

The background is a photograph of a field with tall, golden-brown grasses and several purple coneflowers in the foreground. In the distance, a white building with a crest and the word "CROSSFIELD" is visible under a blue sky with light clouds. A dark blue diagonal shape is overlaid on the right side of the image, and a white diagonal shape is overlaid on the bottom left.

# Budget Book

2026

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## **Budget Introduction**

The Town of Crossfield's 2026 Budget outlines how municipal resources will be allocated to deliver services, maintain infrastructure, and support a growing community.

Municipal budgets are both a financial plan and a reflection of community priorities. They balance the services residents rely on today with the investments required to sustain those services into the future.

This document provides an overview of how the Town is planning for 2026, including operating and capital investments, financial strategies, and alignment with Council's Strategic Plan.

The sections that follow are intended to guide readers through the Town's financial framework, key priorities, and the decisions that shape service delivery and long-term sustainability.

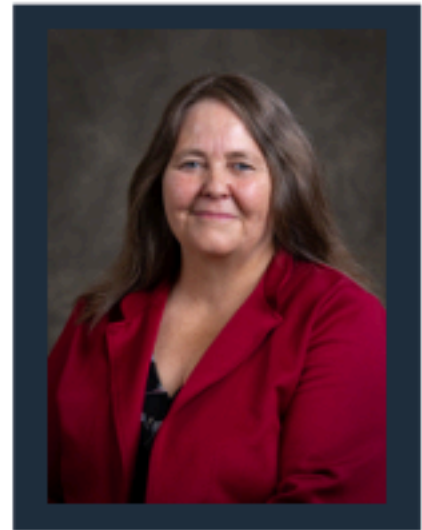
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## Message From The Mayor

On behalf of Council, I am pleased to present the Town of Crossfield's 2026 Budget.

This budget reflects Council's commitment to making thoughtful, balanced decisions that support our community today while preparing for the future. Through our 2025 – 2029 Strategic Plan, Council has identified key priorities that guide our work – ensuring our infrastructure remains reliable and ready for growth, maintaining a disciplined and sustainable financial path, supporting responsible community growth, and continuing to foster a safe and connected community. The 2026 Budget is an important step in advancing those priorities.



We recognize that residents and businesses continue to face economic pressures, and Council has approached this budget with careful consideration of both affordability and the need to sustain the services and infrastructure that our community relies on. This means making deliberate investments in maintaining and renewing our infrastructure, while also ensuring that financial decisions today do not create undue pressure in the future.

As Crossfield continues to grow, it is essential that growth is aligned with our capacity to deliver services and reflects the expectations of our residents. Council remains focused on ensuring that development is supported by the infrastructure, services, and planning needed to maintain the quality of life our community values.

At the same time, we continue to invest in the programs, services, and amenities that contribute to a safe, welcoming, and connected community – one where residents feel supported, engaged, and proud to call Crossfield home.

I would like to thank Administration for their work in preparing this budget, and members of the community who continue to provide valuable input. Together, we are building a strong, sustainable, and connected future for Crossfield.

A handwritten signature in black ink, appearing to read 'K. Stans' or similar, written in a cursive style.

## CAO Message

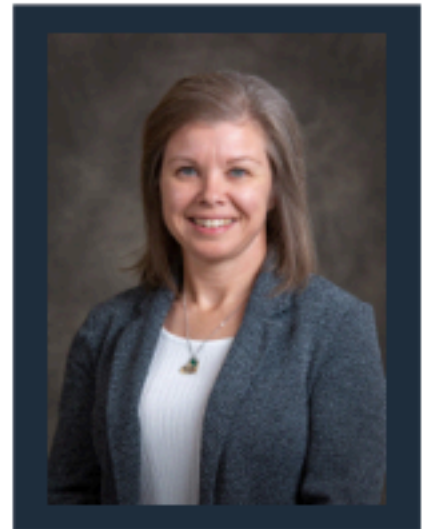
The 2026 Budget reflects the Town of Crossfield's continued commitment to fiscal responsibility, thoughtful planning, and delivering services that meet the evolving needs of our community.

Over the past year, Administration has worked closely with Council to align resources with the priorities identified in the Strategic Plan. This budget represents a balanced approach – one that maintains current service levels while making targeted investments in infrastructure, operational capacity, and long-term sustainability.

Like many municipalities, Crossfield continues to navigate rising costs, increasing service expectations, and the need to plan for significant infrastructure investments. In response, Administration has taken a disciplined approach to budgeting – focusing on prioritization, efficiency, and ensuring that decisions made today support the Town's long-term financial health.

The 2026 Budget also reflects continued progress in strengthening our internal systems, improving planning frameworks, and enhancing transparency in how resources are allocated and reported. These efforts are intended to support informed decision-making and provide Council and the community with a clearer understanding of both current pressures and future needs. As Crossfield continues to grow, it is essential that our financial and operational planning keeps pace. This budget positions the organization to respond to that growth in a measured and sustainable way – ensuring that services remain reliable, infrastructure is maintained, and future investments are planned responsibly.


I would like to thank Council for their leadership and direction throughout the budget process, and Administration for their diligence and commitment in developing a budget that reflects both community priorities and organizational realities.



A winter scene with snow-covered trees and a clear blue sky. The image is overlaid with geometric shapes: a dark blue triangle on the right and a white triangle on the left. The text "Executive Summary" is in yellow on the dark blue triangle, and "2026" is in black on the white triangle.

# Executive Summary

**2026**



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## Executive Summary

The Town of Crossfield's 2026 Budget reflects a balanced and disciplined approach to maintaining service levels, investing in infrastructure, and planning responsibly for the future.

Developed in alignment with Council's 2025–2029 Strategic Plan, this budget focuses on ensuring the Town can continue to deliver reliable services today while preparing for the needs of a growing community. It reflects careful consideration of both affordability and the importance of sustaining the infrastructure, programs, and services that residents rely on.

### Key Highlights

The 2026 Budget is focused on maintaining stability while making targeted investments where they are most needed. Key highlights include:

- Maintaining existing municipal service levels across all departments
- Continued investment in infrastructure renewal and asset management
- Targeted staffing additions to support service delivery and operational capacity
- Increased focus on long-term financial sustainability through reserve contributions
- Ongoing investment in recreation, protective services, and community programming

### Key Budget Drivers

The development of the 2026 Budget has been influenced by several key factors:

- **Inflationary pressures** impacting materials, utilities, and contracted services
- **Population growth** increasing demand for municipal services and infrastructure
- **Aging infrastructure** requiring ongoing maintenance and reinvestment
- **Regulatory and operational requirements** affecting service delivery

### Strategic Alignment

The 2026 Budget advances Council's four priority areas:

- Reliable Infrastructure Readiness
- Calculated Financial Path
- Responsible Community Growth
- Safe and Connected Community

These priorities guide how resources are allocated and ensure that investments support both current needs and long-term community outcomes.

## Financial Approach

The Town continues to take a disciplined approach to fiscal responsibility by:

- Prioritizing essential services and infrastructure
- Identifying efficiencies and managing costs
- Increasing contributions to reserves to support future capital needs
- Aligning financial decisions with long-term sustainability

This approach ensures that decisions made today do not create undue financial pressure in the future.

## Property Taxes and Requisitions

Property taxes support municipal services delivered by the Town. In addition, property tax bills include requisitions collected on behalf of other organizations, including the Province (education tax) and the Rocky View Foundation (seniors lodging).

These amounts are not retained by the Town and are forwarded directly to each entity.

## Looking Ahead

The 2026 Budget positions the Town of Crossfield to respond to current pressures while continuing to plan for future growth. Through alignment with Council's Strategic Plan and a continued focus on fiscal responsibility, the Town remains committed to delivering reliable services, supporting responsible community growth, and maintaining a strong and connected community.



# Community Profile

## About the Town of Crossfield

Crossfield is located in south-central Alberta, approximately 50 kilometres north of Calgary and 15 kilometres north of Airdrie along Highway 2A. Its strategic position within the Calgary-Edmonton Corridor provides residents and businesses with convenient access to major transportation routes, employment centres, and regional services while maintaining the charm and pace of small-town living.

As of the 2024 municipal census, Crossfield has a population of 4,211 residents. The community has experienced steady growth over the past decade, attracting young families, professionals, and entrepreneurs drawn to its affordable housing, welcoming atmosphere, and strong sense of community.

Crossfield offers a range of municipal services and amenities, including recreational facilities, parks and pathways, schools, local businesses, and community organizations that contribute to a high quality of life. The Town's diversified economy includes agriculture, light industrial, commercial and industrial development.

With its blend of rural character and urban convenience, Crossfield continues to position itself as a thriving, family-oriented community ready to support sustainable growth and long-term prosperity.

## Historical Background

The Town of Crossfield traces its origins to the early days of railway expansion in Western Canada. Established as a siding along the Canadian Pacific Railway (CPR) main line in the late 1800s, the community was named after Mr. Crossfield, a CPR engineer who played a role in surveying the rail line through the region. The railway quickly became a catalyst for settlement, attracting homesteaders, farmers, and ranchers to the surrounding fertile plains.

By the early 1900s, Crossfield had developed into a modest agricultural service centre, supporting grain farming and livestock operations. A post office was established in 1902, followed by general stores, blacksmiths, and grain elevators that became fixtures of the town's early economy. The community incorporated as a village in 1907, and later achieved town status in 1980, marking its continued growth and evolution.

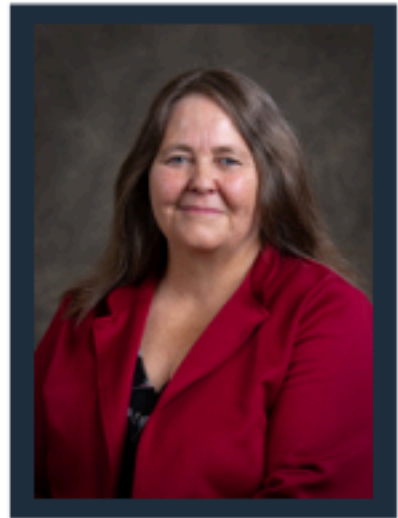
While agriculture remains an important part of its identity, Crossfield has steadily diversified, attracting light industrial and service-based businesses due to its strategic location along the Calgary-Edmonton Corridor. Today, the town balances its rural roots with modern growth, preserving its heritage while embracing new opportunities.



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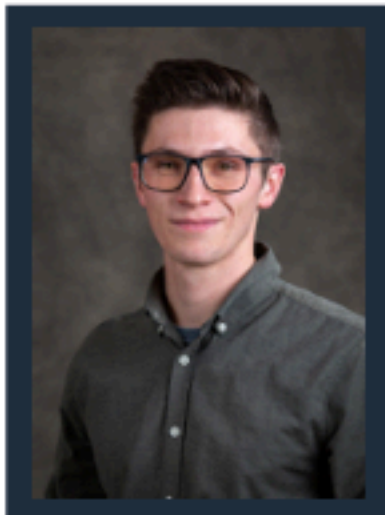
# 2026 - 2029 Town Council



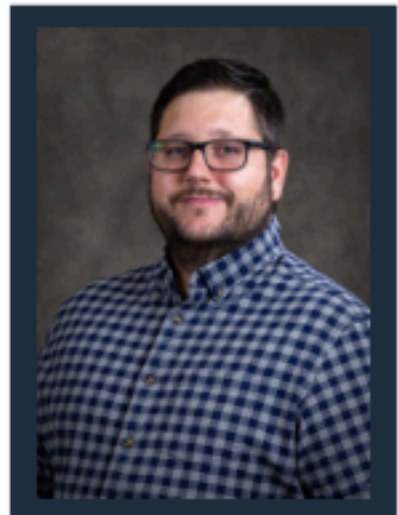
Mayor Kim Harris



Councillor Craig Benson



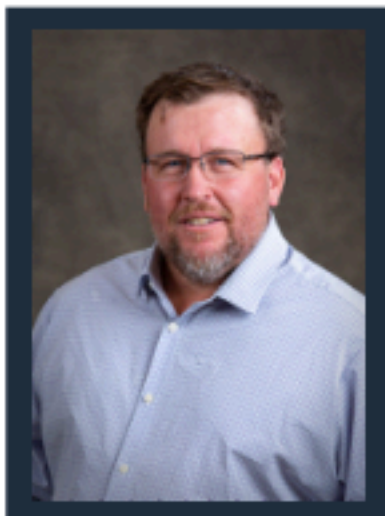
Councillor Luke Brennan



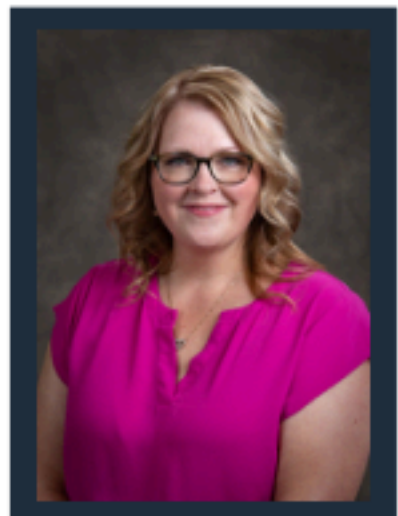
Councillor Logan Cosh



Councillor Justin Gustafson



Councillor Mike Knight



Councillor Dawn Nielsen

## Council Boards & Committees

Board / Committee	Council Representative(s) & Alternate
<b>Alberta Mid-size Town's Mayor Caucus</b>	Mayor Harris
<b>Crossfield &amp; District Recreation Board</b>	Councillor Gustafson Councillor Knight Councillor Nielsen (ALTERNATE)
<b>Marigold Library Board</b>	Councillor Brennan Councillor Benson (ALTERNATE)
<b>Mountain View Regional Water Services Commission (MVRWSC)</b>	Councillor Knight Councillor Cosh (ALTERNATE)
<b>Municipal Planning Commission (MPC)</b>	Councillor Nielsen Councillor Brennan (ALTERNATE)
<b>Rocky View Foundation Board (RVF)</b>	Councillor Benson
<b>Subdivision &amp; Development Appeal Board (SDAB)</b>	Councillor Cosh
<b>Town of Crossfield / Rocky View County Intermunicipal Committee (IMC)</b>	Mayor Harris Councillor Benson

### Deputy Mayor Rotation Schedule

8-Month Term	Councillor
October 2025 - June 2026	Councillor Gustafson
June 2026 - February 2027	Councillor Brennan
February 2027 - October 2027	Councillor Nielsen
October 2027 - June 2028	Councillor Benson
June 2028 - February 2029	Councillor Knight
February 2029 - October 2029	Councillor Cosh

## Council Focus Area

On February 10, 2026 Council and Administration gathered to establish its Strategic Plan for the 2025 - 2029 term. This plan reflects Council's commitment to ensuring Crossfield remains a strong, welcoming, and sustainable community for both current residents and future generations. Following thoughtful discussion and careful consideration of community needs, Council has identified four key areas that will guide decision-making and investment over the coming term.

These priorities recognize the importance of maintaining and investing in the infrastructure that supports our daily lives, ensuring sound management of public resources, planning for growth in a responsible and sustainable manner, and fostering a community where residents feel safe, supported, and connected.

### ***The four focus areas chosen by Council include:***

**Reliable Infrastructure Readiness** - Ensuring the Town of Crossfield plans for, invests in, and maintains infrastructure in a way that supports current community needs, while preparing for future growth. Through proactive planning and responsible investment, the Town works to maintain reliable services, manage the lifecycle of critical assets, and strengthen the long-term resilience of municipal infrastructure.

**Calculated Financial Path** - Reflects Council's commitment to managing public resources with discipline, transparency, and a long-term perspective. Council ensures that financial decisions align with community priorities, support sustainable service delivery, and prepare the Town for future infrastructure needs while maintaining fiscal stability.

**Responsible Community Growth** - Ensuring the Town of Crossfield plans for and manages development in a way that supports long-term prosperity while maintaining the community's character and quality of life. Through thoughtful planning and clear policy direction, the Town will guide growth that reflects community values and supports a vibrant and resilient future.

**Safe and Connected Community** - A safe and connected community ensures that Crossfield remains a welcoming place where residents feel secure, supported, and engaged. Through strong protective services, accessible recreation opportunities, and meaningful partnerships, the Town works to foster an environment where people of all ages feel connected and proud to call Crossfield home.

### **Vision / Mission**

The vision and mission statements articulate the Town of Crossfield's long-term aspirations and the role the organization plays in serving the community. Together, they define the future the Town is working toward and the principles that guide decision-making, service delivery, and community planning.




#### **VISION**

Crossfield is a welcoming and connected community where people are proud to call home.



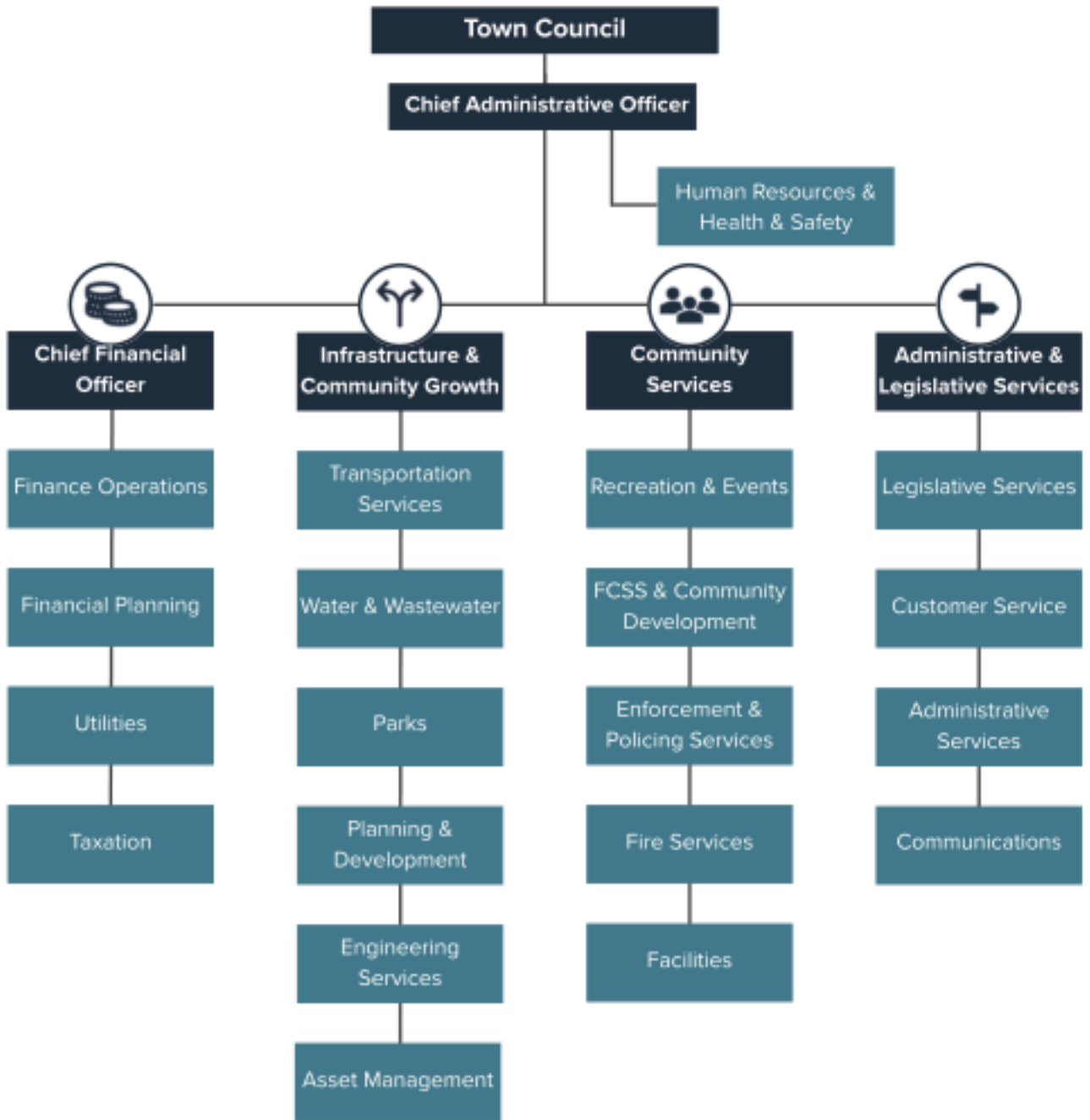
#### **MISSION**

To serve Crossfield through responsible governance, accountable leadership, effective municipal services, and thoughtful planning that enhance quality of life, foster belonging, and support responsible growth. Together, we build a strong, connected community for today and the future.



