



# 2026 Operating Budget Summary

December 16, 2025



# Message from the CAO

We are pleased to present the proposed 2026 Budget for Council's review, reflecting our commitment to community growth, service excellence, and infrastructure sustainability.

Key investments include wastewater upgrades, intersection improvements, sidewalk and street renewal, and equipment and technology enhancements to improve efficiency and safety. Economic development initiatives, including the NRED Grant and Made in Redwater programs, remain a priority.

The budget also addresses rising costs in policing and construction, with ongoing evaluation of utility fees to ensure fairness while maintaining services. We look forward to working with Council to balance these priorities and support a thriving community.





# 2026 Budget Overview

## PRIORITIES

- Investment in growth infrastructure
- Renewed investment for infrastructure sustainability
- Promote service excellence
- Support for economic development
- Reduce tax support to public utilities
- Program specific pressure

# INVESTMENT IN GROWTH INFRASTRUCTURE

## GROWTH INFRASTRUCTURE

- Wastewater collection and treatment
  - CHIF Funding and AMWWP
- Intersection upgrades at Ochre park Road and Hwy 38



# RENEWED INVESTMENT FOR INFRASTRUCTURE SUSTAINABILITY

## Investing in Infrastructure Renewal

- Sidewalks: concrete (residential) and paving stones (downtown)
- Street Overlays 44 street and 52<sup>nd</sup> Ave.
- Residential water and wastewater line renewal 47Ave. Year 1 of 4-year project.
- Spot repairs on significant failures in underground utilities



# PROMOTE SERVICE EXCELLENCE

## Service Excellence

- Invest in technology and equipment upgrades to assist in service level enhancements
- Attachments for existing skid steer and tool cat
  - Soil conditioner and V-Blade
- Upgrade snow blower to increase efficiency of winter snow removal
- Enhancements to internal technology to support safety and efficiency programs and services



# SUPPORT FOR ECONOMIC DEVELOPMENT

## Economic Development

- NRED Grant
  - Economic development plan
  - Retail and industrial Gap Analysis
  - Economic development micro site
  - Economic development training for staff.
- Continued development of made in redwater programs to enhance business development and Investment (re-imagine Redwater)



# REDUCE TAX SUPPORT TO PUBLIC UTILITIES

## REDUCE TAX SUPPORT TO PUBLIC UTILITIES

- Utilities as a non-tax-supported service
- To reduce utility costs means reducing utility spending.
- Not all Utility users pay property tax.



# PROGRAM SPECIFIC PRESSURE

## PROGRAM PRESSURES

- Policing
  - Expect policing costs to increase by 30% (\$39,000) from previous year
- Capital construction and purchases increases have historically been 15% to 20% annually; this is again expected in 2026



