED EXPENSES**

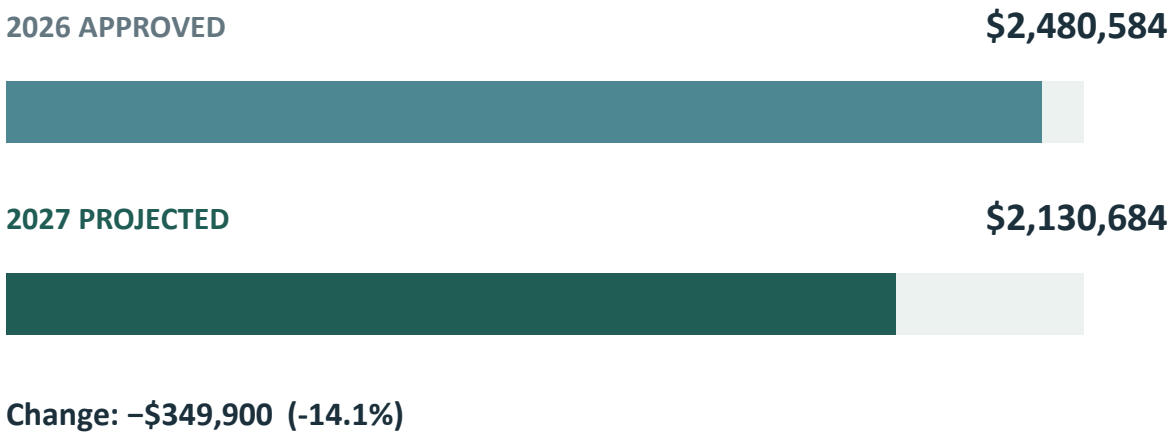
**$2,130,684**

**CHANGE IN EXPENSES**

**-14.1%**

Compared with 2026 approved budget

## EXPENSE COMPARISON




**Change: –$349,900 (-14.1%)**

## SELECTED LINE-ITEM CHANGES

**HAF expense**
$515,000 → $115,400 **–$399,600**

**Transfer to capital**
$124,000 → $54,000 **–$70,000**

**Insurance**
$390,000 → $400,000 **+$10,000**

Selected accounts only. Changes describe amounts, not their causes.



Source: 2027 O&M Appendix A, pp. 1–2

# Fire Department

Fire department operations, training, volunteer costs and equipment upkeep.

**2027 PROJECTED REVENUE**

**$50,000**

**2027 PROJECTED EXPENSES**

**$736,932**

**CHANGE IN EXPENSES**

**+3.4%**

Compared with 2026 approved budget

## EXPENSE COMPARISON




**Change: +$24,262 (+3.4%)**

## SELECTED LINE-ITEM CHANGES

**Fire Department Travel & Training**
$29,375 → $50,000 **+$20,625**

**Funded Fire Program Expenses**
$32,400 → $40,000 **+$7,600**

**Fire Equipment Supplies & Maintenance**
$25,000 → $28,750 **+$3,750**

Selected accounts only. Changes describe amounts, not their causes.



Source: 2027 O&M Appendix A, pp. 3–4

# Bylaw Services

Bylaw, animal control and development-related budget accounts.

**2027 PROJECTED REVENUE**

**$14,450**

**2027 PROJECTED EXPENSES**

**$160,685**

**CHANGE IN EXPENSES**

**-0.5%**

Compared with 2026 approved budget

## EXPENSE COMPARISON




**Change: −$735 (-0.5%)**

## SELECTED LINE-ITEM CHANGES

**Bylaw operations & maintenance**
$11,245 → $8,000 **−$3,245**

**Animal Control Propane Costs**
$4,625 → $4,000 **-$625**

**Bylaw Truck, Unit 29**
$5,400 → $5,000 **-$400**

Selected accounts only. Changes describe amounts, not their causes.



Source: 2027 O&M Appendix A, p. 5

# Public Works

Roads, fleet, facilities, snow-related work and other public works accounts.

