

SPECIAL MEETING OF COUNCIL
Wednesday, January 7, 2026
COUNCIL CHAMBERS, CITY HALL
5:00 p.m.

AGENDA

1. CALL TO ORDER
2. APPROVAL OF AGENDA
3. OPEN
 - Director of Finance – 2026 Operating and 2026/2027 Capital Budgets
4. ADJOURNMENT

TITLE: 2026 Operating & 2026 / 2027 Capital Budgets	DATE OF MEETING: January 7, 2026
	REPORT DATE: December 31, 2025
CLEARANCES:	ATTACHMENTS: 1) 2026 Budget Submission; 2) 2026 Operating Budget Summary; 3) 2026 / 2027 Capital Budget; 4) Tax Dollar Breakdown
Written by: Ashley Stradeski – Director of Finance Ashley Stradeski	
Reviewed by: Jessica Matsalla - City Clerk Jessica Matsalla	
Approved by: Brad Hvidston - City Manager Brad Hvidston	

BACKGROUND

Budget preparations began by the individual departments in September and October. These were compiled, analyzed and adjusted through our cooperative process over October and November, and initially brought before Council at the Strategic Planning meetings throughout November and December to present, discuss, and to seek direction from Council.

During these meetings, departmental budgets were reviewed, discussed, and service levels were considered in conjunction with budget. All queries and additional details were brought back to Council for consideration, as well as in depth discussion on topics and areas where Council thought important.

DISCUSSION

Our budget is divided into separate Operating and Capital budgets. The Capital budget is a two-year budget, done to allow planning of larger projects such as infrastructure and construction, facility upgrades or new builds, and other initiatives that are not ongoing. By doing two-year budgets, we are able to have lead up and design time on the larger projects. The Operating budget is the City's regular and ongoing operations, including things like snow removal, grass cutting, and everything else the City regularly does on a daily basis.

The City has generally prepared a service level status quo budget as our starting point. This means that costs reflected in the preliminary budgets for most departments are estimated to provide the same level of services to the residents of Yorkton as the year prior. This year is similar in most aspects, with the majority of service levels maintained. There are some increases, and some decreases as well, which will be discussed in greater detail later.

The City has worked to keep the Operating budget as low as possible. This covers regular wage increases, increased costs for purchased goods and services, and overall cost increases that are typical in nature (such as increased insurance / power / energy costs).

On the Capital budget side, we recognize that we exist in an “infrastructure deficit”. That is, the amount we are spending on updating our infrastructure is not keeping pace with the useful life of that infrastructure. An example of this, using made up numbers, would be if a road network is going to cost \$10 million to replace, and it all needs to be replaced over the next 10 years, we should be spending approximately \$1 million per year on road replacement. Even if you only do a \$5 million project every 5th year, you should still be setting aside the \$1 million annually. In reality our road network would cost much more than that to replace, but also our expectations of useful life would be longer as well. Every year that we do not keep up, we are further and further behind. This is caused by ever aging infrastructure, and exacerbated by higher than average construction cost increases – in 2014, our last major asset management study, we were approximately \$7 to \$8 million behind **annually** on our infrastructure spending.

Given our spending deficit, we have worked to close our spending gap on infrastructure by adding a specific portion of the annual tax increase to the Capital Budget, increasing the amount available for larger infrastructure projects. Our spending in this area is still behind where it needs to be, but has increased by over 50% from 2018, allowing the City to continue to address our aging infrastructure and the unfortunate increase in construction costs over the last few years.

We endeavoured to limit the areas of increase and keep the tax increase to an amount that is as affordable as possible for our residents; every increase was challenged and assessed to see if it was necessary. Charges, fees and revenues were scrutinized to ensure we are capturing all opportunities for maximizing revenue generation in our existing business units.

That being said, the proposed budget includes the following increases required in taxation:

Operations	2.75%
Capital	<u>1.10%</u>
Total:	3.85%

Adding at least 1% to our capital budget was already planned and approved in the 2025 / 2026 Capital budget during the prior year’s deliberations. After Council deliberations this year, it was decided to increase this amount to allow for more annual funding for important capital projects, and as such this has been increased to 1.10% which brings the annual increase for our Capital budget to \$337,000 in 2026, with an additional 1.00% budgeted for 2027’s Capital budget.

On the operating side, we are pleased to make progress in areas which are both sorely needed and which residents should be able to see a difference, while keeping the costs to provide City services as affordable as possible. These changes to services will be discussed in more detail below.

The impact to the average residential homeowner would be roughly \$7.60 a month.

Capital Budget – 2026/2027

The 2026/2027 Capital budget includes a 1.10% increase in taxes for 2026, and a planned 1% tax increase for 2027. This will bring our annual capital expenditure total to \$6,062,000 for 2026 and to \$6,362,000 for 2027.

This increase to capital will help us close our “infrastructure deficit,” and make a meaningful difference in what the City can accomplish annually.

2026 Capital

As we prepare a two-year budget, the 2026 Capital Budget had already been approved by Council last year. That being said, there are some additions to the 2026 Capital Budget, mostly being items which have arisen since then. These projects are all fully funded from reserves, as the budget was already fully allocated.

The list of these additional 2026 projects is included here:

2026 - Additional Projects Proposed

Dept	Project	Total Cost	Reserve Funding	Capital Budget	Other Funding	Notes
Deer Park	Equipment - Runabout / Gator	20,000	(20,000)	0		Sale proceeds from old
Engineering	Fleet Equipment Purchases - Tandem Truck w/ Plows, One-ton Truck, Skid Steers, 3/4 Ton Truck	748,000	(723,000)	0	(25,000)	Trade-ins
Engineering	North Development Transmission Main - Design	150,000	(150,000)	0		
Engineering	York Road West Culvert Replacement (Campground)	560,000	(560,000)	0		Funding from York Road
Engineering	National Street / Highway 9 Intersection - Design	53,000	(53,000)	0		Land Fund
Engineering	King Street / Highway 9 Intersection - Design	160,000	(160,000)	0		Land Fund
Fire	Emergency Equipment- UTV, Outreach Vehicle, EMO Storage, Mobile Medical, Paraprofessional Training	760,000		0	(760,000)	ETF Grant Funded - 100%
Fire	Fire Hall - Roof Maintenance, Boiler Replacement, Keyless Access	114,000		114,000		
Gallagher	Ag Pavilion Recreation Facility Retrofit	350,000	(350,000)	0		Rainy Day Fund
Gallagher	GC Curling Rink Sprinkler System Code Upgrade	25,000	(25,000)	0		
Gallagher	GC Outbuilding Improvements	55,000	(27,500)	0	(27,500)	Contingent
Gallagher	GC Water Park Feature Pumps	125,000	(76,000)	49,000		
Parks	Outdoor Basketball Courts - Various Locations	910,000	(910,000)	0		Reallocate from Columbia
Public Works	COC Gym Equipment	35,000	0	25,000	(10,000)	CUPE contribution
Public Works	Pavement and Overlay Program	500,000		500,000		
Public Works	Additional Curb / Gutter & Sidewalk Replacement	400,000	(400,000)	0		Arterial Road Reserves
WaterWorks	QSWTP Security Upgrades - Fencing / Gate	70,000	(70,000)	0		
WaterWorks	WPCP Expansion Detailed Design (Phase IV) - Increase to Cost Estimates (Previously Approved at \$5.8 Million; New Total = \$9 Million)	3,200,000	(3,130,000)	0	(70,000)	
WaterWorks	Sanitary Sewer Condition Assessment Program	750,000	(750,000)	0		
WaterWorks	Sewer System Master Plan	250,000	(250,000)	0		
Totals		9,235,000	(7,654,500)	688,000	(892,500)	

The 2026 additional projects are, in large part, funded from our self-sustaining WaterWorks utility and are funded from reserves. These include continued design work on the Water Pollution Control Plant, and programs with our sewer system. The Fleet equipment is a revised list of what was already approved last year, however has been reduced in scope with some different equipment at a lower cost, and is funded from the fleet reserves.

Other notable items include design work on some larger projects, as well as some culverts and additional road and sidewalk work. Some of these are funded from reserves, and others from reallocating prior drainage and storm water capital projects budgets as priorities have shifted.

Funded from grants are equipment for the fire hall, including emergency and outreach equipment. These are items we would not normally be looking to get due to budget constraints, but with full grant funding it allows us to expand our capabilities with new equipment.

Finally, there are some small other maintenance items, as well as some work to the Ag Pavilion to expand its capability and usage.

2027 Capital

The largest portion of the Capital Budget to approve falls in the 2027 year. The total dollar value of the proposed 2027 Capital Budget originally included over \$30 million in potential projects. This is typical, as the amount of construction we could do on roads alone in a year could theoretically be much, much higher than this.

Given this, it's Council's and Administration's job to go through this list with scrutiny, identifying projects that can be deferred, identifying projects that just aren't feasible, and working to get the project list down to fit within our budget.

The final proposed project list is included below, including total cost and funding sources:

2027 - Projects Proposed

Dept	Project	Total Cost	Reserve Funding	Capital Budget	Other Funding	Notes
Airport	Annual Capital Allocation (Internal Debt - Terminal Bldg)	275,000		275,000		
Deer Park	Driving Range Tee Line	50,000		50,000		
Deer Park	Equipment - Greens Mower, Utility Vehicle, Used Mowers (from Parks)	100,000		100,000		
Deer Park	Irrigation and Drainage	130,000		130,000		
Engineering	North Development Transmission Main - Construction	9,420,000	(9,420,000)	0		Grant Contingent
Engineering	Fleet Equipment Purchases - Loader Backhoe, Wheel Loader, Skid Steer Trade-in	725,000	(675,000)	0	(50,000)	Trade-ins
Engineering	New Pedestrian Crosswalk Signals (Smith St & 7th Ave)	50,000		0	(50,000)	Only if Grants Available
Engineering	City Hall - Boiler Refurbishment	150,000		150,000		
Engineering	City Hall - Building Management System	80,000		80,000		
Engineering	Remaining Allocation to Facilities	210,000		210,000		Annual Facilities Funding
Gallagher	Ice Floor Covering System	300,000		300,000		
Gallagher	Rooftop Units Replacement Program	30,000		30,000		
Gallagher	Water Park Motor Control Centre (MCC) Replacement	250,000		250,000		
Gallagher	Water Park Surge Tank Repairs	50,000		50,000		
Parks	Equipment - Chipper, 2x11' Mowers	355,000	(200,000)	155,000		
Parks	Practice Football Field - Contribution to Sitework/Roadway	250,000		250,000		YMF partnership
Parks	Tupper Park Spray Park	200,000		200,000		
Public Works	Annual Road & Drainage Allocation - York Road Loan	2,500,000		2,500,000		
Public Works	Pavement Overlay Program	500,000		500,000		
Public Works	Additional Curb / Gutter & Sidewalk Replacement	500,000		500,000		
RCS Facilities	Godfrey Dean Cultural Centre Roof Replacement	530,000		530,000		
RCS Facilities	Library Air Exchange Replacement	150,000	(150,000)	0		
WaterWorks	Sanitary Sewer Condition Assessment Program	150,000	(150,000)	0		
	Totals	16,955,000	(10,595,000)	6,260,000	(100,000)	

As can be seen, this list is mostly to be funded from the 2027 Capital Budget, with the exception of the North Development Transmission Main. This is also the single largest project. This project will see the construction of a northern water main, which will provide redundancy to our water system and allow growth of the City into the future, both residentially and industrially. This project is contingent on grant funding to proceed, however, and will be funded from the WaterWorks utility reserves.

The next largest item is our annual allocation to the York Road project, with this \$2.5 million going to the debt servicing until 2030. This was one of the largest projects the City has ever undertaken, and a 5-year loan was used to fund part of it.

This is another year with substantial infrastructure investment, including an additional \$1 million combined for roads and curbs / gutters / sidewalks, to make sure we are improving the state of the roads within the City.

There are significant building repairs, including boilers, rooftop HVAC units, and roof repairs. These are necessary to prevent facilities from becoming damaged or in worse shape. Further to this, there's more work at the Gallagher Centre, specifically the waterpark. This includes work to make sure the mechanical nature of the pool continues to function as it should, and maintain operations there. Additionally, there is an ice floor covering system included in the budget to allow for winter concerts and events at the Gallagher Centre.

Other amenities include a spray park at Tupper Park, and some funding towards a practice football field in conjunction with work to be done by Yorkton Minor Football.