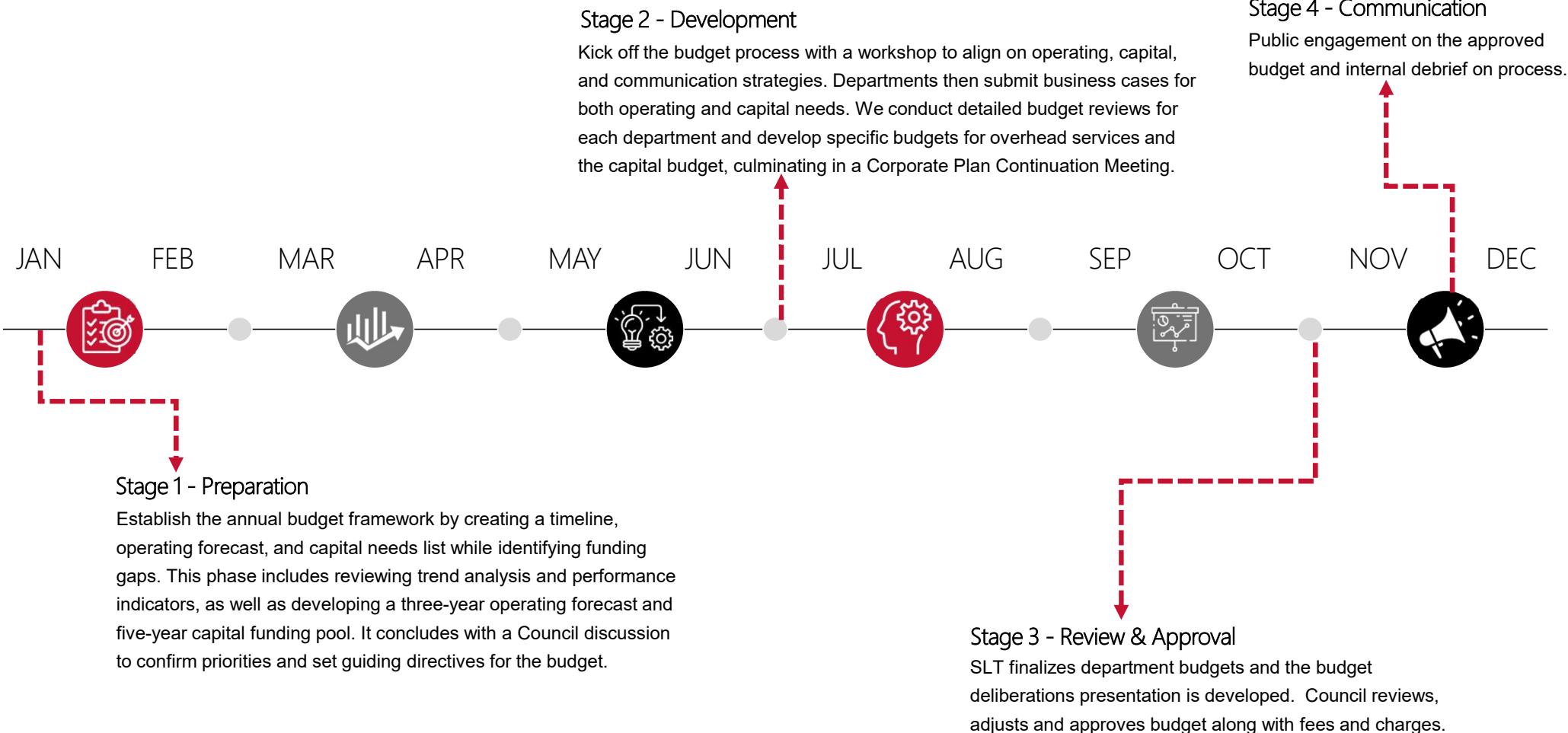


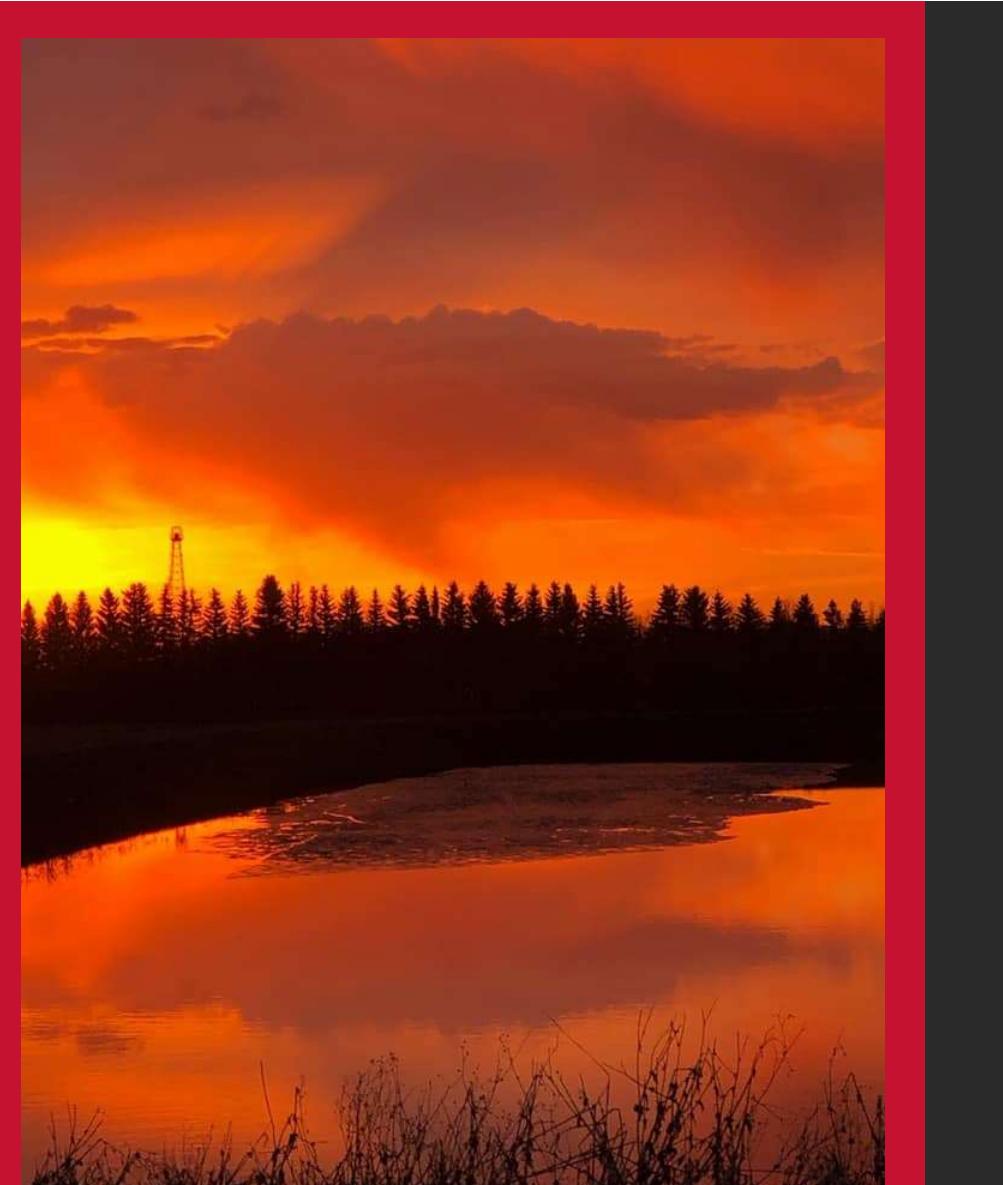
# 2026

## Budget Overview



# The Budget Process





## **Our Mission:**

Building a safe, beautiful and sustainable community.

## **Our Values:**

### **Integrity**

The Town of Redwater approaches governance with transparency, honesty and consideration of community values.

### **Responsibility**

The Town of Redwater provides high quality, efficient and effective service through commitment to ongoing improvement.

### **Cooperation**

The Town of Redwater works well with community groups, regional neighbors, and other levels of government.

### **Community**

The Town of Redwater strives toward having a safe, beautiful and sustainable home fostering a sense of community.

# Municipal Service Equation

- Municipalities are in the “quality of life” business providing value for taxes, rates, fees and charges.
- Hundreds of critical and quality of life services are delivered each day and are supported by capital assets.





# Building a Resilient Town

- Shaping a sustainable future: Today's budget decisions strengthen fiscal health and keep taxes steady.
- Meeting economic challenges: Responsible choices ensure long-term stability despite high inflation and reduced assessment revenue.
- Balancing service and costs: Modest tax adjustments help maintain service levels for residents and businesses.
- Smart budget management: By updating policies like our reserves, we balance rising costs with gradual tax changes, easing the financial impact on residents while funding essential services.

# Budget Opportunities and Challenges



## External Pressures

- Inflationary/deflationary pressures
- Cost sharing pressures
- Lack of assessment growth
- Provincial downloading of policing costs



## Internal Pressures / Opportunities

- Emerging capital projects
- Department capacity
- Aging infrastructure

# Funding Assumptions Included in the 2026 Budget

## Grants

- LGFF operating funding for 2026 has not been confirmed at this time, assumed funding at the same level as LGFF in 2025 – allocated towards Fire, Disaster Services & Administration
- FCSS grants remain at current level
- Federal Summer Jobs – included for seasonal positions in Public Works, Parks & Summer Programs

## Fortis Franchise Fee / Utilities

- Allocated to offset Pembina Place Debenture and balance to offset increasing Police expenses from Province & Sewer liners project reserves – current increase included in budget of 2% to 12%
- The following proposed utility rate increases have been included in the 2026 Proposed Budget:
  - Water variable rate increase from \$1.65/m<sup>3</sup> to \$2.00/m<sup>3</sup>
  - Gas variable rate increase from \$2.15/GJ to \$2.35/GJ

# 2026 Asset Management Strategies

- \$1,550 to reserve for future replacement of fire equipment
- \$90,000 asset management strategy fund for streets from taxes, ongoing long-term goal as Provincial grants are at risk of reduction
- \$334,151 utility capital investment collected from monthly utility bills, including dividend to municipality from garbage rate restructure and utility infrastructure reinvestment rider
- \$100,000 from ongoing Recreation agreement (\$50,000 County / \$50,000 Town)
- \$35,000 reserve transfer for technology reserve initiatives