**2027 PROJECTED REVENUE**

**$8,600**

**2027 PROJECTED EXPENSES**

**$1,046,300**

**CHANGE IN EXPENSES**

**-2.3%**

Compared with 2026 approved budget

## EXPENSE COMPARISON

2026 APPROVED — $1,070,946



2027 PROJECTED — $1,046,300



**Change: –$24,646 (-2.3%)**

## SELECTED LINE-ITEM CHANGES

**Public Works Building Maintenance**
$0 → $5,000 — **+$5,000**

**Calcium & cold mix**
$45,000 → $30,000 — **–$15,000**

**Unit 32 grader**
$32,000 → $20,000 — **–$12,000**

Selected accounts only. Changes describe amounts, not their causes.



Source: 2027 O&M Appendix A, pp. 6–7

# Water

Water systems, sewer operations, treatment facilities and related utilities.

**2027 PROJECTED REVENUE**

**$299,500**

**2027 PROJECTED EXPENSES**

**$839,200**

**CHANGE IN EXPENSES**

**+3.1%**

Compared with 2026 approved budget

## EXPENSE COMPARISON




**Change: +$24,900 (+3.1%)**

## SELECTED LINE-ITEM CHANGES

| | | |
|---|---|---|
| **Sewer lagoon maintenance** | $10,000 → $45,000 | **+$35,000** |
| **Water plant O&M** | $50,000 → $60,000 | **+$10,000** |
| **Vault A O&M** | $2,000 → $5,000 | **+$3,000** |

Selected accounts only. Changes describe amounts, not their causes.



Source: 2027 O&M Appendix A, pp. 8–9

# Solid Waste

Landfill and solid-waste operations, equipment and waste-related revenues.

**2027 PROJECTED REVENUE**

**$471,500**

**2027 PROJECTED EXPENSES**

**$260,150**

**CHANGE IN EXPENSES**

**-6.1%**

Compared with 2026 approved budget

## EXPENSE COMPARISON




**Change: –$17,000 (-6.1%)**

## SELECTED LINE-ITEM CHANGES

**Solid waste O&M**
$30,000 → $20,000 **–$10,000**

**Tipping fees (revenue)**
$300,000 → $310,000 **+$10,000**

**Landfill funding (revenue)**
$63,500 → $50,000 **–$13,500**

Selected accounts only. Changes describe amounts, not their causes.



Source: 2027 O&M Appendix A, p. 10

# Recycling Depot

Recycling depot staffing, facilities, operating costs and program revenues.

**2027 PROJECTED REVENUE**

**$142,100**

**2027 PROJECTED EXPENSES**

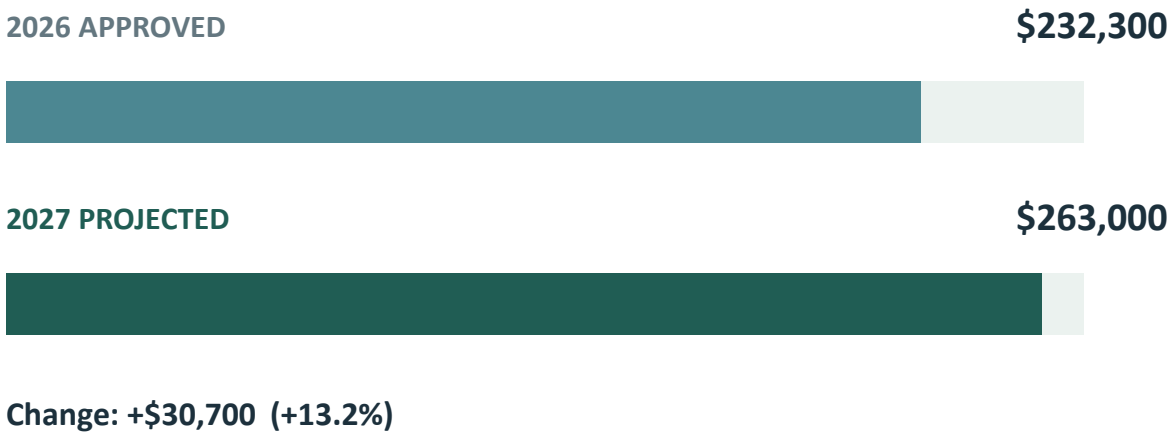
**$263,000**

**CHANGE IN EXPENSES**

**+13.2%**

Compared with 2026 approved budget

## EXPENSE COMPARISON




**Change: +$30,700 (+13.2%)**

## SELECTED LINE-ITEM CHANGES

**Recycling Operations Costs**
$7,000 → $5,000 **–$2,000**

**Recycling Student Funding (revenue)**
$5,000 → $2,000 **–$3,000**

**Circular Materials funding (revenue)**
$50,000 → $55,000 **+$5,000**

Selected accounts only. Changes describe amounts, not their causes.