While the list of projects to approve is large, there are inevitably items which could not make the list due to budget constraints. Many of these items have been deferred, and a list of these projects is included here:

2026/2027 - Deferred Projects

Dept	Project	Total Cost	Reserve Funding	Capital Budget	Other Funding Notes
Deer Park	Seacan & Washroom Power Servicing	20,000		20,000	
Engineering	Sully Ave North Reconstruction	3,100,000		3,100,000	
Engineering	Pathway - Allanbrooke Drive	200,000		200,000	
Engineering	King Street / Highway 9 Intersection Signalization	2,950,000		1,025,000	(1,925,000) Based on Land Sales
Engineering	National Street / Highway 9 Intersection Upgrades	975,000		975,000	Based on Land Sales
Engineering	Queen Street / Highway 9 Intersection Upgrades	3,500,000		1,750,000	(1,750,000) Assume 50% UHCP
Engineering	Mayfair Avenue Upgrades	175,000		175,000	
Gallagher	Flexihall Dressing Room Arena Hallway Access	300,000		300,000	
Gallagher	Roof System Replacement Program - Phase 1	510,000		510,000	
Gallagher	Water Park Men's Change Room Stalls	50,000		50,000	
Parks	Pathway - Heritage Heights Paving	200,000		200,000	
Parks	Jubilee Diamond #2 Upgrades	85,000		85,000	
RCS Facilities	City Campground Electrical Upgrades	550,000		550,000	
RCS Facilities	Gloria Hayden Community Centre Court Climbing Wall	150,000		150,000	
Totals		12,765,000	0	9,090,000	(3,675,000)

These items are ones which Council and Administration will likely be bringing back to future years for consideration. Many of these are all important projects, but due to funding constraints they cannot be completed in the 2026/2027 Capital Budget.

The largest of these projects are infrastructure improvements to major intersections in the City, but are contingent on outside events, such as provincial funding.

The King Street & Highway 9 intersection will need to be completed in conjunction with land sales and development in the Roundhouse subdivision, and land sales will fund part of this at that time.

The Queen Street & Highway 9 intersection remains a priority for the City to manage, but upgrades such as signalization require Provincial Government approval and funding commitments as it is a Provincial highway. These commitments remain unsecured at this time, and as such the project is deferred; when we are able to secure them, funding will be made a priority to achieve this important project.

Paving of Sully Ave North is one of the larger deferred projects – the road was reconstructed in 2025 without the finishing asphalt, and will likely be on hold for future development in the area.

Various pathways and other infrastructure projects, while important, are also deferred due to the availability of funds.

Of note are various roof replacements and major facility maintenance – some of these made the final budget, and others are deferred to future capital budgets as there is insufficient funding for them all.

Aside from deferred projects, there are also several projects that likely will not be feasible to complete in the short term, and will not be proceeding at this time. The list of these is below:

2026/2027 - Projects Not Going Forward

Dept	Project	Total Cost	Reserve Funding	Capital Budget	Other Funding Notes
Engineering	51 Tupper Ave Back Lane Development	22,000		22,000	
Engineering	Linden Square Mall Back Lane Drainage	70,000		70,000	
Gallagher	Flexihall Air Conditioning	800,000		800,000	
	Totals	892,000	0	892,000	0

The largest of these projects is air conditioning at the Flexi-Hall. While this would be a nice thing to have, it is expensive and not feasible given the competing demands of budget, especially with so much work ahead on roofing systems at the Gallagher Centre, this project is not likely to go forward for a number of years.

The other projects are smaller drainage and roadwork items put forth via resident complaints and concerns – these have been removed from Capital budget and will not be proceeding. In the future, smaller projects like this may be done out of the operating budget, but will likely not come back to Capital.

These are far from complete descriptions in each Capital Budget category, and the full project list is attached together included in Attachment 3.

Operating Budget – 2026

Attachments 1 & 2 include the Operating Budget Submission and the Operating Budget Summary. The Operating Budget Submission is a more in depth look at the various departmental budgets and details of what services those departments perform, with the summary being a “one pager” of the budget as a whole. New for this year is also included a one page infographic designed to showcase the major changes for this budget cycle.

The overall increase in taxation to fund the City's operations is 2.75%. This includes everything from Public Works, Parks, RCMP, and every other non-utility department.

With regards to major impacts to the budget there are numerous items which will be explained below, highlighting significant departmental changes.

Significant Items

Revenues

Our overall revenues are estimated to be up from the prior year, with the biggest non-tax changes coming from our interest and tax penalties, and our Municipal Revenue Sharing Grant.

The interest income and tax penalties has been increased to reflect the higher interest rate environment “new normal” that we are in. Our five-year average for investment income has climbed due to higher interest rates, and while they have dropped recently, they still remain higher than they were over the past decade and we have updated this number to reflect that. Further, we will be pursuing a more in-depth investment strategy for reserve funds, which should generate some additional funding.

The Provincial Revenue Sharing is part of the funding we received from the Province, based on PST revenues from the previous year. Those revenues have increased, and so has the allocation from the province.

These two items account for \$685,000 of increased revenues for the City.

Legislative and Corporate Services

Legislative includes all Council spending as well as grants and donations to community groups. Corporate Services includes Finance, IT, Human Resources, the City Manager's and City Clerk's office, and overall administration of the city and any shared overhead costs, such as things like software and banking costs.

Legislative expenditures are up to allow additional travel and training for Council members, and a new allotment of \$60,000 to allow for advocacy and lobbying efforts to try and obtain funding for our larger projects from other orders of Government.

Corporate services has some rearranging of its budget, which now includes a separate sub-department for our Communications team. While this shows a big increase for this area, the majority of it is pulling together communications spending from many other departments into one centralized area – much of this had previously been under general administration and city administration, as well as other departments such as economic development. These areas and departments all show budget decreases, where they would have normally had small increases. This solidifies the changes made last year with the hiring of a communications manager position to aid with Council initiatives and outreach.

General City Administration, while showing a decrease due to communications and advertising costs moving to the separate department, are actually up significantly due to rising software

costs. Things like Windows licenses, Microsoft Office licenses, and our security suite are all rising in cost substantially, which is a continuation of a trend seen over the last few years.

Protective Services

Our Federal contract with the RCMP has a fairly standard increase compared to some of the increases in the past few years, estimates have it rising by approximately \$200,000.

The Fire Department is also showing some cost increases, with wages increasing as well as estimated overtime. Further, in an attempt to alleviate the burden of capital cost increases, we have increased the annual equipment allowance such that the Fire Department can save up more annually towards equipment like fire engines which have become quite costly. In this manner, they will not have to compete as much for capital dollars against roads and other infrastructure. Overall, the budget increase is just shy of \$220,000.

Cemetery

While costs at the Cemetery are not materially changing, we have seen lower than anticipated revenues, with many people choosing alternative methods of care for the deceased. As such, the revenue projection has been dropped.

Deer Park

2025 is looking to be a standout year for Deer Park, with increased numbers of rounds, tournaments, and new revenues with the City-owned golf cart fleet and driving range fees.

This has led to increased revenue estimates for 2026, upwards of \$176,000, which is a combination of volume, rate increases, and increased number of tournaments.

Given the increased number of rounds at the course (up over 15% last year) and the increased demand on the course with the many tournament bookings for 2026, there has been an additional seasonal staff added.

Recreation and Community Services

With regards to our general recreation programming and administration, we have seen increased usage of some of our programs, so revenue and corresponding costs of programming are up. There are decreases, as well – namely our Heritage Researcher. This is a part-time position that has been vacant for a few months, and as there is no longer corresponding grant revenues (removed a few years ago) this position has been eliminated.

Our RCS Facilities department includes our indoor recreation facilities excluding the Gallagher Centre.

For 2026, the newly reopened Kinsmen Arena is budgeted, showing large increases in both the revenues and associated costs of the now-operational facility. As many of the costs with the facility are fixed (power, utilities, regular maintenance), the increase in revenue is greater than the increased costs and as such the entire department is decreasing in budget from the prior year.

Parks

While Parks is a large budget, there are no significant costs increases in this area.

The costs overall are not greatly changed, however our allocation of staff time has changed to better reflect where the staff are, on average, spending their time. When staff spend time cutting grass, working on pest control, or doing other things it is costed to that particular area. The only change in service levels is increased work to add skating to JC Beach.

Transit

Transit is an area where we are making a service level change. After analysis and work with our service provider, SaskAbilities, it is determined that there are certain times which the Yorkton Transit bus service is running and severely underutilized. This includes the 7am – 8am time period, which typically does not exceed one rider daily, and the Saturday route service which has between 6-10 riders a day. These will be scaled back, with reduced morning hours and no scheduled bus service on Saturdays.

Revenues have been analyzed as well, and there has been several years without price increases for this service, so there are fee increases included as well.

Overall, this bucks the trend of 5-10% cost increases annually and actually has a reduction in costs of nearly \$40,000 from the prior year, as opposed to a \$50,000 increase which would have been seen without these changes.

Access Transit services will not be affected by these changes.

Gallagher Centre

Gallagher Centre is similar to Parks – this is a department with a large budget, but there are not many significant changes to the operations or service levels in the 2026 budget.

Revenues are up across the board, almost 9%, the biggest increase being the Waterpark. The 2025 year showed increase usage and as such we have adjusted the budget appropriately. Other areas are all seeing nominal revenue increases as well, based on usage estimates and inflationary fee increases.

From a cost standpoint, there is readjustment of where staff time is allocated, as previously mentioned – it is always an estimate based on historical trends of where staff time is being allocated, as there is a fixed amount of staff but what they do day to day and each year will vary. The biggest increase is the Waterpark, with increased lifeguarding costs to cover the extra traffic seen there. Overall, costs are up just shy of 7%.

Engineering & Asset Management, Facilities, and Fleet

While engineering has seen nominal cost increases, mostly with regards to traffic and pedestrian safety operations, a management position here has been removed and reduced to a staff position in the Fleet department, reallocating resources to where they are most needed while controlling costs.

The Facilities department, which manages the City's non-recreational facilities like City Hall, the Civic Operations Centre, and our water and wastewater plants, has likewise seen a decrease in cost. This was intentional and for a similar reason, with a reduction in management staff driving the cost savings.

The Fleet department had the opposite of Engineering, as the management reduction there is a mechanic position in Fleet. This, combined with standard wage increases, makes up the bulk of the changes here. Fuel price decreases on average have also helped offset costs.

Planning, Building Services & Economic Development

Both Planning and Building Services have no material changes included in this budget, with operations continuing normally.

Economic Development is showing a very large decrease in costs, however this is offset by the increase in Corporate Services – the Marketing Coordinator position, and associated marketing, website and advertising budgets, were all previously under Economic Development and have been moved to the dedicated Communications division now. There has been no reduction in services, just a shuffling of reporting departments and responsibilities.

The Airport does see an uptick of revenue in this budget, from land leases. This is offset by increasing costs with regards to runway maintenance and general operations at the airport.

Public Works & Landfill / Household Waste

Public Works is the department with the largest dollar value change – this is intentional. This increase is done in an attempt to increase the service level on roadwork and associated work, like sidewalks and gutters or drainage. These three areas (resurfacing, drainage, and sidewalk/curbs) has been increased collectively by over \$700,000 in this budget. This will allow the City to make more progress on our streets and roads, which currently have a rather inadequate replacement cycle.

This process started with our road study provided to Council earlier this year. A full assessment of the condition of the streets and roads in the City was performed by a third party utilizing scanning equipment. This allowed us to prepare a heat map of the areas with the most attention needed. This is then compared to water and sewer data to determine which are the best areas to target, for example if they need water main replacements in the next few years they would not be a good candidate for resurfacing.

The goal of this increase is to get more meters of road resurfacing done on an annual basis, and this budget is a step towards accomplishing that.

Snow removal is another area of increase, as these costs are rising and major snowfall events seem to be more common, if not more recent in our memory – just a couple weeks ago we had crews working 24 hours a day for over a week to keep up. Three years ago our snow removal policy was reviewed in depth, with surveys completed and comparisons to other cities. Most cities do not typically plow snow on residential streets on a regular basis, as this is one of the most costly parts of the process as you have to remove the snow from driveways as well which

makes it much more equipment and labour intensive. This is an area where we likely spend more per capita than other cities, however the public feedback indicates there is value felt there and no reductions in service would be acceptable.

The Landfill budget has an increased amount of revenue, which is a combination of both price increases at the Landfill as well as volume increases – the town of Canora will be sending some of its waste to our Landfill. Overall, there are 50+ communities that utilize our Landfill. We treat the Landfill is a self-sustaining utility; that means that its revenues and user fees pay for everything out there, without money coming in from tax dollars.

With regards to our refuse and recycling pick up, the recycling is the one with the most change in the budget. The new blue bin program and changes with SaskRecycle depot processing should, in theory, result in lower costs to the City. If these prove true, the City will be well-poised in this regard, containing costs for the next few years. There will be no price increase on either garbage collection or recycling collection to our residents in 2026.

Environmental Services

Our water utility is the largest of the self-sustaining utilities, with over \$17 million of planned revenue. This budget includes an increase to the water rates as approved by Council in November, but a larger portion of the increase to revenue this year is from estimated volume increase in water usage from our industrial users, which will make up approximately half the water usage in the City.

The water and sewer main replacement budgets are utilizing much of this new revenue in an attempt to get more meters of failing water main and sewer mains replaced. These areas make up the largest increase, over \$1.2 million, to bring down our replacement cycle into a more reasonable pace. The cost of these types of construction projects has risen sharply over the last five years, so we have actually been getting less done annually – this year's budget helps correct that.

Other changes include some staff movement and the introduction of the General Manager of Waterworks, to help oversee the water and wastewater plants. The wastewater plant especially is on its last legs, and there have been numerous presentations to Council and the public about the upcoming Water Pollution Control Plant construction that is being planned. This position will help manage through the project.