## 2026

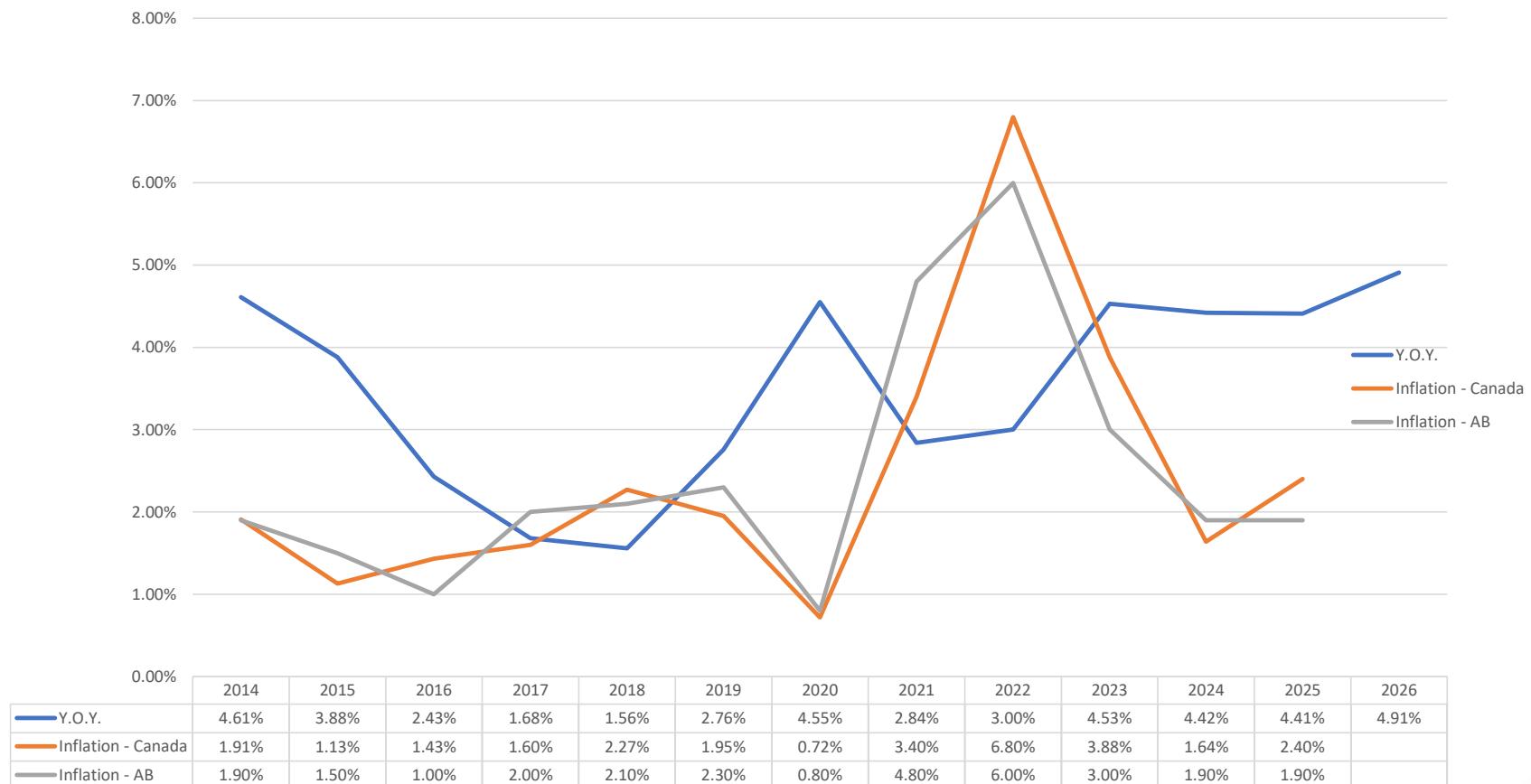
- Budgeted Operating Revenue: \$9,278,273
- Budgeted Operating Expense: \$9,278,273
- **Municipal Taxation: \$3,749,632**

## 2025

- Budgeted Operating Revenue: \$9,203,651
- Budgeted Operating Expense: \$9,203,651
- Municipal Taxation: \$3,574,207

**\$175,425 (4.91%) increase over 2025 budget**

# Town of Redwater Historical Budget Increases



# 2026 Estimated Municipal Tax Dollar

**Comparison of Value for the Average 2025 Assessment \$223,381**

## **Municipal Services \$195/month**

(compared to \$177/month in 2025)

- Arena & Curling facilities
- Bylaw Services
- Community Beautification
- Community Cultural Centre
- Community & Family Programs
- Economic Development & Promotion
- Emergency & Disaster Recovery
- Family & Community Support Services
- Fire Response & Prevention
- Museum & Library Facilities
- Pool, Parks & Recreation Facilities
- Road & Sidewalk Maintenance
- Street Lights
- Street Sweeping & Snow Removal

## **In Comparison – Other Services *Monthly***

(Statistics Canada 2023 \* most recent data)

- Transportation \$1,008
- Clothing and accessories \$228
- Personal care \$155
- Health care \$257
- Recreation \$436
- Food purchased from stores \$722

Monthly tax increase for average ratepayer \$18 / month

# Utility Rate Analysis

- Water Services Charges
  - Variable - \$2.00/m<sup>3</sup> – increased from \$1.65/m<sup>3</sup> (increased from \$1.45/m<sup>3</sup> in 2024)
  - Fixed & UCI - \$16/month (no change since 2023)
  - Utility Infrastructure Reinvestment Rider \$0.40/m<sup>3</sup> (no change since 2025)
- Sewer Service Charges
  - Variable – 75% of water charge (increased from 45% in 2025)
  - Fixed & UCI - \$16/month (no change since 2023)
- Garbage Service Charges
  - Fixed & UCI - \$8/month
  - Organics continuing to be picked up once per month in winter months
- Gas Service Charges
  - Variable - \$2.35/GJ – increased from \$2.15/GJ
  - Fixed & UCI - \$19 res / \$38 commercial (no change since 2023)