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# Organizational Chart



## Staffing Summary

	2024	2025	2026	Change Y/Y
CAO Office	1	2	2	0
Finance	3	4	3	-1
Infrastructure & Community Growth	9	9	11	2
Community & Protective Services	9.25	9.25	10.85	1.6
Legislative & Administrative Services	3	4	4.6	0.6
<b>TOTAL FTE COUNT</b>	<b>25.25</b>	<b>28.25</b>	<b>31.45</b>	<b>3.2</b>

Specific numbers of employees under each major segment of the organization are listed in the table above.

In 2025 the total employees budgeted increased by three (3). This increase represents the addition of one (1) position in Finance, one (1) position in Asset Management and one (1) position within Administrative Services.

In 2026 the total employees budgeted increased by just over three (3.2). This increase represents the addition of one (1) position in Infrastructure & Community Growth (Public Works Manager), two (2) positions in Community Services (Bylaw Enforcement Officer and Arena Operator), and the addition of hours to two (2) part-time roles to meet operational needs.

### NOTES:

*The total FTE count shows lower in this report than what was stated in the prior year budget book due to the previous representation of 1 position as full-time, when the actual hours equate to .25 of a position. The allocation of additional staff noted for 2026 in the text above may not fully align with the distribution shown in the accompanying table. This variance reflects an internal realignment of resources; however, the number of additional positions remains unchanged at 3.2 FTEs.*



## New Staffing Additions

As part of the 2026 Budget, three new full-time positions have been added to support operational efficiency, enhance service delivery, and respond to community needs identified through public engagement. These additions also reflect the Town's commitment to effectively managing increased demand for municipal services and facilities.

Each new role has been carefully considered to address capacity challenges, strengthen service levels, and ensure the Town can continue to deliver high-quality programs and infrastructure maintenance in a growing community.

### **Bylaw Enforcement Officer**

The addition of a Bylaw Enforcement Officer will enhance the Town's capacity for municipal bylaw enforcement, education, and compliance monitoring. This position will assist the Community Peace Officer and support Planning and Development in ensuring that development conditions and Land Use Bylaw requirements are met. As Crossfield's population and service demands continue to grow, a single Enforcement Officer can no longer efficiently meet community needs. Adding a dedicated Bylaw Enforcement Officer will:

- Improve service delivery through faster response times, better case management, and more timely complaint resolution.
- Increase community visibility and compliance by enabling more proactive patrols, extended coverage, and enhanced public engagement.
- Support cost-effective operations and succession planning, providing a lower-cost enforcement resource and developing internal capacity for future CPO roles.
- Reduce risk and liability by ensuring timely responses, thorough documentation, and stronger overall compliance with municipal standards.

This position represents a proactive investment in maintaining community standards, supporting growth, and improving overall resident satisfaction.

### **Arena Operator I**

The Arena Operator I position will support the operation and maintenance of the Pete Knight Memorial Arena and support facility maintenance operations. This role helps ensure that recreational opportunities remain safe, reliable, and accessible for residents year-round.

The Pete Knight Arena continues to experience significant growth in usage—from roughly 200 to 260 hours per month in winter, and from 60 to 225 hours in spring—driven by expanding community programs and regional demand.

This new position will:

- Maintain facility standards and safety amid higher usage and wear on equipment and infrastructure.
- Enhance operational efficiency through consistent staffing and flexible scheduling.

This role represents a proactive step to maintain service quality, preserve valuable community assets, and support the continued growth of recreational programming in Crossfield.

## Manager of Public Works

The Manager of Public Works position provides dedicated leadership and oversight for the Town's public infrastructure systems, including roads, water, wastewater, stormwater, and parks. Reporting to the Director of Infrastructure and Community Growth, this role will strengthen operational management and long-term infrastructure sustainability.

As Crossfield continues to grow, the complexity of infrastructure operations requires focused managerial capacity. The Public Works Manager will assume responsibility for day-to-day operations, staff supervision, budget management, and regulatory compliance, allowing the Director to concentrate on strategic planning and community growth initiatives.

This position will:

- Enhance service delivery through improved coordination of maintenance and capital projects.
- Support effective asset management and resource optimization.
- Reduce operational and financial risks by ensuring compliance, safety, and efficient use of Town resources.

Establishing this role will improve the reliability and longevity of municipal assets and strengthen overall service delivery to the community.

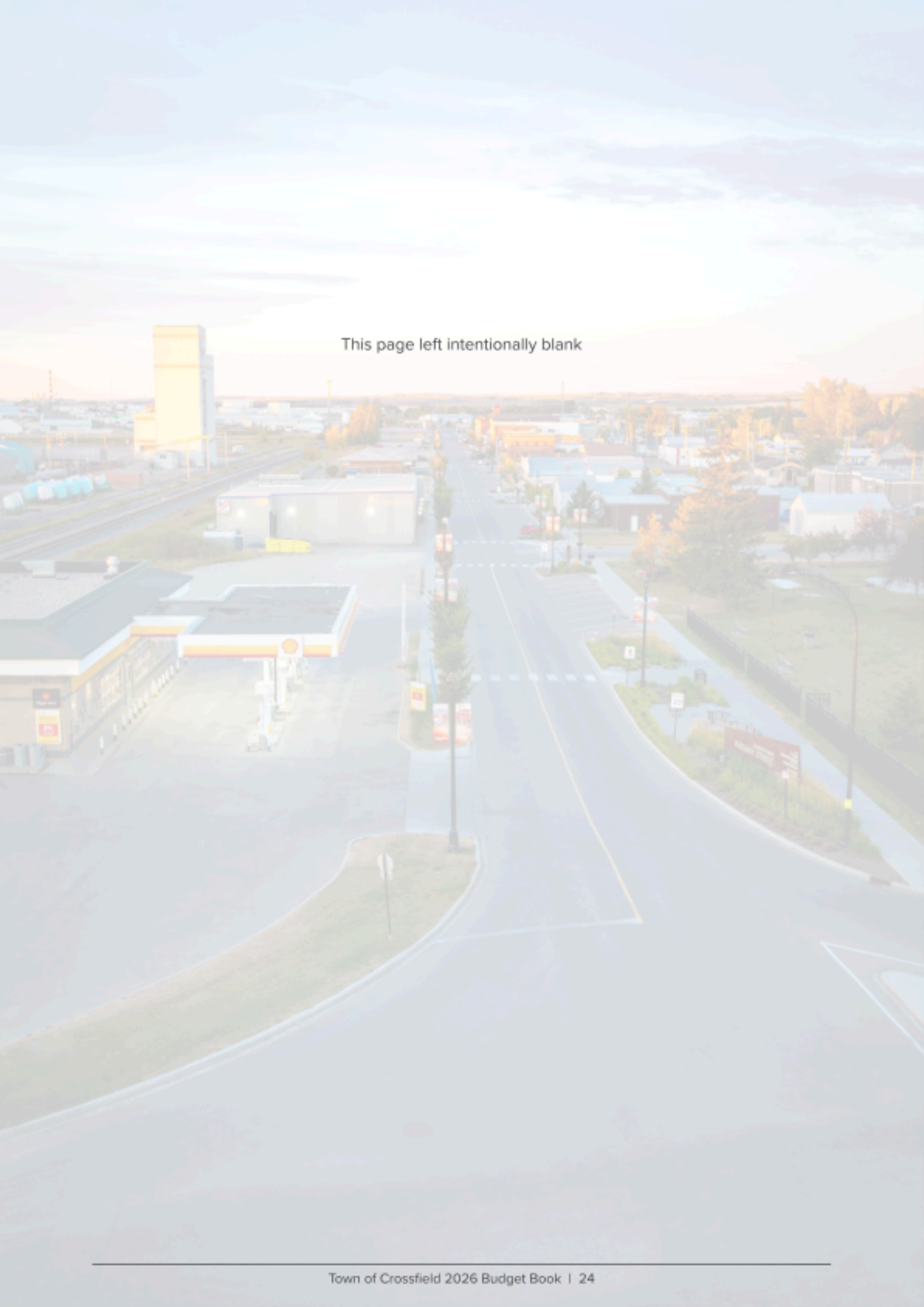




# Budget & Financial Guides

**2026**

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# Budget Development Guidelines

The 2026 Operating and Capital Budgets have been developed with careful consideration of multiple factors and guided by overarching principles that ensure the Town's financial sustainability, transparency, and alignment with Council priorities. Budget development is informed by both the strategic and operational context of the organization, ensuring that financial decisions support the delivery of high-quality services while maintaining long-term fiscal health.

## Key Factors Informing Budget Development

The following factors have been considered in developing both the composition and feasibility of the budget:

**Current Financial Standing** - Assesses cash flow, debt capacity, reserve levels, and overall fiscal health. Key considerations include whether the organization can support proposed investments without compromising financial stability and whether projects can be funded within existing resources or require new funding.

**Economic Forecasts** - Reviews inflation, interest rates, cost projections, and development trends. Consideration is given to how economic changes may impact project costs, feasibility, and overall service delivery.

**Demographic Trends** - Evaluates population growth, age distribution, and community needs. Budget decisions take into account how demographic shifts influence service demand and infrastructure requirements.

**Legal and Regulatory Requirements** - Considers compliance obligations, regulatory risks, and environmental mandates. Investments are reviewed to ensure alignment with applicable legal and regulatory frameworks.

**Capital Improvement Requirements** - Focuses on infrastructure maintenance, aging assets, and operational efficiency. Budget allocations prioritize essential repairs or upgrades to mitigate operational risks and maintain service levels.

**Public Priorities** - Incorporates community feedback, service demand, and social value considerations. Projects are evaluated for their potential to enhance community satisfaction, safety, and access to essential services.

## Guiding Principles

The following guiding principles shape how the Town develops, reviews, and implements its budget:

**Sustain Existing Service Levels** – Administration plans to maintain Council-approved service levels within operating expenses. Adjustments to service levels are presented to Council for review and direction.

**Review and Adjust Service Fees and Rates as Necessary** – Service fees and rates are evaluated against cost recovery targets, comparable municipalities, and recommended service changes. Any proposed adjustments are brought forward for Council approval alongside the budget.

**Investment in Infrastructure and Asset Management** – Priority is given to renewing aging infrastructure, increasing reserve transfers, and maintaining asset health. This ensures long-term service delivery, reduces future costs, and meets evolving community needs.

**Transparency** – The Town is committed to clear communication of budget decisions through accessible budget documentation, public engagement opportunities, and citizen surveys, fostering public trust and informed dialogue.

**Identify and Incorporate Efficiencies** – Operational efficiencies are continually sought to deliver services cost-effectively while maintaining quality, minimizing reliance on additional revenue sources.

**Long-term Financial Sustainability** – Budget decisions consider current and future fiscal requirements, including the development of robust reserve strategies and investments in human and technological resources, ensuring the organization can respond to future needs and maintain resilience.

## Budget Process

The budget schedule outlines the process followed during the development of the Budget. Several layers of review are undertaken prior to Council deliberations on the proposed Operating and Capital Budgets. Council is consulted on various items which arise during the process, specifically items which are new initiatives or one-time projects.

Date	Task
May 12 - June 9, 2025	Budget Survey open to residents
July 2, 2025	Budget Guidelines presented to Council
July 15, 2025	Budget Survey results presented to Council
June - August 2025	Budget managers work on their departmental budgets
August 15, 2025	Operating Budget submissions and new initiative proposals due
September 19, 2025	Capital Budget and 10-year Capital Plan submissions due
August - October 2025	Consolidation of the budget by finance and discussions with management across the organization; development of the budget book
November 4, 2025	Presentation of the Budget Book to Council
November 19, 2025	Budget deliberations - Operating
November 20, 2025	Budget deliberations - Capital
December 2, 2025	Provisional Budget adoption
April 2026	Spring Budget adjustments and final budget adoption
Ongoing	Monitoring of budget to actuals

## Spring Budget Adjustments

Once Council adopts the budget, Administration continues to monitor for any announcements from the provincial and federal governments that may affect planned revenues or expenditures. In addition, the Town receives updated assessment figures in early 2026. Any resulting impacts from these factors are incorporated into the spring budget adjustments for Council's consideration.

## Budget Amendments

It is recognized that unforeseen events can develop during the year which require amendments to the adopted budget. Some small amendments can be accommodated through reallocations from one general ledger account to another. However, where additional funding is required, Administration must bring forward to Council the request, including the proposed funding source, for approval. These initiatives are first vetted through the Finance Department.

## 2026 Budget Engagement Results

The 2026 Budget Survey launched May 6, 2025, and remained open until June 9, 2025. The survey was shared via the Town’s website, social media channels and through the e-News newsletter.

The survey supports transparency and encourages meaningful engagement with residents and businesses in the budgeting process.

### Who Engaged?

The budget engagement received a total of 104 responses, equating to approximately 2.5% of the Town’s population.

The majority of respondents to the budget survey were over the age of 35 years.

- 35% of the respondents are over the age of 55
- 46% of the respondents are between the ages of 35-54
- 18% of the respondents are under the age of 35

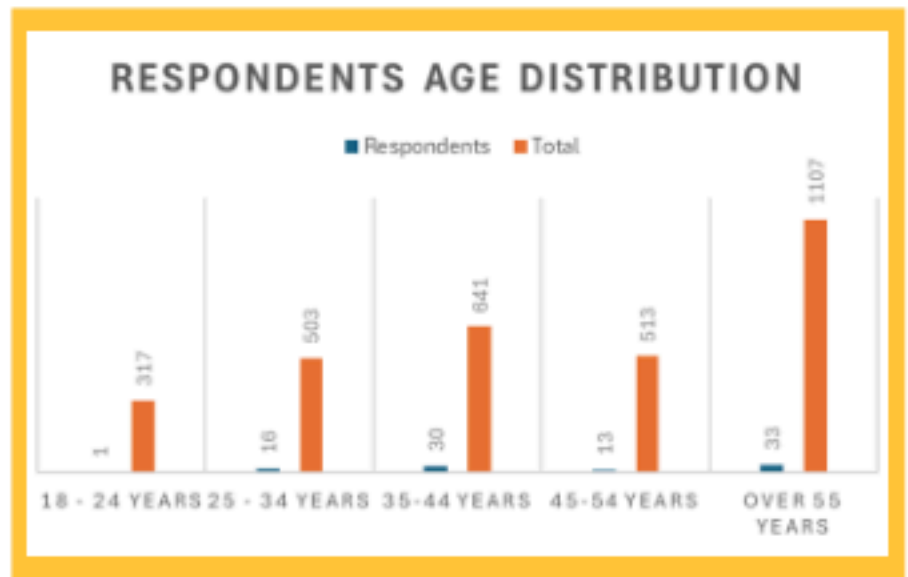


Figure 1

Additional details with respondents broken into more refined age categories is noted in Figure 1 along with a cross reference to the Town of Crossfield full demographic.

- 64% of respondents identified as female with 30% identified as male and a further 7% did not indicate gender.
- 51% of respondents have lived or own a business in Crossfield for more than 6 years, while 17% noted living or owning a business in Crossfield for less than 2 years. As noted in Figure 2, the data from 2025 is compared to that of 2024 to demonstrate a notable shift in respondent demographic.

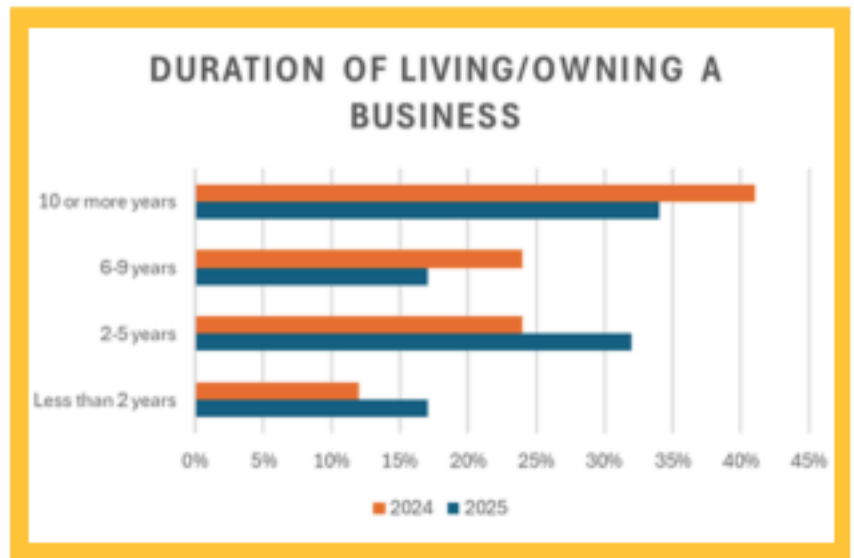


Figure 2

## Public Priorities

### Community Values

Residents were asked to rank key community values to help the Town better understand the guiding principles that matter most to them. These values—ranging from fiscal responsibility to environmental sustainability—represent the foundation on which municipal policies, services, and budget decisions are built.

This input helps guide Council and Administration as they balance competing needs in developing a responsible and community-focused municipal budget. The ranking is represented in Figure 3.



Figure 3

### Tax Appetite

When provided an opportunity to express their wishes as it relates to adjustments to taxes, survey respondents indicated the following:

- 33% of respondents support maintaining or enhancing service levels by increasing taxes
- 34% of respondents support cutting services to maintain property taxes
- 22% of respondents support cutting services to reduce property taxes

### Value for Taxes

Respondents were asked to rate the value they feel they are getting, offering insight into public satisfaction with municipal service delivery and fiscal management. A full summary of responses is available in Figure 8.

- 32% of respondents feel the value for their tax dollars is good or very good
- 26% of respondents are neutral or unsure about the tax dollar value
- 42% of respondents feel the value for their tax dollars is poor or very poor

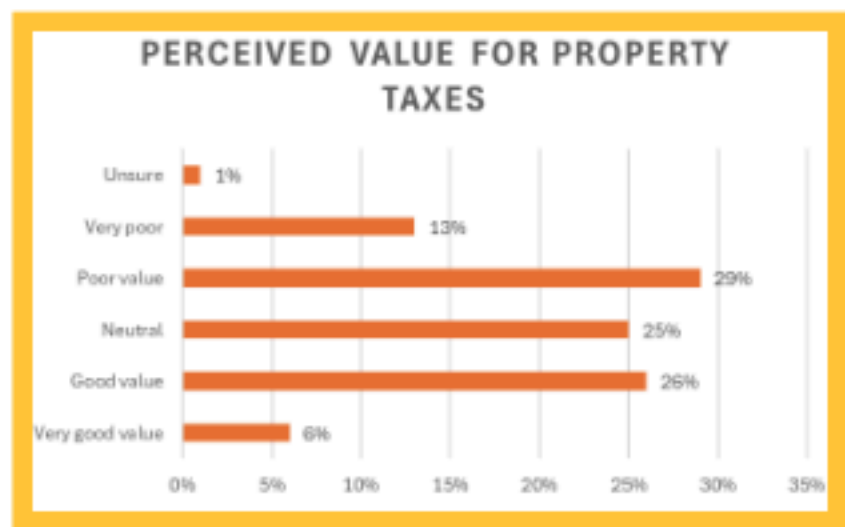


Figure 8

## Revenue Preference

Participants were asked how they would prefer the Town to generate additional revenue, if required. The question aimed to gauge community preferences between increasing taxes or user fees and reducing service levels. The majority of respondents indicated a preference for a combination of slightly higher taxes and/or user fees rather than a reduction in services. See Figure 4 for the full summary of responses

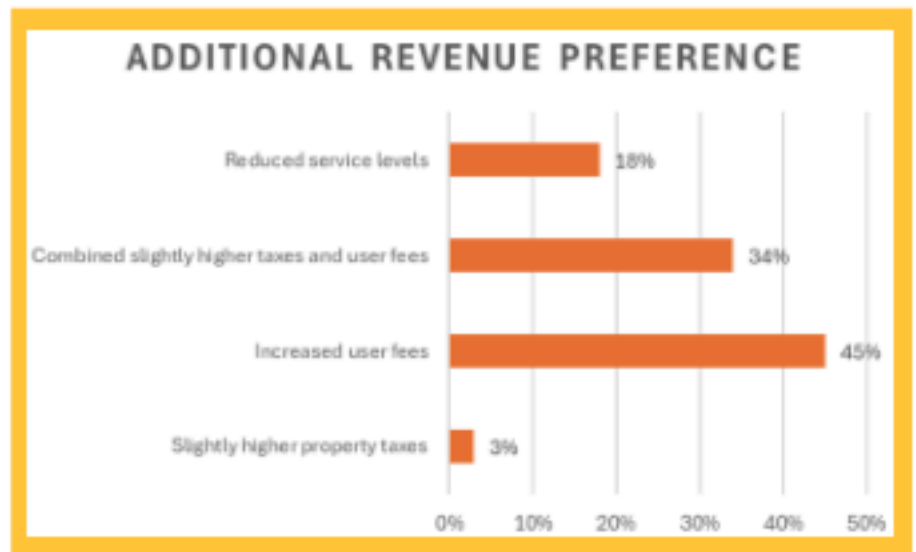


Figure 4

## Public Sentiment on Town Services, Amenities and Attractions

Survey results indicate that residents place a high value on core municipal services—particularly community safety, roads and sidewalks, and parks and open space. These areas were ranked among the most important in terms of service delivery priorities.