Other areas of operations in the department have small changes up or down in budget depending on where staff and resource allocations are estimated to occur.

The end result is a budgeted surplus of nearly \$7.5 million, which goes towards capital projects identified in the Capital Budget.

Summary

Overall, this operating budget has some major service level increases in it with regards to infrastructure, mainly roadway infrastructure and underground water infrastructure. These are necessary to keep the core functions of the City operating, namely clean and consistent drinking water for our residents and our transportation network.

Other areas of savings and some small service level reductions help offset the costs of these, with reductions in management positions and looking for practical service level changes with minimal impact to our citizens.

The end result is an affordable budget that falls shy of some of the larger increases we are seeing in cities across the province, while also getting more core infrastructure work done that will positively impact the lives of our residents.

FINANCIAL IMPLICATIONS

The City is required by legislation to have a balanced budget. The spending proposed in this budget must be offset by revenues, and this is typically in large part from taxation. Taxation provides approximately half of the funds required for the City to operate. Our next largest sources of funding are utility fees, user fees, and grants and revenues from other orders of government.

As mentioned, the impact to the average residential homeowner will be approximately \$7.60 per month, or roughly twice that for an equally valued commercial property.

COMMUNICATION PLAN

As has been our practice, the package included with this report will be made public on our website subject to Council's approval tonight, and the budget submission presentation will be posted permanently on the City's website as well. This presentation has been updated to be much more readable and easier to follow for the general public.

The budget information will be posted January 8, 2026, until the following Council meeting for feedback to be collected on our website or by direct communication with us at the City. We encourage all questions by phone, email or through our website feedback form, available on www.yorkton.ca/budget which will be linked off our main page and on social media.

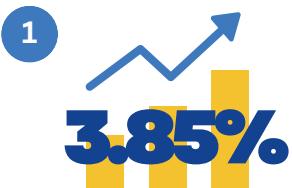
OPTIONS

1. That Council direct Administration to publish the 2026 Operating and 2026/2027 Capital Budget report in its entirety on the City's website for public review, and further that Administration bring a subsequent budget report to the January 26, 2026 Council Meeting for adoption.
2. Other direction as Council deems appropriate.

RECOMMENDATION

That Council direct Administration to publish the 2026 Operating Budget and 2026/2027 Capital Budget report in its entirety on the City's website for public review, and further that Administration bring a subsequent budget report and summary of feedback to the January 26, 2026 Council Meeting for adoption.

2026 BUDGET HIGHLIGHTS

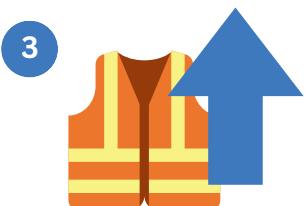


3.85% OVERALL PROPOSED INCREASE
2.75% for operating
1.10% for capital

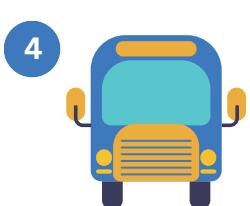


2.4% AVERAGE CPI INCREASE

Includes wages, utilities, insurance, fuel, etc.



INCREASED BUDGET FOR PUBLIC WORKS
13% increase for streets
104% increase for drainage
48% increase for sidewalks/curbs



TRANSIT REDUCTIONS

Fewer hours of service for Saturdays and mornings



INCREASED BUDGET FOR ENVIRONMENTAL SERVICES

32% increase for water main replacements
173% increase for sewer main replacements

PROJECT SPOTLIGHT

CAPITAL PROJECTS FOR 2026



Fire Truck
\$950,000



Various Outdoor Basketball Courts
\$910,000



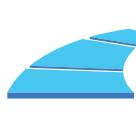
Weinmaster Pathway
\$150,000



Ag Pavilion Rec Facility Retrofit
\$350,000



Access Transit Bus
\$180,000



Road/Curb/Sidewalk Resurfacing
\$900,000

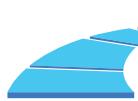
CAPITAL PROJECTS FOR 2027



Tupper Ave Spray Park
\$200,000



Gallagher Ice Floor Covering System
\$300,000



Road/Curb/Sidewalk Resurfacing
\$1,000,000



North Development Transmission Water Main
\$9,420,000



Godfrey Dean Roof Replacement
\$530,000



**HAVE YOUR SAY.
SHARE YOUR FEEDBACK
AT YORKTON.CA/BUDGET**



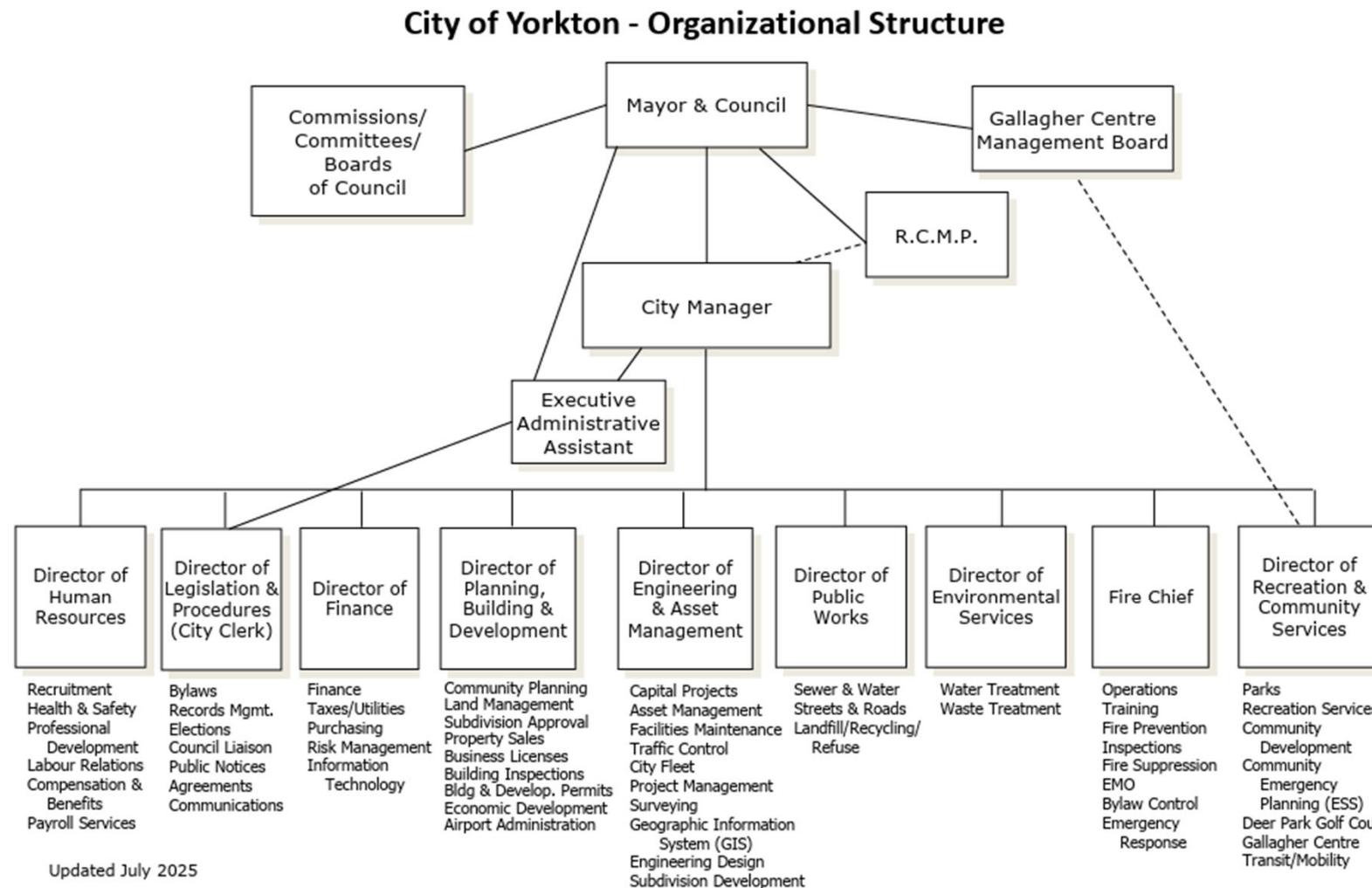
Where Good Things Happen!