Utility Rate Analysis - Included in 2026 Budget	Water	Sewer inc. lagoon	Garbage	Gas	Total
Projected Purchases - units	207,908			186,820	
Projected Sales - units	178,778	@75%		184,251	
Variable Rate - purchase	\$ 1.6125				
Variable rate - markup	\$ 2.00			\$ 2.35	
Utility Infrastructure Reinvestment Rider Rate	\$ 0.40				
Sales	645,835	450,470		722,265	1,818,570
Utility Infrastructure Reinvestment Rider	71,511				
Bulk Sales	52,800	0			52,800
Purchases	335,251			293,308	628,559
Construction Water	800				800
<b>Operating Margin</b>	<b>435,695</b>	<b>450,470</b>	-	<b>428,957</b>	<b>1,243,611</b>
Monthly Fixed Charges	203,904	202,560	86,688	256,500	749,652
Garbage Charges			137,052		137,052
Recycling Charges			-		-
Connection Fees	6,000			6,000	12,000
Penalties	10,500			14,500	25,000
Other Revenue	165,306	40,786	11,750	24,800	242,642
<b>Other Revenue</b>	<b>385,710</b>	<b>243,346</b>	<b>235,490</b>	<b>301,800</b>	<b>1,166,346</b>
<b>Total Operating Revenue</b>	<b>821,405</b>	<b>693,816</b>	<b>235,490</b>	<b>730,757</b>	<b>2,409,957</b>
<b>Total Administrative Operating Costs</b>	<b>533,040</b>	<b>348,741</b>	<b>52,583</b>	<b>489,823</b>	<b>1,424,187</b>
<b>Total System Operating Costs</b>	<b>140,833</b>	<b>73,283</b>	<b>132,011</b>	<b>93,353</b>	<b>439,480</b>
<b>Expenses</b>	<b>673,873</b>	<b>422,024</b>	<b>184,594</b>	<b>583,176</b>	<b>1,863,667</b>
Transfer to Reserves	44,604	76,566	67,371	47,250	235,791
Utility Infrastructure Reinvestment Rider	71,511				
<b>NET PROFIT/(DEFICIT)</b>	<b>31,417</b>	<b>195,226</b>	<b>(16,475)</b>	<b>100,331</b>	<b>310,499</b>
Amortization	80,448	149,837	3,200	42,229	275,714

# Fortis Franchise Fee

- Increase to 12% proposed. Last increase occurred in 2023, from 8% to 10%
- Based on the Fortis Franchise Fee calculator, increase to 12% will result in increased franchise fees of \$53,408.

This increase will not take place until April 2026 – the prorated revenue increase is \$36,081

2025 Current Franchise Fee	10.00%
Franchise Fee Cap	20%
2025 Estimated Revenue \$	235,241
2026 Estimated Franchise Fee Revenue if your Franchise Fee remains the same \$	240,541
<b>Franchise Fee Calculator Changes:</b>	
Yellow area is to calculate different franchise fee.	
2026 Proposed Franchise Percentage	12.00%
2026 Estimated Franchise Fee Revenue if your Percentage is changed \$	288,649
Difference in Franchise Fees Collected from 2025 to 2026 with Proposed D&T Rate Changes. \$	53,408

# Fortis Franchise Fee

Based on the Fortis calculator, the estimated residential bill impact is approximately \$14.27/month (\$1.77/month related to changes year over year, if franchise fee rate remained constant).

Other regional comparators:

- Bon Accord - 19%
- Gibbons - 10%
- Legal - 20%
- Morinville - 20%
- Calmar – 20%
- Crossfield – 17%
- Fort MacLeod – 15%
- Magrath – 15%
- Rimbey – 20%
- Tofield – 5%

Existing (Current) Typical Residential Customer Monthly Costs																			
<u>Rate 11 (Effective Jan.1, 2025) Distribution Tariff Estimated Rate Filing) Based on Current 10% Franchise Fee</u>																			
Delivery Service Charge																			
<table><tbody><tr><td>All kWh Delivered</td><td>\$</td><td>0.080409</td><td>625 kWh</td><td>\$50.26</td></tr><tr><td>Basic Daily Charge</td><td></td><td></td><td>30 Days</td><td>\$0.00</td></tr><tr><td></td><td></td><td></td><td></td><td><u>\$50.26</u></td></tr></tbody></table>					All kWh Delivered	\$	0.080409	625 kWh	\$50.26	Basic Daily Charge			30 Days	\$0.00					<u>\$50.26</u>
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				<u>\$50.26</u>															
<table><tbody><tr><td>Current Franchise Fee</td><td>10.00%</td><td>\$5.03</td></tr><tr><td>GST</td><td>5.0%</td><td>\$2.76</td></tr><tr><td></td><td></td><td><u>\$58.05</u></td></tr></tbody></table>					Current Franchise Fee	10.00%	\$5.03	GST	5.0%	\$2.76			<u>\$58.05</u>						
Current Franchise Fee	10.00%	\$5.03																	
GST	5.0%	\$2.76																	
		<u>\$58.05</u>																	
Current Annual Franchise Fee Costs: \$5.03 * 12 = \$60.3																			
Proposed Residential Customer Monthly Costs																			
<u>Rate 11 (Proposed January 2026 Estimated Distribution Tariff) Based on NEW 12% Franchise Fee</u>																			
Delivery Service Charge																			
<table><tbody><tr><td>All kWh Delivered*</td><td>\$</td><td>0.082861</td><td>625 kWh</td><td>\$51.79</td></tr><tr><td>Basic Daily Charge*</td><td></td><td></td><td>30 Days</td><td>\$0.00</td></tr><tr><td></td><td></td><td></td><td></td><td><u>\$51.79</u></td></tr></tbody></table>					All kWh Delivered*	\$	0.082861	625 kWh	\$51.79	Basic Daily Charge*			30 Days	\$0.00					<u>\$51.79</u>
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<table><tbody><tr><td>Estimated Proposed Franchise Fee</td><td>12.00%</td><td>\$6.21</td></tr><tr><td>GST</td><td>5.0%</td><td>\$2.90</td></tr><tr><td></td><td></td><td><u>\$60.90</u></td></tr></tbody></table>					Estimated Proposed Franchise Fee	12.00%	\$6.21	GST	5.0%	\$2.90			<u>\$60.90</u>						
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GST	5.0%	\$2.90																	
		<u>\$60.90</u>																	
Proposed Annual Franchise Fee Cost: \$6.21 * 12 = \$74.57																			
* Includes estimated Rate changes.																			

# Estimated Impact on Utility Rate Increases

Increase of water variable rate from \$1.65/m<sup>3</sup> to \$2.00/m<sup>3</sup> – **Increased revenue of \$35,756 (1% taxation)**

- Based on average consumption per household between 12-15m<sup>3</sup>, this increase would total \$4.20 - \$5.25 per month per residential household

Increase in gas variable rate from \$2.15/GJ to \$2.35/GJ – **Increased revenue of \$36,851 (1.03% of taxation)**

- Based on average per household of 8.9GJ, this increase would total about \$1.79 per month per household.