When asked about usage and appreciation of existing amenities, respondents most frequently cited parks, pathways, and outdoor recreation areas, followed by protective services (fire services, RCMP, and bylaw enforcement), community events, and recreation facilities. This highlights both the functional importance and personal enjoyment residents associate with these services.

Looking ahead, there is strong interest in continued investment in community spaces. The most requested enhancements include additional parks, playgrounds, and active transportation options, as well as expanded recreational facilities. These findings suggest a desire to not only maintain but improve access to well-used, family-friendly amenities that support quality of life and active living in Crossfield.

The complete 2026 Budget Survey report can be found on the Town's website.

See: [What We Heard: 2026 Budget Survey - Highlights](#)

See: [What We Heard: 2026 Budget Survey - Full Report](#)

## Long-Term Financial Plan

**Section 283** of the Municipal Government Act requires the preparation of both an Operating and Capital Plan for the Town.

**The Operating Plan** must include the current fiscal period and at a minimum be forecasted out for three (3) years. It should reflect the anticipated financial operations (both revenues and expenditures) over that period.

**The Capital Plan** must include the current fiscal period and at a minimum be forecasted out five (5) years. Both the Operating and Capital Plans must be reviewed and updated by Council on an annual basis.

These plans and forecasts are not required under the provincial regulations to be fully funded when Council reviews them annually. The Operating Forecast could be presented in either a surplus or deficit position. Similarly, the Capital Forecast can reflect an unfinanced position. These plans are intended to be used for planning and forecast purposes only. The annual budget adoption by Council does require a balanced Operating Budget and that the Capital Budget expenditures be fully funded.

### Best Practice - Future State

The development of a Long-Term Financial Plan is acknowledged and identified as a key priority for Administration. The need for such a plan has become increasingly apparent due to increased cost pressures associated with both inflationary impacts and increased infrastructure demands to support growth and insufficient federal/provincial capital funding to address the increased infrastructure demands associated with growth.

### Intent

Forecasts for future years are not budgets, and do not provide administration with the authority to spend the forecasted funds. However, they are intended to provide Council with a forward-looking view of the upcoming financial challenges and opportunities facing the municipality.

## Fund Structure

The Town of Crossfield has three different fund categories for the purposes of financial reporting. These include Operating, Capital, and Reserves. Each fund has specific intended uses, and the annual audit reviews compliance with the intended use of each fund. Funds are budgeted using the modified accrual approach, which combines full accrual accounting with cash accounting. This means that most revenues are recognized as they become available and measurable, and most expenses are recognized when the obligations or liability is incurred.

### Operating Fund

The Operating Fund accounts for the majority of Town programs and services. Most of these funds are raised through municipal property taxes. The Operating Fund also incorporates provisions for reserve contributions to support capital projects and may include draws from reserves to fund operational initiatives, specifically one-time projects.

## Capital Fund

The Capital Fund accounts for the financing for all tangible capital asset purchases, as well as the cost of constructing municipal infrastructure including capital equipment purchases, roads, bridges, buildings, water and wastewater infrastructure and parks and recreation.

## Reserve Fund

The Reserve Fund represents funds which have been set aside to finance future expenditures, to provide stability to tax rates, and to fund unanticipated items as they arise.

## Long-Term Debt

The Town recognizes that the use of debt in a strategic manner can provide capital funding flexibility and allow for essential assets with long lifespans to be constructed in a timely manner. It allows for payment of capital assets to occur over a longer period of time, spreading out the burden of large expenditures on the tax base. The Town also recognizes that high debt levels reduce flexibility and can impair financial sustainability and thus works to maintain a good balance between financial needs and minimizing undue pressure on future revenue requirements. Some of the ways the Town does this is by only using debt financing for major capital projects and never for operational needs and by ensuring that provincially imposed debt limits are strictly adhered to.

### Provincial Debt Limits

The provincial debt limit, as defined in Alberta Regulation 255/2000, is calculated at 1.5 times the revenue of the municipality while the debt service limit is 0.25 times such revenue.

Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities which could be at financial risk if further debt is acquired. The calculation alone does not represent the financial stability of the Town, rather that the financial statements be interpreted for that determination.

The Town's debt limit and debt servicing limits are presented in Figure 5 while the schedule of outstanding debt is in the following table.



Figure 5

## Schedule of Outstanding Debt

Schedule of Outstanding Debt 2026-2029									
Project Name	Principle	Issue Date	Maturity Date	Rate	Balance Dec. 31, 2025	2026 Payment	2027 Payment	2028 Payment	2029 Payment
Water Reservoir	5,821,746	2012	2032	2.92%	2,272,711	322,372	331,861	341,629	351,684
Railway Street Revitalization	5,000,000	2019	2039	2.93%	3,681,368	225,918	232,586	239,451	246,518
Fire Engine Replacement	678,630	2025	2030	3.97%	616,611	127,757	132,879	138,207	143,748
IT Hardware Capital Lease	45,672	2023	2026	4.78%	2,869	2,869	-	-	-
Parks Equipment Capital Lease	248,783	2024	2027	1.12%	184,965	40,891	144,074	-	-
Proposed - Laut Avenue Deep Utilities	1,716,000	2026	2041	3.89%	-	-	85,665	87,834	91,285
Proposed - McCaskill Drive Reconstruction	350,000	2026	2036	3.46%	-	-	29,796	30,364	31,423
Proposed - Lagoon Polishing Pond	3,500,000	2027	2042	3.89%	-	-	-	87,067	179,248
<b>Total</b>					<b>6,758,524</b>	<b>719,807</b>	<b>956,861</b>	<b>924,551</b>	<b>1,043,905</b>

## Reserve Funds

Reserves are funds set aside by Administration and approved by Council in accordance with Reserve Policy C-304-25. They serve as a key financial tool to support long-term sustainability and protect the Town from volatility.

Reserve funds ensure the Town can:

- Respond to unforeseen events or emergencies,
- Invest in long-term infrastructure and support sound asset management, and
- Stabilize tax rate increases over time.

The Town maintains three categories of reserves: operating, capital and restricted.

### Operating Reserves

Operating reserves function as the municipality's financial safety net and are a key risk management tool. They provide flexibility to respond to unexpected events—such as emergency repairs or unforeseen operating pressures—without immediately relying on debt or sudden tax increases. By smoothing year-to-year financial fluctuations, operating reserves reduce fiscal volatility and help maintain stable taxation levels over time.

**Municipal Stabilization and Contingency** - Provides funding for non-recurring, one-time expenditures and helps offset the annual impact of infrequent events such as elections or major weather incidents.

**RCMP/Policing** - Tax stabilization reserve established to help offset the anticipated increase in policing costs once the Town surpasses 5,000 residents, providing a strategy to minimize sudden tax impacts.

**Operating and Capital Carry-Forward** - Preserves unspent budget allocations for specific projects or expenditures, allowing them to be carried over from one fiscal year to the next.

**Health and Safety** - Supports enhancements to the Town's employee health and safety program, including initiatives and, when necessary, capital expenditures.

## Capital Reserves

Capital reserves support long-term risk management by ensuring the Town can replace or upgrade critical infrastructure when required. Rather than reacting to asset failures or deferring necessary projects due to lack of funding, capital reserves allow for preventative planning. These funds represent long-term planning rather than surplus wealth. Capital reserves may accumulate over several years to finance major infrastructure investments or projects identified in the Town's long-range capital plan, reducing reliance on debt or sudden tax increases.

**Capital Project** – Allocates funding for specific capital purposes as outlined in the policy, with the flexibility to establish new reserves to meet emerging needs.

**Infrastructure Lifecycle, Maintenance and Replacement** – Provides dedicated funding for the upkeep, renewal, and replacement of the Town's existing infrastructure and assets, ensuring these needs are met without creating sudden tax impacts.

**Cemetery Perpetual Care** – Sets aside funding for future one-time operating or capital projects within the Crossfield cemetery.

## Restricted Reserves

Restricted reserves are funds set aside for a specific purpose and cannot be used freely. They may be externally restricted through legislation such as the Municipal Government Act (MGA) or held by the Town on behalf of third parties. These reserves ensure that funds are only used for their intended program, project, or department.

## Reserve Schedule

The Town's projected opening balance for Reserve Funds as of December 31, 2025, are provided in the included table. Contributions and withdrawals from both the Operating and Capital budgets are outlined in the accompanying schedule to provide a clear overview of projected balances for future use.

Reserve Type	Unaudited Balance as at Dec. 31, 2025	Additions 2026 proposed	Applied 2026 proposed	Proposed balance as at Dec. 31, 2026
Municipal Stabilization & Contingency	972,000	5,000	(336,000)	641,000
Operating Carry Forward	49,485	-	(49,485)	-
Health & Safety	4,949	-	-	4,949
RCMP/Policing	-	75,000	-	75,000
Capital Project	2,858,940	58,500	(92,000)	2,825,440
Capital Carry Forward	335,272	-	-	335,272
Cemetery Perpetual Care	75,000	-	-	75,000
Infrastructure Lifecycle Management	2,008,450	1,713,726	(1,009,350)	2,712,825
Externally Restricted	156,231	-	(75,000)	81,231
	<b>6,460,326</b>	<b>1,852,226</b>	<b>(1,561,835)</b>	<b>6,750,717</b>

# Comprehensive Financial and Accounting Principles

## Summary of Financial Policies

The Town of Crossfield has an array of principles, practices, bylaws, and policies that govern its financial administration and guide both the budgeting and financial reporting processes. These frameworks establish the Town's general financial objectives and ensure that the budget is prepared in compliance with the applicable bylaws and policies. The following section provides a summary of these policies, with full details available at the links provided below.

### Financial Viability

To maintain the Town's financial sustainability and service levels for the benefit of current and future ratepayers.

### Financial Management

To strengthen the Town's fiscal position through strategic financial planning and management over the short and long term.

### Financial Flexibility

To maintain financial flexibility to anticipate and respond to changing economic conditions.

### Legislative Compliance

The Town complies with the legislative financial requirements set out in the Municipal Government Act. In addition, The Town adheres to or exceeds all policy statements of the Public Sector Accounting Board, responsible for setting accounting standards for the Canadian public sector. The Town's fiscal year runs from January 1 to December 31.

## Balanced Budget

The Town is required, under the Municipal Government Act, to adopt a balanced budget and may not plan for a deficit. Accordingly, the budget is developed on a financially sustainable basis and is actively monitored throughout the fiscal year to support a balanced year-end outcome. In alignment with this requirement, total budgeted revenues must equal total budgeted expenditures.

## Long Range Perspective

All budgets are developed with a long-term perspective to promote affordability and equity for ratepayers. Accordingly, all programs and projects included in both the Operating and Capital Budgets are based on realistic assumptions and achievable plans.

## Basis of Accounting

The Town prepares its financial information in accordance with the Generally Accepted Accounting Principles for Local Governments as recommended by the Public Sector Accounting Board in accordance with the Municipal Government Act. The Town's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the Town's budget.

# Comprehensive Financial and Accounting Principles

## Strategic Plan

The recently developed 2025-2029 Strategic Plan serves as a living document to guide Council's priorities and inform Administration in the development of strategies, timeframes, and budget allocations. It is intentionally focused at a strategic level to provide clear direction while allowing flexibility in how priorities are advanced.

## Annual Reports

The Town's Annual Reports provide a comprehensive account of municipal activities over the past year, and how we are progressing on Council's priorities. These reports serve as the official record of our activities and demonstrate our commitment to openness, transparent governance, responsibility, and continuous improvement. See: [Annual Reports](#)

## Quarterly Corporate Reports

The Town's Quarterly Reports highlight services delivered to the community, provide trending data, and offer insights into initiatives aligned with Council's Strategic Plan.

Each report includes key financial highlights for the quarter, summarizing municipal revenues and expenses, capital project updates, and a capital program variance report. These reports are designed to enhance transparency in financial reporting. See: [Quarterly Corporate Reports](#)

## Designated Officers Bylaw

The Designated Officers Bylaw establishes the position of Chief Administrative Officer and Designated Officers and outlines the powers, duties and functions of the positions. See: [Designated Officers Bylaw \(2025-11\)](#)

## Fees and Rates Bylaw

The Town has a practice to ensure that services identifiable to specific users are charged to them (either through user charges or specific area rates) to the extent approved by Council. The Fees and Rates Bylaw sets fees for services provided by the Town in accordance with the Municipal Government Act. See: [Fees and Rates Bylaw \(2026-01\)](#)

## Annual Budget Policy

To establish principals and guidelines for the preparation of annual budgets, and unbudgeted expenditures. It will also ensure effective means to deliver services to citizens and to enforce accountability for the proper and prudent management of public funds. See: [Annual Budget Policy \(2023-06\)](#)

## Asset Management Policy

To guide the Town of Crossfield's implementation of the Asset Management Program. This policy will:

- Provide guidance to Council, town staff and the community for managing assets to provide safe, adequate, reliable, sustainable and cost-effective services to meet the needs of the current and future community.
- Outline the approaches and decision-making processes.

# Comprehensive Financial and Accounting Principles

## Asset Retirement Obligation Policy

The objective of this policy is to establish a governance framework for the administration, financial accounting and reporting of assets, liabilities and expenses associated with Asset Retirement Obligations in accordance with the Public Sector Accounting Board (PSAB) Handbook, section 3280: Asset Retirement Obligations.

See: [Asset Retirement Obligation Policy \(2023-07\)](#)

## Investment Policy

The Town of Crossfield is committed to responsible financial management by investing public funds prudently, ensuring capital preservation, optimizing returns, and maintaining an appropriate level of risk. Investments will comply with all applicable laws, regulations, and municipal policies while supporting the Town's short and long-term financial stability and strategic goals.

## Procurement Policy

The purpose of this policy is to establish guidelines for the procurement of goods and services for the Town. Procurement decisions are made in a fair, transparent, and unbiased manner, providing equal opportunity for qualified suppliers to compete for Town business while upholding a high standard of financial stewardship.

See: [Procurement Policy \(C.301-25\)](#)

## Reserve Policy

The purpose of this policy is to maintain consistent standards and guidelines for the establishment and management of reserves and execution of reserve transactions, and to determine responsibilities and authorities related to Reserves management.

Different type of reserve funds noted in the policy:

- Capital Reserve: An internally restricted balance designated to fund expenditures that are capital in nature.
- Operating Reserve: An internally restricted balance designated to stabilize the Town's operating financial requirements.
- Restricted Reserve: Funds that are targeted for a specific purpose, project or department, or has limitations as to where the funds may be used.

See: [Reserve Policy \(C.304-25\)](#)

## Tangible Capital Asset Policy

The purpose of this policy is to provide guidance for recognizing, recording, and reporting of tangible capital assets. The Town complies with the Tangible Capital Asset requirements of the Public Sector Accounting Board.

## CFO Message

I am pleased to present the Town of Crossfield's 2026 Municipal Operating Budget and 2026–2035 Capital Plans, as approved by Council. This budget builds on the important work completed over the past several years and reflects our continued commitment to responsible financial management, long-term sustainability, and supporting a thriving, connected community.

Throughout the 2026 budget cycle, Administration has worked to strengthen the financial frameworks that support Council's 2025–2029 strategic priorities. This work has included refining our forecasting processes, enhancing transparency in resource allocation, and improving long-range capital planning to ensure that financial decisions made today support the stability and resiliency of our organization in the years ahead.



A key focus of this year's budget is thoughtful preparation for the future—anticipating the infrastructure, staffing, and operational needs that accompany both community growth and the evolving expectations of our residents. Our long-term capital planning continues to mature, enabling us to better coordinate major investments, manage financial risk, and ensure critical infrastructure renewal remains timely and strategic. This approach protects the Town from unexpected financial pressures and supports predictable, stable decision-making.

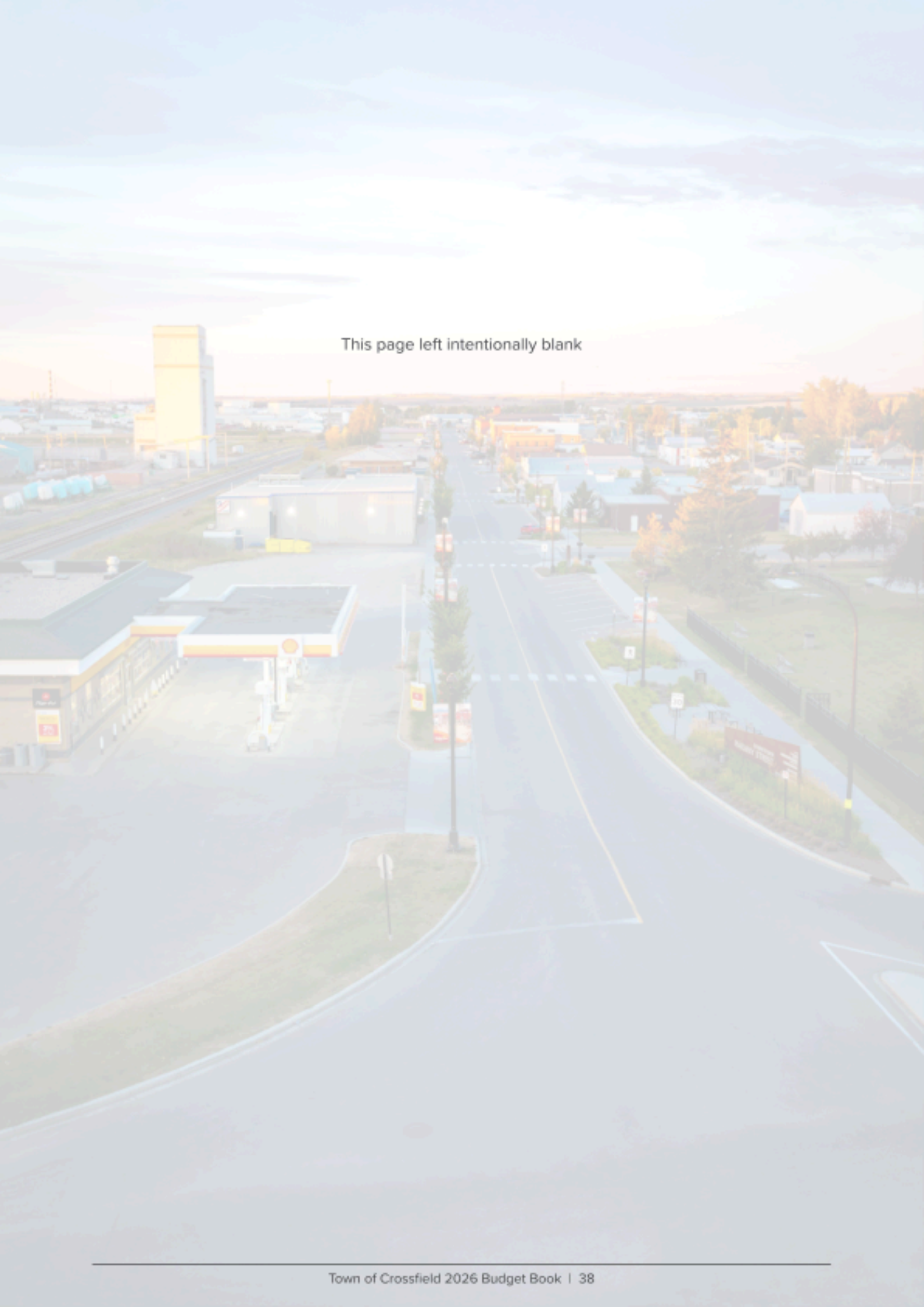
To balance the 2026 operating and capital budgets, Council has approved a property tax revenue increase of 6.69%, which includes a 3.95% increase for general municipal services and an additional 2.74% dedicated to policing services. For the average residential property, this represents approximately \$11.65 per month compared to the 2025 tax year. This adjustment is essential to maintaining core services and infrastructure investment, while addressing rising front-line policing costs—ensuring Crossfield remains a safe and vibrant community where residents feel secure.