City Budget 2026

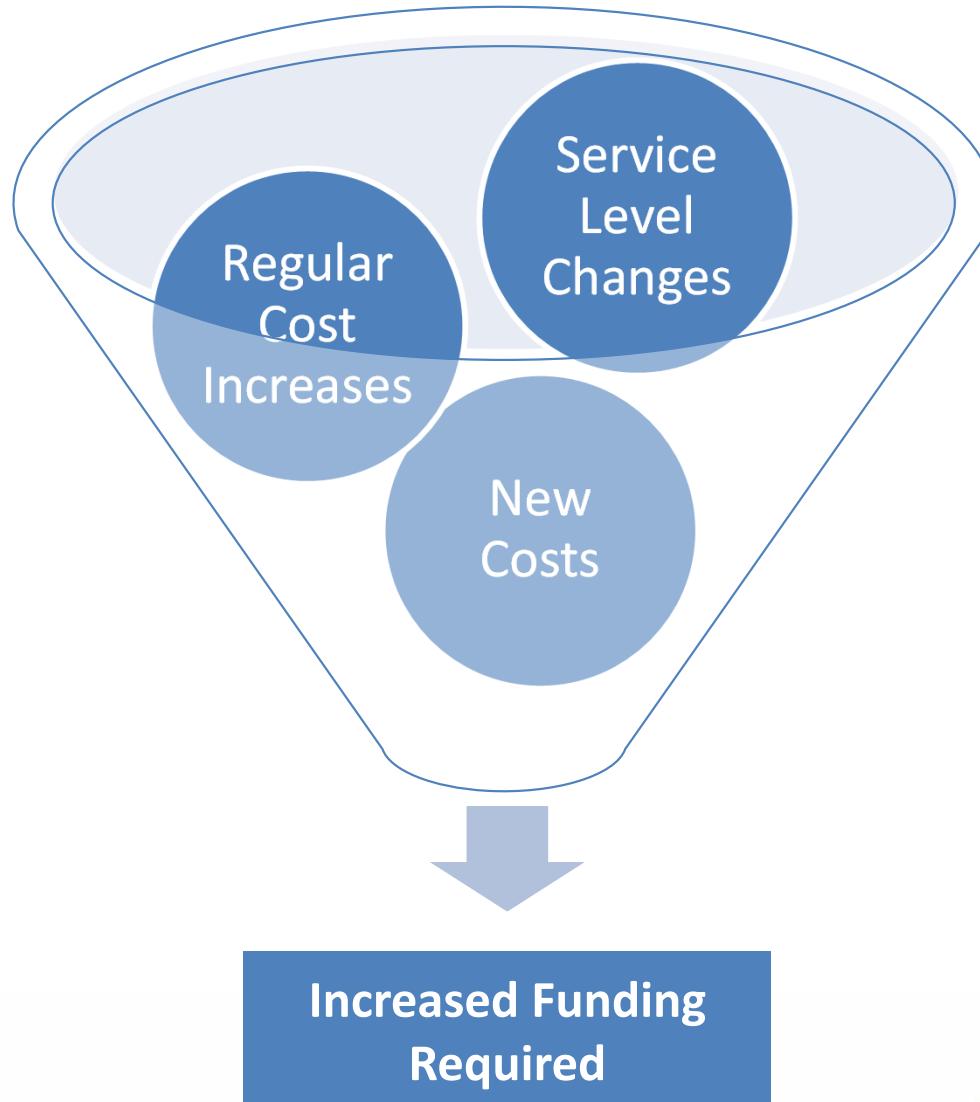
Operating & Capital

Presented to Council – January 7, 2026

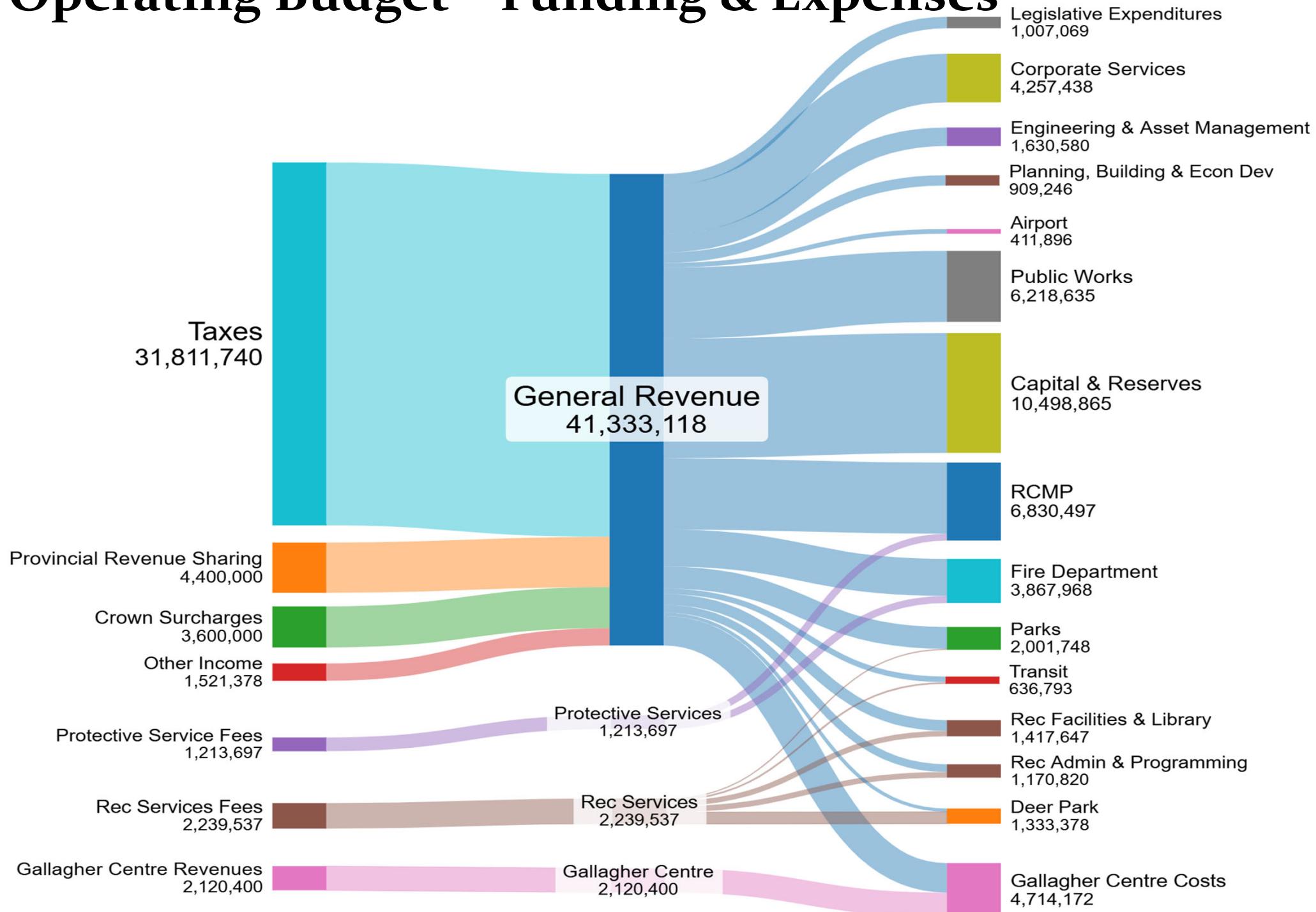
Operating Budget – The Means to Provide Services



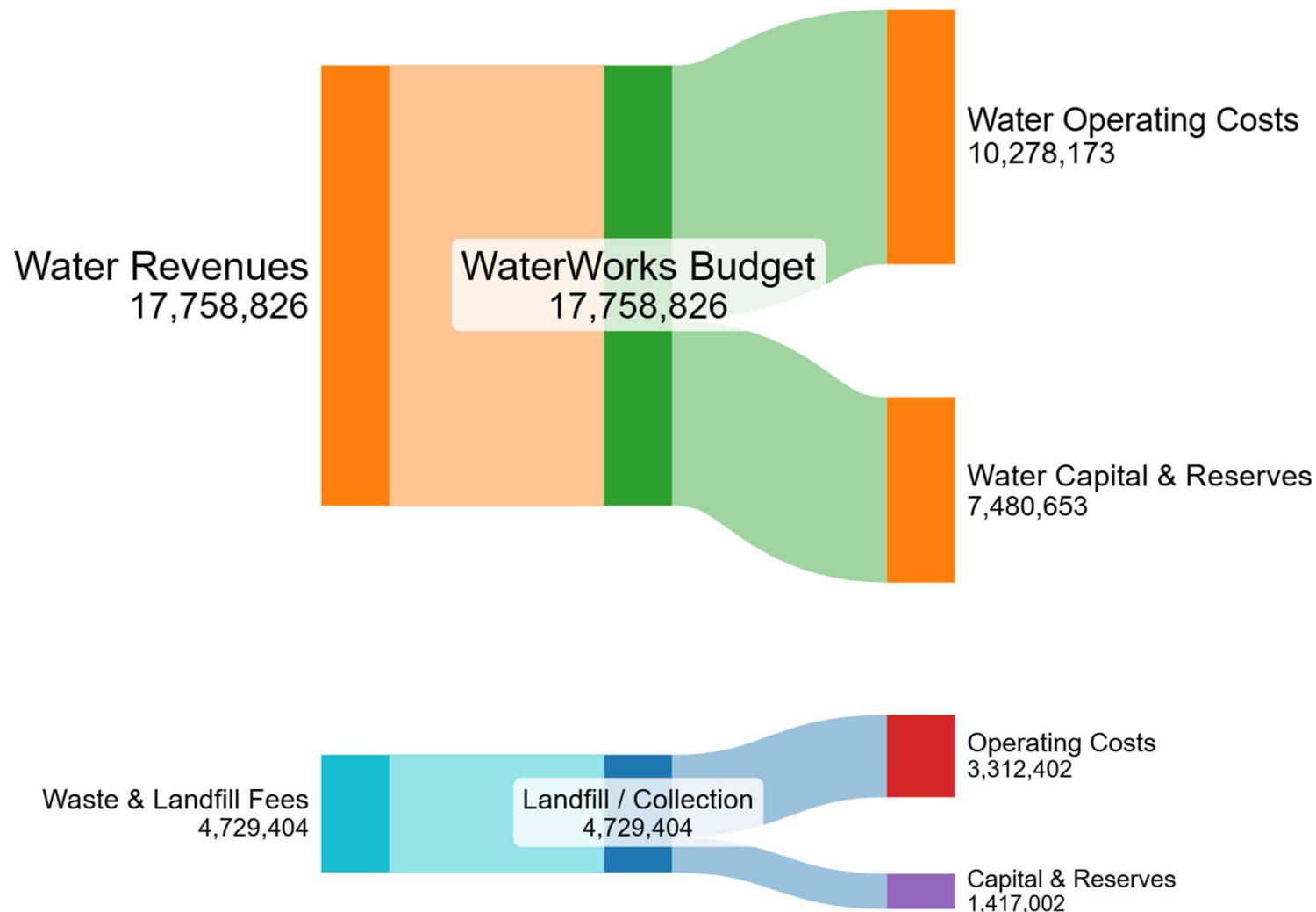
Operating Budget – Cost Model



Operating Budget – Funding & Expenses



Operating Budget – Funding & Expenses



Operating Budget - What's Changed for 2026?

Service Levels:

Status Quo – CPI Index
2.4% (at Sept 2025)
(Some service level additions or reductions)

Wages:

3% increase estimate
(negotiations pending)

Requested
Operating
Tax Increase

Public Works:

Increase work on streets,
drainage and sidewalks

Staffing:

1 new position
(Deer Park Seasonal)

2.75%

Enviro Services:

Increase to water and
sewer main
replacements (reflected
in utility rate)

Transit:

Reduction in hours of
service

General Revenue

	Actual	Budget	Budget	\$	%
	2024	2025	2026	Change	Change
Revenue					
Taxes including Grants In Lieu	29,251,735	30,419,541	31,852,740	1,433,199	4.71%
Tax Losses	(100,000)	(100,000)	(100,000)	0	0%
Interest Income and Tax Penalties	1,716,229	500,000	835,000	335,000	67.00% (1)
Crown Surcharges	3,385,360	3,600,000	3,600,000	0	0.00%
Provincial Revenue Sharing	3,825,096	4,050,000	4,400,000	350,000	8.64% (2)
	<u>38,078,420</u>	<u>38,469,541</u>	<u>40,587,740</u>	<u>2,118,199</u>	<u>5.51%</u>

Variances:

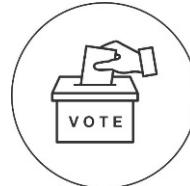
(1) Increase to reflect higher interest rate environment

(2) Increase based on provincial estimate

Legislative



Administers:



Election



Support & training for Council objectives



Council receptions/committees



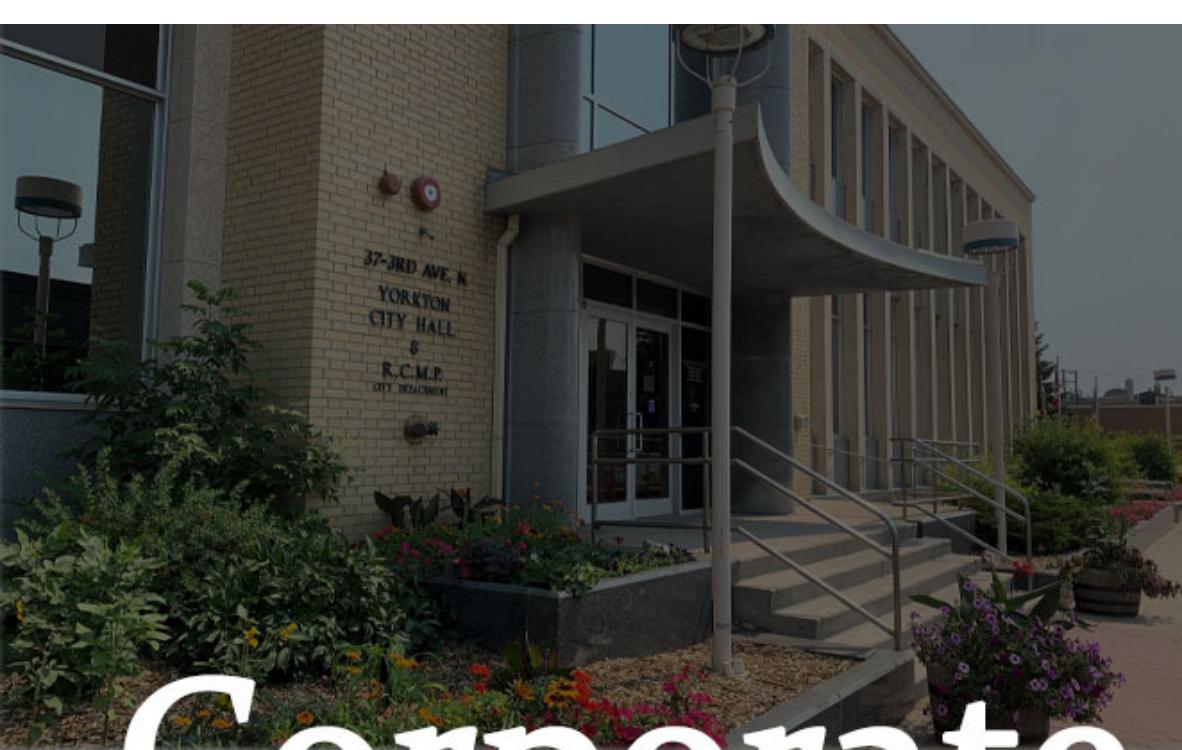
Local grants (YBID, Film Festival, Art gallery and Tourism facility rents, youth rec facility rebates) and donations

Legislative

	Actual	Budget	Budget	\$	%
	2024	2025	2026	Change	Change
Expenses					
Council training, travel, and remuneration	279,961	299,992	324,928	24,936	8.31%(1)
City promotional	14,386	23,000	25,000	2,000	8.70%
City advocacy	0	0	60,000	60,000	100.00%(2)
Office expense	91,915	113,999	117,257	3,258	2.86%
Election expense	53,221	7,000	7,000	0	0.00%
Receptions & recognitions	11,079	12,000	17,600	5,600	46.67%
Grants and donations	279,105	286,077	297,284	11,207	3.92%
Facility rebates	159,447	161,500	158,000	(3,500)	-2.17%
	<u>889,113</u>	<u>903,568</u>	<u>1,007,069</u>	<u>103,501</u>	<u>11.45%</u>

	Variances:
(1)	Increased training & travel costs
(2)	New for Provincial/Federal trips and advocacy efforts

Corporate Services



Corporate Services

Provides support for city-wide services

City Clerk's Office

- Records management – policies/bylaws/minutes
- Council admin – meetings/agendas/elections
- Committee administration
- Legal matters
- Privacy and access to information
- City-wide contract administration
- City-wide marketing and communications
- Land leases



Corporate Services

Human Resources



- Recruitment and onboarding of new employees
- Corporate learning and development strategy
- Workforce planning
- Payroll and benefits administration
- OH&S programming, COR certification
- Administration and management of disability claims (WCB, STD, LTD)
- Employee relations, performance management and discipline
- Unionized relations and the bargaining cycle

Finance & IT



- Budget
- Property tax (assessment and enforcement)
- Utility billing administration and collections
- Accounts payables, receivables, city-wide payment processing
- Financial reporting and treasury management
- Insurance and risk management
- City-wide IT services, security, network and delivery