Increase in Fortis Franchise fee from 10% to 12% - **Increased revenue of \$36,081 (1.01% of taxation)**

- The proposed increase to the Fortis Franchise fee offsets the expected increase in policing costs for 2026 (30%)
- The table below outlines the increases to policing costs over the past five years. Costs remained steady for Years 4 and 5 (2025 budget), but Administration has been told to expect an increase close to 30% of current rates for the upcoming year.

The total monthly increase to utility bills incorporating all costs above is \$7.74 for the average household (\$92.83/year).

Year 1	44,282.00	
Year 2	66,471.00	50.11%
Year 3	88,565.00	33.24%
Year 4	132,942.00	50.11%
Year 5	132,942.00	0.00%

# Revisions included in December 16<sup>th</sup> Proposed Budget:

	Initial budgeted taxation increase		264,844.74	7.41%
	FCSS Increase in Revenue to actual		(3,452.00)	-0.10%
	Remove Council 1.7% COLA		(2,587.00)	-0.07%
Council	Tech and Cell		(1,500.00)	-0.04%
	Adjusted taxation increase		257,305.74	7.20%
CS	Special Events	Placeholder for Council	(5,000.00)	-0.14%
Council	FCM Hotel Cost	Commute daily	(4,800.00)	-0.13%
Transportation	Revenue	Equipment Sales	(5,000.00)	-0.14%
Library	Municipal Grant	3% increase per ask	2,515.00	0.07%
Water	General Consultancy	Consulting Services	(5,000.00)	-0.14%
Sewer	General Consultancy	Consulting Services	(5,000.00)	-0.14%
Sewer	Computer Support Services	ESRI	(7,000.00)	-0.20%
Gas	Computer Support Services	ESRI	(7,000.00)	-0.20%
Water	Computer Support Services	ESRI	(7,000.00)	-0.20%
Transportation	Goods and Supplies	UT/PW Training Laptop	(4,205.00)	-0.12%
All Depts	Training Reduction	All Depts	(10,000.00)	-0.28%
CS	Food Bank Donation		(2,000.00)	-0.06%
All Depts	Salaries and Benefits	COLA Increase 1.5%	(5,139.00)	-0.14%
Council	Donation	Watershed Alliance	(1,250.00)	-0.03%
Water	Meter/Hydrant	Fire Hydrant Repairs	(6,000.00)	-0.17%
Streets	Transfer to Reserves	Sidewalk Capital	(10,000.00)	-0.28%
	Adjusted Taxation Increase, Final		175,426.74	4.91%



# 2026 Proposed Operating Budget Summary by Object

	Budget Operating 2026	Budget Operating 2025	Variance \$
<b>Revenue:</b>			
TAXATION (EXCLUDING REQUISITIONS)	3,839,049	3,574,207	264,843
TAXATION REQUISITIONS	911,000	911,000	-
USER FEES	3,823,121	4,090,118	- 266,998
RESERVE TRANSFER	209,206	101,351	107,855
GRANTS	576,863	526,975	49,888
<b>Total Revenue</b>	<b>9,359,239</b>	<b>9,203,651</b>	<b>155,588</b>
<b>Expenses:</b>			
TAXATION (REBATES & CONTINGENCY)	5,000	19,000	- 14,000
TAXATION REQUISITIONS	911,000	911,000	-
STAFFING - WAGES & CONTRIBUTIONS	3,103,758	3,100,109	3,649
STAFFING COSTS - TRAINING & OTHER	188,446	169,776	18,670
PROFESSIONAL FEES	1,092,148	948,942	143,206
LEASES	16,767	16,767	-
INSURANCE	242,740	225,760	16,980
GOODS & SUPPLIES	272,195	266,246	5,949
POSTAGE & COPIES	27,178	27,178	-
REPAIRS & MAINTENANCE	636,580	600,542	36,038
VEHICLE EXPENSE	119,700	125,500	- 5,800
UTILITIES	613,787	570,125	43,662
OTHER - FINANCE CHARGES / DEBENTURES	525,643	562,493	- 36,850
OTHER - PROGRAMS / EVENTS	117,077	113,631	3,446
OTHER - UTILITY SUPPLY PURCHASE	628,559	800,911	- 172,352
OTHER - LIBRARY GRANT & OTHER COMMUNITY GRANTS	83,321	83,321	-
RESERVE TRANSFERS	775,340	662,350	112,990
<b>Total Expenses</b>	<b>9,359,239</b>	<b>9,203,651</b>	<b>155,588</b>
AMORTIZATION	1,380,976	1,368,504	12,472



# Council Division

	Budget Operating 2026	Final Budget Operating 2025	Variance \$	Note
<b>Revenue:</b>				
TAXATION (EXCLUDING REQUISITIONS)	\$ -	\$ -	\$ -	
USER FEES	\$ -	\$ -	\$ -	
RESERVE TRANSFER	\$ -	\$ 7,708	\$ (7,708)	1
GRANTS	\$ -	\$ -	\$ -	
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 7,708.00</b>	<b>\$ (7,708.00)</b>	
<b>Expenses:</b>				
TAXATION (REBATES & CONTINGENCY)	\$ -	\$ -	\$ -	
STAFFING - WAGES & CONTRIBUTIONS	\$ 216,132	\$ 221,737	\$ (5,605)	
STAFFING COSTS - TRAINING & OTHER	\$ 59,710	\$ 49,660	\$ 10,050	2
PROFESSIONAL FEES	\$ 1,290	\$ 2,540	\$ (1,250)	
LEASES	\$ 720	\$ 720	\$ -	
INSURANCE	\$ 5,361	\$ 5,010	\$ 351	
GOODS & SUPPLIES	\$ 11,424	\$ 23,882	\$ (12,458)	3
POSTAGE & COPIES	\$ 1,212	\$ 1,212	\$ -	
REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	
VEHICLE EXPENSE	\$ -	\$ -	\$ -	
UTILITIES	\$ 2,688	\$ 591	\$ 2,097	4
OTHER - FINANCE CHARGES / DEBENTURES	\$ -	\$ -	\$ -	
OTHER - PROGRAMS / EVENTS	\$ 6,200	\$ 6,200	\$ -	
OTHER - UTILITY SUPPLY PURCHASE	\$ -	\$ -	\$ -	
OTHER - LIBRARY GRANT & OTHER COMMUNITY GRANTS	\$ -	\$ -	\$ -	
RESERVE TRANSFERS	\$ 3,750	\$ -	\$ 3,750	5
AMORTIZATION	\$ -	\$ -	\$ -	
<b>Total Expenses</b>	<b>\$ 308,487</b>	<b>\$ 311,552</b>	<b>\$ (3,065)</b>	
<b>Balance</b>	<b>\$ (308,487)</b>	<b>\$ (303,844)</b>	<b>\$ (4,643)</b>	