In addition to the municipal property tax adjustment, property owners will also see an impact from the provincial education property tax requisition. For 2026, the Province has increased its requisition by 15% over the 2025 rate. For the average residential property, this represents an annual adjustment of approximately \$174, or \$14.50 per month, compared to the 2025 tax year. These amounts will appear as separate line items on the property tax bill, with the provincial portion clearly identified as a provincial tax. These funds are collected by the Town through the property tax system and remitted directly to the Province of Alberta, and do not contribute to municipal revenues or services.

I want to thank Council and Administration for your collaboration, dedication, and thoughtful engagement throughout this budget process. By working together, we continue to strengthen Crossfield's financial position and ensure our community remains a place residents are proud to call home.

A handwritten signature in black ink, appearing to read 'A. Quilley'.


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# Operating Budget

**2026**



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## 2026 - 2029 Operating Budget

### 2026 - 2029 Operating Budget by Category

REVENUES	2025 Budget	2026 Provisional	Variance (Increase / Decrease)
Taxation Revenue	(5,126,135)	(5,893,268)	(767,133)
Penalties & Cost of Taxes	(173,647)	(149,000)	24,647
Operating Grants	(204,135)	(177,035)	27,100
Local Government Transfers	(240,000)	(247,676)	(7,676)
User Fees and Sales of Goods	(3,540,793)	(4,036,078)	(495,285)
Franchise & Concession Contracts	(848,038)	(960,000)	(111,962)
Rental Income	(104,426)	(118,388)	(13,962)
Fine Revenue	(30,000)	(30,000)	-
Licencing & Permits	(142,990)	(182,250)	(39,260)
Developer's Agreements & Levies	(150,000)	-	150,000
Return on Investments	(280,000)	(312,500)	(32,500)
Transfer from Reserves	-	(50,700)	(50,700)
Other Revenue	(37,118)	(29,299)	7,819
<b>TOTAL REVENUES</b>	<b>(10,877,281)</b>	<b>(12,186,193)</b>	<b>(1,308,912)</b>
EXPENSES	2025 Budget	2026 Provisional	Variance (Increase / Decrease)
Salaries, Wages, and Benefits	3,415,565	3,881,955	466,389
Contract, Goods, and Services	2,270,030	2,366,270	96,240
Materials, Goods, Supplies, and Utilities	2,594,888	2,881,376	286,488
Transfer to Local Boards and Agencies	293,552	306,304	12,752
Bank Charges & Short Term Interest	11,010	24,000	12,990
Provision for Allowances	4,500	4,500	-
Contributions to Reserves	1,343,662	1,852,226	508,564
Transfer to Offsite Levy Reserves	150,000	-	(150,000)
Long-Term Debt (Principal)	594,615	676,047	81,432
Long-Term Debt (Interest)	199,457	193,516	(5,941)
<b>TOTAL REVENUES</b>	<b>10,877,281</b>	<b>12,186,193</b>	<b>1,308,912</b>
<b>NET (SURPLUS)/ SHORTFALL</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 2025 - 2026 Budget Comparison - Revenues

REVENUES	2025 Budget	2026 Provisional	Variance (Increase / Decrease)
Taxation Revenue	(5,126,135)	(5,893,268)	(767,133)
Penalties & Cost of Taxes	(173,647)	(149,000)	24,647
Operating Grants	(204,135)	(177,035)	27,100
Local Government Transfers	(240,000)	(247,676)	(7,676)
User Fees and Sales of Goods	(3,540,793)	(4,036,078)	(495,285)
Franchise & Concession Contracts	(848,038)	(960,000)	(111,962)
Rental Income	(104,426)	(118,388)	(13,962)
Fine Revenue	(30,000)	(30,000)	-
Licensing & Permits	(142,990)	(182,250)	(39,260)
Developer's Agreements & Levies	(150,000)	-	150,000
Return on Investments	(280,000)	(312,500)	(32,500)
Transfer from Reserves	-	(50,700)	(50,700)
Other Revenue	(37,118)	(29,299)	7,819
<b>TOTAL REVENUES</b>	<b>(10,877,281)</b>	<b>(12,186,193)</b>	<b>(1,308,912)</b>

### Notable Variance in Revenue

Line	Explanation
Taxation Revenue	Increased revenues due to growth and progression of non-residential to residential tax ratio to 1.66.
Operating Grants	New Horizon for Seniors Grant has not been included in 2026.
User Fees and Sales of Goods	Increased water, sewer and solid waste revenues to align with historical trends and projected growth. Increased arena revenue resulting from increased facility usage.
Franchise & Concession Contracts	Increased franchise fees due to growth and increased natural gas franchise rate increase from 20% to 25% effective January 1, 2026.
Licensing & Permits	Increase in building permit and inspections revenue to align with anticipated development growth. Increased business licence revenue to align with trends and increased development activity.
Developer's Agreements & Levies	Developer levies receipts have been removed from the operating budget, as they will be recognized as deferred revenue.
Return on Investments	Increased to reflect historical averages and anticipated returns.
Transfers from Reserves	There was no operating carry forwards identified for 2025, the NRED grant will be completed in 2026.
Other Revenue	Decreased to reflect the unpredictable nature of donations.

## Operating Budget Funding Sources

Municipal governments fund their operating budgets through a variety of revenue sources. These funds support a wide range of services and activities, including community safety, infrastructure, parks, and community events. The figure below shows the breakdown of Crossfield's budgeted revenues by type.

- Taxation revenue is the primary source of revenue for the Town. Property taxes are assessed on the value of real property (land and buildings) within the Town.
- Sales and user fees are inclusive of various public services such as waste collection, water and sewer charges, franchise fees, recreation programming and more.
- Operating grants include financial support received from other government agencies. The use of these funds is usually restricted to a specific purpose such as Family and Community Support Services program funding.

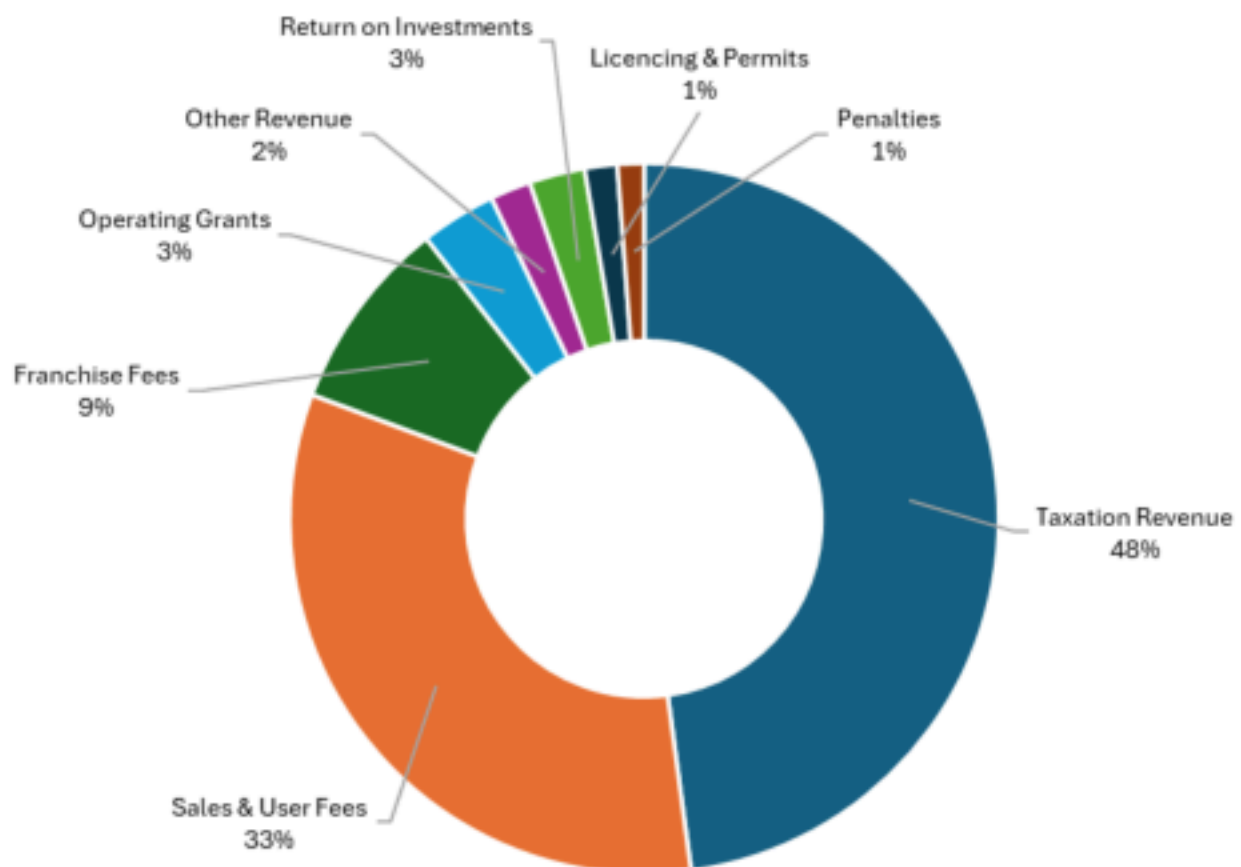


Figure 6

## 2025 - 2026 Budget Comparison - Expenses

EXPENSES	2025 Budget	2026 Provisional	Variance (Increase / Decrease)
Salaries, Wages, and Benefits	3,415,565	3,881,955	466,389
Contract, Goods, and Services	2,270,030	2,366,270	96,240
Materials, Goods, Supplies, and Utilities	2,594,888	2,881,376	286,488
Transfer to Local Boards and Agencies	293,552	306,304	12,752
Bank Charges & Short Term Interest	11,010	24,000	12,990
Provision for Allowances	4,500	4,500	-
Contributions to Reserves	1,343,662	1,852,226	508,564
Transfer to Offsite Levy Reserves	150,000	-	(150,000)
Long-Term Debt (Principal)	594,615	676,047	81,432
Long-Term Debt (Interest)	199,457	193,516	(5,941)
<b>TOTAL REVENUES</b>	<b>10,877,281</b>	<b>12,186,193</b>	<b>1,308,912</b>

### Notable Variance in Revenue

Line	Explanation
Salaries, Wages, & Benefits	Addition of three (3) staff members to the full-time equivalent staffing complement, along with a 0.2 FTE increase resulting from the division of one full-time position into two (2) part-time positions. The budget reflects a 1.5% cost-of-living adjustment and performance-based compensation adjustments aligned with the compensation structure implemented in 2025. Employee benefit costs have increased by approximately 24%; however, this impact has been partially offset by a temporary decrease in the employer portion of pension benefit contributions.
Contract, Goods, and Services	Increase due to higher policing (RCMP) costs resulting from the Province of Alberta's renewed Police Funding Model.
Materials, Goods, Supplies & Utilities	Increased utility costs associated with inflation. Increased fuel costs associated with growth. Savings in costs of repairs as older equipment is replaced. Increased bulk water costs reflecting increased usage due to growth and increased rates. Increased supplies and safety equipment costs to replace outdated equipment.
Bank Charges & Short-term Interest	Increased to reflect costs associated with investment account management and bank service charge trends.
Contributions to Reserves	Contributions required to support capital budget draws for capital projects and to build reserves for future capital expenditures.
Transfer to Offsite Levy Reserves	Effective 2025, developer levies to be recognized as deferred revenue until needed for an eligible project.
Long-Term Debt (Principal)	Payment on debt principal, increased to reflect payment schedule specifics, including additional debt funding for the replacement of engine 155.
Long-Term Debt (Interest)	Payment on debt interest reflects payment schedule specifics including the interest expense related to debt funding for the replacement of engine 155.

## Operating Expenses

The figure below shows the breakdown of Crossfield's budgeted expenses by functional area.

Each slice represents a major category of spending, such as community services, utilities, operations, and council.

As you can see, the largest portion of the budget is directed toward utilities, which reflects the resources needed to maintain essential services and infrastructure for our growing community. Smaller slices, such as council and community growth services, represent the support and governance functions that enable the Town to operate effectively.

Overall, this breakdown helps us understand how resources are allocated across different services and provides transparency for residents on where their tax dollars are being spent.

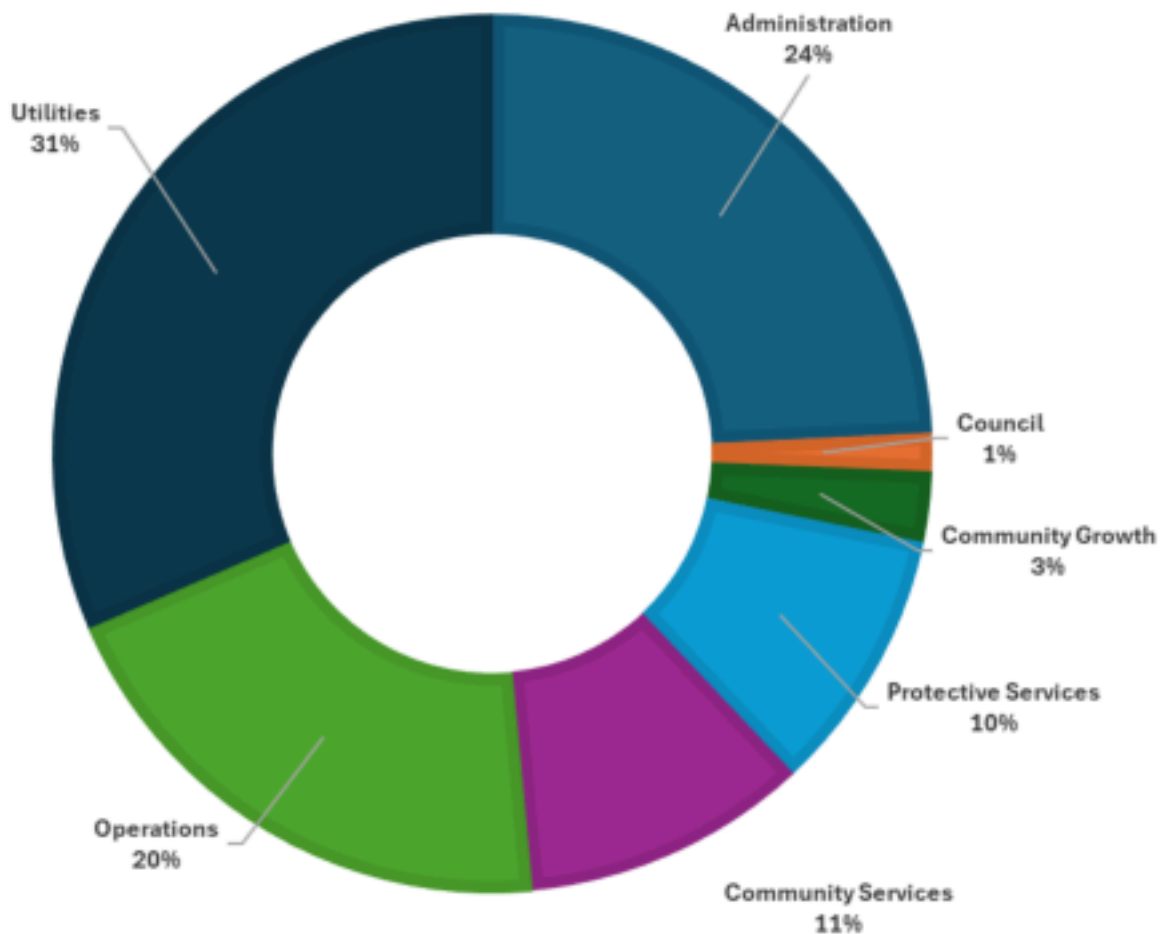


Figure 7

## Corporate Services

Corporate Services is inclusive of internal support functions that support efficient and effective operations. The area represents a wide range of administrative, financial, and operational services that enable other departments to deliver public services. It is the backbone of the municipal operations, providing the structure, policies and tools for governance and service delivery. Budgets within this area is inclusive of Council related costs as well as costs associated with functions noted above.

### Budget - Condensed (By Functional Area)

CORPORATE SERVICES	2025	2026	Change (\$)	2027	2028	2029
General Municipal Revenue	(5,309,199)	(5,938,848)	(629,649)	(5,914,469)	(5,862,002)	(6,160,357)
Council	195,260	170,242	(25,018)	155,003	155,534	196,838
Administration	1,484,328	1,483,518	(810)	1,503,433	1,520,302	1,530,539
Health & Safety	21,000	22,900	1,900	23,924	25,007	26,152
<b>CORPORATE SERVICES Total</b>	<b>(3,608,612)</b>	<b>(4,262,189)</b>	<b>(653,577)</b>	<b>(4,232,109)</b>	<b>(4,161,159)</b>	<b>(4,406,827)</b>



## Budget - Detailed (By Functional Area)

### General Municipal Revenue

General Municipal Revenue forms the foundation of the Town's operating budget. It includes property taxation, franchise fees, investment returns, and other non-department-specific revenues that fund services across all areas of the municipality.

This revenue ensures the Town can provide essential programs, maintain infrastructure, and invest in community priorities, while also managing provincial requisitions such as education property taxes. By balancing taxation, growth, and investment income, Crossfield is able to sustain operations, keep service levels stable, and plan responsibly for the future.

#### Key Revenue Sources:

- Property taxes (primary funding source)
- Franchise and concession fees
- Investment income
- Penalties, licenses, and permits

Revenues	2025 Budget	2026 Budget	Variance
Taxation Revenue	(5,126,135)	(5,893,268)	(767,133)
Penalties & Cost of Taxes	(151,147)	(125,000)	26,147
Return on Investments	(280,000)	(312,500)	(32,500)
Other Revenue	(1,918)	(2,299)	(381)
<b>Total Revenue</b>	<b>(5,559,199)</b>	<b>(6,333,067)</b>	<b>(773,867)</b>
Expenses	2025 Budget	2026 Budget	Variance
Contracted & General Services	250,000	319,219	69,219
Transfer to Reserves	-	75,000	75,000
<b>Total Expenses</b>	<b>250,000</b>	<b>394,219</b>	<b>144,219</b>
<b>NET General Municipal Revenue</b>	<b>(5,309,199)</b>	<b>(5,938,848)</b>	<b>(629,649)</b>

#### Notable Variance Explanations

Line	Explanation
Taxation Revenue	Increased revenues due to growth and progression of non-residential tax ratio to 1.66. Increased school requisition reflected.
Penalties & Cost of Taxes	Fewer past due accounts and more account holders switching to pre-authorized withdrawals have led to a decrease in property tax penalty revenue.
Return on Investments	Increased to reflect historical averages and anticipated returns.
Transfer to Reserves	Incorporating a 4-year plan to ease the policing (RCMP) costs when the town reaches a population of 5,000 (anticipated in 2029).
Contracted & General Services	Increase due to higher policing (RCMP) costs resulting from the Province of Alberta's renewed Police Funding Model.

## Council

Town Council provides leadership, policy direction, and governance on behalf of Crossfield residents. Elected officials are responsible for setting long-term priorities, approving budgets, and ensuring transparency in decision-making.

Council represents the community through advocacy with other levels of government, participation on boards and committees, and direct engagement with residents and businesses.

Through bylaws, policies, and strategic planning, Council works to balance fiscal responsibility with investments in infrastructure, safety, and quality of life, ensuring decisions today build a sustainable future for Crossfield.