Source: 2027 O&M Appendix A, p. 11

# Northern Lights Centre

Northern Lights Centre operations, programming, exhibits and gift shop accounts.

**2027 PROJECTED REVENUE**

**$172,300**

**2027 PROJECTED EXPENSES**

**$179,525**

**CHANGE IN EXPENSES**

**-6.8%**

Compared with 2026 approved budget

## EXPENSE COMPARISON




**Change: –$13,200 (-6.8%)**

## SELECTED LINE-ITEM CHANGES

| | | |
|---|---|---|
| **Gift shop (revenue)** | $12,500 → $27,500 | **+$15,000** |
| **Movie Revenue** | $2,000 → $3,000 | **+$1,000** |
| **Electricity** | $13,500 → $10,000 | **–$3,500** |

Selected accounts only. Changes describe amounts, not their causes.



Source: 2027 O&M Appendix A, p. 12

# Recreation

Recreation programs, pool, arena, fitness facilities and the Recreation Complex.

**2027 PROJECTED REVENUE**

**$249,400**

**2027 PROJECTED EXPENSES**

**$1,356,413**

**CHANGE IN EXPENSES**

**+12.3%**

Compared with 2026 approved budget

## EXPENSE COMPARISON

**2026 APPROVED** — **$1,208,314**



**2027 PROJECTED** — **$1,356,413**



**Change: +$148,099 (+12.3%)**

## SELECTED LINE-ITEM CHANGES

**Pool O&M**

$10,000 → $15,000 — **+$5,000**

**Recplex electricity**

$105,000 → $120,000 — **+$15,000**

**Funded program expenses**

$7,500 → $25,000 — **+$17,500**

Selected accounts only. Changes describe amounts, not their causes.



Source: 2027 O&M Appendix A, pp. 13–15

# Parks

Parks, seasonal programs, public spaces, events and related facilities.

**2027 PROJECTED REVENUE**

**$33,000**

**2027 PROJECTED EXPENSES**

**$371,622**

**CHANGE IN EXPENSES**

**-4.8%**

Compared with 2026 approved budget

## EXPENSE COMPARISON




**Change: −$18,858 (-4.8%)**

## SELECTED LINE-ITEM CHANGES

| | | |
|---|---|---|
| **Ski Chalet O&M** | $15,000 → $10,000 | −$5,000 |
| **Wye Lake Cabin Propane Costs** | $3,000 → $5,000 | +$2,000 |
| **Parks Flowers & Maintenance** | $12,500 → $13,500 | +$1,000 |

Selected accounts only. Changes describe amounts, not their causes.



Source: 2027 O&M Appendix A, pp. 16–17

YEAR-OVER-YEAR COMPARISON

# What changes from 2026?

The total projected operating budget is lower, while individual departments move in different directions.

| 2026 APPROVED EXPENSES | 2027 PROJECTED EXPENSES | NET BUDGET CHANGE |
|---|---|---|
| $7,540,889 | $7,344,511 | –$196,378 |
| | | -2.6% |

## LARGEST INCREASES

| | |
|---|---|
| Recreation | +$148,099 |
| Recycling Depot | +$30,700 |
| Water | +$24,900 |
| Fire Department | +$24,262 |

## LARGEST DECREASES

| | |
|---|---|
| Administration & Council | –$349,900 |
| Public Works | –$24,646 |
| Parks | –$18,858 |
| Solid Waste | –$17,000 |

For context: Administration/Council includes a $399,600 reduction in the HAF expense line compared with the 2026 approved budget.