# Council Division

Note	Comments
1	Reserve transfer in 2025 to cover cost of council technology for election year.
2	All 7 councillors attending FCM per policy (Edmonton), 15K Strat plan plus retreat costs
3	Election expenses incurred in 2025
4	New policy (tech allowances)
5	Reserve transfer for future election costs per updated Reserve Policy



# Corporate Services Division

	Budget Operating 2026	Final Budget Operating 2025	Variance \$	Note
<b>Revenue:</b>				
TAXATION (EXCLUDING REQUISITIONS)	\$ 3,749,631	\$ 3,574,207	\$ 175,425	
USER FEES	\$ 261,138	\$ 342,004	\$ (80,867)	1
RESERVE TRANSFER	\$ -	\$ 1,872	\$ (1,872)	2
GRANTS	\$ 28,129	\$ 28,129	\$ -	
<b>Total Revenue</b>	<b>\$ 4,038,898</b>	<b>\$ 3,946,212</b>	<b>\$ 92,686</b>	
<b>Expenses:</b>				
TAXATION (REBATES & CONTINGENCY)	\$ 5,000	\$ 19,000	\$ (14,000)	3
STAFFING - WAGES & CONTRIBUTIONS	\$ 352,237	\$ 411,302	\$ (59,065)	4
STAFFING COSTS - TRAINING & OTHER	\$ 28,865	\$ 37,130	\$ (8,265)	
PROFESSIONAL FEES	\$ 278,714	\$ 231,588	\$ 47,126	5
LEASES	\$ 3,013	\$ 3,013	\$ -	
INSURANCE	\$ 18,791	\$ 17,662	\$ 1,129	
GOODS & SUPPLIES	\$ 28,603	\$ 26,851	\$ 1,752	
POSTAGE & COPIES	\$ 4,886	\$ 4,886	\$ -	
REPAIRS & MAINTENANCE	\$ 30,540	\$ 30,540	\$ -	
VEHICLE EXPENSE	\$ -	\$ -	\$ -	
UTILITIES	\$ 18,729	\$ 15,360	\$ 3,369	
OTHER - FINANCE CHARGES / DEBENTURES	\$ 8,430	\$ 8,430	\$ -	
OTHER - PROGRAMS / EVENTS	\$ -	\$ -	\$ -	
OTHER - UTILITY SUPPLY PURCHASE	\$ -	\$ -	\$ -	
OTHER - LIBRARY GRANT & OTHER COMMUNITY GRANTS	\$ -	\$ -	\$ -	
RESERVE TRANSFERS	\$ 83,000	\$ 83,000	\$ -	
AMORTIZATION	\$ 28,059	\$ 27,101	\$ 958	
<b>Total Expenses</b>	<b>\$ 888,867</b>	<b>\$ 915,863</b>	<b>\$ (26,996)</b>	
<b>Balance</b>	<b>\$ 3,150,031</b>	<b>\$ 3,030,349</b>	<b>\$ 119,682</b>	

# Corporate Services Division

Note	Comments
1	Decrease in prime rates decreased interest revenue, decrease in tax penalty due to large payment of tax arrears in 2025
2	Reserve transfer related to technology purchases in 2025
3	Decreased rebates due to decrease in eligible properties in 2026
4	Temporary restructure with Finance Manager contract
5	See note above, temporary restructure with FM contract



# Community & Protective Services

	Budget Operating 2026	Final Budget Operating 2025	Variance \$	Note
<b>Revenue:</b>				
TAXATION (EXCLUDING REQUISITIONS)	\$ -	\$ -	\$ -	
USER FEES	\$ 545,756	\$ 500,856	\$ 44,900	1
RESERVE TRANSFER	\$ 1,800	\$ 2,800	\$ (1,000)	
GRANTS	\$ 502,456	\$ 494,646	\$ 7,810	
<b>Total Revenue</b>	<b>\$ 1,050,012</b>	<b>\$ 998,302</b>	<b>\$ 51,710</b>	
<b>Expenses:</b>				
TAXATION (REBATES & CONTINGENCY)	\$ -	\$ -	\$ -	
STAFFING - WAGES & CONTRIBUTIONS	\$ 1,158,446	\$ 1,094,412	\$ 64,034	
STAFFING COSTS - TRAINING & OTHER	\$ 35,075	\$ 47,025	\$ (11,950)	2
PROFESSIONAL FEES	\$ 373,762	\$ 332,579	\$ 41,183	3
LEASES	\$ 3,294	\$ 3,294	\$ -	
INSURANCE	\$ 112,601	\$ 116,942	\$ (4,341)	
GOODS & SUPPLIES	\$ 124,296	\$ 111,195	\$ 13,101	4
POSTAGE & COPIES	\$ 3,317	\$ 3,317	\$ -	
REPAIRS & MAINTENANCE	\$ 119,050	\$ 125,400	\$ (6,350)	5
VEHICLE EXPENSE	\$ 25,200	\$ 25,000	\$ 200	
UTILITIES	\$ 244,728	\$ 222,316	\$ 22,412	
OTHER - FINANCE CHARGES / DEBENTURES	\$ 281,877	\$ 374,282	\$ (92,405)	6
OTHER - PROGRAMS / EVENTS	\$ 83,627	\$ 85,316	\$ (1,689)	7
OTHER - UTILITY SUPPLY PURCHASE	\$ -	\$ -	\$ -	
OTHER - LIBRARY GRANT & OTHER COMMUNITY GRANTS	\$ 85,836	\$ 83,321	\$ 2,515	8
RESERVE TRANSFERS	\$ 237,057	\$ 140,626	\$ 96,432	9
AMORTIZATION	\$ 404,154	\$ 384,418	\$ 19,736	
<b>Total Expenses</b>	<b>\$ 3,292,320</b>	<b>\$ 3,149,443</b>	<b>\$ 142,877</b>	
<b>Balance</b>	<b>\$ (2,242,307.92)</b>	<b>\$ (2,151,140.50)</b>	<b>\$ (91,167.42)</b>	