### Services Provided:

- Liaise with municipal, regional, provincial and federal government officials
- Governance and policy development
- Strategic planning for community priorities
- Representation on boards, committees, and partnerships
- Advocacy with government and stakeholders
- Resident and business engagement

Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	134,896	129,312	(5,584)
Contracted & General Services	55,364	37,430	(17,934)
Materials, Goods, Supplies & Utilities	5,000	3,500	(1,500)
<b>Total Expense</b>	<b>195,260</b>	<b>170,242</b>	<b>(25,018)</b>

### Notable Variance Explanations

Line	Explanation
Salaries, Wages & Benefits	Decreased to remove the training costs associated with Council Orientation.
Contracted & General Services	Council computer and election expense removed from 2026 budget. New budget line associated with intergovernmental relations and advocacy efforts added as well as increases to support Council attendance at AB Municipalities 2026 conference in Edmonton. Additional resources added to allow for an external resource to facilitate the 2026-2029 Council Strategic Plan.

## Administration

Administration is the backbone of the Town's operations. Guided by the Chief Administrative Officer (CAO), this area ensures that Council's vision and policy directions are translated into practical, effective programs and services that benefit the community. Administration oversees the coordination of all departments, providing leadership, accountability, and support to ensure the Town operates responsibly and efficiently.

In addition to managing daily municipal operations, Administration plays a critical role in supporting Council's decision-making. This includes preparing reports, facilitating strategic planning, and ensuring legislative and regulatory compliance. It is also the primary link between residents and the Town—serving as the "front door" for inquiries, customer service, and online platforms such as eGov.

Administration also manages vital internal functions such as human resources, financial management, and communications. These responsibilities ensure that staff are supported, taxpayer dollars are managed wisely, risks are mitigated, and the Town's assets are maintained for long-term sustainability. By combining leadership, oversight, and direct service delivery, Administration provides the structure needed for both Council and residents to rely on consistent, transparent, and high-quality municipal services.

### Services Provided:

#### Executive Services

##### Council Support

- Administrative Supports
- Strategic Planning (organization of sessions and reporting on progress)

##### Legislative Services

- Town Clerk
- Council Coordination
- Records Management
- Elections
- Census
- Flag Protocol
- Bylaw & Policy Management

##### Risk Management

- General legal requests
- POPA requests
- Insurance

##### External Communications

- Social Media Management
- Website Management

#### Customer Service

- Front Counter Reception
- Online platforms (eGov) Management

#### Financial Services

- Financial Reporting
- Audited Financial Statements
- Budget Development
- Financial Analysis
- Internal Controls
- Tangible Capital Assets & Projects
- Accounting Services
- Debt Management
- Investments

#### Human Resources

- Payroll & Benefits
- Recruitment
- Performance Management
- HR Policies & Procedures
- Training & Development

Revenues	2025 Budget	2026 Budget	Variance
User Fees and Sales of Goods	(21,800)	(23,100)	(1,300)
Franchise & Concession Contracts	(848,038)	(960,000)	(111,962)
Rental Income	(26,430)	(29,850)	(3,420)
Licencing & Permits	(26,000)	(39,000)	(13,000)
Other Revenue	(1,400)	(1,500)	(100)
<b>Total Revenue</b>	<b>(923,668)</b>	<b>(1,053,450)</b>	<b>(129,782)</b>
Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	1,108,908	1,192,053	83,145
Contracted & General Services	506,452	477,541	(28,912)
Materials, Goods, Supplies & Utilities	53,663	61,936	8,273
Bank Charges & Short Term Interest	11,010	24,000	12,990
Provision for Allowances	2,000	2,000	-
Contributions to Reserves	725,962	779,438	53,476
<b>Total Expenses</b>	<b>2,407,996</b>	<b>2,536,968</b>	<b>128,972</b>
<b>NET Administration</b>	<b>1,484,328</b>	<b>1,483,518</b>	<b>(810)</b>

#### Notable Variance Explanations

Line	Explanation
Franchise & Concession Contracts	Increased due to growth and ATCO rate increase from 20% to 25% effective January 1, 2026.
Licencing & Permits	Increased business licence activity due to process adaptations implemented by home inspection contractor.
Salaries, Wages & Benefits	Reallocation of .6 FTE for the communications function. Includes a 1.5% cost-of-living increase and performance-based adjustments, while rising benefits costs (up ~24%) are partly offset by a temporary reduction in employer pension contributions.
Contracted & General Services	Reduced legal expenditure budgets to align with trends, decreased assessment costs as a result of 2026 competitive procurement process as well as reallocating IT Hardware purchases to the Capital Budget in 2026. Cost reductions are offset by increased mailing costs associated with monthly utility billing and general service costs related to growth.
Bank Charges & Short-Term Interest	Increased to reflect costs associated with investment account management and bank service charge trends.
Contributions to Reserves	Increased transfer to reserve to support further asset management sustainability.

## Health & Safety

The Health and Safety program ensures the Town provides a safe and supportive workplace for staff, contractors, and visitors. Supported by Council and the CAO, this program focuses on prevention, training, and compliance with occupational health and safety standards.

Through annual audits, incident tracking, and proactive campaigns, Health and Safety protects employees while reducing risks to the organization. By creating a culture of safety and accountability, the Town ensures its workforce can continue delivering reliable services to the community.

### Services Provided:

- Annual safety audits (Certificate of Recognition)
- OH&S campaigns and training
- Incident investigations and trend analysis
- Safety equipment and supplies
- SiteDocs platform management

Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	4,000	5,000	1,000
Contracted & General Services	12,000	12,900	900
Materials, Goods, Supplies & Utilities	5,000	5,000	-
<b>Total Expense</b>	<b>21,000</b>	<b>22,900</b>	<b>1,900</b>

### Notable Variance Explanations

Line	Explanation
Salaries, Wages & Benefits	Increased training costs as re-cert's required for first aid and to account for increased number of employees.

## Community & Protective Services

Community & Protective Services enhances quality of life by providing programs, facilities, and protective services that keep Crossfield safe, active, and connected. This area oversees recreation, social supports, facility management, public safety, and emergency response.

From operating arenas to delivering Fire and Municipal Enforcement services, the department directly impacts residents' well-being and sense of community. By combining prevention, safety, and recreation, it balances immediate needs with long-term community development.

### Services Provided:

- Fire protection and emergency response
- Municipal bylaw enforcement
- Preventive social services (FCSS)
- Recreation programming and facilities management
- Community engagement and development initiatives

### Budget - Condensed (By Functional Area)

COMMUNITY & PROTECTIVE SERVICES	2025	2026	Change (\$)	2027	2028	2029
Municipal Enforcement	157,599	268,441	110,842	257,901	264,127	270,524
Fire Department	452,273	537,679	85,406	549,811	558,016	566,574
Emergency Mgmt.	20,006	18,926	(1,080)	19,250	19,587	19,935
FCSS	46,709	48,274	1,566	49,603	50,966	52,364
Community Services	106,454	90,967	(15,487)	101,196	105,683	110,415
Rec. Programming	190,948	210,628	19,680	214,239	216,807	223,440
Arena	223,100	222,276	(823)	228,097	232,819	236,159
Community Hall	154,320	144,116	(10,204)	147,269	157,492	159,151
Library	134,405	135,338	933	136,515	137,734	138,997
<b>COMMUNITY &amp; PROTECTIVE SERVICES Total</b>	<b>1,485,813</b>	<b>1,676,645</b>	<b>190,832</b>	<b>1,703,880</b>	<b>1,743,230</b>	<b>1,777,560</b>



## Budget - Detailed (By Functional Area)

### Municipal Enforcement

Municipal Enforcement ensures Crossfield remains a safe, orderly community by enforcing bylaws and select provincial statutes. Working alongside the RCMP, this service addresses traffic safety, animal control, parking, and public safety concerns.

Officers play both a preventive and educational role—helping residents understand regulations while ensuring compliance. By maintaining visible, consistent enforcement, this service supports Council’s priority of safe, livable neighbourhoods.

#### Services Provided:

- Enforcement of municipal bylaws
- Traffic and parking control
- Public and community safety patrols
- Animal control services
- Support for RCMP on authorized provincial statutes

Revenues	2025 Budget	2026 Budget	Variance
Operating Grants	(2,100)	-	2,100
Fine Revenue	(20,000)	(20,000)	-
<b>Total Revenue</b>	<b>(22,100)</b>	<b>(20,000)</b>	<b>2,100</b>
Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	121,766	223,638	101,872
Contracted & General Services	27,158	31,739	4,581
Materials, Goods, Supplies & Utilities	15,775	18,064	2,289
Transfer to Reserves	15,000	15,000	-
<b>Total Expenses</b>	<b>179,699</b>	<b>288,441</b>	<b>108,742</b>
<b>NET Municipal Enforcement</b>	<b>157,599</b>	<b>268,441</b>	<b>110,842</b>

#### Notable Variance Explanations

Line	Explanation
Operating Grants	Decreases as the summer Bylaw student position will not be recruited in 2026.
Salaries, Wages & Benefits	Addition of full-time Bylaw Officer position. Includes a 1.5% cost-of-living increase and performance-based adjustments, while rising benefits costs (up ~24%) are partly offset by a temporary reduction in employer pension contributions.
Contracted & General Services	Increase for the cost of new cell phone and equipment associated with Bylaw Officer Position.
Materials, Goods, Supplies & Utilities	Increased costs for fuel and maintenance associated with a second officer on duty.

## Fire Department

The Fire Department protects life, property, and the environment through emergency response and community education. Operating with a combination of full-time and paid-on-call members, the department provides fire suppression, rescue, medical first response, and disaster support.

Beyond emergencies, it conducts inspections, training, and prevention programs that strengthen public safety. With modern equipment and continuous training, the department ensures Crossfield is prepared for a wide range of risks and emergencies, while building trust and resilience in the community.

### Services Provided:

- Fire suppression and rescue
- Medical first response
- Emergency and disaster response/recovery
- Fire prevention education and training
- Fire inspections and investigations (contracted)
- Public Assistance

Revenues	2025 Budget	2026 Budget	Variance
Operating Grants	(7,700)	(7,700)	-
Local Government Transfers	(190,000)	(197,676)	(7,676)
User Fees and Sales of Goods	(140,000)	(140,000)	-
Licencing & Permits	(250)	(250)	-
Other Revenue	(7,000)	-	7,000
<b>Total Revenue</b>	<b>(344,950)</b>	<b>(345,626)</b>	<b>(676)</b>
Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	310,659	321,194	10,535
Contracted & General Services	103,547	112,050	8,503
Materials, Goods, Supplies & Utilities	232,527	224,080	(8,447)
Transfer to Reserves	75,000	75,000	-
Interest on Long-Term Debt	13,471	23,224	9,753
Capital Long-Term Debt	62,019	127,757	65,738
<b>Total Expenses</b>	<b>797,223</b>	<b>883,305</b>	<b>86,082</b>
<b>NET Fire Department</b>	<b>452,273</b>	<b>537,679</b>	<b>85,406</b>

### Notable Variance Explanations

Line	Explanation
Local Government Transfers	Current agreement with RVC incorporates a 2% increase per year.
Other Revenue	Adjusted to reflect the unpredictable nature of donations.
Salaries, Wages & Benefits	Includes a 1.5% cost-of-living increase and performance-based adjustments, while rising benefits costs (up ~24%) are partly offset by a temporary reduction in employer pension contributions.

Line	Explanation
Contracted & General Services	Increase to Calgary 911 Dispatch new contract in 2026. Inflationary increase in costs for building/office supplies and general building maintenance. Insurance cost increase for new fire truck.
Materials, Goods, Supplies & Utilities	Purchase additional phone for the "on-call rotation". Inflationary increases to items such as gas, electricity, telephone/data and radio licenses, Increased uniform costs as new recruits progress through firefighter ranks. Reduced vehicle maintenance costs as the tire replacement program from 2025 is now complete.
Interest on Long-Term Debt	Cost of borrowing to fund the purchase of a fire apparatus to replace Engine 155.
Capital Long-Term Debt	Principal payments on new debt acquired in 2025 to fund the replacement of Engine 155.



## Emergency Management

Emergency Management ensures the Town is prepared for and able to respond to emergencies and disasters. Crossfield participates in a regional program with nearby municipalities, enabling shared resources and expertise during crises.

The program focuses on proactive planning, training, and readiness to protect residents, businesses, and infrastructure. By coordinating local and regional efforts, Emergency Management strengthens resilience and ensures the Town can respond quickly and effectively when needed.

### Services Provided:

- Emergency response planning and coordination
- Regional partnerships with neighbouring municipalities
- Functional training exercises and simulations
- Emergency Operations Centre support
- Reserve fund for emergency needs

Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	6,506	6,876	370
Contracted & General Services	6,000	4,550	(1,450)
Materials, Goods, Supplies & Utilities	5,000	2,500	(2,500)
Transfer to Reserves	2,500	5,000	2,500
<b>Total Expense</b>	<b>20,006</b>	<b>18,926</b>	<b>(1,080)</b>

### Notable Variance Explanations

Line	Explanation
Salaries, Wages & Benefits	Includes a 1.5% cost-of-living increase and performance-based adjustments, while rising benefits costs (up ~24%) are partly offset by a temporary reduction in employer pension contributions.
Contracted & General Services	Decreased costs as there will not be a simulated emergency management exercise in 2026.
Materials, Goods, Supplies & Utilities	\$2,500 reduction to Emergency Operations Centre to put toward reserves to access in the event of an emergency situation in the future.
Transfer to Reserves	As noted above, moved \$2,500 from Emergency Operations Centre to build a reserve to access in the event of an emergency situation in the future.

### DID YOU KNOW?

Crossfield maintains Mutual Aid Agreements with neighbouring municipalities, including Rocky View County, ensuring prompt and efficient emergency responses.

## Family and Community Support Services (FCSS)

FCSS provides preventive social programs designed to enhance the well-being of individuals, families, and the community. Funded through a provincial-municipal partnership (80% funded from the Provincial Government) FCSS builds community capacity, supports volunteers, and addresses issues such as social isolation and mental health.

Programming is focused on prevention—strengthening individuals before crises occur—and is tailored to the unique needs of Crossfield residents. By investing in people and connections, FCSS promotes a healthier, more inclusive community.

### Services Provided:

- Preventive social programming for all ages
- Seniors' supports and programs
- Volunteer recognition and engagement
- Funding support for local service organizations
- Community capacity-building initiatives

Revenues	2025 Budget	2026 Budget	Variance
Operating Grants	(75,537)	(75,537)	-
User Fees and Sales of Goods	(900)	(900)	-
<b>Total Revenue</b>	<b>(76,437)</b>	<b>(76,437)</b>	<b>-</b>
Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	47,321	48,712	1,392
Contracted & General Services	3,536	3,710	174
Materials, Goods, Supplies & Utilities	20,232	22,314	2,082
Transfers to Local Boards & Agencies	52,057	49,975	(2,082)
<b>Total Expenses</b>	<b>123,146</b>	<b>124,711</b>	<b>1,566</b>
<b>NET FCSS</b>	<b>46,709</b>	<b>48,274</b>	<b>1,566</b>

### Notable Variance Explanations

Line	Explanation
Salaries, Wages & Benefits	Includes a 1.5% cost-of-living increase and performance-based adjustments, while rising benefits costs (up ~24%) are partly offset by a temporary reduction in employer pension contributions.
Materials, Goods, Supplies & Utilities	Decrease to internal FCSS program offerings, offset by increase in funding to external groups.
Transfer to Local Boards & Agencies	Based on the Letters of Intent received for 2026.

## Community Services

Community Services focuses on strengthening community connections and improving quality of life through programs that support inclusion, accessibility, and well-being. This area oversees services such as the Rocky View Handibus, community development initiatives, and partnerships with local organizations.

By supporting mobility, health, and local events, Community Services ensures residents of all ages and abilities can fully participate in Crossfield's social and recreational life.

### Services Provided:

- Rocky View Handibus service coordination
- Community development and wellness initiatives
- Partnerships with local organizations
- Support for accessible transportation
- Resident-focused engagement programs

Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	47,912	27,263	(20,650)
Contracted & General Services	2,652	2,795	143
Materials, Goods, Supplies & Utilities	6,620	6,202	(418)
Transfer to Local Boards and Agencies	49,270	53,480	4,210
<b>Total Expense</b>	<b>106,454</b>	<b>89,740</b>	<b>(16,715)</b>

### Notable Variance Explanations

Line	Explanation
Salaries, Wages & Benefits	Reallocation of position from 1.0 to .6 FTE. Includes a 1.5% cost-of-living increase and performance-based adjustments, while rising benefits costs (up ~24%) are partly offset by a temporary reduction in employer pension contributions.
Transfer to Local Boards & Agencies	Rocky View Handibus fees increased by \$1.00 to \$12.70 per person.

## Recreation Programming

Recreation Programming provides opportunities for residents to connect, be active, and enjoy community life. The department plans and coordinates community events, manages recreation programs, and partners with the Recreation Board to deliver diverse offerings for all ages.

By maintaining programs that encourage health and social interaction, Recreation supports a strong sense of belonging and helps position Crossfield as an active, family-friendly community.

### Services Provided:

- Community Events Planning & Coordination
- Recreation and leisure program delivery
- Sport field scheduling and maintenance support
- Partnerships with the Recreation Board
- Lease and agreement management for recreation spaces

Revenues	2025 Budget	2026 Budget	Variance
Operating Grants	(29,200)	(4,200)	25,000
Local Government Transfers	(30,000)	(30,000)	-
User Fees and Sales of Goods	(11,500)	(11,500)	-
Rental Income	(22,238)	(30,000)	(7,762)
<b>Total Revenue</b>	<b>(92,938)</b>	<b>(75,700)</b>	<b>17,238</b>
Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	103,576	97,327	(6,249)
Contracted & General Services	10,310	11,002	692
Materials, Goods, Supplies & Utilities	106,000	74,000	(32,000)
Transfers to Local Boards & Agencies	64,000	74,000	10,000
Transfer to Reserves	-	30,000	30,000
<b>Total Expenses</b>	<b>283,886</b>	<b>286,328</b>	<b>2,442</b>
<b>NET Recreation Programming</b>	<b>190,948</b>	<b>210,628</b>	<b>19,680</b>

### Notable Variance Explanations

Line	Explanation
Operating Grants	Removal of New Horizon for Seniors grant, due to uncertainty around whether it will be awarded.
Rental Income	Golf course rental increase based on new agreement signed in 2025.
Salaries, Wages & Benefits	Reallocation of position from 1.0 to .6 FTE. Includes a 1.5% cost-of-living increase and performance-based adjustments, while rising benefits costs (up ~24%) are partly offset by a temporary reduction in employer pension contributions.
Materials, Goods, Supplies & Utilities	Reduced expenditures due to uncertainty whether New Horizon for Seniors grant will be awarded.
Transfers to Local Boards & Agencies	Council approved an additional \$10,000 annual contribution to the Crossfield & District Recreation Board.
Transfer to Reserve	New for 2026: transfer rental revenue to reserve per Reserve Policy C 304-25.

## Arena

The Pete Knight Arena is a central hub for sports and recreation in Crossfield. It provides ice rentals for hockey, skating, and lacrosse, as well as multipurpose space for community events and programs.

The Town also offers free public skating opportunities to encourage accessibility and active living. By operating this facility, Crossfield provides a safe, inclusive, and affordable space that fosters community spirit and supports local groups year-round.

### Services Provided:

- Ice surface rentals for sport organizations
- Free public skating, shinny, and parent-tot skating
- Arena pad rentals for lacrosse and other programs
- Event space for groups and special occasions
- Facility operations and maintenance

Revenues	2025 Budget	2026 Budget	Variance
User Fees and Sales of Goods	(200,530)	(228,500)	(27,970)
<b>Total Revenue</b>	<b>(200,530)</b>	<b>(228,500)</b>	<b>(27,970)</b>
Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	191,610	210,228	18,619
Contracted & General Services	26,214	31,300	5,086
Materials, Goods, Supplies & Utilities	133,306	136,748	3,442
Transfer to Reserves	72,500	72,500	-
<b>Total Expenses</b>	<b>423,630</b>	<b>450,776</b>	<b>27,147</b>
<b>NET Arena</b>	<b>223,100</b>	<b>222,276</b>	<b>(823)</b>

### Notable Variance Explanations

Line	Explanation
User Fees and Sales of Goods	Increased revenues reflecting increased demand, when the ice is installed and in the off-season with increased lacrosse usership and to reflect increased ice availability on weekends.
Salaries, Wages & Benefits	Addition of full-time Arena Operator I position. Increased Includes a 1.5% cost-of-living increase and performance-based adjustments, while rising benefits costs (up ~24%) are partly offset by a temporary reduction in employer pension contributions.
Contracted & General Services	Increase to align with actual costs of insurance and trends.