Source: 2027 O&M Appendix A, pp. 1–18

# Operating budget: key takeaways

A final look at the 2027 proposed operating picture.

### 01 Balanced projection

Projected revenues and expenses both total $7,344,511.

### 02 Ten departments

The appendix groups the operating budget into ten departmental areas.

### 03 Comparison with 2026

Overall projected expenses are $196,378 below the 2026 approved budget.

### 04 Next: capital plan and budget

The separate capital presentation addresses proposed equipment and infrastructure investments.

All 2027 figures remain projections as presented in the budget appendix.

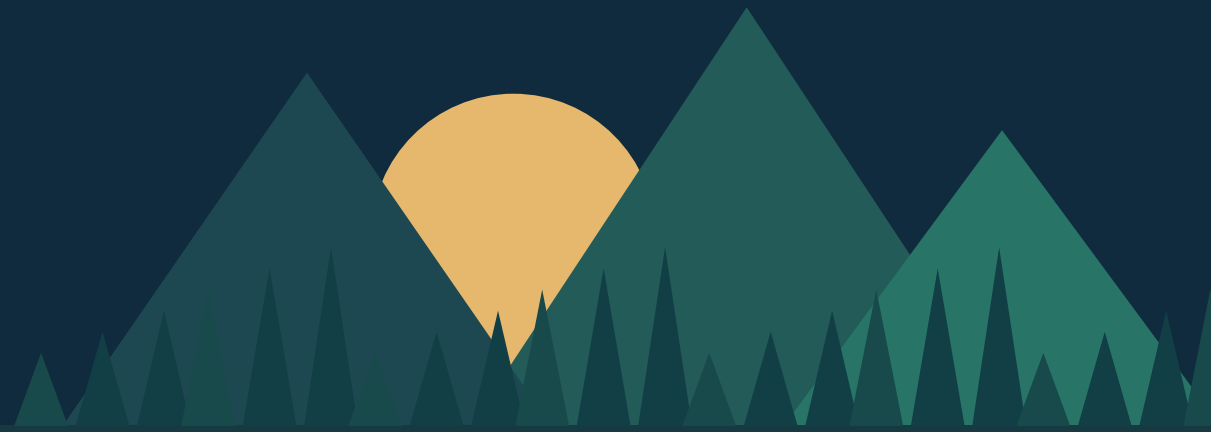


Source: 2027 O&M Appendix A, p. 18

TOWN OF WATSON LAKE
2027 BUDGETS

# Capital Budget 2027-2029

Proposed infrastructure and equipment investments



24 NOVEMBER 2026

# A three-year capital plan

Planned investments shown in the source appendix, organized by budget year.

**2027 CAPITAL PLAN**
**$3,069,300**

**2028 CAPITAL PLAN**
**$2,586,250**

**2029 CAPITAL PLAN**
**$250,000**

## PLANNED INVESTMENT BY YEAR




Three-year planned total: $5,905,550. These are budget-year allocations, not a project completion schedule.



Source: 2027 Capital Plan Appendix A, p. 1

# Where 2027 projects are budgeted

Expenditure allocations by municipal function, with the centre chiller shown separately.

TOTAL 2027 CAPITAL PLAN

**$3,069,300**

Reconciles to appendix expenditure total

### Accounting note

The appendix includes the $140,000 chiller within its combined Recreation subtotal.