# Community & Protective Services

Note	Comments
1	\$36,000 increase in Fortis Franchise Fee to offset increase in policing costs, \$5,000 increase in budgeted ice rental
2	Bylaw induction course in 2025 (\$4,800 reduction)
3	\$40,000 increase in policing costs
4	\$3,700 addition of pool lockers, two new computers for staff \$8,800
5	Temporary reduction, will see increase due to PRV replacements due at Pembina Place (5K)
6	Pembina Place debenture matured in 2025
7	\$2,000 increase in AG Society Fireworks donation
8	3% Increase to Library Grant
9	Offsetting reserve transfer relating to debenture



Public Works,  
Utilities,  
Planning & Economic  
Development

	Budget Operating 2026	Final Budget Operating 2025	Variance \$	Note
<b>Revenue:</b>				
TAXATION (EXCLUDING REQUISITIONS)	\$ -	\$ -	\$ -	
USER FEES	\$ 3,021,227	\$ 3,247,258	\$ (226,031)	1
RESERVE TRANSFER	\$ 208,986	\$ 88,971	\$ 120,015	2
GRANTS	\$ 48,150	\$ 4,200	\$ 43,950	3
<b>Total Revenue</b>	<b>\$ 3,278,363</b>	<b>\$ 3,340,429</b>	<b>\$ (62,066)</b>	
<b>Expenses:</b>				
TAXATION (REBATES & CONTINGENCY)	\$ -	\$ -	\$ -	
STAFFING - WAGES & CONTRIBUTIONS	\$ 1,369,217	\$ 1,372,658	\$ (3,441)	
STAFFING COSTS - TRAINING & OTHER	\$ 49,996	\$ 35,961	\$ 14,035	4
PROFESSIONAL FEES	\$ 413,132	\$ 382,235	\$ 30,897	5
LEASES	\$ 9,740	\$ 9,740	\$ -	
INSURANCE	\$ 105,987	\$ 86,146	\$ 19,841	
GOODS & SUPPLIES	\$ 103,667	\$ 104,318	\$ (651)	
POSTAGE & COPIES	\$ 17,763	\$ 17,763	\$ -	
REPAIRS & MAINTENANCE	\$ 480,990	\$ 444,602	\$ 36,388	6
VEHICLE EXPENSE	\$ 94,500	\$ 100,500	\$ (6,000)	
UTILITIES	\$ 344,142	\$ 331,858	\$ 12,284	
OTHER - FINANCE CHARGES / DEBENTURES	\$ 235,336	\$ 179,781	\$ 55,555	7
OTHER - PROGRAMS / EVENTS	\$ 22,250	\$ 22,115	\$ 135	
OTHER - UTILITY SUPPLY PURCHASE	\$ 628,559	\$ 800,911	\$ (172,352)	8
OTHER - LIBRARY GRANT & OTHER COMMUNITY GRANTS	\$ -	\$ -	\$ -	
RESERVE TRANSFERS	\$ 434,533	\$ 438,725	\$ (4,192)	
AMORTIZATION	\$ 948,763	\$ 956,985	\$ (8,222)	
<b>Total Expenses</b>	<b>\$ 5,258,575</b>	<b>\$ 5,284,297</b>	<b>\$ (25,722)</b>	
<b>Balance</b>	<b>\$ (1,980,212.00)</b>	<b>\$ (1,943,868.18)</b>	<b>\$ (36,343.82)</b>	

## Public Works, Utilities, Planning & Economic Development

Note	Comments
1	Decrease in sewer revenue (\$28,000), gas revenue (\$201,000)
2	Increase reserve transfer to offset new debenture added for 2026, \$44,000 matching contribution for NRED grant,
3	NRED Grant \$43,950
4	Two staff attending AWWOA, increased training load for water and gas (\$4,000), Class 3 licensing (\$2,300), Economic Development training related to NRED Grant (\$4,000), increase cost for new conference for P&D (ADOA \$2,800)
5	\$55,000 relating to NRED grant, less decreases in contingency/consulting budgets
6	\$6,000 reduction in emergency breakdown, creeper gears and backhoe tires replaced 2025, added backhoe bucket (\$3,000), additional winter mix for streets increase \$2,000, \$20,000 resevoir inspection
7	New debenture added for underground infrastructure
8	Decrease in gas supply purchase of \$177,000

# 2026 Proposed Operating Budget Summary of All Units: Revenue

	Budget Operating 2026	Final Budget Operating 2025	Variance \$	Variance %
<b>Revenue:</b>				
Taxation	\$ 4,660,631.42	\$ 4,485,206.68	\$ 175,424.74	4%
Council	\$ -	\$ 7,708.00	\$ (7,708.00)	0%
Administration	\$ 289,266.50	\$ 372,005.00	\$ (82,738.50)	-22%
Lease Building	\$ 67,800.00	\$ 67,800.00	\$ -	0%
Police	\$ 125,756.00	\$ 89,675.00	\$ 36,081.00	40%
Fire	\$ 45,750.00	\$ 45,750.00	\$ -	0%
Disaster Services	\$ 5,625.00	\$ 5,625.00	\$ -	0%
Bylaw	\$ 5,200.00	\$ 5,200.00	\$ -	0%
Transportation	\$ 9,200.00	\$ 4,200.00	\$ 5,000.00	119%
Streets	\$ 9,000.00	\$ 10,871.00	\$ (1,871.00)	-17%
Water	\$ 1,156,656.00	\$ 1,059,357.00	\$ 97,299.00	9%
Sewer	\$ 650,172.00	\$ 675,119.00	\$ (24,947.00)	-4%
Garbage	\$ 235,490.00	\$ 258,950.00	\$ (23,460.00)	-9%
FCSS	\$ 71,027.00	\$ 67,575.00	\$ 3,452.00	5%
Cemetery	\$ 3,400.00	\$ 3,400.00	\$ -	0%
Economic Development	\$ 105,980.00	\$ 15,500.00	\$ 90,480.00	584%
Community Services	\$ 23,100.00	\$ 22,100.00	\$ 1,000.00	5%
Planning & Development	\$ 20,000.00	\$ 16,000.00	\$ 4,000.00	25%
Pool	\$ 139,000.00	\$ 127,605.00	\$ 11,395.00	9%
Parks	\$ 12,700.00	\$ 12,700.00	\$ -	0%
Pembina Place	\$ 608,431.72	\$ 610,469.00	\$ (2,037.28)	0%
Library	\$ 10,022.00	\$ 8,203.00	\$ 1,819.00	22%
Gas	\$ 1,024,065.00	\$ 1,232,632.00	\$ (208,567.00)	-17%
<b>Total Revenue</b>	<b>\$ 9,278,272.64</b>	<b>\$ 9,203,650.68</b>	<b>\$ 74,621.96</b>	<b>1%</b>