Corporate Services

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Revenues					
Leased Land	38,111	25,000	30,000	5,000	20.00%
Office Services & Sales	61,443	56,000	69,000	13,000	23.21%
	<u>99,553</u>	<u>81,000</u>	<u>99,000</u>	<u>18,000</u>	<u>22.22%</u>
Expenses					
Administration	978,238	698,980	667,454	(31,526)	-4.51% (1)
Human Resources	729,445	740,171	770,713	30,542	4.13%
Finance / Information					
Technology	1,281,994	1,399,559	1,457,918	58,359	4.17%
Communications	0	0	319,353	319,353	100.00%
City Administration	1,180,129	1,161,250	1,128,500	(32,750)	-2.82% (2)
City Owned Property	13,061	10,000	12,500	2,500	25.00%
	<u>4,182,867</u>	<u>4,009,959</u>	<u>4,356,438</u>	<u>346,478</u>	<u>8.64%</u>
Net Expenses over Revenue	<u>4,083,313</u>	<u>3,928,959</u>	<u>4,257,438</u>	<u>328,478</u>	<u>8.36%</u>

	Variances:
(1)	Decrease due to moving Communications Manager to new separate category
(2)	Communications and city-wide advertising moved to new category, increase bank fees & software costs

Engineering & Asset Management



Engineering & Asset Mgmt

Provides:

- Engineering services and support for city-wide projects:
 - Technical expertise, cost estimations
 - Engineering standards
 - Drafting (AutoCAD), surveying, custom mapping
 - Infrastructure design
 - Subdivision development
- Capital project management (tenders, contracts)
- Traffic control (intersection design, traffic analysis, day to day operations, and equipment maintenance)
- Street lights (repair and maintenance, long term planning)
- Drainage (storm water modeling, investigation, improvements)
- Asset Management (GIS database, civic addressing, asset inventory, conditions, risk assessment)

Engineering & Asset Management

	Actual	Budget	Budget	\$	%
	2024	2025	2026	Change	Change
Expenses					
Engineering	853,884	848,392	776,341	(72,050)	-8.49% (1)
Street Lighting	574,621	638,000	643,000	5,000	0.78%
Traffic Control	117,770	99,495	114,295	14,800	14.88%
	<u>1,546,275</u>	<u>1,585,887</u>	<u>1,533,636</u>	<u>(52,250)</u>	<u>-3.29%</u>

Variances:

(1) Reduction of 1 staff member (moved position to Fleet division)

Engineering - Facilities



Provides:



Maintenance services for non-recreation facilities and equipment including:



- City Hall (including janitorial)
- Airport Terminal Building
- City Operations Centre
- Sewer Treatment Plant
- Water Treatment Plant



Capital upgrades as needed

Engineering - Facilities

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Revenues					
City Operations Centre Rental	281,500	295,262	282,180	(13,082)	-4.43%
City Hall Rental	450,293	459,725	463,396	3,671	0.80%
	<u>731,793</u>	<u>754,987</u>	<u>745,576</u>	<u>(9,411)</u>	<u>-1.25%</u>
Expenses					
Salaries and and wages	237,532	264,792	219,340	(45,452)	-17.17% (1)
Maintenance and contracted services	100,239	152,000	154,500	2,500	1.64%
Janitorial	61,729	83,500	79,180	(4,320)	-5.17%
Insurance	39,130	55,000	58,000	3,000	5.45%
Utilities	259,436	270,650	274,500	3,850	1.42%
Materials & supplies	46,029	48,000	45,000	(3,000)	-6.25%
Equipment	19,863	11,000	12,000	1,000	9.09%
	<u>763,957</u>	<u>884,942</u>	<u>842,520</u>	<u>(42,422)</u>	<u>-4.79%</u>
Net Expenses over Revenue	<u>32,164</u>	<u>129,955</u>	<u>96,944</u>	<u>(33,011)</u>	<u>-25.40%</u>

Variances:

(1)

Reduction in management level staff

Engineering - Fleet



Provides:



Vehicle and equipment maintenance services for entire city



Over 265 vehicles/equipment maintained



Fleet and equipment value of approx. \$25 million

Engineering - Fleet

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Revenues					
Fleet Rental	1,985,819	2,063,000	2,185,000	122,000	5.91%
Expenses					
Salaries & Benefits	476,450	504,413	671,570	167,157	33.14% (1)
Fuel	323,611	390,000	370,000	(20,000)	-5.13% (2)
Insurance	145,713	145,000	152,000	7,000	4.83%
Parts, Supplies & Maintenance	366,605	335,000	350,000	15,000	4.48%
Rent & Building Costs	141,216	142,328	152,500	10,172	7.15%
	<u>1,453,595</u>	<u>1,516,741</u>	<u>1,696,070</u>	<u>179,329</u>	<u>11.82%</u>
Net Expenses over Revenue	532,225	546,259	488,930	(57,329)	-10.49%
Transfers to/from Reserves	<u>532,225</u>	<u>546,259</u>	<u>488,930</u>	<u>(57,329)</u>	<u>-10.49%</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>

Variances:

(1) One new staff mechanic (moved from Engineering); increase to mechanic wages

(2) Lower average fuel prices

Planning, Building, Economic Development & Airport

Planning services:

- Administer and implement official community plan, zoning and development bylaws and plans
- Liaise with land developers, property owners, regional planning district
- Development permits, land agreements, contracts, easements



**Annually:
75 Development
Permits Issued!**



Planning, Building, Economic Development & Airport



Building services:

- Approve/administer building permits
- Property/building inspections
- Enforce building code and property standards
- Administer business license bylaw

Business Licenses Issued:

1200
Annually

Building Permits Issued:

100
Annually



Planning, Building, Economic Development & Airport

Economic Development:

- Create opportunities for business attraction, retention and growth
- Property sales/acquisition
- Administer incentives
- Promotional activities for the City (marketing material, website and social media)
- Liaise with business community, Chamber, YBID, Ec Dev Committee



Airport Management:

- Day-to-day operations, maintenance and development
- Management of tenants, leases, contractors
- Regulatory compliance and safety



**YQV: 12,000
Annual Flight Movements**



**For Comparison
Regina (YQR)
averages 55,000
annually**

Planning, Building, Economic Development & Airport

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Revenues					
Business Licenses	112,490	105,000	105,000	0	0.00%
Building & Development Permits	92,103	134,650	136,472	1,822	1.35%
Zoning & Subdivision Fees	2,150	6,605	7,356	751	11.37%
Airport	188,290	160,011	179,400	19,389	12.12%
	<u>395,033</u>	<u>406,266</u>	<u>428,228</u>	<u>21,962</u>	<u>5.41%</u>
Expenses					
Planning Services	306,564	323,787	334,978	11,192	3.46%
Building Services	274,157	303,286	315,385	12,098	3.99%
Economic Development	351,793	374,162	258,883	(115,279)	-30.81%
Airport	318,400	367,120	411,896	44,776	12.20%
	<u>1,250,914</u>	<u>1,368,355</u>	<u>1,321,142</u>	<u>(47,213)</u>	<u>-3.45%</u>
Net Expenses over Revenue	855,881	962,089	892,914	(69,175)	-7.19%
Transfer to Reserves	81,901	65,000	65,000	0	0.00%
	<u>937,782</u>	<u>1,027,089</u>	<u>957,914</u>	<u>(69,175)</u>	<u>-6.74%</u>

Variances:

- (1) Increased land lease revenue
- (2) Communications budget transferred to Corporate Services
- (3) Extra costs for crack sealing & pavement patching/testing



Public Works

Public Works



One major snowfall event costs \$100,000 for snow removal & hauling

Provides:

- General administration including managing construction project tenders, contracts, inventory control, public inquiries and custom work
- Roads (172 km), Backlanes (75 km), Sidewalks (154 km) maintenance including:
 - Street cleaning/sweeping
 - Snow removal/ice control (209 km & 37 km backlanes)
 - Pot hole repairs and road resurfacing
 - Sidewalk, curb & gutter repairs and replacements
 - Annual inspections
- Street sign/traffic line maintenance
- Drainage and storm sewer maintenance (123 km storm pipe and ditches)



Public Works

Revenues

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Urban Connector Grant	113,149	113,150	113,150	0	0.00%
Snow Permits	28,300	9,000	16,000	7,000	77.78%
Custom Work	0	5,000	5,000	0	0.00%
	141,449	127,150	134,150	7,000	5.51%

Expenses

Administration	1,128,082	1,041,161	1,096,133	54,972	5.28%(1)
Street Cleaning	165,691	173,500	182,579	9,079	5.23%
Surfaced Streets & Lanes	1,476,746	1,808,000	2,045,000	237,000	13.11%(2)
Gravelled Streets & Lanes	154,796	202,000	206,800	4,800	2.38%
Drainage & Storm Sewer	170,050	270,000	551,520	281,520	104.27%(2)
Catch Basin Maintenance	86,075	86,000	92,320	6,320	7.35%
Inspections	128,272	228,000	214,950	(13,050)	-5.72%
Ice Control	98,346	175,000	168,955	(6,045)	-3.45%
Snow Removal	1,237,795	872,000	943,460	71,460	8.19%(3)
Sidewalk & Curb Maintenance	145,740	418,000	619,300	201,300	48.16%(2)
Decorative Lighting	17,491	16,500	18,820	2,320	14.06%
Traffic Control	60,843	52,000	53,760	1,760	3.38%
Traffic Lines	76,927	79,500	85,210	5,710	7.18%
Street Sign Maintenance	9,107	15,000	16,000	1,000	6.67%
Railway & Watershed Levy	53,703	50,900	52,800	1,900	3.73%
Custom Work	663	5,100	5,178	78	1.53%
	5,010,329	5,492,661	6,352,785	860,124	15.66%

Net Expenses over Revenue

4,868,880 5,365,511 6,218,635 853,124 15.90%

Transfer to (from) Reserves

110,000 0 0 0 0%

4,978,880 5,365,511 6,218,635 853,124 15.90%

Public Works (continued)

	Variances:
(1)	Increase in wages, materials, and safety gear costs
(2)	Increase work on roads/curbs/sidewalk/drainage projects
(3)	Increase snow removal to 5-year historical average

Landfill



Provides:

Over 50 surrounding communities use our landfill



Waste disposal site for residential, commercial, industrial and outside city use (including large scale composting, organics and yard waste)



Daily operations contracted out to Hartmier Contracting



Annual profits kept with utility to plan for future capital expansion and decommissioning

Landfill

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Revenues					
Fees	2,294,687	2,479,000	2,656,600	177,600	7.16%(1)
	2,294,687	2,479,000	2,656,600	177,600	7.16%
Expenses					
Administration	256,357	262,086	273,779	11,693	4.46%
Waste Disposal Grounds	899,856	1,142,920	1,160,828	17,908	1.57%
Waste Disposal Gate	78,759	86,751	89,315	2,564	2.96%
	1,234,972	1,491,757	1,523,921	32,164	2.16%
Net Expenses over Revenue	(1,059,715)	(987,243)	(1,132,679)	(145,436)	14.73%
Transfer to Reserves	1,059,715	987,243	1,132,679	145,436	14.73%
	0	0	0	0	0.00%

Variances:

(1) Price increase & addition of Canora landfill revenue

Refuse Collection

Provides:



Weekly curbside collection of garbage and new residential organics collection, contracted by Ottenbreit Sanitation Services (OSS)



Refuse division operates on a break-even philosophy



Refuse Collection

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Revenues					
Residential Fees	1,113,273	1,320,270	1,320,504	234	0.02%
	<u>1,113,273</u>	<u>1,320,270</u>	<u>1,320,504</u>	<u>234</u>	<u>0.02%</u>
Expenses					
Residential Pickup	648,126	912,903	912,841	(62)	-0.01%
Tipping Fees	393,750	406,500	402,600	(3,900)	-0.96%
	<u>1,041,876</u>	<u>1,319,403</u>	<u>1,315,441</u>	<u>(3,962)</u>	<u>-0.30%</u>
Net Expenses over Revenue	(71,398)	(867)	(5,063)	(4,197)	484.18%
Transfer to Reserves	71,398	867	5,063	4,197	484.18%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>

Recycling

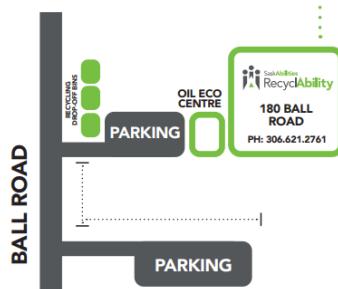
Provides:



- New bi-weekly curbside collection of household recycling services by OSS
- Recyclable materials and Household Hazardous Waste (HHW) are sorted and processed by SaskAbilities (RecyclAbility Centre)
- Public education programs and continuous waste reduction strategies through the Environmental Committee
- Programs partially funded through SK Recycles
- Annual profits kept with the utility for future capital projects with goal to keep levies affordable but sustainable



 **SaskAbilities**
BALL ROAD SERVICES



TRANSIT
SERVICES OFFICE
RECYCLABILITY
ENTERPRISES

- Recycling drop-off bins for household cardboard, paper, tin, glass, plastics
- Oil Eco-Centre
- Confidential Shred Drop-off
- Fluorescent tubes
- Commercial drop-offs of recyclable products