## ALLOCATIONS BY FUNCTION



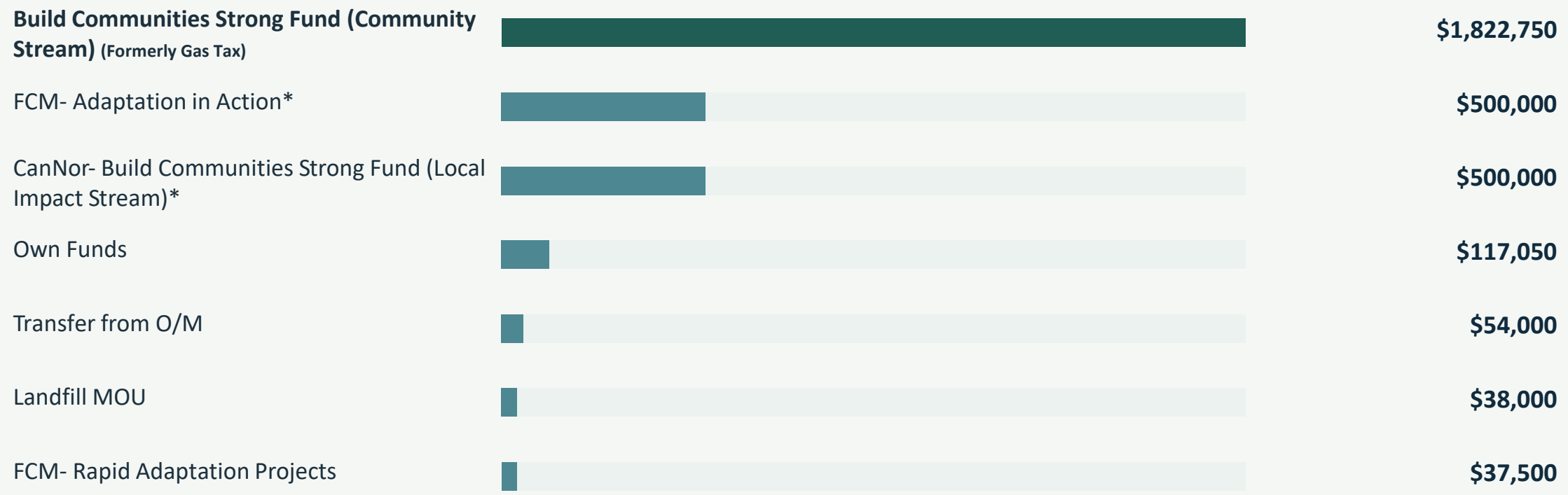
| | |
|---|---|
| Recreation facilities & amenities | $2,698,250 |
| Public Works & Cemetery | $201,750 |
| Northern Lights Centre | $140,000 |
| Protective Services | $29,300 |



Source: 2027 Capital Plan Appendix A, p. 1

# How the capital plan is funded

Seven funding sources are listed for the 2027 capital budget.




**TOTAL FUNDING $3,069,300 • Some projects are explicitly contingent on funding approval*.**



Source: 2027 Capital Plan Appendix A, p. 1

# Equipment for protective services

2027 allocations for departmental equipment; the lifting strut kit appears in 2028.

**2027 PROTECTIVE SERVICES**
**$29,300**

**TRANSFER FROM O/M**
**$24,000**

**OWN FUNDS**
**$5,300**

**2027 ALLOCATION**

**Thermal camera kit & truck charger** — **$9,500**

Funded from O/M transfer

**2027 ALLOCATION**

**Equipment batteries & charger** — **$14,500**

Funded from O/M transfer

**2027 ALLOCATION**

**3M Scott supplied-air system** — **$5,300**

Funded from Own Funds

**2028 ALLOCATION**

**Lifting strut kit** — **$100,000**

Scheduled in 2028 • 2025 approved



Source: 2027 Capital Plan Appendix A, p. 1

# Fleet, equipment & cemetery improvements

2027 public works and cemetery allocations, plus one planned 2028 purchase.

COMBINED 2027 ALLOCATION

**$201,750**

Public Works and Cemetery as grouped in source

2028 GARBAGE TRUCK

**$318,000**

Shown in a separate future budget year

2027 ALLOCATION

**Boom mower** — **$80,000**

Own Funds • identified as 2026 approved

2027 ALLOCATION

**Excavator undercarriage** — **$38,000**

Landfill MOU

2027 ALLOCATION

**Cemetery upgrades** — **$77,000**

BCSF, Community Stream

2027 ALLOCATION

**Grave planks** — **$6,750**

Own Funds • identified as 2026 approved



Source: 2027 Capital Plan Appendix A, p. 1

# Northern Lights Centre chiller

The capital appendix includes a dedicated air-cooled chiller allocation.

## AIR-COOLED CHILLER

**$140,000**

2027 CAPITAL ALLOCATION

Funding source: Build Communities Strong Fund (BCSF) Community Stream (Formerly Gas Tax)

### Included in the combined subtotal

This $140,000 item is already included in the appendix's $2,838,250 Recreation subtotal. It is shown separately here for clarity, without adding it twice.