## Community Hall

The Community Hall serves as a multi-purpose venue at the heart of Crossfield. It hosts Council Chambers, community celebrations, cultural events, and private rentals.

By providing accessible space for residents and organizations, the Hall supports civic engagement, community identity, and social connection. Its role as both a civic and cultural space makes it one of the Town's most important public facilities.

### Services Provided:

- Council Chambers for governance
- Large venue rentals for events and gatherings
- Space for cultural, recreational, and social activities
- Facility scheduling and management
- Maintenance and upkeep of public space

Revenues	2025 Budget	2026 Budget	Variance
User Fees and Sales of Goods	(2,500)	(2,500)	-
Rental Income	(44,300)	(47,650)	(3,350)
Other Revenue	(200)	-	200
<b>Total Revenue</b>	<b>(47,000)</b>	<b>(50,150)</b>	<b>(3,150)</b>
Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	55,864	45,660	(10,204)
Contracted & General Services	44,633	46,560	1,927
Materials, Goods, Supplies & Utilities	60,823	62,046	1,223
Transfer to Reserves	40,000	40,000	-
<b>Total Expenses</b>	<b>201,320</b>	<b>194,266</b>	<b>(7,054)</b>
<b>NET Community Hall</b>	<b>154,320</b>	<b>144,116</b>	<b>(10,204)</b>

### Notable Variance Explanations

Line	Explanation
Rental Income	Anticipating modest increase in usership.
Salaries, Wages & Benefits	Changes related to department re-organization. Includes a 1.5% cost-of-living increase and performance-based adjustments, while rising benefits costs (up ~24%) are partly offset by a temporary reduction in employer pension contributions.

## Library

The Crossfield Municipal Library, owned by the Town and operated by the Library Board, provides a cornerstone for lifelong learning and community connection. Beyond lending materials, the library offers digital access, programs, and public events.

It supports literacy, creativity, and inclusion for residents of all ages. By maintaining the library facility and funding operations, the Town ensures equitable access to knowledge, culture, and community resources.

### Services Provided:

- Library facility & associated maintenance
- Funding for library services

Expenses	2025 Budget	2026 Budget	Variance
Materials, Goods, Supplies & Utilities	6,180	6,489	309
Transfers to Local Boards & Agencies	128,225	128,849	624
<b>Total Expenses</b>	<b>134,405</b>	<b>135,338</b>	<b>933</b>

### Notable Variance Explanations

Line	Explanation
Materials, Goods, Supplies & Utilities	Inflationary increase associated with maintenance and repair costs.
Transfers to Local Boards & Agencies	Marigold cost increase to reflect \$6.75/capita based on population of 4,211.

#### DID YOU KNOW?

Crossfield's Municipal Library is located in an historic building that was originally constructed in 1924, reflecting Crossfield's rich architectural heritage.



## Infrastructure & Community Growth

Infrastructure & Community Growth manages the Town's core physical assets and oversees planning for sustainable development. This area ensures essential infrastructure—roads, utilities, stormwater systems—is maintained while guiding growth in alignment with the Municipal Development Plan. It balances service delivery with long-term planning, enabling Crossfield to meet current needs and prepare for future opportunities.

### Services Provided:

- Planning and development oversight
- Operations and maintenance of roads and stormwater systems
- Utility services (water, wastewater, solid waste)
- Economic development and investment attraction
- Parks management
- Cemetery management
- Asset management

### Budget - Condensed (By Functional Area)

INFRASTRUCTURE & COMMUNITY GROWTH	2025	2026	Change (\$)	2027	2028	2029
Economic Development	39,000	24,000	(15,000)	37,000	37,000	35,000
Operations	1,484,258	1,616,824	132,566	1,650,674	1,686,407	1,724,151
Water Services	453,786	613,355	159,570	529,534	453,795	361,287
Waste Water Services	(506,423)	(357,170)	149,253	(376,237)	(406,550)	(430,494)
Solid Waste	(69,878)	(83,964)	(14,086)	15,151	68,068	72,840
Parks	583,033	663,798	80,765	671,081	680,833	690,878
Planning & Development	74,202	59,244	(14,958)	57,594	56,568	54,848
Cemetery	64,821	49,457	(15,364)	51,206	52,999	54,838
<b>INFRASTRUCTURE &amp; COMMUNITY GROWTH Total</b>	<b>2,122,798</b>	<b>2,585,544</b>	<b>462,746</b>	<b>2,636,003</b>	<b>2,629,119</b>	<b>2,563,348</b>



## Budget - Detailed (By Functional Area)

### Economic Development

Economic Development supports business attraction, retention, and expansion in Crossfield. This function focuses on fostering local entrepreneurship, strengthening the tax base, and ensuring the community is a competitive place to invest.

Through partnerships, grant opportunities, and workforce initiatives, Economic Development promotes sustainable growth while maintaining Crossfield's small-town character.

#### Services Provided:

- Business attraction and retention programs
- Grant management for economic growth
- Workforce development support
- Regional and local partnerships
- Promotion of Crossfield as a business-friendly community

Revenues	2025 Budget	2026 Budget	Variance
Operating Grants	-	-	-
Transfer from Reserve	-	(50,700)	(50,700)
<b>Total Revenue</b>	<b>-</b>	<b>(50,700)</b>	<b>(50,700)</b>
Expenses	2025 Budget	2026 Budget	Variance
Contracted & General Services	27,000	12,000	(15,000)
Materials, Goods, Supplies & Utilities	12,000	62,700	50,700
<b>Total Expenses</b>	<b>39,000</b>	<b>74,700</b>	<b>35,700</b>
<b>NET Economic Development</b>	<b>39,000</b>	<b>24,000</b>	<b>(15,000)</b>

#### Notable Variance Explanations

Line	Explanation
Transfer from Reserve	NRED project anticipated to be complete in 2026.
Contracted & General Services	Reallocation of budget to support corporate strategic planning.
Materials, Goods, Supplies & Utilities	Assuming the NRED project completion in 2026.

## Operations

Operations maintains Crossfield’s transportation systems, stormwater infrastructure, and public works services. This includes road and sidewalk maintenance, snow and ice control, and traffic safety. By focusing on safe, efficient movement for vehicles and pedestrians, Operations supports economic activity and community mobility. Investments in inspections, equipment, and maintenance ensure infrastructure remains reliable and cost-effective.

### Services Provided:

- Road and sidewalk maintenance
- Snow and ice control
- Street sweeping and stormwater management
- Signage and traffic safety initiatives
- Asset management for transportation infrastructure

Revenues	2025 Budget	2026 Budget	Variance
Operating Grants	(42,599)	(42,599)	-
Fine Revenue	(10,000)	(10,000)	-
<b>Total Revenue</b>	<b>(52,599)</b>	<b>(52,599)</b>	<b>-</b>
Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	471,195	551,691	80,496
Contracted & General Services	190,278	234,900	44,622
Materials, Goods, Supplies & Utilities	464,545	461,993	(2,552)
Transfer to Reserves	78,700	88,700	10,000
Interest on Long-Term Debt	112,698	106,221	(6,477)
Capital Long-Term Debt	219,441	225,918	6,477
<b>Total Expenses</b>	<b>1,536,857</b>	<b>1,669,423</b>	<b>132,566</b>
<b>NET Operations</b>	<b>1,484,258</b>	<b>1,616,824</b>	<b>132,566</b>

### Notable Variance Explanations

Line	Explanation
Salaries, Wages & Benefits	Addition of the Public Works Manager position allocated between Operations, Water and Wastewater departments. Addition of overtime to account for increased snow clearing service level. Includes a 1.5% cost-of-living increase and performance-based adjustments, while rising benefits costs (up ~24%) are partly offset by a temporary reduction in employer pension contributions.
Contracted & General Services	Increased snow removal service budget by \$47,000 to accommodate increased snow clearing service level.
Transfer to Reserve	Transfer to reserve for heavy haul (TRAVIS Fee) revenue.
Interest on Long-Term Debt	Payment on debt interest, decreased to reflect payment schedule specifics.
Capital Long-Term Debt	Payment on debt principal, increased to reflect payment schedule specifics.

## Water

The Water department provides safe, reliable drinking water to residents and businesses. It manages the Town's water distribution system and ensures compliance with provincial and federal standards. Services include residential, commercial, and bulk water, supported by regular testing and infrastructure investment. By safeguarding quality and supply, the Town protects health, supports growth, and builds community confidence in essential services.

### Services Provided:

- Residential, commercial, and industrial water services
- Bulk water distribution
- Water quality testing and compliance monitoring
- Maintenance of waterlines and hydrants
- Strategic planning for long-term water needs

Revenues	2025 Budget	2026 Budget	Variance
User Fees and Sales of Goods	(1,621,304)	(1,920,100)	(298,796)
Penalties & Costs on Taxes	(22,500)	(24,000)	(1,500)
Other Revenue	(500)	(500)	-
<b>Total Revenue</b>	<b>(1,644,304)</b>	<b>(1,944,600)</b>	<b>(300,296)</b>
Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	178,270	239,760	61,490
Contracted & General Services	196,927	204,152	7,225
Materials, Goods, Supplies & Utilities	1,191,950	1,450,101	258,151
Transfer to Reserves	142,000	275,000	133,000
Interest on Long-Term Debt	73,288	64,071	(9,217)
Capital Long-Term Debt	313,155	322,372	9,217
Provision for Allowances	2,500	2,500	-
<b>Total Expenses</b>	<b>2,098,090</b>	<b>2,557,955</b>	<b>459,866</b>
<b>NET Water</b>	<b>453,786</b>	<b>613,355</b>	<b>159,570</b>

### Notable Variance Explanations

Line	Explanation
User Fees & Sales of Goods	Adjustment to account for increased sale of domestic and bulk water due to population growth and increased rate to offset rate increase for water purchases from the Mountain View Regional Water Services Commission (MVRWSC).
Penalties & Costs on Taxes	Water and sewer penalties increased to reflect population growth.

<b>Line</b>	<b>Explanation</b>
Salaries, Wages & Benefits	Addition of the Public Works Manager position allocated between Operations, Water and Wastewater departments. Includes a 1.5% cost-of-living increase and performance-based adjustments, while rising benefits costs (up ~24%) are partly offset by a temporary reduction in employer pension contributions.
Contracted & General Services	Increased slightly to account for additional water main repairs.
Materials, Goods, Supplies & Utilities	Increased water purchase expense to account for population growth and increased rate set by MVRWSC.
Transfer to Reserve	Increased to align with asset management sustainability.
Interest on Long-Term Debt	Payment on debt interest, decreased to reflect payment schedule specifics.
Capital Long-Term Debt	Payment on debt principal, increased to reflect payment schedule specifics.



Water Plant

## Wastewater

The Wastewater department manages the collection, treatment, and disposal of wastewater in compliance with environmental regulations.

This essential service protects public health and the environment while maintaining reliable infrastructure for residents and businesses. Regular maintenance, testing, and investment ensure wastewater systems remain safe and sustainable as Crossfield grows.

### Services Provided:

- Collection and treatment of wastewater
- Effluent discharge and compliance testing
- Maintenance of wastewater infrastructure
- Upgrades to treatment facilities and lagoons
- Strategic planning for future capacity needs

Revenues	2025 Budget	2026 Budget	Variance
User Fees and Sales of Goods	(1,000,209)	(1,138,738)	(138,529)
Rental Income	(11,458)	(10,638)	820
<b>Total Revenue</b>	<b>(1,011,667)</b>	<b>(1,149,375)</b>	<b>(137,708)</b>
Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	173,270	234,760	61,490
Contracted & General Services	143,874	154,125	10,251
Materials, Goods, Supplies & Utilities	88,100	92,683	4,583
Transfer to Reserves	100,000	310,638	210,638
<b>Total Expenses</b>	<b>505,244</b>	<b>792,205</b>	<b>286,962</b>
<b>NET Wastewater</b>	<b>(506,423)</b>	<b>(357,170)</b>	<b>149,253</b>

### Notable Variance Explanations

Line	Explanation
User Fees & Sales of Goods	Wastewater revenue increased to reflect population growth and water rate increases.
Salaries, Wages & Benefits	Addition of the Public Works Manager position allocated between Operations, Water and Wastewater departments. Includes a 1.5% cost-of-living increase and performance-based adjustments, while rising benefits costs (up ~24%) are partly offset by a temporary reduction in employer pension contributions.
Contracted & General Services	To align with trending sewer line repair actuals and increased costs to discharge effluent because of the presence of invasive species.
Transfer to Reserves	Increased to align with asset management sustainability.

## Solid Waste

The Solid Waste program provides garbage collection, recycling, and transfer station services for residents. Delivered through contracted providers, it ensures reliable waste management while promoting environmental responsibility and helps keep neighbourhoods clean and sustainable.

### Services Provided:

- Residential garbage collection (contracted)
- Curbside recycling (contracted)
- Transfer station operations
- Environmental compliance and monitoring
- EPR program implementation

Revenues	2025 Budget	2026 Budget	Variance
Operating Grants	(38,599)	(38,599)	-
Local Government Transfers	(20,000)	(20,000)	-
User Fees and Sales of Goods	(486,679)	(513,365)	(26,686)
<b>Total Revenue</b>	<b>(545,278)</b>	<b>(571,964)</b>	<b>(26,686)</b>
Expenses	2025 Budget	2026 Budget	Variance
Contracted & General Services	475,400	488,000	12,600
<b>Total Expenses</b>	<b>475,400</b>	<b>488,000</b>	<b>12,600</b>
<b>NET Wastewater</b>	<b>(69,878)</b>	<b>(83,964)</b>	<b>(14,086)</b>

### Notable Variance Explanations

Line	Explanation
User Fees & Sales of Goods	Increase in curbside solid waste revenue associated with growth as well as a full year budgeted for EPR program revenue. These increases are offset by reduction in revenues for curbside recycling and well as transitioning away from commercial & industrial curbside recycling as it does not comply with the Circular Materials agreement.
Contracted & General Services	Contracted waste, recycling and transfer site operations, increased to reflect population growth.

## Parks

Parks maintains and improves the Town's parks, open spaces, playgrounds, and recreational amenities. This area ensures green spaces are safe, clean, and welcoming for residents while also caring for sports fields, pathways, and the cemetery.

Parks staff also manage pest control, trees, and flowers that contribute to Crossfield's beautification. By maintaining these assets, the Town supports active lifestyles, environmental health, and community pride.

### Services Provided:

- Maintenance of parks, pathways, playgrounds, and sports fields
- Operation of the splash park and cemetery
- Tree, shrub, and flower care
- Litter removal and pest management
- Parks asset management planning

Revenues	2025 Budget	2026 Budget	Variance
Operating Grants	(8,400)	(8,400)	-
Rental	-	(250)	(250)
User Fees and Sales of Goods	(4,000)	(5,000)	(1,000)
<b>Total Revenue</b>	<b>(12,400)</b>	<b>(13,650)</b>	<b>(1,250)</b>
Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	275,641	335,231	59,590
Contracted & General Services	92,125	95,197	3,072
Materials, Goods, Supplies & Utilities	152,667	172,020	19,353
Transfer to Reserves	75,000	75,000	-
<b>Total Expenses</b>	<b>595,433</b>	<b>677,448</b>	<b>82,015</b>
<b>NET Parks</b>	<b>583,033</b>	<b>663,798</b>	<b>80,765</b>

### Notable Variance Explanations

Line	Explanation
Rental	New revenue associated with Amery Park garden plot rental.
Salaries, Wages & Benefits	Reallocation of Operations summer student to Parks. Includes a 1.5% cost-of-living increase and performance-based adjustments, while rising benefits costs (up ~24%) are partly offset by a temporary reduction in employer pension contributions.
Contracted & General Services	Included insurance costs for assets previously charged to Operations.
Materials, Goods, Supplies & Utilities	Increased maintenance costs associated with growth as the Town receives new lands from developers. Increase to the Splash Park annual maintenance program to allow for repairs to pad and pump.

## Planning and Development

Planning & Development manages growth in alignment with the Town's statutory plans and Land Use Bylaw. It processes applications for subdivisions, rezoning, and development permits while guiding land use decisions to balance economic, social, and environmental needs.

By ensuring developments align with Council's vision, this area supports sustainable growth and community livability.

### Services Provided:

- Subdivision and development approvals
- Land Use Bylaw amendments and enforcement
- Statutory plan preparation and updates
- Intermunicipal planning and collaboration
- Compliance certificates and land use inquiries

Revenues	2025 Budget	2026 Budget	Variance
User Fees and Sales of Goods	(15,088)	(15,000)	88
Licencing & Permits	(116,740)	(143,000)	(26,260)
Developer's Agreements and Levies	(150,000)	-	150,000
Other Revenue	(26,100)	(25,000)	1,100
<b>Total Revenue</b>	<b>(307,928)</b>	<b>(183,000)</b>	<b>124,928</b>
Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	130,630	147,344	16,714
Contracted & General Services	101,500	94,900	(6,600)
Transfer to Offsite Levy Reserves	150,000	-	(150,000)
<b>Total Expenses</b>	<b>382,130</b>	<b>242,244</b>	<b>(139,886)</b>
<b>NET Parks</b>	<b>74,202</b>	<b>59,244</b>	<b>(14,958)</b>

### Notable Variance Explanations

Line	Explanation
Licencing & Permits	Development permit application fees and building permit fees, increased to align with historical revenue and to account for population growth.
Developer's Agreements & Levies	Effective 2025, developer levies to be recognized as deferred revenue until needed for an eligible project.
Other Revenue	Adjusted to reflect trending data.
Salaries, Wages & Benefits	Includes a 1.5% cost-of-living increase and performance-based adjustments, while rising benefits costs (up ~24%) are partly offset by a temporary reduction in employer pension contributions.
Contracted & General Services	Decreased to reflect building inspection model adjustment.
Transfer to Offsite Levy Reserves	Effective 2025, developer levies to be recognized as deferred revenue until needed for an eligible project.

## Cemetery

The Cemetery provides a respectful, well-maintained space for remembrance and community heritage. Staff oversee grounds maintenance, interments, and records management while ensuring the site reflects dignity and care.

By preserving the Cemetery, the Town supports families during difficult times and maintains an important cultural and historical asset.

### Services Provided:

- Cemetery operations and interments
- Maintenance of grounds and facilities
- Records and plot management
- Family support and coordination services
- Long-term planning for cemetery capacity

Revenues	2025 Budget	2026 Budget	Variance
User Fees and Sales of Goods	(36,283)	(37,375)	(1,092)
<b>Total Revenue</b>	<b>(36,283)</b>	<b>(37,375)</b>	<b>(1,092)</b>
Expenses	2025 Budget	2026 Budget	Variance
Salaries, Wages & Benefits	53,544	66,180	12,636
Contracted & General Services	3,060	3,152	92
Materials, Goods, Supplies & Utilities	27,500	17,500	(10,000)
Transfer to Reserves	17,000	-	(17,000)
<b>Total Expenses</b>	<b>101,104</b>	<b>86,832</b>	<b>(14,272)</b>
<b>NET Parks</b>	<b>64,821</b>	<b>49,457</b>	<b>(15,364)</b>

### Notable Variance Explanations

Line	Explanation
User Fees and Sales of Goods	Modest increase budgeted based on historical trends.
Salaries, Wages & Benefits	Includes a 1.5% cost-of-living increase and performance-based adjustments, while rising benefits costs (up ~24%) are partly offset by a temporary reduction in employer pension contributions.
Materials, Goods, Supplies & Utilities	Decreased as the headstone relocation and ground radar projects are complete.
Transfers to Reserves	Decreased transfer to reserve per Reserve Policy C 304-25.



# Capital Budget

**2026**

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## 2026 Capital Budget

The Capital Budget is a critical component of the Town's financial plan, guiding the allocation of resources for investments in infrastructure and assets that support the growth, safety, and quality of life for the community. The 2026 Capital Budget outlines funding for new construction, maintenance, and replacement of municipal assets, including roads, public buildings, utilities, parks, recreational amenities, and equipment, and asset assessments that support future investment strategies and decisions.

The projects that form part of the 2026 Capital Budget have been separated into categories (see Figure 8) that provide greater clarity on their purpose. Funding allocated to support the continued maintenance of Town infrastructure accounts for 88% of the total capital budget while the remaining 12% focuses on the addition of new capital assets. These investments collectively have long-term benefits to the Town and are considered outside of the day-to-day Operating Budget.