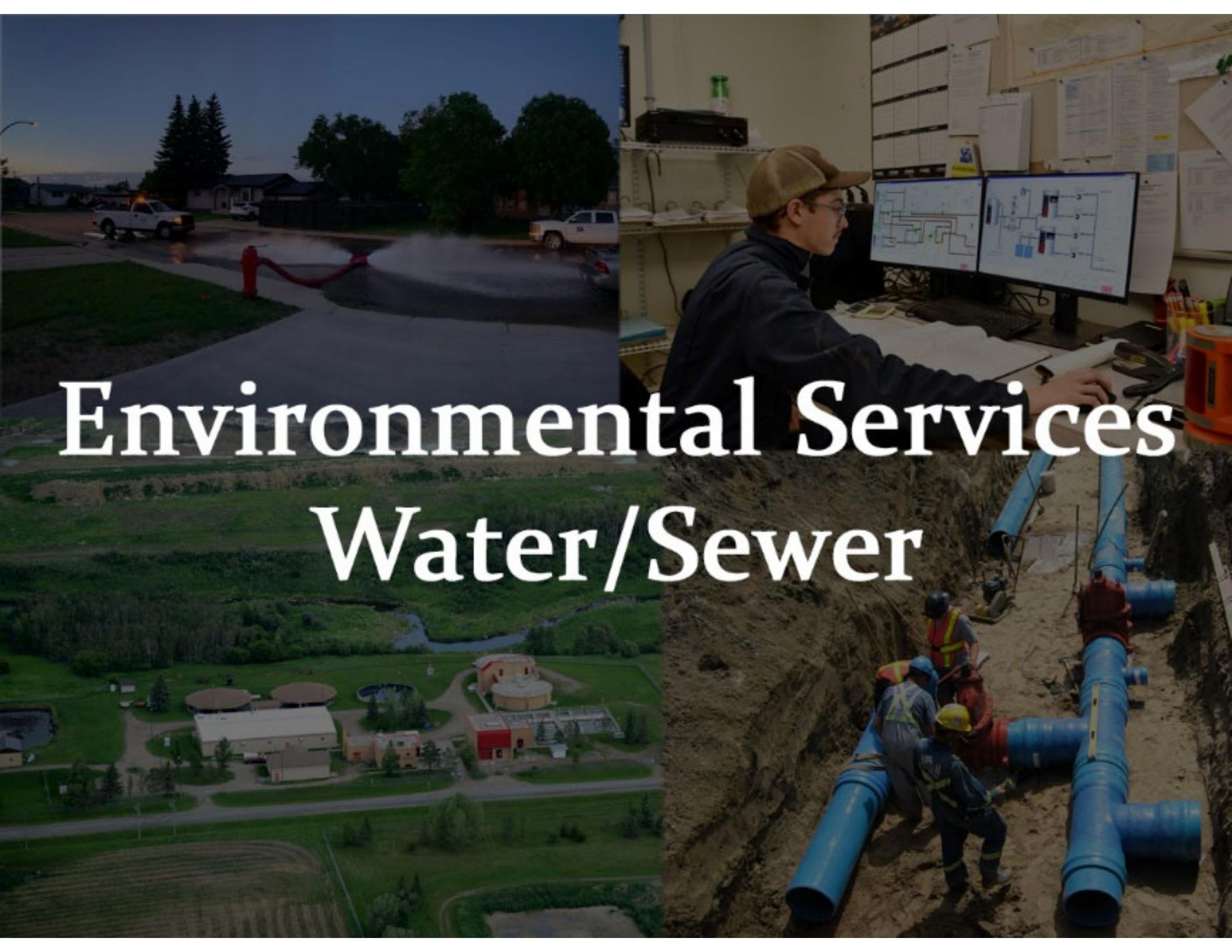
Recycling

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Revenues					
Grants	335,669	304,280	304,280	0	0.00%
Recycling Fees	536,137	448,020	448,020	0	0.00%
	<u>871,806</u>	<u>752,300</u>	<u>752,300</u>	<u>0</u>	<u>0.00%</u>
Expenses					
Recycling Collection	361,755	470,000	353,040	(116,960)	-24.89% (1)
Recycling Processing	345,548	250,000	120,000	(130,000)	-52.00% (2)
	<u>707,303</u>	<u>720,000</u>	<u>473,040</u>	<u>(246,960)</u>	<u>-34.30%</u>
Net Expenses over Revenue	(164,503)	(32,300)	(279,260)	(246,960)	764.58%
Transfer to Reserves	164,503	32,300	279,260	246,960	764.58%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>

Variances:

(1) Reduction in costs in new blue bin cart program

(2) SK Recycles now covers processing



Environmental Services Water/Sewer

Enviro Services – Water/Sewer

Provides:

- Potable treated water distribution and wastewater treatment and infrastructure (approx. 6450 residential and commercial customers, and several large industrial users)
- Repair and maintenance services to the water systems: hydrant flushing (640 hydrants & 1500 valves), well and aquifer improvements, water breaks & service leaks, custom work (288 km of water and sewer pipe)
- Annual water and sewer main replacements
- Maintaining and replacing sewer/water customer connections, water meters, and water billing
- Regulatory compliance procedures
- Facility operations and equipment maintenance for the Queen Street WTP, wells and well buildings, water tower, pumping station, sanitary lift station, and Water Pollution Control Plant
- Any net profit is kept within the utility to fund future waterworks capital infrastructure

Enviro Services – Water/Sewer

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Revenues					
Sale of Water	12,316,524	14,605,240	17,077,170	2,471,930	16.92% (1)
Custom Work	34,129	100,000	103,160	3,160	3.16%
Sewer Service / Industrial Surcharge	51,528	122,000	456,540	334,540	274.21% (2)
Yorkville Utility Board Revenue	117,610	90,000	121,955	31,955	35.51%
	12,519,790	14,917,240	17,758,826	2,841,586	19.05%
Expenses					
Administration	1,619,933	1,565,802	1,765,423	199,621	12.75% (3)
Water Meters	83,613	190,939	229,500	38,561	20.20% (4)
Wells	199,279	320,504	303,500	(17,004)	-5.31% (5)
Aquifer	1,159	32,888	15,000	(17,888)	-54.39% (5)
Distribution System	205,708	245,800	248,200	2,400	0.98%
Water Breaks	1,065,444	1,144,000	1,293,000	149,000	13.02% (6)
Hydrants	188,034	76,000	82,750	6,750	8.88%
Water Main Replacement	2,294,488	1,256,565	1,655,800	399,235	31.77% (7)
Sewer Main Replacement	1,600	412,252	1,125,800	713,548	173.09% (7)
Water Treatment Plant	1,169,168	1,301,863	1,358,250	56,388	4.33% (8)
Water Tower	19,512	17,000	17,500	500	2.94%
Sewer Treatment Plant	1,432,242	1,691,040	1,692,450	1,410	0.08%
Sanitary Sewer Maintenance	270,203	332,957	280,000	(52,957)	-15.91% (5)
Connections	142,718	171,094	211,000	39,906	23.32% (9)
Interest on Long Term Loans	0	0	0	0	0.00%
	8,693,102	8,758,702	10,278,173	1,519,471	17.35%
Net Expenses over Revenue	(3,826,688)	(6,158,538)	(7,480,653)	(1,322,115)	21.47%
Long Term Loan Principal Payments	0	0	0	0	0.00%
Transfer to Reserves	3,826,688	6,158,538	7,480,653	1,322,115	21.47%
	0	0	0	0	0.00%

Enviro Services – Water/Sewer (continued)

	Variances:
(1)	Average utility rate increase of 8.5%, plus volume increase for LDC expansion in 2026
(2)	Estimated recoverable charges
(3)	Moving General Manager position from water treatment plant to admin category
(4)	Materials cost increase
(5)	Decrease to reflect likely actual spending
(6)	Cost per water break and number of breaks is increasing
(7)	Increase to contract cost for replacements; previously utilizing street resurfacing budget as well
(8)	One position moved to admin; offset by increased chemical and operating costs
(9)	Increase to reflect likely spending in 2026

Cemetery



Provides:

- Casket, cremation and columbarium interments
- Plot sales and buy-back programs, permit applications
- Site preparation
- Maintenance services (grass cutting, flowers, snow removal, tree pruning, ground levelling)

2025 Stats:

- Traditional interments = 33
- Cremation interments = 27
- Plots purchased = 14



Cemetery

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Revenues					
Sales, permits & fees	156,492	222,000	182,500	(39,500)	-17.79%(1)
Expenses					
Salaries & Benefits	64,436	81,658	84,000	2,342	2.87%
Utilities	8,140	15,422	13,150	(2,272)	-14.73%
Maintenance & Equipment	123,277	106,000	117,500	11,500	10.85%
	195,852	203,080	214,650	11,570	5.70%
Net Expenses over Revenue	39,361	(18,920)	32,150	51,070	269.92%
Transfer to / from Reserve	12,853	18,920	10,000	(8,920)	-47.15%
	52,213	0	42,150	42,150	100.00%

Variances:

(1) Decreased as average revenue is declining

Deer Park

- 18-hole full-service golf course
- Pro shop, clubhouse, food and beverage services
- Tournament hosting
- Junior, Adult, and Senior programs
- Maintenance (irrigation, grass cutting, course repairs)

2025 Stats:

- 22,220 rounds played
- 20 organized events
- 384 season passes sold



Deer Park

Revenues

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Fees, season passes & tournaments	595,108	604,500	725,500	121,000	20.02%(1)
Cart rental, driving range fees	0	230,000	285,000	55,000	23.91%(2)
Concession rent	30,000	36,000	36,000	0	0.00%
	625,108	870,500	1,046,500	176,000	20.22%

Expenses

Administration	119,099	234,500	256,250	21,750	9.28%
Golf Course	558,794	569,501	674,378	104,876	18.42%(3)
Clubhouse	164,041	92,500	107,750	15,250	16.49%(4)
Fleet equipment	118,310	293,000	295,000	2,000	0.68%
	960,244	1,189,501	1,333,378	143,876	12.10%
Net Expenses over Revenue	335,136	319,001	286,878	(32,124)	-10.07%

Variances:

- (1) Increase to match anticipated revenue
- (2) Prior year was first year of new revenue, updated to match actuals
- (3) Additional labourer to keep up with increase tournament demand
- (4) More accurate utility costs with winter operations at Owl's Nest

Library



Yorkton public library
YPL
growing along with you

Provides:

Library services contracted through Parkland Regional Library/Yorkton Public Library (books, movies, digital resources, library loans, internet provision)



Our budget provides for the annual levy, library programming activities and operations of the building including:



- Utilities
- Rental rooms
- Janitorial
- Snow removal
- Security

Library

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Revenues					
Rental income	13,304	9,000	12,000	3,000	25.00%
Fees and other revenue	6,847	15,000	7,500	(7,500)	-100.00%
	<u>20,151</u>	<u>24,000</u>	<u>19,500</u>	<u>(4,500)</u>	<u>-18.75%</u>
Expenses					
Building & maintenance	186,009	192,533	192,000	(533)	-0.28%
Materials	44,027	48,500	50,000	1,500	3.09%
Regional levy requisition	388,501	390,000	390,000	0	0.00%
	<u>618,538</u>	<u>631,033</u>	<u>632,000</u>	<u>967</u>	<u>0.15%</u>
Net Expenses over Revenue	<u>598,387</u>	<u>607,033</u>	<u>612,500</u>	<u>5,467</u>	<u>0.90%</u>

RCS - Admin

Provides:

- General RCS dept-wide administration
- Contract and agreements management
- Community and Culture programs (fitness, activities, summer programming, park parties)
- Heritage and archives
- Sask lottery grant administration to community
- Deer Park marketing, administration and cash reporting
- Cemetery finance and administration

2025 Stats:

- 250+ participants in S-CAPE
- 750+ attendees to Noon Year's Eve
- Funded \$118,844 in Sask Lotteries Grants



RCS - Admin

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Revenues					
Fees	92,078	81,500	104,500	23,000	28.22% (1)
Grant revenue	195,408	198,644	203,400	4,756	2.39%
	<u>287,486</u>	<u>280,144</u>	<u>307,900</u>	<u>27,756</u>	<u>9.91%</u>
Expenses					
Administration	354,162	379,483	391,483	12,000	3.16%
Heritage	29,671	32,919	7,000	(25,919)	-78.73% (2)
Programming	474,594	468,225	517,372	49,147	10.50% (3)
	<u>858,428</u>	<u>880,627</u>	<u>915,855</u>	<u>35,228</u>	<u>4.00%</u>
Net Expenses over Revenue	570,941	600,483	607,955	7,472	1.24%

Variances:

- (1) Increase in user fee revenue & walking track passes
- (2) Elimination of Heritage Researcher position
- (3) Increase in programming costs to offset usage

RCS - Facilities



Provides:

Preventative, reactive maintenance, capital upgrades, janitorial services and snow removal for facilities including:



- *Godfrey Dean/Land Titles* – facility rentals, strategic partnerships (Art Gallery, Arts Council, Film Festival)
- *Gloria Hayden* – sport and recreation programming, gym rentals
- *Tourism/Chamber*
- *Library*
- *Kinsmen Arena*
- *Deer Park Clubhouse*
- *Outdoor man-made structures*