# Playgrounds, splash park & flooring

Two prominent Recreation allocations in the 2027 plan.

PLAYGROUNDS AND SPLASH PARK

**$650,000**

2027 • BCSF, Community Stream

NEW FLOORING

**$250,000**

2027 • BCSF, Community Stream

## New flooring is planned across three years




The appendix lists $250,000 in 2027, 2028 and 2029 ($750,000 across the period).



Source: 2027 Capital Plan Appendix A, p. 1

# Improvements inside the Rec Centre

A collection of smaller 2027 facility and equipment allocations.

2027 ALLOCATION

**Rec Centre cooler / freezer** — **$73,250**

FCM Rapid Adaptation Plan $37,500 + BCSF, Community Stream $35,750

2027 ALLOCATION

**Front doors** — **$70,000**

BCSF, Community Stream

2027 ALLOCATION

**Curling sheets** — **$30,000**

Transfer from O/M

2027 ALLOCATION

**Interior manlift** — **$25,000**

Own Funds

**Combined 2027 allocation for these four items** — **$198,250**



Source: 2027 Capital Plan Appendix A, p. 1

FUNDING-DEPENDENT PROJECT

# Recreation Centre generator

The appendix marks this project as contingent on funding approval.

CONTINGENT ON FUNDING APPROVAL

2027 ALLOCATION

**$750,000**

2028 ALLOCATION

**$750,000**

## 2027 funding mix



FCM Adaptation in Action Fund $500,000

BCSF, Community Stream (Formerly Gas Tax) $250,000

2028 has the same $500,000 / $250,000 funding-source split. This is a planned allocation, not proof of funding approval.



Source: 2027 Capital Plan Appendix A, p. 1

FUNDING-DEPENDENT PROJECT

# Recreation Centre kitchen upgrades

The appendix marks this project as contingent on funding approval.

CONTINGENT ON FUNDING APPROVAL

**2027 ALLOCATION**

**$850,000**

**2028 ALLOCATION**

**$850,000**

## 2027 funding mix



CanNor- BCSF, Local Impact Stream (Grant Application) $500,000

BCSF, Community Stream (Formerly Gas Tax) $350,000

2028 has the same $500,000 / $350,000 funding-source split. This is a planned allocation, not proof of funding approval.



Source: 2027 Capital Plan Appendix A, p. 1

# What is planned for 2028 and 2029?

The appendix lists budget-year allocations, not detailed construction timelines.

**2028 PLANNED CAPITAL**

**$2,586,250**

**2029 PLANNED CAPITAL**

**$250,000**

## 2028 items include

| | |
|---|---|
| • Garbage truck | **$318,000** |
| • Lifting strut kit | **$100,000** |
| • Pool liner | **$200,000** |
| • Mower | **$45,000** |
| • Continued flooring, cooler/freezer, generator & kitchen upgrades | **Multiple allocations** |

## 2029 focus

The Appendix A allocates $250,000 in BCSF Community Stream for another year of Recreation flooring.



Source: 2027 Capital Plan Appendix A, p. 1

# What is confirmed by the appendix?

Useful distinctions for community discussion.

### 01 Project allocations

The appendix identifies budget years, project descriptions and proposed funding sources.

### 02 Not spending to date

Listed amounts are in a capital budget plan, not a report of money already spent.

### 03 Conditional approvals

Generator and kitchen upgrades are expressly contingent on funding approval.

### 04 No invented project dates

The appendix does not provide start dates, completion dates or project progress.



Source: 2027 Capital Plan Appendix A, p. 1

# 2027 capital priorities at a glance

A summary for the close of the community presentation.

**2027 PROPOSED CAPITAL**

**$3,069,300**

**FUNDING SOURCES**

**7 listed**

**2027 CONDITIONAL ITEMS**

**$1,600,000**

## Questions & community discussion

Council and administration can speak to the budget figures and the proposed projects. Funding-dependent items remain conditional as noted in the appendix.

2027 projections and proposed capital allocations as presented in the source appendices.