Municipalities are required to maintain fiscal responsibility and transparency, balancing long-term planning with responsiveness to evolving community needs. The Capital Budget has been developed with these principles in mind, aligning with the priorities outlined in Council's Strategic Plan and considering input from residents, council, and other stakeholders.

Our capital planning process considers both immediate priorities and the projected demands of future growth. In this budget cycle, we have outlined specific projects that are scheduled to begin or continue over the next 10 years. Funding sources for these initiatives include provincial and federal grants, reserves, and other financing tools, with a commitment to maintaining a sustainable debt level. The Town seeks to utilize funding sources that minimize the overall impact on the community and supports the financial sustainability of the organization.

The specific funding sources breakdown for the 2026 Capital Budget is noted in Figure 9.

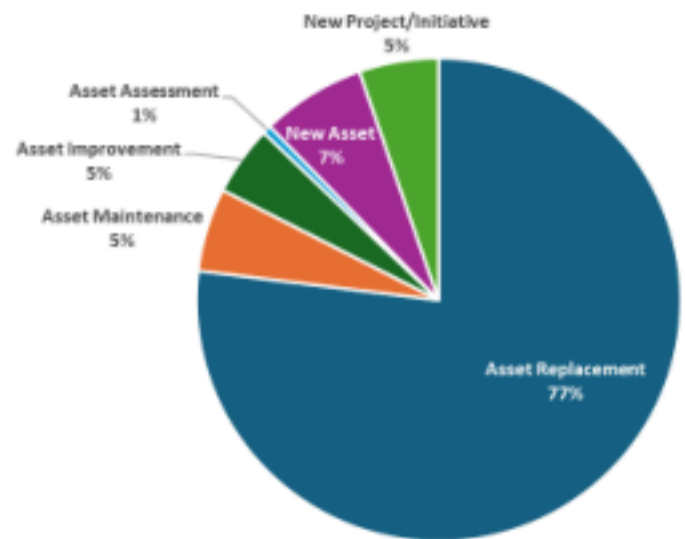


Figure 8: Capital Budget Categories

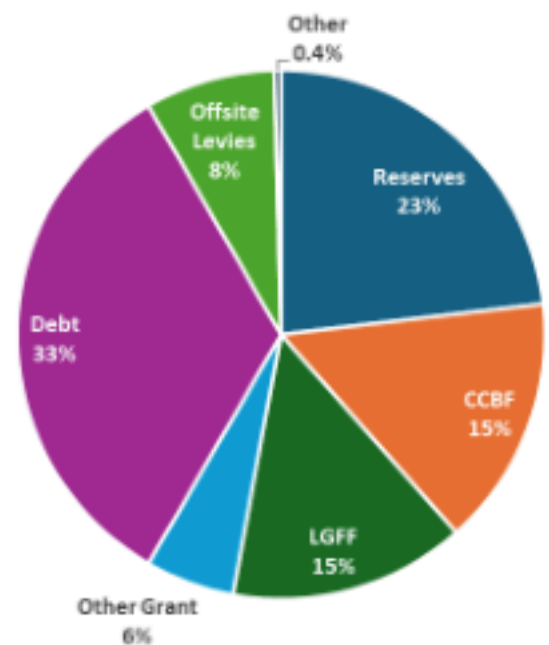


Figure 9: Capital Budget Funding Sources

## 2026 Capital Projects

The Capital Projects section outlines planned investments in infrastructure, facilities, and equipment that support essential community services and long-term asset sustainability.

For 2026, projects include asset replacements, maintenance and repairs, upgrades, assessments, new acquisitions, and strategic initiatives. Each project is prioritized based on lifecycle needs, service levels, regulations, and financial capacity.

By strategically allocating resources to capital projects, the municipality ensures that public infrastructure remains reliable, functional, and capable of supporting community growth. These investments not only enhance service delivery but also contribute to economic development, environmental sustainability, and the overall quality of life for residents.



## Replacement of Existing Assets

The Replacement of Existing Assets category in the municipal budget ensures the continued functionality, safety, and efficiency of the municipality's infrastructure, equipment, and facilities. Over time, essential assets such as roads, vehicles, buildings, and technology systems deteriorate due to regular use, requiring timely replacement to maintain service levels and prevent costly emergency repairs.

This section outlines the 2026 budget investments in replacing aging assets to support sustainable municipal operations. By strategically allocating funds for asset renewal, the municipality enhances reliability, minimizes operational disruptions, and promotes fiscal responsibility. The budgeted expenditures are based on lifecycle assessments, maintenance records, and long-term asset management planning to ensure prudent use of public resources.

### Asset Replacement

Project Name	Lead Department	2026 Cost	Future Capital Cost	Funding Source	Type
Peace Officer Patrol Vehicle Dash Camera	CPO	21,850	-	Reserves	One-Time
Computer Purchase & Replacement Program	Administration	17,000	-	Reserves	One-Time
Street Sweeper	Operations	200,000	-	Reserves	One-Time
McCaskill Drive Reconstruction - Maple Avenue to Iron Landing (185 m)	Roads	500,000	-	CCBF/Debt	One-Time
Bridge File 75095	Roads	450,000	-	Grant/Reserves	One-Time
Portable Industrial Steam Cleaner	Operations	20,000	-	Reserves	One-Time
Laut Avenue Reconstruction & Deep Utilities - Railway Street to Town Shop (415 m) + Bulk Water Station Improvements	Wastewater	3,580,000	-	Grant/Debt/OSL	One-Time
<b>Totals</b>		<b>4,788,850</b>			

### Replacement of Existing Assets Project Descriptions

#### Peace Officer Patrol Vehicle Dash Camera | \$21,850

The current CPO patrol vehicle camera is obsolete and at risk of failure. The 2026 budget proposes replacing it with a modern, supported system that integrates with emergency equipment, provides passive recording, and can be transferred to the new vehicle. A 15% contingency is included to cover potential cost increases.

#### Street Sweeper | \$200,000

To replace the Town's aging street sweeper with a used unit in better condition and with fewer operating hours.

#### Computer Purchase & Replacement Program | \$17,000

The Town's Computer Replacement Program continues, providing new and upgraded devices to ensure staff have reliable, up-to-date technology. This year includes new laptops for two positions, upgrades for several existing staff, and repurposing older devices to manage costs efficiently.

**McCaskill Drive Reconstruction - Maple Avenue to Iron Landing | \$500,000**

The McCaskill Drive project will fully reconstruct the road from Maple Avenue to Iron Landing to municipal standards. Work includes engineering, full-depth pavement replacement, improved drainage, geometric upgrades for safety, and establishing a proper road right-of-way. The reconstruction will create a durable, safe roadway built to last 20+ years.

**Portable Industrial Steam Cleaner | \$20,000**

The Town's portable industrial steam cleaner, used for clearing frozen drains and cleaning equipment, has reached the end of its lifecycle and needs replacement.

**Bridge File 75095 | \$450,000**

This project involves replacing the culvert on Western Drive near the golf course. Preliminary engineering is underway to design the new structure and apply for funding through the Strategic Transportation Infrastructure Program (STIP).

**Laut Avenue Reconstruction & Deep Utilities | \$3,580,000**

The Laut Avenue project expands the original 2025 sewer main replacement project to include water main upgrades, road paving, improving drainage at the bulk water station, and reconstruction of the RV dump station. Design work is underway, with \$1.1M previously allocated and an additional \$3.58M needed to complete the full project.



## Maintenance / Repair of Existing Assets

The Maintenance and Repair of Existing Assets category in the municipal budget is essential for preserving the functionality, safety, and longevity of the municipality's infrastructure, equipment, and facilities. Regular maintenance and timely repairs help prevent deterioration, reduce long-term costs, and ensure that essential public services continue without disruption.

This section outlines the 2026 investments for routine upkeep and necessary repairs of transportation networks, buildings, and other municipal assets. By investing in proactive maintenance, the municipality can extend asset lifespans, enhance operational efficiency, and avoid costly emergency replacements.

### Asset Maintenance

Project Name	Lead Department	2026 Cost	Future Capital Cost	Funding Source	Type
Arena Dressing Room Shower & Vanity Updates	Arena	72,000	-	Reserves	One-Time
Pathway Repair & Replacement	Parks	50,000	-	Reserves	Annual
Sidewalk Repair & Replacement Program	Roads	50,000	-	Reserves	Annual
Wastewater Facility - Desludging	Wastewater	175,000	-	Reserves	One-Time
<b>Totals</b>		<b>347,000</b>			

### Maintenance / Repair of Existing Assets Project Descriptions

#### Arena Dressing Room Shower & Vanity Updates | \$72,000

Dressing rooms 1-4 require urgent renovation. The project will modernize showers with new tiles and fixtures, upgraded doors and hardware, and will replace outdated vanities with new sinks, mirrors, and plumbing as required.

#### Sidewalk Repair & Replacement | \$50,000

The Town's annual sidewalk program addresses safety hazards by repairing or replacing damaged panels. Repairs, such as grinding, are done when possible, while severely deteriorated panels are replaced. The program alternates focus each year between repairs and replacements.

#### Pathway Repair & Replacement | \$50,000

The Town's pathway maintenance program ensures safe, well-maintained pathways. In 2026, funding will replace deteriorated asphalt on priority sections, including Collins Crescent, Limit Avenue, and Laut Avenue, with root barriers installed where needed to prevent future damage.

#### Wastewater Facility - Desludging | \$175,000

A contractor will be hired to desludge anaerobic cells 1 and 2. A recent survey found these cells are partially filled with sludge, which can cause odors and reduce wastewater treatment efficiency.

## Asset Improvements

The Asset Improvements category in the municipal budget focuses on enhancing the performance, functionality, and efficiency of existing infrastructure, equipment, and facilities. Unlike routine maintenance or replacements, asset improvements involve upgrades, modifications, or expansions that extend asset lifespan, improve service delivery, and meet evolving community needs.

Investments in this category include upgrades to recreational facilities, enhancements to utility infrastructure, and improvements to accessibility. By strategically enhancing municipal assets, the municipality ensures continued service excellence, operational efficiency, and long-term sustainability. These projects are prioritized based on community needs, regulatory requirements, and opportunities to optimize existing resources.

### Asset Improvements

Project Name	Lead Department	2026 Cost	Future Capital Cost	Funding Source	Type
Arena Front Door and Bleacher Accessibility Improvement Project	Arena	25,000	20,000	Other*	One-Time
West Lift Station New Pump + Digester	Wastewater	100,000	50,000	Reserves	One-Time
Tymco Street Sweeper Conversion to Water Truck	Road	15,000	-	Reserves	One-Time
Cemetery Expansion Design, Build	Cemetery	100,000	1,200,000	Reserves	One-Time
Twp Rd 284A Resurfacing - Hwy 2A to Industrial Park (730 m)	Road	50,000	1,250,000	Reserves	One-Time
<b>Totals</b>		<b>290,000</b>			

\*Other funding = Kraft Hockeyville donation

### Asset Improvements Project Descriptions

#### Arena Front Door and Bleacher Accessibility Improvement Project | \$25,000

In 2026, handicap-accessible front doors and push-button operators will be installed on four doors, and a staircase with a landing will be installed to improve access to the stands. Funding includes the \$25,000 Kraft Hockeyville prize. Front doors are planned for full replacement in 2027.

#### Tymco Street Sweeper Conversion to Water Truck | \$15,000

The Town will convert the Tymco sweeper into a water truck by removing the sweeper unit and installing a 600-gallon tank with pumps and supporting equipment. Its compact size allows for efficient operation in parks and tight spaces.

#### Cemetery Expansion Design, Build | \$100,000

The Town will design and prepare a 3.3-acre cemetery expansion south of the existing site, including grading, landscaping, columbarium spaces, and concrete runners for headstones. Design will be completed in 2026, with construction in 2027, using cost-saving strategies like sourcing clean fill from local developments and projects.

**West Lift Station New Pump + Digester | \$100,000**

A new pump will be installed in 2026 to increase capacity for growth, with a digester system added in 2027 to manage fats, oils, and grease and reduce maintenance costs.

**Twp Rd 284 A Resurfacing | \$50,000**

The Town, in partnership with Rocky View County, will design and reconstruct the driving surface of Township Road 284A. A geotechnical study identified weak soils in the existing embankment and provided design options. In 2026, a transportation engineer will review the study and recommend a design. Construction of the chosen design is planned for 2027, with initial cost estimates based on gravel resurfacing.



## Asset Assessments

The Asset Assessments category in the municipal budget focuses on evaluating the condition, performance, and future needs of municipal infrastructure and municipal services. These assessments provide critical data to support informed decision-making, ensuring that resources are allocated efficiently and assets are maintained, upgraded, or replaced at the appropriate time.

Investments in this category include studies, inspections, and evaluations that help identify potential risks, optimize lifecycle planning, and support long-term asset management strategies. By proactively assessing municipal assets, the municipality enhances service reliability, reduces unexpected costs, and ensures sustainable infrastructure planning for the future.

### Asset Assessment

Project Name	Lead Department	2026 Cost	Future Capital Cost	Funding Source	Type
Fire Service Master Plan	Fire	36,000	-	Reserves	One-Time
<b>Totals</b>		<b>36,000</b>			

### Asset Assessments Project Descriptions

#### Fire Service Master Plan | \$36,000

A two-phase project is underway to enhance fire services. Phase 1, the Community Risk Assessment, was completed in 2025, analyzing current and future fire risks. Phase 2, the Fire Services Master Plan, will be completed in 2026 and provide a 10-year strategic plan with prioritized recommendations.

## New Assets

The New Assets category in the municipal budget focuses on the acquisition and development of new infrastructure, facilities, and equipment to support community growth and enhance municipal services. These investments address emerging needs, expand service capacity, and improve the overall quality of life for residents.

Projects in this category includes the construction of new public amenities and the purchase of essential equipment to accommodate existing and future demands. By strategically investing in new assets, the municipality ensures that it can effectively meet the needs of a growing and evolving community while maintaining fiscal responsibility and long-term sustainability.

### New Assets

Project Name	Lead Department	2026 Cost	Future Capital Cost	Funding Source	Type
AFRRCS Radio System Upgrade	Fire	11,000	22,000	Reserves	One-Time
Recycling & Waste Cart Procurement	Solid Waste	26,000	-	Reserves	Annual
Water Meter Procurement	Water	36,000	-	Reserves	Annual
Lagoon Polishing System + Aeration Cell Transfer Pump	Wastewater	330,000	6,600,000	OSL	One-Time
Vista Crossing Phase 5 - Sanitary Sewer Oversizing Cost Recovery to Developer	Wastewater	30,000	-	Reserves	One-Time
<b>Totals</b>		<b>433,000</b>			

### New Asset Project Descriptions

#### AFRRCS Radio System Upgrade | \$11,000

Initiated in 2024, this project upgrades and standardizes critical communications within the Town's fire service and with mutual aid partners. In 2026, the department will continue replacing outdated equipment by purchasing new radios to ensure reliable operations.

#### Recycling & Waste Cart Procurement | \$26,000

With new residential growth, additional carts are needed to maintain service levels. The program also replaces lost, damaged, or end-of-life waste and recycling carts.

#### Water Meter Procurement | \$36,000

This annual program provides and installs water meters for new residential and commercial connections, supporting accurate billing, efficient water use, and responsible management of the Town's growing water system. Costs are recovered through a water meter fee.

#### Lagoon Polishing System & Aeration Cell Transfer Pump | \$330,000

The Town will design and construct a polishing treatment system to improve effluent quality and enable a second annual release to Nose Creek, nearly doubling wastewater capacity. Design is planned for 2026, with construction in 2027, using off-site levy funds and potential grant funding – an application has been submitted to the Alberta Municipal Water and Wastewater Program (AMWWP). The chosen system will balance performance, cost, and maintenance, extending capacity to 2040, when it is projected the Town will reach winter flow storage limits.

**Vista Crossing Phase 5 - Sanitary Sewer Oversizing | \$30,000**

As part of the Vista Crossing Phase 5 development agreement, the developer is required to oversize a sanitary main to accommodate flows from Hawks Landing and Iron Landing areas. The developer is entitled to cost recovery on the oversized

portion of the main. Since a portion of the benefitting area includes completed development, the Town will share in the cost of the oversized sanitary sewer main. A one-time payment of approximately \$25,000 (budgeted at \$30,000 for contingency) will be remitted to the developer after construction completion.



## New Projects or Initiatives

The New Projects or Initiatives category in the municipal budget focuses on innovative programs, and updates to core planning documents. These investments address emerging priorities, improve service delivery, and foster growth and sustainability.

Projects in this category may include pilot programs, new service offerings, strategic planning initiatives, or community-driven developments. By investing in these initiatives, the municipality ensures it remains adaptable, responsive to residents' needs, and positioned for future success while maintaining financial responsibility and operational efficiency.

### New Projects or Initiatives

Project Name	Lead Department	2026 Cost	Future Capital Cost	Funding Source	Type
Safe Roads Improvement Program	Operations	30,000	-	Reserves	Annual
New Land Use Bylaw	Planning	150,000	-	Reserves	One-Time
Infrastructure Master Planning Update & Off-Site Levy Review	Planning	150,000	150,000	Reserves	One-Time
<b>Totals</b>		<b>330,000</b>			

### New Project or Initiatives Descriptions

#### Safe Roads Improvement Program | \$30,000

This program enhances pedestrian safety, accessibility, and traffic flow, focusing on high-traffic areas, school zones, and active transportation routes. Improvements combine engineering, education, enforcement, and community engagement to create safer, more accessible pathways for residents.

#### New Land Use Bylaw | \$150,000

The Town will develop a new Land Use Bylaw to align with the 2025 Municipal Development Plan, replacing the outdated 2018 bylaw and correcting errors and inconsistencies to ensure clear, effective application for development approvals.

#### Infrastructure Master Planning Update & Off-Site Levy Review | \$150,000

The Town will update the 2020 water, wastewater, and transportation master plans to reflect over 20% population growth, new infrastructure, and emerging challenges. The 2026 update will include a capacity review of roads, water and wastewater systems, and stormwater facilities, with results informing a comprehensive off-site levy update in 2027 to ensure equitable funding for required infrastructure.

## 2026 - 2035 Capital Budget & Plan

The Town's capital budget focuses on developing and maintaining our infrastructure and facilities. The capital plan balances the need for infrastructure rehabilitation, growth and environmental protection with available financial resources. The plan helps identify long-term implications to the Town's operating budget and potential gaps in infrastructure funding. The ten-year capital plan balances the primary need for community services and community infrastructure with the desire to provide recreational and cultural services.

The 2026 capital budget requires \$6,209,850 in resources. The expenditures forecasted for the period of 2026 to 2035 show annual capital needs ranging from \$3,655,000 to \$14,396,000, with the total ten-year capital plan forecasted at \$85,986,000. Approximately 69% of this capital investment is earmarked for renewing existing roads, parks, recreation facilities, other Town buildings, fleet, sewer and water utilities while the remaining 31% supports the design and delivery of new infrastructure.