# 2026 Proposed Operating Budget Summary of All Units: Expenses

	Budget Operating 2026	Final Budget Operating 2025	Variance \$	Variance %
<b>Expenses:</b>				
Taxation	\$ 916,000.00	\$ 930,000.00	\$ (14,000.00)	-2%
Council	\$ 304,737.00	\$ 311,552.00	\$ (6,815.00)	-2%
Administration	\$ 772,808.00	\$ 786,762.00	\$ (13,954.00)	-2%
Lease Building	\$ 52,208.00	\$ 50,263.00	\$ 1,945.00	4%
Police	\$ 172,824.60	\$ 132,942.00	\$ 39,882.60	30%
Fire	\$ 104,722.00	\$ 101,520.00	\$ 3,202.00	3%
Disaster Services	\$ 16,219.00	\$ 14,892.00	\$ 1,327.00	9%
Bylaw	\$ 141,490.00	\$ 140,357.00	\$ 1,133.00	1%
Transportation	\$ 312,052.00	\$ 290,261.00	\$ 21,791.00	8%
Streets	\$ 584,175.00	\$ 590,713.00	\$ (6,538.00)	-1%
Water	\$ 1,004,320.00	\$ 920,441.00	\$ 83,879.00	9%
Sewer	\$ 418,760.00	\$ 419,858.00	\$ (1,098.00)	0%
Garbage	\$ 184,523.00	\$ 224,135.48	\$ (39,612.48)	-18%
FCSS	\$ 208,289.00	\$ 195,834.00	\$ 12,455.00	6%
Cemetery	\$ 434.00	\$ 433.00	\$ 1.00	0%
Economic Development	\$ 250,344.00	\$ 158,612.55	\$ 91,731.45	58%
Community Services	\$ 302,025.00	\$ 281,716.00	\$ 20,309.00	7%
Planning & Development	\$ 190,978.00	\$ 185,726.55	\$ 5,251.45	3%
Pool	\$ 274,102.00	\$ 267,730.00	\$ 6,372.00	2%
Parks	\$ 268,875.00	\$ 254,520.00	\$ 14,355.00	6%
Pembina Place	\$ 1,047,225.00	\$ 1,123,607.00	\$ (76,382.00)	-7%
Library	\$ 114,903.00	\$ 110,848.00	\$ 4,055.00	4%
Gas	\$ 877,919.00	\$ 1,048,577.00	\$ (170,658.00)	-16%
<b>Total Expenses</b>	<b>\$ 8,519,932.60</b>	<b>\$ 8,541,300.58</b>	<b>\$ (21,367.98)</b>	<b>0%</b>

# 2026 Proposed Operating Budget Summary of All Units: Reserve Transfers

	Budget Operating 2026	Final Budget Operating 2025	Variance \$	Variance %
Transfer to Reserves:				
Council	\$ 3,750.00	\$ -	\$ 3,750.00	0%
Administration	\$ 83,000.00	\$ 83,000.00	\$ -	0%
Lease Building	\$ 15,592.00	\$ 17,537.00	\$ (1,945.00)	-11%
Streets	\$ 98,639.00	\$ 115,639.00	\$ (17,000.00)	-15%
Fire	\$ 1,550.00	\$ 1,550.00	\$ -	0%
Water	\$ 116,115.00	\$ 120,324.08	\$ (4,209.08)	-3%
Sewer	\$ 76,566.00	\$ 75,305.00	\$ 1,261.00	2%
Garbage	\$ 67,371.00	\$ 52,879.52	\$ 14,491.48	27%
Cemetery	\$ 400.00	\$ 400.00	\$ -	0%
Economic Development	\$ 13,000.00	\$ 10,000.00	\$ 3,000.00	30%
Planning & Development	\$ -	\$ -	\$ -	0%
Parks	\$ 28,675.50	\$ 28,675.50	\$ -	0%
Pembina Place	\$ 206,431.54	\$ 110,000.00	\$ 96,431.54	88%
Gas	\$ 47,250.00	\$ 47,040.00	\$ 210.00	0%
<b>Total Transfer to Reserves</b>	<b>\$ 758,340.04</b>	<b>\$ 662,350.10</b>	<b>\$ 95,989.94</b>	<b>14%</b>

# 2026 Proposed Operating Budget Summary of All Units: Amortization

	<b>Budget Operating 2026</b>	<b>Final Budget Operating 2025</b>	<b>Variance \$</b>	<b>Variance %</b>
Amortization:				
Administration	\$ 28,059.00	\$ 27,101.00	\$ 958.00	4%
Lease Building	\$ 9,684.00	\$ 9,684.00	\$ -	0%
Fire	\$ 26,137.00	\$ 24,356.00	\$ 1,781.00	7%
Disaster Services	\$ -	\$ -	\$ -	#DIV/0!
Bylaw	\$ 3,498.00	\$ 3,498.00	\$ -	0%
Streets	\$ 663,365.00	\$ 699,872.00	\$ (36,507.00)	-5%
Water	\$ 80,448.00	\$ 53,971.00	\$ 26,477.00	49%
Sewer	\$ 149,837.00	\$ 146,577.00	\$ 3,260.00	2%
Garbage	\$ 3,200.00	\$ 3,200.00	\$ -	0%
Cemetery	\$ 280.00	\$ 280.00	\$ -	0%
Economic Development	\$ -	\$ -	\$ -	#DIV/0!
Pool	\$ 30,286.00	\$ 29,926.00	\$ 360.00	1%
Parks	\$ 42,378.00	\$ 55,163.00	\$ (12,785.00)	-23%
Pembina Place	\$ 301,575.00	\$ 275,244.00	\$ 26,331.00	10%
Gas	\$ 42,229.00	\$ 43,681.00	\$ (1,452.00)	-3%
<b>Total Amortization</b>	<b>\$ 1,380,976.00</b>	<b>\$ 1,372,553.00</b>	<b>\$ 8,423.00</b>	<b>1%</b>



## 2026

- Budgeted Operating Revenue: \$9,278,273
- Budgeted Operating Expense: \$9,278,273
- **Municipal Taxation: \$3,749,632**

## 2025

- Budgeted Operating Revenue: \$9,203,651
- Budgeted Operating Expense: \$9,203,651
- Municipal Taxation: \$3,574,207

**\$175,425 (4.91%) increase over 2025 budget**

# Questions