RCS – Facilities

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Revenues					
Godfrey Dean	59,288	59,000	60,000	1,000	1.69%
Kinsmen Arena	258,098	104,700	299,150	194,450	185.72% (1)
Gloria Hayden	65,393	53,000	58,000	5,000	9.43%
Tourism	13,353	32,000	33,000	1,000	3.13%
	<u>396,132</u>	<u>248,700</u>	<u>450,150</u>	<u>201,450</u>	<u>81.00%</u>
Expenses					
Godfrey Dean	81,851	80,400	85,000	4,600	5.72%
Kinsmen Arena	315,216	189,850	356,585	166,735	87.82% (1)
Gloria Hayden	130,442	134,866	142,341	7,475	5.54%
Facility Maintenance	246,659	166,697	166,971	274	0.16%
Tourism	20,198	34,450	34,750	300	0.87%
	<u>794,365</u>	<u>606,263</u>	<u>785,647</u>	<u>179,384</u>	<u>29.59%</u>
Net Expenses over Revenue	<u>398,233</u>	<u>357,563</u>	<u>335,497</u>	<u>(22,066)</u>	<u>-6.17%</u>

Variances:

(1) Re-opened arena (prior year budget was closed 9 mo's)

Parks



RCS - Parks

Provides:

- City-wide green space and park management
- Urban forestry (tree trimming, debris and maintenance)
- Grass cutting
- Horticulture and beautification (shrubs/flowers)
- Sportsfields maintenance (ball diamonds, soccer fields, disc golf course, tennis courts)
- Playgrounds (8), spray parks (3), outdoor rinks (5), skate park, dog park
- Pathways – maintenance and snow removal
- Pest control (weeds, tree worms, mosquitoes, Dutch Elm disease, gophers)

2025 Stats:

- 160 new trees planted, 75 trees removed
- 20,000+ trees in the City to manage
- 550 acres of grass to cut
- 19.5 km of paved and unpaved pathways

RCS - Parks

Revenues

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Parks/Ball Diamonds	78,458	64,250	69,500	5,250	8.17%
Other outdoor	7,311	12,250	13,000	750	6.12%
	85,769	76,500	82,500	6,000	7.84%

Expenses

Administration	593,578	607,832	616,428	8,597	1.41%
Parks maintenance	251,307	277,289	284,000	6,711	2.42%
Grass cutting	293,568	322,107	342,000	19,893	6.18%
Forestry	296,014	273,915	296,500	22,585	8.25%
Soccer fields	42,423	48,213	43,400	(4,813)	-9.98%
Horticultural	105,233	122,658	121,320	(1,338)	-1.09%
Pest control	37,283	37,582	41,000	3,418	9.10%
Ball diamonds	139,988	123,745	123,500	(245)	-0.20%
Outdoor facilities	94,735	118,086	133,600	15,514	13.14%(1)
	1,854,129	1,931,425	2,001,748	70,324	3.64%

Net Expenses over Revenue	1,768,360	1,854,925	1,919,248	64,324	3.47%
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Variances:

(1)

Increase due to extra costs for JC Beach Skating

Transit

Provides:



- Contracted service through SaskAbilities
- RCS supervises contract, administration
- Maintenance of transit vehicles and stops/shelters



Transit

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Revenues					
Grants	50,531	55,000	55,000	0	0.00%
Transit revenue	85,154	59,000	95,487	36,487	61.84% (1)
	<u>135,685</u>	<u>114,000</u>	<u>150,487</u>	<u>36,487</u>	<u>32.01%</u>
Expenses					
Maintenance and Insurance	95,853	98,500	97,000	(1,500)	-1.52% (2)
Operating Costs	557,304	514,381	507,893	(6,488)	-1.26% (2)
	<u>653,156</u>	<u>612,881</u>	<u>604,893</u>	<u>(7,988)</u>	<u>-1.30%</u>
Net Expenses over Revenue	517,472	498,881	454,406	(44,475)	-8.91%
Transfer to Reserves	21,000	27,500	32,500	5,000	18.18%
	<u>538,472</u>	<u>526,381</u>	<u>486,906</u>	<u>(39,475)</u>	<u>-7.50%</u>

Variances:

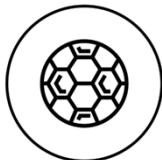
(1) Increase in fare & pass prices

(2) Reduction of service on Saturdays & mornings



Gallagher Centre

Gallagher Centre



Provides:

- Community programs (drop in sports, public skating, walking tracks)
- Sport, recreation and event hosting
- Aquatic programs, rentals and swimming lessons
- Ice surfaces (hockey arena, curling rink)
- Convention Centre (small – large meetings, conferences, weddings, catering)
- Exhibition grounds, grandstand, agricultural events

2025 Waterpark Stats:

- Over 71,500 visits
- Average 1,700 visits per week
- Over 2,500 hours of swimming lessons instructed

2025 Event Stats:

- 10 weddings
- Over 20 large community events

Gallagher Centre

Revenues

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
General fees & commissions	309,347	272,846	296,900	24,054	8.82%(1)
Agri-Pavillion	20,948	18,000	20,000	2,000	11.11%
Ice rentals	366,630	375,000	395,000	20,000	5.33%(1)
Room rentals	53,079	65,000	67,000	2,000	3.08%
Convention centre & concession	227,100	252,000	255,000	3,000	1.19%
Curling rink	57,917	58,500	59,000	500	0.85%
Flexi-Hall	132,309	172,500	185,500	13,000	7.54%
Grounds & parking lot	4,833	5,000	17,000	12,000	240.00%(2)
Waterpark	756,672	727,250	825,000	97,750	13.44%(3)
	1,928,834	1,946,096	2,120,400	174,304	8.96%

Expenses

Administration	559,495	689,912	762,752	72,840	10.56%(4)
Agri-Pavillion	75,311	61,000	77,900	16,900	27.70%(5)
Arena	479,645	482,650	501,437	18,787	3.89%
Building maintenance and utilities	832,428	772,950	794,250	21,300	2.76%
Janitorial	517,384	462,000	482,886	20,886	4.52%
Convention centre & concession	146,772	151,500	128,000	(23,500)	-15.51%
Curling rink	28,833	34,000	31,700	(2,300)	-6.76%
Flexi-Hall	84,718	71,500	71,000	(500)	-0.70%
Grounds & parking lot	107,020	126,820	161,500	34,680	27.35%(6)
Waterpark	1,475,756	1,526,344	1,664,747	138,403	9.07%
	4,307,361	4,378,676	4,676,172	297,497	6.79%

Net Expenses over Revenue

Transfer (from) to Reserves	38,000	38,000	38,000	0	0.00%
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2,416,527	2,470,579	2,593,772	123,193	4.99%
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Gallagher Centre (continued)

	Variances:
(1)	General usage and pricing increases
(2)	Additional revenue sources (e.g. Music Festival)
(3)	Higher waterpark program usage
(4)	Adjust staffing costs to reflect actuals
(5)	Increase in programming usage
(6)	Additional amount for annual repairs added, rather than capital projects

Fire Protective Services



Fire Protective Services

Provides:



- Fire suppression for the City, RM of Wallace, RM of Orkney and York Lake (24 hour availability)
- Vehicle accident rescue and response
- Emergency medical response support
- Bylaw services (traffic, parking, property standards and enforcement)
- Prevention (fire drills, CO₂ detection)
- Manages mass alert system city-wide (Voyent Alert)
- Public education and equipment safety programs
- Fire inspections (residential, commercial, industrial)
- Emergency management (EMO) for the City and Fire Hall acts as Emergency Operations Centre
- Hazardous material response
- Train derailment response

Fire Protective Services & Bylaw Services

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Revenues					
Fire Service Fees	115,825	107,500	107,500	0	0.00%
RM Fire Service Agreements	492,121	490,000	510,000	20,000	4.08%
Bylaw Services	80,323	72,000	54,500	(17,500)	-24.31% (1)
Parking Fees	17,110	18,000	18,000	0	0.00%
	<u>705,380</u>	<u>687,500</u>	<u>690,000</u>	<u>20,000</u>	<u>2.91%</u>
Expenses					
Administration	691,616	658,488	694,588	36,100	5.48%
Prevention & Education	6,596	10,300	10,300	0	0.00%
Operations & Suppression (IAFF)	2,333,616	2,460,035	2,591,785	131,750	5.36% (2)
Training	13,866	32,000	32,000	0	0.00%
Equipment	378,531	329,200	374,075	44,875	13.63% (3)
Hall Maintenance	126,178	135,600	144,870	9,270	6.84%
Emergency Measures	14,339	18,500	20,350	1,850	10.00%
Bylaw	404,240	428,121	443,421	15,300	3.57%
Parking	13,321	15,400	15,400	0	0.00%
	<u>3,982,302</u>	<u>4,087,644</u>	<u>4,326,789</u>	<u>239,145</u>	<u>5.85%</u>
Net Expenses over Revenue	<u>3,276,923</u>	<u>3,400,144</u>	<u>3,636,789</u>	<u>219,145</u>	<u>6.45%</u>

Variances:

(1)	Revenue decrease as more time spent on non-revenue generating calls
(2)	Wages, staffing, and overtime costs
(3)	Increase in annual equipment allocation to offset increased costs (e.g. Fire Truck replacements)



RCMP



RCMP

Provides:



- 24-hour policing service with a 28 member force
- Public education programs (bike rodeo, positive ticketing, driving without impairment)
- VTRA (Violent Threat Risk Assessment – school resource)
- GIS (plain clothes unit, warrant writing, drug enforcement)
- Police and Crisis Team (assists with mental health calls, community service needs, liaise with Yorkton Hospital)
- Crime Reduction Unit (warrants executions, offender compliance checks)
- Events monitoring/parade escorts
- School zones and traffic enforcement
- King's Bench security
- Criminal record checks
- Victim services

RCMP

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Revenues					
Court fines & criminal record checks	124,518	210,000	185,000	(25,000)	-11.90%
Rent agreement	61,079	61,197	61,197	0	0.00%
Provincial Government funding	348,375	350,000	350,000	0	0.00%
	<u>533,973</u>	<u>621,197</u>	<u>596,197</u>	<u>(25,000)</u>	<u>-4.02%</u>
Expenses					
Administration	840,595	902,716	930,497	27,781	3.08%
Federal Contract	5,443,391	5,700,000	5,900,000	200,000	3.51%
	<u>6,283,986</u>	<u>6,602,716</u>	<u>6,830,497</u>	<u>227,781</u>	<u>3.45%</u>
Net Expenses over Revenue	<u>5,750,013</u>	<u>5,981,519</u>	<u>6,234,300</u>	<u>252,781</u>	<u>4.23%</u>

Increase to Pre-allocated Reserves (Previously \$705,000)

Reserve	2025 Budget	New 2026 Budget
City Wide Consulting	25,000	30,000
I.T.	20,000	25,000
Fire Equip	30,000	35,000
Roads Resurfacing	130,000	140,000
COC Facility	100,000	100,000
Traffic Control	20,000	25,000
City Hall Facility	50,000	55,000
RCS Facilities	50,000	55,000
Parks	80,000	85,000
Gallagher Centre	150,000	155,000
<u>Airport</u>	<u>50,000</u>	<u>55,000</u>
Total	705,000	760,000

In addition, Fire Hall Building debt is official done as of 2025! This leaves **\$648,789** available to put towards future facilities reserves/upgrades.

Therefore reserve allocation (2026) is $760,000 + 648,789 =$ total **\$1,408,789**.

Capital Budget – Investing in Infrastructure

- Close the “infrastructure deficit”
- Replace aging infrastructure
- Manage unprecedented construction costs
- Plan large scale projects (WPCP, long term drainage, road reconstructions)

Capital Goals



Council Direction -
Keep adding to the
capital budget, at
least 1% per year

Current 2026 Budget
with 1.10% increase =
\$6,062,000

Capital Project Highlights (from 2025)



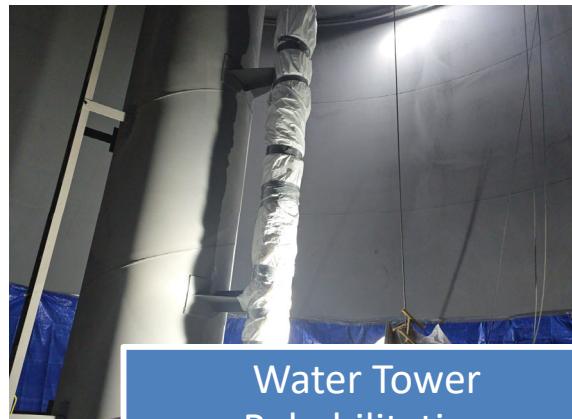
Airport Terminal Building



Waterpark Pool UV & Filtration



Road Resurfacing
Various Locations



Water Tower
Rehabilitation



Kinsmen Arena
Ice Systems



Heritage Heights Park
Pickleball & Tennis Courts

Capital Budget – 2026

- Majority of 2026 capital budget was pre-approved in 2025
(\$6,062,000 available with a 1.10% increase)
- New fully-funded projects have been added for 2026
(funding from reserves, grants, or other sources)
- Proposed 2027 projects have been allocated, with a capital budget totaling \$6,362,000
- See summary sheets for complete listing of projects

Summary

Based on the proposed budget, the City requires raising tax dollars by **\$1,182,000 (3.85%)**

Breakdown of budget increase:

2.75%	Operations
<u>1.10%</u>	<u>Capital</u>
3.85%	Total Increase

Visit www.yorkton.ca/budget to fill out our budget feedback form!