# 2026 - 2035 Capital Budget & Plan

## Debt-Supported Projects

Project	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	2032 Forecast	2033 Forecast	2034 Forecast	2035 Forecast	Total
<b>COMMUNITY SERVICES</b>											
<b>Asset Assessment</b>											
Fire Service Master Plan	86,000	-	-	-	-	-	-	-	-	-	86,000
<b>Asset Improvement</b>											
Arena Front Door and Bleacher Accessibility Improvement Project	25,000	20,000	-	-	-	-	-	-	-	-	45,000
Upgrade Fire Training Grounds	-	100,000	-	-	-	-	-	-	-	-	100,000
Upgrade/Replace Bleachers	-	-	-	-	-	110,000	-	-	-	-	110,000
Renovate/Upgrade Concession	-	-	-	-	260,000	-	-	-	-	-	260,000
<b>Asset Maintenance</b>											
Re-Paint Hall Interior (throughout)	-	-	40,000	-	-	-	-	-	-	-	40,000
Arena Dressing Room Shower & Vanity Updates	72,000	-	-	-	-	-	-	-	-	-	72,000
Upgrade Walk-in Cooler	-	-	-	-	50,000	-	-	-	-	-	50,000
McCaskill Park Concession-Building	-	75,000	-	-	-	-	-	-	-	-	75,000
Renovate Lobby Bathrooms	-	-	80,000	-	-	-	-	-	-	-	80,000
Renovate all Bathrooms in Hall (lobby, kitchen, dressing rooms)	-	-	-	-	-	-	-	-	110,000	-	110,000
Pathway Repair & Replacement	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
<b>Asset Replacement</b>											
Peace Officer Patrol Vehicle Dash Camera	21,850	-	-	-	-	-	-	-	-	-	21,850
Commercial Bunker Gear extractor (washing Machine)	-	22,000	-	-	-	-	-	-	-	-	22,000
Hydraulic Vehicle Extrication Tools	-	-	-	-	-	80,000	-	-	-	-	80,000
Community Hall Stove (double-decker stand conversion)	-	-	-	-	-	-	15,000	-	-	-	15,000
Community Hall Tables (throughout)	-	-	-	-	-	-	15,000	-	-	-	15,000
Community Hall Chairs (throughout)	-	-	-	-	-	50,000	-	-	-	-	50,000
Community Hall Emergency Exit Doors	-	-	-	-	-	-	-	20,000	-	-	20,000
Community Hall Dishwasher	-	-	-	-	-	25,000	-	-	-	-	25,000
Community Hall Carpet	-	30,000	-	-	-	-	-	-	-	-	30,000
Community Hall Furnace	-	75,000	-	-	-	-	-	-	-	-	75,000
Skate Park Replacement	-	-	900,000	-	-	-	-	-	-	-	900,000
Playground Replacement Program	-	150,000	150,000	150,000	150,000	150,000	150,000	-	-	-	900,000
Self-Contained Breathing Apparatus	-	-	-	-	-	-	-	-	400,000	-	400,000
Computer Purchase & Replacement Program	17,000	-	-	-	-	-	-	-	-	-	17,000
<b>New Asset</b>											
APRCS Radio System Upgrade	11,000	11,000	11,000	-	-	-	-	-	-	-	33,000
Tennis &/or Pickleball Courts at Old Skate Park	-	-	-	60,000	-	-	-	-	-	-	60,000
Propane Fire Training Props	-	-	75,000	-	-	-	-	-	-	-	75,000
Install Bathrooms in Amery Park	-	-	-	-	-	200,000	-	-	-	-	200,000
Install Pathway Through McCaskill Park	-	-	-	-	250,000	-	-	-	-	-	250,000
Use Fire Training Building	-	-	-	300,000	-	-	-	-	-	-	300,000
Install Second Playground in McCaskill Park	-	-	-	-	-	-	150,000	-	-	-	150,000
Park Shop Expansion	-	-	-	-	350,000	-	-	-	-	-	350,000
<b>TOTAL COMMUNITY SERVICES</b>	<b>232,850</b>	<b>533,000</b>	<b>1,306,000</b>	<b>560,000</b>	<b>1,110,000</b>	<b>665,000</b>	<b>380,000</b>	<b>70,000</b>	<b>560,000</b>	<b>50,000</b>	<b>5,466,850</b>

# 2026 - 2035 Capital Budget & Plan

## Debt-Supported Projects

Project	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	2032 Forecast	2033 Forecast	2034 Forecast	2035 Forecast	Total
<b>INFRASTRUCTURE &amp; COMMUNITY GROWTH</b>											
<b>Asset Improvement</b>											
West UT Station New Pump + Digester	100,000	50,000	-	-	-	-	-	-	-	-	150,000
Cemetery Expansion Design, Build	100,000	1,200,000	-	-	-	-	-	-	-	-	1,300,000
Tap Rd 284A Resurfacing - Hwy 24 to Industrial Park (730 m)	50,000	1,250,000	-	-	-	-	-	-	-	-	1,300,000
Pave Railway Street Alleys - Smith to Nanton (80 m)	-	75,000	-	-	-	-	-	-	-	-	75,000
Pave Railway Street Alleys - Nanton to Hammond (80 m)	-	-	75,000	-	-	-	-	-	-	-	75,000
Pave Railway Street Alleys - Hammond to Olser (80 m)	-	-	-	75,000	-	-	-	-	-	-	75,000
Pave Railway Street Alleys - Daler to Chisholm (80 m)	-	-	-	-	75,000	-	-	-	-	-	75,000
Lagoon Aeration Anaerobic Cell Expansion	-	-	-	-	1,100,000	-	-	-	-	-	1,100,000
Renge Road 12 Subgrade and Drainage Improvements - Western Drive to Laut Avenue (850 m)	-	-	-	-	-	800,000	-	-	-	-	800,000
Iron Landing IS Upgrades	-	-	-	-	-	-	200,000	-	-	-	200,000
Water Reservoir Expansion	-	-	-	-	-	-	-	6,000,000	-	-	6,000,000
Limit Avenue - Highway 24 to Railway Street (100m 4-lane + signalize intersections)	-	-	-	-	-	-	-	100,000	1,700,000	-	1,800,000
Lagoon Aeration Cell Expansion	-	-	-	-	-	-	-	-	-	1,500,000	1,500,000
<b>Asset Maintenance</b>											
Sidewalk Repair & Replacement Program	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Annual Stormwater Improvement Program	-	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,125,000
Annual Asphalt Rehabilitation Program	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	1,800,000
Town Shop Roof	-	300,000	-	-	-	-	-	-	-	-	300,000
Wastewater Facility - Desludging	175,000	-	-	-	-	-	-	-	-	-	175,000
Western Drive Pavement Rehabilitation - Hwy 24 to McField Entrance (800 m)	-	-	25,000	600,000	-	-	-	-	-	-	625,000
Laut Avenue Pavement Rehabilitation - Hwy 24 to McCool Street (150 m)	-	-	-	-	25,000	500,000	-	-	-	-	525,000
McCool Crescent Pavement Rehabilitation & Access Management - South Leg (Phase 1 - 500 m)	-	-	-	-	-	-	100,000	1,100,000	-	-	1,200,000
McCool Crescent Pavement Rehabilitation & Access Management - North Leg (Phase 2 - 500 m)	-	-	-	-	-	-	-	-	1,400,000	-	1,400,000
<b>Asset Replacement</b>											
Hydrant & Valve	-	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	720,000
McCaskill Drive Reconstruction - Maple Avenue to Iron Landing (185 m)	500,000	-	-	-	-	-	-	-	-	-	500,000
Bridge File 75095	450,000	-	-	-	-	-	-	-	-	-	450,000
Portable Industrial Steam Cleaner	20,000	-	-	-	-	-	-	-	-	-	20,000
Laut Avenue Reconstruction & Deep Utilities - Railway Street to Town Shop (415 m) + Bulk Water Station Improvements	3,580,000	-	-	-	-	-	-	-	-	-	3,580,000
Water and Wastewater Main Replacements (Residential Areas)	-	750,000	-	750,000	-	750,000	-	750,000	-	750,000	3,750,000
Laut Avenue / McCool Street Reconstruction & Deep Utilities - Railway Street to Western Drive (930 m) (3 Phases)	-	250,000	2,400,000	3,350,000	3,350,000	-	-	-	-	-	9,350,000
Bridge File 03080-1	-	-	-	-	2,000,000	-	-	-	-	-	2,000,000
Shop Expansion or Replacement	-	-	-	-	-	-	-	-	150,000	2,500,000	2,650,000
Laut Crescent Conversion to Paved Road & Deep Utilities (380 m)	-	-	-	-	-	100,000	3,400,000	-	-	-	3,500,000

# 2026 - 2035 Capital Budget & Plan

## Debt-Supported Projects

Project	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	2032 Forecast	2033 Forecast	2034 Forecast	2035 Forecast	Total
<b>INFRASTRUCTURE &amp; COMMUNITY GROWTH</b>											
<b>New Asset</b>											
Recycling & Waste Cart Procurement	26,000	27,000	28,000	30,000	32,000	34,000	36,000	38,000	40,000	42,000	333,000
Water Meter Procurement	36,000	38,000	40,000	42,000	44,000	46,000	48,000	52,000	55,000	57,000	459,000
Community Entrance Directional Signage Design/Engage/Build	-	85,000	-	-	-	-	-	-	-	-	85,000
Lagoon Polishing System + Aeration Cell Transfer Pump	330,000	6,600,000	-	-	-	-	-	-	-	-	6,930,000
Range Road 12 Deep Utilities - Laut Avenue to Limit Avenue (970 m)	-	100,000	4,200,000	-	-	-	-	-	-	-	4,300,000
Town Office	-	-	-	500,000	5,600,000	-	-	-	-	-	6,100,000
Range Road 12 Conversion to Paved Road - Laut Avenue to Limit Avenue (970 m)	-	-	-	-	-	-	-	100,000	2,300,000	-	2,400,000
TR 204 Water and Sewer Servicing East of Hwy 2A - McCool Street to 701 Western Drive (380 m)	-	-	-	-	-	-	-	-	100,000	2,600,000	2,700,000
Vista Crossing Phase 5 - Sanitary Sewer Oversizing Cost Recovery to Developer	30,000	-	-	-	-	-	-	-	-	-	30,000
<b>New Project/Initiative</b>											
Safe Roads Improvement Program	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
New Land Use Bylaw	150,000	-	-	-	-	-	-	-	-	-	150,000
Infrastructure Master Planning Update & Off-Site Levy Review	150,000	150,000	-	-	-	-	-	-	-	-	300,000
New Downtown Area Redevelopment Plan	-	200,000	-	-	-	-	-	-	-	-	200,000
Utility Rate Review	-	100,000	-	-	-	-	-	-	-	-	100,000
<b>TOTAL INFRASTRUCTURE &amp; COMMUNITY GROWTH</b>	<b>5,777,000</b>	<b>11,660,000</b>	<b>7,253,000</b>	<b>5,832,000</b>	<b>12,711,000</b>	<b>2,715,000</b>	<b>4,270,000</b>	<b>8,625,000</b>	<b>6,230,000</b>	<b>7,954,000</b>	<b>73,007,000</b>
<b>10-YEAR CAPITAL PLAN – PROJECT ESTIMATES</b>	<b>\$6,009,850</b>	<b>\$12,193,000</b>	<b>\$8,559,000</b>	<b>\$6,392,000</b>	<b>\$13,821,000</b>	<b>\$3,380,000</b>	<b>\$4,650,000</b>	<b>\$8,695,000</b>	<b>\$6,790,000</b>	<b>\$7,984,000</b>	<b>\$78,473,850</b>


## 2026 - 2035 Fleet Plan

10-YEAR FLEET REPLACEMENT PLAN	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast	2032 Forecast	2033 Forecast	2034 Forecast	2035 Forecast	Total
<b>COMMUNITY SERVICES</b>											
<b>Asset Replacement</b>											
Bush Buggy 155	-	210,000	-	-	-	-	-	-	-	-	210,000
Engine 154 & Aerial 154 with Quint	-	-	-	-	-	-	2,100,000	-	-	-	2,100,000
CPO Patrol Unit	-	100,000	-	-	-	-	-	-	-	-	100,000
ToolCat	-	150,000	-	-	-	-	-	-	-	-	150,000
Rough Cut Mower	-	-	-	3,500	-	-	-	-	-	-	3,500
John Deere 110 Tractor	-	75,000	-	-	-	-	-	-	-	-	75,000
Replace Kubota Zero-Turn Mower	-	-	28,000	-	-	-	-	-	-	-	28,000
Replace Parks & Arena Truck	-	-	88,000	-	-	-	-	-	-	-	88,000
Replace Parks Truck	-	90,000	-	-	-	-	-	-	-	-	90,000
Parks Truck Replacement Program	-	-	-	-	-	-	-	100,000	-	-	100,000
Water Truck Replacement Program	-	-	-	-	-	-	-	175,000	-	-	175,000
ToolCat Replacement Program	-	-	-	-	-	-	-	-	175,000	-	175,000
Parks & Arena Truck Replacement Program	-	-	-	-	-	-	-	-	100,000	-	100,000
1-Ton Truck Replacement Program	-	-	-	-	-	-	-	-	150,000	-	150,000
Replace Olympia (Ice Resurfacer)	-	-	-	140,000	-	-	-	-	-	-	140,000
<b>New Asset</b>											
1-Ton Truck	-	150,000	-	-	-	-	-	-	-	-	150,000
<b>TOTAL COMMUNITY SERVICES</b>	<b>0</b>	<b>775,000</b>	<b>116,000</b>	<b>143,500</b>	<b>0</b>	<b>0</b>	<b>2,100,000</b>	<b>275,000</b>	<b>425,000</b>	<b>0</b>	<b>3,834,500</b>
<b>INFRASTRUCTURE &amp; COMMUNITY GROWTH</b>											
<b>Asset Improvement</b>											
Tymco Street Sweeper Conversion to Water Truck	15,000	-	-	-	-	-	-	-	-	-	15,000
<b>Asset Replacement</b>											
Street Sweeper	200,000	-	-	-	-	-	-	-	-	-	200,000
Commercial Loader-Mounted Snow Blower	-	150,000	-	-	-	-	-	-	-	-	150,000
Pick-up Truck - Operations	-	75,000	75,000	-	-	75,000	-	-	-	-	225,000
Bobcat	-	-	200,000	-	-	-	-	-	-	-	200,000
1-Ton Truck - Operations	-	-	-	150,000	-	-	-	-	-	-	150,000
Pick-up - Water/Wastewater	-	-	-	-	75,000	-	-	-	-	-	75,000
Commercial Truck - Operations	-	-	-	-	500,000	-	-	-	-	-	500,000
Grader	-	-	-	-	-	-	850,000	-	-	-	850,000
Commercial Truck	-	-	-	-	-	-	-	500,000	-	-	500,000
<b>New Asset</b>											
Pick-up Truck - Water/Wastewater	-	75,000	-	-	-	-	-	-	-	-	75,000
Pick-up Truck- Operations	-	75,000	-	-	-	-	-	-	-	-	75,000
Asphalt Infrared Heater and Hotbox	-	-	150,000	-	-	-	-	-	-	-	150,000
Skid Mounted Hydrovac	-	-	-	-	-	200,000	-	-	-	-	200,000
<b>TOTAL INFRASTRUCTURE &amp; COMMUNITY GROWTH</b>	<b>215,000</b>	<b>375,000</b>	<b>425,000</b>	<b>150,000</b>	<b>575,000</b>	<b>275,000</b>	<b>850,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>3,350,000</b>
<b>10-YEAR FLEET REPLACEMENT – PROJECT ESTIMATES</b>	<b>\$ 215,000</b>	<b>\$ 1,150,000</b>	<b>\$ 541,000</b>	<b>\$ 293,500</b>	<b>\$ 575,000</b>	<b>\$ 275,000</b>	<b>\$ 2,950,000</b>	<b>\$ 775,000</b>	<b>\$ 425,000</b>	<b>\$ -</b>	<b>\$ 7,199,500</b>

The cover features a photograph of a gravel path leading to a large evergreen tree under a clear blue sky. A black triangular graphic on the right contains the word 'Glossary' in yellow. A white triangular graphic on the left contains the year '2026'. A potted plant with pink flowers is in the foreground on the right. A faint watermark of a building is visible in the background.

**2026**

# Glossary



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## Glossary

**Accounting Principles:** Generally Accepted Accounting Principles that apply specifically to the process of developing estimates and budgets and the reporting of results for financial documents.

**Accrual Accounting:** The approach to preparing financial statements that uses the adjusting process to recognize revenues when earned and expenditures when incurred, not when cash is paid or received. The Town's sources of financing and expenditures are recorded using the accrual basis of accounting. This is also the basis for developing the Town's budget.

**Allowance:** A provision for an expected loss or reduction in the value of an asset, to reduce the reported value of the asset to a value which reflects its estimated realizable value. An example of an allowance is Allowance for Doubtful Accounts.

**Assessment:** The process of a dollar value on properties for taxation purposes. The value of the assessment determines the amount of taxes that will be charged to the owner of the property.

**Assets:** All property, both tangible and intangible, owned by an entity.

**Asset Management:** Asset management, refers to the systematic process of operating, maintaining, upgrading, and disposing of assets (such as infrastructure, buildings, equipment, and facilities) in a way that maximizes their value and ensures their long-term sustainability.

**Balance:** In the context of a municipal budget, balance typically refers to the financial equilibrium between revenues and expenditures. A balanced budget indicates that the municipalities' income matches its spending.

**Base Budget:** Budget resources that are required to maintain service at the level provided in the previous year's budget.

**Budget:** A financial plan for a specified period (fiscal year) that matches all planned revenues and expenditures for the provision of various municipal programs and services, approved by Council.

**Budget Document:** The official written statement prepared by administration, which presents the Budget for the fiscal year to Council.

**Budget Principles:** Propositions employed in budget development, control and reporting.

**Capital Budget:** A budget that focuses on large, long-term investments in infrastructure, facilities and equipment.

**Capital Expenditure:** Capital expenditure involves the funds allocated for the acquisition or improvement of long-term assets or infrastructure, typically with a useful life over one year.

**Debt:** Debt, in the context of a municipal budget, is the amount of money owed by the municipality, typically incurred to finance capital projects. Municipalities are responsible for managing and repaying their debt obligations.

**Debt Limit:** Debt limit refers to the maximum amount of debt that the municipality is authorized to incur. This limit is designed to ensure that the municipality does not take on excessive debt that could jeopardize its financial stability or the ability to meet its obligations.

**Debt Service:** The budget allocation for repaying loans or bonds used to finance capital projects or infrastructure development.

**Department:** A basic organizational unit of the Town, which is functionally unique in its delivery of services.

**Expenditure:** The money spent by a municipality to deliver services and maintain operations, encompassing various categories such as personnel costs, supplies and capital investments.

**Fiscal Year:** The 12-month period used for budgeting and financial reporting, which may or may not align with the calendar year.

**Full Time Equivalent Position (FTE):** A measure to account for all staffing dollars in terms of their value as a staffing unit. For example, two (2) half-time positions would equate to one (1) FTE.

**Grant:** A monetary contribution by one governmental unit or other organization to another. Typically, these contributions are made to local governments by the Provincial and Federal Governments.

**Inflation:** A rise in price levels caused by economic activity.

**Infrastructure:** Infrastructure refers to the physical facilities, structures, and systems necessary for the functioning of a municipality, such as roads, bridges, water and sewage systems and public buildings.

**Investment Income:** Interest and dividend income received from investments.

**Local Government Fiscal Framework (LGFF):** Alberta's primary funding mechanism for providing local governments with predictable infrastructure and operating grant support.

**Long-Term Debt:** Borrowing to finance capital projects having a maturity of more than one year after the date of issue.

**Municipal Government Act (MGA):** The MGA is legislation that outlines the rules and regulations governing municipal governments in a specific jurisdiction. It typically covers matters related to governance, taxation, planning and more.

**Operating Budget:** The Budget containing allocations for such expenditures as salaries and wages, material and supplies, utilities, and insurance to provide basic government programs and services for the current fiscal year.

**Offsite Levies:** Fees or charges that a local government imposes on developers or property owners to help fund infrastructure improvements or services that are needed to accommodate the growth and development of the area. These levies are typically used to cover the costs of infrastructure projects that are not located directly on the development site but are necessary to support the overall community, such as roads, water systems, sewage treatment and storm water management.

**Property Taxation:** Property taxation is the process through which municipalities collect revenue by levying taxes on real property, such as homes, land, and businesses. These taxes fund local services and operations.

**Public Sector Accounting Board (PSAB):** Is an independent body created to serve the public interest by developing accounting standards, provides recommendations and issues pronouncements to enhance the financial reporting information of public sector bodies. The Board that regulates accounting principles and practices for all government levels across Canada.

**Reserves:** Financial accounts set aside to cover future expenses, emergencies, or capital projects, helping ensure financial stability.

**Revenue:** All the income and funds that a municipality receives, typically including taxes, fees, grants and other sources of income.

**Strategic Plan:** A strategic plan is a roadmap that outlines the long-term goals, objectives, and priorities for a municipality. It provides a clear vision of where the municipality is heading, and the actions needed to achieve those goals.

**Tangible Capital Assets (TCA):** Tangible capital assets are non-financial assets having physical substance that:

1. are held for use in the production or supply of goods and services for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets
2. have useful economic lives extending beyond an accounting period
3. are used on a continuing basis, and
4. are not for resale in the ordinary course of operations.

**Tax Levy:** The total amount to be raised by property taxes for operating and debt service purposes specified in the annual Tax Levy bylaw.

**Tax Rate:** The rate levied on each real property according to assessed property value and property class.

**Transparency:** The practice of making budget information easily accessible to the public, promoting accountability and understanding the budgeting process.