Attachment 2

CITY OF YORKTON
BUDGET SUBMISSION ORIGINAL
FOR THE YEAR ENDED DECEMBER 31, 2026

	Actual 2024	Budget 2025	Budget 2026	\$ Change	% Change
Revenue					
Taxes including GIL	29,266,107	30,434,541	30,434,541	0	0.00%
Tax Growth		261,199	261,199	261,199	0.86%
Tax Increase - Operating Costs		845,000	845,000	845,000	2.75%
Tax Increase - Capital Costs		337,000	337,000	337,000	1.10%
Total Taxes	29,266,107	30,434,541	31,877,740		
BID Levy	(114,372)	(115,000)	(125,000)	(10,000)	8.70%
Interest and Tax Penalties	1,716,229	500,000	835,000	335,000	67.00%
Surcharges	3,385,360	3,600,000	3,600,000	0	0.00%
Provincial Revenue Sharing	3,825,096	4,050,000	4,400,000	350,000	8.64%
Total Revenue	38,078,420	38,469,541	40,587,740		
Net Departmental Expenses					
General					
YBID Grant	100,000	100,000	100,000	0	0.00%
Legislative / Council / Grants	789,113	803,568	907,069	103,501	12.88%
Corporate Services	4,083,313	3,928,959	4,257,438	328,478	8.36%
Total General	4,972,426	4,832,528	5,264,507		
Protective Services					
Fire	2,956,795	3,046,623	3,250,468	203,845	6.69%
Bylaw Control	320,128	353,521	386,321	32,800	9.28%
RCMP	5,750,013	5,981,519	6,234,300	252,781	4.23%
Total Protective Services	9,026,936	9,381,663	9,871,089		
Recreation & Community Services					
Cemetery	52,213	0	42,150	42,150	100.00%
Deer Park	335,136	319,001	286,878	(32,124)	-10.07%
Library	598,387	607,033	612,500	5,467	0.90%
RCS - Admin & Programs	570,941	600,483	607,955	7,472	1.24%
RCS - Facilities	398,233	357,563	335,497	(22,066)	-6.17%
RCS - Outdoor & Parks	1,768,360	1,854,925	1,919,248	64,324	3.47%
Transit	538,472	526,381	486,906	(39,475)	-7.50%
Total Recreation & Community Services	4,261,742	4,265,386	4,291,134		
Gallagher Centre					
Gallagher Centre	1,697,443	1,671,486	1,754,025	82,540	4.94%
Waterpark	719,084	799,094	839,747	40,653	5.09%
Total Gallagher Centre	2,416,527	2,470,579	2,593,772		
Engineering & Asset Management					
Engineering & Asset Management	853,884	848,392	776,341	(72,050)	-8.49%
Facilities	32,164	129,955	96,944	(33,011)	-25.40%
Fleet	0	0	0	(0)	0.00%
Traffic Control, Street Lighting & Special Events	692,391	737,495	757,295	19,800	2.68%
Total Engineering & Asset Management	1,578,439	1,715,842	1,630,580		
Planning, Building & Development					
Planning & Building Services	373,978	380,818	401,535	20,717	5.44%
Economic Development	351,793	374,162	258,883	(115,279)	-30.81%
Airport	212,011	272,109	297,496	25,387	9.33%
Total Planning, Building & Development	937,782	1,027,089	957,914		
Public Works	4,978,880	5,365,511	6,218,635	853,124	15.90%
Environmental Services					
Landfill/Garbage	0	0	0	0	0.00%
Residential Solid Waste	0	0	0	0	0.00%
Water & Sewer	0	0	0	0	0.00%
Total Environmental Services	0	0	0		
Total Net Departmental Expenses	28,172,731	29,058,599	30,827,632	5.74%	
Capital, Debt & Reserve Expenditures					
Capital					
Capital Expenditures	5,188,245	3,225,000	3,562,000	337,000	10.45%
New Deals Gas Tax Grant	(993,080)	(993,080)	(1,035,408)	(42,328)	4.26%
Total Capital	4,195,165	2,231,920	2,526,592		
Debt					
GC / Recreation Levy	1,151,254	1,151,254	1,151,254	0	0.00%
Infrastructure Loans (Dracup & York Road)	695,596	3,196,198	3,196,198	0	0.00%
Fire Hall	637,233	648,789	0	(648,789)	-100.00%
City Operations Center	1,476,523	1,476,523	1,476,523		
Total Debt	3,960,607	6,472,764	5,823,975		
Reserve Allocation	705,000	705,000	1,408,789	703,789	99.83%
Total Capital, Debt & Reserve Expenditures	8,860,772	9,409,684	9,759,356		
NET OPERATING & CAPITAL BUDGET	1,044,917	1,258	752		

City of Yorkton - 2026 & 2027 Capital Budget

2026 \$ 6,062,000

(1% = 300,000)

2026 - Previously Approved Projects

Dept	Project	Total Cost	Reserve Funding	Capital Budget	Other Funding	Notes
Airport	CAP Funding Projects - Apron 2 & 3 Pavement Rehabilitation, PAPI Light System (Revised Scope - Total Submitted = \$698,198)	698,198	(224,099)	125,000	(349,099)	Dependent on CAP Funding
Airport	Annual Allocation - Terminal Building (Airport allocation and partial facilities allocation)	480,000		480,000		\$260k Airport alloc \$220k Facilities alloc
Deer Park	Annual Allocation - Drainage & Irrigation	160,000		160,000		
Deer Park	Equipment - Rough mowers, runabouts / gators, greens mowers, trap rake	80,000	(80,000)	0		
Engineering	York Road West Storm Sewer Replacement (JC Beach)	450,000		0	(450,000)	
Engineering	York Road East Culvert Replacement	160,000		0	(160,000)	
Engineering	5th Avenue North Storm Sewer	125,000		125,000		
Engineering	Laurier Ave Storm Sewer Relocation (Revised - Reserve Allocation Only)	300,000		300,000		
Engineering	Landfill Road Timber Bridge Repairs	275,000	(275,000)	0		Landfill reserve
Engineering	Hwy 9 & Broadway - North Sidewalk Connectivity	20,000		20,000		
Engineering	Sidewalk Relocation - CNR Crossing on Smith Street (b/w Victoria and Dominion Ave)	15,000	(15,000)	0		
Engineering	Downtown Street Light Pole Replacement	110,000	(110,000)	0		
Engineering	Timber Bridges - Follow-up Inspection	10,000	(10,000)	0		
Engineering	New Pedestrian Crosswalk Signals (Dracup & Darlington)	75,000		75,000		Land Fund
Engineering	Facilities - City Hall Rooftop AC (Tender - Dec 16, 2024)	200,000	0	200,000		\$200k Facilities alloc
Fire	Fire Truck (Urban Interface Pumper Replacement)					
Fire	Cost Increase (Total Project Budget = \$950,000)	450,000	(450,000)	0		\$500k from 2022 Budget
Gallagher	Arena Chiller Replacement	150,000		150,000		
Gallagher	Bobcat Buyout	60,000	(60,000)	0		
Gallagher	Fire Panel Replacement	60,000		60,000		
Gallagher	HVAC Rooftop Unit Replacement (#VU301)	130,000		130,000		
Parks	Weinmaster Pathway Paving	150,000		150,000		
Parks	Dracup Drainage Pond Fountain	30,000		0	(30,000)	Partnership contingent
Parks	Parks and Wayfinding Signage Standards Program	40,000		40,000		
Public Works	Stockpile Site Improvements - Salt Storage Shed, Parts Storage					
Public Works	Shed, Fencing, Gates	256,000		256,000		
Public Works	Annual Road & Drainage Allocation - York Road Loan	2,500,000		2,500,000		
RCS	Accessibility Plan Consultant	50,000		36,000	(14,000)	2025 partial funding
RCS Facilities	Kinsmen Arena Metal Roof Restoration	350,000		350,000		
Transit	Access Transit Bus Replacement	180,000		180,000		
Totals		7,564,198	(1,224,099)	5,337,000	(1,003,099)	

2026 - Additional Projects Proposed

Dept	Project	Total Cost	Reserve Funding	Capital Budget	Other Funding	Notes
Deer Park	Equipment - Runabout / Gator	20,000	(20,000)	0		Sale proceeds from old
Engineering	Fleet Equipment Purchases - Tandem Truck w/ Plows, One-ton Truck, Skid Skeers, 3/4 Ton Truck	748,000	(723,000)	0	(25,000)	Trade-ins
Engineering	North Development Transmission Main - Design	150,000	(150,000)	0		
Engineering	York Road West Culvert Replacement (Campground)	560,000	(560,000)	0		Funding from York Road
Engineering	National Street / Highway 9 Intersection - Design	53,000	(53,000)	0		Land Fund
Engineering	King Street / Highway 9 Intersection - Design	160,000	(160,000)	0		Land Fund
Fire	Emergency Equipment- UTV, Outreach Vehicle, EMO Storage, Mobile Medical, Paraprofessional Training	760,000		0	(760,000)	ETF Grant Funded - 100%
Fire	Fire Hall - Roof Maintenance, Boiler Replacement, Keyless Access	114,000		114,000		
Gallagher	Ag Pavilion Recreation Facility Retrofit	350,000	(350,000)	0		Rainy Day Fund
Gallagher	GC Curling Rink Sprinkler System Code Upgrade	25,000	(25,000)	0		
Gallagher	GC Outbuilding Improvements	55,000	(27,500)	0	(27,500)	Contingent
Gallagher	GC Water Park Feature Pumps	125,000	(76,000)	49,000		
Parks	Outdoor Basketball Courts - Various Locations	910,000	(910,000)	0		Reallocate from Columbia
Public Works	COC Gym Equipment	35,000	0	25,000	(10,000)	CUPE contribution
Public Works	Pavement and Overlay Program	500,000		500,000		
Public Works	Additional Curb / Gutter & Sidewalk Replacement	400,000	(400,000)	0		Arterial Road Reserves
WaterWorks	QSWTP Security Upgrades - Fencing / Gate	70,000	(70,000)	0		
WaterWorks	WPCP Expansion Detailed Design (Phase IV) - Increase to Cost Estimates (Previously Approved at \$5.8 Million; New Total = \$9 Million)	3,200,000	(3,130,000)	0	(70,000)	
WaterWorks	Sanitary Sewer Condition Assessment Program	750,000	(750,000)	0		
WaterWorks	Sewer System Master Plan	250,000	(250,000)	0		
Totals		9,235,000	(7,654,500)	688,000	(892,500)	

Total 2026 Capital Budget 16,799,198 (8,878,599) 6,025,000 (1,895,599)

2027 - Projects Proposed

2027	\$ 6,362,000
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Dept	Project	Total Cost	Reserve Funding	Capital Budget	Other Funding	Notes
Airport	Annual Capital Allocation (Internal Debt - Terminal Bldg)	275,000		275,000		
Deer Park	Driving Range Tee Line	50,000		50,000		
	Equipment - Greens Mower, Utility Vehicle, Used Mowers					
Deer Park	(from Parks)	100,000		100,000		
Deer Park	Irrigation and Drainage	130,000		130,000		
Engineering	North Development Transmission Main - Construction	9,420,000	(9,420,000)	0		Grant Contingent
	Fleet Equipment Purchases - Loader Backhoe, Wheel Loader,					
Engineering	Skid Steer Trade-in	725,000	(675,000)	0	(50,000)	Trade-ins
Engineering	New Pedestrian Crosswalk Signals (Smith St & 7th Ave)	50,000		0	(50,000)	Only if Grants Available
Engineering	City Hall - Boiler Refurbishment	150,000		150,000		
Engineering	City Hall - Building Management System	80,000		80,000		
Engineering	Remaining Allocation to Facilities	210,000		210,000		Annual Facilities Funding
Gallagher	Ice Floor Covering System	300,000		300,000		
Gallagher	Rooftop Units Replacement Program	30,000		30,000		
Gallagher	Water Park Motor Control Centre (MCC) Replacement	250,000		250,000		
Gallagher	Water Park Surge Tank Repairs	50,000		50,000		
Parks	Equipment - Chipper, 2 x 11' Mowers	355,000	(200,000)	155,000		
Parks	Practice Football Field - Contribution to Sitework/Roadway	250,000		250,000		YMF partnership
Parks	Tupper Park Spray Park	200,000		200,000		
Public Works	Annual Road & Drainage Allocation - York Road Loan	2,500,000		2,500,000		
Public Works	Pavement Overlay Program	500,000		500,000		
Public Works	Additional Curb / Gutter & Sidewalk Replacement	500,000		500,000		
RCS Facilities	Godfrey Dean Cultural Centre Roof Replacement	530,000		530,000		
RCS Facilities	Library Air Exchange Replacement	150,000	(150,000)	0		
WaterWorks	Sanitary Sewer Condition Assessment Program	150,000	(150,000)	0		
	Totals	16,955,000	(10,595,000)	6,260,000	(100,000)	

Total 2027 Capital Budget 16,955,000 (10,595,000) 6,260,000 (100,000)

Yorkton Tax Dollar Breakdown

